

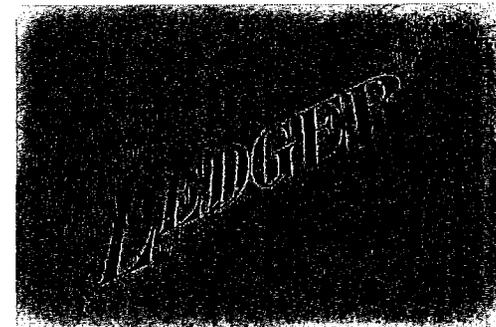
# ***Administrative Services Department***

## **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.



**Goal**

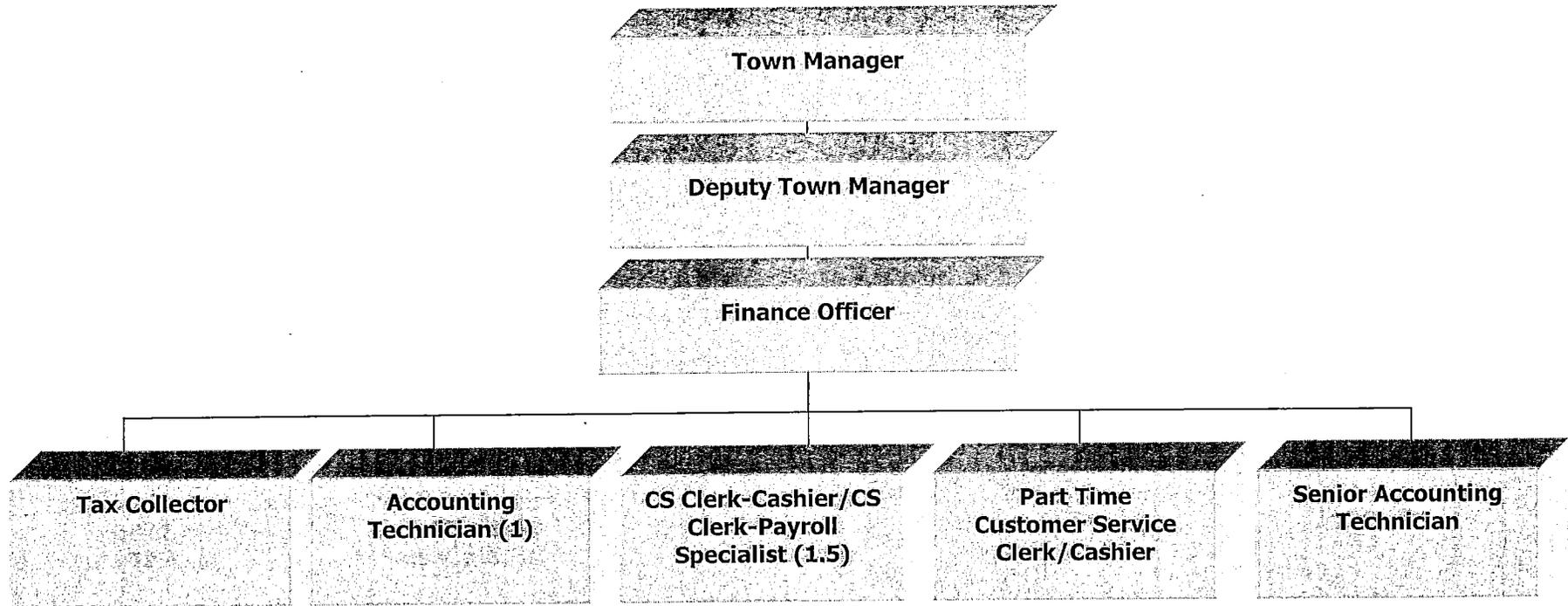
To promote quality customer service through the efficient and effective administration of cash management, collections, purchasing, personnel administration, and financial reporting.

**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
- Monitor revenues in accordance with the budget to ensure adequacy of funding.
- 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 callers, citizens, and visitors

**Performance Objectives and Workload Indicators**

|                                              | FY 05-06<br><u>Actual</u> | FY 06-07<br><u>Actual</u> | FY 07-08<br><u>Actual</u> |
|----------------------------------------------|---------------------------|---------------------------|---------------------------|
| Accounts Payable Checks Processed            | 3,985                     | 3,954                     | 3,722                     |
| Payroll Checks and Direct Deposits Processed | 3,646                     | 3,755                     | 3,937                     |
| Purchase Orders Processed                    | 1,573                     | 1,279                     | 1,240                     |
| Tax Bills Processed                          | 5,962                     | 6,044                     | 6,014                     |



| <u>Position</u>                            | <u>Grade</u> | <u>Adopted Positions FY 08-09</u> | <u>Existing Positions</u> | <u>Recommended Positions FY 09-10</u> | <u>Adopted Positions FY 09-10</u> |
|--------------------------------------------|--------------|-----------------------------------|---------------------------|---------------------------------------|-----------------------------------|
| Finance Officer                            | 26           | 1                                 | 1                         | 1                                     | 1                                 |
| Tax Collector                              | 17           | 1                                 | 1                         | 1                                     | 1                                 |
| Human Resources Director*                  | 17           | 1                                 | 1                         | 0                                     | 0                                 |
| 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>5.5</b>                            | <b>5.5</b>                        |
| <b>TOTAL PART - TIME:</b>                  |              | <b>1</b>                          | <b>1</b>                  | <b>1</b>                              | <b>1</b>                          |

\*The Human Resources Director was transferred from this department to the Town Manager’s department.

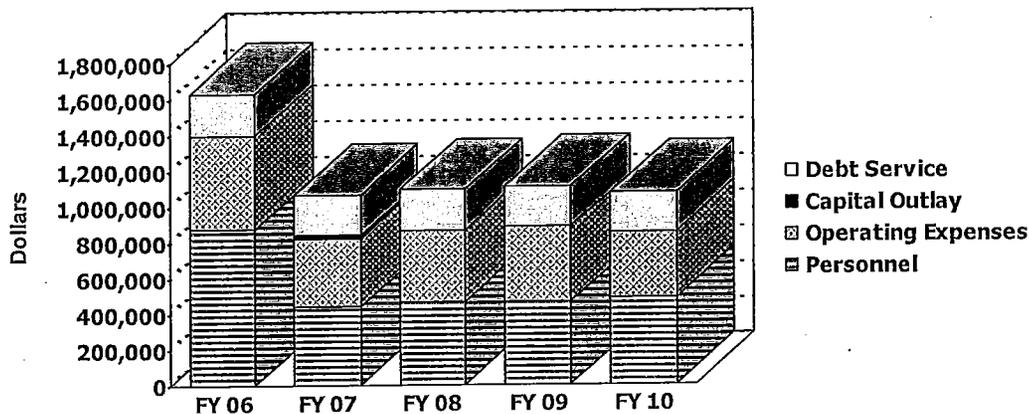
### Highlights

- An employee wellness line item is included, as well as funds to assist the Personnel Committee with its work.
- The Human Resources Director position has been transferred from this department to the Town Manager's department.
- A 2% cost of living adjustment has been adopted for the General Fund and is reflected in the Administrative Services budget.

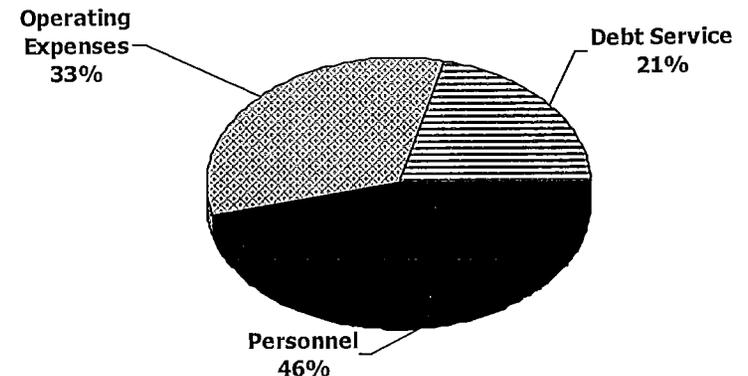
### Expenditures by Function

|                    | FY 2008-2009<br>Adopted | FY 2009-2010<br>Adopted | Percent<br>Change |
|--------------------|-------------------------|-------------------------|-------------------|
| Personnel Services | \$ 471,302              | \$ 493,907              | 4.80%             |
| Operating Expenses | \$ 411,169              | \$ 358,304              | -12.86%           |
| Debt Service       | \$ 226,286              | \$ 226,286              | 0%                |
| <b>Total</b>       | <b>\$ 1,108,757</b>     | <b>\$ 1,078,497</b>     | <b>-2.73%</b>     |

### Adopted Expenditure History



### Adopted FY 2009-2010 Expenditures by Function



TOWN OF NAGS HEAD  
EXPENDITURE BUDGET FY 2009-10

| GENERAL FUND                            | FY 08/09<br>ADOPTED<br>BUDGET | FY 08/09<br>AMENDED<br>BUDGET | UNAUDITED<br>YTD ACTUAL<br>@ 6/30/09 | FY 09/10<br>REQUESTED<br>BUDGET | FY 09/10<br>RECOMMENDED<br>BUDGET | FY 09/10<br>ADOPTED<br>BUDGET |
|-----------------------------------------|-------------------------------|-------------------------------|--------------------------------------|---------------------------------|-----------------------------------|-------------------------------|
| <b>ADMINISTRATIVE SERVICES</b>          |                               |                               |                                      |                                 |                                   |                               |
| <b>SALARIES</b>                         |                               |                               |                                      |                                 |                                   |                               |
| 440 510200 SALARIES/WAGES - REGULAR     | 323,885.00                    | 316,705.00                    | 283,404.58                           | 316,809.00                      | 259,936.00                        | 259,936.00                    |
| 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     | 11,229.00                     | 11,229.00                     | 10,303.50                            | 11,798.00                       | 7,816.00                          | 7,816.00                      |
| 440 510300 SALARIES/WAGES - PARTTIME    | 13,555.00                     | 13,555.00                     | 11,545.05                            | 13,557.00                       | 13,557.00                         | 13,557.00                     |
| 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                           | .00                                  | .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           | .00                           | 6,204.00                      | 1,363.81                             | 79,500.00                       | .00                               | .00                           |
| 440 521801 SALARY MARKET ADJUSTMENT     | .00                           | .00                           | .00                                  | .00                             | .00                               | .00                           |
| <b>TOTAL SALARIES</b>                   | <b>348,669.00</b>             | <b>347,693.00</b>             | <b>306,616.94</b>                    | <b>421,664.00</b>               | <b>281,309.00</b>                 | <b>281,309.00</b>             |
| <b>BENEFITS</b>                         |                               |                               |                                      |                                 |                                   |                               |
| 440 520600 FICA TAX                     | 26,659.00                     | 26,584.00                     | 22,514.25                            | 32,264.00                       | 21,526.00                         | 21,526.00                     |
| 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       | 42,869.00                     | 41,694.00                     | 37,057.85                            | 42,869.00                       | 44,926.00                         | 42,815.00                     |
| 440 520701 RETIREE'S GROUP HEALTH INSUR | .00                           | .00                           | .00                                  | .00                             | .00                               | .00                           |
| 440 520800 RETIREMENT                   | 16,311.00                     | 16,282.00                     | 14,398.17                            | 19,916.00                       | 13,069.00                         | 13,069.00                     |
| 440 520800 1 RETIREMENT                 | .00                           | .00                           | .00                                  | .00                             | .00                               | .00                           |
| 440 520800 2 RETIREMENT                 | .00                           | .00                           | .00                                  | .00                             | .00                               | .00                           |
| 440 520900 UNEMPLOYMENT                 | 19,836.00                     | 19,836.00                     | 19,835.56                            | 19,836.00                       | 9,000.00                          | 9,000.00                      |
| 440 521000 401 K                        | 10,058.00                     | 10,011.00                     | 8,851.55                             | 12,525.00                       | 8,034.00                          | 8,034.00                      |
| 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                      | 543.61                               | 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                      | 1,749.43                             | 2,150.00                        | 2,150.00                          | 2,150.00                      |
| 440 521800 COST OF LIVING ADJUSTMENT    | .00                           | .00                           | .00                                  | .00                             | 55,627.00                         | 111,254.00                    |
| <b>TOTAL BENEFITS</b>                   | <b>122,633.00</b>             | <b>121,307.00</b>             | <b>104,950.42</b>                    | <b>134,310.00</b>               | <b>159,082.00</b>                 | <b>212,598.00</b>             |
| <b>OPERATIONS</b>                       |                               |                               |                                      |                                 |                                   |                               |
| 440 360100 COMPUTER MAINTENANCE         | .00                           | .00                           | .00                                  | .00                             | .00                               | .00                           |

TOWN OF NAGS HEAD  
EXPENDITURE BUDGET FY 2009-10

| GENERAL FUND                              | FY 08/09<br>ADOPTED<br>BUDGET | FY 08/09<br>AMENDED<br>BUDGET | UNAUDITED<br>YTD ACTUAL<br>@ 6/30/09 | FY 09/10<br>REQUESTED<br>BUDGET | FY 09/10<br>RECOMMENDED<br>BUDGET | FY 09/10<br>ADOPTED<br>BUDGET |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------|---------------------------------|-----------------------------------|-------------------------------|
| 440 522011 CAREER DEVELOPMENT OTHER COSTS | 2,500.00                      | 2,500.00                      | 2,184.34                             | 4,000.00                        | .00                               | .00                           |
| 440 532000 TRAINING                       | 8,365.00                      | 8,365.00                      | 4,692.00                             | 6,295.00                        | 3,100.00                          | 3,100.00                      |
| 440 532001 COMPUTER TRAINING              | .00                           | .00                           | .00                                  | .00                             | .00                               | .00                           |
| 440 532100 BUILDING/EQUIPMENT RENTAL      | 5,640.00                      | 5,640.00                      | 5,332.08                             | 5,400.00                        | 5,400.00                          | 5,400.00                      |
| 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                      | 2,596.29                             | 3,300.00                        | 3,300.00                          | 3,300.00                      |
| 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                         | 9,500.00                      | 9,500.00                      | 7,884.13                             | 7,815.00                        | 3,600.00                          | 3,600.00                      |
| 440 532500 POSTAGE                        | 12,300.00                     | 12,300.00                     | 9,026.67                             | 12,850.00                       | 12,850.00                         | 10,250.00                     |
| 440 532600 ADVERTISING                    | 1,050.00                      | 1,050.00                      | 576.60                               | 1,050.00                        | 1,050.00                          | 1,050.00                      |
| 440 532700 PRINTING                       | 8,600.00                      | 8,600.00                      | 6,984.00                             | 9,100.00                        | 7,600.00                          | 3,800.00                      |
| 440 543100 FUEL COSTS                     | 1,920.00                      | 1,920.00                      | 1,732.25                             | 3,600.00                        | 2,100.00                          | 2,100.00                      |
| 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                     | 9,430.78                             | 13,925.00                       | 12,500.00                         | 12,500.00                     |
| 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      | .00                           | 1,445.00                      | 1,445.00                             | 1,750.00                        | .00                               | .00                           |
| 440 543600 MAINT/REPAIR EQUIPMENT         | 5,150.00                      | 5,150.00                      | 527.06                               | 5,256.00                        | 5,256.00                          | 5,256.00                      |
| 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          | 2,000.00                      | 2,000.00                      | 921.63                               | 3,000.00                        | 1,700.00                          | 1,700.00                      |
| 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              | 30,000.00                     | 30,000.00                     | 22,100.00                            | 32,800.00                       | 32,800.00                         | 32,800.00                     |
| 440 544500 CONTRACTED SERVICES            | 14,672.00                     | 14,672.00                     | 11,872.10                            | 11,242.00                       | 9,242.00                          | 9,242.00                      |
| 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                      | 631.70                               | 915.00                          | 915.00                            | 915.00                        |
| 440 544800 PURCHASES FOR RESALE           | 1,720.00                      | 1,720.00                      | 1,143.39                             | 1,445.00                        | 1,445.00                          | 1,445.00                      |
| 440 555300 DUES AND SUBSCRIPTIONS         | 2,527.00                      | 2,527.00                      | 1,125.73                             | 2,166.00                        | 2,056.00                          | 2,056.00                      |
| 440 555400 INSURANCE                      | 286,350.00                    | 250,850.00                    | 238,121.08                           | 259,790.00                      | 259,790.00                        | 259,790.00                    |
| 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                           | -149,044.00                   | -149,044.00                          | .00                             | .00                               | .00                           |
| 440 577433 CAPITAL OUTLAY BUDGETARY       | .00                           | .00                           | .00                                  | .00                             | .00                               | .00                           |
| TOTAL OPERATIONS                          | 411,169.00                    | 228,070.00                    | 179,282.83                           | 385,699.00                      | 364,704.00                        | 358,304.00                    |

CAPITAL OUTLAY

TOWN OF NAGS HEAD  
EXPENDITURE BUDGET FY 2009-10

| GENERAL FUND                        | FY 08/09<br>ADOPTED<br>BUDGET | FY 08/09<br>AMENDED<br>BUDGET | UNAUDITED<br>YTD ACTUAL<br>@ 6/30/09 | FY 09/10<br>REQUESTED<br>BUDGET | FY 09/10<br>RECOMMENDED<br>BUDGET | FY 09/10<br>ADOPTED<br>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            | 203,394.00                    | 203,394.00                    | 203,393.96                           | 213,274.00                      | 213,274.00                        | 213,274.00                    |
| 440 578200 LEASE PURCHASE INTEREST  | 22,892.00                     | 22,892.00                     | 22,891.86                            | 13,012.00                       | 13,012.00                         | 13,012.00                     |
| TOTAL DEBT SERVICE                  | 226,286.00                    | 226,286.00                    | 226,285.82                           | 226,286.00                      | 226,286.00                        | 226,286.00                    |
| TOTAL ADMINISTRATIVE SERVICES       | 1,108,757.00                  | 923,356.00                    | 817,136.01                           | 1,167,959.00                    | 1,031,381.00                      | 1,078,497.00                  |

## ADMINISTRATIVE SERVICES - Allocation of Merit Funds

|                                              | ACTUAL<br>2001-02 | ACTUAL<br>2002-03 | ACTUAL<br>2003-04 | ACTUAL<br>2004-05 | ACTUAL<br>2005-06 | ACTUAL<br>2006-07 | ACTUAL<br>2007-08 | ACTUAL<br>2008-09 | RECOMMENDED<br>2009-10 | ADOPTED<br>2009-10 |
|----------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|--------------------|
| Total Budgeted in<br>Administrative Services | \$70,209          | \$80,526          | \$78,865          | \$81,730          | \$85,000          | \$0               | \$0               | \$0               | \$0                    | \$0                |
| Allocated To:                                |                   |                   |                   |                   |                   |                   |                   |                   |                        |                    |
| Town Manager                                 | \$4,440           | \$3,979           | \$7,548           | \$12,243          | \$1,504           | \$4,090           | \$996             | \$0               | \$0                    | \$0                |
| Administrative Services                      | \$5,251           | \$5,381           | \$5,889           | \$19,396          | \$9,974           | \$5,670           | \$2,502           | \$1,662           | \$0                    | \$0                |
| IT (included in Admin. Servic                | \$0               | \$0               | \$0               | \$0               | \$0               | \$2,026           | \$1,241           | \$1,084           | \$0                    | \$0                |
| Planning & Development                       | \$2,361           | \$2,794           | \$5,645           | \$7,276           | \$6,501           | \$7,838           | \$3,043           | \$2,370           | \$0                    | \$0                |
| P/W Administration                           | \$18,549          | \$1,764           | \$3,312           | \$4,567           | \$466             | \$3,011           | \$1,637           | \$1,043           | \$0                    | \$0                |
| P/W Buildings & Grounds                      | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0                    | \$0                |
| P/W Garage                                   | \$1,854           | \$596             | \$12,613          | \$409             | \$714             | \$2,775           | \$1,572           | \$1,358           | \$0                    | \$0                |
| P/W Facilities Maintenance                   | \$0               | \$4,197           | \$6,912           | \$2,468           | \$1,360           | \$3,825           | \$2,348           | \$1,614           | \$0                    | \$0                |
| P/W Streets                                  | \$4,592           | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0                    | \$0                |
| P/W Sanitation                               | \$3,956           | \$3,203           | \$4,935           | \$7,558           | \$1,721           | \$6,583           | \$3,659           | \$5,657           | \$0                    | \$0                |
| Police                                       | \$14,277          | \$22,932          | \$18,007          | \$17,273          | \$5,718           | \$13,718          | \$10,755          | \$10,374          | \$0                    | \$0                |
| Animal Control                               | \$1,086           | \$0               | \$2,096           | \$1,485           | \$416             | \$661             | \$0               | \$0               | \$0                    | \$0                |
| Fire                                         | \$12,524          | \$14,136          | \$10,213          | \$8,987           | \$5,388           | \$17,841          | \$12,470          | \$10,054          | \$0                    | \$0                |
| Ocean Rescue                                 | \$995             | \$807             | \$1,695           | \$68              | \$451             | \$718             | \$679             | \$806             | \$0                    | \$0                |
| <b>TOTAL ALLOCATED</b>                       | <b>\$69,885</b>   | <b>\$59,789</b>   | <b>\$78,865</b>   | <b>\$81,730</b>   | <b>\$34,213</b>   | <b>\$68,756</b>   | <b>\$41,102</b>   | <b>\$36,022</b>   | <b>\$0</b>             | <b>\$0</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<br>2002-03 | ACTUAL<br>2003-04 | ACTUAL<br>2004-05 | ACTUAL<br>2005-06 | ACTUAL<br>2006-07 | ACTUAL<br>2007-08 | ACTUAL<br>2008-09 | RECOMMENDED<br>2009-10 | ADOPTED<br>2009-10 |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|--------------------|
| Town Manager                                | \$3,031           | \$3,388           | \$5,563           | \$8,698           | \$10,428          | \$9,556           | \$9,626           | \$0                    | \$0                |
| Administrative Services                     | \$5,834           | \$8,349           | \$14,045          | \$10,379          | \$6,723           | \$8,392           | \$7,540           | \$0                    | \$0                |
| IT (incl in Admin. Services prior to 06/07) | \$0               | \$0               | \$742             | \$2,322           | \$7,756           | \$7,151           | \$4,815           | \$0                    | \$0                |
| Planning & Development                      | \$5,864           | \$6,487           | \$3,365           | \$5,395           | \$10,072          | \$6,867           | \$1,239           | \$0                    | \$0                |
| P/W Administration                          | \$12,864          | \$13,144          | \$7,404           | \$7,910           | \$8,917           | \$5,720           | \$4,262           | \$0                    | \$0                |
| P/W Garage                                  | \$0               | \$0               | \$0               | \$0               | \$0               | \$4,502           | \$2,140           | \$0                    | \$0                |
| P/W Facilities Maintenance                  | \$0               | \$197             | \$0               | \$3,887           | \$3,369           | \$1,796           | \$4,456           | \$0                    | \$0                |
| P/W Sanitation                              | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0                    | \$0                |
| Police                                      | \$28,913          | \$35,586          | \$35,439          | \$41,163          | \$40,321          | \$38,740          | \$29,689          | \$0                    | \$0                |
| Animal Control                              | \$0               | \$0               | \$502             | \$0               | \$0               | \$0               | \$0               | \$0                    | \$0                |
| Fire                                        | \$19,994          | \$28,324          | \$38,604          | \$46,893          | \$52,761          | \$51,276          | \$38,727          | \$0                    | \$0                |
| Ocean Rescue                                | \$0               | \$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>\$102,494</b>  | <b>\$0</b>             | <b>\$0</b>         |

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

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<br>2000-01 | ACTUAL<br>2001-02 | ACTUAL<br>2002-03 | ACTUAL<br>2003-04 | ACTUAL<br>2004-05 | ACTUAL<br>2005-06 | ACTUAL<br>2006-07 | ACTUAL<br>2007-08 | ACTUAL<br>2008-09 | ADOPTED<br>2009-10 |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Total Budgeted in<br>Administrative Services/IT | \$6,000           | \$7,764           | \$6,000           | \$6,000           | \$6,000           | \$6,000           | \$7,000           | \$11,150          | \$7,000           | \$7,000            |
| Allocated To:                                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| Town Manager                                    | \$0               | \$1,100           | \$450             | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0                |
| Administrative Services                         | \$3,430           | \$1,764           | \$3,555           | \$6,529           | \$3,921           | \$1,700           | \$0               | \$0               | \$0               | \$0                |
| IT (included in Admin. Services prior to 06/07) |                   |                   |                   |                   |                   |                   | \$2,850           | \$4,150           | \$4,264           | \$0                |
| Planning & Development                          | \$526             | \$560             | \$450             | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0                |
| P/W Administration                              | \$0               | \$0               | \$450             | \$0               | \$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               | \$450             | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0                |
| Animal Control                                  | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0                |
| Fire                                            | \$0               | \$0               | \$450             | \$0               | \$0               | \$0               | \$0               | \$0               | \$0               | \$0                |
| <b>TOTAL ALLOCATED</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>\$4,264</b>    | <b>\$0</b>         |

TOWN OF NAGS HEAD  
EXPENDITURE BUDGET FY 2009-10

| GENERAL FUND             | FY 08/09<br>ADOPTED<br>BUDGET | FY 08/09<br>AMENDED<br>BUDGET | UNAUDITED<br>YTD ACTUAL<br>@ 6/30/09 | FY 09/10<br>REQUESTED<br>BUDGET | FY 09/10<br>RECOMMENDED<br>BUDGET | FY 09/10<br>ADOPTED<br>BUDGET |
|--------------------------|-------------------------------|-------------------------------|--------------------------------------|---------------------------------|-----------------------------------|-------------------------------|
| CONTINGENCY              |                               |                               |                                      |                                 |                                   |                               |
| CONTINGENCY              |                               |                               |                                      |                                 |                                   |                               |
| CONTINGENCY              |                               |                               |                                      |                                 |                                   |                               |
| 10799 599900 CONTINGENCY | 125,000.00                    | 115,000.00                    | .00                                  | 125,000.00                      | 125,000.00                        | 125,000.00                    |
| TOTAL CONTINGENCY        | 125,000.00                    | 115,000.00                    | .00                                  | 125,000.00                      | 125,000.00                        | 125,000.00                    |
| TOTAL CONTINGENCY        | 125,000.00                    | 115,000.00                    | .00                                  | 125,000.00                      | 125,000.00                        | 125,000.00                    |

## GF CONTINGENCY

|                                 | ADOPTED<br>2000-01 | ADOPTED<br>2001-02 | ADOPTED<br>2002-03 | ADOPTED<br>2003-04 | ADOPTED<br>2004-05 | ADOPTED<br>2005-06 | ADOPTED<br>2006-07 | ADOPTED<br>2007-08 | ADOPTED<br>2008-09 | ADOPTED<br>2009-10 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 99 NON-OPERATING<br>CONTINGENCY | \$65,000           | \$70,000           | \$70,000           | \$70,000           | \$75,000           | \$75,000           | \$75,000           | \$125,000          | \$125,000          | \$125,000          |
| <b>TOTAL</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>   | <b>\$125,000</b>   |

Summary of year to date transfers: (through 6/30/09)

\$10,000 Increase to Legal professional fees for partial funding of insurance appeal.

\$115,000 Remaining at 6/30/09

TOWN OF NAGS HEAD  
EXPENDITURE BUDGET FY 2009-10

| GENERAL FUND                               | FY 08/09<br>ADOPTED<br>BUDGET | FY 08/09<br>AMENDED<br>BUDGET | UNAUDITED<br>YTD ACTUAL<br>@ 6/30/09 | FY 09/10<br>REQUESTED<br>BUDGET | FY 09/10<br>RECOMMENDED<br>BUDGET | FY 09/10<br>ADOPTED<br>BUDGET |
|--------------------------------------------|-------------------------------|-------------------------------|--------------------------------------|---------------------------------|-----------------------------------|-------------------------------|
| -----                                      |                               |                               |                                      |                                 |                                   |                               |
| INTERFUND TRANSACTIONS                     |                               |                               |                                      |                                 |                                   |                               |
| INTERFUND                                  |                               |                               |                                      |                                 |                                   |                               |
| INTERFUND TRANSFERS                        |                               |                               |                                      |                                 |                                   |                               |
| 10795 590082 CONTRIB. TO CAP RESERVE FUND  | 100,000.00                    | 100,000.00                    | 59,845.77                            | 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                    | 59,845.77                            | 100,000.00                      | 100,000.00                        | 100,000.00                    |
| TOTAL INTERFUND                            | 100,000.00                    | 100,000.00                    | 59,845.77                            | 100,000.00                      | 100,000.00                        | 100,000.00                    |