



Town of Southern Shores

5375 N. Virginia Dare Trail, Southern Shores, NC 27949

Phone 252-261-2394 / Fax 252-255-0876

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www.southernshores-nc.gov

Meeting Minutes-Budget Workshop

Pitts Center – 5375 N. Virginia Dare Trail, Southern Shores, NC

Date: April 10, 2025

Time: 9:00 AM

Attendance

Present:

- Mayor Morey

- Mayor Pro Tem Neal

- Council Member Sherlock

- Council Member Batenic

-Council Member Neilson

Opening - Mayor Morey

Mayor Morey called the April 10, 2025 Budget Workshop meeting of the Town of Southern Shores to order. The meeting began slightly late, for which Mayor Morey apologized to those watching online. The Pledge of Allegiance was led by meeting attendees.

Mayor Morey turned the meeting over to Town Manager Ogburn to begin the budget presentation.

Review of draft Projected General Fund Revenues for FY 25-26 - Budget Officer and Finance Officer

Town Manager Ogburn began his presentation by noting that this was a preliminary review of the draft budget, not yet the final manager's recommended budget. Department heads had met to review the budget, but more direction was needed from Council before finalizing it.

Town Manager Ogburn first highlighted the increased cost of doing business for the town, comparing expenses from 2012 to 2024. He showed that expenses had increased 85.85% since the last tax increase in 2012, with costs rising from \$2,752,744 in 2012 to \$5,115,975 in 2024. He noted this figure did not include the \$315,000 annual debt payment for the new fire station or the increased spending on streets and stormwater projects.

Town Manager Ogburn presented the revenue neutral tax rates following the property revaluation. The 2024 town-wide tax rate of 19.58 cents would be revenue neutral at 12.16 cents in 2025, based on the 74% increase in property values from \$1,628,760,000 to \$2,831,200,000. Similarly, the beach nourishment rate would decrease from 4 cents to 2.48 cents, MSD 1 from 7.15 cents to 4.04 cents, and MSD 2 from 3 cents to 1.74 cents.

Finance Officer Bonnie Swain clarified that these revenue neutral rates did not account for appeals or growth, which could affect the final rates by approximately 5%.

Town Manager Ogburn then displayed revenue trends, showing ad valorem taxes and occupancy, sales and land transfer taxes as the primary revenue sources. While ad valorem taxes were projected to increase due to the proposed tax increase, occupancy and land transfer taxes were showing a slight downward trend from previous years.

Review of draft Projected General, Cemetery, and Capital Reserve Funds Expenses for FY 25-26 - Budget Officer and Finance Officer

Town Manager Ogburn presented expenditures by department, showing increases across most departments. Major departments by percentage of budget included Streets, Bridges and Canals (23%), Police Department (22%), Administration (16%), and Fire Services (16%).

Town Manager Ogburn reviewed completed street projects from the town's paving plan, noting that in the current fiscal year, they proposed to complete Spindrift Trail (to the cul-de-sac), Wild Pony, and Landfall Loop. For the following year, East Dogwood Trail and the Hickory and Wax Myrtle stormwater project were proposed.

He mentioned that a previously planned BRIC grant project for stormwater mitigation in the Sea Oaks and NC 12 area might be in jeopardy as federal funding could be redirected from disaster mitigation to disaster recovery.

The Fire Department transition was a significant topic of discussion. Town Manager Ogburn presented different staffing models and schedules for transitioning from the volunteer fire department to a municipal department:

- A 24/72 hour schedule with 4 captains, 3 chiefs, and 2 part-time admin positions at a cost of \$962,803 for Year 1
- A 24/48 hour schedule with 3 captains and 3 chiefs at \$852,780, or \$711,068 without an assistant chief
- A 48/96 hour schedule with the same costs as the 24/48 option

Fire Chief Limbacher advocated strongly for the 24/72 schedule with 4 captains and 3 chiefs, explaining:

- The current volunteer model is unsustainable
- Past deputy chiefs have left due to excessive on-call time
- Modern firefighters value work-life balance
- The 24/72 schedule would be a recruitment advantage

- With only 3 captains, excessive overtime would be required, leading to burnout and turnover

- The 4-captain model would help maintain the volunteer program longer

Mayland White, representing the volunteer firefighters, emphasized that the 24/72 schedule would be the best chance to preserve the volunteer component of the department, which has saved the town approximately \$15 million over the years.

Council members discussed the fund balance, which stood at \$5,514,629 as of June 30, 2024, with a policy requirement to maintain \$3,500,000, leaving approximately \$2 million available. The town has used fund balance on paper to balance budgets in recent years but had not actually spent it due to revenues coming in higher than projected and expenditures being lower.

Town Manager Ogburn stated that the current budget proposal would require approximately \$1,111,500, equating to a 4-cent tax increase. He presented potential cost savings including:

- Removing funding for Public Information Officer: \$44,155
- Eliminating Limb and Branch service: \$191,352
- Eliminating town-funded Recycling (making it subscription-based): \$205,790 (after accounting for additional tipping fees)
- Paying off the Ladder Truck: \$116,975
- Using Fund Balance: \$277,875 (one penny equivalent)

Total potential savings equaled \$836,147, or about 3 cents on the tax rate.

Council Comments

The Council had extensive discussion about the proposals:

Mayor Morey noted that taxes and services are interrelated - lower taxes mean fewer services - and encouraged residents to provide feedback on their preferences.

Council Member Batenic supported using fund balance for one penny and proceeding with the 4-cent tax increase, the 4 captains, and 3 chiefs' model for the fire department.

Council Member Neilson emphasized that the town has been a good steward of finances, maintaining the lowest tax rate among local communities despite increased costs, and that the fire department change was a significant but necessary expense.

Council Member Sherlock noted that she had recently witnessed severe weather events in Kentucky and emphasized the importance of having reliable emergency services. She also mentioned that oceanfront property owners had already absorbed significant tax increases for beach nourishment in recent years.

Mayor Pro Tem Neal calculated that a 5-cent increase would cost him about \$40 per month personally, and while reluctant to increase taxes, recognized the necessity for fire protection.

By consensus, the Council directed the Town Manager to present a budget with:

- 115 ● The 24/72 schedule for the fire department
- 116 ● 4 captains and 3 chiefs
- 117 ● Using approximately one penny of fund balance
- 118 ● A tax increase of approximately 4 cents

119 **Adjourn**

120 **Motion** to adjourn made by Council Member Batenic, seconded by Council
121 Member Neilson. All voted in favor.

122 The meeting was adjourned. The time was 10:56 A.M.

123

124 ATTEST:

Respectfully submitted,

125

126

127

128 _____
Elizabeth Morey, Mayor

Sheila Kane, Town Clerk

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131



Town of Southern Shores

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Phone 252-261-2394 / Fax 252-255-0876

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April 10, 2025

Council Special Meeting - Budget Work Session

9:00 a.m. - Pitts Center

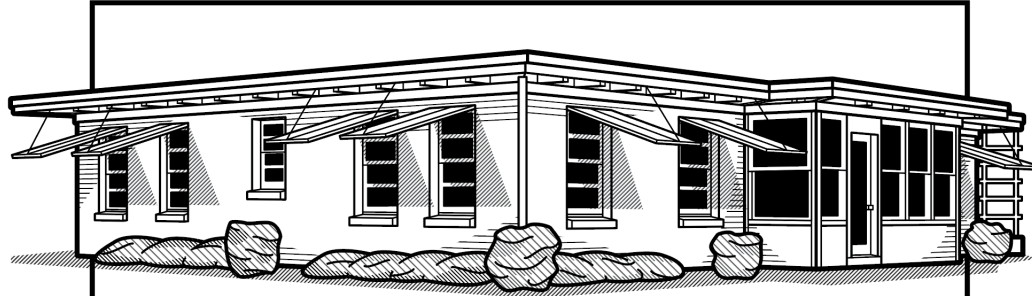
5377 N. Virginia Dare Trail, Southern Shores

[This Budget Work Session is being held for a preliminary review of the Budget Officer's draft Projected General Fund Expenses and Revenues to be subsequently included in his Proposed Annual Operating Budget. The Budget Officer will submit his Proposed Annual Operating Budget to the Council in accordance with NCGS §159-11 on May 6, 2025; and on same day and pursuant to NCGS §159-12, the Budget Officer will file a copy with the Clerk where it will remain available for public inspection. On May 6, 2025, the Budget Officer will recommend the Town Council set a Public Hearing for June 3, 2025 at which time, and after required advertisement/notice of the Public Hearing, any persons who wish to be heard on the Proposed Budget may comment at the public hearing. Subsequent to the Public Hearing and as required by NCGS §159-13, the Town Council must adopt a Budget no later than July 1, 2025. The Town Council's Ordinance adopting a Budget may, pursuant to NCGS §159-13, make appropriations and levy taxes in such sums greater or less than those recommended by the Budget Officer.]

1. Opening – Mayor Morey
 - a. Call Meeting to Order
 - b. Pledge of Allegiance

(By action, Council may direct the Budget Officer to add, delete, or modify projected expenses and/or revenues for his draft proposed budget to be filed May 6, 2025)

2. Review of draft Projected General Fund Revenues for FY 25-26 - Budget Officer and Finance Officer
3. Review of draft Projected General, Cemetery, and Capital Reserve Funds Expenses for FY 25-26 - Budget Officer and Finance Officer
4. Council Comments
5. Adjourn



TOWN OF
SOUTHERN SHORES

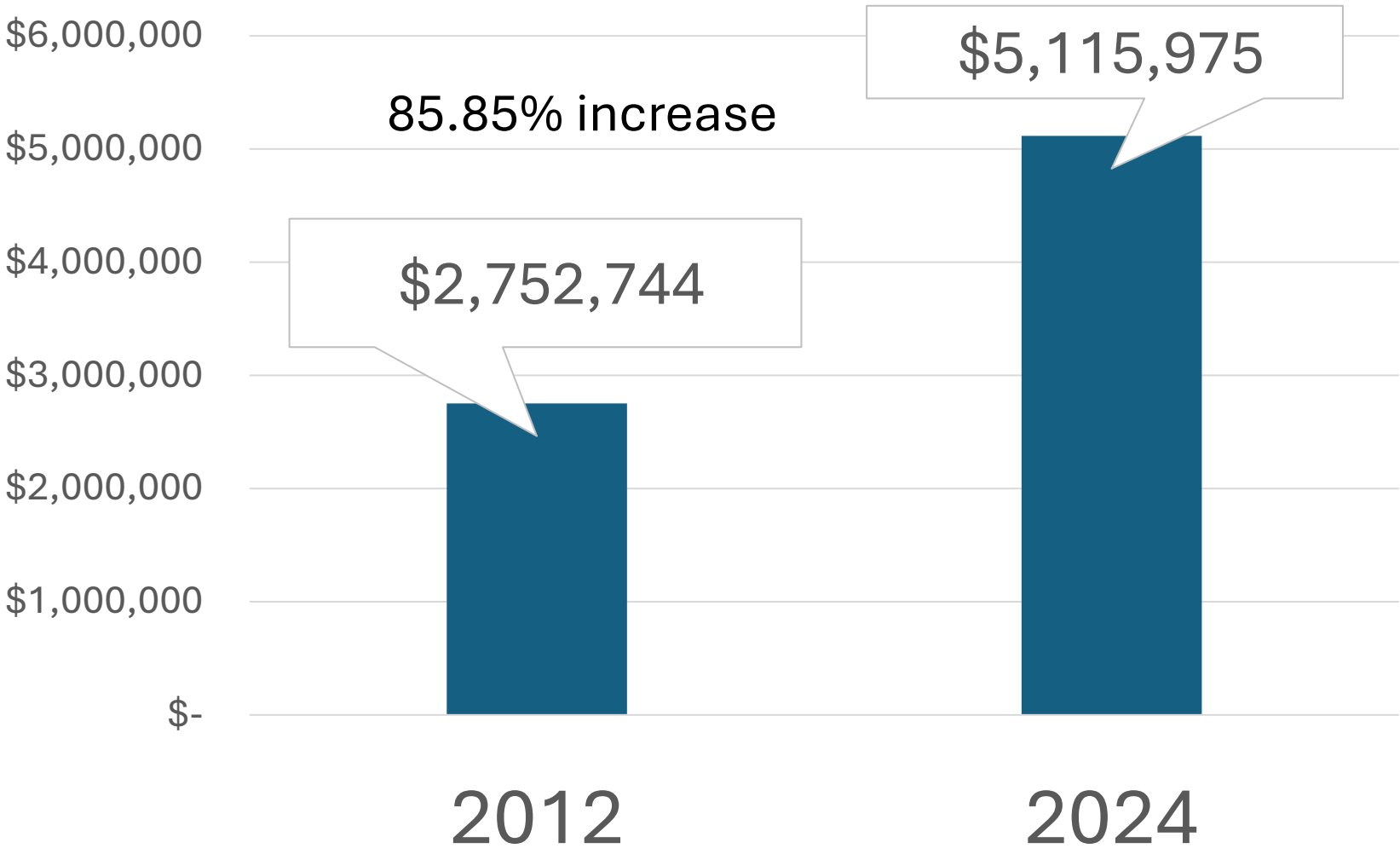
BUDGET WORKSHOP

April 10, 2025

Increased cost of doing business.

		2012	2024	difference	% increase
Sanitation					
total tons collected		2,108	2,670	562	
total cost per ton		\$145,589	\$246,942	\$101,353	69.62%
Recycling					
total		\$164,539	\$210,552	\$46,013	27.96%
Employee Costs					
total employees budgeted		21	27		
Salaries		\$1,229,562	\$2,283,815	\$1,054,253	85.74%
Health Insurance		\$178,464	\$256,855	\$78,391	43.93%
Retirement		\$148,647	\$403,183	\$254,536	171.24%
General Liability		\$30,501	\$64,326	\$33,825	110.90%
Workman's Compensation		\$27,808	\$29,244	\$1,436	5.16%
Contracts					
Limb and Branch Removal		\$98,489	\$164,000	\$65,511	66.52%
Computer Services		\$34,494	\$97,730	\$63,236	183.32%
Fire Protection Service		\$524,550	\$759,519	\$234,969	44.79%
Debt Payment Fire Station		\$0	\$314,020	\$314,020	
Ocean Rescue		\$149,500	\$221,245	\$71,745	47.99%
Legal Services		\$20,601	\$64,544	\$43,943	213.31%
TOTAL		\$2,752,744.00	\$5,115,975.00	\$2,363,231.00	85.85%

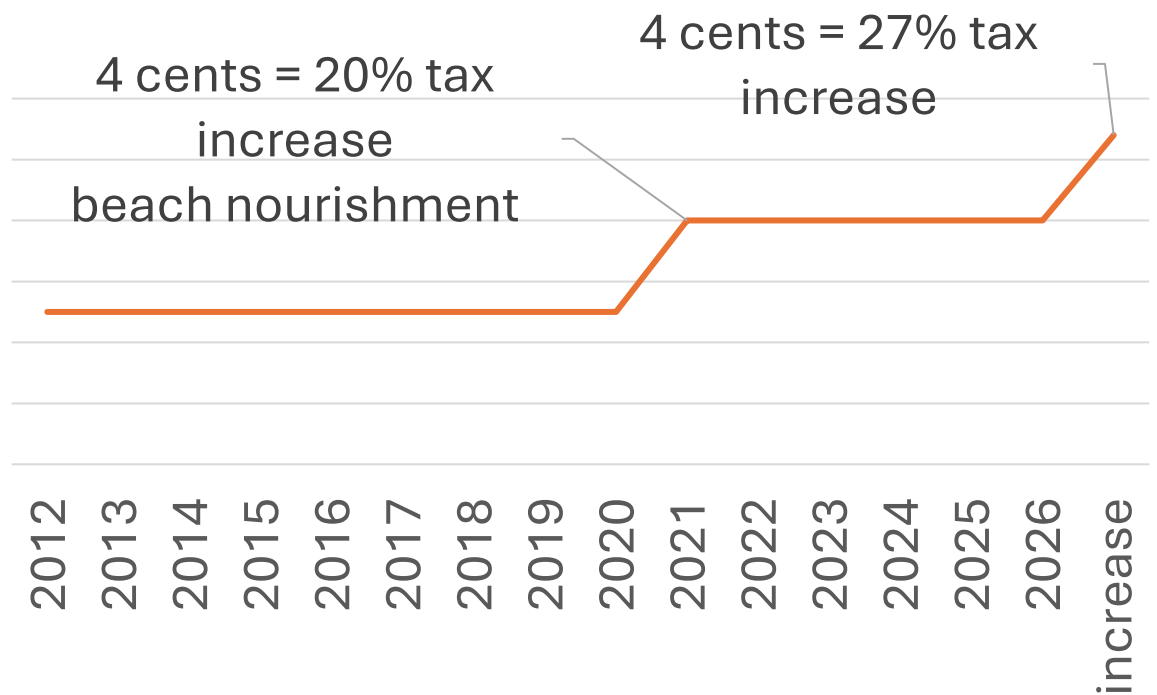
Increase in costs



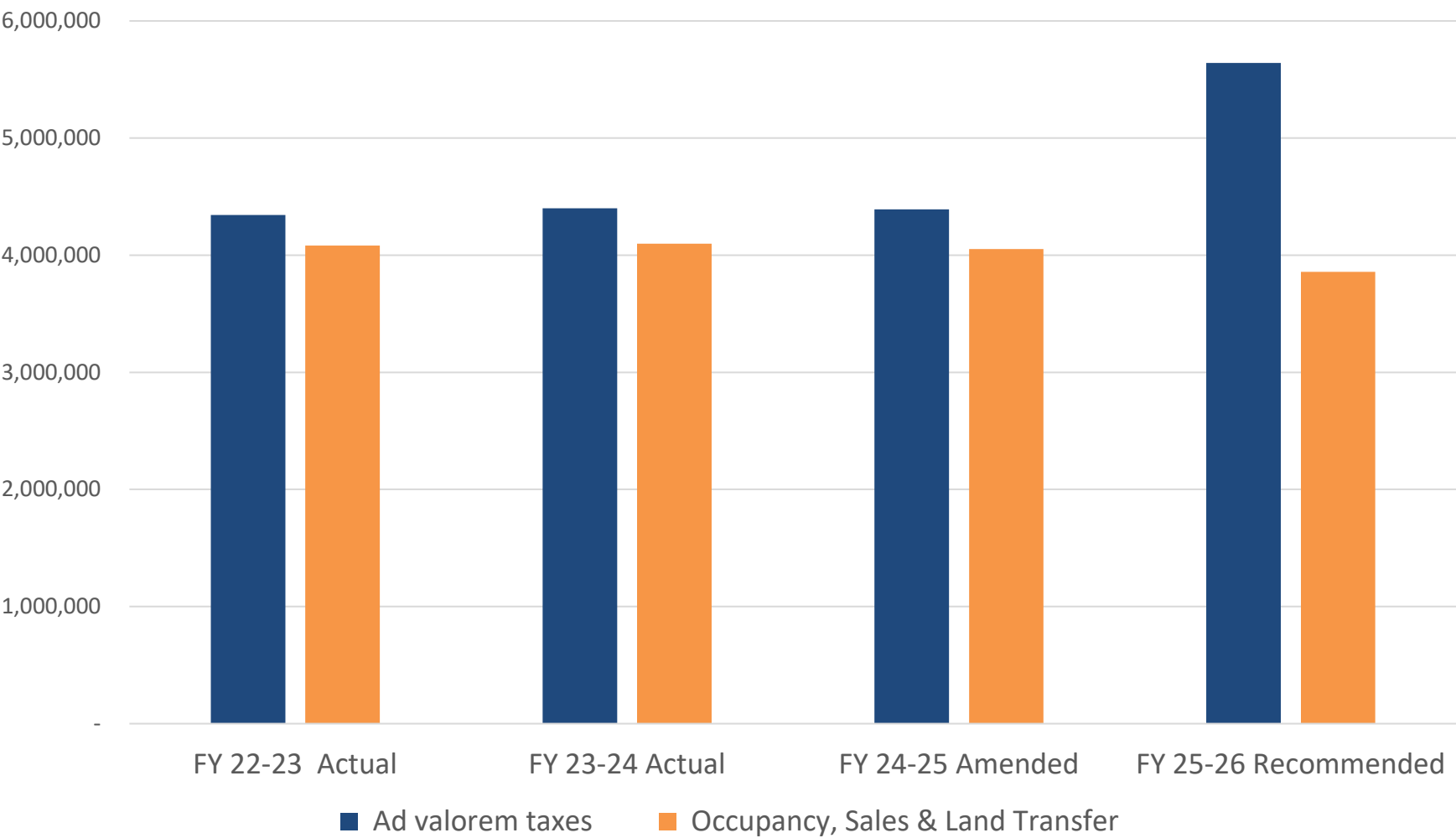
Plus \$315,000 annual debt
payment for new fire station

REVENUE NEUTRAL		
Property Value		
2024		1,628,760,000
2025		2,831,200,000
% change		74%
Town Wide Tax Rate		
2024		19.58 cents
2025		12.16 cents
Town Wide Beach Nourishment		
2024		4 cents
2025		2.48 cents
MSD 1		
2024		7.15 cents
2025		4.04 cents
MSD 2		
2024		3 cents
2025		1.74 cents

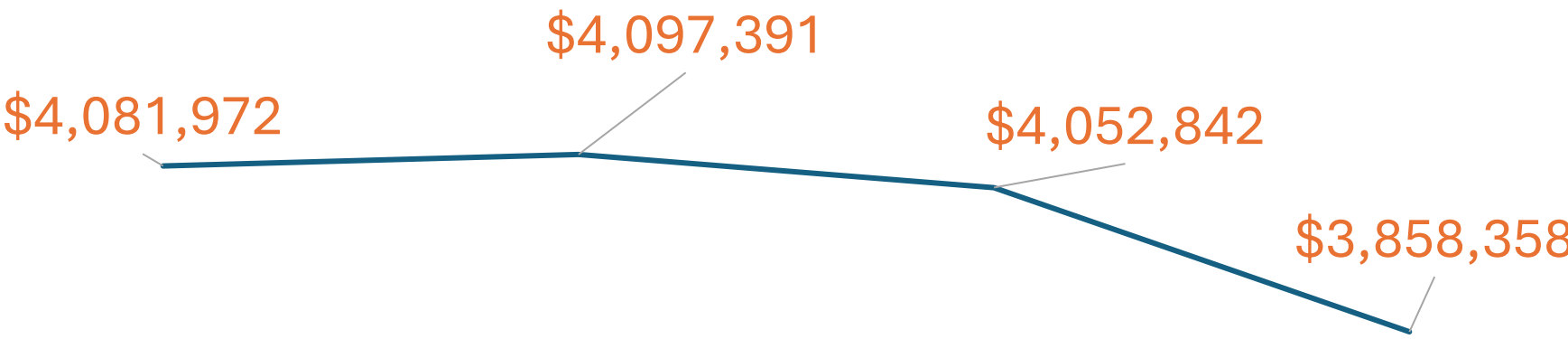
2012	0.16	
2013	0.22	reval = revenue neutral
2014	0.22	
2015	0.22	
2016	0.22	
2017	0.22	
2018	0.22	
2019	0.22	
2020	0.1958	reval = revenue neutral
2021	0.2358	increase beach nourishment
2022	0.2358	
2023	0.2358	
2024	0.2358	
2025	0.2358	
2026	0.1464	reval = revenue neutral
2026	0.1864	increase?



REVENUE



Occupancy, Sales & Land Transfer Tax



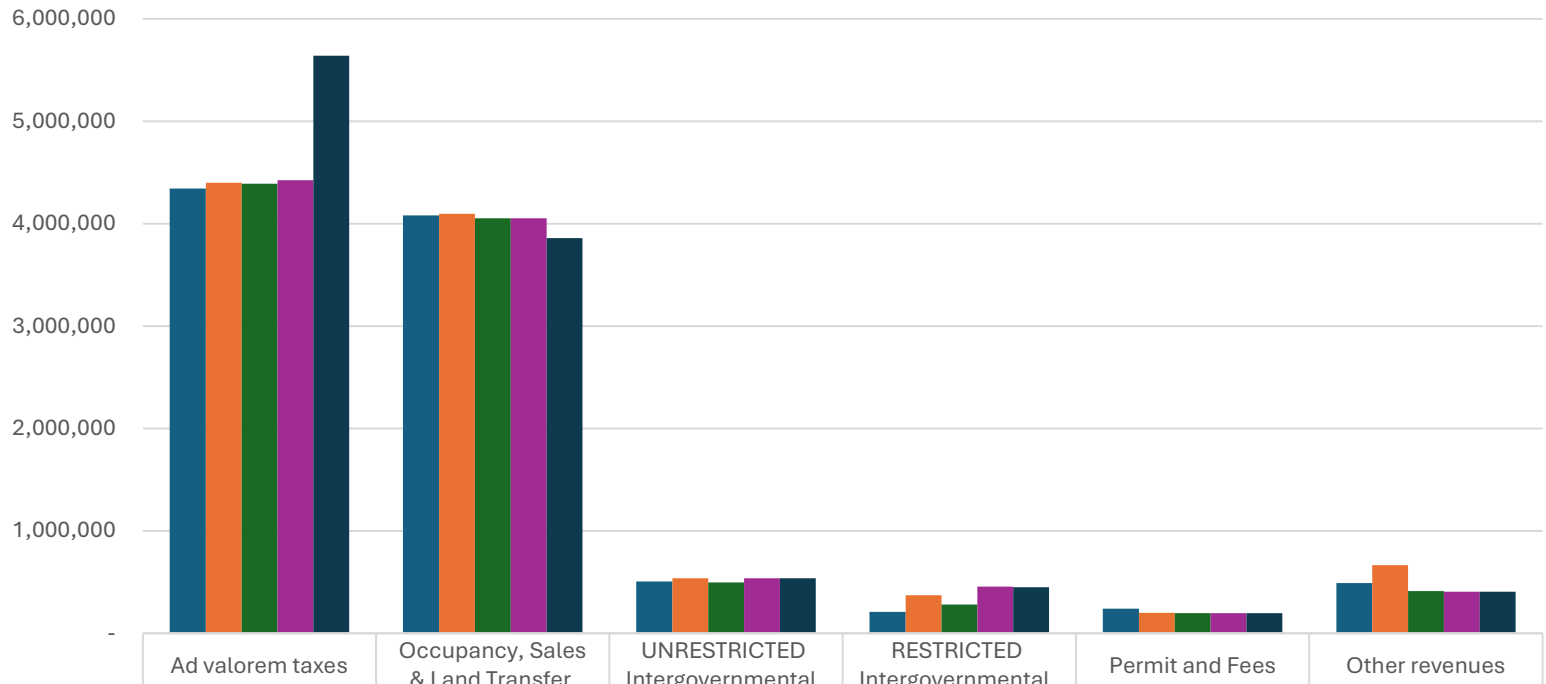
FY 22-23 Actual

FY 23-24 Actual

FY 24-25 Amended

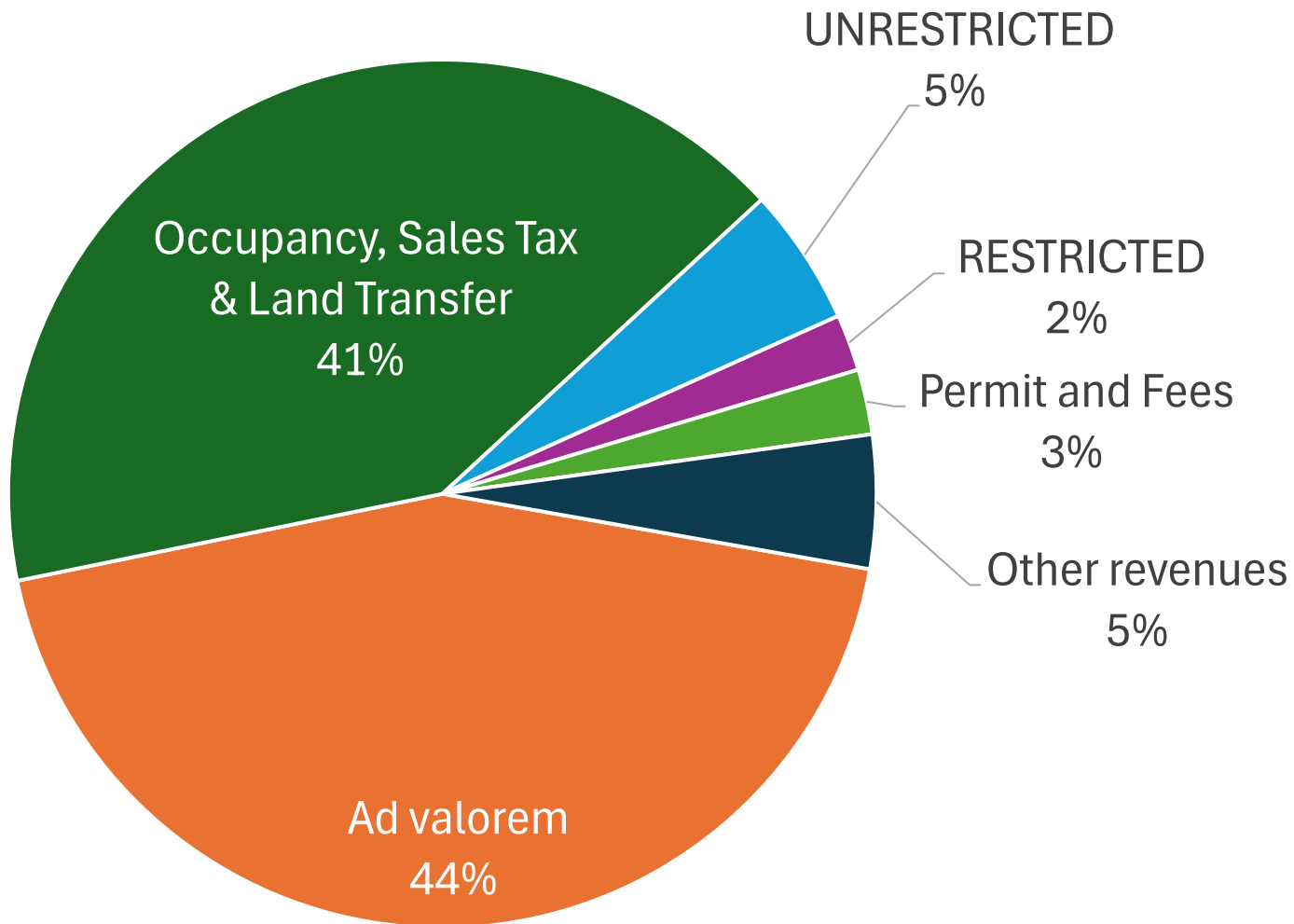
FY 25-26 Recommended

REVENUES

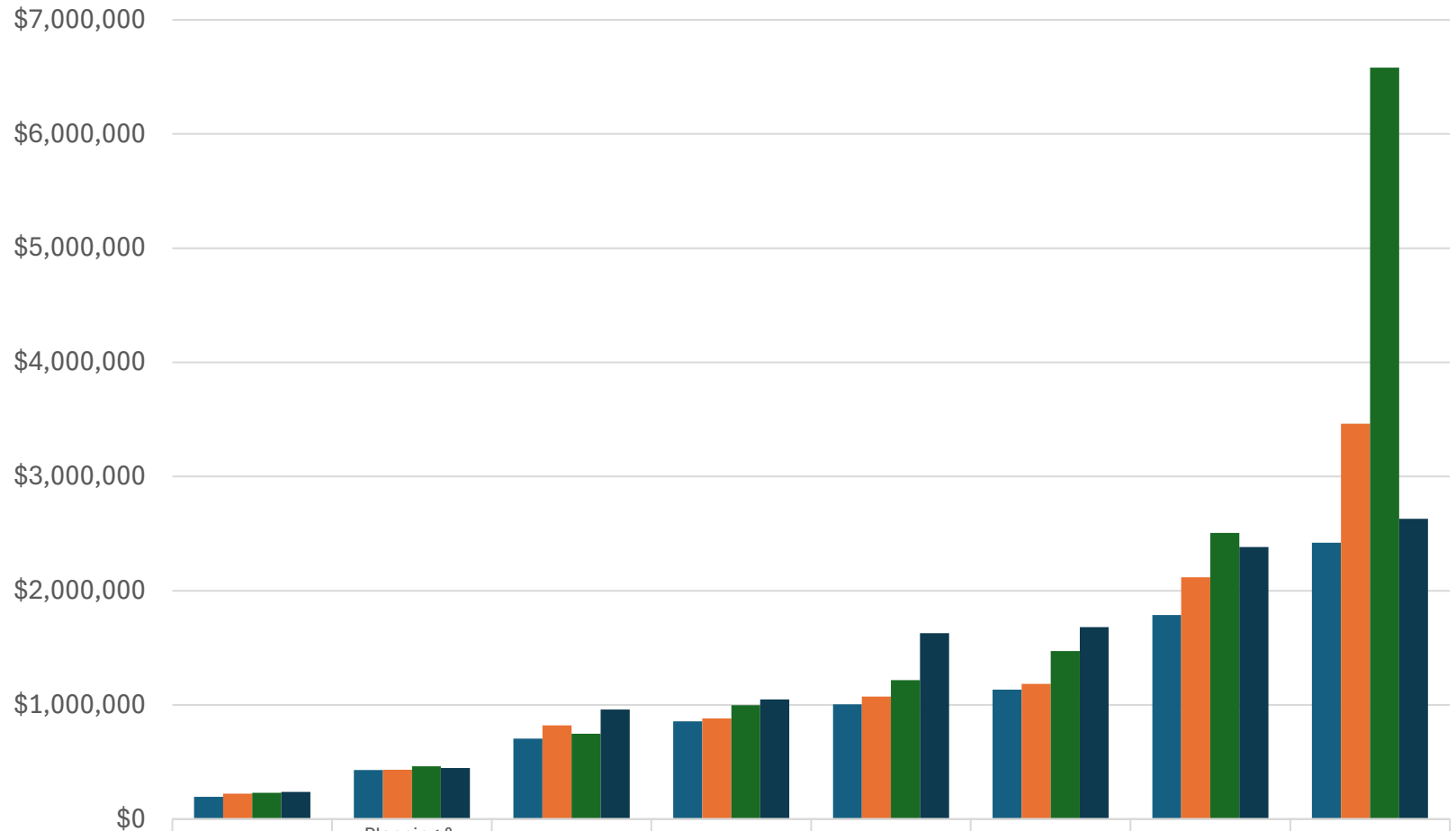


	Ad valorem taxes	Occupancy, Sales & Land Transfer	UNRESTRICTED Intergovernmental	RESTRICTED Intergovernmental	Permit and Fees	Other revenues
FY 22-23 Actual	4,343,284	4,081,972	506,221	207,705	238,926	490,857
FY 23-24 Actual	4,399,881	4,097,391	537,388	371,066	199,072	665,421
FY 24-25 Amended	4,390,632	4,052,842	495,542	281,645	196,750	413,216
FY 25-26 Forecasted	4,423,982	4,052,842	537,500	455,109	196,750	405,100
FY 25-26 Recommended	5,641,397	3,858,358	537,500	449,552	196,750	405,100

REVENUES

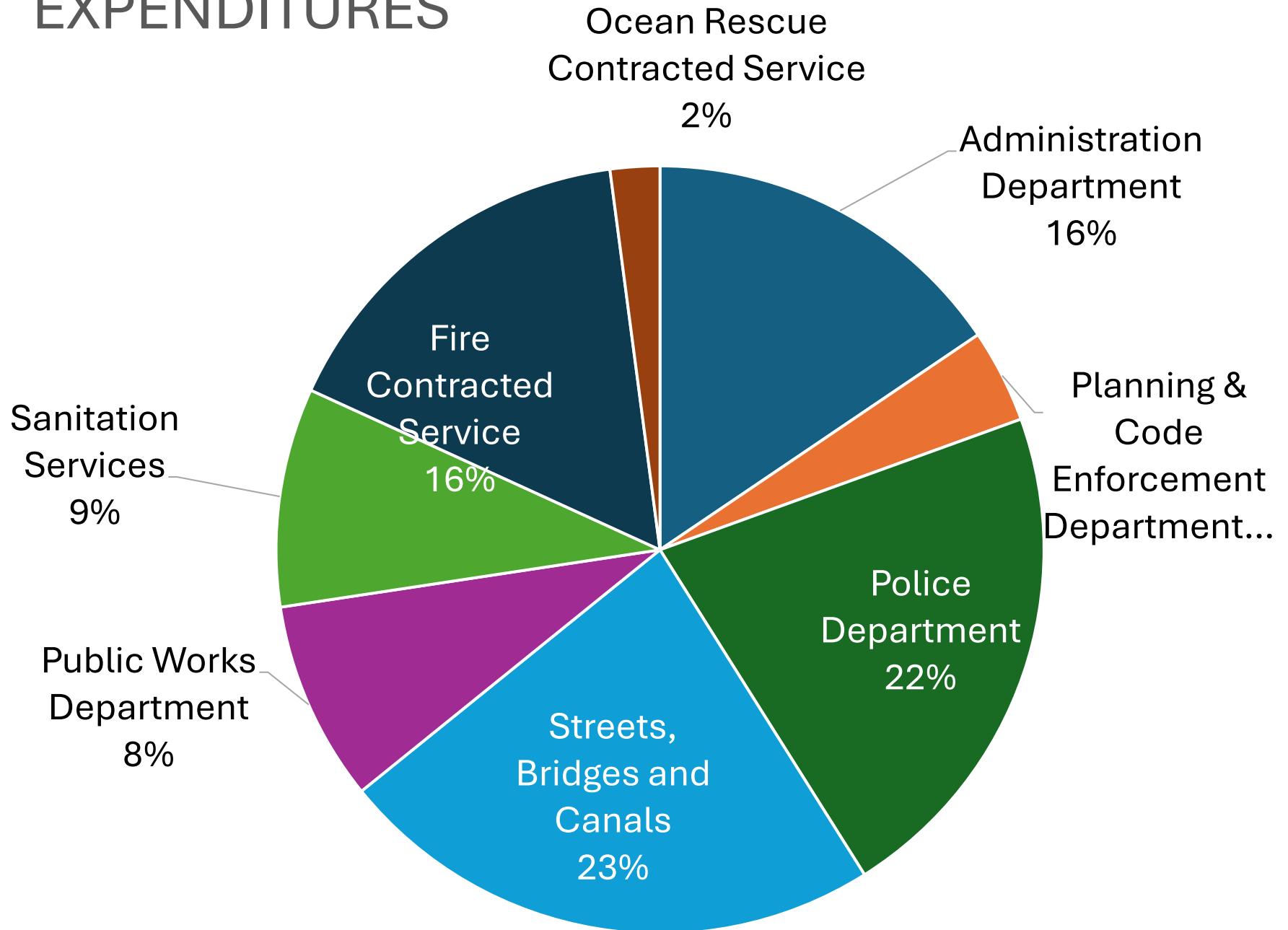


Expenditures



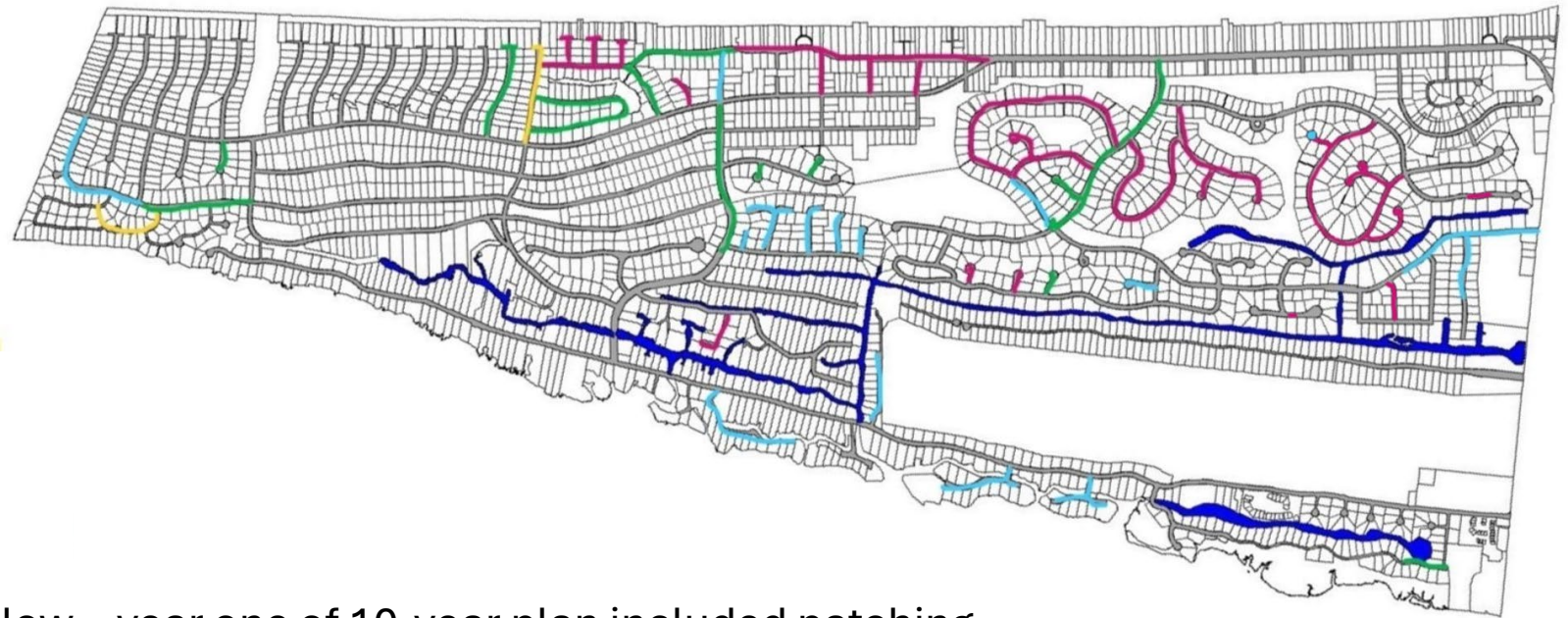
	Ocean Rescue	Planning & Code Enforcement	Public Works	Sanitation Services	Fire	Administration	Police	Streets, Bridges and Canals
FY 22-23 Actual	\$193,749	\$428,868	\$704,416	\$856,300	\$1,004,243	\$1,133,743	\$1,787,307	\$2,419,185
FY 23-24 Actual	\$221,245	\$432,862	\$819,730	\$880,117	\$1,073,539	\$1,184,801	\$2,116,430	\$3,462,691
FY 24-25 Amended	\$229,245	\$461,917	\$746,481	\$996,090	\$1,217,310	\$1,472,012	\$2,507,325	\$6,582,435
FY 25-26 Recommended	\$237,245	\$447,755	\$959,326	\$1,048,000	\$1,627,448	\$1,680,958	\$2,382,764	\$2,630,161

EXPENDITURES



STREET WORK

Map of Completed Projects



Yellow = year one of 10-year plan included patching

Green = year two

Purple = year three

Blue = recently completed project

Current Year Budget Project?

Spindrift Trail - to cul-de-sac

Wild Pony – all

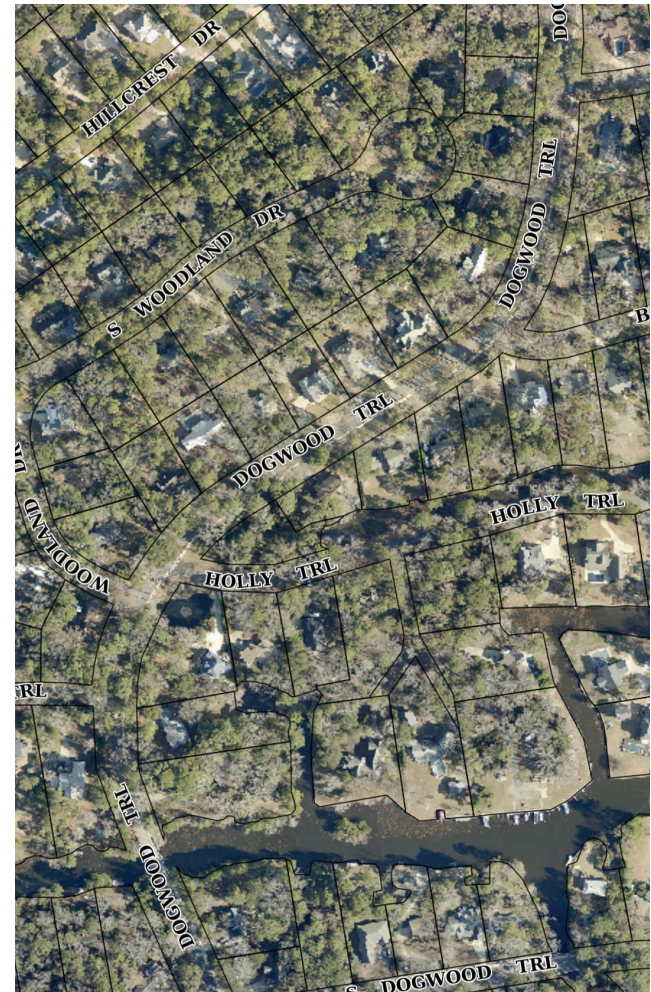
Landfall Loop - all



Street and Stormwater Projects

Next FY Projects – with carry over funds from current FY

East Dogwood Trail



Hickory and Wax Myrtle – stormwater project



BUILDING RESILECY IN COMMUNITIES

Joint Project/Grant Application with Town of Duck
Funded 75% Federal & 25% State

Budget Funds for surveying and design work



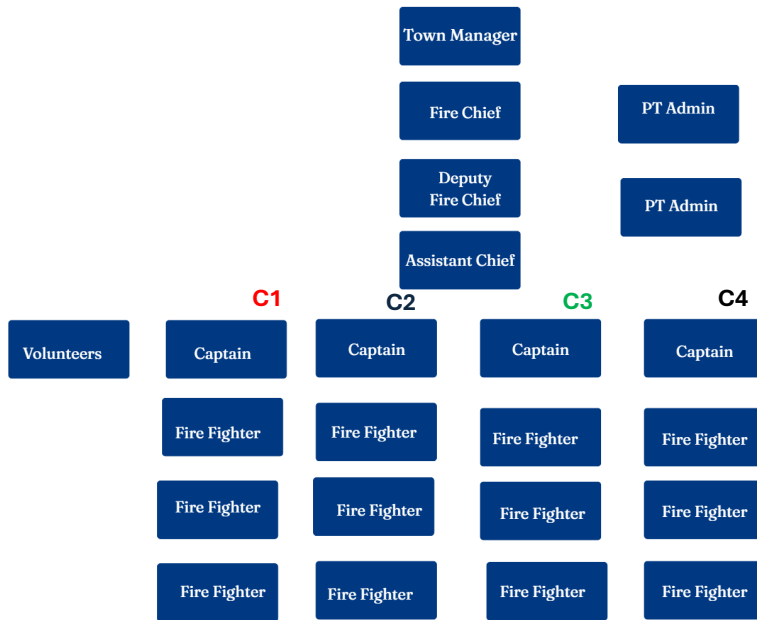
Expenditures over Revenues

Currently

\$1,111,500 = tax increase of 4 cents

24 hours on and 72 hours off

Cost Year 1 \$962,803



Su	Mo	Tu	We	Th	Fr	Sa	24hr Shift	# of Shifts	hours scheduled
C1	C2	C3	C4	C1	C2	C3	C1	7	168
C4	C1	C2	C3	C4	C1	C2	C2	7	168
C3	C4	C1	C2	C3	C4	C1	C3	7	168
C2	C3	C4	C1	C2	C3	C4	C4	7	168
								total hours	672

4 shifts do not work the minimum hours if scheduled for 48 hours on and 96 hours off.

	24-hour shifts		Hours Worked	hours per week Avg
C1	8	24	192	38.4
C2	8	24	192	38.4
C3	6	24	144	28.8
C4	6	24	144	28.8
			672	

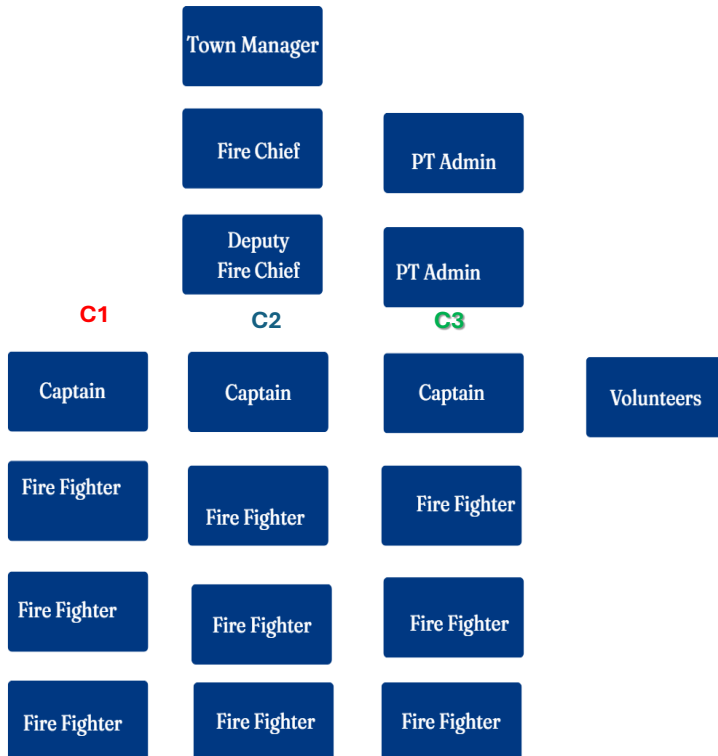
24 hours on and 48 hours off

Year 1 cost with Assistant Chief

= \$852,780

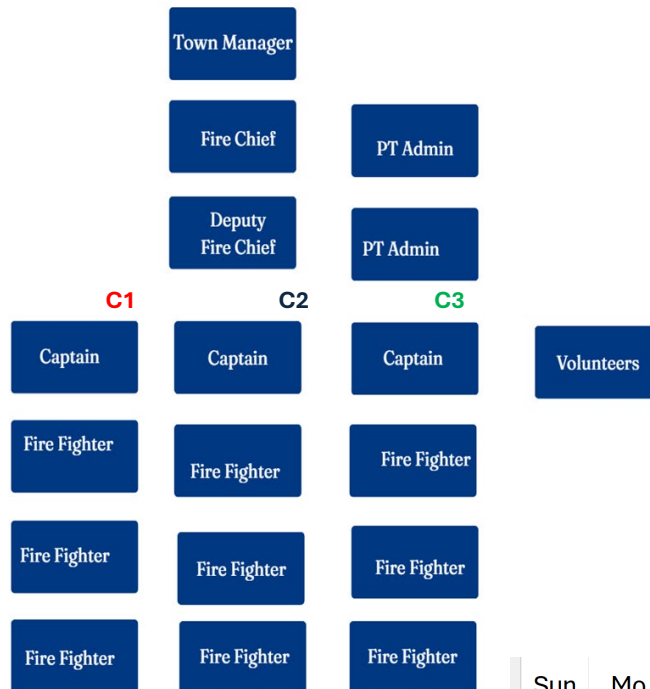
Without Assistant Chief

= \$711,068



Su	Mo	TU	We	Th	Fr	Sa	24hr Shift	# of Shifts	hours scheduled
C1	C2	C3	C1	C2	C3	C1	C1	10	240*
C2	C3	C1	C2	C3	C1	C2	C2	9	216*
C3	C1	C2	C3	C1	C2	C3	C3	9	216*
C1	C2	C3	C1	C2	C3	C1			
								total hours	672

48 hours on and 96 hours off
Same cost as 24/48



Sun	Mo	Tu	We	Th	Fr	Sa	48hr Shift	# of Shifts	hours scheduled
C1	C1	C2	C2	C3	C3	C1	C1	5	240*
C1	C2	C2	C3	C3	C1	C1	C2	5	240*
C2	C2	C3	C3	C1	C1	C2	C3	4	192
C2	C3	C3	C1	C1	C2	C2			
								total hours	672

Town of Southern Shores
Analysis of Unassigned Fund Balance 6-30-24

	<u>6/30/2023</u>	<u>CY Revenues over Expenses</u>	<u>Other Changes</u>	<u>6/30/2024</u>
Stabilization by State Statute:				
Accounts receivable	912,204	-	34,128	946,332
Encumbrances	<u>1,855,709</u>	<u>-</u>	<u>(434,560)</u>	<u>1,421,149</u>
	2,767,913	-	(400,432)	2,367,481
Prepaid expenses	44,695	-	(39,138)	5,557
Drug enforcement	9,491	-	-	9,491
Subsequent year's budget	-	-	2,940,988	2,940,988
Powell Bill	131,134	-	(131,134)	-
Unassigned	<u>7,830,326</u>	<u>54,587</u>	<u>(2,370,284)</u>	<u>5,514,629</u>
Total GF fund balance	10,783,559	54,587	-	10,838,146
Unassigned fund balance	7,830,326			5,514,629
Working capital/fund balance policy	<u>(3,500,000)</u>			<u>(3,500,000)</u>
Remaining fund balance	4,330,326			2,014,629

changed fund balance policy to \$ 3,500,000 in June 23

Southern Shores VFD

Unrestricted net assets June 30, 2023	1,282,483
Fixed assets	(6,501,689)
Debt	<u>6,035,494</u>

Unrestricted fund balance June 30, 2023	816,288
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Change in net assets June 30, 2024	(209,935)
Interest expenses	208,518
Depreciation	436,579
Debt principal and interest	(583,082)
Capital outlay equipment net of loss	<u>6,640</u>

Revenues over expenses	(141,280)
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Unrestricted fund balance June 30, 2023	<u>816,288</u>
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Unrestricted fund balance June 30, 2024	675,008
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Expenditures over Revenues –

Currently \$1,111,500 = tax increase of 4 cents

Potential cost savings

Remove full funding for PIO	=	\$44,155
Limb and Branch	=	\$191,352
Recycling	=	\$252,810 <u>(-additional tipping fee \$47,020)</u> \$205,790
Pay off Lader Truck	=	\$116,975 (6-year debt payment)
Use of Fund Balance	=	One penny = \$277,875
Total	=	\$836,147 (3 cents)

Additional Departmental reductions

DRAFT

[illegible]

GENERAL FUND						
REVENUES	Account #	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Forecasted	FY 25-26 Recommended
AD VALOREM TAXES:						
Property Taxes FY 25-26	10-40-30246				3,246,349	4,433,593
Property Taxes - FY 24-25	10-40-30245	-	-	3,214,207	-	-
Property Taxes- FY 23-24	10-40-30244	-	3,202,821	-	-	-
Property Taxes- FY 22-23	10-40-30243	3,163,965	-	-	-	-
Property taxes - prior years	10-40-30422	4,248	2,201	5,000	5,000	5,000
NCVTS	10-40-31701	121,645	129,411	120,822	122,000	95,132
NCVTS MSD 1	10-40-31703	1,049	973	700	700	700
NCVTS MSD 2	10-40-31704	1,926	2,233	1,500	1,500	1,500
NCVTS TW	10-40-31705	25,131	26,438	16,000	16,000	16,000
Tax penalties and interest	10-40-31700	4,576	3,713	3,000	3,000	3,000
MSD 1 Taxes FY 25-26	10-40-30430	-	-	-	-	203,167
MSD 1 Taxes FY 24-25	10-40-30427	-	-	198,177	198,177	-
MSD1 Taxes FY 23-24	10-40-30424	-	198,869	-	-	-
MSD1 Taxes FY 22-23	10-40-30421	197,602	-	-	-	-
MSD1 Taxes FY 21-22	10-40-30418	-	240	-	-	-
MSD2 Taxes FY 25-26	10-40-30431	-	-	-	177,863	185,200
MSD2 Taxes FY 24-25	10-40-30428	-	-	177,863	-	-
MSD2 Taxes FY 23-24	10-40-30425	-	178,466	-	-	-
MSD2 Taxes FY 22-23	10-40-30422	176,868	71	-	-	-
MSD2 Taxes FY 21-22	10-40-30419	-	133	-	653,393	-
Town Wide FY 25-26 Beach Nourishment	10-40-30432	-	-	-	-	698,105
Town Wide FY 24-25- Beach Nourishment	10-40-30429	-	-	653,363	-	-
Town Wide FY 23-24- Beach Nourishment	10-40-30526	-	654,033	-	-	-
Town Wide FY 22-23- Beach Nourishment	10-40-30423	646,274	279	-	-	-
Town Wide FY 21-22- Beach Nourishment	10-40-30420	-	-	-	-	-
Total Ad Valorem Taxes		4,343,284	4,399,881	4,390,632	4,423,982	5,641,397
Occupancy, Sales Tax & Land Transfer Tax:						
Occupancy tax	10-40-34600	1,862,805	1,894,227	1,863,995	1,863,995	1,717,566
Local option sales tax	10-40-34500	1,772,538	1,794,044	1,813,847	1,813,847	1,765,792
Land transfer tax	10-40-34400	446,629	409,120	375,000	375,000	375,000
Total Occupancy, Sales Tax & Land Transfer		4,081,972	4,097,391	4,052,842	4,052,842	3,858,358
UNRESTRICTED INTERGOVERNMENTAL REVENUES:						
Utilities franchise tax	10-40-33700	309,475	340,337	313,498	265,000	350,000
Video Programming Tax	10-40-33600	59,177	54,190	52,544	59,000	50,000
Telecommunications tax	10-40-33800	13,661	13,071	13,000	13,000	11,000
PEG Channel Tax	10-40-33601	25,600	25,765	26,000	26,000	26,000
ABC revenues	10-40-34700	81,540	86,170	75,000	75,000	85,000
Beer and Wine Tax	10-40-34100	14,236	15,390	13,000	13,000	13,000
Solid Waste Disposal Tax	10-40-34200	2,532	2,465	2,500	2,500	2,500
Total Unrestricted Intergovernmental Revs		506,221	537,388	495,542	453,500	537,500
RESTRICTED INTERGOVERNMENTAL REVENUES:						

REVENUES	Account #	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Forecasted	FY 25-26 Recommended
Powell Bill	10-40-34300	130,774	144,501	131,000	131,000	150,000
Dare County Tourist Bureau Grant	10-40-39911	-	150,000	118,855	118,855	91,533
Government Access Channel Grant	10-40-39926	5,000	5,000	5,000	5,000	5,000
Shoreline Stabilization	10-40-39924	19,914	48,000	24,000	24,000	24,000
Due from Dare County- Fire MP		-	-	-	-	179,019
Dare County Beach Nourishment Grant	10-40-39942	52,017	23,565	-	-	-
OB Community Foundation Grant				2,790		
Total Restricted Intergovernmental Revs		207,705	371,066	281,645	278,855	449,552
PERMITS AND FEES:						
Building permits	10-40-35500	224,135	189,671	180,000	180,000	180,000
Plan review fees	10-40-35400	2,950	1,800	4,000	4,000	4,000
CAMA fees	10-40-35200	2,350	2,080	2,500	2,500	2,500
Planning board fees	10-40-35700	2,735	775	1,500	1,500	1,500
Court costs and fees	10-40-35100	406	196	250	250	250
Parking and other fines	10-40-35000	6,350	4,550	8,500	8,500	8,500
Total Permits and Fees		238,926	199,072	196,750	196,750	196,750
Other Revenues:						
Interest income	10-40-32900	438,353	613,169	385,000	385,000	385,000
Sale of fixed assets	10-40-35800	18,360	6,553	-	-	-
Rental Income	10-40-36900	2,592	2,400	2,400	2,400	2,400
Miscellaneous	10-40-33500	29,417	39,017	18,300	15,000	15,000
Body Armour Grant	10-40-39912	250	-	1,200	1,200	1,200
Insurance proceeds	10-40-39914	1,885	4,282	6,316	1,500	1,500
Total Other Revenues		490,857	665,421	413,216	405,100	405,100
Total Other Revenues		1,443,709	1,772,947	1,387,153	1,334,205	1,594,459

ADMINISTRATION DEPARTMENT	Account #	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Forecasted	FY 25-26 Recommended						
Salaries	10-42--50010	411,113	456,762	486,140	495,431	540,143						
FICA	10-42-50050	31,040	34,544	37,190	37,901	43,711						
Retirement	10-42-50070	70,570	81,725	91,796	96,609	110,676						
Group Health insurance	10-42-50060	49,456	53,405	58,209	60,537	60,537						
Council Compensation	10-42-50000	19,316	18,600	18,600	18,600	18,600						
Council Travel & Training	10-42-50080	1,053	2,585	5,000	5,000	5,000						
Unemployment Payments	10-42-50009	398	365	1,200	1,200	1,200						
Merit/Bonus Pay	10-42-50040	0	0	18,764	75,000	75,000						
Legal services	10-42-50104	68,327	64,544	60,000	60,000	60,000						
Audit services	10-42-50105	18,000	24,000	24,000	24,000	24,000						
Payroll services	10-42-50106	8,610	10,024	9,600	9,600	9,600						
Computer services	10-42-50124	118,036	97,730	240,513	125,000	147,241	(includes VOIP for FD)					
Insurance and bonds	10-42-50119	82,579	93,570	110,000	120,000	206,000	(includes FD WC and P/L)					
Advertising	10-42-50117	100	612	1,000	1,000	1,000						
Travel	10-42-50103	3,765	3,392	15,000	15,000	15,000						
Telephone	10-42-50110	32,430	30,089	33,000	35,000	40,000	(includes FD phones)					
Utilities	10-42-50102	25,448	26,547	32,000	35,000	60,000	(includes FD's electric, water, internet, electric gas)					
Dues/subscriptions	10-42-50118	9,192	8,926	12,000	12,000	12,000						
Training	10-42-50090	4,808	13,446	14,500	14,500	14,500						
Supplies	10-42-50112	24,916	7,582	15,000	15,000	15,000						
Bank Charges	10-42-50107	-	8,508	12,000	14,000	14,000						
Postage	10-42-50111	2,384	1,852	2,500	2,500	2,500						
Equipment lease & maintenance	10-42-50109	8,854	9,849	12,000	12,000	12,000						
Municipal Elections	10-42-50114	-	6,189	-	8,000	8,000						
Dare County & NCVTS tax collection	10-42-50134	68,561	69,410	75,000	80,000	80,000						
Gov't. Access Channel (PEG Channel)	10-42-50139	25,600	25,765	26,000	26,000	26,000						
Gov't. Access Channel Membership	10-42-50138	1,000	1,000	1,000	1,000	1,000						
Municode publishing	10-42-50195	8,324	-	-	-	-						
Vehicle Operations	10-42-50126	401	438	750	1,000	1,000						
EE Recognition & Appreciation	10-42-50142	7,009	7,591	10,000	10,000	10,000						
Wellness Initiative	10-42-50182	1,820	1,562	3,000	3,000	3,000						
Contracted Services	10-42-50120	8,905	12,677	17,500	19,000	19,000						
Misc.	10-42-50121	11,422	1,129	15,000	10,000	10,000						
Capital Outlay- Vehicle	10-42-50175	-	-	-	-	-						
Technology Update- Pitts Center	10-42-50144	5,356	5,338	5,000	5,000	5,000						
Recording of Meetings	10-42-50152	3,100	3,160	5,250	5,250	5,250						
Cleaning of Town Buildings	10-42-50113	1,850	1,885	3,500	3,500	25,000	(includes a yearly deep cleaning and weekly cleaning by an outside vendor)					
Total		1,133,743	1,184,801	1,472,012	1,456,628	1,680,958						

PLANNING & CODE ENFORCEMENT						
	Account #	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Forecasted	FY 25-26 Recommended
Salaries	10-63-50010	243,042	271,845	287,358	292,548	298,007
FICA	10-63-50050	18,220	20,382	21,983	22,380	22,798
Group Health insurance	10-63-50060	37,944	39,720	44,493	46,273	46,273
Employee retirement	10-63-50070	41,768	48,639	54,261	57,047	57,727
Contracted Services	10-63-50120	3,600	10,500	24,840	4,800	4,800
Printing	10-63-50101	314	613	1,000	1,000	1,000
Advertising	10-63-50117	2,223	1,667	2,000	2,000	2,000
Travel	10-63-50103	1,558	3,531	4,500	1,800	1,800
Dues/subscriptions	10-63-50118	489	653	850	850	850
Training	10-63-50090	407	1,159	2,500	2,500	2,500
Supplies	10-63-50112	428	94	1,000	1,000	1,000
Vehicle Maintenance	10-63-50125	-	415	1,000	1,000	1,000
Vehicle operations	10-63-50126	1,275	1,581	1,800	1,800	1,800
Homeowners Recovery fee	10-63-50129	1,170	909	1,000	1,000	1,000
Historic Landmarks Designation	10-63-50148	-	200	1,000	1,000	1,000
Flood Zone Map Mailing	10-63-50183	1,817	3,734	3,000	3,000	3,000
Misc	10-63-50121	4,170	317	1,200	1,200	1,200
Land Use Plan Update	10-63-50150	70,443	9,290	267	-	-
Building Upgrade- Filing Room	10-63-50978		17,613	7,865	-	-
Total Code Enforcement		428,868	432,862	461,917	441,198	447,755

POLICE DEPARTMENT	Account #	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended	FY 25-26 Forecasted	FY 25-26 Recommended
Salaries	10-51-50010	961,279	1,073,743	1,337,118	1,353,515	1,228,768
Holiday	10-51-50015	36,526	34,368	35,000	35,000	35,000
Overtime	10-51-50020	16,453	29,458	50,000	50,000	50,000
FICA	10-51-50050	74,752	88,274	107,263	103,544	100,503
Group Health insurance	10-51-50060	127,055	131,961	164,643	171,229	173,915
Employees retirement	10-51-50070	181,223	213,832	278,842	291,006	273,723
Career Development	10-51-50179	1,670	889	-	15,620	14,200
Advertising	10-51-50117	1,945	1,173	5,000	5,000	5,000
Travel	10-51-50103	5,116	4,290	12,000	15,000	12,000
Dues/subscriptions	10-51-50118	565	835	2,000	2,500	2,000
Training	10-51-50090	5,226	6,332	15,000	15,000	15,000
Medical testing	10-51-50177	1,440	1,662	3,000	3,000	3,000
Uniforms	10-51-50127	13,804	11,952	41,473	38,000	35,000
Supplies	10-51-50112	18,971	19,540	33,300	35,000	40,000
Contracted Services	10-51-50120	16,667	27,146	51,000	53,000	68,800
Equipment lease & maint.	10-51-50109	3,700	4,800	7,500	7,500	7,500
Equipment purchase	10-51-50151	66,555	20,207	46,627	85,000	73,000
Vehicle maintenance & repair	10-51-50125	19,837	17,402	32,816	30,000	28,000
Vehicle operations	10-51-50126	41,590	36,377	52,000	58,000	52,000
Capital Outlay- Vehicles	10-51-50175	103,766	166,403	168,094	155,000	72,400
Capital Outlay- Equipment	10-51-50174	51,880	174,931	-	-	-
Misc	10-51-50121	139	12,500	20,500	20,500	20,500
K9 Care	10-51-50995		1,206	7,000	9,000	7,000
Total		1,750,159	2,079,281	2,470,176	2,551,414	2,317,309
Sep. Allowance Transferred to Pension Fund	10-51-50176	37,148	37,149	37,149	37,149	65,455
Total Police		1,787,307	2,116,430	2,507,325	2,588,563	2,382,764

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		FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26					
Fire Services	Account #	Actual	Actual	Amended	Forecasted	Recommended					
Contract Fire Protection	10-54-50400	665,223	734,519	868,315	939,385	-					
Salaries	10-54-50010					547,144					
FICA	10-54-50050					45,721					
Group Health insurance	10-54-50060					48,475					
Employee retirement	10-54-50070					107,148					
Construction Debt Service	10-54-50404	314,020	314,020	314,020	314,020	314,020					
Contracted Service	10-54-50120	-	-	9,975	-	-					
Radio Payment	10-54-50410	25,000	25,000	25,000	25,000	25,000					
Vehicle Maintenance	10-54-50125	-	-	-	-	50,000					
Vehicle Operations	10-54-50126	-	-	-	-	20,000					
Supplies	10-54-50112	-	-	-	-	38,950					
Training	10-54-50090	-	-	-	-	2,250					
Medical Testing	10-54-50177	-	-	-	-	15,000					
Contracted Services	10-54-50120	-	-	-	-	55,500					
Dues & Subscriptions	10-54-50118	-	-	-	-	4,250					
Equipment Lease & Maint.	10-54-50109	-	-	-	-	23,750					
Equipment Purchase	10-54-50151	-	-	-	-	89,615					
EE Recognition & Appreciation	10-54-50142	-	-	-	-	25,500					
Uniforms	10-54-50127	-	-	-	-	31,200					
Travel	10-54-50103	-	-	-	-	2,500					
Misc.	10-54-50121	-	-	-	-	950					
Volunteers LOSAP & Pension		-	-	-	-	63,500					
Debt Service	10-54-50404	-	-	-	-	116,975					
Total Fire Dpet.		1,004,243	1,073,539	1,217,310	1,278,405	1,627,448					

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