

Town of Kill Devil Hills, North Carolina

Recommended Budget for the Fiscal Year 2023 - 2024

Plan year for 2024 - 2025

BENJAMIN A. SPROUL

Mayor

IVY RAY INGRAM

Mayor Pro Tempore

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

Commissioners

CASEY C. VARNELL

Town Attorney

DEBORA P. DIAZ

Town Manager

JAMES MICHAEL O'DELL

Town Clerk

CHARLENE S. ALLEN

Assistant Town Manager

ANGELL W. DOUGHTIE, 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



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 2023/2024

DATE: MAY 24, 2023
TO: MAYOR AND BOARD OF COMMISSIONERS
FROM: DEBORA P. DIAZ, TOWN MANAGER 

INTRODUCTION

I am pleased to submit Kill Devil Hills Fiscal Year 2023/2024 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 2023/2024.

This budget has been prepared in alignment with guidance and feedback provided by the Board of Commissioners, primarily at the budget guidance session.

The Board of Commissioners has expressed a desire to balance identified needs within existing resources as much as possible. Staff has approached the consideration of a tax increase in similar fashion and has proposed a tax increase of 3.50 cents for FY 2023/2024.

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

In preparation for a new fiscal year budget, and to assure conformance with the adopted fiscal year budget, the Finance

Department constantly monitors estimated and actual revenues; expenditures are examined to ensure each is verifiable to its intended service, purchase or project.

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

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

STRATEGIC PLAN

Mission Statement

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

Vision Statement

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

Values

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

BUDGET PRIORITIES OVERVIEW

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

Preparation of the Recommended Budget for Fiscal Year 2023/2024 was guided by the goals to:

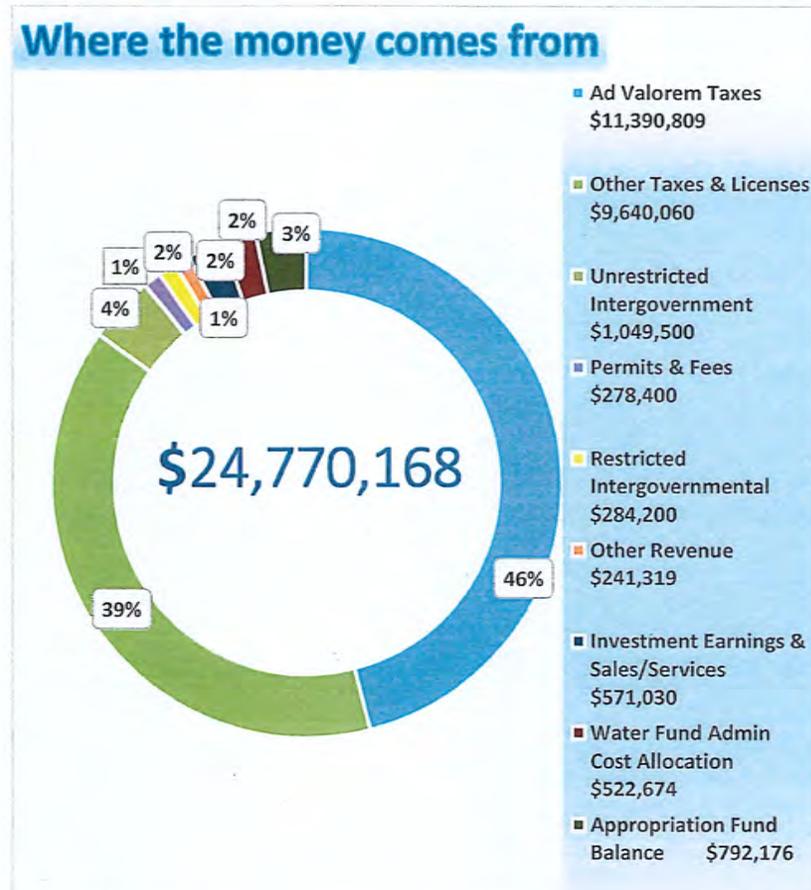
- ✓ Maintain and enhance the overall quality of life for our citizens, businesses, and property owners;
- ✓ Maintain the quality and variety of services provided in the most effective and efficient manner;
- ✓ Align allocations with established priorities;
- ✓ Identify and conservatively budget all available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

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



The proposed tax rate for FY 2023/2024 is recommended at \$0.355 per \$100 of property valuation. Of this amount, 3.5-cents are dedicated to the Fire Station/EMS construction project debt payments; shoreline access, recreation facilities, and sidewalk reserve funds; additional mowing, edging and sweeping; speed monitoring and reporting signs; workforce and

manpower analysis; and inflationary costs in general operations. Future debt payments in FY 2025 for the new fire station/EMS facility will require the full 3.5-cents. With a property tax increase the average tax assessed value of ocean influence, sound front, non-influence and condo homes is approximately \$342,000 which would result in an additional \$120 annually, which is a \$10/month increase.



GENERAL FUND REVENUES

AD VALOREM TAXES – TOWN-WIDE

Ad valorem taxes are charged based on each \$100 valuation of assessed property. The recommended budget reflects an increase of \$.035 to the current ad valorem Town-wide tax, for a total tax rate of \$.355 per \$100 valuation of real property. The Dare County Tax Collector is responsible for collecting ad valorem taxes for the Town of Kill Devil Hills and the recommended budget proposes to maintain that arrangement.

Fiscal Year 2023/2024 ad valorem taxes have been calculated using an estimated Town-wide tax base, including vehicles, of \$3,066,238,230 and a tax collection rate of 99.73%; one penny levied generates \$306,624 in revenue. Property values used to determine the tax base for the budget were updated January 1, 2023. The Town-wide ad valorem tax levy is \$10,855,756.



One Cent on Tax Rate
= \$306,624

AD VALOREM TAXES – MUNICIPAL SERVICE DISTRICT FOR BEACH NOURISHMENT

The additional \$.24 tax rate applicable to the real property listed within Kill Devil Hills' Beach Erosion Control and Flood and Hurricane Protection Works Municipal Service District (MSD), charged for the purpose of raising the revenue listed as "Taxes – Municipal Service District" remains. The real property tax base

within the MSD is \$207,105,600. The total levy within the MSD is \$497,053 based on the tax collection rate of 100%.

MSD ad valorem revenues, and sales tax revenues realized because of the MSD ad valorem rate and levy, must be used for, and will be expended in, the Town’s beach nourishment projects, including the five-year debt service on the issuance of \$593,224 in special obligation bonds, which finances Kill Devil Hills’ portion of the 2022 beach nourishment project and the FEMA reimbursable portion of \$3,638,169 (this portion was paid off during FY 23. The special obligation bonds represent 66.40% of the total project cost of \$6,373,451 with Dare County funding a portion of the difference. Since inception of the bonds in FY 2022 there are four principle payments remaining. The balance on the principle at June 30, 2023 is \$474,579, which represents the Town’s portion.

During the 2023/24 fiscal year, beach maintenance, surveys, and springing to sustain the beach nourishment project are recommended.

AMERICAN RESCUE PLAN ACT (ARPA)

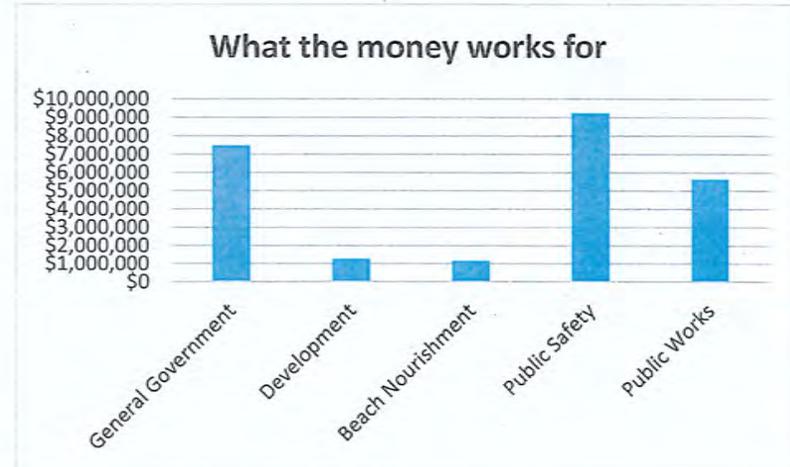
The American Rescue Plan Act (ARPA) became law on March 11, 2021. The Town has received a total of \$2,337,008 in ARPA funding, which was appropriated during FY 2023 to offset law enforcement salaries.

HIGHLIGHTS OF OTHER GENERAL FUND REVENUES

Total General Fund revenues are projected at \$24,770,168. To achieve a balanced General Fund budget, an appropriation of \$792,176 from the General Fund balance is recommended. The fund balance is healthy and remains above the target of 35%.

Certain revenues are predicted for the 2023/2024 fiscal year as follows:

- ✓ State and local sales taxes have been budgeted based on the projection to increase 3% compared to FY 2022-23 actuals applying updated levy share percentages.
- ✓ Occupancy tax revenue is projected to increase 3% compared to FY 2022-23 actuals with updated levy share percentages.
- ✓ The Land Transfer tax is estimated to remain at FY 2022-23 levels.
- ✓ Powell Bill distributions are based on population and Town maintained street mileage, and expected to be at 2022-23 level.



GENERAL FUND EXPENSES

HIGHLIGHTS OF GENERAL FUND CAPITAL IMPROVEMENTS AND OTHER EXPENSES

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

The Town, and the expectations and needs from the community, continue to grow. As a result of residential development, construction growth and population growth Town services have and will be increasing, which will require additional staffing. Workforce and manpower analysis is funded.

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

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

The Shoreline Access Reserve account is funded in the amount of \$100,000. The Recreational Facilities Reserve account is funded in the amount of \$100,000. Expenditures from reserve

accounts must be authorized by action of the Board of Commissioners.

Other projects in Buildings and Grounds Division capital expenses are recommended to include improvements to the gate at the public works complex; replacement generator; improvements for ADA compliance; continue to improve parks and open spaces with enhancements to Aviation Park and Meekins Field Park, and continue to improve aesthetics of parks, grounds and beach accesses.

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

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

In the Management Information Systems Division, the recommended budget includes replacement of town and fire and equipment for the new fire station.

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

Street capital reserve funds are allocated for future street projects. Additional mowing, edging and sweeping is funded.

The Sidewalk and Multi-Use Path Capital Reserve Fund includes a \$100,000 appropriation for future construction.

Speed monitoring and reporting signs for the Police Department is recommended.

Replacement of vehicle extrication equipment and thermal imaging camera for the Fire Department.

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 \$2.911 per gallon for regular unleaded, and \$3.646 per gallon for diesel.

In the Solid Waste Division, the budget reflects increases to both garbage and construction and demolition disposal tipping fees for an estimated 10,466 tons of garbage at \$93.35 per ton, and 915 tons of construction and demolition (C&D) debris at \$68.96 per ton.

GENERAL FUND
FLEET REPLACEMENTS

Fleet replacements in the General Fund are recommended as follows:

- Buildings & Grounds Division –pickup truck
- Fire Department – pickup truck and SUV
- Planning Department – two pickup trucks
- Police Department – five police vehicles
- Ocean Rescue Division – pickup truck and jet-ski
- Streets Division – contrail trailer and a Bri-Mar dump body, dump truck, excavator and storm pipe cleaner
- Solid Waste Division –Mack roll-off, dump body, and pickup truck

PERSONNEL

This document maintains the current practice of examining vacant positions for the possibility of assigning duties and responsibilities elsewhere. It is the duty of management to

analyze and evaluate existing allocated positions and make improvements that will have a positive impact on the Town.

The presented budget continues funding of the Market - Performance Plan as recommended in the 2015 MAPS pay study. Consistent funding of the Market - Performance Plan situates Kill Devil Hills in the desirable position of placing and maintaining half of the employee population in the center 50% of established grades; thereby, reducing the expected impact cost of future pay studies and also maintaining a more accurate and competitive employment-pay environment.

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

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

The recommended budget includes a Market 6.50% 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 5.5% for both active employees and retirees. This spike in rates is due to a combination of significant claims experience from relatively small number of high dollar claims and a general increase in the cost of healthcare. Our plan is provided through the North Carolina League of Municipalities

and we will continue to monitor it while exploring future options to ensure it offers an effective balance between cost to the Town and benefits to the employee.

No new positions are recommended at this time. The Town, and the expectations and needs from the community, continue to grow. Workforce and manpower analysis funding is recommended.

WATER FUND REVENUES

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

Since its revision, the Board of Commissioners has consistently implemented the WSMP's recommendations. In the 2023/2024 fiscal year, retail water rates are recommended to increase 4% as we continue to address operating costs and waterline and system improvements that are associated with the WSMP. Tap fees are also proposed to increase based on the cost of materials and installation.

WATER FUND EXPENSES

HIGHLIGHTS OF WATER FUND CAPITAL IMPROVEMENTS AND OTHER EXPENSES

Cost allocation to the General Fund is reflected by application of a formula that includes cost of actual services provided. The wholesale water rate, which is paid to Dare County, is \$1.838 per 1,000 gallons.

Waterline improvements associated with streets projects in the amount of \$75,000 is recommended.

Purchase of a Cartridge check valves/meter gaskets for \$7,000 and \$130,000 for meter installation is recommended.

Plant improvements include 8th Street Pump can inspection, Gate and Check valve replacement, and Gate Operator replacement.

WATER FUND FLEET REPLACEMENTS

No fleet replacements in the Water Fund are recommended.

WASTEWATER FUND REVENUES

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

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

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

HIGHLIGHTS OF WASTEWATER FUND
CAPITAL IMPROVEMENTS AND OTHER EXPENSES

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

CONCLUSION

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

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

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

Thank you.

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2023-2024

Budget Ordinance Number _____

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

Section 1.

The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this town:

Administration	\$	1,483,469
Administration – Buildings and Grounds		2,822,986
Finance and Taxes		1,973,060
Finance – Management Information Systems		573,625
Finance – Fleet Maintenance		629,815
Planning and Development		1,271,700
Planning and Development – Beach Nourishment		1,147,036
Police		4,753,239
Police – Animal Control		209,087
Fire – Station 14		3,291,554
Fire – Ocean Rescue		979,519
Public Works – Streets		1,843,745
Public Works – Powell Bill		272,000
Public Works – Solid Waste		3,519,333
	<u>\$</u>	<u>24,770,168</u>

It is estimated that the following revenues will be available to the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Ad valorem taxes	\$	11,382,809
Tax penalties and interest		8,000
Other taxes and licenses		9,640,060
Unrestricted intergovernmental revenues		1,049,500
Restricted intergovernmental revenues		284,200
Permits and fees		278,400
Sales and services		171,030
Investment earnings		400,000
Other revenues		241,319
Cost allocation - Water Fund		522,674
Undesignated Fund Balance Appropriated		792,176
	<u>\$</u>	<u>24,770,168</u>

Section 2.

The following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Reserved for future projects – Streets	\$	342,828
Reserved for future projects – Sidewalk		100,000
Reserved for future projects – Shoreline Access		100,000
Reserved for future projects – Recreation		100,000
Reserved for future projects – Beach Nourishment		935,962
	<u>\$</u>	<u>1,578,790</u>

It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Transfer from General Fund to Street Construction CRF	\$	342,828
Transfer from General Fund to Sidewalk Construction CRF		100,000
Transfer from General Fund to Shoreline Access Const. CRF		100,000
Transfer from General Fund to Recreation CRF		100,000
Transfer from General fund to Beach Nourishment CRF		935,962
	<u>\$</u>	<u>1,578,790</u>

Section 3.

The following amounts are hereby appropriated in the Water Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Water Administration	\$	1,089,022
Water Treatment Plant		1,767,145
Water Systems		1,016,463
Cost allocation - General Fund		522,674
	<u>\$</u>	<u>4,395,304</u>

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2023-2024

It is estimated that the following revenues will be available in the Water Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Water sales	\$ 4,236,054
Taps and connections	50,000
Interest on investments	75,000
Miscellaneous revenues	15,500
Wastewater debt repayment	18,750
	<u>\$ 4,395,304</u>

Section 4.

The following amounts are hereby appropriated in the Water Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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, 2023 and ending June 30, 2024:

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, 2023 and ending June 30, 2024:

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

It is estimated that the following revenues will be available in the Wastewater Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

Section 6.

The following amounts are hereby appropriated in the Wastewater Capital Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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, 2023 and ending June 30, 2024:

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

Section 7.

There is hereby levied a tax at the rate of \$.355 per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023, for the purpose of raising the revenue listed as “Taxes - Current Year” in the Annual Budget Estimate-Revenue section of this proposed budget.

The rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$3,066,238,230 and an estimated collection rate of 99.73 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, 2023, 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 \$207,105,600 and an estimated collection rate of 100 percent.

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2023-2024

Section 8.

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

- A. He/she may transfer amounts between objects of expenditure (line item) within a department without limitation and without a report being requested.
- B. He/she may not transfer any amounts between departments of the same fund with the following exceptions:
 - 1. Amounts may be transferred between the following departments:
 - Administration
 - Administration - Buildings and Grounds
 - 2. Amounts may be transferred between the following departments:
 - Finance
 - Finance - Management Information Systems
 - Finance - Fleet Maintenance
 - 3. Amounts may be transferred between the following departments:
 - Planning
 - Planning – Beach Nourishment
 - 4. Amounts may be transferred between the following departments:
 - Police
 - Police - Animal Control
 - 5. Amounts may be transferred between the following departments:
 - Fire – Station 14
 - Fire - Ocean Rescue
 - 6. Amounts may be transferred between the following departments:
 - Public Works - Streets
 - Public Works - Solid Waste

- 7. Amounts may be transferred between the following departments:
 - Water Administration
 - Water Plant
 - Water Systems

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

- C. He/she may not transfer any amount between funds nor from any contingency appropriation within any fund.

Section 9.

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

Section 10.

Fees. (Non-refundable)

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

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2023-2024

Section 11.

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

Meter Size	Rate
5/8 inch	\$ 78.00
1 inch	141.00
1 ½ inch	327.00
2 inch	606.00
3 inch	1,166.00
4 inch and up	2,211.00

Commodity Rate
(Per 1,000 Gallons Over Minimum)

Gallonage	Kill Devil Hills Customers	Out of Town Customers ¹
6,000 – 40,000	\$ 8.50	\$ 9.00
41,000 – 250,000	9.00	9.50
251,000 – 1,000,000	9.50	10.00
1,001,000 and over	10.00	10.50

¹ The basic 5/8 inch meter rate for Out of Town customers is \$97.00 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	\$ 1,275.00
1 inch	1,620.00
1 ½ inch	4,480.00 **
2 inch	4,870.00 **
3 inch and up	***

** Additional fees apply if a road bore is needed

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

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

System Development Fees

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

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

Multifamily -

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

2. Hotel, motels, assisted living, and nursing homes –
a. One system development fee per each unit that provides independent living accommodations including separate areas for 1. Sleeping (bedroom); 2. Bathing and waste disposal (bathroom); and, 3. Food preparation with cooking facilities (kitchen or kitchenette).

b. Efficiency or kitchenette unit including hotel or motel units that provide an area for food preparation with cooking facilities (kitchen or kitchenette) but without a separate sleeping area (bedroom) calculated at one system development fee for every two units.

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2023-2024

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

3. Per §51-35 of the KDH Town Code, "The town reserves the right in all cases to stipulate the size, type, and make of the meter to be used on any connection." Meters other than ordinary 5/8" single-family residences shall be sized according to the American Waterworks Association (AWWA) Manual M-22, latest edition. Once the meter size has been calculated and approved by the Town, the SDF shall be determined by the meter size in accordance with the following table:

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

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

Section 12.

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

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

Town of Kill Devil Hills, North Carolina
Recommended Budget Ordinance
For the Fiscal Year 2023-2024

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.

APPROVED AS TO FORM:

Adopted this ____ day of June, 2023, upon motion by _____, seconded by _____, the KILL DEVIL HILLS BOARD OF COMMISSIONERS BUDGET ORDINANCE FOR THE FISCAL YEAR 2023-2024 was passed by a vote of ____ in favor and ____ opposed.

Casey C. Varnell, Town Attorney

SEAL _____
Benjamin A. Sproul
Mayor of Kill Devil Hills

I, James Michael O'Dell, Town Clerk of the Town of Kill Devil Hills, do hereby certify that the foregoing entitled KILL DEVIL HILLS BOARD OF COMMISSIONERS BUDGET ORDINANCE FOR THE FISCAL YEAR 2023-2024 was placed in the Town Code on the ____ day of June, 2023, at ____ o'clock __m.

ATTEST:

James Michael O'Dell, Town Clerk

James Michael O'Dell, Town Clerk

General Fund - Fee Schedule (Non-refundable)

Attachment 1

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

1 Subject to NC sales tax

General Fund - Fee Schedule (Non-refundable)

Attachment 1

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

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

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

Cook Book - \$5.00 to McCown Scholarship Fund, \$20.00 subject to NC sales tax ¹	\$25.00
License plates (regular) ¹	\$5.00
Birdhouse/Bird Feeder ¹	\$10.00
Paws Park T-Shirt ¹	\$14.99
Town Flag (3ftx5ft) ¹	\$90.00
Windsock ¹	\$8.43

¹ Subject to NC sales tax

General Fund - Fee Schedule (Non-refundable)

Attachment 1

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

Animal adoption fee	\$10.00
Animal shelter boarding fee – per day	\$50.00
Dog tag fee; male or female intact, or without proof of being spayed or neutered	\$5.00
Dog tag fee (issuance) with proof of being spayed or neutered	\$2.50
Dog tag fee (replacement tags)	\$2.50
Rabies inoculation	\$7.00
Annual Comprehensive Financial Report ¹	\$25.00
Copies B/W ¹	6 cents per page
Copies Color ¹	9 cents per page
Copies (large format sheets 18" and above) B/W ¹	\$5.00 per sheet
Copies (large format sheets 18" and above) Color ¹	\$50.00 per sheet
Photography Copies - Printed ¹	\$2.00 per sheet
Photography Copies - Digital ¹	\$10 per CD
Video copy fee ¹	Actual cost of media
Recycle bag ¹	\$2.81
Return check fee	\$25.00
Town budget ¹	\$25.00
Fingerprint fee	\$10.00
Police or accident reports	\$5.00
Precious Metals: NC 66-165	
Annual permit fee	\$180.00
Employee permit (initial)	\$10.00
Employee permit (renewal)	\$3.00
Sunshine list	\$10.00
Taxi cab companies application review fee	\$50.00
Taxi cab driver permit	\$15.00
Taxi cab driver renewal fee	\$5.00
Business registration fee	\$25.00

¹ Subject to NC sales tax

General Fund - Fee Schedule (Non-refundable)

Attachment 1

<i>Miscellaneous Fees (con't)</i> . 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	\$50.00
Commercial dumpster lid rod and hardware ¹	\$20.00
Commercial dumpster lid limiters ¹	\$55.00
Residential refuse containers (new and replacement) ¹	\$100.00
Residential refuse containers (overflow - winter only) ¹	Cost plus 10% administrative fee
Residential refuse container replacement 2 wheels and axle ¹	\$40.00
Residential refuse container replacement lid ¹	\$35.00
No trespassing Sign ¹	\$27.17

¹ Subject to NC sales tax

Miscellaneous Fees

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

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

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

Kill Devil Hills Board of Commissioners
Capital Reserve Ordinance

Budget Ordinance Number 2014-12

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

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

Section 1.

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

Section 2.

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

Section 3.

This fund will remain operational for a period not to exceed ten years beginning July 1, 2014 and ending July 1, 2024.

Section 4.

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

Section 5.

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

Adopted June 25, 2014.

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

Kill Devil Hills Board of Commissioners
Capital Reserve Ordinance

Budget Ordinance Number 15-4

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

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

Section 1.

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

Section 2.

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

Section 3.

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

Section 4.

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

Section 5.

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

Section 6.

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

Section 7.

This ordinance shall become effective upon its adoption.

Adopted June 24, 2015

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

Kill Devil Hills Board of Commissioners
Capital Reserve Ordinance

Budget Ordinance Number 17-13

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

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

Section 1.

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

Section 2.

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

Section 3.

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

Section 4.

This ordinance shall become effective upon its adoption.

Adopted November 13, 2019

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

Kill Devil Hills Board of Commissioners
Capital Reserve Ordinance

Budget Ordinance Number 17-14

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

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

Section 1.

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

Section 2.

This fund is to finance debt service payment.

Section 3.

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

Section 4.

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

Section 5.

This ordinance shall become effective upon its adoption.

Adopted November 13, 2019

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

Kill Devil Hills Board of Commissioners
Capital Reserve Ordinance

Budget Ordinance Number 18-10

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

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

Section 1.

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

Section 2.

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

Section 3.

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

Section 4.

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

Section 5.

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

Section 6.

This ordinance shall become effective upon its adoption.

Adopted June 23, 2021

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

Kill Devil Hills Board of Commissioners
Capital Reserve Ordinance

Budget Ordinance Number 18-11

CAPITAL RESERVE ORDINANCE FOR THE PURPOSE OF
DEVELOPMENT OF RECREATIONAL FACILITIES

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

Section 1.

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

Section 2.

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

Section 3.

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

Section 4.

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

Section 5.

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

Section 6.

This ordinance shall become effective upon adoption.

Adopted June 23, 2021

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

Kill Devil Hills Board of Commissioners
Capital Reserve Ordinance

Budget Ordinance Number 18-12

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

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

Section 1.

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

Section 2.

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

Section 3.

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

Section 4.

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

Section 5.

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

Section 6.

This ordinance shall become effective upon adoption.

Adopted June 23, 2021

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

Kill Devil Hills Shore Protection Project
Capital Project Ordinance Amendment

(BEACH NOURISHMENT)

Budget Ordinance Number 18-13

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

Section 1.

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

Section 2.

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

Section 3.

The following amounts are appropriated for the project:

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

Section 4.

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

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

Section 5.

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

Section 6.

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

Section 7.

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

Section 8.

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

Town of Kill Devil Hills
General Fund Revenues and Expenditures Summary
For the Fiscal Year 2023-24

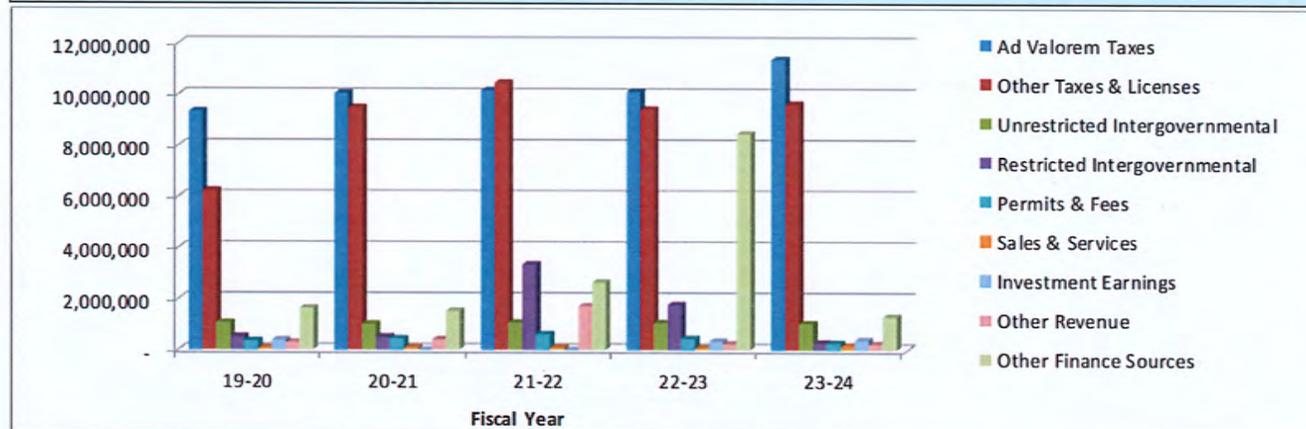
Org	Organization Description	Actual 2020 - 21	Actual 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
	REVENUES:	\$ 23,554,350	\$ 29,511,121	\$ 27,767,380	\$ 33,670,226	\$ 32,048,885	\$ 24,800,168	\$ 24,770,168	\$ 25,984,357
	EXPENDITURES:								
4200	Administration Department	\$ 1,178,019	\$ 1,177,365	\$ 1,308,045	\$ 1,378,561	\$ 1,322,507	\$ 1,483,469	\$ 1,483,469	\$ 1,521,785
5000	Buildings & Grounds Division	1,721,891	3,226,032	2,798,869	3,343,494	3,041,162	2,822,986	2,822,986	3,061,083
4400	Finance & Tax Department	1,506,610	1,562,255	1,821,631	1,821,631	1,749,160	1,973,060	1,973,060	2,216,756
4450	Management Information Systems Division	367,406	386,848	493,600	517,877	484,091	573,625	573,625	493,771
5450	Fleet Maintenance Division	416,088	506,181	567,441	567,441	556,498	629,815	629,815	642,685
4900	Planning & Development Department	852,205	925,779	1,227,007	1,287,007	1,085,288	1,301,700	1,271,700	1,285,945
5050	Beach Nourishment Division	1,474,481	1,238,704	4,943,039	5,000,317	4,870,322	1,147,036	1,147,036	1,148,161
5100	Police Department	3,803,125	4,236,426	4,438,512	4,899,136	4,760,275	4,753,239	4,753,239	4,950,590
5150	Animal Control Division	171,706	173,822	198,531	199,531	193,678	209,087	209,087	220,962
5300	Fire Station 14	2,494,460	2,626,652	3,060,979	4,126,372	3,954,175	3,291,554	3,291,554	3,427,300
5400	Ocean Rescue Division	714,700	630,837	810,969	816,854	700,805	979,519	979,519	988,208
5600	Streets Division	2,456,300	2,581,512	2,406,745	4,257,939	4,017,720	1,843,745	1,843,745	2,130,552
5700	Powell Bill	235,776	235,026	272,000	343,337	340,043	272,000	272,000	272,000
5800	Solid Waste Division	3,846,712	2,950,499	3,420,012	5,110,729	4,973,161	3,519,333	3,519,333	3,624,559
	TOTAL	\$ 21,239,479	\$ 22,457,938	\$ 27,767,380	\$ 33,670,226	\$ 32,048,885	\$ 24,800,168	\$ 24,770,168	\$ 25,984,357

General Fund Revenues Statistical Data

Highlights

- The Town-wide ad valorem tax rate is \$.355 per \$100 valuation.
- The Municipal Service District tax rate is \$.24 per \$100 valuation.
- State and local sales taxes are projected to increase 3% compared to FY 2022-23 actuals with updated levy share percentages.
- Occupancy tax is projected to increase 3% compared to FY 2022-23 actuals with updated levy share percentages.
- Land transfer tax is estimated to remain at FY 2022-23 levels.
- Powell Bill distribution, based on population and Town-maintained street mileage, is estimated to be the same as the FY 2022-23 budgeted allocation.
- Revenue for general sales tax on electricity, based on projected energy consumption, is estimated to be at FY 2022-23 level.
- Water Fund administrative cost allocation is based on a ratio formula applied to shared cost.

Revenue History

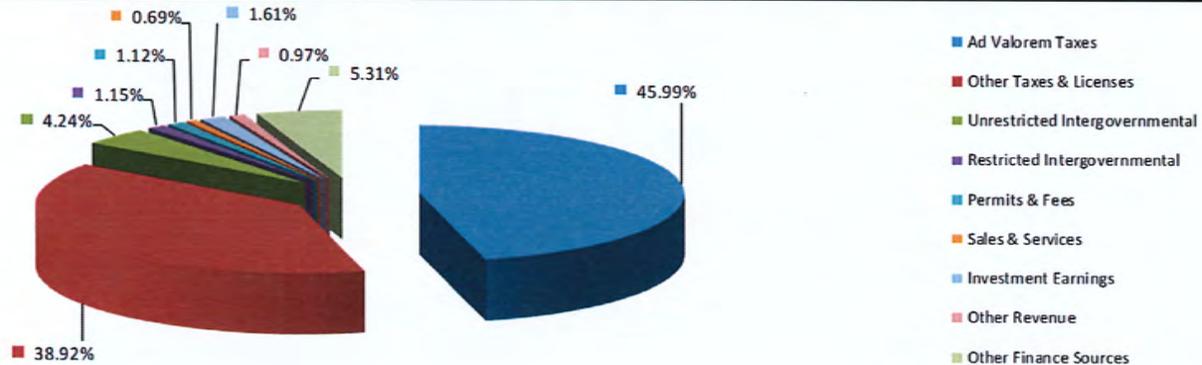


General Fund Revenues Statistical Data

Revenue by Function

	<i>Adopted FY22-23</i>	<i>Recommended FY23-24</i>	<i>Percent Change</i>
Ad Valorem Taxes	\$ 10,143,752	\$ 11,390,809	12.29%
Other Taxes & Licenses	8,947,936	9,640,060	7.74%
Unrestricted Intergovernmental	1,030,000	1,049,500	1.89%
Restricted Intergovernmental	3,947,294	284,200	-92.80%
Permits & Fees	483,400	278,400	-42.41%
Sales & Services	127,350	171,030	34.30%
Investment Earnings	125,000	400,000	220.00%
Other Revenue	175,319	241,319	37.65%
Other Finance Sources	2,787,329	1,314,850	-52.83%
	\$ 27,767,380	\$ 24,770,168	-10.79%

Recommended Revenues Fiscal Year 2023-24



Town of Kill Devil Hills
Recommended General Fund Revenues
For the Fiscal Year 2023-24

Object	Object Description	Actual Revenues 2020 - 21	Actual Revenues 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
AD VALOREM TAXES									
400023	Taxes - Current Year	\$ 9,491,969	\$ 9,623,298	\$ 9,612,759	\$ 9,612,759	\$ 9,600,000	\$ 10,855,756	\$ 10,855,756	\$ 10,855,756
400023	Taxes - Municipal Service District	493,586	494,875	492,993	492,993	491,194	497,053	497,053	497,053
400100	Taxes - Prior Years	55,682	37,416	30,000	30,000	27,000	30,000	30,000	30,000
401200	Taxes - Penalties & Interest	21,498	19,033	8,000	8,000	7,000	8,000	8,000	8,000
	Subtotal	10,062,735	10,174,622	10,143,752	10,143,752	10,125,194	11,390,809	11,390,809	11,390,809
OTHER TAXES & LICENSES									
402500	Business Registration Fee	6,000	6,100	6,500	6,500	6,250	6,500	6,500	6,500
430000	Privilege Licenses	1,418	1,815	1,500	1,500	1,770	1,500	1,500	1,500
430002	Privilege Licenses - Pen & Int	22	52	-	-	-	-	-	-
431000	1/2% Local Sales Tax - Art 40	423,732	485,688	481,113	481,113	522,727	535,795	535,795	572,283
431001	1/2% Local Sales Tax - Art 42	925,140	1,043,581	1,055,895	1,055,895	1,084,444	1,111,555	1,111,555	1,187,253
431002	1% Local Sales Tax	2,058,239	2,332,090	2,200,196	2,200,196	2,308,543	2,366,256	2,366,256	2,527,401
431004	Local Sales Tax - Municipal Service District	208,615	224,735	199,181	199,181	208,695	213,912	213,912	226,360
431100	3% Occupancy Tax	4,228,903	4,587,045	3,998,251	3,998,251	4,392,350	4,499,242	4,499,242	4,565,503
431200	Land Transfer Tax	1,638,790	1,778,083	1,000,000	1,000,000	900,000	900,000	900,000	900,000
431600	Solid Waste Disposal Tax	5,522	5,786	5,300	5,300	5,345	5,300	5,300	5,300
	Subtotal	9,496,381	10,464,975	8,947,936	8,947,936	9,430,123	9,640,060	9,640,060	9,992,100
UNRESTRICTED INTERGOVERN									
432200	Sales Tax - Electricity	729,590	759,582	750,000	750,000	750,000	757,500	757,500	757,500
432210	Excise Tax - Natural Gas	3,889	5,492	3,500	3,500	9,500	9,000	9,000	9,000
432220	Sales Tax - Telecom Services	44,090	35,070	42,500	42,500	35,000	35,000	35,000	35,000
432230	Sales Tax - Video Programming	142,828	146,133	145,000	145,000	142,000	139,000	139,000	139,000
432240	PEG Channel Support	26,717	25,975	-	-	26,000	-	-	-
432400	Wine & Beer Tax	30,815	30,457	30,000	30,000	31,162	30,000	30,000	30,000
432600	ABC Net Revenues Tax	23,341	30,779	20,000	20,000	29,000	29,000	29,000	29,000
432700	Mixed Beverage Tax	32,227	53,637	39,000	39,000	54,000	50,000	50,000	50,000
	Subtotal	1,033,497	1,087,125	1,030,000	1,030,000	1,076,662	1,049,500	1,049,500	1,049,500

Town of Kill Devil Hills
Recommended General Fund Revenues
For the Fiscal Year 2023-24

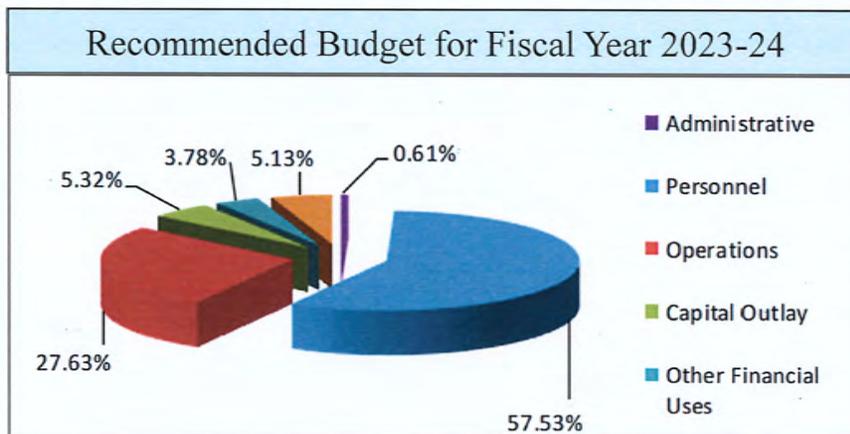
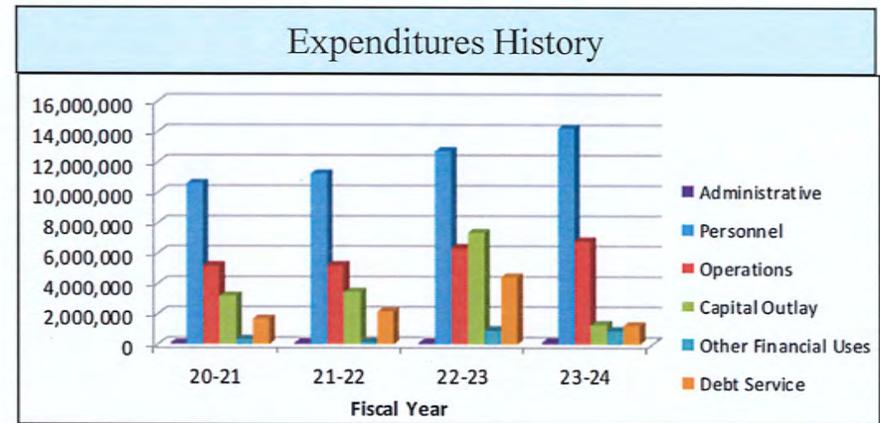
Object	Object Description	Actual Revenues 2020 - 21	Actual Revenues 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
RESTRICTED INTERGOVERN									
440000	Powell Bill Allocation	\$ 228,370	\$ 275,526	\$ 272,000	\$ 272,000	\$ 275,526	\$ 272,000	\$ 272,000	\$ 272,000
440050	Drug Enforcement Reimbursement	826	4,384	-	-	21,681	-	-	-
440052	Grant - Shoreline Management	119,000	95,000	-	-	24,000	-	-	-
440054	Grant - USDOJ Body Armor	1,712	-	-	-	-	-	-	-
440067	Grant - Gov't Access Channel	5,000	5,000	-	5,000	5,000	-	-	-
440071	Grant - DCTB Sidewalk	55,618	-	-	-	-	-	-	-
440074	Grant - Crime Commission	30,463	-	-	-	-	-	-	-
440075	Grant - NCDEQ - Soundside	-	63,320	-	-	-	-	-	-
440078	Grant - AFG - Radios	-	-	-	13,236	216,173	-	-	-
440079	Grant - MCLM Safety Grant	-	2,274	-	-	-	-	-	-
440080	Grant - STRaP H'way Commission	-	-	-	258,458	258,458	-	-	-
440081	Grant - DCVB 158 sidewalk	-	-	-	177,000	177,000	-	-	-
440082	Grant - OB Forever sidewalk	-	-	-	25,000	25,000	-	-	-
440111	Grant - DCTB - Fireworks	12,831	16,250	13,125	13,125	16,250	12,200	12,200	12,200
440113	Grant - NCLM Wellness	2,500	2,500	-	2,500	2,500	-	-	-
440114	FEMA/Dorian	-	2,897,079	3,662,169	3,662,169	765,090	-	-	-
440117	Dare County - COVID19	61,298	-	-	-	-	-	-	-
	Subtotal	517,618	3,361,333	3,947,294	4,428,488	1,786,678	284,200	284,200	284,200
PERMITS & FEES									
450000	Building Permits	356,311	549,917	425,000	425,000	425,000	250,000	250,000	250,000
450010	Occupancy Permits & Fees	4,000	4,250	2,500	2,500	3,725	2,500	2,500	2,500
450020	Site Plan Review Fees	88,383	67,082	50,000	50,000	20,000	20,000	20,000	20,000
450030	Other Planning Fees	7,229	8,062	4,000	4,000	12,000	4,000	4,000	4,000
450040	CAMA I & E Permits	2,530	4,860	1,500	1,500	2,000	1,500	1,500	1,500
450050	Homeowner Recovery Fees	82	80	100	100	70	100	100	100
450060	Taxi Ordinance Fees	75	120	300	300	100	300	300	300
	Subtotal	458,610	634,371	483,400	483,400	462,895	278,400	278,400	278,400
SALES & SERVICES									
461002	Animal Control Board & Adopt	3,873	2,660	2,000	2,000	3,500	2,000	2,000	2,000
461003	Dog Licenses	607	630	1,000	1,000	700	1,000	1,000	1,000
461004	Rabies Vaccination Fees	154	98	150	150	100	150	150	150
465000	Court Costs & Fees	2,916	2,947	3,200	3,200	2,600	3,200	3,200	3,200
465020	Buy Gold Application Fees	142	142	-	-	200	-	-	-
465500	Finger Print Fees	70	390	1,000	1,000	1,000	1,000	1,000	1,000
466020	Rollout Container Sales	35,986	33,983	40,000	40,000	26,000	50,000	50,000	50,000
466030	Dumpster Sales	46,900	58,813	80,000	80,000	60,000	113,680	113,680	113,680
467000	Cookbook Sales	20	40	-	-	40	-	-	-
	Subtotal	90,668	99,703	127,350	127,350	94,140	171,030	171,030	171,030

Town of Kill Devil Hills
Recommended General Fund Revenues
For the Fiscal Year 2023-24

Object	Object Description	Actual Revenues 2020 - 21	Actual Revenues 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
<i>INVESTMENT EARNINGS</i>									
470000	Interest Income	\$ (65,973)	\$ (687,364)	\$ 125,000	\$ 125,000	\$ 350,923	\$ 400,000	\$ 400,000	\$ 275,000
	<i>Subtotal</i>	<i>(65,973)</i>	<i>(687,364)</i>	<i>125,000</i>	<i>125,000</i>	<i>350,923</i>	<i>400,000</i>	<i>400,000</i>	<i>275,000</i>
<i>OTHER REVENUE</i>									
480000	Miscellaneous Revenues	41,760	50,754	20,000	20,000	40,000	40,000	40,000	40,000
480075	Proceeds from Sale of Land	-	1,504,525	-	-	5,400	-	-	-
481000	Sale of Fixed Assets	191,218	19,921	20,000	20,000	48,000	20,000	20,000	20,000
482000	Discounts on Purchases	2,307	2,230	2,000	2,000	2,000	3,000	3,000	3,000
483000	Rental Income	3,801	1,301	4,300	4,300	100	4,300	4,300	4,300
483200	Rental Income - Communications	128,890	132,756	129,019	129,019	129,019	174,019	174,019	174,019
484000	Contributions	8,720	1,332	-	-	454	-	-	-
488000	Insurance Proceeds	38,503	14,028	-	-	25,000	-	-	-
	<i>Subtotal</i>	<i>415,199</i>	<i>1,726,847</i>	<i>175,319</i>	<i>175,319</i>	<i>249,973</i>	<i>241,319</i>	<i>241,319</i>	<i>241,319</i>
<i>OTHER FINANCE SOURCES</i>									
490000	Lease Proceeds	505,613	1,367,448	-	2,054,744	2,054,744	-	-	-
492000	Water Fund Administrative Cost Allocation	667,931	467,076	533,020	533,020	533,020	522,674	522,674	522,674
494195	Transfer from Capital Projects	372,071	533,970	-	-	-	-	-	-
494197	Transfer from Special Revenue	-	-	-	-	2,337,008	-	-	-
490075	Body Camera Financing	-	233,155	-	-	-	-	-	-
490080	GASB 87 Lease Financing	-	47,860	-	-	-	-	-	-
499100	Fund Balance Appr - Undesignated	-	-	2,254,309	3,292,150	1,218,458	822,176	792,176	1,779,325
499105	Fund Balance Appr - Encumbrances	-	-	-	2,096,088	2,096,088	-	-	-
499155	Fund Balance Appr - Sidewalk	-	-	-	62,979	62,979	-	-	-
499191	Fund Balance Appr-Street Reserves	-	-	-	100,000	100,000	-	-	-
499192	Fund Balance Appr - Powell Bill	-	-	-	70,000	70,000	-	-	-
	<i>Subtotal</i>	<i>1,545,615</i>	<i>2,649,509</i>	<i>2,787,329</i>	<i>8,208,981</i>	<i>8,472,297</i>	<i>1,344,850</i>	<i>1,314,850</i>	<i>2,301,999</i>
	TOTAL	\$ 23,554,350	\$ 29,511,121	\$ 27,767,380	\$ 33,670,226	\$ 32,048,885	\$ 24,800,168	\$ 24,770,168	\$ 25,984,357

General Fund Expenditures Summary by Type

Expenditures by Type				
	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>	
	<i>FY22-23</i>	<i>FY23-24</i>	<i>Change</i>	
Administrative	\$ 127,343	\$ 152,246	19.56%	
Personnel	13,100,535	\$ 14,251,555	8.79%	
Operations	6,665,484	\$ 6,843,709	2.67%	
Capital Outlay	2,508,564	\$ 1,316,578	-47.52%	
Other Financial Uses	955,069	\$ 935,962	-2.00%	
Debt Service	4,410,385	\$ 1,270,118	-71.20%	
Total	\$ 27,767,380	\$ 24,770,168	-10.79%	



Town of Kill Devil Hills
Recommended General Fund Expenditures by Account
For the Fiscal Year 2023-24

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<i>ADMINISTRATIVE</i>									
501000	Mayor & Commissioners	\$ 47,000	\$ 48,691	\$ 52,343	\$ 52,343	\$ 52,343	\$ 55,746	\$ 55,746	\$ 59,369
501050	Board Meeting Video Taping	867	2,556	8,000	8,000	200	8,000	8,000	8,000
501075	Videographer/Editor	1,794	1,461	8,000	10,725	5,000	8,000	8,000	8,000
504000	Legal Services	38,110	46,271	55,000	55,000	50,000	62,000	62,000	62,000
514001	Travel & Training - Board	4,074	175	3,000	3,000	2,000	4,500	4,500	4,500
514002	Travel & Training - Attorney	-	-	1,000	1,000	-	2,000	2,000	2,000
544000	Election Costs	-	9,420	-	-	-	12,000	12,000	-
	Subtotal	91,845	108,574	127,343	130,068	109,543	152,246	152,246	143,869
<i>PERSONNEL SERVICES</i>									
502000	Salaries	7,315,283	7,691,897	8,893,630	8,911,622	8,681,360	9,696,741	9,696,741	10,168,632
502010	Volunteer Incentive Program	15,575	12,191	17,000	17,000	17,000	17,000	17,000	17,000
505000	FICA Expense	545,142	572,972	686,523	687,900	669,169	748,408	748,408	784,783
506000	Funding for Health Plan	1,673,458	1,756,082	1,971,418	1,971,418	1,937,545	2,080,017	2,080,017	2,184,069
507000	Retirement Expense	715,910	846,878	1,043,837	1,046,023	978,321	1,205,589	1,205,589	1,267,538
507500	401k Retirement Expense - Law Officers	92,817	103,222	115,173	115,173	123,819	121,942	121,942	127,711
507750	401k Retirement Expense	243,877	252,944	305,140	306,040	300,965	332,873	332,873	350,507
507800	Separation Allowance	48,819	46,791	67,814	67,814	49,461	48,985	48,985	48,985
	Subtotal	10,650,881	11,282,977	13,100,535	13,122,990	12,757,641	14,251,555	14,251,555	14,949,225
<i>OPERATIONS</i>									
503000	Planning & Zoning Board Fees	10,210	10,180	13,320	13,320	10,200	13,320	13,320	13,320
508000	Professional Services	22,930	39,435	42,780	57,266	44,400	63,485	63,485	73,880
508100	Engineering Services	6,235	21,638	26,000	26,000	20,000	26,000	26,000	26,000
508500	Tax Collection Fee	160,152	161,846	160,741	160,741	160,746	179,036	179,036	179,036
509000	Audit	31,035	31,275	32,870	32,870	32,870	37,400	37,400	37,400
511000	Postage	3,523	3,159	7,000	7,000	3,000	4,000	4,000	4,000
512000	Telephone	19,140	19,348	28,000	28,000	20,700	28,000	28,000	28,000
513000	Utilities	169,801	162,952	181,400	181,400	175,000	181,400	181,400	181,400
514000	Travel & Training	32,063	49,963	95,410	95,410	78,470	96,800	96,800	96,800
514500	Firing Range	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
515000	M & R - Buildings & Grounds	41,385	39,920	143,350	198,898	190,000	77,000	77,000	75,000
515002	M & R - Signs (routed)	675	-	-	-	-	-	-	-
515003	M & R - HVAC	47,876	10,897	-	3,800	16,500	50,000	50,000	50,000
515006	M & R - Special Events Displays	3,564	8,292	20,000	20,000	8,500	15,000	15,000	10,000

Town of Kill Devil Hills
Recommended General Fund Expenditures by Account
For the Fiscal Year 2023-24

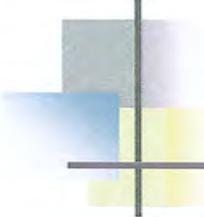
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515010	M & R - Shoreline Access	\$ 42,240	\$ 63,700	\$ 105,000	\$ 105,000	\$ 65,000	\$ 85,885	\$ 85,885	\$ 96,885
515011	M & R - Shoreline Access - Sandfence	24,000	-	-	-	-	-	-	-
515020	M & R - Recreational Facilities	14,591	31,368	32,800	35,525	35,500	51,000	51,000	55,000
515060	M & R - Landscaping	6,801	8,463	6,000	6,000	6,000	8,500	8,500	9,000
515070	M & R - Street Maintenance	118,551	103,451	150,000	150,000	100,000	150,000	150,000	150,000
515080	M & R - Sidewalks	30,700	23,700	30,000	30,000	25,000	30,000	30,000	30,000
515090	M & R - Multi Use Path	84,840	-	-	-	-	-	-	-
515100	M & R - Canal	-	-	-	357,227	299,949	-	-	-
515998	Insurance Claims	29,347	7,339	-	2,675	37,570	-	-	-
516000	Outside Maintenance & Repair	98,774	36,802	118,599	125,984	102,844	108,344	108,344	109,844
517000	Fleet Maintenance	128,949	140,924	143,400	143,400	143,250	143,400	143,400	143,400
517001	Equipment Maintenance	999	1,689	4,000	4,000	1,000	4,000	4,000	4,000
518000	Communications	46,793	46,086	54,633	54,633	47,779	50,336	50,336	50,336
519000	Maintenance Contracts	138,684	145,928	158,316	158,316	151,330	216,976	216,976	232,937
520000	Printing	8,851	3,412	13,200	13,300	5,105	13,750	13,750	13,750
521000	Equipment Rental	17,421	10,009	17,100	17,100	12,250	23,850	23,850	23,850
521001	Equipment Lease	-	5,865	10,400	10,400	10,400	4,400	4,400	4,400
522000	Copier Lease	23,202	23,794	31,820	31,820	28,280	31,820	31,820	31,820
523010	Partnerships	30,000	30,000	30,000	35,000	35,000	30,000	30,000	30,000
525000	Tuition Reimbursement	886	1,856	3,000	3,000	2,000	3,000	3,000	3,000
526000	Advertising	12,147	17,886	14,000	17,050	17,000	14,000	14,000	14,000
526010	Historic Landmark	-	250	500	500	300	500	500	500
526015	CRS Flood	-	412	3,000	3,000	-	3,000	3,000	3,000
531000	Vehicle Fuel	144,947	239,541	356,808	356,808	277,222	300,802	300,802	300,802
533000	Supplies & Materials	265,490	239,791	274,116	277,328	249,700	276,340	276,340	286,418
533000	Supplies & Materials - Gov't Access	-	4,061	-	5,000	5,000	-	-	-
533001	Supplies & Materials - Bulk Purchases	12,499	13,507	19,000	19,855	23,000	27,000	27,000	29,000
533003	Supplies & Materials - Radar	-	11,794	11,000	-	-	11,000	11,000	11,000
533005	Supplies & Materials - Criminal	1,769	1,790	1,500	1,500	1,400	1,500	1,500	1,500
533012	Supplies & Materials - Rolloff	13,255	29,100	31,000	31,000	32,000	40,000	40,000	31,000
533013	Supplies & Materials - PEG Channel	-	4,692	3,000	3,000	3,000	3,000	3,000	3,000
533016	Supplies & Materials - AED's	5,294	-	-	-	-	-	-	-
533017	Supplies & Materials - In-Car radio	10,756	11,149	13,230	13,230	12,000	13,230	13,230	13,230
533019	Supplies & Materials - Handheld Radios	11,424	19,246	12,500	15,202	15,000	12,500	12,500	12,500
533050	SCBA Equipment	4,350	4,875	5,000	5,000	5,025	5,000	5,000	5,000
536000	Uniforms	71,146	57,401	91,728	116,899	111,700	94,020	94,020	94,020
536001	Uniform Cleaning Allowance	564	576	600	600	600	600	600	600

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537000	Crime Prevention	\$ 1,575	\$ 2,221	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
538000	Controlled Substances	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
545000	Contracted Services	125,847	136,885	249,015	257,115	160,300	324,538	294,538	200,024
545004	Contracted Services - Wildfire	1,200	-	-	-	-	-	-	-
545110	Contracted Services - PEG channel	27,717	26,975	1,000	1,000	26,700	1,000	1,000	1,000
545000	Contracted Services - Gov't Access	-	3,254	-	-	-	-	-	-
545030	Shoreline Access Plan Update	-	-	50,000	50,000	-	50,000	50,000	-
545060	Chapter Updates	-	-	45,000	105,000	60,000	-	-	45,000
545040	Annual Beach Nourishment Maintenance	66,219	15,523	175,000	175,000	50,000	75,000	75,000	75,000
545070	Land Use Plan Update	1,023	-	-	-	-	-	-	-
545090	Recreational Facility Plan Update	-	-	50,000	50,000	-	50,000	50,000	-
545100	Tipping Fees	923,706	939,077	1,041,765	1,041,765	998,000	1,040,185	1,040,185	1,092,194
547000	Fleet Maintenance Supplies	128,490	132,426	102,000	102,000	126,719	102,000	102,000	102,000
547510	Public Works Complex Unleaded Fuel	69,080	79,486	185,584	185,584	135,000	157,925	157,925	157,925
547520	Public Works Complex Diesel Fuel	67,897	73,140	189,390	189,390	105,000	168,444	168,444	168,444
548000	Departmental Supplies	4,039	3,623	20,000	20,000	10,200	20,000	20,000	20,000
548010	Purchases - Dumpsters	47,493	69,744	80,000	103,344	70,000	113,680	113,680	113,680
548030	Purchases - Rollout Carts	36,595	28,411	40,000	40,000	30,000	50,000	50,000	50,000
550000	Household Hazardous Waste	3,063	4,074	3,500	3,500	3,000	4,000	4,000	4,000
552000	Recordation Fees	8	40	500	500	50	500	500	500
553000	Dues & Subscriptions	34,812	35,369	68,180	80,498	76,186	66,430	66,430	66,430
554000	General Insurance	154,913	169,038	200,000	200,000	200,000	240,000	240,000	300,000
554500	Retiree Health Insurance	391,126	420,264	514,844	514,844	450,400	574,592	574,592	690,092
554550	OPEB Irrevocable Trust Fund Contribution	-	18,000	18,000	18,000	18,000	64,640	64,640	64,640
555000	Workers Compensation	149,074	175,848	169,508	169,508	152,190	181,541	181,541	194,649
556000	Firemen's Pension	3,960	3,970	7,700	7,700	3,000	7,700	7,700	7,700
557000	Miscellaneous	16	370	4,200	4,200	350	4,200	4,200	4,200
557001	Miscellaneous - Special Events	52,604	56,772	79,000	86,200	86,200	79,000	79,000	79,000
557002	Miscellaneous - Health Efficiency	3,336	1,330	11,250	13,750	5,000	11,250	11,250	11,250
557005	Worksession Expenses	186	28	700	700	200	700	700	700
560000	Unemployment Insurance	2,016	1,566	2,000	2,000	2,200	2,200	2,200	2,200
570000	Lease Payments	1,243,893	1,185,925	1,304,133	1,314,750	1,303,859	1,349,291	1,349,291	1,436,849
570010	Body Camera Installment Payments	-	51,283	45,468	45,468	51,283	45,468	45,468	45,468
590000	Departmental Charges	(134,128)	(136,125)	(120,000)	(120,000)	(132,919)	(120,000)	(120,000)	(120,000)
590500	Departmental Fuel Charges	(137,645)	(152,106)	(374,974)	(374,974)	(240,000)	(326,369)	(326,369)	(326,369)
	Subtotal	5,220,574	5,250,373	6,665,484	7,267,499	6,379,108	6,873,709	6,843,709	7,061,804

Town of Kill Devil Hills
Recommended General Fund Expenditures by Account
For the Fiscal Year 2023-24

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<i>CAPITAL OUTLAY</i>									
572000	C/O Buildings	\$ 6,085	\$ 141,025	\$ 50,000	\$ 225,500	\$ 171,000	\$ -	\$ -	\$ -
573000	C/O Other Improvements	34,021	130,599	100,000	100,000	-	175,000	175,000	-
573002	C/O Meekins Field	149,801	778,597	236,300	658,193	658,200	15,000	15,000	-
573010	C/O Shoreline Access Reserve	-	-	75,000	75,000	75,000	100,000	100,000	75,000
573020	C/O Recreation Facilities Reserve	-	-	75,000	75,000	75,000	100,000	100,000	75,000
573026	C/O Beach Access Improvements	-	29,050	30,000	30,000	-	30,000	30,000	30,000
573027	C/O Soundside Access Improvements	15,940	68,686	-	-	-	-	-	-
573040	C/O Aviation Park	-	51,509	414,200	296,684	255,000	76,000	76,000	-
574000	C/O Machinery & Equipment	65,225	115,998	53,699	76,720	76,608	70,490	70,490	-
574008	C/O Recycling Grant	7,195	-	-	120,170	120,706	-	-	-
574025	C/O Body Cameras	-	242,105	-	-	-	-	-	-
574026	C/O AFG - Radios	-	-	-	241,674	227,551	-	-	-
574027	C/O Lease Asset	-	47,861	-	-	-	-	-	-
575000	C/O Vehicles	1,387,769	230,867	15,690	2,874,204	2,873,264	26,960	26,960	15,550
576000	C/O Office Furniture & Equipment	-	5,405	22,675	45,050	38,688	30,300	30,300	-
576100	C/O IT Software	-	-	-	153,318	153,318	-	-	-
577000	C/O Powell Bill Street Construction	218,000	216,757	250,000	321,243	321,243	250,000	250,000	250,000
577010	C/O Street Construction Capital Reserve	1,166,709	1,149,980	886,000	1,810,393	1,727,270	342,828	342,828	592,828
577030	C/O Sidewalk Reserve	160,084	280,781	300,000	623,788	607,014	100,000	100,000	100,000
	<i>Subtotal</i>	3,210,829	3,489,220	2,508,564	7,726,937	7,379,862	1,316,578	1,316,578	1,138,378
<i>OTHER FINANCING USES</i>									
572015	Transfer to Capital Project Fund	368,217	-	-	-	-	-	-	-
587002	Transfer to Capital Reserve Fund	-	157,671	955,069	955,069	955,069	935,962	935,962	939,365
	<i>Subtotal</i>	368,217	157,671	955,069	955,069	955,069	935,962	935,962	939,365
<i>DEBT SERVICE</i>									
	Public Works - Phase II	196,566	995,394	188,213	188,213	188,213	184,036	184,036	179,860
	Public Works - Phase III	468,448	121,874	424,547	424,547	424,547	412,161	412,161	399,775
	Beach Nourishment	1,032,119	1,051,855	3,797,625	3,854,903	3,854,903	126,618	126,618	124,340
	EMS/Fire Station	-	-	-	-	-	547,303	547,303	1,047,741
	<i>Subtotal</i>	1,697,133	2,169,123	4,410,385	4,467,663	4,467,663	1,270,118	1,270,118	1,751,716
	TOTAL	\$ 21,239,479	\$ 22,457,938	\$ 27,767,380	\$ 33,670,226	\$ 32,048,886	\$ 24,800,168	\$ 24,770,168	25,984,357

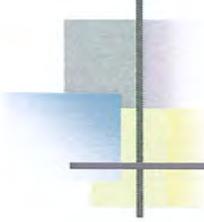


Administration Department Overview & Staffing

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

The Buildings and Grounds Division is responsible for buildings and grounds maintenance and repair of all public buildings, beach and sound accesses, recreational facilities and parks.

<i>Staffing</i>	Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Administration:</i>					
	Town Manager	N/A	1	1	1
	Assistant Town Manager	25	1	1	1
	Town Clerk	19	1	1	1
	Administrative Assistant	11	1	1	1
	Administrative Specialist	8	1	1	1
	Office/Public Information Specialist	7	<u>1</u>	<u>1</u>	<u>1</u>
	<i>Total</i>		6	6	6
<i>Buildings & Grounds:</i>					
	Grounds Maintenance Supervisor	10	1	1	1
	Building Maintenance Specialist	8	1	1	1
	Senior Facility Maintenance Specialist	6	1	1	1
	Facility Maintenance Specialist	5	<u>3 3/4</u>	<u>3 3/4</u>	<u>3 3/4</u>
	<i>Total</i>		6 3/4	6 3/4	6 3/4



Administration Department Goals & Objectives

Goals

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

Objectives

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

Administration Department Statistical Data

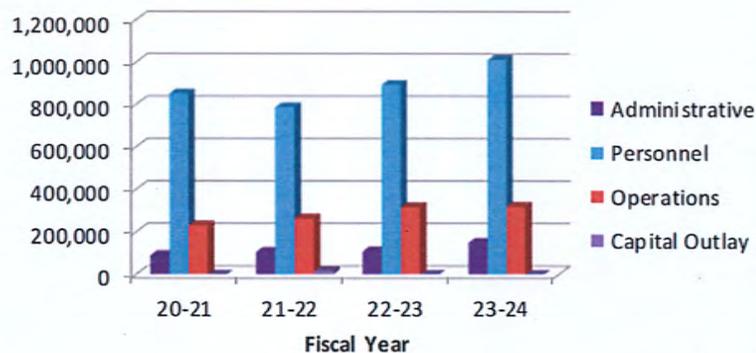
Highlights

- A 6.5% COLA is reflected departmentally.
- Includes necessary staff training and certifications.
- Includes funding for workforce manpower study.
- Includes \$12,000 for the 2023 municipal election.
- Continues funding of Town sponsored special events such as July 4th fireworks, Christmas at the Town Hall, Ice Cream Social, Trash Attack, Meekins Field Event and Community Appearance Commission.

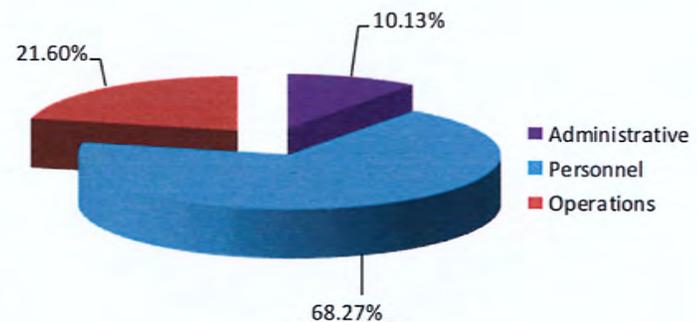
Expenditures by Function

	<i>Adopted</i> <u>FY 22-23</u>	<i>Recommended</i> <u>FY 23-24</u>	<i>Percent</i> <u>Change</u>
<i>Administrative</i>	\$ 122,343	\$ 150,246	22.81%
<i>Personnel</i>	873,608	1,012,833	15.94%
<i>Operations</i>	312,094	320,390	2.66%
Total	\$1,308,045	\$ 1,483,469	13.41%

Expenditure History



Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Department: *Administration*

Org	Object	Object Description	Actual Expenditures 2020 - 21	Actual Expenditures 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
ADMINISTRATIVE										
4200	501000	Mayor & Commissioners	\$ 47,000	\$ 48,691	\$ 52,343	\$ 52,343	\$ 52,343	\$ 55,746	\$ 55,746	\$ 59,369
4200	501050	Board Meeting Video Taping	867	2,556	8,000	8,000	200	8,000	8,000	8,000
4200	501075	Videographer/Editor	1,794	1,461	8,000	10,725	5,000	8,000	8,000	8,000
4200	504000	Legal Services	37,960	44,976	50,000	50,000	50,000	60,000	60,000	60,000
4200	514001	Travel & Training - Board	4,074	175	3,000	3,000	2,000	4,500	4,500	4,500
4200	514002	Travel & Training - Attorney	-	-	1,000	1,000	-	2,000	2,000	2,000
4200	544000	Election Costs	-	9,420	-	-	-	12,000	12,000	-
		Subtotal	91,695	107,279	122,343	125,068	109,543	150,246	150,246	141,869
PERSONNEL SERVICES										
4200	502000	Salaries	601,880	548,920	599,314	617,306	617,306	701,428	701,428	724,853
4200	505000	FICA Expense	46,150	42,763	50,892	52,269	52,269	58,964	58,964	61,033
4200	506000	Funding for Health Plan	114,612	106,498	118,287	118,287	118,287	124,451	124,451	130,805
4200	507000	Retirement Expense	61,763	62,636	74,469	76,655	76,665	92,239	92,239	95,260
4200	507750	401k Retirement Expense	29,571	27,362	30,646	31,546	31,546	35,751	35,751	36,923
		Subtotal	853,976	788,179	873,608	896,063	896,073	1,012,833	1,012,833	1,048,874
OPERATIONS										
4200	508000	Professional Services	9,347	23,510	12,000	26,486	25,000	29,605	29,605	40,000
4200	508100	Engineering Services	6,235	21,638	26,000	26,000	20,000	26,000	26,000	26,000
4200	512000	Telephone	19,140	19,348	28,000	28,000	20,700	28,000	28,000	28,000
4200	514000	Travel & Training	9,506	4,345	17,000	17,000	17,000	19,000	19,000	19,000
4200	515998	Insurance Claims	3,453	-	-	-	-	-	-	-
4200	516000	Outside Maintenance & Repair	296	328	300	300	100	300	300	300
4200	517000	Fleet Maintenance	446	612	500	500	200	500	500	500
4200	518000	Communications	986	1,006	1,000	1,000	1,000	1,000	1,000	1,000
4200	519000	Maintenance Contracts	5,441	-	7,300	7,300	-	7,300	7,300	7,300
4200	520000	Printing	5,712	475	8,000	8,000	2,000	8,000	8,000	8,000
4200	521000	Equipment Rental	4,053	1,013	-	-	-	-	-	-
4200	521001	Equipment Lease	-	2,686	4,400	4,400	4,400	4,400	4,400	4,400
4200	522000	Copier Lease	4,193	5,287	6,800	6,800	5,800	6,800	6,800	6,800
4200	523010	Partnerships	30,000	30,000	30,000	35,000	35,000	30,000	30,000	30,000
4200	525000	Tuition Reimbursement	886	1,856	3,000	3,000	2,000	3,000	3,000	3,000
4200	526000	Advertising	12,147	15,861	14,000	17,050	17,000	14,000	14,000	14,000
4200	531000	Vehicle Fuel	106	349	571	571	571	712	712	712
4200	533000	Supplies & Materials	12,643	11,221	7,000	7,000	7,000	7,000	7,000	7,000
4200	533000	Supplies & Materials-Gov't Access	-	4,061	-	5,000	5,000	-	-	-
4200	533013	Supplies & Materials - PEG Channel	-	4,692	3,000	3,000	3,000	3,000	3,000	3,000

**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Department: *Administration*

Org	Object	Object Description	Actual Expenditures 2020 - 21	Actual Expenditures 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
4200	545000	Contracted Services	\$ 8,929	\$ 11,400	\$ 32,000	\$ 40,100	\$ 18,000	\$ 20,300	\$ 20,300	\$ 20,300
4200	545000	Contracted Services - Gov't Access	-	3,254	-	-	-	-	-	-
4200	545110	Contracted Services - PEG Support	27,717	26,975	1,000	1,000	26,700	1,000	1,000	1,000
4200	553000	Dues & Subscriptions	12,117	13,751	14,100	14,100	14,100	14,100	14,100	14,100
4200	555000	Workers' Compensation	2,865	2,753	2,623	2,623	820	2,873	2,873	3,130
4200	557000	Miscellaneous	4	-	2,750	2,750	100	2,750	2,750	2,750
4200	557001	Miscellaneous - Special Events	52,604	56,772	79,000	86,200	86,200	79,000	79,000	79,000
4200	557002	Miscellaneous - Health Efficiency	3,336	1,330	11,250	13,750	5,000	11,250	11,250	11,250
4200	557005	Miscellaneous - Meeting Expenses	186	28	500	500	200	500	500	500
		Subtotal	232,348	264,551	312,094	357,430	316,891	320,390	320,390	331,042
		CAPITAL OUTLAY								
4200	574027	C/O Lease Asset	-	17,356	-	-	-	-	-	-
		Subtotal	-	17,356	-	-	-	-	-	-
		TOTAL	\$ 1,178,019	\$ 1,177,365	\$ 1,308,045	\$ 1,378,561	\$ 1,322,507	\$ 1,483,469	\$ 1,483,469	\$ 1,521,785



Buildings & Grounds Division Goals & Objectives

Goals

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

Objectives

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

Buildings & Grounds Division Statistical Data

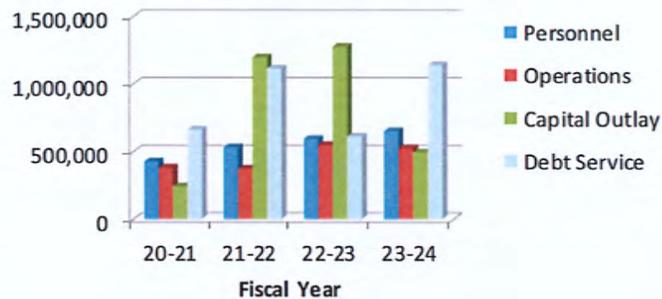
Highlights

- Includes debt service for the public works complex and lease of the new fire station.
- Capital outlay items include \$30,000 for gate improvements at the public works complex, \$45,000 for a new generator, \$100,000 for ADA compliance improvements, \$15,000 for renovations to the old bathroom building at Meekins Field, \$30,000 for beach access improvements, and \$76,000 for Aviation Park renovations.
- \$100,000 for Shoreline Access Capital Reserve.
- \$100,000 for Recreational Facilities Capital Reserve.
- Includes purchase of an F150 pickup truck.

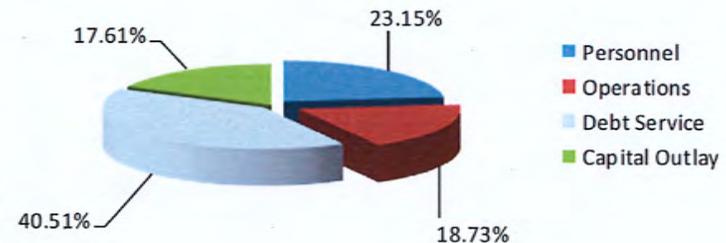
Expenditures by Function

	<i>Adopted FY22-23</i>	<i>Recommended FY23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 597,150	\$ 653,565	9.45%
<i>Operations</i>	562,589	528,661	-6.03%
<i>Capital Outlay</i>	1,026,370	497,260	-51.55%
<i>Debt Service</i>	612,760	1,143,500	86.61%
Total	\$ 2,798,869	\$ 2,822,986	0.86%

Expenditure History



Recommended Budget Fiscal Year 2023-24

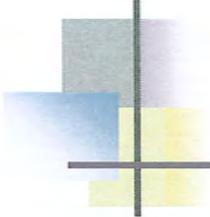


Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24

Division: <i>Buildings & Grounds</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>PERSONNEL SERVICES</i>										
5000	502000	Salaries	\$ 271,954	\$ 343,045	\$ 383,939	\$ 383,939	\$ 383,939	\$ 421,591	\$ 421,591	449,147
5000	505000	FICA Expense	19,309	24,976	29,371	29,371	29,371	32,252	32,252	34,360
5000	506000	Funding for Health Plan	98,109	110,362	117,994	117,994	117,994	124,257	124,257	130,451
5000	507000	Retirement Expense	27,901	39,257	46,649	46,649	46,649	54,385	54,385	57,940
5000	507750	401k Retirement Expense	12,469	15,276	19,197	19,197	19,197	21,080	21,080	22,457
		<i>Subtotal</i>	<i>429,742</i>	<i>532,916</i>	<i>597,150</i>	<i>597,150</i>	<i>597,150</i>	<i>653,565</i>	<i>653,565</i>	<i>694,355</i>
<i>OPERATIONS</i>										
5000	508000	Professional Services	-	2,100	-	-	-	-	-	-
5000	513000	Utilities	65,252	61,220	72,400	72,400	68,000	72,400	72,400	72,400
5000	514000	Travel & Training	-	168	1,000	1,000	250	1,000	1,000	1,000
5000	515000	M & R - Buildings & Grounds	41,385	39,920	143,350	198,898	190,000	77,000	77,000	75,000
5000	515002	M & R - Signs (routed)	675	-	-	-	-	-	-	-
5000	515003	M & R - HVAC	47,876	10,897	-	3,800	16,500	50,000	50,000	50,000
5000	515006	M & R - Special Events Displays	3,564	8,292	20,000	20,000	8,500	15,000	15,000	10,000
5000	515010	M & R - Shoreline Accesses	42,240	63,700	105,000	105,000	65,000	85,885	85,885	96,885
5000	515011	M & R - Shoreline Accesses - Sandfence	24,000	-	-	-	-	-	-	-
5000	515020	M & R - Recreational Facilities	14,591	31,368	32,800	35,525	35,500	51,000	51,000	55,000
5000	515060	M & R - Landscaping	6,801	8,463	6,000	6,000	6,000	8,500	8,500	9,000
5000	515998	Insurance Claims	2,945	-	-	2,675	15,355	-	-	-
5000	516000	Outside Maintenance & Repair	4,177	2,375	4,000	4,000	4,000	4,000	4,000	4,000
5000	517000	Fleet Maintenance	4,100	2,272	6,500	6,500	3,200	6,500	6,500	6,500
5000	517001	Equipment Maintenance	999	1,689	4,000	4,000	1,000	4,000	4,000	4,000
5000	518000	Communications	1,369	1,863	1,500	1,500	1,800	1,992	1,992	1,992
5000	521000	Equipment Rental	-	-	750	750	-	750	750	750
5000	522000	Copier lease	162	129	350	350	350	350	350	350
5000	531000	Vehicle Fuel	3,914	7,218	10,467	10,467	10,467	8,243	8,243	8,243
5000	533000	Supplies & Materials	27,419	35,880	33,000	32,145	20,000	25,500	25,500	28,500
5000	533001	Supplies & Materials-Bulk Purchases	12,499	13,507	19,000	19,855	23,000	27,000	27,000	29,000
5000	536000	Uniforms	1,349	2,127	2,200	2,200	2,200	2,200	2,200	2,200
5000	545000	Contracted Services	41,012	43,543	62,324	62,324	48,000	62,403	62,403	62,403

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24

Division: <i>Buildings & Grounds</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
5000	555000	Workers' Compensation	\$ 7,480	\$ 9,846	\$ 9,829	\$ 9,829	\$ 8,950	\$ 9,888	\$ 9,888	\$ 11,511
5000	570000	Lease Payments	29,804	29,805	28,119	28,119	24,238	15,050	15,050	29,118
		Subtotal	383,613	376,382	562,589	627,337	552,310	528,661	528,661	557,852
<i>CAPITAL OUTLAY</i>										
5000	572000	C/O Buildings	6,085	141,025	50,000	225,500	171,000	-	-	-
5000	573000	C/O Other Improvements	34,021	130,599	100,000	100,000	-	175,000	175,000	-
5000	573002	C/O - Meekins Field	149,801	778,597	236,300	658,193	658,200	15,000	15,000	-
5000	573010	C/O Shoreline Access Reserve	-	-	75,000	75,000	75,000	100,000	100,000	75,000
5000	573020	C/O Recreational Facilities Reserve	-	-	75,000	75,000	75,000	100,000	100,000	75,000
5000	573026	C/O Beach Access Improvements	-	29,050	30,000	30,000	-	30,000	30,000	30,000
5000	573027	C/O Soundside Access Improvements	15,940	68,686	-	-	-	-	-	-
5000	573040	C/O Aviation Park	-	51,509	414,200	296,684	255,000	76,000	76,000	-
5000	574000	C/O Machinery & Equipment	-	-	45,000	45,000	44,742	-	-	-
5000	575000	C/O Vehicle	37,675	-	870	870	-	1,260	1,260	1,500
		Subtotal	243,522	1,199,466	1,026,370	1,506,247	1,278,942	497,260	497,260	181,500
<i>DEBT SERVICE</i>										
		Public Works - Phase II	196,566	995,394	188,213	188,213	188,213	184,036	184,036	179,860
		Public Works - Phase III	468,448	121,874	424,547	424,547	424,547	412,161	412,161	399,775
		EMS/Fire Station	-	-	-	-	-	547,303	547,303	1,047,741
		Subtotal	665,014	1,117,268	612,760	612,760	612,760	1,143,500	1,143,500	1,627,376
TOTAL			\$ 1,721,891	\$ 3,226,032	\$ 2,798,869	\$ 3,343,494	\$ 3,041,162	\$ 2,822,986	\$ 2,822,986	\$ 3,061,083



Buildings & Grounds Division

Capital Outlay

Buildings & Grounds Division

Description of Capital Items	Department	Manager's	Plan Year
	Requested	Recommended	Budget
	2023 - 2024	2023 - 2024	2024 - 2025
<i>Other Improvements</i>			
1. Identify and implement improvements for ADA compliance	\$ 100,000	\$ 100,000	\$ -
2. Public Works Complex gate improvements	30,000	30,000	-
3. Replace generator at Public Services	45,000	45,000	-
<i>Total Other Improvements</i>	\$ 175,000	\$ 175,000	\$ -
<i>Meekins Field</i>			
1. Renovations to old bathroom building	\$ 15,000	\$ 15,000	\$ -
<i>Total Meekins Field</i>	\$ 15,000	\$ 15,000	\$ -
<i>Aviation Park</i>			
1. Re-do floors in bathrooms	\$ 5,000	\$ 5,000	\$ -
2. Replace partitions in bathrooms	4,000	4,000	-
3. Hot water - bathrooms and concession	2,000	2,000	-
4. Resurface hockey rink	65,000	65,000	-
<i>Total Aviation Park</i>	\$ 76,000	\$ 76,000	\$ -

Buildings & Grounds Division

Capital Outlay

Buildings & Grounds Division con't

Description of Capital Items	Department	Manager's	Plan Year
	Requested	Recommended	Budget
	2023 - 2024	2023 - 2024	2024 - 2025
Capital Reserves			
1. Shoreline Access Reserve	\$ 100,000	\$ 100,000	\$ 75,000
2. Recreation Facilities Reserve	100,000	100,000	75,000
Total Capital Reserves	\$ 200,000	\$ 200,000	\$ 150,000
C/O Beach Access Improvements			
1. Beach access improvements	\$ 30,000	\$ 30,000	\$ 30,000
Total C/O Beach Access Improvements	\$ 30,000	\$ 30,000	\$ 30,000
New Lease Payments			
1. Replace Ford F150 Pickup Truck/Utility Box @ \$42,000	\$ 5,715	\$ 5,715	\$ -
2. Mower @ \$35,000	-	-	4,762
3. Skid Steer @ \$45,000	-	-	6,123
4. Ford F250 Pickup Truck/Utility Box @ \$50,000	-	-	6,803
Total New Lease Payments	\$ 5,715	\$ 5,715	\$ 17,688
Vehicle			
1. Excise tax on new vehicles	\$ 1,260	\$ 1,260	\$ 1,500
Total Vehicle	\$ 1,260	\$ 1,260	\$ 1,500
New Debt Service			
1. Lease Payment to Dare County for EMS/Fire Station	\$ 547,303	\$ 547,303	\$ 1,047,741
Total New Debt Service	\$ 547,303	\$ 547,303	\$ 1,047,741

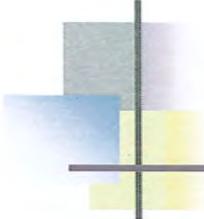
Finance & Tax Department Overview & Staffing

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

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

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

<i>Staffing</i>	<i>Position</i>	<i>Grade</i>	<i>Existing Positions</i>	<i>Requested Positions</i>	<i>Recommended Positions</i>
<i>Finance:</i>					
	Finance Director	23	1	1	1
	Assistant Finance Director	19	1	1	1
	Accountant	13	1/2	1/2	1/2
	Payroll and Benefits Administrator	10	1	1	1
	Accounts Payable Specialist	8	1	1	1
	Administrative Specialist	8	1	1	1
	Customer Service Representative	7	<u>1</u>	<u>1</u>	<u>1</u>
	Total		6 1/2	6 1/2	6 1/2
<i>Management Information Systems:</i>					
	IT Systems Administrator	17	<u>1</u>	<u>1</u>	<u>1</u>
	Total		1	1	1
<i>Fleet Maintenance:</i>					
	Fleet Maintenance Supervisor	14	1	1	1
	Fleet Maintenance Mechanic	11	3	3	3
	Accountant	13	<u>1/2</u>	<u>1/2</u>	<u>1/2</u>
	Total		4 1/2	4 1/2	4 1/2



Finance & Tax Department Goals & Objectives

Goals

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

Objectives

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

Finance & Tax Department Statistical Data

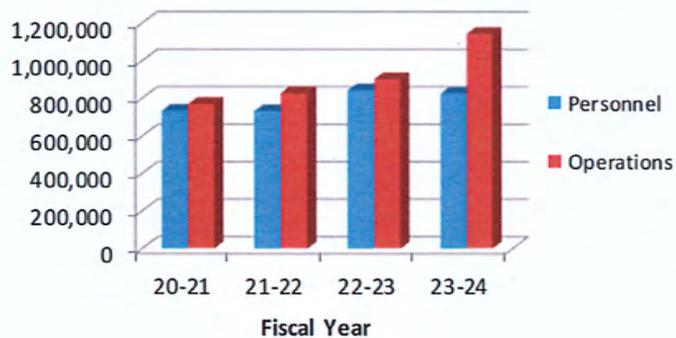
Highlights

- Health insurance renewal rates increased 5.5% for both active employees and retirees.
- Property and liability insurance rates increased 20%.
- Tax collection contract with Dare County is recommended.
- Funds are included for training and continuing education.
- Includes the actuarial study for Other Post-Employment Benefits valuation required by GASB 75 and contribution to the OPEB Irrevocable Trust.

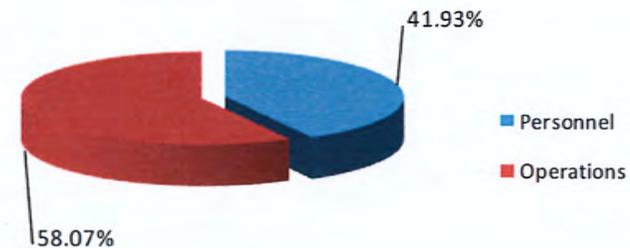
Expenditures by Function

	<i>Adopted FY 22-23</i>	<i>Recommended FY 23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 844,801	\$ 827,338	-2.07%
<i>Operations</i>	976,830	1,145,722	17.29%
Total	\$ 1,821,631	\$ 1,973,060	8.31%

Expenditure History

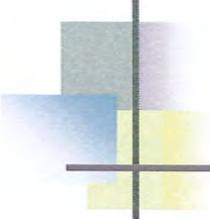


Recommended Budget Fiscal Year 2023-24



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24

Department: <i>Finance & Tax</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024- 25
<i>PERSONNEL SERVICES</i>										
4400	502000	Salaries	\$ 525,919	\$ 518,810	\$ 598,478	\$ 598,478	\$ 598,478	\$ 565,155	\$ 565,155	\$ 615,023
4400	505000	FICA Expense	39,169	38,761	45,784	45,784	45,784	43,234	43,234	47,049
4400	506000	Funding for Health Plan	90,189	90,714	97,900	97,900	97,900	117,786	117,786	123,302
4400	507000	Retirement Expense	53,925	59,381	72,715	72,715	72,715	72,905	72,905	79,338
4400	507750	401k Retirement Expense	26,296	25,940	29,924	29,924	29,924	28,258	28,258	30,751
		<i>Subtotal</i>	<i>735,498</i>	<i>733,606</i>	<i>844,801</i>	<i>844,801</i>	<i>844,801</i>	<i>827,338</i>	<i>827,338</i>	<i>895,463</i>
<i>OPERATIONS</i>										
4400	508500	Tax Collection Fee	155,261	154,396	153,346	153,346	153,346	171,580	171,580	171,580
4400	509000	Audit	28,150	28,390	29,920	29,920	29,920	37,400	37,400	37,400
4400	511000	Postage	3,523	3,159	7,000	7,000	3,000	4,000	4,000	4,000
4400	514000	Travel & Training	5,435	5,651	16,000	16,000	12,500	16,000	16,000	16,000
4400	518000	Communications	138	154	156	156	156	156	156	156
4400	520000	Printing	989	-	750	750	500	750	750	750
4400	522000	Copier Lease	6,041	5,277	7,100	7,100	6,500	7,100	7,100	7,100
4400	533000	Supplies & Materials	5,532	4,079	5,500	5,500	5,500	5,500	5,500	5,500
4400	545000	Contracted Services	16,365	16,305	19,315	19,315	18,000	19,315	19,315	19,315
4400	548000	Departmental Supplies	4,039	3,623	20,000	20,000	10,200	20,000	20,000	20,000
4400	553000	Dues & Subscriptions	757	1,537	1,850	1,850	1,500	1,500	1,500	1,500
4400	554000	General Insurance	154,913	169,038	200,000	200,000	200,000	240,000	240,000	300,000
4400	554500	Retiree Health Insurance	391,126	420,264	514,844	514,844	450,400	574,592	574,592	690,092
4400	554550	OPEB Irrevocable Trust Fund Contribution	-	18,000	18,000	18,000	18,000	64,640	64,640	64,640
4400	555000	Workers' Compensation	866	833	849	849	837	789	789	860
4400	557000	Miscellaneous	-	-	200	200	-	200	200	200
4400	560000	Unemployment Insurance	2,016	1,566	2,000	2,000	2,200	2,200	2,200	2,200
4400	590000	Departmental Charges	(4,039)	(3,623)	(20,000)	(20,000)	(8,200)	(20,000)	(20,000)	(20,000)
		<i>Subtotal</i>	<i>771,112</i>	<i>828,649</i>	<i>976,830</i>	<i>976,830</i>	<i>904,359</i>	<i>1,145,722</i>	<i>1,145,722</i>	<i>1,321,293</i>
TOTAL			\$ 1,506,610	\$ 1,562,255	\$ 1,821,631	\$ 1,821,631	\$ 1,749,160	\$ 1,973,060	\$ 1,973,060	\$ 2,216,756



Management Information Systems Division Goals & Objectives

Goals

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

Objectives

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

Management Information Systems Division Statistical Data

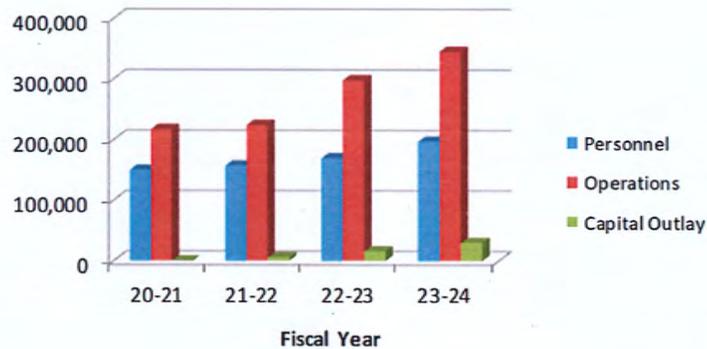
Highlights

- Includes all current maintenance contracts and licenses for Town-wide systems and software with the addition of service related to budgeting software.
- Includes replacement of town and fire servers.
- Includes equipment for the new fire station.

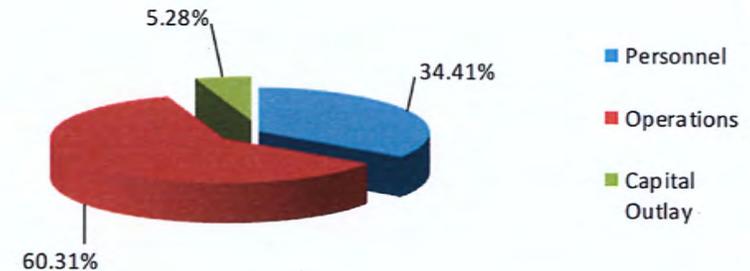
Expenditures by Function

	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>
	<u>FY22-23</u>	<u>FY23-24</u>	<u>Change</u>
<i>Personnel</i>	\$ 169,461	\$ 197,370	16.47%
<i>Operations</i>	301,464	345,955	14.76%
<i>Capital Outlay</i>	22,675	30,300	33.63%
Total	\$ 493,600	\$ 573,625	16.21%

Expenditure History

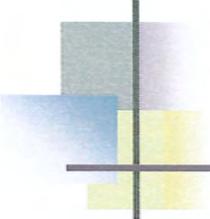


Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Division: <i>Management Information Systems</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>PERSONNEL SERVICES</i>										
4450	502000	Salaries	\$ 103,670	\$ 107,704	\$ 115,090	\$ 115,090	\$ 115,090	\$ 135,563	\$ 135,563	\$ 94,372
4450	505000	FICA Expense	7,632	7,927	8,804	8,804	8,804	10,371	10,371	7,219
4450	506000	Funding for Health Plan	22,690	23,744	25,829	25,829	25,829	27,170	27,170	28,106
4450	507000	Retirement Expense	10,631	12,327	13,983	13,983	13,983	17,488	17,488	12,174
4450	507750	401k Retirement Expense	5,183	5,385	5,755	5,755	5,755	6,778	6,778	4,719
		<i>Subtotal</i>	<i>149,806</i>	<i>157,087</i>	<i>169,461</i>	<i>169,461</i>	<i>169,461</i>	<i>197,370</i>	<i>197,370</i>	<i>146,590</i>
<i>OPERATIONS</i>										
4450	514000	Travel & Training	-	-	9,610	9,610	5,000	2,000	2,000	2,000
4450	516000	Outside Maintenance & Repair	6,992	4,452	17,255	17,255	3,000	7,000	7,000	7,000
4450	519000	Maintenance Contracts	132,068	144,753	149,816	149,816	150,155	208,476	208,476	224,437
4450	533000	Supplies & Materials	37,853	47,493	52,820	64,779	62,000	51,190	51,190	51,900
4450	545000	Contracted Services	14,956	20,412	32,580	32,580	30,000	42,600	42,600	27,210
4450	553000	Dues & Subscriptions	11,998	7,069	39,220	51,538	48,000	34,500	34,500	34,500
4450	555000	Workers' Compensation	169	177	163	163	162	189	189	134
4450	570000	Lease Payments	13,564	-	-	-	-	-	-	-
		<i>Subtotal</i>	<i>217,600</i>	<i>224,356</i>	<i>301,464</i>	<i>325,741</i>	<i>298,317</i>	<i>345,955</i>	<i>345,955</i>	<i>347,181</i>
<i>CAPITAL OUTLAY</i>										
4450	576000	C/O Office Furniture & Equipment	-	5,405	22,675	22,675	16,313	30,300	30,300	-
		<i>Subtotal</i>	<i>-</i>	<i>5,405</i>	<i>22,675</i>	<i>22,675</i>	<i>16,313</i>	<i>30,300</i>	<i>30,300</i>	<i>-</i>
TOTAL			\$ 367,406	\$ 386,848	\$ 493,600	\$ 517,877	\$ 484,091	\$ 573,625	\$ 573,625	\$ 493,771

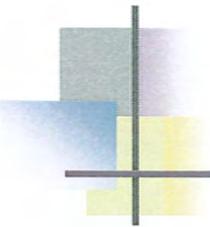


Management Information Systems Division

Capital Outlay

Management Information Systems Division

Description of Capital Items	Department	Manager's	Plan Year
	Requested	Recommended	Budget
	2023 - 2024	2023 - 2024	2024 - 2025
<i>Office Furniture & Equipment</i>			
1. Replace Fire server	\$ 8,000	\$ 8,000	\$ -
2. Replace Town server	8,000	8,000	-
3. New Fire Station Equipment	14,300	14,300	-
<i>Total Office Furniture & Equipment</i>	\$ 30,300	\$ 30,300	\$ -



Fleet Maintenance Division Goals & Objectives

Goals

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

Objectives

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

Fleet Maintenance Division Statistical Data

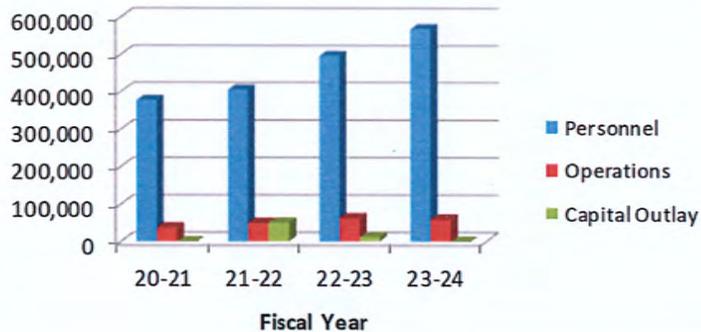
Highlights

- Fuel prices per gallon are derived from an estimate of wholesale prices from the Energy Information Association (www.eia.gov) and our wholesale supplier, and is budgeted at \$2.911/gal reg. unleaded; \$3.646/gal diesel, and will be charged back to departments based on usage.
- Increases in supplies and materials are for replacement of the shop air dryer system, equipment system updates, and replacement of tools and equipment.

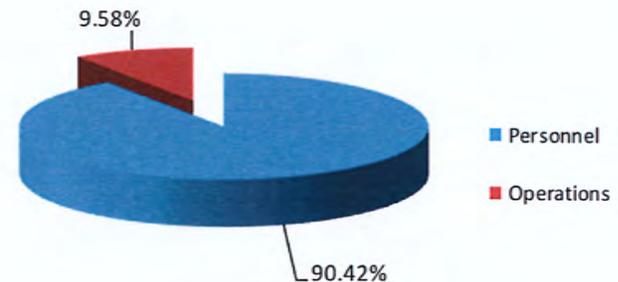
Expenditures by Function

	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>
	<i>FY22-23</i>	<i>FY23-24</i>	<i>Change</i>
<i>Personnel</i>	\$ 500,336	\$ 569,473	13.82%
<i>Operations</i>	58,406	60,342	3.31%
<i>Capital Outlay</i>	8,699	-	-100.00%
Total	\$ 567,441	\$ 629,815	10.99%

Expenditure History

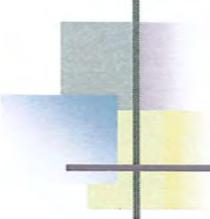


Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

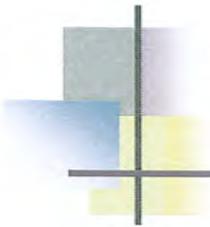
Division: <i>Fleet Maintenance</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024- 25
PERSONNEL SERVICES										
5450	502000	Salaries	\$ 263,447	\$ 278,913	\$ 344,490	\$ 344,490	\$ 344,490	\$ 394,524	\$ 394,524	\$ 407,784
5450	505000	FICA Expense	19,652	20,799	26,353	26,353	26,353	30,181	30,181	31,195
5450	506000	Funding for Health Plan	57,960	63,402	70,414	70,414	70,414	74,148	74,148	77,575
5450	507000	Retirement Expense	23,849	28,610	41,855	41,855	39,100	50,894	50,894	52,604
5450	507750	401k Retirement Expense	13,124	13,946	17,224	17,224	17,225	19,726	19,726	20,389
Subtotal			378,032	405,670	500,336	500,336	497,582	569,473	569,473	589,547
OPERATIONS										
5450	514000	Travel & Training	280	-	500	500	200	3,500	3,500	3,500
5450	516000	Outside Maintenance & Repair	3,826	4,291	5,000	5,000	4,300	5,000	5,000	6,500
5450	517000	Fleet Maintenance	620	441	1,400	1,400	400	1,400	1,400	1,400
5450	518000	Communications	480	480	500	500	480	500	500	500
5450	519000	Maintenance Contracts	1,175	1,175	1,200	1,200	1,175	1,200	1,200	1,200
5450	520000	Printing	-	1,141	500	500	-	500	500	500
5450	521000	Equipment Rental	-	-	600	600	300	600	600	600
5450	522000	Copier Lease	163	238	300	300	280	300	300	300
5450	531000	Vehicle Fuel	901	1,331	2,309	2,309	1,800	1,871	1,871	1,871
5450	533000	Supplies & Materials	11,014	15,128	20,898	17,879	16,000	24,430	24,430	20,898
5450	536000	Uniforms	1,711	2,417	2,628	2,628	2,600	3,420	3,420	3,420
5450	547000	Fleet Maintenance Supplies	128,490	132,426	102,000	102,000	126,719	102,000	102,000	102,000
5450	547510	Public Works Complex Unleaded Fuel	69,080	79,486	185,584	185,584	135,000	157,925	157,925	157,925
5450	547520	Public Works Complex Diesel Fuel	67,897	73,140	189,390	189,390	105,000	168,444	168,444	168,444
5450	553000	Dues & Subscriptions	840	1,000	3,090	3,090	840	3,090	3,090	3,090
5450	555000	Workers' Compensation	6,666	6,949	6,217	6,217	5,413	6,899	6,899	7,359
5450	570000	Lease Payments	12,647	14,772	11,264	11,264	11,264	5,632	5,632	-
5450	590000	Departmental Charges	(130,089)	(132,502)	(100,000)	(100,000)	(124,719)	(100,000)	(100,000)	(100,000)
5450	590500	Departmental Fuel Charges	(137,645)	(152,106)	(374,974)	(374,974)	(240,000)	(326,369)	(326,369)	(326,369)
Subtotal			38,056	49,807	58,406	55,387	47,052	60,342	60,342	53,138
CAPITAL OUTLAY										
5450	574000	C/O Machinery & Equipment	-	6,199	8,699	11,718	11,864	-	-	-
5450	575000	C/O Vehicles	-	44,505	-	-	-	-	-	-
Subtotal			-	50,704	8,699	11,718	11,864	-	-	-
TOTAL			\$ 416,088	\$ 506,181	\$ 567,441	\$ 567,441	\$ 556,498	\$ 629,815	\$ 629,815	\$ 642,685



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	Recommended 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

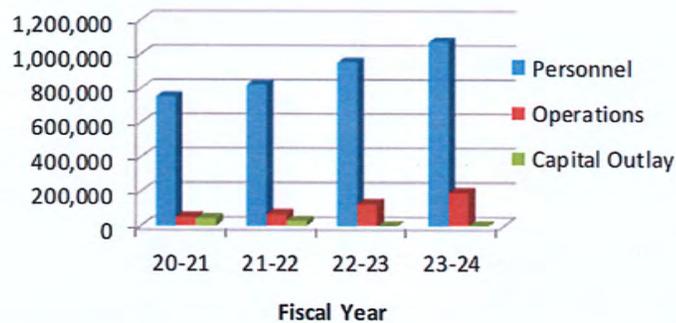
Highlights

- Includes updates to the Shoreline Access Plan and Recreational Facility Plan.
- Includes purchase of two F150 pickup trucks.

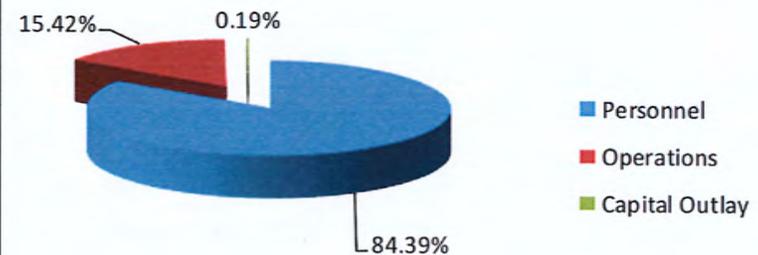
Expenditures by Function

	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>
	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>Change</i>
<i>Personnel</i>	\$ 958,638	\$ 1,073,166	11.95%
<i>Operations</i>	267,589	196,134	-26.70%
<i>Capital Outlay</i>	780	2,400	207.69%
Total	\$ 1,227,007	\$ 1,271,700	3.64%

Expenditure History



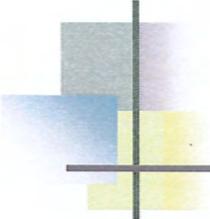
Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Department: *Planning & Development*

Org	Object	Object Description	Actual Expenditures 2020 - 21	Actual Expenditures 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
PERSONNEL SERVICES										
4900	502000	Salaries	\$ 530,510	\$ 571,766	\$ 660,849	\$ 660,849	\$ 660,849	\$ 749,526	\$ 749,526	\$ 799,487
4900	505000	FICA Expense	39,499	42,383	50,371	50,371	50,555	57,339	57,339	61,161
4900	506000	Funding for Health Plan	104,978	116,964	134,494	134,494	134,494	132,136	132,136	138,721
4900	507000	Retirement Expense	53,847	65,447	80,002	80,002	75,006	96,689	96,689	103,134
4900	507750	401k Retirement Expense	24,930	27,171	32,922	32,922	32,922	37,476	37,476	39,974
		Subtotal	753,764	823,731	958,638	958,638	953,826	1,073,166	1,073,166	1,142,477
OPERATIONS										
4900	503000	Planning & Zoning Board Fees	10,210	10,180	13,320	13,320	10,200	13,320	13,320	13,320
4900	508000	Professional Services	-	-	5,000	5,000	-	5,000	5,000	5,000
4900	514000	Travel & Training	4,164	8,429	9,000	9,000	9,000	9,000	9,000	9,000
4900	516000	Outside Maintenance & Repair	97	59	750	750	100	750	750	750
4900	517000	Fleet Maintenance	875	678	1,000	1,000	750	1,000	1,000	1,000
4900	518000	Communications	1,962	1,828	2,000	2,000	2,000	2,000	2,000	2,000
4900	520000	Printing	-	100	500	500	100	500	500	500
4900	521000	Equipment Rental	3,279	-	-	-	-	6,000	6,000	6,000
4900	521001	Equipment Lease	-	3,179	6,000	6,000	6,000	-	-	-
4900	522000	Copier Lease	3,836	3,751	5,000	5,000	4,500	5,000	5,000	5,000
4900	526010	Historic Landmark	-	250	500	500	300	500	500	500
4900	526015	CRS Flood	-	412	3,000	3,000	-	3,000	3,000	3,000
4900	531000	Vehicle Fuel	1,932	3,153	4,688	4,688	3,960	3,639	3,639	3,639
4900	533000	Supplies & Materials	3,450	7,924	6,500	6,500	5,500	6,500	6,500	6,500
4900	545000	Contracted Services	-	-	30,000	30,000	-	30,000	-	-
4900	545030	Shoreline Access Plan Update	-	-	50,000	50,000	-	50,000	50,000	-
4900	545060	Chapter Updates	-	-	45,000	105,000	60,000	-	-	45,000
4900	545070	Land Use Plan	1,023	-	-	-	-	-	-	-
4900	545090	Recreational facility Plan Update	-	-	50,000	50,000	-	50,000	50,000	-
4900	552000	Recordation Fees	8	40	500	500	50	500	500	500
4900	553000	Dues & Subscriptions	2,642	2,903	2,650	2,650	2,650	2,650	2,650	2,650
4900	555000	Workers' Compensation	7,479	9,076	9,133	9,133	6,956	9,968	9,968	11,089
4900	557000	Miscellaneous	-	235	250	250	50	250	250	250
4900	557005	Worksession Expenses	-	-	200	200	-	200	200	200
4900	570000	Lease Payments	13,547	19,346	22,598	22,598	19,346	26,357	26,357	27,570
		Subtotal	54,504	71,543	267,589	327,589	131,462	226,134	196,134	143,468
CAPITAL OUTLAY										
4900	575000	C/O Vehicles	43,937	-	780	780	-	2,400	2,400	-
4900	574027	Lease asset	-	30,505	-	-	-	-	-	-
		Subtotal	43,937	30,505	780	780	-	2,400	2,400	-
TOTAL			\$ 852,205	\$ 925,779	\$ 1,227,007	\$ 1,287,007	\$ 1,085,288	\$ 1,301,700	\$ 1,271,700	\$ 1,285,945



Planning & Development Department Capital Outlay

Planning

Description of Capital Items	Department Requested 2023 - 2024	Manager's Recommended 2023 - 2024	Plan Year Budget 2024 - 2025
<i>New Lease Payments</i>			
1. Ford F-150 @ \$40,000	\$ 5,443	\$ 5,443	\$ -
2. Ford F-150 @ \$40,000	5,443	5,443	-
Total New Lease Payments	\$ 10,886	\$ 10,886	\$ -
<i>Vehicle</i>			
1. Excise tax on new vehicles	\$ 2,400	\$ 2,400	\$ -
Total Vehicle	\$ 2,400	\$ 2,400	\$ -



Beach Nourishment Division Goals & Objectives

Goals

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

Objectives

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

Beach Nourishment Division Statistical Data

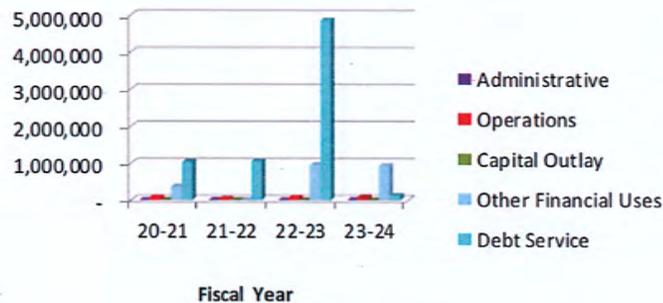
Highlights

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

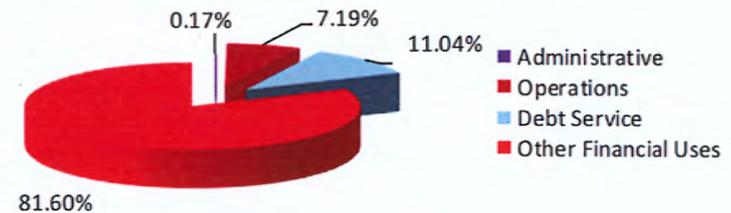
Expenditures by Function

	<i>Adopted FY 22-23</i>	<i>Recommended FY 23-24</i>	<i>Percent Change</i>
<i>Administrative</i>	\$ 5,000	\$ 2,000	-60.00%
<i>Operations</i>	185,345	82,456	-55.51%
<i>Other Financial Uses</i>	-	935,962	100.00%
<i>Debt Service</i>	3,797,625	126,618	-96.67%
Total	\$ 3,987,970	\$ 1,147,036	-71.24%

Expenditure History



Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Division: <i>Beach Nourishment</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>ADMINISTRATIVE</i>										
5050	504000	Legal Services	\$ 150	\$ 1,295	\$ 5,000	\$ 5,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
		<i>Subtotal</i>	<i>150</i>	<i>1,295</i>	<i>5,000</i>	<i>5,000</i>	<i>-</i>	<i>2,000</i>	<i>2,000</i>	<i>2,000</i>
<i>OPERATIONS</i>										
5050	508500	Tax Collection Fee	4,891	7,450	7,395	7,395	7,400	7,456	7,456	7,456
5050	509000	Audit	2,885	2,885	2,950	2,950	2,950	-	-	-
5050	526000	Advertising	-	2,025	-	-	-	-	-	-
5050	545040	Annual Beach Nourishment Maintenance	66,219	15,523	175,000	175,000	50,000	75,000	75,000	75,000
		<i>Subtotal</i>	<i>73,995</i>	<i>27,883</i>	<i>185,345</i>	<i>185,345</i>	<i>60,350</i>	<i>82,456</i>	<i>82,456</i>	<i>82,456</i>
<i>OTHER FINANCING USES</i>										
5050	572015	Transfer to Capital Project	368,217	-	-	-	-	-	-	-
5050	587002	Transfer to Capital Reserve Fund	-	157,671	955,069	955,069	955,069	935,962	935,962	939,365
		<i>Subtotal</i>	<i>368,217</i>	<i>157,671</i>	<i>955,069</i>	<i>955,069</i>	<i>955,069</i>	<i>935,962</i>	<i>935,962</i>	<i>939,365</i>
<i>DEBT SERVICE</i>										
5050	581000	Beach Nourishment Debt Payment	1,032,119	1,051,855	3,797,625	3,854,903	3,854,903	126,618	126,618	124,340
		<i>Subtotal</i>	<i>1,032,119</i>	<i>1,051,855</i>	<i>3,797,625</i>	<i>3,854,903</i>	<i>3,854,903</i>	<i>126,618</i>	<i>126,618</i>	<i>124,340</i>
		TOTAL	\$ 1,474,481	\$ 1,238,704	\$ 4,943,039	\$ 5,000,317	\$ 4,870,322	\$ 1,147,036	\$ 1,147,036	\$ 1,148,161



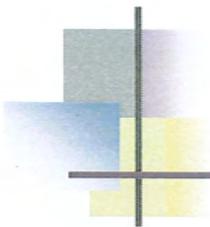
Police Department & Animal Control Division Overview & Staffing

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

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

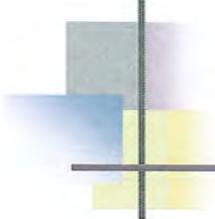
<i>Staffing</i>	Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Police:</i>					
	Police Chief	23	1	1	1
	Assistant Police Chief	19	1	1	1
	Police Captain	17	1	1	1
	Police Lieutenant	15	2	2	2
	Police Sergeant	14	4	4	4
	Police Investigator	12	4	4	4
	Community Police Officer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

Continued on next page



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

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

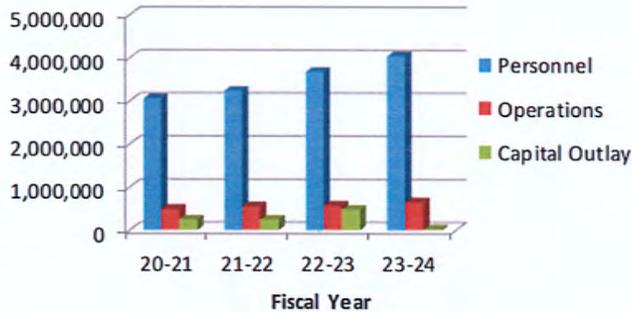
Highlights

- Mandatory funding of law enforcement separation allowance for two retired police officers.
- Includes training for specific incidents, maintenance of current certifications, and required career development.
- Replacement of 5 police vehicles.
- Includes purchase of speed monitoring and reporting signs.

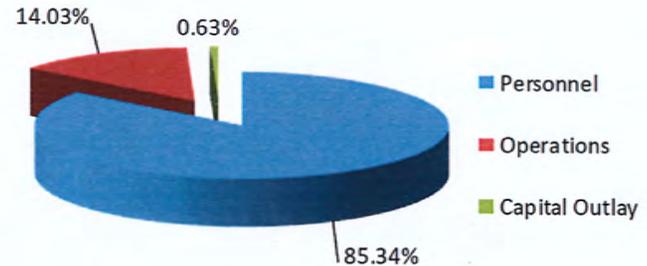
Expenditures by Function

	<i>Adopted FY22-23</i>	<i>Recommended FY23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 3,799,717	\$ 4,056,272	6.75%
<i>Operations</i>	632,045	666,877	5.51%
<i>Capital Outlay</i>	6,750	30,090	345.78%
Total	\$ 4,438,512	\$ 4,753,239	7.09%

Expenditure History



Recommended Budget Fiscal Year 2023-24



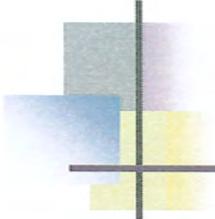
**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Department: <i>Police</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>PERSONNEL SERVICES</i>										
5100	502000	Salaries	\$ 2,044,679	\$ 2,176,252	\$ 2,525,776	\$ 2,525,776	\$ 2,476,386	\$ 2,680,386	\$ 2,680,386	\$ 2,811,453
5100	505000	FICA Expense	153,979	163,789	193,222	193,222	189,444	205,050	205,050	215,076
5100	506000	Funding for Health Plan	487,396	492,199	557,255	557,255	543,161	609,898	609,898	640,903
5100	507000	Retirement Expense	221,226	261,564	329,361	329,361	299,643	377,934	377,934	396,415
5100	507500	401k Retirement Expense - Law Officers	92,817	103,222	115,173	115,173	123,819	121,942	121,942	127,711
5100	507750	401k Retirement Expense	7,441	3,354	11,116	11,116	10,875	12,077	12,077	12,862
5100	502070	Separation Allowance	48,819	46,791	67,814	67,814	49,461	48,985	48,985	48,985
		<i>Subtotal</i>	<i>3,056,357</i>	<i>3,247,171</i>	<i>3,799,717</i>	<i>3,799,717</i>	<i>3,692,789</i>	<i>4,056,272</i>	<i>4,056,272</i>	<i>4,253,405</i>
<i>OPERATIONS</i>										
5100	508000	Professional Services	178	175	2,500	2,500	200	2,500	2,500	2,500
5100	514000	Travel & Training	5,473	14,665	17,000	16,000	15,000	21,000	21,000	21,000
5100	514500	Firing Range	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
5100	515998	Insurance Claims	20,949	4,181	-	-	13,000	-	-	-
5100	516000	Outside Maintenance & Repair	7,537	3,702	9,494	9,494	8,500	9,494	9,494	9,494
5100	517000	Fleet Maintenance	10,663	14,794	15,000	15,000	15,000	15,000	15,000	15,000
5100	518000	Communications	28,004	27,057	28,113	28,113	28,113	28,897	28,897	28,897
5100	518500	OSSI Communication line	-	-	5,573	5,573	-	-	-	-
5100	520000	Printing	-	-	500	500	-	500	500	500
5100	522000	Copier Lease	5,246	6,173	6,970	6,970	6,500	6,970	6,970	6,970
5100	531000	Vehicle Fuel	47,040	73,231	107,854	107,854	75,000	91,172	91,172	91,172
5100	533000	Supplies & Materials	62,830	32,702	35,798	24,423	24,000	39,020	39,020	39,020
5100	533004	Supplies & Materials - Radar	-	11,794	11,000	-	-	11,000	11,000	11,000
5100	533005	Supplies & Materials - Criminal	1,769	1,790	1,500	1,500	1,400	1,500	1,500	1,500
5100	533116	Supplies & Materials - AED's	5,294	-	-	-	-	-	-	-
5100	533017	Supplies & Materials - In Car Radios	10,756	11,149	13,230	13,230	12,000	13,230	13,230	13,230
5100	533019	Supplies & Materials - Handheld Radios	11,424	19,246	12,500	15,202	15,000	12,500	12,500	12,500
5100	536000	Uniforms	18,020	18,373	20,000	20,000	20,000	20,000	20,000	20,000
5100	537000	Crime Prevention	1,575	2,221	2,000	2,000	2,000	2,000	2,000	2,000

**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Department: *Police*

Org	Object	Object Description	Actual Expenditures 2020 - 21	Actual Expenditures 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
5100	538000	Controlled Substances	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
5100	545000	Contracted Services	110	-	2,396	2,396	50	396	396	396
5100	553000	Dues & Subscriptions	1,688	3,918	1,910	1,910	3,783	5,230	5,230	5,230
5100	555000	Workers' Compensation	38,567	41,295	41,937	41,937	38,109	46,234	46,234	46,504
5100	557000	Miscellaneous	12	135	1,000	1,000	200	1,000	1,000	1,000
5100	570000	Lease Payments	216,736	218,304	245,702	248,451	248,451	289,166	289,166	310,354
5100	570010	Body Camera Payments	-	51,283	45,468	45,468	51,283	45,468	45,468	45,468
		Subtotal	498,471	560,788	632,045	614,121	582,189	666,877	666,877	688,335
CAPITAL OUTLAY										
5100	574000	C/O Machinery & Equipment	-	-	-	-	-	21,990	21,990	-
5100	574025	C/O Body Cameras	-	242,105	-	-	-	-	-	-
5100	575000	C/O Vehicles	248,297	186,362	6,750	309,605	309,605	8,100	8,100	8,850
5100	576000	C/O Office Furniture & Equipment	-	-	-	22,375	22,375	-	-	-
5100	576100	IT Software	-	-	-	153,318	153,318	-	-	-
		Subtotal	248,297	428,467	6,750	485,298	485,298	30,090	30,090	8,850
		TOTAL	\$ 3,803,125	\$ 4,236,426	\$ 4,438,512	\$ 4,899,136	\$ 4,760,275	\$ 4,753,239	\$ 4,753,239	\$ 4,950,590



Police Department Capital Outlay

Police

Description of Capital Items	Department Requested 2023 - 2024	Manager's Recommended 2023 - 2024	Plan Year Budget 2024 - 2025
<i>Machinery and Equipment</i>			
1. Speed monitoring and reporting signs	\$ 21,990	\$ 21,990	\$ -
Total Machinery and Equipment	\$ 21,990	\$ 21,990	\$ -
<i>New Lease Payments</i>			
1. 5 Vehicles at a cost of \$54,000 each, totaling \$270,000	\$ 36,768	\$ 36,768	\$ -
2. 5 Vehicles at a cost of \$59,000 each, totaling \$295,000	-	-	40,139
Total Lease Payments	\$ 36,768	\$ 36,768	\$ 40,139
<i>Vehicle</i>			
1. Excise tax on new vehicles	\$ 8,100	\$ 8,100	\$ 8,850
Total Vehicle	\$ 8,100	\$ 8,100	\$ 8,850



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

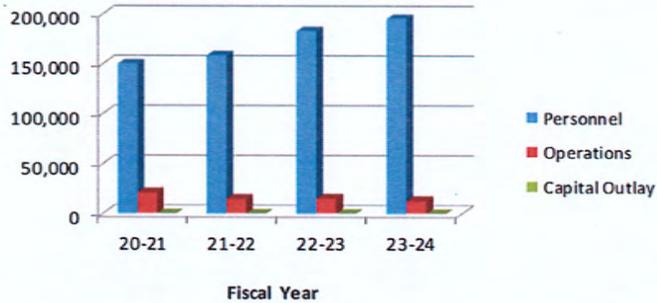
Highlights

- Maintaining current level of service

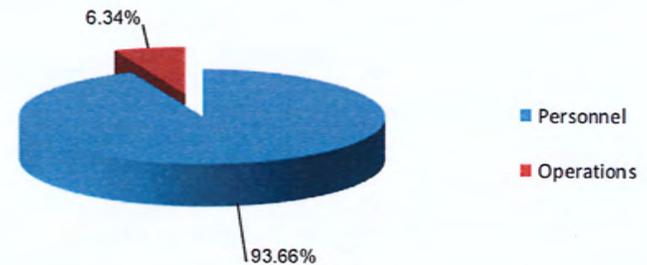
Expenditures by Function

	<i>Adopted FY 22-23</i>	<i>Recommended FY 23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 183,229	\$ 195,838	6.88%
<i>Operations</i>	15,302	13,249	-13.42%
<i>Total</i>	\$ 198,531	\$ 209,087	5.32%

Expenditure History

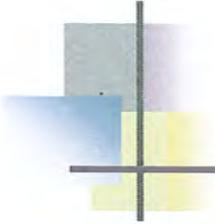


Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Division: <i>Animal Control</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
PERSONNEL SERVICES										
5150	502000	Salaries	\$ 106,195	\$ 103,502	\$ 117,658	\$ 117,658	\$ 117,658	\$ 125,461	\$ 125,461	\$ 133,433
5150	505000	FICA Expense	8,095	7,551	9,001	9,001	9,001	9,598	9,598	10,208
5150	506000	Funding for Health Plan	19,973	30,788	36,392	36,392	36,392	38,322	38,322	40,005
5150	507000	Retirement Expense	10,876	11,848	14,295	14,295	13,354	16,184	16,184	17,213
5150	507750	401k Retirement Expense	5,310	5,130	5,883	5,883	5,883	6,273	6,273	6,672
		Subtotal	150,449	158,819	183,229	183,229	182,288	195,838	195,838	207,531
OPERATIONS										
5150	508000	Professional Services	-	458	300	300	100	400	400	400
5150	514000	Travel & Training	-	20	400	1,400	1,120	400	400	400
5150	516000	Outside Maintenance & Repair	26	45	300	300	200	300	300	300
5150	517000	Fleet Maintenance	1,251	1,490	1,500	1,500	1,200	1,500	1,500	1,500
5150	518000	Communications	470	480	1,341	1,341	480	1,341	1,341	1,341
5150	520000	Printing	-	-	300	300	100	300	300	300
5150	531000	Vehicle Fuel	1,926	2,800	5,829	5,829	3,504	3,639	3,639	3,639
5150	533000	Supplies & Materials	2,168	2,455	2,600	2,600	2,200	2,600	2,600	2,600
5150	536000	Uniforms	131	266	500	500	300	500	500	500
5150	536001	Uniform Cleaning Allowance	564	576	600	600	600	600	600	600
5150	553000	Dues & Subscriptions	-	76	-	-	76	-	-	-
5150	555000	Workers' Compensation	1,378	1,816	1,632	1,632	1,510	1,669	1,669	1,851
5150	570000	Lease Payments	13,343	4,521	-	-	-	-	-	-
		Subtotal	21,257	15,003	15,302	16,302	11,390	13,249	13,249	13,431
		TOTAL	\$ 171,706	\$ 173,822	\$ 198,531	\$ 199,531	\$ 193,678	\$ 209,087	\$ 209,087	\$ 220,962



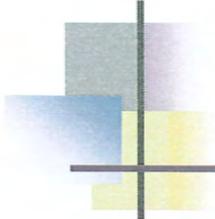
Fire Department & Ocean Rescue Division Overview & Staffing

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

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

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

Continued on next page



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

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



Fire Department Goals & Objectives

Goals

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

Objectives

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

Fire Station 14 Statistical Data

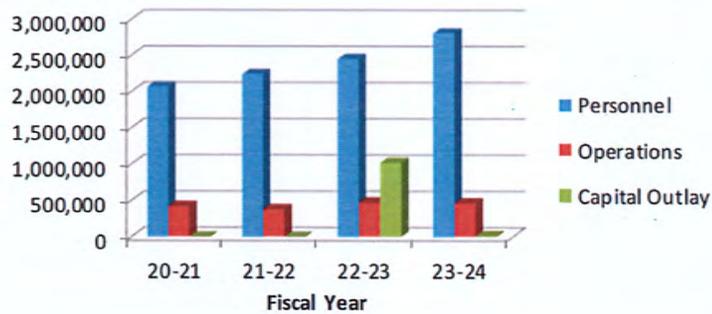
Highlights

- Includes training to maintain required certifications and career development of staff.
- Includes health and fitness screening for both volunteer and career firefighters.
- Includes replacement of vehicle extrication equipment.
- Replacement of a Dodge Ram 2500 and Ford Explorer.
- Purchase a thermal imaging camera.

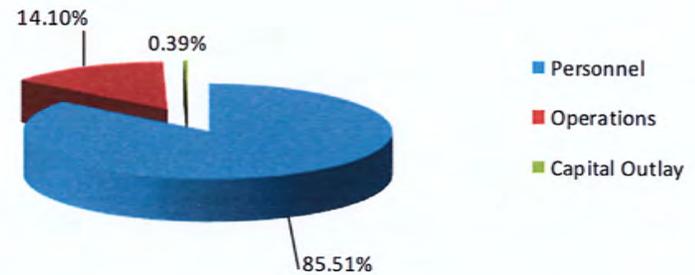
Expenditures by Function

	<i>Adopted FY22-23</i>	<i>Recommended FY23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 2,589,096	\$ 2,814,488	8.71%
<i>Operations</i>	469,883	464,066	-1.24%
<i>Capital Outlay</i>	2,000	13,000	550.00%
<i>Total</i>	\$ 3,060,979	\$ 3,291,554	7.53%

Expenditure History



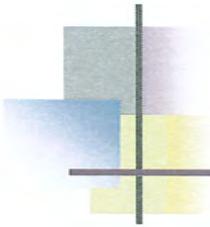
Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Department: *Fire Station 14*

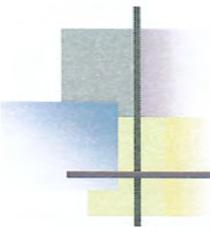
Org	Object	Object Description	Actual Expenditures 2020 - 21	Actual Expenditures 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
PERSONNEL SERVICES										
5300	502000	Salaries	1,378,947	1,483,587	1,701,144	1,701,144	1,615,000	1,861,035	1,861,035	1,981,896
5300	502010	Volunteer Incentive Program	15,575	12,191	17,000	17,000	17,000	17,000	17,000	17,000
5300	505000	FICA Expense	101,675	108,337	131,438	131,438	123,548	143,670	143,670	152,916
5300	506000	Funding for Health Plan	367,115	400,844	447,768	447,768	437,200	459,658	459,658	483,076
5300	507000	Retirement Expense	141,453	169,686	206,689	206,689	183,303	240,073	240,073	255,665
5300	507750	401k Retirement Expense	67,377	72,282	85,057	85,057	80,750	93,052	93,052	99,095
		Subtotal	2,072,142	2,246,927	2,589,096	2,589,096	2,456,801	2,814,488	2,814,488	2,989,648
OPERATIONS										
5300	508000	Professional Services	10,975	10,835	15,000	15,000	15,000	17,500	17,500	17,500
5300	514000	Travel & Training	6,625	15,953	20,000	20,000	18,000	20,000	20,000	20,000
5300	515998	Insurance Claims	1,000	3,158	-	-	5,492	-	-	-
5300	516000	Outside Maintenance & Repair	20,356	11,146	27,500	27,500	17,000	27,500	27,500	27,500
5300	517000	Fleet Maintenance	23,538	19,465	15,000	15,000	15,000	15,000	15,000	15,000
5300	518000	Communications	6,944	6,642	6,650	6,650	6,650	6,650	6,650	6,650
5300	520000	Printing	115	28	500	500	500	500	500	500
5300	522000	Copier Lease	2,696	2,162	3,600	3,600	3,200	3,600	3,600	3,600
5300	531000	Vehicle Fuel	11,073	18,668	29,216	29,216	23,000	24,018	24,018	24,018
5300	533000	Supplies & Materials	35,444	25,057	37,000	47,510	45,500	37,000	37,000	37,000
5300	533050	SCBA Equipment	4,350	4,875	5,000	5,000	5,025	5,000	5,000	5,000
5300	536000	Uniforms	31,358	7,954	36,500	57,871	55,000	36,500	36,500	36,500
5300	545000	Contracted Services	1,200	-	-	-	-	-	-	-
5300	553000	Dues & Subscriptions	4,150	4,350	4,500	4,500	4,542	4,500	4,500	4,500
5300	555000	Workers' Compensation	37,076	46,759	42,488	42,488	40,255	44,806	44,806	49,003
5300	556000	Firemen's Pension	3,960	3,970	7,700	7,700	3,000	7,700	7,700	7,700
5300	570000	Lease Payments	221,458	198,703	219,229	219,229	218,821	213,792	213,792	183,181
		Subtotal	422,318	379,725	469,883	501,764	475,985	464,066	464,066	437,652
CAPITAL OUTLAY										
5300	574000	C/O Machinery & Equipment	-	-	-	-	-	7,000	7,000	-
5300	574026	C/O AFG - Rados	-	-	-	241,674	227,551	-	-	-
5300	575000	C/O Vehicles	-	-	2,000	793,838	793,838	6,000	6,000	-
		Subtotal	-	-	2,000	1,035,512	1,021,389	13,000	13,000	-
TOTAL			\$ 2,494,460	\$ 2,626,652	\$ 3,060,979	\$ 4,126,372	\$ 3,954,175	\$ 3,291,554	\$ 3,291,554	\$ 3,427,300



Fire Department Capital Outlay

Fire Station 14

Description of Capital Items	Department	Manager's	Plan Year
	Requested 2023 - 2024	Recommended 2023 - 2024	Budget 2024 - 2025
<i>New Lease Payments</i>			
1. Replace Vehicle Extrication Equipment @ \$50,000	\$ 6,803	\$ 6,803	-
2. Replace 2008 Dodge Ram 2500 @ \$70,000 *	9,525	9,525	-
3. Replace 2005 Ford Explorer @ \$80,000 *	10,885	10,885	-
* includes Emergency Equipment, Comand Box and Decals			
Total Lease Payments	\$ 27,213	\$ 27,213	\$ -
<i>Machinery & Equipment</i>			
1. Thermal Imaging Camera	\$ 7,000	\$ 7,000	\$ -
Total Machinery & Equipment	\$ 7,000	\$ 7,000	\$ -
<i>Vehicle</i>			
1. Excise tax on new vehicles	\$ 6,000	\$ 6,000	\$ -
Total Vehicle	\$ 6,000	\$ 6,000	\$ -



Ocean Rescue Division Goals & Objectives

Goals

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

Objectives

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

Ocean Rescue Division Statistical Data

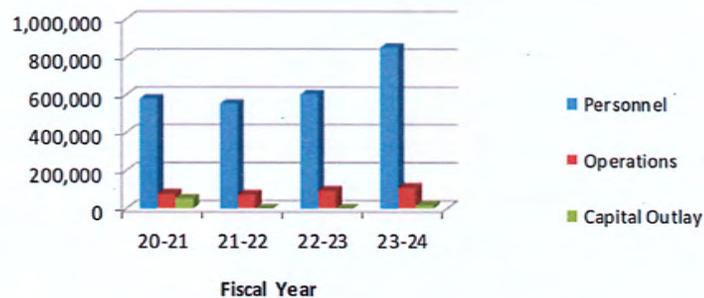
Highlights

- Includes funding to maintain the present service level of 21 stands.
- Increases starting salary for lifeguards to \$18/hour.
- Replace a Dodge Crew Cab Pick-up.
- Purchase a Jet-ski.

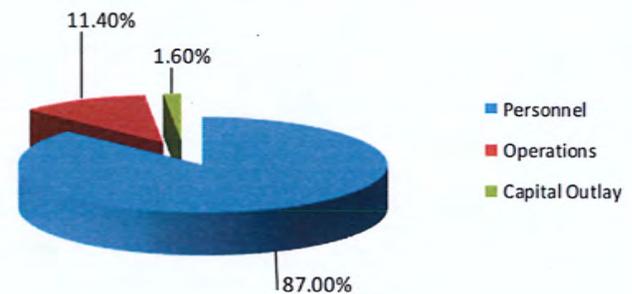
Expenditures by Function

	<i>Adopted FY 22-23</i>	<i>Recommended FY 23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 710,576	\$ 852,135	19.92%
<i>Operations</i>	100,393	111,684	11.25%
<i>Capital Outlay</i>	-	15,700	100.00%
Total	\$ 810,969	\$ 979,519	20.78%

Expenditure History

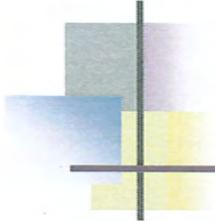


Recommended Budget Fiscal Year 2023-24



Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24

Division: <i>Ocean Rescue</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>PERSONNEL SERVICES</i>										
5400	502000	Salaries	\$ 511,690	\$ 485,761	\$ 624,311	\$ 624,311	\$ 529,583	\$ 752,047	\$ 752,047	\$ 764,883
5400	505000	FICA Expense	39,156	37,174	47,760	47,760	40,513	57,532	57,532	58,514
5400	506000	Funding for Health Plan	15,807	14,831	16,942	16,942	15,852	17,850	17,850	18,487
5400	507000	Retirement Expense	10,976	13,236	15,276	15,276	13,074	17,805	17,805	18,962
5400	507750	401k Retirement Expense	3,805	4,126	6,287	6,287	5,760	6,901	6,901	7,350
		<i>Subtotal</i>	<i>581,434</i>	<i>555,128</i>	<i>710,576</i>	<i>710,576</i>	<i>604,782</i>	<i>852,135</i>	<i>852,135</i>	<i>868,196</i>
<i>OPERATIONS</i>										
5400	508000	Professional Services	2,255	1,680	3,500	3,500	3,300	4,000	4,000	4,000
5400	514000	Travel & Training	150	190	3,000	3,000	400	3,000	3,000	3,000
5400	515998	Insurance Claims	1,000	-	-	-	-	-	-	-
5400	516000	Outside Maintenance & Repair	4,457	3,931	6,000	13,385	13,400	6,000	6,000	6,000
5400	517000	Fleet Maintenance	1,166	1,206	2,500	2,500	1,500	2,500	2,500	2,500
5400	518000	Communications	456	419	1,000	1,000	500	1,000	1,000	1,000
5400	520000	Printing	983	1,012	1,150	1,250	1,250	1,300	1,300	1,300
5400	521000	Equipment Rental	8,300	8,800	11,750	11,750	11,750	12,500	12,500	12,500
5400	522000	Copier Lease	197	181	500	500	250	500	500	500
5400	531000	Vehicle Fuel	3,140	5,006	7,246	7,246	5,920	7,219	7,219	7,219
5400	533000	Supplies & Materials	22,794	11,138	22,000	16,600	15,000	22,000	22,000	22,000
5400	536000	Uniforms	7,459	14,091	13,500	17,300	17,200	15,000	15,000	15,000
5400	553000	Dues & Subscriptions	60	560	360	360	360	360	360	360
5400	555000	Workers' Compensation	13,412	13,827	14,219	14,219	11,525	17,225	17,225	17,420
5400	570000	Lease Payments	13,668	13,668	13,668	13,668	13,668	19,080	19,080	27,213
		<i>Subtotal</i>	<i>79,497</i>	<i>75,709</i>	<i>100,393</i>	<i>106,278</i>	<i>96,023</i>	<i>111,684</i>	<i>111,684</i>	<i>120,012</i>
<i>CAPITAL OUTLAY</i>										
5400	574000	C/O Machinery & Equipment	-	-	-	-	-	13,000	13,000	-
5400	575000	C/O Vehicles	53,769	-	-	-	-	2,700	2,700	-
		<i>Subtotal</i>	<i>53,769</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>15,700</i>	<i>15,700</i>	<i>-</i>
TOTAL			\$ 714,700	\$ 630,837	\$ 810,969	\$ 816,854	\$ 700,805	\$ 979,519	\$ 979,519	\$ 988,208



Ocean Rescue Division Capital Outlay

Ocean Rescue Division

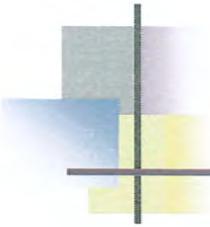
Description of Capital Items	Department	Manager's	Plan Year
	Requested 2023 - 2024	Recommended 2023 - 2024	Budget 2024 - 2025
<i>New Lease Payments</i>			
1. Replace 2016 Dodge Crew Cab @ \$90,000 *	\$ 12,246	\$ 12,246	\$ -
2. Replace 2 Boat Motors @ \$20,000	-	-	2,721
*includes Decals/Emergency Equipment/Jet Ski apparatus			
Total New Lease Payments	\$ 12,246	\$ 12,246	\$ 2,721
<i>Vehicle</i>			
1. Excise tax on new vehicle	\$ 2,700	\$ 2,700	\$ -
Total Vehicle	\$ 2,700	\$ 2,700	\$ -
<i>Machinery & Equipment</i>			
1. Jet-ski	\$ 13,000	\$ 13,000	\$ -
Total Machinery & Equipment	\$ 13,000	\$ 13,000	\$ -



Public Services Department Overview & Staffing

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

<i>Staffing</i>	<i>Position</i>	<i>Grade</i>	Existing Positions	Requested Positions	Recommended Positions
<i>Streets Division:</i>					
	Public Services Director	23	¼	¼	¼
	Assistant Public Services Director	19	¼	¼	¼
	Street and Stormwater Mgt. Supervisor	12	1	1	1
	Construction Inspector / Utility Locator	11	¾	¾	¾
	Equipment Operator	7	4	4	4
	Facility Maintenance Specialist	5	½	½	½
	Total		6 ¾	6 ¾	6 ¾
<i>Solid Waste Division:</i>					
	Public Services Director	23	¼	¼	¼
	Assistant Public Services Director	19	¼	¼	¼
	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	¾	¾	¾
	Maintenance Worker	3	1	1	1
	Total		12 ¼	12 ¼	12 ¼



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

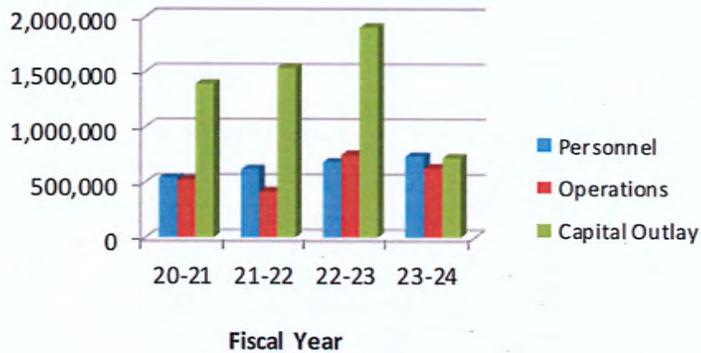
Highlights

- Sidewalk capital reserve funding in the amount of \$100,000.
- Street capital reserve fund in the amount of \$342,828 for future streets projects. An additional \$250,000 of Powell Bill funds is allocated for streets projects.
- Includes \$92,124 for additional mowing, edging and sweeping.
- Replace a conrail trailer and a Bri-Mar dump body.
- Replace a Ford F450 dump truck, a Bobcat Excavator and a US Jet Storm pipe cleaner.

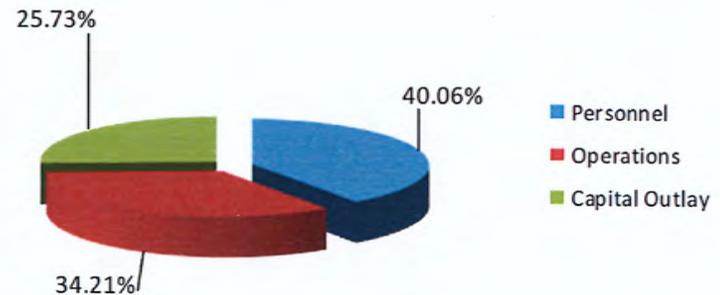
Expenditures by Function

	<i>Adopted FY 22-23</i>	<i>Recommended FY 23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 691,563	\$ 738,533	6.79%
<i>Operations</i>	527,892	630,824	19.50%
<i>Capital Outlay</i>	1,187,290	474,388	-60.04%
Total	\$ 2,406,745	\$ 1,843,745	-23.39%

Expenditure History



Recommended Budget Fiscal Year 2023-24

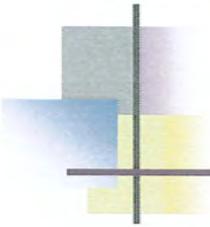


Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24

Division:	<i>Streets</i>		Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
PERSONNEL SERVICES										
5600	502000	Salaries	\$ 358,462	\$ 415,444	\$ 464,249	\$ 464,249	\$ 464,249	\$ 495,119	\$ 495,119	\$ 544,102
5600	505000	FICA Expense	26,043	30,568	35,515	35,515	35,515	37,877	37,877	41,624
5600	506000	Funding for Health Plan	103,563	106,151	112,181	112,181	109,500	116,911	116,911	122,616
5600	507000	Retirement Expense	36,777	47,552	56,406	56,406	52,692	63,870	63,870	70,189
5600	507750	401k Retirement Expense	17,923	20,772	23,212	23,212	23,212	24,756	24,756	27,205
		Subtotal	542,768	620,487	691,563	691,563	685,168	738,533	738,533	805,736
OPERATIONS										
5600	508000	Professional Service	-	-	2,000	2,000	-	2,000	2,000	2,000
5600	513000	Utilities	104,549	101,732	109,000	109,000	107,000	109,000	109,000	109,000
5600	514000	Travel & Training	418	542	1,500	1,500	-	1,500	1,500	1,500
5600	515070	M & R - Street Maintenance	118,551	103,451	150,000	150,000	100,000	150,000	150,000	150,000
5600	515080	M & R - Sidewalks	30,700	23,700	30,000	30,000	25,000	30,000	30,000	30,000
5600	515090	M & R - Multi Use Path	84,840	-	-	-	-	-	-	-
5600	515100	M & R - Canal	-	-	-	357,227	299,949	-	-	-
5600	516000	Outside Maintenance & Repair	5,036	1,240	8,000	8,000	6,000	8,000	8,000	8,000
5600	517000	Fleet Maintenance	8,986	16,281	15,000	15,000	22,000	15,000	15,000	15,000
5600	518000	Communications	2,141	2,050	2,700	2,700	2,500	2,700	2,700	2,700
5600	520000	Printing	-	-	200	200	-	200	200	200
5600	521000	Equipment Rental	1,789	196	4,000	4,000	200	4,000	4,000	4,000
5600	522000	Copier lease	334	298	600	600	450	600	600	600
5600	531000	Vehicle Fuel	11,270	19,455	28,989	28,989	23,000	23,888	23,888	23,888
5600	533000	Supplies & Materials	13,281	16,915	18,500	19,798	16,500	21,600	21,600	31,500
5600	536000	Uniforms	3,850	4,174	6,400	6,400	5,400	6,400	6,400	6,400
5600	545000	Contracted Services	9,800	12,250	15,400	15,400	12,250	94,524	94,524	15,400
5600	553000	Dues & Subscriptions	325	63	100	100	100	100	100	100
5600	555000	Workers' Compensation	11,160	15,537	15,006	15,006	14,284	15,145	15,145	17,620
5600	570000	Lease Payments	114,484	102,581	120,497	120,497	117,147	146,167	146,167	214,080
		Subtotal	521,514	420,465	527,892	886,417	751,780	630,824	630,824	631,988

**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Division: <i>Streets</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>CAPITAL OUTLAY</i>										
5600	574000	C/O Machinery & Equipment	\$ 65,225	\$ 109,799	\$ -	\$ 20,002	\$ 20,002	\$ 28,500	\$ 28,500	\$ -
5600	575000	C/O Vehicles	-	-	1,290	225,776	226,486	3,060	3,060	-
5600	577010	C/O Street Construction Capital Reserve	1,166,709	1,149,980	886,000	1,810,393	1,727,270	342,828	342,828	592,828
5600	577030	C/O Sidewalk Reserve	160,084	280,781	300,000	623,788	607,014	100,000	100,000	100,000
		<i>Subtotal</i>	<i>1,392,018</i>	<i>1,540,560</i>	<i>1,187,290</i>	<i>2,679,959</i>	<i>2,580,772</i>	<i>474,388</i>	<i>474,388</i>	<i>692,828</i>
		TOTAL	\$ 2,456,300	\$ 2,581,512	\$ 2,406,745	\$ 4,257,939	\$ 4,017,720	\$ 1,843,745	\$ 1,843,745	\$ 2,130,552



Streets Division Capital Outlay

Streets Division

Description of Capital Items	Department Requested 2023 - 2024	Manager's Recommended 2023 - 2024	Plan Year Budget 2024 - 2025
<i>Capital Reserves</i>			
1. Street construction capital reserve - Wrightsville St Project	\$ 342,828	\$ 342,828	\$ 592,828
2. Sidewalk Reserve per CIP	100,000	100,000	100,000
<i>Total Capital Reserves</i>	\$ 442,828	\$ 442,828	\$ 692,828
<i>Machinery & Equipment</i>			
1. Replace 2017 Conrail Trailer	\$ 15,000	\$ 15,000	\$ -
2. Replace Bri-Mar Dump body	13,500	13,500	-
<i>Total Machinery & Equipment</i>	\$ 28,500	\$ 28,500	\$ -
<i>New Lease Payments</i>			
1. Replace 2014 Ford F450 Dump Truck at \$102,000	\$ 13,879	\$ 12,879	\$ -
2. Replace Bobcat F42 Excavator at \$78,000	10,613	10,613	-
3. Replace US Jet Storm Pipe Cleaner @ \$90,000	12,246	12,246	-
4. Replace 2007 Motor Grader @ \$290,000	-	-	39,459
<i>Total New Lease Payments</i>	\$ 36,738	\$ 35,738	\$ 39,459
<i>Vehicle</i>			
1. Excise tax on new vehicle	\$ 3,060	\$ 3,060	\$ -
<i>Total Vehicle</i>	\$ 3,060	\$ 3,060	\$ -

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24

Division: <i>Powell Bill</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>OPERATIONS</i>										
5700	508000	Professional Services	\$ 175	\$ 677	\$ 2,000	\$ 2,000	\$ 800	\$ 2,000	\$ 2,000	\$ 2,000
5700	533000	Supplies & Materials	17,601	17,592	20,000	20,094	18,000	20,000	20,000	20,000
<i>Subtotal</i>			<i>17,776</i>	<i>18,269</i>	<i>22,000</i>	<i>22,094</i>	<i>18,800</i>	<i>22,000</i>	<i>22,000</i>	<i>22,000</i>
<i>CAPITAL OUTLAY</i>										
5700	577000	C/O Street Construction Powell Bill	218,000	216,757	250,000	321,243	321,243	250,000	250,000	250,000
<i>Subtotal</i>			<i>218,000</i>	<i>216,757</i>	<i>250,000</i>	<i>321,243</i>	<i>321,243</i>	<i>250,000</i>	<i>250,000</i>	<i>250,000</i>
TOTAL			\$ 235,776	\$ 235,026	\$ 272,000	\$ 343,337	\$ 340,043	\$ 272,000	\$ 272,000	\$ 272,000



Solid Waste Division Goals & Objectives

Goals

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

Objectives

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

Solid Waste Division Statistical Data

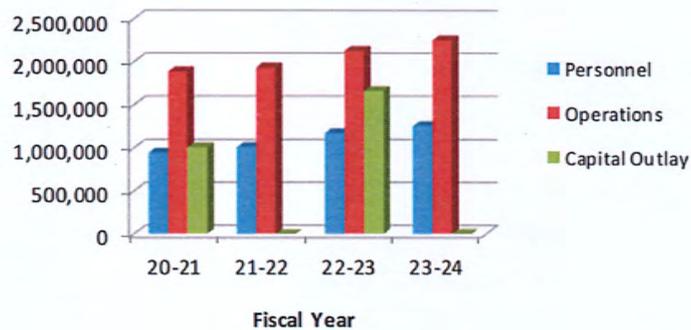
Highlights

- Tipping fees include an estimated 10,466 tons of garbage at \$93.35 per ton, which includes a monthly fuel surcharge, and an estimated 915 tons of Construction and Demolition at \$68.96 per ton.
- Includes contracted service for tub grinding.
- Includes replacement of a Mack roll-off, an F250 dump body, and an F250 pickup truck.

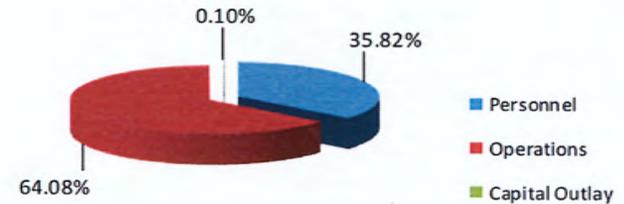
Expenditures by Function

	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>
	<u>FY22-23</u>	<u>FY23-24</u>	<u>Change</u>
Personnel	\$ 1,182,360	\$ 1,260,544	6.61%
Operations	2,233,652	2,255,349	0.97%
Capital Outlay	4,000	3,440	-14.00%
Total	\$ 3,420,012	\$ 3,519,333	2.90%

Expenditure History

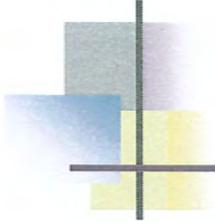


Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Division: <i>Solid Waste</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures 2020 - 21	Expenditures 2021 - 22	Budget 2022 - 23	Budget 2022 - 23	Actuals 2022 - 23	Request 2023 - 24	Recommended 2023 - 24	Budget 2024 - 25
<i>PERSONNEL SERVICES</i>										
5800	502000	Salaries	\$ 617,930	\$ 658,193	\$ 758,332	\$ 758,332	\$ 758,332	\$ 814,906	\$ 814,906	\$ 842,199
5800	505000	FICA Expense	44,783	47,944	58,012	58,012	58,012	62,340	62,340	64,428
5800	506000	Funding for Health Plan	191,066	199,585	235,962	235,962	230,522	237,430	237,430	250,022
5800	507000	Retirement Expense	62,686	75,334	92,137	92,137	92,137	105,123	105,123	108,644
5800	507750	401k Retirement Expense	30,448	32,200	37,917	37,917	37,917	40,745	40,745	42,110
<i>Subtotal</i>			<i>946,913</i>	<i>1,013,256</i>	<i>1,182,360</i>	<i>1,182,360</i>	<i>1,176,920</i>	<i>1,260,544</i>	<i>1,260,544</i>	<i>1,307,403</i>
<i>OPERATIONS</i>										
5800	508000	Professional Services	-	-	480	480	-	480	480	480
5800	514000	Travel & Training	12	-	400	400	-	400	400	400
5800	515998	Insurance Claims	-	-	-	-	3,723	-	-	-
5800	516000	Outside Maintenance & Repair	45,974	5,233	40,000	40,000	46,244	40,000	40,000	40,000
5800	517000	Fleet Maintenance	77,304	83,685	85,000	85,000	84,000	85,000	85,000	85,000
5800	518000	Communications	3,843	4,107	4,100	4,100	4,100	4,100	4,100	4,100
5800	520000	Printing	1,052	656	800	800	655	1,200	1,200	1,200
5800	522000	Copier Lease	334	298	600	600	450	600	600	600
5800	531000	Vehicle Fuel	63,645	108,330	159,639	159,639	130,000	136,401	136,401	136,401
5800	533000	Supplies & Materials	13,461	12,207	12,500	12,500	12,500	14,000	14,000	14,000
5800	533012	Supplies & Materials - Rolloff G	13,255	29,100	31,000	31,000	32,000	40,000	40,000	31,000
5800	536000	Uniforms	7,268	7,999	10,000	10,000	9,000	10,000	10,000	10,000
5800	545000	Contracted Services	34,675	32,975	55,000	55,000	34,000	55,000	55,000	55,000
5800	545100	Tipping Fees	923,706	939,077	1,041,765	1,041,765	998,000	1,040,185	1,040,185	1,092,194
5800	548010	Purchases - Dumpsters	47,493	69,744	80,000	103,344	70,000	113,680	113,680	113,680
5800	548030	Purchases - Rollout Carts	36,595	28,411	40,000	40,000	30,000	50,000	50,000	50,000
5800	550000	Household Hazardous Waste	3,063	4,074	3,500	3,500	3,000	4,000	4,000	4,000
5800	553000	Dues & Subscriptions	235	142	400	400	235	400	400	400
5800	555000	Workers' Compensation	21,956	26,980	25,412	25,412	23,369	25,856	25,856	28,168
5800	570000	Lease Payments	594,642	584,225	643,056	650,924	650,924	634,047	634,047	645,333
<i>Subtotal</i>			<i>1,888,513</i>	<i>1,937,243</i>	<i>2,233,652</i>	<i>2,264,864</i>	<i>2,132,200</i>	<i>2,255,349</i>	<i>2,255,349</i>	<i>2,311,956</i>
<i>CAPITAL OUTLAY</i>										
5800	574000	C/O Machinery & Equipment	7,195	-	-	120,170	120,706	-	-	-
5800	575000	C/O Vehicles	1,004,091	-	4,000	1,543,335	1,543,335	3,440	3,440	5,200
<i>Subtotal</i>			<i>1,011,286</i>	<i>-</i>	<i>4,000</i>	<i>1,663,505</i>	<i>1,664,041</i>	<i>3,440</i>	<i>3,440</i>	<i>5,200</i>
TOTAL			\$ 3,846,712	\$ 2,950,499	\$ 3,420,012	\$ 5,110,729	\$ 4,973,161	\$ 3,519,333	\$ 3,519,333	\$ 3,624,559



Solid Waste Division Capital Outlay

Solid Waste Division

Description of Capital Items	Department Requested 2023 - 2024	Manager's Recommended 2023 - 2024	Plan Year Budget 2024 - 2025
<i>New Lease Payments</i>			
1. Mack Roll Off @ \$252,000	\$ 34,289	\$ 34,289	\$ -
2. Replace Parkan Beach Dump Body for F250 @ \$31,500	4,286	4,286	-
3. Replace Ford F-250 #461 @ \$48,000	6,531	6,531	-
4. Replace Peterbilt Residential garbage truck #463 @ \$344,000	-	-	46,807
5. Replace Peterbilt Residential garbage truck #464 @ \$344,000	-	-	46,807
6. Replace 2012 Chev Colorado #534 @ \$40,000	-	-	5,443
Total Lease Payments	\$ 45,106	\$ 45,106	\$ 99,057
<i>Vehicle</i>			
1. Excise tax on vehicles	\$ 3,440	\$ 3,440	\$ 5,200
Total Vehicle	\$ 3,440	\$ 3,440	\$ 5,200

**Town of Kill Devil Hills
Recommended Capital Reserve Fund
For the Fiscal Year 2023-24**

Object Description	Actual 2020 - 21	Actual 2021 - 22	Original Budget 2022- 23	Revised Budget 2022- 23	Estimated Actuals 2022- 23	Departmental Request 2023- 24	Manager's Recommended 2023- 24	Plan Year Budget 2024- 25
<i>OTHER FINANCIAL SOURCES</i>								
Transfer from General Fund - Street CRF	\$ 1,166,709	\$ 1,149,981	\$ 886,000	\$ 1,135,893	\$ 1,135,893	\$ 342,828	\$ 342,828	\$ 592,828
Transfer from General Fund - Sidewalk CRF	160,084	180,781	300,000	623,788	623,788	100,000	100,000	100,000
Transfer from General Fund - Shoreline Access CRF	-	-	75,000	75,000	-	100,000	100,000	75,000
Transfer from General Fund - Recreation CRF	-	-	75,000	75,000	-	100,000	100,000	75,000
Transfer from General Fund - Beach Nourishment CRF	368,217	157,671	955,069	955,069	-	935,962	935,962	939,365
<i>TOTAL OTHER FINANCIAL SOURCES</i>	<i>1,695,010</i>	<i>1,488,433</i>	<i>2,291,069</i>	<i>2,864,750</i>	<i>1,759,681</i>	<i>1,578,790</i>	<i>1,578,790</i>	<i>1,782,193</i>
<i>OTHER FINANCIAL USES</i>								
Reserved for future projects - Streets	1,166,709	1,149,981	886,000	1,135,893	1,135,893	342,828	342,828	592,828
Reserved for future projects - Sidewalks	160,084	180,781	300,000	623,788	623,788	100,000	100,000	100,000
Reserved for future projects - Shoreline Access	-	-	75,000	75,000	-	100,000	100,000	75,000
Reserved for future projects - Recreation	-	-	75,000	75,000	-	100,000	100,000	75,000
Reserved for future projects - Beach Nourishment	368,217	157,671	955,069	955,069	-	935,962	935,962	939,365
<i>TOTAL OTHER FINANCIAL USES</i>	<i>\$ 1,695,010</i>	<i>\$ 1,488,433</i>	<i>\$ 2,291,069</i>	<i>\$ 2,864,750</i>	<i>\$ 1,759,681</i>	<i>\$ 1,578,790</i>	<i>\$ 1,578,790</i>	<i>\$ 1,782,193</i>

Town of Kill Devil Hills
Water Fund Revenues and Expenditures Summary
For the Fiscal Year 2023-24

Org	Organization Description	Actual 2020 - 21	Actual 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
	REVENUES:	\$ 4,886,573	\$ 5,667,958	\$ 4,783,033	\$ 6,391,984	\$ 6,332,272	\$ 4,395,304	\$ 4,395,304	\$ 6,250,378
	EXPENDITURES:								
7240	Water Administration Division	\$ 1,466,187	\$ 1,279,088	\$ 1,532,854	\$ 1,532,854	\$ 1,494,020	\$ 1,611,696	\$ 1,611,696	\$ 1,699,511
8100	Water Plant Division	2,664,582	1,481,843	2,002,472	2,002,472	1,760,568	1,767,145	1,767,145	2,094,080
8180	Water Systems Division	945,562	2,007,280	1,247,707	2,856,658	2,519,673	1,016,463	1,016,463	2,456,787
	TOTAL	\$ 5,076,331	\$ 4,768,211	\$ 4,783,033	\$ 6,391,984	\$ 5,774,262	\$ 4,395,304	\$ 4,395,304	\$ 6,250,378

Water Fund Revenues Statistical Data

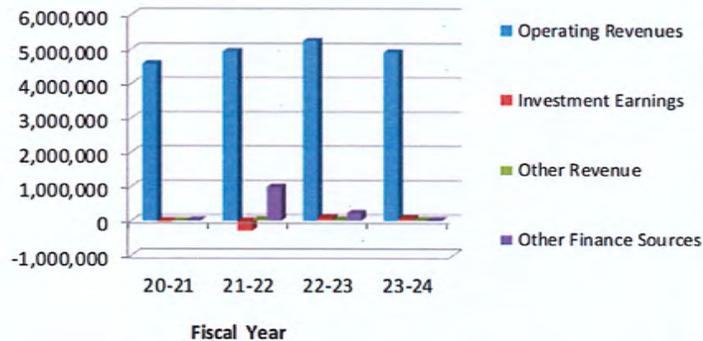
Highlights

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

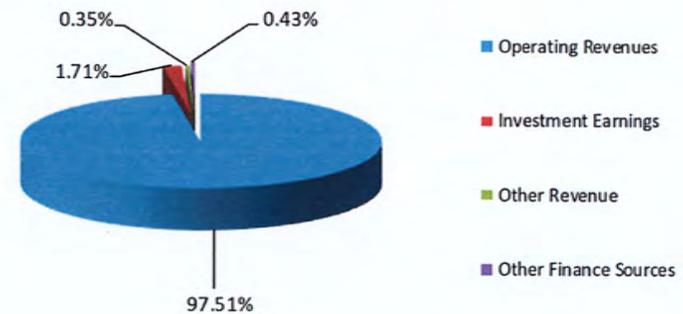
Revenue by Function

	<i>Adopted</i> <i>FY 22-23</i>	<i>Recommended</i> <i>FY 23-24</i>	<i>Percent</i> <i>Change</i>
Operating Revenues	\$ 4,685,892	\$ 4,286,054	-8.53%
Investment Earnings	45,000	75,000	66.67%
Other Revenue	15,500	15,500	0.00%
Other Finance Sources	36,641	18,750	-48.83%
	\$ 4,783,033	\$ 4,395,304	-8.11%

Revenue History



Recommended Revenues Fiscal Year 2023-24

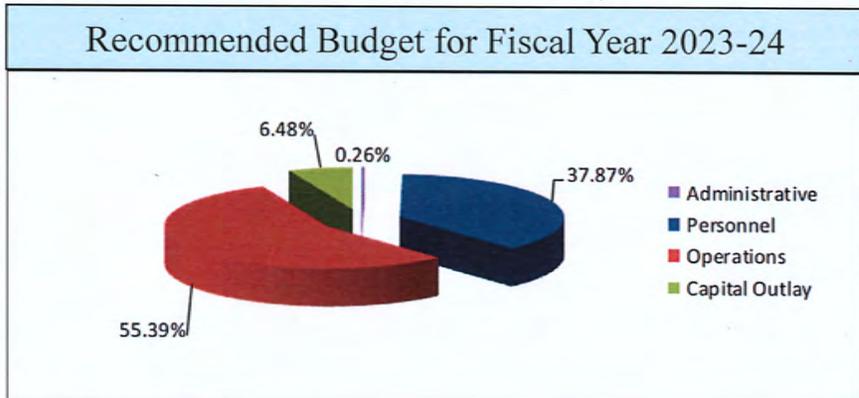
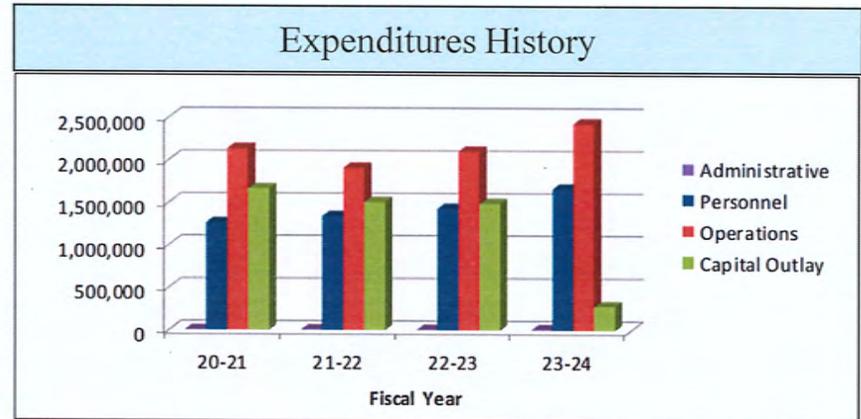


Town of Kill Devil Hills
Recommended Water Fund Revenues
For the Fiscal Year 2023-24

Object	Object Description	Actual Revenues 2020 - 21	Actual Revenues 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
<i>OPERATING REVENUES</i>									
410000	Utility Charges	\$ 4,500,204	\$ 4,778,602	\$ 4,615,892	\$ 4,615,892	\$ 5,081,560	\$ 4,216,054	\$ 4,216,054	\$ 5,605,815
410010	Taps & Connections	65,417	129,825	50,000	50,000	130,000	50,000	50,000	50,000
410020	Utilities Penalties & Interest	13,170	35,435	20,000	20,000	35,000	20,000	20,000	20,000
	<i>Subtotal</i>	<i>4,578,791</i>	<i>4,943,862</i>	<i>4,685,892</i>	<i>4,685,892</i>	<i>5,246,560</i>	<i>4,286,054</i>	<i>4,286,054</i>	<i>5,675,815</i>
<i>RESTRICTED INTERGOVERNMENT</i>									
440115	DOT grant	319,819	-	-	-	-	-	-	-
440117	Dare County COVID	6,369	-	-	-	-	-	-	-
	<i>Subtotal</i>	<i>326,188</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>INVESTMENT EARNINGS</i>									
470000	Interest Income	38,987	30,583	45,000	45,000	100,000	75,000	75,000	75,000
470001	Unrealized gain/loss	(68,467)	(322,995)	-	-	-	-	-	-
	<i>Subtotal</i>	<i>(29,480)</i>	<i>(292,412)</i>	<i>45,000</i>	<i>45,000</i>	<i>100,000</i>	<i>75,000</i>	<i>75,000</i>	<i>75,000</i>
<i>OTHER REVENUE</i>									
480000	Miscellaneous Revenues	29,788	25,458	15,500	15,500	20,000	15,500	15,500	15,500
480030	Over/Short Write Off	(44,326)	-	-	-	-	-	-	-
481000	Sale of Fixed Assets	6,862	-	-	-	-	-	-	-
	<i>Subtotal</i>	<i>(7,676)</i>	<i>25,458</i>	<i>15,500</i>	<i>15,500</i>	<i>20,000</i>	<i>15,500</i>	<i>15,500</i>	<i>15,500</i>
<i>OTHER FINANCE SOURCES</i>									
499105	Fund Balance Approp-Encumbrances	-	-	-	90,339	-	-	-	-
499200	Retained Earnings - Appropriated	-	-	17,891	589,541	-	-	-	465,313
490025	Wastewater Debt Repayment	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
499998	Transfer from CRF	-	972,300	-	946,962	946,962	-	-	-
	<i>Subtotal</i>	<i>18,750</i>	<i>991,050</i>	<i>36,641</i>	<i>1,645,592</i>	<i>965,712</i>	<i>18,750</i>	<i>18,750</i>	<i>484,063</i>
	TOTAL	\$ 4,886,573	\$ 5,667,958	\$ 4,783,033	\$ 6,391,984	\$ 6,332,272	\$ 4,395,304	\$ 4,395,304	\$ 6,250,378

Water Fund Expenditures Summary by Type

Expenditures by Type			
	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>
	<i>FY22-23</i>	<i>FY23-24</i>	<i>Change</i>
Administrative	\$ 11,500	\$ 11,500	0.00%
Personnel	1,526,153	1,664,406	9.06%
Operations	2,297,180	2,434,398	5.97%
Capital Outlay	948,200	285,000	-69.94%
Total	\$ 4,783,033	\$ 4,395,304	-8.11%

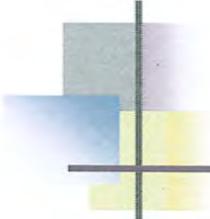


Town of Kill Devil Hills
Recommended Water Fund Expenditures by Account
For the Fiscal Year 2023-24

Object	Object Description	Actual Expenditures 2020 - 21	Actual Expenditures 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
<i>ADMINISTRATIVE</i>									
504000	Legal Services	\$ 7,725	\$ 9,235	\$ 11,000	\$ 11,000	\$ 9,300	\$ 11,000	\$ 11,000	\$ 11,000
514002	Travel & Training-Attorney	-	-	500	500	-	500	500	500
	Subtotal	7,725	9,235	11,500	11,500	9,300	11,500	11,500	11,500
<i>PERSONNEL SERVICES</i>									
502000	Salaries	856,094	907,593	1,022,803	1,022,803	967,461	1,106,520	1,106,520	1,192,664
505000	FICA Expense	62,898	66,893	78,245	78,245	74,011	84,649	84,649	91,239
506000	Funding for Health Plan	217,796	219,542	249,695	249,695	233,070	275,170	275,170	288,783
507000	Retirement Expense	87,755	103,882	124,270	124,270	109,807	142,741	142,741	153,854
507750	401k Retirement Expense	39,317	42,730	51,140	51,140	48,373	55,326	55,326	59,633
	Subtotal	1,263,860	1,340,640	1,526,153	1,526,153	1,432,723	1,664,406	1,664,406	1,786,173
<i>OPERATIONS</i>									
508000	Professional Services	737	341	7,500	7,500	600	9,895	9,895	9,895
508100	Engineering Services	680	220	4,000	4,000	1,000	4,000	4,000	4,000
509000	Audit	8,470	8,470	8,770	8,770	8,770	6,160	6,160	6,160
511000	Postage	13,009	13,201	18,000	18,000	14,500	18,000	18,000	18,000
512000	Telephone	6,332	6,425	10,000	10,000	7,200	10,000	10,000	10,000
513000	Utilities	44,334	43,464	61,200	61,200	49,000	61,200	61,200	61,200
514000	Travel & Training	393	2,850	12,000	12,000	2,300	12,000	12,000	12,000
515000	M&R - Buildings & Grounds	8,774	5,232	29,500	29,500	9,500	29,500	29,500	29,500
515030	M&R - Plants	20,388	29,700	31,000	31,000	31,000	31,000	31,000	31,000
515040	M&R - Systems	55,447	91,127	127,000	348,938	205,000	240,000	240,000	240,000
515050	M&R - Hydrants	4,799	2,816	8,100	8,100	6,000	8,100	8,100	8,100
516000	Outside Maintenance & Repair	16,837	14,630	27,100	27,100	18,800	27,100	27,100	27,100
517000	Fleet Maintenance	6,159	3,626	6,500	6,500	5,700	6,500	6,500	6,500
518000	Communications	3,402	4,083	5,000	5,000	4,700	5,000	5,000	5,000
519000	Maintenance Contracts	35,199	34,494	40,200	40,200	40,742	41,558	41,558	42,267
520000	Printing	3,786	1,837	4,500	4,500	3,500	4,500	4,500	4,500
521000	Equipment Rental	-	45	1,500	1,500	100	1,500	1,500	1,500
521001	Equipment Lease	-	535	3,500	3,500	3,500	3,500	3,500	3,500
522000	Copier Lease	1,904	2,131	2,485	2,485	2,310	2,485	2,485	2,485
525000	Tuition Reimbursement	-	-	1,500	1,500	-	1,500	1,500	1,500
526000	Advertising	563	814	1,000	1,000	750	1,000	1,000	1,000
531000	Vehicle Fuel	10,894	16,658	24,958	24,958	15,398	20,085	20,085	20,085
533000	Supplies & Materials	13,084	9,807	17,000	17,000	16,000	17,000	17,000	17,000

Town of Kill Devil Hills
Recommended Water Fund Expenditures by Account
For the Fiscal Year 2023-24

Object	Object Description	Actual Expenditures 2020 - 21	Actual Expenditures 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
534000	Chemicals	\$ 8,201	\$ 8,009	\$ 9,500	\$ 9,500	\$ 9,500	\$ 10,500	\$ 10,500	\$ 10,500
536000	Uniforms	6,854	6,878	11,500	11,500	10,300	11,500	11,500	11,500
545000	Contracted Services	26,235	11,847	22,620	22,620	13,700	22,620	22,620	22,620
545020	Contracted Services - Printing Water Bills	5,172	5,219	6,000	6,000	5,800	6,600	6,600	6,600
549000	Treated Water Costs	1,027,798	969,237	1,110,600	1,110,600	925,000	1,110,600	1,110,600	1,143,918
553000	Dues & Subscriptions	6,029	5,937	7,159	7,159	6,850	7,284	7,284	7,419
554000	General Insurance	60,638	66,399	72,641	72,641	72,641	87,169	87,169	108,961
554500	Retiree Health Insurance	56,105	58,412	51,037	51,037	64,067	72,448	72,448	88,671
555000	Workers' Compensation	13,721	15,307	13,527	13,527	15,101	14,157	14,157	15,691
557001	Miscellaneous - Special Events	671	726	700	700	700	700	700	700
557002	Miscellaneous - Health Efficiency	27	-	3,750	3,750	1,500	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	667,931	467,076	533,020	533,020	533,020	522,674	522,674	522,674
	Subtotal	2,137,386	1,910,366	2,297,180	2,519,118	2,107,362	2,434,398	2,434,398	2,508,109
	CAPITAL OUTLAY								
572000	C/O Buildings	-	19,542	-	-	-	-	-	500,000
572001	C/O Plant	1,180,287	32,440	332,000	332,000	332,000	-	-	-
573000	C/O Other Improvements	446,389	1,436,988	610,000	1,595,363	1,485,367	138,000	138,000	1,192,596
574000	C/O Machinery & Equipment	-	-	6,200	407,850	407,510	147,000	147,000	160,000
575000	C/O Vehicles	23,196	-	-	-	-	-	-	92,000
576000	C/O Office Furniture & Equipment	17,488	19,000	-	-	-	-	-	-
	Subtotal	1,667,360	1,507,970	948,200	2,335,213	2,224,877	285,000	285,000	1,944,596
	TOTAL	\$ 5,076,331	\$ 4,768,211	\$ 4,783,033	\$ 6,391,984	\$ 5,774,262	\$ 4,395,304	\$ 4,395,304	\$ 6,250,378



Water Department Overview & Staffing

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

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

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

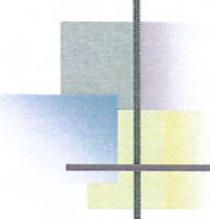
<i>Staffing</i>	Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Water Administration:</i>					
	Public Services Director	23	½	½	½
	Assistant Public Services Director	19	½	½	½
	Customer Services Supervisor	13	1	1	1
	Utility Billing Specialist	8	1	1	1
	Senior Utility Customer Service Representative	7	1	1	1
	Senior Utility Service Technician	6	1	1	1
	Utility Service Technician	5	<u>1</u>	<u>1</u>	<u>1</u>
	Total		6	6	6

Continued on next page



Water Department Overview & Staffing (continued)

Position	Grade	Existing Positions	Requested Positions	Recommended Positions
<i>Water Plant:</i>				
Water Plant Supervisor	14	1	1	1
Water Plant Operator	8	<u>3</u>	<u>3</u>	<u>3</u>
<i>Total</i>		<i>4</i>	<i>4</i>	<i>4</i>
<i>Water Systems:</i>				
Water Distribution Supervisor	12	1	1	1
Construction Inspector / Utility Locator	11	1/4	1/4	1/4
Senior Utility Maintenance Technician	8	1	1	1
Utility Maintenance Technician	7	<u>2</u>	<u>2</u>	<u>2</u>
<i>Total</i>		<i>4 1/4</i>	<i>4 1/4</i>	<i>4 1/4</i>



Water Administration Division Goals & Objectives

Goals

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

Objectives

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

Water Administration Division Statistical Data

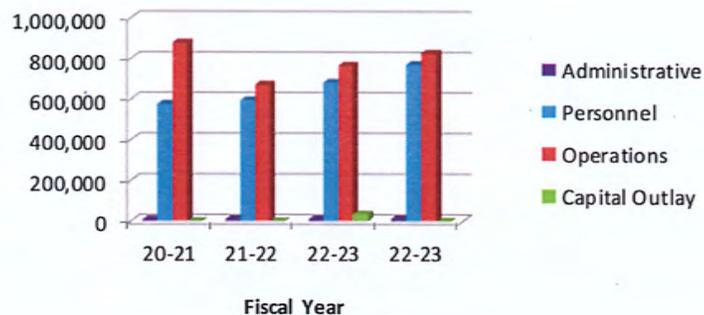
Highlights

- A 6.5% COLA is reflected departmentally.
- Health insurance renewal rates increased 5.5% for both active employees and retirees.
- Increase in general and liability insurance.
- Cost allocation to the general fund reflects a formula that includes cost of actual services provided.

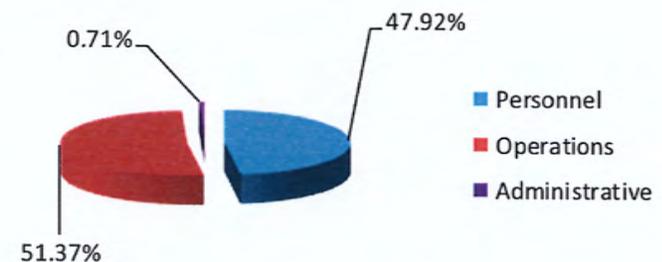
Expenditures by Function

	<i>Adopted</i> <u>FY22-23</u>	<i>Recommended</i> <u>FY23-24</u>	<i>Percent</i> <i>Change</i>
<i>Administrative</i>	\$ 11,500	\$ 11,500	0.00%
<i>Personnel</i>	687,791	772,264	12.28%
<i>Operations</i>	803,563	827,932	3.03%
<i>Capital Outlay</i>	30,000	-	-100.00%
Total	\$ 1,532,854	\$ 1,611,696	5.14%

Expenditure History



Recommended Budget Fiscal Year 2023-24

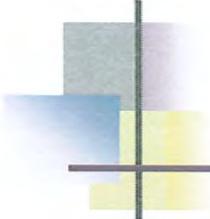


Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24

Division: <i>Water Services Administration</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>ADMINISTRATIVE</i>										
7240	504000	Legal Services	\$ 7,725	\$ 9,235	\$ 11,000	\$ 11,000	\$ 9,300	\$ 11,000	\$ 11,000	\$ 11,000
7240	514002	Travel & Training - Attorney	-	-	500	500	-	500	500	500
		<i>Subtotal</i>	<i>7,725</i>	<i>9,235</i>	<i>11,500</i>	<i>11,500</i>	<i>9,300</i>	<i>11,500</i>	<i>11,500</i>	<i>11,500</i>
<i>PERSONNEL SERVICES</i>										
7240	502000	Salaries	395,987	412,275	466,743	466,743	466,743	516,402	516,402	550,729
7240	505000	FICA Expense	29,156	30,519	35,706	35,706	35,706	39,505	39,505	42,131
7240	506000	Funding for Health Plan	94,137	86,074	105,296	105,296	105,296	123,921	123,921	130,040
7240	507000	Retirement Expense	40,582	47,191	56,709	56,709	52,975	66,616	66,616	71,044
7240	507750	401k Retirement Expense	18,790	20,564	23,337	23,337	23,337	25,820	25,820	27,536
		<i>Subtotal</i>	<i>578,652</i>	<i>596,623</i>	<i>687,791</i>	<i>687,791</i>	<i>684,057</i>	<i>772,264</i>	<i>772,264</i>	<i>821,480</i>
<i>OPERATIONS</i>										
7240	508000	Professional Services	-	-	1,000	1,000	-	3,395	3,395	3,395
7240	508100	Engineering Services	680	220	4,000	4,000	1,000	4,000	4,000	4,000
7240	509000	Audit	8,470	8,470	8,770	8,770	8,770	6,160	6,160	6,160
7240	511000	Postage	13,009	13,201	18,000	18,000	14,500	18,000	18,000	18,000
7240	512000	Telephone	6,332	6,425	10,000	10,000	7,200	10,000	10,000	10,000
7240	513000	Utilities	2,729	2,673	6,000	6,000	3,500	6,000	6,000	6,000
7240	514000	Travel & Training	-	1,057	7,000	7,000	1,000	7,000	7,000	7,000
7240	515000	M&R - Buildings & Grounds	6,331	3,117	19,000	19,000	7,000	19,000	19,000	19,000
7240	516000	Outside Maintenance & Repair	241	151	1,000	1,000	300	1,000	1,000	1,000
7240	517000	Fleet Maintenance	724	2,297	1,000	1,000	1,000	1,000	1,000	1,000
7240	518000	Communications	1,018	1,721	2,200	2,200	2,200	2,200	2,200	2,200
7240	519000	Maintenance Contracts	1,814	-	2,100	2,100	-	2,100	2,100	2,100
7240	520000	Printing	3,786	1,837	4,500	4,500	3,500	4,500	4,500	4,500
7240	521001	Equipment Lease	-	535	3,500	3,500	3,500	3,500	3,500	3,500
7240	522000	Copier Lease	1,565	1,758	1,800	1,800	1,800	1,800	1,800	1,800
7240	525000	Tuition Reimbursement	-	-	1,500	1,500	-	1,500	1,500	1,500
7240	526000	Advertising	563	814	1,000	1,000	750	1,000	1,000	1,000
7240	531000	Vehicle Fuel	3,747	6,150	9,000	9,000	5,800	6,986	6,986	6,986
7240	533000	Supplies & Materials	4,797	4,557	5,000	5,000	5,000	5,000	5,000	5,000
7240	536000	Uniforms	1,272	1,970	3,500	3,500	2,500	3,500	3,500	3,500
7240	545000	Contracted Services	21,717	7,388	15,120	15,120	8,200	15,120	15,120	15,120

Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24

Division: <i>Water Services Administration</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
7240	545800	Contracted Services - Printing Water Bills	\$ 5,172	\$ 5,219	\$ 6,000	\$ 6,000	\$ 5,800	\$ 6,600	\$ 6,600	\$ 6,600
7240	553000	Dues & Subscriptions	3,554	3,542	4,375	4,375	4,375	4,500	4,500	4,635
7240	554000	General Insurance	60,638	66,399	72,641	72,641	72,641	87,169	87,169	108,961
7240	554500	Retiree Health Insurance	56,105	58,412	51,037	51,037	64,067	72,448	72,448	88,671
7240	555000	Workers' Compensation	4,104	4,702	4,237	4,237	3,725	4,517	4,517	4,966
7240	557001	Miscellaneous - Special Events	671	726	700	700	700	700	700	700
7240	557002	Miscellaneous - Health Efficiency	27	-	3,750	3,750	1,500	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	667,931	467,076	533,020	533,020	533,020	522,674	522,674	522,674
		Subtotal	879,810	673,230	803,563	803,563	766,161	827,932	827,932	866,531
CAPITAL OUTLAY										
7240	573000	C/O Other Improvements	-	-	30,000	30,000	34,502	-	-	-
		Subtotal	-	-	30,000	30,000	34,502	-	-	-
TOTAL			\$ 1,466,187	\$ 1,279,088	\$ 1,532,854	\$ 1,532,854	\$ 1,494,020	\$ 1,611,696	\$ 1,611,696	\$ 1,699,511



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

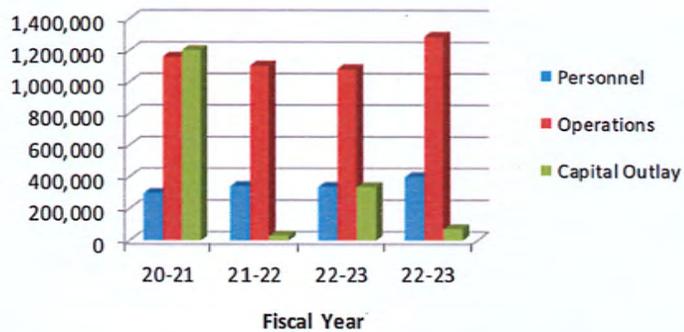
Highlights

- The wholesale water rate is \$1.838 per 1,000 gallons.
- Capital improvements include 8th Street pump can inspection, gate and check valve replacement, and gate operator replacement.

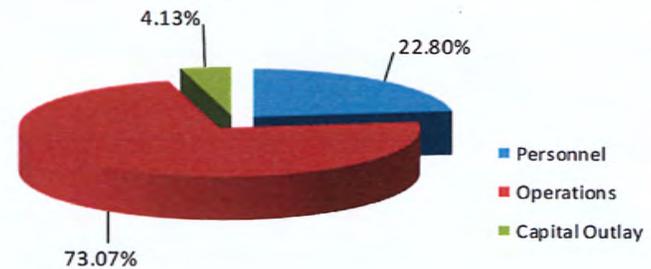
Expenditures by Function

	<i>Adopted FY 22-23</i>	<i>Recommended FY 23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 374,534	\$ 402,846	7.56%
<i>Operations</i>	1,289,738	1,291,299	0.12%
<i>Capital Outlay</i>	338,200	73,000	-78.42%
Total	\$ 2,002,472	\$ 1,767,145	-11.75%

Expenditure History

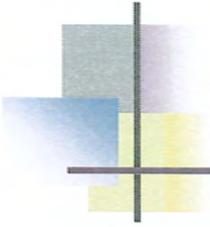


Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

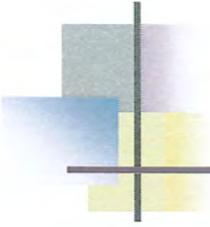
Division: <i>Water Plant</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures 2020 - 21	Expenditures 2021 - 22	Budget 2022 - 23	Budget 2022 - 23	Actuals 2022 - 23	Request 2023 - 24	Recommended 2023 - 24	Budget 2024 - 25
<i>PERSONNEL SERVICES</i>										
8100	502000	Salaries	\$ 215,972	\$ 235,659	\$ 254,641	\$ 254,641	\$ 235,718	\$ 273,280	\$ 273,280	\$ 291,333
8100	505000	FICA Expense	16,318	17,690	19,480	19,480	18,032	20,906	20,906	22,287
8100	506000	Funding for Health Plan	35,478	52,304	56,742	56,742	46,445	59,743	59,743	62,582
8100	507000	Retirement Expense	22,144	26,970	30,939	30,939	26,754	35,253	35,253	37,582
8100	507750	401k Retirement Expense	10,799	11,783	12,732	12,732	11,786	13,664	13,664	14,567
		<i>Subtotal</i>	<i>300,711</i>	<i>344,406</i>	<i>374,534</i>	<i>374,534</i>	<i>338,735</i>	<i>402,846</i>	<i>402,846</i>	<i>428,351</i>
<i>OPERATIONS</i>										
8100	508000	Professional Services	737	341	6,000	6,000	600	6,000	6,000	6,000
8100	513000	Utilities	41,605	40,791	55,200	55,200	45,500	55,200	55,200	55,200
8100	514000	Travel & Training	173	1,452	2,500	2,500	300	2,500	2,500	2,500
8100	515030	M&R - Plant	20,388	29,700	31,000	31,000	31,000	31,000	31,000	31,000
8100	516000	Outside Maintenance & Repair	7,133	2,023	6,000	6,000	3,500	6,000	6,000	6,000
8100	517000	Fleet Maintenance	926	217	1,500	1,500	1,200	1,500	1,500	1,500
8100	518000	Communications	642	653	800	800	700	800	800	800
8100	519000	Maintenance Contracts	33,385	34,494	38,100	38,100	40,742	39,458	39,458	40,167
8100	521000	Equipment Rental	-	45	1,000	1,000	100	1,000	1,000	1,000
8100	522000	Copier Lease	61	76	300	300	125	300	300	300
8100	531000	Vehicle Fuel	1,799	2,704	4,500	4,500	2,800	3,493	3,493	3,493
8100	533000	Supplies & Materials	4,509	2,444	7,000	7,000	6,200	7,000	7,000	7,000
8100	534000	Chemicals	8,201	8,009	9,500	9,500	9,500	10,500	10,500	10,500
8100	536000	Uniforms	3,037	2,490	4,000	4,000	4,000	4,000	4,000	4,000
8100	545000	Contracted Services	3,133	3,163	5,000	5,000	3,500	5,000	5,000	5,000
8100	549000	Treated Water Costs	1,027,798	969,237	1,110,600	1,110,600	925,000	1,110,600	1,110,600	1,143,918
8100	553000	Dues & Subscriptions	2,325	2,245	2,484	2,484	2,325	2,484	2,484	2,484
8100	555000	Workers' Compensation	4,536	4,913	4,254	4,254	6,881	4,464	4,464	4,867
		<i>Subtotal</i>	<i>1,160,388</i>	<i>1,104,997</i>	<i>1,289,738</i>	<i>1,289,738</i>	<i>1,083,973</i>	<i>1,291,299</i>	<i>1,291,299</i>	<i>1,325,729</i>
<i>CAPITAL OUTLAY</i>										
8100	572000	C/O Buildings	-	-	-	-	-	-	-	300,000
8100	572001	C/O Plant	1,180,287	32,440	332,000	332,000	332,000	-	-	-
8100	573000	C/O Other Improvements	-	-	-	-	-	63,000	63,000	-
8100	574000	C/O Machinery & Equipment	-	-	6,200	6,200	5,860	10,000	10,000	-
8100	575000	C/O Vehicles	23,196	-	-	-	-	-	-	40,000
		<i>Subtotal</i>	<i>1,203,483</i>	<i>32,440</i>	<i>338,200</i>	<i>338,200</i>	<i>337,860</i>	<i>73,000</i>	<i>73,000</i>	<i>340,000</i>
TOTAL			\$ 2,664,582	\$ 1,481,843	\$ 2,002,472	\$ 2,002,472	\$ 1,760,568	\$ 1,767,145	\$ 1,767,145	\$ 2,094,080



Water Plant Division Capital Outlay

Water Plant

Description of Capital Items	Department	Manager's	Plan Year
	Requested	Recommended	Budget
	2023 - 2024	2023 - 2024	2024 - 2025
Buildings			
1. 8th Street building renovations	\$ -	\$ -	\$ 300,000
Total Buildings	\$ -	\$ -	\$ 300,000
Other Improvements			
1. 8th Street Pump can inspections, gate and check valve replacement	\$ 63,000	\$ 63,000	\$ -
Total Other Improvements	\$ 63,000	\$ 63,000	\$ -
Machinery & Equipment			
1. 8th street gate operator replacement	\$ 10,000	\$ 10,000	\$ -
Total Machinery & Equipment	\$ 10,000	\$ 10,000	\$ -
Vehicle			
1. Replace 2016 Chevy Colorado @ \$40,000	\$ -	\$ -	\$ 40,000
Total Vehicle	\$ -	\$ -	\$ 40,000



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.

Water Systems Division Statistical Data

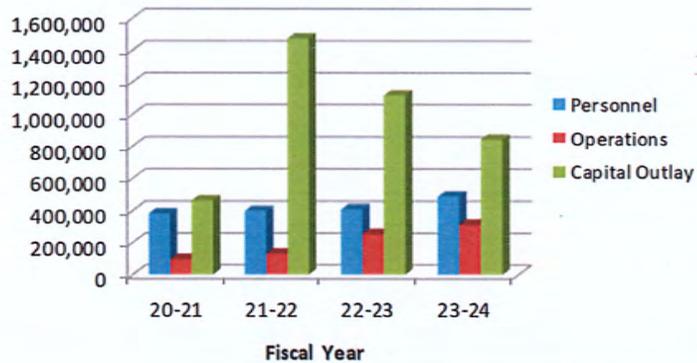
Highlights

- Includes \$75,000 for waterline improvements associated with street projects.
- Includes \$7,000 for Cartridge check valves/meter gaskets and \$130,000 to USA meters for meter installation.

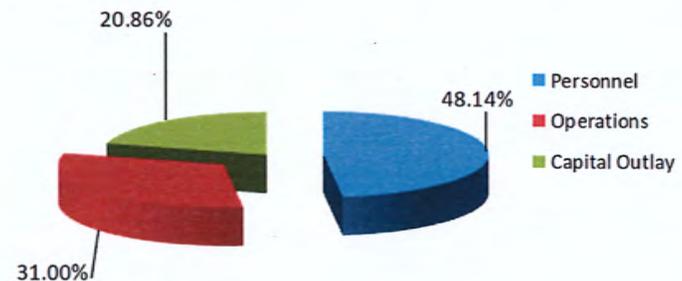
Expenditures by Function

	<i>Adopted FY22-23</i>	<i>Recommended FY23-24</i>	<i>Percent Change</i>
<i>Personnel</i>	\$ 463,828	\$ 489,296	5.49%
<i>Operations</i>	203,879	315,167	54.59%
<i>Capital Outlay</i>	580,000	212,000	-63.45%
Total	\$ 1,247,707	\$ 1,016,463	-18.53%

Expenditure History

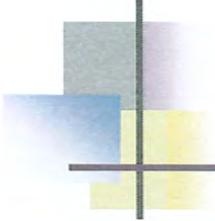


Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Division: <i>Water Systems</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
PERSONNEL SERVICES										
8180	502000	Salaries	\$ 244,135	\$ 259,659	\$ 301,419	\$ 301,419	\$ 265,000	\$ 316,838	\$ 316,838	\$ 350,602
8180	505000	FICA Expense	17,424	18,684	23,059	23,059	20,273	24,238	24,238	26,821
8180	506000	Funding for Health Plan	88,181	81,164	87,657	87,657	81,329	91,506	91,506	96,161
8180	507000	Retirement Expense	25,029	29,721	36,622	36,622	30,078	40,872	40,872	45,228
8180	507750	401k Retirement Expense	9,728	10,383	15,071	15,071	13,250	15,842	15,842	17,530
		Subtotal	384,497	399,611	463,828	463,828	409,930	489,296	489,296	536,342
OPERATIONS										
8180	508000	Professional Services	-	-	500	500	-	500	500	500
8180	514000	Travel & Training	220	341	2,500	2,500	1,000	2,500	2,500	2,500
8180	515000	M & R - Buildings & Grounds	2,443	2,115	10,500	10,500	2,500	10,500	10,500	10,500
8180	515040	M & R - Systems	55,447	91,127	127,000	348,938	205,000	240,000	240,000	240,000
8180	515050	M & R - Hydrants	4,799	2,816	8,100	8,100	6,000	8,100	8,100	8,100
8180	516000	Outside Maintenance & Repair	9,463	12,456	20,100	20,100	15,000	20,100	20,100	20,100
8180	517000	Fleet Maintenance	4,509	1,112	4,000	4,000	3,500	4,000	4,000	4,000
8180	518000	Communications	1,742	1,709	2,000	2,000	1,800	2,000	2,000	2,000
8180	521000	Equipment Rental	-	-	500	500	-	500	500	500
8180	522000	Copier Lease	278	297	385	385	385	385	385	385
8180	531000	Vehicle Fuel	5,348	7,804	11,458	11,458	6,798	9,606	9,606	9,606
8180	533000	Supplies & Materials	3,778	2,806	5,000	5,000	4,800	5,000	5,000	5,000
8180	536000	Uniforms	2,545	2,418	4,000	4,000	3,800	4,000	4,000	4,000
8180	545000	Contracted Services	1,385	1,296	2,500	2,500	2,000	2,500	2,500	2,500
8180	553000	Dues & Subscriptions	150	150	300	300	150	300	300	300
8180	555000	Worker's Compensation	5,081	5,692	5,036	5,036	4,495	5,176	5,176	5,858
		Subtotal	97,188	132,139	203,879	425,817	257,228	315,167	315,167	315,849
CAPITAL OUTLAY										
8180	572000	C/O Buildings	-	19,542	-	-	-	-	-	200,000
8180	573000	C/O Other Improvements	446,389	1,436,988	580,000	1,565,363	1,450,865	75,000	75,000	1,192,596
8180	574000	C/O Machinery & Equipment	-	-	-	401,650	401,650	137,000	137,000	160,000
8180	575000	C/O Vehicles	-	-	-	-	-	-	-	52,000
8180	576000	C/O Office furniture & Equipment	17,488	19,000	-	-	-	-	-	-
		Subtotal	463,877	1,475,530	580,000	1,967,013	1,852,515	212,000	212,000	1,604,596
TOTAL			\$ 945,562	\$ 2,007,280	\$ 1,247,707	\$ 2,856,658	\$ 2,519,673	\$ 1,016,463	\$ 1,016,463	\$ 2,456,787



Water Systems Division Capital Outlay

Water Systems

Description of Capital Items	Department	Manager's	Plan Year
	Requested 2023 - 2024	Recommended 2023 - 2024	Budget 2024 - 2025
<i>Building</i>			
1. 8th Street building Renovations/Planning	\$ -	\$ -	\$ 200,000
<i>Total Building</i>	\$ -	\$ -	\$ 200,000
<i>Other Improvements</i>			
1. Water Main adjustments associated with Street and Drainage projects	\$ 75,000	\$ 75,000	\$ 75,000
2. Wrightsville Blvd Project	-	-	1,117,596
<i>Total Other Improvements</i>	\$ 75,000	\$ 75,000	\$ 1,192,596
<i>Machinery & Equipment</i>			
1. Cartridge Check valves/meter gaskets	\$ 7,000	\$ 7,000	\$ -
2. Installation of meters by USA Meters	130,000	130,000	-
3. Replace Backhoe	-	-	160,000
<i>Total Machinery & Equipment</i>	\$ 137,000	\$ 137,000	\$ 160,000
<i>Vehicle</i>			
1. Replace 2014 Ford F-250 Extended Cab Pickup truck	\$ -	\$ -	\$ 52,000
<i>Total Vehicle</i>	\$ -	\$ -	\$ 52,000

Town of Kill Devil Hills
Recommended Water Capital Reserve Fund
For the Fiscal Year 2023-24

Object Description	Actual 2020 - 21	Actual 2021 - 22	Original Budget 2022- 23	Revised Budget 2022- 23	Estimated Actuals 2022- 23	Departmental Request 2023- 24	Manager's Recommended 2023- 24	Plan Year Budget 2024- 25
<i>REVENUES:</i>								
Water System Development Fees	\$ 369,800	\$ 893,200	\$ 324,000	\$ 324,000	\$ 620,000	\$ 324,000	\$ 324,000	\$ 324,000
TOTAL REVENUES	369,800	893,200	324,000	324,000	620,000	324,000	324,000	324,000
<i>EXPENDITURES</i>								
Water System Development - Transfer to Water Fund	369,800	212,547	\$ 324,000	324,000	946,963	324,000	324,000	324,000
TOTAL EXPENDITURES	\$ 369,800	\$ 212,547	\$ 324,000	\$ 324,000	\$ 946,963	\$ 324,000	\$ 324,000	\$ 324,000

**Town of Kill Devil Hills
Wastewater Fund Revenues and Expenditures Summary
For the Fiscal Year 2023-24**

Org	Organization Description	Actual 2020 - 21	Actual 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
	REVENUES:	\$ 204,706	\$ 197,991	\$ 230,470	\$ 230,470	\$ 198,950	\$ 230,660	\$ 230,660	\$ 230,660
	EXPENDITURES:								
8220	Wastewater Department	\$ 177,501	\$ 184,050	\$ 230,470	\$ 230,470	\$ 196,256	\$ 230,660	\$ 230,660	\$ 230,660
	TOTAL	\$ 184,050	\$ 176,831	\$ 230,470	\$ 230,470	\$ 198,950	\$ 230,660	\$ 230,660	\$ 230,660

Wastewater Fund Revenues Statistical Data

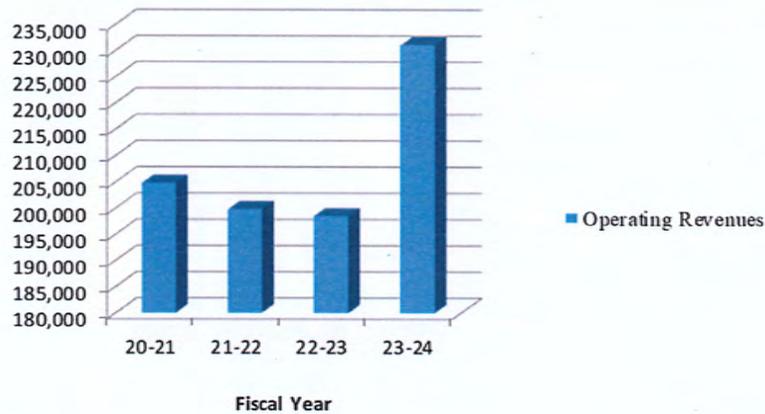
Highlights

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

Revenue by Function

	<i>Adopted FY22-23</i>	<i>Recommended FY23-24</i>	<i>Percent Change</i>
Operating Revenues	\$ 230,470	\$ 230,660	0.08%
Total	\$ 230,470	\$ 230,660	0.08%

Revenue History

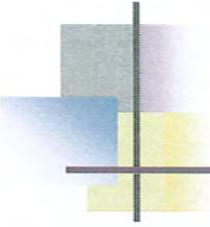


Recommended Revenues Fiscal Year 2023-24



Town of Kill Devil Hills
Recommended Wastewater Fund Revenues
For the Fiscal Year 2023-24

Object	Object Description	Actual Revenues 2020 - 21	Actual Revenues 2021 - 22	Original Budget 2022 - 23	Revised Budget 2022 - 23	Estimated Actuals 2022 - 23	Departmental Request 2023 - 24	Manager's Recommended 2023 - 24	Plan Year Budget 2024 - 25
<i>OPERATING REVENUES</i>									
410010	Taps & Connections	\$ 4,640	\$ 3,000	\$ 6,570	\$ 6,570	\$ -	\$ 6,570	\$ 6,570	\$ 6,570
410020	Penalties & Interest	910	1,515	2,500	2,500	1,500	2,500	2,500	2,500
411000	Charge for Wastewater	199,242	195,300	221,400	221,400	197,000	221,590	221,590	221,590
	<i>Subtotal</i>	<i>204,792</i>	<i>199,815</i>	<i>230,470</i>	<i>230,470</i>	<i>198,500</i>	<i>230,660</i>	<i>230,660</i>	<i>230,660</i>
<i>INVESTMENT EARNINGS</i>									
470000	Interest Income	318	254	-	-	800	-	-	-
470001	Unrealized Gain/Loss	(390)	(2,078)	-	-	(350)	-	-	-
	<i>Subtotal</i>	<i>(72)</i>	<i>(1,824)</i>	<i>-</i>	<i>-</i>	<i>450</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>OTHER FINANCE SOURCES</i>									
480030	Over/Short Write-Off	(14)	-	-	-	-	-	-	-
	<i>Subtotal</i>	<i>(14)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	TOTAL	\$ 204,706	\$ 197,991	\$ 230,470	\$ 230,470	\$ 198,950	\$ 230,660	\$ 230,660	\$ 230,660



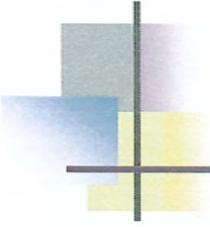
Wastewater Department Overview & Staffing

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

Staffing

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

The disposal of effluent from the Southern Sanitary District was contracted out to KDHWTP, 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

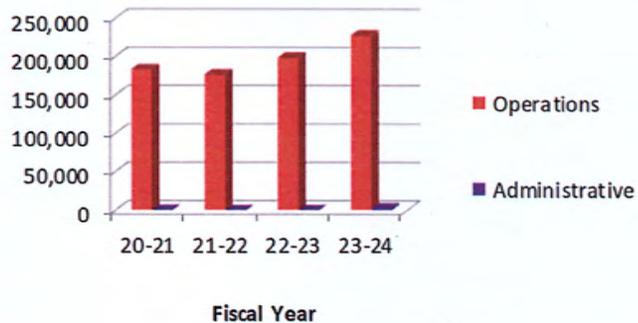
Highlights

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

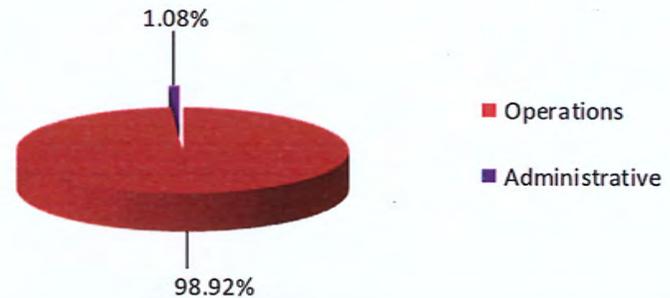
Expenditures by Function

	<i>Adopted</i>	<i>Recommended</i>	<i>Percent</i>
	<u>FY22-23</u>	<u>FY23-24</u>	<u>Change</u>
<i>Administrative</i>	\$ 2,500	\$ 2,500	0.00%
<i>Operations</i>	227,970	228,160	0.08%
Total	\$ 230,470	\$ 230,660	0.08%

Expenditure History



Recommended Budget Fiscal Year 2023-24



**Town of Kill Devil Hills
Recommended Budget
For the Fiscal Year 2023-24**

Department: <i>Wastewater</i>			Actual	Actual	Original	Revised	Estimated	Departmental	Manager's	Plan Year
Org	Object	Object Description	Expenditures	Expenditures	Budget	Budget	Actuals	Request	Recommended	Budget
			2020 - 21	2021 - 22	2022 - 23	2022 - 23	2022 - 23	2023 - 24	2023 - 24	2024 - 25
<i>ADMINISTRATION</i>										
8220	504000	Legal Services	\$ 535	\$ 150	\$ 2,500	\$ 2,500	\$ 150	\$ 2,500	\$ 2,500	\$ 2,500
		<i>Subtotal</i>	<i>535</i>	<i>150</i>	<i>2,500</i>	<i>2,500</i>	<i>150</i>	<i>2,500</i>	<i>2,500</i>	<i>2,500</i>
<i>OPERATIONS</i>										
8220	508100	Engineering Services	-	1,900	1,000	1,000	1,000	1,000	1,000	1,000
8220	509000	Audit	850	850	850	850	850	440	440	440
8220	512000	Telephone	1,119	2,220	2,700	2,700	2,400	2,700	2,700	2,700
8220	513000	Utilities	1,782	2,958	3,200	3,200	3,200	3,800	3,800	3,800
8220	516000	Outside Maintenance & Repair	36,741	30,984	43,500	43,500	43,000	43,500	43,500	43,500
8220	526000	Advertising	-	-	200	200	-	200	200	200
8220	533000	Supplies & Material	154	-	-	-	-	-	-	-
8220	545000	Contracted Services	34,350	36,000	48,895	48,895	41,000	48,895	48,895	48,895
8220	545500	Contracted Services-Tap-on Service	1,200	3,600	7,200	7,200	3,600	7,200	7,200	7,200
8220	549100	Treated Wastewater Costs	88,569	79,419	101,675	101,675	85,000	101,675	101,675	101,675
8220	570025	Water Fund Debt Repayment	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
		<i>Subtotal</i>	<i>183,515</i>	<i>176,681</i>	<i>227,970</i>	<i>227,970</i>	<i>198,800</i>	<i>228,160</i>	<i>228,160</i>	<i>228,160</i>
		TOTAL	\$ 184,050	\$ 176,831	\$ 230,470	\$ 230,470	\$ 198,950	\$ 230,660	\$ 230,660	\$ 230,660

Town of Kill Devil Hills
Recommended Wastewater Capital Reserve Fund
For the Fiscal Year 2023-24

Object	Object Description	Actual 2020 - 21	Actual 2021 - 22	Original Budget 2022- 23	Revised Budget 2022- 23	Estimated Actuals 2022-23	Departmental Request 2023- 24	Manager's Recommended 2023-24	Plan Year Budget 2024- 25
<i>REVENUES:</i>									
	Wastewater System Development Fees	\$ 20,681	\$ 13,295	\$ 18,750	\$ 18,750	\$ 5,000	\$ 18,750	\$ 18,750	\$ 18,750
	TOTAL REVENUES	20,681	13,295	18,750	18,750	5,000	18,750	18,750	18,750
<i>EXPENDITURES:</i>									
	Wastewater System Development - Transfer to Wastewater	-	-	18,750	18,750	-	18,750	18,750	18,750
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 18,750	\$ 18,750	\$ -	\$ 18,750	\$ 18,750	\$ 18,750

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2023-24

Description	Replace Yr	Estimated Replace Cost	Estimated				
			22-23	23-24	24-25	25-26	26-27
Planning:							
Replace 2004 Ford F-250 Pickup	19/20	29,719	7,748	3,874	-	-	-
Replace 2007 Chevy Suburban	20/21	45,657	11,598	11,598	5,799	-	-
Ford F-150 4WD Super Cab - Repl 2014 Ford F-150	23/24	40,000	-	5,443	10,885	10,885	10,885
Ford F-150 4WD Crew Cab - Repl 2015 Ford Explorer	23/24	40,000	-	5,443	10,885	10,885	10,885
Ford F-150 4WD Crew Cab - Repl 2019 Ford F-150	27/28	40,000	-	-	-	-	-
Chevy Tahoe 4WD - Repl 21 Chevy Tahoe	29/30	55,000	-	-	-	-	-
			19,346	26,357	27,570	21,771	21,771
Fleet Maintenance:							
Replace 03 Shop Truck #220	19/20	43,209	11,264	5,632	-	-	-
			11,264	5,632	-	-	-
Buildings & Grounds							
Replacement PU truck for #222	18/19	42,507	5,567	-	-	-	-
Bobcat Excavator	19/20	35,040	9,135	4,567	-	-	-
Replacement PU truck for #219	19/20	36,578	9,536	4,768	-	-	-
Replace Ford F150 Pickup Truck	23/24	42,000	-	5,715	11,430	11,430	11,430
Mower	24/25	35,000	-	-	4,762	9,525	9,525
Skid Steer	24/25	45,000	-	-	6,123	12,246	12,246
Ford F250 Pickup Truck	24/25	50,000	-	-	6,803	13,607	13,607
			24,238	15,050	29,118	46,808	46,808
Police:							
(5) Vehicles	18/19	183,891	24,084	-	-	-	-
(5) Vehicles	19/20	197,510	51,490	25,745	-	-	-
Firearms replacement	19/20	15,452	4,028	2,014	-	-	-
(5) Vehicles	20/21	219,657	55,800	55,800	27,900	-	-
(5) Vehicles	21/22	219,720	57,260	57,260	57,260	28,630	-
(5) Vehicles	22/23	242,814	32,605	65,210	65,210	65,210	32,605
Utility Vehicle	22/23	19,339	2,597	5,194	5,194	5,194	2,597
Motorola Flex CAD/RMS/MCT System	22/23	153,318	20,587	41,175	41,175	41,175	20,587
(5) Vehicles	23/24	270,000	-	36,768	73,475	73,475	73,475
(5) Vehicles	24/25	295,000	-	-	40,139	80,279	80,279
(5) Vehicles	25/26	324,500	-	-	-	44,153	88,307
(5) Vehicles	26/27	350,000	-	-	-	-	47,623
(5) Vehicles	27/28	350,000	-	-	-	-	-
(5) Vehicles	28/29	350,000	-	-	-	-	-
Utility Vehicle	28/29	20,000	-	-	-	-	-
(5) Vehicles	29/30	350,000	-	-	-	-	-
(5) Vehicles	30/31	350,000	-	-	-	-	-
			248,451	289,166	310,354	338,117	345,473
Animal Control:							
Pickup Truck	26/27	45,000	-	-	-	-	6,123
Pickup Truck	27/28	45,000	-	-	-	-	-
			-	-	-	-	6,123

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2023-24

Description	Replace Yr	Estimated Replace Cost	Estimated				
			22-23	23-24	24-25	25-26	26-27
Fire:							
Station 14							
2014 Sutphen SPH 100 Tower - 10 yr term	13/14	1,048,175	115,647	57,824	-	-	-
2016 Sutphen Pumper - 7 year	15/16	511,617	38,796	-	-	-	-
Replace 2000 KME Pumper - 7 yr term	22/23	791,838	64,378	128,755	128,755	128,755	128,755
Replace Vehicle Extrication Equipment	23/24	50,000	-	6,803	13,607	13,607	13,607
Replace Vehicle 816 2008 Pick-up	23/24	70,000	-	9,525	19,049	19,049	19,049
Replace Vehicle 814 2005 Mid SUV	23/24	80,000	-	10,885	21,771	21,771	21,771
Thermal Imaging Camera	23/24	7,000	-	-	-	-	-
Replace 2010 Stuphen Pumper 4 yr term	30/31	800,000	-	-	-	-	-
			218,821	213,792	183,181	183,181	183,181
Ocean Rescue:							
Replace Pickup	19/20	52,427	13,668	6,834	-	-	-
Replace 2016 Dodge Crew Cab #911	23/24	90,000	-	12,246	24,492	24,492	24,492
Sit-On jet Ski	23/24	13,000	-	-	-	-	-
Replace 2 boat motors	24/25	20,000	-	-	2,721	5,443	5,443
			13,668	19,080	27,213	29,935	29,935
Streets:							
Rep 07 New HolInd Tractor w/mower #341	18/19	71,039	9,304	-	-	-	-
Rep 01 Dodge 1500 Pick-up #524	18/19	29,601	3,877	-	-	-	-
Re 04 Ford F-250 Pick up #531	18/19	26,734	3,501	-	-	-	-
John Deere Mid-Sized Skid Steer Loader	20/21	65,225	16,569	16,569	8,285	-	-
Replace John Deere Tractor Backhoe 347	21/22	109,799	28,614	28,614	28,614	14,307	-
Rep 07 Volvo Dump Truck #340	21/22	177,737	46,319	46,319	46,319	23,160	-
Rep Ford F150 Pickup 220	22/23	46,749	6,277	12,555	12,555	12,555	6,277
Replace John Deere Compact Utility Tractor 346	22/23	20,002	2,686	5,372	5,372	5,372	2,686
Replace 2014 Ford F-450 Pickup 345	23/24	102,000	-	13,879	27,757	27,757	27,757
Replace 2017 Bobcat E42 Excavator 352	23/24	78,000	-	10,613	21,226	21,226	21,266
Replace 2017 Conrail Trailer 353	23/24	15,000	-	-	-	-	-
Replace Bri-Mar Dump body for F250	23/24	13,500	-	-	-	-	-
Replace US Jet Storm Pipe Cleaner 344	23/24	90,000	-	12,246	24,492	24,492	24,492
Replace 2007 Motor Grader #339	24/25	290,000	-	-	39,459	78,918	78,918
Replace 2017 John Deere Tractor w/Boom Mowe 351	25/26	170,000	-	-	-	23,131	46,262
Replace Ford F-250 Pickup 349	25/26	52,000	-	-	-	7,075	14,151
Rep 05 Leeboy Asphalt Maintainer #338	25/26	150,000	-	-	-	20,410	40,820
Replace 2016 Ford F-250 Pickup 348	25/26	45,000	-	-	-	6,123	12,246
Replace John Deere 524 Front end Loader 350	25/26	250,000	-	-	-	34,016	68,033
Replace 2018 Ford F-250 357	25/26	48,000	-	-	-	6,531	13,062
Replace 2018 5055E John Deere Tractor 355	26/27	80,000	-	-	-	-	10,885
Replace 2018 B155 Beuthling Roller 356	26/27	60,000	-	-	-	-	8,164
Replace 2018 Red Hot Trailer 356A	26/27	15,000	-	-	-	-	2,041
Replace 2017 Ford F350 354	27/28	65,000	-	-	-	-	-
Replace 2019 Ford F-150 358	27/28	40,000	-	-	-	-	-
Replace 2022 John Deere Tractor Backhoe 361	28-29	125,000	-	-	-	-	-
Replace 2019 John Deere Mower Tractor 359	28/29	160,000	-	-	-	-	-
Replace John Deere C325G Compact Track Loader	29/30	100,000	-	-	-	-	-
Replace J2022 Peterbilt Dump Truck 362	30/31	190,000	-	-	-	-	-
			117,147	146,167	214,080	305,074	377,061

GENERAL FUND LEASE PURCHASE VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2023-24

Description	Replace Yr	Estimated Replace Cost	Estimated				
			22-23	23-24	24-25	25-26	26-27
Solid Waste:							
Volvo Commercial #447	18/19	256,293	33,566	-	-	-	-
Grapple Attachment for 433	18/19	61,095	8,001	-	-	-	-
2007 Mack Roll Off #448	18/19	157,322	20,604	-	-	-	-
Autocar Residential #451	19/20	274,539	71,571	35,785	-	-	-
Autocar Residential #452	19/20	274,539	71,571	38,785	-	-	-
Volvo Commercial #450	19/20	276,714	72,138	36,069	-	-	-
Rep '06 Freightliner Boom #445	20/21	167,542	42,561	42,561	21,281	-	-
Replace 1998 Lowboy Trailer #206	20/21	7,532	1,913	1,913	957	-	-
Replace autocar Residential #455	21/22	296,445	77,255	77,255	77,255	38,628	-
Replace autocar Residential #456	21/22	296,445	77,255	77,255	77,255	38,628	-
Replace Volvo Commercial #454	21/22	267,302	69,660	69,660	69,660	34,830	-
Grapple attachment for roll off	22/23	101,542	13,635	27,270	27,270	27,270	13,635
Replace Volvo Commercial #453	22/23	339,571	45,597	91,194	91,194	91,194	45,597
Replace Volvo Commercial #459	22/23	339,571	45,597	91,194	91,194	91,194	45,597
Add mack Roll Off	23/24	252,000	-	34,289	68,577	68,577	68,577
Replace Parkan Beach Dump Body for F250	23/24	31,500	-	4,286	8,572	8,572	8,572
Replace Ford F-250 #461	23/24	48,000	-	6,531	13,062	13,062	13,062
Replace Peterbilt Residential #463	24/25	344,000	-	-	46,807	93,613	93,613
Replace Peterbilt Residential #464	24/25	344,000	-	-	46,807	93,613	93,613
Replace 2012 Chev Colarado #534	24/25	40,000	-	-	5,443	10,885	10,885
Replace Ford F-250 #457	25/26	52,000	-	-	-	7,075	14,151
Replace Mack Roll Off #460	25/26	252,000	-	-	-	34,289	68,577
Replace Volvo Commercial #465	25/26	344,000	-	-	-	46,807	93,613
Replace Volvo Commercial #470	25/26	344,000	-	-	-	46,807	93,613
Replace Peterbilt Residential 467	26/27	344,000	-	-	-	-	46,807
Replace Peterbilt Residential 468	26/27	344,000	-	-	-	-	46,807
Replace Ford F-150 #458	27/28	40,000	-	-	-	-	-
Replace John Deere Tractor Backhoe #462	28/29	125,000	-	-	-	-	-
Replace Peterbilt-Kann Commercial 474	28/29	344,000	-	-	-	-	-
Replace Peterbilt-New Way Residential 471	28/29	344,000	-	-	-	-	-
Replace Peterbilt-New Way Residential	28/29	344,000	-	-	-	-	-
Replace 2019 PAC MAC Grapple Attachement	29/30	102,000	-	-	-	-	-
Replace Peterbuilt Boom #469	29/30	175,000	-	-	-	-	-
Replace Mack Roll Off #466	29/30	252,000	-	-	-	-	-
replace 2022 Diamond C Dump Trailer	31/32	20,000	-	-	-	-	-
			650,924	634,047	645,333	745,044	756,720
Total General Fund Lease Purchase Installments #570000			1,303,859	1,359,495	1,457,259	1,690,339	1,787,480

Lease Term 4 yrs @5%
Fire Truck Term 7Yrs @ 5%

WATER FUND VEHICLE & EQUIPMENT REPLACEMENT SCHEDULE - FY 2023-24

Description	Replace Yr	Estimated Replace Cost	Estimated				
			22-23	23-24	24-25	25-26	26-27
Water Administration:							
Replace 2016 Ford F-150 #540	25/26	40,000	-	-	-	40,000	-
Replace 2016 Ford F-150 #541	25/26	40,000	-	-	-	40,000	-
Replace 2014 Dodge Ram 1500 Crew-Cab 536	26/27	52,000	-	-	-	-	52,000
Replace Ram 2500 Crew -Cab 547	28/29	52,000	-	-	-	-	-
			-	-	-	80,000	52,000
Water Plant:							
Replace 2016 Chevy Colorado #539	24/25	40,000	-	-	40,000	-	-
Replace 2021 Dodge Ram 1500 548	29/30	40,000	-	-	-	-	-
		-	-	-	40,000	-	-
Water Systems:							
Replace 2014 Ford F-250#537	24/25	52,000	-	-	52,000	-	-
Replace Backhoe #544	24/25	160,000	-	-	160,000	-	-
Replace 2015 Ford F-250 #538	25/26	52,000	-	-	-	52,000	-
Replace 2016 Ford F-250 #542	26/27	52,000	-	-	-	-	52,000
Replace 2017 Ford F-350 #545	27/28	65,000	-	-	-	-	-
LMX Smart Cart	29/30	15,000	-	-	-	-	-
Smart Cart/Ground radar	29/30	15,000	-	-	-	-	-
Air Compressor 546	30/31	40,000	-	-	-	-	-
			-	-	212,000	52,000	52,000
Total Water Fund			-	-	252,000	132,000	104,000