

# ***Administrative Services Department***

## **Department Overview**

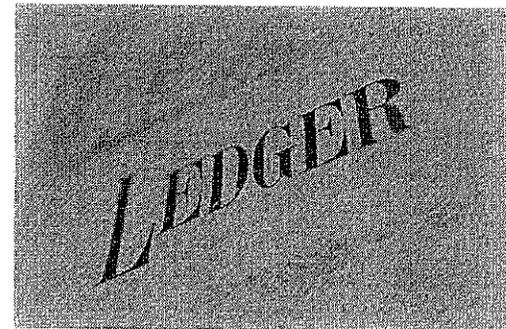
The Administrative Services Department is responsible for all accounting and financial reporting requirements. While the Human Resources Coordinator reports directly to the Town Manager, the funds for this function are located in this department.

## **Accounting, Collections, and General Administration**

The Accounting, Collections, and General Administration section is responsible for general ledger accounting, budgeting, financial reporting, tax and utility billing and collection, treasury management, financial administration, inventory and fixed assets administration, payroll processing, and purchasing. This section is also responsible for greeting and assisting the public, answering all incoming calls and forwarding them to the appropriate persons, accepting and processing customer payments, bank deposits, and processing all Town mail.

## **Human Resources**

Human Resources is responsible for the following activities: implementation of the pay and classification plan, coordination of employee benefits, employee recruitment, salary and benefit budget preparation, and organization and compliance with state and federal legislation affecting Town personnel operations. The Human Resources Coordinator also assists in the maintenance of the Town's general workers' compensation insurance program and serves as deputy safety officer.



**Goal**

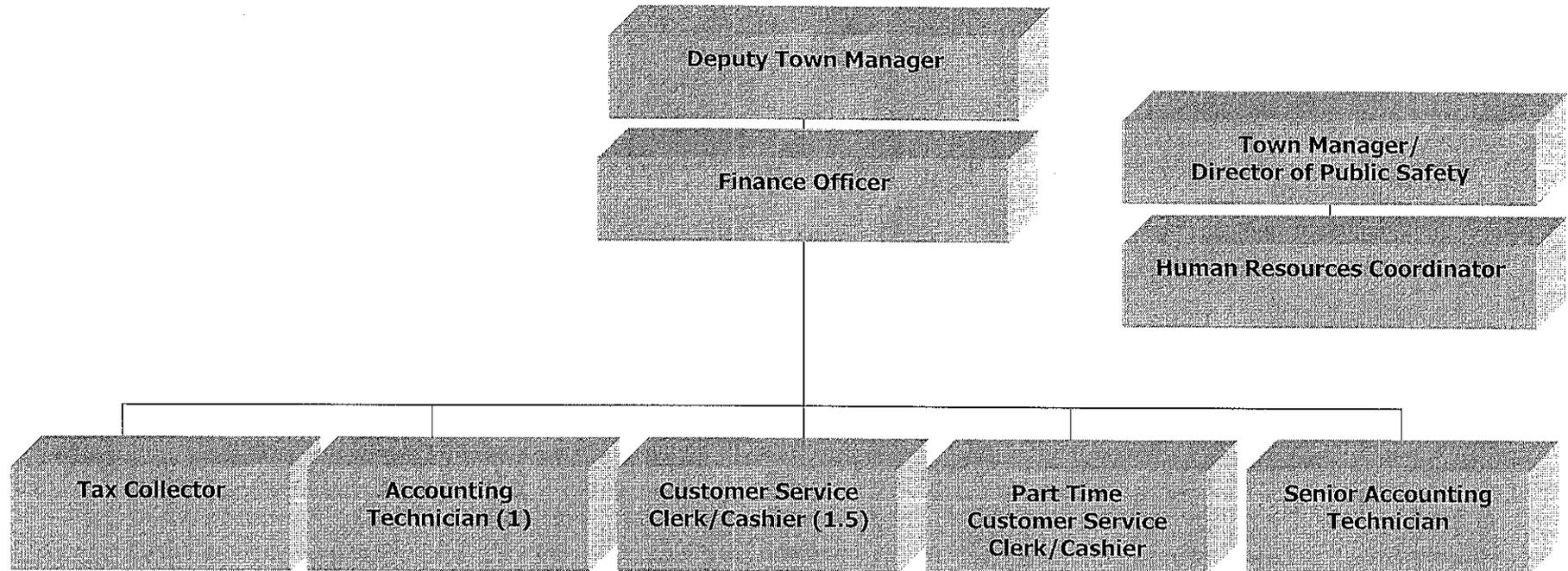
To promote quality customer service through the efficient and effective administration of cash management, collections, purchasing, personnel administration, and financial reporting.

**Objectives**

- Evaluate and update the Town’s financial policies for conformance with generally accepted accounting principles and efficiency in use of financial resources
- Maximize cash flow and investment earnings potential in accordance with Town policies and general statutes
- Monitor expenditures in accordance with the budget and ensure cost effective purchasing
- Oversee the Town’s personnel management programs and promote the Town’s commitment to the most effective utilization of our human resources
- Play an active role with the Personnel Committee in utilizing the input of our most valuable Town resources – our employees
- Administer a comprehensive risk management program
- Utilize advanced collection techniques to maintain excellent tax collection rates
- Maintain professional presence at the Town Hall front desk to greet citizens and visitors

**Performance Objectives and Workload Indicators**

	FY 04-05 <u>Actual</u>	FY 05-06 <u>Actual</u>	FY 06-07 <u>Actual</u>
Accounts Payable Checks Processed	4,128	3,985	3,954
Payroll Checks and Direct Deposits Processed	3,248	3,646	3,755
Purchase Orders Processed	1,316	1,573	1,279
Tax Bills Processed	5,940	5,962	6,044



<u>Position</u>	<u>Grade</u>	<u>Adopted Positions FY 07-08</u>	<u>Existing Positions</u>	<u>Recommended Positions FY 08-09</u>	<u>Adopted Positions FY 08-09</u>
Finance Officer	26	1	1	1	1
Tax Collector	17	1	1	1	1
Human Resources Coordinator	17	1	1	1	1
Senior Accounting Technician	13	1	1	1	1
Accounting Technician	11	1	1	1	1
Customer Service Clerk/Cashier	11	1	1	1	1
Customer Service Clerk/Cashier – Part Time	9	1	1	1	1
Customer Service/Payroll Specialist	11	.5	.5	.5	.5
<b>TOTAL FULL - TIME:</b>		<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>
<b>TOTAL PART - TIME:</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

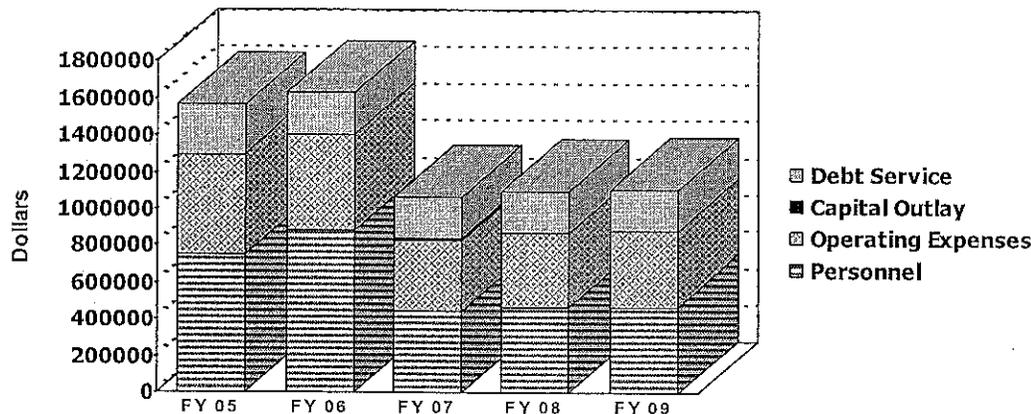
## Highlights

- An employee wellness line item is included, as well as funds to assist the Personnel Committee with its work.
- The group health insurance line item reflects a decrease in hospitalization expenses.
- The insurance line item reflects increases in flood insurance and general liability rates.

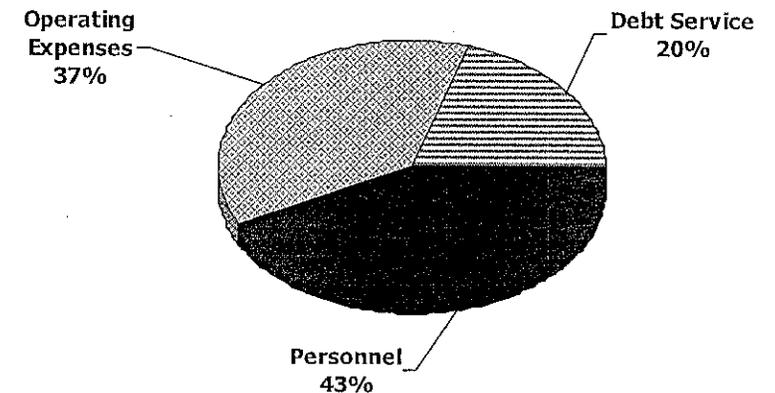
## Expenditures by Function

	FY 2007-2008 <u>Adopted</u>	FY 2008-2009 <u>Adopted</u>	Percent <u>Change</u>
Personnel Services	\$ 466,321	\$ 471,302	1.07%
Operating Expenses	\$ 401,949	\$ 411,169	2.29%
Debt Service	\$ 226,286	\$ 226,286	0.00%
<b>Total</b>	<b>\$ 1,094,556</b>	<b>\$ 1,108,757</b>	<b>1.30%</b>

## Adopted Expenditure History



## Adopted FY 2008-2009 Expenditures by Function



TOWN OF NAGS HEAD  
RECOMMENDED BUDGET FY 2008-2009

GENERAL FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
<b>ADMINISTRATIVE SERVICES</b>						
<b>SALARIES</b>						
440 510200 SALARIES/WAGES - REGULAR	308,103.00	307,480.00	302,262.83	323,211.00	323,211.00	323,885.00
440 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
440 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
440 510201 SALARIES - LONGEVITY PAY	11,037.00	11,037.00	10,055.35	11,229.00	11,229.00	11,229.00
440 510300 SALARIES/WAGES - PARTTIME	13,700.00	13,727.00	12,884.79	13,555.00	13,555.00	13,555.00
440 510300 1 SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
440 510300 2 SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
440 510400 OVERTIME PAY	.00	1,000.00	571.22	.00	.00	.00
440 510400 1 OVERTIME PAY	.00	.00	.00	.00	.00	.00
440 510400 2 OVERTIME PAY	.00	.00	.00	.00	.00	.00
440 510500 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
440 510500 1 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
440 510500 2 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
440 521100 CAREER DEVELOPMENT	2,439.00	2,439.00	475.80	451.00	451.00	.00
440 521801 SALARY MARKET ADJUSTMENT	.00	.00	.00	.00	.00	.00
<b>TOTAL SALARIES</b>	<b>335,279.00</b>	<b>335,683.00</b>	<b>326,249.99</b>	<b>348,446.00</b>	<b>348,446.00</b>	<b>348,669.00</b>
<b>BENEFITS</b>						
440 520600 FICA TAX	25,654.00	25,685.00	23,795.51	26,642.00	26,642.00	26,659.00
440 520600 1 FICA TAX	.00	.00	.00	.00	.00	.00
440 520600 2 FICA TAX	.00	.00	.00	.00	.00	.00
440 520700 GROUP HEALTH INSURANCE	58,082.00	58,082.00	44,461.58	48,176.00	42,869.00	42,869.00
440 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
440 520800 RETIREMENT	15,694.00	15,712.00	15,261.59	16,305.00	16,305.00	16,311.00
440 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
440 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
440 520900 UNEMPLOYMENT	15,064.00	15,064.00	15,064.00	19,836.00	19,836.00	19,836.00
440 521000 401 K	9,648.00	9,659.00	9,401.14	10,047.00	10,047.00	10,058.00
440 521000 1 401 K	.00	.00	.00	.00	.00	.00
440 521000 2 401 K	.00	.00	.00	.00	.00	.00
440 521200 MERIT INCREASES	.00	.00	.00	.00	.00	.00
440 521300 EMPLOYEE WELLNESS	4,750.00	4,750.00	1,001.35	4,750.00	4,750.00	4,750.00
440 521600 IMPLEMENTATION OF PAY PLAN	.00	.00	.00	.00	.00	.00
440 521700 PERSONNEL COMMITTEE	2,150.00	2,150.00	1,797.39	2,150.00	2,150.00	2,150.00
440 521800 COST OF LIVING ADJUSTMENT	.00	.00	.00	.00	.00	.00
<b>TOTAL BENEFITS</b>	<b>131,042.00</b>	<b>131,102.00</b>	<b>110,782.56</b>	<b>127,906.00</b>	<b>122,599.00</b>	<b>122,633.00</b>
<b>OPERATIONS</b>						
440 360100 COMPUTER MAINTENANCE	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD  
RECOMMENDED BUDGET FY 2008-2009

GENERAL FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
440 522011 CAREER DEVELOPMENT OTHER COSTS	3,000.00	3,000.00	1,066.97	3,000.00	3,000.00	2,500.00
440 532000 TRAINING	9,425.00	11,625.00	7,005.06	10,815.00	8,365.00	8,365.00
440 532001 COMPUTER TRAINING	.00	.00	.00	.00	.00	.00
440 532100 BUILDING/EQUIPMENT RENTAL	5,640.00	5,640.00	5,194.23	5,640.00	5,640.00	5,640.00
440 532100 1 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
440 532100 2 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
440 532200 TELEPHONE	3,900.00	3,900.00	3,162.96	3,900.00	3,900.00	3,900.00
440 532200 1 TELEPHONE	.00	.00	.00	.00	.00	.00
440 532200 2 TELEPHONE	.00	.00	.00	.00	.00	.00
440 532205 INTERNET COSTS	.00	.00	.00	.00	.00	.00
440 532400 TRAVEL	9,650.00	9,650.00	5,634.29	12,050.00	9,500.00	9,500.00
440 532500 POSTAGE	12,140.00	12,140.00	10,717.53	12,300.00	12,300.00	12,300.00
440 532600 ADVERTISING	1,050.00	1,050.00	420.00	1,050.00	1,050.00	1,050.00
440 532700 PRINTING	8,600.00	10,100.00	9,875.50	9,400.00	8,600.00	8,600.00
440 543100 FUEL COSTS	1,500.00	1,500.00	1,682.14	2,100.00	1,920.00	1,920.00
440 543100 1 FUEL COSTS	.00	.00	.00	.00	.00	.00
440 543100 2 FUEL COSTS	.00	.00	.00	.00	.00	.00
440 543300 DEPARTMENT SUPPLIES	13,925.00	13,925.00	11,806.67	13,925.00	13,925.00	13,925.00
440 543300 1 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
440 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
440 543400 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
440 543405 OTHER SUPPLIES - COMPUTER	7,250.00	7,175.00	5,862.32	.00	.00	.00
440 543600 MAINT/REPAIR EQUIPMENT	5,050.00	5,050.00	598.00	5,150.00	5,150.00	5,150.00
440 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
440 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
440 543601 MAINT/REPAIR COMPUTER EQUIP.	.00	.00	.00	.00	.00	.00
440 543700 MAINT/REPAIR VEHICLES	3,000.00	3,000.00	831.27	3,000.00	2,000.00	2,000.00
440 543700 1 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
440 543700 2 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
440 543701 VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
440 544000 PROFESSIONAL FEES	28,250.00	28,250.00	28,321.20	30,000.00	30,000.00	30,000.00
440 544500 CONTRACTED SERVICES	15,872.00	15,872.00	14,015.85	14,672.00	14,672.00	14,672.00
440 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
440 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
440 544505 CONTRACTED SERVICES - WEBSITE	.00	.00	.00	.00	.00	.00
440 544506 CONTRACTED SERVICES - GIS	.00	.00	.00	.00	.00	.00
440 544508 CONTRACTED ANNUAL SUPPORT/MAIN	.00	.00	.00	.00	.00	.00
440 544541 SPECIAL CONTRACTED SERVICES	1,050.00	1,050.00	821.53	1,050.00	1,050.00	1,050.00
440 544800 PURCHASES FOR RESALE	970.00	1,470.00	1,432.64	1,720.00	1,720.00	1,720.00
440 555300 DUES AND SUBSCRIPTIONS	2,757.00	2,757.00	1,911.24	2,592.00	2,527.00	2,527.00
440 555400 INSURANCE	268,920.00	268,920.00	262,337.81	319,550.00	286,350.00	286,350.00
440 555400 1 INSURANCE	.00	.00	.00	.00	.00	.00
440 555400 2 INSURANCE	.00	.00	.00	.00	.00	.00
440 569900 COST REIMBURSEMENT	.00	-176,327.00	-176,327.00	.00	.00	.00
440 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
<b>TOTAL OPERATIONS</b>	<b>401,949.00</b>	<b>229,747.00</b>	<b>196,370.21</b>	<b>451,914.00</b>	<b>411,669.00</b>	<b>411,169.00</b>

CAPITAL OUTLAY

TOWN OF NAGS HEAD  
RECOMMENDED BUDGET FY 2008-2009

GENERAL FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
440 577400 CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
DEBT SERVICE						
440 578100 L/P PRINCIPAL	193,972.00	193,972.00	193,971.60	203,394.00	203,394.00	203,394.00
440 578200 LEASE PURCHASE INTEREST	32,314.00	32,314.00	32,314.22	22,892.00	22,892.00	22,892.00
TOTAL DEBT SERVICE	226,286.00	226,286.00	226,285.82	226,286.00	226,286.00	226,286.00
TOTAL ADMINISTRATIVE SERVICES	1,094,556.00	922,818.00	859,688.58	1,154,552.00	1,109,000.00	1,108,757.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL EXPENDITURES

GENERAL FUND	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
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ADMINISTRATIVE SERVICES						
SALARIES						
440 510200 SALARIES/WAGES - REGULAR	354,624.48	378,977.01	413,689.72	410,457.28	331,009.50	285,508.54
440 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
440 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
440 510201 SALARIES - LONGEVITY PAY	.00	.00	.00	6,997.09	8,369.60	8,691.89
440 510300 SALARIES/WAGES - PARTTIME	18,842.25	21,037.07	14,302.15	20,638.38	26,343.91	12,337.29
440 510300 1 SALARIES/WAGES - PARTTIME	.00	.00	660.00	.00	.00	.00
440 510300 2 SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
440 510400 OVERTIME PAY	117.73	384.61	858.95	.00	1,954.61	33.82
440 510400 1 OVERTIME PAY	.00	.00	405.92	.00	.00	.00
440 510400 2 OVERTIME PAY	.00	.00	638.44	.00	.00	.00
440 510500 HOLIDAY PAY	.00	.00	41.98	.00	293.47	.00
440 510500 1 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
440 510500 2 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
440 521100 CAREER DEVELOPMENT	1,814.07	705.18	1,023.30	1,781.27	871.43	126.10
440 521801 SALARY MARKET ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	375,398.53	401,103.87	431,620.46	439,874.02	368,842.52	306,697.64
BENEFITS						
440 520600 FICA TAX	26,338.64	28,195.98	30,738.47	30,811.86	26,656.75	22,353.75
440 520600 1 FICA TAX	.00	.00	81.55	.00	.00	.00
440 520600 2 FICA TAX	.00	.00	48.84	.00	.00	.00
440 520700 GROUP HEALTH INSURANCE	45,136.42	54,593.93	69,040.47	68,605.79	58,759.98	44,475.35
440 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
440 520800 RETIREMENT	17,541.29	18,642.48	20,361.62	20,441.23	16,713.26	14,409.78
440 520800 1 RETIREMENT	.00	.00	17.50	.00	.00	.00
440 520800 2 RETIREMENT	.00	.00	25.88	.00	.00	.00
440 520900 UNEMPLOYMENT	12,231.76	9,481.26	795.88	9,430.75	26,438.57	2,832.00
440 521000 401 K	10,696.71	11,390.64	12,440.53	12,491.94	10,253.75	8,859.92
440 521000 1 401 K	.00	.00	10.70	.00	.00	.00
440 521000 2 401 K	.00	.00	15.81	.00	.00	.00
440 521200 MERIT INCREASES	.00	.00	.00	.00	.00	.00
440 521300 EMPLOYEE WELLNESS	22,578.01	2,443.38	2,086.86	2,365.75	.00	285.79
440 521600 IMPLEMENTATION OF PAY PLAN	.00	.00	.00	.00	.00	.00
440 521700 PERSONNEL COMMITTEE	2,852.90	1,635.75	1,963.53	4,364.72	2,457.44	1,651.52
440 521800 COST OF LIVING ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	137,375.73	126,383.42	137,627.64	148,512.04	141,279.75	94,868.11
OPERATIONS						
440 360100 COMPUTER MAINTENANCE	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL EXPENDITURES

GENERAL FUND	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
440 522011 CAREER DEVELOPMENT OTHER COSTS	1,031.46	115.64	2,192.33	6,996.99	3,548.69	277.34
440 532000 TRAINING	8,295.52	13,210.62	16,380.56	6,495.16	1,911.55	7,553.55
440 532001 COMPUTER TRAINING	1,764.00	3,555.27	3,529.13	3,921.18	.00	1,700.00
440 532100 BUILDING/EQUIPMENT RENTAL	8,068.46	8,459.50	8,732.06	8,532.26	12,542.06	4,820.28
440 532100 1 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
440 532100 2 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
440 532200 TELEPHONE	5,720.18	13,013.86	12,467.49	11,175.04	12,637.65	3,553.57
440 532200 1 TELEPHONE	.00	.00	606.38	.00	.00	.00
440 532200 2 TELEPHONE	.00	.00	.00	.00	.00	.00
440 532205 INTERNET COSTS	.00	.00	.00	2,533.30	2,758.20	.00
440 532400 TRAVEL	8,968.83	12,364.44	11,890.82	9,104.34	5,917.76	7,735.90
440 532500 POSTAGE	7,886.21	11,623.73	13,971.26	10,827.46	10,370.99	7,148.86
440 532600 ADVERTISING	751.38	1,463.00	867.23	2,230.63	670.00	519.00
440 532700 PRINTING	4,312.50	4,823.50	6,133.00	7,469.00	7,408.00	1,942.00
440 543100 FUEL COSTS	75.45	140.12	215.18	28.80	468.33	1,162.00
440 543100 1 FUEL COSTS	.00	.00	.00	.00	.00	.00
440 543100 2 FUEL COSTS	.00	.00	.00	.00	.00	.00
440 543300 DEPARTMENT SUPPLIES	11,146.82	17,270.68	13,360.23	10,725.50	20,613.73	11,473.14
440 543300 1 DEPARTMENT SUPPLIES	.00	.00	2,020.74	.00	.00	.00
440 543300 2 DEPARTMENT SUPPLIES	.00	.00	197.12	.00	.00	.00
440 543400 OTHER SUPPLIES	14,419.64	13,189.34	8,495.97	12,870.87	8,837.51	2,441.28
440 543405 OTHER SUPPLIES - COMPUTER	.00	24,785.53	423.04	5,483.15	2,731.43	4,556.88
440 543600 MAINT/REPAIR EQUIPMENT	4,985.94	3,832.48	3,395.48	3,292.53	4,102.48	1,356.09
440 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
440 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
440 543601 MAINT/REPAIR COMPUTER EQUIP.	1,953.02	4,615.98	2,301.04	9,642.75	.00	.00
440 543700 MAINT/REPAIR VEHICLES	104.12	84.88	407.18	145.42	170.59	473.54
440 543700 1 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
440 543700 2 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
440 543701 VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
440 544000 PROFESSIONAL FEES	18,000.00	18,150.00	18,000.00	19,800.00	26,516.00	34,000.00
440 544500 CONTRACTED SERVICES	20,543.59	25,182.26	38,148.20	47,437.94	66,502.93	14,457.80
440 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
440 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
440 544505 CONTRACTED SERVICES - WEBSITE	6,952.50	3,643.32	1,915.55	11,357.52	9,936.14	.00
440 544506 CONTRACTED SERVICES - GIS	.00	.00	17,335.49	10,407.62	15,160.41	500.00
440 544508 CONTRACTED ANNUAL SUPPORT/MAIN	.00	.00	.00	.00	.00	.00
440 544541 SPECIAL CONTRACTED SERVICES	1,433.23	1,496.58	1,679.32	1,719.47	1,186.88	837.03
440 544800 PURCHASES FOR RESALE	826.20	1,050.23	980.72	833.42	734.64	962.00
440 555300 DUES AND SUBSCRIPTIONS	2,812.86	2,667.78	1,573.56	1,685.21	1,630.69	1,718.62
440 555400 INSURANCE	237,450.33	260,264.03	254,409.22	255,442.63	242,905.02	250,290.48
440 555400 1 INSURANCE	.00	.00	.00	.00	.00	.00
440 555400 2 INSURANCE	.00	.00	.00	.00	.00	.00
440 569900 COST REIMBURSEMENT	-198,000.00	-198,000.00	-199,963.00	-166,660.00	-212,035.00	-127,056.00
440 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	8,188.20	3,960.95	.00
<b>TOTAL OPERATIONS</b>	<b>169,502.24</b>	<b>247,002.77</b>	<b>241,665.30</b>	<b>301,686.39</b>	<b>251,187.63</b>	<b>232,423.36</b>

CAPITAL OUTLAY

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL EXPENDITURES

GENERAL FUND	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
440 577400 CAPITAL OUTLAY EQUIPMENT	60,271.10	79,030.43	2,758.68	.00	15,394.15	12,598.00
TOTAL CAPITAL OUTLAY	60,271.10	79,030.43	2,758.68	.00	15,394.15	12,598.00
 DEBT SERVICE						
440 578100 L/P PRINCIPAL	185,743.78	246,798.66	242,303.10	208,858.21	176,416.14	184,985.73
440 578200 LEASE PURCHASE INTEREST	82,202.05	75,207.76	68,175.89	58,443.41	49,869.68	41,300.09
TOTAL DEBT SERVICE	267,945.83	322,006.42	310,478.99	267,301.62	226,285.82	226,285.82
TOTAL ADMINISTRATIVE SERVICES	1,010,493.43	1,175,526.91	1,124,151.07	1,157,374.07	1,002,989.87	872,872.93

## ADMINISTRATIVE SERVICES - Allocation of Merit Funds

	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ADOPTED 2008-09
Total Budgeted in Administrative Services	\$22,000	\$43,000	\$70,209	\$80,526	\$78,865	\$81,730	\$85,000	\$0	\$0	\$0
Allocated To:										
Town Manager	\$693	\$1,605	\$4,440	\$3,979	\$7,548	\$12,243	\$1,504	\$4,090	\$996	\$3,158
Administrative Services	\$2,542	\$4,365	\$5,251	\$5,381	\$5,889	\$19,396	\$9,974	\$5,670	\$2,502	\$4,424
IT (included in Admin. Services prior to 06/07)			\$0	\$0	\$0	\$0	\$0	\$2,026	\$1,241	\$993
Planning & Development	\$1,387	\$3,041	\$2,361	\$2,794	\$5,645	\$7,276	\$6,501	\$7,838	\$3,043	\$8,751
P/W Administration	\$0	\$971	\$18,549	\$1,764	\$3,312	\$4,567	\$466	\$3,011	\$1,637	\$3,615
P/W Buildings & Grounds	\$462	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Garage	\$1,849	\$858	\$1,854	\$596	\$12,613	\$409	\$714	\$2,775	\$1,572	\$2,395
P/W Facilities Maintenance	\$0	\$0	\$0	\$4,197	\$6,912	\$2,468	\$1,360	\$3,825	\$2,348	\$4,589
P/W Streets	\$809	\$1,543	\$4,592	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Sanitation	\$2,081	\$2,139	\$3,956	\$3,203	\$4,935	\$7,558	\$1,721	\$6,583	\$3,659	\$5,958
Police	\$3,763	\$9,162	\$14,277	\$22,932	\$18,007	\$17,273	\$5,718	\$13,718	\$10,755	\$16,013
Animal Control	\$0	\$374	\$1,086	\$0	\$2,096	\$1,485	\$416	\$661	\$0	\$631
Fire	\$2,428	\$3,711	\$12,524	\$14,136	\$10,213	\$8,987	\$5,388	\$17,841	\$12,470	\$16,837
Ocean Rescue	\$0	\$0	\$995	\$807	\$1,695	\$68	\$451	\$718	\$879	\$659
<b>TOTAL ALLOCATED</b>	<b>\$16,014</b>	<b>\$28,819</b>	<b>\$69,885</b>	<b>\$59,789</b>	<b>\$78,865</b>	<b>\$81,730</b>	<b>\$34,213</b>	<b>\$68,755</b>	<b>\$41,102</b>	<b>\$68,023</b>

Note: During FY 00/01 an additional \$14,181 was used to provide additional funding for insurance deductibles.

Note: During FY 02/03 an additional \$14,117 was used to provide additional funding for a new position and part-time staffing for extended absences and vacancies.

Note: During FY 03/04 an additional \$17,906 was used to provide additional funding for additional Police and ACO holiday pay and benefits, leave payout in Garage, and position reclassification in PW Facilities.

Note: During FY 04/05 an additional \$19,972 was used to provide funding for changes to Manager's contract, leave payout in Administrative Services, and adjustments to longevity in Planning, P/W Administration, P/W Facilities, P/W Sanitation, Police, Animal Control, and Fire for the affect of the cost of living adjustment.

Note: Funding for merit has historically been budgeted in Administrative Services and allocated to individual general fund departments by budget adjustment during the year. For FY 06-07 and subsequent years, merit has been budgeted in each department.

## ADMINISTRATIVE SERVICES - Career Development Funds \*

	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	RECOMMENDED 2008-09	ADOPTED 2008-09
Town Manager	\$3,031	\$3,388	\$5,563	\$8,698	\$10,428	\$9,556	\$13,444	\$11,710
Administrative Services	\$5,834	\$8,349	\$14,045	\$10,379	\$6,723	\$8,392	\$11,223	\$10,980
IT (incl in Admin. Services prior to 06/07)	\$0	\$0	\$742	\$2,322	\$7,756	\$7,151	\$9,535	\$7,611
Planning & Development	\$5,864	\$6,487	\$3,385	\$5,395	\$10,072	\$6,867	\$8,097	\$6,831
P/W Administration	\$12,864	\$13,144	\$7,404	\$7,910	\$8,917	\$5,720	\$5,952	\$5,987
P/W Garage	\$0	\$0	\$0	\$0	\$0	\$4,502	\$8,101	\$7,756
P/W Facilities Maintenance	\$0	\$197	\$0	\$3,887	\$3,369	\$1,796	\$4,847	\$3,746
P/W Streets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Sanitation	\$0	\$0	\$0	\$0	\$0	\$0	\$800	\$500
Police	\$28,913	\$35,586	\$35,439	\$41,163	\$40,321	\$38,740	\$51,334	\$40,077
Animal Control	\$0	\$0	\$502	\$0	\$0	\$0	\$0	\$0
Fire	\$19,994	\$28,324	\$38,604	\$46,893	\$52,761	\$51,276	\$59,062	\$52,452
Ocean Rescue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALLOCATED</b>	<b>\$76,500</b>	<b>\$95,475</b>	<b>\$105,684</b>	<b>\$126,647</b>	<b>\$140,347</b>	<b>\$134,000</b>	<b>\$172,395</b>	<b>\$147,650</b>

\* Costs include salaries and benefits for all participants, in addition to, all costs for training and travel.

Note: During FY 98/99 an additional \$1,700 was used to fund a portion of the costs of producing a brochure for the Town.

Note: During FY 00/01 an additional \$7,233 was used to provide additional funding for implementation of the pay & class study.

Note: Prior to FY 06-07 career development was budgeted in Administrative Services and allocated to general fund departments as needed by budget adjustments.

For FY 06-07 and forward, career development has been budgeted in individual general fund departments with eligible employees.

## ADMINISTRATIVE SERVICES - Allocation of Computer Training Funds

	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ADOPTED 2008-09
Total Budgeted in Administrative Services/IT	\$6,000	\$6,000	\$7,764	\$6,000	\$6,000	\$6,000	\$6,000	\$7,000	\$11,150	\$7,000
Allocated To:										
Town Manager	\$0	\$0	\$1,100	\$450	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Services	\$6,000	\$3,430	\$1,764	\$3,555	\$6,529	\$3,921	\$1,700	\$0	\$0	\$0
IT (included in Admin. Services prior to 06/07)			\$0	\$0	\$0	\$0	\$0	\$2,850	\$4,150	\$0
Planning & Development	\$0	\$526	\$560	\$450	\$0	\$0	\$0	\$0	\$0	\$0
P/W Administration	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0
P/W Buildings & Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Garage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Facilities Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Streets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Sanitation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0
Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALLOCATED</b>	<b>\$6,000</b>	<b>\$3,956</b>	<b>\$3,424</b>	<b>\$5,805</b>	<b>\$6,529</b>	<b>\$3,921</b>	<b>\$1,700</b>	<b>\$2,850</b>	<b>\$4,150</b>	<b>\$0</b>

TOWN OF NAGS HEAD  
RECOMMENDED BUDGET FY 2008-2009

GENERAL FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
CONTINGENCY						
CONTINGENCY						
CONTINGENCY						
10799 599900 CONTINGENCY	125,000.00	125,000.00	.00	125,000.00	125,000.00	125,000.00
TOTAL CONTINGENCY	125,000.00	125,000.00	.00	125,000.00	125,000.00	125,000.00
TOTAL CONTINGENCY	125,000.00	125,000.00	.00	125,000.00	125,000.00	125,000.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL EXPENDITURES

GENERAL FUND	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
-----						
CONTINGENCY						
CONTINGENCY						
CONTINGENCY						
10799 599900 CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00

## GF CONTINGENCY

	ADOPTED 1999-00	ADOPTED 2000-01	ADOPTED 2001-02	ADOPTED 2002-03	ADOPTED 2003-04	ADOPTED 2004-05	ADOPTED 2005-06	ADOPTED 2006-07	ADOPTED 2007-08	ADOPTED 2008-09
99 NON-OPERATING CONTINGENCY	\$65,000	\$65,000	\$70,000	\$70,000	\$70,000	\$75,000	\$75,000	\$75,000	\$125,000	\$125,000
<b>TOTAL</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$125,000</b>	<b>\$125,000</b>

Summary of year to date transfers: (through 6/30/08)

\$0

\$125,000 Remaining at 6/30/08

TOWN OF NAGS HEAD  
RECOMMENDED BUDGET FY 2008-2009

GENERAL FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
-----						
INTERFUND TRANSACTIONS						
INTERFUND						
INTERFUND TRANSFERS						
10795 590082 CONTRIB. TO CAP RESERVE FUND	100,000.00	100,000.00	96,891.64	100,000.00	100,000.00	100,000.00
10795 590086 CONTRIB TO NAGS HEAD LEASING	.00	.00	.00	.00	.00	.00
10795 590088 REPAY INTERFUND DEBT PRINCIPA	.00	.00	.00	.00	.00	.00
10795 590089 INTERFUND INTEREST ON DEBT	.00	.00	.00	.00	.00	.00
10795 590090 CONTRIBUTION TO STORM WATER	.00	.00	.00	.00	.00	.00
10795 590091 TRANSFER TO BEACH NOURISHMENT	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	100,000.00	100,000.00	96,891.64	100,000.00	100,000.00	100,000.00
TOTAL INTERFUND	100,000.00	100,000.00	96,891.64	100,000.00	100,000.00	100,000.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL EXPENDITURES

GENERAL FUND	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
-----						
INTERFUND TRANSACTIONS						
INTERFUND						
INTERFUND TRANSFERS						
10795 590082 CONTRIB. TO CAP RESERVE FUND	460,165.46	418,382.04	224,475.38	329,756.80	146,496.86	84,947.54
10795 590086 CONTRIB TO NAGS HEAD LEASING	69,290.00	17,143.00	.00	.00	.00	.00
10795 590088 REPAY INTERFUND DEBT PRINCIPA	108,187.00	.00	.00	.00	.00	.00
10795 590089 INTERFUND INTEREST ON DEBT	6,942.38	.00	.00	.00	.00	.00
10795 590090 CONTRIBUTION TO STORM WATER	.00	.00	.00	19,400.00	100,000.00	41,765.80
10795 590091 TRANSFER TO BEACH NOURISHMENT	.00	.00	.00	.00	700,000.00	.00
TOTAL INTERFUND TRANSFERS	644,584.84	435,525.04	224,475.38	349,156.80	946,496.86	126,713.34
TOTAL INTERFUND	644,584.84	435,525.04	224,475.38	349,156.80	946,496.86	126,713.34