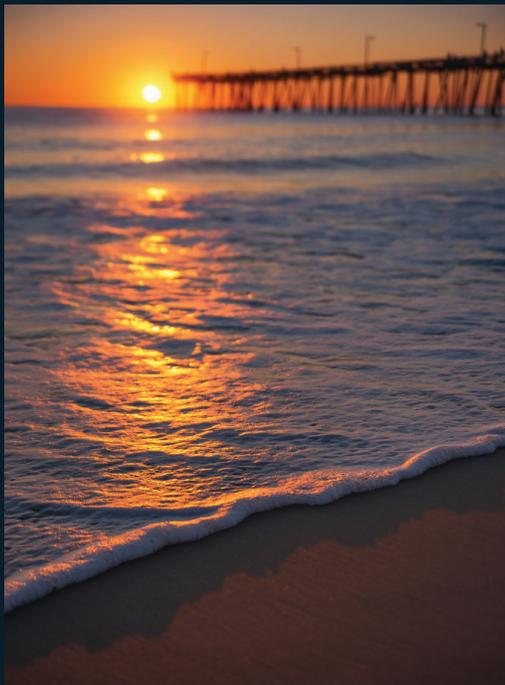


FISCAL YEAR  
**Recommended Budget 2024/2025  
& Financial Plan 2025/2026**



TOWN OF  
**NAGS HEAD**

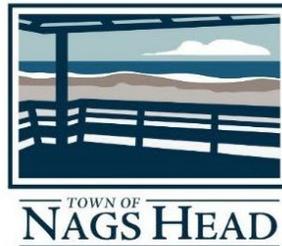
# TOWN OF NAGS HEAD, NC

## 2024-2025 Fiscal Year Recommended Budget

### Board of Commissioners



**Mayor  
Ben Cahoon**



**Mayor Pro Tem  
Mike Siers**



**Commissioner  
Kevin Brinkley**



**Commissioner  
Megan Lambert**



**Commissioner  
Bob Sanders**

#### Budget Staff

Andy Garman, Town Manager

Amy Miller, Deputy Town Manager/Finance Officer

Brooke Norris, Deputy Finance Director

Jan Mielke, Human Resources Officer

Roberta Thuman, Public Information Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Nags Head  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

Executive Director



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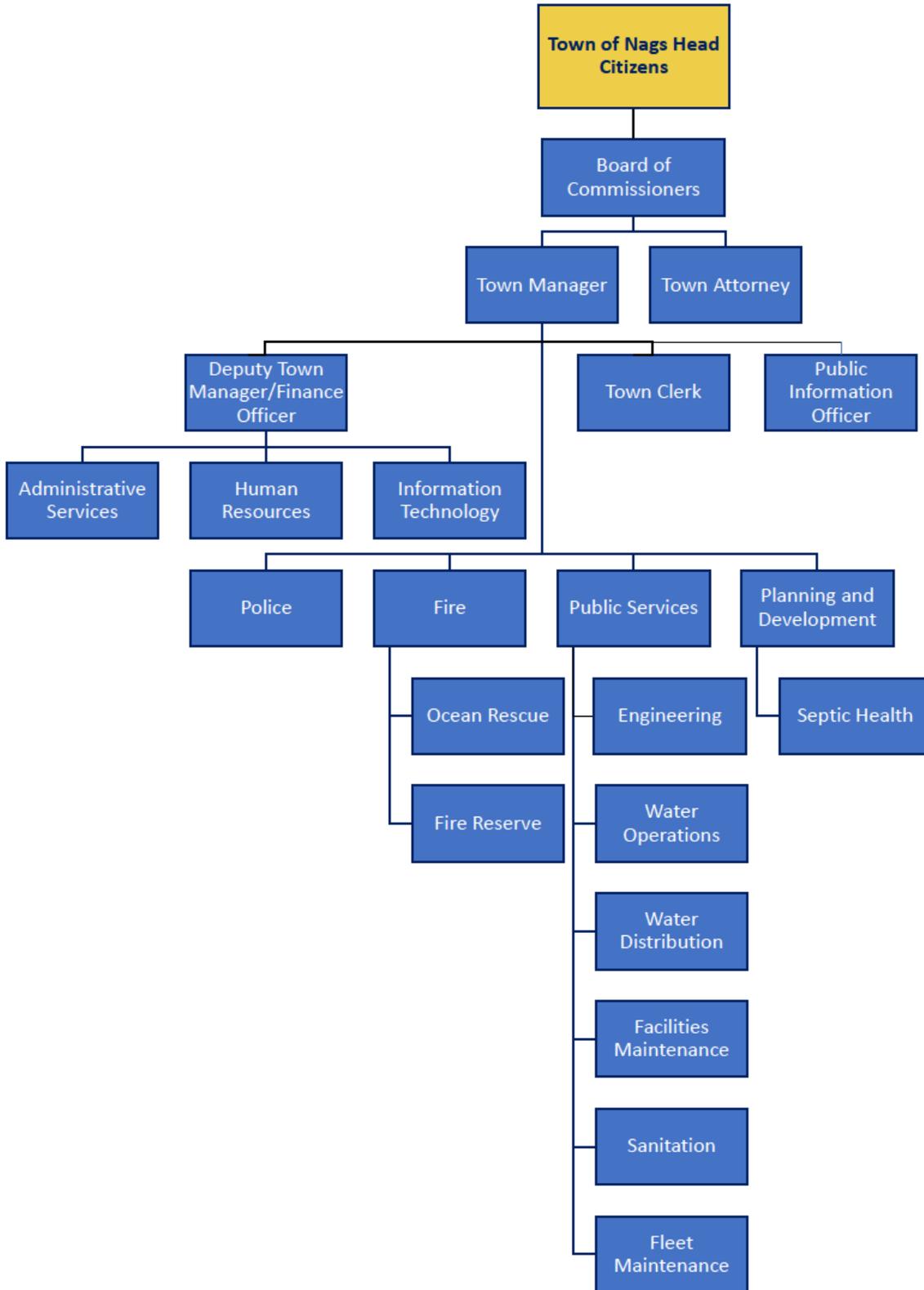


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TOWN OF NAGS HEAD ORGANIZATIONAL CHART





## TOWN MANAGER'S BUDGET MESSAGE / FY 2024-2025 BUDGET

May 1, 2024

The Honorable Mayor Benjamin B. Cahoon  
Members of Nags Head's Board of Commissioners

Dear Mayor Cahoon, Commissioners, and Members of the Nags Head Community:

Nags Head is a great place to live and visit. This didn't happen by chance: it is the result of decades of thoughtful planning and decision-making by individuals who care deeply about this community. They set the course for us, and we are always working to continue this legacy. We recognize that, as community stewards, we are charged with the tremendous responsibility of protecting and implementing the vision for the town. Our goal is to always listen, be responsive, provide service, and strategically plan for the care of the Town and the resources for which we are responsible.



Last summer, the Town completed a comprehensive community-wide survey to receive feedback on how we are doing and to establish the Town's future priorities. In Fall 2023, the Board of Commissioners used this feedback to craft a strategic plan, which outlines a series of actions to preserve and implement the Town's community vision

while focusing on its mission as an organization. This is described in more detail below. The FY 2025 budget maintains funding for the strategic planning initiatives from prior years and recommends additional resources to implement recommendations from this year's plan. To better understand where we are going, perhaps it's best to provide a brief history of where we have been over the last few years.

During FY 2023, the Board established the Town's Capital Investment Fund (CIF), allocating dedicated resources for general fund capital projects and implementing a mechanism to decrease dependence on financing for such items. In the same year, we attained our inaugural issuer and bond ratings, Aa1 and Aa2, respectively. Furthermore, we secured financing and initiated the construction of the new Public Services complex, alongside commencing the procurement of Advanced Metering Infrastructure (AMI), a fixed-network system that enables two-way communications between the Town and its water customers.



In FY 2024, we continued construction of the Public Services project, and, as of this writing, are nearing the completion of the Administration and Water Distribution buildings. We also installed the infrastructure to transmit AMI water meter information and began the installation of the smart water meters.

The FY 2024 budget included a 4.25 cent tax increase as well as a 12.3% water rate increase. This represented a significant cost to our Nags Head taxpayers; we acknowledged at the time that additional revenue was necessary to pay the debt service on the projects.

The coming year, FY 2025, is the third year using our Capital Investment Fund, which has proven to be a successful tool to plan for and manage capital expenditures. The proposed budget continues to implement the direction provided by the Town's previous strategic plans and responds to the feedback the Town received in the community survey conducted in FY 2024.

For FY 2025 we are recommending a balanced budget with no modification to tax or water rates. This budget continues with an aggressive approach to implementing maintenance plans for infrastructure and replacement schedules for equipment. It also includes targeted facility improvements/upgrades to enhance the quality of life here and to respond to community needs. Furthermore, there is a concerted focus on our workforce, including a series of recommended total rewards initiatives that holistically consider how to make the Town a great place to work. Our goal is to effectively recruit, retain, and train employees and to provide an environment in which they can do their best work.

Below is a summary of the recommended FY 2025 budget, highlighting the major initiatives proposed for the coming year.

## **The Budget Document**

Beyond the Manager's Message you will find a table that includes the Town's FY 2025 recommended [capital projects](#), a [debt schedule](#), and our [financial policies](#). The remainder of the budget has been organized into departmental budgets, which include a summary of recent accomplishments, budget highlights with goals and upcoming projects, performance metrics, a summary budget table with accompanying graphics, and a line-item budget. At the end of each section there is also a list of items funded through our new Capital Investment Fund. The section titled "[How to Read the Budget Document](#)" illustrates an outline of departmental budget tables. We have included our [Strategic Plan](#) as a reference in the [appendix](#) for readers to understand how our budget proposals align with this. There is also a [community profile](#), as well as more descriptive [information on the process we used to prepare the budget](#). Finally, we have included additional information on how the Town's finances work, including [the flow of money in and out of the Town's various funds](#), [revenue assumptions](#), [fund balance information](#), as well as a [glossary of budget terms](#).

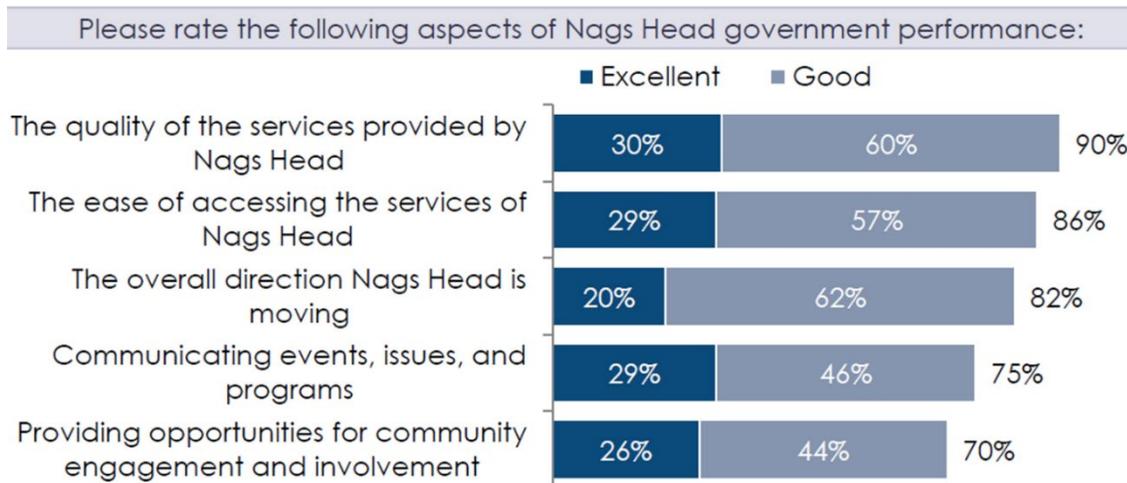


## Community Survey and Strategic Plan

During Summer 2023, we conducted a survey of property owners to objectively assess their satisfaction with the Town and its service delivery and priorities. Property owners rated the quality of life, their satisfaction with municipal amenities, and the town's government. Owners also provided feedback on what is working well and what is not and identified priorities for planning and resource allocation purposes. Results of the community survey can be viewed here:

<https://www.nagsheadnc.gov/1099/2023-Property-Owner-Survey>.

Figure 1: Nags Head Government Performance



To ensure alignment between community expectations and administrative resources, we held a retreat with the Board of Commissioners and Town staff November 16 – 17, 2023. The retreat allowed the Board and staff to align around the Community Survey results and other data, while sharing ideas and working collaboratively. The result is a strategic plan that reflects a shared vision of, and a commitment to, the town's future. The 2024 Nags Head Strategic Plan can be viewed here: <https://nagsheadnc.gov/DocumentCenter/View/6062/Town-of-Nags-Head-Strategic-Plan-Adopted-February-7-2024>. This is also included as an [appendix to this document](#).

The strategic plan goes beyond routine operations and defines a set of goals, objectives, and action items that guide the Town's direction. These items are forward-thinking, innovative, and designed to address both current challenges and future opportunities. They represent a commitment to proactive, intentional efforts to enhance the well-being of all residents and visitors.



The 2024 Strategic Plan included the following four goals:

- Environment: To safeguard our critical natural resources and coastal ecosystem.
- Development: To achieve responsible, adaptive development that aligns with our community vision.
- Economy: To promote a sustainable economy that supports residents and visitors.
- Community Services: To maintain an efficient government that provides high quality and cost-effective services.

**ENVIRONMENT**



*To safeguard our critical natural resources and coastal ecosystem.*

**DEVELOPMENT**



*To achieve responsible, adaptive development that aligns with our community vision.*

**ECONOMY**



*To promote a sustainable economy that supports residents and visitors.*

**COMMUNITY SERVICES**



*To maintain an efficient government that provides high quality and cost-effective services.*

Many of the initiatives and projects included in the FY 2025/24 budget are in response to the action items outlined in the strategic plan.

**FY 2025 Budget Initiatives**

**Town Hall Campus Master Plan**

In December 2023, the Town approved a Memorandum of Understanding (MOU) with Dare County for a joint Fire/EMS facility at 105 West Seachase Drive. Around the same time, the Town’s employee fitness facility was closed due to building related environmental issues. Given the age of the building and the cost of the repairs, the Board decided that repairing the structure was not preferred. At that time the Town decided that a holistic approach was necessary to consider how the new Fire/EMS station, the fitness facility, and any other future needs, would be planned for on the existing Town Hall campus properties. These include our town hall at 5401 South Croatan Highway, our Douglas A. Remaley Fire Station 16 at 5314 South Croatan Highway, and the fitness facility at 105 West Seachase Drive. Potential future needs include a new board of commissioners meeting room, as well as facilities to meet the current and future operational needs of town hall functions including administration, planning, and police. Additionally, Public Services maintains several facilities on the site, including a recycling drop-off center and a remote storage/shop facility. The FY 2025 budget includes funds to replace the fitness facility only. This will allow for the building at 105 West Seachase Drive to be used by the County for an EMS station in Fall 2025 should that be the final recommended alternative of the Master Plan. The final Master Plan report will be completed by June 2024 and recommendations will likely be considered in future budgets over a five to ten year horizon.



## Ocean Rescue Housing

For several years, the Town has discussed the need to provide housing for its ocean rescue staff. It has become more difficult to recruit ocean rescue staff due to the lack of available housing supply. Recently, several seasoned staff were not able to work because they could not obtain housing. The Town has identified an opportunity to build housing for a portion of the ocean rescue staff on the site of the Community Care Clinic, which is owned by the Town. The eastern portion of the site consists of an out of service helicopter pad previously used by a medical center that was located there. The facility is no longer required. A proposal has been developed to construct two to three units in this area that could house roughly one third of our seasonal staff. This would significantly improve the Town's long-term ability to recruit and retain seasonal staff and would not impact operations at the Community Care Clinic. This project is included in the proposed FY 2025 Capital Improvement Program (CIP).



## Fire Staffing Working Group

In FY 2024, our fire chief requested that the Town conduct a staffing analysis of the department. The Fire Staffing Working Group was formed to make recommendations on staffing after reviewing best practices as defined by the National Fire Protection Association. In addition, they were tasked with reviewing the current operational climate, the service area, and the community's expectations of the department, and the needs of the town. The group determined that an ideal scenario would include a minimum of four staff at each of the Town's two stations. However, this would require six new positions, which would add significant operating costs to the Town's budget. Given the call volumes and geographic service area of each station, it was then determined that the most efficient arrangement would be to have a minimum staff of four at Station 16 and three at Station 21. To fully fund this recommendation, three new staff would be required, still at a significant and ongoing cost, which could not be absorbed with existing revenue. This would represent one additional staff person per shift (there are three 24-hour shifts that rotate on a 28-day cycle).





It should be noted that the Town is also planning for the replacement of Fire Station 16 in the next five to ten years and continues to replace fire apparatuses, which have increased in cost significantly in the last five years. It must be acknowledged that the Town will need to be strategic and perhaps creative with its resources to fund the fire staffing recommendation.

Last year the department began a part-time pool of firefighters to fill staffing needs that cannot be met internally. These firefighters are certified professional staff from other local agencies who are willing to work when they are not otherwise scheduled at their primary job. The Town provided approximately \$22,000 in funding for the part-time pool. For the coming year, we are proposing to increase the funding for the part-time pool to \$52,000. This funding will be used to increase the staffing levels at Station 16 more frequently, particularly in the summer months from Memorial Day to Labor Day when the Town is responding to its highest volume of calls. Our goal would be to revisit the staffing recommendation during future budget cycles and determine how we can best optimize our staffing using a combination of resources and strategies.

## **Infrastructure**

### ***Streets, Sidewalks, Drainage, and Waterline Improvements***

The Town received grant funds in FY 2023 towards improving portions of the South Virginia Dare Trail multi-use path from Eighth Street to Whalebone Junction. A one-mile section from Epstein Street to Lakeside Street was paved in FY 2024.

In FY 2025, the Town will use the previously received grant funds to rehabilitate the path between Lakeside and Whalebone Junction and between Epstein and Dune Street, as funds permit. Future years of the CIP provide maintenance and reconstruction of the path to Eighth Street.

The Town is also using Golden LEAF grant funds, appropriated by the State of North Carolina, to provide drainage system upgrades including pipe replacements along South Memorial Avenue in the northern portion of town. The Town will pave South Memorial Avenue from Bittern Street to Eighth Street as well as several side streets: Abalone, Albatross, Atlas, Ario, Driftwood and Gallery Row budgeted at \$791,852 (general fund portion). There will also be asbestos cement waterline replacements between Eighth Street and Driftwood Street budgeted at \$501,500 (water fund portion). The plan also recommends paving Gannett Lane.





The FY 2025 budget includes a five-year CIP for sidewalk improvements. Next year the Town is proposing to install a sidewalk on West Baymeadow Drive from South Croatan Highway to South Meadow Green and on West Windjammer Drive from US 158 to Lookout Road.

### ***Beach***

The Town recently completed a beach nourishment master plan that considers the Town's ocean shoreline management needs over a 50-year planning horizon and provides planning guidance on project scale, frequency, and available sand resources, and also recommends permitting, construction, and financial strategies to maintain one of the Town's most critical assets. The next project is tentatively scheduled for Summer 2027 and is anticipated to cost roughly \$38 million. Preparation for this project would begin in 2025 to allow for permitting, bidding, and financing to occur in advance of the project. The plan recommends nourishment of the Town's beach in six-year intervals. Vegetative sprigging, sand fencing, and other stabilization measures will be completed with each project. No changes to the Municipal Service District (MSD) tax rates are being proposed at this time.



### ***Public Beach Accesses***

FY 2024 included replacing the Loggerhead public beach walkover and new facilities at Governor Street.

Proposed for FY 2025 will be a replacement of the Holden and Juncos Street walkovers.

### ***Equipment***

Equipment continues to represent a significant expense to the Town. For the past several years we have focused on making sure we follow a regular replacement schedule for vehicles and equipment to minimize downtime and disruptions, particularly during the peak season. Inflation has significantly increased the cost of vehicles and equipment. Over the last five years, the cost of sanitation vehicles has increased 20-25%. The FY 2025 budget includes replacement of a front load sanitation truck at a cost of \$379,000. Sanitation has also requested an additional knuckle boom truck to operate the new brush/bulk yard facility. This has not been included in the budget; however, we are exploring ways to purchase this vehicle with additional





revenue that may be realized through interest earnings on the Public Services financing. Other vehicles and equipment to be replaced in the coming year:

- One Planning and Development pickup truck
- Four replacement Police vehicles
- One Police four-by-four utility task vehicle
- One Ocean Rescue pickup truck
- Two Ocean Rescue four wheelers
- One pickup truck for Water Operations
- Town Hall HVAC and window replacements

### **Employee Total Rewards**

We cannot emphasize enough how our team members are the Town's greatest asset. The cost of recruiting and retaining great employees has been increasing significantly over the past few years. This is primarily driven by our local cost of living and inflation. We recognize that the cost of losing and retraining new employees has a significant impact on the Town and the services we can provide. We continue to recommend a comprehensive strategy of compensation, benefits, and employee-centric programs to provide a rewarding work environment for our team members. For FY 2025, we are recommending:



- A 4% cost of living adjustment. This considers the January Consumer Price Index, as well as the need to maintain competitiveness with other local agencies.
- Health insurance premiums for employees are covered 100%; premiums for dependents and family members are covered at 80%.
- Continued within grade increases to allow for movement in pay ranges.
- We have budgeted an additional 1% to allow for a new performance-based merit program.
- Continued funding of departmental career progression programs.
- The Town also provides a 5% contribution to an employee's 401(k).

### **Staffing/Organizational Recommendations**

The FY 2025 Budget recommends the following new positions:

- One additional sanitation equipment operator
- A part-time seasonal employee to assist with summer events (100 hours)



- An increase of \$27,000 to the Fire Department's part-time pool budget to partially implement the recommendations of the Fire Staffing Working Group

No other departmental organizational changes are being recommended.

## Grants

In accordance with our strategic plan, we continue to actively leverage grants. We are aggressive in supplementing our local funds to provide the greatest value to taxpayers by coordinating project timelines with funding opportunities. This past year, we completed several projects through grants, including a new bath house at Epstein Street, beach and estuarine access



improvements, sidewalk projects, an Emergency Operations Plan update, installation of groundwater and water quality data loggers, and stormwater infrastructure upgrades.

In addition to the almost \$5 million in [grant funding in the fiscal year 2025 budget](#), we have applied for, and anticipate applying for, several other grants as we assess our future infrastructure needs. We believe these projects will help us achieve the initiatives in the strategic plan and provide the amenities, enhancements, and improvements our community desires. These include:

- Estuarine shoreline planning and construction to implement the adopted [Estuarine Shoreline Master Plan \(ESMP\)](#). Locations include the three pilot sites identified in the ESMP, selected through community engagement, which include the Harvey Public Sound Access/Event Site, Soundside Road, and Villa Dunes Drive.
- Juncos Street beach access improvements in conjunction with south Nags Head flood mitigation construction.
- Engineering and design towards our next beach nourishment project, tentatively scheduled for Summer 2027.
- A conservation easement in exchange for development rights at Town-owned property in Nags Head Woods.
- A cybersecurity grant to move our Enterprise Resource Planning financial software from on-premises to cloud hosted.
- Stormwater infrastructure improvements located along Wrightsville Avenue from Bonnett Street to Bainbridge Street.
- June Street beach access improvements.
- Sidewalks projects outlined in our [Capital Improvement Program](#).



## Public Safety

### **Fire**

As mentioned previously, we are recommending additional funding in the [Fire Department](#) for the part-time staffing pool to increase staffing levels primarily at Station 16.

Fire has also requested resources to replace turnout gear, lockers at Station 16, and to provide stress tests and cancer screenings for team members.



### **Ocean Rescue**

[Ocean Rescue](#) is using a new flag warning system to be consistent with the United States Lifesaving Association's standards for best practices and to correspond with NOAA's rip current warning system. Resources have been applied to implement and educate the community on this system.



### **Police**

The [Police Department](#) received two new personnel in FY 2023/24 who are assisting with strategic initiatives including increased enforcement of speeding and red light running, which was cited as a major concern in the Community Survey. A new message board has been included to enhance bi-directional messaging of traffic-related initiatives. Police have requested a project in the CIP to provide a mechanism for alternate power for traffic lights during outages which can create a significant burden on staff resources when lights are not functioning. The Town is also requesting a partnership with the Dare County Tourism Board and the North Carolina Department of Transportation to place a pedestrian signal at the Soundside Event Site which can be operated during events. This would minimize the need for a Police-manned crosswalk for the duration of these events.



### **Comparison of FY 2024-25 to FY 2023-24**

No tax increase is recommended for this budget, which includes a \$400,000 fund balance appropriation. As ad valorem taxes, by state statute, are calculated based on the January 1, 2024, valuations, this equates to a 1% increase on our tax levy from fiscal year 2024. One cent is approximately \$313,000. We can maintain our tax rate because the budget is integrated with the Capital Investment Fund. The CIF is funded through annual appropriations from the general fund and both have [fund balance policies](#). It is designed to plan and pay for general fund long-term



capital expenditures and most infrastructure projects with cash. Current [debt service](#) is also paid for from the CIF, with possibly financing larger future projects to stay within our policies. These funds work together to enable this budget to meet the Town's growing operating and capital needs, and both are guided by sound fiscal policies. Our fund balance policies not only monitor our fiscal health and indicate our relative financial condition, but they also provide a framework to guide budgetary decisions and allow for creating [multi-year plans](#). In addition, they allow us to grow our fund balance over time and monetize excess funds for capital planning. If our general fund balance grows above 35% of expenditures, less bond debt, fund balance is reduced and moves into the CIF. This occurred in FY 2024, and \$1,378,672 was transferred. These extra funds allow us to maintain a higher fund balance to offset higher years of expenditure. It provides the capacity in the general fund to offer the high level of services our community deserves in an efficient, cost-effective manner, without raising taxes. For example, this year in our operating budget we added a new sanitation position to provide an enhanced level of service for trash collection on the weekends to meet the Town's growing needs. This also allowed us to absorb and accommodate new capital planning and strategic initiatives, including providing lifeguard housing and implementing the first phase of our Town Campus Master Plan, a fitness facility.

Based on our fund balance policy, projections anticipate approximately \$500,000 of funds beyond 35% will be transferred to the CIF after completion of the fiscal year 2024 audit. We have been able to maintain over a 35% fund balance because of an almost [100% tax collection rate](#), higher interest rates, increased collections for civil penalties and utility sales tax, and vacancies/lapsed salaries. You can find out more about our fund balances, including historical and projected fund balance amounts, in the [Fund Balance](#) section of this budget.

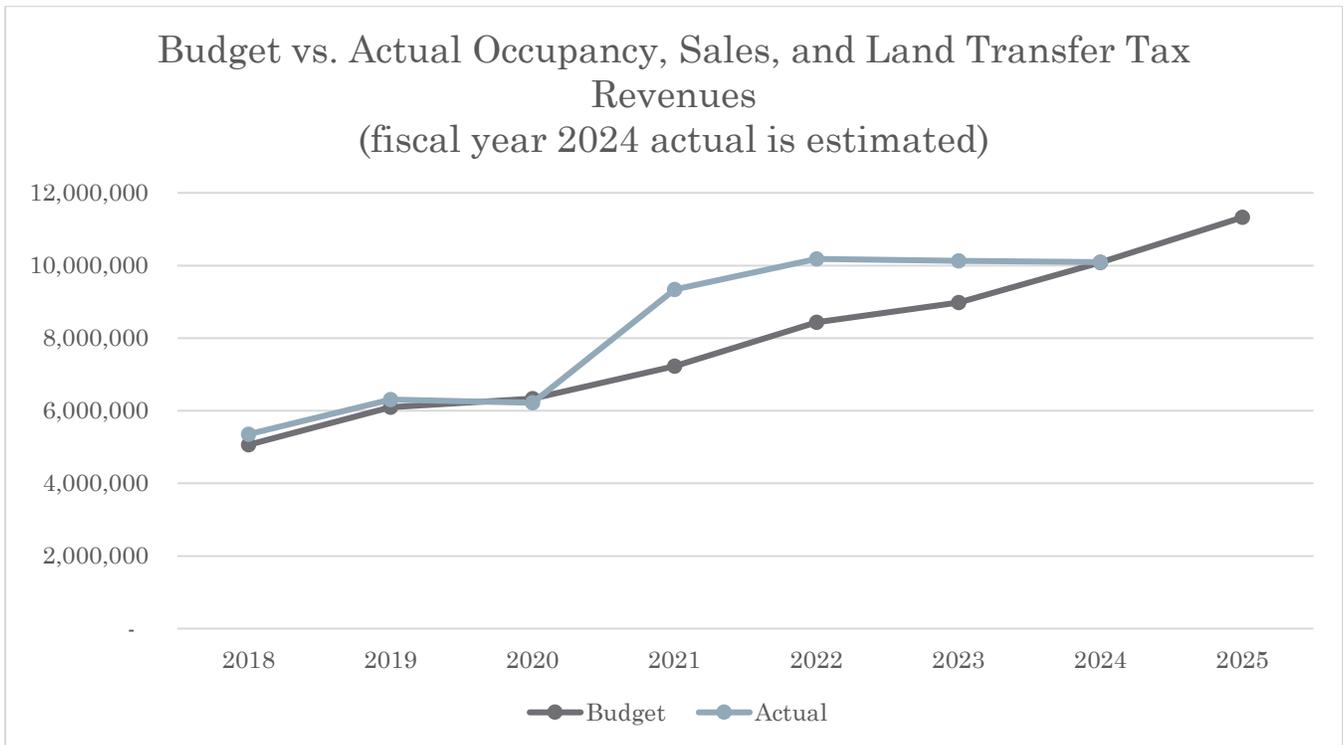
At the end of fiscal year 2024, the CIF fund balance is estimated to be 43%. Combined with fiscal year 2025 proposed funding of \$4,137,500, this maintains a fund balance between 21% and 20%, respectively in fiscal years 2025 and 2026. Because of inflation, lead times and difficulty in procuring vehicles and equipment, and increased construction costs, this budget recommends a fund balance policy change from 25% to 20% in the CIF, with no recommended change to the general fund's policy. Maintaining this level of fund balance still accommodates offsetting higher years of expenditures; for example, in fiscal year 2025, we will be able to absorb our highest year of debt service (\$1,276,200) on the Public Services complex. However, lowering the policy will balance providing value to taxpayers with building in capacity for capital investments, future growth, and strategic planning.





This year's [general fund budget totals \\$41,165,256](#), an increase of \$3,462,000, or 9% from the fiscal year 2023-2024 adopted budget. We were able to offset a tax increase with over a \$1.2 million, or 12%, increase in other taxes and licenses. This category, which makes up 28% of our budget, is a good indicator of our economic engine, tourism. As a point of reference in how important these revenues are, ad valorem taxes make up 29% of our budget. With a strong local economy, these revenues allow us to deliver top-tier services while keeping the tax rate low. With a rate of 33 cents, our effective municipal tax rate is 20.85 cents. Prepared by the [North Carolina Department of Revenue](#), this is the adjusted rate to aid in comparison by jurisdictions within the state. Sales, occupancy, and land transfer taxes make up this category. They are distributed to the six towns by Dare County in proportion to the amount of ad valorem tax levied for the preceding fiscal year. Because of this, they are collectively called "shared revenues." Our increase in shared revenues, approximately 75%, is because of our increased levy in fiscal year 2024 due to a 4.25 cent tax increase for the Public Services Complex. We have also factored in a 3% increase for growth in occupancy taxes, which is in line with local estimates, including Dare County and the Dare County Tourism Board. Occupancy tax is used to fund tourism-related purposes, including construction and maintenance of public facilities, solid waste disposal, and public safety services. Growth is calculated for all three articles of sales tax. Articles 39 and 42 are distributed by point of sale, and account for 3% growth. Article 40 is distributed based upon the county's population in relation to the state population total and projects 4% growth. High levels of inflation in recent years are one reason that local sales tax revenues have increased. While inflation rates have declined in recent months, they have not fallen quite as fast or as far as some had predicted. Combined with the fact that North Carolina continues to add population, both factors should positively contribute to sales tax collection. Taking our local economy into consideration, the sales tax budget also aligns with the NC League of Municipalities state-wide revenue projections at 2.9% growth over fiscal year 2023 and 2.2% growth over 2024. A more conservative estimate of 1% has been factored into the land transfer tax budget.





There is also a \$2,935,312, or 44% increase, in the transfers from the CIF to the general fund. Debt service and capital outlay are accounted for in the CIF, including the debt service payment for the Public Services complex. Capital projects, which include close to \$5 million in grants, outlined in [Grant Funded Projects](#), are also included in this total. Securing grants for long-term growth and sustainability is a component of our funding strategy in conducting multi-year planning. Many of our projects have been shifted to align with funding opportunities, such as stormwater/drainage projects and implementation of the adopted Estuarine Shoreline Master Plan. These grants enable us to move projects forward that we might not be able to otherwise afford without a tax increase. A proposed list of projects funded through the CIF are included in the [Transfers from the Capital Reserve and Capital Investment Funds to the General Fund](#) section of this budget and are budgeted in other finance sources as transfers – capital investment fund.

In addition to the fund balance appropriation, the “other finance sources” revenue category includes transfer of revenues from the capital reserve and capital investment funds to the general fund. Statutorily, these reserve funds only act as a holding tank for money as restricted by the Board, therefore activity is recorded in the general fund, which accounts for the interfund transfer. Interfund expenditures also flow through the general fund to these funds as revenues are collected for their restricted purposes, for example, beach nourishment taxes from the town-wide and MSD levies and sales tax collected resulting from the MSD levy (per State Statute).



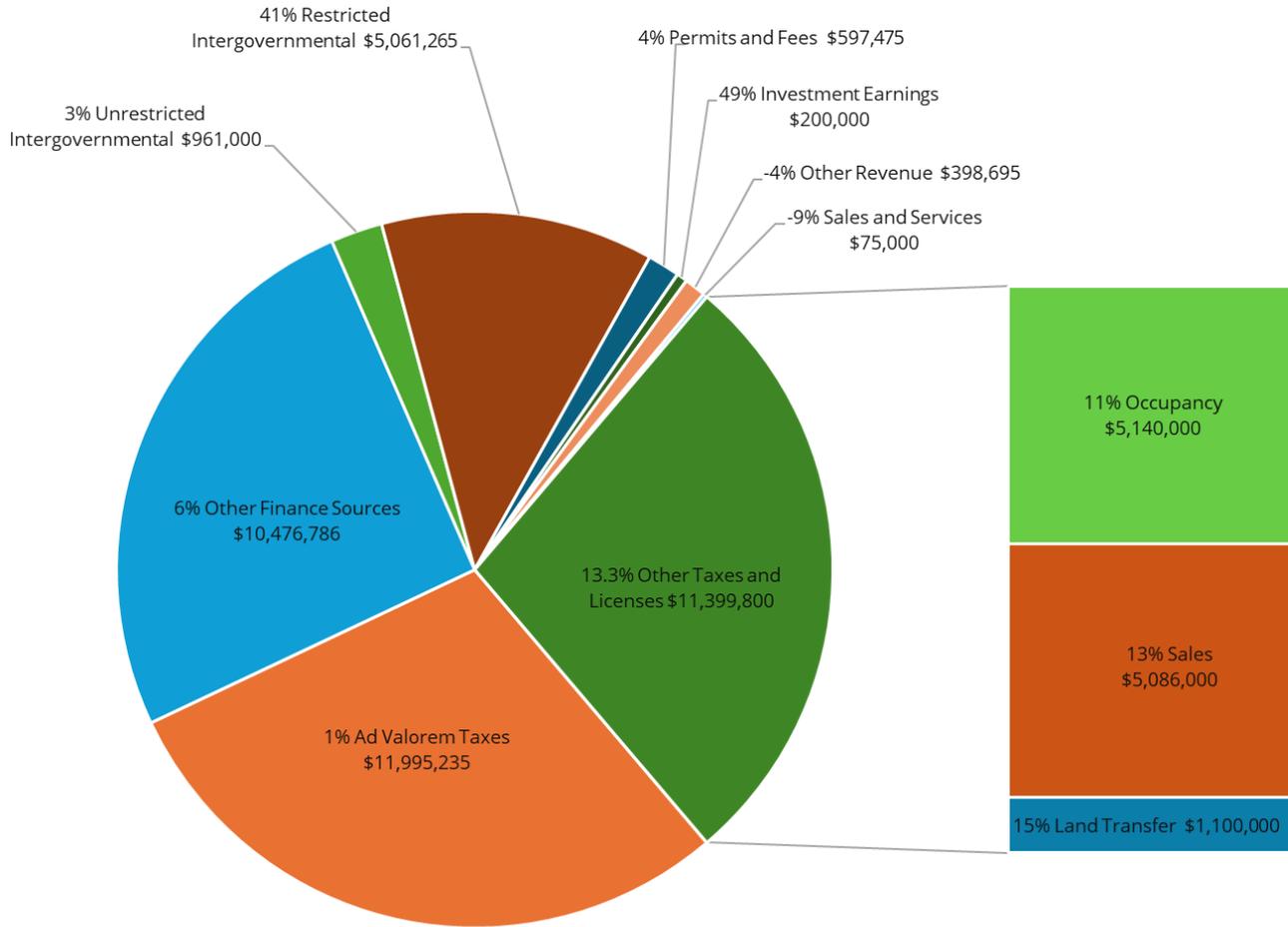
Total general fund expenditures including personnel and operating costs, debt service, and capital outlay are calculated as a percentage of the recommended budget in the section of the budget titled “[Expenditures by Percentage](#).” A brief comparison is included below:

<b>Recommended General Fund Revenues</b>	<b>Fiscal Year 2024-2025</b>	<b>Fiscal Year 2023-2024</b>
Ad Valorem Taxes	\$11,995,235	\$11,929,890
Other Taxes and Licenses (occupancy, sales, and land transfer taxes)	11,399,800	10,158,589
Unrestricted Intergovernmental	961,000	932,200
Restricted Intergovernmental	5,061,265	3,589,978
Permits and Fees	597,475	574,510
Investment Earnings	200,000	133,840
Other Revenue	398,695	413,842
Sales and Services	75,000	82,600
Other Finance Sources (bond debt and appropriated fund balance)	10,476,786	9,887,807
<b>TOTAL</b>	<b>\$41,165,256</b>	<b>\$37,703,256</b>

<b>Recommended General Fund Expenditures</b>	<b>Fiscal Year 2024-2025</b>	<b>Fiscal Year 2023-2024</b>
Governing Body	\$ 195,276	\$ 190,690
Special Obligation Bond Debt	1,276,200	3,086,300
Town Manager	1,177,348	903,814
Administrative Services	1,204,368	1,162,484
Information Technology	580,877	518,216
Legal Services	132,961	155,086
Planning and Development	1,549,299	1,448,238
Public Works Administration	871,862	667,864
Facilities Maintenance	3,361,826	3,568,414
Garage	490,807	422,693
State Street Aid-Powell Bill	130,000	125,000
Sanitation	2,224,336	2,424,114
Solid Waste Disposal	882,657	902,950
Stormwater Management	4,871,963	2,989,169
Police	4,605,254	3,926,829
Fire	4,155,053	3,770,084
Ocean rescue	1,010,370	921,640
Transfer to Capital Investment Fund	9,015,635	6,513,474
Transfer to Capital Reserve Fund	3,279,164	3,856,197
Contingency	150,000	150,000
<b>TOTAL</b>	<b>\$ 41,165,256</b>	<b>\$ 37,703,256</b>

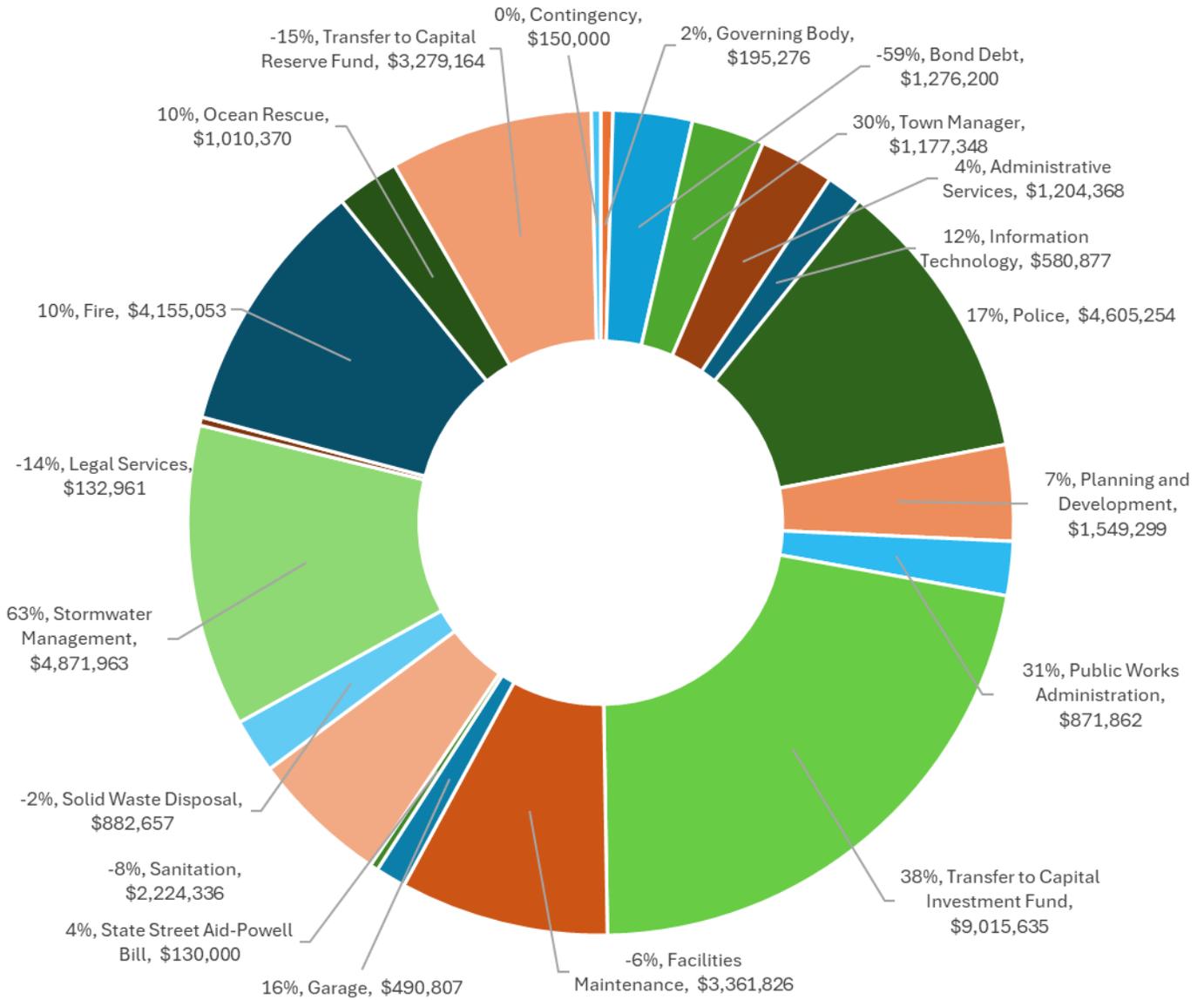


**RECOMMENDED 2024-2025 GENERAL FUND REVENUES/  
PERCENT CHANGES FROM FISCAL YEAR 2023-2024**





**RECOMMENDED 2024-2025 GENERAL FUND EXPENDITURES/  
PERCENT CHANGES FROM FISCAL YEAR 2023-2024**





## Water Fund Budget Highlights

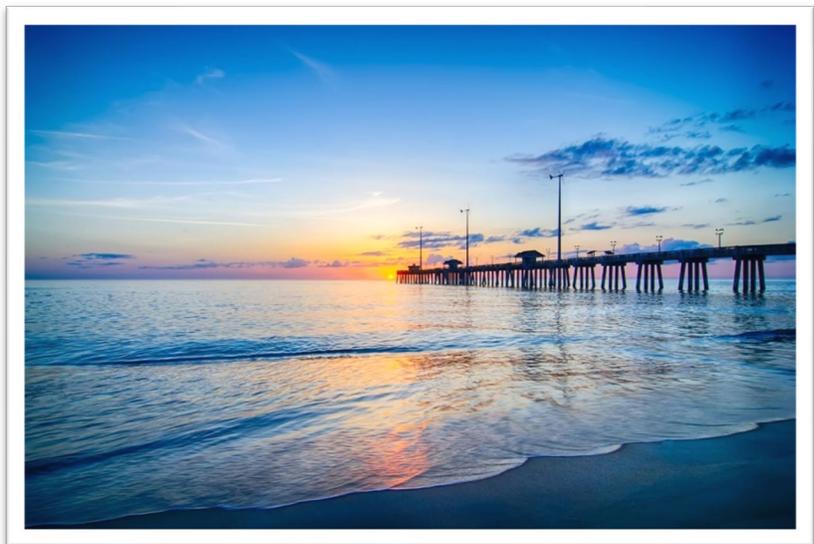
No changes in water rates are being recommended, and budgeted revenues from water utility sales remain unchanged as they are currently tracking on target with the budget. The base rate is \$44.70 for 0-3,000 gallons on a ¾" meter, bi-monthly. The completion of the Advanced Metering Infrastructure (AMI) project will be one catalyst in reviewing our water rates to fund the Capital Improvement Program recommended in our Water Master Plan, currently being updated. By implementing the latest technology, we can offer customers mobile and web-based applications that monitor water usage to proactively detect leaks and minimize lost revenue for the Town. These meters will significantly improve reading accuracy and provide real-time data. Once we gain a better understanding of how this upgrade impacts revenues, we will work with our financial advisors to review rates as another component of our strategic initiative. Any new recommendations will be made to maintain equity among customers and sustain reliable operations, support growth, regulatory compliance, and capital renewal, which includes both increasing capacities as necessary and maintaining and upgrading current infrastructure.

## Comparison of FY 2023-24 to FY 2024-25

The [water fund budget](#) is \$4,915,408 for fiscal year 2024-2025, an increase of \$466,266 or 10% from the prior fiscal year. To balance the budget, net position was appropriated for \$518,108, a \$426,916 increase. The increase can primarily be attributed to the water line upgrades, budgeted at \$501,500, as part of

the integrated streets and stormwater project on S. Memorial Avenue. Additional funding of \$105,000 has been budgeted for planning and design to replace water main lines in south Nags Head currently scheduled for fiscal year 2026. The fiscal year 2024 planned water line project was deferred to 2025 to leverage grant funding and to achieve an economy of scale with the planned 2025 project, located in the same vicinity. Because of the realized savings from delaying the project, the Town can safely appropriate net position. Other water fund highlights to note include:

- As the general fund provides resources and staff to support the water fund, \$763,173 is budgeted for the water fund to reimburse the general fund for indirect administrative costs. This is a \$81,158 decrease from fiscal year 2024's contribution. The allocation is based on certain general fund expenditures from the most recent



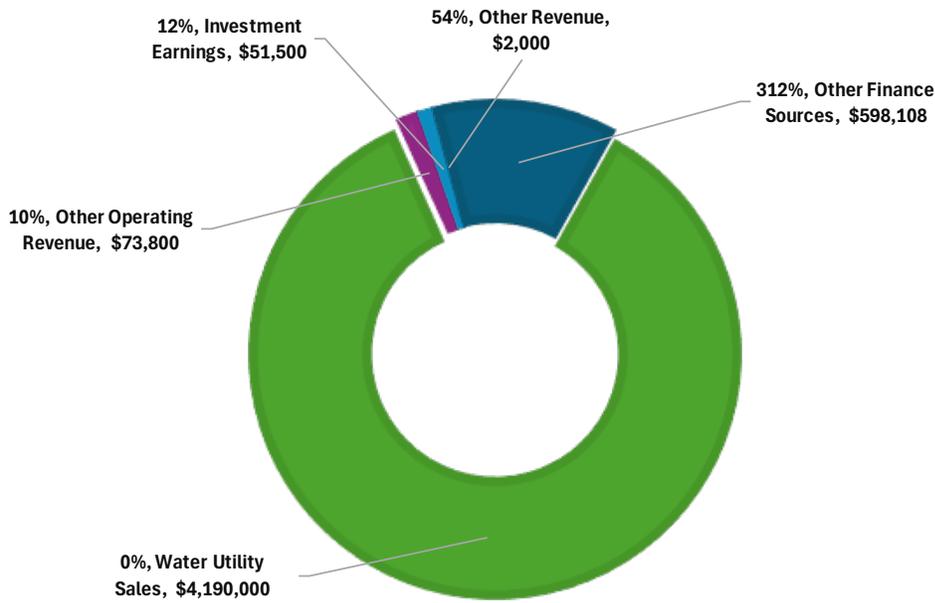


- audited financial statements, as well as the water fund's percentage of the general and water fund combined budgets.
- The first principal and interest-only debt payments totaling \$449,300 are included for the design and construction of the Public Services Complex, and Advanced Metering Infrastructure, both currently in progress. This is an increase of \$155,175 over the fiscal year 2024 interest-only payment.
  - Funding of \$962,000, a \$112,000 increase, is included for purchasing wholesale water from Dare County. The budget is based on the increase from \$1.838 per thousand gallons of the most recent actual annual 415 million gallons purchased at the current wholesale rate of \$2.202 per thousand gallons.
  - Annual contracted water tower and tank maintenance is included at \$95,769.
  - With over 85% of the town's wastewater treated by on-site wastewater treatment systems (septic systems), our [Todd D. Krafft Septic Health Initiative](#) continues to grow since its inception in 1999. The Initiative provides homeowners with free septic system inspections, a septic pump out water utility bill credit of \$150, low-interest loans for septic system repairs or replacement, and water quality testing. We continue to promote initiatives and incentivize proactive maintenance of these systems as part of our adopted Decentralized Wastewater Master Plan, so they remain a sustainable component of Nags Head's infrastructure.

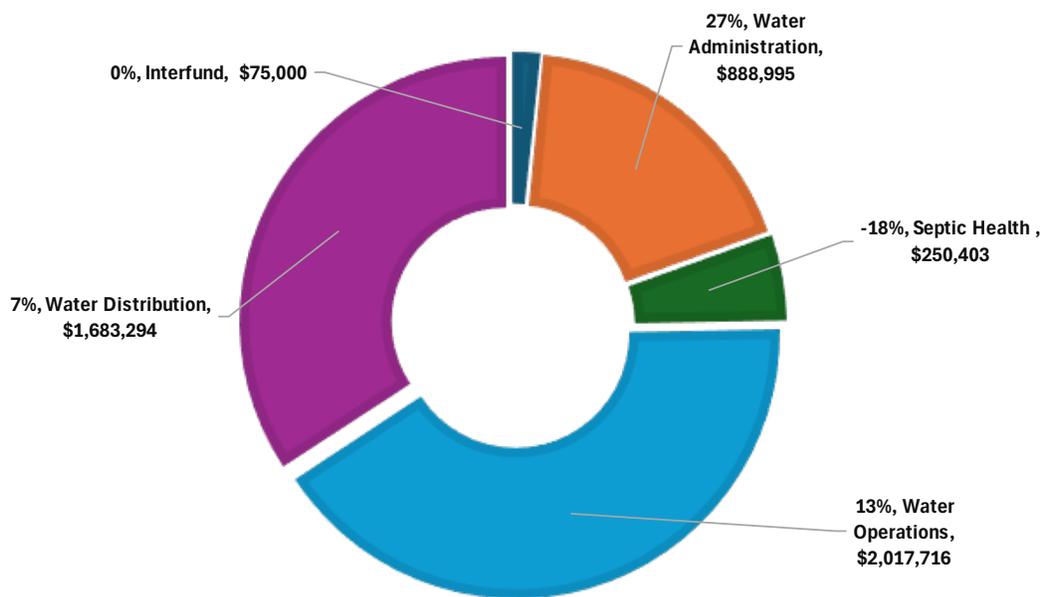




**FISCAL YEAR 2024-2025 RECOMMENDED  
WATER FUND REVENUES/  
PERCENT CHANGE FROM FISCAL YEAR 2023-2024**



**FISCAL YEAR 2024-2025 RECOMMENDED  
WATER FUND EXPENSES/  
PERCENT CHANGE FROM FISCAL YEAR 2023-2024**





## Conclusion

Thank you for the opportunity to present the FY 2025 Recommended Budget.

For the past few years, the Town has implemented an aggressive approach to funding much needed infrastructure and equipment and has developed additional tools to improve our financial capacity. We continue to focus on team member initiatives with the goal of being one of the top employers in eastern North Carolina. We have been successful in receiving significant outside resources in the form of grants to fund many of our capital initiatives. I hope you will find that this recommended budget represents a sound financial strategy that meets and exceeds community expectations and implements the vision and the strategic initiatives to carry forward the Nags Head legacy.

Finally, I would like to close by expressing the utmost gratitude to the staff who developed the budget and assisted throughout the budgeting and strategic planning process. Specifically, I would like to thank Deputy Town Manager/Finance Director Amy Miller, Deputy Finance Director Brooke Norris, Public Information Officer Roberta Thuman, Human Resources Director Jan Mielke, and the department heads and departmental staff. I would also like to thank the Nags Head Board of Commissioners for their time and engagement during the strategic planning and budgeting processes.

We look forward to your comments and suggestions as we work to adopt the FY 2024/25 budget.

Sincerely,

Andy Garman, ICMA-CM, AICP  
Town Manager



# FY 2025 BUDGET ORDINANCE

Ordinance No. 24-06-xx  
FY 24-25 Budget Ordinance  
BOC Meeting June 19, 2024



**Town of Nags Head  
Budget Ordinance  
Fiscal Year 2024-2025**

BE IT ORDAINED by the Board of Commissioners of the Town of Nags Head, North Carolina, meeting in session this the 19th day of June 2024, that the budget ordinance adopted on June 19th, 2024, effective July 1, 2024, to read as follows:

**SECTION I GENERAL FUND**

Revenues Anticipated:	
Current year ad valorem taxes	\$ 9,368,831
Municipal Service District taxes	1,645,988
Current town wide beach nourishment ad valorem taxes	767,937
Penalties and interest	8,000
DMV Taxes	204,479
Other taxes and licenses	11,399,800
Unrestricted intergovernmental revenues	961,000
Restricted intergovernmental revenues	5,061,265
Permits and fees	597,475
Sales and services	75,000
Investment earnings	200,000
Other revenues	398,695
Transfer from Capital Reserve Fund	384,380
Transfer from Capital Investment Fund	9,662,406
Sale of capital assets	30,000
Unassigned Fund Balance Appropriated	<u>400,000</u>
Total General Fund Revenues	<u>\$ 41,165,256</u>

**SECTION I GENERAL FUND**

Expenditures Authorized:	
Governing Body	\$ 195,276
Bond Debt	1,276,200
Town Manager	1,177,348
Administrative Services	1,204,368
Information Technology	580,877
Legal Services	132,961
Planning and Development	1,549,299
Public Services Administration	871,862
Facilities Maintenance	3,361,826
Garage	490,807
State Street Aid - Powell Bill	130,000
Sanitation	2,224,336
Solid Waste Disposal	882,657
Streets and Stormwater	4,871,963
Police	4,605,254
Fire	4,155,053
Ocean Rescue	1,010,370
Transfer to Capital Reserve Fund	3,279,164
Transfer to Capital Investment Fund	9,015,635
Contingency	<u>150,000</u>
Total General Fund Expenditures	<u>\$ 41,165,256</u>



**Town of Nags Head  
Budget Ordinance  
Fiscal Year 2024-2025**

**Section II WATER FUND**

Revenues Anticipated:	
Charges for utilities	\$ 4,190,000
Taps/connection fees	22,000
Non-payment fees	1,800
System development fees	25,000
Interest on investments	51,500
Penalties and interest	25,000
Septic loan repayments	25,000
Miscellaneous revenues	2,000
Transfer from Water Capital Reserve Fund	55,000
Appropriated Net Position	<u>518,108</u>
<b>Total Water Fund Revenues</b>	<b><u>\$ 4,915,408</u></b>
Expenses Authorized:	
Administration	\$ 888,995
Septic Health Initiative	250,403
Water Operations	2,017,716
Water Distribution	1,683,294
Transfer to Water Capital Reserve Fund	25,000
Contingency	<u>50,000</u>
<b>Total Water Fund Expenses</b>	<b><u>\$ 4,915,408</u></b>



**Town of Nags Head  
Budget Ordinance  
Fiscal Year 2024-2025**

**Section III CAPITAL RESERVE FUND**

Revenues Anticipated:	
Transfer from General Fund	\$ 3,279,164
Appropriations/Restricted sales tax - beach access reconstruction	<u>384,380</u>
Total Revenues	<u>\$ 3,663,544</u>
Expenditures Authorized:	
Transfer to General Fund	\$ 384,380
Contributions to Fund Balance	<u>3,279,164</u>
Total Expenditures	<u>\$ 3,663,544</u>

**Section IV CAPITAL INVESTMENT FUND**

Revenues Anticipated:	
Transfer from General Fund	\$ 9,015,635
Appropriations	<u>9,662,406</u>
Total Revenues	<u>\$ 18,678,041</u>
Expenditures Authorized:	
Transfer to General Fund	\$ 9,662,406
Contributions to Fund Balance	<u>9,015,635</u>
Total Expenditures	<u>\$ 18,678,041</u>

**Section V WATER CAPITAL RESERVE FUND**

Revenue Anticipated:	
Transfer from Water Fund	\$ 25,000
Appropriations/System development fees	<u>55,000</u>
Total Revenues	<u>\$ 80,000</u>
Expenses Authorized:	
Transfer to Water Fund	55,000
Contributions to Net Position	<u>\$ 25,000</u>
Total Expenses	<u>\$ 80,000</u>
TOTAL BUDGET FISCAL YEAR 2023-2024	<u>\$ 68,502,249</u>



**Town of Nags Head  
Budget Ordinance  
Fiscal Year 2024-2025**

**SECTION VI TAX RATES ESTABLISHED**

A Town wide tax rate of thirty three (\$.33) cents per hundred dollar valuation is hereby levied on all real estate, corporate utilities, and personal property in the Town of Nags Head as of January 1, 2024. The estimated valuation of said property is three billion, seventy nine million, four hundred forty six thousand, six hundred forty four dollars (\$3,079,446,644). The estimated collection rate is ninety-nine and three quarters percent (99.75%). A tax rate of fourteen and three tenths (\$.143) cents per hundred dollar valuation is hereby levied on all real estate, personal property, and motor vehicle property located in municipal service districts 1 and 2 with an estimated value of one billion, fifty six million, six hundred two thousand, eight hundred seventy six dollars (\$1,056,602,876). The estimated collection rate is ninety-nine and three quarters percent (99.75%) on all real estate and personal property and one hundred percent (100%) on all motor vehicle property. A tax rate of one (\$.01) cent per hundred dollar valuation is hereby levied on all real estate, personal property, and motor vehicle property located in municipal service district 4 with an estimated value of six hundred seventy one million, sixteen thousand, four hundred forty eight dollars (\$671,016,448). The estimated collection rate is ninety-nine and three quarters percent (99.75%) on all real estate and personal property and one hundred percent (100%) on all motor vehicle property. A tax rate of one half (\$.005) cent per hundred dollar valuation is hereby levied on all real estate, personal property, and motor vehicle property located in municipal service districts 3 and 6 with an estimated value of one billion, four hundred forty one million, four thousand, nine hundred eighty nine dollars (\$1,441,004,989). The estimated collection rate is ninety-nine and three quarters (99.75%) on all real estate and personal property and one hundred percent (100%) on all motor vehicle property. A tax rate of thirty three (\$.33) cents per hundred dollar valuation is hereby levied on all motor vehicle property in the Town of Nags Head as renewed throughout the State during the year. The estimated valuation of said property is sixty one million, nine hundred sixty three thousand, three hundred eleven dollars (\$61,963,311). The estimated collection rate is hundred percent (100%). All estimated collection rates are based on the collection rates for the fiscal year ended June 30, 2024.

**SECTION VII. SPECIAL AUTHORIZATION - BUDGET OFFICER**

The Budget Officer shall be authorized to transfer amounts between objects of expenditures not adopted in the Capital Improvements Program (CIP) within a department without limitation and without a report being requested. The Budget Officer is authorized to reallocate appropriations between departments among the various objects of expenditures as (s)he believes necessary. Such changes shall be reported to the Finance Officer immediately and to the Governing Body at the next regular meeting or on the next succeeding monthly budget transfer report.

**SECTION VIII. RESTRICTION-BUDGET OFFICER**

The use of any contingency appropriations shall be accomplished only with prior authorization from the Board of Commissioners.

Salary increases, beyond those set forth in the budget document, shall not exceed 5% without Board approval. Promotional or merit increase are excluded and shall be administered in accordance with the Personnel Policy. The use of appropriations established for Capital Reserve may be accomplished only with the approval of the Board.

Interfund transfers, not established in the budget document, may be accomplished only with prior authorization from the Board.

In case of emergency which threatens the lives, health, and safety of the public, the Town Manager may execute contractual documents and authorize expenditures in an amount necessary to meet the emergency so long as such amount does not exceed the amount in contingency accounts not to exceed \$125,000 and the expenditure is reported to the Board of Commissioners as soon as possible, and the appropriate budget amendments are submitted at the next regular meeting.



**Town of Nags Head  
Budget Ordinance  
Fiscal Year 2024-2025**

**SECTION IX - AUTHORIZATION TO EXECUTE CONTRACTUAL DOCUMENTS**

The Town Manager, or in his absence his designee, is hereby authorized to execute contractual documents under the following conditions:

- (a) The Town Manager may execute contracts for: (1) Purchases or apparatus, supplies and materials, or equipment which are within budgeted department appropriations where formal bid is not required; (2) Leases of personal property for durations of one year or less which are within budgeted departmental appropriations; (3) Services and service contracts which are within budgeted departmental appropriations; and (4) formal bids involving purchase contracts, including rejecting bids and re-advertising to receive bids. This delegation can not be applied to construction or repair contracts.
- (b) The Town Manager may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within budgeted departmental appropriations not to exceed an annual amount of \$20,000.
- (c) The Town Manager may execute contracts for design consultant services, where consultant fees are estimated to be less than \$50,000.
- (d) The Town Manager may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
- (e) The Town Manager may execute change orders or amendments to construction contracts in amounts up to \$50,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
- (f) The Town Manager may execute grant agreements to or from public nonprofit organizations which are within budgeted appropriations unless the grantor organization requires execution by the Board of Commissioners.

**SECTION X, UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This ordinance and the budget document shall be the basis of the financial plan for the Town of Nags Head, North Carolina Municipal Government during the 2024-2025 fiscal year. The Budget Officer shall administer the Budget and (s)he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The Accounting Section shall establish records which are in accordance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

ADOPTED THIS 19th DAY OF JUNE 2024.

\_\_\_\_\_  
**Benjamin Cahoon, Mayor**

Attest:

\_\_\_\_\_  
Carolyn F. Morris, Town Clerk

Motion to Adopt by Commissioner  
Motion Seconded By Commissioner  
Vote \_\_\_\_ Ayes \_\_\_\_ Noes  
Recorded in Minute Book \_\_\_\_\_, Page \_\_\_\_\_



## ORDINANCE ESTABLISHING A CAPITAL INVESTMENT FUND

Ordinance No. 22-06-012  
Capital Investment Fund  
BOC Meeting June 1, 2022



### TOWN OF NAGS HEAD CAPITAL INVESTMENT FUND

**BE IT ORDAINED** by the Governing Board of the Town of Nags Head, North Carolina that, in accordance with the provisions of NCGS-159-18, the following capital investment fund ordinance hereby follows:

**WHEREAS**, There is a need in the Town of Nags Head to set aside funds for future capital expenditures, debt service, and maintenance and repairs, and significant fiscal investments are essential to ensure the Town has necessary equipment and infrastructure; AND

**WHEREAS**, A fund needs to be established that will account for this specific revenue source, which is restricted for capital outlay, debt service, non-capital outlay repairs and maintenance, and Capital Improvement Program items; AND

**WHEREAS**, The Town maintains the Capital Investment Fund (CIF) within the general fund to account separately for these items; AND

**WHEREAS**, The Town emphasizes preventative maintenance as a cost-effective approach to maintain its assets; AND

**WHEREAS**, The Town maximizes pay-as-you-go (PAYGO) funding for rolling stock, equipment, and capital projects to reduce the need for debt financing.

**NOW THEREFORE BE IT RESOLVED** that the Town of Nags Head Board of Commissioners hereby establishes the Capital Investment Fund for the purpose of accumulating revenues as listed above by direct appropriation from the General Fund.

**Section 1.** The Finance Officer is authorized to create a fund to house revenues and expenditures for the Capital Investment Fund.

**Section 2.** Revenues for this fund will be generated through general fund transfers, grants, investment income, and miscellaneous other revenues as transferred from the general fund and will be defined each fiscal year in the adopted annual budget ordinance.

**Section 3.** Authorized expenditures for this fund will be defined each fiscal year in the adopted annual budget ordinance.

**Section 4.** Authorized uses of Capital Improvement Fund revenues are defined in the Capital Investment Fund Board of Commissioners Policy.

**Section 5.** Copies of this ordinance shall be furnished to the Budget Officer, the Finance Officer, and the Clerk to the Board of Commissioners.

**Section 6.** The Capital Investment Fund is to remain operational for a period not to exceed ten years (beginning July 1, 2022, and ending June 30, 2032), and unless terminated sooner, shall automatically renew for each succeeding year following June 30, 2032, until terminated by the Nags Head Board of Commissioners.

Adopted this 1st day of June 2022.

Benjamin Cahoon, Mayor  
Town of Nags Head

ATTEST:

Carolyn F. Morris, Town Clerk





## POLICIES

### CAPITAL INVESTMENT FUND POLICY

**Benjamin Cahoon**  
Mayor

**Michael Siers**  
Mayor Pro Tem

**Andy Garman**  
Town Manager



**Town of Nags Head**  
Post Office Box 99  
Nags Head, NC 27959  
Telephone 252-441-5508  
Fax 252-441-0776  
[www.nagsheadnc.gov](http://www.nagsheadnc.gov)

**Kevin Brinkley**  
Commissioner

**Bob Sanders**  
Commissioner

**Megan Lambert**  
Commissioner

#### **Board of Commissioners Policy**

##### **Capital Investment Fund Policy**

Adopted: June 1, 2022

Amended: July 1, 2024

The Town maintains the Capital Investment Fund (CIF) within the general fund to account separately for capital assets, Capital Improvement Program projects, non-capital outlay major repairs and maintenance, and debt service. As a means to manage fund balance during both strong economic conditions and downturns, the Town will maintain a minimum fund balance within the CIF of 20% of CIF expenditures. A replenishment period will commence if CIF fund balance falls below 20%. Funds will be budgeted beginning with the subsequent fiscal year's adopted budget with a replenishment period not to exceed three consecutive fiscal years.

Funding within the CIF will include the Town's five-year capital improvement plan (CIP) which projects capital needs and expenditures and details the estimated cost, description, and anticipated funding sources for capital projects. The first year of the CIP will be the basis of formal appropriations during the annual budget process. If new project needs arise during the year, a budget amendment will identify the funding sources and project appropriations to provide formal budgetary authority for the project.

The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. The Town maximizes the use of pay-as-you-go (PAYGO) funding for capital projects to reduce the need for debt financing.

The Capital Investment Fund will contain Capital Improvement Program (CIP) items, as defined by the Town's CIP policy, debt service payments, non-capital outlay major repairs and maintenance, and capital assets as defined by the Town's capital assets policy. Items excluded from this policy are defined in the Capital Reserve Fund, including the use of beach nourishment funds and facility fees.



## DEBT POLICY

**Benjamin Cahoon**  
Mayor

**Michael Siers**  
Mayor Pro Tem

**Andy Garman**  
Town Manager



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**M. Renée Cahoon**  
Commissioner

**Kevin Brinkley**  
Commissioner

**Bob Sanders**  
Commissioner

Board of Commissioners Policy

### **Debt Policy**

Original Adoption date: June 1, 2022

The Town of Nags Head's Finance Officer is charged with the responsibility for prudently and effectively managing any and all debt incurred by The Town of Nag Head.

The Town utilizes various financing techniques to assist in the funding of capital improvements and equipment purchases. Debt may be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt will not be used for operational needs.

This may include general obligation bonds, limited obligation bonds, revenue bonds, installment financings, or any other financing instrument allowed under North Carolina law.

The Town will seek to structure debt and to determine the best type of financing for each financing need based on the flexibility needed to meet project needs, the timing of the project, taxpayer or rate-payer equity, and the structure that will provide the lowest interest cost in the circumstances.

Debt service models are maintained which identify resources available for current and future payment of principal and interest on all outstanding debt. Projections must be made prior to the issuance of additional debt which will clearly identify the impact of future debt service and the adequacy of designated resources. Requirements for future increases of designated resources must be included in the decision-making process for authorization of additional debt. Debt financing will be considered in conjunction with the approval by the Local Government Commission.

New debt issued by the Town may be for varying maturity terms depending upon; first the expected life of the asset being financed; and second, the existence of cash and investment balances which may be used to reduce the overall cost of capital improvements.



- Debt will normally have a term of 20 years or less.
- USDA funded debt will normally have a term of 30 years or less.

Debt Affordability

- The net general obligation debt of the Town, as defined in NCGS 159-55, is statutorily limited to eight percent (8%) of the assessed valuation of the taxable property within the Town. \*
- Total General Fund debt service will not exceed any limits imposed by the Local Government Commission (LGC).

The Town will monitor for opportunities to obtain interest rate savings on outstanding debt.

The Capital Investment Fund will contain all debt service payments and estimated future payments, consistent with the Capital Investment Fund policy.

Responsible for Update: Finance Officer

\*The Town of Nags Head's statutory debt limitation on June 30, 2023, is \$250,143,480



## FUND BALANCE POLICY

**Benjamin Cahoon**  
Mayor

**Michael Siers**  
Mayor Pro Tem

**Andy Garman**  
Town Manager



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**M. Renée Cahoon**  
Commissioner

**Kevin Brinkley**  
Commissioner

**Bob Sanders**  
Commissioner

Board of Commissioners Policy

### **Fund Balance Policy**

Original Adoption date: July 11, 2012

Adoption date: March 4, 2015

Amended: June 1, 2022

The Board of the Town of Nags Head recognizes the vital importance of sound fiscal management; and the Board of the Town of Nags Head also recognizes that the precarious location of the Town of Nags Head on the coast of North Carolina represents an additional threat to the financial security of the Town that is not otherwise faced by most municipalities in the State.

One of the primary keys to financial security is the maintenance of an adequate fund balance in the General Fund. In accordance with NCGS 159-8(a), appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum arising from liabilities, encumbrances, and deferred revenues arising from cash receipts at the close of the prior fiscal year. The Town will maintain an unassigned fund balance that exceeds eight percent (8%) of yearly expenditures in accordance with the North Carolina Local Government Commission's recommendation. However, it is the policy of the Town to maintain unassigned fund balance equal to 25-35% of general fund expenditures, less bond debt. Management is expected to manage the budget so that revenue shortfalls and expenditure increases do not impact the Town's total unassigned fund balance.

A replenishment period commences if unassigned fund balance falls below 25%. Funds will be budgeted beginning with the subsequent fiscal year's adopted budget with a replenishment period not to exceed three consecutive fiscal years.

Following the completion of the annual financial audit, any unassigned fund balance above 35% transfers to the Capital Investment Fund (CIF) to reduce reliance on debt.

Responsible for Update: Finance Officer



## CAPITAL ASSETS POLICY



### **Town of Nags Head**

Post Office Box 99  
Nags Head, NC 27959  
Telephone 252-441-5508  
Fax 252-441-0776  
[www.nagsheadnc.gov](http://www.nagsheadnc.gov)

Board of Commissioners Policy

### **Capital Assets**

Adoption Date: March 5, 2003

Updated: June 4, 2003

Updated: March 1, 2017

Updated : March 14, 2018

Capital assets are defined as assets with an initial, individual cost of more than a certain cost and estimated useful life in excess of five years. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at acquisition value. Minimum capitalization costs are as follows:

- Land, \$1, not depreciated
- Artwork, \$5,000, not depreciated
- Buildings \$20,000, useful life 10 to 40 years
- Improvements,\$5,000, useful life 5 to 40 years
- Infrastructure, \$100,000, useful life 5 to 40 years
- Equipment, \$5,000, useful life 5 to 20 years
- Vehicles, \$5,000, useful life 5 to 10 years
- Other capital assets, \$5,000, useful life 5 to 20 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the yearly straight-line method based on the estimated useful life of each assets class.

It is appropriate to track certain expenditures even when the cost does not meet the requirements for capitalization. Some examples of these assets would include but not be limited to: ATV's, jet skis, boats, trailers, computer equipment, and weapons.

Responsible for Update: Town Manager/ Finance Officer



## CAPITAL IMPROVEMENT PROGRAM POLICY

**Town of Nags Head**  
Post Office Box 99  
Nags Head, NC 27959  
Telephone 252-441-5508  
Fax 252-441-0776  
[www.nagsheadnc.gov](http://www.nagsheadnc.gov)



Administrative Policy

### Capital Improvement Program

To allow for strategic planning and provide a basis for future fiscal policy decision making, the Town will annually update a Capital Improvements Program (CIP) which will be adopted by the Board of Commissioners. The annual update of the CIP will be conducted in conjunction with the annual operating budget process. The first year of the adopted CIP will be the basis of formal fiscal year appropriations during the annual budget year process and will be incorporated into the plan year budget and consolidated debt schedule. The CIP will be a minimum five (5) year plan along with future debt implications extending beyond.

The CIP will project capital needs and will address the following requests:

- New capital asset acquisition requests. For CIP purposes, a capital asset is defined by the Board of Commissioners Capital Assets Policy.
- Replacement item requests with a value of \$100,000 or more.
- A programming, cost estimation, or master plan study for which a future request is being considered in order to generate reliable cost estimates for the CIP.
- New requests should generally appear in the last year of the CIP



## COMMUNITY PROFILE

### **Brief Nags Head History**

Nags Head is one of the oldest seaside resorts in North Carolina. For over two centuries, people have come to relax in this oasis of sun, sand, and sea. The earliest visitors, wealthy Albemarle planters from inland river towns like Windsor, Edenton, and Elizabeth City, brought their families to Nags Head during the summer months to escape miasmas, foul air from decomposing matter underground, which was thought to spread disease. Initial accommodations were family cottages built on the sound side near Jockey's Ridge, but soon a 200-room hotel was built, along with a small chapel—All Saints. In addition to the seasonal visitors, year-round residents known as “bankers” lived in a small community in Nags Head Woods. They made a living raising livestock, fishing, and salvaging shipwrecks.

By the dawn of the 20<sup>th</sup> century, Nags Head was a small, bustling seasonal village. Steamers running from Elizabeth City began making port at Nags Head regularly, sometimes twice a week during the summer months. By 1923 activity had increased to the point that Nags Head incorporated as a town. However, due to inactivity, the charter was repealed in 1949. The 1930s were particularly exciting for Nags Head. With the advent of the Wright Memorial Bridge and Virginia Dare Trail, in addition to the Roanoke Sound Bridge, Nags Head became accessible by automobile. In 1937, President Franklin Roosevelt stayed at the Buchanan Cottage on historic Cottage Row before attending the opening night of the Lost Colony. The first fishing pier along the Outer Banks, Jennette's Fishing Pier, opened in 1939 at Whalebone Junction.



On June 14, 1961, the Town of Nags Head was declared a municipality by a special act of the North



Carolina Legislature under a bill passed by Representative Keith Fearing at the request of several freeholders. According to an article in *The Virginian-Pilot*, written for Nags Head's silver anniversary in 1986, the town incorporated to prevent the Town of Kill Devil Hills from annexing the Carolinian Hotel. Less than a year after (re-)incorporating, the infamous Ash Wednesday Storm of March 1962, wrought havoc upon Nags Head and the Mid-Atlantic coast, causing major flooding on

both ocean and sound sides. Saltwater infiltrated Nags Head's drinking water supply, spurring the fledgling Board of Commissioners to find ways to ensure safe water for the citizens.



The 1970s and 1980s saw a boom in development and a rise in population. In 1970, 414 people lived year-round in Nags Head. By 1990, that number had exploded to 1,800. In 1975, Jockey's Ridge, the largest sand dune on the East Coast, was made into a state park, thanks to the efforts of concerned citizens like Carolista Baum. Today Jockey's Ridge is one of the most visited parks in the North Carolina system. The town of Nags Head, now with over 3,000 residents and nearly 50 public beach and sound accesses, maintains its crucial oceanfront through a beach nourishment maintenance plan, to continue to have the wide, protective beach that first attracted visitors over two centuries ago.



### **Geography**

Nags Head is located on North Carolina's Outer Banks, a chain of barrier islands along the Atlantic Ocean, 90 miles south of Norfolk, Virginia. Its 11 miles of oceanfront and 6.5 square miles of area are home to a year-round residential population of over 3,000 and a summer population of approximately 40,000. Nags Head's roughly 5,000 property owners enjoy average temperatures moderated by the surrounding waters, providing for year-round enjoyment of the natural environment.



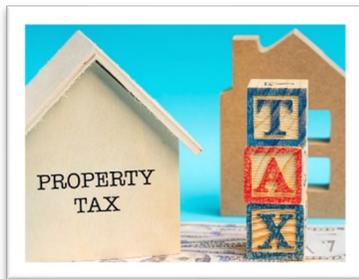
**Quick Facts**



Year-round Population – 3,241  
 Seasonal Population - 40,000 people per day  
 Median Age – 59.7 years old  
 Median Income - \$87,560  
 Average unemployment rate (seasonally unadjusted) – 4.3%, higher than the State of North Carolina’s average of 3.7%. The town’s tourism-based economy experiences significant seasonality in rates.



Owner Occupied Houses:  
 Median property value - \$427,300  
 Average household size - 2.03



Total assessed property valuation - \$3,141,409,955  
 Net taxes levied - \$11,987,235  
 Budgeted tax collection rate - 99.75%

**Principal Employers (in ranking order):**

- Dare County Schools
- ECU Health
- Food Lion
- Village Realty
- Town of Nags Head
- State of NC Department of Cultural Resources

**Top Ten Property Taxpayers (in ranking order):**

- Dominion NC Power
- Ocean Carolina, LLC
- Brian K. Newman
- SRE Mustang
- Nags Head Company, LLC
- Mildred Roughton
- Stanford M. White
- Golasa Holdings, LLC
- Surf Side Realty, LLC
- ClubCorp Golf of North Carolina



## **Government**

The Town of Nags Head operates under a council-manager form of government whereby the Mayor and the Board of Commissioners address the legislative needs of the town. Citizens elect the mayor and commissioners to staggered four-year terms. The mayor pro tem serves as mayor in the absence or incapacitation of the mayor. The mayor and four board members make policy decisions and adopt ordinances in accordance with procedures and responsibilities set out in North Carolina law. The town manager carries out policies and directives of the Mayor and Board of Commissioners. Working hand in hand with the town manager, the Board of Commissioners plays a key role in the financial well-being of the Town of Nags Head, with a focused mission to serve the community's citizens, property owners, businesses, and visitors through open governance.

## **Mission**

To support the well-being of our citizens, property owners, and visitors by delivering municipal services in an open, respectful, and responsive manner.

## **Vision**

To thoughtfully preserve our unique coastal environment, heritage, and lifestyle now and for the future. *This vision is articulated as follows:*

The Town of Nags Head is a unique coastal community built upon a legacy rooted in shared values, including our most recognized common bond - a love for the Outer Banks. We recognize that the town must be a good place to live before it can be a good place to visit. We strive to preserve and protect the Nags Head character, environment, tourism-based economy, and sense of place to ensure a high quality of life for residents and a memorable family vacation experience for present and future generations.

### Legacy

We uphold our legacy by protecting and promoting our small-town character that includes a sustainable local economy based on family vacation tourism, a high-quality beach experience, and small, locally owned businesses. Fundamental to our legacy and quality of life are preserving the historic architecture and culture that distinguishes our town; providing residents and visitors with excellent public services and well-maintained recreational amenities; and ensuring access to a well-protected natural coastal environment. Our legacy will be strengthened and preserved by a focused, transparent decision-making process that is comprehensive and consistent with the community's vision.



## FUND BALANCE

Fund balance is the difference between the assets and liabilities in a fund. Fund balance acts as a reserve or “rainy day” fund for unanticipated incidents or opportunities. Revenues and expenditures in the budget are estimates for the current fiscal year. Often, revenues and expenditures do not exactly offset each other at the end of the fiscal year. If revenues exceed expenditures, the result is a surplus of money added to the fund balance. If expenditures exceed revenues, the result is a deficit, and the Town withdraws money from the fund balance to balance the budget.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated
<b>General Fund Unassigned Balance</b>			
Beginning	8,185,984	6,294,383	8,562,014
Ending	6,294,383	8,562,014	9,480,995
Increase/(Decrease)	(1,891,601)	2,267,631	918,981
% Change	-23.11%	36.03%	10.73%
<b>Capital Reserve Restricted Fund Balance</b>			
Beginning	5,882,037	5,126,050	6,890,779
Ending	5,126,050	6,890,779	7,054,963
Increase/(Decrease)	(755,987)	1,764,729	164,184
% Change	-12.85%	34.43%	2.38%
<b>Capital Investment Restricted Fund Balance</b>			
Beginning	-	-	1,957,176
Ending	-	1,957,176	2,666,233
Increase/(Decrease)	-	1,957,176	709,057
% Change	0.00%	100.00%	36.23%
<b>Beach Nourishment Maintenance Committed Fund Balance</b>			
Beginning	1,477,671	1,134,543	1,740,292
Ending	1,134,543	1,740,292	1,228,229
Increase/(Decrease)	(343,128)	605,749	(512,063)
% Change	-23.22%	53.39%	-29.42%
<b>Beach Nourishment Master Plan Committed Fund Balance</b>			
Beginning	1,307,396	1,840,133	914,592
Ending	1,840,133	914,592	894,256
Increase/(Decrease)	532,737	(925,541)	(20,336)
% Change	40.75%	-50.30%	-2.22%
<b>Public Services Complex Committed Fund Balance</b>			
Beginning	-	61,956	12,072,329
Ending	61,956	12,072,329	3,896,247
Increase/(Decrease)	61,956	12,010,373	(8,176,082)
% Change	100.00%	19385.33%	-67.73%
<b>Water Fund Net Position</b>			
Beginning	9,093,938	9,730,094	10,502,956
Ending	9,730,094	10,502,956	7,172,303
Increase/(Decrease)	636,156	772,862	(3,330,653)
% Change	7.00%	7.94%	-31.71%



## **Purpose of Fund Balance**

Fund Balance is available to help balance the Town's budget in the event expenditures exceed revenues. A strong fund balance helps the Town maintain a solid bond rating but also helps the Town in other ways, including:

- paying for unexpected expenses or to make up for revenue shortfalls,
- balancing the budget without increasing taxes or rates,
- responding to emergencies,
- taking advantage of unexpected opportunities, and
- paying for capital projects or needs without needing to borrow money.

## **Issues Concerning Fund Balance**

An inadequate fund balance can lead to cash flow problems, disruption of services, or the inability of the Town to respond in an emergency. Building a strong fund balance requires a substantial amount of time and often includes increases in taxes and fees and/or significant expenditure cuts. For these reasons, the fund balance should be managed effectively to ensure it is not regularly used to offset operating deficits. While a strong fund balance provides the Town with flexibility and financial security, an excessive fund balance can be an indicator that taxes or fees are too high or that the Town may not be spending money adequately to respond to the needs of citizens or the organization.

## **Funds & Line Items**

*General Fund.* The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, grants, and various other taxes and licenses. The primary expenditures are for general government services, public safety, public works, streets and drainage, and environmental protection services.

*Capital Reserve Fund.* This fund is a formalized savings mechanism within the General Fund to restrict fund balance for future capital purposes, including beach nourishment and community facilities and infrastructure.

*Capital Investment Fund.* This is a separately budgeted fund of the General Fund. It accounts for revenues restricted for capital expenditures and debt service. The CIF allows the Town to strategically plan for long-term capital expenditures by carrying a fund balance to cover years with greater expenditures that exceed the Town's annual contribution.



The Town of Nags Head currently has three capital project funds, or funds used to account for financial resources in the acquisition or construction of capital items including land, improvements, facilities, and infrastructure. These capital project funds are multi-year funds and do not expire with each fiscal year, rather they are open for the life of the project. These multi-year funds, by nature, will see fluctuations year to year based on the acquisition, construction, and improvements of assets from a project's inception to completion. Therefore, capital project funds are typically used for major capital projects that span across more than one fiscal year. Each of these capital project funds has a separate budget ordinance that is currently adopted; consequently, their ordinances are not included in this annual budget document.

*Capital Project Fund – 2022 Beach Nourishment Maintenance.* This fund is committed for the Town's maintenance on a 2022 beach nourishment restoration project.

*Capital Project Fund – Beach Nourishment Master Plan.* This fund is committed for long-term beach nourishment planning.

*Capital Project Fund.* A single capital project fund may be used to account for multiple capital projects as long as the revenues and expenditures can be segregated for each project. Currently there is one project being accounted for in this fund - the Public Services Complex.

The Town reports the following enterprise funds:

*Water Fund.* The Water Fund is used to account for the Town's water operations. Customers pay fees for water consumption to cover the cost of water treatment and distribution. This fund includes three divisions containing information similar to the department sections in the General Fund. For reporting purposes, the Water Capital Reserve Fund and the Water Capital Projects Fund are consolidated into the Water Fund.

*Water Capital Reserve Fund.* The Town has legally adopted a fund that is restricted for future capital projects.

*Water Capital Project Fund:* – As described above, a single capital project fund (multi-year fund) may be used to account for multiple capital projects. Currently there are two projects being accounted for in this fund – the Public Services Complex and the Advanced Metering Infrastructure (AMI) project.

The budget for each fund consists of individual line items that represent specific expenditures and revenues. Examples of line-item expenditures include salaries, insurance, maintenance and repair, supplies, and capital outlay. Examples of line-item revenues include property tax revenues, sales tax revenues, grants, and fees. Line items are the most detailed way to list budgeted expenditure and revenue information.



## **Budgetary Data**

As required by the North Carolina General Statutes, the governing board must adopt, by July 1, an annual balanced budget ordinance for all funds except for those funds that operate under project ordinances. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. All annual appropriations lapse at fiscal year-end. The annual budget is prepared on the modified accrual basis of accounting to be compatible with the annual audited financial statements. Multi-year capital project ordinances have been adopted for the Capital Project Fund and the Beach Nourishment Maintenance and Beach Nourishment Master Plan Capital Project Funds. Capital Reserve ordinances have been adopted for the Capital Reserve, Capital Investment, and Water Capital Reserve Funds, and a revised budget is amended as reserve funds have been used.

Revenues may be amended during the year for unforeseen revenues such as grant monies. These amendments must meet board approval. Revenues from taxes levied may not be amended once the tax rate is set.

Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the object level for the multi-year funds. Budgetary control is exercised in all funds, and appropriations are made at the departmental level and amended as necessary by the governing board. The town manager, by law, is the budget officer in the council-manager form of government and is authorized to transfer amounts between objects of expenditures within a department without limitation and without a report being requested; however, any revisions that alter total expenditures of any fund must be approved by the governing board.

## **Estimated FY 2024 Fund Balance**

The FY 2023 unassigned fund balance for the general fund exceeded our maximum policy of 35% of general fund expenditures, excluding bond debt. Per our policy, any fund balance above 35% gets transferred to the CIF following the audit. This meant in fiscal year 2024, \$1,378,672 was transferred to the CIF. Based on our fund balance policy, projections anticipate approximately \$500,000 of funds beyond 35% will be transferred to the CIF after completion of the 2024 audit. We have been able to maintain over a 35% fund balance because of an almost 100% tax collection rate, higher interest rates, increased collections of civil penalties and utility sales tax, and vacancies/lapse salaries.

The Capital Investment Fund was newly established in FY 2023.



The Public Services Complex's construction contract was executed in the spring of FY 2023. The buildings are being constructed in a phased approach, with final completion in the winter of fiscal year 2025.

## REVENUE ASSUMPTIONS

**Ad Valorem Tax:** A property tax based on the assessed value of the property, which may or may not be equivalent to its market value. In this line item, the Town records both current and previous years property taxes, beach nourishment taxes and personal property taxes collected during the fiscal year.

The recommended budget for fiscal year 2025 does not increase our ad valorem tax rate of \$.33 per \$100 valuation. The Town had an impressive 99.99% collection rate in 2023, however, for budgeting purposes, a 99.75% collection rate has been applied. With a tax base of \$3,079,446,644, this results in a net budgeted amount of \$10,136,768. Of the ad valorem rate, \$.025 is restricted by the Board for beach nourishment.

The Municipal Service Districts (MSD's) taxes for the purpose of beach nourishment remained unchanged. With a total tax base of \$3,145,437,239, this results in a total levy of \$1,638,247 for all six districts. The tax rates in the MSD's remained unchanged at \$.143 per \$100 valuation in Districts 1 and 2, \$.005 in Districts 3 and 6, \$.01 in District 4, and no tax in District 5.

**Other Taxes & Licenses:** Taxes that are not based on the assessed value but other criteria such as occupancy tax, land transfer tax, sales tax, business license and registration fees, privilege license penalties, short-term rental registration fees and mixed beverage tax.

Dare County distributes occupancy, sales, and land transfer taxes using a formula based on our percentage of the total county-wide levy, therefore, these are collectively referred to as "shared revenues". These revenues are indicators of our tourism-driven economy. They are distributed based on the prior year's tax levy. Because taxes were raised by \$.0425 in fiscal year 2024 to pay debt service on the Public Services Complex, our sales tax share is increasing by almost 1%, and occupancy and land transfer taxes are increasing by over 2.5%. This is in addition to built-in growth, ranging from 1%-4%.

**Intergovernmental Revenues:** Revenue in this category consists of amounts received from other governments, whether for use in performing specific activities, for general financial assistance, or as a share of tax proceeds.

**Unrestricted:** These revenues may be used for any legal purpose appropriate to the Town. Included in this category are utilities sales tax, telecommunications sales tax, excise taxes, solid waste disposal tax, cable franchise fees and PEG funds, beer and wine, and ABC



revenue. Utility sales taxes represent the largest amount of unrestricted intergovernmental revenues and have been budgeted for the fiscal year 24/25 at \$740,000, a 5.7% increase over the prior year budget.

**Restricted:** These revenues are received for a particular purpose. They are permanently restricted for that purpose and cannot be used for other expenses. Included in this category are grants. A full list of grants are outlined in the [Grant Funded Projects](#) section of this budget. The Town expects to receive a total of \$5,061,265 in restricted intergovernmental revenues in FY24-25, with 65% of that revenue from the North Carolina Department of Environmental Quality for stormwater planning and construction.

**Permits & Fees:** Predominantly consist of building permits, cart roll-back fees and beach driving permits. Items in this category are budgeted based on fee schedule changes as well as historical trends and information. For the fiscal year 24/25 budget, this category has a 4% or \$22,965 increase compared to the prior year.

**Sales & Services:** Based on the fiscal year 2024 estimated revenue, a 9% decrease is budgeted for dumpster and automated cart sales.

**Investment Earnings:** Investment earnings include the return earned on cash and investment balances. Interest is earned on the cash balances invested with the North Carolina Capital Management Trust (NCCMT) and other allowable investments. Investments earning for the FY24-25 budget are \$200,000.

**Other Revenue:** Revenues in this category include rents, contributions, special events, and other revenues that do not easily fit into other categories. For the FY24-25 budget, there is approximately a 4% decrease. A previous rent agreement has ended, therefore rent revenue has decreased by \$60,747. Through regional partnerships, a contribution of \$135,000 is budgeted towards a pedestrian light at the Event Site.

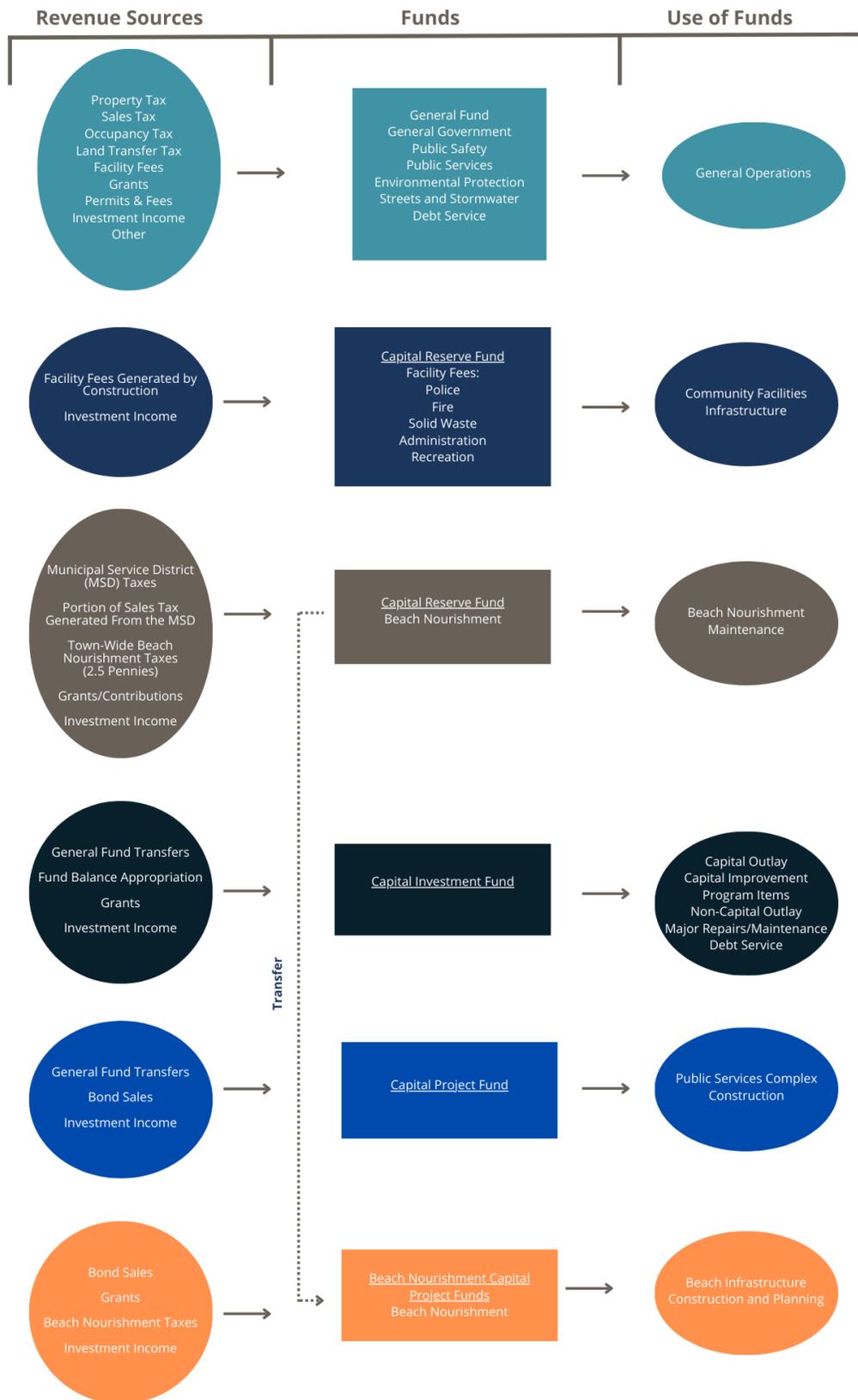
**Other Finance Sources:** Includes sale of capital assets, interfund transfers, and fund balance appropriations. For interfund transfers, \$384,380 will be transferred from the Capital Reserve Fund for beach access and infrastructure improvements. Capital outlay, debt service, and maintenance and repairs to capital assets total \$9,662,406 and will be transferred from the capital investment fund.



	Financial Plan 2025-2026	Recommended Budget 2024-2025	Adopted Budget 2023-2024	Actual 2022-2023	Actual 2021-2022	Actual 2020-2021
<b>Ad Valorem Taxes</b>	12,007,322	11,995,235	11,929,890	10,646,369	10,582,398	9,724,927
<b>Other Taxes &amp; Licenses</b>	11,400,855	11,399,800	10,158,589	10,205,374	10,260,892	9,398,513
<b>Unrestricted Intergovernmental</b>	967,700	961,000	932,200	1,007,408	952,365	918,654
<b>Restricted Intergovernmental</b>	763,568	5,061,265	3,589,978	975,222	1,010,044	1,332,338
<b>Permits &amp; Fees</b>	603,375	597,475	574,510	640,052	388,634	348,234
<b>Sales &amp; Services</b>	80,000	75,000	82,600	351,839	313,943	90,281
<b>Investment Earnings</b>	200,000	200,000	133,840	123,996	(866,305)	(52,908)
<b>Other Revenue</b>	312,210	398,695	413,842	72,829	82,619	229,128
<b>Other Finance Sources</b>	5,909,838	10,476,786	9,887,807	7,876,366	6,327,996	4,005,319
<b>TOTAL</b>	<b>32,244,868</b>	<b>41,165,256</b>	<b>37,703,256</b>	<b>31,899,455</b>	<b>29,052,586</b>	<b>25,994,486</b>

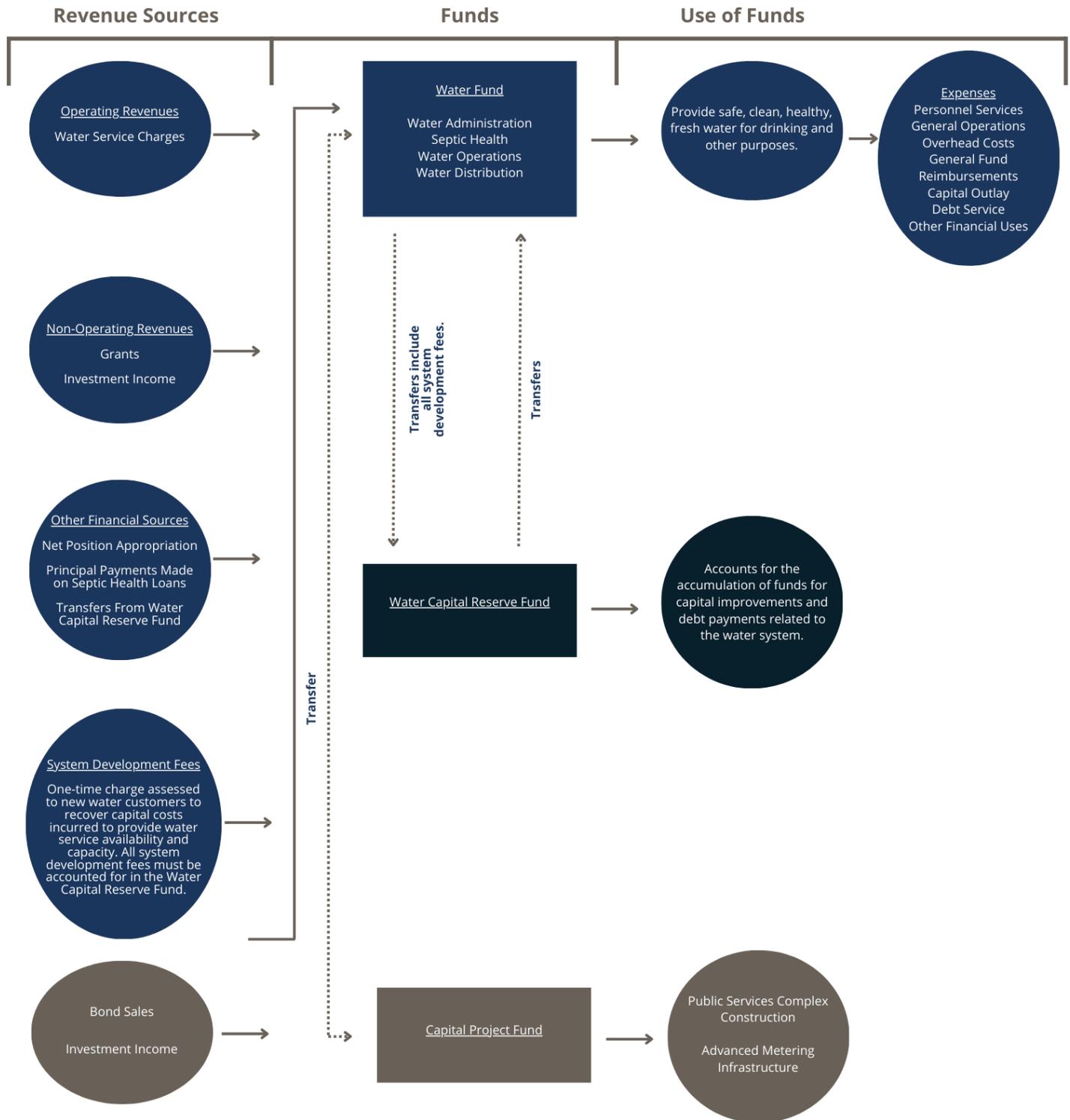


## FLOW OF GOVERNMENTAL FUNDS





## FLOW OF ENTERPRISE FUNDS





## HOW TO READ THE BUDGET DOCUMENT

Notes: The fiscal year runs from July 1 – June 30 each year.

Budgets are anticipated over a 2-year period. Changes to the financial plan may occur due to unfunded mandates, changes to Board goals, or other unforeseen circumstances.

Town manager's recommended budget for the new fiscal year.

Estimate of prior year final cost by category.

The departmental requested budget for the new fiscal year.

Budget for each category as originally adopted for the prior fiscal year.

Budget for each category as amended during the prior fiscal year.

Audited data from the last two completed fiscal years.

Expenditures							
	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023
Personnel	685,912	609,041	609,041	685,750	668,576	644,592	1,019,632
Operations	492,228	536,210	525,210	492,255	506,786	475,695	859,337
Cost Reimbursement	-	(108,288)	(108,288)	-	(73,094)	(73,094)	(172,969)
Capital Investment Fund Transfers	-	-	-	-	-	-	-
Capital Outlay	1,000	33,000	-	-	12,855	12,855	91,947
Debt Service	11,088	-	-	-	-	-	159,893
<b>Total</b>	<b>1,190,228</b>	<b>1,069,963</b>	<b>1,025,963</b>	<b>1,178,005</b>	<b>1,115,123</b>	<b>1,060,048</b>	<b>1,957,840</b>

Includes principal and interest loan payments.

Includes cost for land, buildings, equipment, and other purchases with an expected usefulness of 5 years or more and a cost of more than \$5,000.

Separate fund, maintained within the general fund, to account separately for capital projects and debt.

Includes reimbursement from the water fund to the general fund for indirect administrative costs.

Includes all operating costs except those related to personnel and capital outlay.

Includes wages, salaries, and employee benefits (FICA, insurances, etc.)

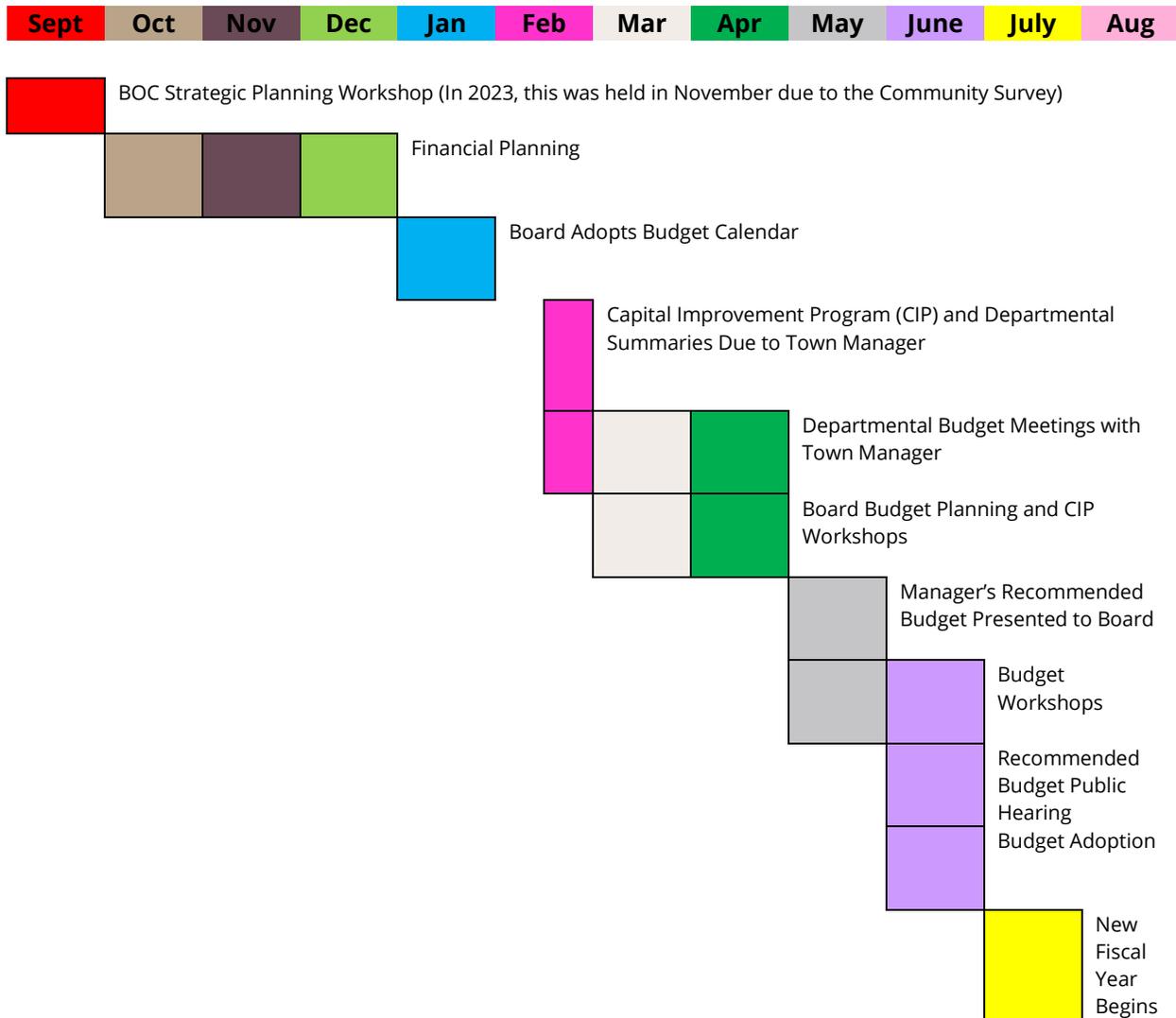
Revenues						
	Financial Plan 2025-2026	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Revenues 2023-2024	Actual Revenues 2022-2023
General Revenues	10,901,532	9,980,557	9,161,401	9,161,401	9,690,324	9,199,976
Restricted	1,077,019	1,472,709	1,166,475	1,380,317	1,419,196	9,038,449
Permits and Fees	321,175	315,775	315,775	313,175	306,211	308,973
Sales and Services	65,000	57,525	65,000	56,834	106,977	65,191
Other Sources	4,934,945	5,266,876	5,333,588	6,657,680	4,704,678	21,627,126
<b>Total</b>	<b>17,299,671</b>	<b>17,093,442</b>	<b>16,042,239</b>	<b>17,569,407</b>	<b>16,227,386</b>	<b>40,239,715</b>

These revenues are directly related to departmental functions.

Revenues for the general benefit of the town and not related to specific functions. These revenues include property taxes, sales taxes, and other state-shared unrestricted revenues, occupancy tax, land transfer tax, interest earnings, and appropriated fund balance.



## BUDGET PROCESS OVERVIEW



Budget preparation allows departments the opportunity to reassess goals and objectives and the means for accomplishing them. Even though the budget may be heard by the Mayor and Board of Commissioners in May and adopted in June, its preparation begins at least six months prior, with projection of Town reserves, revenues, expenditure limit requirements, and financial capacity. It is with this “groundwork” that departmental expenditure requests are made and subsequently reviewed.



## **Financial Capacity Phase**

Forecasting is an integral part of the decision-making process. Both long-range and short-range projections are prepared. The Town's long-range financial projections are updated annually to assess not only the current financial condition given existing Town programs, but also the future financial capacity, given long-range plans and objectives.

## **Policy/Strategy Phase**

The Board of Commissioners' goals and directives set the tone for the budget's development. Shortly after the budget is adopted for the next fiscal year, the Board meets, as early as September, to identify priorities, issues, and projects impacting the next fiscal year budget. This strategic planning workshop identifies key policy issues that will provide the direction and framework of the budget. The manager and finance officer provide an updated short-and long-range financial forecast to assist the Board in providing budget policy and direction for the upcoming budget.

## **Citizen Engagement**

It is important that community members provide input throughout the budget planning process. Soliciting input in Nags Head's choices further strengthens trust and engages stakeholders in the process. The annual budget directly affects providing services to the community, and thus is influenced by their needs and concerns. Once the budget is submitted to the Board of Commissioners, outreach efforts are conducted prior to adoption to ensure all stakeholders and interested parties can provide feedback. Opportunities for public input are provided during budget workshops and at the public hearing. After community input and review, the Board will adopt the budget.

Communicating both the recommended and adopted budget to the public is important so that all stakeholders have access to the same information, in multiple formats, both in print and online. Communicating the budget meaningfully is key for transparency. The final adopted budget shows relevant policy decisions and trade-offs made during the budget process.



## PERSONNEL SUMMARY

### Full Time Equivalent Personnel Summary - General Fund

	Adopted FY 2022-2023	Adopted FY 2023-2024	Existing FY 2023-2024	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>Office of Town Manager</b>	5.00	5.00	5.00	5.00	5.00
<b>Administration</b>					
Full Time	5.50	5.50	5.50	5.50	5.50
Part Time	1.00	1.00	1.00	1.00	1.00
<b>Information Systems</b>	1.00	1.00	1.00	1.00	1.00
<b>Planning and Development</b>					
Full Time	10.25	10.25	10.25	10.25	10.25
Seasonal	0.00	0.00	1.00	1.00	1.00
<b>Public Works</b>					
Public Works Administration	4.25	3.50	3.50	3.50	3.50
Facility Maintenance	13.00	13.00	13.00	13.00	13.00
Garage	4.00	4.00	4.00	4.00	4.00
Sanitation, Full Time	9.00	9.00	10.00	10.00	10.00
Sanitation, Part Time	1.00	1.00	1.00	1.00	1.00
<b>Public Safety</b>					
Police	25.00	27.00	27.00	27.00	27.00
Fire	27.33	27.33	27.33	27.33	27.33
Ocean Rescue, Full Time	0.67	0.67	0.67	0.67	0.67
Ocean Rescue, Seasonal	25.00	25.00	25.00	25.00	25.00
<b>Total, Full Time Equivalent</b>	<b>105.00</b>	<b>106.25</b>	<b>107.25</b>	<b>107.25</b>	<b>107.25</b>
<b>Total, Part Time</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total, Seasonal</b>	<b>25.00</b>	<b>25.00</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>



## Full Time Equivalent Personnel Summary - Water Fund

	Adopted FY 2022-2023	Adopted FY 2023-2024	Existing FY 2023-2024	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>Water Administration</b>	2.50	2.25	2.25	2.25	2.25
<b>Septic Health</b>	0.50	0.50	0.50	0.50	0.50
<b>Water Operations</b>	4.00	4.00	4.00	4.00	4.00
<b>Water Distribution</b>	5.00	5.00	5.00	5.00	5.00
<b>Total, Full Time Equivalent</b>	<b>12.00</b>	<b>11.75</b>	<b>11.75</b>	<b>11.75</b>	<b>11.75</b>



**GRANT FUNDED PROJECTS – GENERAL FUND**

<b>Project Funding Sources and Cost</b>			
		<b>Recommended FY 2024-2025</b>	<b>Financial Plan FY 2025-2026</b>
<b><u>Outer Banks Visitors Bureau Grant</u></b>	<b>Total Project Cost:</b>	\$298,800	\$477,340
	<b>Funding Sources:</b>		
Pedestrian projects	Grant Revenue	\$177,224	\$354,150
	Local Funding	\$94,076	\$95,690
Fourth of July fireworks display	Grant Revenue	\$13,750	\$13,750
	Local Funding	\$13,750	\$13,750
<b><u>N.C. Department of Environmental Quality Grant</u></b>	<b>Total Project Cost:</b>	\$3,488,441	-
	<b>Funding Sources:</b>		
South Old Oregon Inlet Road stormwater infrastructure improvements	Grant Revenue	\$2,767,061	-
	Local Funding	\$100,000	
Community waste reduction and recycling grant	Grant Revenue	\$15,000	-
	Local Funding	\$3,000	-
Stormwater Infrastructure Planning grant	Grant Revenue	\$400,000	-
Water Resources Development grant - Juncos Street beach access	Grant Revenue	\$101,380	-
	Local Funding	\$102,000	-
<b><u>Golden LEAF Foundation</u></b>	<b>Total Project Cost:</b>	\$940,603	-
	<b>Funding Sources:</b>		
Flood Mitigation Program	Grant Revenue	\$748,850	-
	Local Funding	\$191,753	-
<b><u>NC Department of Commerce</u></b>	<b>Total Project Cost:</b>	\$650,000	-
	<b>Funding Sources:</b>		
Rural Transformation Grant - Multi-Use Path	Grant Revenue	\$650,000	-
<b><u>NC Coastal Areas Management Grant</u></b>	<b>Total Project Cost:</b>	-	\$268,458
	<b>Funding Sources:</b>		
June Street beach access walkover	Grant Revenue	-	\$207,668
	Local Funding	-	\$60,790
<b>Total Grant Project Costs</b>		<b>\$5,377,844</b>	<b>\$745,798</b>



CAPITAL IMPROVEMENT PROGRAM

Yellow highlights indicate items on the Adopted Fiscal Year 2023-2024 CIP Schedule

Rank	Description	Fiscal Year	Cash Cost	Grant Funding	Capital Reserve Funding	Total Cost to Town (including interest)		Capital Investment Fund Impact FY 25	Capital Investment Fund Impact FY 26	Cash and Financing Payment Schedule					FY 2030 And Beyond
						Capital Investment Fund	Total Cost			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
<b>Town Manager:</b>															
10	Ocean Rescue housing-Outer Banks Medical Center*	2025	\$ 1,276,250	\$ -	\$ -	\$ 1,563,407	\$ 1,563,407	\$ 127,625	\$ 185,057	\$ 127,625	\$ 185,057	\$ 178,675	\$ 172,294	\$ 165,913	\$ 733,843
9	Town Hall Campus Master Plan (Fitness Center)*	2025	1,100,000	-	-	1,347,500	1,347,500	110,000	159,500	110,000	159,500	154,000	148,500	143,000	632,500
	Soundside boardwalk construction	2028	1,100,000	900,000	-	200,000	1,100,000	-	-	-	-	-	550,000	550,000	-
			<b>\$ 3,476,250</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ 3,110,907</b>	<b>\$ 4,010,907</b>	<b>\$ 237,625</b>	<b>\$ 344,557</b>	<b>\$ 237,625</b>	<b>\$ 344,557</b>	<b>\$ 332,675</b>	<b>\$ 870,794</b>	<b>\$ 858,913</b>	<b>\$ 1,366,343</b>
<b>Information Technology:</b>															
7	Software as a Service migration (SaaS) - Tyler	2025	\$ 661,605	\$ 200,000	\$ -	\$ 461,605	\$ 661,605	\$ -	\$ 49,186	\$ 124,593	\$ 124,593	\$ 130,823	\$ 137,364	\$ 144,232	\$ 151,444
12	Performance management software	2025	65,000	-	-	65,000	65,000	15,000	10,000	15,000	10,000	10,000	10,000	10,000	10,000
	Budget cycle management software	2027	192,660	192,660	-	-	192,660	-	-	-	-	56,940	45,240	45,240	45,240
			<b>\$ 919,265</b>	<b>\$ 392,660</b>	<b>\$ -</b>	<b>\$ 526,605</b>	<b>\$ 919,265</b>	<b>\$ 15,000</b>	<b>\$ 59,186</b>	<b>\$ 139,593</b>	<b>\$ 134,593</b>	<b>\$ 197,763</b>	<b>\$ 192,604</b>	<b>\$ 199,472</b>	<b>\$ 206,684</b>
<b>Planning:</b>															
13	Harvey Sound Access/Soundside Event Site shoreline	2025	\$ 600,000	\$ 600,000	\$ -	\$ 20,000	\$ 600,000	\$ -	\$ -	\$ 150,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
15	West Soundside Road/Villa Dunes shoreline	2025	1,888,000	1,848,000	-	40,000	1,888,000	40,000	-	640,000	1,248,000	-	-	-	-
14	Whalebone Park improvements/Master Plan update	2025	420,000	400,000	-	20,000	420,000	20,000	-	20,000	-	400,000	-	-	-
	Causeway shoreline	2026	600,000	600,000	-	-	600,000	-	-	-	133,500	466,500	-	-	-
	Solar implementation at municipal complex	2027	250,000	250,000	-	-	250,000	-	-	-	-	250,000	-	-	-
			<b>\$ 3,758,000</b>	<b>\$ 3,698,000</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 3,758,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 810,000</b>	<b>\$ 1,831,500</b>	<b>\$ 1,116,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Services Administration:</b>															
8	W. Baymeadow/W. Windjammer pedestrian project	2025	\$ 271,300	\$ 177,224	\$ -	\$ 94,076	\$ 271,300	\$ 94,076	\$ -	\$ 271,300	\$ -	\$ -	\$ -	\$ -	\$ -
	Carolina Dr./Dune St.-west side multi-use path*	2026	1,298,548	354,150	-	1,158,138	1,512,288	-	95,690	-	449,840	136,938	132,216	127,494	665,800
	Grouse St./Admiral St. pedestrian project	2027	117,563	88,173	-	29,390	117,563	-	-	-	-	117,563	-	-	-
	E. Barnes St./Blue Jay St. pedestrian project	2028	65,670	16,417	-	49,253	65,670	-	-	-	-	-	65,670	-	-
	Villa Dunes Dr./S. Wrightsville Ave. pedestrian project	2029	631,185	315,592	-	315,593	631,185	-	-	-	-	-	-	631,185	-
			<b>\$ 2,384,266</b>	<b>\$ 951,556</b>	<b>\$ -</b>	<b>\$ 1,646,450</b>	<b>\$ 2,598,006</b>	<b>\$ 94,076</b>	<b>\$ 95,690</b>	<b>\$ 271,300</b>	<b>\$ 449,840</b>	<b>\$ 254,501</b>	<b>\$ 197,886</b>	<b>\$ 758,679</b>	<b>\$ 665,800</b>
<b>Public Works Facilities Maintenance :</b>															
6	Beach road multi-use path maintenance	2025	\$ 1,900,000	\$ 650,000	\$ -	\$ 1,250,000	\$ 1,900,000	\$ -	\$ 250,000	\$ 650,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
4	Holden Street beach access maintenance**	2025	181,000	-	181,000	-	181,000	-	-	181,000	-	-	-	-	-
5	Juncos Street beach access maintenance**	2025	203,380	101,380	102,000	-	203,380	-	-	203,380	-	-	-	-	-
16	Message board	2025	18,000	-	-	18,000	18,000	18,000	-	18,000	-	-	-	-	-
	June Street beach access maintenance**	2026	268,458	207,668	60,790	-	268,458	-	-	-	268,458	-	-	-	-
	Hargrove bath house design and construction	2026	867,500	500,000	-	367,500	867,500	-	80,000	-	80,000	787,500	-	-	-
	Gulfstream Street beach access maintenance**	2026	80,000	-	80,000	-	80,000	-	-	-	80,000	-	-	-	-
	Tandem dump truck	2026	220,000	-	-	220,000	220,000	-	220,000	-	220,000	-	-	-	-
	Town Hall elevator replacement	2027	140,000	-	-	140,000	140,000	-	-	-	-	140,000	-	-	-
	Albatross Street beach access maintenance**	2027	86,000	-	86,000	-	86,000	-	-	-	-	86,000	-	-	-
	Glidden Street beach access maintenance**	2027	160,000	-	160,000	-	-	-	-	-	-	160,000	-	-	-
	Excavator	2027	207,000	-	-	207,000	207,000	-	-	-	-	207,000	-	-	-
	4x4 tractor	2027	232,000	-	-	232,000	232,000	-	-	-	-	232,000	-	-	-
	Barnes Street beach access maintenance**	2028	115,000	-	115,000	-	-	-	-	-	-	-	115,000	-	-
	Indigo Street beach access maintenance**	2028	180,000	-	180,000	-	-	-	-	-	-	-	180,000	-	-
	Flail mower	2028	118,600	-	-	118,600	118,600	-	-	-	-	-	118,600	-	-
	Eighth Street beach access maintenance**	2029	132,000	-	132,000	-	-	-	-	-	-	-	-	132,000	-
	Ida Street beach access maintenance**	2029	80,000	-	80,000	-	-	-	-	-	-	-	-	80,000	-
	Islington Street beach access maintenance**	2030	85,000	-	85,000	-	-	-	-	-	-	-	-	-	85,000
			<b>\$ 5,273,938</b>	<b>\$ 1,459,048</b>	<b>\$ 1,261,790</b>	<b>\$ 2,553,100</b>	<b>\$ 4,521,938</b>	<b>\$ 18,000</b>	<b>\$ 550,000</b>	<b>\$ 1,052,380</b>	<b>\$ 898,458</b>	<b>\$ 1,862,500</b>	<b>\$ 663,600</b>	<b>\$ 462,000</b>	<b>\$ 335,000</b>



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**Yellow highlights indicate items on the Adopted Fiscal Year 2023-2024 CIP Schedule**

Rank	Description	Fiscal Year	Cash Cost	Grant Funding	Capital Reserve Funding	Total Cost to Town (including interest)		Capital Investment Fund Impact FY 25	Capital Investment Fund Impact FY 26	Cash and Financing Payment Schedule					FY 2030 And Beyond
						Capital Investment Fund	Total Cost			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
<b>General Fund</b>															
<b>Public Works Sanitation:</b>															
1	Replacement front load truck	2025	\$ 379,000	\$ -	\$ -	\$ 379,000	\$ 379,000	\$ 379,000	\$ -	\$ 379,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Replacement residential truck	2026	400,000	-	-	400,000	400,000	-	400,000	-	400,000	-	-	-	-
	Replacement front load truck	2026	425,000	-	-	425,000	425,000	-	425,000	-	425,000	-	-	-	-
	Replacement residential truck	2027	400,000	-	-	400,000	400,000	-	-	-	-	400,000	-	-	-
	Replacement residential truck	2027	400,000	-	-	400,000	400,000	-	-	-	-	400,000	-	-	-
	Dump truck (addition to fleet)	2028	139,916	-	-	139,916	139,916	-	-	-	-	-	139,916	-	-
	Replacement residential truck	2028	400,000	-	-	400,000	400,000	-	-	-	-	-	400,000	-	-
	Replacement knuckle boom truck	2028	285,000	-	-	285,000	285,000	-	-	-	-	-	285,000	-	-
	Replacement knuckle boom/roll off truck	2029	275,000	-	-	275,000	275,000	-	-	-	-	-	-	275,000	-
	Front load commercial dumpster truck	2029	415,000	-	-	415,000	415,000	-	-	-	-	-	-	415,000	-
			<b>\$ 3,518,916</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,518,916</b>	<b>\$ 3,518,916</b>	<b>\$ 379,000</b>	<b>\$ 825,000</b>	<b>\$ 379,000</b>	<b>\$ 825,000</b>	<b>\$ 800,000</b>	<b>\$ 824,916</b>	<b>\$ 690,000</b>	<b>\$ -</b>
<b>Streets and Stormwater:</b>															
3	Streets-Stormwater S. Memorial Ave. corridor	2025	\$ 1,630,602	\$ 838,750	\$ -	\$ 791,852	\$ 1,630,602	\$ 791,852	\$ -	\$ 1,630,602	\$ -	\$ -	\$ -	\$ -	\$ -
	Village at Nags Head drainage infrastructure	2026	150,000	-	-	150,000	150,000	-	150,000	-	150,000	-	-	-	-
	Streets-Stormwater Ida St., Tides Dr., Holden St., Sea Gull Sr., Bodie Island Ct., James St., June St., Indigo St., Dune St., Dunn St., Glidden St., Grey Eagle St., Gull St.***	2026	348,148	89,900	-	258,248	348,148	-	258,248	-	348,148	-	-	-	-
	Streets-Stormwater Juncos St. to Village at Nags Head and Lone Cedar Village	2027	432,042	89,900	-	342,142	432,042	-	-	-	-	432,042	-	-	-
	Seven Sisters subdivision drainage improvement plan	2027	300,000	-	-	300,000	300,000	-	-	-	-	300,000	-	-	-
	Streets-Stormwater Vista Colony neighborhood	2028	514,762	89,900	-	424,862	514,762	-	-	-	-	-	514,762	-	-
	Bonnett St. pump station Project Area #4	2028	2,384,910	2,384,910	-	-	2,384,910	-	-	-	-	-	2,384,910	-	-
	Streets-Stormwater Villa Dunes Dr.	2029	743,700	89,900	-	653,800	743,700	-	-	-	-	-	-	743,700	-
			<b>\$ 6,504,164</b>	<b>\$ 3,583,260</b>	<b>\$ -</b>	<b>\$ 2,920,904</b>	<b>\$ 6,504,164</b>	<b>\$ 791,852</b>	<b>\$ 408,248</b>	<b>\$ 1,630,602</b>	<b>\$ 498,148</b>	<b>\$ 732,042</b>	<b>\$ 2,899,672</b>	<b>\$ 743,700</b>	<b>\$ -</b>
<b>Police:</b>															
2	Traffic light alternate power	2025	\$ 40,089	\$ -	\$ -	\$ 40,089	\$ 40,089	\$ 40,089	\$ -	\$ 40,089	\$ -	\$ -	\$ -	\$ -	\$ -
11	Pedestrian light at Event Site	2025	170,000	135,000	-	35,000	170,000	35,000	-	170,000	-	-	-	-	-
	Command vehicle	2026	395,000	395,000	-	-	395,000	-	-	-	395,000	-	-	-	-
			<b>\$ 605,089</b>	<b>\$ 530,000</b>	<b>\$ -</b>	<b>\$ 75,089</b>	<b>\$ 605,089</b>	<b>\$ 75,089</b>	<b>\$ -</b>	<b>\$ 210,089</b>	<b>\$ 395,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fire:</b>															
	Pumper*	2029	\$ 1,000,000	\$ -	\$ -	\$ 1,233,377	\$ 1,233,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,338	\$ 1,110,039
	Contingency	2025	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Total General Fund Debt Payments and Capital Outlay</b>								<b>\$ 1,720,642</b>	<b>\$ 2,332,681</b>	<b>\$ 4,780,589</b>	<b>\$ 5,427,096</b>	<b>\$ 5,345,981</b>	<b>\$ 5,699,472</b>	<b>\$ 3,886,102</b>	<b>\$ 3,733,866</b>

Costs are estimates

\*ten years at 5%, payment in advance

\*\*funding source is beach nourishment capital reserve generated from sales tax



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Rank	Description	Fiscal Year	Cash Cost	Total Cost to Town (including interest)		Total Cost	Water Fund Impact FY 25	Water Fund Impact FY 26	FY 2025	Cash and Financing Payment Schedule				FY 2029	FY 2030 And Beyond
				Water Fund						FY 2026	FY 2027	FY 2028			
<b>Septic Health:</b>															
	Water quality data loggers	2026	\$ 93,100	\$ 93,100	\$ 93,100	\$ -	\$ 93,100	\$ -	\$ 93,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Water Operations:</b>															
	Liquid chlorine conversion at Gull Street	2027	\$ 242,190	\$ 242,190	\$ 242,190	\$ -	\$ -	\$ -	\$ -	\$ 242,190	\$ -	\$ -	\$ -	\$ -	\$ -
	Liquid chlorine conversion at Eighth Street	2028	266,409	266,409	266,409	-	-	-	-	-	266,409	-	-	-	-
	One million gallon treatment train^	2029	8,294,400	11,198,690	11,198,690	-	-	-	-	-	-	-	554,210	10,644,480	
			<b>\$ 8,802,999</b>	<b>\$ 11,707,289</b>	<b>\$ 11,707,289</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 242,190</b>	<b>\$ 266,409</b>	<b>\$ 554,210</b>	<b>\$ 10,644,480</b>		
<b>Water Distribution:</b>															
1	S. Memorial Ave. water main lines	2025	\$ 501,500	\$ 501,500	\$ 501,500	\$ 501,500	\$ -	\$ 501,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	South Nags Head water main planning costs	2025	105,000	105,000	105,000	105,000	-	105,000	-	-	-	-	-	-	-
	South Nags Head water main replacements	2026	1,155,000	1,155,000	1,155,000	-	1,155,000	-	1,155,000	-	-	-	-	-	-
	Vista Colony water main planning costs	2027	200,000	200,000	200,000	-	-	-	-	200,000	-	-	-	-	-
	Gull Street pump station improvements*	2027/2029	2,342,512	2,872,078	2,872,078	-	-	-	-	114,506	164,222	158,559	2,434,791	-	
	Back hoe loader	2027	250,000	250,000	250,000	-	-	-	-	250,000	-	-	-	-	
	Vista Colony waterline replacements	2028	1,783,538	2,624,303	2,624,303	-	-	-	-	-	179,604	258,614	2,186,085	-	
	Villa Dunes Dr. 8" diameter water main line	2029	825,000	825,000	825,000	-	-	-	-	-	-	825,000	-	-	
			<b>\$ 7,162,550</b>	<b>\$ 8,532,881</b>	<b>\$ 8,532,881</b>	<b>\$ 606,500</b>	<b>\$ 1,155,000</b>	<b>\$ 606,500</b>	<b>\$ 1,155,000</b>	<b>\$ 564,506</b>	<b>\$ 343,826</b>	<b>\$ 1,242,173</b>	<b>\$ 4,620,876</b>		
<b>Total Water Fund Debt Payments and Capital Outlay</b>						<b>\$ 606,500</b>	<b>\$ 1,248,100</b>	<b>\$ 606,500</b>	<b>\$ 1,248,100</b>	<b>\$ 806,696</b>	<b>\$ 610,235</b>	<b>\$ 1,796,383</b>	<b>\$ 15,265,356</b>		

Costs are estimates

\*ten years at 5%, payment in advance

^fifteen years at 5%, payment in advance



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GENERAL FUND DEBT SCHEDULE

Description	Replace Year	Estimated Cost	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029	FY 2030 and Beyond
<b>General Fund</b>									
<b>Special Obligation Bonds:</b>									
Special Obligation Bond Series 2019A	19/20	\$ 11,380,000	\$ 2,311,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Limited Obligation Bonds Series 2023-Public Services Complex	23/24	12,404,000	775,250	1,276,200	1,243,400	1,210,600	1,177,800	1,141,000	12,551,000
		<b>\$ 23,784,000</b>	<b>\$ 3,086,300</b>	<b>\$ 1,276,200</b>	<b>\$ 1,243,400</b>	<b>\$ 1,210,600</b>	<b>\$ 1,177,800</b>	<b>\$ 1,141,000</b>	<b>\$ 12,551,000</b>
<b>Town Manager:</b>									
Workforce housing*	24/25	\$ 1,276,250	\$ -	\$ 127,625	\$ 185,057	\$ 178,675	\$ 172,294	\$ 165,913	\$ 733,843
Town Hall Campus Master Plan-Fitness Center*	24/25	1,100,000	-	110,000	159,500	154,000	148,500	143,000	632,500
		<b>\$ 2,376,250</b>	<b>\$ -</b>	<b>\$ 237,625</b>	<b>\$ 344,557</b>	<b>\$ 332,675</b>	<b>\$ 320,794</b>	<b>\$ 308,913</b>	<b>\$ 1,366,343</b>
<b>Administrative Services:</b>									
Subscription - software	22/23	\$ 25,847	\$ 9,750	\$ 10,238	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
<b>IT:</b>									
Lease - computer equipment	19/20	\$ 133,540	\$ 37,800	\$ 22,050	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Planning:</b>									
Sidewalk Pedestrian Plan	19/20	\$ 1,121,068	\$ 195,888	\$ 191,367	\$ -	\$ -	\$ -	\$ -	\$ -
SUV	21/22	28,565	9,732	-	-	-	-	-	-
		<b>\$ 1,149,633</b>	<b>\$ 205,620</b>	<b>\$ 191,367</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works Administration:</b>									
Fuel tank conversion	19/20	\$ 164,208	\$ 28,693	\$ 28,031	\$ -	\$ -	\$ -	\$ -	\$ -
Carolista Dr./Dune St.-west side multi-use path*	25/26	1,298,548	-	-	94,440	136,938	132,216	127,494	665,800
		<b>\$ 1,462,756</b>	<b>\$ 28,693</b>	<b>\$ 28,031</b>	<b>\$ 94,440</b>	<b>\$ 136,938</b>	<b>\$ 132,216</b>	<b>\$ 127,494</b>	<b>\$ 665,800</b>



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Description	Replace Year	Estimated Cost	Fiscal Year 2023-2024	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029	FY 2030 and Beyond
<b>Public Works Facilities Maintenance :</b>									
Dowdy Park lighting	19/20	\$ 78,375	\$ 13,695	\$ 13,379	\$ -	\$ -	\$ -	\$ -	\$ -
105 W. Seachase Drive	21/22	1,200,000	145,596	142,752	139,908	137,064	134,220	131,376	377,064
Loader	21/22	194,795	40,883	40,883	40,883	-	-	-	-
Street sweeper	21/22	168,351	57,354	-	-	-	-	-	-
Pickup	21/22	31,159	10,616	-	-	-	-	-	-
		<b>\$ 1,672,680</b>	<b>\$ 268,144</b>	<b>\$ 197,014</b>	<b>\$ 180,791</b>	<b>\$ 137,064</b>	<b>\$ 134,220</b>	<b>\$ 131,376</b>	<b>\$ 377,064</b>
<b>Public Works Sanitation:</b>									
Residential Truck	19/20	\$ 306,328	\$ 58,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Residential Truck	20/21	274,533	56,719	55,813	-	-	-	-	-
Boom truck	20/21	236,876	48,939	48,157	-	-	-	-	-
Side Load truck	20/21	275,521	56,923	56,013	-	-	-	-	-
		<b>\$ 1,093,258</b>	<b>\$ 221,100</b>	<b>\$ 159,983</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Police:</b>									
Replacement of 800Mhz Radios	20/21	\$ 240,085	\$ 49,602	\$ 48,809	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription - Record Management System	22/23	49,766	10,424	10,424	10,424	10,424	-	-	-
Subscription - In-Car/Body-Worn cameras	22/23	227,270	47,604	47,604	47,604	47,604	-	-	-
Subscription - License Plate Readers	23/24	70,795	36,000	36,000	36,000	36,000	-	-	-
		<b>\$ 587,916</b>	<b>\$ 143,630</b>	<b>\$ 142,837</b>	<b>\$ 94,028</b>	<b>\$ 94,028</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fire:</b>									
Pumper	18/19	697,620	76,101	76,101	76,101	76,101	76,101	-	-
Pumper/Quint	21/22	1,358,079	157,426	157,426	157,426	157,426	157,426	157,426	472,278
Pumper*	28/29	1,000,000	-	-	-	-	-	123,338	1,110,039
		<b>\$ 3,055,699</b>	<b>\$ 233,527</b>	<b>\$ 280,764</b>	<b>\$ 1,582,317</b>				
<b>Ocean Rescue:</b>									
Replacement of 800Mhz Radios	20/21	\$ 99,765	\$ 20,611	\$ 20,282	\$ -	\$ -	\$ -	\$ -	\$ -
4X4 Pickup	21/22	47,364	16,136	-	-	-	-	-	-
		<b>\$ 147,129</b>	<b>\$ 36,747</b>	<b>\$ 20,282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Fund Debt Payments</b>			<b>\$ 4,271,311</b>	<b>\$ 2,519,154</b>	<b>\$ 2,106,303</b>	<b>\$ 2,017,894</b>	<b>\$ 1,876,341</b>	<b>\$ 1,862,053</b>	<b>\$ 15,876,724</b>

Replacement costs are estimates

\*ten year payment in advance

Possible cash down payment on some lessening future year lease payments



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TRANSFERS FROM THE CAPITAL RESERVE AND CAPITAL INVESTMENT FUNDS TO THE GENERAL FUND

Description General Fund	Replace Year	Estimated Cost	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029	FY 2030 and Beyond
<b>Special Obligation Bonds:</b>								
Limited Obligation Bonds Series 2023-Public Services Complex	23/24	\$ 12,404,000	\$ 1,276,200	\$ 1,243,400	\$ 1,210,600	\$ 1,177,800	\$ 1,141,000	\$ 12,551,000
<b>Town Manager:</b>								
Ocean Rescue housing-Outer Banks Medical Center*	24/25	\$ 1,276,250	\$ 127,625	\$ 185,057	\$ 178,675	\$ 172,294	\$ 165,913	\$ 733,843
Town Hall Campus Master Plan (Fitness Center)*	24/25	1,100,000	110,000	159,500	154,000	148,500	143,000	632,500
Soundside boardwalk construction	26/27	1,100,000	-	-	-	550,000	550,000	-
		<b>\$ 3,476,250</b>	<b>\$ 237,625</b>	<b>\$ 344,557</b>	<b>\$ 332,675</b>	<b>\$ 870,794</b>	<b>\$ 858,913</b>	<b>\$ 1,366,343</b>
<b>Administrative Services:</b>								
Subscription - software	22/23	\$ 25,847	\$ 10,238	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -
<b>Information Technology (IT):</b>								
Lease - computer equipment	19/20	\$ 133,540	\$ 22,050	\$ -	\$ -	\$ -	\$ -	\$ -
Firewall	24/25	10,275	10,275	-	-	-	-	-
Budget cycle management software	26/27	192,660	-	-	56,940	45,240	45,240	45,240
		<b>\$ 336,475</b>	<b>\$ 32,325</b>	<b>\$ -</b>	<b>\$ 56,940</b>	<b>\$ 45,240</b>	<b>\$ 45,240</b>	<b>\$ 45,240</b>
<b>Planning:</b>								
Sidewalk Pedestrian Plan	19/20	\$ 1,121,068	\$ 191,367	\$ -	\$ -	\$ -	\$ -	\$ -
West Soundside Road/Villa Dunes shoreline	24/25	40,000	40,000	-	-	-	-	-
Whalebone Park improvements/Master Plan update	24/25	20,000	20,000	-	-	-	-	-
Pickup	24/25	45,000	45,000	-	-	-	-	-
Pickup	27/28	33,500	-	-	-	33,500	-	-
Pickup	28/29	40,000	-	-	-	-	40,000	-
		<b>\$ 1,299,568</b>	<b>\$ 296,367</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,500</b>	<b>\$ 40,000</b>	<b>\$ -</b>
<b>Public Services Administration:</b>								
Fuel tank conversion	19/20	\$ 164,208	\$ 28,031	\$ -	\$ -	\$ -	\$ -	\$ -
W. Baymeadow/W. Windjammer pedestrian project	24/25	271,300	271,300	-	-	-	-	-
Carolista Dr./Dune St.-west side multi-use path*	25/26	1,298,548	-	449,840	136,938	132,216	127,494	665,800
Grouse St./Admiral St. pedestrian project	26/27	117,563	-	-	117,563	-	-	-
Pickup	26/27	45,800	-	-	45,800	-	-	-
Pickup	27/28	45,800	-	-	-	45,800	-	-
E. Barnes St./Blue Jay St. pedestrian project	27/28	65,670	-	-	-	65,670	-	-
Villa Dunes Dr./S. Wrightsville Ave. pedestrian project	28/29	631,185	-	-	-	-	631,185	-
		<b>\$ 2,640,074</b>	<b>\$ 299,331</b>	<b>\$ 449,840</b>	<b>\$ 300,301</b>	<b>\$ 243,686</b>	<b>\$ 758,679</b>	<b>\$ 665,800</b>



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Description General Fund	Replace Year	Estimated Cost	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029	FY 2030 and Beyond
<b>Public Works Facilities Maintenance :</b>								
Dowdy Park lighting	19/20	\$ 78,375	\$ 13,379	\$ -	\$ -	\$ -	\$ -	\$ -
105 W. Seachase Drive	21/22	1,200,000	142,752	139,908	137,064	134,220	131,376	377,064
Loader	21/22	194,795	40,883	40,883	-	-	-	-
Beach road multi-use path maintenance	<b>24/25</b>	1,900,000	650,000	250,000	250,000	250,000	250,000	250,000
HVAC maintenance agreement	<b>24/25</b>	32,759	32,759	33,742	-	-	-	-
Town Hall window replacements	<b>24/25</b>	20,000	20,000	-	-	-	-	-
Town Hall HVAC replacement	<b>24/25</b>	44,000	44,000	-	-	-	-	-
Crosswalk lighting	<b>24/25</b>	12,000	12,000	12,000	-	-	-	-
Multi-use path repairs	<b>24/25</b>	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Juncos Street beach access maintenance**	<b>24/25</b>	203,380	203,380	-	-	-	-	-
Holden Street beach access maintenance**	<b>24/25</b>	181,000	181,000	-	-	-	-	-
Dingo	<b>24/25</b>	35,000	35,000	-	-	-	-	-
Mower	<b>24/25</b>	15,800	15,800	-	-	-	-	-
Trailer	<b>24/25</b>	15,000	15,000	-	-	-	-	-
Message board	<b>24/25</b>	18,000	18,000	-	-	-	-	-
Town Hall elevator replacement	25/26	140,000	-	-	140,000	-	-	-
Hargrove bath house design and construction	25/26	867,500	-	80,000	787,500	-	-	-
Gulfstream Street beach access maintenance**	25/26	80,000	-	80,000	-	-	-	-
June Street beach access maintenance**	25/26	268,458	-	268,458	-	-	-	-
Mower	25/26	16,800	-	16,800	-	-	-	-
Tandem dump truck	25/26	220,000	-	220,000	-	-	-	-
Albatross Street beach access maintenance**	26/27	86,000	-	-	86,000	-	-	-
Glidden Street beach access maintenance**	26/27	160,000	-	-	160,000	-	-	-
Mower	26/27	16,800	-	-	16,800	-	-	-
Excavator	26/27	207,000	-	-	207,000	-	-	-
4x4 tractor	26/27	232,000	-	-	232,000	-	-	-
Outer Banks Medical Center roof replacement	<b>27/28</b>	40,000	-	-	-	40,000	-	-
Barnes beach access maintenance**	27/28	115,000	-	-	-	115,000	-	-
Indigo Street beach access maintenance**	27/28	180,000	-	-	-	180,000	-	-
Flail mower	27/28	118,600	-	-	-	118,600	-	-
Pickup	27/28	47,000	-	-	-	47,000	-	-
Pickup	28/29	49,000	-	-	-	-	49,000	-
Trailer	28/29	5,900	-	-	-	-	5,900	-
Equipment trailer	28/29	23,750	-	-	-	-	23,750	-
Eighth Street beach access maintenance**	28/29	132,000	-	-	-	-	132,000	-
Ida Street beach access maintenance**	28/29	80,000	-	-	-	-	80,000	-
Islington Street beach access maintenance**	29/30	85,000	-	-	-	-	-	85,000
		<b>\$ 7,200,917</b>	<b>\$ 1,503,953</b>	<b>\$ 1,221,791</b>	<b>\$ 2,096,364</b>	<b>\$ 964,820</b>	<b>\$ 752,026</b>	<b>\$ 792,064</b>



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Description General Fund	Replace Year	Estimated Cost	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029	FY 2030 and Beyond
<b>Public Works Sanitation:</b>								
Residential Truck	20/21	\$ 274,533	\$ 55,813	\$ -	\$ -	\$ -	\$ -	\$ -
Boom truck	20/21	236,876	48,157	-	-	-	-	-
Side Load truck	20/21	275,521	56,013	-	-	-	-	-
Front Load Truck	<b>24/25</b>	379,000	379,000	-	-	-	-	-
Front Load Truck	25/26	425,000	-	425,000	-	-	-	-
Residential Truck	25/26	400,000	-	400,000	-	-	-	-
Residential Truck	26/27	400,000	-	-	400,000	-	-	-
Residential Truck	26/27	400,000	-	-	400,000	-	-	-
Dump Truck (new)	27/28	139,916	-	-	-	139,916	-	-
Knuckle Boom Truck	27/28	285,000	-	-	-	285,000	-	-
Residential Truck	27/28	400,000	-	-	-	400,000	-	-
Front Load Truck	28/29	415,000	-	-	-	-	415,000	-
Knuckle Boom Truck	28/29	275,000	-	-	-	-	275,000	-
		<b>\$ 4,305,846</b>	<b>\$ 538,983</b>	<b>\$ 825,000</b>	<b>\$ 800,000</b>	<b>\$ 824,916</b>	<b>\$ 690,000</b>	<b>\$ -</b>
<b>Streets and Stormwater:</b>								
Streets-Stormwater S. Memorial Ave. corridor***	<b>24/25</b>	\$ 1,540,702	\$ 1,540,702	\$ -	\$ -	\$ -	\$ -	\$ -
S. Old Oregon Inlet Road Project Area #13	<b>24/25</b>	1,264,237	1,264,237	-	-	-	-	-
Stormwater Master Plan update	<b>24/25</b>	400,000	400,000	-	-	-	-	-
S. Old Oregon Inlet Road Project Area #12	<b>24/25</b>	1,602,824	1,602,824	-	-	-	-	-
Streets-Stormwater Ida St., Tides Dr., Holden St., Sea Gull Sr., Bodie Island Ct., James St., June St., Indigo St., Dune St., Dunn St., Glidden St., Grey Eagle St., Gull St.***	25/26	258,248	-	258,248	-	-	-	-
Culvert cleaner	25/26	79,500	-	79,500	-	-	-	-
Village at Nags Head drainage infrastructure	25/26	150,000	-	150,000	-	-	-	-
Streets-Stormwater Juncos St. to Village at Nags Head and Lone Cedar Village	26/27	342,142	-	-	342,142	-	-	-
Seven Sisters subdivision drainage improvement plan	26/27	300,000	-	-	300,000	-	-	-
Streets-Stormwater Vista Colony neighborhood	27/28	424,862	-	-	-	424,862	-	-
Bonnett St. pump station Project Area #4	27/28	2,384,910	-	-	-	2,384,910	-	-
Streets-Stormwater Villa Dunes Dr.	28/29	653,800	-	-	-	-	653,800	-
		<b>\$ 9,401,225</b>	<b>\$ 4,807,763</b>	<b>\$ 487,748</b>	<b>\$ 642,142</b>	<b>\$ 2,809,772</b>	<b>\$ 653,800</b>	<b>\$ -</b>



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Description General Fund	Replace Year	Estimated Cost	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029	FY 2030 and Beyond
<b>Police:</b>								
Replacement of 800Mhz Radios	20/21	\$ 240,085	\$ 48,809	\$ -	\$ -	\$ -	\$ -	\$ -
Subscription - Record Management System	22/23	49,766	10,424	10,424	10,424	-	-	-
Subscription - In-Car/Body-Worn cameras	22/23	227,270	47,604	47,604	47,604	-	-	-
Subscription - License Plate Readers	23/24	70,795	36,000	36,000	36,000	-	-	-
Police Vehicles (4)	<b>24/25</b>	263,811	263,811	-	-	-	-	-
Traffic light alternative power	<b>24/25</b>	40,089	40,089	-	-	-	-	-
Pedestrian light at Event Site	<b>24/25</b>	170,000	170,000	-	-	-	-	-
4x4 Utility Task Vehicle	<b>24/25</b>	27,000	27,000	-	-	-	-	-
Police Vehicles (4)	25/26	269,757	-	269,757	-	-	-	-
Police Vehicles (4)	26/27	269,297	-	-	269,297	-	-	-
Police Vehicles (1)	27/28	51,750	-	-	-	51,750	-	-
Police Vehicles (3)	28/29	202,509	-	-	-	-	202,509	-
		<b>\$ 1,882,129</b>	<b>\$ 643,737</b>	<b>\$ 363,785</b>	<b>\$ 363,325</b>	<b>\$ 51,750</b>	<b>\$ 202,509</b>	<b>\$ -</b>
<b>Fire:</b>								
Pumper	18/19	\$ 697,620	\$ 76,101	\$ 76,101	\$ 76,101	\$ 76,101	\$ -	\$ -
Pumper/Quint	21/22	1,358,079	157,426	157,426	157,426	157,426	157,426	472,278
Station 21 flooring	<b>24/25</b>	40,645	22,455	18,190	-	-	-	-
Pickup	25/26	65,000	-	65,000	-	-	-	-
Pickup	26/27	55,000	-	-	55,000	-	-	-
Pumper*	28/29	1,000,000	-	-	-	-	123,338	1,110,039
		<b>\$ 3,216,344</b>	<b>\$ 255,982</b>	<b>\$ 316,717</b>	<b>\$ 288,527</b>	<b>\$ 233,527</b>	<b>\$ 280,764</b>	<b>\$ 1,582,317</b>
<b>Ocean Rescue:</b>								
Replacement of 800Mhz Radios	20/21	\$ 99,765	\$ 20,282	\$ -	\$ -	\$ -	\$ -	\$ -
Pickup	<b>24/25</b>	60,000	60,000	-	-	-	-	-
Four-wheelers for beach patrol (2 replacements)	<b>24/25</b>	14,000	14,000	-	-	-	-	-
Four-wheelers for beach patrol (2 replacements)	25/26	15,000	-	15,000	-	-	-	-
Four-wheelers for beach patrol (3 replacements)	26/27	23,050	-	-	23,050	-	-	-
Pickup	27/28	70,000	-	-	-	70,000	-	-
Wave Runner	27/28	16,676	-	-	-	16,676	-	-
Four-wheelers for beach patrol (2 replacements)	27/28	16,000	-	-	-	16,000	-	-
Pickup	28/29	47,895	-	-	-	-	47,895	-
		<b>\$ 362,386</b>	<b>\$ 94,282</b>	<b>\$ 15,000</b>	<b>\$ 23,050</b>	<b>\$ 102,676</b>	<b>\$ 47,895</b>	<b>\$ -</b>
<b>Contingency:</b>	<b>24/25</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Total Transfers to the General Fund</b>			<b>\$ 10,046,786</b>	<b>\$ 5,327,838</b>	<b>\$ 6,173,924</b>	<b>\$ 7,418,481</b>	<b>\$ 5,520,826</b>	<b>\$ 17,052,764</b>

Replacement costs are estimates

\*ten years at 5%, payment in advance

\*\*full or partial funding source is capital reserve fund

\*\*\*less \$89,900 state street aid (Powell Bill) funding each year



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WATER FUND CAPITAL OUTLAY AND DEBT SERVICE

Description	Replace Year	Estimated Cost	Fiscal Year 2024-2025	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029	FY 2030 and Beyond
<b>Water Fund</b>								
<b>Water Administration debt service</b>								
Fuel tank conversion	19/20	\$ 37,745	\$ 6,444	\$ -	\$ -	\$ -	\$ -	\$ -
Limited Obligation Bonds Series 2023-Public Services Complex	23/24	3,101,000	319,050	310,850	302,650	294,450	285,250	3,137,750
Limited Obligation Bonds Series 2023-Advanced Metering Infrastructure	23/24	1,605,000	130,250	132,750	135,000	132,000	134,000	1,994,001
		<b>\$ 4,743,745</b>	<b>\$ 455,744</b>	<b>\$ 443,600</b>	<b>\$ 437,650</b>	<b>\$ 426,450</b>	<b>\$ 419,250</b>	<b>\$ 5,131,751</b>
<b>Water Operations:</b>								
Pickup	24/25	\$ 48,000	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -
Liquid chlorine conversion at Gull Street	26/27	242,190	-	-	242,190	-	-	-
South Nags Head tower mixer	26/27	51,750	-	-	51,750	-	-	-
Liquid chlorine conversion at Eighth Street	27/28	266,409	-	-	-	266,409	-	-
Pickup	27/28	48,000	-	-	-	48,000	-	-
Eighth Street tower mixer	27/28	51,750	-	-	-	51,750	-	-
Gull Street ground tank mixer	28/29	51,750	-	-	-	-	51,750	-
Treatment Train debt service^	28/29	8,294,400	-	-	-	-	554,210	10,644,480
		<b>\$ 9,054,249</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>\$ 293,940</b>	<b>\$ 366,159</b>	<b>\$ 605,960</b>	<b>\$ 10,644,480</b>
<b>Water Distribution:</b>								
S. Memorial Ave. water main lines	24/25	\$ 501,500	\$ 501,500	\$ -	\$ -	\$ -	\$ -	\$ -
South Nags Head water main planning costs	24/25	105,000	105,000	-	-	-	-	-
South Nags Head water main replacements	25/26	1,155,000	-	1,155,000	-	-	-	-
Pickup	25/26	45,800	-	45,800	-	-	-	-
Vista Colony water main planning costs	26/27	200,000	-	-	200,000	-	-	-
Gull Street pump station improvements debt service*	26/27 and 28/29	2,342,512	-	-	114,506	164,222	158,559	2,434,791
Back hoe loader	26/27	250,000	-	-	250,000	-	-	-
Excavator	26/27	50,000	-	-	50,000	-	-	-
Vista Colony waterline replacements debt service*	27/28	1,783,538	-	-	-	179,604	258,614	2,186,085
Air compressor	27/28	39,000	-	-	-	39,000	-	-
Pickup	27/28	55,000	-	-	-	55,000	-	-
Villa Dunes Dr. 8" diameter water main line	28/29	825,000	-	-	-	-	825,000	-
		<b>\$ 7,352,350</b>	<b>\$ 606,500</b>	<b>\$ 1,200,800</b>	<b>\$ 614,506</b>	<b>\$ 437,826</b>	<b>\$ 1,242,173</b>	<b>\$ 4,620,876</b>
<b>Septic Health:</b>								
Water quality data loggers	25/26	\$ 93,100	\$ -	\$ 93,100	\$ -	\$ -	\$ -	\$ -
Pickup	25/26	45,000	-	45,000	-	-	-	-
		<b>\$ 138,100</b>	<b>\$ -</b>	<b>\$ 138,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Water Fund Capital Outlay and Debt Service</b>			<b>\$ 1,110,244</b>	<b>\$ 1,782,500</b>	<b>\$ 1,346,096</b>	<b>\$ 1,230,435</b>	<b>\$ 2,267,383</b>	<b>\$ 20,397,107</b>

Replacement costs are estimates

^fifteen years at 5%, payment in advance

\*ten years at 5%, payment in advance



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## GENERAL FUND SUMMARY

### REVENUES AND EXPENDITURES SUMMARY

Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual 2023-2024	Actual 2022-2023	Actual 2021-2022
<b>REVENUES</b>								
Ad Valorem Taxes	\$ 12,007,322	\$ 11,995,235	\$ 11,995,235	\$ 11,929,890	\$ 11,929,890	\$ 12,018,775	\$ 10,646,369	\$ 10,582,398
Other Taxes & Licenses	11,400,855	11,399,800	11,399,800	10,158,589	10,158,589	10,167,734	10,205,374	10,260,892
Unrestricted Intergovernmental	967,700	961,000	961,000	932,200	932,200	984,042	1,007,408	952,365
Restricted Intergovernmental	763,568	5,061,265	5,061,265	3,589,978	3,731,279	2,258,525	975,537	1,011,169
Permits & Fees	603,375	597,475	597,475	574,510	574,510	688,263	619,807	371,317
Sales & Services	80,000	75,000	75,000	82,600	82,600	68,135	85,877	87,140
Investment Earnings	200,000	200,000	200,000	133,840	133,840	300,000	123,996	(866,305)
Other Revenue	312,210	398,695	398,695	413,842	417,442	438,029	358,721	325,614
Other Finance Sources	5,909,838	11,580,788	10,476,786	9,887,807	12,925,692	9,014,699	7,876,366	6,327,996
<b>TOTAL</b>	<b>\$ 32,244,868</b>	<b>\$ 42,269,258</b>	<b>\$ 41,165,256</b>	<b>\$ 37,703,256</b>	<b>\$ 40,886,042</b>	<b>\$ 35,938,202</b>	<b>\$ 31,899,455</b>	<b>\$ 29,052,586</b>
<b>EXPENDITURES</b>								
Interfund	\$ 7,492,911	\$ 12,444,799	\$ 12,444,799	\$ 10,519,671	\$ 11,798,587	\$ 9,762,145	\$ 9,788,359	\$ 4,963,341
Governing Body	201,432	195,276	195,276	190,690	196,740	185,727	155,578	156,690
Bond Debt	1,243,400	1,276,200	1,276,200	3,086,300	3,086,300	3,086,300	2,381,151	2,451,252
Town Manager	1,317,794	1,177,348	1,177,348	903,814	1,022,407	926,084	940,239	1,085,998
Administrative Services	1,278,747	1,204,368	1,204,368	1,162,484	1,170,760	1,125,836	1,028,488	1,098,132
Information Technology	495,686	616,069	580,877	518,216	527,051	609,430	406,698	352,106
Legal	132,961	132,961	132,961	155,086	155,086	92,331	102,012	166,176
Planning	1,314,468	1,555,299	1,549,299	1,448,238	1,504,868	1,406,264	1,294,208	1,233,043
Public Services Administration	1,050,842	880,942	871,862	667,864	741,613	711,783	496,248	396,386
Public Works Facilities	3,101,647	3,786,346	3,361,826	3,568,414	4,085,804	3,946,045	2,279,398	4,309,860
Public Works Garage	514,801	490,807	490,807	422,693	429,993	405,621	372,919	344,203
Street Aid	130,000	130,000	130,000	125,000	125,000	125,000	350,519	25,685
Public Works Sanitation	2,554,451	2,563,946	2,224,336	2,424,114	2,616,932	2,429,905	2,140,351	2,733,982
Public Works Solid Waste	882,657	882,657	882,657	902,950	902,950	851,236	817,785	807,055
Streets and Stormwater	552,361	5,094,663	4,871,963	2,989,169	3,087,820	1,210,763	1,827,870	570,681
Police	4,592,447	4,630,754	4,605,254	3,926,829	4,302,055	4,258,610	3,906,169	3,405,518
Police - Drug Forfeitures	-	-	-	-	9,610	9,609	5,000	-
Fire	4,450,632	4,196,453	4,155,053	3,770,084	4,136,872	4,093,596	3,519,707	4,162,135
Ocean Rescue	937,630	1,010,370	1,010,370	921,640	985,594	979,934	878,296	761,653
<b>TOTAL</b>	<b>\$ 32,244,868</b>	<b>\$ 42,269,258</b>	<b>\$ 41,165,256</b>	<b>\$ 37,703,256</b>	<b>\$ 40,886,042</b>	<b>\$ 36,216,219</b>	<b>\$ 32,690,995</b>	<b>\$ 29,023,896</b>



## REVENUES – RECOMMENDED

Account Description	Financial Plan 2025-2026	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Revenues 2023-2024	Actual Revenues 2022-2023	Actual Revenues 2021-2022
<b>AD VALOREM TAXES</b>							
AD VALOREM REVENUES CURRENT	\$ 9,378,200	\$ 9,368,831	\$ 9,326,063	\$ 9,326,063	\$ 9,394,014	\$ 8,050,831	\$ 8,017,378
AD VALOREM TAXES PRIOR YEARS	-	-	-	-	2	(141)	3,121
AD VALOREM REVENUES SOB/MSD CURRENT	1,639,885	1,638,247	1,632,259	1,632,259	1,642,346	1,636,401	1,629,814
CURRENT TOWNWIDE BEACH NOURISH	768,705	767,937	764,431	764,431	769,418	766,214	762,935
PRIOR YR TOWNWIDE BEACH NOURISH	-	-	-	-	-	(11)	294
TAX PENALTIES/INTEREST	7,000	7,000	6,000	6,000	10,675	7,965	6,903
DMV REVENUES CURRENT	204,683	204,479	194,045	194,045	194,045	175,462	155,067
DMV SOB/MSD CY REVENUES	7,749	7,741	7,092	7,092	7,092	8,319	5,983
DMV INTEREST	1,100	1,000	-	-	1,183	1,329	903
<b>Subtotal Ad Valorem Taxes</b>	<b>\$ 12,007,322</b>	<b>\$ 11,995,235</b>	<b>\$ 11,929,890</b>	<b>\$ 11,929,890</b>	<b>\$ 12,018,775</b>	<b>\$ 10,646,369</b>	<b>\$ 10,582,398</b>
<b>OTHER TAXES &amp; LICENSES</b>							
OCCUPANCY TAXES	\$ 5,140,000	\$ 5,140,000	\$ 4,636,345	\$ 4,636,345	\$ 4,614,501	\$ 4,624,217	\$ 4,457,313
LAND TRANSFER TAXES	1,100,000	1,100,000	960,000	960,000	1,014,444	1,108,709	1,727,795
LOCAL GOVT SALES TAX	3,068,000	3,068,000	2,718,718	2,718,718	2,696,743	2,656,113	2,413,215
ONE HALF SALES TAX (40)	659,000	659,000	565,135	565,135	550,953	569,400	502,535
ONE HALF SALES TAX (42)	1,359,000	1,359,000	1,207,036	1,207,036	1,213,877	1,170,483	1,079,936
ONE HALF SALES TAX (44)	-	-	-	-	(61)	-	3
BUSINESS LICENSE REVENUES	1,855	1,800	1,855	1,855	1,815	1,870	1,908
BUSINESS REGISTRATION FEES	18,000	18,000	18,000	18,000	17,900	18,900	18,000
PRIVILEGE LICENSE PENALTIES	2,000	2,000	1,500	1,500	2,700	2,100	2,550
SHORT TERM RENTAL REGISTRATION FEES	-	-	-	-	-	850	4,000
MIXED BEVERAGE TAX	53,000	52,000	50,000	50,000	54,862	52,732	53,637
<b>Subtotal Other Taxes and Licenses</b>	<b>\$ 11,400,855</b>	<b>\$ 11,399,800</b>	<b>\$ 10,158,589</b>	<b>\$ 10,158,589</b>	<b>\$ 10,167,734</b>	<b>\$ 10,205,374</b>	<b>\$ 10,260,892</b>
<b>UNRESTRICTED INTERGOVERNMENTAL</b>							
UTILITIES SALES TAX	\$ 740,000	\$ 740,000	\$ 700,000	\$ 700,000	\$ 765,913	\$ 778,209	\$ 715,919
TELECOMMUNICATIONS SALES TAX	20,000	19,000	20,000	20,000	19,470	20,528	20,138
FRANCHISE TAX - NATURAL GAS	4,200	4,200	5,000	5,000	4,215	8,937	7,913
SOLID WASTE DISPOSAL TAX	2,500	2,400	2,200	2,200	2,605	2,590	2,394
CABLE FRANCHISE FEES	100,000	96,000	107,000	107,000	96,102	102,574	110,672
CABLE FRANCISE - PEG FUNDS	58,000	58,000	58,000	58,000	51,614	51,200	51,949
BEER AND WINE	13,000	12,600	12,500	12,500	12,500	14,562	12,601
ABC REVENUE	30,000	28,800	27,500	27,500	31,623	28,808	30,779
<b>Subtotal Unrestricted Intergovernmental</b>	<b>\$ 967,700</b>	<b>\$ 961,000</b>	<b>\$ 932,200</b>	<b>\$ 932,200</b>	<b>\$ 984,042</b>	<b>\$ 1,007,408</b>	<b>\$ 952,365</b>



Account Description	Financial Plan 2025-2026	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Revenues 2023-2024	Actual Revenues 2022-2023	Actual Revenues 2021-2022
<b>RESTRICTED INTERGOVERNMENTAL</b>							
STATE STREET AID/POWELL BILL	\$ 130,000	\$ 130,000	\$ 125,000	\$ 125,000	\$ 146,696	\$ 132,185	\$ 132,696
FEMA GRANT	-	-	-	75,000	75,000	9,481	-
DEPARTMENT OF JUSTICE GRANT	-	-	-	-	-	2,504	423
HOMELAND SECURITY GRANT	-	-	-	-	-	11,109	10,836
NATIONAL FISH AND WILDLIFE GRANT	-	-	-	14,218	14,219	-	60,781
DRUG ENFORCEMENT SHARED REVENUE	-	-	-	-	4,998	9,583	1,076
DRUG ENFORCEMENT FED FUNDS	-	-	-	-	4,111	3,618	48,705
ASSISTANCE TO FIREFIGHTERS GRANT	-	-	-	-	-	67,268	22,458
VISITORS BUREAU GRANT	367,900	190,974	448,987	470,400	470,400	12,500	51,625
GOVERNMENT ACCESS CHANNEL GRANT	5,000	5,000	5,000	5,000	5,000	5,000	5,000
WELLNESS GRANT	-	-	-	2,170	2,170	2,500	4,000
NC GOVERNORS CRIME COMMISSION	-	-	-	-	-	17,895	22,792
NC DEQ GRANTS	-	3,283,441	1,823,237	1,823,237	313,900	10,000	-
DOMINION GRANT	-	-	-	-	-	17,723	-
NC COASTAL AREAS MANAGEMENT GRANT	207,668	-	286,250	290,750	290,750	40,500	-
GOLDEN LEAF GRANT	-	748,850	250,000	250,000	250,000	-	-
NC DEPARTMENT OF COMMERCE	-	650,000	-	-	-	-	-
CONTRIBUTION FROM DARE COUNTY	24,000	24,000	624,000	648,000	648,000	600,000	623,273
NC GRANT- SCHOOL RESOURCE OFFICER	25,000	25,000	23,504	23,504	29,281	27,347	23,504
CONTRIBUTIONS - FIRE RANGE	4,000	4,000	4,000	4,000	4,000	4,000	4,000
NC DEPARTMENT OF AGRICULTURE GRANT	-	-	-	-	-	2,324	-
<b>Subtotal Restricted Intergovernmental</b>	<b>\$ 763,568</b>	<b>\$ 5,061,265</b>	<b>\$ 3,589,978</b>	<b>\$ 3,731,279</b>	<b>\$ 2,258,525</b>	<b>\$ 975,537</b>	<b>\$ 1,011,169</b>
<b>PERMITS &amp; FEES</b>							
AUTOMOBILE LICENSES	\$ 1,000	\$ 1,000	\$ 600	\$ 600	\$ 1,685	\$ 776	\$ 1,008
BEACH DRIVING PERMITS	25,000	24,800	32,000	32,000	24,802	34,052	50,110
BUILDING PERMITS	240,000	240,000	225,000	225,000	244,932	257,124	234,818
CAMA PERMITS	4,000	4,000	3,500	3,500	4,100	4,400	3,400
MINOR PERMIT REIMBURSEMENT NC	3,600	3,250	2,760	2,760	3,650	3,685	2,875
CART ROLL BACK FEE	223,000	223,000	220,000	220,000	226,750	222,925	-
REVIEW FEES	30,000	25,000	16,000	16,000	33,960	41,700	15,558
INITIAL ALARM FEES	-	-	-	-	50	-	200
RENEWAL ALARM FEES	25	25	25	25	75	50	25
POLICE ALARM VIOLATIONS	-	-	-	-	-	25	-
ADMIN FACILITY FEE	10,000	10,000	10,000	10,000	9,574	8,808	9,192
FIRE FACILITY FEE	10,000	10,000	10,000	10,000	3,371	3,218	4,503
POLICE FACILITY FEE	10,000	10,000	10,000	10,000	3,395	3,241	5,938
SANITATION FACILITY FEE	10,000	10,000	10,000	10,000	1,826	1,744	4,352



Account Description	Financial Plan 2025-2026	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Revenues 2023-2024	Actual Revenues 2022-2023	Actual Revenues 2021-2022
RECREATION FACILITY FEE	10,000	10,000	10,000	10,000	6,292	6,006	5,148
FIRE NEW CONSTRUCTION FEES	100	100	75	75	825	700	75
FIRE TENT FEE	1,200	1,100	800	800	1,125	1,575	1,200
FIRE HYDRANT TESTING FEES	500	250	250	250	500	750	-
PIT FIRE FEES	15,000	15,000	15,000	15,000	15,790	14,581	18,190
COURT COST, FEES, CHARGES	2,700	2,700	2,500	2,500	2,411	2,747	4,425
CIVIL PENALTIES	-	-	-	-	95,000	400	-
CIVIL PENALTIES PUBLIC SAFETY	4,250	4,250	3,000	3,000	4,250	6,400	7,850
CROWD GATHERING PERMIT FEE	3,000	3,000	3,000	3,000	3,900	4,900	2,450
<b>Subtotal Permits &amp; Fees</b>	<b>\$ 603,375</b>	<b>\$ 597,475</b>	<b>\$ 574,510</b>	<b>\$ 574,510</b>	<b>\$ 688,263</b>	<b>\$ 619,807</b>	<b>\$ 371,317</b>
<b>INVESTMENT EARNINGS</b>							
INTEREST ON CASH/INVESTMENTS	\$ 200,000	\$ 200,000	\$ 133,840	\$ 133,840	\$ 300,000	\$ 123,996	\$ (866,305)
<b>OTHER REVENUE</b>							
RENTS	\$ 251,710	\$ 205,595	\$ 266,342	\$ 266,342	\$ 269,187	\$ 280,665	\$ 254,517
PURCHASE DISCOUNTS	3,500	3,500	2,000	2,000	4,246	3,656	3,667
CONTRIBUTIONS	-	135,000	100,000	100,000	100,000	1,900	-
CONTRIBUTIONS POLICE	-	-	-	-	-	200	100
CONTRIBUTIONS FIRE/RESCUE	6,500	6,500	6,500	6,500	9,975	9,336	11,860
DONATIONS - ADOPT A BENCH	-	-	-	3,600	5,150	4,215	1,565
MISCELLANEOUS REVENUES	17,500	16,000	10,000	10,000	16,952	19,210	17,121
MISC REVENUES - RECYCLABLES	10,000	8,000	8,000	8,000	6,439	15,409	16,592
SPONSORSHIPS	-	1,100	-	-	3,000	200	-
SPECIAL EVENTS	23,000	23,000	21,000	21,000	23,080	23,930	20,192
<b>Subtotal Other Revenue</b>	<b>\$ 312,210</b>	<b>\$ 398,695</b>	<b>\$ 413,842</b>	<b>\$ 417,442</b>	<b>\$ 438,029</b>	<b>\$ 358,721</b>	<b>\$ 325,614</b>
<b>SALES &amp; SERVICES</b>							
SALE OF MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460	\$ -
SALE OF DUMPSTERS	45,000	45,000	52,000	52,000	39,358	55,595	50,880
SALE OF AUTOMATED CARTS	35,000	30,000	30,600	30,600	28,717	29,010	35,740
SALE OF SIGNS	-	-	-	-	60	262	420
SALE OF TOWN FLAGS	-	-	-	-	-	550	100
<b>Subtotal Sales &amp; Services</b>	<b>\$ 80,000</b>	<b>\$ 75,000</b>	<b>\$ 82,600</b>	<b>\$ 82,600</b>	<b>\$ 68,135</b>	<b>\$ 85,877</b>	<b>\$ 87,140</b>



Account Description	Financial Plan 2025-2026	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Actual Revenues 2023-2024	Actual Revenues 2022-2023	Actual Revenues 2021-2022
<b>OTHER FINANCE SOURCES</b>							
PROCEEDS FROM LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,028,313
TRANSFERS CAP RESERVE FUND	348,458	384,380	2,780,713	2,811,089	2,777,689	3,146,286	3,275,050
TRANSFERS CAPITAL INVESTMENT FUND	4,979,380	9,662,406	6,727,094	7,117,762	6,136,215	4,303,533	-
SALE OF CAPITAL ASSETS	30,000	30,000	30,000	30,000	30,000	119,048	24,633
INSURANCE RECOVERY	-	-	-	-	-	4,618	-
OTHER FINANCE SOURCES	102,000	-	-	70,796	70,795	302,881	-
APPROPRIATED FUND BALANCE	450,000	400,000	350,000	2,896,045	-	-	-
<b>Subtotal Other Finance Sources</b>	<b>\$ 5,909,838</b>	<b>\$ 10,476,786</b>	<b>\$ 9,887,807</b>	<b>\$ 12,925,692</b>	<b>\$ 9,014,699</b>	<b>\$ 7,876,366</b>	<b>\$ 6,327,996</b>
<b>TOTAL</b>	<b>\$ 32,244,868</b>	<b>\$ 41,165,256</b>	<b>\$ 37,703,256</b>	<b>\$ 40,886,042</b>	<b>\$ 35,938,202</b>	<b>\$ 31,899,455</b>	<b>\$ 29,052,586</b>



EXPENDITURES BY ACCOUNT

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>ADMINISTRATIVE</b>								
<b>Subtotal Administrative</b>	<b>46,417</b>	<b>45,065</b>	<b>45,065</b>	<b>43,350</b>	<b>43,350</b>	<b>43,332</b>	<b>40,704</b>	<b>38,028</b>
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 9,316,135	\$ 8,739,335	\$ 8,739,335	\$ 8,037,300	\$ 8,014,200	\$ 7,799,480	\$ 7,469,962	\$ 6,808,364
SALARIES - LONGEVITY PAY	238,457	213,330	213,330	199,797	199,797	201,693	4,902	3,943
SALARIES/WAGES - PARTTIME	786,679	782,729	782,729	688,894	704,750	702,110	577,418	545,097
OVERTIME PAY	100,147	91,401	91,401	82,200	82,200	82,200	-	-
HOLIDAY PAY	142,691	139,745	139,745	135,143	135,143	135,143	-	-
FICA TAX	813,178	766,536	766,536	695,959	696,472	641,738	587,986	532,602
GROUP HEALTH INSURANCE	1,710,935	1,662,979	1,662,979	1,498,049	1,488,049	1,478,143	1,307,098	1,303,161
RETIREEES GROUP HEALTH	140,404	151,590	151,590	137,297	137,297	144,549	145,235	164,786
RETIREMENT	994,423	931,125	931,125	804,333	804,333	743,465	679,482	575,897
RETIREMENT LAW ENFORCEMENT	371,407	348,908	348,908	297,698	293,698	293,947	236,217	201,943
UNEMPLOYMENT	7,500	7,500	7,500	10,000	6,605	2,580	5,353	3,326
401 K	364,609	341,401	341,401	312,000	312,300	291,107	223,110	153,051
401 K LAW ENFORCEMENT	123,473	115,993	115,993	106,018	105,018	104,687	90,304	83,599
EMPLOYEE WELLNESS	14,600	14,600	14,600	9,900	12,070	12,070	12,870	4,179
POLICE SEPARATION ALLOWANCE	33,695	42,852	42,852	46,111	46,111	42,834	51,837	68,278
<b>Subtotal Personnel Services</b>	<b>\$ 15,158,333</b>	<b>\$ 14,350,024</b>	<b>\$ 14,350,024</b>	<b>\$ 13,060,699</b>	<b>\$ 13,038,043</b>	<b>\$ 12,675,747</b>	<b>\$ 11,391,774</b>	<b>\$ 10,448,226</b>
<b>OPERATIONS</b>								
PLANNING BOARD FEES	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,080	\$ 7,080	\$ 9,230
BOARD OF ADJUSTMENT FEES	2,500	2,500	2,500	2,500	2,500	1,050	430	-
TRAINING	132,583	149,523	137,523	126,408	123,508	93,695	84,701	62,387
COMPUTER TRAINING	7,500	11,612	7,500	7,500	7,500	7,500	-	-
SAFETY TRAINING	3,619	3,619	3,619	4,683	4,683	4,348	3,002	4,332
OSHA COMPLIANCE COSTS	4,400	4,400	4,400	4,400	4,400	3,355	3,916	1,729
BUILDING/EQUIPMENT RENTAL	39,841	40,766	39,766	43,178	43,178	38,415	39,866	35,937
TELEPHONE	35,755	35,292	35,292	33,007	33,607	30,660	31,981	30,186
INTERNET COSTS	11,000	21,080	11,000	11,000	11,000	10,950	13,908	8,231
UTILITIES	236,625	259,375	236,375	236,015	234,515	216,093	209,513	209,954
POSTAGE	13,775	14,275	13,775	19,275	19,275	17,842	12,939	7,710
ADVERTISING	13,300	13,275	13,275	13,625	13,625	9,625	9,040	9,720
PRINTING	8,670	10,070	9,170	8,970	9,770	14,386	7,361	5,032
TIPPING FEES	882,657	882,657	882,657	902,950	902,950	851,236	817,785	807,055



Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Expenditures	Expenditures	Expenditures
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2022-2023	2021-2022	
FUEL COSTS	340,903	323,050	323,050	388,300	386,695	290,134	313,886	276,101	
STREET SUPPLIES	40,100	40,100	40,100	35,600	35,600	35,600	4,388	25,685	
DEPARTMENT SUPPLIES	287,029	395,244	312,259	303,477	321,827	308,886	311,125	320,800	
OTHER SUPPLIES	67,436	73,598	69,758	59,402	60,511	53,373	48,561	51,159	
OTHER SUPPLIES - COMPUTER	17,840	82,203	76,203	27,070	34,070	122,531	24,843	54,000	
MAINT/REPAIR BUILDINGS	101,275	148,425	98,425	84,338	106,188	106,188	95,373	246,859	
MAINT/REPAIR BUILDING	-	-	-	-	6,786	6,786	7,796	-	
MAINT/REPAIR BUILDINGS	26,060	41,560	41,560	26,060	26,060	16,743	19,919	29,032	
MAINT/REPAIR EQUIPMENT	113,995	158,376	116,376	120,163	107,998	84,591	101,281	75,489	
MAINT/REPAIR FIRING RANGE	4,000	4,000	4,000	4,000	21,451	21,050	5,376	6,618	
VEHICLE MAINTENANCE	234,725	323,305	234,380	217,240	220,854	182,898	186,427	215,420	
MAINT/REPAIR OTHER	77,000	134,500	94,500	82,000	91,350	91,350	94,700	41,500	
UNIFORMS	89,535	91,848	88,848	87,581	92,289	85,399	70,529	47,559	
PROFESSIONAL FEES	348,395	355,895	350,695	383,228	509,734	397,576	247,188	278,300	
FINES & FORFEITURES BOC	7,500	7,500	7,500	7,500	7,500	6,989	6,388	7,061	
PROF FEE/WATER QUALITY TESTING	2,200	2,200	2,200	2,200	2,200	1,740	2,165	1,975	
INCENTIVE PAY	5,000	5,000	5,000	5,000	5,000	3,377	4,132	3,973	
SIGNS	27,500	57,500	27,500	33,250	33,250	32,358	32,670	13,694	
SPECIAL PROJECTS SAND FENCING	24,000	24,000	24,000	24,000	48,000	48,000	-	23,273	
CONTRACTED SERVICES	672,398	675,825	665,235	1,123,285	1,072,236	659,220	712,626	561,706	
CONTRACTED SERVICES - WEBSITE	16,325	13,220	13,220	10,170	10,170	10,170	12,803	10,920	
CONTRACTED SERVICES - GIS	11,115	11,115	11,115	10,445	13,845	13,395	10,692	17,068	
CONTRACTED ANNUAL SUPPORT/MAIN	167,439	184,450	171,550	133,073	133,748	133,748	110,827	103,093	
SPECIAL CONTRACTED SERVICES	7,000	7,000	7,000	7,000	7,000	6,903	6,903	6,277	
PURCHASES FOR RESALE	102,600	107,580	102,600	95,200	113,971	113,559	77,638	84,329	
RECYCLING	92,906	110,738	110,738	90,647	90,647	87,016	65,435	75,941	
SPECIAL EVENTS	24,100	36,000	36,000	21,500	32,235	32,225	22,807	13,450	
SPECIAL EVENTS - ART MASTS	-	-	-	3,000	3,000	3,000	-	-	
SUPPLEMENTAL PENSION FUND	3,500	3,500	3,500	3,500	3,500	2,970	2,650	2,410	
DUES AND SUBSCRIPTIONS	38,851	40,701	39,701	38,253	36,753	29,644	31,389	29,430	
INSURANCE	415,000	415,000	415,000	388,673	388,673	402,616	371,470	358,352	
SPECIAL INVESTIGATIONS	6,000	7,000	6,000	6,000	7,175	7,175	8,484	4,000	
CONTRIBUTION GOVT ACCESS CHANNEL	59,000	59,000	59,000	59,000	59,000	52,282	52,200	52,949	
CONTRIBUTIONS MISCELLANEOUS	10,450	10,750	10,750	10,750	10,750	10,250	10,250	10,200	
DOWDY PARK	-	30,000	30,000	15,000	18,600	18,600	21,589	22,894	
<b>Subtotal Operations</b>	<b>\$ 4,840,642</b>	<b>\$ 5,435,867</b>	<b>\$ 5,001,855</b>	<b>\$ 5,326,656</b>	<b>\$ 5,536,417</b>	<b>\$ 4,784,576</b>	<b>\$ 4,336,032</b>	<b>\$ 4,263,020</b>	



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>COST REIMBURSEMENT FROM THE WATER DEPARTMENT</b>								
COST REIMBURSEMENT	(763,173)	\$ (763,173)	\$ (763,173)	\$ (844,327)	\$ (844,327)	\$ (844,328)	\$ (796,773)	\$ (633,241)
<b>Subtotal Cost Reimbursement from the Water Depart \$</b>	<b>(763,173)</b>	<b>\$ (763,173)</b>	<b>\$ (763,173)</b>	<b>\$ (844,327)</b>	<b>\$ (844,327)</b>	<b>\$ (844,328)</b>	<b>\$ (796,773)</b>	<b>\$ (633,241)</b>
<b>NON-CAPITAL OUTLAY</b>								
PROFESSIONAL FEES FROM CIF	-	\$ 20,000	\$ 20,000	\$ -	\$ 48,672	\$ 13,672	\$ 26,328	\$ -
CONTRACTED SERVICES FROM CIF	33,742	32,759	32,759	31,804	30,371	30,326	-	-
EQUIPMENT	12,000	12,000	12,000	20,000	20,000	19,305	25,575	14,250
EQUIPMENT	12,000	12,000	12,000	20,000	20,000	19,305	25,575	14,250
IMPROVEMENTS	80,000	80,000	80,000	80,000	80,000	80,000	74,994	37,959
IMPROVEMENTS	80,000	80,000	80,000	80,000	80,000	80,000	74,994	37,959
BUILDINGS	-	64,000	64,000	65,200	94,633	94,633	-	-
BUILDINGS	18,190	63,455	22,455	-	-	-	-	-
BUILDINGS	18,190	127,455	86,455	65,200	94,633	94,633	-	-
<b>Subtotal Non-Capital Outlay \$</b>	<b>143,932</b>	<b>\$ 272,214</b>	<b>\$ 231,214</b>	<b>\$ 197,004</b>	<b>\$ 273,676</b>	<b>\$ 237,936</b>	<b>\$ 126,897</b>	<b>\$ 52,209</b>
<b>CAPITAL OUTLAY</b>								
LAND	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 872,780
BUILDINGS	80,000	-	-	600,000	946,202	946,202	238,402	992,986
OTHER	-	-	-	-	-	-	-	2,160
IMPROVEMENTS	953,858	1,531,670	1,345,680	851,400	989,442	989,442	199,581	142,898
EQUIPMENT	176,300	345,164	345,164	250,762	249,867	243,095	337,243	315,488
IT SUBSCRIPTIONS	102,000	-	-	-	105,596	105,595	433,672	-
INFRASTRUCTURE	498,148	5,097,663	4,897,663	2,554,174	2,664,550	1,188,071	1,806,465	744,688
VEHICLE	1,314,757	990,811	747,811	964,134	1,801,125	1,800,893	937,242	2,755,236
<b>Subtotal Capital Outlay \$</b>	<b>3,125,063</b>	<b>\$ 7,965,308</b>	<b>\$ 7,336,318</b>	<b>\$ 5,220,470</b>	<b>\$ 6,756,782</b>	<b>\$ 5,273,298</b>	<b>\$ 3,952,605</b>	<b>\$ 5,826,236</b>
<b>DEBT SERVICE</b>								
PRINCIPAL	1,451,301	\$ 1,823,355	\$ 1,823,355	\$ 3,276,380	\$ 3,374,434	\$ 3,374,433	\$ 3,627,712	\$ 3,818,547
INTEREST	749,442	695,799	695,799	903,353	909,080	909,080	223,685	247,530
<b>Subtotal Debt Service \$</b>	<b>2,200,743</b>	<b>\$ 2,519,154</b>	<b>\$ 2,519,154</b>	<b>\$ 4,179,733</b>	<b>\$ 4,283,514</b>	<b>\$ 4,283,513</b>	<b>\$ 3,851,397</b>	<b>\$ 4,066,077</b>
<b>INTERFUND</b>								
TRANSFER TO CAPITAL RESERVE FUND	\$ 3,388,761	\$ 3,279,164	\$ 3,279,164	\$ 3,856,197	\$ 3,856,197	\$ 2,941,873	\$ 3,730,136	\$ 4,473,391
TRANSFER TO CAPITAL PROJECT FUND	-	-	-	-	-	-	-	489,950
TRANSFER TO CAPITAL INVESTMENT FUND	3,954,150	9,015,635	9,015,635	6,513,474	7,928,859	6,820,272	6,058,223	-
CONTINGENCY	150,000	150,000	150,000	150,000	13,531	-	-	-
<b>Subtotal Interfund \$</b>	<b>7,492,911</b>	<b>\$ 12,444,799</b>	<b>\$ 12,444,799</b>	<b>\$ 10,519,671</b>	<b>\$ 11,798,587</b>	<b>\$ 9,762,145</b>	<b>\$ 9,788,359</b>	<b>\$ 4,963,341</b>
<b>Total \$</b>	<b>32,244,868</b>	<b>\$ 42,269,258</b>	<b>\$ 41,165,256</b>	<b>\$ 37,703,256</b>	<b>\$ 40,886,042</b>	<b>\$ 36,216,219</b>	<b>\$ 32,690,995</b>	<b>\$ 29,023,896</b>



EXPENDITURES BY PERCENTAGE

	<b>Manager's Recommended 2024-2025</b>	<b>Adopted Budget 2023-2024</b>	<b>Recommended Net Change</b>	<b>Financial Plan 2025-2026</b>
ELECTED OFFICIALS	\$ 45,065	\$ 43,350	-3.81%	\$ 46,417
PERSONNEL SERVICES	14,350,024	13,060,699	-8.98%	15,158,333
OPERATIONS	5,001,855	5,326,656	6.49%	4,840,642
COST REIMBURSEMENT FROM THE WATER FUND	(763,173)	(844,327)	10.63%	(763,173)
NON-CAPITAL OUTLAY	231,214	197,004	-14.80%	143,932
CAPITAL OUTLAY	7,336,318	5,220,470	-28.84%	3,125,063
DEBT SERVICE	<u>2,519,154</u>	<u>4,179,733</u>	65.92%	<u>2,200,743</u>
SUB-TOTAL	28,720,457	27,183,585	-5.35%	24,751,957
INTERFUND TRANSFERS	12,294,799	10,369,671	-15.66%	7,342,911
CONTINGENCY	<u>150,000</u>	<u>150,000</u>	0.00%	<u>150,000</u>
<b>TOTAL</b>	<b><u>\$ 41,165,256</u></b>	<b><u>\$ 37,703,256</u></b>	<b>-8.41%</b>	<b><u>\$ 32,244,868</u></b>



	<b>Manager's Recommended 2024-2025</b>	<b>Percentage of Total</b>	<b>Adopted Budget 2023-2024</b>	<b>Percentage of Total</b>	<b>Financial Plan 2025-2026</b>	<b>Percentage of Total</b>
ELECTED OFFICIALS	\$ 45,065	0.11%	\$ 43,350	0.11%	\$ 46,417	0.14%
PERSONNEL	14,350,024	34.86%	13,060,699	34.64%	15,158,333	47.01%
OPERATIONS	5,001,855	12.15%	5,326,656	14.13%	4,840,642	15.01%
COST REIMBURSEMENT FROM THE WATER FUND	(763,173)	-1.85%	(844,327)	-2.24%	(763,173)	-2.37%
NON-CAPITAL OUTLAY	231,214	0.56%	197,004	0.52%	143,932	0.45%
CAPITAL OUTLAY	7,336,318	17.82%	5,220,470	13.85%	3,125,063	9.69%
DEBT SERVICE	<u>2,519,154</u>	6.12%	<u>4,179,733</u>	11.09%	<u>2,200,743</u>	6.83%
SUB-TOTAL	28,720,457	69.77%	27,183,585	72.10%	24,751,957	76.76%
INTERFUND TRANSFERS	12,294,799	29.87%	10,369,671	27.50%	7,342,911	22.77%
CONTINGENCY	<u>150,000</u>	0.36%	<u>150,000</u>	0.40%	<u>150,000</u>	0.47%
<b>TOTAL</b>	<b><u>\$ 41,165,256</u></b>	<b>100.00%</b>	<b><u>\$ 37,703,256</u></b>	<b>100.00%</b>	<b><u>\$ 32,244,868</u></b>	<b>100.00%</b>



## DEPARTMENTAL BUDGETS

### GOVERNING BODY

#### DESCRIPTION

The Governing Body manages all expenditures related to Nags Head's Board of Commissioners, which is comprised of four commissioners elected to staggered four-year terms, and a mayor elected by popular vote to a four-year term.

The Board, responsible for establishing policy, initiating legislation, and providing for the general welfare of Nags Head's residents and visitors, meets the first Wednesday of each month and holds a mid-month recessed session on the third Wednesday of the month, as necessary.

During an existing or potential state of emergency, the mayor is empowered under G.S. 166A-19.31 to issue state of emergency proclamations to protect the lives and property of people more effectively. In addition, the mayor is also a member of the Senior Leaders in Dare County, which consists of the chairman of the Dare County Board of Commissioners, the six municipal mayors, the superintendent of Cape Hatteras National Seashore, and the Dare County sheriff. The Senior Leaders provide direction and control during multi-jurisdictional emergencies and disasters such as hurricanes.

#### RECENT ACCOMPLISHMENTS

- Developed collaboratively, the 2024 Strategic Plan was adopted to guide the Town's direction. Part of this planning process included updating the Town's mission and vision. The implementation process includes comprehensive objectives and action items to meet the Town's goals, many of which are highlighted in each department's goals and projects.

#### GOALS AND UPCOMING PROJECTS

- Continue to provide support for the Coastal Resources Commission's rule that designates Jockey's Ridge State Park as an Area of Environmental Concern.
- Complete and implement the Beach Nourishment Master Plan.
- Address workforce housing needs through the Multi-Family Working Group and the Dare County Housing Task Force.
- Continue to ensure public spaces are preserved and maintained equitably through conservation easements.

#### FY 2024-25 BUDGET HIGHLIGHTS

- Funds are included for the Government Access cable TV channel.
- Contributions reflect \$10,000 for environmental education/programming in Nags Head Woods in partnership with The Nature Conservancy.

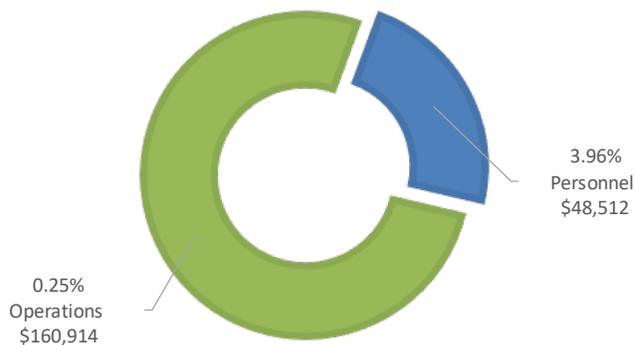


- Funds of \$27,500 are included for a 4th of July fireworks display. Grant funds of \$13,750 from the Outer Banks Visitors Bureau are included to assist with costs associated with the display.
- Government Access Channel Local Programming Development Initiative grant funds will be used to create a documentary focusing on both Nags Head’s ocean rescue history and beach and water safety.
- The cost reimbursement of \$763,173 from the water fund to the general fund for indirect administrative costs is budgeted departmentally.

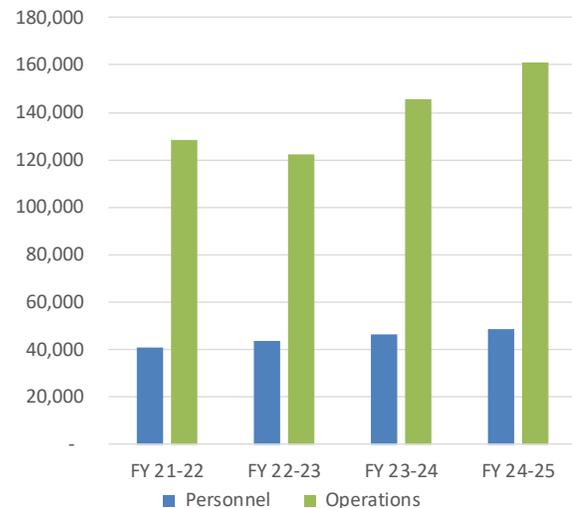
**BUDGET SUMMARY GOVERNING BODY**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 46,647	\$ 46,666	\$ 48,512	3.96%
Operations	145,317	160,511	160,914	0.25%
Capital Outlay	10,250	-	-	0.00%
<b>Subtotal</b>	202,214	207,177	209,426	1.09%
Cost Reimbursement	(16,487)	(16,487)	(14,150)	
<b>Total</b>	\$ 185,727	\$ 190,690	\$ 195,276	2.40%

Recommended Expenditures by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET GOVERNING BODY**

Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated		Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Actual	Expenditures	Expenditures	Expenditures
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2022-2023	2023-2024	2022-2023	2021-2022
<b>ADMINISTRATIVE</b>										
FEES PAID - ELECTED OFFICIALS	\$ 46,417	\$ 45,065	\$ 45,065	\$ 43,350	\$ 43,350	\$ 43,332	\$ 40,704	\$ 43,332	\$ 40,704	\$ 38,028
FICA TAX	3,551	3,447	3,447	3,316	3,316	3,315	3,114	3,315	3,114	2,909
<b>Subtotal Administrative</b>	<b>\$ 49,968</b>	<b>\$ 48,512</b>	<b>\$ 48,512</b>	<b>\$ 46,666</b>	<b>\$ 46,666</b>	<b>\$ 46,647</b>	<b>\$ 43,818</b>	<b>\$ 46,647</b>	<b>\$ 43,818</b>	<b>\$ 40,937</b>
<b>OPERATIONS</b>										
TRAINING	\$ 3,600	\$ 3,600	\$ 3,600	\$ 5,370	\$ 2,470	\$ 1,986	\$ 1,225	\$ 1,986	\$ 1,225	\$ 1,330
BUILDING/EQUIPMENT RENTAL	50	50	50	50	50	3	7	3	7	3
POSTAGE	25	25	25	25	25	-	-	-	-	-
ADVERTISING	200	200	200	100	100	-	-	-	-	-
PRINTING	1,500	1,500	1,500	1,500	2,300	2,300	600	2,300	600	676
DEPARTMENT SUPPLIES	3,850	4,850	4,850	3,750	5,250	5,171	2,493	5,171	2,493	4,963
CONTRACTED SERVICES	69,750	63,750	63,750	64,932	59,932	59,932	46,128	59,932	46,128	49,849
SPECIAL EVENTS	4,600	4,600	4,600	2,000	4,900	4,890	1,142	4,890	1,142	826
DUES AND SUBSCRIPTIONS	12,589	12,589	12,589	13,034	11,534	8,503	8,159	8,503	8,159	7,602
CONTRIBUTION GOVT ACCESS CHANNEL	59,000	59,000	59,000	59,000	59,000	52,282	52,200	52,282	52,200	52,949
CONTRIBUTIONS MISCELLANEOUS	10,450	10,750	10,750	10,750	10,750	10,250	10,250	10,250	10,250	10,200
<b>Subtotal Operations</b>	<b>\$ 165,614</b>	<b>\$ 160,914</b>	<b>\$ 160,914</b>	<b>\$ 160,511</b>	<b>\$ 156,311</b>	<b>\$ 145,317</b>	<b>\$ 122,204</b>	<b>\$ 145,317</b>	<b>\$ 122,204</b>	<b>\$ 128,398</b>
<b>COST REIMBURSEMENT FROM THE WATER FUND</b>										
COST REIMBURSEMENT	\$ (14,150)	\$ (14,150)	\$ (14,150)	\$ (16,487)	\$ (16,487)	\$ (16,487)	\$ (10,444)	\$ (16,487)	\$ (10,444)	\$ (12,645)
<b>CAPITAL OUTLAY</b>										
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 10,250	\$ 10,250	\$ -	\$ 10,250	\$ -	\$ -
<b>Totals</b>	<b>\$ 201,432</b>	<b>\$ 195,276</b>	<b>\$ 195,276</b>	<b>\$ 190,690</b>	<b>\$ 196,740</b>	<b>\$ 185,727</b>	<b>\$ 155,578</b>	<b>\$ 185,727</b>	<b>\$ 155,578</b>	<b>\$ 156,690</b>



## BOND DEBT

### DESCRIPTION

Debt was incurred to pay for the design and construction of the Public Services Complex, currently under construction. Financing was provided through the Town's first public offering of a limited obligation bond (LOB), achieving Nags Head's first ever bond rating status. The financed cost of the project is \$15,505,000, with 80% funding from the general fund and 20% funding from the water fund. The general fund portion being financed is \$12,404,000, with an all-in true interest cost of 3.548410% on a 20-year principal repayment schedule, with the first principal repayment being made in fiscal year 2024/2025. The water fund portion being financed is \$3,101,000.

Advanced Metering Infrastructure (AMI) was also included in the financing package with the Public Services Complex. The debt payments for the meters are solely funded through the water fund. The total financed for the meters was \$1,605,000, with the same rate and structure.

### RECENT ACCOMPLISHMENTS

- The final debt service payment for the 2019 beach nourishment project was made in fiscal year 2024.
- Continued to use full-service financial advisors to plan for strategic long-term fiscal health and guidance through all aspects of the capital planning process, including our next beach nourishment project.
- Used the CIF, a capital reserve fund consolidated within the general fund, as a long-term planning tool to account for capital items and debt service payments, including the annual general fund portion of the LOBs financing. The CIF has allowed the Town to strategically plan for long-term capital expenditures and growth, while staying within its fund balance policy, to cover years with greater expenditures that exceed the Town's annual contribution.
- Maintained an Aa1 issuer rating from Moody's Investors Service. The Aa1 issuer rating reflects the Town's strong financial position, with environmental risks mitigated by the Town's robust finances and manageable long-term liabilities.



**BUDGET SUMMARY BOND DEBT**

<b>Expenditures By Type</b>				
<b>Type</b>	<b>FY 23-24 Estimated Actual</b>	<b>FY 23-24 Adopted Budget</b>	<b>FY 24-25 Recommended Budget</b>	<b>Percent Change</b>
Principal	\$ 2,276,000	\$ 2,276,000	\$ 656,000	-71.18%
Interest	810,300	810,300	620,200	-23.46%
<b>Total</b>	<b>3,086,300</b>	<b>3,086,300</b>	<b>1,276,200</b>	<b>-58.65%</b>

Recommended Expenditures  
by Function 2024-2025/  
Percentage Change from FY 2023-2024





**LINE-ITEM BUDGET BOND DEBT**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ -	\$ -	\$ -	\$ 2,276,000	\$ 2,276,000	\$ 2,276,000	\$ 2,276,000	\$ 2,276,000
INTEREST	-	-	-	35,050	35,050	35,050	105,151	175,252
<b>Subtotal Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,311,050</b>	<b>\$ 2,311,050</b>	<b>\$ 2,311,050</b>	<b>\$ 2,381,151</b>	<b>\$ 2,451,252</b>
<b>Capital Investment Fund Transfers</b>								
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ 656,000	\$ 656,000	\$ 656,000	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	587,400	620,200	620,200	775,250	775,250	775,250	-	-
<b>Subtotal Debt Service</b>	<b>\$ 1,243,400</b>	<b>\$ 1,276,200</b>	<b>\$ 1,276,200</b>	<b>\$ 775,250</b>	<b>\$ 775,250</b>	<b>\$ 775,250</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 1,243,400</b>	<b>\$ 1,276,200</b>	<b>\$ 1,276,200</b>	<b>\$ 3,086,300</b>	<b>\$ 3,086,300</b>	<b>\$ 3,086,300</b>	<b>\$ 2,381,151</b>	<b>\$ 2,451,252</b>



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Bonds:</b>				
<b>Debt Service</b>				
Public Services Complex	23/24	\$ 12,404,000	\$ 1,276,200	\$ 1,243,400



## TOWN MANAGER

### DESCRIPTION

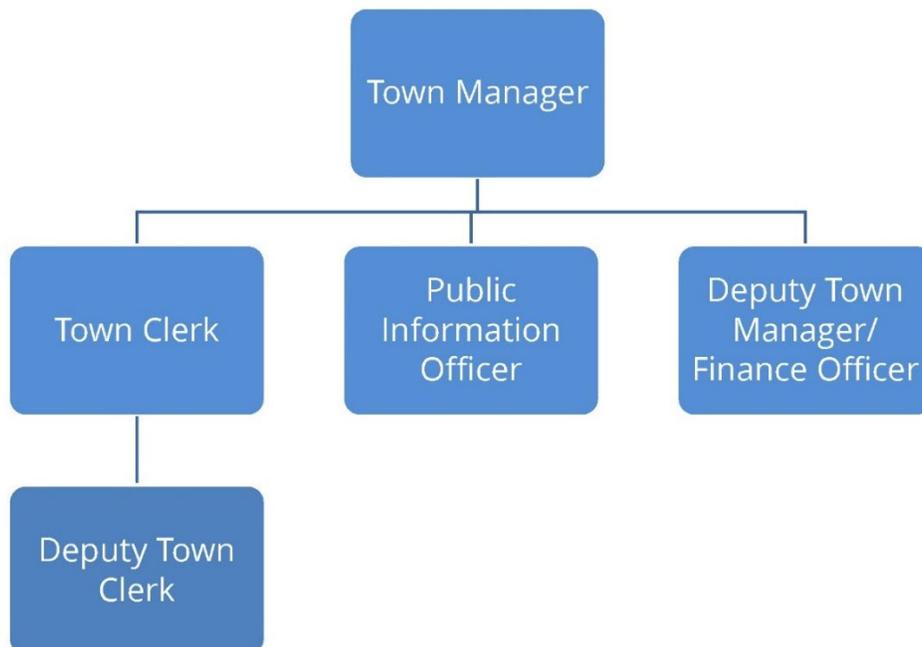
The town manager, appointed by the Board of Commissioners, is responsible for implementing the policies set forth by the governing body, and ensuring compliance with state and federal laws and regulations. This department exercises management control over all operational departments, except for the town attorney.

The town clerk, operating under the town manager, is responsible for the duties established by North Carolina General Statutes, specifically to maintain the official records of the Town and to provide required public notice of all official meetings. Additionally, the town clerk is responsible for coordinating the staffing of all Board-appointed committees, updating the Town Code of Ordinances/Unified Development Ordinance (UDO), and recording the minutes for all board and committee meetings.

The public information officer, also part of this department, is responsible for managing the Town's external communications regarding policy/public information, and any assigned projects by the town manager.

The other employees in this department are the deputy town manager/finance officer, and the deputy town clerk.

### ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

- Conducted a town-wide survey that has and will continue to provide a representative picture of our stakeholders' needs and perspectives. Surveys were sent to 3,000 randomly selected residents and, in total, the Town received 1,136 completed surveys. Input from the town-wide survey was used to shape a strategic plan that guides the priorities outlined in this budget.
- Several physical and aesthetic improvements were made to the second floor of our town hall to provide a safer, more secure workplace and municipal governance hub for the public.
- Initiated a Town Campus Master Plan project to improve efficiency, service delivery, cost-effectiveness, and overall community satisfaction. This project also seeks to align the Town with the evolving needs of our residents and visitors and will position the Town for future growth and development.
- Collaborated with personnel and advisors to revise the Emergency Operations Plan.
- Installed a wireless presentation hub in the Board of Commissioners Room that allows participants to connect to the AV equipment in the room. In addition, meetings in the room that take place in front of the dais can be videotaped for airing on YouTube and CurrentTV.
- Upgrades were implemented at the Bladen Street public beach access pavilion, which houses information that provides details about the USS Huron wreck. The informational panels within the pavilion were refreshed with new content and images and the structure was redeveloped.
- Collaborated with Dare County on initial planning for a shared EMS and fire station.

## GOALS AND UPCOMING PROJECTS

- Continue to progress through the initiatives outlined in the strategic plan.
- Obtain and implement a meeting agenda management tool, which is included in the recommended budget.
- Develop a video series concerning threats to the town's water quality.
- Develop a non-regulatory approach to residential lighting issues and increase education on the benefits of dark skies.
- Create a documentary-type video with an associated event to increase public education.
- Continue to work with Dare County on the joint EMS/fire station.

## FY 2024-25 BUDGET HIGHLIGHTS

- Departmentally funded salary and benefit costs include:
  - A 4.0% cost of living adjustment (COLA). Salary ranges will be adjusted for the COLA each year.



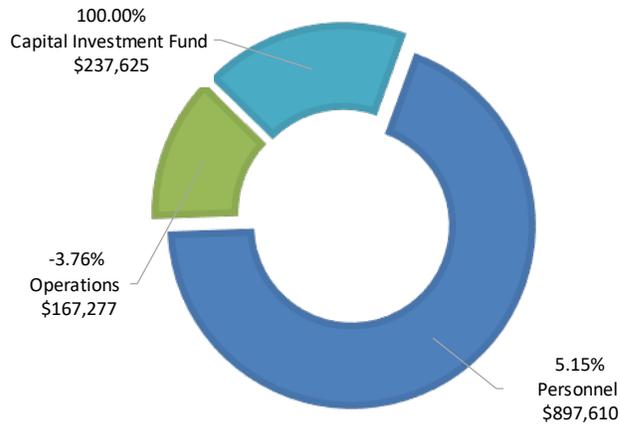
- To move team members up the salary range, a performance-based within-grade-increase pay plan continues to be implemented. Employees whose salaries fall below the midpoint of their pay grade will receive a 2.5% increase and employees whose salaries fall above the midpoint of their pay grade will receive a 1.25% increase.
- Funding is included to implement career progression programs, which have now been developed for all departments.
- Aligning with our strategic plan, funds are included to implement a performance-based merit structure.
- Health insurance premiums increased by 3%. The Town offers the option of a high deductible health plan with a health savings account.
- Dependent health insurance is covered 80% by the Town for all employees, a change effective January 2024.
- Funds are included to continue the Town's non-law enforcement officer 401(k) contribution to 5% with no required match. By state statute, the sworn law enforcement officer 401(k) contribution from the Town is 5% with no required match.
- Professional fees include consulting assistance for design, grant administration, and financial advisory services.
- The Town Manager's contingency is budgeted at \$150,000, with \$100,000 for the general fund and \$50,000 for the capital investment fund.
- New debt service for building construction and design as strategic plan implementation projects:
  - Housing for Town staff, focusing on Ocean Rescue.
  - The first phase of a Town Campus Master Plan includes a Town fitness facility.



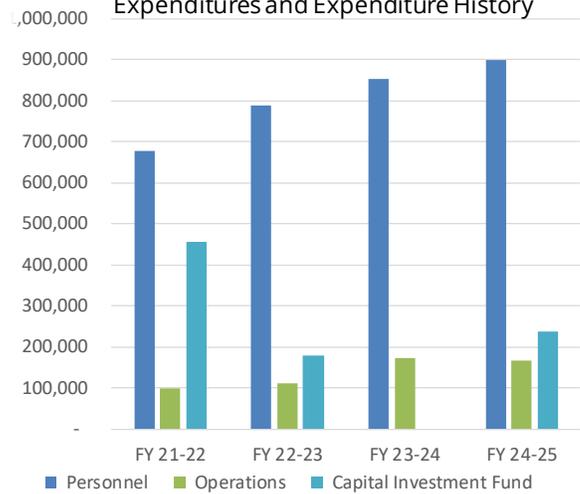
**BUDGET SUMMARY TOWN MANAGER**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 837,813	\$ 853,671	\$ 897,610	5.15%
Operations	199,841	173,812	167,277	-3.76%
Capital Investment Fund	12,100	-	237,625	100.00%
<b>Subtotal</b>	1,049,754	1,027,483	1,302,512	26.77%
Cost Reimbursement	(123,670)	(123,669)	(125,164)	
<b>Total</b>	\$ 926,084	\$ 903,814	\$ 1,177,348	30.26%

Recommended Expenses  
by Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





LINE-ITEM BUDGET TOWN MANAGER

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 637,107	\$ 603,907	\$ 603,907	\$ 578,685	\$ 578,685	\$ 570,479	\$ 554,625	\$ 475,575
SALARIES - LONGEVITY PAY	17,720	15,942	15,942	19,358	19,358	19,358	-	-
FICA TAX	49,915	47,239	47,239	45,571	45,571	41,684	40,464	34,625
GROUP HEALTH INSURANCE	102,384	100,260	100,260	88,776	88,776	94,729	89,232	85,749
RETIRES GROUP HEALTH	15,600	15,159	15,159	14,710	14,710	14,759	14,364	14,358
RETIREMENT	88,999	84,228	84,228	76,786	76,786	69,609	66,624	53,627
401 K	32,624	30,875	30,875	29,785	29,785	27,195	21,707	14,258
<b>Subtotal Personnel Services</b>	<b>\$ 944,349</b>	<b>\$ 897,610</b>	<b>\$ 897,610</b>	<b>\$ 853,671</b>	<b>\$ 853,671</b>	<b>\$ 837,813</b>	<b>\$ 787,016</b>	<b>\$ 678,192</b>
<b>OPERATIONS</b>								
TRAINING	\$ 9,175	\$ 8,125	\$ 8,125	\$ 8,125	\$ 8,125	\$ 5,046	\$ 5,848	\$ 4,862
BUILDING/EQUIPMENT RENTAL	1,575	1,500	1,500	5,300	5,300	1,882	2,283	1,492
TELEPHONE	1,500	1,500	1,500	2,200	2,200	557	1,247	1,175
POSTAGE	1,000	1,000	1,000	1,000	1,000	241	50	684
ADVERTISING	7,525	7,500	7,500	8,000	8,000	7,064	6,838	6,217
PRINTING	-	-	-	-	-	-	378	-
FUEL COSTS	1,500	1,000	1,000	1,000	1,000	464	325	846
DEPARTMENT SUPPLIES	10,400	19,100	19,100	25,150	29,652	29,652	22,723	18,541
VEHICLE MAINTENANCE	-	-	-	-	-	-	-	328
PROFESSIONAL FEES	100,000	100,000	100,000	100,000	163,390	128,390	51,041	35,500
CONTRACTED SERVICES	16,800	22,000	22,000	17,900	21,501	20,744	15,303	22,675
DUES AND SUBSCRIPTIONS	4,577	5,552	5,552	5,137	5,137	5,801	6,264	6,159
<b>Subtotal Operations</b>	<b>\$ 154,052</b>	<b>\$ 167,277</b>	<b>\$ 167,277</b>	<b>\$ 173,812</b>	<b>\$ 245,305</b>	<b>\$ 199,841</b>	<b>\$ 112,300</b>	<b>\$ 98,479</b>



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b><i>COST REIMBURSEMENT FROM THE WATER FUND</i></b>								
COST REIMBURSEMENT	\$ (125,164)	\$ (125,164)	\$ (125,164)	\$ (123,669)	\$ (123,669)	\$ (123,670)	\$ (138,395)	\$ (145,175)
<b>Capital Investment Fund Transfers</b>								
<b><i>NON-CAPITAL OUTLAY</i></b>								
PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ 47,100	\$ 12,100	\$ 17,900	\$ -
<b><i>CAPITAL OUTLAY</i></b>								
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,098
BUILDING	-	-	-	-	-	-	144,697	102,663
INFRASTRUCTURE	-	-	-	-	-	-	14,149	341,201
<b>Subtotal Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,846	\$ 450,962
<b><i>DEBT SERVICE</i></b>								
PRINCIPAL	\$ 237,625	\$ 237,625	\$ 237,625	\$ -	\$ -	\$ -	\$ 2,944	\$ 3,520
INTEREST	106,932	-	-	-	-	-	6	20
<b>Subtotal Debt Service</b>	\$ 344,557	\$ 237,625	\$ 237,625	\$ -	\$ -	\$ -	\$ 2,950	\$ 3,540
<b>TOTAL</b>	\$ 1,317,794	\$ 1,177,348	\$ 1,177,348	\$ 903,814	\$ 1,022,407	\$ 926,084	\$ 940,617	\$ 1,085,998



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Town Manager:</b>				
<b>Debt Service</b>				
Ocean Rescue housing-Outer Banks Medical Center	<b>24/25</b>	\$ 1,276,250	\$ 127,625	\$ 185,057
Town Hall Campus Master Plan (Fitness Center)	<b>24/25</b>	1,100,000	110,000	159,500
		<b>\$ 2,376,250</b>	<b>\$ 237,625</b>	<b>\$ 344,557</b>



## LEGAL

### DESCRIPTION

The primary goal of the Legal Department is to provide legal services to the Town. These services include a wide range of legal matters such as litigation, real estate transactions, and drafting legal documents and ordinances. The Legal Department consists of the town attorney and the attorney's firm, paid on a monthly retainer.

The town attorney is the primary legal advisor for the Board of Commissioners, Town staff, and Town boards, and is appointed directly by the Board of Commissioners. The Town's Board of Adjustments is represented by a separate attorney.



LINE-ITEM BUDGET LEGAL

Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Expenditures	Expenditures	Expenditures
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2023-2024	2022-2023	2021-2022
<b>OPERATIONS</b>									
PROFESSIONAL FEES	\$ 150,000	\$ 150,000	\$ 150,000	\$ 185,000	\$ 185,000	\$ 122,245	\$ 121,716	\$ 183,660	
<b>COST REIMBURSEMENT FROM THE WATER FUND</b>									
COST REIMBURSEMENT	\$ (17,039)	\$ (17,039)	\$ (17,039)	\$ (29,914)	\$ (29,914)	\$ (29,914)	\$ (19,704)	\$ (17,484)	
<b>TOTAL</b>	<b>\$ 132,961</b>	<b>\$ 132,961</b>	<b>\$ 132,961</b>	<b>\$ 155,086</b>	<b>\$ 155,086</b>	<b>\$ 92,331</b>	<b>\$ 102,012</b>	<b>\$ 166,176</b>	



## ADMINISTRATIVE SERVICES

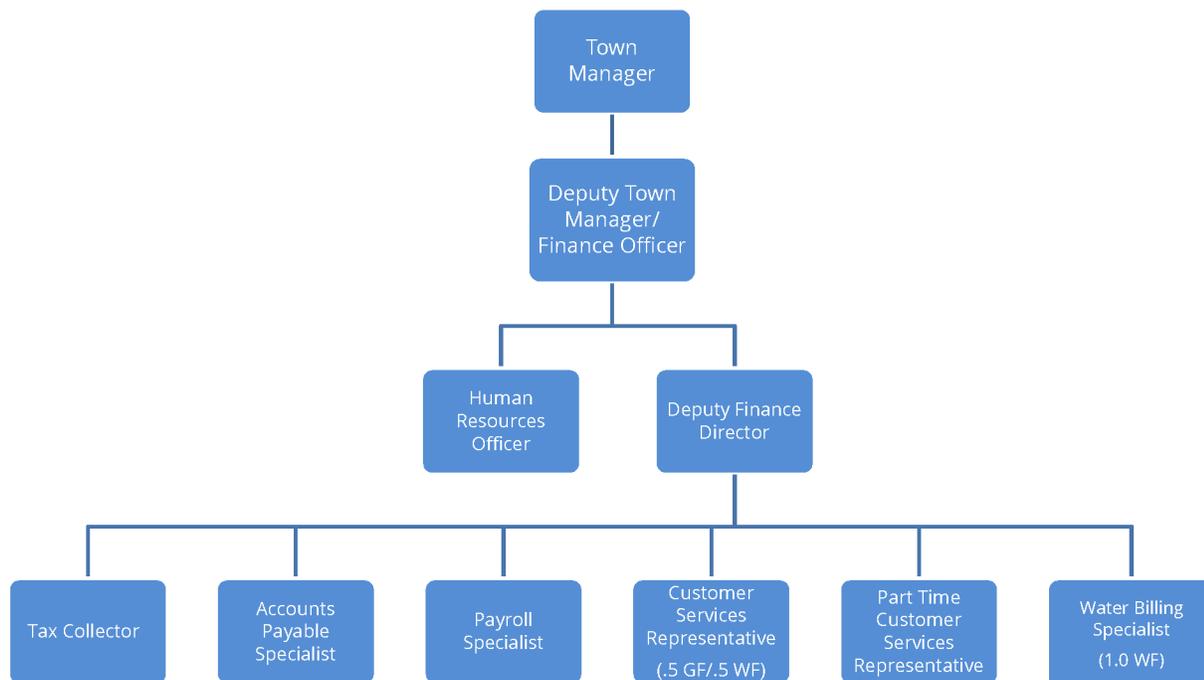
### DESCRIPTION

The Administrative Services Department is responsible for accounting, financial reporting, and human resources.

The Accounting, Collections, and General Administration section is responsible for general ledger accounting, budgeting, financial reporting, tax, business license/registration, and utility billing as well as collections, treasury management, beach driving permit administration, fixed asset administration, payroll processing, and purchasing. This section is also responsible for greeting and assisting the public, answering incoming calls, forwarding them to the appropriate people, accepting and processing customer payments, bank deposits, and processing all Town mail.

Human Resources is responsible for developing and implementing human resources programs that directly contribute to achieving Town objectives. Activities may include employee development, benefit program creation and administration, engagement initiatives, employee relations, talent acquisition, recognition initiatives, compensation administration, policy development, and enhanced internal communications.

### ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

### ADMINISTRATIVE SERVICES

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- Recognized by the Government Finance Officers Association (GFOA) for the Administrative Services Department's fiscal year 2022 reporting. A Certificate of Achievement for Excellence in Financial Reporting was awarded for the [fiscal year 2022 Annual Comprehensive Financial Report \(ACFR\)](#) for the seventh consecutive year, as well as an Outstanding Achievement in [Popular Annual Financial Reporting \(PAFR\) for fiscal year 2022](#) for the sixth consecutive year.
- Recognized by the Government Finance Officers Association with the Distinguished Budget Presentation Award for the [fiscal year 2024 budget](#) for the second consecutive year.
- For the first time, received the GFOA Triple Crown, which recognizes governments that have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting, the Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award.
- Fiscal Year 2024 unassigned fund balance was above our maximum of 35%, therefore \$1,378,672 was transferred to the Capital Investment Fund per our policy.
- Published a welcome packet for new property owners as a vital tool for making a good first impression in cultivating positive feelings and fostering a sense of community.

### HUMAN RESOURCES

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- Decreased regrettable turnover from 12% to 5%, resulting in more experienced staff who provide higher quality services and are more productive.
- Staff engagement survey results indicate employee satisfaction is at an all-time high with strengths in benefits, training, team, leadership, and processes. Overall experience ratings indicated 96% of staff are proud to work for the Town and 94% recommend the Town as a great place to work.

## GOALS AND UPCOMING PROJECTS

### ADMINISTRATIVE SERVICES

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- Receive GFOA's Triple Crown for the second year in a row.
- Maintain the Town's Aa1 issuer rating from Moody's Investor Service.
- Establish Key Performance Indicators that align goals and priorities with those of the Town to ensure community needs are being met.
- Continue to partner with consultants to evaluate grant strategies and identify funding opportunities that leverage resources.



HUMAN RESOURCES

- Provide a comprehensive total rewards package that includes competitive compensation, development opportunities, staff recognition, and benefits.
- Develop a work environment where individuals feel valued and appreciated.
- Introduce technology to streamline processes, create efficiencies in operations, and enhance the end-user experience.

Metrics Description	FY21-22	FY22-23	FY23-24 Projection	FY24-25 Budget / Goal
<b>Administrative Services:</b>				
General Government Bond rating for Moody's	-	Aa1	Aa1	Aa1
GFOA distinguished budget presentation award	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting	Yes	Yes	Yes	Yes
<b>Human Resources:</b>				
Voluntary Turnover	-	19%	10%	8%
New/enhanced technology (count)	-	1	2	1
Engagement Survey Favorable :				
Proud to work for the town	-	84%	96%	95%
Recommend Town as a great place to work	-	78%	94%	95%
Satisfaction with medical, dental & vision benefits	-	74%	81%	90%

FY 2024-25 BUDGET HIGHLIGHTS

- The General Fund proportionate share of insurance, including workers' compensation, general property and liability, and flood, are centrally budgeted at \$415,000 in Administrative Services.
- Professional fees include recurring annual services for the audit, trustee and ratings fees associated with the local obligation bond rating, other post-employment benefits and law enforcement officer special separation allowance actuarial valuations.
- Funds are included for Team Advocacy Group initiatives such as team member activities and events, town-wide staff meetings, and wellness center equipment.
- Contracted services include pre-employment screenings, brokerage services, an Employee Assistance Program, and annual financial administration subscription services.

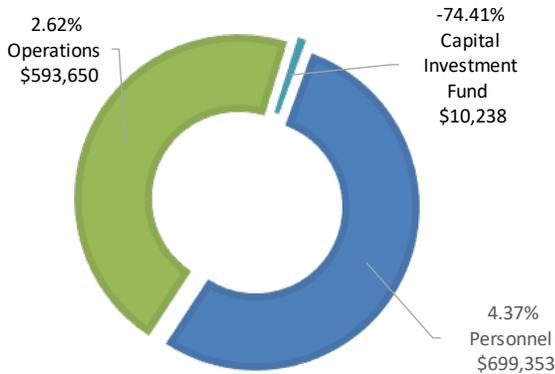


- Debt service includes the annual payment of a subscription-based information technology arrangement for debt, lease, and subscription management software in compliance with GASB 87 and 96.
- Budgeted as interfund transfers:
  - The General Fund transfer to the Capital Investment Fund is \$4,137,500. An additional \$4,878,135 in [grants](#) will be transferred, totaling \$9,015,635.
  - General Fund transfers to the Capital Reserve Fund total \$3,279,164 and include townwide and municipal service district (MSD) beach nourishment taxes, sales tax received as a result of the MSD levy, facility fees, and [grants](#) towards beach access improvements.

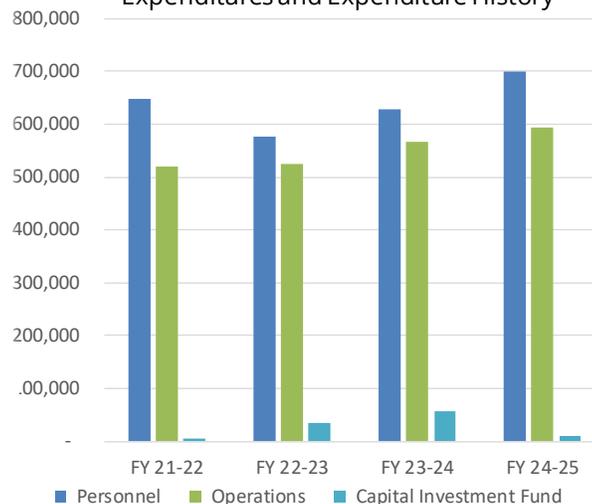
**BUDGET SUMMARY ADMINISTRATIVE SERVICES**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 628,621	\$ 670,073	\$ 699,353	4.37%
Operations	566,113	578,508	593,650	2.62%
Capital Investment Fund	57,199	40,000	10,238	-74.41%
<b>Subtotal</b>	1,251,933	1,288,581	1,303,241	1.14%
Cost Reimbursement	(126,097)	(126,097)	(98,873)	
<b>Total</b>	\$ 1,125,836	\$ 1,162,484	\$ 1,204,368	3.60%

Recommended Expenditures  
by Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





LINE-ITEM BUDGET ADMINISTRATIVE SERVICES

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 491,159	\$ 459,464	\$ 459,464	\$ 455,067	\$ 455,067	\$ 431,447	\$ 416,981	\$ 481,538
SALARIES - LONGEVITY PAY	6,881	6,495	6,495	4,565	4,565	4,565	-	-
SALARIES/WAGES - PARTTIME	25,165	23,836	23,836	22,431	22,431	19,791	-	-
FICA TAX	39,906	37,350	37,350	35,048	35,048	31,062	30,547	35,615
GROUP HEALTH INSURANCE	80,400	78,144	78,144	64,999	64,999	64,365	59,990	63,634
RETIREMENT	67,720	63,344	63,344	56,173	56,173	53,786	48,227	49,873
UNEMPLOYMENT	7,500	7,500	7,500	10,000	6,605	2,580	5,353	3,326
401 K	24,824	23,220	23,220	21,790	21,790	21,025	15,840	13,230
<b>Subtotal Personnel Services</b>	<b>\$ 743,555</b>	<b>\$ 699,353</b>	<b>\$ 699,353</b>	<b>\$ 670,073</b>	<b>\$ 666,678</b>	<b>\$ 628,621</b>	<b>\$ 576,938</b>	<b>\$ 647,216</b>
<b>OPERATIONS</b>								
EMPLOYEE WELLNESS	\$ 14,600	\$ 14,600	\$ 14,600	\$ 9,900	\$ 12,070	\$ 12,070	\$ 12,870	\$ 4,179
TRAINING	10,515	11,515	11,515	11,515	11,515	7,349	8,532	7,277
BUILDING/EQUIPMENT RENTAL	9,040	9,040	9,040	9,340	9,340	8,157	7,645	7,248
POSTAGE	6,000	6,000	6,000	11,000	11,000	11,428	5,335	5,380
ADVERTISING	1,750	1,750	1,750	1,750	1,750	500	698	2,145
FUEL COSTS	1,365	1,300	1,300	1,300	1,300	1,209	387	1,394
DEPARTMENT SUPPLIES	10,000	10,000	10,000	10,000	10,000	9,959	7,467	14,700
MAINT/REPAIR EQUIPMENT	800	800	800	800	800	658	374	355
VEHICLE MAINTENANCE	1,000	1,000	1,000	1,000	1,000	158	341	4,291
PROFESSIONAL FEES	55,910	54,560	54,560	56,260	56,260	44,279	42,945	44,007
FINES & FORFEITURES BOC	7,500	7,500	7,500	7,500	7,500	6,989	6,388	7,061
CONTRACTED SERVICES	49,000	49,000	49,000	57,885	49,060	49,060	48,182	53,038
SPECIAL CONTRACTED SERVICES	7,000	7,000	7,000	7,000	7,000	6,903	6,903	6,277
PURCHASES FOR RESALE	2,600	2,600	2,600	2,600	3,725	3,313	2,430	1,644
DUES AND SUBSCRIPTIONS	1,985	1,985	1,985	1,985	1,985	1,465	1,735	1,652
INSURANCE	415,000	415,000	415,000	388,673	388,673	402,616	371,470	358,352
<b>Subtotal Operations</b>	<b>\$ 594,065</b>	<b>\$ 593,650</b>	<b>\$ 593,650</b>	<b>\$ 578,508</b>	<b>\$ 572,978</b>	<b>\$ 566,113</b>	<b>\$ 523,702</b>	<b>\$ 519,000</b>



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b><i>COST REIMBURSEMENT FROM THE WATER FUND</i></b>								
COST REIMBURSEMENT	\$ (98,873)	\$ (98,873)	\$ (98,873)	\$ (126,097)	\$ (126,097)	\$ (126,097)	\$ (108,288)	\$ (73,094)
<b>Capital Investment Fund Transfers</b>								
<b><i>CAPITAL OUTLAY</i></b>								
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 4,055	\$ 4,055	\$ 3,790	\$ 5,010
IT SUBSCRIPTIONS	30,000	-	-	-	-	-	25,846	-
VEHICLE	-	-	-	40,000	43,395	43,394	-	-
<b>Subtotal Capital Outlay</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 47,450</b>	<b>\$ 47,449</b>	<b>\$ 29,636</b>	<b>\$ 5,010</b>
<b><i>DEBT SERVICE</i></b>								
PRINCIPAL	\$ 10,000	\$ 10,019	\$ 10,019	\$ -	\$ 9,328	\$ 9,327	\$ 6,500	\$ -
INTEREST	-	219	219	-	423	423	-	-
<b>Subtotal Debt Service</b>	<b>\$ 10,000</b>	<b>\$ 10,238</b>	<b>\$ 10,238</b>	<b>\$ -</b>	<b>\$ 9,751</b>	<b>\$ 9,750</b>	<b>\$ 6,500</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 1,278,747</b>	<b>\$ 1,204,368</b>	<b>\$ 1,204,368</b>	<b>\$ 1,162,484</b>	<b>\$ 1,170,760</b>	<b>\$ 1,125,836</b>	<b>\$ 1,028,488</b>	<b>\$ 1,098,132</b>



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Administrative Services:</b>				
<b>Debt Service</b>				
Subscription - software	23/24	\$ 25,847	\$ 10,238	\$ 10,000
<b>Capital Outlay</b>				
Debt, Lease, and Subscription management software	25/26	\$ 30,000	\$ -	\$ 30,000



## INTERFUND TRANSFERS – GENERAL FUND

Account Description	Financial Plan 2024-2025	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
TRANSFER TO CAPITAL RESERVE FUND	\$3,388,761	\$3,279,164	\$3,279,164	\$ 3,856,197	\$ 3,856,197	\$ 2,941,873	\$ 3,730,136	\$ 4,473,391
TRANSFER TO CAPITAL PROJECT FUND	-	-	-	-	-	-	-	489,950
TRANSFER TO CAPITAL INVESTMENT FUND	3,954,150	9,015,635	9,015,635	6,513,474	7,928,859	6,820,272	6,058,223	-
CONTINGENCY	150,000	150,000	150,000	150,000	13,531	-	-	-
<b>TOTAL</b>	<b>\$ 7,492,911</b>	<b>\$ 12,444,799</b>	<b>\$ 12,444,799</b>	<b>\$ 10,519,671</b>	<b>\$ 11,798,587</b>	<b>\$ 9,762,145</b>	<b>\$ 9,788,359</b>	<b>\$ 4,963,341</b>



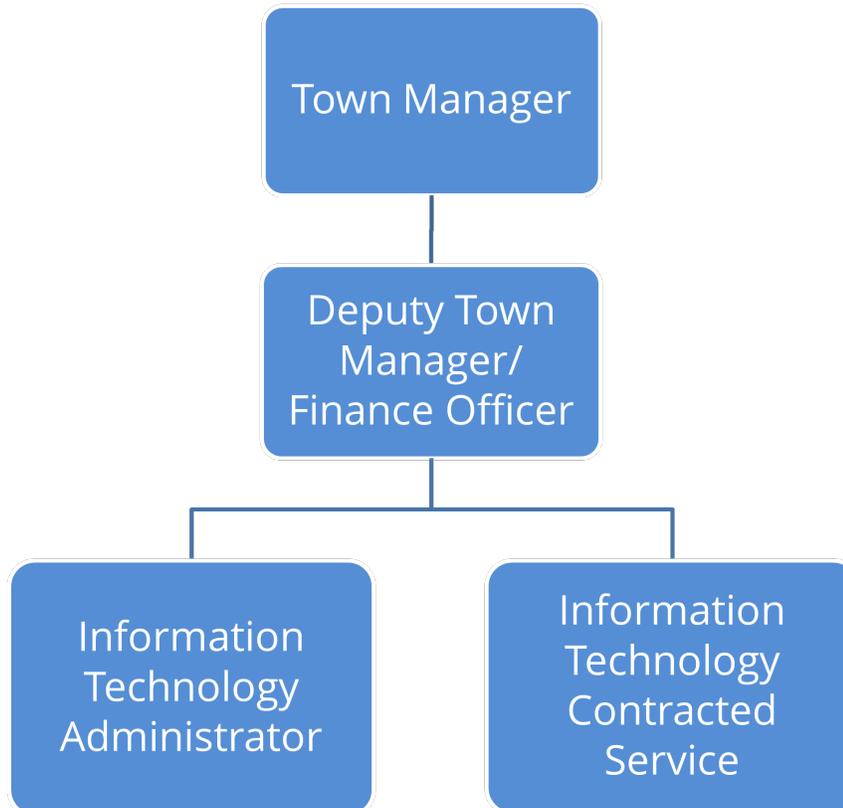
## INFORMATION TECHNOLOGY

### DESCRIPTION

The Information Technology Department provides administration and support of all areas of information technology for Town management, Town staff, and the Board, to support the delivery of high quality, efficient, and cost-effective services.

Information Technology is responsible for planning, budgeting, installing, maintaining, and supporting Town computer systems, software, phone systems, network operations, and other devices. The Department provides technical assistance and support to Town employees, researches information technology solutions applicable to Town use, ensures the preservation and security of Town data, connects Town systems via a network and Internet connection, and assists in technical training to ensure the smooth operation of government for Town staff, management, the Board of Commissioners, and Nags Head's citizens and visitors.

### ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

- Replaced 68 workstations at end-of-warranty lifecycle with a combination of laptops and desktops through State contract pricing.
- Enhanced internet connectivity/WiFi and installed security cameras at the Bonnett and Hargrove public beach accesses, with cameras at the Epstein beach access coming soon.
- Expanded use of SharePoint and the Town's Intranet with the addition of digitized trade permits for the Planning Department, and resource calendars for all departments.
- Installed Wi-Fi and expanded an access control lock system at the new Wellness Center location.
- Implemented multi-factor authentication and provided "preventing phishing" email training for all employees to improve the Town's overall cybersecurity position.
- Improved the Town's GIS system with an updated layer for parcel data, including tax bills, and added layers for public ocean/sound access sites and community facilities.
- Expanded the use of SeeClickFix, a web-based request and work management tool, for public use, empowering both residents and Town employees to report issues and identify repair needs.

## GOALS AND UPCOMING PROJECTS

- Proceed with the next set of workstation replacements according to lifecycle management, and upgrade network firewalls and switches.
- Expand the use of DocuSign web forms for efficiency in processing various internal and external applications.
- Improve online citizen service through implementation of Tyler Technologies' Resident Access Portal and Tyler Payments.
- Continue to enhance GIS parcel data mapping using GeoAdapter to leverage data spatially, layering information from databases for both internal and external use.
- Promote increased cybersecurity awareness with the use of various training platforms, such as NeoGov Learn, Udemy, and Proofpoint.
- Investigate training opportunities on the role of Artificial Intelligence in local government services to streamline administrative processes and enhance citizen engagement.
- Create and customize forms and templates that directly integrate with our software and payment platforms.

## FY 2024-25 BUDGET HIGHLIGHTS

- Continued annual funding is included for the 2nd year of our 3-year professional information technology service contract.
- Lifecycle replacement for computer workstations is included with North Carolina government contract pricing.



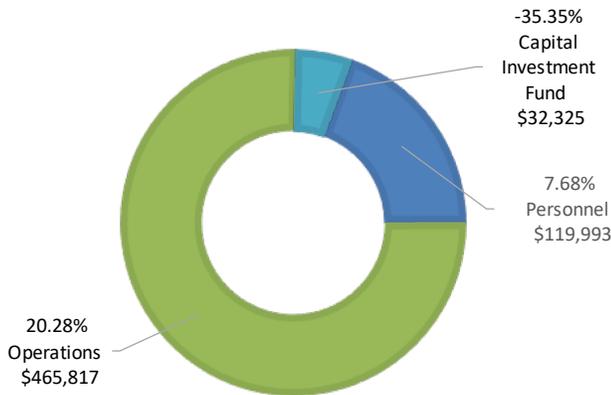
- Funding is included for team member educational learning and cybersecurity training opportunities.
- Costs for installing cameras at Town Park to enhance security are included.
- Continued implementation of GIS data layering is budgeted.
- Upgraded firewall and network switches are budgeted to ensure continuity of services.
- Contracted annual support is included for Town-wide Enterprise Resource Planning software and disaster recovery and security services (on-site hosted).
- Annual service maintenance support agreements are included for 3CX Phone System, DocuSign, Zoom, NeoGov, CivicPlus, SeeClickFix, ArcGIS, Adobe, and Microsoft 365.
- An advanced email filtering and archiving service is included for enhanced security and protection.
- Funding is included for performance management software to facilitate implementation of a performance-based recognition program.
- Debt service is included for the final months of a 5-year lease on servers.



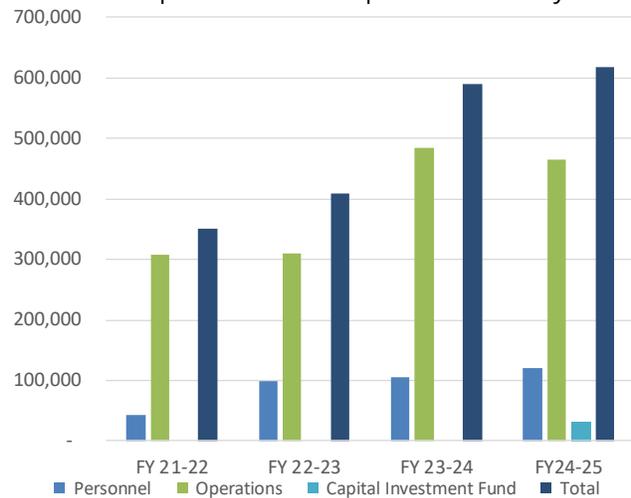
**BUDGET SUMMARY INFORMATION TECHNOLOGY**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 106,189	\$ 111,431	\$ 119,993	7.68%
Operations	483,723	387,267	465,817	20.28%
Capital Investment Fund	50,000	50,000	32,325	-35.35%
<b>Subtotal</b>	639,912	548,698	618,135	12.65%
Cost Reimbursement	(30,482)	(30,482)	(37,258)	
<b>Total</b>	\$ 609,430	\$ 518,216	\$ 580,877	12.09%

Recommended Expenditures by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET INFORMATION TECHNOLOGY**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated			
						Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022	
<b>PERSONNEL SERVICES</b>									
SALARIES/WAGES - REGULAR	\$ 92,341	\$ 87,519	\$ 87,519	\$ 81,512	\$ 81,512	\$ 77,267	\$ 73,224	\$ 26,687	
LONGEVITY	500	-	-	-	-	-	-	-	
FICA TAX	7,043	6,636	6,636	6,176	6,176	5,860	5,548	2,008	
GROUP HEALTH INSURANCE	9,952	9,670	9,670	9,300	9,300	9,349	8,305	2,900	
RETIREES GROUP HEALTH INSUR	-	-	-	-	-	-	-	6,533	
RETIREMENT	12,557	11,831	11,831	10,406	10,406	9,859	8,817	3,699	
401 K	4,603	4,337	4,337	4,037	4,037	3,854	2,910	1,062	
<b>Subtotal Personnel Services</b>	<b>\$ 126,996</b>	<b>\$ 119,993</b>	<b>\$ 119,993</b>	<b>\$ 111,431</b>	<b>\$ 111,431</b>	<b>\$ 106,189</b>	<b>\$ 98,804</b>	<b>\$ 42,889</b>	
<b>OPERATIONS</b>									
TRAINING	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,756	\$ -	
COMPUTER TRAINING	7,500	11,612	7,500	7,500	7,500	7,500	-	-	
BUILDING/EQUIPMENT RENTAL	11,826	11,826	11,826	11,826	11,826	11,826	11,922	10,294	
TELEPHONE	9,708	9,708	9,708	9,468	9,468	8,852	8,656	8,701	
INTERNET COSTS	11,000	21,080	11,000	11,000	11,000	10,950	13,908	8,231	
DEPARTMENT SUPPLIES	5,750	5,750	5,750	6,700	6,700	6,687	9,131	3,457	
OTHER SUPPLIES - COMPUTER	15,400	72,763	72,763	22,170	22,170	111,120	-	28,550	
MAINT/REPAIR EQUIPMENT	18,020	18,520	18,520	13,300	14,060	14,060	11,783	5,940	
PROFESSIONAL FEES	-	200	-	200	200	-	-	-	
CONTRACTED SERVICES	127,865	136,765	128,865	147,415	151,415	151,415	117,329	111,092	
CONTRACTED SERVICES - WEBSITE	16,325	13,220	13,220	10,170	10,170	10,170	12,803	10,920	
CONTRACTED SERVICES - GIS	11,115	11,115	11,115	10,445	13,845	13,395	10,692	17,068	
CONTRACTED ANNUAL SUPPORT/MAIN	167,439	184,450	171,550	133,073	133,748	133,748	110,827	103,093	
<b>Subtotal Operations</b>	<b>\$ 405,948</b>	<b>\$ 501,009</b>	<b>\$ 465,817</b>	<b>\$ 387,267</b>	<b>\$ 396,102</b>	<b>\$ 483,723</b>	<b>\$ 310,807</b>	<b>\$ 307,346</b>	
<b>COST REIMBURSEMENT FROM THE WATER FUND</b>									
COST REIMBURSEMENT	\$ (37,258)	\$ (37,258)	\$ (37,258)	\$ (30,482)	\$ (30,482)	\$ (30,482)	\$ (40,713)	\$ (35,929)	



Account Description	Financial Plan	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	2025-2026	Requested	Recommended	Budget	Budget	Actual Expenditures	Expenditures	Expenditures	Expenditures
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2022-2023	2021-2022	
<b>CAPITAL OUTLAY</b>									
EQUIPMENT	\$ -	\$ 10,275	\$ 10,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>									
L/P PRINCIPAL	\$ -	\$ 21,990	\$ 21,990	\$ 48,000	\$ 48,000	\$ 48,000	\$ 37,152	\$ 36,942	
L/P INTEREST	-	60	60	2,000	2,000	2,000	648	858	
<b>Subtotal Debt Service</b>	<b>\$ -</b>	<b>\$ 22,050</b>	<b>\$ 22,050</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 37,800</b>	<b>\$ 37,800</b>	
<b>TOTALS</b>	<b>\$ 495,686</b>	<b>\$ 616,069</b>	<b>\$ 580,877</b>	<b>\$ 518,216</b>	<b>\$ 527,051</b>	<b>\$ 609,430</b>	<b>\$ 406,698</b>	<b>\$ 352,106</b>	

## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Information Technology (IT):</b>				
<b>Debt Service</b>				
Lease - computer equipment	19/20	\$ 133,540	\$ 22,050	\$ -
<b>Capital Outlay</b>				
Firewall	24/25	\$ 10,275	\$ 10,275	\$ -



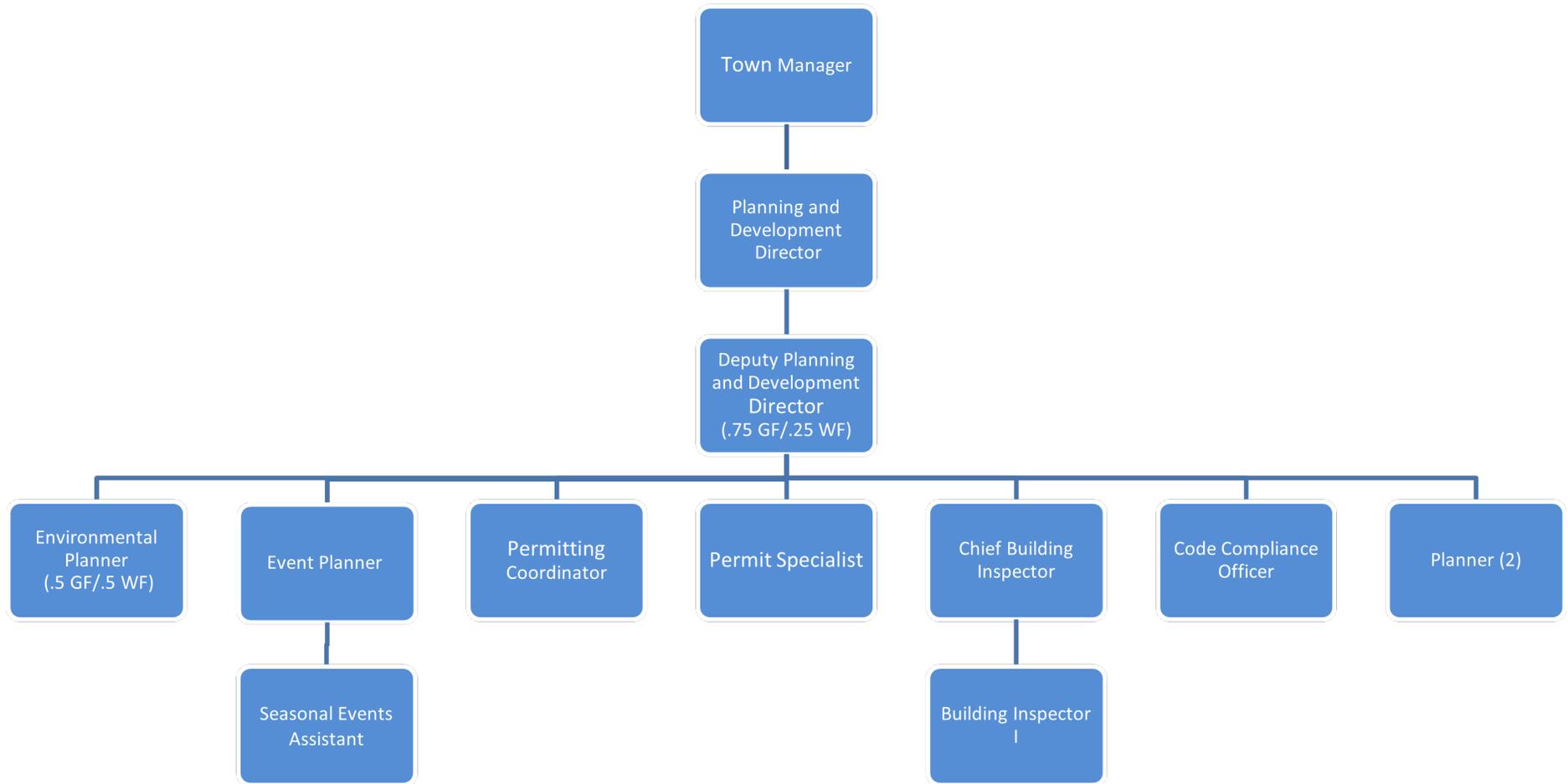
## PLANNING AND DEVELOPMENT

### DESCRIPTION

The Planning and Development Department implements the Town's goals related to the growth, development, environment, and quality of life in Nags Head. The Department is responsible for zoning and subdivision administration, code compliance, floodplain management, erosion and sedimentation control, long-range planning activities, and Planning Board, Board of Commissioners, Board of Adjustment, and Committee for Arts and Culture staffing. The Department provides building permitting and inspection services to enforce state and local regulations relating to the construction, renovation, or alteration of structures to ensure a safe, sanitary, and healthy community. The Department is also responsible for storm damage assessment and repair permits and provides local permitting services under the Coastal Area Management Act in areas of environmental concern throughout the town.



ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

- Continued digitization efforts with trade permits and large maps digitized offsite.
- Continued implementation efforts of the town-wide Estuarine Shoreline Management Plan.
- Expanded the Dune Vegetation Cost-Share Program to offset costs of sand relocation on oceanfront properties.
- Worked with Public Services to update the dog park at Satterfield Landing with crushed granite at the entrance and added a small shelter and picnic tables.
- Installed a large format planning tabletop computer to aid with digitization efforts.
- Worked with the Committee for Arts and Culture to hold numerous holiday events such as a decorating contest, tree lighting ceremony, flashlight candy cane hunt, and held a new event, winter markets, held once a month January through April.

## GOALS AND UPCOMING PROJECTS

- Plan for future growth and development that will support a quality and balanced mix of land uses, while preserving our unique coastal environment and heritage.
- Continue participation in the renovations at Whalebone Park.
- Continue implementation of the Estuarine Shoreline Management Plan recommendations through grant opportunities.
- Complete a reference manual for the Unified Development Ordinance (UDO).
- Continue to develop strategy for digitizing permitting records.
- Develop resources for business retention and succession, including the creation of a Merchants Association or similar endeavor.
- Develop town-wide outreach and educational campaigns for planning related items such as tree preservation, stormwater management, and lighting and sign requirements.
- Continue to explore opportunities for housing for the Town's seasonal workforce.
- Continue to improve the UDO through periodic review and regulation clarification.
- Undertake a comprehensive effort to identify and correct areas of incompatibility between the Comprehensive Land Use Plan guidance and the Unified Development Ordinance.
- Develop and present an accessory dwelling unit ordinance and various non-regulatory approaches to minimize residential lighting impacts.
- Reinitiate regular communication with the building community and the public through online tools and updates on general departmental business.
- Install two Level 2 electric vehicle charging stations for public use at Town Hall, consistent with grant requirements.



Metrics Description	FY21-22	FY22-23	FY23-24 Projection	FY24-25 Budget / Goal
Residential Building Permits Issued	496	574	584	627
Commercial Building Permits Issued	570	659	673	687
Sub-Contractor Permits Issued	985	1,221	1,264	1,308
Zoning Permits Issued	438	685	723	761
Code Compliance				
Cases Investigated	446	813	643	745
Warnings	94	107	95	100
NOVs Issued	236	289	328	355
Civil Citations	114	10	5	10

### FY 2024-25 BUDGET HIGHLIGHTS

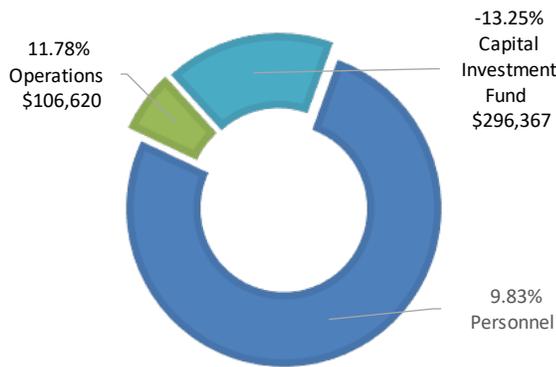
- Arts and Culture Committee funds are budgeted for special events, such as those at Dowdy Park, and the Town’s art masts project.
- A new seasonal position (200 hours) is requested for summer events.
- Funds are budgeted for digitizing permits and other digitization efforts - \$10,000.
- Expenditures funded through the Capital Investment Fund include:
  - The final debt payment for the west-side multi-use path - \$191,367
  - Local funds of \$40,000 to supplement living shoreline grant-funded projects
  - Update to the Town’s Parks and Recreation Master Plan to leverage grant funding - \$20,000
  - A replacement pickup truck - \$45,000



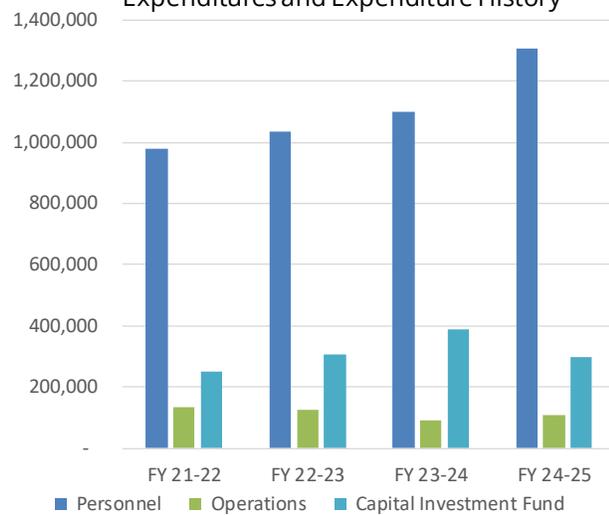
**BUDGET SUMMARY PLANNING AND DEVELOPMENT**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 1,101,288	\$ 1,190,203	\$ 1,307,220	9.83%
Operations	93,526	95,380	106,620	11.78%
Capital Investment Fund	390,415	341,620	296,367	-13.25%
<b>Subtotal</b>	1,585,229	1,627,203	1,710,207	5.10%
Cost Reimbursement	(178,965)	(178,965)	(160,908)	
<b>Total</b>	\$ 1,406,264	\$ 1,448,238	\$ 1,549,299	6.98%

Recommended Expenditures by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET PLANNING AND DEVELOPMENT**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 918,741	\$ 864,180	\$ 864,180	\$ 800,422	\$ 800,422	\$ 742,642	\$ 733,932	\$ 696,685
SALARIES - LONGEVITY PAY	26,645	23,669	23,669	20,221	20,221	20,221	-	-
SALARIES/WAGES - PARTTIME	4,200	4,200	4,200	-	-	-	-	-
OVERTIME PAY	1,062	1,040	1,040	1,000	1,000	1,000	-	-
HOLIDAY PAY	318	312	312	250	250	250	-	-
FICA TAX	72,500	68,096	68,096	62,626	62,626	53,530	53,241	50,096
GROUP HEALTH INSURANCE	185,919	180,583	180,583	159,229	159,229	153,209	131,685	132,239
RETIREMENT	128,695	120,843	120,843	105,523	105,523	93,811	88,096	77,738
401 K	47,176	44,297	44,297	40,932	40,932	36,625	28,936	20,636
<b>Subtotal Personnel Services</b>	<b>\$ 1,385,256</b>	<b>\$ 1,307,220</b>	<b>\$ 1,307,220</b>	<b>\$ 1,190,203</b>	<b>\$ 1,190,203</b>	<b>\$ 1,101,288</b>	<b>\$ 1,035,890</b>	<b>\$ 977,394</b>
<b>OPERATIONS</b>								
PLANNING BOARD FEES	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,080	\$ 7,080	\$ 9,230
BOARD OF ADJUSTMENT FEES	2,500	2,500	2,500	2,500	2,500	1,050	430	-
TRAINING	8,500	8,500	8,500	8,500	8,500	7,075	4,241	2,195
BUILDING/EQUIPMENT RENTAL	2,800	2,800	2,800	2,800	2,800	2,576	3,315	2,559
TELEPHONE	4,800	4,800	4,800	4,800	4,800	4,226	4,389	3,887
POSTAGE	4,000	4,000	4,000	4,000	4,000	4,953	5,592	766
ADVERTISING	1,500	1,500	1,500	1,500	1,500	1,077	959	594
PRINTING	3,500	3,500	3,500	3,500	3,500	3,083	3,334	1,717
FUEL COSTS	4,200	4,000	4,000	4,000	4,000	3,645	3,805	2,740
DEPARTMENT SUPPLIES	7,500	9,000	9,000	6,400	6,400	6,325	5,806	4,374
OTHER SUPPLIES	1,500	1,500	1,500	1,500	1,500	994	27	786
OTHER SUPPLIES - COMPUTER	2,440	8,440	2,440	3,900	3,900	3,858	3,043	2,954
VEHICLE MAINTENANCE	1,440	1,440	1,440	1,440	1,440	1,138	793	1,550
UNIFORMS	1,500	2,500	2,500	1,300	1,300	1,025	515	449
PROFESSIONAL FEES	2,700	5,000	5,000	5,000	5,000	3,000	245	2,010
CONTRACTED SERVICES	10,000	10,000	10,000	10,000	10,000	10,000	56,256	83,244
SPECIAL EVENTS	19,500	31,400	31,400	19,500	27,335	27,335	21,665	12,624
SPECIAL EVENTS - ART MASTS	-	-	-	3,000	3,000	3,000	-	-
DUES AND SUBSCRIPTIONS	4,500	4,500	4,500	4,500	4,500	2,086	2,706	2,856
<b>Subtotal Operations</b>	<b>\$ 90,120</b>	<b>\$ 112,620</b>	<b>\$ 106,620</b>	<b>\$ 95,380</b>	<b>\$ 103,215</b>	<b>\$ 93,526</b>	<b>\$ 124,201</b>	<b>\$ 134,535</b>



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>COST REIMBURSEMENT FROM THE WATER FUND</b>								
COST REIMBURSEMENT	\$ (160,908)	\$ (160,908)	\$ (160,908)	\$ (178,965)	\$ (178,965)	\$ (178,965)	\$ (172,170)	\$ (131,253)
<b>Capital Investment Fund Transfers</b>								
<b>NON-CAPITAL OUTLAY</b>								
PROFESSIONAL FEES	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 1,572	\$ 1,572	\$ 8,428	\$ -
<b>CAPITAL OUTLAY</b>								
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270
EQUIPMENT	-	-	-	24,000	32,384	32,384	4,200	-
INFRASTRUCTURE	-	-	-	-	-	-	-	-
IMPROVEMENTS	-	40,000	40,000	112,000	150,839	150,839	82,661	-
VEHICLE	-	45,000	45,000	-	-	-	857	28,566
<b>Subtotal Capital Outlay</b>	\$ -	\$ 85,000	\$ 85,000	\$ 136,000	\$ 183,223	\$ 183,223	\$ 87,718	\$ 28,836
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ -	\$ 186,845	\$ 186,845	\$ 196,365	\$ 196,365	\$ 196,365	\$ 196,158	\$ 205,293
INTEREST	-	4,522	4,522	9,255	9,255	9,255	13,983	18,238
<b>Subtotal Debt Service</b>	\$ -	\$ 191,367	\$ 191,367	\$ 205,620	\$ 205,620	\$ 205,620	\$ 210,141	\$ 223,531
<b>TOTAL</b>	\$ 1,314,468	\$ 1,555,299	\$ 1,549,299	\$ 1,448,238	\$ 1,504,868	\$ 1,406,264	\$ 1,294,208	\$ 1,233,043



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Planning:</b>				
<b>Non-Capital Outlay</b>				
Whalebone Park improvements/Master Plan update	24/25	\$ 20,000	\$ 20,000	\$ -
<b>Capital Outlay</b>				
West Soundside Road/Villa Dunes shoreline Pickup	24/25	\$ 40,000	\$ 40,000	\$ -
	24/25	45,000	45,000	-
		<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>\$ -</b>
<b>Debt Service</b>				
Sidewalk Pedestrian Plan	19/20	\$ 1,121,068	\$ 191,367	\$ -

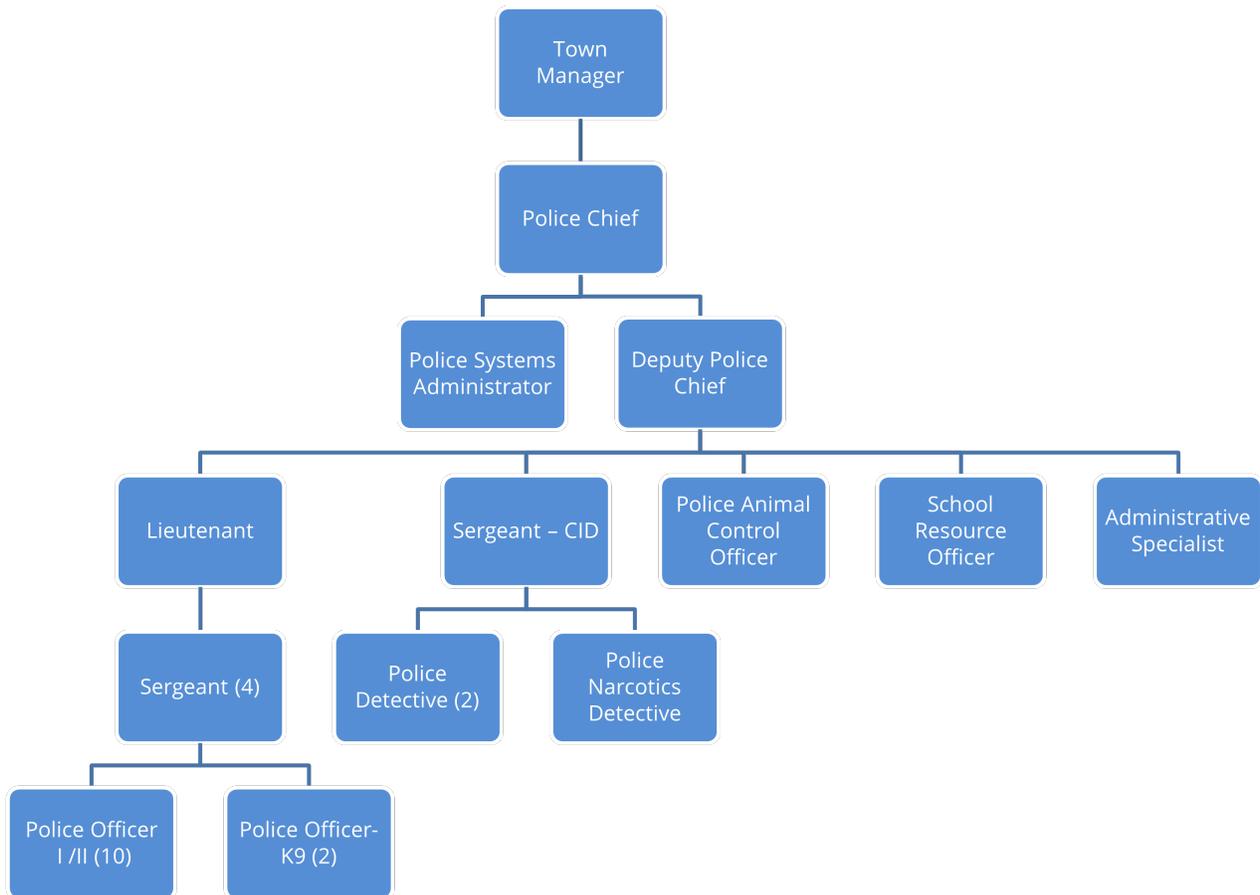


## POLICE

### DESCRIPTION

The Nags Head Police Department, comprised of Administration, Uniform Patrol, Criminal Investigations, and Animal Control, provides law enforcement services for the town. Officers enforce the laws and ordinances of the State and Town in a fair and impartial manner, with emphasis placed on proactive policing and building community relationships.

### ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

- Reported a five-year analysis of traffic crash data, which shows a decline in motor vehicle collisions.
- Received three federal convictions for narcotics and firearms cases directly related to our jurisdiction.
- Upgraded the computer aided dispatch and records management systems to allow cross referencing between area law enforcement agencies.
- Updated the in-car and body worn camera systems and included cloud storage for evidence-based video.
- Reviewed and updated the department's Policy and Procedure Manual.
- Used the Town's SharePoint collaboration software for scheduling, departmental forms, and certain data-based systems.
- Onboarded two officers to fill the added positions granted in the FY24 budget, bringing the total sworn officers to 25.

## GOALS AND UPCOMING PROJECTS

- Continue to hire and maintain a highly trained, professional team of law enforcement officers to ensure Nags Head remains one of the safest communities in eastern North Carolina.
- Continue partnership with federal agencies to combat narcotics coming to our area on the federal level.
- Partnered with Flock Safety to install automatic license plate recognition systems at 12 locations throughout Nags Head.
- Continue to pursue the installation of equipment to provide power for all traffic lights in the town in response to unexpected outages.
- Research grant options for replacement of the department's mobile command vehicle.
- Continue to monitor and assist with three cases pending in federal court involving a multi-state fraud case, narcotics, and firearm violations.



Metrics Description	FY21-22	FY22-23	FY23-24 Projection	FY24-25 Budget / Goal
Motor Vehicle Collisions (Reported in Calendar Years 2021, 2022, 2023 & Budget 2024)	231	215	210	205
Total Arrests	1,915	1,938	2,150	2,001
Total Non-Traffic Arrests	377	419	504	433
Total Traffic Arrests	1,538	1,519	1,646	1,568

### FY 2024-25 BUDGET HIGHLIGHTS

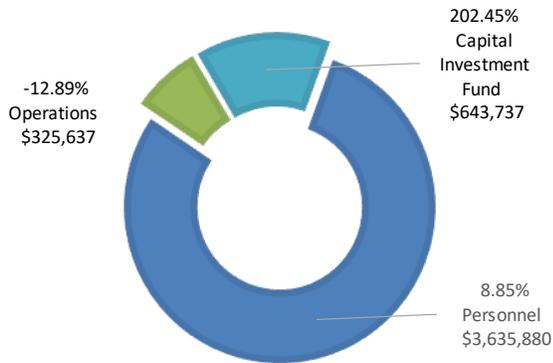
- Capital Investment Fund expenditures include:
  - Four police vehicles, including an automated external defibrillator for each vehicle.
  - Replacement of the department’s UTV that is equipped for beach use and community engagement.
  - The final debt service payment of \$48,809 for the 800Mhz radios purchased in fiscal year 2020-2021.
  - Subscription debt service for the Records Management System, in-car/body-worn cameras, and license plate readers
  - Funding is included for a pedestrian light at the Event Site, combining local funds with contributions from regional partners.
  - Traffic light alternative power to add transfer switches to the 16 stoplights in town in the event of power loss.
- Funding of \$42,852 is included for the state statute-required police separation allowance for three retired officers.



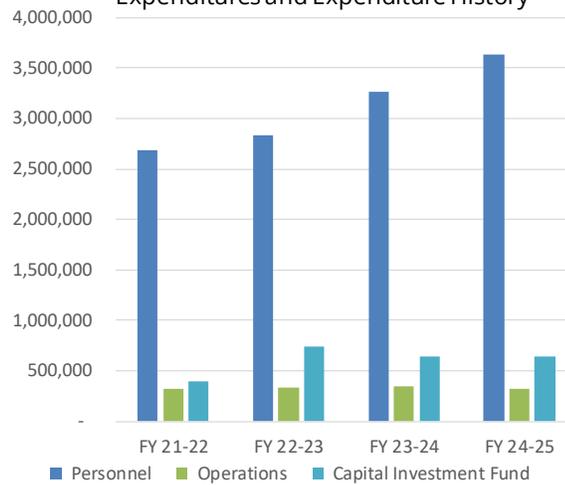
**BUDGET SUMMARY POLICE**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 3,269,604	\$ 3,340,160	\$ 3,635,880	8.85%
Operations	349,205	373,825	325,637	-12.89%
Capital Investment Fund	639,801	212,844	643,737	202.45%
<b>Subtotal</b>	4,258,610	3,926,829	4,605,254	17.28%
Cost Reimbursement	-	-	-	
<b>Total</b>	\$ 4,258,610	\$ 3,926,829	\$ 4,605,254	17.28%

Recommended Expenditures by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET POLICE**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES- REGULAR PAY	\$ 2,470,396	\$ 2,321,110	\$ 2,321,110	\$ 2,129,180	\$ 2,100,380	\$ 2,100,380	\$ 1,922,005	\$ 1,792,621
SALARIES - LONGEVITY PAY	62,934	55,613	55,613	51,194	51,194	51,194	-	-
OVERTIME PAY	43,539	42,640	42,640	33,500	33,500	33,500	-	-
HOLIDAY PAY	49,529	48,506	48,506	46,640	46,640	46,640	-	-
FICA TAX	202,577	191,151	191,151	171,988	169,988	166,057	145,755	130,476
GROUP HEALTH INSURANCE	394,365	383,120	383,120	376,115	366,115	350,525	316,169	330,990
RETIRES GROUP HEALTH INSUR	46,801	60,636	60,636	58,842	58,842	58,771	57,455	57,434
RETIREMENT	19,769	18,551	18,551	16,481	16,481	14,853	12,846	12,019
RETIREMENT LAW ENFORCEMENT	371,407	348,908	348,908	297,698	293,698	293,947	236,217	201,943
401 K	7,247	6,800	6,800	6,393	6,393	6,216	4,221	3,194
401 K LAW ENFORCEMENT	123,473	115,993	115,993	106,018	105,018	104,687	90,304	83,599
POLICE SEPARATION ALLOWANCE	33,695	42,852	42,852	46,111	46,111	42,834	51,837	68,278
<b>Subtotal Personnel Services</b>	<b>\$ 3,825,733</b>	<b>\$ 3,635,880</b>	<b>\$ 3,635,880</b>	<b>\$ 3,340,160</b>	<b>\$ 3,294,360</b>	<b>\$ 3,269,604</b>	<b>\$ 2,836,809</b>	<b>\$ 2,680,554</b>
<b>OPERATIONS</b>								
TRAINING	\$ 36,236	\$ 39,236	\$ 36,236	\$ 30,777	\$ 30,777	\$ 30,750	\$ 24,767	\$ 26,676
BUILDING/EQUIPMENT RENTAL	8,915	9,915	8,915	8,327	8,327	8,013	8,369	8,217
TELEPHONE	13,902	13,550	13,550	11,258	11,858	12,055	12,574	12,180
POSTAGE	1,450	1,950	1,450	1,950	1,950	357	588	547
ADVERTISING	525	525	525	475	475	46	210	150
PRINTING	1,270	1,770	1,270	1,270	1,270	6,665	1,164	411
FUEL COSTS	84,000	80,000	80,000	95,000	93,395	73,963	77,824	73,767
DEPARTMENT SUPPLIES	38,914	41,389	36,389	34,902	49,116	49,116	52,865	68,346
OTHER SUPPLIES	7,460	11,460	8,460	7,260	8,369	7,873	5,776	3,041
OTHER SUPPLIES, COMPUTER	-	-	-	-	7,000	6,860	21,800	22,496
MAINT/REPAIR BUILDING	-	-	-	-	6,786	6,786	7,796	-
MAINT/REPAIR EQUIPMENT	31,625	35,751	32,751	36,698	28,773	25,606	34,664	33,909
MAINT/REPAIR FIRING RANGE	4,000	4,000	4,000	4,000	21,451	21,050	5,376	6,618
VEHICLE MAINTENANCE	29,325	32,050	29,550	26,550	28,664	28,664	20,172	34,784
UNIFORMS	27,659	29,893	26,893	26,351	29,075	29,075	18,088	12,645
PROFESSIONAL FEES	14,218	15,218	14,218	13,418	13,418	13,805	11,362	7,336



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
CONTRACTED SERVICES	22,090	23,090	22,090	66,924	18,524	19,806	22,272	11,007
DUES AND SUBSCRIPTIONS	3,340	4,340	3,340	2,665	2,665	2,715	2,386	2,454
SPECIAL INVESTIGATIONS	6,000	7,000	6,000	6,000	6,000	6,000	3,484	4,000
<b>Subtotal Operations</b>	<b>\$ 330,929</b>	<b>\$ 351,137</b>	<b>\$ 325,637</b>	<b>\$ 373,825</b>	<b>\$ 367,893</b>	<b>\$ 349,205</b>	<b>\$ 331,537</b>	<b>\$ 328,584</b>
<b>Capital Investment Fund Transfers</b>								
<b>CAPITAL OUTLAY</b>								
EQUIPMENT	\$ -	\$ 237,089	\$ 237,089	\$ 49,353	\$ 18,334	\$ 18,334	\$ -	\$ 13,770
IT SUBSCRIPTION ASSET	72,000	-	-	-	105,596	105,595	407,826	-
VEHICLE	269,757	263,811	263,811	113,889	372,240	372,240	170,932	233,463
<b>Subtotal Capital Outlay</b>	<b>\$ 341,757</b>	<b>\$ 500,900</b>	<b>\$ 500,900</b>	<b>\$ 163,242</b>	<b>\$ 496,170</b>	<b>\$ 496,169</b>	<b>\$ 578,758</b>	<b>\$ 247,233</b>
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ 91,377	\$ 137,031	\$ 137,031	\$ 48,017	\$ 136,743	\$ 136,743	\$ 156,063	\$ 143,929
INTEREST	2,651	5,806	5,806	1,585	6,889	6,889	3,002	5,218
<b>Subtotal Debt Service</b>	<b>\$ 94,028</b>	<b>\$ 142,837</b>	<b>\$ 142,837</b>	<b>\$ 49,602</b>	<b>\$ 143,632</b>	<b>\$ 143,632</b>	<b>\$ 159,065</b>	<b>\$ 149,147</b>
<b>TOTALS</b>	<b>\$ 4,592,447</b>	<b>\$ 4,630,754</b>	<b>\$ 4,605,254</b>	<b>\$ 3,926,829</b>	<b>\$ 4,302,055</b>	<b>\$ 4,258,610</b>	<b>\$ 3,906,169</b>	<b>\$ 3,405,518</b>



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Police:</b>				
<b>Debt Service</b>				
Replacement of 800Mhz Radios	20/21	\$ 240,085	\$ 48,809	\$ -
Subscription - Record Management System	22/23	49,766	10,424	10,424
Subscription - In-Car/Body-Worn cameras	22/23	227,270	47,604	47,604
Subscription - License Plate Readers	23/24	70,795	36,000	36,000
		<b>\$ 587,916</b>	<b>\$ 142,837</b>	<b>\$ 94,028</b>
<b>Capital Outlay</b>				
Traffic light alternative power	<b>24/25</b>	\$ 40,089	\$ 40,089	-
Pedestrian light at Event Site	<b>24/25</b>	170,000	170,000	-
Police Vehicles (4)	<b>24/25</b>	263,811	263,811	-
4x4 Utility Task Vehicle	<b>24/25</b>	27,000	27,000	-
Subscription - License Plate Readers	25/26	72,000	-	72,000
Police Vehicles (4)	25/26	269,757	-	269,757
		<b>\$ 842,657</b>	<b>\$ 500,900</b>	<b>\$ 341,757</b>

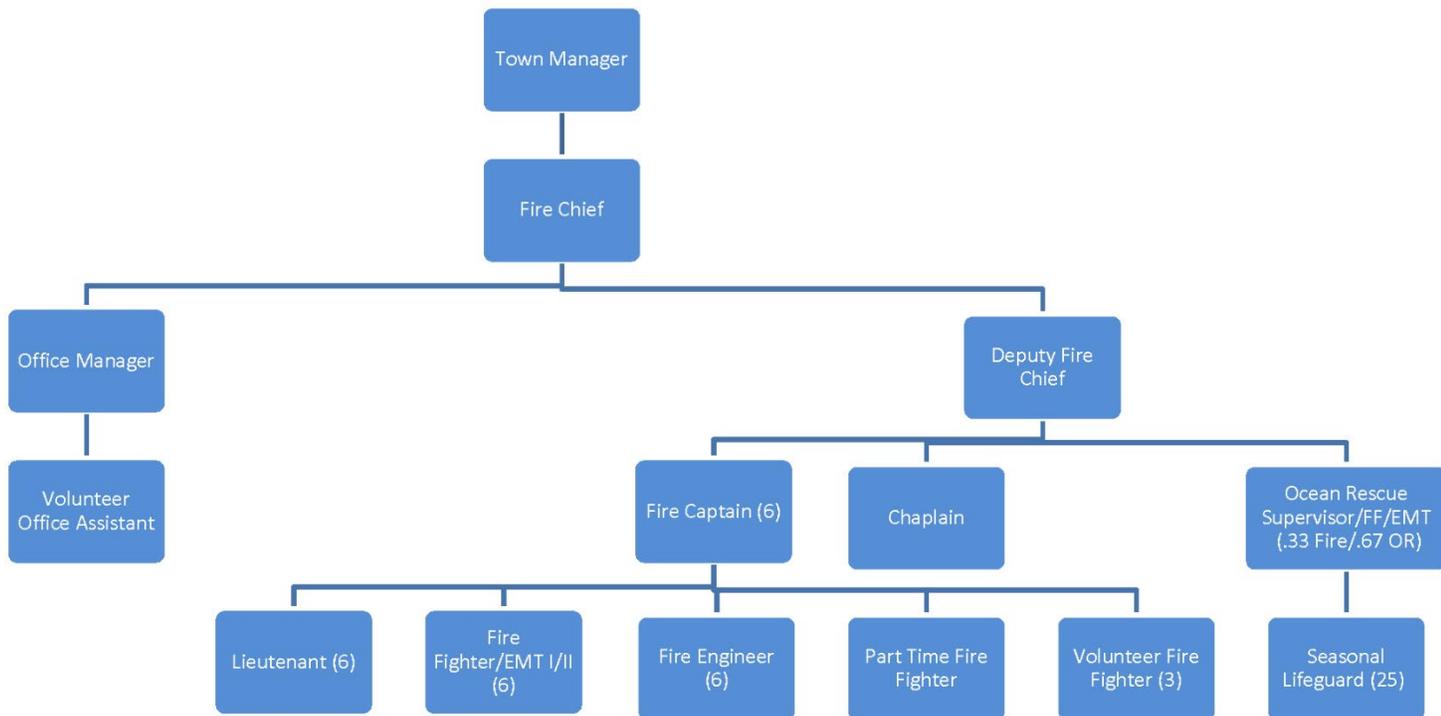


## FIRE AND OCEAN RESCUE

### DESCRIPTION

Nags Head’s Fire and Ocean Rescue Department provides fire, emergency medical service rescue, community risk reduction, public education, fire investigation, and fire inspection services. To accomplish its mission, the Department operates out of two strategically located stations. Ocean Rescue, a part of this department, provides seasonal beach patrol, lifesaving and rescue services, emergency medical services, and public education. They operate out of a separate, centrally located station and use several of the public bathhouses for equipment storage and training. Fire and Ocean Rescue currently has three functional divisions, including fire administration, fire operations, and Ocean Rescue. Dare County Emergency Medical Services also shares facilities with this department.

### ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

- Updated and improved the Town's Emergency Operations and Continuity of Operations plans thanks in part to a Hazard Mitigation Program grant.
- Qualified for a Hazard Mitigation Program grant to replace the generator at Fire Station 21.
- Began screening firefighters for specific cancers using state-of-the-art blood testing.
- Completed an upgrade project that included replacing all gasoline-powered tools with battery-operated devices.
- Continued to provide fire and life safety education to citizens and visitors, and Ocean Rescue continued to provide ocean hazards and swimmer awareness programs. A new program was introduced to broaden our community risk reduction efforts. We provided 45 bicycle helmets to community members at our fire prevention open house. Several of our staff became certified to teach Cardiopulmonary Resuscitation, which will allow us to extend our community outreach program and better prepare our citizens for emergencies. We also replaced a beach wheelchair to help provide access to our beaches for those with disabilities.
- Aligned our beach warning flag system with international and national standards to help ensure a universal understanding of their meaning, thus improving their effectiveness.

## GOALS AND UPCOMING PROJECTS

- Provide highly trained emergency responders to match the response needs of the community.
- Update and improve the Five-Year Community Based Strategic Plan for Fire and Ocean Rescue.
- Improve communications and access to valuable data. Nags Head Fire and Ocean Rescue is committed to increasing the use of quality data to improve operations, resource management, and planning.
- Begin the process of planning for a new Fire Station 16.
- Educate citizens and visitors about water safety and ocean hazards through informational programs and interactions between Ocean Rescue staff and beachgoers.
- Upgrade our water rescue program.



Metrics Description	FY21-22	FY22-23	FY23-24 Projection	FY24-25 Budget / Goal
<b>Fire Department:</b>				
Training Hours	6,290	7,454	6,872	7,250
Calls for Service	1,091	1,045	1,171	1,200
Average Response Time:				
Overall - First on Scene	5:54	6:00	6:28	6:00
Station 16	5:48	5:59	6:24	6:00
Station 21	6:14	6:02	6:37	6:00
<b>Ocean Rescue:</b>				
Estimated Beach Population	1,422,265	1,042,019	1,085,698	1,100,000
Educational Advisories	294,991	257,162	425,253	450,000
Total Incidents	376	271	344	350
People Rescued	318	226	309	300
Watercraft Assisted	8	9	1	8
Lost Person/Search	19	15	13	15

## FY 2024-25 BUDGET HIGHLIGHTS

### FIRE

- Funding of \$52,749 (salary and FICA) is included in the budget for increased part-time hours.
- Capital Investment Fund expenditures include:
  - Station 21 replacement flooring - \$22,455.
  - Debt payments on two fire apparatuses purchased in fiscal years 2019 and 2022.
- Funding of \$10,000 is adopted to outsource maintenance on fire apparatuses.
- Stress tests and cancer screening tests for career firefighters are included.
- Funding of \$33,200 is included for turnout gear and \$12,000 is included for turnout gear lockers at Station 16.

### OCEAN RESCUE

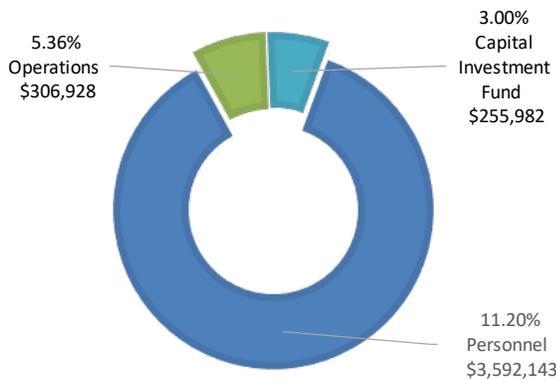
- To aid in recruiting summer lifeguards, the pay plan includes a minimum base starting salary at \$19 per hour, seasonal bonuses, and Labor Day incentive pay.
- Capital Investment Fund expenditures include:
  - Debt service for 800Mhz radios purchased in fiscal year 2020-2021
  - One replacement 4WD Pick-up Truck - \$60,000
  - Two all-terrain vehicle replacements for beach patrol - \$14,000



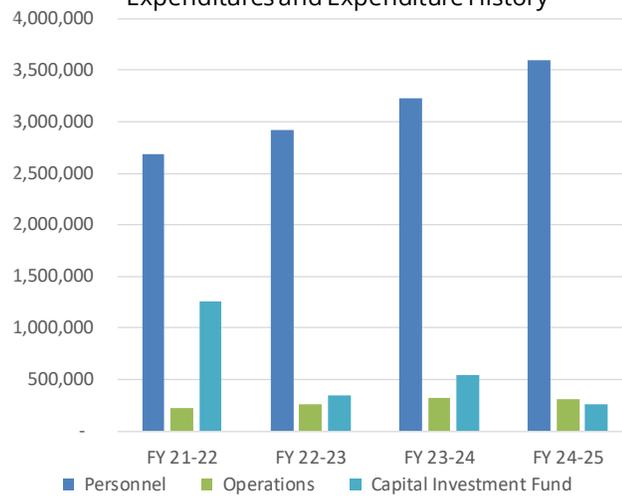
**BUDGET SUMMARY FIRE**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 3,223,855	\$ 3,230,237	\$ 3,592,143	11.20%
Operations	326,450	291,320	306,928	5.36%
Capital Investment Fund	543,291	248,527	255,982	3.00%
<b>Subtotal</b>	4,093,596	3,770,084	4,155,053	10.21%
Cost Reimbursement	-	-	-	
<b>Total</b>	\$ 4,093,596	\$ 3,770,084	\$ 4,155,053	10.21%

Recommended Expenses  
by Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET FIRE**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 2,408,501	\$ 2,237,896	\$ 2,237,896	\$ 2,048,740	\$ 2,048,740	\$ 2,044,055	\$ 2,027,628	\$ 1,853,220
SALARIES - LONGEVITY PAY	74,665	66,867	66,867	59,836	59,836	59,836	-	-
SALARIES/WAGES - PARTTIME	50,470	49,000	49,000	22,000	22,000	22,000	-	-
OVERTIME PAY	37,451	30,000	30,000	31,800	31,800	31,800	-	-
HOLIDAY PAY	73,167	71,656	71,656	68,900	68,900	68,900	-	-
FICA TAX	202,143	187,697	187,697	170,560	170,560	156,125	148,400	135,271
GROUP HEALTH INSURANCE	469,649	456,272	456,272	390,236	390,236	418,315	367,494	370,017
RETIRES GROUP HEALTH INSUR	46,801	45,477	45,477	44,131	44,131	44,079	44,688	57,744
RETIREMENT	352,857	327,300	327,300	283,907	283,907	272,285	245,891	211,301
401 K	129,346	119,978	119,978	110,127	110,127	106,460	80,839	56,099
<b>Subtotal Personnel Services</b>	<b>\$ 3,845,050</b>	<b>\$ 3,592,143</b>	<b>\$ 3,592,143</b>	<b>\$ 3,230,237</b>	<b>\$ 3,230,237</b>	<b>\$ 3,223,855</b>	<b>\$ 2,914,940</b>	<b>\$ 2,683,652</b>
<b>OPERATIONS</b>								
TRAINING	\$ 21,642	\$ 23,442	\$ 23,442	\$ 21,192	\$ 21,192	\$ 21,192	\$ 22,162	\$ 9,951
SAFETY TRAINING	3,619	3,619	3,619	4,683	4,683	4,348	3,002	4,332
OSHA COMPLIANCE COSTS	4,400	4,400	4,400	4,400	4,400	3,355	3,916	1,729
BUILDING/EQUIPMENT RENTAL	3,535	3,535	3,535	3,435	3,435	3,541	3,920	3,960
TELEPHONE	2,881	2,881	2,881	2,881	2,881	2,281	2,282	1,824
POSTAGE	700	700	700	700	700	421	317	238
PRINTING	400	800	400	200	200	178	178	139
FUEL COSTS	26,250	25,000	25,000	30,000	30,000	18,656	23,686	20,197
DEPARTMENT SUPPLIES	72,220	76,765	76,765	76,875	79,309	75,363	69,335	69,962
OTHER SUPPLIES	4,570	5,050	5,050	4,570	4,570	4,248	4,786	4,344
OTHER SUPPLIES - COMPUTER	-	1,000	1,000	1,000	1,000	693	-	-
MAINT/REPAIR BUILDINGS	26,060	41,560	41,560	26,060	26,060	16,743	19,919	29,032
MAINT/REPAIR EQUIPMENT	6,720	7,020	7,020	7,020	7,020	7,327	7,487	5,802
VEHICLE MAINTENANCE	30,000	29,800	29,800	27,400	28,900	30,666	31,350	28,448
UNIFORMS	15,756	15,265	15,265	17,780	19,764	13,294	15,961	7,745
PROFESSIONAL FEES	21,237	22,537	22,537	19,220	82,336	82,337	16,079	3,087
INCENTIVE PAY	5,000	5,000	5,000	5,000	5,000	3,377	4,132	3,973
CONTRACTED SERVICES	37,893	32,972	32,972	32,879	33,379	33,379	26,843	21,909
SUPPLEMENTAL PENSION FUND	3,500	3,500	3,500	3,500	3,500	2,970	2,650	2,410
DUES AND SUBSCRIPTIONS	2,482	2,482	2,482	2,525	2,525	2,081	3,929	2,736
<b>Subtotal Operations</b>	<b>\$ 288,865</b>	<b>\$ 307,328</b>	<b>\$ 306,928</b>	<b>\$ 291,320</b>	<b>\$ 360,854</b>	<b>\$ 326,450</b>	<b>\$ 261,934</b>	<b>\$ 221,818</b>



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>Capital Investment Fund Transfers</b>								
<b>NON-CAPITAL OUTLAY</b>								
BUILDINGS	\$ 18,190	\$ 63,455	\$ 22,455	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>								
EQUIPMENT	\$ 65,000	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 12,510	\$ 86,228	\$ 18,843
VEHICLE	-	-	-	-	297,254	297,254	1,116	1,062,005
<b>Subtotal Capital Outlay</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 312,254</b>	<b>\$ 309,764</b>	<b>\$ 87,344</b>	<b>\$ 1,080,848</b>
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ 201,961	\$ 197,139	\$ 197,139	\$ 192,434	\$ 192,434	\$ 192,434	\$ 209,537	\$ 164,935
INTEREST	31,566	36,388	36,388	41,093	41,093	41,093	45,952	10,882
<b>Subtotal Debt Service</b>	<b>\$ 233,527</b>	<b>\$ 233,527</b>	<b>\$ 233,527</b>	<b>\$ 233,527</b>	<b>\$ 233,527</b>	<b>\$ 233,527</b>	<b>\$ 255,489</b>	<b>\$ 175,817</b>
<b>Totals</b>	<b>\$ 4,450,632</b>	<b>\$ 4,196,453</b>	<b>\$ 4,155,053</b>	<b>\$ 3,770,084</b>	<b>\$ 4,136,872</b>	<b>\$ 4,093,596</b>	<b>\$ 3,519,707</b>	<b>\$ 4,162,135</b>



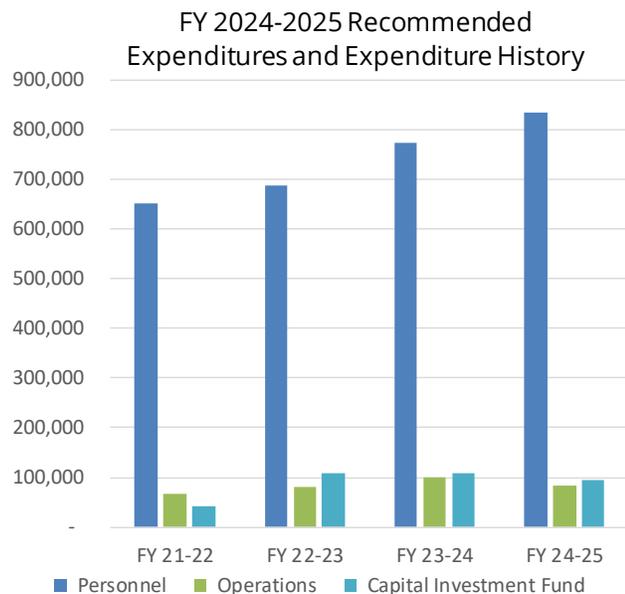
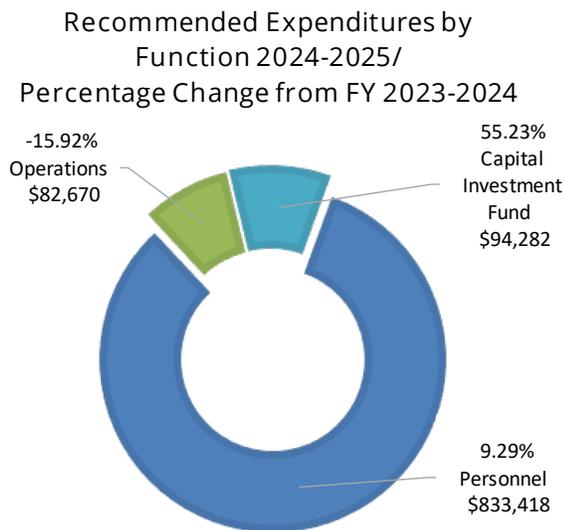
## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Fire:</b>				
<b>Non-Capital Outlay</b>				
Station 21 flooring	24/25	\$ 40,645	\$ 22,455	\$ 18,190
<b>Debt Service</b>				
Pumper	18/19	\$ 697,620	\$ 76,101	76,101
Pumper/Quint	21/22	1,358,079	157,426	157,426
		<b>\$ 2,055,699</b>	<b>\$ 233,527</b>	<b>\$ 233,527</b>
<b>Capital Outlay</b>				
Pickup	25/26	\$ 65,000	\$ -	\$ 65,000



**BUDGET SUMMARY OCEAN RESCUE**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 773,316	\$ 762,583	\$ 833,418	9.29%
Operations	98,968	98,320	82,670	-15.92%
Capital Investment Fund	107,650	60,737	94,282	55.23%
<b>Subtotal</b>	979,934	921,640	1,010,370	9.63%
Cost Reimbursement	-	-	-	0.00%
<b>Total</b>	\$ 979,934	\$ 921,640	\$ 1,010,370	9.63%





**LINE-ITEM BUDGET OCEAN RESCUE**

Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated		
	Plan 2025-2026	Requested 2024-2025	Recommended 2024-2025	Budget 2023-2024	Budget 2023-2024	Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 66,164	\$ 62,697	\$ 62,697	\$ 57,382	\$ 57,382	\$ 54,156	\$ 51,047	\$ 48,098
SALARIES - LONGEVITY PAY	4,595	4,353	4,353	3,407	3,407	5,303	4,902	3,943
SALARIES/WAGES - PARTTIME	683,582	683,531	683,531	623,678	639,534	639,534	577,418	545,097
FICA TAX	57,594	57,310	57,310	52,340	53,553	53,553	37,080	37,364
GROUP HEALTH INSURANCE	13,251	12,874	12,874	14,951	14,951	10,028	9,191	8,540
RETIREMENT	9,714	9,201	9,201	7,800	7,800	7,694	6,768	5,904
401 K	3,645	3,452	3,452	3,025	3,025	3,048	2,222	1,576
<b>Subtotal Personnel Services</b>	<b>\$ 838,545</b>	<b>\$ 833,418</b>	<b>\$ 833,418</b>	<b>\$ 762,583</b>	<b>\$ 779,652</b>	<b>\$ 773,316</b>	<b>\$ 688,628</b>	<b>\$ 650,522</b>
<b>OPERATIONS</b>								
TRAINING	\$ 10,220	\$ 10,360	\$ 10,360	\$ 11,560	\$ 11,560	\$ 9,979	\$ 4,285	\$ 3,803
TELEPHONE	1,440	1,440	1,440	1,440	1,440	1,400	1,539	1,778
POSTAGE	300	300	300	300	300	90	68	51
ADVERTISING	1,000	1,000	1,000	1,000	1,000	700	97	-
PRINTING	2,000	2,500	2,500	2,500	2,500	2,160	2,085	2,089
FUEL COSTS	17,000	15,000	15,000	17,000	17,000	13,460	13,388	13,534
DEPARTMENT SUPPLIES	20,355	19,150	19,150	32,450	32,450	35,122	23,382	21,109
MAINT/REPAIR EQUIPMENT	5,900	6,400	6,400	6,400	6,400	6,022	6,560	4,056
VEHICLE MAINTENANCE	3,600	4,200	4,200	3,600	3,600	4,014	4,220	3,504
UNIFORMS	15,500	15,500	15,500	15,500	15,500	18,873	18,482	12,960
PROFESSIONAL FEES	3,150	3,200	3,200	2,950	2,950	3,420	3,600	2,400
CONTRACTED SERVICES	1,520	1,520	1,520	1,520	1,520	1,520	1,570	1,492
DUES AND SUBSCRIPTIONS	2,100	2,100	2,100	2,100	2,100	2,208	1,708	1,450
<b>Subtotal Operations</b>	<b>\$ 84,085</b>	<b>\$ 82,670</b>	<b>\$ 82,670</b>	<b>\$ 98,320</b>	<b>\$ 98,320</b>	<b>\$ 98,968</b>	<b>\$ 80,984</b>	<b>\$ 68,226</b>



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>Capital Investment Fund Transfers</b>								
<b><i>CAPITAL OUTLAY</i></b>								
EQUIPMENT	\$ 15,000	\$ 14,000	\$ 14,000	\$ 23,990	\$ 23,990	\$ 24,018	\$ 24,272	\$ 5,499
VEHICLE	-	60,000	60,000	-	46,885	46,885	47,335	-
<b>Subtotal Capital Outlay</b>	<b>\$ 15,000</b>	<b>\$ 74,000</b>	<b>\$ 74,000</b>	<b>\$ 23,990</b>	<b>\$ 70,875</b>	<b>\$ 70,903</b>	<b>\$ 71,607</b>	<b>\$ 5,499</b>
<b><i>DEBT SERVICE</i></b>								
PRINCIPAL	\$ -	\$ 19,953	\$ 19,953	\$ 35,739	\$ 35,739	\$ 35,739	\$ 35,396	\$ 36,089
INTEREST	-	329	329	1,008	1,008	1,008	1,681	1,317
<b>Subtotal Debt Service</b>	<b>\$ -</b>	<b>\$ 20,282</b>	<b>\$ 20,282</b>	<b>\$ 36,747</b>	<b>\$ 36,747</b>	<b>\$ 36,747</b>	<b>\$ 37,077</b>	<b>\$ 37,406</b>
<b>TOTALS</b>	<b>\$ 937,630</b>	<b>\$ 1,010,370</b>	<b>\$ 1,010,370</b>	<b>\$ 921,640</b>	<b>\$ 985,594</b>	<b>\$ 979,934</b>	<b>\$ 878,296</b>	<b>\$ 761,653</b>



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Ocean Rescue:</b>				
<b>Debt Service</b>				
Replacement of 800Mhz Radios	20/21	\$ 99,765	\$ 20,282	\$ -
<b>Capital Outlay</b>				
Pickup	24/25	\$ 60,000	\$ 60,000	-
Four-wheelers for beach patrol (2 replacements)	24/25	14,000	14,000	-
Four-wheelers for beach patrol (2 replacements)	25/26	15,000	-	15,000
		<b>\$ 89,000</b>	<b>\$ 74,000</b>	<b>\$ 15,000</b>



## PUBLIC SERVICES

### DESCRIPTION

Nags Head Public Services is comprised of six divisions: Administration, Facilities Maintenance, Fleet Maintenance, and Sanitation, discussed below, and Water Operations and Water Distribution, discussed in the Water Fund section of this budget.

Administration handles public inquiries and provides overall support and technical assistance for the department.

Public Facilities Maintenance maintains the overall appearance and cleanliness of the Town's facilities and provides efficient, cost-effective general maintenance and repair of Town-maintained streets, public beach accesses, buildings, and rights-of-way.

Fleet Maintenance maintains, repairs, and services Town vehicles and heavy equipment. Efficient, cost-effective maintenance of equipment is essential to providing uninterrupted service.

Sanitation collects commercial and residential refuse, including bulk items and brush. This division is also responsible for coordinating the Town's recycling efforts, which include a subscription-based curbside service contracted through a franchise agreement, and operation and maintenance of the Town's drop off yard (bulk, brush, etc.).





## RECENT ACCOMPLISHMENTS

- Installed electrical conduit as a cost saving project for the new Public Services Facility.
- Remodeled the Bladen Street beach access and the USS Huron gazebo and memorial to improve functionality, safety, and aesthetics.
- Renovated the dog park, including adding a wind barrier, shelter, and benches, to enhance visitor comfort.
- Followed a regular schedule of culvert and ditch maintenance to protect infrastructure, prevent flooding, preserve water quality, and ensure a healthy overall coastal ecosystem.
- Enhanced pedestrian safety and improved the overall appearance of the town through a partnership with rental property managers that addresses sanitation issues through the sanitation cart rollout service for South Virginia Dare Trail and South Old Oregon Inlet Road.
- Diverted 120 tons of cardboard and 50 tons of ABC glass from the landfill, resulting in a cost savings of \$14,850.
- Installed 20 solar streetlights at pedestrian crossings to further improve pedestrian safety.
- Secured a second grant for eight cardboard recycling dumpsters and allocated them to local businesses to enhance recycling efforts and sustainability practices within the town.
- Quickly and seamlessly processed 14 new vehicles and 5 new pieces of equipment into the Town's fleet, safeguarding and optimizing employee productivity and performance.
- Began the construction of the new Public Services Complex. Building occupation is expected to be phased in between April 2024 and November 2024. The work is part of a \$15 million project to modernize Public Services operations and bring additional on-site enclosed storage for the Town fleet and equipment.
- Initiated a 10-mile-long beachgrass planting project to protect against erosion, preserve habitat, and act as a natural barrier during storms. The project was partially funded by an NCDEQ Coastal Storm Damage Mitigation Grant.
- Redeveloped the bathhouse at the Epstein Street beach access. The project was partially funded by a Division of Coastal Management Beach and Waterfront Access Grant and an Outer Banks Visitors Bureau Tourism Impact Grant.
- Completed the first phase of the South Virginia Dare Trail Multi-Use Path rehabilitation project spanning from East Lakeside Street to East Epstein Street.
- Constructed a pedestrian walkway along West Seachase Drive between South Croatan Highway and Sand Wedge Lane, along East Epstein Street between South Croatan Highway and South Virginia Dare Trail and a sidewalk connection along South Virginia Dare Trail between Bluewater Drive and the Epstein Street bath house satellite parking area.



## GOALS AND UPCOMING PROJECTS

- Continue pedestrian and traffic safety improvements throughout the town, including enhancing crosswalk safety through additional lighting and adding traffic calming features on South Virginia Dare Trail and throughout the neighborhoods.
- Continue to inspect and renovate Town-owned infrastructure, including bulkhead replacement and concrete repairs on South Virginia Dare Trail.
- Deliver quality, efficient, and effective solid waste sanitation services that encourage the reduction of solid waste through recycling and remains flexible and readily adaptable to the complexities of growth, change and community needs.
- Begin construction on the Holden and Juncos Street public access dune walkovers, slated to commence in spring 2025, as part of the Town’s efforts to maintain its infrastructure.
- Continue to manage the replacement of the pier at the Town’s causeway estuarine access. This project is partially funded by a Water Resources Development Grant.
- Distribute the additional, grant-funded cardboard recycling dumpsters to businesses as part of the Town’s efforts to enhance recycling and sustainability practices.
- Complete the second phase of the dune grass planting project, comprised of Sea Oats and Bitter Panicum plantings. This would be tentatively scheduled for late spring, early summer plantings.

Metrics Description	FY21-22	FY22-23	FY23-24 Projection	FY24-25 Budget / Goal
<b>Facilities Maintenance:</b>				
Crosswalk Safety Upgrades	2	10	2	4
Bulkhead Replacements	-	3	2	2
Town Hall Exterior Upgrades	-	1	2	2
<b>Sanitation:</b>				
Tons of Residential and Commercial Refuse Collected	9,310	8,447	8,298	8,148
Tons of Recycling Collected	484	531	533	580

## FY 2024-25 BUDGET HIGHLIGHTS

### PUBLIC SERVICES ADMINISTRATION

- The public services director and town engineer positions are budgeted at a 75% general fund/25% water fund split.
- Trash carts and dumpsters are purchased for resale and are budgeted as purchases for resale.



- Implement the next phase of pedestrian projects on West Baymeadow Drive and West Windjammer Road. Grant funding towards construction would be requested through the Outer Banks Visitors Bureau. Survey costs are provided for the planning of the next phase of the west side multi-use path are budgeted at \$35,000.
- The final year of debt service for the above-ground fuel tank conversion is budgeted at \$28,031.

#### PUBLIC SERVICES FACILITIES MAINTENANCE

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- South Virginia Dare Trail multi-use path maintenance is funded by a \$650,000 Rural Transformation Grant.
- Funds are included for implementing the fourth year of the dune walkover replacement schedule. Replacements will take place at the Holden and Juncos Streets beach accesses. The Juncos Street work will be folded into the proposed Project Area #12 stormwater project and part of a comprehensive beach access improvement project.
- Funds are included for routine building, park, and beach access maintenance.
- Capital Investment Fund expenditures include:
  - Dingo loader- \$35,000
  - Multi-use path repairs - \$80,000
  - Town Hall window and HVAC replacements - \$64,000
  - Trailer - \$18,000
  - Lawn mower- \$15,800
  - HVAC service contract agreement at all Town buildings - \$32,759
  - Additional lighting for crosswalks and beach accesses on South Virginia Dare Trail and South Old Oregon Inlet Road - \$12,000
  - Message board for two-way direction messaging - \$18,000
  - Debt service totals, primarily for property on Seachase Drive, which was purchased in 2022

#### PUBLIC SERVICES GARAGE

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- Fuel prices are calculated and budgeted on average usage for the prior twelve months and are reflected departmentally. For fiscal year 2024-2025, prices are budgeted at \$3.09 per gallon for regular unleaded and \$4 per gallon for diesel.

#### PUBLIC WORKS STATE STREET AID

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- Powell Bill funds will be combined with streets and stormwater funding from the Capital Investment Fund for infrastructure improvements along the length of the South Memorial Avenue corridor.



## PUBLIC WORKS SANITATION

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- An additional full-time sanitation equipment operator position is budgeted.
- Tipping fees are budgeted at \$818,730 for an estimated 9,000 residential and commercial tons at \$90.97 per ton.
- Construction and demolition fees are budgeted at \$63,927 for 900 tons at \$71.03 per ton.
- Funding is included for recycling at public Town drop off locations and forty-five recycling contracted cart locations including public beach accesses, parks, and Town buildings, totaling \$20,052.
- A recycling supplement of \$78 per year is included for an estimated 887 customers using curbside recycling services, totaling \$69,186.
- Contracted services are included for six months of enhanced cart rollout services on South Virginia Dare Trail and South Old Oregon Inlet Road, totaling \$201,600. This cost is offset by an annual cart rollout fee.
- New dual cameras and GPS systems on sanitation trucks are budgeted for 20 vehicles totaling \$12,648.
- Thanks to a third North Carolina Community Waste Reduction and Recycling grant, five dumpsters will be distributed to businesses, and one roll off container will be used exclusively for cardboard recycling by the public.
- Capital Investment fund expenditures include:
  - Replacement commercial front load truck- \$379,000
  - The final debt service payment on three sanitation trucks totaling \$159,983



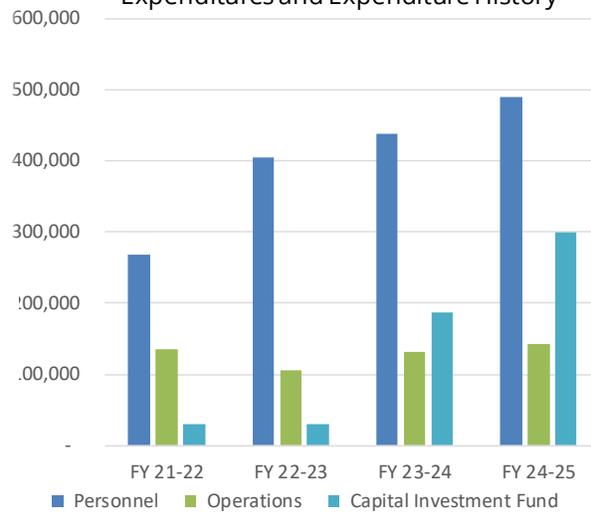
**BUDGET SUMMARY PUBLIC SERVICES ADMINISTRATION**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 438,771	\$ 455,393	\$ 489,006	7.38%
Operations	131,975	127,537	143,290	12.35%
Capital Investment Fund	187,696	131,593	299,331	127.47%
<b>Subtotal</b>	758,442	714,523	931,627	30.38%
Cost Reimbursement	(46,659)	(46,659)	(59,765)	
<b>Total</b>	\$ 711,783	\$ 667,864	\$ 871,862	30.54%

Recommended Expenditures  
by Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET PUBLIC SERVICES ADMINISTRATION**

Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Expenditures	Expenditures	Expenditures
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2023-2024	2022-2023	2021-2022
<b>PERSONNEL SERVICES</b>									
SALARIES/WAGES - REGULAR	\$ 350,455	\$ 328,818	\$ 328,818	\$ 302,619	\$ 302,619	\$ 297,308	\$ 286,527	\$ 178,994	
SALARIES - LONGEVITY PAY	11,288	10,642	10,642	10,911	10,911	10,911	-	-	
FICA TAX	27,584	25,879	25,879	23,896	23,896	21,392	20,509	12,258	
GROUP HEALTH INSURANCE	62,398	60,609	60,609	62,086	62,086	56,075	51,997	51,618	
RETIREMENT	49,182	46,143	46,143	40,263	40,263	38,169	34,726	20,413	
401 K	18,029	16,915	16,915	15,618	15,618	14,916	11,411	5,518	
<b>Subtotal Personnel Services</b>	<b>\$ 518,936</b>	<b>\$ 489,006</b>	<b>\$ 489,006</b>	<b>\$ 455,393</b>	<b>\$ 455,393</b>	<b>\$ 438,771</b>	<b>\$ 405,170</b>	<b>\$ 268,801</b>	
<b>OPERATIONS</b>									
TRAINING	\$ 7,150	\$ 9,550	\$ 9,550	\$ 5,824	\$ 5,824	\$ 1,022	\$ 2,767	\$ 515	
BUILDING/EQUIPMENT RENTAL	2,100	2,100	2,100	2,100	2,100	2,417	2,405	2,164	
TELEPHONE	1,524	1,413	1,413	960	960	1,289	1,294	641	
POSTAGE	300	300	300	300	300	352	989	44	
ADVERTISING	300	300	300	300	300	-	-	495	
FUEL COSTS	2,625	2,500	2,500	2,000	2,000	2,230	2,199	1,237	
DEPARTMENT SUPPLIES	8,500	12,600	8,500	8,500	8,500	5,842	5,745	33,425	
VEHICLE MAINTENANCE	4,180	3,680	3,680	3,000	3,000	1,104	564	196	
UNIFORMS	2,600	2,520	2,520	1,500	1,500	120	120	70	
CONTRACTED SERVICES	7,000	7,000	7,000	5,000	5,000	3,000	10,729	9,261	
PURCHASES FOR RESALE	100,000	104,980	100,000	92,600	110,246	110,246	75,208	82,685	
DUES AND SUBSCRIPTIONS	5,552	5,427	5,427	5,453	5,453	4,353	4,452	4,521	
<b>Subtotal Operations</b>	<b>\$ 141,831</b>	<b>\$ 152,370</b>	<b>\$ 143,290</b>	<b>\$ 127,537</b>	<b>\$ 145,183</b>	<b>\$ 131,975</b>	<b>\$ 106,472</b>	<b>\$ 135,254</b>	
<b>COST REIMBURSEMENT FROM THE WATER FUND</b>									
COST REIMBURSEMENT	\$ (59,765)	\$ (59,765)	\$ (59,765)	\$ (46,659)	\$ (46,659)	\$ (46,659)	\$ (44,749)	\$ (37,686)	



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b><i>CAPITAL OUTLAY</i></b>								
CAPITAL OUTLAY IMPROVEMENTS	\$ 355,400	\$ 271,300	\$ 271,300	\$ 102,900	\$ 159,003	\$ 159,003	\$ -	\$ -
<b>Capital Investment Fund Transfers</b>								
<b><i>DEBT SERVICE</i></b>								
PRINCIPAL	\$ 94,440	\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368
INTEREST	-	663	663	1,325	1,325	1,325	1,987	2,649
<b><i>Subtotal Debt Service</i></b>	<b>\$ 94,440</b>	<b>\$ 28,031</b>	<b>\$ 28,031</b>	<b>\$ 28,693</b>	<b>\$ 28,693</b>	<b>\$ 28,693</b>	<b>\$ 29,355</b>	<b>\$ 30,017</b>
<b>TOTALS</b>	<b>\$ 1,050,842</b>	<b>\$ 880,942</b>	<b>\$ 871,862</b>	<b>\$ 667,864</b>	<b>\$ 741,613</b>	<b>\$ 711,783</b>	<b>\$ 496,248</b>	<b>\$ 396,386</b>



## Capital Investment Fund For the Fiscal Year 2024-2025

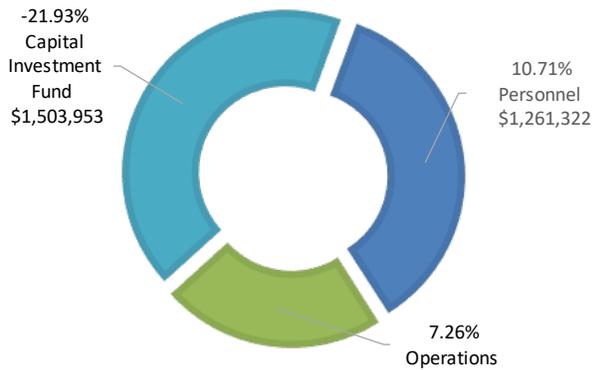
Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Public Services Administration:</b>				
<b>Capital Outlay</b>				
W. Baymeadow/W. Windjammer pedestrian project	24/25	\$ 271,300	\$ 271,300	\$ -
Carolista Dr./Dune St.-west side multi-use path	25/26	355,400	-	355,400
		<b>\$ 626,700</b>	<b>\$ 271,300</b>	<b>\$ 355,400</b>
<b>Debt Service</b>				
Fuel tank conversion	19/20	\$ 164,208	\$ 28,031	\$ -
Carolista Dr./Dune St.-west side multi-use path	25/26	1,298,548	-	94,440
		<b>\$ 1,462,756</b>	<b>\$ 28,031</b>	<b>\$ 94,440</b>



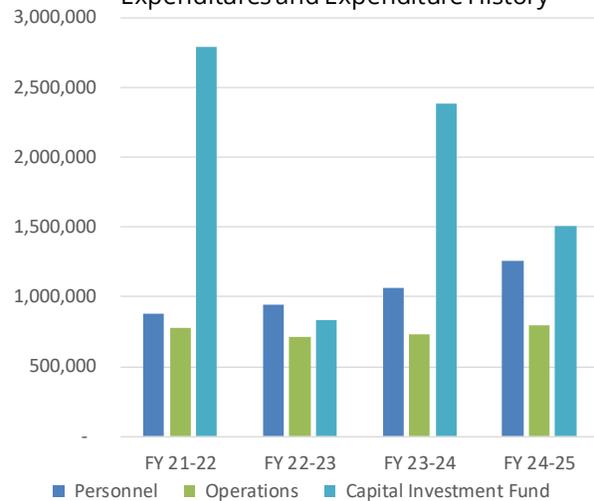
**BUDGET SUMMARY PUBLIC WORKS FACILITIES MAINTENANCE**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 1,067,728	\$ 1,139,323	\$ 1,261,322	10.71%
Operations	733,883	738,812	792,459	7.26%
Capital Investment Fund	2,380,522	1,926,367	1,503,953	-21.93%
<b>Subtotal</b>	4,182,133	3,804,502	3,557,734	-6.49%
Cost Reimbursement	(236,088)	(236,088)	(195,908)	
<b>Total</b>	\$ 3,946,045	\$ 3,568,414	\$ 3,361,826	-5.79%

Recommended Expenditures by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET PUBLIC WORKS FACILITIES MAINTENANCE**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 867,397	\$ 819,196	\$ 819,196	\$ 749,740	\$ 749,740	\$ 698,051	\$ 659,838	\$ 618,783
SALARIES - LONGEVITY PAY	17,506	16,018	16,018	18,377	18,377	18,377	-	-
OVERTIME PAY	7,965	7,800	7,800	6,360	6,360	6,360	-	-
HOLIDAY PAY	5,310	5,200	5,200	5,300	5,300	5,300	-	-
FICA TAX	68,297	64,475	64,475	59,240	59,240	51,505	48,859	45,688
GROUP HEALTH INSURANCE	181,531	176,373	176,373	161,770	161,770	156,647	128,937	125,889
RETIREE HEALTH INSURANCE	15,600	15,159	15,159	-	-	7,347	-	-
RETIREMENT	121,775	114,960	114,960	99,817	99,817	89,246	79,638	70,261
401 K	44,639	42,141	42,141	38,719	38,719	34,895	26,155	18,655
<b>Subtotal Personnel Services</b>	<b>\$ 1,330,020</b>	<b>\$ 1,261,322</b>	<b>\$ 1,261,322</b>	<b>\$ 1,139,323</b>	<b>\$ 1,139,323</b>	<b>\$ 1,067,728</b>	<b>\$ 943,427</b>	<b>\$ 879,276</b>
<b>OPERATIONS</b>								
TRAINING	\$ 15,000	\$ 24,000	\$ 15,000	\$ 13,000	\$ 13,000	\$ 3,647	\$ 3,961	\$ 3,661
UTILITIES	233,625	256,625	233,625	233,265	233,265	214,447	208,957	209,290
FUEL COSTS	42,000	40,000	40,000	49,000	49,000	38,270	42,293	34,027
DEPARTMENT SUPPLIES	37,000	92,000	44,000	35,000	35,000	34,170	32,122	36,769
OTHER SUPPLIES	37,638	38,500	37,660	30,000	30,000	25,483	24,735	28,862
MAINT/REPAIR BUILDINGS	96,275	153,425	103,425	84,338	106,188	106,188	95,373	246,859
MAINT/REPAIR EQUIPMENT	26,340	59,295	26,295	35,355	35,355	26,025	28,525	18,368
VEHICLE MAINTENANCE	17,680	20,210	17,210	17,000	17,000	16,194	12,834	9,410
MAINT/REPAIR OTHER	82,000	134,500	89,500	82,000	91,350	91,350	94,700	41,500
UNIFORMS	13,000	13,000	13,000	13,000	13,000	13,000	10,091	7,514
PROFESSIONAL FEES	280	280	280	280	280	100	100	200
SIGNS	27,500	57,500	27,500	33,250	33,250	32,358	32,670	13,694
SPECIAL PROJECTS SAND FENCING	24,000	24,000	24,000	24,000	48,000	48,000	-	23,273
CONTRACTED SERVICES	91,680	90,928	89,238	73,470	73,470	65,619	108,996	84,298
DUES AND SUBSCRIPTIONS	1,726	1,726	1,726	854	854	432	50	-
DOWDY PARK	-	30,000	30,000	15,000	18,600	18,600	21,589	22,894
<b>Subtotal Operations</b>	<b>\$ 745,744</b>	<b>\$ 1,035,989</b>	<b>\$ 792,459</b>	<b>\$ 738,812</b>	<b>\$ 797,612</b>	<b>\$ 733,883</b>	<b>\$ 716,996</b>	<b>\$ 780,619</b>



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b><i>COST REIMBURSEMENT FROM THE WATER FUND</i></b>								
COST REIMBURSEMENT	\$ (195,908)	\$ (195,908)	\$ (195,908)	\$ (236,088)	\$ (236,088)	\$ (236,088)	\$ (213,004)	\$ (139,588)
<b>Capital Investment Fund Transfers</b>								
<b><i>NON-CAPITAL OUTLAY</i></b>								
BUILDINGS	\$ -	\$ 64,000	\$ 64,000	\$ 65,200	\$ 94,633	\$ 94,633	\$ -	\$ -
IMPROVEMENTS	80,000	80,000	80,000	80,000	80,000	80,000	74,994	37,959
EQUIPMENT	12,000	12,000	12,000	20,000	20,000	19,305	25,575	14,250
CONTRACTED SERVICES	33,742	32,759	32,759	31,804	30,371	30,326	-	-
<b>Subtotal Operations</b>	<b>\$ 125,742</b>	<b>\$ 188,759</b>	<b>\$ 188,759</b>	<b>\$ 197,004</b>	<b>\$ 225,004</b>	<b>\$ 224,264</b>	<b>\$ 100,569</b>	<b>\$ 52,209</b>
<b><i>CAPITAL OUTLAY</i></b>								
LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 872,780
BUILDINGS	80,000	-	-	600,000	946,202	946,202	93,705	890,323
IMPROVEMENTS	598,458	1,220,370	1,034,380	636,500	679,600	679,600	116,920	142,898
OTHER	-	-	-	-	-	-	-	1,890
EQUIPMENT	16,800	83,800	83,800	132,019	131,019	127,415	-	243,478
VEHICLE	220,000	-	-	92,700	134,988	134,897	184,586	203,866
<b>Subtotal Capital Outlay</b>	<b>\$ 915,258</b>	<b>\$ 1,304,170</b>	<b>\$ 1,118,180</b>	<b>\$ 1,461,219</b>	<b>\$ 1,891,809</b>	<b>\$ 1,888,114</b>	<b>\$ 395,211</b>	<b>\$ 2,355,235</b>
<b><i>DEBT SERVICE</i></b>								
PRINCIPAL	\$ 159,898	\$ 171,999	\$ 171,999	\$ 237,553	\$ 237,553	\$ 237,553	\$ 298,925	\$ 374,241
INTEREST	20,893	25,015	25,015	30,591	30,591	30,591	37,274	7,868
<b>Subtotal Debt Service</b>	<b>\$ 180,791</b>	<b>\$ 197,014</b>	<b>\$ 197,014</b>	<b>\$ 268,144</b>	<b>\$ 268,144</b>	<b>\$ 268,144</b>	<b>\$ 336,199</b>	<b>\$ 382,109</b>
<b>TOTAL</b>	<b>\$ 3,101,647</b>	<b>\$ 3,791,346</b>	<b>\$ 3,361,826</b>	<b>\$ 3,568,414</b>	<b>\$ 4,085,804</b>	<b>\$ 3,946,045</b>	<b>\$ 2,279,398</b>	<b>\$ 4,309,860</b>



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Public Works Facilities Maintenance :</b>				
<b>Non-Capital Outlay</b>				
HVAC maintenance agreement	24/25	\$ 32,759	\$ 32,759	\$ 33,742
Town Hall window replacements	24/25	20,000	20,000	-
Town Hall HVAC replacement	24/25	44,000	44,000	-
Crosswalk lighting	24/25	12,000	12,000	12,000
Multi-use path repairs	24/25	80,000	80,000	80,000
		<b>\$ 188,759</b>	<b>\$ 188,759</b>	<b>\$ 125,742</b>
<b>Debt Service</b>				
Dowdy Park lighting	19/20	\$ 78,375	\$ 13,379	\$ -
105 W. Seachase Drive	21/22	1,200,000	142,752	139,908
Loader	21/22	194,795	40,883	40,883
		<b>\$ 1,473,170</b>	<b>\$ 197,014</b>	<b>\$ 180,791</b>
<b>Capital Outlay</b>				
Beach road multi-use path maintenance	24/25	\$ 1,900,000	\$ 650,000	\$ 250,000
Juncos Street beach access maintenance*	24/25	203,380	203,380	-
Holden Street beach access maintenance*	24/25	181,000	181,000	-
Dingo	24/25	35,000	35,000	-
Mower	24/25	15,800	15,800	-
Trailer	24/25	15,000	15,000	-
Message board	24/25	18,000	18,000	-
Hargrove bath house design and construction	25/26	867,500	-	80,000
Gulfstream Street beach access maintenance*	25/26	80,000	-	80,000
June Street beach access maintenance*	25/26	268,458	-	268,458
Mower	25/26	16,800	-	16,800
Tandem dump truck	25/26	220,000	-	220,000
		<b>\$ 3,820,938</b>	<b>\$ 1,118,180</b>	<b>\$ 915,258</b>

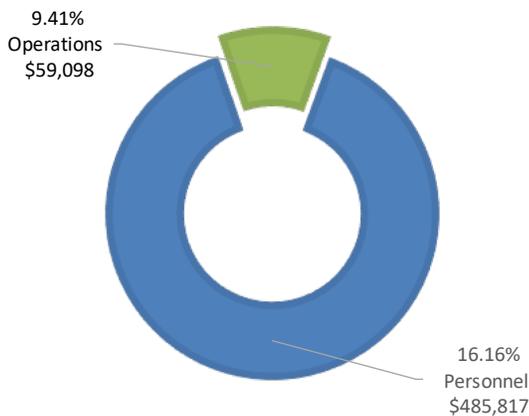
\*funding source is capital reserve fund



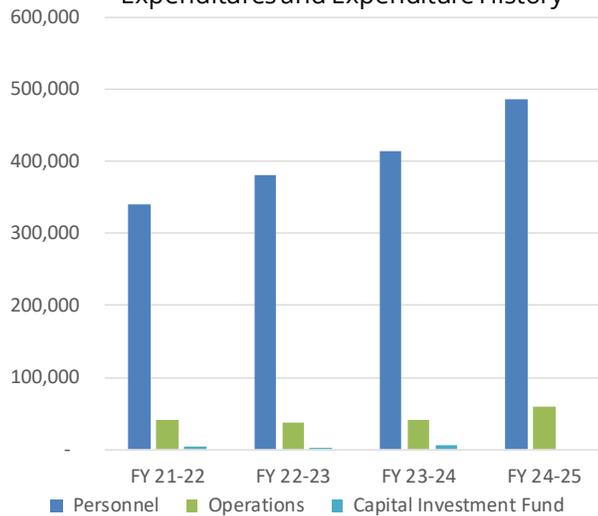
**BUDGET SUMMARY PUBLIC WORKS GARAGE**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 414,492	\$ 418,242	\$ 485,817	16.16%
Operations	41,400	54,017	59,098	9.41%
Capital Investment Fund	5,695	6,400	-	-100.00%
<b>Subtotal</b>	461,587	478,659	544,915	13.84%
Cost Reimbursement	(55,966)	(55,966)	(54,108)	
<b>Total</b>	\$ 405,621	\$ 422,693	\$ 490,807	16.11%

Recommended Expenditures by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET PUBLIC WORKS GARAGE**

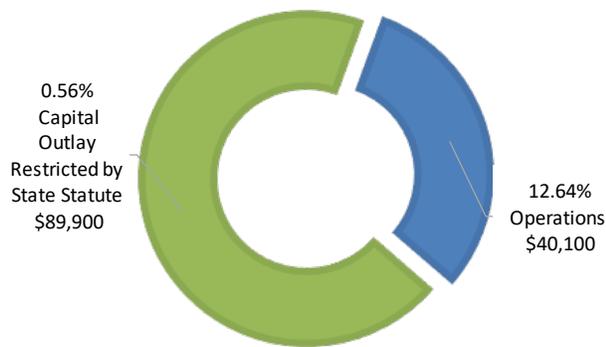
Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Expenditures	Expenditures	Expenditures
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2023-2024	2022-2023	2021-2022
<b>PERSONNEL SERVICES</b>									
SALARIES/WAGES - REGULAR	\$ 360,064	\$ 339,451	\$ 339,451	\$ 291,107	\$ 296,807	\$ 289,671	\$ 275,341	\$ 245,106	
SALARIES - LONGEVITY PAY	9,659	8,619	8,619	7,709	7,709	7,709	-	-	
OVERTIME PAY	562	551	551	530	530	530	-	-	
HOLIDAY PAY	562	551	551	530	530	530	-	-	
FICA TAX	28,370	26,712	26,712	22,941	24,241	22,632	20,722	18,391	
GROUP HEALTH INSURANCE	46,163	44,847	44,847	41,777	41,777	42,596	40,735	40,647	
RETIREMENT	50,584	47,627	47,627	38,654	38,654	36,514	33,509	28,009	
401 K	18,542	17,459	17,459	14,994	15,294	14,310	11,011	7,444	
<b>Subtotal Personnel Services</b>	<b>\$ 514,506</b>	<b>\$ 485,817</b>	<b>\$ 485,817</b>	<b>\$ 418,242</b>	<b>\$ 425,542</b>	<b>\$ 414,492</b>	<b>\$ 381,318</b>	<b>\$ 339,597</b>	
<b>OPERATIONS</b>									
TRAINING	\$ 3,695	\$ 3,695	\$ 3,695	\$ 3,695	\$ 3,695	\$ 805	\$ 2,254	\$ 70	
FUEL COSTS	2,100	2,000	2,000	2,000	2,000	1,365	1,135	1,285	
DEPARTMENT SUPPLIES	18,250	22,575	22,575	18,250	18,250	17,731	17,620	21,883	
OTHER SUPPLIES	16,268	17,088	17,088	16,072	16,072	14,775	13,237	14,126	
MAINT/REPAIR EQUIPMENT	5,840	5,840	5,840	5,840	5,840	2,412	108	1,684	
VEHICLE MAINTENANCE	2,500	2,500	2,500	2,250	2,250	1,193	705	368	
UNIFORMS	3,900	3,550	3,550	3,550	3,550	1,949	1,744	1,593	
PROFESSIONAL FEES	900	900	900	900	900	-	-	-	
CONTRACTED SERVICES	950	950	950	1,460	1,460	1,170	1,097	662	
<b>Subtotal Operations</b>	<b>\$ 54,403</b>	<b>\$ 59,098</b>	<b>\$ 59,098</b>	<b>\$ 54,017</b>	<b>\$ 54,017</b>	<b>\$ 41,400</b>	<b>\$ 37,900</b>	<b>\$ 41,671</b>	
<b>COST REIMBURSEMENT FROM THE WATER FUND</b>									
COST REIMBURSEMENT	\$ (54,108)	\$ (54,108)	\$ (54,108)	\$ (55,966)	\$ (55,966)	\$ (55,966)	\$ (49,306)	\$ (40,387)	
<b>Capital Investment Fund Transfers</b>									
<b>CAPITAL OUTLAY</b>									
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ 6,400	\$ 6,400	\$ 5,695	\$ 3,007	\$ 3,322	
<b>TOTAL</b>	<b>\$ 514,801</b>	<b>\$ 490,807</b>	<b>\$ 490,807</b>	<b>\$ 422,693</b>	<b>\$ 429,993</b>	<b>\$ 405,621</b>	<b>\$ 372,919</b>	<b>\$ 344,203</b>	



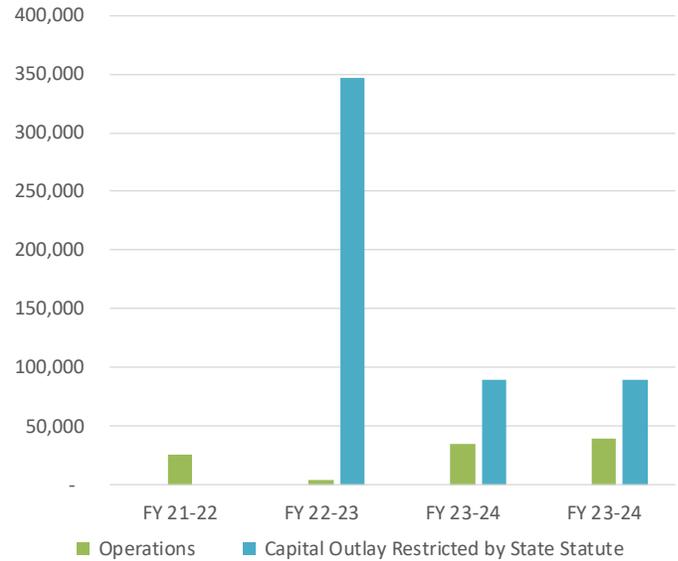
**BUDGET SUMMARY STATE STREET AID (POWELL BILL)**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Operations	35,600	35,600	40,100	12.64%
Capital Outlay Restricted by State Statute	89,400	89,400	89,900	0.56%
<b>Total</b>	\$ 125,000	\$ 125,000	\$ 130,000	4.00%

Recommended Expenditures by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET STATE STREET AID (POWELL BILL)**

Account Description	Financial Plan	Departmental	Manager's	Adopted	Amended	Estimated		
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>OPERATIONS</b>								
STREET SUPPLIES	\$ 40,100	\$ 40,100	\$ 40,100	\$ 35,600	\$ 35,600	\$ 35,600	\$ 4,388	\$ 25,685
<b>CAPITAL OUTLAY</b>								
INFRASTRUCTURE	\$ 89,900	\$ 89,900	\$ 89,900	\$ 89,400	\$ 89,400	\$ 89,400	\$ 346,131	\$ -
<b>Subtotal Capital Outlay</b>	<b>\$ 89,900</b>	<b>\$ 89,900</b>	<b>\$ 89,900</b>	<b>\$ 89,400</b>	<b>\$ 89,400</b>	<b>\$ 89,400</b>	<b>\$ 346,131</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 350,519</b>	<b>\$ 25,685</b>

**Capital Investment Fund  
For the Fiscal Year 2024-2025**

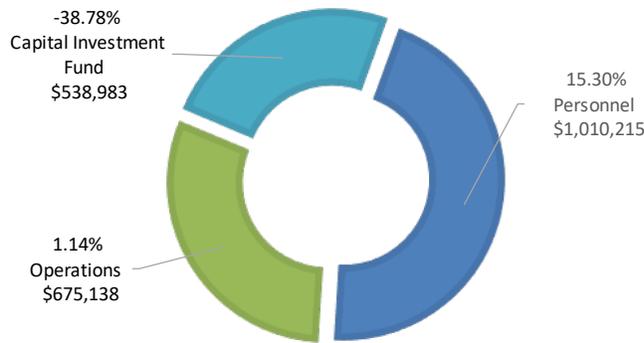
Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>State Street Aid (Powell Bill):</b>				
<b>Capital Outlay</b>				
Streets-Stormwater-Water (Streets-Stormwater paving)	24/25	\$ 89,900	\$ 89,900	\$ 89,900



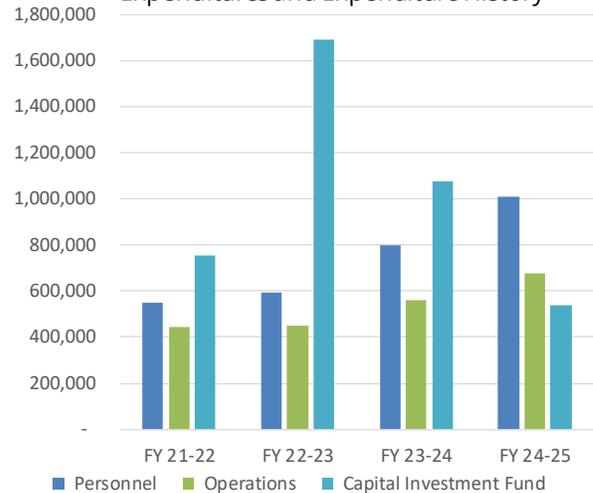
**BUDGET SUMMARY PUBLIC WORKS SANITATION**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 798,685	\$ 876,167	\$ 1,010,215	15.30%
Operations	557,952	667,497	675,138	1.14%
Capital Investment Fund	1,073,268	880,450	538,983	-38.78%
<b>Total</b>	<b>\$ 2,429,905</b>	<b>\$ 2,424,114</b>	<b>\$ 2,224,336</b>	<b>-8.24%</b>

Recommended Expenditures by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET PUBLIC WORKS SANITATION**

Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Expenditures	Expenditures	Expenditures
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2022-2023	2022-2023	2021-2022
<b>PERSONNEL SERVICES</b>									
SALARIES/WAGES - REGULAR	\$ 653,810	\$ 615,097	\$ 615,097	\$ 542,846	\$ 542,846	\$ 494,024	\$ 468,814	\$ 391,057	
SALARIES - LONGEVITY PAY	6,064	5,112	5,112	4,219	4,219	4,219	-	-	
SALARIES/WAGES - PARTTIME	23,262	22,162	22,162	20,785	20,785	20,785	-	-	
OVERTIME PAY	9,568	9,370	9,370	9,010	9,010	9,010	-	-	
HOLIDAY PAY	13,805	13,520	13,520	13,523	13,523	13,523	-	-	
FICA TAX	53,698	50,544	50,544	42,257	42,257	35,023	33,747	27,901	
GROUP HEALTH INSURANCE	164,923	160,227	160,227	128,810	128,810	122,306	103,363	90,938	
RETIREEES GROUP HEALTH INSURANCE	15,600	15,159	15,159	19,614	19,614	19,593	28,728	28,717	
RETIREMENT	92,571	87,097	87,097	68,523	68,523	57,639	54,340	43,053	
401 K	33,934	31,927	31,927	26,580	26,580	22,563	17,858	11,379	
<b>Subtotal Personnel Services</b>	<b>\$ 1,067,235</b>	<b>\$ 1,010,215</b>	<b>\$ 1,010,215</b>	<b>\$ 876,167</b>	<b>\$ 876,167</b>	<b>\$ 798,685</b>	<b>\$ 706,850</b>	<b>\$ 593,045</b>	
<b>OPERATIONS</b>									
TRAINING	\$ 2,850	\$ 3,500	\$ 3,500	\$ 2,850	\$ 2,850	\$ 844	\$ 903	\$ 2,047	
ADVERTISING	500	500	500	500	500	238	238	119	
FUEL COSTS	157,500	150,000	150,000	185,000	185,000	134,886	146,764	125,857	
DEPARTMENT SUPPLIES	43,740	58,865	45,680	35,000	35,000	27,639	51,506	21,222	
MAINT/REPAIR EQUIPMENT	8,500	8,500	8,500	8,500	8,500	1,500	3,702	1,116	
VEHICLE MAINTENANCE	145,000	228,425	145,000	135,000	135,000	99,766	115,448	132,541	
UNIFORMS	9,620	9,620	9,620	8,600	8,600	8,063	5,528	4,583	
CONTRACTED SERVICES	201,600	201,600	201,600	201,400	201,400	198,000	196,080	87,500	
RECYCLING	92,906	110,738	110,738	90,647	90,647	87,016	65,435	75,941	
<b>Subtotal Operations</b>	<b>\$ 662,216</b>	<b>\$ 771,748</b>	<b>\$ 675,138</b>	<b>\$ 667,497</b>	<b>\$ 667,497</b>	<b>\$ 557,952</b>	<b>\$ 585,604</b>	<b>\$ 450,926</b>	



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>Capital Investment Fund Transfers</b>								
<b>CAPITAL OUTLAY</b>								
VEHICLE	\$ 825,000	\$ 622,000	\$ 379,000	\$ 659,350	\$ 852,168	\$ 852,168	\$ 532,416	\$ 1,227,336
EQUIPMENT	-	-	-	-	-	-	32,368	18,468
<b>Subtotal Capital Outlay</b>	<b>\$ 825,000</b>	<b>\$ 622,000</b>	<b>\$ 379,000</b>	<b>\$ 659,350</b>	<b>\$ 852,168</b>	<b>\$ 852,168</b>	<b>\$ 564,784</b>	<b>\$ 1,245,804</b>
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ -	\$ 157,386	\$ 157,386	\$ 214,904	\$ 214,904	\$ 214,904	\$ 272,507	\$ 426,230
INTEREST	-	2,597	2,597	6,196	6,196	6,196	10,606	17,977
<b>Subtotal Debt Service</b>	<b>\$ -</b>	<b>\$ 159,983</b>	<b>\$ 159,983</b>	<b>\$ 221,100</b>	<b>\$ 221,100</b>	<b>\$ 221,100</b>	<b>\$ 283,113</b>	<b>\$ 444,207</b>
<b>TOTAL</b>	<b>\$ 2,554,451</b>	<b>\$ 2,563,946</b>	<b>\$ 2,224,336</b>	<b>\$ 2,424,114</b>	<b>\$ 2,616,932</b>	<b>\$ 2,429,905</b>	<b>\$ 2,140,351</b>	<b>\$ 2,733,982</b>



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Public Works Sanitation:</b>				
<b>Debt Service</b>				
Residential Truck	20/21	\$ 274,533	\$ 55,813	\$ -
Boom truck	20/21	236,876	48,157	-
Side Load truck	20/21	275,521	56,013	-
		<b>\$ 786,930</b>	<b>\$ 159,983</b>	<b>\$ -</b>
<b>Capital Outlay</b>				
Front Load Truck	<b>24/25</b>	\$ 379,000	\$ 379,000	-
Front Load Truck	25/26	425,000	-	425,000
Residential Truck	25/26	400,000	-	400,000
		<b>\$ 1,204,000</b>	<b>\$ 379,000</b>	<b>\$ 825,000</b>



LINE-ITEM BUDGET SOLID WASTE DISPOSAL

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>OPERATIONS</b>								
TIPPING FEES	\$ 882,657	\$ 882,657	\$ 882,657	\$ 902,950	\$ 902,950	\$ 851,236	\$ 817,785	\$ 807,055
<b>TOTAL</b>	<b>\$ 882,657</b>	<b>\$ 882,657</b>	<b>\$ 882,657</b>	<b>\$ 902,950</b>	<b>\$ 902,950</b>	<b>\$ 851,236</b>	<b>\$ 817,785</b>	<b>\$ 807,055</b>



## STREETS AND STORMWATER

### DESCRIPTION

The Streets and Stormwater Department reflects a more holistic approach to the planning, design, and construction of combined streets, stormwater, and water main project work. This methodology combines the various utility and infrastructure plans and prioritizes them into a single combined project plan. An economy of scale and a more streamlined approach will be achieved in combining multiple paving projects along with associated drainage improvements and waterline upgrades. This integrated method uses a neighborhood-by-neighborhood approach based on a five-year paving plan. The pavement maintenance plan addresses maintenance of all Town-owned streets (37 miles) over a period of 20 years.

### RECENT ACCOMPLISHMENTS

- Constructed drainage infrastructure improvements in the Old Nags Head Place neighborhood. The project is funded in part by the Old Nags Head Place Homeowners Association (\$100,000) and a Golden LEAF flood mitigation grant (\$250,000), with the balance from the remaining funds in the Stormwater Capital Reserve accounting for a total project.
- Completed activities associated with the Resilient Coastal Communities Program grant. Work was comprised of initial investigations and preliminary engineering work for stormwater Project Area #12.
- Completed construction design and bid package plans for submission to the North Carolina Division of Water Infrastructure for the LASII Construction Grant for Project Area #13. The Project Area #12 design and bid package is in progress.
- Received Engineering Report approval for the North Carolina Department of Environmental Quality (NCDEQ) Local Assistance for Stormwater Infrastructure Investments (LASII) Program construction grant for stormwater Project Areas #12 and #13.
- Submitted a NCDEQ Local Assistance for Stormwater Infrastructure Investments (LASII) Program construction grant application for the Project Area #4, (South Wrightsville Avenue/Bonnett Street)
- Applied for a Water Resources Development grant to assist with infrastructure improvements associated with Project Area #12 (Juncos Street).
- Received a Golden LEAF Flood Mitigation Grant to assist with infrastructure replacement/upgrades at the following intersection along South Memorial Avenue: Albatross Street, Atlas Street, Driftwood Street, Gallery Row, Abalone Street, and Bittern Street.
- Replaced the South Wrightsville Avenue cross street culvert pipe.



- Conducted ditch repair work at Fire Station 16, East Bergen Court, and South Memorial Avenue.
- Performed drainage improvement work along East Barnes Street, Deer Run Court, Blue Jay Street, Lakeside Street, Bainbridge Street, Finch Street, Glidden Street, and Dune Street.
- Conducted several rounds of town-wide preventative drainage infrastructure maintenance activities to include sediment, vegetation, and debris removal.
- Completed an aquatic weed spray on the ditch along South Old Oregon Inlet Road.

## GOALS AND UPCOMING PROJECTS

- Focus on existing storm drain and asbestos cement (A/C) waterline replacements in advance of the year 4 paving work along the South Memorial Avenue corridor between East Eighth Street and East Bladen Street. Asbestos cement water main replacements are scheduled along South Memorial Avenue between East Eighth Street and Atlas Street, and near East Blackman Street. Additional A/C water main replacements are scheduled along the length of Ario Street, Atlas Street, and Albatross Street. Existing cross-street culvert pipes are scheduled to be replaced along South Memorial Avenue. Once the water main and drainage infrastructure are in place, street resurfacing can be conducted along the length of South Memorial Avenue, from Eighth Street to Bittern Street.
- Submit a Golden LEAF flood mitigation grant application in support of the Gallery Row drainage infrastructure improvements. Drainage infrastructure improvements are scheduled along South Wrightsville Avenue, East Gallery Row, and a segment of South Memorial Avenue. The intent of the proposal is to reroute drainage from an existing private property connection and locate it within the public right-of-way where the Town can operate and maintain the proposed facilities.
- The \$2,957,961 NCDEQ LASII grant was awarded for implementation of two separate stormwater projects in south Nags Head. Of the two projects, Project Area #13, located between Hargrove Street and Tides Drive, is more shovel-ready than Project Area #12, situated between James Street and Juncos Street, and is, therefore, being requested for construction in FY 24-25. Project Area #13 intends to install an innovative nature-based solution to reduce the frequency, depth, and duration of flooding along a half mile stretch of South Old Oregon Inlet Road. The project consists of installing +/-2,400 linear feet of perforated pipe under the existing grassed shoulder on the eastern side of the roadway approximately from Hargrove Street to Tides Drive. Collection pipes will connect to a wet well near Harvest Drive. A submersible pump will distribute runoff to an infiltration gallery located north of Fire Station 21 on the west side of South Old Oregon Inlet Road, where the pumped floodwaters will soak into a shallow infiltration basin. Bid and design package approval will be required in addition to the authority to award the project in advance of construction contract execution. A fall/winter 2024 construction schedule is anticipated.
- The schedule for Project Area #12 is currently trailing behind Project Area #13 by four months due to environmental permitting. Once the design and bid package approval is received and permits submitted, the project will be advertised with an end of the calendar



year contract execution. With an estimated construction period of 12 months, the project will likely be bid as either a phased approach or under a single continuous project period.

## FY 2024-25 BUDGET HIGHLIGHTS

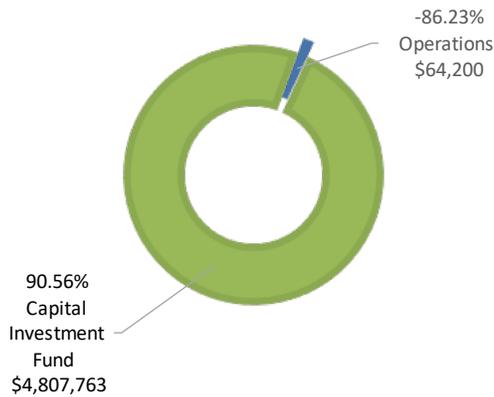
- Powell Bill State Street Aid of \$89,900 and grant funding of \$748,850 are budgeted in conjunction with streets and stormwater funding of \$1,623,602 towards design, drainage, and resurfacing paving projects in the following areas:
  - Street Resurfacing: South Memorial Avenue from East Bittern Street to East Eighth Street, Ario Street, Albatross Street, Atlas Street, Lark Avenue, Pond Avenue, and Gannett Street.
  - Drainage infrastructure replacements near the following intersections: Bittern Street, Abalone Street, Atlas Street, Albatross Street, Gallery Row, and Driftwood Street.
  - Drainage infrastructure Improvements along a portion of South Wrightsville Avenue, East Gallery Row, and a short segment of South Memorial Avenue.
- Construction of the grant-funded Project Areas #12 and #13. An additional \$100,000 is budgeted for construction administration.
- Stormwater Master planning will commence and is funded entirely through a NCDEQ LASII Local Assistance for Stormwater Infrastructure Investments (LASII) planning grant in the amount of \$400,000. This will include a comprehensive update to the 2006 Stormwater Master Plan, encompassing asset inventory, capital improvement planning, review of policies and procedures, ordinance review, and watershed planning.
- Funding of \$36,250 is budgeted for storm drain repair work and existing pump maintenance.



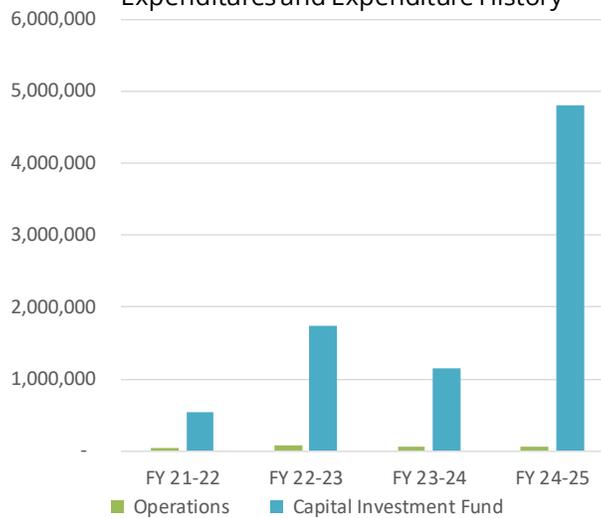
**BUDGET SUMMARY STREETS AND STORMWATER**

<b>Expenditures By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ -	\$ -	\$ -	
Operations	57,537	466,200	64,200	-86.23%
Capital Investment Fund	1,152,726	2,522,969	4,807,763	90.56%
<b>Subtotal</b>	<b>1,210,263</b>	<b>2,989,169</b>	<b>4,871,963</b>	<b>62.99%</b>
Cost Reimbursement	-	-	-	
<b>Total</b>	<b>\$ 1,210,263</b>	<b>\$ 2,989,169</b>	<b>\$ 4,871,963</b>	<b>62.99%</b>

Recommended Expenditures  
by Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenditures and Expenditure History





**LINE-ITEM BUDGET STREETS AND STORMWATER**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenditures 2023-2024	Actual Expenditures 2022-2023	Actual Expenditures 2021-2022
<b>OPERATIONS</b>								
UTILITIES	\$ 3,000	\$ 2,750	\$ 2,750	\$ 2,750	\$ 1,250	\$ 1,146	\$ 556	\$ 664
FUEL COSTS	2,363	2,250	2,250	2,000	2,000	1,986	2,080	1,217
DEPARTMENT SUPPLIES	10,550	23,200	10,500	10,500	6,200	6,109	10,930	2,049
MAINT/REPAIR EQUIPMENT	10,250	16,250	10,250	6,250	1,250	981	8,078	4,259
PROFESSIONAL FEES	-	4,000	-	-	-	-	100	100
PROF FEE/WATER QUALITY TESTING	2,200	2,200	2,200	2,200	2,200	1,740	2,165	1,975
CONTRACTED SERVICES	36,250	36,250	36,250	442,500	445,575	45,575	61,841	25,679
<b>Subtotal Operations</b>	<b>\$ 64,613</b>	<b>\$ 86,900</b>	<b>\$ 64,200</b>	<b>\$ 466,200</b>	<b>\$ 458,475</b>	<b>\$ 57,537</b>	<b>\$ 85,750</b>	<b>\$ 35,943</b>
<b>Capital Investment Fund Transfers</b>								
<b>CAPITAL OUTLAY</b>								
EQUIPMENT	\$ 79,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,378	\$ -
INFRASTRUCTURE	408,248	5,007,763	4,807,763	2,464,774	2,575,150	1,098,671	1,446,185	403,487
VEHICLE	-	-	-	58,195	54,195	54,055	-	-
<b>Subtotal Capital Outlay</b>	<b>\$ 487,748</b>	<b>\$ 5,007,763</b>	<b>\$ 4,807,763</b>	<b>\$ 2,522,969</b>	<b>\$ 2,629,345</b>	<b>\$ 1,152,726</b>	<b>\$ 1,629,563</b>	<b>\$ 403,487</b>
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,162	\$ 124,000
INTEREST	-	-	-	-	-	-	3,395	7,251
<b>Subtotal Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 112,557</b>	<b>\$ 131,251</b>
<b>TOTAL</b>	<b>\$ 552,361</b>	<b>\$ 5,094,663</b>	<b>\$ 4,871,963</b>	<b>\$ 2,989,169</b>	<b>\$ 3,087,820</b>	<b>\$ 1,210,263</b>	<b>\$ 1,827,870</b>	<b>\$ 570,681</b>



## Capital Investment Fund For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>General Fund</b>				
<b>Streets and Stormwater:</b>				
<b>Capital Outlay</b>				
Streets-Stormwater S. Memorial Ave. corridor***	<b>24/25</b>	\$ 1,540,702	\$ 1,540,702	-
S. Old Oregon Inlet Road Project Area #13	<b>24/25</b>	1,264,237	1,264,237	-
Stormwater Master Plan update	<b>24/25</b>	400,000	400,000	-
S. Old Oregon Inlet Road Project Area #12	<b>24/25</b>	1,602,824	1,602,824	-
Streets-Stormwater Ida St., Tides Dr., Holden St., Sea Gull Sr., Bodie Island Ct., James St., June St., Indigo St., Dune St., Dunn St., Glidden St., Grey Eagle St., Gull St.***	25/26	258,248	-	258,248
Culvert cleaner	25/26	79,500	-	79,500
Village at Nags Head drainage infrastructure	25/26	150,000	-	150,000
		<b>\$ 5,295,511</b>	<b>\$ 4,807,763</b>	<b>\$ 487,748</b>

\*\*\*less \$89,900 State street aid (Powell Bill) funding each year



## WATER FUND SUMMARY

### REVENUES AND EXPENSES SUMMARY

Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenses 2023-2024	Actual Expenses 2022-2023	Actual Expenses 2021-2022
<b>REVENUES</b>								
Water Utility Sales	\$ 4,190,000	\$ 4,190,000	\$ 4,190,000	\$ 4,190,000	\$ 4,190,000	\$ 4,184,000	\$ 3,758,134	\$ 3,760,396
Other Operating Revenue	74,000	73,800	73,800	66,800	66,800	82,288	85,269	77,414
Restricted Intergovernmental	-	-	-	-	287,397	62,290	474,062	474,062
Investment Earnings	51,500	51,500	51,500	45,850	45,850	62,600	(17,288)	(288,637)
Other Revenue	2,000	2,000	2,000	1,300	1,300	2,000	34,056	18,750
Other Finance Sources	1,400,208	979,913	598,108	145,192	367,228	35,000	29,838	82,237
<b>TOTAL</b>	<b>\$ 5,717,708</b>	<b>\$ 5,297,213</b>	<b>\$ 4,915,408</b>	<b>\$ 4,449,142</b>	<b>\$ 4,958,575</b>	<b>\$ 4,428,178</b>	<b>\$ 4,364,071</b>	<b>\$ 4,124,222</b>
<b>EXPENSES</b>								
Interfund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 25,000	\$ 24,775	\$ 23,412
Water Administration	889,066	891,495	888,995	698,858	699,558	629,696	318,777	300,729
Septic Health	391,262	250,403	250,403	305,452	419,011	346,020	194,792	262,109
Water Operations	2,041,862	2,060,206	2,017,716	1,790,992	1,797,665	1,795,873	1,678,409	1,896,117
Water Distribution	2,320,518	2,020,109	1,683,294	1,578,840	1,967,341	1,307,545	1,794,805	2,171,257
<b>TOTAL</b>	<b>\$ 5,717,708</b>	<b>\$ 5,297,213</b>	<b>\$ 4,915,408</b>	<b>\$ 4,449,142</b>	<b>\$ 4,958,575</b>	<b>\$ 4,104,134</b>	<b>\$ 4,011,558</b>	<b>\$ 4,653,624</b>



## REVENUES-RECOMMENDED

Account Description	Financial Plan 2025-2026	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Revenues 2023-2024	Actual Revenues 2022-2023	Actual Revenues 2021-2022
<b>OPERATING REVENUES</b>							
WATER UTILITY SALES	\$ 4,190,000	\$ 4,190,000	\$ 4,190,000	\$ 4,190,000	\$ 4,184,000	\$ 3,758,134	\$ 3,760,396
10% LATE PAYMENT PENALTY	25,000	25,000	20,000	20,000	25,833	23,289	25,275
SYSTEM DEVELOPMENT FEES	25,000	25,000	25,000	25,000	25,000	24,775	23,412
AMMONS DARE FEES	-	-	-	-	-	8,000	4,000
TAPS AND CONNECTION FEES	22,000	22,000	20,000	20,000	28,655	27,505	21,277
NON-PAYMENT FEES	2,000	1,800	1,800	1,800	2,800	1,700	3,450
<b>Subtotal Operating Revenues</b>	<b>\$ 4,264,000</b>	<b>\$ 4,263,800</b>	<b>\$ 4,256,800</b>	<b>\$ 4,256,800</b>	<b>\$ 4,266,288</b>	<b>\$ 3,843,403</b>	<b>\$ 3,837,810</b>
<b>RESTRICTED INTERGOVERNMENTAL</b>							
GRANTS-AMERICAN RESCUE PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 474,062	\$ 474,062
INTERGOVERNMENTAL GRANTS	-	-	-	287,397	62,290	-	-
<b>Subtotal Restricted Intergovernmental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 287,397</b>	<b>\$ 62,290</b>	<b>\$ 474,062</b>	<b>\$ 474,062</b>
<b>INVESTMENT EARNINGS</b>							
INTEREST ON CASH/INVESTMENTS	\$ 50,000	\$ 50,000	\$ 45,000	\$ 45,000	\$ 60,000	\$ (18,675)	\$ (289,593)
SEPTIC LOAN INTEREST PAID	1,500	1,500	850	850	2,600	1,387	956
<b>Subtotal Investment Earnings</b>	<b>\$ 51,500</b>	<b>\$ 51,500</b>	<b>\$ 45,850</b>	<b>\$ 45,850</b>	<b>\$ 62,600</b>	<b>\$ (17,288)</b>	<b>\$ (288,637)</b>
<b>OTHER REVENUE</b>							
INSURANCE PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,850
CONTRIBUTIONS	-	-	-	-	-	32,556	-
MISCELLANEOUS REVENUES	2,000	2,000	1,300	1,300	2,000	1,500	1,900
<b>Subtotal Other Revenue</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>\$ 2,000</b>	<b>\$ 34,056</b>	<b>\$ 18,750</b>
<b>OTHER FINANCE SOURCES</b>							
SEPTIC LOAN PRINCIPAL PAID	\$ 25,000	\$ 25,000	\$ 24,000	\$ 24,000	\$ 35,000	\$ 29,838	\$ 24,998
TRANSFER FROM WATER CAPITAL RESERVE	-	55,000	30,000	30,000	-	-	57,130
TRANSFER FROM NAGS HEAD LEASING FUND	-	-	-	-	-	-	109
APPROPRIATED NET POSITION	1,375,208	518,108	91,192	313,228	-	-	-
<b>Subtotal Other Finance Sources</b>	<b>\$ 1,400,208</b>	<b>\$ 598,108</b>	<b>\$ 145,192</b>	<b>\$ 367,228</b>	<b>\$ 35,000</b>	<b>\$ 29,838</b>	<b>\$ 82,237</b>
<b>TOTAL</b>	<b>\$ 5,717,708</b>	<b>\$ 4,915,408</b>	<b>\$ 4,449,142</b>	<b>\$ 4,958,575</b>	<b>\$ 4,428,178</b>	<b>\$ 4,364,071</b>	<b>\$ 4,124,222</b>



EXPENSES BY ACCOUNT

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenses 2023-2024	Actual Expenses 2022-2023	Actual Expenses 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 851,780	\$ 802,073	\$ 802,073	\$ 759,206	\$ 759,206	\$ 733,852	\$ 681,721	\$ 689,086
SALARIES - LONGEVITY PAY	14,710	13,951	13,951	15,158	15,158	15,158	-	-
OVERTIME PAY	2,447	2,398	2,398	2,279	2,279	2,279	-	-
HOLIDAY PAY	8,461	8,287	8,287	7,950	7,950	7,950	-	-
FICA TAX	66,870	62,994	62,994	59,741	59,741	53,453	48,631	49,479
GROUP HEALTH INSURANCE	165,215	160,476	160,476	217,433	217,433	163,054	155,064	159,934
RETIREEES GROUP HEALTH INSUR	15,600	15,159	15,159	14,710	14,710	14,693	14,364	14,358
RETIREMENT	119,231	112,315	112,315	100,661	100,661	94,504	82,461	78,397
401 K	43,706	41,172	41,172	39,045	39,045	36,726	27,098	20,817
<b>Subtotal Personnel Services</b>	<b>\$ 1,288,020</b>	<b>\$ 1,218,825</b>	<b>\$ 1,218,825</b>	<b>\$ 1,216,183</b>	<b>\$ 1,216,183</b>	<b>\$ 1,121,669</b>	<b>\$ 1,009,339</b>	<b>\$ 1,012,071</b>
<b>OPERATIONS</b>								
TRAINING	16,700	18,700	18,700	17,600	17,600	11,356	8,862	4,783
BUILDING/EQUIPMENT RENTAL	790	790	790	940	940	168	258	316
TELEPHONE	6,680	8,463	8,463	8,463	8,463	3,082	2,403	3,055
UTILITIES	75,000	89,300	75,000	54,200	54,200	75,379	40,658	51,289
POSTAGE	18,000	18,000	18,000	20,150	21,802	16,308	12,854	13,966
ADVERTISING	3,500	3,800	3,800	3,800	3,800	1,340	1,808	979
PRINTING	2,300	2,300	2,300	6,135	10,847	9,497	770	3,102
FUEL COSTS	24,675	23,500	23,500	25,500	25,500	19,692	19,571	19,935
STREET SUPPLIES	3,096	3,240	3,240	3,240	3,240	2,681	3,074	1,440
DEPARTMENT SUPPLIES	85,450	93,415	76,725	63,750	63,750	57,538	64,125	58,617
OTHER SUPPLIES	20,000	39,700	20,000	28,700	28,700	26,381	26,717	16,671
MAINT/REPAIR BUILDINGS	3,300	3,000	3,000	3,000	3,000	-	79,496	3,900
MAINT/REPAIR EQUIPMENT	44,950	66,055	48,655	56,505	56,505	13,032	70,607	13,942
VEHICLE MAINTENANCE	7,650	8,790	7,450	4,690	4,690	2,704	3,040	2,647
MAINT/REPAIR OTHER	30,000	39,775	30,000	30,000	30,000	16,047	24,111	9,702
UNIFORMS	8,200	7,200	7,200	7,200	7,200	5,762	5,367	4,746
PROFESSIONAL FEES	58,787	58,250	58,250	50,845	51,906	23,386	22,516	45,070
PROF. FEES H2O QUALITY TESTING	30,000	30,000	30,000	30,000	30,000	30,000	27,150	12,180



Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Expenses	Expenses	Expenses
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2022-2023	2022-2023	2021-2022
CONTRACTED SERVICES	182,071	172,514	172,514	172,444	173,404	137,543	105,362	185,931	
PURCHASES FOR RESALE	1,009,263	962,000	962,000	850,000	850,000	922,187	687,441	866,941	
INSPECTIONS	10,000	10,000	10,000	10,000	10,000	10,000	7,388	7,800	
PUMPING CREDIT FOR WATER USE	30,000	30,000	30,000	30,000	30,000	1,770	13,800	2,340	
BAD DEBT EXPENSE	2,500	5,000	2,500	2,500	2,500	-	-	-	
DUES AND SUBSCRIPTIONS	6,103	6,078	6,078	5,690	5,690	4,948	3,554	3,887	
INSURANCE	70,000	70,000	70,000	70,000	70,000	70,000	80,000	59,192	
<b>Subtotal Operations</b>	<b>\$ 1,749,015</b>	<b>\$ 1,769,870</b>	<b>\$ 1,688,165</b>	<b>\$ 1,555,352</b>	<b>\$ 1,563,737</b>	<b>\$ 1,460,801</b>	<b>\$ 1,310,932</b>	<b>\$ 1,392,431</b>	
<b>COST REIMBURSEMENT</b>									
COST REIMBURSEMENT	763,173	763,173	763,173	844,331	844,331	844,331	796,773	633,241	
<b>Subtotal Cost Reimb to the General Fund</b>	<b>\$ 763,173</b>	<b>\$ 763,173</b>	<b>\$ 763,173</b>	<b>\$ 844,331</b>	<b>\$ 844,331</b>	<b>\$ 844,331</b>	<b>\$ 796,773</b>	<b>\$ 633,241</b>	
<b>CAPITAL OUTLAY</b>									
OTHER	-	-	-	-	324,000	14,893	-	120,169	
IMPROVEMENTS	-	-	-	-	-	-	-	-	
EQUIPMENT	93,100	-	-	53,200	230,248	201,768	68,307	42,771	
INFRASTRUCTURE	1,155,000	906,600	606,500	271,855	271,855	9,300	505,893	619,313	
AMERICAN RESCUE PLAN	-	-	-	-	-	-	212,291	735,834	
VEHICLE	90,800	48,000	48,000	72,500	72,500	70,151	-	-	
<b>Subtotal Capital Outlay</b>	<b>\$ 1,338,900</b>	<b>\$ 954,600</b>	<b>\$ 654,500</b>	<b>\$ 397,555</b>	<b>\$ 898,603</b>	<b>\$ 296,112</b>	<b>\$ 786,491</b>	<b>\$ 1,518,087</b>	
<b>DEBT SERVICE</b>									
PRINCIPAL	219,000	220,291	220,291	6,291	6,291	6,291	28,217	38,496	
INTEREST	224,600	235,453	235,453	294,430	294,430	294,430	731	1,336	
SEPTIC LOAN PROGRAM	60,000	60,000	60,000	60,000	60,000	55,500	54,300	34,550	
<b>Subtotal Debt Service</b>	<b>\$ 503,600</b>	<b>\$ 515,744</b>	<b>\$ 515,744</b>	<b>\$ 360,721</b>	<b>\$ 360,721</b>	<b>\$ 356,221</b>	<b>\$ 83,248</b>	<b>\$ 74,382</b>	
<b>INTERFUND</b>									
TRANSFER TO WATER CAP RESERVE FUND	25,000	25,000	25,000	25,000	25,000	25,000	24,775	23,412	
CONTINGENCY	50,000	50,000	50,000	50,000	50,000	-	-	-	
<b>Subtotal Interfund</b>	<b>\$ 75,000</b>	<b>\$ 25,000</b>	<b>\$ 24,775</b>	<b>\$ 23,412</b>					
<b>Grand Total</b>	<b>\$ 5,717,708</b>	<b>\$ 5,297,213</b>	<b>\$ 4,915,408</b>	<b>\$ 4,449,142</b>	<b>\$ 4,958,575</b>	<b>\$ 4,104,134</b>	<b>\$ 4,011,558</b>	<b>\$ 4,653,624</b>	



EXPENSES BY PERCENTAGE

	<b>Managers Recommended 2024-2025</b>	<b>Adopted Budget 2023-2024</b>	<b>Adopted Budget Net Change</b>	<b>Financial Plan 2025-2026</b>
PERSONNEL SERVICES	\$ 1,218,825	\$ 1,216,183	-0.22%	\$ 1,288,020
OPERATIONS	1,688,165	1,555,352	-7.87%	1,749,015
COST REIMBURSEMENT TO THE GENERAL FUND	763,173	844,331	10.63%	763,173
CAPITAL OUTLAY	654,500	397,555	-39.26%	1,338,900
DEBT SERVICE	<u>515,744</u>	<u>360,721</u>	-30.06%	<u>503,600</u>
SUB-TOTAL	4,840,408	4,374,142	-9.63%	5,642,708
INTERFUND TRANSFERS	25,000	25,000	0.00%	25,000
CONTINGENCY	<u>50,000</u>	<u>50,000</u>	0.00%	<u>50,000</u>
<b>TOTAL</b>	<b><u>\$ 4,915,408</u></b>	<b><u>\$ 4,449,142</u></b>	<b>-9.49%</b>	<b><u>\$ 5,717,708</u></b>



	<b>Managers Recommended 2024-2025</b>	<b>Percentage of Total</b>	<b>Adopted Budget 2023-2024</b>	<b>Percentage of Total</b>	<b>Financial Plan 2025-2026</b>	<b>Percentage of Total</b>
PERSONNEL	\$ 1,218,825	24.80%	\$ 1,216,183	27.34%	\$ 1,288,020	22.53%
OPERATIONS	1,688,165	34.34%	1,555,352	34.96%	1,749,015	30.59%
COST REIMBURSEMENT TO THE GENERAL FUND	763,173	15.53%	844,331	18.98%	763,173	13.35%
CAPITAL OUTLAY	654,500	13.32%	397,555	8.94%	1,338,900	23.42%
DEBT SERVICE	515,744	10.49%	<u>360,721</u>	8.11%	<u>503,600</u>	8.81%
SUB-TOTAL	4,840,408	98.47%	4,374,142	98.31%	5,642,708	98.69%
INTERFUND TRANSFERS	25,000	0.51%	25,000	0.56%	25,000	0.44%
CONTINGENCY	<u>50,000</u>	1.02%	<u>50,000</u>	1.12%	<u>50,000</u>	0.87%
<b>TOTAL</b>	<b>\$ <u>4,915,408</u></b>	<b>100.00%</b>	<b>\$ <u>4,449,142</u></b>	<b>100.00%</b>	<b>\$ <u>5,717,708</u></b>	<b>100.00%</b>



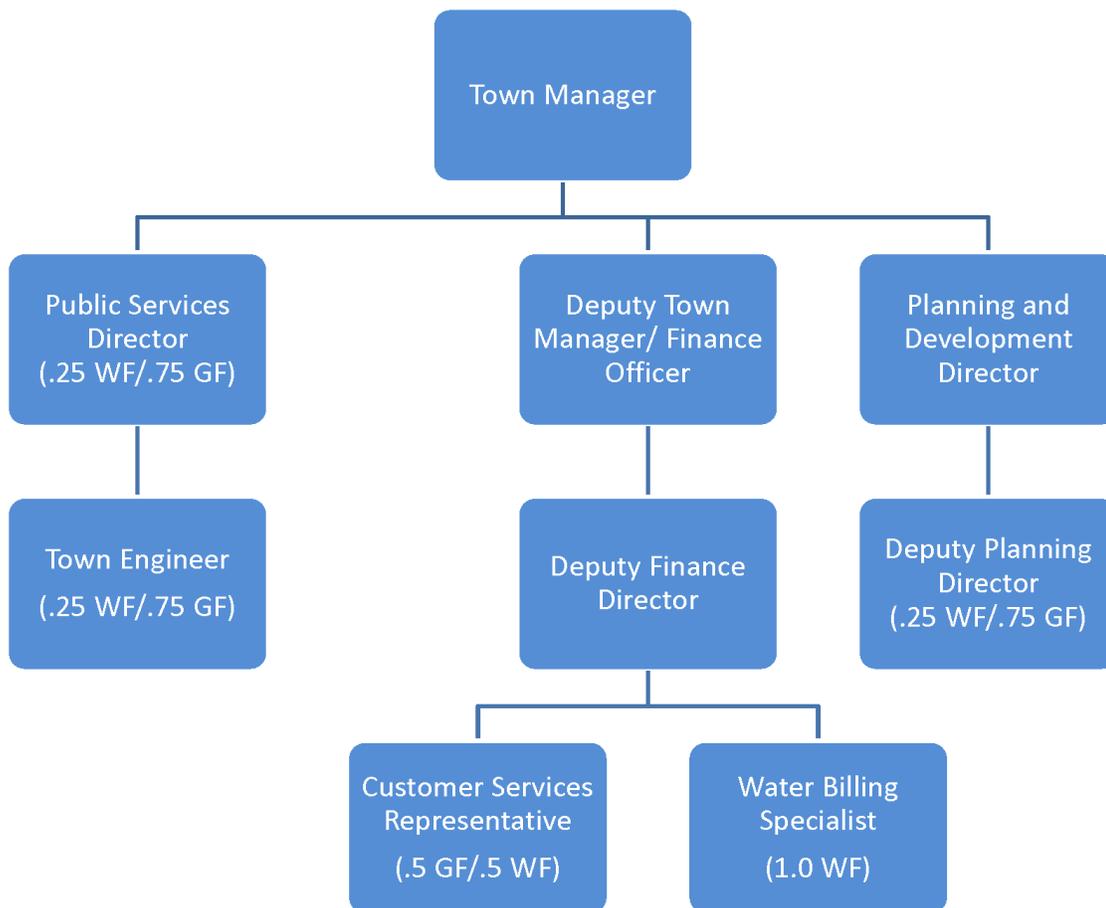
## DEPARTMENTAL BUDGETS

### WATER ADMINISTRATION

#### DESCRIPTION

Water Administration is responsible for billing and collecting revenues generated through distribution of water resources. Activities include scheduled utility billing; customer service changes; proactive leak identification, notification, and resolution; and courteous, timely responses to customer inquiries. Water Administration staff are in the Administrative Services Department, but are funded through the Water Fund, rather than the General Fund.

#### ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

- Migrated to a new payment processor and gateway, providing a direct link to our software. This upgrade provided better access to municipal services and information including viewing bills and applying payments in real time.

## GOALS AND UPCOMING PROJECTS

- Provide more payment options that include text-to-pay and enrollment in credit card autopay.
- Use the new digital water meters and accompanying software to offer comprehensive insights into water consumption. Customers will have the opportunity to create a complimentary online account, granting them access to detailed current and past usage statistics, including hourly data. Additionally, the system allows for the setup of notifications to detect leaks or any inadvertent water usage.
- Collaborate with a financial consultant to assess our existing water rate and structure, and suggest any adjustments, as needed, which align with the recommendations of the Capital Improvement Program outlined in the revised Water System Master Plan.

## FY 2024-25 BUDGET HIGHLIGHTS

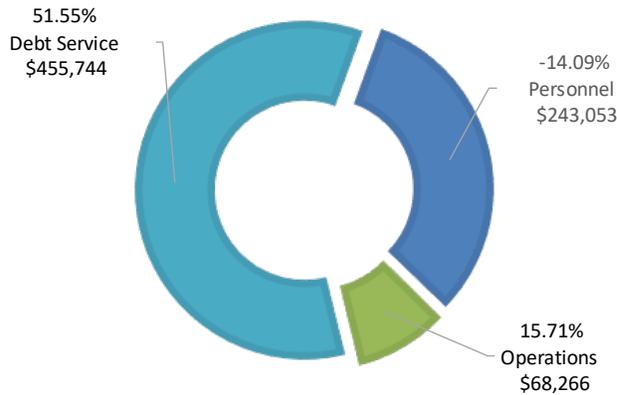
- The cost reimbursement of \$763,173 from the water fund to the general fund for indirect administrative costs is budgeted departmentally in both the general and water fund.
- The first principal and debt payment for the new Public Services Complex, still under construction, is budgeted at \$319,050. The financed cost of the project is \$15,505,000, with 80% funding from the general fund and 20% funding from the water fund. The water fund portion being financed is \$3,101,000 with an all-in true interest cost of 3.548410% on a 20-year principal repayment schedule.
- Advanced metering infrastructure was also included in the financing package with the Public Services Complex. This fiscal year's debt payment is \$130,250 and is solely funded through the water fund. The total financed for the meters was \$1,605,000, with the same rate and structure.
- Professional fees are included for consulting assistance for grant administration, legal retainer fees, and professional services performed for the Town's annual audit.
- The inter-fund expense is the transfer of system development fee revenue to the water capital reserve fund, per state statute.
- A \$50,000 water fund contingency is budgeted.



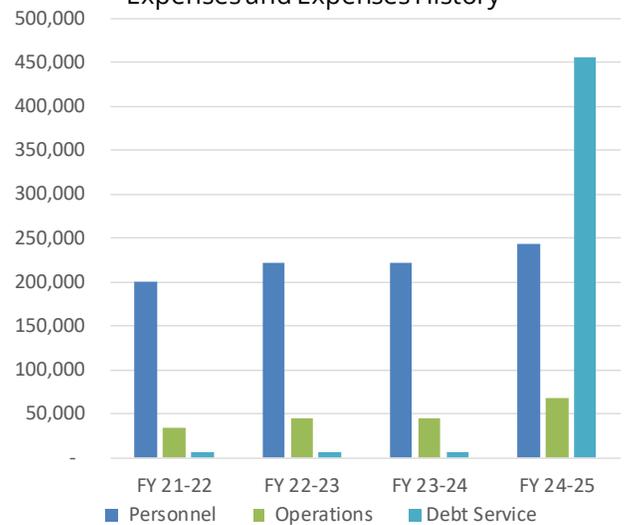
**BUDGET SUMMARY WATER ADMINISTRATION**

<b>Expenses By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 221,692	\$ 282,904	\$ 243,053	-14.09%
Operations	44,291	58,995	68,266	15.71%
Debt Service	6,748	300,721	455,744	51.55%
<b>Subtotal</b>	272,731	642,620	767,063	19.36%
Cost Reimbursement	46,046	56,238	121,932	
<b>Total</b>	\$ 318,777	\$ 698,858	\$ 888,995	27.21%

Recommended Expenses by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenses and Expenses History





**LINE-ITEM BUDGET WATER ADMINISTRATION**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenses 2023-2024	Actual Expenses 2022-2023	Actual Expenses 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 178,380	\$ 168,360	\$ 168,360	\$ 164,106	\$ 164,106	\$ 149,650	\$ 152,210	\$ 133,421
SALARIES - LONGEVITY PAY	1,046	1,018	1,018	3,442	3,442	3,442	-	-
FICA TAX	13,681	12,913	12,913	12,773	12,773	10,683	10,619	9,053
GROUP HEALTH INSURANCE	30,162	29,299	29,299	72,713	72,713	32,799	34,344	38,076
RETIREMENT	24,394	23,023	23,023	21,522	21,522	19,222	18,454	15,168
401 K	8,942	8,440	8,440	8,348	8,348	7,508	6,065	4,044
<b>Subtotal Personnel Services</b>	<b>\$ 256,605</b>	<b>\$ 243,053</b>	<b>\$ 243,053</b>	<b>\$ 282,904</b>	<b>\$ 282,904</b>	<b>\$ 223,304</b>	<b>\$ 221,692</b>	<b>\$ 199,762</b>
<b>OPERATIONS</b>								
TRAINING	\$ 2,000	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000	\$ 5,370	\$ 3,945	\$ 580
POSTAGE	14,000	14,000	14,000	14,000	14,000	14,289	12,530	12,061
DEPARTMENT SUPPLIES	4,950	5,450	5,450	4,950	4,950	3,337	3,558	2,708
MAINT/REPAIR EQUIPMENT	-	-	-	3,000	3,000	3,034	3,024	2,391
PROFESSIONAL FEES	36,637	36,300	36,300	28,895	29,595	20,835	18,834	13,940
CONTRACTED SERVICES	6,842	6,516	6,516	2,650	2,650	2,568	2,400	2,286
BAD DEBT EXPENSE	2,500	5,000	2,500	2,500	2,500	-	-	-
<b>Subtotal Operations</b>	<b>\$ 66,929</b>	<b>\$ 70,766</b>	<b>\$ 68,266</b>	<b>\$ 58,995</b>	<b>\$ 59,695</b>	<b>\$ 49,433</b>	<b>\$ 44,291</b>	<b>\$ 33,966</b>
<b>COST REIMBURSEMENT TO THE GENERAL FUND</b>								
COST REIMBURSEMENT	\$ 121,932	\$ 121,932	\$ 121,932	\$ 56,238	\$ 56,238	\$ 56,238	\$ 46,046	\$ 60,101
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ 219,000	\$ 220,291	\$ 220,291	\$ 6,291	\$ 6,291	\$ 6,291	\$ 6,291	\$ 6,291
INTEREST	224,600	235,453	235,453	294,430	294,430	294,430	457	609
<b>Subtotal Debt Service</b>	<b>\$ 443,600</b>	<b>\$ 455,744</b>	<b>\$ 455,744</b>	<b>\$ 300,721</b>	<b>\$ 300,721</b>	<b>\$ 300,721</b>	<b>\$ 6,748</b>	<b>\$ 6,900</b>
<b>Total</b>	<b>\$ 889,066</b>	<b>\$ 891,495</b>	<b>\$ 888,995</b>	<b>\$ 698,858</b>	<b>\$ 699,558</b>	<b>\$ 629,696</b>	<b>\$ 318,777</b>	<b>\$ 300,729</b>



## Water Fund Capital Outlay and Debt Service For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>Water Fund</b>				
<b>Water Administration:</b>				
<b>Debt Service</b>				
Fuel tank conversion	19/20	\$ 37,745	\$ 6,444	\$ -
Limited Obligation Bonds Series 2023-Public Services Complex	23/24	3,101,000	319,050	310,850
Public Services Complex	23/24	1,605,000	130,250	132,750
		<b>\$ 4,743,745</b>	<b>\$ 455,744</b>	<b>\$ 443,600</b>



INTERFUND TRANSFERS – WATER FUND

Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Expenses	Expenses	Expenses
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2022-2023	2022-2023	2022-2023
TRANSFER TO WATER CAP RESERVE FUND	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 24,775	\$ 23,412	
CONTINGENCY	50,000	50,000	50,000	50,000	50,000	-	-	-	
<b>TOTAL</b>	<b>\$ 75,000</b>	<b>\$ 25,000</b>	<b>\$ 24,775</b>	<b>\$ 23,412</b>					



## SEPTIC HEALTH

### DESCRIPTION

Septic Health is a division of the Planning and Development department, although it operates on a separate budget. This division is structured around the components of the Todd D. Krafft Septic Health Initiative Program. While these components are separate, they are interconnected to promote water quality and education to maintain the town's wastewater infrastructure, improve private septic system performance, and protect our local waterbodies. The four core components of the Todd D. Krafft Septic Health Initiative Program are:

- 1. Wastewater System Inspection/Pumping** – This component encourages homeowners, through incentives and educational resources, to have their systems inspected and pumped, if needed, on a regular basis. Additionally, the Program administers a low-interest loan financing program to assist owners in the repair or replacement of malfunctioning wastewater systems. The inspection and pump out data collected has been used to develop the *Decentralized Wastewater Management Plan* and has informed the update of the Plan.
- 2. Water Quality Monitoring** - This component monitors 24 surface and groundwater sites for the presence of nutrients and bacteria to identify stormwater runoff and other source impacts. The updated Decentralized Wastewater Plan recommends adding additional water quality monitoring sites as well as the installation of remote water quality and groundwater data loggers.
- 3. Education** – This component is aimed at full and part-time homeowners, as well as visitors, to increase water quality awareness and knowledge of on-site wastewater function and maintenance.
- 4. Decentralized Wastewater Management Plan** – The Town adopted the updated Decentralized Wastewater Management Plan (DWMP) in 2022. The plan supports the continued viability for the use of on-site systems in the town and serves as the strategic plan for the Program and Division.



## ORGANIZATIONAL CHART



## RECENT ACCOMPLISHMENTS

- Implemented several recommendations from the Updated 2022 Decentralized Wastewater Management Plan including:
- Partnered with the Septic Health Advisory Committee, which helps to ensure the success of the septic health program by providing advice and support through the following pathways: as a channel for public input; reviewing and commenting on existing and proposed Septic Health Initiative programs and community outreach efforts; and as advocates for the Initiative and its objectives within town government and the community. This committee meets quarterly and is responsible for the recent text amendment to Section 11.10 the Town's Unified Development Ordinance (UDO) as it relates to the discharge of hot tub/pool water as well as de-watering due to excavation for the installation of in-ground pools, etc.
- Received and installed 14 groundwater level loggers and 2 water quality loggers throughout the Town.



## GOALS AND UPCOMING PROJECTS

- Continue to encourage homeowners, through incentives and educational resources, to have their systems inspected and pumped on a regular basis.
- Continue to implement the recommendations outlined in the updated Decentralized Wastewater Management Plan. These include:
  - Elevating and calibrating the groundwater level data loggers to ensure they are not inundated and are reporting real time data correctly.
  - Exploring new well caps to ensure adequate Wi-Fi signal for remote water logger data collection.
  - Expanding the frequency of water quality monitoring.
  - Using GPS to locate residential septic systems at the time of inspection.
  - Purchasing four additional water quality loggers as set forth in the DWMP recommendations.
  - Increasing outreach and educational efforts to the community and visitors, including attending various events such as the markets at Dowdy Park, Realtor Fest, and the Outer Banks Association of Realtors meetings to discuss the components of the Septic Health Initiative.
- Adopt a text amendment prohibiting driving over and/or parking on septic areas with the use of various types of physical barriers when septic components are immediately adjacent to driveways, drive aisles, parking spaces and turnaround areas.
- Improve the current system of tracking septic inspection results.
- Develop a process to compile and maintain both water quality and ground water level data in an efficient manner that would provide benefit and potentially create a dashboard for internal and external informational purposes.
- Identify grants for further funding.

Metrics Description	FY21-22	FY22-23	FY23-24 Projection	FY24-25 Budget / Goal
Tanks Inspected	110	142	137	145
Tanks Pumped	48	118	145	165
Water Quality Sites Tested	181	254	201	230



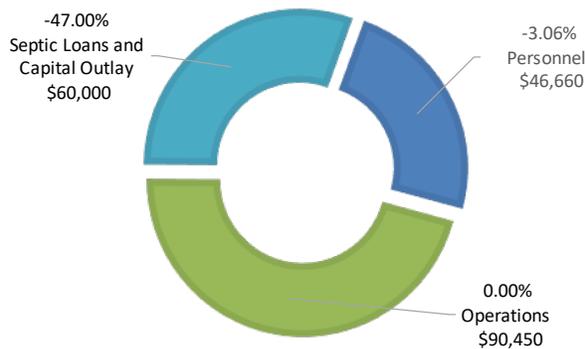
## FY 2024-25 BUDGET HIGHLIGHTS

- Funding has been included to continue implementing recommendations outlined in the updated Decentralized Wastewater Management Plan:
  - Allocate \$60,000 for septic system repair/replacement loans.
  - Septic system pump-out water bill credits are budgeted at \$30,000, estimating 200 participants.
  - Funding of \$30,000 is set aside for water quality testing.
  - Funding of \$10,000 is included for pumping out the Town’s septic systems.
  - Funding of \$10,000 is included in contracted work for septic inspections.

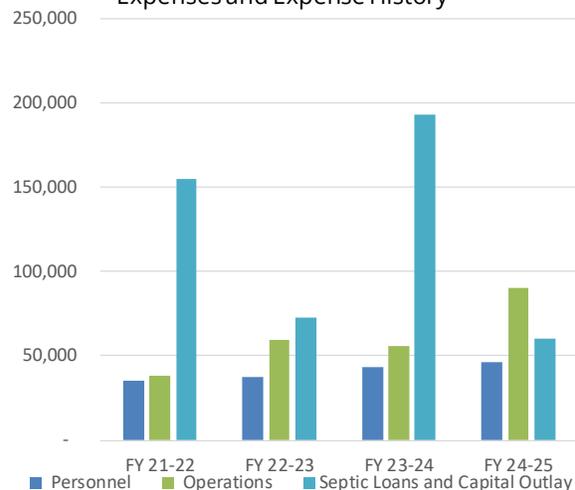
## BUDGET SUMMARY SEPTIC HEALTH

Expenses By Type				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 43,439	\$ 48,134	\$ 46,660	-3.06%
Operations	55,646	90,450	90,450	0.00%
Septic Loans and Capital Outlay	193,267	113,200	60,000	-47.00%
<b>Subtotal</b>	292,352	251,784	197,110	-21.71%
Cost Reimbursement	53,668	53,668	53,293	
<b>Total</b>	\$ 346,020	\$ 305,452	\$ 250,403	-18.02%

Recommended Expenses  
by Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenses and Expense History





LINE-ITEM BUDGET SEPTIC HEALTH

Account Description	Financial	Departmental	Manager's	Adopted	Amended	Estimated	Actual	Actual	Actual
	Plan	Requested	Recommended	Budget	Budget	Actual	Expenses	Expenses	Expenses
	2025-2026	2024-2025	2024-2025	2023-2024	2023-2024	2023-2024	2023-2024	2022-2023	2021-2022
<b>PERSONNEL SERVICES</b>									
SALARIES/WAGES - REGULAR	\$ 35,607	\$ 32,940	\$ 32,940	\$ 30,810	\$ 30,810	\$ 30,574	\$ 27,030	\$ 25,215	
LONGEVITY	250	250	250	250	250	250	-	-	
FICA TAX	2,727	2,523	2,523	2,360	2,360	2,310	2,041	1,896	
GROUP HEALTH INSURANCE	4,941	4,800	4,800	9,195	9,195	4,864	3,862	4,480	
RETIREMENT	4,862	4,498	4,498	3,977	3,977	3,912	3,265	2,859	
401 K	1,782	1,649	1,649	1,542	1,542	1,529	1,073	760	
<b>Subtotal Personnel Services</b>	<b>\$ 50,169</b>	<b>\$ 46,660</b>	<b>\$ 46,660</b>	<b>\$ 48,134</b>	<b>\$ 48,134</b>	<b>\$ 43,439</b>	<b>\$ 37,271</b>	<b>\$ 35,210</b>	
<b>OPERATIONS</b>									
TRAINING	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 712	\$ 485	
POSTAGE	3,200	3,200	3,200	3,200	3,200	300	262	-	
ADVERTISING	1,800	1,800	1,800	1,800	1,800	1,020	1,020	-	
PRINTING	1,500	1,500	1,500	1,500	2,012	992	770	-	
FUEL COSTS	1,050	1,000	1,000	1,000	1,000	825	756	279	
DEPARTMENT SUPPLIES	500	800	800	800	800	497	753	464	
VEHICLE MAINTENANCE	250	250	250	250	250	242	71	37	
PROF. FEES H2O QUALITY TESTING	30,000	30,000	30,000	30,000	30,000	30,000	27,150	12,180	
CONTRACTED SERVICES	10,000	10,000	10,000	10,000	10,000	10,000	6,880	14,755	
INSPECTIONS	10,000	10,000	10,000	10,000	10,000	10,000	7,388	7,800	
PUMPING CREDIT FOR WATER USE	30,000	30,000	30,000	30,000	30,000	1,770	13,800	2,340	
DUES AND SUBSCRIPTIONS	400	400	400	400	400	-	-	-	
<b>Subtotal Operations</b>	<b>\$ 89,700</b>	<b>\$ 90,450</b>	<b>\$ 90,450</b>	<b>\$ 90,450</b>	<b>\$ 90,962</b>	<b>\$ 55,646</b>	<b>\$ 59,562</b>	<b>\$ 38,340</b>	
<b>COST REIMBURSEMENT TO THE GENERAL FUND</b>									
COST REIMBURSEMENT	\$ 53,293	\$ 53,293	\$ 53,293	\$ 53,668	\$ 53,668	\$ 53,668	\$ 25,384	\$ 33,840	



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenses 2023-2024	Actual Expenses 2022-2023	Actual Expenses 2021-2022
<b><i>CAPITAL OUTLAY</i></b>								
OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,169
EQUIPMENT	93,100	-	-	53,200	166,247	137,767	18,275	-
VEHICLE	45,000	-	-	-	-	-	-	-
<b>Subtotal Capital Outlay</b>	<b>\$ 138,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,200</b>	<b>\$ 166,247</b>	<b>\$ 137,767</b>	<b>\$ 18,275</b>	<b>\$ 120,169</b>
<b><i>DEBT SERVICE</i></b>								
SEPTIC LOAN PROGRAM	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 55,500	\$ 54,300	\$ 34,550
<b>Subtotal Debt Service</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 55,500</b>	<b>\$ 54,300</b>	<b>\$ 34,550</b>
<b>TOTAL</b>	<b>\$ 391,262</b>	<b>\$ 250,403</b>	<b>\$ 250,403</b>	<b>\$ 305,452</b>	<b>\$ 419,011</b>	<b>\$ 346,020</b>	<b>\$ 194,792</b>	<b>\$ 262,109</b>

## Water Fund Capital Outlay and Debt Service For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>Water Fund</b>				
<b>Septic Health:</b>				
<b>Capital Outlay</b>				
Water quality data loggers	25/26	\$ 93,100	\$ -	\$ 93,100
Pickup	25/26	45,000	-	45,000
		<b>\$ 138,100</b>	<b>\$ -</b>	<b>\$ 138,100</b>



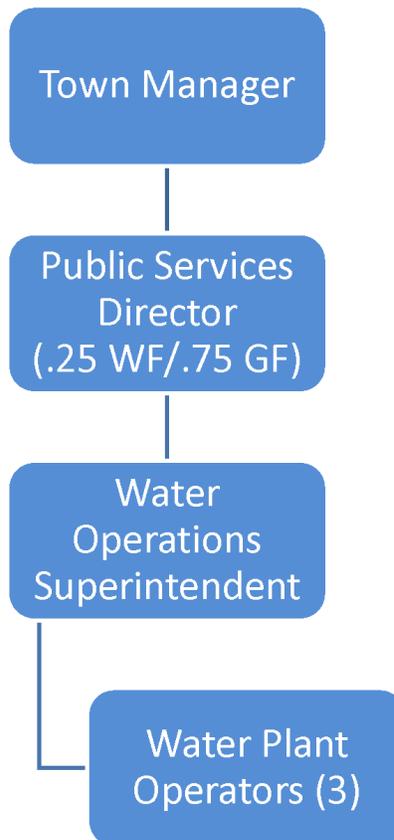
## WATER OPERATIONS

### DESCRIPTION

Water Operations is responsible for monitoring water quality distributed from Nags Head’s water plant into the Town’s distribution system.

Water Operations consists of the Eighth Street Water Treatment Plant and storage tank, the Gull Street Pump Station and storage tank, and two 500,000-gallon elevated water storage tanks. In addition, Water Operations maintains a state certified laboratory for bacteriological testing to ensure that water quality complies with state and federal regulations.

### ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

- The inside of the Eighth Street water tower was stripped to bare metal and repainted.
- Completed and passed annual Quality Control testing for certified lab.
- Washed out and inspected Gull Street and Eighth Street ground storage tanks.
- Collected compliance THM/Haa5 sample September 2023.
- Collected 10 Lead and Copper compliance samples June 2024.
- Began identifying service lines for lead and copper compliance.

## GOALS AND UPCOMING PROJECTS

- Update the 2018 Water System Master Plan, along with an inventory assessment and GIS mapping, funded through a \$244,000 NCDEQ Asset Inventory and Assessment grant.
- Inspect and washout of South Nags Head water tower.
- Continue to identify lead and copper line survey for compliance due October 2024.

## FY 2024-25 BUDGET HIGHLIGHTS

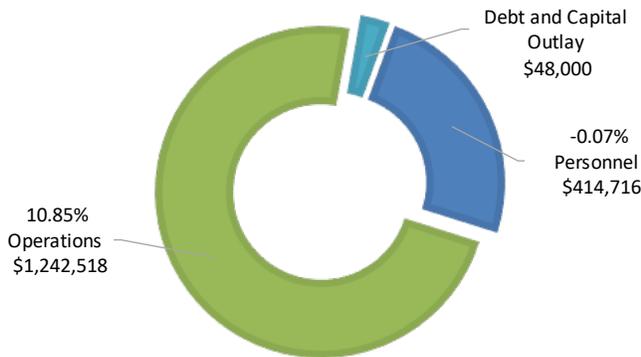
- Funding of \$962,000 is included for purchasing wholesale water from Dare County. The budget is based on the increase from \$1.838 per thousand gallons of the most recent actual annual 415 million gallons purchased at the current wholesale rate of \$2.202 per thousand gallons.
- A replacement of a pickup truck is budgeted at \$48,000.
- The Water Fund proportionate share of utilities and insurances are budgeted in Water Operations including:
  - Workers' compensation, general property and liability, and flood are centrally budgeted at \$70,000.
  - Water Fund utilities are centrally budgeted at \$75,000.



**BUDGET SUMMARY WATER OPERATIONS**

<b>Expenses By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 386,770	\$ 414,991	\$ 414,716	-0.07%
Operations	1,154,025	1,120,923	1,242,518	10.85%
Debt and Capital Outlay	-	-	48,000	
<b>Subtotal</b>	1,540,795	1,535,914	1,705,234	11.02%
Cost Reimbursement	255,078	255,078	312,482	
<b>Total</b>	\$ 1,795,873	\$ 1,790,992	\$ 2,017,716	12.66%

Recommended Expenses by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenses and Expense History





**LINE-ITEM BUDGET WATER OPERATIONS**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenses 2023-2024	Actual Expenses 2022-2023	Actual Expenses 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 288,242	\$ 270,893	\$ 270,893	\$ 263,137	\$ 263,137	\$ 253,858	\$ 245,804	\$ 302,618
SALARIES - LONGEVITY PAY	11,414	10,683	10,683	9,466	9,466	9,466	-	-
OVERTIME PAY	759	744	744	689	689	689	-	-
HOLIDAY PAY	8,018	7,852	7,852	7,550	7,550	7,550	-	-
FICA TAX	23,535	22,139	22,139	21,393	21,393	18,802	17,885	22,218
GROUP HEALTH INSURANCE	49,889	48,462	48,462	62,728	62,728	51,038	57,125	63,176
RETIREMENT	41,964	39,473	39,473	36,046	36,046	32,617	29,818	34,467
401 K	15,383	14,470	14,470	13,982	13,982	12,750	9,801	9,134
<b>Subtotal Personnel Services</b>	<b>\$ 439,204</b>	<b>\$ 414,716</b>	<b>\$ 414,716</b>	<b>\$ 414,991</b>	<b>\$ 414,991</b>	<b>\$ 386,770</b>	<b>\$ 360,433</b>	<b>\$ 431,613</b>
<b>OPERATIONS</b>								
TRAINING	\$ 5,220	\$ 5,220	\$ 5,220	\$ 5,220	\$ 5,220	\$ 1,063	\$ 1,249	\$ 678
BUILDING/EQUIPMENT RENTAL	790	790	790	940	940	168	258	316
TELEPHONE	5,550	6,290	6,290	6,290	6,290	1,174	497	956
UTILITIES	75,000	89,300	75,000	54,200	54,200	75,379	40,658	51,289
POSTAGE	800	800	800	2,950	4,602	1,719	62	1,905
ADVERTISING	300	300	300	300	300	-	-	-
PRINTING	-	-	-	3,835	7,535	7,505	-	3,102
FUEL COSTS	10,500	10,000	10,000	12,000	12,000	8,190	8,119	11,567
DEPARTMENT SUPPLIES	43,700	52,190	40,000	40,000	40,000	35,361	35,859	37,435
OTHER SUPPLIES	10,000	16,000	10,000	10,000	10,000	7,000	4,972	3,404
MAINT/REPAIR BUILDINGS	3,300	3,000	3,000	3,000	3,000	-	79,496	3,900
MAINT/REPAIR EQUIPMENT	19,300	33,050	23,050	27,900	27,900	7,384	9,798	9,667
VEHICLE MAINTENANCE	2,400	2,200	2,200	2,200	2,200	444	232	1,574
UNIFORMS	3,200	3,200	3,200	3,200	3,200	1,816	2,259	1,852
PROFESSIONAL FEES	6,750	6,550	6,550	6,550	6,911	2,551	3,282	75
CONTRACTED SERVICES	20,700	20,700	20,700	19,265	20,225	9,017	7,800	13,450
PURCHASES FOR RESALE	1,009,263	962,000	962,000	850,000	850,000	922,187	687,441	866,941
DUES AND SUBSCRIPTIONS	3,403	3,418	3,418	3,073	3,073	3,067	2,265	2,473
INSURANCE	70,000	70,000	70,000	70,000	70,000	70,000	80,000	59,192
<b>Subtotal Operations</b>	<b>\$ 1,290,176</b>	<b>\$ 1,285,008</b>	<b>\$ 1,242,518</b>	<b>\$ 1,120,923</b>	<b>\$ 1,127,596</b>	<b>\$ 1,154,025</b>	<b>\$ 964,247</b>	<b>\$ 1,069,776</b>



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenses 2023-2024	Actual Expenses 2022-2023	Actual Expenses 2021-2022
<b>COST REIMBURSEMENT TO THE GENERAL FUND</b>								
COST REIMBURSEMENT	\$ 312,482	\$ 312,482	\$ 312,482	\$ 255,078	\$ 255,078	\$ 255,078	\$ 292,597	\$ 340,719
<b>CAPITAL OUTLAY</b>								
IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	-	-	-	-	-	-	50,032	42,771
VEHICLE	-	48,000	48,000	-	-	-	-	-
<b>Subtotal Capital Outlay</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,032</b>	<b>\$ 42,771</b>
<b>DEBT SERVICE</b>								
PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,963	\$ 10,964
INTEREST	-	-	-	-	-	-	137	274
<b>Subtotal Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,100</b>	<b>\$ 11,238</b>
<b>TOTAL</b>	<b>\$ 2,041,862</b>	<b>\$ 2,060,206</b>	<b>\$ 2,017,716</b>	<b>\$ 1,790,992</b>	<b>\$ 1,797,665</b>	<b>\$ 1,795,873</b>	<b>\$ 1,678,409</b>	<b>\$ 1,896,117</b>

## Water Fund Capital Outlay and Debt Service For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>Water Fund</b>				
<b>Water Operations:</b>				
<b>Capital Outlay</b>				
Pickup	24/25	\$ 48,000	\$ 48,000	\$ -



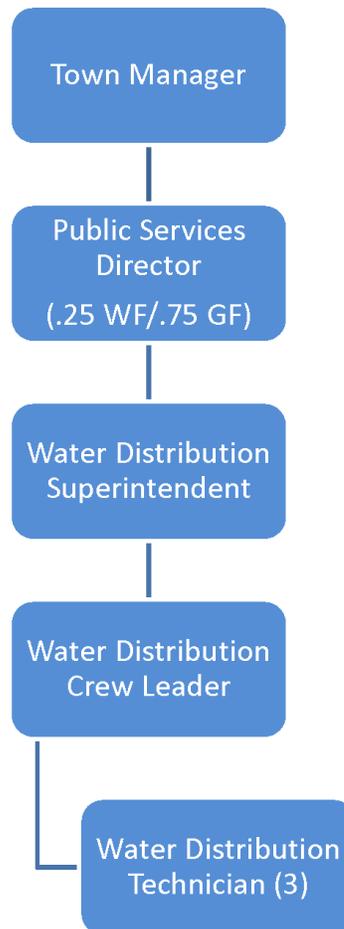
## WATER DISTRIBUTION

### DESCRIPTION

The Water Distribution division oversees the quality of water within the Town's water system. This is accomplished through annual system flushing, monitoring chlorine residuals, identifying water main tie-ins to remove dead-end lines, and gradually replacing older water meters.

Although Water Distribution is placed under the Public Services Department, for control and administrative support purposes, this division falls in the Water Fund, primarily because funding comes from revenues generated from water customers.

### ORGANIZATIONAL CHART





## RECENT ACCOMPLISHMENTS

- Installed a new water line on Gallery Row to connect Memorial Avenue and Virginia Dare Trail.
- Installed new 2" water line on the US 64 causeway from the Oasis Suites Hotel to the Fin 'n Feather Waterside Inn.
- Installed antennas for the advanced metering infrastructure project.

## GOALS AND UPCOMING PROJECTS

- Complete installation of the advanced metering infrastructure for all water customers for proactive leak detection.
- Install a new 530 linear feet, 2" diameter water main along the US 64 causeway to serve two new residential development projects.
- Continue to improve customer service repairs and requests including communications with the public, businesses, and other Town departments.

Metrics Description	FY21-22	FY22-23	FY23-24 Projection	FY24-25 Budget / Goal
NC 811 Locate Requests	1,873	2,125	2,265	2,300
Number of Water Repairs	90	70	65	75
Number of After Hour Call Outs	16	21	15	20

## FY 2024-25 BUDGET HIGHLIGHTS

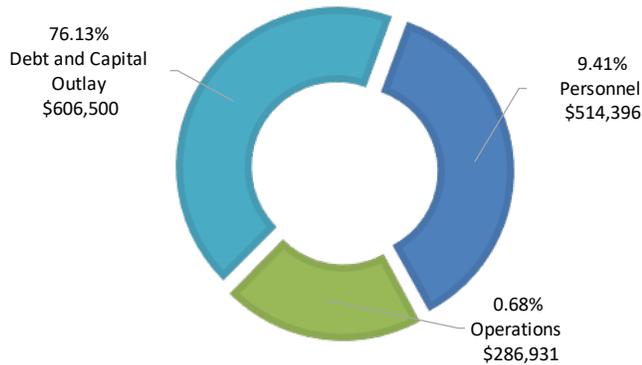
- Annual contracted water tower and tank maintenance is included at \$95,769.
- Funding of \$15,000 is budgeted to replace fire hydrants.
- Annual fees for advanced metering infrastructure are budgeted at \$16,829.
- Capital Improvement Program funding includes:
  - Asbestos-cement watermain replacements are scheduled in conjunction with the streets and drainage infrastructure improvements and are budgeted at \$501,500. Segments to be replaced are: the span along South Memorial Avenue between Ario Street and Atlas Street, Atlas Street between South Wrightsville Avenue And South Memorial Avenue, Albatross Street between South Wrightsville Avenue and South Virginia Dare Trail and Atlas Steet between South Wrightsville Avenue and South Memorial Avenue.
  - Surveying and design services are planned for the south Nags Head water main asbestos cement replacement planned for FY 25-26. The total cost is \$105,000.



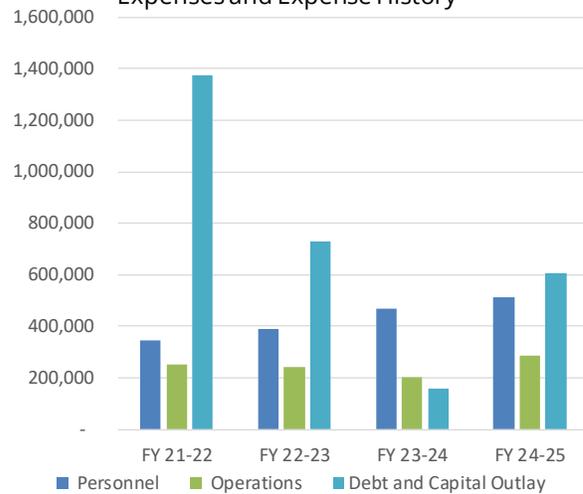
**BUDGET SUMMARY WATER DISTRIBUTION**

<b>Expenses By Type</b>				
Type	FY 23-24 Estimated Actual	FY 23-24 Adopted Budget	FY 24-25 Recommended Budget	Percent Change
Personnel	\$ 468,156	\$ 470,154	\$ 514,396	9.41%
Operations	201,697	284,984	286,931	0.68%
Debt and Capital Outlay	158,345	344,355	606,500	76.13%
<b>Subtotal</b>	828,198	1,099,493	1,407,828	28.04%
Cost Reimbursement	479,347	479,347	275,466	
<b>Total</b>	\$ 1,307,545	\$ 1,578,840	\$ 1,683,294	6.62%

Recommended Expenses by  
Function 2024-2025/  
Percentage Change from FY 2023-2024



FY 2024-2025 Recommended  
Expenses and Expense History





**LINE-ITEM BUDGET WATER DISTRIBUTION**

Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenses 2023-2024	Actual Expenses 2022-2023	Actual Expenses 2021-2022
<b>PERSONNEL SERVICES</b>								
SALARIES/WAGES - REGULAR	\$ 349,551	\$ 329,880	\$ 329,880	\$ 301,153	\$ 301,153	\$ 299,770	\$ 256,677	\$ 227,832
SALARIES - LONGEVITY PAY	2,000	2,000	2,000	2,000	2,000	2,000	-	-
OVERTIME PAY	1,688	1,654	1,654	1,590	1,590	1,590	-	-
HOLIDAY PAY	443	435	435	400	400	400	-	-
FICA TAX	26,927	25,419	25,419	23,215	23,215	21,658	18,086	16,312
GROUP HEALTH INSURANCE	80,223	77,915	77,915	72,797	72,797	74,353	59,733	54,202
RETIREES GROUP HEALTH INSUR	15,600	15,159	15,159	14,710	14,710	14,693	14,364	14,358
RETIREMENT	48,011	45,321	45,321	39,116	39,116	38,753	30,924	25,903
401 K	17,599	16,613	16,613	15,173	15,173	14,939	10,159	6,879
<b>Subtotal Personnel Services</b>	<b>\$ 542,042</b>	<b>\$ 514,396</b>	<b>\$ 514,396</b>	<b>\$ 470,154</b>	<b>\$ 470,154</b>	<b>\$ 468,156</b>	<b>\$ 389,943</b>	<b>\$ 345,486</b>
<b>OPERATIONS</b>								
TRAINING	\$ 8,480	\$ 8,480	\$ 8,480	\$ 7,880	\$ 7,880	\$ 4,923	\$ 2,956	\$ 3,040
TELEPHONE	1,130	2,173	2,173	2,173	2,173	1,908	1,906	2,099
ADVERTISING	1,400	1,700	1,700	1,700	1,700	320	788	979
PRINTING	800	800	800	800	1,300	1,000	-	-
FUEL COSTS	13,125	12,500	12,500	12,500	12,500	10,677	10,696	8,089
STREET SUPPLIES	3,096	3,240	3,240	3,240	3,240	2,681	3,074	1,440
DEPARTMENT SUPPLIES	36,300	34,975	30,475	18,000	18,000	18,343	23,955	18,010
OTHER SUPPLIES	10,000	23,700	10,000	18,700	18,700	19,381	21,745	13,267
MAINT/REPAIR EQUIPMENT	25,650	33,005	25,605	25,605	25,605	2,614	57,785	1,884
VEHICLE MAINTENANCE	5,000	6,340	5,000	2,240	2,240	2,018	2,737	1,036
MAINT/REPAIR OTHER	30,000	39,775	30,000	30,000	30,000	16,047	24,111	9,702
UNIFORMS	5,000	4,000	4,000	4,000	4,000	3,946	3,108	2,894
PROFESSIONAL FEES	15,400	15,400	15,400	15,400	15,400	-	400	31,055
CONTRACTED SERVICES	144,529	135,298	135,298	140,529	140,529	115,958	88,282	155,440
DUES AND SUBSCRIPTIONS	2,300	2,260	2,260	2,217	2,217	1,881	1,289	1,414
<b>Subtotal Operations</b>	<b>\$ 302,210</b>	<b>\$ 323,646</b>	<b>\$ 286,931</b>	<b>\$ 284,984</b>	<b>\$ 285,484</b>	<b>\$ 201,697</b>	<b>\$ 242,832</b>	<b>\$ 250,349</b>
<b>COST REIMBURSEMENT TO THE GENERAL FUND</b>								
COST REIMBURSEMENT	\$ 275,466	\$ 275,466	\$ 275,466	\$ 479,347	\$ 479,347	\$ 479,347	\$ 432,746	\$ 198,581



Account Description	Financial Plan 2025-2026	Departmental Requested 2024-2025	Manager's Recommended 2024-2025	Adopted Budget 2023-2024	Amended Budget 2023-2024	Estimated Actual Expenses 2023-2024	Actual Expenses 2022-2023	Actual Expenses 2021-2022
<b><i>CAPITAL OUTLAY</i></b>								
INFRASTRUCTURE	\$ 1,155,000	\$ 906,600	\$ 606,500	\$ 271,855	\$ 271,855	\$ 9,300	\$ 505,893	\$ 619,313
AMERICAN RESCUE PLAN	-	-	-	-	-	-	212,291	735,834
OTHER	-	-	-	-	324,000	14,893	-	-
EQUIPMENT	-	-	-	-	64,001	64,001	-	-
VEHICLE	45,800	-	-	72,500	72,500	70,151	-	-
<b><i>Subtotal Capital Outlay</i></b>	<b>\$ 1,200,800</b>	<b>\$ 906,600</b>	<b>\$ 606,500</b>	<b>\$ 344,355</b>	<b>\$ 732,356</b>	<b>\$ 158,345</b>	<b>\$ 718,184</b>	<b>\$ 1,355,147</b>
<b><i>DEBT SERVICE</i></b>								
PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,963	\$ 21,241
INTEREST	-	-	-	-	-	-	137	453
<b><i>Subtotal Debt Service</i></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,100</b>	<b>\$ 21,694</b>
<b>TOTAL</b>	<b>\$ 2,320,518</b>	<b>\$ 2,020,109</b>	<b>\$ 1,683,294</b>	<b>\$ 1,578,840</b>	<b>\$ 1,967,341</b>	<b>\$ 1,307,545</b>	<b>\$ 1,794,805</b>	<b>\$ 2,171,257</b>



## Water Fund Capital Outlay and Debt Service For the Fiscal Year 2024-2025

Description	Fiscal Year	Estimated Cost	Recommended FY 2024-2025	Financial Plan FY 2025-2026
<b>Water Fund</b>				
<b>Water Distribution:</b>				
<b>Capital Outlay</b>				
S. Memorial Ave. water main lines	24/25	\$ 501,500	\$ 501,500	\$ -
South Nags Head water main planning costs	24/25	105,000	105,000	-
South Nags Head water main replacements	25/26	1,155,000	-	1,155,000
Pickup	25/26	45,800	-	45,800
		<b>\$ 1,807,300</b>	<b>\$ 606,500</b>	<b>\$ 1,200,800</b>



## APPENDIX

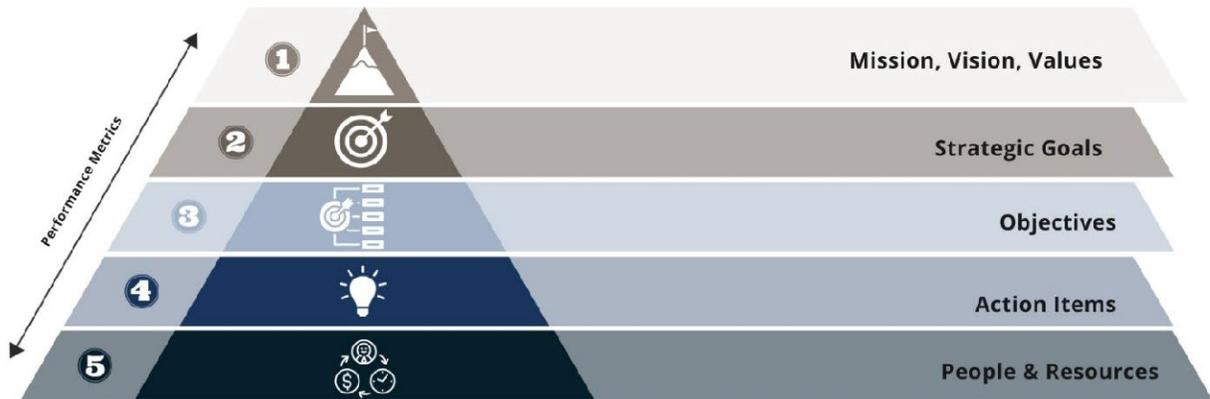
### PROPERTY TAX HISTORY

<b>Fiscal Year</b>		<b>Tax Rates</b>	<b>Gross Levy</b>	<b>Collected at June 30</b>	<b>Percent Collected</b>
2022-2023	Ad Valorem Tax	\$0.2625	\$8,050,967	\$8,050,345	99.992%
2022-2023	Beach Nourishment	\$0.0250	\$766,758	\$766,700	99.992%
2022-2023	MSD 1 and 2	\$0.1430	\$1,506,261	\$1,506,259	100.00%
2022-2023	MSD 4	\$0.0100	\$66,767	\$66,767	100.00%
2022-2023	MSD 3 and 6	\$0.0050	\$71,694	\$71,694	100.00%
2022-2023	NCDMV	\$0.2875	\$175,462	\$175,462	100.00%
2023-2024	Ad Valorem Tax	\$0.305	\$9,404,076	\$9,393,770 (1)	99.89%
2023-2024	Beach Nourishment	\$0.025	\$770,825	\$769,981 (1)	99.89%
2023-2024	MSD 1 and 2	\$0.1430	\$1,508,775	\$1,508,765 (1)	99.99%
2023-2024	MSD 4	\$0.0100	\$66,960	\$66,960 (1)	100.00%
2023-2024	MSD 3 and 6	\$0.0050	\$71,866	\$71,866 (1)	100.00%
2023-2024	NCDMV	\$0.3300	\$194,045	\$194,045 (5)	100.00%
2024-2025	Ad Valorem Tax	\$0.305	\$9,392,312	\$9,368,831 (2)	99.75%
2024-2025	Beach Nourishment	\$0.025	\$769,862	\$767,937 (3)	99.75%
2024-2025	MSD 1 and 2	\$0.1430	\$1,510,942	\$1,507,181 (4)	99.75%
2024-2025	MSD 4	\$0.0100	\$67,101	\$66,935 (4)	99.75%
2024-2025	MSD 3 and 6	\$0.0050	\$72,050	\$71,872 (4)	100.00%
2024-2025	NCDMV	\$0.3300	\$204,479	\$204,479 (5)	100.00%
2025-2026	Ad Valorem Tax	\$0.305	\$9,401,704	\$9,378,200 (2)	99.75%
2025-2026	Beach Nourishment	\$0.025	\$770,632	\$768,705 (3)	99.75%
2025-2026	MSD 1 and 2	\$0.1430	\$1,512,453	\$1,508,688 (4)	99.75%
2025-2026	MSD 4	\$0.0100	\$67,169	\$67,002 (4)	99.75%
2025-2026	MSD 3 and 6	\$0.0050	\$72,122	\$71,943 (4)	100.00%
2025-2026	NCDMV	\$0.3300	\$204,683	\$204,683 (5)	100.00%
(1) As of April 24, 2024					
(2) Town wide ad valorem adjusted budgeted at 99.75% collection					
(3) Town wide beach nourishment budgeted at 99.75% collection					
(4) Municipal service districts beach nourishment budgeted at 99.75% collection					
(5) Levy per the North Carolina Vehicle Tax System budgeted at 100% collection					



## STRATEGIC PLAN

### Included in the Plan



### *Goals, Objectives, and Strategic Action Items*

The strategic plan goes beyond routine operations and defines a set of goals, objectives, and action items that guide the Town's direction. These items are forward-thinking, innovative, and designed to address both current challenges and future opportunities. They represent a commitment to proactive, intentional efforts to enhance the well-being of all residents and visitors.

### *Beyond Business as Usual*

The strategic plan intentionally outlines action items that are outside the scope of "business as usual," so that we can channel resources efficiently and make a lasting impact on Nags Head's future. However, the daily operations of Town staff should be acknowledged as an integral part of our mission and vision.

## Conclusion

The Town of Nags Head Strategic Plan is a dynamic roadmap that reflects the shared aspirations of our community, the dedication of our Board and staff, and a commitment to strategic action items that will shape our town's future. As we embark on this journey together, we invite all residents and property owners to actively participate and contribute to the realization of our collective vision.



## Mission, Vision, and Goals

As part of the strategic planning process, the Board of Commissioners reviewed the Town's mission and vision statements. The statements below reflect the revisions from this process. The mission statement describes our purpose, or the reason we exist. The vision statement describes the future we would like to create and/or what success looks like for our community. The goals on the following page further articulate what we must accomplish to achieve our vision.

### Mission

To support the well-being of our citizens, property owners, and visitors by delivering municipal services in an open, respectful, and responsive manner.

### Vision

To thoughtfully preserve our unique coastal environment, heritage, and lifestyle now and for the future.

*This vision is articulated as follows:*

The Town of Nags Head is a unique coastal community built upon a legacy rooted in shared values, including our most recognized common bond - a love for the Outer Banks. We recognize that the town must be a good place to live before it can be a good place to visit. We strive to preserve and protect the Nags Head character, environment, tourism-based economy, and sense of place to ensure a high quality of life for residents and a memorable family vacation experience for present and future generations.

### Legacy

We uphold our legacy by protecting and promoting our small-town character that includes a sustainable local economy based on family vacation tourism, a high-quality beach experience, and small, locally owned businesses. Fundamental to our legacy and quality of life are preserving the historic architecture and culture that distinguishes our town; providing residents and visitors with excellent public services and well-maintained recreational amenities; and ensuring access to a well-protected natural coastal environment. Our legacy will be strengthened and preserved by a focused, transparent decision-making process that is comprehensive and consistent with the community's vision.



## Goals

### ENVIRONMENT



*To safeguard our critical natural resources and coastal ecosystem.*

### DEVELOPMENT



*To achieve responsible, adaptive development that aligns with our community vision.*

### ECONOMY



*To promote a sustainable economy that supports residents and visitors.*

### COMMUNITY SERVICES



*To maintain an efficient government that provides high quality and cost-effective services.*



## Town of Nags Head Core Values

<p><b>Attitude is Key</b></p> <ul style="list-style-type: none"> <li>• The right attitude is critical to our success</li> <li>• We recognize that positivity is a force multiplier</li> <li>• We treat our community and each other with kindness and respect</li> <li>• We are honest and transparent with each other, even when it is uncomfortable</li> </ul>	<p><b>Our People are in the Know</b></p> <ul style="list-style-type: none"> <li>• We share relevant and timely information at all levels of the organization</li> <li>• Our community deserves to know what we are doing</li> <li>• We actively seek and value feedback</li> <li>• We communicate and follow-up; this is how we establish credibility</li> </ul>
<p><b>We do What's Right, for the Right</b></p> <ul style="list-style-type: none"> <li>• Accountability and integrity are principles we hold dearly</li> <li>• We honor our commitments and do what we say we are going to do</li> <li>• Each team member participates in decision making and takes ownership of the outcomes</li> <li>• We operate with a sense of urgency and get things done</li> </ul>	<p><b>We are Community Stewards</b></p> <ul style="list-style-type: none"> <li>• Our goal is to provide top-tier community services</li> <li>• Our Town assets, our environment, and our people deserve our greatest effort and undivided attention</li> <li>• Nags Head has a legacy of strong leadership and values, and we carefully consider how this can be strengthened and upheld</li> </ul>
<p><b>Our People Matter</b></p> <ul style="list-style-type: none"> <li>• We recognize that the Town's workforce, our team, is the Town's greatest asset</li> <li>• We value different backgrounds, perspectives, and cultures</li> <li>• We create an environment where people can do their best work</li> </ul>	<p><b>Excellence Requires Innovation &amp;</b></p> <ul style="list-style-type: none"> <li>• Growth is accomplished by challenging the status-quo</li> <li>• We encourage new ideas that positively impact how we do things</li> </ul>



## Goals, Objectives, and Action Items

### Environment



**Goal:** To safeguard our critical natural resources and coastal ecosystem.

**Objective #1:**

Maintain the natural resources that we have

**Objective #2:**

Mitigate the risk of natural disasters

**Objective #3:**

Educate the public about their natural environment

**Objective #4:**

Have a comprehensive strategy for clean water

**Action Items:**

#	Action	Related Objective(s)
1.1	Create water rates that incentivize water stewardship	#1
1.2	Develop implementation priorities/strategies for the Estuarine Shoreline Management Plan	#1, #2, #4
1.3	Complete/implement Beach Nourishment Master Plan to include: <ul style="list-style-type: none"> <li>a. Engineering plan</li> <li>b. Financial plan to include recommended tax rates/revenues</li> <li>c. Include sprigging in all future plans</li> </ul>	#1, #2, #4, Action #3.3
1.4	Complete Stormwater Management Plan/develop implementation plan w/ list of projects (for annual CIP)	#1, #2, #4
1.5	Complete Water System Master Plan/Develop implementation plan w/ list of projects (for annual CIP)	#1, #2, #4
1.6	Implement Decentralized Wastewater Management Plan w/ guidance from the Septic Health Advisory Committee	#1, #2, #4
1.7	Develop creative strategies to increase participation in the Septic Health Initiative	#3, #4
1.8	Create an education program to include a video series on the major threats to water quality in Nags Head (i.e. stormwater/wastewater)	#3
1.9	Consider the impacts of sea level rise and climate change in policies/ordinances/planning studies	#1, #2, #3



**Development**



**Goal:** To achieve responsible, adaptive development that aligns with our community vision.

<b>Objective #1:</b> Proactively balance appropriate types of land uses	<b>Objective #2:</b> Ensure resilient development and infrastructure	<b>Objective #3:</b> Ensure public spaces are preserved and maintained equitably	<b>Objective #4:</b> Ensure efficient traffic movement and pedestrian safety
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**Action Items:**

#	Action	Related Objective(s)
2.1	Apply for a grant to place conservation easements on Town-owned properties (ensuring equitable access)	#3
2.2	Identify and correct areas of land use incompatibility within the town; correct inconsistencies between the Comprehensive Plan and the Unified Development Ordinance. (i.e. this involves eliminating land uses permitted within a zoning district but may not be compatible with existing development and/or the future development plan as described in the Comprehensive Plan). Items to consider: a. Revisit the appropriateness of the Hotel Overlay District b. Identify areas where the zoning designation and existing development patterns may not be aligned c. Examine Beach Road vs US 158 uses (Corridors Character Area) d. Examine the allowable uses within the Commercial Outdoor Recreation District	#1
2.3	Review the character areas set forth in the Comprehensive Plan and suggest strategies for implementation.	#1, #2,
2.4	Develop and present an accessory dwelling unit (ADU) ordinance with a menu of optional provisions/regulatory standards that may improve community acceptance (i.e. zoning districts allowed, minimum lot size, maximum square footage of unit, height limits, deed restrictions for certain purposes, parking requirements, etc).	#1, #2
2.5	Recommend non-regulatory approaches to minimize residential lighting impacts. Suggestions include increased education on dark	#1



#	Action	Related Objective(s)
	sky benefits, a program to provide residents with free light shields, a “keep it dark/be a good neighbor campaign”, turtle friendly lighting, and education on how to provide security lighting without creating nuisance lighting for neighbors.	
2.6	Implement the current model for streets/water/stormwater CIP projects; incorporate projects resulting from infrastructure planning studies (#2)	#2
2.7	Explore and pursue grant opportunities to leverage town resources for infrastructure planning, maintenance, and enhancements, where necessary	#2
2.8	Develop and recommend a process for handling neighborhood requests for traffic calming	#4
2.9	Discuss the existing Pedestrian Plan priorities with the Board	#4
2.10	Advocate to NCDOT for a corridor study of US 158 to improve safety while considering access, function, and efficiency	#4
2.11	Develop an initiative to improve pedestrian safety at crosswalks/reduce user conflicts on multi-use paths	#4



## Economy



**Goal:** To promote a sustainable economy that supports residents and visitors.

### Objective #1:

Provide workforce housing for the Town

### Objective #2:

Support and encourage small businesses

### Objective #3:

Maintain a free, family-friendly, non-commercial, well-maintained beach

### Action Items:

#	Action	Related Objective(s)
3.1	Define the Town's goals as a participant in Dare County's Housing Taskforce (and collaborate with the other towns)	#1
3.2	Find a model to provide housing for Town staff, focusing on Ocean Rescue and potentially other employees	#1
3.3	Facilitate the creation of a Merchants Association (or similar) to have more proactive engagement with businesses	#2
3.4	Continue to monitor and facilitate educational opportunities within the community as it pertains over-occupancy issues, including wastewater, traffic, sanitation, noise, etc. Engage local real estate agencies, the Outer Banks Association of Realtors, and local event planners with educational efforts.	#2
3.5	Update portions of the Town Code as needed to clarify that commercialization of the beach is prohibited within the town	#3



## Community Services



**Goal:** To maintain an efficient government that provides high quality and cost-effective services.

**Objective #1:**

Maintain a work environment where people feel valued, appreciated, and respected

**Objective #2:**

Provide friendly, accommodating, and responsive customer service

**Objective #3:**

Provide the highest quality services possible and review the needs of the community to ensure that resources are available to meet those needs

**Objective #4:**

Enhance internal and external communication that reflects the town's the goals, values, and heritage

**Objective #5:**

Collaborate with other local and state agencies to align or expand services

**Action Items:**

#	Action	Related Objective(s)
4.1	Highlight high performing employees and accomplishments to the Board and the public throughout the year	#1
4.2	Design and implement a performance-based merit structure as part of the FY 2024-25 budget process (incorporate values)	#1, #2
4.3	Evaluate the Town's total rewards framework to ensure competitiveness	#1
4.4	Establish KPIs (performance measures) for departments	#2, #3
4.5	Create and present to the Board a "Town Campus" Master Plan	#3
4.6	Create public services announcement (PSA) videos and events (like Ash Wednesday storm video and event)	#3
4.7	Create formal mechanisms to work with other local or state agencies to align initiatives	#5



## PROCESS FOR CREATING AND ACCOMPLISHING STRATEGIC GOALS

The strategic plan contemplated several process improvements including a strategic planning framework integration, a process for mid-year evaluation of the strategic plan, and a mid-year budget review. An annual planning cycle integrates the strategic planning process with development of the budget and the capital improvement program.

Strategic planning should occur all year as an annual cycle. The budget and capital improvement program are planning tools that are the primary mechanism for implementing the strategic plan. Departments should have internal processes to prepare a department-based strategic plan and/or a work plan that can be integrated into the Town's overall strategic plan. The format and content will be determined by each department based on function and operational needs. Generally, departmental strategic plan elements should consider the following, as necessary:

- Department goals and objectives
- Current and future operational needs
- Projections for service demands and associated equipment and personnel needs
- Capital needs/projects
- Training
- Career development and succession planning
- Special projects
- Department-related board priorities
- Asset management

Each year the Board of Commissioners holds a strategic planning retreat in the fall to begin the annual planning cycle since it is well in advance of the budget preparation cycle. This gives the board an opportunity to reflect on the year, re-establish goals and priorities, and have the strategic plan feed the budget and capital improvement process.

The strategic planning retreat involves the board working with staff to establish a collective set of values and specific action strategies to implement board goals and priorities. As part of the implementation process, staff will develop timelines and champions who will be responsible for overseeing the action items. Staff will also develop mechanisms to track implementation progress of actions. Specific objectives, performance measures, and performance targets should be incorporated to identify specific strategies for implementation. The Capital Improvement Program, the annual budget, and Capital Project Funds link specific strategies to organization-wide goals and align resources to achieve results. Continuous process improvement requires analyzing



processes to determine current levels of performance, establishing performance targets, and identifying strategies to close the gap between current levels of performance and the target.

The formal budget process begins each December when the budget team meets to review the Town's budget priorities. Following this meeting, Departments are tasked with preparing a baseline operating budget to meet their internal needs and capital improvement packages for significant new requests. Departments should be provided with budget templates and CIP sheets in early January. Draft operating and capital budgets should be submitted to the budget preparation team by mid-February. A capital improvement package is required for all new capital requests. The Town maintains a policy describing what constitutes a capital improvement request that must be considered as part of the Capital Improvement Program. As part of the CIP, departments are tasked with reviewing their future needs and identifying all significant new requests for a five-year period.

As Departments are preparing their operating budgets, the budget team finalizes future year revenue projections. This is accomplished by reviewing revenue monthly to identify short-term and long-term trends. In addition, the Town holds periodic revenue meetings where Departmental staff are asked to provide input on key workload indicators. For example, staff in the Planning and Development Department provides critical information related to trends in the development community which impact revenue growth.

Following the submission of the Departmental budgets, the budget team reviews the Town's baseline requirements, new requests, and projected revenue increases. This information is developed into a current year and a five-year forecast that are shared with the board at a late February workshop/retreat. This allows the board to provide guidance based on both current conditions and long-term priorities. Using the additional guidance from the board, the budget team is tasked with preparing a balanced budget that is ultimately presented to the Board of Commissioners at a regular meeting. Following the release of the recommended budget, the board will hold several work sessions based on priority topics (i.e., new programs, requests for new positions, major expenditure requests, changes to services) and to review the budget and CIP requests. Following the work sessions, staff will prepare a revised budget for which a public hearing will be held to offer the public an opportunity to provide input. Finally, staff prepares a budget ordinance that summarizes the appropriation level of each department. The ordinance is considered and then approved by the board and the budget is formally adopted.



## GLOSSARY

**Accrual Basis of Accounting (or Full Accrual):** Accounting method for proprietary funds that recognizes revenues in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

**Ad Valorem Tax:** A tax levied in proportion to the value of property.

**Amortization:** Paying the principal amount of a debt issue through periodic payments. Amortization payments include interest and any payment on principal.

**Annual Comprehensive Financial Report (ACFR):** A complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

**Appropriation:** Authorization granted by the Board of Commissioners to obligate and expend resources for purposes specified in the budget document.

**Appropriated Fund Balance:** The amount of fund balance the Board of Commissioners authorizes as a financing source to help fund specific expenditures.

**Assessed Valuation:** The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

**Audit:** An independent evaluation of the accuracy of the Town's financial statements, financial practices, and internal controls designed to ensure compliance with generally accepted accounting principles. Audits are conducted annually in accordance with state law.

**Balanced Budget:** Budget in which planned expenditures equal anticipated revenues. North Carolina state law requires municipalities to adopt a balanced operating budget.

**Basis of Accounting:** Accounting method that determines when revenues, expenditures, expenses, and transfers (and the related assets and liabilities) are recognized in accounts and reported in financial statements. The two bases of governmental accounting include accrual (or full accrual) and modified accrual.

**Bond:** A written promise to pay a specific amount of money with interest within a specific time, usually long-term. An obligation issued by the Town as a method of borrowing large amounts of resources for capital projects; bonds are issued for fixed terms and have fixed interest rates.

**Bonded Debt:** The portion of indebtedness represented by outstanding bonds.

**Bond Rating:** A grade indicating a governmental unit's investment qualities. Generally, the higher the bond rating, the less risk investors assume resulting in a more favorable interest rate and lower cost of financing capital projects for the governmental unit.



**Budget:** A plan for the coordination of resources and expenditures. The budget document outlines the Town's financial plan for a fiscal year indicating how the Town intends to allocate resources to support goals, objectives, and desired service levels.

**Budget Amendment:** A legal procedure used by Town staff and Board of Commissioners to revise a budget appropriation.

**Budget Calendar:** The schedule of key dates that Town departments follow in the preparation, adoption, and administration of the budget.

**Budget Message:** A written overview of the proposed budget from the town manager to the Mayor and Board of Commissioners and the public that discusses the major budget items, changes from the current and previous fiscal years, and the Town's financial condition.

**Budget Ordinance:** The official enactment by Board of Commissioners to establish legal authority for Town officials to obligate and expend resources.

**Budgetary Control:** The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Capital Assets:** Tangible property that is not easily converted into cash and is usually held for a long period, such as property, machinery, vehicles, equipment, etc.

**Capital Improvement Program (CIP):** A multi-year plan for the construction or acquisition of major capital items. The plan usually outlines spending needs, the financing source or sources expected, and the impact of the CIP on future annual operating budgets.

**Capital Investment Fund (CIF):** A separate fund maintained within the General Fund to account separately for capital projects and debt.

**Capital Outlay:** Expenditure expected to have a useful life greater than one year or a total value of \$5,000 or more resulting in the acquisition of or addition to a fixed asset.

**Capital Project:** A capital improvement that usually requires a major initial investment, and a significant and continuing financial commitment in the form of operating costs.

**Capital Project Fund:** A fund used to account for the acquisition and construction of major capital facilities, infrastructure, or improvements.

**Capital Reserve:** An account used to indicate that a portion of a fund's balance is restricted for a specific capital purpose and is not available for general appropriation.



**Capital Reserve Fund:** permits the district to set aside money for future construction projects and major purchases.

**Cash Accounting:** An accounting method where receipts are recorded during the period they are received, and the expenses in the period in which they are actually paid.

**Cash Management:** The management of cash necessary to pay for governmental services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, and establishing and maintaining banking relationships.

**Committed Fund Balance:** That portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of the Town of Nags Head's governing body. Any changes or removal of specific purposes requires a majority action of the governing body.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Debt Limit:** The maximum amount of outstanding gross or net debt permitted by law.

**Debt Service:** The portion of the budget pertaining to payment of principal and interest requirements on outstanding debts.

**Deferred inflows of resources:** An acquisition of net assets that are applicable to a future reporting period.

**Deferred outflows of resources:** A consumption of net assets that are applicable to a future reporting period.

**Deficit:** The amount by which expenditures exceed revenues during an accounting period.

**Department:** An organizational unit of the Town responsible for overall management of a major governmental function.

**Depreciation:** The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

**Disbursement:** Payment for goods and services in cash or by check.

**Encumbrance:** A financial commitment of appropriated funds for services, contracts, or goods that have not yet been delivered by a specified time, usually the end of the fiscal year.



**Enterprise Fund:** A fund that accounts for a governmental activity supported primarily with user fees or charges and operated using business principles. Nags Head's Water Fund is an Enterprise Fund.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditures:** The measurement focus of governmental fund accounting identifying financial resources expended.

**Expenses:** The measurement focus of proprietary fund accounting identifying costs expired. Expenses reflect the cost of goods or services used.

**FICA:** Social Security Tax and Medicare tax paid by the Town for each permanent, seasonal and temporary employee.

**Fiscal Policy:** The financial plan embracing the general goals and acceptable procedures for managing the Town's financial resources.

**Fiscal Year (FY):** The time designating the beginning and the ending period for recording financial transactions. In North Carolina, a municipal government fiscal year begins July 1 and ends June 30.

**Fringe Benefits:** A collection of various benefits provided by an employer, which are exempt from taxation as long as certain conditions are met.

**Full-time Equivalent (FTE):** An FTE converts the hours worked by a position into a percentage of a full year's number of hours. Generally, one FTE equals 2080 hours per year per permanent position.

**Full-time Employee:** A Town employee hired to work 40 hours per week on a continuing basis who is eligible to participate in the Town's health, dental and life insurance, and retirement programs.

**Function:** A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a similar broad goal or major service such as public safety, environmental protection, cultural activities, etc.

**Fund:** A fiscal and accounting entity that has a self-balancing set of accounts recording cash and other financial resources, as well as related liabilities and residual equity. These are segregated to carry on specific activities or objectives in accordance with special regulations, restrictions, or limitations as established by State and Federal governments.



**Fund Balance:** The amount of assets in excess of the liabilities or appropriations for expenditures also known as surplus funds. North Carolina General Statutes require general fund balance reserves of at least 8% of General Fund expenditures at the end of the fiscal year. The Board of Commissioners has adopted a policy to set this at 25%.

**Fund Balance, Unassigned:** That portion of the fund balance that is not legally segregated for a specific future use; available for appropriation at any time by the Board of Commissioners in the event of a natural or financial emergency.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

**General Fund:** A governmental fund used to account for financial resources of the Town, except those required to be accounted for in another fund. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees, and service fees. This fund usually includes most of the basic operation services, such as fire and police protection, finance, public works, general administration, planning, and recreation.

**General Ledger:** A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

**Limited Obligation Bond (LOB):** A bond issued by a municipality, state, or public agency authorized to build, acquire, or improve a revenue-producing property such as a mass transit system, an electric generating plant, an airport, or a toll road.

**Installment Financings/Limited Obligation Bonds (LOBs):** General obligation debt that does not require voter approval. Debt service obligations are subject to the annual appropriation by the Board of Commissioners. Installment financing are secured by a lien on all or a portion of the property being financed.

**Interfund:** Transactions in which assets (such as cash) move between funds within the Town.

**Land Transfer Tax:** The Town's proportional share of an authorized excise tax on instruments conveying certain interests in real property. The tax is imposed by Dare County at \$1 per each \$100 or fraction thereof of the total consideration or value of the interest conveyed.

**Local Government Commission:** Established by NCGS 159-3, division of the NC Department of the State Treasurer that provides oversight and assistance to local governments in North Carolina. This includes approval of debt issuance and fiscal management assistance.



**Modified Accrual Basis of Accounting:** Accounting method for governmental funds that recognizes revenues in the accounting period in which they become available and measurable. Expenditures are recognized in the period the fund liability is incurred, if measurable, except for unmatured interest on (and principal of) general long-term debt, which should be recognized when due.

**Municipal Service District (MSD):** A defined area within the Town in which the Board of Commissioners levies an additional property tax in order to provide projects or extra services that benefit the properties in the district.

**Net Position:** The difference between total assets plus deferred outflows of resources, and total liabilities plus deferred inflows of resources.

**North Carolina General Assembly (NCGA):** The legislative body of the State's government.

**North Carolina General Statutes (NCGS):** Laws governing the State of North Carolina.

**Objective:** A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

**Occupancy tax:** Receipts derived from the rental of room, lodging, or similar accommodation including private residences and cottages.

**Occupational Safety and Health Act (OSHA):** Regulations passed by the US Department of Occupational Safety and Health Administration to assure safe and healthful working conditions for working men and women by authorizing enforcement of the standards developed under the Act.

**Operating Budget:** A financial plan for the provision of direct services and support functions.

**Operating Expenses:** The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, and materials.

**Ordinance:** a piece of legislation enacted by a municipal authority.

**Part-time Employee:** For budget purposes, a Town employee, either regular or temporary, who is regularly scheduled to work less than 30 hours per workweek.

**Pay-As-You-Go (or Pay-Go):** Financial policy of a government unit that finances capital outlays from current revenues rather than from borrowing.

**Peer Group:** Other municipalities with similar characteristics, such as population, services provided, and tax base used for comparison of financial condition and performance.



**Personal Property:** Movable property classified within two categories- tangible and intangible. “Tangible” or touchable property includes items of visible and movable property not permanently affixed to real property. “Intangible” or non- touchable property includes stocks, bonds, notes, cash, bank deposits, accounts receivable, patents, trademarks, copyrights, and similar assets.

**Personnel Services:** Salaries and wages paid to employees for full-time, part-time, and temporary work including overtime and similar compensation.

**Policy:** A definite course or method of action considering given conditions to guide and determine present and future decisions.

**Powell Bill Funds:** Funding from state-shared gasoline taxes that are restricted for use on maintenance of local streets and roads.

**Program:** An organized set of related work activities that are directed toward accomplishing a common goal.

**Property Taxes:** Taxes levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Funds:** Funds used to separate, control, and track financial resources of business-type activities carried out by a government. Nags Head's proprietary fund types include its Enterprise Funds.

**Real Property:** Land, buildings, and items permanently affixed to land or buildings.

**Reclassification:** Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

**Reserve:** An account designated for a portion of the fund balance that is to be used for a specific purpose.

**Resources:** Assets that can be used to fund expenditures such as property taxes, user fees, beginning fund balance, or working capital.

**Restricted Fund Balance:** Monies over the year that remain unspent after all budgeted expenditures have been made, but which can be spent only for the specific purposes stipulated by statutes, external resource providers, or through enabling legislation.

**Restricted Intergovernmental Revenues:** Grants, entitlements, and shared revenues that are recorded in the appropriate fund and classified by both source and function for which the revenues are to be spent.



**Revaluation:** The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years.

**Revenue:** Funds the Town receives as income including tax payments, fees from specific services, receipts from other governments, fines, grants, shared revenues, and interest income.

**Revenue-Neutral Rate:** The tax rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. The revenue-neutral rate is calculated as follows: 1) Determine a rate that would produce revenues equal to those produced for the current fiscal year, 2) Increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal, and 3) Adjust the rate to account for an annexation, de-annexation, merger, or similar events.

**Sales and Use Tax:** Taxes based on the consumption of goods and services that the state collects for local governments and distributes based upon set formulas.

**Special Assessment:** A compulsory levy made against certain properties to defray part of the cost of a specific improvement or service, which are deemed primarily to benefit those properties.

**Special Obligation Bond (SOB):** Debt secured by a pledge of any revenue source or asset available to the Town of Nags Head, except the Town's taxing power.

**Strategic Plan:** A specific set of strategies, implementing them, and evaluating the results of executing the plan, regarding the Town's overall long-term goals. It focuses on integrating various departments to accomplish these goals.

**Surplus:** The amount by which revenues exceed expenditures.

**Tax Base:** The assessed valuation of all taxable real and personal property within the Town's corporate limits.

**Tax Levy:** The resultant product when the tax rate per one-hundred dollars valuation is multiplied by the total taxable valuation, or tax base.

**Taxes:** Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or to user charges for enterprise type services.



**Transfer:** Movement of cash or other resources between funds.

**Unassigned Fund Balance:** The portion of a fund's unspent monies, or reserves that are not restricted for a specific purpose and are available for general appropriation.

**User Fee/Charge:** The payment for direct receipt of a service by the party benefiting from the service. These charges may or may not be designed to recover the full cost associated with providing the service or facility.



## COMMON ACRONYMS

<b>ACFR</b>	Annual Comprehensive Financial Report	<b>LEO</b>	Law Enforcement Officer
<b>ACP</b>	Asbestos Cement Pipe	<b>LGBFCA</b>	Local Government Budget and Fiscal Control Act
<b>AMI</b>	Advanced Metering Infrastructure	<b>LGC</b>	Local Government Commission
<b>CIF</b>	Capital Investment Fund	<b>LOB</b>	Limited Obligation Bond
<b>CIP</b>	Capital Improvement Program	<b>MSD</b>	Municipal Service District
<b>CO</b>	Certificate of Occupancy	<b>N/A</b>	Not Applicable
<b>EEO</b>	Equal Employment Opportunity	<b>NC</b>	North Carolina
<b>FEMA</b>	Federal Emergency Management Administration	<b>NCDEQ</b>	North Carolina Department of Environment Quality
<b>FLSA</b>	Fair Labor Standards Act	<b>NCDMV</b>	North Carolina Division of Motor Vehicles
<b>FT</b>	Full-time	<b>NCDMV</b>	North Carolina Division of Motor Vehicles
<b>FTE</b>	Full-time Equivalent	<b>NCDOT</b>	North Carolina Department of Transportation
<b>FY</b>	Fiscal Year	<b>NCDOT</b>	North Carolina Department of Transportation
<b>GAAP</b>	Generally Accepted Accounting Principles	<b>NCDWQ</b>	North Carolina Division of Water Quality
<b>GASB</b>	Government Accounting Standards Board	<b>NCLM</b>	North Carolina League of Municipalities
<b>GF</b>	General Fund	<b>OPEB</b>	Other Post-Employment Benefits
<b>GFOA</b>	Government Finance Officers Association	<b>OSHA</b>	Occupational Safety and Health Act
<b>GIS</b>	Geographic Information Systems	<b>PT</b>	Part-time
<b>GS / N.C.G.S.</b>	General Statutes / North Carolina General Statutes	<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>HVAC</b>	Heating, Ventilation, and Air Conditioning	<b>SOB</b>	Special Obligation Bond
<b>IP</b>	Instalment Purchase	<b>UDO</b>	Unified Development Ordinance
<b>IT</b>	Information Technology	<b>WF</b>	Water Fund
<b>LCG</b>	Local Government Commission		



CONSOLIDATED FEE SCHEDULE

Town of Nags Head

**Consolidated Fee Schedule**

1

Administration		
Town Code Bound		\$100
Town Code Unbound		\$50
Town Code Supplements	per year	\$50
Unified Development Ordinance (UDO)		\$30
Unified Development Ordinance (UDO) Supplements	per year	\$15
Copies	per page	.15
Copy of digital information	(Purchase of USB flash drives/DVDs, etc., mailing envelopes, mapping service, copy service, etc. – does not include paper copies)	Actual cost (minimum \$10)
Sunshine List	per year	\$10
Use of public building	Refundable clean-up deposit	\$50
Town lapel pin		\$2 + tax
50th Anniversary Cookbook		\$13 + tax
Multi-Use Path Adopt-a-Bench (No more than two (2) benches per individual/family)	per bench  Staff-supplied bench. Made to match existing benches, for placement along the Town's multi-use path on S Va Dare Trail and Old Oregon Inlet Rd and S. Croatan Hwy	<del>\$600</del> \$620
Dowdy Park Adopt-a-Bench	per bench  Vendor-supplied bench. Made with engineered wood to withstand a lot of activity and to match existing benches, for placement within Dowdy Park	\$1,800



Town of Nags Head

**Consolidated Fee Schedule**

2

*Administration (cont.)*

**Permits**

Crowd Gathering Event		\$100
Special Event	<u>Soundside</u> Event Site ( <del>former Windmill Pt site</del> )	\$100
Vendor Fee	assoc w/Crowd Gathering or Special Events permit	\$25 each or \$200 for all
Tent inspection (if applicable)	assoc w/Crowd Gathering or Special Events permit	\$75

A permit shall be issued for tents, membrane structures, and temporary stage canopies based on the requirements of the 2018 NC Fire Prevention code and shall be determined by the Fire Chief or designee.

Electrical inspection (if applicable)	assoc w/Crowd Gathering or Special Events permit	\$75
Placement of message boards and/or tower lights for events by Police Dept staff		\$150

Precious metal dealer permit, special occasion permit, and employee requirements. In accordance with Town Code Ch. 12, Article ~~V, IX~~, Sec. 12-202 Precious Metals

Businesses

<u>Precious metal dealer permit</u>	<u>Annual</u>	<u>\$180</u>
<u>Precious metal employee certificate of compliance</u>	<u>Initial</u>	<u>\$10</u>
	<u>Annual Renewal</u>	<u>\$3</u>
<u>Special Occasion Permit</u>	<u>Annual</u>	<u>\$180</u>



**Administrative Services**

<b>Tax Rate</b>	\$0.33 per \$100 value
Tax Rate - Municipal Service Districts 1 and 2 - additional tax	\$.143 per \$100 value
Tax Rate - Municipal Service District 4 - additional tax	\$.01 per \$100 value
Tax Rate - Municipal Service Districts 3 and 6 - additional tax	\$.005 per \$100 value
Return Check Fee (Excl. Tax Payment) G.S. 25-3-506.	\$35
Return Check Fee (Tax Payment)	\$25 /check or 10% of check, whichever is greater

**Delinquent Taxes – Per G.S. 105-360 (a):**

Interest accrues on taxes paid on or after January 6 as follows:

(1) For the period January 6 to February 1, interest accrues at the rate of two percent (2%).

(2) For the period February 1 until the principal amount of the taxes, the accrued interest, and any penalties are paid, interest accrues at the rate of three-fourths of one percent (3/4%) a month or fraction thereof.

<b>Cart Roll Fees*</b>	<b>No. of bedrooms</b>	<b>Per property cost</b>
*Not required to be in rental program	4 or less*	\$100
	5-6	\$250
	7 or more	\$425

**Permits**

Beach driving permit - Resident/Property Owner	only available for purchase at Town Hall	\$50
- Non-resident		\$100
Beach driving permit	Duplicate decal	\$2
Bonafide fishing tournament permit	NH Surf Fishing Tournament OB Association of Realtor Fraternal Order of Eagles	N/C
Beach Equipment Vendor	Annual	\$75



**Administrative Services (cont.)**

**Applications**

<b>Massage Therapist Business</b> (business)	Application includes fingerprint fee	\$150
Zoning Permit Business Establishment	Business Location	\$50
Zoning Permit Business Owner/Operator	Business Owner/Operator	\$50
Operator license Business Registration	w/verification of State license	N/C

**Vehicle for Hire** (business)

Taxicab or Limousine	Application	\$50
Driver permit	Application includes fingerprint fee	\$90
	Driver permit annual renewal	\$7.50

**Dowdy Park**

Sponsorship	Movie & licensure (includes set up/tear down; equipment; popcorn treat)	\$650
Music in the Park	Includes fee for band and professional sound	
	Level I	\$1,100
	Level II	\$1,500
	Level III	\$2,000
T-shirts		\$25 + tax

General donations accepted for Dowdy Park events

<u>Farmers Market Membership Fee</u>	<u>Annual</u>	<u>\$240</u>
<u>Farmers Market Drop-In Fee</u>	<u>Per market date</u>	<u>\$25</u>
<u>Holiday Market</u>	<u>Per market date</u>	<u>\$25</u>
<u>Winter Market</u>	<u>Per market date</u>	<u>\$25</u>
<u>Family Fun Night</u>	<u>Per event date</u>	<u>\$25</u>

**Farmers Market**

Membership Fee	Annual	\$240
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Town of Nags Head

**Consolidated Fee Schedule**

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Drop-In-Fee Per market date \$25

**Administrative Services (cont.)**

**Fees for Business Privilege License/Business Registration**

<b>Per G.S. 105-113.77:</b>	<b>Privilege License Tax</b>		
	City Beer On and Off Premises	per location	\$15
	City Beer Off Premises only	per location	\$5
	City Wine On and Off Premises	per location	\$15
	City Wine Off Premises only	per location	\$10

<b>Per G.S. 20-97(d):</b>	<b>Privilege License Tax</b>		
	Taxicabs	per vehicle <u>annually</u>	\$15
	Limousines	per vehicle <u>annually</u>	\$15

**Business Registration:**

	Business Registration	per location	\$25
	<u>Businesses who are licensed by the State of NC are registered at no charge.</u>		<u>N/C</u>
	<del>Massage Therapist</del>	<del>with State license</del>	<del>-</del>
	<del>Massage Business</del>	<del>Application fee only</del>	<del>-</del>

Privilege Licenses/Business Registrations not renewed by September 1<sup>st</sup> shall be considered delinquent.  
 - Business Registrations are subject to a civil penalty of \$50.  
 - Business Privilege Licenses are subject to a penalty of 5%.  
 Penalties will be assessed on September 2<sup>nd</sup>.

**Miscellaneous**

Town License Plate	Current year	\$10 + tax
	Prior years	\$1 + tax
Town Flag		\$125 + tax



**Administrative Services (cont.)**

Budget or Audit documents		\$10
Street (Powell Bill) map		\$2
Zoning map		\$17
Notary public service		N/C
	Nags Head resident	\$25
Catamaran Rack Storage at Harvey Sound Access	Non-resident	\$45
Season runs from June 1 until November 1	Monthly	\$10
	Weekly	\$5

**Facility Fees** Town Code Sec. 10-337

**(1) Police facility fee:**

Single-family/duplex, per unit; private dock	\$154.32
Multifamily, including hotel/motel, per unit	\$155.00
Commercial/industrial, per 1,000 square feet	\$445.66

**(2) Fire facility fee:**

Single-family/duplex, per unit; private dock	\$153.23
Multifamily, including hotel/motel, per unit	\$95.08
Commercial/industrial, per 1,000 square feet	\$246.10

**(3) Solid waste collection:**

Single-family/duplex, per unit; private dock	\$83.04
Commercial/industrial, incl. multifamily and hotel/motel, per cy of dumpster required	\$357.20

**(4) Administration facility fee:**

All uses, per unit; private dock	\$382.99
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**(5) Recreation facility fee:**

New single-family/multifamily/hotel/motel construction, per dwelling unit; private dock	\$286.00
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**Administrative Services (cont.)**

**Credit and debit card convenience fee: (charged by a third-party vendor)**

Tax, utility, and all other payments	VISA, MasterCard, Discover (AMEX not accepted)	<del>23.95%</del> 23.95% of total charge <del>\$1,002.50</del> minimum
Pit Fire and Beach Driving Permits ( <del>charged by a third-party vendor</del> )	Use of credit card to pay online	\$1.15 (flat fee)
E-check convenience fee		<del>\$1,051.95</del> (flat fee)

**Fire Department**

Pit Fire Permits		\$10
- Credit card fee to pay online (charged by a third party vendor)		\$1.15 (flat fee)
Structure Burn Permit	water use additional cost	\$1,500/day burn
Tent inspection	A permit shall be issued for tents, membrane structures, and temporary stage canopies based on the requirements of the 2018 NC Fire Prevention code and shall be determined by the Fire Chief or designee	\$75
Electrical inspection	associated w/large tent or event	\$75
Vehicle use for events	Pickup truck (1/2 ton) – per day	\$12.30
	Mobile command vehicle – per day	\$19.00
	Fire truck – per day	\$78.90
Copy of Incident Report		\$5

**Fire Inspection Business**

First inspection		N/C
First re-inspection		N/C
Second re-inspection		\$25
Third re-inspection	per day	\$50

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**Consolidated Fee Schedule**

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**Fire Department (cont.)**

**New Construction**

Standpipe system inspection	\$50
Fire Sprinkler system inspection	\$75
Fire Alarm system acceptance testing	\$75
Kitchen suppression system acceptance testing	\$75
2-Hr Hydrostatic test witness	\$100

**False Alarms**

First False Alarm of calendar month	N/C
Second False Alarm of calendar month	\$25
Third False Alarm of calendar month	\$50

**Fire Hydrant Testing**

Flow testing required for sprinkler system installation or upgrades	\$250
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**Planning & Development**

**New Construction**

Residential (per sq. ft.)	heated non-living	0.75 0.40
Commercial (per sq. ft.)	heated & non-living	0.80
Pool		\$250
Electric		\$75
HVAC	\$40/unit + \$5 electrical	min \$75
Plumbing		\$75
Gas		\$75
Sprinkler		\$75
Refrigeration		\$75
Sign		\$75
Multi-family (per sq. ft.)	\$100/unit + heated & non-living	0.80
Hotel (per sq. ft.)	\$50/unit + heated & non-living	0.80

**Building permit fees**

Building re-inspection		\$50
Proceeding work w/o a building permit		2x permit cost
Proceeding work w/o required inspection		1/2 permit cost

**Demolition**

Single Family		\$150/building
Duplex		\$150/building
Hotel	\$50/unit	min \$250
Multi-family	\$100/unit	min \$250
Commercial (per sq. ft.)	0.75	min \$250



**Planning & Development (cont.)**

**Moving**

Single Family		\$500/building
Duplex		\$600/building
Hotel	\$150/unit	min \$1,000
Multi-family	\$300/unit	min \$1,000
Commercial (per sq. ft.)	\$1.00	min \$1,000

**Clean Up Deposits**

Demolition within AEC

Single family		\$1,000/building
Duplex		\$1,250/building
Hotel	\$100/unit	min \$1,000
Multi-family	\$500/unit	min \$1,000
Commercial (per sq. ft.)	\$1.00	min \$1,000

Demolition outside AEC

Single family		\$500/building
Duplex		\$600/building
Hotel	\$75/unit	min \$900
Multi-family	\$75/unit	min \$900
Commercial		\$900/permit

Move Within AEC

Single family		\$500/building
Duplex		\$600/building
Hotel	\$150/unit	min \$1,000



Town of Nags Head

**Consolidated Fee Schedule**

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**Planning & Development (cont.)**

Move Within AEC (cont.)

Multi-family	\$300/unit	min \$1,000
Commercial (per sq. ft.)	\$1.00	min \$1,000

Move Outside AEC

Single family		\$500/building
Duplex		\$600/building
Hotel	\$75/unit	min \$1,000
Multi-family	\$75 unit	min \$1,000
Commercial (per sq. ft.)	0.50	min \$1,000

**Miscellaneous Permit Fees**

Bulkhead, dock, pier	See Alteration, Additions, Remodeling section	
Commercial towers/new tower	\$1.00 Lin. Ft. + \$100 for subs	
Electrical inspection	assoc. w/large tent or event	\$75
Fuel pumps	\$25 per pump	min \$50
Fuel storage tank	Per tank	\$200
Hood/duct		\$100



Town of Nags Head

**Consolidated Fee Schedule**

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**Planning & Development (cont.)**

Alterations, Additions, Remodeling (based on actual cost)

Residential, Commercial, Accessory structures, Storage

From	To	
0	\$2,500	minimum \$100
\$2,501	\$5,000	\$130
\$5,001	\$10,000	\$160
\$10,001	\$20,000	\$190
\$20,001	\$30,000	\$220
\$30,001	\$40,000	\$250
\$40,001	\$50,000	\$280
\$50,001	\$60,000	\$310
\$60,001	\$70,000	\$340
\$70,001	\$80,000	\$370
\$80,001	\$90,000	\$400
\$90,001	\$100,000	\$430
\$100,001	\$110,000	\$460
\$110,001	\$120,000	\$490
\$120,001	\$130,000	\$520
\$130,001	\$140,000	\$550
\$140,001	\$150,000	\$580
\$150,001	\$160,000	\$610
\$160,001	\$170,000	\$640
\$170,001 and over		\$640 + \$1.50 per \$1,000 valuation above \$170,001 or fraction thereof



**Planning & Development (cont.)**

**Service Unit Fees**

Gallons per Day (GPD)

To calculate Gallons per Day, refer to the NC Administrative Code – 15A NCAC 02T .0114 \$2.79

**Small Wireless Facility Review**

per application \$100 per facility – first 5 facilities  
\$50 each – next 20 facilities

**Miscellaneous Administrative and Zoning Fees**

Site Plan, Major		0.50/sf
Site Plan, Minor (without or less than 250 sq. ft. of new floor area or lot coverage)	Waived for eligible Temporary Use Permits	\$75
Site Plan, Minor (with 250 sq. ft. or greater of new floor area or lot coverage)	Waived for eligible Temporary Use Permits	\$400
Variance or Appeal		\$500 Variance \$300 Appeal
Conditional Use		\$500
Erosion & Sedimentation Control (commercial projects only)	\$50/up to 1 acre + \$40/additional acre and revision	
Floodplain Review (not associated with building permit)		\$50
Zoning Permit for new single family/duplex		\$150 single; \$275 duplex
Zoning Permit associated with single family/duplex with no building permit (i.e., driveway, land disturbance, etc.)		\$25
Zoning Permit for commercial/multifamily in conjunction with building permit		No charge
Zoning Permit for commercial/multifamily in conjunction with no building permit (i.e., change of occupancy or use)		\$50
Zoning review fee for signage	\$75 (per application, inclusive of all signs)	
Zoning permit for home occupation		\$50
Zoning map amendment	\$750 + \$500/acre or fraction thereof	



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**Consolidated Fee Schedule**

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**Planning & Development (cont.)**

Unified Development Ordinance (UDO) text amendment	\$750
Application/Investigation of Sexually Oriented Business (SOB)	\$300
Subdivision, Minor or Major	\$75 per lot
Exempt subdivision/Recombination	\$50 per lot
GIS maps 11x17	\$5/parcel data only \$10/aerial photography
GIS maps 17x22	\$10/parcel data only \$25/aerial photography
GIS maps 22x34 through 36x48	\$25/parcel data only \$50/aerial photography
Zoning or Flood Determination Letter	\$50



*Town of Nags Head*

**Consolidated Fee Schedule**

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**Police Department**

Town Ordinance Violation	\$50
Permit 24-hr parking at beach accesses for fishing Sep 1 - Feb 1	\$25
Copies of Accident Reports	\$5
Copies of Investigative Reports	\$5 or 0.15/pg. < 33 pgs.
Off-Duty Security Vehicle Use	\$19.75 per day
Fingerprint charges	\$5/set
Use of public building	Refundable clean-up deposit \$50

**Civil Penalties as listed below: \$50 each**

**Traffic Violations \$50 each**

Section 42-41	Failure to obey traffic control devices
Section 42-92	Prohibited riding coasters, roller skates, or similar devices
Section 42-92	Motorized vehicles prohibited on multi-use/pedestrian path
Section 42-132	Obstructing passage of other vehicles
Section 42-138	Prohibited parking in certain places
Section 42-139	Parking in front of driveway or fire hydrant
Section 42-140	Parking in Fire Lane
Section 42-141	Parking on certain streets

**Taxi Cab Violations \$50 each**

Section 46-8	Exceed maximum number of passengers
Section 46-9	Failure to properly mark taxi cab
Section 46-11	Failure to post rates and fares
Section 46-13	Failure to maintain daily manifest
Section 46-81	Taxi cab drivers permit required
Section 46-89	Failure to display taxi cab drivers permit



**Police Department (cont.)**

**Animal Violations \$50 each**

Section 6-2	Owner responsibility violation
Section 6-3	Dog must wear identification and rabies tags
Section 6-6	Mandatory removal of feces

**Beach Violations \$50 each**

Section 8-1	Surfing without a leash/within 300 ft. of a pier
Section 8-2	Swimming prohibited (red flags posted)
Section 8-4	Personal watercraft
Section 8-62	Driving on sand dune

**Noise Violation \$50 each**

Section 16-76	Prohibited noise
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**Street Numbering**

Section 36-46	Failure to display proper street nos. front/rear of structure
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**Other \$50 each**

Section 26-1	Disorderly conduct/urinating in public
Section 12-103	Peddler/itinerant merchant license required
Section 12-104	Peddler/itinerant merchant-regulations generally

**Alarms**

Alarm Protection System Permit-Initial	\$50
Alarm Protection System Permit-Renewal	\$25
A - First False Alarm of Calendar Month	N/C
B - Second False Alarm of Calendar Month	\$25
C - Third False Alarm of Calendar Month	\$50
D - Fourth False Alarm of Calendar Month	\$50
E - Fifth False Alarm of Calendar Month	\$50



Town of Nags Head

**Consolidated Fee Schedule**

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**Police Department (cont.)**

Towing of automobiles, vans, pick-up trucks, motorcycles	\$300 (during business hours) + 10% (after-hours)
Responding to tow request where no hook-up is rendered	1/2 the corresponding rate above
Storage charges until owner/operator takes possession	\$50 per day
Excavation application permit	\$50
<b>Police Escort to move house/commercial building</b>	\$100 first 2 hours \$50/hour additional hours



**Public Services**

**Sanitation Dept.**

**Dumpsters**

4 yd side load		\$1830 + tax
6 yd front load		\$1705 + tax
8 yd front load		\$2095 + tax

**Trash Carts**

Trash cart		<del>\$75</del> <b>\$85</b> + tax
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**Trash cart repair parts**

Lid (Toter lids only)		<del>\$30</del> <b>\$35</b> + tax
Thru hole Town wheel system	(2 wheels, 1 rod)	<del>\$45</del> <b>\$50</b> + tax
Wheel	Separate	\$15 + tax
Rod	Separate	\$15 + tax
300-gallon trash cart		\$770 + tax

**Rental**

Trash carts		\$15 / day
4 yd side load dumpster	Minimum 1-week rental fee	\$366 / week
6 yd front load dumpster	Minimum 1-week rental fee	\$341 / week
8 yd front load dumpster	Minimum 1-week rental fee	\$419 / week
30 yd roll-off dumpster	Minimum 1-week rental fee	\$887 / week
40 yd roll-off dumpster	Minimum 1-week rental fee	\$1,715 / week

**Miscellaneous**

"No Trespassing" signs	two (2) styles	\$30 + tax
"Keep Off the Dunes" signs		\$30 + tax
Town Parks reservation	Refundable clean-up deposit	\$50
Electricity at parks	Upon request	\$5
Review of plans for improvements for existing streets		\$200 < 250 linear ft
		\$200 > 250 linear ft
		+ \$50 per linear ft over 250

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**Water Rates**

**Water Meter Deposit**

Residential	\$25 per bedroom	\$50 min.
Motel/Hotel/Cottage Court	\$25 per bedroom	\$100 min. \$750 max.
Restaurant	\$10 per seat	\$100 min. \$750 max.
Commercial		\$100
Hydrant (for use at Town of Nags Head Public Works/Nags Head Water Distribution)		\$500
Hydrant (for use at locations not maintained by Nags Head Water Distribution)		\$450

**Hydrant Deposit**

Hydrant 2 1/2" meter with RPZ	<del>\$4,200</del> <b>\$6,175</b>
Hydrant	<del>\$2,630</del> <b>\$3,500</b>

**Excessive water consumption**

Water leaks - if undetected water loss is due to a broken or damaged water line, valve, or water heater (toilet valve N/A) - bill adjustment can be made in accordance with Town Policy

**Installation of water meter - drop in**

3/4" meter	\$410
1" meter	\$525
1 1/2 " meter	\$1,150
2" meter	\$1,175

**Repair Charges**

Charges on repairs by the Town to meters, meter boxes, hydrants, and valves	Cost of materials + 20% per incident \$50 min
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**Water Rates (cont.)**

**Water Tap Connection**

¾" tap	\$1,050 + meter dep
1" tap	\$1,130 + meter dep
1 ½ "tap	\$5,210 + meter dep
2" tap	\$5,570 + meter dep
Over 2" tap	Cost of materials + 20% + meter dep

**Water Rates/Usage – Billed bi-monthly**

**Year-Round Rate**

Minimum 0 - 3,000 gallons	\$44.70 (¾" meter)
3,001 - 15,000 gallons	\$7.80 /thousand gallons
15,001 - 40,000 gallons	\$8.76 /thousand gallons
40,001 – 75,000 gallons	\$9.32 /thousand gallons
75,001 - 200,000 gallons	\$10.28 /thousand gallons
200,001 + gallons	\$10.78 /thousand gallons

**Penalty**

Late fee applied after due date	10% of balance
Non-Payment Fee	\$50

**Meter Size – Billed bi-monthly**

**Minimum**

¾ " meter	\$44.70
1" meter	\$67.00
1 ½ " meter	\$128.70
2" meter	\$245.00
2 ½ "meter	\$354.15
3" meter	\$465.00
4" meter	\$758.40
6" meter	\$1,890.35



**Water Rates (cont.)**

**Miscellaneous Water**

Meter test \$25

(N/C if meter fails - bill will be adjusted)

The customer will be responsible for the repair or replacement cost of damage done by tampering with Town of Nags Head water meters. Criminal and/or civil charges can be filed under G.S. 14-151

~~Due to the administrative cost of processing reimbursements, the Town of Nags Head does not automatically reimburse final utility bill overpayments of \$5.00 or less. Customers may call and request a refund. After one year, monies will be sent to NC unclaimed funds.~~



*Town of Nags Head*

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*Septic Health*

Septic Loan Interest Rate

Prime less 2.5%, minimum of 2.5%



TOWN OF  
**NAGS HEAD**



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[company/nagshead](https://www.linkedin.com/company/nagshead)



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