



Elected Officials:

Mayor	D. Craig Garriss
Mayor Pro Tem	Jeff Pruitt
Councilman	David Hines
Councilman	Dylan Tillett
Councilwoman	Charlotte Walker
Town Attorney	Casey Varnell

Leadership Team:

Town Manager	Melody Clopton
Administrative Services Director	Laura Walker
Finance Director	Liliana Noble
Fire Chief	Mike Talley
Planning & Inspections Director	Rob Testerman
Police Chief	Mike Palkovics
Public Works Director	William Midgett
Town Clerk	Lauren Garrett

Table of Contents

Pages:

Budget Message 1-10
Budget Ordinance 11-14
Capital Project Ordinance Fund 41 – Public Safety Building 15-16
Budget Calendar/Process 17

Budget Summary & Graphs
General Fund Revenue and Expenditure Summary 18-19
Revenues Sources and Trends 20-23

General Fund Revenues
General Fund Revenue – Detailed 24-25

General Fund Expenditures
Non-Departmental 26-27
Governing Body (Town Council) 28-29
Recreation Committee 30-31
Administrative Services 32-33
Finance Department 34-35
Public Works Department 36-38
Police Department 39-41
Fire Department 42-43
Ocean Rescue 44-45
Beach Nourishment 46-47
Planning and Inspections Department 48-49
Planning Board 50-51
Board of Adjustment 52-53

Capital Reserve Fund 54-56

Appendices
Debt Policy & Schedule 57
Statistical Data & Demographics 58-59
General Statutes Requirements 60-61
Fund Types 62
Organization Chart (Department Level) 63
Personnel 64-66
Fee Schedule 67-72
Glossary & Acronyms 73-75

Planning for the Future
Five Year Capital Improvements Program 1-16
CIP Section



May 6, 2024

Honorable Mayor, Craig Garriss
Members of Kitty Hawk Town Council

Dear Mayor Garriss and esteemed members of the Kitty Hawk Town Council,

It gives me immense pleasure to present to you and our community the recommended budget for Fiscal Year 2025. This budget is prepared and balanced in accordance with the provisions of the North Carolina Local Government Budget and Fiscal Control Act, as mandated by North Carolina General Statute Chapter 159-11.

As we enter Fiscal Year 2025, I am pleased to report that the Town is in a strong position both strategically and financially. We have developed a solid leadership team that has crafted a Town Vision and Mission Statement as well as Core Values. In the upcoming Fiscal Year, one of our primary focuses is to actively implement this strategic philosophy to provide exceptional services and opportunities for our staff and community.

MISSION STATEMENT

The Town of Kitty Hawk emphasizes community involvement, family values, and responsible use of Town resources. Our top priorities include preserving the town's rich history, enhancing natural resources, and promoting resilience. We are committed to striking a balance between the needs of our year-round residents, property owners and visitors, while continuously improving the quality of coastal living.

VISION STATEMENT

We are committed to maintaining the tradition of persistence and innovation that has been the foundation of our community for centuries. We aim to be highly skilled, adaptable, and resilient so that we can successfully navigate through any challenges that come our way. We will follow our TIDES to create abundant opportunities for our team and community.

CORE VALUES

- Teamwork
- Integrity
- Dedication
- Engagement
- Service



We are guided by our TIDES



We are guided by our TIDES is this year's budget theme. During the Town's Land Use plan update process, our stakeholders indicated the desire to preserve the integrity of our small town while enjoying the recreational amenities that make Kitty Hawk unique. Our focus is to maintain and enhance services while continuing our village feel.

BUDGET SUMMARY

Financially, our town has remained in a stable position despite the increase in the cost of doing business and the reduction of our shared revenues and corporate utilities tax revenues. Our staff has been working diligently to prioritize expenditures and provide more with less. We are committed to proactively serving our citizens and visitors while exceeding their expectations. We are confident in our ability to face challenges, be resilient and foster innovation.

The proposed budget for Fiscal Year 2025 projects total revenues of \$11,957,726. The revenue projections have been made conservatively, using data from the state, the NC League of Municipalities, and Dare County. The budget proposal is balanced and does not require any funds from the unrestricted fund balance to balance the budget. The unrestricted available fund balance in the Fiscal Year 2023 audit was \$3,716,926. In addition, the proposed budget does not affect the Town's emergency fund of \$3,500,000.

The budget proposal has been prepared responsibly and conservatively to ensure accountability to the taxpayers of Kitty Hawk. Moreover, there will be no increase in property tax, and the budget is balanced with total revenues and expenditures of \$11,957,726.

Budget Highlights:

- No tax increases
- Utilizes no unrestricted fund balance to balance operating expenditures
- Includes a 4% pay plan adjustment and an additional one-step pay increase for all staff
- Implements a Performance Evaluation Process and Merit Pay Incentive to reward employees who exceed expectations
- Adds one FT Custodial position in the Public Works department
- Overall increase in Town Health Insurance contributions 9.0%; maintaining employee contribution rate to keep employee premiums flat
- Purchase of a single-axle dump truck



- Capital reserve funding for future firetrucks, boardwalks and dock repair, public works vehicle and building addition, beach nourishment project, and public safety equipment and vehicles
- Establishment of a Community Relations line item in Administration. This line item will be used to support community activities and engagement initiatives
- Upgrade to current permit management software, IWorq, that will allow online applications and payments
- Updated Fee Schedule to be more inline with other municipalities in the area.

TOWN PROJECTS

Police Station Building Project

The Town is making progress with the remodeling and construction of the new Police Station Building located at 5200 N. Croatan HWY. The design phase has been completed, and a contract has been awarded to AR Chesson for the remodeling and construction work. This project is much needed as the current Police Department is prone to flooding, the building is too small for the current staff level, and it is outdated and unsuitable to support effective police work. The project bid is \$3,540,000 which includes 8,140 square feet of renovation, a 940 square feet addition, and a 125kW diesel generator. We anticipate additional costs for furniture and fixtures, security, and camera systems as well as special agent inspections. The project is estimated to take 270 days to complete.

The Police Station Capital Project fund currently has \$3,599,010.56, while this is enough to cover construction the Town will have to add additional funds, from the unrestricted fund balance to this project to cover the other associated costs.

Multi-Use Path

The Town is anticipating the beginning of design and construction for a multi-use path along the west side of Highway 158. The Town has initiated this project in partnership with the North Carolina Department of Transportation to help ensure the safety and well-being of our residents and visitors. This has been in the planning stage for many years, and we look forward to bringing the project to fruition. This project will complete a connection between Kitty Hawk's existing multi-use path, beginning at Cypress Knee Trail. The path will cover approximately 4 miles, moving along the west side of the bypass and joining the existing sidewalk at the Kill Devil Hills border. The need for this project is supported by the 2011 Dare County Bike and Pedestrian Road Safety Review, the Town's Recreation Plan, the Town's Comprehensive Land Use Plan, and



NCDOT's Transportation Improvement Plan. The current estimated cost for this project is \$1,500,000. The Town's portion is 20% of the project cost. The Town received a grant from the Dare County Tourism Board for its portion of this project.

Dare County EMS Station and Fire Bay

The Town has recently completed a two-lot property exchange with Dare County. Dare County will use these lots to construct a much-needed Northern Beach EMS Station. In exchange for the property, Dare County will be building a Fire Bay to be used by the Kitty Hawk Fire Department in the event of storms and other emergencies. The Fire Bay will be leased to the Town for a term of 40 years.

It is anticipated that construction will begin shortly before the beginning of Fiscal Year 2025.

OTHER TOWN PRIORITIES

Mission Focused

As previously stated, one area of the Town's focus is promoting employee accountability, teamwork, engagement, retention, and development. We aim to cultivate a culture of cooperation, effective leadership, and working towards common goals. To support our mission, we will be introducing a Performance Evaluation process that involves all staff members. This process is designed to be collaborative, with a focus on setting goals, providing ongoing feedback, and developing core competencies.

As part of the Performance Evaluation process, this year's budget has introduced a new line item for merit pay. This means employees who surpass their job expectations will receive monetary rewards. The budget has set aside funds for a merit increase of up to 2.5 percent for staff members who perform exceptionally well on their performance review. The implementation of this Performance Evaluation process brings the Town in line with other entities in Dare County and helps to provide a fair and competitive compensation package for our staff.

The Town will continue to fund training initiatives for all departments and Town-wide training programs. In the upcoming fiscal year, we will also roll out team development training at the mid-manager and staff level. These initiatives and programs support the Town's mission to serve our community and provide growth opportunities for our staff.

Personnel

The Fiscal Year 2025 Budget continues to focus on maintaining competitive staff pay within ten percent of the market. This budget funds a four percent adjustment for all ranges and an additional one-step increase within grade for all staff.



The town has experienced a higher-than-usual utilization of health insurance claims this fiscal year, leading to a roughly nine percent increase in health insurance premiums. At this time, the town has decided to maintain dependent premiums for the upcoming fiscal year. It's worth noting that historically, the town has performed quite well, with minimal premium increases. We remain optimistic that the upcoming fiscal year will be a good claims year, but if we see a continued increase in the future, we will have to re-evaluate our current plan offerings and level of coverage. This year the Town is also funding health insurance coverage to retirees hired prior to January 1, 2013.

The current fiscal year has experienced several long-term staff retirements, which allowed the Town to re-evaluate job duties, align position functions with the requirements of our customers, and be more fiscally responsible with staffing dollars. Consequently, the Office Assistant/Receptionist position at Town Hall has been reclassified as an Administrative Planning Assistant. This change enables us to provide more support and depth in our permitting and zoning office while still maintaining front-desk customer service and accomplishing administrative tasks.

We have recently expanded the responsibilities of our Town Clerk position to include the role of Public Information Officer. We believe that these additional duties complement the Town Clerk's existing responsibilities and will provide valuable knowledge and skills that will benefit all our Town stakeholders.

In preparation for the Town's Building Inspector's retirement, which is expected to happen in 2025, we have added a Building Inspector Trainee position. Due to the challenge of finding qualified building inspectors, we decided to provide an existing employee with the opportunity to undergo an apprenticeship. The trainee will be working closely with the current Building Inspector to learn the necessary skills and gain experience on the job. Our goal is to have the trainee obtain at least a level 1 building inspector license by the time of retirement in 2025.

The budget has allocated funds for a new Custodian position, which will be a part of the Public Works department. Due to the increase in the number of properties owned by the Town, the addition of leased spaces, and higher demands on our Public Works department, it has become apparent that it would be beneficial to have an in-house custodian who can take care of cleaning all Town-owned properties. In addition, this position will also provide extra assistance to our Public Works team. The Town has explored hiring an outside service, but the cost and quality of work provided by them have not been satisfactory.

Community Engagement

The citizens of Kitty Hawk have expressed a desire for more community involvement and interaction with their neighbors. In addition to the very successful events sponsored by our Public Safety departments, this year the Town has organized several Town-wide events such as a Halloween event, a successful Holiday Motorcade, and a positive Community Trash Collection event. The feedback received from these events has been overwhelmingly positive. To support



Fiscal Year 2025 community relations activities, the budget includes a new Community Relations line item of \$10,000.

Moreover, with the addition of a Town-wide PIO and the combined efforts of the Police and Fire Departments, the Town will continue to enhance its public and social media presence both in the community and online.

Emergency Management

Emergency Management preparation is essential for the safety of our Town staff and constituents. The Town is continuously working towards training and preparing for all types of emergencies, including weather emergencies. We are also expanding our Emergency Operations plan to include unusual occurrence plans that specifically deal with all kinds of incidents that could happen in the Town. We conduct annual staff training, maintain working AEDs in all Town facilities, and identify training incidents allowing staff to practice their skills.

Ocean Rescue

The Town continues to assess its Ocean Rescue program, to include the utilization of resources and the quality of service. In order to attract and retain qualified staff, the starting pay has been increased from \$18.00 to \$18.50 per hour. Additionally, there are now several incentives available for those who sign on early and complete the season.

The Town is also offering accommodation for seasonal Ocean Rescue Guards this year. A Town-owned property located at 983 W. Kitty Hawk Road has been renovated for this purpose. The Town's Public Works and Fire Department staff have completed much of the work. The property can house up to six individuals and has significantly helped in recruiting Ocean Rescue guards this season.

FISCAL YEAR 2025 BUDGET OVERVIEW

General Fund

The General Fund provides the necessary funding for the operations of Public Safety (Police and Fire Departments, as well as Ocean Rescue), Town Council, Administration, Finance, Planning & Inspections as well as Public Works. The General Fund can primarily be separated into four major spending categories. These categories include:

- Personnel
- Departmental Operating Expenses
- Capital Purchases
- Beach Renourishment



Operating Expenditures

Operating expenditures provide the means necessary for each Department within the Town to carry out the day-to-day services provided to Town residents. These expenses are reviewed thoroughly each year by Town Department Heads and management to ensure accountability and operational efficiency. Operational cost highlights in the Fiscal Year 2025 budget by Department include:

Administrative Services

- Establishment of Community Relations Line Item

Finance Department

- None

Fire Department

- Vehicle Replacement
- Equipment purchases; AED's, Extrication chain kits and saws

Non-Departmental

- None

Ocean Rescue

- None

Planning and Inspections

- Upgrade to permitting software to allow online applications and credit card payment, as well as more comprehensive workflow management

Police Department

- Replacement of 2 vehicles, including equipment and radios
- Replace in-car laptops
- Purchase drone

Public Works

- Creation of 1 new position – Public Works Technician/Custodian
- Replacement of one vehicle
- Purchase of single-axle dump truck

Town Council

- No highlights



Recreation Committee

- Trail Development Opportunity

Capital Reserve Overview

The Capital reserve consists of funds that have been set aside in previous budget years for specific future capital purchases. These reserves are “banked” funds and can be utilized when needed to fund capital projects. The largest makeup of the capital reserve are funds that have been collected and set aside for Beach renourishment.

Capital Outlay Expenditures and Funding

This budget continues to plan for critical capital purchases that account for \$953,487 of total budget expenditures. These expenditures include current-year purchases of \$662,487 and future reserve funding of \$291,000.

The capital purchases included in the Fiscal Year 2025 budget consist of the following:

Capital Purchases in Fiscal Year 2025

- Public Works Vehicle Replacement - \$45,000
- Purchase of Single Axle Dump Truck - \$110,000 (replaces dump trailer)
- Police Vehicle Replacement (2) - \$105,792
- Police Equipment - \$152,695
- Fire Vehicle Replacement - \$52,000
- Fire Equipment - \$25,000
- Street Resurfacing (Powell Bill Funds) - \$172,000

Fiscal Year 2025 Capital Reserve Funding (Funds being set aside for future years):

- Land Use Plan Update - \$3,000
- Boardwalk and Dock Repairs - \$10,000
- Upgrade to Public Works Building - \$25,000
- Caterpillar Backhoe Replacement - \$8,000
- Police In Car Radios - \$20,000
- Fire Truck Replacement - \$200,000
- HVAC Replacement – Fire Station - \$10,000
- Rehab Fire House Galley - \$15,000



The current chart summarizes the Capital reserve available for future projects:

CAPITAL RESERVE FUND BALANCE

		RESERVE FUND -21		FISCAL YEAR 2024-2025		
Department	Description	Actual FY 22-23	Projected FY 23-24	Transfer In	Transfer Out	Ending Balance
4100	IT Development	49,071	49,071	-	-	49,071
4100	Phone System Replacement	13,000	13,000	-	-	13,000
4100	Document Imaging System	20,000	-	-	-	-
4130	Software Upgrades	-	-	-	-	-
4270	Board Walks and Dock Repairs	44,000	94,000	10,000	-	104,000
4270	Future Sidewalk US 158	264,000	-	-	-	-
4270	Town Park & Recreation Develop.	144,735	174,735	-	-	174,735
4270	HVAC Replacement at Fire Station	5,000	15,000	10,000	-	25,000
4270	Caterpillar Backhoe replacement	23,000	31,000	8,000	-	39,000
4270	Upgrade Public Works Building	-	25,000	25,000	-	50,000
4270	Dump Trailer Replacement	-	10,000	-	-	10,000
4270	Rehab Fire House Galley	-	-	15,000	-	15,000
4310	Police Department Building	-	-	-	-	-
4310	Police in car- radios	-	12,000	20,000	-	32,000
4340	Fire Truck & Equipment	-	200,000	200,000	-	400,000
4340	800 mhz- Radio Replacements	-	6,500	-	-	6,500
4410	Storm Damage/Beach Nourishment	2,769,358	2,858,175	152,172	-	3,010,347
4910	Land Use Plan Update	-	3,000	3,000	-	6,000
Total		3,332,163	3,491,481	443,172	-	3,934,653

Beach Renourishment Fund

In accordance with North Carolina General Statute funds collected and expended for the Beach Nourishment project must be accounted for as part of the Town’s General Fund. The Beach Nourishment project was completed in 2017 and the first renourishment project was completed in 2022. Since the completion of these projects, the Town and property owners have continued to benefit from the stability these projects have provided. The Municipal Service District and Town-wide dedication is expected to remain in place to fund future beach renourishment projects.

The budget continues to dedicate 0.035 cents of the 0.30 cents town-wide tax to the beach renourishment project. Properties located in the Municipal Service District will continue to pay an additional .10 cents that is restricted for expenditures related specifically to beach renourishment. The Fiscal Year 2025 budget reflects a transfer to the fund of \$152,172.



Financial Stability

The Fiscal Year 2025 budget maintains the Emergency Fund in the amount of \$3,500,000 in accordance with the Council fund balance policy. The Fiscal Year 2025 budget does not utilize any of the Town's unrestricted fund balance for operating expenditures.

Conclusion

This document represents the outcome of several months of rigorous work done by our committed staff. It provides a comprehensive overview of our revenue estimates and expenditures, which resulted from a thorough analysis of our operations. It also provides an overview of ongoing projects and initiatives that will enhance the future of our citizens and community. I would like to take this opportunity to express my heartfelt gratitude to our staff and to you, the Town Council, for your valuable time, input, and effort during the budget discussions and process.

The Town remains in a strong financial position and continues to use its resources in a fiscally responsible manner. We are all looking forward to better serving our citizens in the coming fiscal year.

Respectfully,

Melody C. Clopton
Town Manager, Town of Kitty Hawk

**Town of Kitty Hawk
Budget Ordinance - FY 2024-2025**

BE IT ORDAINED by the Town Council of the Town of Kitty Hawk, North Carolina, that:

GENERAL FUND BUDGET

ESTIMATED GENERAL FUND REVENUES: It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2024, and ending June 30, 2025, to meet appropriations approved by the Town Council herein:

Source	Amount
Ad Valorem Tax (\$.265)	\$3,890,205
Ad Valorem Tax (\$.035) Beach Nourishment	\$513,801
Ad Valorem Tax MSD (\$.10) Beach Nourishment	\$552,521
Prior Years Taxes	\$15,000
Penalties/Interest	\$6,000
Motor Vehicle Tax	\$208,473
Motor Vehicle Tax (\$.035) Beach Nourishment	\$27,534
Motor Vehicle Tax (\$.10) MSD	\$11,136
Local Option Sales Tax	\$1,955,670
Local Option Sales Tax – BN & MSD	\$234,330
Land Transfer Tax	\$480,000
Occupancy Tax	\$2,217,697
Beer and Wine Tax	\$16,000
Telecom Tax	\$14,800
Electric Utility Tax	\$426,800
Cable Franchise Tax	\$71,200
Piped Natural Gas Tax	\$3,900
PEG Channel Tax	\$25,600
Solid Waste Disposal Tax	\$2,900
Mixed Beverage Tax (ABC)	\$86,000
Building Permits	\$175,000
Homeowner Recovery Fee	\$1,265
CAMA Permits	\$2,585
Planning Permits and Fees	\$15,000
Board of Adjustment Fees	\$100
Site Plan Reviews	\$100
Sanitation Fees (Garbage Carts)	\$10,000
Dept Of Justice Asset Forfeiture Program	\$1,000
Powell Bill Allocation	\$131,724
NCDOR Unauthorized Sub-Tax Distribution	\$3,000
Dare County Sand Fencing	\$24,000

Source	Amount
Dare County Payment to Obligation Bonds	\$186,148
County Court Fees	\$1,500
Code Enforcement Fines & Parking Violations	\$1,500
Fines and Forfeitures	\$500
Interest Earnings	\$159,724
Town Merchandise Sales	\$500
General Donations	\$1,000
Building Rentals	\$165,237
Sale of Surplus Property	\$10,000
Miscellaneous Revenue	\$15,000
Icarus International	\$3,000
Fund Balance Appropriated -Powell Bill	\$40,276
Transfer in from Capital Reserve Fund	\$250,000
Total	\$11,957,726

GENERAL FUND APPROPRIATIONS: The following amounts are hereby appropriated for the operation of the Town government and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

Function	Budget
General Government	\$3,479,139
Public Safety	\$5,515,117
Transportation – Powell Bill	\$172,000
Sanitation	\$1,266,000
Beach Nourishment	\$1,525,470
Total	\$11,957,726

CAPITAL RESERVE FUND BUDGET

ESTIMATED CAPITAL RESERVE FUND REVENUES: It is estimated that the following Capital Reserve Fund Revenues will be available during the fiscal year beginning July 1, 2024, and ending June 30, 2025, to meet appropriations approved by the Town Council herein.

Function	Budget
Transfer in from General Fund for Future Capital	\$291,000
Transfer in from General Fund Excess Beach Nourishment	\$152,172
Total	\$443,172

CAPITAL RESERVE FUND APPROPRIATIONS: The following amounts are hereby appropriated for the operation of the Capital Reserve Fund and its activities for the fiscal year beginning July 1, 2024, and ending June 30, 2025

Function	Budget
Reserves	\$443,172
Total	\$443,172

ESTABLISHED TAX RATES:

The following tax rates per hundred-dollar valuation and collection rates are levied on all real estate, corporate utilities, and personal property in the Town of Kitty Hawk as of January 1, 2024.

- Town-wide ad valorem tax rate is (0.265 cents)
- Town-wide beach nourishment tax is (0.035cts)
- Municipal service district tax MSD tax is (0.10cts)

The town-wide beach nourishment tax and municipal service tax are restricted to beach nourishment purposes, including debt payment on bonds issued for beach nourishment.

Tax	Value	Tax rate	Levy	Collection rate	Budgeted Levy
Town-wide ad valorem	1,471,386,197	0.265	3,899,173	99.8%	3,890,205
Town-wide Beach Nourishment	1,471,386,197	0.035	514,985	99.8%	513,801
Municipal Service District	553,683,565	0.100	553,684	99.8%	552,521

A penny of Town Wide Property Tax is projected to generate approximately \$147,139.
 A penny of Municipal Service District Tax is projected to generate approximately \$55,368.

The following tax rates per hundred-dollar valuation and collection levied on all vehicles in the Town of Kitty Hawk as levied by the North Carolina Department of Revenue throughout the fiscal year June 30, 2025:

Tax	Value	Tax rate	Levy	Collection rate	Budgeted Levy
Town-wide motor vehicle tax	73,584,906	0.265	195,000	100%	195,000
Town-wide BN motor vehicle tax	73,584,906	0.035	25,755	100%	25,755
Municipal Service District motor vehicle	10,300,000	0.100	10,300	100%	10,300

Budgeted tax levies are based on the certified collection rates for the fiscal year ending June 30, 2023.

ENCUMBERED OPERATING FUNDS REAPPROPRIATED: The operating funds encumbered on the financial records as of June 30, 2024, are hereby re-appropriated to this budget.

TOWN MANAGER TRANSFER AUTHORIZATION: The Town Manager is hereby authorized to transfer amounts between functional areas, including contingency appropriations, within the same fund. The Town Manager must make an official report on such transfers at the next regular meeting of the Town Council.

ANNUAL BUDGET COPIES: Copies of the Budget for FY 2024-2025 shall be furnished to the Town Council members, Town Manager, Town Finance Director, and Town Clerk to be kept on file by them for their direction in the disbursement of funds.

Adopted by the Kitty Hawk Town Council on this 3rd day of June 2024.


 D. Craig Garriss, Mayor


 Lauren Garrett
 Town Clerk & Public Information Officer

**Capital Project Ordinance Fund 41
For the Town of Kitty Hawk**

BE IT ORDAINED by the Governing Board of the Town of Kitty Hawk, North Carolina that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance adopted initially on September 6th of 2022, and amended on May 1st, 2023, is hereby amended as follows:

Section 1: The project authorized is remodeling the property located at 5200 N. Croatan Highway for the relocation of the Police Department. The project is to be funded from various sources. The project life is estimated to be through July 2025; it can be amended from time to time throughout the project as deemed necessary by the Town.

Section 2: The appropriate officers of the Town are hereby directed to proceed with the capital project within the appropriate amounts and utilizing the proposed funding sources named directly below.

Section 3: The following amounts are appropriated for the project:

Maintenance and Repairs Building	\$236,481
Pre- Construction Schematic Design	\$49,872
Design and Construction Management	\$354,679
Special Agent Inspections	\$32,574
Capital Outlay Land Purchase	\$4,107,622
Capital Outlay Equipment (Security System)	\$159,079
Capital Outlay Building Construction	<u>\$3,540,000</u>
Total Appropriations Expenses	\$8,480,307

Section 4: The following revenues and funding sources are available to complete this project:

Transfer from Capital Reserve Fund designated for Police	\$1,203,583
Transfer from Capital Project Fund 40	\$2,620,274
Transfer from General Fund	<u>\$4,656,450</u>
Total Estimated Revenues	\$8,480,307

Section 5: The Finance Director is directed to report quarterly on the financial status of each project element in Section 3 and the total revenues received or claimed.

Section 6: The Finance Director is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission to this Council.

Ordinance No. 24-03

Section 7: Copies of this capital project ordinance shall be furnished to the Clerk, the Governing Board, and the Finance Director for direction in this project.

Adopted the 6th_day of May 2024.


D. Craig Garriss, Mayor

2024 Date	Action Item
March 19 & April 16	<u>Budget Work Session with Town Council</u>
May 2022	<u>Public Hearing Advertised for Budget Ordinance</u>
May 2022	<u>Town Manager files proposed Budget with Town Clerk</u>
June 3	<u>Council Holds Public Hearing on Proposed Budget and adoption of FY 2024-2025 Budget Ordinance</u>
July 1	<u>Approved FY 2024-2025 budget becomes effective</u>
<p>For information regarding meeting times and locations, visit www.townofkittyhawk.org</p>	

The Town budget is adopted by ordinance in accordance with the North Carolina Local Government Budget & Fiscal Control Act (N.C.G.S. 159). It must be adopted no earlier than 10 days after the budget is presented to the Council and not later than July 1 of each year. The budget ordinance shall cover a fiscal year beginning July 1 and ending June 30 of each fiscal year. State law requires a balanced budget, i.e., a budget when the sum of estimated revenues and appropriated fund balances is equal to appropriations. The budget is developed on the modified accrual basis of accounting.

In accordance with General Statute Chapter 159 Department Heads transmit their budget requests to the designated budget officer with a list of expected expenditures before April 30 of each year. The budget officer then compiles all Department requests and develops a balanced budget. After the fiscal year begins, staff prepares monthly reports of budgeted-versus-actual revenues and expenditures. These reports are used by management to monitor spending and plan for the next year’s budget.

Budget Amendments

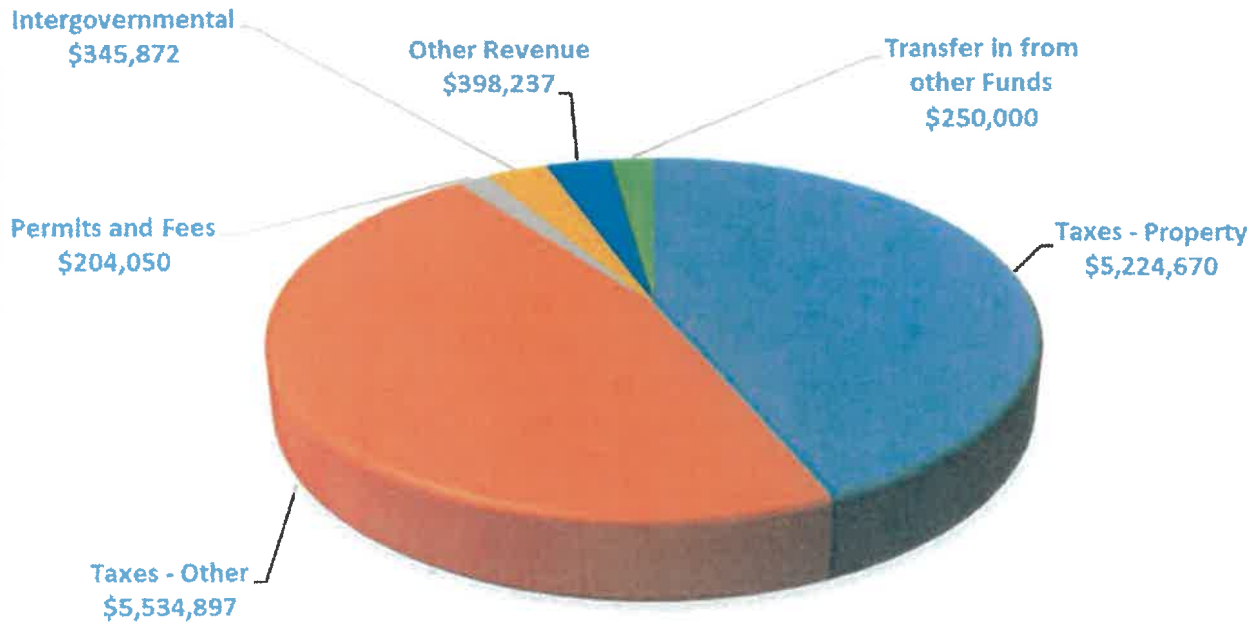
Expenses or transfers incurred throughout the year more than appropriations must have prior Council approval. These approvals are formally acknowledged by the Town Council in the form of budget amendments. The budget is prepared on a line-item basis and budgetary compliance is maintained at the Department level.

Summary of General Fund Revenues by Percentage

Percentage of Revenues by Source

REVENUES CLASIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised Budget FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25	% Total Revenues
Taxes- Property	5,072,731	5,118,146	5,166,970	5,156,646	5,224,670	43.69%
Taxes- other	5,857,171	5,477,390	5,471,611	5,058,714	5,534,897	46.29%
Permits and Fees	199,970	261,602	203,400	177,590	204,050	1.71%
Intergovernmental	1,360,274	592,962	379,643	359,070	345,872	2.89%
Fines and Forfeits	8,830	4,233	3,750	2,800	3,500	0.03%
Interest Earnings	22,895	451,702	150,000	592,046	159,724	1.34%
Other Revenue	96,407	160,536	117,602	192,604	194,737	1.63%
Fund Balance Appropriated	-	-	251,601	0	-	-
Fund Balance Appropriated Powell Bill	-	-	-	0	40,276	0.34%
Transfer in From Capital Reserve Fund	84,000	97,735	349,000	349,000	250,000	2.09%
Transfer In from Special Revenue Fund	-	1,138,069	-	0	-	-
Total Revenues	12,702,278	13,302,374	12,093,577	11,888,469	11,957,726	100.00%

TOP FIVE REVENUES SOURCES



Summary of General Fund Expenditures by Percentage

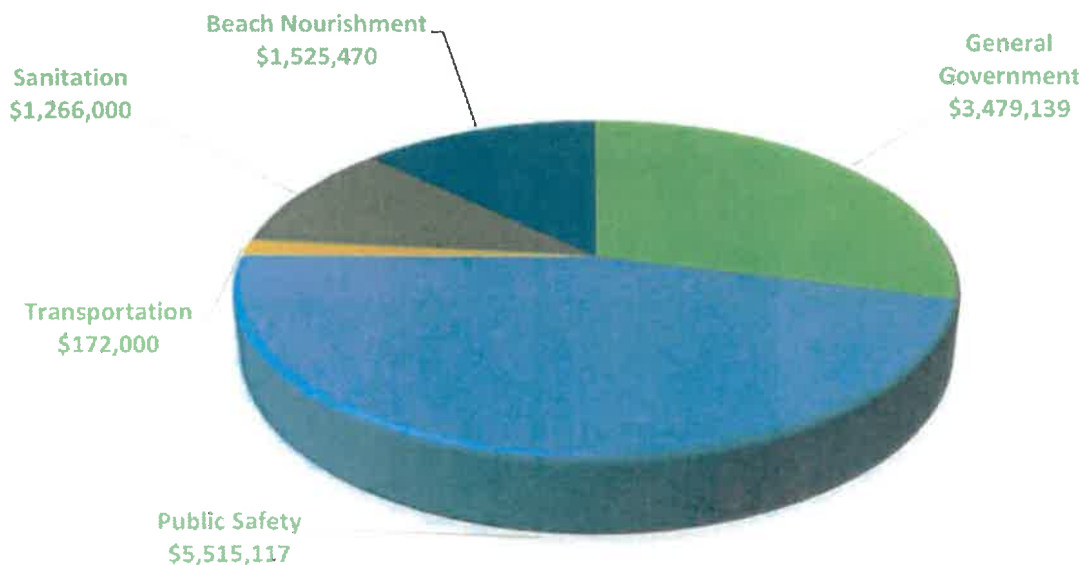
Percentage of Expenditures by Function

Dept. Code	EXPENDITURES BY DEPARTMENT	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised Budget FY 23/24	Estimated 6/30/2024	BUDGET FY 24/25	% of Total
4100	Non- Departmental	438,360	700,489	613,058	546,122	635,241	5.31%
4110	Government Body(Town Council)	44,115	39,066	55,763	68,701	41,197	0.34%
4111	Recreation Committee	1,900	75	10,400	3,500	10,400	0.09%
4120	Administration Services	525,744	567,625	646,420	518,905	667,773	5.58%
4130	Finance Department	239,452	260,565	289,703	277,483	310,443	2.60%
4270	Public Works Department	844,684	1,054,462	1,245,477	1,199,040	1,261,503	10.55%
4310	Police Department	3,073,578	7,686,151	2,852,584	2,399,346	2,912,601	24.36%
4340	Fire Department	1,775,740	1,868,021	2,363,141	2,150,549	2,386,334	19.96%
4370	Ocean Rescue	182,768	220,242	251,458	205,665	216,182	1.81%
4410	Beach Nourishment	2,388,150	1,563,849	1,624,286	1,600,819	1,525,470	12.76%
4510	Transportation (Powell Bill)	127,997	135,911	464,000	23,663	172,000	1.44%
4710	Environmental Services	1,165,184	1,193,773	1,266,000	0	1,266,000	10.59%
4910	Planning & Inspections Dept.	351,181	432,472	398,535	423,756	542,433	4.54%
4980	Planning Board	4,414	2,799	8,500	4,270	5,883	0.05%
4990	Board of Adjustment	275	0	4,252	162	4,265	0.04%
	Total Expenditures	11,163,542	15,725,501	12,093,577	9,421,980	11,957,726	100%
	Revenues over/under expenditures	1,538,736	-2,423,127		2,466,489	0	

Note:

Expenditures by Department totals above include transfers to the Capital Reserve and Capital Project Funds (see detailed department budgets included in this budget document)

EXPENDITURES BY FUNCTION



The following revenue sources represent larger revenue sources that have a significant impact on the Town's operating budget:

Property Tax

The Town's largest revenue source at 43.69% of General Fund revenues is the proposed property tax, budgeted at \$5,224,670. Property tax is calculated according to the gross taxable value assessment certified by the Dare County Tax Office based on the Town's property tax rate.

Collected by the Dare County Tax Office, the property tax amount is calculated by multiplying the Town's assessed property values by the property tax rate set by the Council after the Property Appraiser certifies the gross taxable value. The proposed budget uses the tax rate of 0.30 cents per \$100 of property valuation town-wide and budgets based on a 99.77%-collection rate. Of the 0.30 cent property tax, .035 cents of this tax rate are specifically dedicated to the beach nourishment fund. Residents located within the beach nourishment Municipal Service District also pay an additional 0.10 cents in addition to the town wide property tax of 0.30 cents per \$100 of property valuation.

A penny of property tax rate is projected to generate approximately \$147,139. The Town receives a large portion of its property tax revenues from October through February, as the tax bills go out in July and become due on September 1.

As indicated above, property tax revenue is heavily affected by property values as well as new construction. Based on market indicators for Kitty Hawk properties, staff predicts property values will remain constant or rise at a slow pace over the next several years. The Town has maintained the same property tax rate since 2015-2016. Dare County has scheduled the next tax revaluation in January 2025.

Motor Vehicle Tax

Residents in North Carolina are required to register their motor vehicles with the state. These motor vehicles are taxed at the same rate as the Town's property tax rate. Motor vehicles are valued by year, make and model in accordance with the North Carolina Vehicle Valuation Manual. Values are based on the retail level of trade for property tax purposes.

The Motor Vehicle Tax will generate an estimated \$247,143 for FY 24/25 and represents 2.07% of the General Fund Revenues.

Local Option Sales Tax

The State of North Carolina currently implements a 6.75% sales tax rate on all qualifying sales within Dare County. 2% of this sales tax consists of a Dare County local sales tax while the remaining 4.75% is the North Carolina State Sales Tax.

The proceeds from the sales tax collected is distributed utilizing the Ad Valorem Distribution formula. Utilizing this method, the proceeds must be divided between the county and the municipalities in proportion to the total amount of ad valorem taxes levied by each. Therefore, a large tax increase by a unit in one year may distort the next year's allocations. When a county increases tax rates each year and municipalities in that county hold the line on tax increases or keep the increase at a minimum, it is possible for municipalities in ad valorem distribution counties to find their sales tax revenues not increasing at the statewide average, and they may even be lower than the previous year.

The local option sales tax will generate an estimated \$2,190,000 and represents 18.30% of General Fund Revenues.

Occupancy Tax

Dare County collects a total of six percent tax (6%) on gross receipts derived from the rental of room, lodging, campsite, or similar accommodation furnished by any hotel, motel, inn, including private residences and cottages rented to transients. Half of revenues collected from this tax are distributed to the County and the six municipalities within Dare County for tourist-related purposes, including construction and maintenance of public facilities and buildings, garbage, refuse, solid waste collection and disposal, police protection and emergency services. The six municipalities split two thirds of this revenue in proportion to the amount of ad valorem tax levied by each Town for the preceding fiscal year and the County gets the remaining one third. The remaining half of the tax is used for funding beach nourishment (2% tax) and (1% tax) promoting tourism in Dare County.

The Occupancy Tax will generate an estimated \$2,217,697 and represents 18.50% of General Fund Revenues.

Electric Utility Tax

The State of North Carolina levies a 7 percent (7%) franchise tax on the total gross receipts of all businesses within the State that furnish electricity. An amount equal to 3.09 % of the total gross receipts of electricity service derived from the sale within the municipality is distributed to the municipality in which these gross sales are made.

The municipal distributions of the utility franchise tax on electricity gross receipts are on September 15, December 15, March 15, and June 15.

The Electric Utility Tax will generate an estimated \$426,800 and represents 3.60% of General Fund Revenues.

Land Transfer Tax

The Land Transfer Tax for Dare County is 1%. The tax is an excise tax on instruments conveying certain interests in real property. The tax imposed is \$1 per each \$100 or fraction thereof of the total consideration of value of the interest conveyed. Currently the County receives 65% of the proceeds

while the Towns receive 35% in proportion to the amount of ad valorem taxes levied by each town for the preceding fiscal year.

The Land Transfer Tax fluctuates based on the housing market environment. The housing market is predicted to remain neutral over the next several years, therefore, this tax is expected to remain consistent over the next several years.

The Land Transfer Tax will generate an estimated \$480,000 and represents 4.0% of General Fund Revenues.

Building Permits

The Town of Kitty Hawk requires permits for new construction, adding onto pre-existing structures, and other renovations to properties located within the Town limits. The fees generated from the building permits provides the resources for the building department to inspect and ensure compliance with national, regional, and local building codes.

Building Permits revenues will generate an estimated \$175,000 and represent 1.46% of General Fund Revenues.

Powell Bill

Powell Bill Funds comes from revenues generated by the state gas tax and other highway user fees. The formula requires 75 percent of the funds to be awarded based on population, while the remaining 25 percent are based on the number of street miles each municipality maintains.

In accordance with G.S. 136-41.1 through 136-41.4 Powell Bill funds shall be expended primarily for the purposes of resurfacing streets within the corporate limits of the municipality but may also be used for maintaining, repairing, constructing, reconstructing, or widening of any street or public thoroughfare within the municipal limits or for planning, construction, and maintenance of bikeways, greenways or sidewalks.

Funds generated are expected to remain consistent with previous year's allocations because of slow population growth and no additional streets planned for construction.

Powell Bill revenues will generate an estimated \$131,724 and represent 1.10% of General Fund Revenues.

Grants

The Town of Kitty Hawk has been proactive at relieving the financial burden of residents for certain projects and programs when grant funding is available through other governmental agencies. The Town will actively pursue grant funding, however, in many instances these grants are applied for during the fiscal year and as they become available.

Grant funding that can be anticipated in advance of the fiscal year will generate an estimated \$25,000. The Town expects this revenue to increase as grants are applied for and awarded throughout the year.

Interest Earnings on Investments

The Town has legal limitations on investments allowed under NC General Statute 159-30, however, does make investments to maximize the return of available funds. The Town has experienced very low interest rate returns over the past several years because of the Federal Treasury rates, however, continues to receive revenue from investments. In addition, the Town is consistently analyzing the investment funds available to the Town through the North Carolina Capital Management Trust to maximize return on investments.

The interest earnings on investments are expected to generate an estimated \$159,724.

Transfers from Capital Reserve and Fund Balance

These revenues typically represent funds transferred into the current year budget from Town reserves. These funds are typically not collected throughout the fiscal year and have been set aside in previous years to fund large capital projects. These funds are transferred into the budget in the year in which the capital purchase is to be funded. In addition, funds may also be transferred from the Town Fund Balance to balance the budget.

The FY 24-25 budget identifies transfers in the amount of \$250,000 from the Capital Reserve and \$40,276 from the fund balance.

General Fund Revenues- Detailed

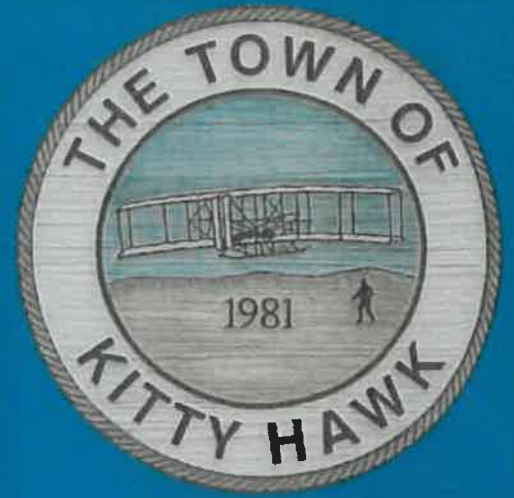
GENERAL FUND - 10

ACCOUNT NUMBER	REVENUE SOURCE	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised Budget FY 23/24	Estimated 06/30/2024	BUDGET FY 24/25
TAXES - PROPERTY						
10-0000-3100-2024	Ad Valorem Tax (\$.265)	3,790,007	3,846,310	3,865,429	3,864,683	3,890,205
10-0000-3172-2024	Ad Valorem (\$.035) BN	502,428	505,509	510,528	510,864	513,801
10-0000-3174-2024	Ad Valorem (\$.10) MSD	536,167	538,950	538,958	544,585	552,521
10-0000-3100-0000	Ad Valorem Prior Years	14,027	-17,666	15,000	4,654	15,000
10-0000-3100-4170	Ad valorem and Vehicle Penalties ,Fees, Interest	5,889	4,943	6,000	3,500	6,000
10-0000-3280-4121	Motor Vehicle Tax	188,965	202,923	195,000	193,489	208,473
10-0000-3280-4123	Motor Vehicle Tax - (\$.035)BN	24,950	26,795	25,755	25,138	27,534
10-0000-3280-4125	Motor Vehicle Tax - (\$.10)MSD	10,298	10,382	10,300	9,733	11,136
	Subtotal	5,072,731	5,118,146	5,166,970	5,156,646	5,224,670
TAXES - OTHER						
10-0000-3230-0000	Local Option Sales Tax	1,816,481	1,873,410	1,909,736	1,904,689	1,955,670
10-0000-3230-0012	Local Option Sales Tax - BN MSD	220,618	225,649	230,264	0	234,330
10-0000-3245-0000	Land Transfer Tax	887,179	528,799	446,911	481,525	480,000
10-0000-3270-0000	Occupancy Tax	2,299,996	2,205,522	2,250,000	2,026,135	2,217,697
10-0000-3322-0000	Beer and Wine Tax	14,677	16,955	15,000	16,000	16,000
10-0000-3324-4001	Telecom Tax	14,587	14,836	14,500	14,619	14,800
10-0000-3324-4002	Electric Utility Tax	410,031	426,818	415,000	426,120	426,800
10-0000-3324-4003	Cable Franchise Tax	76,773	71,131	75,000	71,000	71,200
10-0000-3324-4004	Piped Natural Gas Tax	3,817	4,073	4,500	3,682	3,900
10-0000-3324-4005	PEG Channel	25,808	25,641	25,700	25,683	25,600
10-0000-3471-0000	Solid Waste Disposal Tax	2,788	3,016	3,000	2,979	2,900
10-0000-3837-0000	Mixed Beverage Tax (ABC)	84,416	81,540	82,000	86,282	86,000
	Subtotal	5,857,171	5,477,390	5,471,611	5,058,714	5,534,897
PERMITS AND FEES						
10-4910-3343-4010	Building Permits	168,628	230,485	175,000	150,405	175,000
10-4910-3343-4011	Homeowner Recovery Fee	998	1,580	1,200	1,500	1,265
10-4910-3343-4012	CAMA Permits	4,495	2,845	2,000	1,510	2,585
10-4910-3343-4013	Planning Permit and Fees	15,574	15,702	15,000	15,130	15,000
10-4990-3345-4020	Board of Adjustment Fees	-	-	100	0	100
10-4990-3345-4021	Site Plan Review Fees	-	-	100	0	100
10-0000-3470-0000	Sanitation Fees (Garbage Carts)	10,275	10,990	10,000	9,045	10,000
	Subtotal	199,970	261,602	203,400	177,590	204,050
INTERGOVERNMENTAL						
10-0000-3311-4091	Dept of Justice Asset Forfeiture Program	-	10,395	1,000	0	1,000
10-0000-3316-0000	Powell Bill Allocation (pass through)	119,667	119,297	119,297	131,724	131,724
10-0000-3317-4092	NCDOR Unauthorized Sub Tax Distribution	2,042	2,900	3,000	1,000	3,000
10-0000-3431-0000	Grants -Other	8,125	1,500	-	0	0
10-0000-3432-0000	Dare County - Sand Fencing (pass through)	-	24,000	10,000	5,000	24,000
10-0000-3496-0000	Grants- Dare County Tourism Board	-	-	-	0	-
10-0000-3623-0000	Federal Grant Revenue (pass through)	136,752	3,885	-	0	-
10-0000-3633-0000	State Grant Revenue (pass through)	-	174,440	-	0	-
10-4310-3431-0000	Gov. Crime Commission Grant (pass through)	-	-	25,000	0	-
10-4410-3333-0000	Dare County Payment to Obligation Bonds	1,093,688	256,545	221,346	221,346	186,148
	Subtotal	1,360,274	592,962	379,643	359,070	345,872

General Fund Revenues - Detailed

GENERAL FUND - 10

ACCOUNT NUMBER	REVENUE SOURCE	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised Budget FY 23/24	Estimated 06/30/2024	BUDGET FY 24/25
FINES & FORFEITS						
10-0000-3330-0000	Dare County Court Fees	2,147	1,083	2,000	1,000	1,500
10-0000-3331-0000	Code Enforcement Fines & Parking Violations	1,530	1,750	1,500	1,500	1,500
10-0000-3332-0000	Fines and Forfeitures	5,153	1,400	250	300	500
	Subtotal	8,830	4,233	3,750	2,800	3,500
INTEREST EARNINGS						
10-0000-3831-1004	Interest on Investments	22,895	451,702	150,000	592,046	159,724
	Subtotal	22,895	451,702	150,000	592,046	159,724
OTHER REVENUE						
10-0000-3412-0000	Town Merchandise Sales	587	559	300	400	500
10-0000-3434-0000	General Donations	1,140	10,350	1,300	8,300	1,000
10-0000-3834-0000	Office Rental - Beach Medical & Bear Drugs	4,800	64,646	84,333	143,000	165,237
10-0000-3835-0000	Sale of Surplus Property	32,139	20,610	10,000	24,865	10,000
10-0000-3835-0002	Sale of Asset program 1033 Dept of Defense	27,200	7,925	-	-	-
10-0000-3839-0000	Miscellaneous Revenue	28,499	52,397	18,669	13,039	15,000
10-4270-3839-0110	Icarus International	2,042	4,050	3,000	3,000	3,000
	Subtotal	96,407	160,536	117,602	192,604	194,737
FUND BALANCE						
10-0000-3991-0000	Fund Balance-Appropriated	-	-	251,601	-	-
10-0000-3991-0000	Fund Balance Appropriated-Powell Bill	-	-	-	-	40,276
	Subtotal	-	-	251,601	-	40,276
TRANSFER IN FROM CAPITAL RESERVE						
10-0000-3900-0000	Phone System Replacement	-	22,000	-	-	-
10-0000-3900-0000	Fuel Storage Tank Replacement	29,000	-	-	-	-
10-0000-3900-0000	Fire - Training Equipment	30,000	-	-	-	-
10-0000-3900-0000	Future Side Walk USA 158 payment to DOT	-	-	289,000	289,000	-
10-0000-3900-0000	Fire Truck	-	55,735	-	-	-
10-0000-3900-0000	Ocean Rescue Radios Replacement	25,000	-	-	-	-
10-0000-3900-0000	Land Use Plan Update Reserve	-	20,000	-	-	-
10-0000-3900-0000	Document imaging	-	-	20,000	20,000	-
10-0000-3900-0000	BN Byrd Street Beach Access deck repairs	-	-	40,000	40,000	-
10-0000-3900-0000	Beach Nourishment (Lilian St & Byrd acces)	-	-	-	-	250,000
	Subtotal	84,000	97,735	349,000	349,000	250,000
10-0000-3982-0000	TRANSFER IN FROM SPECIAL REVENUE FUND	-	1,138,069	-	-	-
	Subtotal	-	1,138,069	-	-	-
TOTAL REVENUES		12,702,278	13,302,374	12,093,577	11,888,469	11,957,726



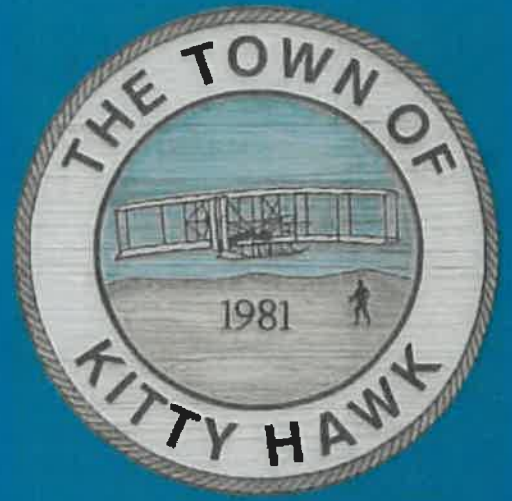
NON-DEPARTMENTAL

FY 2024-2025

NON-DEPARTMENTAL OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4100

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
OPERATING						
10-4100-5005-0000	PEG Government Channel (pass through)	26,975	26,600	30,000	26,766	27,000
10-4100-5006-0000	Tax Collection Fees to Dare County	57,168	57,942	59,000	59,918	58,353
10-4100-5007-0000	Collection Fees -NCVTS	7,451	7,644	8,000	7,049	9,045
10-4100-5220-0000	Employee Relations and Events	2,143	16,572	8,000	11,781	11,000
10-4100-5250-0000	Vehicle Supplies	267	450	300	100	300
10-4100-5299-0000	Departmental Supplies	7,176	9,457	6,000	3,756	4,000
10-4100-5310-0000	Travel and Training Development Town wide		176	25,000	21,626	15,000
10-4100-5321-0000	Telephone, Communications , Email	12,408	39,767	30,000	27,138	25,000
10-4100-5325-0000	Postage	284	-	300	0	300
10-4100-5330-0000	Utilities	3,713	4,440	4,500	4,500	4,500
10-4100-5340-0000	Printing	-	-	200	0	500
10-4100-5370-0000	Advertising	1,240	2,359	1,500	3,703	2,500
10-4100-5383-0000	IT Services	69,152	118,362	82,429	68,438	105,980
10-4100-5440-0000	Service & Maintenance Contracts	7,833	13,306	11,000	12,739	11,000
10-4100-5450-0000	Insurance & Bonding	220,790	250,466	277,000	283,278	319,000
10-4100-5451-0000	Employee Assistance Program	2,236	1,999	2,500	2,500	1,800
10-4100-5455-0000	Unemployment Compensation Contribution	2,247	-	3,000	3,230	4,000
10-4100-5456-0000	Fines and Forfeitures	4,943	417	200	0	400
10-4100-5491-0000	Dues & Subscriptions	2,725	2,873	4,000	9,000	8,000
	Subtotal	428,751	552,831	552,929	545,522	607,678
MAINTENANCE & REPAIRS						
10-4100-5352-0000	Maintenance and Repairs -Equipment	-1,028	-		0	-
10-4100-5353-0000	Maintenance and Repairs - Vehicle	637	-		600	500
	Subtotal	-391	-	-	600	500
PROGRAMS AND GRANTS						
10-4100-5090-0000	Grant - Gov. Education Access Channel	5,000		-	-	-
	Subtotal	5,000	-	-	-	-
CONTINGENCY						
10-4100-5991-0000	Budgetary Contingency	-	-	60,129	-	27,063
	Subtotal	-	-	60,129	-	27,063
CAPITAL OUTLAY						
10-4100-5540-0000	Capital Outlay Vehicles		43,059		0	
10-4100-5550-0000	Capital Outlay Equipment		104,599		0	
	Subtotal	-	147,658	-	-	-
TRANSFER TO CAPITAL RESERVE						
10-4100-5921-0000	VOIP Town Phone System	5,000	-	-	-	-
	Subtotal	5,000	-	-	-	-
	TOTAL NON-DEPARTMENTAL EXPENDITURES	438,360	700,489	613,058	546,122	635,241

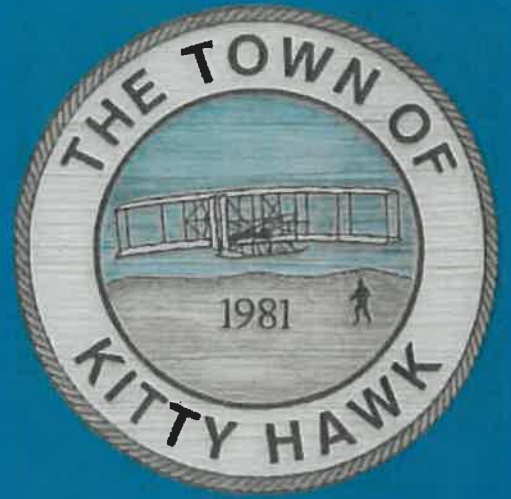


TOWN COUNCIL FY 2024-2025

GOVERNING BODY (TOWN COUNCIL) OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4110

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4110-5121-0000	Council Compensation	29,250	27,850	30,900	30,600	30,000
10-4110-5181-0000	FICA	2,394	2,314	2,363	27,540	2,295
	Subtotal:	31,644	30,164	33,263	58,140	32,295
OPERATING						
10-4110-5310-0000	Travel and Training	358	512	4,500	10	512
10-4110-5321-0000	Telephone, Communications, Email	920	2,400	3,000	2,909	2,400
10-4110-5491-0000	Dues and Subscriptions	4,717	4,685	8,000	357	4,685
10-4110-5492-0000	Contract Services - Dare Co. Board Elections	5,865	-	5,500	5,747	-
10-4110-5499-0000	Miscellaneous	611	1,305	1,500	1,538	1,305
	Subtotal:	12,471	8,902	22,500	10,561	8,902
TOTAL GOVERNING BODY EXPENDITURES		44,115	39,066	55,763	68,701	41,197



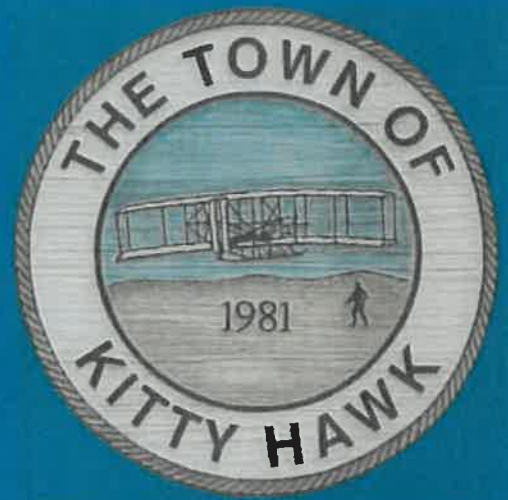
RECREATION COMMITTEE

FY 2024-2025

RECREATION COMMITTEE OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4111

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
OPERATING						
10-4111-5370-0000	Advertising	-	75	200	-	200
10-4111-5396-0000	Contracter Services - Transcriptions	-	-	200	-	200
10-4111-5499-0000	Miscellaneous	1,900	-	10,000	3,500	10,000
10-4111-5499-0000	Trails and Recreation Opportunities	-	-	-	-	-
	Subtotal:	1,900	75	10,400	3,500	10,400
	TOTAL RECREATION EXPENDITURES	1,900	75	10,400	3,500	10,400



ADMINISTRATION

FY 2024-2025

ADMINISTRATIVE SERVICES OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4120

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4120-5121-0000	Salaries & Wages	326,201	363,939	366,538	349,324	378,037
10-4120-5121-0000	Salaries & Wages- Merit Pay				-	4,664
10-4120-5181-0000	FICA	23,791	27,030	28,132	26,723	29,057
10-4120-5182-0000	Retirement Contribution	37,734	40,648	47,504	43,868	51,791
10-4120-5183-0000	Health Insurance	59,564	51,877	75,576	55,420	84,763
10-4120-5184-0000	401K	6,324	5,925	7,331	5,577	7,561
	Subtotal	453,614	489,419	525,081	480,912	555,873
PROFESSIONAL SERVICES						
10-4120-5192-0000	Professional Services -Legal	44,635	47,887	50,000	47,931	50,000
10-4120-5199-0000	Professional Services - Other	30	-	1,000	-	1,000
	Subtotal	44,665	47,887	51,000		51,000
OPERATING						
10-4120-5299-0000	Supplies Departmental	2,095	4,192	5,000	7,311	5,000
10-4120-5310-0000	Travel & Training	2,516	4,440	9,669	8,879	8,000
10-4120-5321-0000	Telephone, Communications , Email	3,241	1,932	5,000	2,500	5,000
10-4120-5325-0000	Postage	95	187	250	350	400
10-4120-5349-0000	Printing Codification of Ordinances	7,066	3,282	3,500	1,500	3,200
10-4120-5370-0000	Advertising	-	2,029	2,500	1,100	2,500
10-4120-5396-0000	Contract Services Video & Transcription	10,429	9,975	14,000	11,725	14,500
10-4120-5440-0000	Service & Maintenance Contracts	446	1,864	8,420	1,900	8,500
10-4120-5491-0000	Dues and Subscriptions	1,577	2,417	2,000	2,728	3,800
10-4120-	Community Engagement - new				-	10,000
	Subtotal	27,465	30,319	50,339	37,993	60,900
CAPITAL OUTLAY						
10-4120-5520-0000	Capital Outlay-Document Management Scan	-	-	20,000	-	-
	Subtotal			20,000	-	-
TOTAL ADMIN SERVICES EXPENDITURES		525,744	567,625	646,420	518,905	667,773

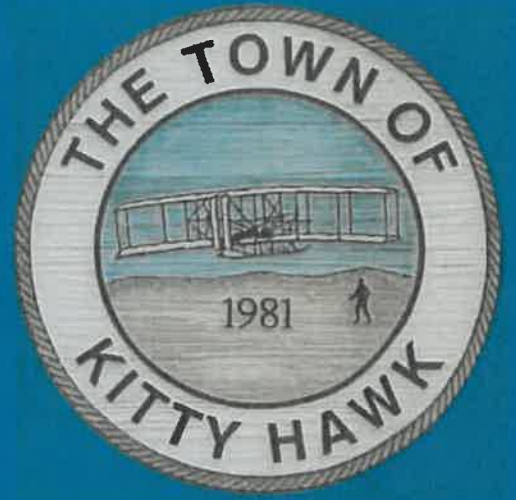


FINANCE
FY 2024-2025

FINANCE DEPARTMENT OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4130

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4130-5121-0000	Salaries & Wages	121,499	137,166	146,790	138,076	156,279
10-4130-5121-0000	Salaries & Wages- Merit Pay				-	1,928
10-4130-5181-0000	FICA	8,747	9,797	11,275	10,563	12,001
10-4130-5182-0000	Retirement Contribution	14,178	16,753	19,024	18,346	21,410
10-4130-5183-0000	Health Insurance	29,506	29,080	33,878	30,256	35,599
10-4130-5184-0000	401K	2,307	2,384	2,936	1,889	3,126
	Subtotal	176,237	195,180	213,903	199,130	230,343
PROFESSIONAL SERVICES						
10-4130-5191-0000	Prof. Services Auditor & Actuaries	29,835	29,358	35,000	41,589	40,000
	Subtotal	29,835	29,358	35,000	41,589	40,000
OPERATING						
10-4130-5299-0000	Supplies	2,000	1,260	2,000	2,600	1,500
10-4130-5310-0000	Travel & Training	3,613	7,468	7,000	4,800	6,000
10-4130-5321-0000	Telephone, communications , Email	778	1,322	1,000	1,132	1,500
10-4130-5325-0000	Postage	426	481	400	425	500
10-4130-5340-0000	Printing	68	-	200	-	200
10-4130-5440-0000	Service & Maintenance Contracts	26,495	25,320	30,000	27,500	30,000
10-4130-5491-0000	Dues and Subscriptions	-	176	200	307	400
	Subtotal	33,380	36,027	40,800	36,764	40,100
CAPITAL OUTLAY						
	Subtotal	-	-	-	-	-
TRANSFER TO CAPITAL RESERVE						
	Subtotal	-	-	-	-	-
TOTAL FINANCE EXPENDITURES		239,452	260,565	289,703	277,483	310,443



PUBLIC WORKS

FY 2024-2025

PUBLIC WORKS DEPARTMENT OPERATING EXPENDITURES

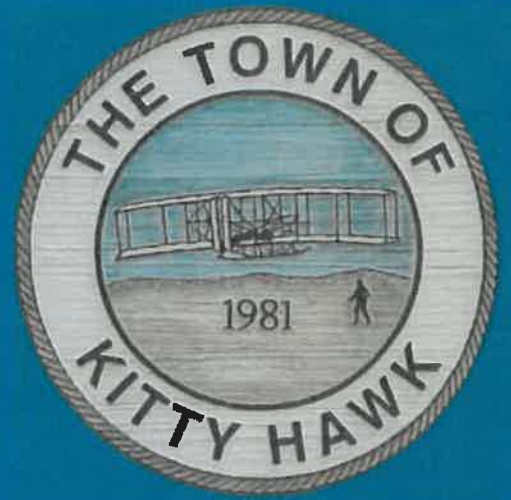
GENERAL FUND - 10 / DEPARTMENT DETAIL - 4270

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4270-5121-0000	Salaries & Wages	259,807	295,218	316,336	310,828	392,033
10-4270-5121-0000	Salaries & Wages - Merit Pay				-	4,854
10-4270+5122-0000	Overtime	-	-	5,000	-	5,000
10-4270-5181-0000	FICA	19,213	21,842	24,812	23,778	30,648
10-4270-5182-0000	Retirement Contribution	27,650	33,211	38,305	36,568	50,403
10-4270-5183-0000	Health Insurance	60,675	63,454	78,295	61,618	124,207
10-4270-5184-0000	401K	3,917	4,899	5,911	5,033	7,358
	Subtotal	371,262	418,625	468,659	437,825	614,503
OPERATING						
10-4270-5212-0000	Uniforms	2,701	4,475	3,000	4,247	2,000
10-4270-5250-0000	Vehicle Supplies- Fuel	18,423	15,270	15,000	11,993	15,000
10-4270-5260-0000	Shop Tools & Equipment	6,684	4,510	3,000	4,804	3,000
10-4270-5293-0000	Supplies Signs	3,310	2,697	13,000	5,000	5,000
10-4270-5299-0000	Departmental Supplies	3,784	6,455	4,000	4,393	3,000
10-4270-5310-0000	Travel & Training	2,576	3,403	5,000	5,235	5,000
10-4270-5321-0000	Telephone, Communications , Email	7,900	8,024	10,000	8,369	10,000
10-4270-5330-0000	Utilities	19,144	33,349	25,000	37,437	30,000
10-4270-5433-0000	ATV Rental	5,679	8,503	5,000	11,329	6,000
10-4270-5440-0000	Service & Maintenance Contracts	27,445	49,062	120,746	95,746	133,500
10-4270-5491-0000	Dues and Subscriptions	404	436	1,500	1,000	1,500
	Subtotal	98,050	136,183	205,246	189,553	214,000
MAINTENANCE AND REPAIRS						
10-4270-5295-0000	Building and Grounds	125,900	380,528	342,854	340,000	153,000
10-4270-5295-0000	Icarus	-	-	-	3,000	11,000
10-4270-5352-0000	Equipment	17,902	6,070	15,000	21,000	15,000
10-4270-5353-0000	Vehicle	10,754	5,385	7,000	6,000	7,000
10-4270-5599-0000	Sand Fence - (pass through)	15	25,377	24,000	20,000	24,000
	Subtotal	154,571	417,359	388,854	390,000	210,000
CAPITAL OUTLAY						
10-4270-5540-0000	Vehicles	73,251	37,072	-	-	155,000
10-4270-5550-0000	8" Stormwater Pump with accessories	100,290	-	-	-	-
10-4270-5550-0000	Mower Blower	17,260	17,224	-	-	-
10-4270-5595-0000	Pruitt Park Playground Replacement	-	-	24,718	23,663	-
	Subtotal	190,801	54,295	24,718	23,663	155,000
TRANSFER TO CAPITAL RESERVE						
10-4270-5921-000	Dump trailer Replacement	-	-	10,000	10,000	-
10-4270-5921-0000	Town Parks and Recreation Development	-	-	30,000	30,000	-
10-4270-5921-0000	US 158 Sidewalk	-	-	25,000	25,000	-
10-4270-5921-0000	Town Wide Boardwalk and Dock Repairs	10,000	10,000	50,000	50,000	10,000
10-4270-5921-0000	Future HVAC Fire House replacement	5,000	10,000	10,000	10,000	10,000
10-4270-5921-0000	Replacement Caterpillar Backhoe	15,000	8,000	8,000	8,000	8,000
10-42470-5921-0000	Upgrade Public Works Building	-	-	25,000	25,000	25,000
10-4270-5921-0000	Rehab Fire House Galley ** new	-	-	-	-	15,000
	Subtotal	30,000	28,000	158,000	158,000	68,000
	Public Works Subtotal	844,684	1,054,462	1,245,477	1,199,040	1,261,503

PUBLIC WORKS DEPARTMENT OPERATING EXPENDITURES (Continued)

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4510 & 4710

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
TRANSPORTATION (4510)						
10-4510-5195-0000	Engineering Services		9,209	10,000		-
10-4510-5199-0000	Prof. Services Engineering (pass through PB)	800	12,550			20,000
10-4510-5293-0000	Street Signs	-		4,000		2,000
10-4510-5295-0000	Street Maintenance and Repairs					-
10-4510-5590-0000	Street Maint. & Repairs (pass through PB)	127,197	114,152	130,000		150,000
10-4510-5595-0000	Capital outlay Infrastructure			320,000		-
	Subtotal	127,997	135,911	464,000	-	172,000
ENVIRONMENTAL SERVICES (4710)						
10-4710-5690-0000	Chipping Contracted Services	12,750	14,129	16,000		16,000
10-4710-5691-0000	Solid Waste Collection	1,152,434	1,179,644	1,250,000		1,250,000
	Subtotal	1,165,184	1,193,773	1,266,000	-	1,266,000
	TOTAL PUBLIC WORKS EXPENDITURES	2,137,865	2,384,147	1,730,000	-	2,699,503



POLICE DEPARTMENT FY 2024-2025

POLICE DEPARTMENT OPERATING EXPENDITURES

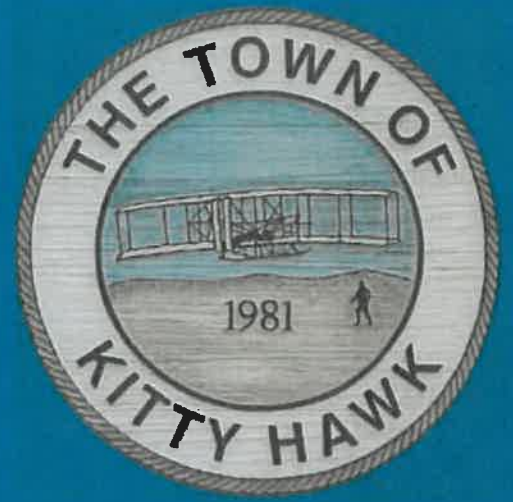
GENERAL FUND - 10 / DEPARTMENT DETAIL - 4310

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4310-5121-0000	Salaries & Wages	1,051,075	1,096,855	1,273,406	1,114,198	1,341,387
10-4310-5121-0000	Part time Salaries	-	-	-	-	2,500
10-4310-5121-0000	Salaries & Wages- Merit Pay	-	-	-	-	17,732
10-4310-5122-0000	Overtime	7,036	10,776	15,000	16,000	15,000
10-4310-5181-0000	FICA	75,552	78,725	98,739	86,461	111,046
10-4310-5182-0000	Retirement Contribution	128,067	137,818	182,262	156,885	205,477
10-4310-5183-0000	Health Insurance	296,211	297,188	396,465	267,098	418,092
10-4310-5184-0000	401K-State Mandate 5%	-	-	-	-	64,292
10-4310-5184-0000	401K 2%	67,321	67,474	86,688	73,018	29,244
	Subtotal	1,625,262	1,688,836	2,052,560	1,713,660	2,204,770
PROFESSIONAL SERVICES						
10-4310-5193-0000	Medical & Physicals	7,126	7,091	6,000	5,376	7,500
	Subtotal	7,126	7,091	6,000	5,376	7,500
OPERATING						
10-4310-5212-0000	Uniforms	14,545	14,126	28,856	14,135	28,000
10-4310-5212-0001	Uniforms Allowance	-	-	-	-	1,000
10-4310-5220-0000	Employee events Police Department	2,585	2,215	-	-	-
10-4310-5250-0000	Vehicle Supplies- Fuel	46,923	47,325	53,000	47,541	53,000
10-4310-5299-0000	Supplies Departmental	10,590	8,862	15,100	7,994	14,100
10-4310-5310-0000	Travel & Training	12,688	23,384	26,268	12,572	33,000
10-4310-5321-0000	Telephone, Communications , Email	29,957	26,930	33,000	26,914	33,000
10-4310-5325-0000	Postage	1,274	856	1,700	751	1,300
10-4310-5330-0000	Utilities	5,870	5,692	6,500	6,407	6,500
10-4310-5340-0000	Printing	1,352	1,492	1,700	758	1,500
10-4310-5440-0000	Service & Maintenance Contracts	40,601	72,204	144,646	138,669	90,828
10-4310-5491-0000	Dues and Subscriptions	1,661	1,517	1,800	2,288	2,200
10-4310-5495-0000	Dept. Of Justice Assest Forfeiture	-	-	1,000	-	-
10-4310-5498-0000	Controlled Substances Tax- Restricted	1,730	1,760	2,104	1,000	-
	Subtotal	169,776	206,364	315,674	259,029	264,428
MAINTENANCE AND REPAIRS						
10-4310-5352-0000	Equipment	19,317	24,051	26,000	11,597	26,000
10-4310-5353-0000	Vehicle	20,833	22,589	27,000	25,000	27,000
	Subtotal	40,150	46,640	53,000	36,597	53,000
PROGRAMS AND GRANTS						
10-4310-5070-0000	Governor's Crime Commission Grant	-	-	25,000	-	-
10-4310-5497-0000	Community Outreach Programs	1,556	2,667	5,000	3,500	8,500
	Subtotal	1,556	2,667	30,000	3,500	8,500

POLICE DEPARTMENT OPERATING EXPENDITURES (Continued)

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4310

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
CAPITAL OUTLAY						
10-4310-5540-0000	Vehicles	68,820	71,852	139,100	140,342	105,792
10-4310-5550-000	Equipment	65,242	33,502	99,300	90,000	152,695
	Subtotal	134,062	105,354	238,400	230,342	258,487
TRANSFER TO CAPITAL RESERVE						
10-4310-5921-0000	Future Police Department Building	1,000,000	1,083,583	-		
10-4310-5921-0000	Future in car radios	-	-	12,000	12,000	20,000
10-4310-5940-0000	Transfer out to capital project fund 41	-	4,426,143	-		-
	Subtotal	1,000,000	5,509,726	12,000	12,000	20,000
SEPARATION ALLOWANCE						
10-4311-5131-0000	Separation Allowance	88,987	111,016	134,649	128,975	89,100
10-4311-5181-0000	FICA Separation Allowance	6,659	8,457	10,301	9,867	6,816
	Subtotal	95,646	119,473	144,950	138,842	95,916
TOTAL POLICE DEPARTMENT EXPENDITURES		3,073,578	7,686,151	2,852,584	2,399,346	2,912,601



FIRE DEPARTMENT FY 2024-2025

FIRE DEPARTMENT OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4340

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/222	ACTUAL FY 21/22	Revised BUDGET FY 22/23	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4340-5121-0000	Salaries & Wages	934,734	1,060,743	1,204,548	1,148,388	1,199,902
10-4340-5121-0000	Part time Salaries	-	-	-	-	85,145
10-4340-5121-0000	Volunteer Incentive Pay	-	-	-	-	12,000
10-4340-5121-0000	Salaries & Wages - Merit Pay	-	-	-	-	15,186
10-4340-5122-0000	Overtime	21,841	29,331	24,000	31,653	24,000
10-4340-5181-0000	FICA	71,578	81,441	94,351	79,653	101,335
10-4340-5182-0000	Retirement Contribution	103,260	125,599	146,630	37,284	169,319
10-4340-5183-0000	Health Insurance	197,694	223,805	279,324	224,689	255,882
10-4340-5184-0000	401 K	14,131	14,125	22,628	17,650	23,998
10-4340-5185-0000	Firefighter Pension Fund	2,740	800	5,310	2,700	5,310
	Subtotal	1,345,978	1,535,844	1,776,791	1,542,017	1,892,076
PROFESSIONAL SERVICES						
10-4340-5193-0000	Medical & Physicals	10,223	9,326	14,500	9,221	14,500
	Subtotal	10,223	9,326	14,500	9,221	14,500
OPERATING						
10-4340-5212-0000	Uniforms & Personal Protective Equipment	19,420	23,510	22,500	26,028	22,500
10-4340-5250-0000	Vehicle Supplies- Gas & Oil	16,160	21,151	17,000	19,055	17,500
10-4340-5299-0000	Supplies Departmental	17,249	16,336	18,600	16,500	18,600
10-4340-5310-0000	Travel & Training	17,561	17,084	20,000	18,784	20,000
10-4340-5321-0000	Telephone, Communications, Email	21,997	18,520	23,500	22,603	24,000
10-4340-5325-0000	Postage	54	99	250	150	250
10-4340-5330-0000	Utilities	12,264	10,841	15,000	12,565	14,000
10-4340-5440-0000	Service & Maintenance Contracts	11,052	6,924	13,000	5,500	4,408
10-4340-5491-0000	Dues and Subscriptions	2,126	2,224	2,500	2,800	2,500
	Subtotal	117,883	116,689	132,350	123,985	123,758
MAINTENANCE AND REPAIRS						
10-4340-5352-0000	Equipment	16,884	21,023	17,000	24,629	17,000
10-4340-5353-0000	Vehicle	47,749	66,737	50,000	87,678	50,000
	Subtotal	64,633	87,760	67,000	112,307	67,000
PROGRAMS AND GRANTS						
10-4340-5497-0000	Emergency Management Plan	-	-	30,000	21,519	12,000
		-	-	30,000	21,519	12,000
CAPITAL OUTLAY						
10-4340-5540-0000	Vehicle	0	55,803	-	-	52,000
10-4340-5550-0000	Equipment	206,448	37,600	30,000	35,000	25,000
10-4340-5550-0000	Equipment (FY 23-24 Self Breath Apparatus)	-	-	100,000	100,000	-
10-4340-5550-0000	Gym Equipment	-	-	6,000	-	-
	Subtotal	206,448	93,403	136,000	135,000	77,000
TRANSFER TO CAPITAL RESERVE						
10-4340-5921-0000	Future Fire Truck Reserve	30,575	25,000	200,000	200,000	200,000
10-4340-5921-0000	800 mhz - Radio Replacement	-	-	6,500	6,500	-
	Subtotal	30,575	25,000	206,500	206,500	200,000
	TOTAL FIRE DEPARTMENT EXPENDITURES	1,775,740	1,868,021	2,363,141	2,150,549	2,386,334



OCEAN RESCUE FY 2024-2025

OCEAN RESCUE DEPARTMENT OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4370

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4370-5121-0000	Salaries & Wages	125,326	122,500	157,973	118,056	170,721
10-4370-5181-0000	FICA	9,587	9,371	12,085	7,969	13,061
	Subtotal	134,913	131,872	170,058	126,025	183,782
PROFESSIONAL SERVICES						
10-4370-5193-0000	Medical & Physicals	1,524	2,335	1,500	2,500	1,600
	Subtotal	1,524	2,335	1,500	2,500	1,600
OPERATING						
10-4370-5212-0000	Uniforms	4,580	4,180	5,000	4,000	5,000
10-4370-5250-0000	Vehicle Supplies- Gas & Oil	3,500	3,068	3,500	2,210	3,500
10-4370-5299-0000	Departmental Supplies	3,731	2,994	5,400	5,400	5,400
10-4370-5310-0000	Travel & Training	440	1,519	1,000	700	1,200
10-4370-5321-0000	Telephone, Communications , Email	149	299	1,000	1,212	1,000
10-4370-5340-0000	Printing	678	-	700	300	700
10-4370-5433-0000	ATV Lease	5,125	6,345	9,000	9,000	9,500
10-4370-5491-0000	Dues and Subscriptions	-	150	-	-	-
	Subtotal	18,203	18,555	25,600	22,822	26,300
MAINTENANCE AND REPAIRS						
10-4370-5352-0000	Equipment	1,216	948	1,800	1,908	2,000
10-4370-5353-0000	Vehicle	1,319	3,014	2,500	1,982	2,500
	Subtotal	2,535	3,962	4,300	3,890	4,500
CAPITAL OUTLAY						
10-4370-5540-0000	Vehicle -FY 23-24 (replace 2012 Chevy)	25,593	46,831	50,000	50,427	
10-4370-5550-0000	2023 Yamaha Jet Ski		16,688	-	-	
	Subtotal	25,593	63,518	50,000	50,427	-
TOTAL OCEAN RESCUE DEPARTMENT EXPENDITURES		182,768	220,242	251,458	205,665	216,182



BEACH NOURISHMENT FY 2024-2025

BEACH NOURISHMENT OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4410

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PROFESSIONAL SERVICES						
10-4410-5195-0000	Beach Profile Survey	13,828	-	107,135	87,134	50,000
	Subtotal	13,828	-	107,135	87,134	50,000
OPERATING						
10-4410-5006-0000	Dare County Collection Fee - (BN and MSD)	16,882	16,576	15,740	17,672	17,000
10-4410-5598-0000	Beach Maintenance	13,420	45,430	60,000	54,602	250,000
	Subtotal	30,302	62,006	75,740	72,274	267,000
DEBT SERVICE						
10-4410-5710-0000	Principal	1,999,800	1,004,086	1,004,086	1,004,086	1,004,086
10-4410-5720-0000	Interest	71,211	93,982	73,098	73,098	52,212
	Subtotal	2,071,011	1,098,068	1,077,184	1,077,184	1,056,298
TRANSFER TO CAPITAL RESERVE						
10-4410-5921-0000	Excess Beach Nourishment Collections	273,009	403,775	364,227	364,227	152,172
	Subtotal	273,009	403,775	364,227	364,227	152,172
TOTAL BEACH NOURISHMENT EXPENDITURES		2,388,150	1,563,849	1,624,286	1,600,819	1,525,470



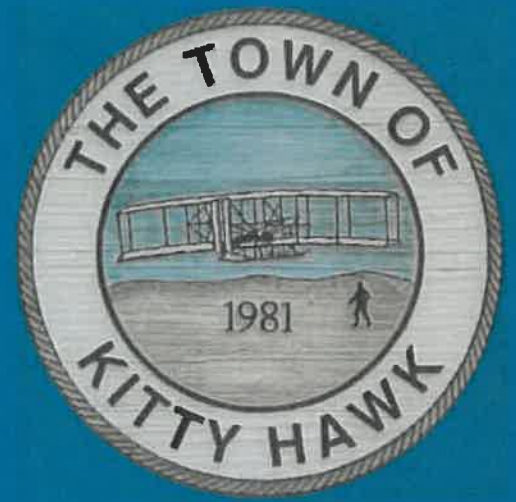
PLANNING AND INSPECTIONS

FY 2024-2025

PLANNING & INSPECTIONS DEPARTMENT OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4910

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4910-5121-0000	Salaries & Wages	206,129	227,786	239,813	265,731	333,878
10-4910-5121-0001	Salaries & Wages - Merit Pay					4,120
10-4910-5122-0000	Salaries & Wages - Over Time					3,500
10-4910-5181-0000	FICA	15,076	16,771	18,437	19,447	25,679
10-4910-5182-0000	Retirement Contribution	23,805	27,822	31,080	34,412	45,741
10-4910-5183-0000	Health Insurance	44,597	43,869	48,717	48,345	69,288
10-4910-5184-0000	401K	3,797	4,074	4,796	4,970	6,678
	Subtotal	293,404	320,323	342,843	372,906	488,883
PROFESSIONAL SERVICES						
10-4910-5195-0000	Professional Services- Engineering	480	-	2,000	-	2,000
10-4910-5199-0000	Prof . Serv.- contracted Inspections Services	-	-	800	-	800
	Subtotal	480	-	2,800	-	2,800
OPERATING						
10-4910-5212-0000	Uniforms	200	463	250	-	450
10-4910-5250-0000	Vehicle Supplies and Fuel	1,729	1,475	3,000	2,085	3,000
10-4910-5299-0000	Supplies Departmental	594	1,086	2,000	500	2,000
10-4910-5310-0000	Travel & Training	3,807	7,419	7,000	17,000	9,000
10-4910-5321-0000	Telephone, communications, Email	1,406	1,409	1,400	2,204	1,500
10-4910-5325-0000	Postage	183	116	200	200	3,000
10-4910-5340-0000	Printing	2,006	-	2,000	500	2,000
10-4910-5370-0000	Advertising	1,169	612	800	-	800
10-4910-5440-0000	Service & Maintenance Contracts	2,000	90,765	28,242	26,741	21,000
10-4910-5441-0000	Condemnation & Demolition	103	6,265	-	-	-
10-4910-5491-0000	Dues and Subscriptions	1,086	1,194	1,500	-	1,500
10-4910-5693-0000	Homeowner Recovery Fees	936	1,269	1000	1,620	1,000
	Subtotal	15,219	112,073	47,392	50,850	45,250
MAINTENANCE AND REPAIRS						
10-4910-5353-0000	Vehicle	1,314	76	2,500	-	2,500
	Subtotal	1,314	76	2,500	-	2,500
CAPITAL OUTLAY						
10-4910-5540-0000	Equipment	40,764	-	-	-	-
	Subtotal	40,764	-	-	-	-
TRANSFER TO CAPITAL RESERVE						
10-4910-5921-0000	Land Use Plan Update	-	-	3,000	-	3,000
		-	-	3,000	-	3,000
TOTAL PLANNING & INSPECTIONS EXPENDITURES		351,181	432,472	398,535	423,756	542,433

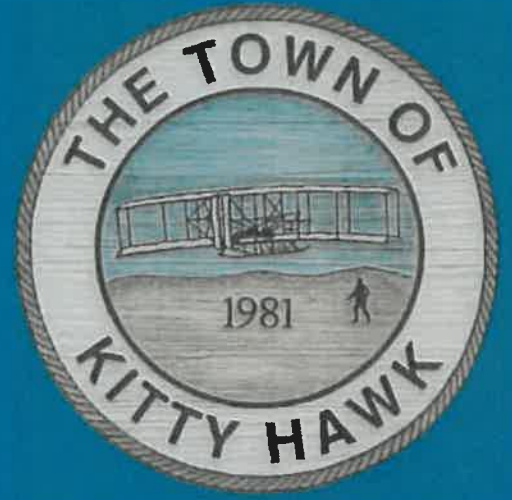


PLANNING BOARD FY 2024-2025

PLANNING BOARD OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4980

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/22	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4980-5121-0000	Member Compensation	4,100	2,600	5,000	4,000	5,000
10-4980-5181-0000	FICA	314	199	1,000	270	383
	Subtotal	4,414	2,799	6,000	4,270	5,383
OPERATING						
10-4980-5310-0000	Travel & Training	-	-	500	-	500
10-4980-5396-0000	Contracted Services Transcriptions	1,320	730	2,000	2,506	-
	Subtotal	-	-	2,500	-	500
TOTAL PLANNING BOARD EXPENDITURES		4,414	2,799	8,500	4,270	5,883



BOARD OF ADJUSTMENT FY 2024-2025

BOARD OF ADJUSTMENT OPERATING EXPENDITURES

GENERAL FUND - 10 / DEPARTMENT DETAIL - 4990

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	ESTIMATED 6/30/2024	BUDGET FY 24/25
PERSONNEL						
10-4990-5121-0000	Member Compensation	200	-	1,500	150	1,500
10-4990-5181-0000	FICA	15	-	102	12	115
	Subtotal	215	-	1,602	162	1,615
PROFESSIONAL SERVICES						
10-4990-5192-0000	Professional Services Legal	-	-	1,500	-	1,500
	Subtotal	-	-	1,500	-	1,500
OPERATING						
10-4990-5310-0000	Travel & Training	-	-	250	-	250
10-4990-5370-0000	Advertising	-	-	150	-	150
10-4990-5396-0000	Contracted Services Transcriptions	60	-	750	-	750
	Subtotal	60	-	1,150	-	1,150
	TOTAL BOARD OF ADJUSTMENT EXPENDITURES	275	-	4,252	162	4,265



CAPITAL RESERVE FUND FY 2024-2025

CAPITAL RESERVE FUND REVENUES VS EXPENDITURES

RESERVE FUND - 21 / DEPARTMENT DETAIL

DEPARTMENT	ACTUAL FY 21/22	ACTUAL FY 22/23	Revised BUDGET FY 23/24	BUDGET FY 24/25
REVENUES				
<i>TRANSFER IN FROM THE GENERAL FUND BY DEPARTMENTS FOR THE FUTURE</i>				
4100 Fiber Optic Phone System Replacement	5,000		-	-
4130 Software Upgrades				-
4270 Town Parks & Recreation Development			30,000	
4270 Town Board Walks and Dock Repairs	10,000	10,000	50,000	10,000
4270 HVAC replacement at Fire Station	5,000		10,000	10,000
4270 Caterpillar Backhoe replacement	15,000	8,000	8,000	8,000
4270 Future side walk US 158		10,000	25,000	
4270 Upgrade Public Works Building			25,000	25,000
4270 Dump Trailer replacement			10,000	
4270 Rehab Fire House Galley				15,000
4310 Police Department Building	1,000,000	1,083,583		
4310 Police In car radios			12,000	20,000
4340 Future Fire Truck Replacement	30,575	25,000	200,000	200,000
4340 800 mhz - Radio Replacements			6,500	
4410 Storm Damage/ Beach Nourishment	273,009	509,477	364,227	152,172
4910 Land Use Plan Update			3,000	3,000
Interest Earnings	4,777			
Capital Reserve Appropriated			20,000	
TOTAL RESERVE FUND REVENUES	1,343,361	1,646,060	763,727	443,172
EXPENSES				
<i>TRANSFER OUT TO THE GENERAL FUND FROM THE RESERVE</i>				
4100 Phone System Replacement		22,000		
4100 Document Imaging software			20,000	
4270 Fuel Storage Tank Replacement	29,000			
4310 Police Department Building	3,000,000	1,203,583		
4340 Fire Department Truck		55,735		
4340 Fire Department Training Equipment	30,000			
4340 800 mhz - Radio Replacements	25,000			
4410 Storm Damage/Beach Nourishment				
4910 Land Use Plan Update		20,000		
<i>TRANSFER TO THE RESERVE FUND FOR FUTURE CAPITAL PROJECTS</i>				
4130 Software Upgrades				
4270 Town Parks & Recreation Development			30,000	
4270 Town Wide Boardwalk & Dock Repairs			50,000	10,000
4270 HVAC replacement at Fire Station			10,000	10,000
4270 Caterpillar Backhoe replacement			8,000	8,000
4270 Future side walk US 158			25,000	
4270 Upgrade Public Works Building			25,000	25,000
4270 Dump Trailer Replacement			10,000	
4270 Rehab Fire House Galley				15,000
4310 New Police Department Station				
4310 Police In car radios			12,000	20,000
4340 Future Fire Truck Replacement			200,000	200,000
4340 800 mhz - Radio Replacements			6,500	
4410 Storm Damage/Beach Nourishment			364,227	152,172
4910 Land Use Plan Update			3,000	3,000
TOTAL RESERVE FUND EXPENDITURES	3,084,000	1,301,318	763,727	443,172

CAPITAL RESERVE FUND BALANCE

RESERVE FUND -21

Department	Description	Actual FY 22-23	Projected FY 23-24	FISCAL YEAR 2024-2025		
				Transfer In	Transfer Out	Ending Balance
4100	IT Development	49,071	49,071	-	-	49,071
4100	Phone System Replacement	13,000	13,000	-	-	13,000
4100	Document Imaging System	20,000	-	-	-	-
4130	Software Upgrades	-	-	-	-	-
4270	Board Walks and Dock Repairs	44,000	94,000	10,000	-	104,000
4270	Future Sidewalk US 158	264,000	-	-	-	-
4270	Town Park & Recreation Develop.	144,735	174,735	-	-	174,735
4270	HVAC Replacement at Fire Station	5,000	15,000	10,000	-	25,000
4270	Caterpillar Backhoe replacement	23,000	31,000	8,000	-	39,000
4270	Upgrade Public Works Building	-	25,000	25,000	-	50,000
4270	Dump Trailer Replacement	-	10,000	-	-	10,000
4270	Rehab Fire House Galley	-	-	15,000	-	15,000
4310	Police Department Building	-	-	-	-	-
4310	Police in car- radios	-	12,000	20,000	-	32,000
4340	Fire Truck & Equipment	-	200,000	200,000	-	400,000
4340	800 mhz- Radio Replacements	-	6,500	-	-	6,500
4410	Storm Damage/Beach Nourishment	2,769,358	2,858,175	152,172	-	3,010,347
4910	Land Use Plan Update	-	3,000	3,000	-	6,000
Total		3,332,163	3,491,481	443,172	-	3,934,653

The Town’s formal debt policy is consistent with that contained in North Carolina General Statutes 160-A. 20. This policy states that the issuance of bonds through an installment purchase contract shall be financed for a period not to exceed the anticipated useful life of the project.

Furthermore, it has been the current Town Council’s practice to make every effort to avoid debt-service to pay for capital projects or operating expenses in the General Fund. The Town has historically planned and set aside capital reserve funds for the purchase of large capital projects to avoid debt service. The Town has taken the “pay as you go” approach.

The Beach Renourishment 2022 Project was established by adopting Capital Project Ordinance No. 21-01, in which all funds are derived from the special obligation bond and repaid by dedicated revenue sources. This debt is shared between Dare County and the Town of Kitty Hawk through an inter-local agreement with Dare County. Dare County contributes approximately 31% of the principal and interest payments yearly. The final payment for the initial Beach Nourishment project will be made in 2026.

FISCAL YEAR 2024/2025						
Fund	Project	Loan Origination Date	Original Loan Amount	FY 24/25 Principal & Interest Payments	Outstanding Principal Balance	Expected Pay-Off Date
Beach Nourishment Fund	2022-Beach Nourishment	12/14/21	5,020,429	1,056,298	2,008,172	12/14/26

Total Payments by Fund
 Beach Nourishment Fund 1,056,298

Year Incorporated: Kitty Hawk was established in the early 18th century as Chickahawk. The Town was incorporated in 1981.

Form of Government: A five-member Town Council, including a Mayor, is elected at-large to establish policy for the Town. A Town Manager appointed by the Council implements that policy in running the Town's government.

Geography/Location: Kitty Hawk is a Town in Dare County North Carolina and is part of what is known as North Carolina's Outer Banks. Kitty Hawk is located on the East Coast of the United States and is part of a string of barrier islands. The Town is surrounded by the Atlantic Ocean to the East and the Albemarle Sound to the West. The Town is nestled between the Town of Southern Shores to the North and Kill Devil Hills to the South.

Size: The Town's corporate boundary encompasses 5,248 acres (8.2 square miles), of which 5,235 acres (8.18 square miles) are land and 30.46 acres (.0476 square miles) are water.

Topography: The topography of Kitty Hawk is relatively flat, with elevations ranging from 4 to 38 feet above mean sea level (MSL) per the North American Vertical Datum of 1988. The Town is approximately 3 miles wide from the Atlantic Ocean to the Currituck Sound at the widest point and approximately $\frac{3}{4}$ of a mile wide at its narrowest point.

Shoreline: There are approximately 10.7 miles of shoreline in the Town, including 3.6 miles of Atlantic Ocean beach, 3.3 miles of Kitty Hawk Bay shoreline, and 3.8 miles of shoreline fronting the Albemarle Sound.

Climate: Kitty Hawk, NC climate is warm during summer when temperatures tend to be in the mid 80's and during winter months temperatures tend to be in the mid 50's.

The warmest month of the year is July with an average maximum temperature of 86.40 degrees Fahrenheit, while the coldest month of the year is January with an average low temperature of 35.80 degrees Fahrenheit.

The annual average precipitation at Kitty Hawk is 51.61 Inches. Rainfall is evenly distributed throughout the year. The wettest month of the year is August with an average rainfall of 5.64 Inches.

Demographics

According to the 2020 United States Census the Town's total population was 3,689.

Population by Age Range

- Under 5 years - 3.6 %
- Under 18 years - 18.3%
- 18 years and over - 81.7%
- 65 years and over - 23.4%

Older Population

- 65 to 74 years - 15.8%
- 75 to 84 years - 6.1%8%
- 85 years and over - 1.5%

Ancestry

- English - 21.8%
- French - 1.6%
- German – 9.5%
- Irish - 9.6%
- Italian - 11%
- Norwegian - 0.4%
- Polish - 4.4%
- Scottish - 1.4%

Language Spoken at Home

- English Only - 92.5%
- Spanish - 6.8%
- Other Indo- European Language - 0.7%

Education

Bachelor's Degree or Higher - 36.8%

Housing

Total housing units 3,207

Families and Living Arrangements

Total households 1,571

Income

Median Household Income \$80,172

G.S. 159-8. Annual balanced budget ordinance.

- (a) Each local government and public authority shall operate under an annual balanced budget ordinance.
- (b) The budget ordinance of a unit of local government shall cover a fiscal year beginning July 1 and ending June 30.

G.S. 159-9. Budget Officer.

- (a) Each local government and public authority shall appoint a budget officer to serve at the will of the governing board. In counties or cities having the manager form of government, the county or city manager shall be the budget officer.

G.S. 159-10 Budget Requests

- (a) Before April 30 of each fiscal year (or an earlier date fixed by the budget officer), each department head shall transmit to the budget officer the budget requests and revenue estimates for his/her department for the budget year.

G.S. 159-11 Preparation and submission of budget and budget message

- (a) Upon receipt of the budget requests and revenue estimates and the financial information supplied by the finance officer and department heads, the budget officer shall prepare a budget for consideration by the governing board in such form and detail as may have been prescribed by the budget officer of governing board.
- (b) The budget, together with a budget message, shall be submitted to the governing body no later than June 1. The budget and budget message should, but need not, be submitted at the formal meeting of the board.
- (c) The governing body may authorize or request the budget officer to submit a budget containing recommended appropriations in a manner that will reveal for the governing board the nature of the activities supported by the expenditures that exceed estimated revenues.
- (d) The budget officer shall include in the budget a proposed financial plan for each intragovernmental service fund, and information concerning capital projects.
- (e) The budget shall include a statement of the revenue neutral property tax rate for the budget.

G.S. 159-12 Filing and publication of the budget; budget hearings

- (a) On the same day that he/she submits the budget to the governing board, the budget officer shall file a copy of it in the office of the clerk to the board where it shall remain available for public inspection until the budget ordinance is adopted.
- (b) Before adopting the budget ordinance, the board shall hold a public hearing at which time any persons who wish to be heard on the budget may appear.

G.S. 159-13 The budget ordinance

- (a) Not earlier than 10 days after the day the budget is presented to the board and no later than July 1, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the board may consider sufficient and proper, whether greater or less than the sums recommended by the budget.

The Town's budget addresses three main types of governmental funds:

1. **General Fund**, the Town's primary operating fund, containing all financial resources of the general government except those required to be accounted for in another fund.
2. **Capital Reserve Fund**, established to account for long-term capital investment projects and other large purchases anticipated in the future.
3. **Capital Project Fund**, established for the construction or acquisition of capital assets (capital projects) or for projects that are financed in whole or at least in part by bonds, notes, or debt instruments.

<u>Grade</u>	<u>Position</u>	<u>Minimum</u>	<u>Maximum</u>
55	Public Works Technician Police Records Clerk	\$40,179.92	\$63,716.61
56	Public Works Technician II	\$42,294.65	\$67,070.12
57	Public Works Crew Leader	\$44,520.69	\$70,600.13
58	Firefighter Trainee/Police Cadet	\$46,863.88	\$74,315.92
59	Administrative Planning Assistant Police Officer I* Firefighter I Public Works Supervisor	\$49,330.40	\$78,227.29
60	Police Officer II* Firefighter Engineer Building Inspector & Code Enforcement Trainee Administrative Zoning Technician Administrative Records Technician Finance Technician	\$51,926.74	\$82,344.51
61	Police Officer III* & Master Police Officer Master Firefighter	\$54,659.72	\$86,687.43
62	Detective I & II Fire Lieutenant	\$57,536.55	\$91,240.46
63	Police Sergeant I & II Fire Captain Ocean Rescue Director	\$60,654.79	\$96,042.59
64	Chief Building Official Public Information Officer & Town Clerk**	\$63,752.41	\$101,097.46

*Position starting pay is above Step 1 on Pay Scale

**Exempt position as defined by the Fair Labor Standards Act (FLSA)

<u>Grade</u>	<u>Position</u>	<u>Minimum</u>	<u>Maximum</u>
65		\$67,107.80	\$106,418.38
66	Police Lieutenant	\$70,639.79	\$112,019.34
67		\$74,357.67	\$117,915.10
68		\$78,271.23	\$124,121.16
69	Finance Director** Administrative Services Director** Deputy Fire Chief **	\$82,390.77	\$130,653.85
70	Director of Planning and Inspections** Public Works Director**	\$86,727.13	\$137,530.37
71	Police Chief ** Fire Chief**	\$91,291.71	\$144,768.81
72		\$95,856.30	\$152,007.25

Approved by the Kitty Hawk Town Council this 3rd day of June 2024.

(SEAL)



D. Craig Garriss

 D. Craig Garriss, Mayor

Lauren Garrett

Lauren Garrett, Public Information Officer & Town Clerk

**Approved Positions for
FY 2024-2025**

Department	Full-Time	Part-Time
Administration	4	0
Finance	2	0
Planning & Inspections	4	0
Public Works	6	2
Police	18	2
Fire	16	10
Total	50	14

Longevity Awards	
Total	\$5,000
Last Year Longevity Award	\$1,000
Total Change	+\$4,000

Retiree Insurance			
Retiree Health Insurance Payments for FY 2024-2025			
	Health	Life	Total
Total	\$106,723.56	\$288.00	\$107,011.56

Separation Allowance		
Separation Allowance 2024-2025		
	Monthly	Annual
Total	\$7,425.00	\$89,100.00

Item	Fee
Town Merchandise	
Town of Kitty Hawk Hats - Baseball	\$12.50
Town of Kitty Hawk Hats - Trucker	\$17.50
Town of Kitty Hawk License Plates	\$7.50
Town of Kitty Hawk Police Patch	\$5.00
Town of Kitty Hawk Fire Department Patch	\$5.00
Town Flag	\$85.00
Town 25th Anniversary Cookbook	\$9.00
Town Documents	
Copies from Town Copy Machine	\$0.25 per page
Zoning Maps	\$3.25
Town Budget Copy	\$10.00
Fire Incident Report (First Copy Free)	\$0.10/page for additional copies
Town Miscellaneous Fees	
Smith Room Rental Fee	\$50.00
Fire Department Meeting Room	\$50.00
Special Meeting /Town Council	\$825.00
Horse Registration Initial Fee (per horse)	\$50.00
Horse Registration Annual (per horse)	\$20.00
Horse Registration Late Fee (per horse)	\$50.00
Dune Sign	\$31.00
Road Sign Repair	\$250.00
Christmas Tree Lot Permit	\$100.00 Refundable Permit
Police Department	
Accident Report \$5.00	\$5.00
False Alarm -1 st Call in a Month	No charge
False Alarm -2 nd Call in a Month	\$50.00
False Alarm- 3 rd Call in a Month and subsequent calls	\$100.00
Kayak Permits (Annually)	\$300.00
Annual Fee for Precious Metal Permit	\$180.00
Employee Permit for Precious Metal (initial)	\$10.00
Employee permit for Precious Metal (annual)	\$3.00
Special Occasion Permit	\$180.00
Video from In Car Camera	\$15.00
Handicapped Parking Violation	\$100.00

Item	Fee
All other Parking Violations	\$25.00
Fire Department	
Fire Inspection-1 st Inspection	No Charge
Fire Inspection-1 st Follow-up	No Charge
Fire Inspection-2 nd Follow-up	\$50.00
Fire Inspection- 3 rd and subsequent follow-ups	\$100.00
False Alarm-1 st Call in a Month	No Charge
False Alarm-2 nd Call in a Month	\$50.00
False Alarm-3 rd Call in a Month and Subsequent Calls	\$100.00
Hazardous Materials Fee (per hour)	\$190.00
Water Flow Test	\$250.00
Witness Water Flow Test	\$50.00
PLANNING PERMIT AND FEES	
General Planning Fees	
Zoning Compliance Verification Letter - Residential	\$75.00
Zoning Compliance Verification Letter – Commercial	\$100.00
Type I Home Occupation Fee	\$75.00
Type II Home Occupation Permit	\$150.00
Outdoor Gathering Permit Fee	\$75.00
Outdoor Gathering Permit Fee with Tent	\$100.00
Planning Board Special Meeting	\$825.00
Short Term Business Registration	\$50.00
Pre-application Conference	
Pre-Planning Application	\$255.00
PCD/PUD	\$535.00
BC3	\$0.15/sq ft of building
Site Plans Review / Zoning Permit Fees	
Commercial	\$150 minimum, or: calculated area of proposed change
Heated Area	\$0.50 /sq ft
Unheated area	\$0.30 /sq ft
Parking Lot	\$0.20 /sq ft
All other new development not included elsewhere, excluding open decks and walkways	\$0.30/sq ft
Single-Family Residence & Duplex	
New construction or substantial improvement	\$150 per unit up to 3,000 sq ft Structures over 3,000 sq ft is \$150 + \$0.05 for each additional sq. ft. over 3,000 (heated space)

Item	Fee
Accessory Dwelling Units	\$150.00
Additions for existing SFR and duplex (less than 50% of structure value)	\$75.00
Pools, driveways, decks and deck additions, accessory structures when not associated with new construction or substantial improvement	\$50.00
Multifamily/Townhouse/Hotel/Motel	\$150/unit
Garbage/Trash can fee	1 Can (<3 br)-\$125.00 2 Cans (4 to 6 br)-\$215.00 3 Cans (7 to 9 br)-\$300.00
Special Use Permits	
Special Use Permit & Site Plan Review Fees	\$300.00
SUP-Family Day Care	\$75.00
SUP-Residence in a Commercial Zone	\$25.00
Subdivision Plan Review	
Subdivision	\$100.00/lot
Exempt Subdivision	\$150.00/lot
Erosion and Sediment Control	
Land Disturbance Permit (less than 5,550 sq ft of disturbance)	\$75.00
Residential Erosion and Sedimentation Control Permit (5,500 sq. ft. or greater)	\$100.00
Commercial Erosion and Sedimentation Control Permit (5,500 sq. ft. or greater)	\$0.05/sq ft of disturbed area, \$1,000 maximum
Signs	
Zoning New Sign (per site)	\$100.00
Temporary Sign /Banner	\$25.00+\$50.00 deposit
Change of Sign Face	\$40.00
Building New Sign w/o electric	\$75.00
New Sign w/electric	\$150.00
Zoning Text/Map Amendment	
Zoning Text Amendment	\$350.00
Map Amendment (Rezoning)	\$400.00
Wireless Communication Facility Review	
Concealed attached WCF	\$4,500.00
Collocated or combined WCF	\$4,500.00
Freestanding Concealed WCF	\$5,000.00
Non-concealed Freestanding WCF	\$6,000.00

Item	Fee
Board of Adjustment	
Variance Request	\$500.00
Appeal of Zoning Decision	\$350.00
CAMA	
CAMA Minor Permit	\$100.00
Refund Schedule – Planning	
Pre-Planning Board Review	\$75% refund
If planning Board has begun review	\$50% refund
Pre-Council Review	\$25% refund
Miscellaneous Permits and Fees	
Sprinkler System	\$100.00
Fire Suppression	\$100.00
Battery Systems	\$75.00
Compressed Gasses	\$75.00
Fire Alarm & Detection Systems and related Equipment	\$100.00
Fire Pumps and Related Equipment	\$100.00
Flammable and Combustible liquids	\$75.00
Hazardous Materials	\$75.00
Industrial Ovens	\$75.00
Private Fire Hydrants	\$75.00
Spraying or Dipping	\$75.00
Standpipe Systems	\$100.00
Irrigation Systems Building Permit	\$100.00
NOTE: Double fees will apply to all permits if work has commenced prior to an application approval.	
Building Permit Fees	
Building permit valuations shall include cost of the job (including materials and labor) such as building, electrical, plumbing, mechanical, gas, fire protection and other service systems. If a job appears to be underestimated, the inspector may estimate the proposed work at fair market rates. One and/or two-family dwellings shall be estimated at a minimum of \$245.00 per square foot, for permitting purposes. Minimum 24 hours requested for inspections.	
1. First \$1,000 of estimated cost (minimum fee) \$100.00, plus per \$1,000 after the first (round up to the next (\$1,000) (\$5.00/\$1,000)	
2. Above-ground Swimming Pool	\$100 plus cost of electric
	Residential \$100.00
	Commercial \$200.00
3. Building Demolition – Per Building	
4. Day Care, ABC License, inspections, etc.	\$75.00
5. Moving a Building and/or Approved, labeled Modular Unit	\$500.00
6. Manufactured mobile home (includes building, electrical, plumbing and mechanical fees	Single Wide \$250.00 Double Wide \$300.00

Item	Fee
Insulation	
1. Minimum permit fee applies to each dwelling	\$75.00/unit and/or tenant space
Plumbing	
1. Minimum Permit fee applies to each dwelling unit and/or tenant space	\$75.00, plus \$10.00 per fixture, trap or similar device.
Gas	
1. Minimum permit fee applies to each dwelling unit/or tenant space	\$75.00, plus \$5.00 per gas outlet/connection
Mechanical	
1. Walk-in cooler or freezer; Commercial cooking	\$75.00/hood
2. Heating, air conditioning and /or combination unit Change Out	\$100.00 per unit, plus per fire, radiation and/or smoke damper-\$5.00
3. New HVAC Installation (Not New Construction)	\$55.00 plus electrical
3. Minimum Permit Fee	\$75.00 plus Non-walk in cooler, freezer, and/or other equipment
Electrical	
1. Temporary Service	\$75.00
2. Temporary Service w/construction site trailer	\$150.00
3. Approved/Labeled Modular (per service size)	Per service size
4. 0-200 Ampere Service	\$125.00 plus \$0.50 per ampere above 200
5. Minimum permit fee	\$75.00, plus (waive minimum permit fee, if associated work is performed in conjunction with new service and /or service change)
5a. Openings 1-100 receptacle, switches or fixtures	\$50 plus \$0.10 for each additional opening over 100
5b. Sub-panel, Transformer	\$75.00 each
5c. Baseboard heaters (per thermostat) Signs, Fuel dispensers, "freestanding" per parking light poles, Manufactured Home Pedestals	Minimum +\$10.00 each
5d. In-ground swimming pools & solar panels	\$250.00
5e. Exhaust fans/hood, range, oven, dryer, dishwasher, garbage disposal, water heater, spa, hot tub, whirlpool, window A/C, Thru the wall heat pump, motor and other equipment/machinery, etc.	\$10.00 each
5f. Generator	\$100.00 each
NOTE: In addition to each individual service, applicable items a-e also apply to each dwelling unit and/or tenant space.	
Administrative and/or Negligence Fees - Building	

Item	Fee
Permit Refund	\$55.00 processing fee
Permit Renewal	\$100.00
Permit Transfer	\$100.00
Re-Inspections Fee	\$55.00
Negligence Fee	\$100.00/trade
Work Without Permit	\$Double Permit Fees
Stop Work Order Fee	\$50.00
Homeowner Recovery fee	\$10.00
Commercial Change of Use	\$55.00
Flood Insurance Certification	\$25.00 each
Condemnation Inspection in Association with NFIP	\$75.00

See list of acronyms used in this document at end of glossary.

Appropriation – Funds authorized by Town Council for a specific use.

Assessed Value – The value set by the County Property Appraiser on taxable real property as a basis for levying property taxes.

Balanced Budget – A budget in which total revenues available from taxes and other sources, including amounts carried over from prior fiscal years, equal total expenditures and reserves. North Carolina Law requires municipalities to have balanced budgets.

Beach Nourishment - is the process of dumping or pumping sand from elsewhere onto an eroding shoreline to create a new beach or to widen the existing beach. Beach nourishment does not stop erosion, it simply gives the erosional forces (usually waves) something else to "chew on" for a while.

Budget – A financial plan estimating proposed expenditures for the fiscal year and proposed means of financing such expenditures.

Budget Calendar – A schedule of dates the Town follows in preparing and adopting the budget.

Capital Expenditures – Expenditures over \$5,000 which acquire or add to capital assets, such as land, buildings, improvements other than buildings, machinery, furniture, equipment, etc.

Capital Improvements Plan (CIP) – A financial plan for the construction or purchase of infrastructure, facilities, equipment, vehicles, and technology assets needed over the next five years.

Capital Reserve Fund – A fund used to account for long-term Capital Projects

Classification Plan - A tool in implementing a compensation system that helps ensure equal pay for substantially equal work.

Fund – A separate set of accounts with revenues and expenditures for a defined purpose.

Fund Balance – The amount of revenues exceeding expenditures in a governmental fund. The fund balance in the Town's General Fund constitutes the Town's reserves.

Fund Balance Policy – Funds in the City's reserves committed to unforeseen emergencies (e.g., natural disasters) and other non-routine expenditures formally approved by Council.

General Fund – The Town’s primary operating fund, containing all financial resources of the general government except those required to be accounted for in another fund.

Municipal Service District - A municipal service district, commonly referred to as a Business Improvement District, is a financing mechanism used to provide revenue for a variety of services that enhance, not replace, existing Town services

Operating Expenses – Expenditures for goods and services needed to run the Town’s day-to-day operations.

Ordinance – A formal legislative enactment by the Town Council which has the full force and effect of law within the Town’s boundaries, provided it does not conflict with any higher-level law such as a statute or constitutional provision.

Personnel Expenditures – Salaries and wages, overtime, shift differential, Social Security and retirement contributions, life and health insurance, workers’ compensation, unemployment compensation, and State-mandated training.

Property (Ad Valorem) Tax – A tax levied on the tax-assessed value of real property.

Reserves – Funds set aside for emergencies, unforeseen necessary expenditures, or identified for a specific purpose.

Revenues – Money coming in from various sources to fund expenditures.

Tax Rate – A tax levied on the assessed value of real property and personal property located within the Town, determined by multiplying the tax-assessed value by the tax rate set by the Town Council.

Transfers – Monies shifted from one fund (where it is shown as an expenditure) into another fund (where it is shown as revenue).

Acronyms Used Throughout This Document:

ABC - Mixed Beverage Tax

BN – Beach Nourishment

BN MSD – Beach Nourishment Municipal Service District

CAMA – Coastal Area Management Act

CIP – Capital Improvements Plan

DNR NC – Department of Natural Resources North Carolina

FY – Fiscal Year

FICA – Federal Insurance Contributions Act (federal payroll tax)

GHSP – Governors Highway Safety Program

GCC – Governor’s Crime Commission

HDHP – High Deductible Health Plan

IT – Information Technology

NCVTS – North Carolina Vehicle Transportation System

NCLGERS – North Carolina Local Governmental Employees’ Retirement System

MSD – Municipal Service District

RMS – Records Management System

SCBA - Self Contained Breathing Apparatus