

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, 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, payroll processing, 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

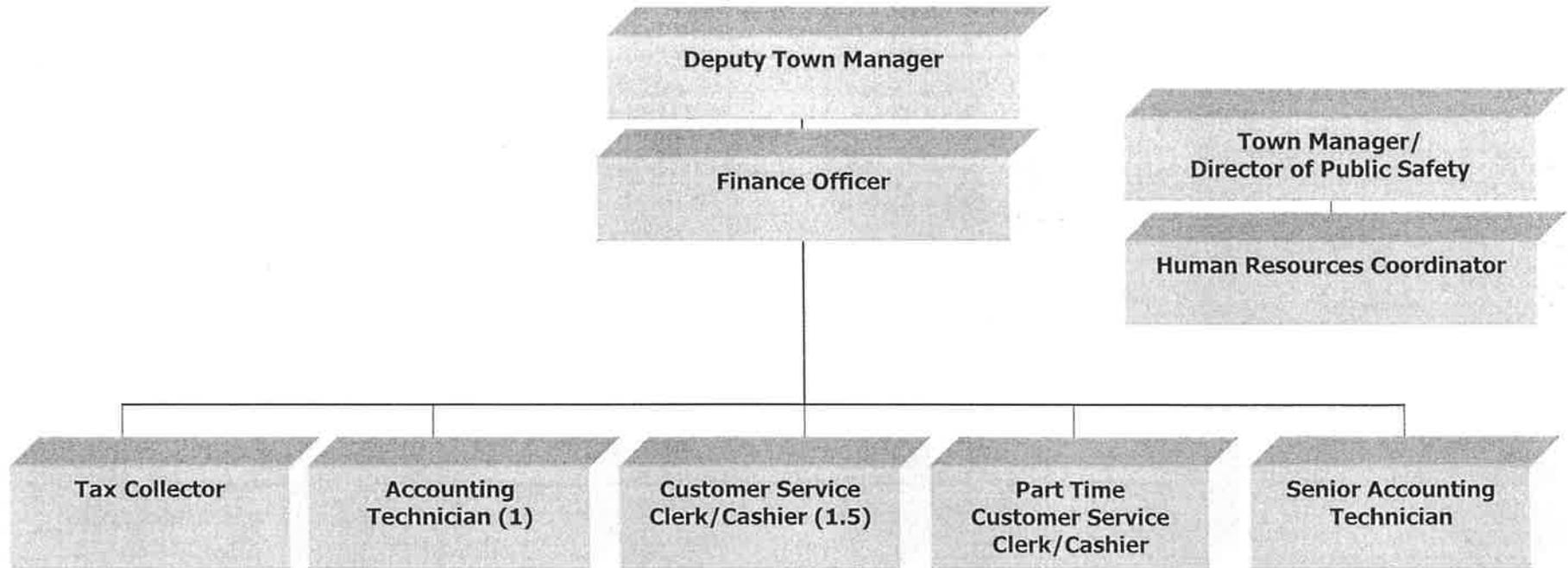
To promote quality customer service through the efficient and effective administration of cash management, collections, purchasing, personnel administration, and financial reporting.

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 03-04 <u>Actual</u>	FY 04-05 <u>Actual</u>	FY 05-06 <u>Actual</u>
Accounts Payable Checks Processed	5,714	4,128	3,985
Payroll Checks and Direct Deposits Processed	3,193	3,248	3,646
Purchase Orders Processed	1,237	1,316	1,573
Tax Bills Processed	5,946	5,940	5,962



<u>Position</u>	<u>Grade</u>	<u>Adopted Positions FY 06-07</u>	<u>Existing Positions</u>	<u>Recommended Positions FY 07-08</u>	<u>Adopted Positions FY 07-08</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	.5	1	1	1
Customer Service Clerk/Cashier	10	2	1.5	0	0
Customer Service Clerk/Cashier	11	0	0	1	1
Customer Service Clerk/Cashier – Part Time	9	1	1	1	1
Customer Service/Payroll Specialist	11	0	0	.5	.5
TOTAL FULL - TIME:		6.5	6.5	6.5	6.5
TOTAL PART - TIME:		1	1	1	1

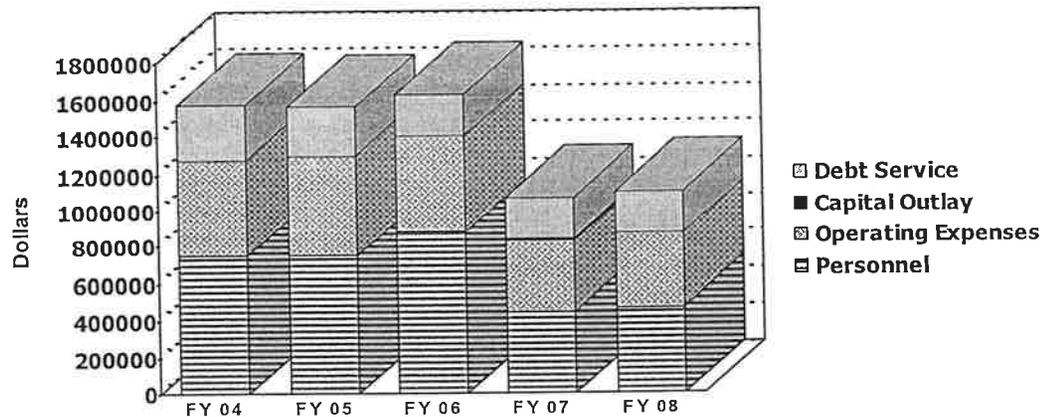
Highlights

- An employee wellness line item is included, as well as funds to assist the Personnel Committee with its work.
- Career development funds in the amount of \$2,439 are included.
- The insurance line item reflects a 25% increase in property and liability insurance.

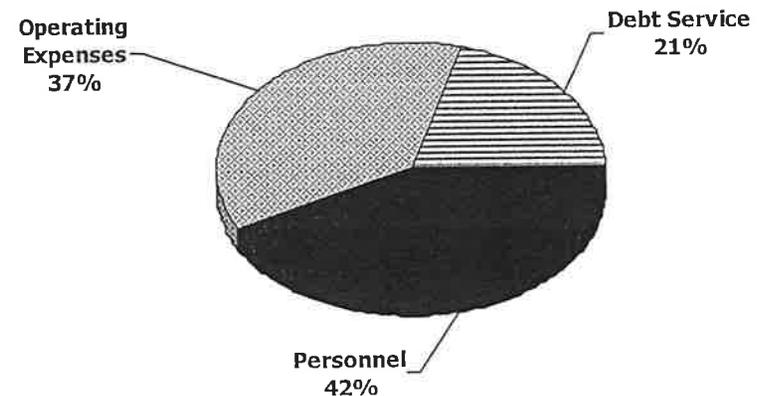
Expenditures by Function

	FY 2006-2007 Adopted	FY 2007-2008 Adopted	Percent Change
Personnel Services	\$ 441,440	\$ 466,321	5.64%
Operating Expenses	\$ 382,957	\$ 401,949	4.96%
Capital Outlay	\$ 15,100	\$ 0	-100%
Debt Service	\$ 226,286	\$ 226,286	0%
Total	\$ 1,065,783	\$ 1,094,556	2.70%

Expenditure History



Adopted FY 2007-2008 Expenditures by Function



TOWN OF NAGS HEAD
ADOPTED BUDGET FY 2007-2008

GENERAL FUND	FY 06/07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
ADMINISTRATIVE SERVICES						
SALARIES						
440 510200 SALARIES/WAGES - REGULAR	290,324.00	290,324.00	285,508.54	309,078.00	309,078.00	308,103.00
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	9,102.00	9,102.00	8,691.89	11,037.00	11,037.00	11,037.00
440 510300 SALARIES/WAGES - PARTTIME	12,407.00	12,407.00	12,337.29	13,775.00	13,775.00	13,700.00
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	.00	33.82	.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	773.00	773.00	126.10	2,439.00	2,439.00	2,439.00
440 521801 SALARY MARKET ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	312,606.00	312,606.00	306,697.64	336,329.00	336,329.00	335,279.00
BENEFITS						
440 520600 FICA TAX	23,911.00	23,911.00	22,353.75	25,729.00	25,729.00	25,654.00
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	49,335.00	49,335.00	44,475.35	52,279.00	58,082.00	58,082.00
440 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
440 520800 RETIREMENT	14,678.00	14,678.00	14,409.78	15,742.00	15,742.00	15,694.00
440 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
440 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
440 520900 UNEMPLOYMENT	25,000.00	17,200.00	2,832.00	15,064.00	15,064.00	15,064.00
440 521000 401 K	9,010.00	9,010.00	8,859.92	9,677.00	9,677.00	9,648.00
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	285.79	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	1,651.52	2,150.00	2,150.00	2,150.00
440 521800 COST OF LIVING ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	128,834.00	121,034.00	94,868.11	125,391.00	131,194.00	131,042.00
OPERATIONS						
440 360100 COMPUTER MAINTENANCE	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD
ADOPTED BUDGET FY 2007-2008

GENERAL FUND		FY 06/07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
440	522011 CAREER DEVELOPMENT OTHER COSTS	3,000.00	3,000.00	277.34	3,000.00	3,000.00	3,000.00
440	532000 TRAINING	10,600.00	10,500.00	7,553.55	9,425.00	9,425.00	9,425.00
440	532001 COMPUTER TRAINING	.00	1,700.00	1,700.00	.00	.00	.00
440	532100 BUILDING/EQUIPMENT RENTAL	3,748.00	5,148.00	4,820.28	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	5,400.00	5,400.00	3,553.57	3,840.00	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	6,500.00	9,500.00	7,735.90	9,650.00	9,650.00	9,650.00
440	532500 POSTAGE	12,320.00	12,320.00	7,148.86	12,140.00	12,140.00	12,140.00
440	532600 ADVERTISING	1,050.00	1,050.00	519.00	1,050.00	1,050.00	1,050.00
440	532700 PRINTING	8,600.00	6,600.00	1,942.00	8,600.00	8,600.00	8,600.00
440	543100 FUEL COSTS	1,000.00	1,400.00	1,171.16	1,500.00	1,500.00	1,500.00
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	11,000.00	11,750.00	11,473.14	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	2,445.00	2,441.28	.00	.00	.00
440	543405 OTHER SUPPLIES - COMPUTER	4,500.00	4,557.00	4,556.88	7,250.00	7,250.00	7,250.00
440	543600 MAINT/REPAIR EQUIPMENT	5,050.00	5,050.00	1,356.09	5,050.00	5,050.00	5,050.00
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	473.54	3,000.00	3,000.00	3,000.00
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	26,000.00	34,000.00	34,000.00	28,250.00	28,250.00	28,250.00
440	544500 CONTRACTED SERVICES	15,872.00	15,415.00	14,457.80	15,872.00	15,872.00	15,872.00
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	1,500.00	500.00	.00	.00	.00
440	544508 CONTRACTED ANNUAL SUPPORT/MAIN	.00	.00	.00	.00	.00	.00
440	544541 SPECIAL CONTRACTED SERVICES	1,725.00	1,725.00	837.03	1,950.00	1,050.00	1,050.00
440	544800 PURCHASES FOR RESALE	900.00	1,050.00	962.00	970.00	970.00	970.00
440	555300 DUES AND SUBSCRIPTIONS	2,902.00	2,902.00	1,718.62	2,757.00	2,757.00	2,757.00
440	555400 INSURANCE	259,790.00	259,790.00	250,290.48	268,920.00	268,920.00	268,920.00
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	-127,056.00	-127,056.00	.00	.00	.00
440	577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS		382,957.00	272,746.00	232,432.52	402,789.00	401,949.00	401,949.00

CAPITAL OUTLAY

TOWN OF NAGS HEAD
ADOPTED BUDGET FY 2007-2008

GENERAL FUND	FY 06/07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
440 577400 CAPITAL OUTLAY EQUIPMENT	15,100.00	15,100.00	12,598.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	15,100.00	15,100.00	12,598.00	.00	.00	.00
DEBT SERVICE						
440 578100 L/P PRINCIPAL	184,986.00	184,986.00	184,985.73	193,972.00	193,972.00	193,972.00
440 578200 LEASE PURCHASE INTEREST	41,300.00	41,300.00	41,300.09	32,314.00	32,314.00	32,314.00
TOTAL DEBT SERVICE	226,286.00	226,286.00	226,285.82	226,286.00	226,286.00	226,286.00
TOTAL ADMINISTRATIVE SERVICES	1,065,783.00	947,772.00	872,882.09	1,090,795.00	1,095,758.00	1,094,556.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

GENERAL FUND	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
ADMINISTRATIVE SERVICES						
SALARIES						
440 510200 SALARIES/WAGES - REGULAR	339,795.99	354,624.48	378,977.01	413,689.72	410,457.28	331,009.50
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	.00	6,997.09	8,369.60
440 510300 SALARIES/WAGES - PARTTIME	14,040.48	18,842.25	21,037.07	14,302.15	20,638.38	26,343.91
440 510300 1 SALARIES/WAGES - PARTTIME	.00	.00	.00	660.00	.00	.00
440 510300 2 SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
440 510400 OVERTIME PAY	603.73	117.73	384.61	858.95	.00	1,954.61
440 510400 1 OVERTIME PAY	.00	.00	.00	405.92	.00	.00
440 510400 2 OVERTIME PAY	.00	.00	.00	638.44	.00	.00
440 510500 HOLIDAY PAY	552.28	.00	.00	41.98	.00	293.47
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	1,853.93	1,814.07	705.18	1,023.30	1,781.27	871.43
440 521801 SALARY MARKET ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	356,846.41	375,398.53	401,103.87	431,620.46	439,874.02	368,842.52
BENEFITS						
440 520600 FICA TAX	25,138.09	26,338.64	28,195.98	30,738.47	30,811.86	26,656.75
440 520600 1 FICA TAX	.00	.00	.00	81.55	.00	.00
440 520600 2 FICA TAX	.00	.00	.00	48.84	.00	.00
440 520700 GROUP HEALTH INSURANCE	36,626.50	45,136.42	54,593.93	69,040.47	68,605.79	58,759.98
440 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
440 520800 RETIREMENT	17,453.09	17,541.29	18,642.48	20,361.62	20,441.23	16,713.26
440 520800 1 RETIREMENT	.00	.00	.00	17.50	.00	.00
440 520800 2 RETIREMENT	.00	.00	.00	25.88	.00	.00
440 520900 UNEMPLOYMENT	16,626.48	12,231.76	9,481.26	795.88	9,430.75	26,438.57
440 521000 401 K	10,642.33	10,696.71	11,390.64	12,440.53	12,491.94	10,253.75
440 521000 1 401 K	.00	.00	.00	10.70	.00	.00
440 521000 2 401 K	.00	.00	.00	15.81	.00	.00
440 521200 MERIT INCREASES	.00	.00	.00	.00	.00	.00
440 521300 EMPLOYEE WELLNESS	757.03	22,578.01	2,443.38	2,086.86	2,365.75	.00
440 521600 IMPLEMENTATION OF PAY PLAN	.00	.00	.00	.00	.00	.00
440 521700 PERSONNEL COMMITTEE	4,763.30	2,852.90	1,635.75	1,963.53	4,364.72	2,457.44
440 521800 COST OF LIVING ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	112,006.82	137,375.73	126,383.42	137,627.64	148,512.04	141,279.75
OPERATIONS						
440 360100 COMPUTER MAINTENANCE	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

		FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06
GENERAL FUND		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
440	522011 CAREER DEVELOPMENT OTHER COSTS	5,343.27	1,031.46	115.64	2,192.33	6,996.99	3,548.69
440	532000 TRAINING	14,038.65	8,295.52	13,210.62	16,380.56	6,495.16	1,911.55
440	532001 COMPUTER TRAINING	3,430.45	1,764.00	3,555.27	3,529.13	3,921.18	.00
440	532100 BUILDING/EQUIPMENT RENTAL	8,046.88	8,068.46	8,459.50	8,732.06	8,532.26	12,542.06
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	9,200.54	5,720.18	13,013.86	12,467.49	11,175.04	12,637.65
440	532200 1 TELEPHONE	.00	.00	.00	606.38	.00	.00
440	532200 2 TELEPHONE	.00	.00	.00	.00	.00	.00
440	532205 INTERNET COSTS	.00	.00	.00	.00	2,533.30	2,758.20
440	532400 TRAVEL	8,448.06	8,968.83	12,364.44	11,890.82	9,104.34	5,917.76
440	532500 POSTAGE	7,418.57	7,886.21	11,623.73	13,971.26	10,827.46	10,370.99
440	532600 ADVERTISING	1,727.04	751.38	1,463.00	867.23	2,230.63	670.00
440	532700 PRINTING	5,273.00	4,312.50	4,823.50	6,133.00	7,469.00	7,408.00
440	543100 FUEL COSTS	159.78	75.45	140.12	215.18	28.80	468.33
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	9,528.25	11,146.82	17,270.68	13,360.23	10,725.50	20,613.73
440	543300 1 DEPARTMENT SUPPLIES	.00	.00	.00	2,020.74	.00	.00
440	543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	197.12	.00	.00
440	543400 OTHER SUPPLIES	14,511.30	14,419.64	13,189.34	8,495.97	12,870.87	8,837.51
440	543405 OTHER SUPPLIES - COMPUTER	.00	.00	24,785.53	423.04	5,483.15	2,731.43
440	543600 MAINT/REPAIR EQUIPMENT	4,769.24	4,985.94	3,832.48	3,395.48	3,292.53	4,102.48
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.	3,939.99	1,953.02	4,615.98	2,301.04	9,642.75	.00
440	543700 MAINT/REPAIR VEHICLES	208.74	104.12	84.88	407.18	145.42	170.59
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	21,534.50	18,000.00	18,150.00	18,000.00	19,800.00	26,516.00
440	544500 CONTRACTED SERVICES	32,822.00	20,543.59	25,182.26	38,148.20	47,437.94	66,502.93
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	6,952.50	3,643.32	1,915.55	11,357.52	9,936.14
440	544506 CONTRACTED SERVICES - GIS	.00	.00	.00	17,335.49	10,407.62	15,160.41
440	544508 CONTRACTED ANNUAL SUPPORT/MAIN	.00	.00	.00	.00	.00	.00
440	544541 SPECIAL CONTRACTED SERVICES	1,380.66	1,433.23	1,496.58	1,679.32	1,719.47	1,186.88
440	544800 PURCHASES FOR RESALE	1,060.84	826.20	1,050.23	980.72	833.42	734.64
440	555300 DUES AND SUBSCRIPTIONS	1,838.87	2,812.86	2,667.78	1,573.56	1,685.21	1,630.69
440	555400 INSURANCE	219,631.71	237,450.33	260,264.03	254,409.22	255,442.63	242,905.02
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	-198,000.00	-198,000.00	-199,963.00	-166,660.00	-212,035.00
440	577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	8,188.20	3,960.95
TOTAL OPERATIONS		374,312.34	169,502.24	247,002.77	241,665.30	301,686.39	251,187.63

CAPITAL OUTLAY

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
GENERAL FUND						
440 577400 CAPITAL OUTLAY EQUIPMENT	33,629.51	60,271.10	79,030.43	2,758.68	.00	15,394.15
TOTAL CAPITAL OUTLAY	33,629.51	60,271.10	79,030.43	2,758.68	.00	15,394.15
DEBT SERVICE						
440 578100 L/P PRINCIPAL	181,165.61	185,743.78	246,798.66	242,303.10	208,858.21	176,416.14
440 578200 LEASE PURCHASE INTEREST	90,650.92	82,202.05	75,207.76	68,175.89	58,443.41	49,869.68
TOTAL DEBT SERVICE	271,816.53	267,945.83	322,006.42	310,478.99	267,301.62	226,285.82
TOTAL ADMINISTRATIVE SERVICES	1,148,611.61	1,010,493.43	1,175,526.91	1,124,151.07	1,157,374.07	1,002,989.87

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	ADOPTED 2007-08
Total Budgeted in Administrative Services	\$22,000	\$43,000	\$70,209	\$80,526	\$78,865	\$81,730	\$85,000	\$0	\$0
Allocated To:									
Town Manager	\$693	\$1,605	\$4,440	\$3,979	\$7,548	\$12,243	\$1,504	\$4,090	\$3,158
Administrative Services	\$2,542	\$4,365	\$5,251	\$5,381	\$5,889	\$19,396	\$9,974	\$5,670	\$4,424
IT (included in Admin. Services prior to 06/07)			\$0	\$0	\$0	\$0	\$0	\$2,026	\$993
Planning & Development	\$1,387	\$3,041	\$2,361	\$2,794	\$5,645	\$7,276	\$6,501	\$7,838	\$8,751
P/W Administration	\$0	\$971	\$18,549	\$1,764	\$3,312	\$4,567	\$466	\$3,011	\$3,615
P/W Buildings & Grounds	\$462	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Garage	\$1,849	\$858	\$1,854	\$596	\$12,613	\$409	\$714	\$2,775	\$2,395
P/W Facilities Maintenance	\$0	\$0	\$0	\$4,197	\$6,912	\$2,468	\$1,360	\$3,825	\$4,589
P/W Streets	\$809	\$1,543	\$4,592	\$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	\$5,958
Police	\$3,763	\$9,162	\$14,277	\$22,932	\$18,007	\$17,273	\$5,718	\$13,718	\$16,013
Animal Control	\$0	\$374	\$1,086	\$0	\$2,096	\$1,485	\$416	\$661	\$631
Fire	\$2,428	\$3,711	\$12,524	\$14,136	\$10,213	\$8,987	\$5,388	\$17,841	\$16,837
Ocean Rescue	\$0	\$0	\$995	\$807	\$1,695	\$68	\$451	\$718	\$659
TOTAL ALLOCATED	\$16,014	\$28,819	\$69,885	\$59,789	\$78,865	\$81,730	\$34,213	\$68,756	\$68,023

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 - Allocation of Career Development Funds

	ACTUAL 1998-99	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ADOPTED 2007-08
Total Budgeted in Administrative Services	\$38,000	\$40,000	\$40,000	\$45,000	\$45,000	\$45,000	\$45,000	\$50,000	\$0	\$0
Allocated To:										
Town Manager	\$0	\$0	\$0	\$1,352	\$1,599	\$1,065	\$1,969	\$2,977	\$3,741	\$3,484
Administrative Services	\$2,877	\$1,768	\$2,857	\$3,150	\$2,683	\$6,583	\$8,030	\$4,451	\$403	\$5,439
IT (included in Admin. Services prior to 06/07)			\$0	\$0	\$0	\$0	\$0	\$0	\$3,140	\$6,318
Planning & Development	\$3,701	\$7,334	\$3,767	\$3,625	\$4,302	\$5,548	\$0	\$1,061	\$2,716	\$3,453
P/W Administration	\$0	\$0	\$0	\$401	\$1,104	\$1,918	\$1,953	\$2,599	\$2,902	\$1,500
P/W Buildings & Grounds	\$691	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Garage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
P/W Facilities Maintenance	\$0	\$0	\$0	\$0	\$1,755	\$197	\$0	\$3,147	\$1,392	\$2,247
P/W Streets	\$1,285	\$3,150	\$920	\$1,285	\$0	\$0	\$0	\$0	\$0	\$0
P/W Sanitation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,140
Police	\$2,740	\$7,557	\$1,564	\$8,665	\$12,509	\$14,224	\$11,295	\$11,776	\$7,473	\$16,628
Animal Control	\$0	\$0	\$0	\$0	\$0	\$1,269	\$514	\$0	\$0	\$0
Fire	\$2,696	\$7,929	\$2,044	\$4,041	\$10,115	\$13,750	\$13,914	\$9,849	\$10,908	\$12,895
Ocean Rescue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALLOCATED	\$13,990	\$28,439	\$11,152	\$22,519	\$34,067	\$44,554	\$37,675	\$35,860	\$32,675	\$54,904

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	ADOPTED 2007-08
Total Budgeted in Administrative Services/IT	\$6,000	\$6,000	\$7,764	\$6,000	\$6,000	\$6,000	\$6,000	\$7,000	\$7,000
Allocated To:									
Town Manager	\$0	\$0	\$1,100	\$450	\$0	\$0	\$0	\$0	\$0
Administrative Services	\$6,000	\$3,430	\$1,764	\$3,555	\$6,529	\$3,921	\$1,700	\$0	\$0
IT (included in Admin. Services prior to 06/07)			\$0	\$0	\$0	\$0	\$0	\$2,850	\$7,000
Planning & Development	\$0	\$526	\$560	\$450	\$0	\$0	\$0	\$0	\$0
P/W Administration	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0
P/W Buildings & Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Garage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Facilities Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Streets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
P/W Sanitation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0
Animal Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0
TOTAL ALLOCATED	\$6,000	\$3,956	\$3,424	\$5,805	\$6,529	\$3,921	\$1,700	\$2,850	\$7,000

TOWN OF NAGS HEAD
ADOPTED BUDGET FY 2007-2008

GENERAL FUND	FY 06/07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
CONTINGENCY						
CONTINGENCY						
CONTINGENCY						
10799 599900 CONTINGENCY	75,000.00	70,397.00	.00	75,000.00	125,000.00	125,000.00
TOTAL CONTINGENCY	75,000.00	70,397.00	.00	75,000.00	125,000.00	125,000.00
TOTAL CONTINGENCY	75,000.00	70,397.00	.00	75,000.00	125,000.00	125,000.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
GENERAL FUND						
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
99 NON-OPERATING CONTINGENCY	\$65,000	\$65,000	\$70,000	\$70,000	\$70,000	\$75,000	\$75,000	\$75,000	\$125,000
TOTAL	\$65,000	\$65,000	\$70,000	\$70,000	\$70,000	\$75,000	\$75,000	\$75,000	\$125,000

Summary of year to date transfers: (through 6/30/07)

\$4,603 Funding for land acquisition costs for Campbell property

\$70,397 Remaining at 6/30/07

TOWN OF NAGS HEAD
ADOPTED BUDGET FY 2007-2008

GENERAL FUND	FY 06/07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET

INTERFUND TRANSACTIONS						
INTERFUND						
INTERFUND TRANSFERS						
10795 590082 CONTRIB. TO CAP RESERVE FUND	100,000.00	100,000.00	84,947.54	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	34,000.00	34,000.00	41,765.80	.00	.00	.00
10795 590091 TRANSFER TO BEACH NOURISHMENT	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	134,000.00	134,000.00	126,713.34	100,000.00	100,000.00	100,000.00
TOTAL INTERFUND	134,000.00	134,000.00	126,713.34	100,000.00	100,000.00	100,000.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
GENERAL FUND						

INTERFUND TRANSACTIONS						
INTERFUND						
INTERFUND TRANSFERS						
10795 590082 CONTRIB. TO CAP RESERVE FUND	387,630.56	460,165.46	418,382.04	224,475.38	329,756.80	146,496.86
10795 590086 CONTRIB TO NAGS HEAD LEASING	.00	69,290.00	17,143.00	.00	.00	.00
10795 590088 REPAY INTERFUND DEBT PRINCIPA	104,737.00	108,187.00	.00	.00	.00	.00
10795 590089 INTERFUND INTEREST ON DEBT	11,124.00	6,942.38	.00	.00	.00	.00
10795 590090 CONTRIBUTION TO STORM WATER	.00	.00	.00	.00	19,400.00	100,000.00
10795 590091 TRANSFER TO BEACH NOURISHMENT	.00	.00	.00	.00	.00	700,000.00
TOTAL INTERFUND TRANSFERS	503,491.56	644,584.84	435,525.04	224,475.38	349,156.80	946,496.86
TOTAL INTERFUND	503,491.56	644,584.84	435,525.04	224,475.38	349,156.80	946,496.86