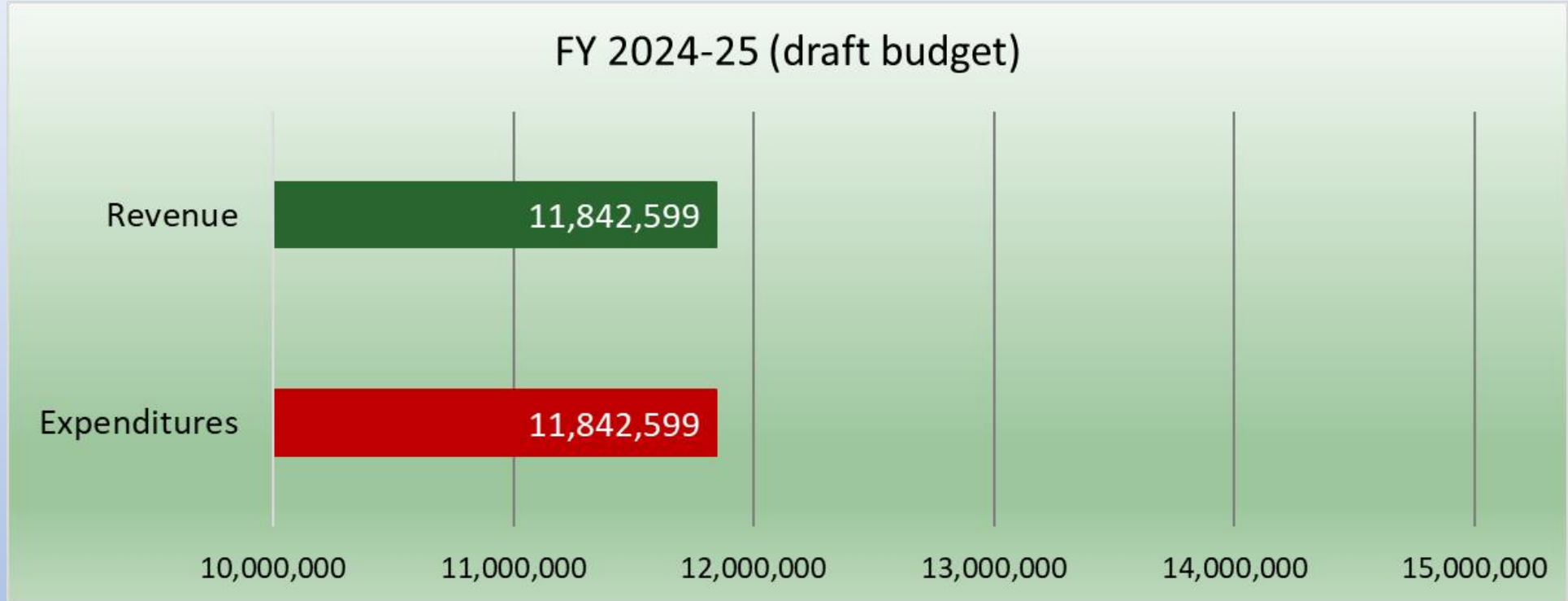




# Old Business – 7A

## Fiscal Year 2024 -25 Budget

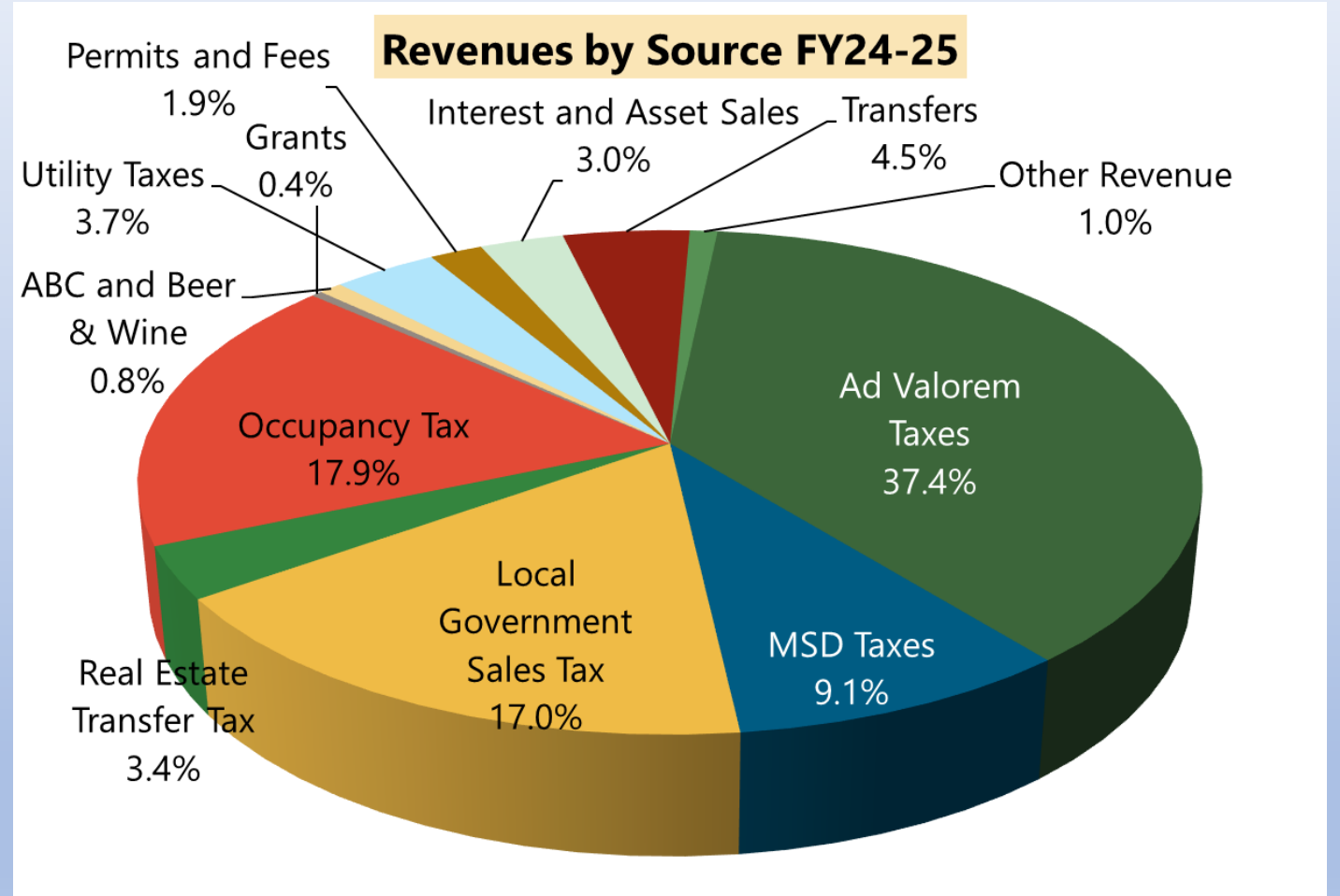


**Was** not initially in balance!

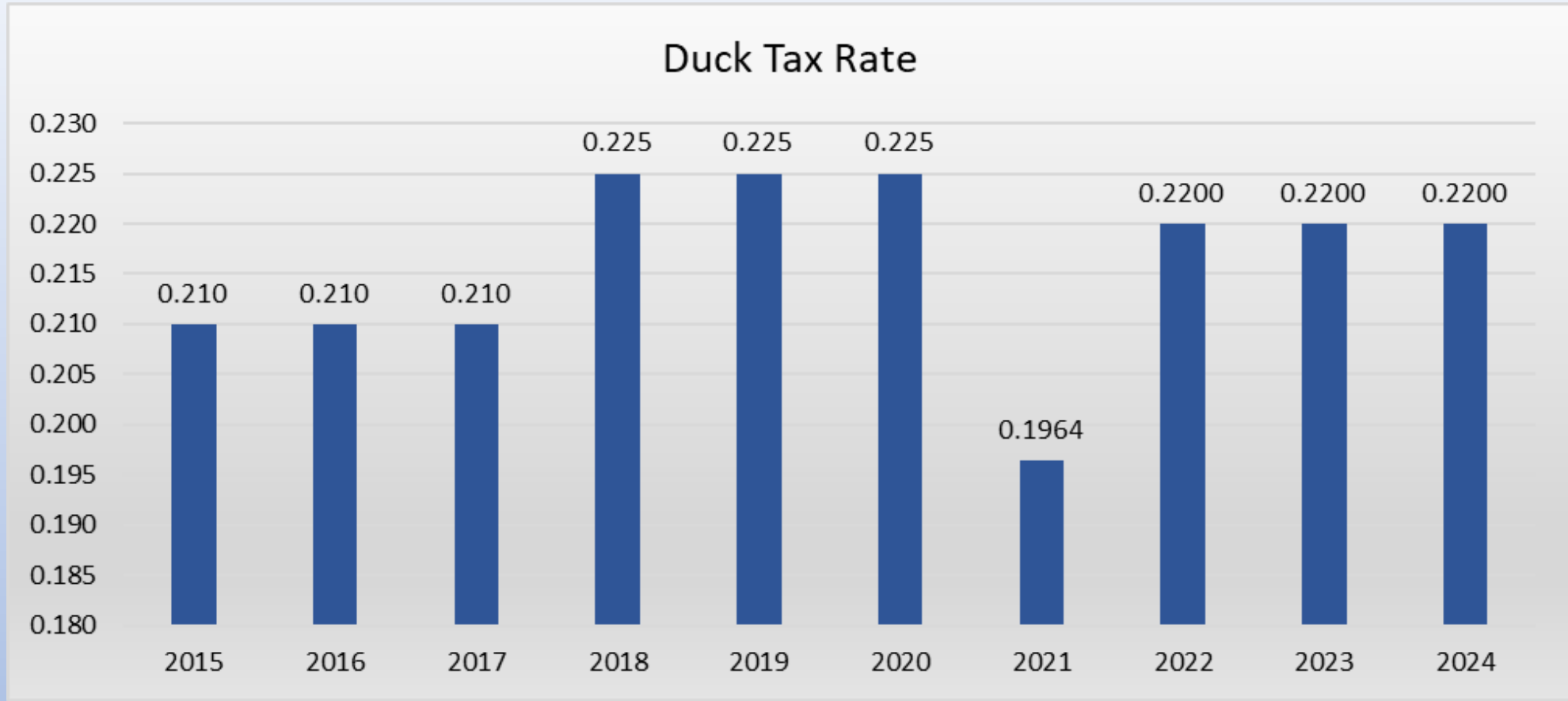
- Initial Gross Needs vs. Anticipated Revenue draft budget: \$2,859,259 shortfall
- Staff reductions led to April 17<sup>th</sup> Budget Workshop: \$594,804 shortfall

# Fiscal Year 2024 -25 Budget Revenue Summary

Revenues by Source		
Source	FY24-25 Request	FY24-25 Recommend
Ad Valorem Taxes	4,175,908	4,741,190
MSD Taxes	1,012,675	1,012,675
Local Government Sales Tax	1,900,000	1,900,000
Real Estate Transfer Tax	375,000	375,000
Occupancy Tax	2,000,000	2,000,000
Grants	42,549	42,549
ABC and Beer & Wine	92,500	92,500
Utility Taxes	410,000	410,000
Permits and Fees	208,000	208,000
Interest and Asset Sales	330,000	330,000
Transfers	496,764	496,764
Debt Proceeds	124,762	124,762
Fund Balance Appropriated	0	0
Other Revenue	109,160	109,160
<b>Total</b>	<b>11,277,317</b>	<b>11,842,599</b>

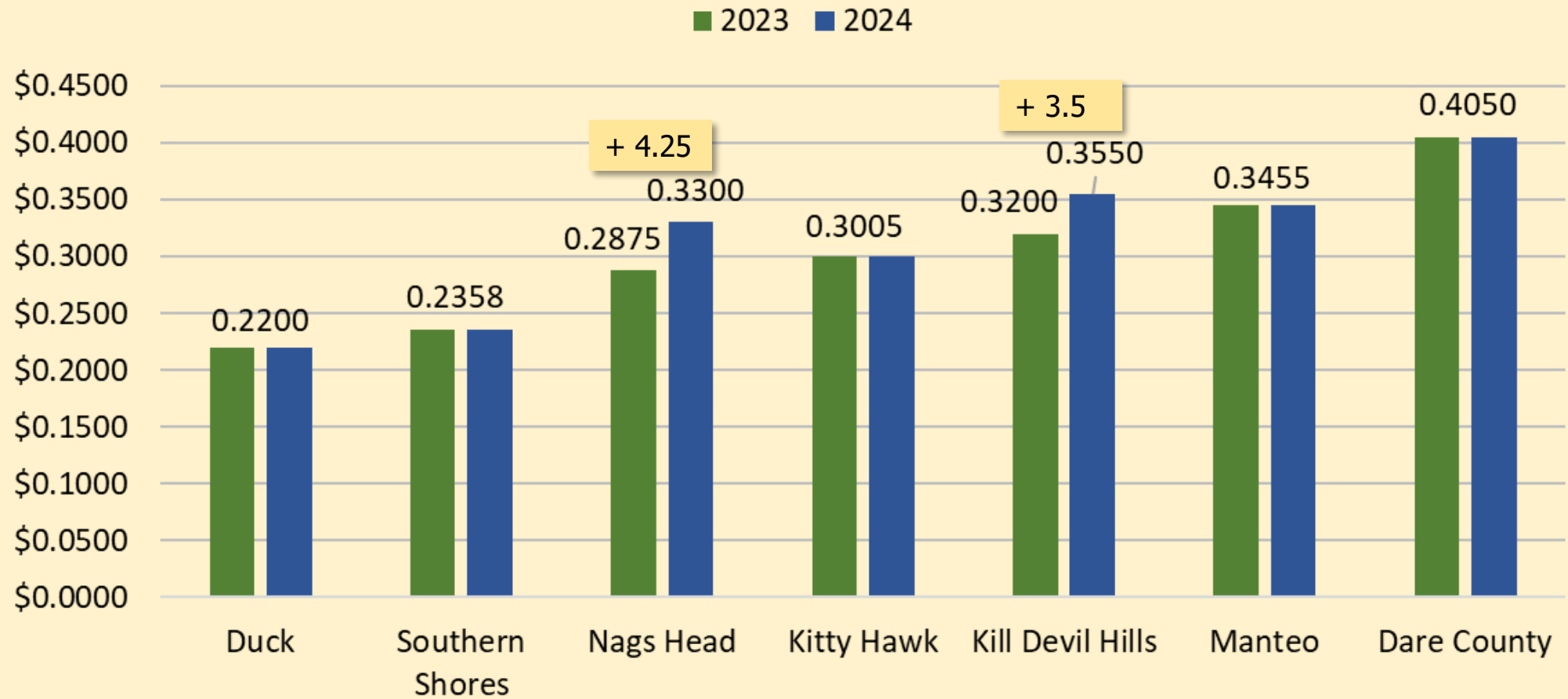


# Revenue Increase



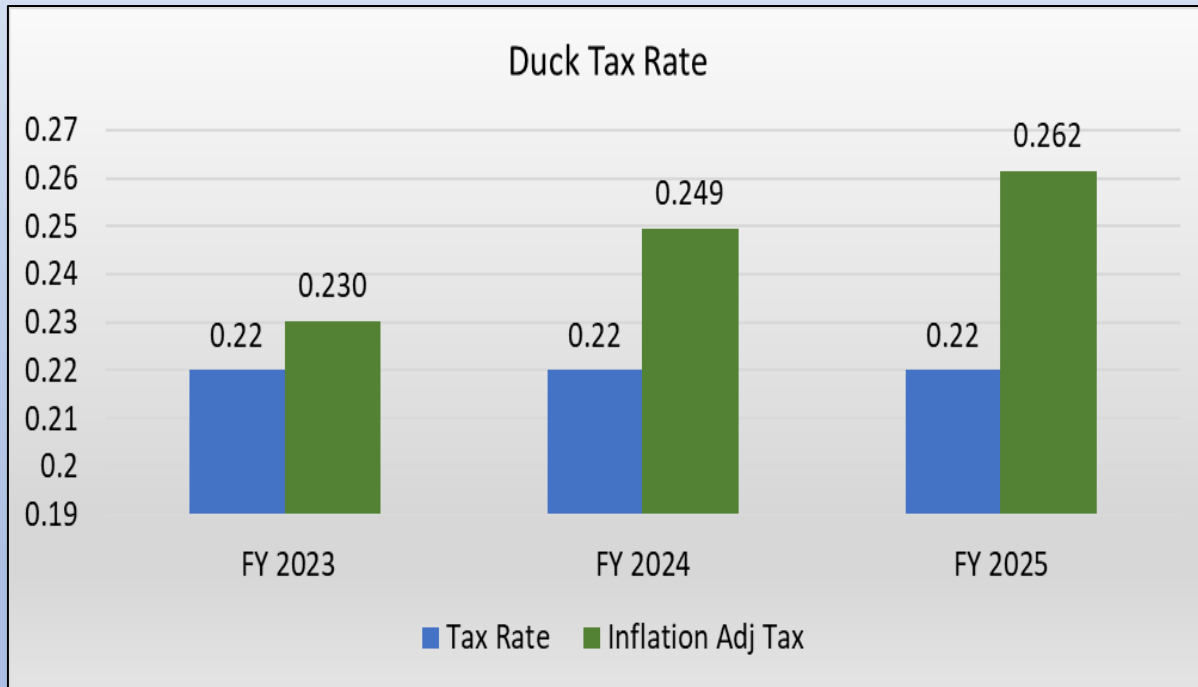
# Revenue Increase

FY 2023 and FY 2024 Tax Rates



# Revenue Increase

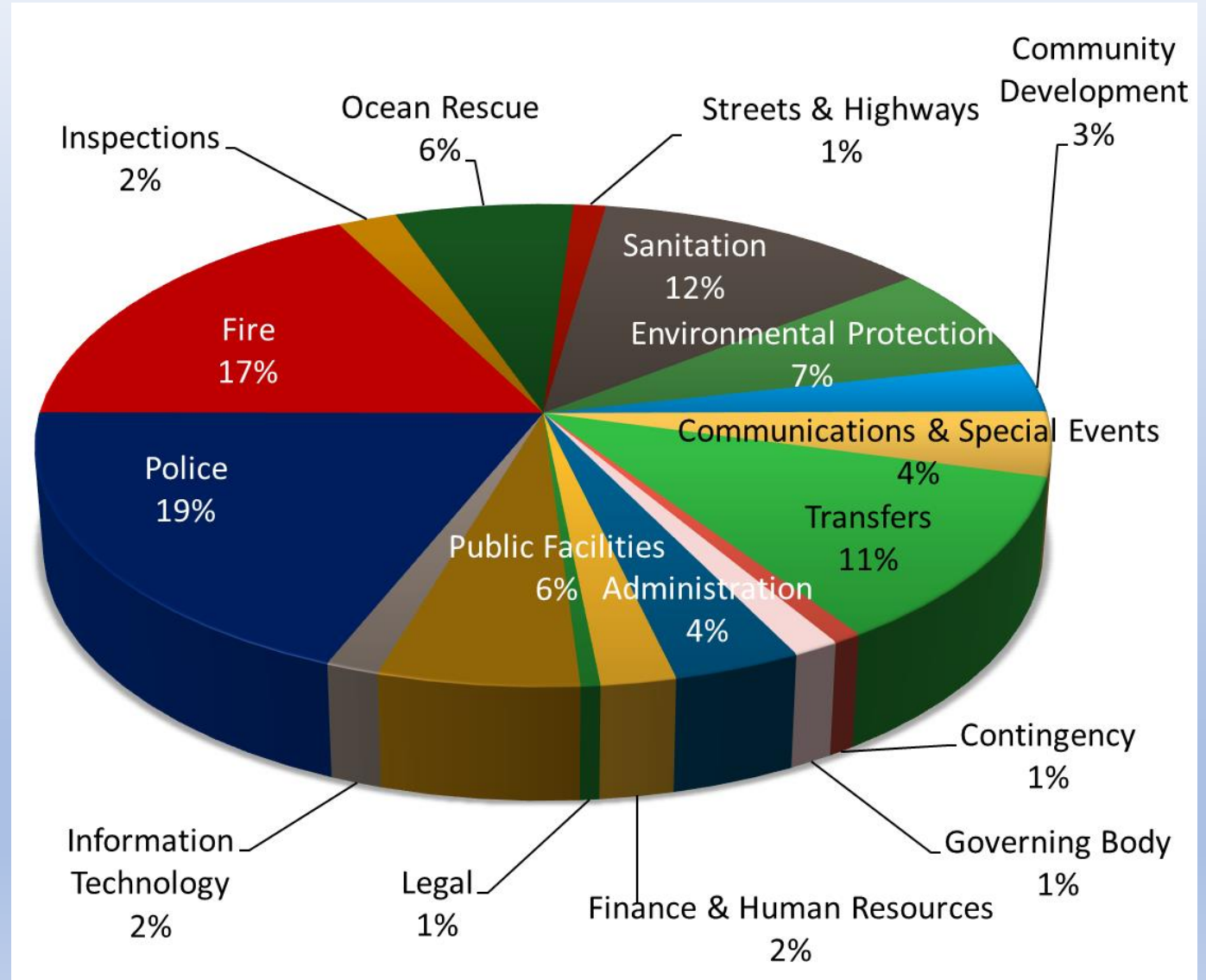
- Rate set at **\$0.25** per 100 assessed value
- First increase since 2022
- Will still be 2<sup>nd</sup> lowest rate in Dare County



Assessed Value	Annual Bill at	Monthly Bill at	Annual Bill at	Increase in Tax Bill	
	0.22	0.22	0.25	Annual	Monthly
250,000	550	46	625	75	6
300,000	660	55	750	90	8
350,000	770	64	875	105	9
400,000	880	73	1,000	120	10
450,000	990	83	1,125	135	11
500,000	1,100	92	1,250	150	13
550,000	1,210	101	1,375	165	14
600,000	1,320	110	1,500	180	15
650,000	1,430	119	1,625	195	16
700,000	1,540	128	1,750	210	18
750,000	1,650	138	1,875	225	19
800,000	1,760	147	2,000	240	20
850,000	1,870	156	2,125	255	21
900,000	1,980	165	2,250	270	23
950,000	2,090	174	2,375	285	24
1,000,000	2,200	183	2,500	300	25
1,100,000	2,420	202	2,750	330	28
1,200,000	2,640	220	3,000	360	30
1,300,000	2,860	238	3,250	390	33
1,400,000	3,080	257	3,500	420	35
1,500,000	3,300	275	3,750	450	38
1,600,000	3,520	293	4,000	480	40
1,700,000	3,740	312	4,250	510	43
1,800,000	3,960	330	4,500	540	45
1,900,000	4,180	348	4,750	570	48
2,000,000	4,400	367	5,000	600	50

# Fiscal Year 2024 -25 Budget Expenditure Summary

Expenditures by Department	
Department Expenditures	FY24-25 Recommend
Governing Body	154,751
Administration	427,390
Finance & Human Resources	251,261
Legal	65,460
Public Facilities	670,362
Information Technology	178,111
Police	2,238,842
Fire	2,065,851
Inspections	253,479
Ocean Rescue	764,500
Streets & Highways	137,634
Sanitation	1,442,775
Environmental Protection	845,604
Community Development	391,069
Communications & Special Ever	511,405
ansfers	1,348,855
Contingency	95,251
<b>Total</b>	<b>11,842,599</b>



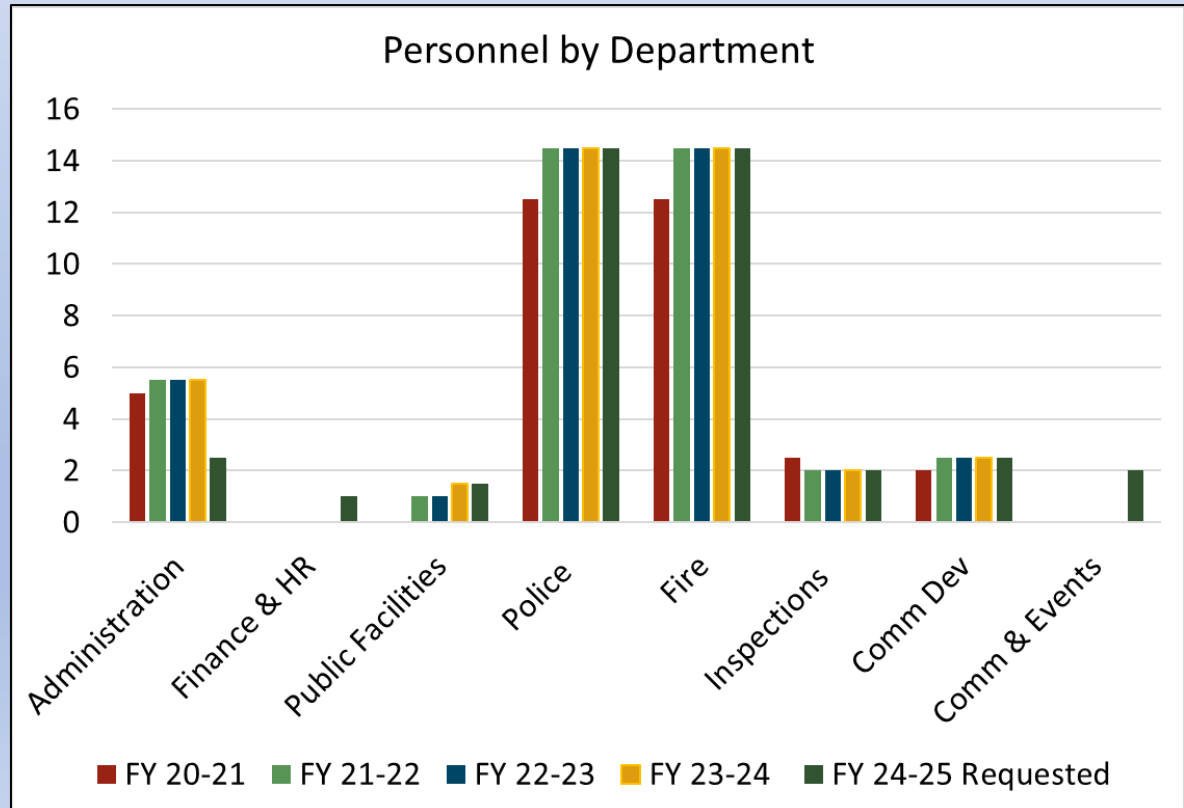
# Personnel

Personnel by Department

Department	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Requested	# Change	Percent Change
Administration	5	5.5	5.5	5.5	2.5	-3.0	-55%
Finance & Human Res					1.0	1.0	
Public Facilities	0	1	1	1.5	1.5	0.0	0%
Police	12.5	14.5	14.5	14.5	14.5	0.0	0%
Fire	12.5	14.5	14.5	14.5	14.5	0.0	0%
Inspections	2.5	2	2	2	2.0	0.0	0%
Community Development	2	2.5	2.5	2.5	2.5	0.0	0%
Communications & Events					2.0	2.0	
<b>Total</b>	<b>34.5</b>	<b>40</b>	<b>40</b>	<b>40.5</b>	<b>40.5</b>	<b>0</b>	<b>0.0%</b>

- No change in total staff count
- Moved Finance & HR Manager to Finance & HR Department
- Moved Communications & Events Director and Community Engagement Coordinator to Communications & Events Department

Personnel by Department





# Personnel

1. Adjust the pay scales, per policy, by 3.38% (2<sup>nd</sup> half CPI change 2022 v 2023)
2. Set the merit increase pool to 6% of base salaries (\$228,490 salary+benefits).
3. Reclassify the Finance and Human Resources Administrator position from Grade 10 to Finance and Human Resources Manager, Grade 14, and adjust the salary for this position (\$13,419 salary+benefits).
4. Reclassify Fire Engineer from Grade 9 to Grade 10.
5. New classification of Master Firefighter/Acting Company Officer at Grade 9.
6. Re-title Public Information Events Coordinator to Community Engagement Coordinator (no salary change).

# Capital

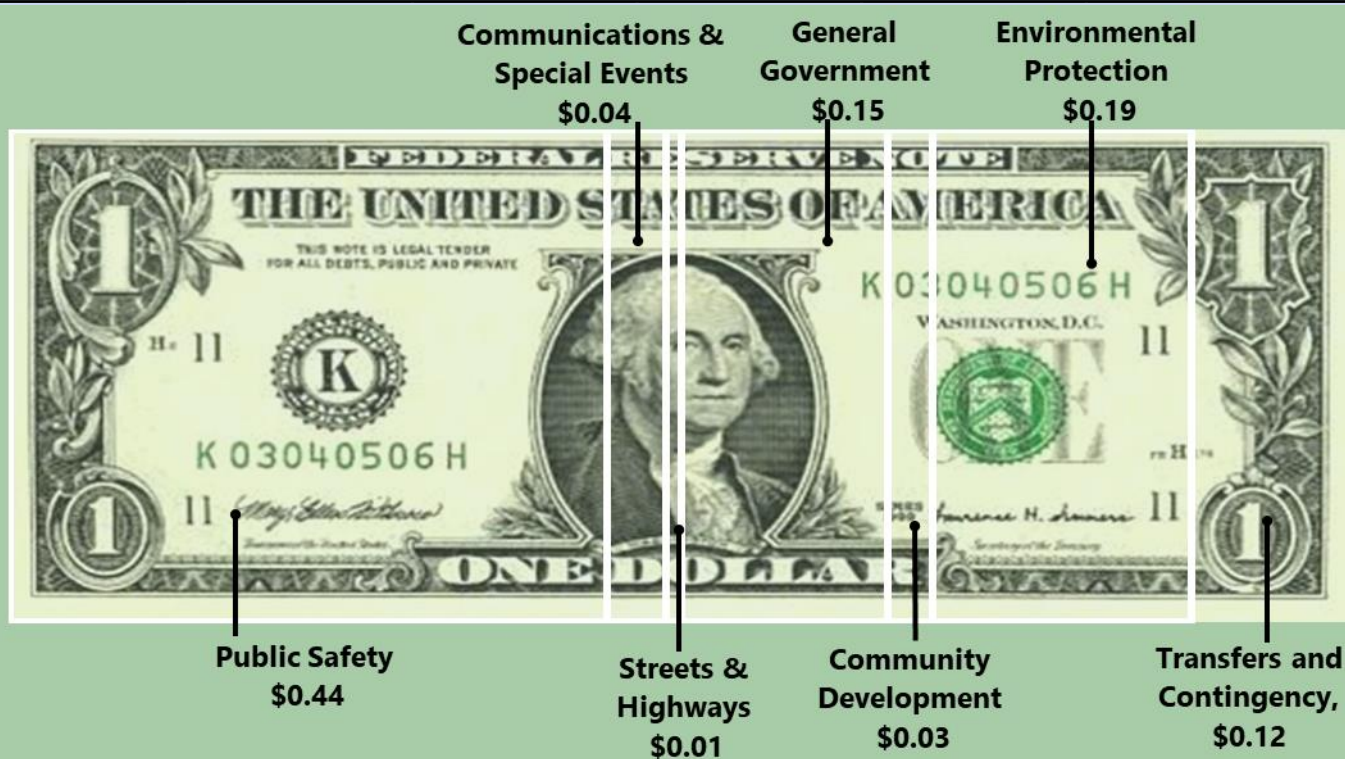
Capital (Red indicates CIP item)		
Department	Item	Cost
Public Facilities	Amphitheater Lighting (OBVB Grant)	13,549
Police	Patrol Vehicle Replacement (2) (debt funded)	124,762
Fire	Replacement of Turnout Gear	20,000
Streets & Highways	Retaining Wall Replacement	30,000
Environmental Protection	Town Park Shoreline Protection	110,000
	<b>Total</b>	<b>298,311</b>

# Operations

Operations (Red indicates CIP item)		
Department	Item	Cost
Finance & Human Resources	Tuition Reimbursement	3,600
Public Facilities	Public Safety Building Design	88,000
Public Facilities	Public Safety Building Repairs	85,000
Public Facilities	Tree Removal/Pruning	4,000
Public Facilities	Gazebo Improvements	3,000
Public Facilities	Parking Area Maintenance	5,000
Public Facilities	Lighting - Parking/Crosswalks	3,000
Public Facilities	Outdoor Drinking Fountain Replacement	5,000
Public Facilities	Bench Replacement/Repair (3)	3,400
Police	Less Lethal Shotgun Conversion	2,235
Police	Motorola SmartConnect Portable Radios Upgrade	8,432
Environmental Protection	CPE (Beach Monitoring)	52,000
Environmental Protection	CPE (If needed drone survey)	8,420
Environmental Protection	Emerald Forest (Beach Grass)	75,000
Environmental Protection	Emerald Forest (Sand Fencing)	15,000
Environmental Protection	Dune Grading	10,000
Community Development	Drone and Cameras	2,800

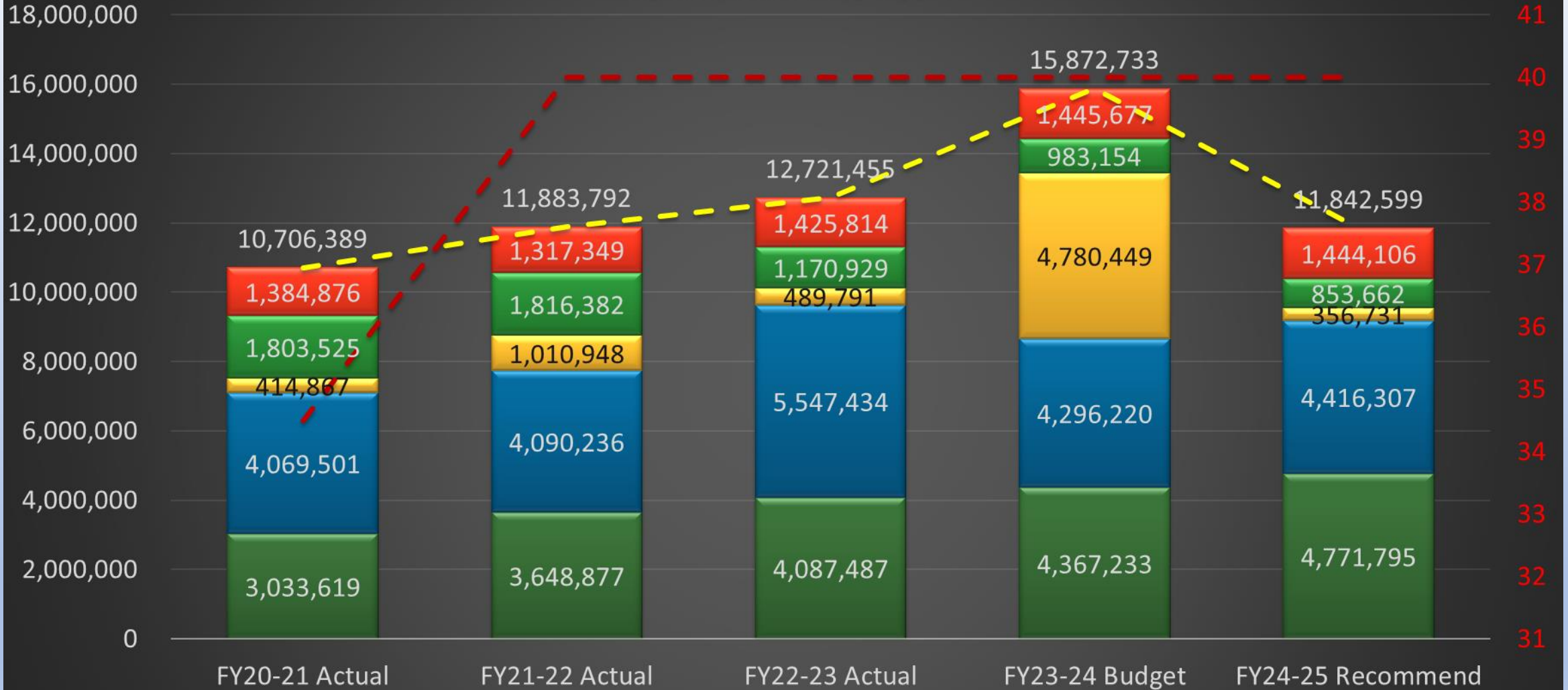
# Draft Budget Summary - Expenditures

Expenditures by Function							
Function	FY22-23 Actual	FY23-24 Budget	FY23-24 Estimate	FY24-25 Request	FY24-25 Recommend	Variance v. CY	% Change
General Government	1,873,759	1,870,551	1,878,353	1,822,388	1,747,335	(123,216)	-6.6%
Public Safety	4,961,374	4,874,475	4,991,231	5,266,262	5,322,671	448,197	9.2%
Streets & Highways	381,833	4,715,811	4,705,824	137,634	137,634	(4,578,177)	-97.1%
Community Development	330,636	374,358	353,808	387,593	391,069	16,711	4.5%
Environmental Protection	3,530,450	2,364,860	2,181,000	2,288,379	2,288,379	(76,481)	-3.2%
Communications & Special Events	217,589	227,000	234,400	508,868	511,405	284,405	125.3%
Transfers and Contingency	1,425,814	1,445,677	1,449,000	1,460,996	1,444,106	(1,571)	-0.1%
<b>Total</b>	<b>12,721,455</b>	<b>15,872,733</b>	<b>15,793,616</b>	<b>11,872,121</b>	<b>11,842,599</b>	<b>(4,030,133)</b>	<b>-25.4%</b>



# Draft Budget

## Expenditures by Type



■ Personnel 
 ■ Operating 
 ■ Capital 
 ■ Debt Service 
 ■ Transfers and Contingency 
 - - - Total 
 - - - # Personnel

# Fiscal Year 2024 – 25 Budget

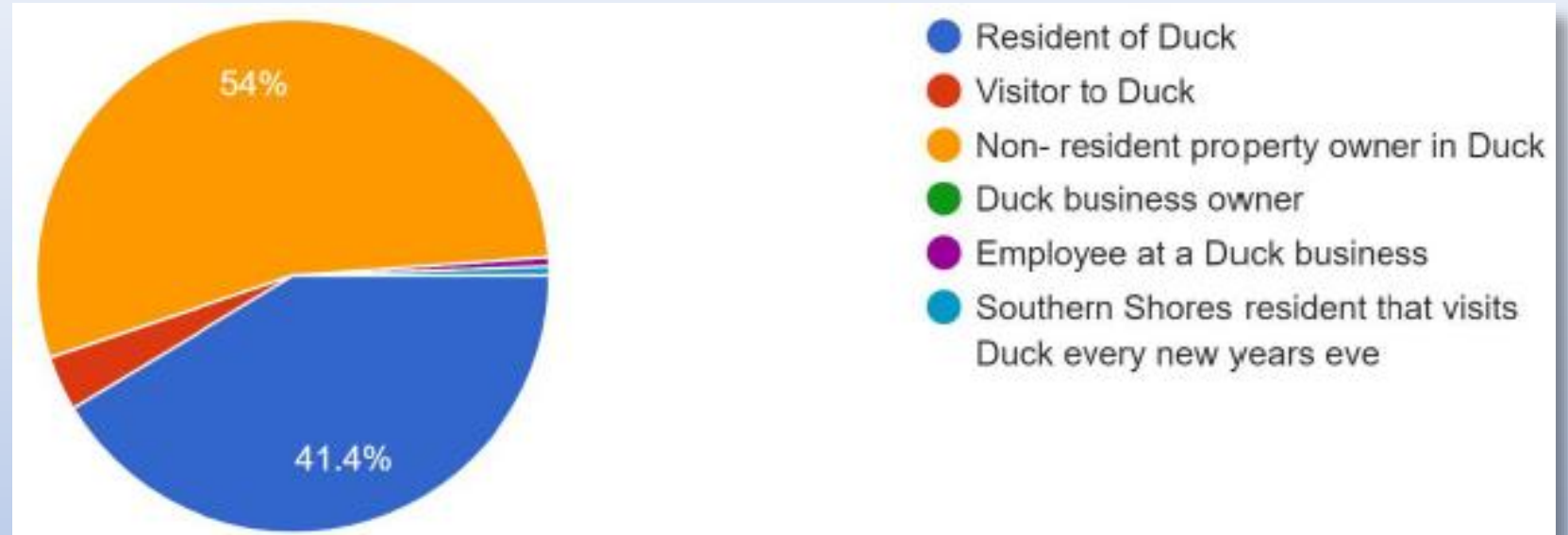
**Action Requested:** Discussion and consideration of a motion to approve the Fiscal Year 2024-25 Budget Ordinance and the FY 2025 – 2029 Capital Improvement Plan.



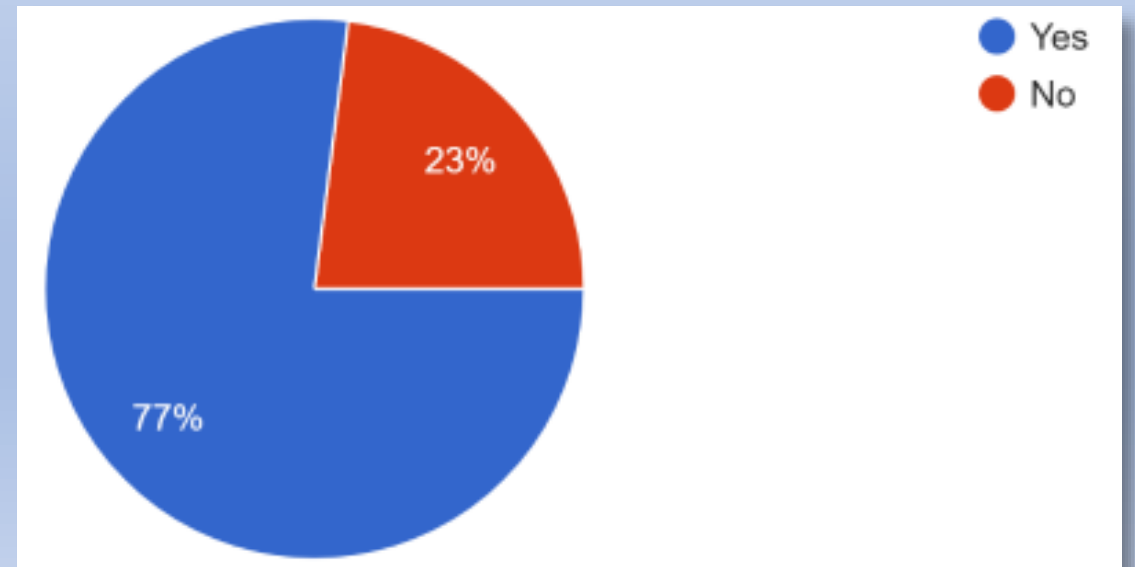
# Old Business – 7B

## Noise Ordinance Revision

174 Responses from:



Would you support a temporary modification of the noise ordinance for New Year's Eve only, allowing for a later noise curfew at commercial establishments?







# New Business – 8A

## Personnel Policy Revisions

Per May 2, 2024 memorandum – 2 changes:

1. Change the probationary period for new employees to six months for all employees.
  - Currently twelve months for public safety employees and six for all others
2. Change the language regarding Name Clearing Hearings
  - Recommended by the NCLM consultant that drafted our Personnel Policies
  - Most significant change is to require these for demotions as well as dismissals
  - Some changes are recommended based upon case law

**Action Requested:** Discussion and consideration of a motion to approve Resolution 24-09 to revise the Personnel Policies for the Town of Duck.

