

GENERAL FUND SUMMARY					
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Revenues:					
Ad valorem taxes	3,064,445	3,074,027	3,104,936	4,286,228	4,286,228
Occupancy, Sales Tax & Land Transfer Tax:	2,200,084	2,123,562	1,946,028	2,430,000	2,430,000
UNRESTRICTED Intergovernmental Revenues	461,463	455,172	448,415	452,243	452,243
RESTRICTED Intergovernmental Revenues	235,748	927,246	506,802	203,000	203,000
Permit and Fees	139,324	136,261	126,000	168,700	168,700
Other revenues	234,125	141,996	76,135	10,600	10,600
SubTotal:	6,335,189	6,858,264	6,208,316	7,550,771	7,550,771
Transfer IN from Other Funds	-	-	-	-	-
Appropriated-Undesignated Fund Balance	-	-	1,281,688	1,270,519	1,270,519
Total:	6,335,189	6,858,264	7,490,004	8,821,290	8,821,290
Expenditures:					
Administration Department	1,004,062	867,379	1,077,004	1,065,058	1,065,058
Planning & Code Enforcement Department	300,597	252,702	310,057	323,989	323,989
Police Department	1,621,713	1,551,354	1,836,892	1,848,776	1,848,776
Streets, Bridges and Canals	1,078,281	1,623,753	1,498,806	1,220,416	1,220,416
Public Works Department	513,722	452,219	593,271	572,145	572,145
Sanitation Services	685,046	719,960	774,896	852,198	852,198
Fire Contracted Service	633,240	566,444	949,378	964,378	964,378
Ocean Rescue Contracted Service	163,500	163,500	179,700	176,000	176,000
Total Operating General Fund Expenditures	6,000,161	6,197,311	7,220,004	7,022,960	7,022,960
Transfer OUT to Capital Reserve Fund- Canals	20,000	20,000	20,000	20,000	20,000
Transfer OUT to Capital Reserve Fund-Beach Fund	-	-	250,000	1,778,330	1,778,330
			7,490,004	8,821,290	8,821,290
REVENUES OVER (UNDER) EXPENDITURES	335,028	660,953	-	-	-
.01 = \$162,852					

GENERAL FUND						
REVENUES	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted	
AD VALOREM TAXES:						
Property taxes - current year	2,920,081	2,936,892	2,961,936	3,122,004	3,122,004	
Property taxes - prior years	9,775	3,602	5,000	5,000	5,000	
NCVTS	100,228	99,978	105,000	97,894	97,894	
Tax penalties and interest	4,303	3,555	3,000	3,000	3,000	
Special Assessment	30,000	30,000	30,000	30,000	30,000	
MSD 1 Taxes	-	-	-	207,500	207,500	
MSD 2 Taxes	-	-	-	169,422	169,422	
Town Wide- Beach Nourishment	-	-	-	651,408	651,408	
Total Ad Valorem Taxes	3,064,445	3,074,027	3,104,936	4,286,228	4,286,228	
Occupancy, Sales Tax & Land Transfer Tax:						
Occupancy tax	1,001,880	936,756	801,504	1,060,000	1,060,000	
Local option sales tax	948,993	940,848	901,543	1,045,000	1,045,000	
Land transfer tax	249,211	245,958	242,981	325,000	325,000	
Total Occupancy, Sales Tax & Land Transfer	2,200,084	2,123,562	1,946,028	2,430,000	2,430,000	
UNRESTRICTED INTERGOVERNMENTAL REVENUES:						
Utilities franchise tax	271,200	268,208	264,315	268,663	268,663	
Video Programming Tax	66,316	62,075	63,900	62,850	62,850	
Telecommunications tax	23,193	20,603	21,000	19,500	19,500	
PEG Channel Revenue	26,893	27,307	26,000	26,000	26,000	
ABC revenues	58,947	61,794	58,000	60,000	60,000	
Beer and Wine Tax	12,837	12,907	13,000	13,000	13,000	
Solid Waste Disposal Tax	2,077	2,278	2,200	2,230	2,230	
NC DEQ Grant- Beach Nourishment	-	-	-	-	-	
Total Unrestricted Intergovernmental Revs	461,463	455,172	448,415	452,243	452,243	
RESTRICTED INTERGOVERNMENTAL REVENUES:						
Powell Bill	117,888	117,507	118,000	110,000	110,000	
GCC Grant	-	-	61,264	64,000	64,000	
Dare County Tourist Bureau Grant	86,938	260,993	-	-	-	
Controlled Substance tax	922	32	-	-	-	
Government Access Channel Grant	6,000	9,354	5,000	5,000	5,000	
Shoreline Stabilization	24,000	24,000	24,000	24,000	24,000	
Dare County Beach Nourishment Grant	-	-	250,000	-	-	
FEMA Reimbursement	-	515,360	-	-	-	
Cares Act Grant	-	-	37,088	-	-	
NCDEQ ZEV Charging Grant	-	-	10,000	-	-	
SERDC Grant	-	-	1,450	-	-	
Total Restricted Intergovernmental Revs	235,748	927,246	506,802	203,000	203,000	
PERMITS AND FEES:						
Building permits	117,621	116,008	105,000	145,000	145,000	
Plan review fees	10,356	11,500	10,000	10,000	10,000	

REVENUES	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted	
CAMA fees	3,415	2,170	2,500	2,500	2,500	
Planning board fees	3,050	1,360	2,500	2,500	2,500	
Court costs and fees	882	973	1,000	1,200	1,200	
Parking and other fines	4,000	4,250	5,000	7,500	7,500	
Total Permits and Fees	139,324	136,261	126,000	168,700	168,700	
Other Revenues:						
Interest income	126,608	83,634	65,000	2,000	2,000	
Sale of fixed assets	31,700	18,235	-	-	-	
Rental Income	1,600	1,850	2,400	2,400	2,400	
Miscellaneous	66,203	1,663	5,250	5,000	5,000	
Body Armour Grant	-	1,000	1,200	1,200	1,200	
Outer Banks Community Foundation	1,000	1,000	1,000	-	-	
Insurance proceeds	11,014	34,614	1,285	-	-	
Total Other Revenues	234,125	141,996	76,135	10,600	10,600	
Total Other Revenues	1,070,660	1,660,675	1,157,352	834,543	834,543	
TOTAL REVENUE BEFORE TRANSFERS						

ADMINISTRATION DEPARTMENT	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Salaries	375,442	276,773	373,009	380,661	380,661
FICA	26,820	20,896	28,535	29,121	29,121
Retirement	48,057	38,766	56,697	62,428	62,428
Group Health insurance	47,119	38,595	47,360	48,648	48,648
Council Compensation	18,600	18,600	18,600	18,600	18,600
Council Travel & Training	3,123	2,311	5,000	5,000	5,000
Unemployment Payments	761	195	1,000	1,000	1,000
Merit/Bonus Pay	-	-	4,188	-	-
Legal services	102,702	62,680	60,000	60,000	60,000
Audit services	17,000	17,000	19,000	20,000	20,000
Payroll services	7,017	5,877	8,200	8,200	8,200
Computer services	61,512	71,158	77,927	80,000	80,000
Insurance and bonds	73,681	74,757	75,000	75,000	75,000
Advertising	1,616	926	1,000	1,000	1,000
Travel	8,860	7,431	15,000	15,000	15,000
Telephone	30,842	28,633	31,500	31,500	31,500
Utilities	22,592	19,966	25,000	25,000	25,000
Dues/subscriptions	8,191	7,037	10,000	10,000	10,000
Training	7,267	6,893	13,500	13,500	13,500
Supplies	6,443	9,163	12,000	12,000	12,000
Postage	1,754	1,818	2,000	2,000	2,000
Equipment lease & maintenance	14,091	14,330	16,000	16,000	16,000
Municipal Elections	-	5,902	-	6,000	6,000
Dare County & NCVTS tax collection	48,168	48,470	54,000	56,000	56,000
Gov't. Access Channel (PEG Channel)	26,893	27,307	26,000	26,000	26,000
Gov't. Access Channel Membership	1,000	1,000	1,000	1,000	1,000
Municode publishing	1,175	3,650	5,000	13,000	13,000
Vehicle Operations	438	815	500	500	500
EE Recognition & Appreciation	6,841	6,365	8,500	9,500	9,500
Wellness Initiative	1,935	1,244	3,000	3,000	3,000
Contracted Services	3,580	29,873	4,000	11,000	11,000
Misc.	4,905	4,504	8,000	10,000	10,000
Technology Update- Pitts Center	6,000	9,639	5,000	5,000	5,000
Recording of Meetings	4,437	3,805	8,400	8,400	8,400
Covid Expenses	-	-	37,088	-	-
NCDEQ ZEV Charging Station	-	-	15,000	-	-
Cleaning of Town Buildings	15,200	1,000	1,000	1,000	1,000
Total	1,004,062	867,379	1,077,004	1,065,058	1,065,058

ADMINISTRATION DEPARTMENT	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Salaries	375,442	276,773	373,009	380,661	380,661
FICA	26,820	20,896	28,535	29,121	29,121
Retirement	48,057	38,766	56,697	62,428	62,428

PLANNING & CODE ENFORCEMENT					
	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Salaries	177,390	182,625	210,272	216,896	216,896
FICA	13,141	13,539	16,087	16,593	16,593
Group Health insurance	22,677	25,384	31,311	35,679	35,679
Employee retirement	19,675	21,522	28,587	35,571	35,571
Contracted Services	9,800	3,600	3,600	3,600	3,600
Printing	1,337	832	1,000	1,000	1,000
Advertising	1,562	1,068	1,600	1,000	1,000
Travel	4,829	171	1,500	2,100	2,100
Dues/subscriptions	170	170	350	350	350
Training	4,050	188	2,000	2,000	2,000
Supplies	990	355	1,000	1,000	1,000
Uniforms	-	-	200	200	200
Capital Outlay- Vehicles	27,775	-	-	-	-
Vehicle Maintenance	-	-	1,000	1,000	1,000
Vehicle operations	565	452	1,000	1,000	1,000
Homeowners Recovery fee	495	810	1,000	1,000	1,000
Historic Landmarks Designation	1,728	377	1,000	1,000	1,000
Flood Zone Map Mailing	1,602	1,609	3,000	3,000	3,000
Misc	1,094	-	400	1,000	1,000
Town Code Update	11,717	-	5,150	-	-
Total Code Enforcement	300,597	252,702	310,057	323,989	323,989

POLICE DEPARTMENT	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Salaries	850,576	831,328	924,619	961,714	961,714
Holiday	31,190	27,225	25,000	25,000	25,000
Overtime	12,209	8,909	20,000	20,000	20,000
FICA	66,923	64,366	73,488	77,014	77,014
Group Health insurance	117,529	115,932	135,956	139,077	139,077
Employees retirement	118,746	127,106	151,035	170,307	170,307
Career Development	-	-	900	3,500	3,500
Computer services	675	8,756	11,000	12,000	12,000
Printing	100	-	1,000	1,500	1,500
Advertising	1,712	1,748	1,000	1,500	1,500
Travel	3,931	4,798	10,000	10,000	10,000
Dues/subscriptions	566	532	1,500	1,500	1,500
Training	9,562	3,187	12,000	12,000	12,000
Medical testing	676	706	1,800	1,800	1,800
Uniforms	10,602	12,867	20,000	20,000	20,000
Supplies	20,984	26,940	28,000	30,500	30,500
Contracted Services	22,767	21,581	35,000	42,000	42,000
Equipment lease & maint.	-	4,238	5,000	5,000	5,000
Equipment purchase	77,773	89,162	121,330	52,780	52,780
Vehicle maintenance & repair	28,404	20,633	28,000	28,000	28,000
Vehicle operations	31,626	27,992	35,000	35,000	35,000
Misc.	67	2,250	10,000	10,000	10,000
Capital Outlay- Vehicles	191,511	127,514	95,000	98,000	98,000
Special Investigation Assets	-	-	-	3,000	3,000
GCC Grant- Training Equipment	-	-	61,264	40,000	40,000
GCC Grant-Thermal Cams	-	-	-	24,000	24,000
Total	1,598,129	1,527,770	1,807,892	1,825,192	1,825,192
Sep. Allowance Transferred to Pension Fund	23,584	23,584	29,000	23,584	23,584
Total Police	1,621,713	1,551,354	1,836,892	1,848,776	1,848,776

Streets, Bridges, Beaches and Canals	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Street Sign Maintenance	1,586	896	12,000	7,000	7,000
Engineering & Arborist Services	7,408	3,769	5,000	5,000	5,000
Street Maintenance	10,605	4,371	65,402	57,202	57,202
Brush Trimming	8,300	11,000	20,000	7,500	7,500
Bridge Maintenance	-	1,044	2,125	2,125	2,125
Beach Nourishment Permitting	-	11,592	-		
Beach Profile Study	58,895	38,143	59,890		
Financial Planning-Beach Nourishment	-	37,076	35,000		
Beach Nourishment Engineering	-	-	437,676		
Beach Surveys	11,662	2,187	-		
Beach Nourishment- Legal	-	-	32,100		
Beach Nourishment-Construction Monitoring	-	-	75,454	-	-
Juniper Trail	315,501	187	-	-	-
Yaupon Trail	461,687	-	-	-	-
East Dogwood Bike Path	181,733	1,392	-	-	-
South Dogwood Bike Path	8,624	682,214	1,258	-	-
Hillcrest Drive	-	21,368	4,405	1,123,689	1,123,689
Sea Oats Trail	-	15,734	7,705	-	-
Dewberry Lane	-	10,303	95,171	-	-
East Dogwood Trail	-	287,810	-	-	-
FY 20 -21 Infrastructure Projects	-	-	561,158	-	-
Wood Duck Court	-	-	18,450	-	-
Last Hunt Lane	-	-	20,612	-	-
Waterway Maintenance and Repair	400	400	400	400	400
Storm Debris Cleanup	11,880	-	20,000	7,500	7,500
Hurricane Dorian Recovery	-	494,267	-	-	-
Bulkhead Maintenance and Repair	-	-	25,000	-	-
Misc.	-	-	-	10,000	10,000
Total	1,078,281	1,623,753	1,498,806	1,220,416	1,220,416

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PUBLIC WORKS DEPARTMENT					
	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22
	Actual	Actual	Amended	Recommended	Adopted
Salaries	272,355	268,192	326,388	296,344	296,344
FICA	20,579	20,004	24,879	22,671	22,671
Group Health insurance	31,274	24,555	32,701	41,024	41,024
Employee retirement	32,249	35,068	46,752	47,206	47,206
Training	1,485	224	3,000	3,000	3,000
Printing	72	-	200	200	200
Travel	1,031	43	2,000	2,000	2,000
Uniforms	3,292	2,080	3,500	3,500	3,500
Dues and Subscriptions	-	-	350	350	350
Supplies	6,814	7,005	10,285	10,000	10,000
Advertising	985	1,035	500	500	500
Safety Compliance	905	1,375	2,000	2,000	2,000
Town buildings maintenance & repairs	22,230	13,930	41,565	49,300	49,300
Beautification-grounds	3,750	4,855	6,000	7,000	7,000
Equipment lease & maintenance	5,368	5,806	8,000	8,000	8,000
Vehicle maintenance & repair	2,306	3,328	4,500	4,500	4,500
Vehicle operations	8,537	7,276	10,000	10,000	10,000
Misc	328	945	1,000	1,000	1,000
Capital Outlay- Vehicle	33,524	-	-	-	-
Medical Testing	168	-	150	150	150
Equipment Purchase	16,100	21,884	9,745	7,000	7,000
Contracted Service	-	3,700	11,100	30,400	30,400
Shoreline Stabilization	24,000	24,000	24,000	24,000	24,000
Facilities Assessment	26,370	-	-	-	-
Town Building Upgrade	-	6,914	22,656	-	-
Parking Lot Maintenance	-	-	2,000	2,000	2,000
Total	513,722	452,219	593,271	572,145	572,145

Sanitation	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Residential Collection	170,976	174,408	184,730	184,730	184,730
Commercial Collection	43,889	44,766	47,460	52,227	52,227
Landfill Tipping Fee	179,659	188,046	200,000	240,000	240,000
Recycling Collection	152,833	172,512	195,246	201,026	201,026
Printing	-	-	1,450	-	-
Misc.	689	628	500	1,000	1,000
Large Item Pickup	7,000	7,000	10,258	10,258	10,258
Limb and Branch Removal	130,000	132,600	135,252	162,957	162,957
Total Sanitation	685,046	719,960	774,896	852,198	852,198

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Fire Services					
Contract Fire Protection	545,914	545,914	625,358	625,358	625,358
Architectural Services- New Station	87,326	20,530	-	-	-
Construction Debt Service	-	-	314,020	314,020	314,020
Fence	-	-	10,000	-	-
Radio Payment	-	-	-	25,000	25,000
Total Fire Dept	633,240	566,444	949,378	964,378	964,378

	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Ocean Rescue	163,500	163,500	179,700	176,000	176,000
Total Ocean Rescue	163,500	163,500	179,700	176,000	176,000

CEMETERY FUND	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Revenues			
Cemetery lots	1,240	1,000	1,000
Unassigned Fund Balance	2,000	2,140	2,140
Total	3,240	3,140	3,140
CEMETERY FUND			
Expenses			
Beautification	2,600	2,500	2,500
Software License	640	640	640
	3,240	3,140	3,140
Balance in Cemetery Fund as of 6/30/20:	\$61,098		

Capital Reserve Fund	FY 20-21 Amended	FY 21-22 Recommended	FY 21-22 Adopted
Revenues			
Tr IN from GF-Canals	20,000	20,000	20,000
Tr IN from GF-Beach Fund	250,000	1,778,330	1,778,330
Total	270,000	1,798,330	1,798,330
Reserves			
Channel and Canal Maintenance	20,000	20,000	20,000
Beach Nourishment	250,000	1,778,330	1,778,330
Total	270,000	1,798,330	1,798,330
Balance as of 4/30/21	457,444		
Reserved for Canals	(118,000)		
Reserved for Beach Nourishment	(250,000)		
Balance for Other Capital Projects	89,444		