

STATE OF NORTH CAROLINA
 STATE AND LOCAL GOVERNMENT FINANCE DIVISION
 DEPARTMENT OF STATE TREASURER
 TAX RESEARCH DIVISION, DEPARTMENT OF REVENUE



**MUNICIPAL ANNUAL FINANCIAL
 INFORMATION REPORT (AFIR)
 FOR THE FISCAL YEAR
 ENDED JUNE 30, 2008**

NAGS HEAD

NOTE - Data supplied in this report will be used by the
 Department of State Treasurer, other State and Federal agencies, and public
 interest groups. The information also will be furnished to the U.S. Bureau of
 Census. Ad valorem levies will be used in the distribution of the intangibles
 tax reimbursement, and, in some counties, the local sales tax revenue.

LEGISLATIVE AUTHORIZATION

Tax Research: G.S. 105-453, Study of Taxation ... etc.
 Local Government Sales and Use Tax: G.S. 105-472, Disposition and ... etc.
 Financial Information: G.S. 159-33.1 Statement of financial information ... etc.

**RETURN
 TO**

**E-Mail this Excel workbook
 To: afir@nctreasurer.com
 Fax only page 6 with signature
 To: (919)807-2398**

**DUE DATE
 10/31/2008**

PART 1 FISCAL SUMMARY - COMBINED STATEMENT OF FINANCIAL POSITION

	Fund No.	Amount - Omit Cents	
		Assets	Liabilities
		100-199 (a)	200-289 (b)
Part I Data from the Government-Wide Statements			
1.5 Governmental Activities		27,644,925	5,002,411
3.5 Business Type Activities		13,598,205	1,724,854
6.5 Fiduciary Funds		229,729	-

NOTE - Do not use brackets [] in column (b). Refer to Detailed Instructions-Basis of Accounting

PART 2 REVENUE AND OTHER FINANCING SOURCES

Enter below amounts of the stated types of revenue (excluding interfund transfers) received by your government during the fiscal year. These amounts should be reported using the **modified accrual basis of accounting**. Be sure to **include revenues of all funds** other than the exceptions noted in the general instructions.

Item description	Account code	Amount Omit cents	Item description	Account code	Amount Omit cents
			23. Local occupancy tax	3270	1,863,955
A. Taxes: Ad Valorem			24. Prepared food tax	3265	
10. Current collections of unit-wide levy	3197	4,500,442	25. 911 charges, excluding 911 wireless charges	3255	
11. Current collections of special tax districts			26. Gross receipts tax on short term leased vehicles	3272	
12. Prior years' levy collections	31XX	932	B. Intergovernmental Revenue Federal		
13. Penalties and interest	31XX-170, 180	11,017	27. Payment in lieu of taxes	3311	
14. Collections of taxes previously written off	3113		28. Equitable sharing of Federally forfeited property	3312	
15. Animal tax	3210		Categorical grants - see instructions:		
16. 1% Local government sales and use tax	3231	866,525	29. General government	3410	282,318
17. 1/2% Supplemental local government sales and use taxes (Article 40)	3232	215,707	30. Public safety	3430	38,593
18. 1/2% Additional local government sales and use taxes (Article 42)	3233	209,413	31. Transportation-Streets	3451	
18.5 Article 44 Local Option Sales Tax	3234	293,851	32. Transportation-All other	3452, 3453, 3454	93,994
Licenses:			33. Environmental protection	3470	
19.1 Privilege - Occupational and business - licensing and permit taxes	3260	38,807	Economic and physical development:		
19.2 Privilege -- All other privileges and permits	3260		34. Housing/community development	3490	
20. General municipal vehicle tax	3280	818	35. All other economic and physical development		
21. Vehicle tax for public transportation	3282		36. Human services: Health, mental health, hospitals	3510, 3520, 3570	
22. Other licenses-Include CATV	3261	196,119	37. All other human services	3580	

PART 2

REVENUE AND OTHER FINANCING SOURCES - Continued

Item description	Account code	Amount <i>Omit cents</i>	Item description	Account code	Amount <i>Omit cents</i>
B. Intergovernmental Revenues - Continued			71. Building permits	3343	T99 201,371
FEDERAL - Continued			72. Inspection fees	3345	T99 35,019
38. Culture and recreation	3600	B89	72.1 Amusements licensing and permit taxes		T21
STATE			73. Other permits		T99 333,252
39. Payments in lieu of taxes	3321	C30	D. Sales and Services		
40. Unauthorized substance tax	3317	C89	74. Parking revenues	3454	A60
41. Transitional hold harmless		C30	75. Rents and royalties	3834	U40 485,026
42. Wireless enhanced 911 service charges	3256	C30	76. Airport	3453	A01
43. Piped natural gas charge distribution	3319	C30	77. Fire protection charges	3434	A89
44. Utility franchise tax & telephone tax	3324	C30	78. Solid waste	3472	A81
45. Beer and Wine tax	3322	C30	79. Ambulance and rescue squad charges	3437	A89
46. Powell Bill	3316	C46	80. Cemeteries	3474	A89
50. Court fees - Facilities and arrest fees	3323	C89	81. Recreation service revenues	3612	A61
Categorical grants - <i>see instructions:</i>			82. Library service revenues	3611	A89
51. General government	3410	C30	83. Other cultural and recreational service revenues		A61
52. Public safety	3430	C89	84. Mass transit - city operated	3452	A94
53. Transportation-Streets	3451	C46	85. Other sales and services		A89 516,826
54. Transportation-All other	3452, 3453, 3454	C94	E. Utility Revenues		
55. Environmental protection	3470	C89	86. Water and sewer charges	3710	A91 2,545,777
Economic and physical development:			87. Electric charges	3720	A92
56. Housing/community development	3490	C50	88. Gas charges	3730	A93
57. All other economic and physical development		C89	88.1 Storm water fees	3730	A93 112,378
58. Human services: Health, mental health, hospitals	3510, 3520, 3570	C42	F. Miscellaneous Revenues Investment Earnings		
59. Human services: All other	3580	C89	89. On bond proceeds	3831	U20
60. Culture and recreation	3600	C89	90. On general and all other funds	3831	U20 685,853
LOCAL			91. Special assessments	3832	U01 499
61. Payments in lieu of taxes	3331	D30	92. Private contributions and donations	3833	U99 10,095
Categorical grants - <i>see instructions:</i>			93. Sales of materials and fixed assets	3835	A89 69,340
62. General government	3410	D30	94. Sales of real property	3836	U11
63. Public safety	3430	D89	95. Nongovernment contributions for streets and traffic signals		U99
64. Transportation-Streets	3451	D46	ABC distributions:		
65. Transportation-All other	3452, 3453, 3454	D94	96. Mixed drink surcharge	3837	NR 38,077
66. Environmental protection	3470	D89	97. ABC profit distribution	3837	NR 14,607
67. Economic and physical development	3490	D89	98. Other miscellaneous revenues	3839	U99 89,400
68. Human services: Health, mental health, hospitals	3510, 3520, 3570	D42	Other financing sources:		
69. All other human services		D89	99. Proceeds of the sale of bonds and notes	3910	NR
70. Culture and recreation	3600	D89	100. Proceeds of capital leases and installment purchases	3920	NR 312,426
C. Permits and Fees			101. Other		U99

PART 3 NON-REVENUE RECEIPTS

Item description	Account code	Amount <i>Omit cents</i>	Item description	Account code	Amount <i>Omit cents</i>
Supplemental school taxes (not municipal levy):			Items 105-108-Net increase (decrease) in asset accounts - 6/30/07 to 6/30/08.		
102. Current levy collections	2440	T01	105. Utilities customers' deposits	2500	NR 2,180
103. Prior years' levy collections	2440	T01	106. Deposits other than utility		NR (22,101)
104. Tax collections for units other than reporting unit- <i>Include sanitary districts</i>	2440	NR	107. Prepaid taxes	2610	T01 (1,624)
			108. Prepaid privilege licenses	2610	T19 484

PART 4 DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (State or local, e.g., area public authorities such as libraries, mental health, etc.) should NOT be included in amounts reported here, but should be reported in Part 5. Enter below all amounts expended during the fiscal year for the purposes listed (excluding interfund transfers). These amounts should be reported using the **modified accrual basis of accounting**. Be sure to indicate expenditures of all funds other than the exceptions noted in the detailed instructions.

Expenditure activity	Account code	AMOUNT - <i>Omit cents</i>			
		Current operations		Capital outlay	
		Salaries and wages (a)	All other direct for current- <i>Exclude intergovernmental payments</i> (b)	Construction (c)	Purchase of land, equipment, and existing structures (d)
A. General Government					
109. Governing body	4110	E29	E29	F29	G29
110. Administration	4120	E29	E29	F29	G29
111. Elections (cost of)	4170	E89	E89	F89	G89
112. Finance	4130	E23	E23	F23	G23
113. Taxes	4140	E23	E23	F23	G23
114. Legal	4150	E25	E25	F25	G25
115. Public buildings	4190	E31	E31	F31	G31
116. Court facilities	4160	E25	E25	F25	G25
117. Central facilities	4200	E89	E89	F89	G89
118. All other		E89	E89	F89	G89
B. Public Safety					
119. Police and communications	4310	E62	E62	F62	G62
120. Emergency communications	4325	E89	E89	F89	G89
121. Emergency management	4330	E89	E89	F89	G89
122. Fire	4340	E24	E24	F24	G24
123. Inspectors	4350	E66	E66	F66	G66
124. Rescue units	4370	E32	E32	F32	G32
125. Animal control	4380	E32	E32	F32	G32
126. All other		E89	E89	F89	G89
C. Transportation					
127. Traffic engineering	4510	E44	E44	F44	G44
128. Streets and highways	4510	E44	E44	F44	G44
129. Street cleaning	4510	E44	E44	F44	G44
130. State street aid allocation - Powell Bill	4510	E44	E44	F44	G44
131. Parking facilities		E60	E60	F60	G60
132. Mass transit - City	4520	E94	E94	F94	G94
133. Mass transit - Private	4520		E47		
134. Airport	4530	E01	E01	F01	G01
135. All other		E89	E89	F89	G89

PART 4

DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued

Expenditure activity	Account code	AMOUNT - Omit cents							
		Current operations				Capital outlay			
		Salaries and wages (a)	All other direct for current-Exclude intergovernmental payments (b)	Construction (c)	Purchase of land, equipment, and existing structures (d)				
D. Environmental Protection									
136. Solid waste	4710, 4720	E81	447,495	E81	1,016,639	F81		G81	473,109
137. Drainage and watershed	4730	E59		E59		F59		G59	
138. Cemeteries	4740	E03		E03		F03		G03	
139. All other		E89		E89		F89	60,535	G89	
E. Economic and Physical Development									
140. Planning and zoning	4910	E29	601,370	E29	148,443	F29		G29	
141. Economic development	4920	E89		E89		F89		G89	
142. Community development	4930	E50		E50		F50		G50	
143. Housing and urban renewal	4970	E50		E50		F50		G50	
144. Special employment program (JTPA)	4940	E89		E89		F89		G89	
145. All other		E89		E89		F89		G89	
F. Human Services									
146. Health	5100	E32		E32		F32		G32	
147. Mental health	5200	E32		E32		F32		G32	
148. Social services	5300	E79		E79		F79		G79	
149. Hospital-City owned	5700			NE					
150. Hospital-Private owned	5700			E74					
Other human services:									
151. Legal aid	5810	E25		E25		F25		G25	
152. All other		E89		E89	100	F89		G89	
G. Culture and Recreation									
153. Recreation and parks	6120, 6130	E61		E61	20,000	F61		G61	
154. Coliseum	6160	E61		E61		F61		G61	
155. Museums	6140	E61		E61		F61		G61	
156. Libraries	6110	E52		E52		F52		G52	
157. All other		E89		E89	19,000	F89	16,354	G89	
H. Utilities									
158. Water and sewer	7100	E91	552,072	E91	1,297,646	F91	208,783	G91	5,221
159. Electric power	7200	E92		E92		F92		G92	
160. Natural gas	7300	E93		E93		F93		G93	
160.1 Storm water	7300	E93		E93	19,804	F93		G93	9,822
I. Debt Service-Enter interest and fees in column (b) and principal retired in column (d).									
161. Water and sewer	9100			I91	39,992				128,226
162. Electric	9100			I92					
163. Gas	9100			I93					
164. School	9100			I89					
165. Hospital	9100			I89					
166. All other	9100			I89	191,655				1,149,420
J. Pension Fund (Operated by the unit)									
167. Direct benefit program				E89					
K. Fringe Benefits									
168. Fringe benefits unallocated				E89					
169. Separation allowance-Law enforcement officers				E62	-				
170. Separation allowance-Other employees				E89					
171. Supplemental retirement income plan for law enforcement officers				E89	48,810				
172. Other				E89	134,468				

PART 5 INTERGOVERNMENTAL EXPENDITURES

In order to determine what function (i.e., general government, public safety, etc.) these intergovernmental expenditures were made for, please provide the line number that would have been used if these expenditures had been included in part 4 (i.e., lines 109 through 172) in the space provided in column (b). These amounts should be reported using the **modified accrual basis of accounting**.

Item paid to public authorities or other units	Specify type recipient government(s). Mark (X) appropriate column (a)				Line number (b)	Amount Omit cents (c)
	Authority	County	Municipality	State		
173. Multi-county library district, county, or other municipality	M52	M52	M52			
174. General governmental activities shared with the county		M89				
175. Highways (payments to State)				L44		
Others - Specify 						
176. Water purchases for resale Dare County		M89	M89	L89	158 (b)	737,590
177. DMV billing & collection Dare County		M89	M89	L89	112 (b)	822
178.		M89	M89	L89		

PART 6 OTHER DATA

	Amount Omit cents
179. Net current year's levy -- Excluding motor vehicles-- After abatements & discoveries but before uncollected !	4,447,136
180. Net current year's levy -- Motor vehicles only -- After abatements & discoveries but before uncollected !	54,896
181. Uncollected taxes - Current year's levy (only) -- Excluding motor vehicles	687
182. Uncollected taxes - Current year's levy (only) -- Motor vehicles	903
183. Collection percentage all property. This percentage is automatically calculated.	99.96 %
184. Collection percentage excluding motor vehicles. This percentage is automatically calculated.	99.98 %
185. Collection percentage motor vehicles only. This percentage is automatically calculated	98.36 %
186. Total amount of expenditures for salaries and wages to unit's own personnel (force account for construction projects).	
What was the balance (or funds available) in Capital Reserve Funds for -	7/1/2007 6/30/2008
187. Schools	0
188. Hospitals	0

PART 7 CASH AND INVESTMENTS AT END OF FISCAL YEAR - Refer to instructions

Type of asset	AMOUNT AT END OF FISCAL YEAR - Omit cents		
	Held in debt service fund (a)	Held in construction bond fund (Unexpended bond proceeds) (b)	Held in ALL other funds, except for agency funds (c)
189. Cash on hand and in bank, and securities (Account # 1100)	W01	W01	W61 14,614,892

PART 8 REPORTING REQUIREMENTS PURSUANT TO G.S. 158-7.1, AUTHORIZING COUNTIES AND CITIES TO ENGAGE IN ADDITIONAL LOCAL ECONOMIC DEVELOPMENT ACTIVITIES

	Amount Omit cents
190a. Appropriations made during the fiscal year pursuant to G.S. 158-7.1, subsections b(1) through b(7).	
b. Expenditures made during the fiscal year pursuant to G.S. 158-7.1, subsections b(1) through b(7).	
191. The investment in property acquired at any time under G.S. 158-7.1, subsections b(1) through b(4), and owned at the end of the fiscal year.	
192. The amount expended during the fiscal year pursuant to G.S. 158-7.1, subsections b(5) and b(7).	
193. The amount of tax revenues that was taken into account under G.S. 158-7.1, subsection d2, and was expected to be received during the fiscal year.	

Remarks

PART 9		FISCAL SUMMARY-RECONCILIATION FROM AUDITED FINANCIAL STATEMENTS TO AFIR			
TOTAL ALL FUNDS	Total revenues and other financing sources per audit (1) (a)	Subtract proceeds of refunding debt (b)	Subtract interfund transfers in (c)	Net revenues per AFIR (Sum of lines 10-101) (d)	
194. AMOUNTS-Omit Cents	14,930,287		240,165	14,690,122	
TOTAL ALL FUNDS	Total expenditures and other financing uses per audit (1) (a)	Subtract payments to refunding debt escrow agent (b)	Subtract interfund transfers out (c)	Net expenditures per AFIR (Sum of lines 109-178) (d)	
195. AMOUNTS-Omit Cents	15,237,089		240,165	14,996,924	

Our records indicate that you have water/sewer operations. Please complete the 400 series of lines below:

PART 10	Water Operations (a)	Sewer Operations (b)
421 Number of residential accounts.	4,314	N/A
422 Number of non-residential and bulk accounts	361	N/A
Please provide the unit of measure for the data in 402-404 below: C=Cubic Feet (CF), H=100s CF, G=Gallons(G),T=1,000s of Gs M=Millions of Gs, B=Billions of Gs		
	T	Thousands of Gallons
402 (Col a)Units of water put into distribution system purchased from outside plus supplied from internal treatment facilities. (Col b)Units of wastewater treated internally or by another utility.	425,424,000.00	N/A
403 Total units (residential, non-residential & bulk) billed: (col a) water data; (col b) sewer data.	374,297,700.00	N/A
404 Total units included in 403 billed to residential accounts: (col a) water data; (col b) sewer data.	261,132,400.00	N/A
408 Total dollars billed related to units entered in 403 above: water col a; sewer col b.	2,091,592	N/A
409 Total dollars billed related to residential units entered in 404 above: water col a; sewer col b.	1,476,046	N/A

Note - (1) The worksheet in Appendix A should be used to compile the totals in this column.

Remarks - Give a short description of all items shown in "All other" category (within pages 1 through 6) which in your judgment are **very** significant. This data is not used on reports or posted to the Web nor has it been referenced in any way during the last 9 years.

	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
#22 - Beach driving and cable franchise fees	196,119
# 30 - Fire protection for USCG and ocean rescue for NPS	38,593
#73 - CAMA, facility fees, and impact fees	333,252
#85 - Land transfer tax	516,826
#98 - Damage recovery, purchase discounts, civil penalties, Priv lic penalties, & other misc	81,313
	\$
	\$
	\$
	\$

PART 11		CERTIFICATION - This is to certify that the data contained in this report are accurate to the best of my knowledge and belief.	
Printed Name of Official	Title	Date	
Kimberly Kenny	Finance Officer	31-Oct-08	
Signature of Official		Telephone Number	
		252-449-2020	
Person to contact - Please type or print	Title	Facsimile Number	
Kimberly Kenny	Finance Office	252-441-4680	
		E-mail Address	
NAGS HEAD 273		kimkenny@townofnagshead.net	

Appendix A - Municipalities

Summary of Revenues and Other Financing Sources Reported in the Audited Financial Statements
Needed to Complete Part 9 - Fiscal Summary of the AFIR

The amount below should be compiled from the audited financial statements for the fiscal year ended June 30, 2008. All amounts should be reported using the modified accrual basis of accounting.

1. Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types

Fund Type	Revenues	Other Financing Sources	Total
General Fund	\$ 11,105,240	\$ 455,699	\$ 11,560,939
Special Revenue Fund			-
Debt Service Fund			-
Capital Projects Fund	112,614	96,892	209,506
Totals	\$ 11,217,854	\$ 552,591	\$ 11,770,445

(a)

2. Individual Schedules of Revenues and Expenditures - Budget to Actual (Non-GAAP) for the Enterprise Funds
[NOTE: The budget to actual schedules for the Enterprise Funds are located behind the lifttables.]

Fund Type	Revenues	Other Financing Sources	Total
Water/Sewer Fund	\$ 3,019,245	\$ 8,087	\$ 3,027,332
Electric Fund			-
Natural Gas Fund			-
Transportation Fund			-
Airport Fund			-
Other (Specify):			-
Storm Water Fund	123,238		123,238
Nags Head Leasing	19		19
Totals	\$ 3,142,502	\$ 8,087	\$ 3,150,589

(b)

3. Investment Earnings on Fund Types Excluded from AFIR Computed Using the Modified Accrual Basis of Accounting
[NOTE: Although the funds below should be excluded from the AFIR, any investment earnings of these funds should be reported on line 90 of the AFIR since these earnings are revenues for the unit as a whole.]

Fund Type	Investment Earnings
Internal Service Fund	\$
Permanent Trust Fund	1
Pension Trust Fund	9,252
Totals	\$ 9,253

(c)

4. Summary	Total	
1. above	\$ 11,770,445	(a)
2. above	3,150,589	(b)
3. above	9,253	(c)
Grand Total	\$ 14,930,287	(1)

(1) This amount should be carried to line 194(a) of Part 9 - Fiscal Summary

(continued on the back of this page)

Appendix A - Municipalities

Summary of Expenditures and Other Financing Uses Reported in the Audited Financial Statements
Needed to Complete Part 9 - Fiscal Summary of the AFIR

5. Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types

Fund Type	Expenditures	Other Financing Uses	Total
General Fund	\$ 11,904,369	\$ 96,892	\$ 12,001,261
Special Revenue Fund			-
Debt Service Fund			-
Capital Projects Fund	76,889	143,273	220,162
Permanent Trust Funds			-
Totals	\$ 11,981,258	\$ 240,165	\$ 12,221,423

(d)

6. Individual Schedules of Revenues and Expenditures - Budget to Actual (Non-GAAP) for the Enterprise Funds

[NOTE: The budget to actual schedules for the Enterprise Funds are located behind the lifttables.]

Fund Type	Expenditures	Other Financing Uses	Total
Water/Sewer Fund	\$ 2,954,479	\$ 17,797	\$ 2,972,276
Electric Fund			-
Natural Gas Fund			-
Transportation Fund			-
Airport Fund			-
Other (Specify):			-
Storm Water Fund	43,390		43,390
Nags Head Leasing			-
			-
Totals	\$ 2,997,869	\$ 17,797	\$ 3,015,666

(e)

7. Summary

	Total	
5. above	\$ 12,221,423	(d)
6. above	3,015,666	(e)
Grand Total	\$ 15,237,089	

(2)

(2) This amount should be carried to line 195(a) of Part 9 - Fiscal Summary

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
	Unit Name	NAGS HEAD			
1.5A	FISCAL Governmental Activities Assets	27,644,925	27,808,113		
1.5B	SUMMARY Governmental Activities Liabilities	5,002,411	5,865,133		
3.5A	Business Type Activities Assets	13,598,205	13,764,411		
3.5B	Business Type Activities Liabilities	1,724,854	2,005,809		
6.5A	Fiduciary Funds Assets	229,729	250,546		
6.5B	Fiduciary Funds Liabilities	-	635		
10	PART 2 Current Collections of Unit -Wide Levy	4,500,442	4,473,031		
11	TAX Current Collections of Special Tax Districts	-	-		
12	REVENUES Prior Years' Levy Collections	932	(1,056)		
13	Penalties and Interest	11,017	10,412		
14	Collections of Taxes Previously Written Off	-	-		
15	Animal Tax	-	-		
16	1% Local Government Option Sales Tax	866,525	886,005		
17	1/2% Local Government Option Sales Tax (40)	215,707	223,288		
18	1/2% Local Government Option Sales Tax (42)	209,413	217,028		
18.5	1/2% Local Government Option Sales Tax (44)	293,851	302,291		
19	Privilege Licenses	-	-		
19.1	Privilege - Occupational & business licensing & permit taxes	38,807	38,995		
19.2	Privilege -- All other privileges and permits	-	-		
20	Auto Licenses	818	269		
21	Vehicle Tax for Public Transportation	-	-		
22	Other Licenses	196,119	133,955		
23	Local Occupancy Tax	1,863,955	1,770,246		
24	Prepared Food Tax	-	-		
25	911 Charges	-	-		
26	Gross Short Term lease and Rental Tax	-	-		
27	FEDERAL Payments In Lieu of Taxes - Federal	-	-		
28	INTERGOV Equitable Sharing of Fed. Forfeited Prop.	-	-		
29	REVENUES General Government	282,318	-		
30	Public Safety	38,593	57,760		
31	Transportation - Streets	-	-		
32	Transportation - All Other	93,994	-		
33	Environmental Protection	-	-		
34	Econ. & Phys. Dev. - Housing/Comm. Dev.	-	-		
35	Econ. & Phys. Dev. - All Other	-	-		
36	Human Services: Health, Mental Hlt & Hosp	-	-		
37	Human Services: All Other	-	-		
38	Culture & Recreation	-	-		
39	STATE Payments In Lieu of Taxes - State	-	-		
40	INTERGOV Unauthorized Substance Tax	1,487	6,704		
41	REVENUES Transitional Hold Harmless	-	-		
42	Wireless Enhanced 911 Service Charges	-	-		
43	Piped Natural Gas Charge Distribution	337	359		

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
	Unit Name	NAGS HEAD			
44	Utility Franchise Tax	347,805	293,105		
45	Beer and Wine Tax	14,432	14,121		
46	Powell Bill	147,771	132,433		
50	Court Fees - Facilities and Arrest Fees	4,519	6,331		
51	General Government	-	-		
52	Public Safety	8,399	-		
53	Transportation - Streets	-	-		
54	Transportation - All Other	-	-		
55	Environmental Protection	-	-		
56	Econ. & Phys. Dev. - Housing/Community Dev	-	-		
57	Econ. & Phys. Dev. - All Other	-	29,900		
58	Human Services -Health, Mental Health, Hosp	-	-		
59	Human Services - All Other	-	-		
60	Culture and Recreation	58,486	88,182		
61	LOCAL Payments in Lieu of Taxes - Local	-	-		
62	INTERGOV General Government	-	-		
63	REVENUES Public Safety	-	-		
64	Transportation - Streets	-	-		
65	Transportation - All Other	-	-		
66	Environmental Protection	-	-		
67	Economic and Physical Development	24,953	-		
68	Human Services - Health, Mental Hlt & Hosp	-	-		
69	Human Services - All Other	-	-		
70	Culture and Recreation	19,496	10,770		
71	PERMITS Building Permits	201,371	231,999		
72	& FEES Inspection Fees	35,019	59,070		
72.1	Amusements licensing and permit taxes	-	-		
73	Other Permits	333,252	322,728		
74	SALES & Parking Revenues	-	-		
75	SERVICES Rents and Royalties	485,026	556,799		
76	Airport	-	-		
77	Fire Protection Charges	-	-		
78	Solid Waste	-	-		
79	Ambulance and Rescue Squad Charges	-	-		
80	Cemeteries	-	-		
81	Recreation Service Revenues	-	-		
82	Library Service Revenues	-	-		
83	Other Cultural and Rec Service Revenues	-	-		
84	Mass Transit - City Operated	-	-		
85	Other Sales and Services	516,826	652,435		
86	UTILITY Water and Sewer Charges	2,545,777	2,524,237		
87	REVENUES Electric Charges	-	-		
88	Gas Charges	-	-		
88.1	Storm Water Fees	112,378	111,720		
89	MISC. Investment Earnings - Bond Proceeds	-	-		
90	REVENUES Investment Earnings - All Other Funds	685,853	846,154		
91	Special Assessments	499	499		
92	Private Contributions and Donations	10,095	12,135		
93	Sales of Materials and Fixed Assets	69,340	74,029		
94	Sale of Real Property	-	-		

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
No	Unit Name	NAGS HEAD			
95	Nongovt Contr For Streets & Traffic Signals	-	-		
96	ABC Mixed Drink Surcharge	38,077	36,893		
97	ABC Profit Distribution	14,607	14,365		
98	Other Miscellaneous Revenues	89,400	87,960		
99	Proceeds of Sale of Bonds and Notes	-	-		
100	Proceeds of Capital Leases/Install Purchases	312,426	967,176		
101	Other	-	8,724		
102	NON-REV School - Current Levy Collections	-	-		
103	RECEIPTS Prior Years' Levy Collections	-	-		
104	Tax Collections for Other Units	-	-		
105	Utilities Customer's Deposits	2,180	500		
106	Deposits Other than Utility	(22,101)	(57,219)		
107	Prepaid Taxes	(1,624)	(3,012)		
108	Prepaid Privilege Licenses	484	(1,007)		
109A	PART 4 Governing Body - Salaries & Wages	-	-		
109B	GENERAL Governing Body - Other Direct	71,206	92,373		
109C	GOVT Governing Body - Construction	-	-		
109D	Governing Body - Purchase of P,P&E	700	109		
110A	Administration - Salaries & Wages	242,186	299,745		
110B	Administration - Other Direct	100,956	85,786		
110C	Administration - Construction	9,850	-		
110D	Administration - Purchase of P,P&E	-	-		
111A	Elections - Salaries & Wages	-	-		
111B	Elections - Other Direct	-	-		
111C	Elections - Construction	-	-		
111D	Elections - Purchase of P,P&E	-	-		
112A	Finance - Salaries & Wages	326,250	306,698		
112B	Finance - Other Direct	296,930	330,192		
112C	Finance - Construction	-	-		
112D	Finance - Purchase of P,P&E	-	-		
113A	Taxes - Salaries & Wages	-	-		
113B	Taxes - Other Direct	-	-		
113C	Taxes - Construction	-	-		
113D	Taxes - Purchase of P,P&E	-	-		
114A	Legal - Salaries & Wages	-	-		
114B	Legal - Other Direct	85,312	62,886		
114C	Legal - Construction	-	-		
114D	Legal - Purchase of P,P&E	-	-		
115A	Public Buildings - Salaries & Wages	166,576	160,788		
115B	Public Buildings - Other Direct	162,814	258,954		
115C	Public Buildings - Construction	-	11,046		
115D	Public Buildings - Purchase of P,P&E	20,035	4,602		
116A	Court Facilities - Salaries & Wages	-	-		
116B	Court Facilities - Other Direct	-	-		
116C	Court Facilities - Construction	-	-		
116D	Court Facilities - Purchase of P,P&E	-	-		
117A	Central Services - Salaries & Wages	267,641	229,147		
117B	Central Services - Other Direct	201,577	181,303		
117C	Central Services - Construction	-	-		
117D	Central Services - Purchase of P,P&E	15,404	-		

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
	Unit Name	NAGS HEAD			
118A	Gen. Govt. All Other - Salaries & Wages	253,928	246,344		
118B	Gen. Govt. All Other - Other Direct	24,286	14,458		
118C	Gen. Govt. All Other - Construction	-	-		
118D	Gen. Govt. All Other - Purchase of P,P&E	25,304	-		
119A	PUBLIC Police & Comm - Traffic Control - Salaries and Wages	1,087,096	1,086,415		
119B	SAFETY Police & Comm - Traffic Control - Other Direct	488,766	483,744		
119C	Police & Comm - Traffic Control - Construction	-	-		
119D	Police & Comm - Traffic Control - Purchase of P,P&E	156,917	79,901		
120A	Emergency Communications - Salaries & Wages	-	-		
120B	Emergency Communications - Other Direct	-	-		
120C	Emergency Communications - Construction	-	-		
120D	Emergency Communications - Purchase of P,P&E	-	-		
121A	Emergency Mgmt - Salaries & Wages	-	-		
121B	Emergency Mgmt - Other Direct	-	-		
121C	Emergency Mgmt - Construction	-	-		
121D	Emergency Mgmt - Purchase of P,P&E	-	-		
122A	Fire - Salaries & Wages	1,228,364	1,180,282		
122B	Fire - Other Direct	631,937	605,975		
122C	Fire - Construction	-	-		
122D	Fire - Purchase of P,P&E	498,355	-		
123A	Inspectors - Salaries & Wages	-	-		
123B	Inspectors - Other Direct	-	-		
123C	Inspectors - Construction	-	-		
123D	Inspectors - Purchase of P,P&E	-	-		
124A	Rescue Units - Salaries & Wages	362,126	391,994		
124B	Rescue Units - Other Direct	97,544	103,092		
124C	Rescue Units - Construction	-	-		
124D	Rescue Units - Purchase of P,P&E	-	6,999		
125A	Animal Control - Salaries & Wages	42,791	42,318		
125B	Animal Control - Other Direct	19,356	20,141		
125C	Animal Control - Construction	-	-		
125D	Animal Control - Purchase of P,P&E	-	-		
126A	Pub. Safety All Other - Salaries & Wages	-	-		
126B	Pub. Safety All Other - Other Direct	-	-		
126C	Pub. Safety All Other - Construction	-	-		
126D	Pub. Safety All Other - Purchase of P,P&E	-	-		
127A	TRANSPOR Traffic Engineering - Salaries & Wages	-	-		
127B	TATION Traffic Engineering - Other Direct	-	-		
127C	Traffic Engineering - Construction	-	-		
127D	Traffic Engineering - Purchase of P,P&E	-	-		
128A	Streets and Highways - Salaries & Wages	173,376	167,351		
128B	Streets and Highways - Other Direct	305,514	190,892		
128C	Streets and Highways - Construction	107,339	-		
128D	Streets and Highways - Purchase of P,P&E	-	-		
129A	Street Cleaning - Salaries & Wages	-	-		
129B	Street Cleaning - Other Direct	-	-		
129C	Street Cleaning - Construction	-	-		
129D	Street Cleaning - Purchase of P,P&E	-	-		
130A	Powell Bill - Salaries & Wages	-	-		

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
	Unit Name	NAGS HEAD			
130B	Powell Bill - Other Direct	12,747	-		
130C	Powell Bill - Construction	186,365	114,250		
130D	Powell Bill - Purchase of P,P&E	-	-		
131A	Parking Facilities - Salaries & Wages	-	-		
131B	Parking Facilities - Other Direct	-	-		
131C	Parking Facilities - Construction	-	-		
131D	Parking Facilities - Purchase of P,P&E	-	-		
132A	Mass Transit - City - Salaries & Wages	-	-		
132B	Mass Transit - City - Other Direct	-	-		
132C	Mass Transit - City - Construction	-	-		
132D	Mass Transit - City - Purchase of P,P&E	-	-		
133B	Mass Transit - Private - Other Direct	-	-		
134A	Airport - Salaries & Wages	-	-		
134B	Airport - Other Direct	-	-		
134C	Airport - Construction	-	-		
134D	Airport - Purchase of P,P&E	-	-		
135A	Transpor. All Other - Salaries & Wages	-	-		
135B	Transpor. All Other - Other Direct	-	-		
135C	Transpor. All Other - Construction	-	-		
135D	Transpor. All Other - Purchase of P,P&E	-	-		
136A	ENVIRON Solid Waste - Salaries & Wages	447,495	423,195		
136B	MENTAL Solid Waste - Other Direct	1,016,639	996,124		
136C	PROTECTION Solid Waste - Construction	-	4,656		
136D	Solid Waste - Purchase of P,P&E	473,109	57,749		
137A	Drainage & Watershed - Salaries & Wages	-	-		
137B	Drainage & Watershed - Other Direct	-	-		
137C	Drainage & Watershed - Construction	-	-		
137D	Drainage & Watershed - Purchase of P,P&E	-	-		
138A	Cemeteries - Salaries & Wages	-	-		
138B	Cemeteries - Other Direct	-	-		
138C	Cemeteries - Construction	-	-		
138D	Cemeteries - Purchase of P,P&E	-	-		
139A	Environ. All Other - Salaries & Wages	-	-		
139B	Environ. All Other - Other Direct	-	-		
139C	Environ. All Other - Construction	60,535	227,818		
139D	Environ. All Other - Purchase of P,P&E	-	-		
140A	ECONOMIC Planning & Zoning - Salaries & Wages	601,370	583,362		
140B	& PHYSICAL Planning & Zoning - Other Direct	148,443	151,550		
140C	DEVELOP Planning & Zoning - Construction	-	-		
140D	Planning & Zoning - Purchase of P,P&E	-	-		
141A	Economic Development - Salaries & Wages	-	-		
141B	Economic Development - Other Direct	-	-		
141C	Economic Development - Construction	-	-		
141D	Economic Development - Purchase of P,P&E	-	-		
142A	Community Development - Salaries & Wages	-	-		
142B	Community Development - Other Direct	-	2,074		
142C	Community Development - Construction	-	-		
142D	Community Development - Purchase of P,P&E	-	-		
143A	Housing & Urban Renewal - Salaries & Wages	-	-		
143B	Housing & Urban Renewal - Other Direct	-	-		

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
	Unit Name	NAGS HEAD			
143C	Housing & Urban Renewal - Construction	-	-		
143D	Housing & Urban Renewal - Purchase of P,P&E	-	-		
144A	Special Empl Programs - Salaries & Wages	-	-		
144B	Special Empl Programs - Other Direct	-	-		
144C	Special Empl Programs - Construction	-	-		
144D	Special Empl Programs - Purchase of P,P&E	-	-		
145A	Econ. Dev. All Other - Salaries & Wages	-	-		
145B	Econ. Dev. All Other - Other Direct	-	-		
145C	Econ. Dev. All Other - Construction	-	-		
145D	Econ. Dev. All Other - Purchase of P,P&E	-	-		
146A	HUMAN Health - Salaries & Wages	-	-		
146B	SERVICES Health - Other Direct	-	-		
146C	Health - Construction	-	-		
146D	Health - Purchase of P,P&E	-	-		
147A	Mental Health - Salaries & Wages	-	-		
147B	Mental Health - Other Direct	-	-		
147C	Mental Health - Construction	-	-		
147D	Mental Health - Purchase of P,P&E	-	-		
148A	Social Services - Salaries & Wages	-	-		
148B	Social Services - Other Direct	-	-		
148C	Social Services - Construction	-	-		
148D	Social Services - Purchase of P,P&E	-	-		
149B	Hospital-City - Other Direct	-	-		
150B	Hospital-Private - Other Direct	-	-		
151A	Legal Aid - Salaries & Wages	-	-		
151B	Legal Aid - Other Direct	-	-		
151C	Legal Aid - Construction	-	-		
151D	Legal Aid - Purchase of P,P&E	-	-		
152A	Human Serv. All Other - Salaries & Wages	-	-		
152B	Human Serv. All Other - Other Direct	100	1,500		
152C	Human Serv. All Other - Construction	-	-		
152D	Human Serv. All Other - Purchase of P,P&E	-	-		
153A	CULTURE Recreation & Parks - Salaries & Wages	-	-		
153B	RECREATION Recreation & Parks - Other Direct	20,000	20,000		
153C	Recreation & Parks - Construction	-	-		
153D	Recreation & Parks - Purchase of P,P&E	-	-		
154A	Coliseum - Salaries & Wages	-	-		
154B	Coliseum - Other Direct	-	-		
154C	Coliseum - Construction	-	-		
154D	Coliseum - Purchase of P,P&E	-	-		
155A	Museums - Salaries & Wages	-	-		
155B	Museums - Other Direct	-	-		
155C	Museums - Construction	-	-		
155D	Museums - Purchase of P,P&E	-	-		
156A	Libraries - Salaries & Wages	-	-		
156B	Libraries - Other Direct	-	-		
156C	Libraries - Construction	-	-		
156D	Libraries - Purchase of P,P&E	-	-		
157A	Cult. & Recr. All Other - Salaries & Wages	-	-		
157B	Cult. & Recr. All Other - Other Direct	19,000	19,000		

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
	Unit Name	NAGS HEAD			
157C	Cult. & Recr. All Other - Construction	16,354	163,292		
157D	Cult. & Recr. All Other - Purchase of P,P&E	-	-		
158A	UTILITY Water & Sewer - Salaries & Wages	552,072	521,502		
158B	Water & Sewer - Other Direct	1,297,646	1,274,138		
158C	Water & Sewer - Construction	208,783	428,470		
158D	Water & Sewer - Purchase of P,P&E	5,221	1,632,973		
159A	Electric Power - Salaries & Wages	-	-		
159B	Electric Power - Other Direct	-	-		
159C	Electric Power - Construction	-	-		
159D	Electric Power - Purchase of P,P&E	-	-		
160A	Natural Gas - Salaries & Wages	-	-		
160B	Natural Gas - Other Direct	-	-		
160C	Natural Gas - Construction	-	-		
160D	Natural Gas - Purchase of P,P&E	-	-		
161.1A	Storm Water - Salaries & Wages	-	-		
161.1B	Storm Water - Other Direct	19,804	107,342		
161.1C	Storm Water - Construction	-	-		
161.1D	Storm Water - Purchase of P,P&E	9,822	86,650		
161B	DEBT Water & Sewer - Interest & Fees	39,992	42,905		
161D	SERVICE Water & Sewer - Principal	128,226	150,352		
162B	Electric - Interest & Fees	-	-		
162D	Electric - Principal	-	-		
163B	Gas - Interest & Fees	-	-		
163D	Gas - Principal	-	-		
164B	School - Interest & Fees	-	-		
164D	School - Principal	-	-		
165B	Hospital - Interest & Fees	-	-		
165D	Hospital - Principal	-	-		
166B	All Other - Interest & Fees	191,655	217,670		
166D	All Other - Principal	1,149,420	1,247,976		
167B	PENSION Direct Benefit Program - Other Direct	-	-		
168B	FRINGE Fringe Benefits Unallocated	-	-		
169B	Separation Allowance - Law Enforcement	-	36,656		
170B	Separation Allowance - Other Employees	-	-		
171B	Supplemental Retirement - Law Enforcement	48,810	53,480		
172B	Other	134,468	122,255		
173A	Multi-Cnty Libr Dis,Cnty,Or Other - Recipient	-	-		
173B	INTERGOV Multi-Cnty Libr Dis,Cnty,Or Other - Item #	-	-		
173C	EXPEND Multi-Cnty Libr Dis,Cnty,Or Other - Amount	-	-		
174A	Gen Gov Activities Shared W/ Cnty - Recipient	-	-		
174B	Gen Gov Activities Shared W/ Cnty - Item #	-	109(b)		
174C	Gen Gov Activities Shared W/ Cnty - Amount	-	-		
175A	Highways (Payments to State) - Recipient	-	-		
175B	Highways (Payments to State) - Item No.	-	-		
175C	Highways (Payments to State) - Amount	-	-		
176A	Other - Intergovt. Expenditures - Recipient	Water purchases for res	DMV billing & collection		
176B	Other - Intergovt. Expenditures - Item #	158 (b)	112(b)		
176C	Other - Intergovt. Expenditures - Amount	737,590	700,738		
177A	Other - Intergovt. Expenditures - Recipient	DMV billing & collectio	Water purchases for resale		

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
	Unit Name	NAGS HEAD			
177B	Other - Intergovt. Expenditures - Item #	112 (b)	158(b)		
177C	Other - Intergovt. Expenditures - Amount	822	837		
178A	Other - Intergovt. Expenditures - Recipient	-	-		
178B	Other - Intergovt. Expenditures - Item #	-	-		
178C	Other - Intergovt. Expenditures - Amount	-	-		
179	Current year's levy -- Excluding motor vehicles	4,447,136	4,415,579		
180	Current year's levy -- Motor vehicles (only)	54,896	59,341		
181	PART 6 Uncollected Taxes - Current Year's Levy Except Mot Veh	687	910		
182	OTHER Uncollected Taxes - CY Levy -Motor Vehicles	903	978		
183	DATA Percentage of Taxes Collected - All Property %	99.96	99.96		
184	DATA Percentage of Taxes Collected - Exclude Motor Vehicles%	99.98	99.98		
185	DATA Percentage of Taxes Collected - Motor Vehicles %	98.36	98.35		
186	Ttl Amt Salaries/Wages for Construction	-	-		
187A	Capital Reserve Schools - July 1, 2007	-	-		
187B	Capital Reserve Schools - June 30, 2008	-	-		
188A	Capital Reserve Hospitals - July 1, 2007	-	-		
188B	Capital Reserve Hospitals - June 30, 2008	-	-		
189A	PART 7 Cash On Hand & in Bank - Debt Service	-	-		
189B	CASH & Cash On Hand & in Bank - Construction Bond	-	-		
189C	INVEST Cash On Hand & in Bank - All Other	14,614,892	14,918,243		
190A	PART Appropriations Made During FY - B(1) - B(7)	-	-		
190B	8 Expenditures Made During FY - B(1) - B(7)	-	-		
191	Investment in Property - B(1) - B(4)	-	-		
192	Amount Expended During FY - B(5) and B(7)	-	-		
193	Amount of Tax Revenues Taken Into Account	-	-		
194A	PART 9 Amount - Total Revenues	14,930,287	15,516,658		
194B	FISCAL Amount - Subtract Refunding Bond Proceeds	-	-		
194C	SUMMARY Amount - Subtract Interfund Transfers In	240,165	315,606		
194D	Amount - Net Revenues	14,690,122	15,201,052		
	Calculated amount	14,690,122	15,201,052		
	Amounts in AGREEMENT??	Yes	Yes		
	Difference	-	-		
195A	Amount - Total Expenditures	15,237,089	16,347,655		
195B	Amount - Subtract Pymts. to Refunded Debt Agent	-	-		
195C	Amount - Subtract Interfund Transfers Out	240,165	315,606		
195D	Amount - Net Expenditures	14,996,924	16,032,049		
	Calculated amount	14,996,924	16,032,049		
	Amounts in AGREEMENT??	Yes	Yes		
	Difference	-	-		
401A	Part 10 Please estimate the population of the areas served Water	-	3,133		
401B	Water / Please estimate the population of the areas served Sewer	-	-		
402A	Sewer Amount processed and/or purchased in units Water (000) omtd	425,424,000	456,376		
402B	Operations Amount processed and/or purchased in units Sewer (000) omtd	-	-		
403A	Total amount billed in units Water (000) omitted	374,297,700	409,973		
403B	Total amount billed in units Sewer (000) omitted	-	-		
404A	Of the total in 403A above how many units were Residential W	261,132,400	268,691		
404B	Of the total in 403B above how many units were Residential S	-	-		

Line Section No	Unit Code Description	Fiscal 08 Data	Fiscal 07 Data	Warnings	Explanations
	Unit Name	NAGS HEAD			
405A	Of the total in 403 above, how many units were Outside Muni W	-	-		
405B	Of the total in 403 above, how many units were Outside Muni S	-	-		
406A	Of the total in 405A above how many units were Residential W	-	-		
406B	Of the total in 405B above how many units were Residential S	-	-		
407A	Of the total in 403A, how many units were sold for redistribution	-	29,737		
407B	Of the total in 403B how many unit were delivered in bulk	-	-		
408A	Dollars related to 403A above	2,091,592	2,071,592		
408B	Dollars related to 403B above	-	-		
409A	Dollars related to 404A above	1,476,046	1,493,761		
409B	Dollars related to 404B above	-	-		
410A	Dollars related to 405A above	-	-		
410B	Dollars related to 405B above	-	-		
411A	Dollars related to 406A above	-	-		
411B	Dollars related to 406B above	-	-		
412A	Dollars related to 407A above	-	43,921		
412B	Dollars related to 407B above	-	-		
421A	Number of residential accounts billed Water	4,314			
421B	Number of residential accounts billed Sewer	N/A			
422A	Number of non-residential & bulk accounts billed Water	361			
422B	Number of non-residential & bulk accounts billed Sewer	N/A			

Please Complete the following on Page 6

950	Official	Kimberly Kenny	Kimberly Kenny		
951	Title	Finance Officer	Finance Officer		
952	Date	10/31/08	10/27/2006		
953	Contact	Kimberly Kenny	Kimberly Kenny		
954	Title	Finance Office	Finance Officer		
955	Phone	252-449-2020	252-449-2020		
956	Fax	252-441-4680	252-441-4680		
957	E-Mail:	kimkenny@townofnags	kimkenny@townofnagshead.net		
	Water/Sewer?	Y	Y		
	Rounding to (000) Permitted?	01/00/00	-		

Profile

Unit Name	NAGS HEAD							
Unit Address	-							
City/State/Zip	-							
	Fiscal 08 Data	As a Percentage		Fiscal 07 Data	% Change	Value Change		Reasons for Significant Changes
Revenues by Source								
Property Tax	4,512,391	30.72%		4,482,387	0.67%	30,004		
Utility	2,658,155	18.09%		2,635,957	0.84%	22,198		
Sales Tax	1,585,496	10.79%		1,628,612	-2.65%	-43,116		
Sales & Services	1,001,852	6.82%		1,209,234	-17.15%	-207,382		
Intergovernmental	1,042,590	7.10%		639,665	62.99%	402,925		
Debt Proceeds	312,426	2.13%		967,176	-67.70%	-654,750		
Miscellaneous	3,577,212	24.35%		3,638,021	-1.67%	-60,809		
Total	14,690,122	100.00%		15,201,052	-3.36%	-510,930		
Total per Line 188 d.	14,690,122							
Difference	-							
Expenditures by Function								
Utility	2,093,348	13.96%		3,857,083	-45.73%	-1,763,735		
Debt Service	1,509,293	10.06%		1,658,903	-9.02%	-149,610		
Transportation	785,341	5.24%		472,493	66.21%	312,848		
General Government	2,270,955	15.14%		2,284,431	-0.59%	-13,476		
Public Safety	4,662,062	31.09%		4,090,997	13.96%	571,065		
Other	3,675,925	24.51%		3,474,150	5.81%	201,775		
Total	14,996,924	100.00%		15,838,057	-5.31%	-841,133		
Total per Line 189 d.	14,996,924							
Difference	-							
Expenditures by Object								
Salaries & Wages	5,751,271	38.35%		5,639,141	1.99%	112,130		
Capital Outlay	1,794,093	11.96%		2,818,515	-36.35%	-1,024,422		
Other Operating	7,451,560	49.69%		7,574,393	-1.62%	-122,833		
Total	14,996,924	100.00%		16,032,049	-6.46%	-1,035,125		
Total per Function	14,996,924							
Difference	-							