

**Town of Nags Head
Recommended Budget
General Fund Revenues and Expenditures Summary
For the Fiscal Year 2020-2021**

Description	Departmental Requested 2020-2021	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual 2019-2020	Actual 2018-2019	Actual 2017-2018
REVENUES								
Ad Valorem Taxes	\$ 9,161,401	\$ 9,161,401	\$ 9,407,878	\$ 9,085,047	\$ 9,085,047	\$ 9,184,562	\$ 8,869,938	\$ 8,559,752
Other Taxes & Licenses	5,330,391	5,330,391	6,531,330	6,362,642	6,362,642	5,004,604	6,328,767	5,374,255
Unrestricted Intergovernmental	961,000	961,000	944,000	940,000	940,000	999,500	998,244	917,075
Restricted Intergovernmental	1,166,475	1,166,475	794,833	1,353,664	8,973,991	9,093,900	9,435,201	639,116
Permits & Fees	312,175	312,175	373,150	373,150	373,150	277,180	306,623	388,359
Sales & Services	80,000	80,000	80,000	80,000	80,000	109,850	85,536	91,430
Investment Earnings	140,000	140,000	190,000	190,000	190,000	240,000	361,976	68,858
Other Revenue	201,750	201,750	171,000	171,000	172,400	179,237	181,769	164,292
Other Finance Sources	5,862,738	3,988,364	20,861,458	4,956,961	32,482,134	22,607,206	3,028,812	1,718,395
TOTAL	\$ 23,215,930	\$ 21,341,556	\$ 39,353,649	\$ 23,512,464	\$ 58,659,366	\$ 47,696,039	\$ 29,596,866	\$ 17,921,532
EXPENDITURES								
Interfund	\$ 3,992,228	\$ 3,915,342	\$ 4,074,784	\$ 4,059,717	\$ 18,823,065	\$ 18,708,356	\$ 4,355,856	\$ 2,993,287
Governing Body	191,155	129,605	191,897	195,394	179,099	147,169	166,641	153,364
Special Obligation Bond Debt	2,521,353	2,521,353	18,984,087	3,049,248	19,602,166	19,602,166	-	-
Town Manager	1,270,340	947,280	1,096,703	1,070,299	958,686	931,728	865,441	837,451
Admin. Services	1,010,180	987,470	1,085,509	1,062,293	1,083,478	994,735	1,015,261	931,326
IT	365,398	356,873	354,974	369,888	415,690	362,142	276,731	255,971
Legal	94,480	94,480	94,480	94,480	76,757	77,658	90,943	93,129
Planning	1,466,506	1,270,709	1,301,429	1,714,391	2,813,554	2,702,655	824,854	884,102
PW Admin	407,302	394,787	411,017	392,183	527,203	499,662	406,744	281,146
PW Facilities	1,984,637	1,676,457	1,833,191	1,942,963	2,496,274	2,298,891	2,727,910	2,053,903
PW Garage	345,223	341,028	357,915	363,419	315,922	287,118	288,015	289,350
Street Aid	30,500	30,500	120,000	120,000	120,000	113,718	117,909	46,221
PW Sanitation	1,590,976	1,157,533	1,691,386	1,656,606	2,286,356	2,032,502	1,566,188	1,484,969
PW Solid Waste	673,952	673,952	687,756	687,756	687,756	648,952	634,974	658,633
Stormwater	694,258	496,258	479,804	475,054	898,588	689,120	931,739	336,221
Police	2,805,246	2,652,007	2,925,505	2,815,541	3,026,843	2,828,948	2,684,114	2,745,291
Police Drug Forfeiture	-	-	-	-	12,221	12,221	3,186	17,700
Fire	3,097,251	3,032,527	2,933,397	2,759,201	3,651,676	3,570,000	2,786,588	2,603,485
Ocean Rescue	674,945	663,395	729,815	684,032	684,032	645,657	664,632	598,758
TOTAL	\$ 23,215,930	\$ 21,341,556	\$ 39,353,649	\$ 23,512,464	\$ 58,659,366	\$ 57,153,396	\$ 20,407,726	\$ 17,264,307

**Town of Nags Head
Recommended Budget
General Fund Revenues
For the Fiscal Year 2020-2021**

Account Description	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Revenues 2019-2020	Actual Revenues 2018-2019	Actual Revenues 2017-2018
AD VALOREM TAXES							
AD VALOREM REVENUES CURRENT	\$ 6,975,156	\$ 7,197,063	\$ 6,888,278	\$ 6,888,278	\$ 6,968,586	\$ 6,671,202	\$ 6,376,277
AD VALOREM TAXES PRIOR YEARS	-	-	-	-	930	205	23
AD VALOREM REVENUES SOB/MSD CURRENT	1,407,640	1,408,162	1,406,755	1,406,755	1,415,007	1,410,249	1,408,775
CURRENT TOWNWIDE BEACH NOURISH	647,179	647,735	641,322	641,322	648,220	643,294	636,684
PRIOR YR TOWNWIDE BEACH NOURISH	-	-	-	-	89	-	2
TAX PENALTIES/INTEREST	7,000	7,500	7,000	7,000	9,294	6,332	6,605
DMV REVENUES CURRENT	120,409	142,768	137,047	137,047	137,047	134,381	126,918
DMV REVENUES PRIOR YEARS	-	-	-	-	-	1	27
DMV SOB/MSD CY REVENUES	4,017	4,650	4,645	4,645	4,645	4,274	3,697
DMV PRIOR YEAR SOB/MSD REV	-	-	-	-	-	-	-
DMV INTEREST	-	-	-	-	744	-	744
Subtotal Ad Valorem Taxes	\$ 9,161,401	\$ 9,407,878	\$ 9,085,047	\$ 9,085,047	\$ 9,184,562	\$ 8,869,938	\$ 8,559,752
OTHER TAXES & LICENSES							
CAROLINIAN CIRCLE SPEC ASSESSMENT PRINC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,155	\$ 162
CAROLINIAN CIRCLE SPEC ASSESSMENT INT	-	-	-	-	-	52	66
OCCUPANCY TAXES	2,290,940	2,885,635	2,828,885	2,828,885	2,001,363	2,870,519	2,419,390
LAND TRANSFER TAXES	561,997	738,742	719,818	719,818	623,210	711,883	592,775
LOCAL GOVT SALES TAX	1,474,922	1,723,082	1,668,040	1,668,040	1,406,449	1,514,058	1,311,040
ONE HALF SALES TAX (40)	322,826	388,414	375,828	375,828	217,772	354,797	300,066
ONE HALF SALES TAX (42)	657,856	767,972	743,086	743,086	681,928	720,273	625,355
ONE HALF SALES TAX (44)	-	-	-	-	-	23	291
HOLD HARMLESS SALES TAX	-	-	-	-	49,032	132,392	102,883
BUSINESS LICENSE REVENUES	1,850	1,985	1,985	1,985	1,850	1,890	2,015
BUSINESS REGISTRATION FEES	16,000	16,000	16,000	16,000	16,475	17,475	17,380
PRIVILEGE LICENSE PENALTIES	-	-	-	-	2,600	2,025	854
SHORT TERM RENTAL REGISTRATION FEES	2,500	7,500	7,500	7,500	2,425	-	-
SOLID WASTE DISPOSAL TAX	1,500	2,000	1,500	1,500	1,500	2,225	1,978
Subtotal Other Taxes and Licenses	\$ 5,330,391	\$ 6,531,330	\$ 6,362,642	\$ 6,362,642	\$ 5,004,604	\$ 6,328,767	\$ 5,374,255

**Town of Nags Head
Recommended Budget
General Fund Revenues
For the Fiscal Year 2020-2021**

Account Description	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Revenues 2019-2020	Actual Revenues 2018-2019	Actual Revenues 2017-2018
UNRESTRICTED INTERGOVERNMENTAL							
UTILITIES SALES TAX	\$ 685,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 725,000	\$ 722,144	\$ 631,406
TELECOMMUNICATIONS SALES TAX	30,000	40,000	38,000	38,000	30,000	33,843	36,974
EXCISE TAX - NATURAL GAS	2,500	3,000	3,000	3,000	3,000	4,278	4,246
CABLE FRANCHISE FEES	112,500	124,000	122,000	122,000	112,500	112,310	119,775
CABLE FRANCHISE - PEG FUNDS	58,000	58,000	58,000	58,000	58,000	53,785	54,063
BEER AND WINE	13,000	13,000	13,000	13,000	13,000	12,937	12,894
MIXED BEVERAGE TAX	40,000	38,000	38,000	38,000	38,000	39,623	39,053
ABC REVENUE	20,000	18,000	18,000	18,000	20,000	19,324	18,664
Subtotal Unrestricted Intergovernmental	\$ 961,000	\$ 944,000	\$ 940,000	\$ 940,000	\$ 999,500	\$ 998,244	\$ 917,075
RESTRICTED INTERGOVERNMENTAL							
STATE STREET AID/POWELL BILL	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 117,277	\$ 117,970	\$ 119,263
FEMA GRANT	299,142	-	-	178,975	178,975	-	-
FEMA REIMBURSEMENT REVENUE	-	-	-	5,428,663	5,475,999	6,492,439	301,426
DEPARTMENT OF JUSTICE GRANT	-	-	-	-	2,524	1,973	-
HOMELAND SECURITY GRANT	-	-	-	-	7,243	10,578	-
DRUG ENFORCEMENT SHARED REVENUE	-	-	-	-	9,351	7,578	16,879
DRUG ENFORCEMENT FED FUNDS	-	-	-	-	24,458	-	1,839
VISITORS BUREAU GRANT	32,000	12,500	500,432	500,432	500,432	244,311	10,000
GAC GRANT	5,000	-	-	10,000	10,000	10,000	6,490
NCLM WELLNESS GRANT	-	-	-	1,909	1,909	7,873	3,895
NC PARTF GRANT (DOWDY PARK)	-	-	-	-	-	250,000	-
NC GOVERNORS CRIME COMMISSION GRANT - CAMA	48,000	-	47,232	189,458	188,568	-	7,631
NC EM REIMBURSEMENT	-	-	-	1,809,554	1,825,332	2,164,146	100,475
NC DEPARTMENT OF TRANSPORTATION	-	-	-	-	-	90,000	-
CONTRIBUTION FROM DARE COUNTY	624,000	624,000	648,000	648,000	648,000	-	24,500
CONTRIBUTION FROM DPI FOR SRO	33,333	33,333	33,000	33,000	50,228	33,333	41,718
CONTRIBUTIONS - RANGE	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Subtotal Restricted Intergovernmental	\$ 1,166,475	\$ 794,833	\$ 1,353,664	\$ 8,973,991	\$ 9,093,900	\$ 9,435,201	\$ 639,116

**Town of Nags Head
Recommended Budget
General Fund Revenues
For the Fiscal Year 2020-2021**

Account Description	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Revenues 2019-2020	Actual Revenues 2018-2019	Actual Revenues 2017-2018
PERMITS & FEES							
AUTOMOBILE LICENSES	\$ 800	\$ 800	\$ 800	\$ 800	\$ 618	\$ 726	\$ 688
BEACH DRIVING PERMITS	29,000	27,500	27,500	27,500	29,162	29,052	29,289
BUILDING PERMITS	190,000	250,000	250,000	250,000	190,000	190,236	229,929
CAMA PERMITS	5,500	5,500	5,500	5,500	5,500	5,900	7,400
MINOR PERMIT REIMBURSEMENT NC	4,000	4,000	4,000	4,000	4,000	6,345	3,890
REVIEW FEES	12,500	15,000	15,000	15,000	12,500	10,897	36,193
INITIAL ALARM FEES	-	-	-	-	75	50	300
RENEWAL ALARM FEES	25	-	-	-	25	50	225
POLICE ALARM VIOLATIONS	-	-	-	-	-	-	50
ADMIN FACILITY FEE	10,000	10,000	10,000	10,000	5,000	11,490	17,085
FIRE FACILITY FEE	10,000	10,000	10,000	10,000	2,000	6,328	8,091
POLICE FACILITY FEE	10,000	10,000	10,000	10,000	2,000	8,874	10,192
SANITATION FACILITY FEE	10,000	10,000	10,000	10,000	4,000	7,459	8,704
RECREATION FACILITY FEE	10,000	10,000	10,000	10,000	3,000	7,722	14,300
FIRE NEW CONSTRUCTION FEES	100	100	100	100	400	450	250
FIRE TENT FEE	1,000	1,000	1,000	1,000	1,000	1,700	1,950
FIRE HYDRANT TESTING FEES	250	250	250	250	250	250	500
PIT FIRE FEES	12,000	12,000	12,000	12,000	12,000	12,060	11,980
COURT COST, FEES, CHARGES	4,000	4,000	4,000	4,000	4,000	3,434	4,343
CROWD GATHERING PERMIT FEE	3,000	3,000	3,000	3,000	1,650	3,600	3,000
Subtotal Permits & Fees	\$ 312,175	\$ 373,150	\$ 373,150	\$ 373,150	\$ 277,180	\$ 306,623	\$ 388,359
INVESTMENT EARNINGS							
INTEREST ON CASH/INVESTMENTS	\$ 140,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 240,000	\$ 361,976	\$ 68,858

**Town of Nags Head
Recommended Budget
General Fund Revenues
For the Fiscal Year 2020-2021**

Account Description	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Revenues 2019-2020	Actual Revenues 2018-2019	Actual Revenues 2017-2018
OTHER REVENUE							
RENTS	\$ 180,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 151,245	\$ 144,662	\$ 123,730
PURCHASE DISCOUNTS	1,500	1,500	1,500	1,500	3,130	3,098	2,609
CONTRIBUTIONS	-	-	-	-	-	-	1,525
CONTRIBUTIONS POLICE	-	-	-	-	800	700	500
CONTRIBUTIONS FIRE/RESCUE	6,500	6,500	6,500	6,500	6,500	12,098	12,908
DONATIONS - ADOPT A BENCH	-	-	-	1,400	1,400	2,800	-
CIVIL PENALTIES PUBLIC SAFETY	1,000	1,000	1,000	1,000	1,000	2,350	1,000
MISCELLANEOUS REVENUES	5,500	5,500	5,500	5,500	7,962	1,576	11,287
MISC REVENUES - RECYCLABLES	6,500	6,500	6,500	6,500	6,500	8,210	6,858
SPECIAL EVENTS	750	5,000	5,000	5,000	700	6,275	3,875
Subtotal Other Revenue	\$ 201,750	\$ 171,000	\$ 171,000	\$ 172,400	\$ 179,237	\$ 181,769	\$ 164,292
SALES & SERVICES							
SALE OF DUMPSTERS	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,400	\$ 22,150	\$ 24,725
SALE OF AUTOMATED CARTS	40,000	40,000	40,000	40,000	74,240	42,310	44,670
SALE OF SIGNS	-	-	-	-	90	570	210
SALE OF TOWN FLAGS	-	-	-	-	120	161	231
SALE OF FIXED ASSETS	15,000	15,000	15,000	15,000	10,000	20,345	21,594
Subtotal Sales & Services	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 109,850	\$ 85,536	\$ 91,430
OTHER FINANCE SOURCES							
PROCEEDS FROM LOAN	\$ -	\$ -	\$ -	\$ 2,223,843	\$ 2,223,843	\$ 2,217,383	\$ 1,090,403
CONTRIBUTION CAP RESERVE FUND	3,252,064	19,722,447	3,771,027	20,383,363	20,383,363	811,429	627,992
CONTRIBUTION WATER FUND	667,283	705,718	705,718	-	-	-	-
COMMITTED FUND BALANCE	69,017	68,884	68,884	68,884	-	-	-
APPROPRIATED FUND BALANCE	-	364,409	411,332	9,806,044	-	-	-
Subtotal Other Finance Sources	\$ 3,988,364	\$ 20,861,458	\$ 4,956,961	\$ 32,482,134	\$ 22,607,206	\$ 3,028,812	\$ 1,718,395
TOTAL	\$ 21,341,556	\$ 39,353,649	\$ 23,512,464	\$ 58,659,364	\$ 47,696,039	\$ 29,596,866	\$ 17,921,532

**Town of Nags Head
Reserve Detail
Recommended Budget
For the Fiscal Year 2020-2021**

<u>Description</u>	<u>Department</u>	<u>Funding Sources</u>	<u>Cost</u>	
			<u>Recommended FY 2020-2021</u>	<u>Financial Plan FY 2020-2021</u>
Pedestrian plan implementation - debt	Planning	Parks and Paths	\$209,453	\$233,556
Multi-use path	Public Works Facilities	Parks and Paths	\$25,000	\$25,000
Stormwater	Stormwater	Stormwater	\$496,258	\$479,804
Special Obligation Bond - debt	Special Obligation Bonds	Beach Renourishment	\$2,521,353	\$18,984,087
Total Reserves			\$3,252,064	\$19,722,447

**Town of Nags Head
Grant Projects
Recommended Budget
For the Fiscal Year 2020-2021**

Description/Department

Project Cost and Funding Sources

**Federal Emergency Management Grant
(Included in Fire)**

Self contained breathing apparatus replacement

Total Project Cost:

**Recommended Financial Plan
FY 2020-2021 FY 2020-2021**

\$305,000 -

Funding Sources:

Grant Revenue \$290,476 -

Local Funding \$14,524 -

Total Project Cost:

\$9,100

Respirator fit testing machine

Grant Revenue

\$8,666

-

Local Funding

\$434

-

**CAMA and Outer Banks Visitors Bureau Grant
(Included in PW Facilities)**

Huron Street public beach access walkover improvements

Total Project Cost:

\$80,000

-

Funding Sources:

Grant Revenue

\$80,000

-

**Government Education Access Channel Grant
(Included in Town Manager)**

Audio visual Board of Commissioner room upgrade

Total Project Cost:

\$5,000

-

Funding Sources:

Grant Revenue

\$5,000

-

**Homeland Security Grant
(Included in Water Operations)**

Six inch dewatering pump

Total Project Cost:

\$44,241

-

Funding Sources:

Grant Revenue

\$44,241

-

Total Project Cost

\$443,341

-

**Town of Nags Head
Recommended Budget
General Fund Expenditures by Account
For the Fiscal Year 2020-2021**

Account Description	Departmental Requested 2020-2021	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Expenditures 2019-2020	Actual Expenditures 2018-2019	Actual Expenditures 2017-2018
ADMINISTRATIVE								
FEES PAID - ELECTED OFFICIALS	36,170	36,170	36,712	36,170	36,170	30,140	35,407	34,802
Subtotal Administrative	\$ 36,170	\$ 36,170	\$ 36,712	\$ 36,170	\$ 36,170	\$ 30,140	\$ 35,407	\$ 34,802
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	5,794,016	5,794,016	6,157,638	5,920,876	6,233,117	5,777,892	5,853,136	5,805,296
SALARIES - LONGEVITY PAY	151,450	151,450	166,643	149,593	-	-	-	-
SALARIES/WAGES - PARTTIME	501,756	501,756	605,677	570,909	570,909	495,291	493,117	453,247
OVERTIME PAY	46,700	46,700	48,744	48,655	-	-	-	-
HOLIDAY PAY	97,694	97,694	97,694	97,694	-	-	-	-
FICA TAX	504,816	504,816	543,317	522,410	523,656	452,603	456,105	451,339
GROUP HEALTH INSURANCE	1,385,286	1,385,286	1,570,027	1,498,667	1,498,667	1,506,875	1,344,664	1,285,682
RETIREEES GROUP HEALTH INSUR	157,269	157,269	142,532	117,975	119,556	119,561	94,662	86,957
RETIREMENT	474,767	474,767	512,746	437,553	437,553	402,545	354,180	335,326
RETIREMENT LAW ENFORCEMENT	153,487	153,487	155,312	131,282	132,097	123,878	111,892	108,890
UNEMPLOYMENT	15,000	10,000	19,000	19,000	19,000	2,857	2,924	3,317
401 K	93,000	93,000	91,191	88,250	88,251	77,672	79,888	77,839
401 K LAW ENFORCEMENT	72,519	72,519	69,590	66,059	66,059	65,016	65,547	65,956
EMPLOYEE WELLNESS	2,500	1,000	2,500	2,500	4,409	4,512	16,035	4,175
POLICE SEPARATION ALLOWANCE	69,017	69,017	68,884	68,884	68,884	68,884	64,956	42,621
Subtotal Personnel Services	\$ 9,519,277	\$ 9,512,777	\$ 10,251,495	\$ 9,740,307	\$ 9,762,158	\$ 9,097,585	\$ 8,937,106	\$ 8,720,645
OPERATIONS								
PLANNING BOARD FEES	7,240	7,240	7,240	7,240	7,240	7,080	7,080	6,410
BOARD OF ADJUSTMENT FEES	2,500	2,500	2,500	2,500	2,500	2,580	430	430
TRAINING	116,190	50,859	101,260	97,772	102,362	89,442	76,398	91,353
COMPUTER TRAINING	6,000	-	6,000	6,000	11,002	5,002	-	-
SAFETY TRAINING	7,939	2,527	7,939	7,833	7,833	5,367	5,829	4,862
OSHA COMPLIANCE COSTS	4,450	3,100	4,450	4,450	4,450	3,016	2,922	2,041
BUILDING/EQUIPMENT RENTAL	81,810	81,715	78,365	78,365	78,365	59,275	38,849	40,578
TELEPHONE	31,743	28,643	16,053	19,823	19,823	21,975	30,188	38,190
TELEPHONE- CELL PHONE STIPEND	29,170	28,750	28,815	28,815	28,815	8,377	24,852	23,475
INTERNET COSTS	8,400	8,400	7,680	7,680	7,680	8,167	7,620	7,620
UTILITIES	202,400	202,400	197,600	197,600	197,600	235,551	196,229	190,146
POSTAGE	17,950	17,450	17,950	17,950	17,950	6,474	7,870	10,782
ADVERTISING	10,600	9,925	10,000	9,825	9,825	9,844	10,442	8,457
PRINTING	9,470	8,842	9,670	9,342	9,342	6,643	7,295	4,748
TIPPING FEES	673,952	673,952	687,756	687,756	687,756	648,952	634,974	658,633
FUEL COSTS	215,950	215,950	227,800	228,300	228,300	198,294	199,428	198,981
STREET SUPPLIES	30,500	30,500	30,000	30,000	30,000	23,718	5,104	20,789
DEPARTMENT SUPPLIES	300,456	197,826	274,321	270,609	310,090	275,753	263,748	230,153
OTHER SUPPLIES	64,280	50,080	57,080	54,880	55,800	42,592	51,712	42,791
OTHER SUPPLIES - COMPUTER	3,500	3,043	500	3,500	42,025	37,977	5,752	36,796
MAINT/REPAIR BUILDINGS	195,538	106,838	148,238	152,912	246,262	179,578	114,108	163,292
MAINT/REPAIR EQUIPMENT	134,894	88,752	97,847	97,497	124,595	110,923	88,895	77,934
MAINT/REPAIR FIRING RANGE	13,600	5,000	5,000	5,000	5,000	1,827	2,450	2,078
VEHICLE MAINTENANCE	295,543	215,668	228,120	227,120	233,980	208,649	206,849	196,929

**Town of Nags Head
Recommended Budget
General Fund Expenditures by Account
For the Fiscal Year 2020-2021**

Account Description	Departmental Requested 2020-2021	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Expenditures 2019-2020	Actual Expenditures 2018-2019	Actual Expenditures 2017-2018
MAINT/REPAIR OTHER	86,105	31,500	26,105	86,105	85,975	84,770	39,164	18,873
MAINT/REPAIR OTHER PARKS/PATHS	25,000	25,000	25,000	25,000	25,000	17,972	9,094	16,006
UNIFORMS	75,285	46,619	64,715	71,255	78,067	71,202	55,691	52,995
PROFESSIONAL FEES	234,195	161,996	174,315	206,896	232,980	216,278	169,143	172,212
FINES & FORFEITURES BOC	6,000	6,000	6,000	6,000	6,000	6,205	6,205	7,482
PROF FEE/WATER QUALITY TESTING	1,800	1,800	2,000	1,800	1,800	1,080	360	360
INCENTIVE PAY	5,000	5,000	5,000	5,000	5,000	7,043	3,630	2,120
SIGNS	22,000	13,500	22,000	22,000	24,717	16,280	16,597	14,661
SPECIAL PROJECTS SAND FENCING	24,000	24,000	24,000	48,000	48,000	48,000	-	24,000
SPECIAL PROJECTS LIGHTING	26,700	-	-	-	-	-	-	-
CONTRACTED SERVICES	415,807	282,962	603,269	586,935	603,232	395,664	337,122	295,067
CONTRACTED SERVICES - WEBSITE	12,405	12,405	12,405	12,405	12,405	10,984	11,473	5,035
CONTRACTED SERVICES - GIS	1,500	-	1,500	1,500	3,500	2,000	900	1,530
CONTRACTED ANNUAL SUPPORT/MAIN	95,047	94,022	88,525	85,954	88,800	78,465	70,298	42,841
SPECIAL CONTRACTED SERVICES	5,000	5,000	5,000	5,000	5,000	4,854	5,026	4,680
PURCHASES FOR RESALE	85,325	76,550	76,550	76,550	76,550	66,204	113,972	53,186
RECYCLING	209,950	22,290	245,610	245,610	245,610	164,385	139,534	84,457
SPECIAL EVENTS	13,200	1,200	13,200	13,200	13,200	11,073	10,734	9,125
SUPPLEMENTAL PENSION FUND	3,500	3,500	3,500	3,500	3,500	2,070	2,540	2,710
DUES AND SUBSCRIPTIONS	36,636	32,406	35,895	35,460	35,460	31,649	30,823	28,576
INSURANCE	340,550	340,550	348,579	344,269	344,269	332,453	337,095	313,854
SPECIAL INVESTIGATIONS	6,000	3,000	3,000	3,000	3,000	3,000	4,480	1,000
CONTRIBUTION GOVT ACCESS CHANNEL	59,000	59,000	59,000	59,000	59,000	56,180	54,786	55,063
CONTRIBUTIONS MISCELLANEOUS	10,450	10,450	10,450	10,450	10,450	10,350	10,250	10,425
GRANT NC FOREST SERVICE	-	-	-	-	-	-	-	-
DOWDY PARK	-	-	-	-	102,166	102,166	882,798	82,929
GRANT - FEMA FIRE GRANT	-	-	-	-	-	-	-	-
GRANT NCLM SAFETY	-	-	-	-	-	-	-	-
Subtotal Operations	\$ 4,264,530	\$ 3,298,710	\$ 4,107,802	\$ 4,207,658	\$ 4,582,276	\$ 3,937,384	\$ 4,300,739	\$ 3,356,655
COST REIMBURSEMENT								
COST REIMBURSEMENT	-	-	-	-	(705,718)	(705,718)	(645,422)	(655,357)
Subtotal Cost Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ (705,718)	\$ (705,718)	\$ (645,422)	\$ (655,357)
CAPITAL OUTLAY								
CAPITAL OUTLAY LAND	-	-	-	-	77,636	79,318	184,853	24,116
CAPITAL OUTLAY BUILDINGS	-	-	25,000	-	26,940	26,940	102,130	454,489
CAPITAL OUTLAY OTHER	419,250	80,000	54,000	78,721	379,235	364,235	166,545	104,955
CAPITAL OUTLAY IMPROVEMENT	-	-	-	-	164,208	164,208	-	-
CAPITAL OUTLAY EQUIPMENT	388,524	329,700	67,100	80,881	704,005	702,705	512,177	272,262
CAPITAL OUTLAY GOV CRIME COMM	-	-	-	-	22,785	22,785	-	42,376
CAPITAL OUTLAY INFRASTRUCTURE	324,000	324,000	90,000	579,182	2,048,211	2,048,211	719,322	290,200
CAPITAL OUTLAY VEHICLE	12,000	-	11,000	11,000	1,479,957	1,479,742	404,354	371,931
Subtotal Capital Outlay	\$ 1,143,774	\$ 733,700	\$ 247,100	\$ 749,784	\$ 4,902,977	\$ 4,888,144	\$ 2,089,381	\$ 1,560,329
DEBT SERVICE								
L/P PRINCIPAL	3,921,132	3,506,038	20,060,370	3,863,683	20,071,543	20,022,962	1,293,229	1,216,638

Town of Nags Head
 Recommended Budget
 General Fund Expenditures by Account
 For the Fiscal Year 2020-2021

Account Description	Departmental Requested 2020-2021	Manager's Recommended 2020-2021	Financial Plan 2020-2021	Adopted Budget 2019-2020	Adjusted Budget 2019-2020	Estimated Actual Expenditures 2019-2020	Actual Expenditures 2018-2019	Actual Expenditures 2017-2018
L/P INTEREST	338,819	338,819	575,386	855,146	1,186,895	1,174,543	41,430	37,308
Subtotal Debt Service	\$ 4,259,951	\$ 3,844,857	\$ 20,635,756	\$ 4,718,829	\$ 21,258,438	\$ 21,197,505	\$ 1,334,659	\$ 1,253,946
INTERFUND								
CONTRIB. TO CAP RESERVE FUND	3,790,342	3,790,342	3,872,898	3,857,831	18,742,356	18,708,356	4,282,100	2,993,287
CONTRIB TO WATER FUND	76,886	-	76,886	76,886	-	-	73,756	-
CONTINGENCY	125,000	125,000	125,000	125,000	80,709	-	-	-
Subtotal Interfund	\$ 3,992,228	\$ 3,915,342	\$ 4,074,784	\$ 4,059,717	\$ 18,823,065	\$ 18,708,356	\$ 4,355,856	\$ 2,993,287
Total	\$ 23,215,930	\$ 21,341,556	\$ 39,353,649	\$ 23,512,464	\$ 58,659,366	\$ 57,153,396	\$ 20,407,726	\$ 17,264,307

**Town of Nags Head
Recommended Budget
For the Fiscal Year 2020-2021**

General Fund Expenditures by Function

	Departmental Requested 2020-2021	Manager's Recommended 2020-2021	Manager's Recommended Net Change	Financial Plan 2020-2021
ELECTED OFFICIALS	\$ 36,170	\$ 36,170	0.00%	\$ 36,712
PERSONNEL	9,519,277	9,512,777	-0.07%	10,251,495
OPERATIONS	4,264,530	3,298,710	-22.65%	4,107,802
CAPITAL OUTLAY	1,143,774	733,700	-35.85%	247,100
DEBT SERVICE	<u>4,259,951</u>	<u>3,844,857</u>	-9.74%	<u>20,635,756</u>
SUB-TOTAL	19,223,702	17,426,214	-9.35%	35,278,865
INTERFUND TRANSFERS	3,867,228	3,790,342	-1.99%	3,949,784
CONTINGENCY	<u>125,000</u>	<u>125,000</u>	0.00%	<u>125,000</u>
TOTAL	<u>\$ 23,215,930</u>	<u>\$ 21,341,556</u>	<u>-8.07%</u>	<u>\$ 39,353,649</u>

General Fund Expenditures by Percentage

	Departmental Requested 2020-2021	Percentage of Total	Manager's Recommended 2020-2021	Percentage of Total	Financial Plan 2020-2021	Percentage of Total
ELECTED OFFICIALS	\$ 36,170	0.16%	\$ 36,170	0.17%	\$ 36,712	0.09%
PERSONNEL	9,519,277	41.00%	9,512,777	44.57%	10,251,495	26.05%
OPERATIONS/MAINTENANCE	4,264,530	18.37%	3,298,710	15.46%	4,107,802	10.44%
CAPITAL OUTLAY	1,143,774	4.93%	733,700	3.44%	247,100	0.63%
DEBT SERVICE	<u>4,259,951</u>	18.35%	<u>3,844,857</u>	18.02%	<u>20,635,756</u>	52.44%
SUB-TOTAL	19,223,702	82.80%	17,426,214	81.65%	35,278,865	89.65%
INTERFUND TRANSFERS	3,867,228	16.66%	3,790,342	17.76%	3,949,784	10.04%
CONTINGENCY	<u>125,000</u>	0.54%	<u>125,000</u>	0.59%	<u>125,000</u>	0.32%
TOTAL	<u>\$ 23,215,930</u>	<u>100.00%</u>	<u>\$ 21,341,556</u>	<u>100.00%</u>	<u>\$ 39,353,649</u>	<u>100.00%</u>

**Town of Nags Head
Recommended Budget
Debt Schedule (Projected Payments)
For the Fiscal Year 2020-2021**

Description General Fund	Replace Year	Estimated Cost	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	FY 2026 and Beyond
Special Obligation Bonds:									
Beach Renourishment Series A - 3.08%	19/20	\$ 11,380,000	\$ 2,591,454	\$ 2,521,353	\$ 2,451,252	\$ 2,381,151	\$ 2,311,050	\$ -	\$ -
Beach Restoration Series B - 2.82%	19/20	16,233,837	17,010,712	-	-	-	-	-	-
		\$ 27,613,837	\$ 19,602,166	\$ 2,521,353	\$ 2,451,252	\$ 2,381,151	\$ 2,311,050	\$ -	\$ -
Town Manager:									
4x4 Pickup	17/18	\$ 32,920	\$ 11,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building security retrofits*	21/22	450,000	-	-	58,000	69,600	98,700	102,200	196,500
		\$ 482,920	\$ 11,272	\$ -	\$ 58,000	\$ 69,600	\$ 98,700	\$ 102,200	\$ 196,500
Admin Services:									
Financial Software	16/17	\$ 302,184	\$ 62,371	\$ 62,371	\$ -	\$ -	\$ -	\$ -	\$ -
Time and Attendance Software	17/18	45,917	15,723	-	-	-	-	-	-
Scheduling Software	18/19	28,274	9,715	9,715	-	-	-	-	-
Fuel efficient vehicle	21/22	32,000	-	-	11,088	11,088	11,088	-	-
		\$ 408,375	\$ 87,809	\$ 72,086	\$ 11,088	\$ 11,088	\$ 11,088	\$ -	\$ -
Planning:									
Pickup	17/18	\$ 34,091	\$ 11,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software	17/18	45,223	15,485	-	-	-	-	-	-
Sidewalk Pedestrian Plan	19/20	1,121,068	187,440	209,453	204,392	200,410	195,888	191,367	-
Pickup	19/20	26,152	8,869	8,869	8,869	-	-	-	-
SUV	21/22	35,000	-	-	12,127	12,127	12,127	-	-
Pickup	24/25	35,000	-	-	-	-	-	12,127	24,254
		\$ 1,296,534	\$ 223,467	\$ 218,322	\$ 225,388	\$ 212,537	\$ 208,015	\$ 203,494	\$ 24,254
Public Works Administration:									
Ford F-150	16/17	\$ 31,659	\$ 8,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel tank conversion	19/20	164,208	27,456	30,680	30,018	29,355	28,693	28,031	-
		\$ 195,867	\$ 35,548	\$ 30,680	\$ 30,018	\$ 29,355	\$ 28,693	\$ 28,031	\$ -

**Town of Nags Head
Recommended Budget
Debt Schedule (Projected Payments)
For the Fiscal Year 2020-2021**

Description	Replace Year	Estimated Cost	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	FY 2026 and Beyond
Public Works Facilities Maintenance :									
Ford F-150	16/17	\$ 27,065	\$ 6,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boom Tractor	17/18	154,062	32,605	32,605	32,605	-	-	-	-
Bonnett Street Bath House Replacement	17/18	460,000	97,354	95,570	93,785	-	-	-	-
Motor grader	18/19	177,900	37,873	37,873	37,873	37,873	-	-	-
Tractor	18/19	79,033	27,155	27,155	-	-	-	-	-
Fire Station 16 HVAC	18/19	85,000	19,115	18,586	18,057	17,529	-	-	-
Dowdy Park lighting	19/20	78,375	13,114	14,644	14,327	14,011	13,695	13,379	-
Pickup	19/20	32,746	11,105	11,105	11,105	-	-	-	-
Excavator	19/20	137,888	46,758	46,758	46,758	-	-	-	-
Roller	19/20	25,613	8,686	8,686	8,686	-	-	-	-
Pickup	21/22	34,000	-	-	11,781	11,781	11,781	-	-
Loader*	21/22	190,000	-	-	41,795	41,795	41,795	41,795	41,795
Pickup	21/22	35,000	-	-	12,127	12,127	12,127	-	-
Dump Truck*	22/23	160,000	-	-	-	35,196	35,196	35,196	70,392
4x4 3/4 ton pickup truck	22/23	65,000	-	-	-	22,522	22,522	22,522	-
Epstein Bath House Replacement*	22/23	184,000	-	-	-	36,800	44,160	42,320	79,120
Street sweeper*	22/23	175,000	-	-	-	38,496	38,496	38,496	76,992
Bobcat	24/25	50,000	-	-	-	-	-	17,324	34,648
Dingo	24/25	24,000	-	-	-	-	-	8,316	16,632
Pickup	24/25	35,000	-	-	-	-	-	12,127	24,254
		\$ 2,209,682	\$ 300,683	\$ 292,982	\$ 328,899	\$ 268,130	\$ 219,772	\$ 231,475	\$ 343,833
Public Works Garage:									
Ford F-350 Service Truck	16/17	\$ 71,385	\$ 18,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Sanitation:									
Residential Truck	15/16	\$ 305,231	\$ 63,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Autocar ACX 42	16/17	309,200	65,010	65,010	65,010	-	-	-	-
Freightliner Knuckle Boom	17/18	131,288	27,785	27,785	27,785	-	-	-	-
4x4 Pickup	18/19	30,421	10,453	10,453	-	-	-	-	-
Residential Truck (\$20,000 capital reserve)	18/19	263,132	56,018	56,018	56,018	56,018	-	-	-
Residential Truck (\$10,000 capital reserve)	19/20	306,328	63,397	63,397	63,397	63,397	63,397	-	-
Loader	19/20	83,860	28,437	28,437	28,437	-	-	-	-
Dump Truck	19/20	109,890	37,264	37,264	37,264	-	-	-	-
Boom truck*	21/22	180,000	-	-	39,596	39,596	39,596	39,596	39,596
Residential Truck*	21/22	330,000	-	-	72,592	72,592	72,592	72,592	72,592
Front Load Truck*	21/22	340,000	-	-	74,792	74,792	74,792	74,792	74,792
Dump Truck	22/23	89,500	-	-	-	31,011	31,011	31,011	-
Roll off Truck*	23/24	200,000	-	-	-	-	43,995	43,995	131,985
Commercial Truck*	23/24	340,000	-	-	-	-	74,792	74,792	224,376
Commercial Truck*	24/25	340,000	-	-	-	-	-	74,792	299,168
Front Load Truck*	24/25	322,500	-	-	-	-	-	70,942	283,768
		\$ 3,681,350	\$ 351,415	\$ 288,364	\$ 464,891	\$ 337,406	\$ 400,175	\$ 482,512	\$ 1,126,277
Stormwater:									
Culvert Cleaner (capital reserve)	16/17	\$ 50,562	\$ 12,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater project areas 1-3A (capital reserve)	18/19	620,000	154,136	135,108	131,252	112,556	-	-	-
Stormwater project area 12 (capital reserve)*	21/22	225,000	-	-	45,000	54,000	51,750	49,500	47,250
Stormwater project area 13 (capital reserve)*	21/22	575,000	-	-	115,000	138,000	132,250	126,500	120,750
Backhoe (capital reserve)	22/23	137,000	-	-	-	47,469	47,469	47,469	-
		\$ 1,607,562	\$ 167,060	\$ 135,108	\$ 291,252	\$ 352,025	\$ 231,469	\$ 223,469	\$ 168,000

**Town of Nags Head
Recommended Budget
Debt Schedule (Projected Payments)
For the Fiscal Year 2020-2021**

Description	Replace Year	Estimated Cost	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	FY 2026 and Beyond
Police:									
Police Vehicles (3)	16/17	\$ 131,472	\$ 33,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Vehicles (4)	17/18	170,461	58,369	-	-	-	-	-	-
Police L3 Mobile-Vision (capital reserve)	17/18	16,441	5,630	-	-	-	-	-	-
Police Vehicles (3)	18/19	145,216	49,896	49,896	-	-	-	-	-
Police Vehicles (3)	19/20	137,715	46,700	46,700	46,700	-	-	-	-
Replacement of 800Mhz Radios^	20/21	245,202	-	-	56,636	56,636	56,636	56,636	56,636
Police Vehicles (3)	21/22	147,545	-	-	51,123	51,123	51,123	-	-
Police Vehicles (3)	22/23	169,500	-	-	-	58,730	58,730	58,730	-
Police Vehicles (3)	23/24	175,500	-	-	-	-	60,636	60,636	60,636
Police Vehicles (3)	24/25	183,500	-	-	-	-	-	63,581	127,162
Police Vehicles (3)	25/26	180,000	-	-	-	-	-	-	187,104
		\$ 1,702,552	\$ 193,858	\$ 96,596	\$ 154,459	\$ 166,489	\$ 227,125	\$ 239,583	\$ 431,538
Fire:									
Fire Apparatus Truck	12/13	\$ 722,158	\$ 77,482	\$ 77,482	\$ 77,482	\$ -	\$ -	\$ -	\$ -
Compressor	16/17	26,821	6,856	-	-	-	-	-	-
Fire Chief SUV	18/19	48,599	16,698	16,698	-	-	-	-	-
Pumper	18/19	697,620	80,690	80,690	80,690	80,690	80,690	80,690	242,070
Brush Truck	21/22	63,500	-	-	22,002	22,002	22,002	-	-
Pumper/Quint**	22/23	975,000	-	-	-	120,254	120,254	120,254	841,778
		\$ 2,533,698	\$ 181,726	\$ 174,870	\$ 180,174	\$ 222,946	\$ 222,946	\$ 200,944	\$ 1,083,848
Ocean Rescue:									
Chevy Silverado	16/17	\$ 38,177	\$ 9,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4x4 Pickup	18/19	42,188	14,496	14,496	-	-	-	-	-
Replacement of 800Mhz Radios^	20/21	102,877	-	-	23,762	23,762	23,762	23,762	23,762
4X4 Pickup	21/22	40,000	-	-	13,860	13,860	13,860	-	-
4X4 Pickup	22/23	44,000	-	-	-	15,246	15,246	15,246	-
		\$ 267,242	\$ 24,254	\$ 14,496	\$ 37,622	\$ 52,868	\$ 52,868	\$ 39,008	\$ 23,762
Total General Fund Lease Payments			\$ 21,197,505	\$ 3,844,857	\$ 4,233,043	\$ 4,103,595	\$ 4,011,901	\$ 1,750,716	\$ 3,398,012

Replacement costs are estimates
 Estimated interest rate of 4%, 3 year payment in advance
 Estimated interest rate of 5% for:
 *five years **ten years
 ^procure in fiscal year 2020-2021, five year loan in arrears
 Possible cash down payment on some lessening future year lease payments