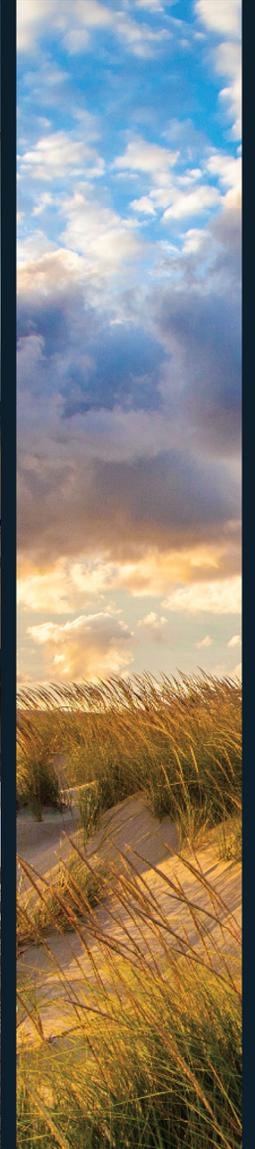


FISCAL YEARS
**Adopted Budget 2021/2022
& Financial Plan 2022/2023**



TOWN OF
NAGS HEAD

TOWN OF NAGS HEAD, NC

2021-2022 Fiscal Year Adopted Budget

BOARD OF COMMISSIONERS

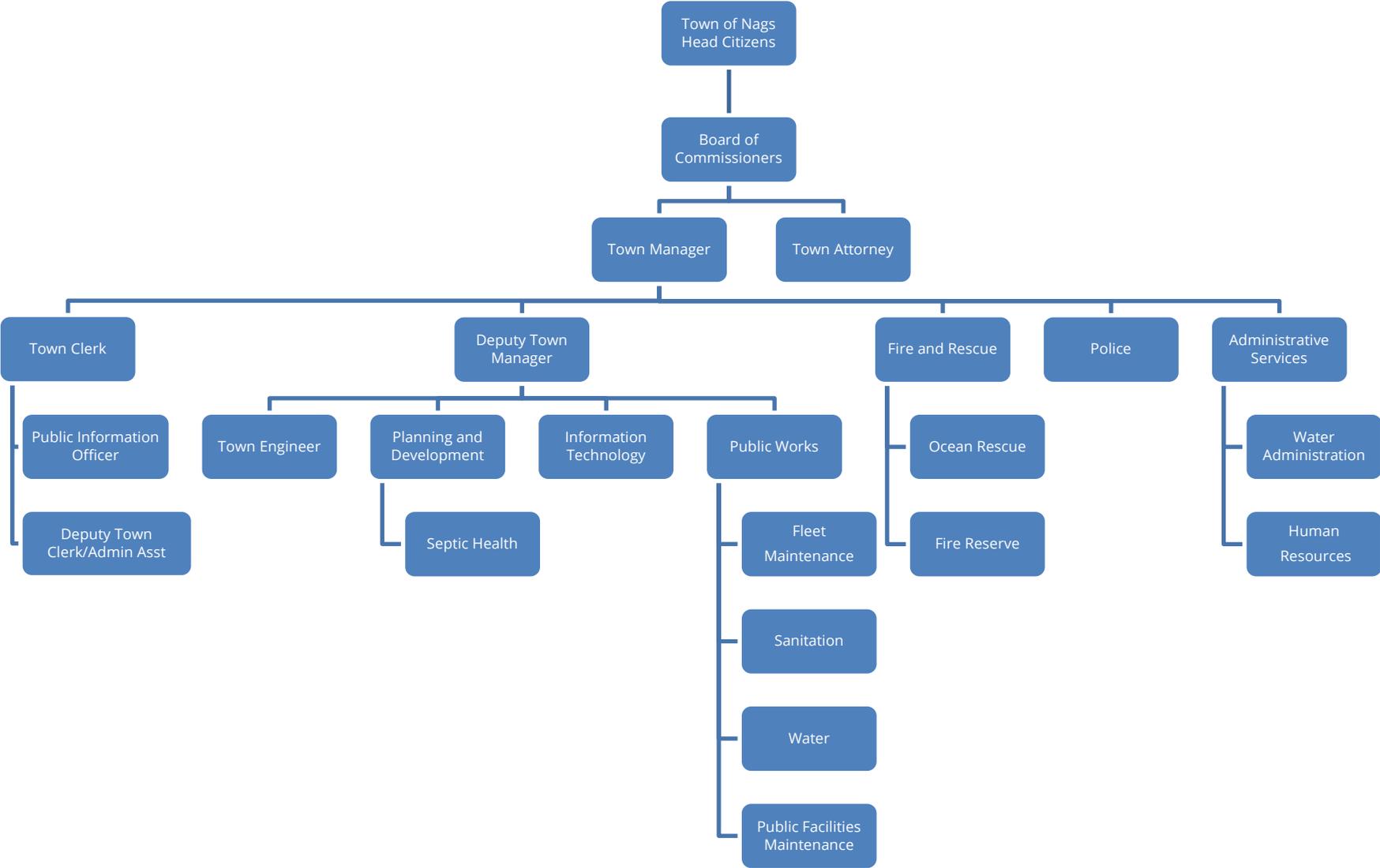


From left: Commissioner Webb Fuller, Commissioner Kevin Brinkley, Mayor Ben Cahoon, Mayor Pro Tem Mike Siers, and Commissioner Renée Cahoon

Budget Staff

Greg Sparks, Interim Town Manager
Andy Garman, Deputy Town Manager
Amy Miller, Finance Director
Brooke Norris, Deputy Finance Director
Roberta Thuman, Public Information Officer

TOWN OF NAGS HEAD ORGANIZATION





Ben Cahoon
Mayor

Michael Siers
Mayor Pro Tem

Andy Garman
Interim Town Manager

Town of Nags Head

Post Office Box 99
Nags Head, North Carolina 27959
Telephone 252-441-5508
Fax 252-441-0776
www.nagsheadnc.gov

M. Renée Cahoon
Commissioner

J. Webb Fuller
Commissioner

Kevin Brinkley
Commissioner

MEMORANDUM

To: Mayor, Mayor Pro Tem, and Board of Commissioners

From: Andy Garman, Interim Town Manager

Date: June 16, 2021

Re: Changes from Recommended to Adopted Budget for Fiscal Year 2021-2022

General Fund

- One cent was added to the townwide ad valorem tax rate, bringing the overall rate to 26.25 cents per \$100 of valuation - \$308,431.
- One quarter (.25) cent was added to the townwide tax rate for beach nourishment, bringing the overall rate to 2.5 cents per \$100 of valuation - \$77,108. Interfund expenditures were increased by the same amount, towards the townwide beach nourishment capital reserve.
- One cent was added to Municipal Service District (MSD) 4 for beach nourishment, bringing the overall rate to 1.0 cent per \$100 or valuation - \$65,411. Interfund expenditures were increased by the same amount, towards the MSD beach nourishment capital reserve.

- One half (.5) cent was added to Municipal Service Districts (MSD) 3 and 6 for beach nourishment, bringing the overall rate to .5 cent per \$100 of valuation - \$69,658. Interfund expenditures were increased by the same amount, towards the MSD beach nourishment capital reserve.
- Skate park improvements were not adopted, resulting in an expenditure reduction of \$180,000, originally budgeted as \$150,000 in local funding and \$30,000 in restricted intergovernmental grants.
- Solid waste tipping fees have been set at \$77.04 per ton, plus an additional fuel surcharge. An additional \$4 per ton was added to the tipping fee calculation - \$37,384 (\$81 per ton for 9,346 tons).
- A contribution of \$100,000 from homeowners at the Old Nags Head Place neighborhood has been added towards the Old Nags Head Place drainage improvements, increasing the Streets and Stormwater budget by the same amount in order to increase the project funding to \$355,000. This \$100,000 is also budgeted as an interfund expenditure towards the streets and stormwater capital reserve and an increase in other financing sources (revenues).
- Group health insurance in the Sanitation department has been increased to account for a vacancy - \$7,894.
- A preproduction Quint has been budgeted in the Fire Department, as opposed to a custom-built Quint. The preproduction Quint has a build schedule that would be completed in October 2021. While the cost savings of \$34,000 has no budgetary impact in fiscal year 2021/2022 with financing in arrears, the change is reflected in the CIP and debt schedules.

Water Fund

- Group health insurance in the Distribution department has been increased to account for a vacancy - \$10,797.

Implementation of a pay and classification study and a 2.6% Cost of Living Adjustment (COLA) are included for adoption. Funding that has been departmentally budgeted includes:

- Option III – employees are placed at the minimum in their recommended salary range based on an average of years of service with the Town and years of service in their position, with 1.5% per year of service above the minimum.
- The cost of increasing the COLA from 1.4% in the Manager’s Recommended Budget to 2.6% is \$103,188.
- For non-sworn law enforcement employees, a 3% Town 401(k) contribution is budgeted, with no required match. The cost of increasing the 401(k) from 2% with a required match to 3% with no required match is \$60,723.
- Contingencies of \$100,000 and \$10,000 were included in the Manager’s Recommended Budget in the general and water funds, respectively, to implement the pay and classification study. The contingency has been reduced to \$25,000 in the general fund, which includes consulting fees to assist with implementation and funding a life insurance policy of one times the salary for each employee.

- General Fund additional cost to implement the pay and class study, 3% 401(k), and a 2.6% COLA - \$379,865.
- Water Fund additional cost to implement the pay and class study, 3% 401(k) and a 2.6% COLA - \$58,687.

General Fund

- Reduce fund balance appropriation by \$33,288 to \$316,712.
- Budget ordinance increased from \$25,748,146 to \$26,405,466.

Water fund

- Increase water fund appropriated net position by \$69,484 to \$561,459.
- Budget ordinance increased from \$5,149,173 to \$5,218,657.

Tax Rates (in cents per \$100 of valuation)	Adopted Fiscal Year 2020/2021 (Current)	Manager's Recommended Fiscal Year 2021/2022	Adopted Fiscal Year 2021/2022 (Proposed)
Townwide	24.25	25.25	26.25
Townwide Beach Nourishment	2.25	2.25	2.50
Townwide Total	26.50	27.50	28.75
Municipal Service Districts 1 and 2	14.30	14.30	14.30
Municipal Service District 4	0	0	1.0
Municipal Service Districts 3 and 6	0	0	.50



Ben Cahoon
Mayor

Michael Siers
Mayor Pro Tem

Greg L. Sparks
Interim Town Manager

Town of Nags Head
Post Office Box 99
Nags Head, North Carolina 27959
Telephone 252-441-5508
nagsheadnc.gov

M. Renée Cahoon
Commissioner

J. Webb Fuller
Commissioner

Kevin Brinkley
Commissioner

Date: May 5, 2021

Dear Mayor Cahoon, Members of Nags Head's Board of Commissioners, Nags Head Residents, Property Owners, and our Nags Head Community:

I am pleased to respectfully submit Nags Head's Fiscal Year 2021/2022 Recommended Budget for July 1, 2021, through June 30, 2022. This budget was prepared in accordance with the provisions of the North Carolina Local Government Budget and Fiscal Control Act as required by North Carolina General Statute Chapter 159-11. The review and adoption of the annual operating budget is one of the most important responsibilities of the Mayor and Board of Commissioners. Great appreciation is extended to the Board of Commissioners for the support and guidance given all year that determined the objectives of the recommended budget.

The budget guides management throughout the year by clearly setting forth goals and objectives and authorizes programs that will be carried out to meet them. In addition, the budget establishes a management plan for implementing the programs and achieving the community goals and objectives. Finally, the budget sets the annual operating and capital budgets, as well as the capital improvement program. These all serve to recognize the importance of well-planned improvements and activities necessary to protect the Town's public facilities and maintain a high level of service. Therefore, the budget not only serves as a policy guide; it is also a long-range planning document that provides the framework for sound financial decision-making while establishing the foundation for a strong and dynamic future for our community.

General Fund Revenues

This year's general fund budget totals \$25,748,146, an increase of \$3,581,042, or 17.59% from the fiscal year 2020-2021 adopted budget. Initial responsible, conservative budget assumptions in fiscal year 2021 allowed the Town to be prepared for uncertainty during the COVID-19 pandemic. Our local economy has proven resilient as evidenced through our shared tourism-based revenue distributions, which comprise a significant portion of the Town's revenue. As compared to the prior year to date, Nags Head's occupancy tax is up by 32%, sales tax is up by 19%, and land transfer tax is up by 105%. Throughout the year, the Board has reviewed revenues to fund projects that were not included in the adopted budget to maintain high levels of service and to proactively address maintenance, repairs, and equipment replacements, while supporting the unique needs of our community.

The recommended budget proposes a one cent tax increase, a \$.275 per \$100 valuation ad valorem tax rate, based on an estimated tax base of \$3,091,919,733, including real, personal, and public utility properties as well as motor vehicles with a 99.75% tax collection rate. This results in a levy of \$8,481,860. A one cent tax is equal to \$308,431. Of the ad valorem rate, \$.0225 cents continues to be set aside for town-wide beach nourishment. Tax rates for the properties within the Municipal Service District (MSD) for the purpose of beach nourishment are currently at \$.143 cents. The property base within the MSD is \$1,045,750,821. The total levy within the MSD is \$1,491,697 based on the tax collection rate of 99.75%. A one cent tax in the MSD is equal to \$104,314.

Town-wide beach nourishment and MSD ad valorem revenues, as well as sales tax revenues realized because of the MSD ad valorem levy, must be used for the purpose the MSD was established and be expended towards beach nourishment. This includes the third year of a five-year debt service on the issuance of a special obligation bond. The balance on the principal on June 30, 2021, is \$6,828,000 and will be paid off in fiscal year 2024. Any excess revenues will be contributed to the Town's beach nourishment capital reserve to offset funding and defray financing on future capital projects. Additionally, during fiscal year 2021/2022, approximately \$480,000 of these funds are recommended to supplement a beach restoration project to replace sand lost during 2019's Hurricane Dorian. The estimated \$13,952,137 project cost will be mainly grant funded through a FEMA/North Carolina disaster assistance grant of \$12,063,269 and a North Carolina Coastal Storm Damage Mitigation grant of \$1,408,247. Construction is expected to take place over the summer of 2022 and will place 567,000 cubic yards of sand on 4.45 miles of beach in the southern part of Nags Head. The Town is completing its work towards obtaining beach nourishment easements, which will solidify future beach nourishment projects.

As this budget represents our commitment to strong financial management practices, revenues are projected conservatively. Resources for economic indicators are referenced at the federal, state, and local levels to understand how outside factors impact operations, and therefore the budget. Staff has considered there could be a decrease in occupancy taxes during the shoulder and off seasons due to a trend in schools moving back to in-person learning across the country, as well as non-resident homeowners moving to the Outer Banks on a more permanent basis as people continue to work remotely. This budget

proposes an 8.57% decrease of \$305,119 to the fiscal year 2020/2021 estimated occupancy tax revenue. Sales tax is budgeted at a 3.31%, or \$110,000, decrease compared to the current fiscal year's estimated revenue. This follows the same logic as the occupancy tax reduction, specifically seen as reductions in Articles 39 and 42 or the point-of-sale distributions. Land transfer tax is budgeted at a 32% decrease, or \$424,805, under the current year's estimated revenue. Nags Head's shared revenue distribution percentage in relation to other Dare County municipalities will decrease by .1791%, equating to approximately \$37,000.

To achieve a balanced budget, a general fund balance appropriation of \$350,000 is recommended. The fund balance is healthy and remains above the fund balance policy of \$5,000,000 but is below 50% of general fund expenditures excluding bond debt.

General Fund Budget Highlights

Citizen engagement is important throughout the budget planning process as the annual budget forms the basis for providing community services. This budget upholds the community goals developed by the Board, influenced by stakeholder input, needs, and concerns. A defined strategic direction drove the budget process to enhance the overall quality of life in our town. This long-term vision was adjusted to what is possible within the next five years. The budget aligns with accomplishing identified goals.

Actions have been taken to ensure the long-term viability and health of the eco-system and economic vitality of the Town. Free cardboard recycling is being offered to commercial businesses and a curbside recycling service is being offered to homeowners. To encourage curbside recycling, a \$60 annual subsidy has been budgeted to each residence using this service to offset their monthly cost. This subsidy offsets lower tipping fees. The Town realizes a savings when recyclables are diverted from the landfill. Tipping fees are estimated at \$77 a ton for an estimated 9,346 residential and commercial tons.

Nags Head's citizens expect, and deserve, the delivery of consistent and exemplary public service. Our employees continue to provide quality, cost-effective services. As the talents and creativity of the Town's staff have proven invaluable, it is a goal to retain and empower a highly qualified, efficient, and productive workforce. To drive these results, a short-term action of Nags Head's strategic plan includes setting funds aside in fiscal year 2022 towards implementing the recommendations of a pay-and-class study. The study is currently being performed and will also review expansion of career progression programs throughout all departments. To ensure compensation and performance management processes are designed and executed to align and maximize employee performance with meeting the Town's overall mission, goals, and level of service expectations, a pay and performance plan continues to be implemented. A 1.4% cost of living adjustment is recommended for all employees as well as within-grade increases to help full-time employees who meet or exceed expectations move up the pay scale. Lifeguard hourly rates have increased to \$15 an hour, and their housing allowance has doubled to \$50 per week. To meet the growing responsibilities and demands of maintaining and enhancing our infrastructure, buildings and grounds, and parks, one new position is recommended, an additional facilities maintenance technician in Public Works.

Maintaining a safe work environment is a continued goal. Through open communication and employee engagement, the Town's safety committee was tasked to evaluate best practices and physical improvements to Town facilities. As a result of their recommendations, funds of \$225,600 have been budgeted to implement phasing in building security retrofits. Fiscal year 2022 projects including design, site cameras, and key-card access control devices throughout Town buildings. The second-year phase includes structural improvements at the Board of Commissioners room, Fire Station #16, and the second floor of Town Hall.

Another component in empowering a high performing team includes aligning priorities across departments. Integration and coordination of interdepartmental processes provide a framework to accomplish this. The budget proposes to create a new streets and stormwater capital reserve fund to address maintenance and improvements to the towns' streets and drainage system on a life cycle basis. The Town previously completed a pavement condition survey and developed a pavement maintenance plan that addresses maintenance to all Town-owned streets (37 miles) over a period of 20 years. The Town has also developed a list of drainage and waterline projects that will be planned in conjunction with, or in advance of, street work. Combining the streets and stormwater budgets will increase available revenue to accommodate larger projects year-to-year when planning on an incremental five-year basis as part of the Town's capital improvement program.

The Town's proposed budget includes funding of \$625,000 towards the streets and stormwater capital reserve fund. This annual contribution will be combined with \$710,522 carried over from prior fiscal years and Powell Bill funds to accomplish the projects included in the streets and stormwater capital improvement program. For FY 2022, street paving, drainage improvements, and asbestos water line replacements will take place in a portion of Old Nags Head Cove south of W Danube Street. The paving plan also addresses Nags Head Acres as well as portions of East Barnes and Admiral Streets east of US 158. Drainage projects are also proposed for Old Nags Head Place and South Memorial Avenue.

As North Carolina's leader in providing public beach access, the Town is committed to the maintenance and accessibility of these improvements. Funding a multi-year beach access walkover replacement plan is recommended beginning with Huron and Bainbridge Streets in fiscal year 2022. The proposed Town paving plan accounts for paving of accesses to coincide with street work.

Improvements continue to provide enhanced amenities and integrate connectivity throughout town. This budget recommends funding the planning and design of a soundside boardwalk in the vicinity of the Soundside Event site. Grant funds will be sought from the Outer Banks Tourist Bureau for sidewalk extensions at Bonnett and Barnes Streets. Grant funds of \$30,000 have previously been approved through the Tourist Bureau for renovations of the Skate Park located at the YMCA. These funds will be combined with local funds of \$150,000 towards design and construction. Full grant funding will be requested from the Outer Banks Tourist Bureau and CAMA to replace the Epstein Street bathhouse. The design for this project is currently being developed.

An integrated master plan for Public Works facilities is currently being developed which will serve as a capital planning tool for future budgeting purposes. Funding of \$275,000 is recommended to conduct design for phase I of the facilities recommended as part of the master plan. The master plan will consider physical improvements to better serve existing and future staff needs, allow for improved services to the public, and provide acceptable facilities for the storage and maintenance of equipment and assets. The primary sites involved include the existing Public Works and Water facilities as well as the bulk item/brush collection yard.

Comparison of FY 2020-21 to FY 2021-22

As a significant decrease in revenues for fiscal year 2020-2021 was forecasted, the budget was focused on maintaining services and operations with necessary limited capital and maintenance expenses. More promising revenues are projected for fiscal year 2022 in the light of a healthy economy. The Board has committed to funding replacements that have been deferred due to prior year budget constraints. This has also enabled our Board to think progressively in funding its long-term vision as the future is considered to make Nags Head its best self.

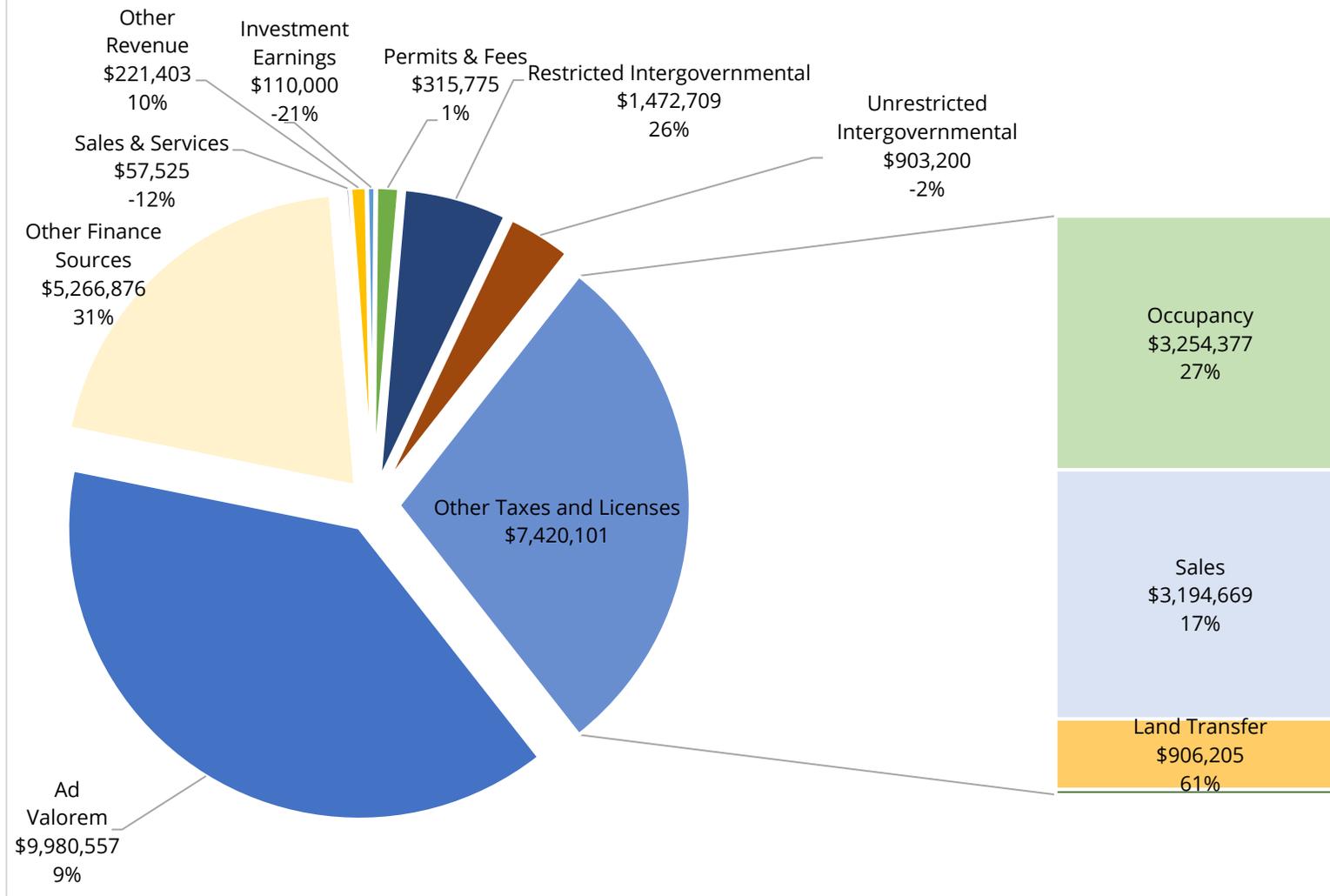
A brief comparison between these two budgets is included below:

General Fund Revenues	Fiscal Year 2021-2022	Fiscal Year 2020-2021
Ad Valorem Taxes	\$9,980,557	\$9,161,401
Other Taxes and Licenses (occupancy, sales and land transfer taxes)	7,420,101	5,919,439
Unrestricted Intergovernmental	903,200	922,500
Restricted Intergovernmental	1,472,709	1,166,475
Permits and Fees	315,775	313,175
Investment Earnings	110,000	140,000
Other Revenue	221,403	200,750
Sales and Services	57,525	65,000
Other Finance Sources (bond debt and appropriated fund balance)	5,266,876	4,008,364
TOTAL	\$25,748,146	\$21,897,104

General Fund Expenditures**Fiscal Year 2021-2022****Fiscal Year 2020-2021**

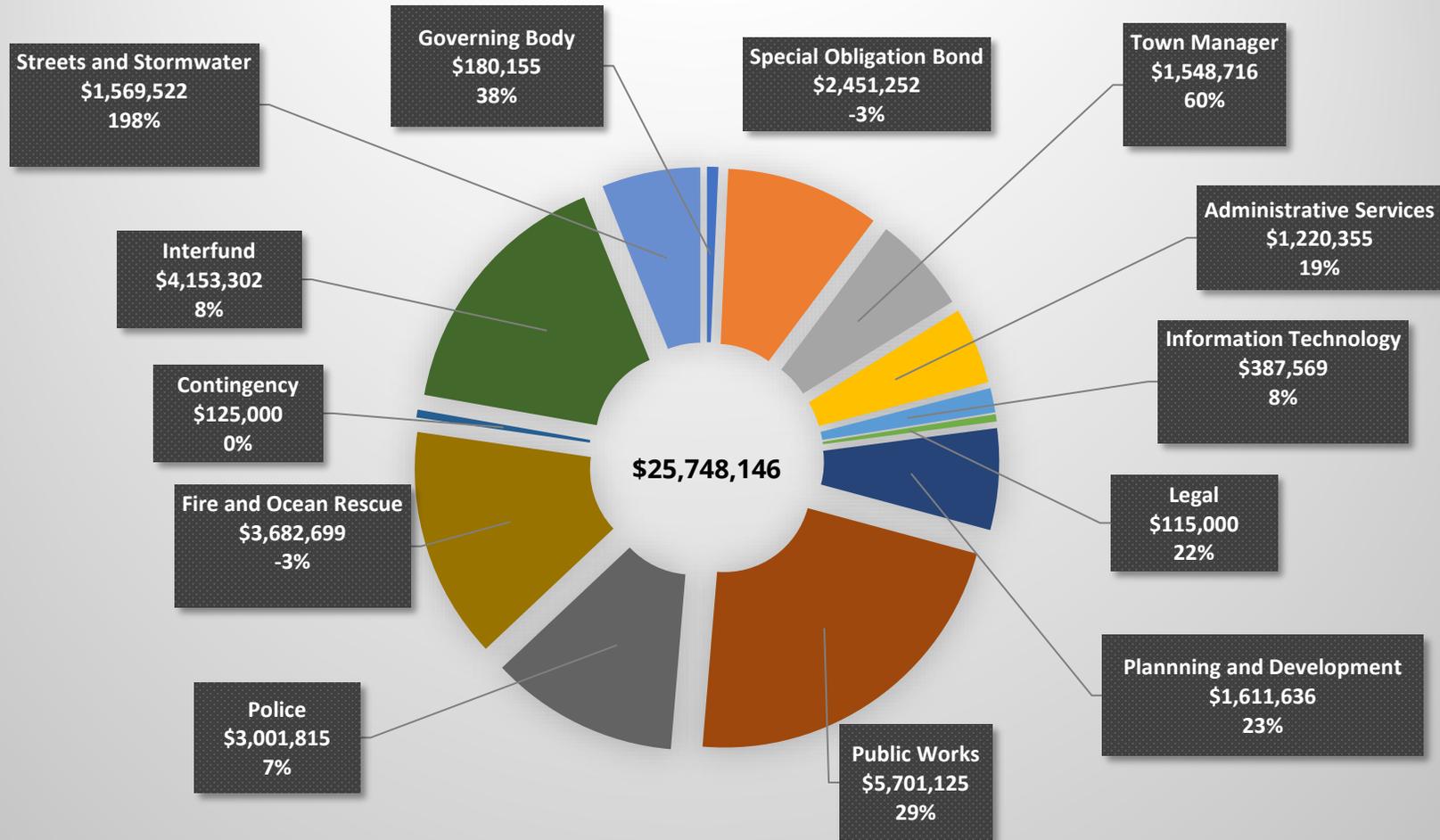
Governing Body	\$180,155	\$130,708
Special Obligation Bond Debt	2,451,252	2,521,353
Town Manager	1,548,716	967,602
Administrative Services	1,220,355	1,022,449
Information Technology	387,569	358,661
Legal Services	115,000	94,480
Planning and Development	1,611,636	1,306,675
Public Works Administration	399,251	402,081
Facilities Maintenance	2,686,448	1,759,138
Garage	358,274	351,246
State Street Aid-Powell Bill	234,000	30,500
Sanitation	1,497,080	1,247,415
Solid Waste Disposal	760,072	673,952
Stormwater Management	1,335,522	496,258
Police	3,001,815	2,795,137
Fire	2,929,487	3,117,189
Ocean rescue	753,212	664,409
Transfer to Capital Reserve Fund	4,153,302	3,832,851
Contingency	125,000	125,000
TOTAL	\$25,748,146	\$21,897,104

RECOMMENDED 2021-2022 GENERAL FUND REVENUES/PERCENT CHANGES FROM FISCAL YEAR 2020-2021



Shared revenues include sales, occupancy, and land transfer taxes and are shown in this chart as other taxes and licenses.

FISCAL YEAR 2021-2022 RECOMMENDED GENERAL FUND EXPENDITURES/
 PERCENT CHANGE FROM FISCAL YEAR 2020-2021



Budget Highlights – Water Fund

Fiscal Year 2021-2022 Projects and Assumptions

The Town has developed a list of waterline improvement projects that will be planned in conjunction with, or in advance of, street and drainage work. The recommended budget includes a 5% water rate increase to both the base rate and volumetric charges to meet these capital needs. This increase will generate over \$170,00 in utility sales. This additional revenue, a \$491,975 retained earnings appropriation, and \$870,000 in grant funds from the American Rescue Plan, will be used to accomplish the projects included in the first year of the Town's five-year streets and stormwater capital improvement program. In fiscal year 2022, asbestos water line replacements, budgeted at \$1,759,930, will take place in a portion of Old Nags Head Cove south of W. Danube Street. Design work for this project is currently underway.

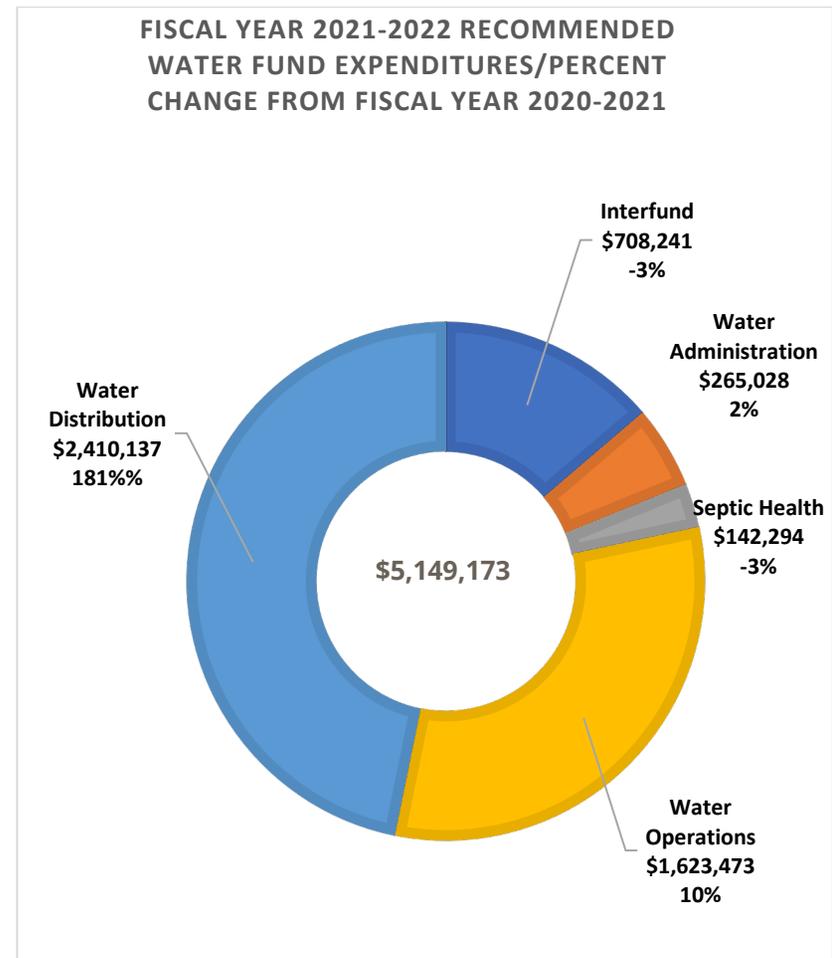
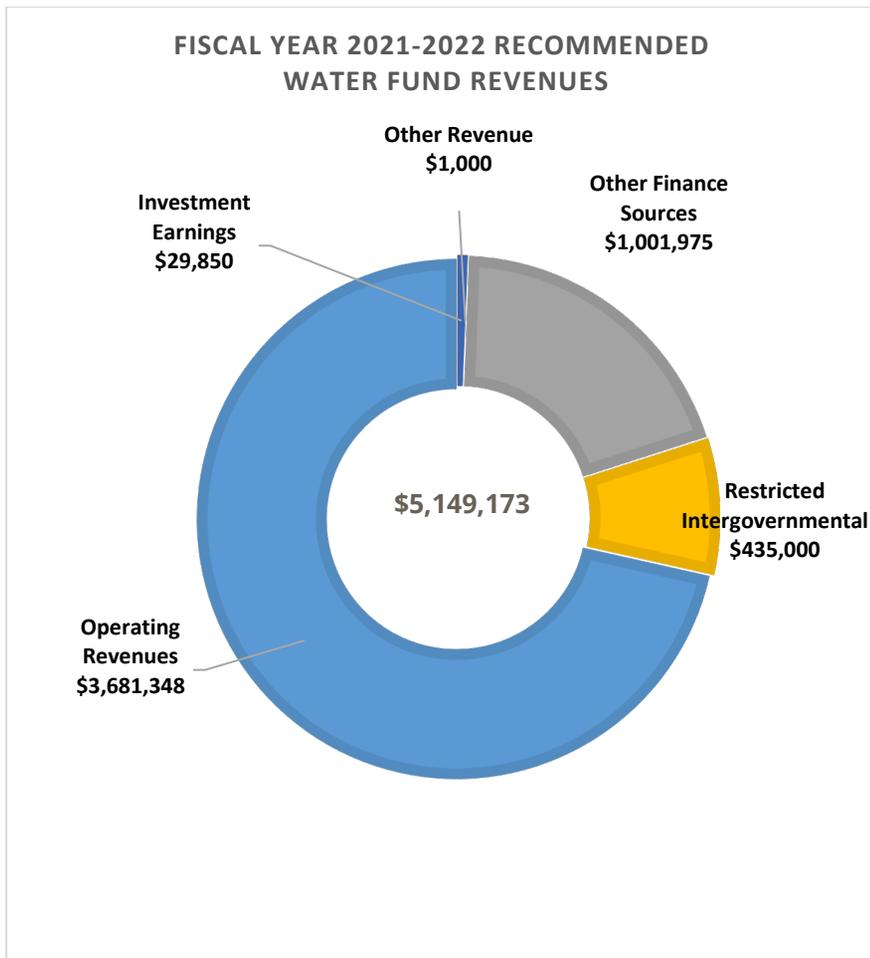
Rates will continue to be evaluated in future years to replenish funds in the water capital reserve to sustain reliable operations. An asset value evaluation is recommended in fiscal year 2022 to create a new capital asset value schedule available for use in calculating the system development fee. This task involves individually estimating a cost value for all prior water system projects of the water system throughout the years. New capital asset value schedules will be created to determine a net capital asset amount available to use in calculating the system development fee. This would be completed ahead of the state-statute required system development fee study and calculation to be performed in fiscal year 2023. All revenues generated through system development fees, a projected \$25,000 in fiscal year 2022, are set aside and accumulated in the Water Capital Reserve Fund to be spent for capital projects and debt service related to the water system.

The water fund budget is \$5,149,173 for fiscal year 2021-2022, an increase of \$1,680,064 or 49% from the prior fiscal year. This increase is attributed to the asbestos water line replacements in conjunction with the streets and drainage plan. The cost of wholesale water purchased from Dare County has increased as well, up 11% over the prior year's adopted budget. This reflects both an increase in price per million gallons purchased and purchasing volume related to use, as evidenced through utility sales revenue increasing by 4.6% compared to the prior fiscal year to-date. The wholesale rate increase is primarily due to the County's membrane replacement reserve being replaced during fiscal years 2021 and 2022. This is a contractually obligated shared cost with Nags Head.

We continue to fund the Todd D. Krafft Septic Health program, a voluntary program initiated in 2000. This program offers free services and financial assistance, including a \$45 water bill credit for having a septic system pump out and low-interest loans up to \$7,500 for those who need to make system repairs or replacements. The Town's long-term strategy for protecting water quality

through its decentralized wastewater management plan is currently being evaluated for its overall effectiveness, and a study is currently being conducted which will recommend additional necessary measures and expand and integrate the plan considering the relationship between onsite wastewater, stormwater, and groundwater. Water quality testing and monitoring continue to be funded and performed throughout town to measure the effectiveness of the Town's Septic Health Initiative and provide a general measure of water quality in Nags Head.

Continued funding is recommended for the second year of a 10-year water tank and tower maintenance contract previously authorized by the Board. This comprehensive, proactive, full-service program includes annual visual inspection evaluations and biennial washouts, inspections, and disinfectants to keep the tanks serviceable, sound, corrosion free, watertight, and looking nice.



Conclusion

Financial stability will be maintained in the future through Nags Head's ongoing efforts to provide the highest quality service in the most efficient and cost-effective manner possible. It has been achieved and will be maintained through establishing and following sound fiscal management policies designed to protect the public's finances and provide accountability to the taxpayers. This budget balances the enhancement of key services while working within our fiscal capacity. I am confident that the upcoming fiscal year will be another of progress and improvement for our community. Finally, I would like to thank the Mayor and Board of Commissioners for your leadership throughout the year and the work of our department directors, deputy directors and support staff in the preparation of departmental budgets. A well-deserved thank you to Amy Miller and the Finance Department staff as well as Deputy Town Manager Andy Garman for a comprehensive review throughout the creation of this budget document.

I welcome your comments and suggestions throughout this important process that defines the Board's priorities for the upcoming fiscal year and beyond.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg L. Sparks". The signature is fluid and cursive, with a large loop at the end.

Greg L. Sparks
Interim Town Manager

Looking ahead to Fiscal Year 2022-2023

General Fund

- A one-cent ad valorem tax increase is proposed. The levy assumes a 1% valuation increase for town-wide real, personal, and corporate utility properties and a .1% valuation increase for motor vehicle properties and real and personal properties located within the current Municipal Service District (MSD).
- Nags Head's proportionate share of occupancy, sales, and land transfer taxes will be reduced in proportion to other towns located within Dare County. Occupancy, sales, and land transfer taxes are reduced by 2%, 1%, and 6%, respectively. Conservative growth factors were used in these projections.
- To achieve a balanced budget, a general fund balance appropriation of \$425,722 is recommended.
- Continued implementation of the employee pay plan and pay and classification study recommendations are recommended. A 1.4% cost of living adjustment is recommended for all employees as well as within-grade increases to help full-time employees who meet or exceed expectations move up the pay scale. For non-sworn law enforcement employees, a 4% Town 401(k) contribution is budgeted, with no required match. In anticipation of further growth, an additional new position is recommended, a facilities maintenance technician in Public Works. This would create two new positions over the next two fiscal years.
- A 5% health insurance increase is projected for employees and retirees above the fiscal year 2021-2022 rates.
- A 1.20% NC LGERS (Local Government Employee Retirement System) rate contribution increase over fiscal year 2021-2022 is projected for all employees.

Recommended debt schedule replacements and Capital Improvement Program initiatives are included as part of the budget document, but major initiatives include:

- The fourth of five annual beach nourishment debt payments on Special Obligation Bond Series 2019 A is budgeted at \$2,381,151. A \$600,000 supplemental debt payment from Dare County will offset this payment.
- The debt schedule assumes the final balloon debt payment on a beach nourishment Special Obligation Bond at \$13,808,304 for the beach nourishment restoration project, tentatively scheduled for the summer of 2022, due to 2019's Hurricane Dorian (debt payments will be made through FEMA and NC Department of Public Safety).

- An estimated \$485,595 restricted portion of sales tax generated from the MSD levy will go into the beach nourishment capital reserve fund.
- The second-year phase of security retrofits is budgeted at \$139,800 and includes structural improvements at the Board of Commissioners room, Fire Station #16, and the second floor of Town Hall.
- Funding of \$220,000 towards the multi-year beach access walkover replacement plan is recommended continuing with Governor and Hollowell Streets in fiscal year 2023.
- Renovation and improvement of amenities at Whalebone Park are budgeted at \$250,000. Full grant funding will be sought through the N.C. Parks and Recreation Trust Fund Grant Program and the Outer Banks Visitors Bureau.
- Repaving the beach road multi-use path in a 3-mile increment is budgeted at \$100,000. The second increment of the remaining 3 miles will be completed in fiscal year 2024.
- Parks and paths funding of \$200,000 will be used for the fourth of six annual debt payments on the pedestrian path. Funds currently accumulated in the capital reserve will be used towards maintenance of the multi-use path.
- The Streets and Stormwater capital reserve continues to be funded at \$625,000. Paving overlay projects will occur on Soundside Road and on several streets between the highways between Bonnett Street to north of the Nags Head Fishing Pier. A US Highway 158 cross culvert pipe addition is budgeted at \$45,000 to improve drainage for the Village at Nags Head sub watershed.
- The first of ten debt payments is budgeted at \$170,428 for a replacement Fire pumper/Quint.

Water Fund

- A 5% water rate increase over the fiscal year 2022 water rate is recommended. This increase will generate \$181,000 over fiscal year 2021-2022 utility sales revenues. In addition to \$25,000 in system development fee contributions, a \$319,782 contribution from the Water Fund to the Water Capital Reserve Fund is recommended. Supplementing the Water Capital Reserve Fund is recommended in order to buffer any future water rate increases and provide a more even cash and funding stream for capital improvements as identified in the Capital Improvement Program (CIP).

- State statute requires a system development fee study and calculation to be performed in fiscal year 2023. This will be performed in conjunction with updating the 2018 water master plan
- Replacement of the existing gas chlorine feed system to liquid chlorine at Eighth Street at a cost of \$140,400 is recommended as part of the water master plan.



**Town of Nags Head
Budget Ordinance
Fiscal Year 2021-2022**

BE IT ORDAINED by the Board of Commissioners of the Town of Nags Head, North Carolina, meeting in session this the 16th day of June 2021, that the budget ordinance adopted on June 16th, 2021, effective July 1, 2021, to read as follows:

SECTION I GENERAL FUND

Revenues Anticipated:	
Current year ad valorem taxes	\$ 7,967,445
Municipal Service District taxes	1,626,766
Current town wide beach nourishment ad valorem taxes	758,804
Penalties and interest	7,000
DMV Taxes	141,150
Other taxes and licenses	7,420,101
Unrestricted intergovernmental revenues	903,200
Restricted intergovernmental revenues	1,442,709
Permits and fees	315,775
Sales and services	57,525
Investment earnings	110,000
Other revenues	321,403
Transfer from Capital Reserve Fund	4,185,733
Sale of capital assets	20,000
Transfer from Water Fund	633,241
Restricted Fund Balance	124,000
Committed Fund Balance	53,902
Undesignated Fund Balance Appropriated	<u>316,712</u>
Total General Fund Revenues	<u>\$ 26,405,466</u>



**Town of Nags Head
Budget Ordinance
Fiscal Year 2021-2022**

SECTION I GENERAL FUND

Expenditures Authorized:

Governing Body	\$ 180,633
Special Obligation Bond Debt	2,451,252
Town Manager	1,585,853
Administrative Services	1,178,005
Information Technology	400,052
Legal Services	115,000
Planning and Development	1,464,609
PW Administration	408,618
Facilities Maintenance	2,747,752
Garage	383,860
State Street Aid - Powell Bill	234,000
Sanitation	1,544,708
Solid Waste Disposal	797,456
Stormwater Management	1,435,522
Police	3,080,100
Fire	3,050,343
Ocean Rescue	757,224
Transfer to Capital Reserve Fund	4,465,479
Contingency	<u>125,000</u>
Total General Fund Expenditures	<u>\$ 26,405,466</u>



**Town of Nags Head
Budget Ordinance
Fiscal Year 2021-2022**

Section II WATER FUND

Revenues Anticipated:

Charges for utilities	\$ 3,610,348
Taps/connection fees	16,000
Reconnection fees	5,000
System development fees	25,000
Restricted intergovernmental revenues American Rescue Plan	435,000
Interest on investment	29,850
Penalties and interest	25,000
Septic loan repayments	25,000
Miscellaneous revenues	1,000
Transfer from water capital reserve	50,000
Restricted Net Position-American Rescue Plan	435,000
Appropriated Net Position	<u>561,459</u>

Total Water Fund Revenues \$ 5,218,657

Expenditures Authorized:

Administration	\$ 260,661
Septic Health Initiative	143,694
Water Operations	1,656,348
Water Distribution	2,449,713
Transfer to General Fund	633,241
Transfer to Water Capital Reserve Fund	25,000
Contingency	<u>50,000</u>

Total Water Fund Expenditures \$ 5,218,657



**Town of Nags Head
 Budget Ordinance
 Fiscal Year 2021-2022**

Section III NAGS HEAD LEASING

Revenues Anticipated	\$ -
Expenditures Authorized	\$ -

Section IV CAPITAL RESERVE FUND

Revenues Anticipated:	
Transfer from General Fund	\$ 4,465,479
Appropriations/Special Obligation Bond - debt	2,451,252
Appropriations/Stormwater Management	1,435,522
Appropriations/ Parks and paths	229,392
Appropriations/ Admin. facility fees	40,000
Appropriations/ Recreation facility fees	29,567
Appropriations/Beach Nourishment Capital Project Fund	<u>1,088,847</u>
Total Revenues	\$ <u>9,740,059</u>
Expenditures Authorized:	
Transfer to General Fund	\$ 4,185,733
Transfer to Beach Nourishment Capital Project Fund	1,088,847
Contributions to Fund Balance	<u>4,465,479</u>
Total Expenditures	\$ <u>9,740,059</u>



**Town of Nags Head
Budget Ordinance
Fiscal Year 2021-2022**

Section V WATER CAPITAL RESERVE FUND

Revenue Anticipated:	
Transfer from Water Fund	\$ 25,000
Appropriations/System development fees	<u>50,000</u>
Total Revenues	<u>\$ 75,000</u>
Expenditures Authorized:	
Transfer to Water Fund	\$ 50,000
Contributions to Net Position	<u>25,000</u>
Total Expenditures	<u>\$ 75,000</u>
TOTAL BUDGET FISCAL YEAR 2021-2022	<u>\$ 41,439,182</u>



**Town of Nags Head
Budget Ordinance
Fiscal Year 2021-2022**

SECTION VI TAX RATES ESTABLISHED

A Town wide tax rate of twenty eight and three quarters (\$.2875) cents per hundred dollar valuation is hereby levied on all real estate, corporate utilities, and personal property in the Town of Nags Head as of January 1, 2021. The estimated valuation of said property is three billion, forty two million, eight hundred twenty four thousand, one hundred twelve dollars (\$3,042,824,112). The estimated collection rate is ninety-nine and three quarters percent (99.75%).

A tax rate of fourteen and three tenths (\$.143) cents per hundred dollar valuation is hereby levied on all real estate, personal property, and motor vehicle property located in municipal service districts 1 and 2 with an estimated value of one billion, forty five million, seven hundred fifty thousand, eight hundred twenty one dollars (\$1,045,750,821). The estimated collection rate is ninety-nine and three quarters percent (99.75%) on all real estate and personal property and one hundred percent (100%) on all motor vehicle property.

A tax rate of one (\$.01) cent per hundred dollar valuation is hereby levied on all real estate, personal property, and motor vehicle property located in municipal service district 4 with an estimated value of six hundred fifty five million, seven hundred fifty two thousand, four hundred eighty six dollars (\$655,752,486). The estimated collection rate is ninety-nine and three quarters percent (99.75%) on all real estate and personal property and one hundred percent (100%) on all motor vehicle property.

A tax rate of one half (\$.005) cent per hundred dollar valuation is hereby levied on all real estate, personal property, and motor vehicle property located in municipal service districts 3 and 6 with an estimated value of one billion, three hundred ninety three million, five hundred nine thousand, eighty one dollars (\$1,393,509,081). The estimated collection rate is ninety-nine and three quarters percent (99.75%) on all real estate and personal property and one hundred percent (100%) on all motor vehicle property.

A tax rate of twenty eight and three quarters (\$.2875) cents per hundred dollar valuation is hereby levied on all motor vehicle property in the Town of Nags Head as renewed throughout the State during the year. The estimated valuation of said property is forty nine million, ninety five thousand, six hundred twenty one dollars (\$49,095,621). The estimated collection rate is hundred percent (100%). All estimated collection rates are based on the collection rates for the fiscal year ended June 30, 2021.



**Town of Nags Head
Budget Ordinance
Fiscal Year 2021-2022**

SECTION VII. SPECIAL AUTHORIZATION - BUDGET OFFICER

The Budget Officer shall be authorized to transfer amounts between objects of expenditures not adopted in the Capital Improvement Program (CIP) within a department without limitation and without a report being requested. The Budget Officer is authorized to reallocate appropriations between departments among the various objects of expenditures as (s)he believes necessary. Such changes shall be reported to the Finance Director immediately and to the Governing Body at the next regular meeting or on the next succeeding monthly budget transfer report.

SECTION VIII. RESTRICTION-BUDGET OFFICER

The use of any contingency appropriations shall be accomplished only with prior authorization from the Board of Commissioners. Salary increases, beyond those set forth in the budget document, shall not exceed 5% without Board approval. Promotional or merit increase are excluded and shall be administered in accordance with the Personnel Policy. The use of appropriations established for Capital Reserve may be accomplished only with the approval of the Board.

Interfund transfers, not established in the budget document, may be accomplished only with prior authorization from the Board.

In case of emergency which threatens the lives, health, and safety of the public, the Town Manager may execute contractual documents and authorize expenditures in an amount necessary to meet the emergency so long as such amount does not exceed the amount in contingency accounts not to exceed \$125,000 and the expenditure is reported to the Board of Commissioners as soon as possible, and the appropriate budget amendments are submitted at the next regular meeting.



**Town of Nags Head
Budget Ordinance
Fiscal Year 2021-2022**

SECTION IX - AUTHORIZATION TO EXECUTE CONTRACTUAL DOCUMENTS

The Town Manager, or in his absence his designee, is hereby authorized to execute contractual documents under the following conditions:

- (a) The Town Manager may execute contracts for: (1) Purchases or apparatus, supplies and materials, or equipment which are within budgeted department appropriations where formal bid is not required; (2) Leases of personal property for durations of one year or less which are within budgeted departmental appropriations; (3) Services and service contracts which are within budgeted departmental appropriations; and (4) formal bids involving purchase contracts, including rejecting bids and re-advertising to receive bids. This delegation can not be applied to construction or repair contracts.
- (b) The Town Manager may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within budgeted departmental appropriations not to exceed an annual amount of \$20,000.
- (c) The Town Manager may execute contracts for design consultant services, where consultant fees are estimated to be less than \$50,000.
- (d) The Town Manager may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
- (e) The Town Manager may execute change orders or amendments to construction contracts in amounts up to \$50,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
- (f) The Town Manager may execute grant agreements to or from public nonprofit organizations which are within budgeted appropriations unless the grantor organization requires execution by the Board of Commissioners.

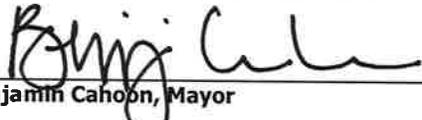


**Town of Nags Head
Budget Ordinance
Fiscal Year 2021-2022**

SECTION X. UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This ordinance and the budget document shall be the basis of the financial plan for the Town of Nags Head, North Carolina Municipal Government during the 2021-2022 fiscal year. The Budget Officer shall administer the Budget and (s)he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The Accounting Section shall establish records which are in accordance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

ADOPTED THIS 16TH DAY OF JUNE 2021.



Benjamin Cahoon, Mayor

Attest:



Carolyn F. Morris, Town Clerk



Motion to Adopt by Commissioner
Motion Seconded By Commissioner
Vote _____ Ayes _____ Noes
Recorded in Minute Book _____, Page _____



**BEACH NOURISHMENT CAPITAL PROJECT ORDINANCE
 Amendment #8**

BE IT ORDAINED by the Governing Board of the Town of Nags Head, North Carolina, which, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance as adopted June 15, 2016, as amended February 17, 2017, as amended June 21, 2017, as amended July 1, 2018, as amended October 3, 2018, as amended March 6, 2019, as amended April 3, 2019, as amended June 5, 2019, is hereby further amended as follows:

Section 1. The project authorized is a locally funded beach nourishment project to be financed by the sale of special obligation bonds to be repaid from one of the following sources: ad valorem revenues, special assessments, grant funds committed by the Federal Emergency Management Agency (FEMA) and the North Carolina Department of Public Safety (NCDPS), supplemental contributions from Dare County, restricted sales tax created through the Municipal Service District (MSD) or other sources of revenues, as well as funded through appropriation of Beach Nourishment Capital Reserve Fund Balance, up front contributions from Dare County, and interest income.

Section 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of the budget contained herein.

Section 3. The following amounts are appropriated for the project:

Engineering and construction oversight	\$ 1,862,523
Pumping Costs	32,644,500
Mobilization/Demobilization	4,000,000
Professional Fees	686,000
Thirty Year Beach Study	750,000
Five Year Profile Monitoring	456,948
Surveying and monitoring	326,001
Sand Fencing	425,000
Sprigging	450,000
Turtle Monitoring	81,500
Ocean Outfall	375,000
Contingency	<u>964,779</u>
	\$ 43,022,251

Section 4. The following revenues are anticipated to be available to complete this project:

Proceeds - Special Revenue Bonds Series A	\$ 11,380,000
Proceeds - Special Revenue Bonds Series B (FEMA/NCDPS)	16,233,837
Interest Income	110,000
Contribution from Capital Reserve Fund	5,525,058
Contribution from Dare County	<u>9,773,356</u>
	\$43,022,251

Section 5. The Finance Director is hereby directed to maintain, within the Capital Project Fund, sufficient detailed accounting records to satisfy federal, state, and local regulations.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7. The Finance Director is directed to report, on a quarterly basis, on the financial status of each project element in Section 3.

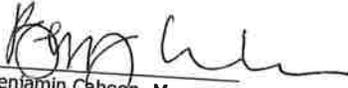
Section 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues in this capital project in every budget submission made to this Board.

Section 9. Copies of this project ordinance shall be furnished to the Clerk of the Governing Board, and to the Budget Officer and Finance Director for direction in carrying out this project.

Section 10. The Town Manager, or in his absence his designee, is hereby authorized to execute change orders or amendments to contracts in amounts up to \$50,000 appropriated from contingency when it contains sufficient funds. The Budget Officer is authorized to reallocate appropriations between contingency and the various objects of expenditures as a result. Such changes shall be reported to the Governing Body at the next regular meeting.

Section 11. In case of emergency which threatens lives, health, and safety of public, the Town manager may execute contractual documents and authorize expenditures in an amount necessary to meet the emergency so long as such amount does not exceed the amount in the contingency account not to exceed \$125,000 and the expenditure is reported to the Board of Commissioners as soon as possible, and the appropriate budget amendments are submitted at the next regular meeting.

Amended this 4th day of March 2020.


Benjamin Cahoon, Mayor
Town of Nags Head

ATTEST:


Carolyn F. Morris, Town Clerk

Motion to Adopt by Commissioner
Motion Seconded by Commissioner
Vote: _____ Ayes _____ Noes
Recorded in Minute Book _____, Page _____





**BEACH NOURISHMENT MAINTENANCE CAPITAL PROJECT ORDINANCE
AMENDMENT #1**

BE IT ORDAINED by the Governing Board of the Town of Nags Head, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance as adopted December 16, 2020, is hereby further amended as follows:

Section 1. The project authorized is a locally funded beach nourishment project to be financed by appropriation of Beach Nourishment Capital Reserve Fund Balance.

Section 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of the budget contained herein.

Section 3. The following amounts are appropriated for the project:

Engineering	\$ 1,057,765
Professional fees	570,000
Contingency	<u>125,000</u>
	<u>\$ 1,752,765</u>

Section 4. The following revenues are anticipated to be available to complete this project:

Intergovernmental Grants	\$ 13,943
Contribution from Capital Reserve Fund	<u>\$ 1,738,822</u>
	<u>\$ 1,752,765</u>

Section 5. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy federal, state, and local regulations.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7. The Finance Director is directed to report, on a quarterly basis, on the financial status of each project element in Section 3.

Section 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues in this capital project in every budget submission made to this Board.

Section 9. Copies of this project ordinance shall be furnished to the Clerk of the Governing Board, and to the Budget Officer and Finance Director for direction in carrying out this project.

Section 10. The Town Manager, or in his absence his designee, is hereby authorized to execute change orders or amendments to contracts in amounts up to \$50,000 appropriated from contingency when it contains sufficient funds. The Budget Officer is authorized to reallocate appropriations between contingency and the various objects of expenditures as a result. Such changes shall be reported to the Governing Body at the next regular meeting.

Section 11. In case of emergency which threatens lives, health, and safety of public, the Town Manager may execute contractual documents and authorize expenditures in an amount necessary to meet the emergency so long as such amount does not exceed the amount in the contingency account not to exceed \$125,000 and the expenditure is reported to the Board of Commissioners as soon as possible, and the appropriate budget amendments are submitted at the next regular meeting.

Amended this 3rd day of February 2021.

ATTEST:


Carolyn F. Morris, Town Clerk




Benjamin Cahoon, Mayor



**BEACH NOURISHMENT MASTER PLAN CAPITAL PROJECT ORDINANCE
Amendment #1**

BE IT ORDAINED by the Governing Board of the Town of Nags Head, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance as adopted June 2, 2021, is hereby further amended as follows:

Section 1. The project authorized is a locally funded beach nourishment project to be financed by appropriation of Beach Nourishment Capital Reserve Fund Balance.

Section 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of the budget contained herein.

Section 3. The following amounts are appropriated for the project:

Master plan	\$ 1,737,907
Contingency	<u>125,000</u>
	<u>\$ 1,862,907</u>

Section 4. The following revenues are anticipated to be available to complete this project:
Contribution from Capital Reserve Fund \$ 1,862,907

Section 5. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy federal, state, and local regulations.

Section 6. The Finance Director is directed to report, on a quarterly basis, on the financial status of each project element in Section 3.

Section 7. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues in this capital project in every budget submission made to this Board.

Section 8. Copies of this project ordinance shall be furnished to the Clerk of the Governing Board, and to the Budget Officer and Finance Director for direction in carrying out this project.

Section 9. The Town Manager, or in his absence his designee, is hereby authorized to execute change orders or amendments to contracts in amounts up to \$50,000 appropriated from contingency when it contains sufficient funds. The Budget Officer is authorized to reallocate appropriations between contingency and the various objects of expenditures as a result. Such changes shall be reported to the Governing Body at the next regular meeting.

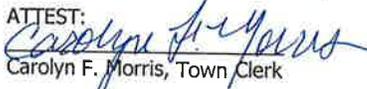
Section 10. In case of emergency which threatens lives, health, and safety of public, the Town Manager may execute contractual documents and authorize expenditures in an amount necessary to meet the emergency so long as such amount does not exceed the amount in the contingency account not to exceed \$125,000 and the expenditure is reported to the Board of Commissioners as soon as possible, and the appropriate budget amendments are submitted at the next regular meeting.

Amended this 7th day of July 2021.



Benjamin Cahoon, Mayor

ATTEST:


Carolyn F. Morris, Town Clerk





**Amendment #2
TOWN OF NAGS HEAD
CAPITAL RESERVE FUND**

BE IT ORDAINED by the Governing Board of the Town of Nags Head, North Carolina that, pursuant to NCGS-159-18, the following capital project ordinance as adopted May 1, 2013, and amended June 15, 2016, is hereby further amended as follows:

WHEREAS, There is a need in the Town of Nags Head, North Carolina to set aside funds for future capital expenditures; AND

WHEREAS, Within the Town of Nags Head, various fees and funds are generated and used as follows:

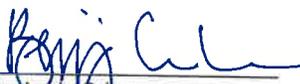
- Facility fees are generated by construction occurring within the Town and must be used within ten years of collection for the purposes for which they are collected including Administration, Police, Fire, Sanitation, and Recreation; AND
- Beach Nourishment funds are generated from Town-wide ad valorem taxes and are designated by the Board to be spent for future Beach Nourishment/Renourishment as well as beach access reconstruction as a result of Beach Nourishment; AND
- Beach Nourishment funds are also generated from Municipal Service District (MSD) taxes and a portion of sales taxes distributed and are restricted for use in the MSD for the same purpose in which they were established - for Beach Nourishment/Renourishment; AND
- Town Parks and Multi-Use Path funds are generated from Town-wide ad valorem taxes and are designated by the Board to be spent for future Town Parks, future Multi-Use Path development, Beach Accesses, and General Recreation / Open Space capital needs; AND
- Town Streets and Stormwater Management funds are generated from Town-wide ad valorem taxes and are designated by the Board for the purpose of the construction and improvements of streets, stormwater, and drainage infrastructure including planning, maintenance, or new construction, where appropriate. Appropriations from these funds may be made to finance capital projects which are part of a multi-year program of streets construction and improvements and related stormwater management improvements; AND
- Miscellaneous other revenues as transferred from the General Fund for future capital needs; AND

WHEREAS, These fees and funds generated are to be set aside / accumulated in a Capital Reserve Fund.

NOW THEREFORE BE IT RESOLVED that pursuant to NCGS 159-18 the Town of Nags Head Board of Commissioners hereby amends the Capital Reserve Fund for the purpose of accumulating revenues as listed above by direct appropriation from the General Fund.

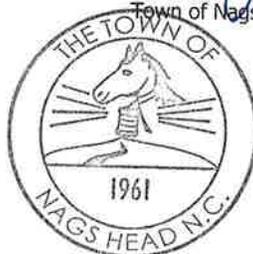
The Capital Reserve Fund is to remain operational for a period not to exceed ten years (beginning July 1, 2013 and ending June 30, 2023), and unless terminated sooner, shall automatically renew for each succeeding year following June 30, 2023 until terminated by the Nags Head Board of Commissioners.

Adopted this 5th day of May 2021.


Benjamin Cahoon, Mayor
Town of Nags Head

ATTEST:

Carolyn F. Morris, Town Clerk





**Amendment #1
RESOLUTION TO ESTABLISH
TOWN OF NAGS HEAD
WATER CAPITAL RESERVE FUND**

WHEREAS, There is a need in the Town of Nags Head, North Carolina to set aside funds for future capital projects related to its water system, and to make debt service payments on existing and future debt related to past and future capital projects for its water system; AND

WHEREAS, NCGS 159-18 authorizes the creation of a capital reserve fund; AND

WHEREAS, NCGS 162A, Article 8 requires that all system development fee proceeds be accounted for in a capital reserve fund; AND

WHEREAS, Within the Town of Nags Head, various fees and funds are generated and used as follows:

- System development fees are generated by construction occurring within the Town and are transferred from the Water Fund and designated by the Board to be spent for future capital projects related to its water system and for debt service payments and existing and future debt relating to past and future capital needs; AND

WHEREAS, These fees and funds generated are to be set aside / accumulated in a Water Capital Reserve Fund.

NOW THEREFORE BE IT RESOLVED that pursuant to NCGS 159-18 the Town of Nags Head Board of Commissioners hereby establishes a Water Capital Reserve Fund for the purpose of accumulating ~~approximately \$50,000 each fiscal year in revenues~~ system development fee revenues each fiscal year as listed above by direct appropriation from the Water Fund, which revenues shall then be spent for future capital projects related to the Town of Nags Head's water system and for debt service payments and existing and future debt relating to past and future capital needs of said water system.

The Water Capital Reserve Fund is to remain operational for a period not to exceed ten years (beginning August 1, 2018 and ending June 30, 2028), and unless terminated sooner, shall automatically renew for each succeeding year following June 30, 2028 until terminated by the Nags Head Board of Commissioners.

This resolution shall become effective and binding upon its adoption.

Adopted this 17th day of June 2020.


Benjamin Cahoon, Mayor
Town of Nags Head

ATTEST:


Carolyn F. Morris, Town Clerk





RESOLUTION FOR COMMITTED FUND BALANCE

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54 establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; AND

WHEREAS, the Board of Commissioners is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; AND

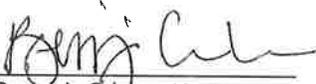
WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Board of Commissioners; AND

WHEREAS, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Board of Commissioners prior to redirecting the funds for other purposes; AND

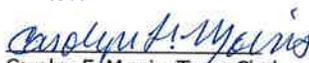
WHEREAS, the Board of Commissioners has determined it will annually budget cumulative excess firing range contributions above expenditures in the firing range maintenance and repair line item for the sole purpose of necessary purchases, repairs, or any items required to maintain upkeep of the firing range; AND

WHEREAS, the Board of Commissioners has determined each fiscal year it will commit additional fund balance after fiscal year end, representing excess firing range contributions above expenditures that fiscal year for the sole purpose of necessary purchases, repairs, or any item required to maintain upkeep of the firing range.

ADOPTED this the 17th day of June 2020.


Benjamin Cahoon, Mayor
Town of Nags Head

ATTEST:


Carolyn F. Morris, Town Clerk





RESOLUTION FOR COMMITTED FUND BALANCE

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54 establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; AND

WHEREAS, the Board of Commissioners is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; AND

WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Board of Commissioners; AND

WHEREAS, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Board of Commissioners prior to redirecting the funds for other purposes.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners has determined it will commit \$53,902 of fund balance from the Law Enforcement Officer Special Separation Allowance committed fund balance for the year ending June 30, 2022, for the purpose of funding the Law Enforcement Officer Special Separation Allowance.

ADOPTED this the 16th day of June 2021.

A handwritten signature in black ink, appearing to read "Benjamin Cahoon".

Benjamin Cahoon, Mayor
Town of Nags Head

ATTEST:

A handwritten signature in black ink, appearing to read "Carolyn F. Morris".
Carolyn F. Morris, Town Clerk

FISCAL YEAR 2021-2022 ADOPTED BUDGET

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CONSOLIDATED FEE SCHEDULE

**Town of Nags Head
 Adopted Budget
 General Fund Revenues and Expenditures Summary
 For the Fiscal Year 2021-2022**

Description	Manager's Recommended 2021-2022	Adopted Budget 2020-2021	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020	Actual 2018-2019
REVENUES								
Ad Valorem Taxes	\$ 9,980,557	\$ 10,501,165	\$ 10,901,532	\$ 9,161,401	\$ 9,161,401	\$ 9,690,324	\$ 9,199,976	\$ 8,869,938
Other Taxes & Licenses	7,420,101	7,420,101	7,249,427	5,919,439	6,869,341	8,258,413	6,288,313	6,328,767
Unrestricted Intergovernmental	903,200	903,200	908,700	922,500	922,500	890,892	932,135	998,244
Restricted Intergovernmental	1,472,709	1,442,709	1,077,019	1,166,475	1,380,317	1,419,196	9,038,449	9,435,201
Permits and Fees	315,775	315,775	321,775	313,175	313,175	306,211	271,054	306,623
Sales and Services	57,525	57,525	65,000	65,000	65,000	56,834	106,977	85,536
Investment Earnings	110,000	110,000	115,000	140,000	140,000	125,000	247,132	361,976
Other Revenue	221,403	321,403	226,974	200,750	200,750	220,360	186,699	181,769
Other Finance Sources	5,266,876	5,333,588	4,934,945	4,008,364	6,657,680	4,704,678	21,627,126	3,028,812
TOTAL	\$ 25,748,146	\$ 26,405,466	\$ 25,800,372	\$ 21,897,104	\$ 25,710,164	\$ 25,671,908	\$ 47,897,861	\$ 29,596,866
EXPENDITURES								
Interfund	\$ 4,278,302	\$ 4,590,479	\$ 4,492,531	\$ 3,957,851	\$ 3,897,907	\$ 3,112,168	\$ 18,154,054	\$ 4,355,856
Governing Body	180,155	180,633	182,033	130,708	125,598	121,916	144,952	166,641
Special Obligation Bond Debt	2,451,252	2,451,252	3,054,727	2,521,353	2,521,353	2,521,353	19,254,100	-
Town Manager	1,548,716	1,585,853	1,165,992	967,602	762,736	700,879	947,427	865,441
Administrative Services	1,220,355	1,178,005	1,190,228	1,022,449	1,082,596	1,030,135	983,084	1,015,261
Information Technology	387,569	400,052	399,455	358,661	375,348	365,941	371,973	276,731
Legal	115,000	115,000	115,000	94,480	77,973	95,855	110,442	90,943
Planning and Development	1,611,636	1,464,609	1,499,638	1,306,675	1,946,081	1,868,922	2,093,116	824,854
Public Works Administration	399,251	408,618	419,730	402,081	374,529	367,932	500,618	406,744
Public Works Facilities Maintenance	2,686,448	2,747,752	2,602,837	1,759,138	2,901,272	2,819,788	2,177,248	2,727,910
Public Works Garage	358,274	383,860	400,755	351,246	311,490	281,523	293,755	288,015
State Street Aid - Powell Bill	234,000	234,000	110,000	30,500	30,500	15,002	185,126	117,909
Public Works Sanitation	1,497,080	1,544,708	1,537,298	1,247,415	2,589,353	2,429,174	1,774,795	1,566,188
Public Works Solid Waste Disposal	760,072	797,456	810,807	673,952	673,952	794,281	652,606	634,974
Streets and Stormwater	1,335,522	1,435,522	575,845	496,258	582,081	485,932	612,733	931,739
Police	3,001,815	3,080,100	3,230,897	2,795,137	3,310,691	3,284,666	2,836,581	2,684,114
Police Drug Forfeiture	-	-	-	-	5,294	5,294	13,788	3,186
Fire	2,929,487	3,050,343	3,233,799	3,117,189	3,314,744	3,270,636	3,608,004	2,786,588
Ocean Rescue	753,212	757,224	778,800	664,409	826,666	776,899	602,492	664,632
TOTAL	\$ 25,748,146	\$ 26,405,466	\$ 25,800,372	\$ 21,897,104	\$ 25,710,164	\$ 24,348,296	\$ 55,316,894	\$ 20,407,726

**Town of Nags Head
 Adopted Budget
 General Fund Revenues
 For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Revenues 2020-2021	Actual Revenues 2019-2020	Actual Revenues 2018-2019
AD VALOREM TAXES								
AD VALOREM REVENUES CURRENT	\$ 7,663,923	\$ 7,967,445	\$ 8,353,676	\$ 6,975,156	\$ 6,975,156	\$ 7,374,690	\$ 6,977,408	\$ 6,671,202
AD VALOREM TAXES PRIOR YEARS	-	-	-	-	-	6,672	930	205
AD VALOREM REVENUES SOB/MSD CURRENT	1,487,188	1,622,100	1,623,587	1,407,640	1,407,640	1,490,543	1,416,659	1,410,249
AD VALOREM SOB/MSD PRIOR YEARS	-	-	-	-	-	612	-	-
CURRENT TOWNWIDE BEACH NOURISH	682,924	758,804	766,392	647,179	647,179	683,980	649,040	643,294
PRIOR YR TOWNWIDE BEACH NOURISH	-	-	-	-	-	617	89	-
TAX PENALTIES/INTEREST	7,000	7,000	7,000	7,000	7,000	8,386	9,789	6,332
DMV REVENUES CURRENT	135,013	141,150	146,206	120,409	120,409	120,409	140,077	134,381
DMV REVENUES PRIOR YEARS	-	-	-	-	-	-	-	1
DMV SOB/MSD CY REVENUES	4,509	4,666	4,671	4,017	4,017	4,017	5,110	4,274
DMV INTEREST	-	-	-	-	-	398	874	-
Subtotal Ad Valorem Taxes	\$ 9,980,557	\$ 10,501,165	\$ 10,901,532	\$ 9,161,401	\$ 9,161,401	\$ 9,690,324	\$ 9,199,976	\$ 8,869,938
OTHER TAXES & LICENSES								
OCCUPANCY TAXES	\$ 3,254,377	\$ 3,254,377	\$ 3,185,423	\$ 2,569,184	\$ 3,112,469	\$ 3,559,496	\$ 2,741,871	\$ 2,870,519
LAND TRANSFER TAXES	906,205	906,205	850,000	561,997	904,576	1,331,010	719,914	711,883
LOCAL GOVT SALES TAX	1,940,779	1,940,779	1,899,933	1,638,477	1,702,515	1,992,582	1,515,617	1,514,058
ONE HALF SALES TAX (40)	406,066	406,066	403,283	358,625	358,625	404,100	372,425	354,797
ONE HALF SALES TAX (42)	847,824	847,824	845,803	730,806	730,806	907,197	718,771	720,273
ONE HALF SALES TAX (44)	-	-	-	-	-	313	(6)	23
HOLD HARMLESS SALES TAX	-	-	-	-	-	-	154,654	132,392
BUSINESS LICENSE REVENUES	1,850	1,850	1,985	1,850	1,850	1,840	1,850	1,890
BUSINESS REGISTRATION FEES	16,000	16,000	16,000	16,000	16,000	15,825	16,775	17,475
PRIVILEGE LICENSE PENALTIES	2,000	2,000	2,000	-	-	2,850	2,675	2,025
SHORT TERM RENTAL REGISTRATION FEES	5,000	5,000	5,000	2,500	2,500	5,200	2,600	-
MIXED BEVERAGE TAX	40,000	40,000	40,000	40,000	40,000	38,000	41,167	39,623
CAROLINIAN CIRCLE SPEC ASSESSMENT PRINC	-	-	-	-	-	-	-	1,155
CAROLINIAN CIRCLE SPEC ASSESSMENT INT	-	-	-	-	-	-	-	52
Subtotal Other Taxes and Licenses	\$ 7,420,101	\$ 7,420,101	\$ 7,249,427	\$ 5,919,439	\$ 6,869,341	\$ 8,258,413	\$ 6,288,313	\$ 6,366,165

**Town of Nags Head
 Adopted Budget
 General Fund Revenues
 For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Revenues 2020-2021	Actual Revenues 2019-2020	Actual Revenues 2018-2019
UNRESTRICTED INTERGOVERNMENTAL								
UTILITIES SALES TAX	\$ 670,000	\$ 670,000	\$ 670,000	\$ 685,000	\$ 685,000	\$ 655,586	\$ 702,176	\$ 722,144
TELECOMMUNICATIONS SALES TAX	25,000	25,000	30,000	30,000	30,000	27,852	27,451	33,843
EXCISE TAX - NATURAL GAS	3,000	3,000	3,500	2,500	2,500	3,605	3,737	4,278
SOLID WASTE DISPOSAL TAX	2,200	2,200	2,200	1,500	1,500	2,273	2,276	2,225
CABLE FRANCHISE FEES	111,000	111,000	111,000	112,500	112,500	107,576	108,317	112,310
CABLE FRANCISE - PEG FUNDS	58,000	58,000	58,000	58,000	58,000	58,000	54,613	53,785
BEER AND WINE	13,000	13,000	13,000	13,000	13,000	13,000	12,938	12,937
ABC REVENUE	21,000	21,000	21,000	20,000	20,000	23,000	20,627	19,324
Subtotal Unrestricted Intergovernmental	\$ 903,200	\$ 903,200	\$ 908,700	\$ 922,500	\$ 922,500	\$ 890,892	\$ 932,135	\$ 960,846
RESTRICTED INTERGOVERNMENTAL								
STATE STREET AID/POWELL BILL	\$ 110,000	\$ 110,000	\$ 110,000	\$ 120,000	\$ 120,000	\$ 110,487	\$ 117,277	\$ 117,970
FEMA GRANT	75,000	75,000	-	299,142	242,900	284,756	-	-
FEMA REIMBURSEMENT REVENUE	-	-	-	-	-	-	5,499,910	6,492,439
CORONAVIRUS RELIEF FUND	-	-	-	-	34,136	31,636	76,958	-
DEPARTMENT OF JUSTICE GRANT	-	-	-	-	-	1,100	3,075	1,973
HOMELAND SECURITY GRANT	-	-	-	-	939	9,573	12,661	10,578
NATIONAL FISH AND WILDLIFE GRANT	-	-	-	-	75,000	75,000	-	-
DRUG ENFORCEMENT SHARED REVENUE	-	-	-	-	-	4,395	9,930	7,578
DRUG ENFORCEMENT FED FUNDS	-	-	-	-	-	4,736	24,458	-
ASSISTANCE TO FIREFIGHTERS GRANT	-	-	-	-	-	-	178,975	-
VISITORS BUREAU GRANT	381,205	351,205	185,515	32,000	40,000	40,000	500,432	244,311
GAC GRANT	5,000	5,000	5,000	5,000	5,000	5,000	8,619	10,000
NCLM WELLNESS GRANT	-	-	-	-	6,051	6,051	1,909	7,873
NC PARTF GRANT	-	-	125,000	-	-	-	-	250,000
NC GOVERNORS CRIME COMMISSION GRANT - CAMA	250,000	250,000	-	48,000	169,458	169,458	19,110	-
NCEM REIMBURSEMENT	-	-	-	-	-	-	1,833,303	2,164,146
NC DEPARTMENT OF TRANSPORTATION CONTRIBUTION FROM DARE COUNTY	624,000	624,000	624,000	624,000	624,000	624,000	648,000	-
CONTRIBUTION FROM DPI FOR SRO	23,504	23,504	23,504	33,333	33,333	23,504	50,228	33,333
CONTRIBUTIONS - RANGE	4,000	4,000	4,000	5,000	5,000	5,000	5,000	5,000
Subtotal Restricted Intergovernmental	\$ 1,472,709	\$ 1,442,709	\$ 1,077,019	\$ 1,166,475	\$ 1,380,317	\$ 1,419,196	\$ 9,038,449	\$ 9,435,201

**Town of Nags Head
 Adopted Budget
 General Fund Revenues
 For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Revenues 2020-2021	Actual Revenues 2019-2020	Actual Revenues 2018-2019
PERMITS & FEES								
AUTOMOBILE LICENSES	\$ 600	\$ 600	\$ 600	\$ 800	\$ 800	\$ 618	\$ 662	\$ 726
BEACH DRIVING PERMITS	30,000	30,000	30,000	29,000	29,000	43,456	29,162	29,052
BUILDING PERMITS	195,000	195,000	200,000	190,000	190,000	201,755	189,016	190,236
CAMA PERMITS	3,500	3,500	4,000	5,500	5,500	3,000	3,900	5,900
MINOR PERMIT REIMBURSEMENT NC	2,500	2,500	3,000	4,000	4,000	5,025	2,760	6,345
REVIEW FEES	11,000	11,000	11,000	12,500	12,500	10,725	10,930	10,897
INITIAL ALARM FEES	100	100	100	-	-	100	75	50
RENEWAL ALARM FEES	25	25	25	25	25	25	50	50
ADMIN FACILITY FEE	10,000	10,000	10,000	10,000	10,000	7,664	4,979	11,490
FIRE FACILITY FEE	10,000	10,000	10,000	10,000	10,000	2,605	1,636	6,328
POLICE FACILITY FEE	10,000	10,000	10,000	10,000	10,000	2,326	1,918	8,874
SANITATION FACILITY FEE	10,000	10,000	10,000	10,000	10,000	1,412	3,688	7,459
RECREATION FACILITY FEE	10,000	10,000	10,000	10,000	10,000	4,862	2,860	7,722
FIRE NEW CONSTRUCTION FEES	300	300	300	100	100	300	400	450
FIRE TENT FEE	1,000	1,000	1,000	1,000	1,000	500	1,000	1,700
FIRE HYDRANT TESTING FEES	250	250	250	250	250	250	500	250
PIT FIRE FEES	15,000	15,000	15,000	12,000	12,000	17,420	13,090	12,060
COURT COST, FEES, CHARGES	2,500	2,500	2,500	4,000	4,000	1,818	2,528	3,434
CIVIL PENALTIES PUBLIC SAFETY	1,000	1,000	1,000	1,000	1,000	1,850	650	2,350
CROWD GATHERING PERMIT FEE	3,000	3,000	3,000	3,000	3,000	500	1,250	3,600
Subtotal Permits & Fees	\$ 315,775	\$ 315,775	\$ 321,775	\$ 313,175	\$ 313,175	\$ 306,211	\$ 271,054	\$ 308,973
INVESTMENT EARNINGS								
INTEREST ON CASH/INVESTMENTS	\$ 110,000	\$ 110,000	\$ 115,000	\$ 140,000	\$ 140,000	\$ 125,000	\$ 247,132	\$ 361,976

**Town of Nags Head
 Adopted Budget
 General Fund Revenues
 For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Revenues 2020-2021	Actual Revenues 2019-2020	Actual Revenues 2018-2019
OTHER REVENUE								
RENTS	\$ 188,903	\$ 188,903	\$ 194,474	\$ 180,000	\$ 180,000	\$ 183,506	\$ 151,639	\$ 144,662
PURCHASE DISCOUNTS	2,000	2,000	2,000	1,500	1,500	2,225	4,157	3,098
CONTRIBUTIONS	-	100,000	-	-	-	-	-	-
CONTRIBUTIONS POLICE	-	-	-	-	-	100	800	700
CONTRIBUTIONS FIRE/RESCUE	6,500	6,500	6,500	6,500	6,500	6,589	9,590	12,098
DONATIONS - ADOPT A BENCH	-	-	-	-	-	-	1,400	2,800
MISCELLANEOUS REVENUES	5,500	5,500	5,500	5,500	5,500	7,042	7,420	1,576
MISC REVENUES - RECYCLABLES	6,500	6,500	6,500	6,500	6,500	6,772	6,143	8,210
SPECIAL EVENTS	12,000	12,000	12,000	750	750	14,126	5,550	6,275
Subtotal Other Revenue	\$ 221,403	\$ 321,403	\$ 226,974	\$ 200,750	\$ 200,750	\$ 220,360	\$ 186,699	\$ 179,419
SALES & SERVICES								
SALE OF DUMPSTERS	\$ 40,000	40,000	\$ 45,000	\$ 25,000	\$ 25,000	\$ 41,029	\$ 30,250	\$ 22,150
SALE OF AUTOMATED CARTS	17,525	17,525	20,000	40,000	40,000	15,555	76,355	42,310
SALE OF SIGNS	-	-	-	-	-	150	90	570
SALE OF TOWN FLAGS	-	-	-	-	-	100	282	161
Subtotal Sales & Services	\$ 57,525	\$ 57,525	\$ 65,000	\$ 65,000	\$ 65,000	\$ 56,834	\$ 106,977	\$ 65,191
OTHER FINANCE SOURCES								
PROCEEDS FROM LOAN	\$ -	\$ -	\$ -	\$ -	\$ 1,373,008	\$ 1,373,008	\$ 2,223,843	\$ 2,217,383
CONTRIBUTION CAP RESERVE FUND	4,085,733	4,185,733	3,855,982	3,257,064	3,295,064	3,295,064	19,393,185	811,429
SALE OF CAPITAL ASSETS	20,000	20,000	20,000	15,000	15,000	36,606	10,098	20,345
CONTRIBUTION WATER FUND	633,241	633,241	633,241	667,283	-	-	-	-
STATE STREET AID FUND BALANCE	124,000	124,000	-	-	-	-	-	-
COMMITTED FUND BALANCE	53,902	53,902	-	69,017	69,017	-	-	-
APPROPRIATED FUND BALANCE	350,000	316,712	425,722	-	1,905,591	-	-	-
Subtotal Other Finance Sources	\$ 5,266,876	\$ 5,333,588	\$ 4,934,945	\$ 4,008,364	\$ 6,657,680	\$ 4,704,678	\$ 21,627,126	\$ 3,049,157
TOTAL	\$ 25,748,146	\$ 26,405,466	\$ 25,800,372	\$ 21,897,104	\$ 25,710,164	\$ 25,671,908	\$ 47,897,861	\$ 29,596,866

**Town of Nags Head
Reserve Detail
Adopted Budget
For the Fiscal Year 2021-2022**

<u>Description</u>	<u>Department</u>	<u>Funding Sources</u>	<u>Cost</u>	
			<u>Adopted FY 2021-2022</u>	<u>Financial Plan FY 2022-2023</u>
Pedestrian plan implementation - debt	Planning	Parks and Paths	\$204,392	\$200,410
Multi-use path	Public Works Facilities	Parks and Paths	\$25,000	\$25,000
Design for building security retrofits	Town Manager	Admin. Facility Fees	\$40,000	-
Bonnett St. sidewalk extension	Town Manager	Recreation Facility Fees	\$15,517	-
Barnes St. sidewalk extension	Town Manager	Recreation Facility Fees	\$14,050	-
Streets and stormwater	Streets and Stormwater	Streets and Stormwater	\$1,435,522	\$575,845
Special Obligation Bond - debt	Special Obligation Bonds	Beach Maintenance	\$2,451,252	\$3,054,727
Total Reserves			<u>\$4,185,733</u>	<u>\$3,855,982</u>

**Town of Nags Head
Grant Projects
Adopted Budget
For the Fiscal Year 2021-2022**

Description/Department

Project Cost and Funding Sources

		Adopted FY 2021-2022	Financial Plan FY 2022-2023
<u>Federal Emergency Management Grant (Included in Planning)</u>	<u>Total Project Cost:</u>	\$75,000	-
Emergency operations plan update	<u>Funding Source:</u> Grant Revenue	\$75,000	-
<u>CAMA and Outer Banks Visitors Bureau Grant (Included in PW Facilities)</u>	<u>Total Project Cost:</u>	\$500,000	-
Epstein St. bath house construction	<u>Funding Source:</u> Grant Revenue	\$500,000	-
<u>Outer Banks Visitors Bureau Grant</u>	<u>Total Project Cost:</u>	\$143,272	\$89,020
Bonnett St. sidewalk extension	<u>Funding Sources:</u> Grant Revenue Capital Reserve Funding	\$46,553 \$15,517	- -
Barnes St. sidewalk extension	<u>Funding Sources:</u> Grant Revenue Capital Reserve Funding	\$42,152 \$14,050	- -
Fourth of July fireworks display	<u>Funding Sources:</u> Grant Revenue Local Funding	\$12,500 \$12,500	\$12,500 \$12,500
Admiral St. sidewalk extension	<u>Funding Sources:</u> Grant Revenue Local Funding	- -	\$48,015 \$16,005
<u>N.C. Parks and Recreation Trust Fund Grant and Outer Banks Visitors Bureau Grant (Included in Facilities Maintenance)</u>	<u>Total Project Cost:</u>	-	\$250,000
Whalebone Park improvements	<u>Funding Sources:</u> Grant Revenue	-	\$250,000
Total Project Cost		\$718,272	\$339,020

**Town of Nags Head
General Fund Expenditures by Account
For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
ADMINISTRATIVE								
FEES PAID - ELECTED OFFICIALS	\$ 37,575	\$ 38,019	\$ 38,553	\$ 37,074	\$ 37,074	\$ 37,056	\$ 30,140	\$ 35,407
Subtotal Administrative	\$ 37,575	\$ 38,019	\$ 38,553	\$ 37,074	\$ 37,074	\$ 37,056	\$ 30,140	\$ 35,407
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 6,347,266	\$ 6,666,894	\$ 6,918,117	\$ 6,037,717	\$ 6,080,861	\$ 6,041,709	\$ 6,204,507	\$ 5,853,136
PAY PLAN CONTINGENCY	100,000	25,000	-	-	-	-	-	-
SALARIES - LONGEVITY PAY	147,166	154,671	169,332	156,533	156,533	150,904	-	-
SALARIES/WAGES - PARTTIME	566,953	569,777	572,505	532,978	559,533	506,296	452,370	493,117
OVERTIME PAY	46,700	46,700	46,700	46,700	46,700	36,740	-	-
HOLIDAY PAY	97,694	97,694	97,694	97,694	97,694	96,748	-	-
FICA TAX	548,535	573,584	594,098	525,447	528,797	502,149	478,238	456,105
GROUP HEALTH INSURANCE	1,425,325	1,433,219	1,518,396	1,385,286	1,391,666	1,352,497	1,366,937	1,344,664
RETIRES GROUP HEALTH	165,588	165,588	153,368	157,269	157,269	171,576	116,847	94,662
RETIREMENT	571,462	602,508	633,294	493,629	495,298	460,591	431,804	354,180
RETIREMENT LAW ENFORCEMENT	185,172	191,475	200,697	159,005	159,005	162,920	131,255	111,892
UNEMPLOYMENT	10,000	10,000	10,000	10,000	10,000	5,485	2,857	2,924
401 K	100,169	158,416	219,513	96,695	97,022	78,517	81,824	79,888
401 K LAW ENFORCEMENT	78,398	82,217	86,357	75,151	75,151	70,515	69,007	65,547
EMPLOYEE WELLNESS	1,000	1,000	1,000	1,000	7,051	7,051	3,574	16,035
POLICE SEPARATION ALLOWANCE	69,017	69,017	57,563	69,017	69,017	69,017	69,017	64,956
Subtotal Personnel Services	\$ 10,460,445	\$ 10,847,760	\$ 11,278,634	\$ 9,844,121	\$ 9,931,597	\$ 9,712,715	\$ 9,408,237	\$ 8,937,106
OPERATIONS								
PLANNING BOARD FEES	7,240	7,240	7,240	7,240	7,240	7,080	6,060	7,080
BOARD OF ADJUSTMENT FEES	2,500	2,500	2,500	2,500	2,500	1,474	1,720	430
TRAINING	118,254	118,254	119,394	50,859	64,859	41,190	63,257	76,398
COMPUTER TRAINING	6,000	6,000	6,000	-	2,602	585	-	-
SAFETY TRAINING	3,933	3,933	3,933	2,527	4,661	5,371	3,253	5,829
OSHA COMPLIANCE COSTS	2,950	2,950	2,950	3,100	3,100	1,127	4,374	2,922
BUILDING/EQUIPMENT RENTAL	80,187	80,187	80,187	81,715	81,715	70,503	65,856	38,849
TELEPHONE	33,291	33,291	33,291	28,643	28,643	30,674	21,637	30,188
TELEPHONE - CELL PHONE STIPEND	-	-	-	28,750	28,750	-	-	24,852
INTERNET COSTS	8,400	8,400	8,400	8,400	8,400	8,400	8,167	7,620
UTILITIES	223,922	223,922	224,172	202,400	202,400	211,616	220,258	196,229
POSTAGE	15,055	15,055	15,055	12,555	15,055	10,515	8,808	7,870
ADVERTISING	12,950	12,950	12,950	9,925	9,925	9,675	8,835	10,442
PRINTING	8,470	8,470	7,970	8,842	9,342	3,023	7,166	7,295
TIPPING FEES	760,072	797,456	810,807	673,952	673,952	794,281	652,606	634,974
FUEL COSTS	223,950	223,950	223,950	215,950	215,950	155,764	186,565	199,428
STREET SUPPLIES	15,000	15,000	15,000	30,500	30,500	15,002	19,766	5,104
DEPARTMENT SUPPLIES	278,750	278,750	263,344	197,826	224,196	237,598	263,962	263,748
OTHER SUPPLIES	59,524	59,524	56,075	50,080	56,347	37,683	42,006	8 51,712
OTHER SUPPLIES - COMPUTER	3,543	3,543	3,500	3,043	46,958	40,153	-	5,752

**General Fund Expenditures by Account
For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
OPERATIONS (Continued)								
MAINT/REPAIR BUILDINGS	125,338	125,338	125,338	106,838	356,230	340,503	153,543	114,108
MAINT/REPAIR EQUIPMENT	112,667	112,667	115,667	88,752	94,928	96,950	86,456	88,895
MAINT/REPAIR FIRING RANGE	4,000	4,000	4,000	26,750	26,750	4,753	2,715	2,450
VEHICLE MAINTENANCE	230,110	230,110	224,318	215,668	290,888	226,003	204,071	206,849
MAINT/REPAIR OTHER	62,105	62,105	72,105	31,500	70,290	58,676	43,319	39,164
MAINT/REPAIR OTHER PARKS/PATHS	25,000	25,000	25,000	25,000	25,000	25,000	18,744	9,094
UNIFORMS	77,778	77,778	73,415	46,619	58,574	53,817	52,177	55,691
PROFESSIONAL FEES	210,260	210,260	205,050	161,996	178,706	184,479	227,540	169,143
FINES & FORFEITURES BOC	9,000	9,000	9,000	6,000	6,000	6,500	9,164	6,205
PROF FEE/WATER QUALITY TESTING	2,000	2,000	2,000	1,800	1,800	1,234	1,440	360
INCENTIVE PAY	5,000	5,000	5,000	5,000	5,000	304	5,230	3,630
SIGNS	15,000	15,000	17,500	13,500	13,500	3,205	25,521	16,597
SPECIAL PROJECTS SAND FENCING	24,000	24,000	24,000	24,000	24,000	24,000	48,000	-
SPECIAL PROJECTS LIGHTING	20,000	20,000	-	-	26,700	26,700	-	-
CONTRACTED SERVICES	527,744	527,744	502,707	292,772	556,622	518,732	351,144	337,122
CONTRACTED SERVICES - WEBSITE	12,405	12,405	12,405	12,405	12,405	12,000	11,284	11,473
CONTRACTED SERVICES - GIS	5,000	5,000	5,000	-	-	-	-	900
CONTRACTED ANNUAL SUPPORT/MAIN	101,897	101,897	104,486	94,022	98,243	94,000	81,519	70,298
SPECIAL CONTRACTED SERVICES	6,000	6,000	6,000	5,000	5,000	5,127	5,527	5,026
PURCHASES FOR RESALE	69,875	69,875	69,875	76,550	73,244	79,507	64,459	113,972
RECYCLING	70,580	70,580	70,580	22,290	52,290	52,290	163,309	139,534
SPECIAL EVENTS	12,600	12,600	13,200	6,200	8,678	9,370	10,113	10,734
SUPPLEMENTAL PENSION FUND	3,500	3,500	3,500	3,500	3,500	2,126	2,660	2,540
DUES AND SUBSCRIPTIONS	37,481	37,481	37,906	32,536	32,536	23,149	28,356	30,823
INSURANCE	341,200	341,200	345,173	340,550	340,550	340,000	330,434	337,095
SPECIAL INVESTIGATIONS	4,000	4,000	3,000	3,000	3,000	1,714	4,000	4,480
CONTRIBUTION GOVT ACCESS CHANNEL	59,000	59,000	59,000	59,000	59,000	59,000	55,613	54,786
CONTRIBUTIONS MISCELLANEOUS	10,450	10,450	10,450	10,450	10,450	10,550	10,850	10,250
DOWDY PARK	-	-	-	-	47,000	47,000	89,758	882,798
Subtotal Operations	\$ 4,047,981	\$ 4,085,365	\$ 4,042,393	\$ 3,330,505	\$ 4,197,979	\$ 3,988,403	\$ 3,671,242	\$ 4,300,739
COST REIMBURSEMENT								
COST REIMBURSEMENT	-	-	-	-	(667,283)	(667,283)	(705,718)	(645,422)
Subtotal Cost Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ (667,283)	\$ (667,283)	\$ (705,718)	\$ (645,422)
CAPITAL OUTLAY								
CAPITAL OUTLAY LAND	-	-	-	-	872,532	872,532	79,318	184,853
CAPITAL OUTLAY BUILDING	1,000,600	1,000,600	139,800	-	50,000	49,990	26,151	102,130
CAPITAL OUTLAY IMPROVEMENTS	391,250	211,250	595,000	80,000	187,986	182,486	546,597	166,545
CAPITAL OUTLAY EQUIPMENT	68,759	68,759	82,812	343,200	660,889	654,725	768,143	512,177
CAPITAL OUTLAY INFRASTRUCTURE	1,476,792	1,576,792	468,736	324,000	978,960	911,014	1,322,483	719,322
CAPITAL OUTLAY VEHICLE	12,450	12,450	16,410	-	1,365,771	1,336,790	1,166,797	404,354
Subtotal Capital Outlay	\$ 2,949,851	\$ 2,869,851	\$ 1,302,758	\$ 747,200	\$ 4,116,138	\$ 4,007,537	\$ 3,909,489	\$ 2,089,381

**General Fund Expenditures by Account
For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	3,728,579	3,728,579	3,812,234	3,641,534	3,857,933	3,816,913	20,022,960	1,293,229
L/P INTEREST	245,413	245,413	833,269	338,819	338,819	340,787	826,490	41,430
<i>Subtotal Debt Service</i>	<i>\$ 3,973,992</i>	<i>\$ 3,973,992</i>	<i>\$ 4,645,503</i>	<i>\$ 3,980,353</i>	<i>\$ 4,196,752</i>	<i>\$ 4,157,700</i>	<i>\$ 20,849,450</i>	<i>\$ 1,334,659</i>
<i>INTERFUND</i>								
CONTRIB. TO CAP RESERVE FUND	4,153,302	4,465,479	4,367,531	3,832,851	3,865,449	3,112,168	18,154,054	4,282,100
CONTRIB TO WATER FUND	-	-	-	-	-	-	-	73,756
CONTINGENCY	125,000	125,000	125,000	125,000	32,458	-	-	-
<i>Subtotal Interfund</i>	<i>\$ 4,278,302</i>	<i>\$ 4,590,479</i>	<i>\$ 4,492,531</i>	<i>\$ 3,957,851</i>	<i>\$ 3,897,907</i>	<i>\$ 3,112,168</i>	<i>\$ 18,154,054</i>	<i>\$ 4,355,856</i>
<i>Total</i>	<i>\$ 25,748,146</i>	<i>\$ 26,405,466</i>	<i>\$ 25,800,372</i>	<i>\$ 21,897,104</i>	<i>\$ 25,710,164</i>	<i>\$ 24,348,296</i>	<i>\$ 55,316,894</i>	<i>\$ 20,407,726</i>

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

General Fund Expenditures by Function

	Manager's Recommended 2021-2022	Adopted 2021-2022	Adopted Net Change	Financial Plan 2022-2023
ELECTED OFFICIALS	\$ 37,575	\$ 38,019	1.18%	\$ 38,553
PERSONNEL	10,460,445	10,847,760	3.70%	11,278,634
OPERATIONS	4,047,981	4,085,365	0.92%	4,042,393
CAPITAL OUTLAY	2,949,851	2,869,851	-2.71%	1,302,758
DEBT SERVICE	<u>3,973,992</u>	<u>3,973,992</u>	0.00%	<u>4,645,503</u>
SUB-TOTAL	21,469,844	21,814,987	1.61%	21,307,841
INTERFUND TRANSFERS	4,153,302	4,465,479	7.52%	4,367,531
CONTINGENCY	<u>125,000</u>	<u>125,000</u>	0.00%	<u>125,000</u>
TOTAL	<u>\$ 25,748,146</u>	<u>\$26,405,466</u>	2.55%	<u>\$ 25,800,372</u>

General Fund Expenditures by Percentage

	Manager's Recommended 2021-2022	Percentage of Total	Adopted 2020-2021	Percentage of Total	Financial Plan 2022-2023	Percentage of Total
ELECTED OFFICIALS	\$ 37,575	0.15%	\$ 38,019	0.14%	\$ 38,553	0.15%
PERSONNEL	10,460,445	40.63%	10,847,760	41.08%	11,278,634	43.72%
OPERATIONS/MAINTENANCE	4,047,981	15.72%	4,085,365	15.47%	4,042,393	15.67%
CAPITAL OUTLAY	2,949,851	11.46%	2,869,851	10.87%	1,302,758	5.05%
DEBT SERVICE	<u>3,973,992</u>	15.43%	<u>3,973,992</u>	15.05%	<u>4,645,503</u>	18.01%
SUB-TOTAL	21,469,844	83.38%	21,814,987	82.62%	21,307,841	82.59%
INTERFUND TRANSFERS	4,153,302	16.13%	4,465,479	16.91%	4,367,531	16.93%
CONTINGENCY	<u>125,000</u>	0.49%	<u>125,000</u>	0.47%	<u>125,000</u>	0.48%
TOTAL	<u>\$ 25,748,146</u>	100.00%	<u>\$ 26,405,466</u>	100.00%	<u>\$ 25,800,372</u>	100.00%

**Town of Nags Head
 Adopted Budget
 Debt Schedule (Projected Payments)
 For the Fiscal Year 2021-2022**

Description	Replace Year	Estimated Cost	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FY 2027 and Beyond
General Fund									
Special Obligation Bonds:									
Beach Renourishment Series A - 3.08%	19/20	\$ 11,380,000	\$ 2,521,353	\$ 2,451,252	\$ 2,381,151	\$ 2,311,050	\$ -	\$ -	\$ -
Beach Maintenance 2022 1.5 years 5%	22/23	13,471,516	-	-	673,576	13,808,304	-	-	-
		\$ 24,851,516	\$ 2,521,353	\$ 2,451,252	\$ 3,054,727	\$ 16,119,354	\$ -	\$ -	\$ -
Town Manager:									
West side multi-use path Phase IX*	25/26	\$ 846,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,249	\$ 761,621
Admin Services:									
Financial Software	16/17	\$ 302,184	\$ 62,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scheduling Software	18/19	28,274	9,715	-	-	-	-	-	-
Fuel efficient vehicle	22/23	32,000	-	-	11,088	11,088	11,088	-	-
		\$ 362,458	\$ 72,086	\$ -	\$ 11,088	\$ 11,088	\$ 11,088	\$ -	\$ -
Planning:									
Sidewalk Pedestrian Plan	19/20	\$ 1,121,068	\$ 209,453	\$ 204,392	\$ 200,410	\$ 195,888	\$ 191,367	\$ -	\$ -
Pickup	19/20	26,152	8,869	8,869	-	-	-	-	-
SUV	21/22	35,000	-	12,127	12,127	12,127	-	-	-
Pickup	24/25	35,000	-	-	-	-	12,127	12,127	12,127
		\$ 1,217,220	\$ 218,322	\$ 225,388	\$ 212,537	\$ 208,015	\$ 203,494	\$ 12,127	\$ 12,127
Public Works Administration:									
Fuel tank conversion	19/20	\$ 164,208	\$ 30,680	\$ 30,018	\$ 29,355	\$ 26,983	\$ 28,031	\$ -	\$ -

**Town of Nags Head
 Adopted Budget
 Debt Schedule (Projected Payments)
 For the Fiscal Year 2021-2022**

Description	Replace Year	Estimated Cost	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FY 2027 and Beyond
Public Works Facilities Maintenance :									
Boom Tractor	17/18	\$ 154,062	\$ 32,605	\$ 32,605	\$ -	\$ -	-	\$ -	\$ -
Bonnett Street Bath House Replacement	17/18	460,000	95,570	93,785	-	-	-	-	-
Motor grader	18/19	177,900	37,873	36,872	36,872	-	-	-	-
Tractor	18/19	79,033	27,155	-	-	-	-	-	-
Fire Station 16 HVAC	18/19	85,000	18,586	18,057	17,529	-	-	-	-
Dowdy Park lighting	19/20	78,375	14,644	14,327	14,011	13,695	13,379	-	-
Pickup	19/20	32,746	11,105	11,105	-	-	-	-	-
Excavator	19/20	137,888	46,758	46,758	-	-	-	-	-
Roller	19/20	25,613	8,686	8,686	-	-	-	-	-
Pickup	20/21	31,100	10,367	10,626	10,496	-	-	-	-
Loader*	21/22	205,000	-	45,095	45,095	45,095	45,095	45,095	-
Pickup	21/22	35,000	-	12,127	12,127	12,127	-	-	-
Dump Truck*	22/23	160,000	-	-	35,196	35,196	35,196	35,196	35,196
Pickup truck to pull trailers	22/23	89,500	-	-	31,011	31,011	31,011	-	-
Street sweeper*	22/23	189,000	-	-	41,575	41,575	41,575	41,575	41,575
Pickup	23/24	35,000	-	-	-	12,127	12,127	12,127	-
Bobcat	23/24	60,000	-	-	-	20,789	20,789	20,789	-
Dingo	25/26	28,000	-	-	-	-	-	9,702	19,404
Pickup	25/26	35,000	-	-	-	-	-	12,127	24,254
		\$ 2,098,217	\$ 303,349	\$ 330,043	\$ 243,912	\$ 211,615	\$ 199,172	\$ 176,611	\$ 120,429
Public Works Sanitation:									
Autocar ACX 42	16/17	\$ 309,200	\$ 65,010	\$ 65,010	\$ -	\$ -	\$ -	\$ -	\$ -
Freightliner Knuckle Boom	17/18	131,288	27,785	27,785	-	-	-	-	-
4x4 Pickup	18/19	30,421	10,453	-	-	-	-	-	-
Residential Truck (\$20,000 capital reserve)	18/19	263,132	56,831	54,537	54,537	-	-	-	-
Residential Truck (\$10,000 capital reserve)	19/20	306,328	67,995	63,400	63,400	58,519	-	-	-
Loader	19/20	83,860	28,437	28,437	-	-	-	-	-
Dump Truck	19/20	109,890	37,264	37,264	-	-	-	-	-
Residential Truck (\$5,000 capital reserve)	20/21	274,533	54,907	58,530	57,624	56,719	55,813	-	-
Boom truck	20/21	236,876	47,375	50,502	49,720	48,939	48,157	-	-
Side Load truck	20/21	275,521	55,104	58,741	57,832	56,923	56,013	-	-
Dump Truck	22/23	135,000	-	-	46,776	46,776	46,776	-	-
Commercial Truck*	22/23	345,000	-	-	75,892	75,892	75,892	75,892	75,892
Commercial Truck*	23/24	400,000	-	-	-	87,990	87,990	87,990	175,980
Roll off Truck*	23/24	225,500	-	-	-	49,495	49,495	49,495	98,990
Front Load Truck*	24/25	400,000	-	-	-	-	87,990	87,990	263,970
Knuckle Boom Truck	25/26	180,000	-	-	-	-	-	39,596	158,384
Residential Truck*	25/26	400,000	-	-	-	-	-	87,990	351,960
		\$ 4,106,549	\$ 451,161	\$ 444,206	\$ 405,781	\$ 481,253	\$ 508,126	\$ 428,953	\$ 1,125,176
Streets and Stormwater:									
Stormwater project areas 1-3A (capital reserve)	18/19	\$ 620,000	\$ 135,108	\$ 131,252	\$ 112,556	\$ -	\$ -	\$ -	\$ -
Backhoe (capital reserve)	22/23	150,000	-	-	51,973	51,973	51,973	-	-
		\$ 770,000	\$ 135,108	\$ 131,252	\$ 164,529	\$ 51,973	\$ 51,973	\$ -	\$ -

**Town of Nags Head
 Adopted Budget
 Debt Schedule (Projected Payments)
 For the Fiscal Year 2021-2022**

Description	Replace Year	Estimated Cost	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FY 2027 and Beyond
Police:									
Police Vehicles (3)	18/19	\$ 145,216	\$ 49,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Vehicles (3)	19/20	137,715	46,700	46,700	-	-	-	-	-
Replacement of 800Mhz Radios	20/21	240,085	48,017	51,186	50,394	49,602	48,809	-	-
Police Vehicles (3)	20/21	150,054	50,018	51,268	50,643	-	-	-	-
Police Vehicles (4)	22/23	222,155	-	-	76,974	76,974	76,974	-	-
Mobile Command Trailer	22/23	70,000	-	-	24,254	24,254	24,254	-	-
Police Vehicles (3)	23/24	189,126	-	-	-	65,530	65,530	65,530	-
Police Vehicles (3)	24/25	184,650	-	-	-	-	63,979	63,979	63,979
Police Vehicles (3)	25/26	197,526	-	-	-	-	-	68,441	136,882
		\$ 1,536,527	\$ 194,631	\$ 149,154	\$ 202,265	\$ 216,360	\$ 279,546	\$ 197,950	\$ 200,861
Fire:									
Fire Apparatus Truck	12/13	\$ 722,158	\$ 77,482	\$ 77,482	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Chief SUV	18/19	48,599	16,698	-	-	-	-	-	-
Pumper	18/19	697,620	80,690	76,101	76,101	76,101	76,101	76,101	152,202
Brush Truck	20/21	65,074	21,691	22,234	21,962	-	-	-	-
Pumper/Quint^	21/22	1,316,000	-	-	170,428	170,428	170,428	170,428	1,022,568
4x4 Pickup	25/26	50,000	-	-	-	-	-	17,324	34,648
		\$ 2,899,451	\$ 196,561	\$ 175,817	\$ 268,491	\$ 246,529	\$ 246,529	\$ 263,853	\$ 1,209,418
Ocean Rescue:									
4x4 Pickup	18/19	\$ 42,188	\$ 14,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement of 800Mhz Radios	20/21	99,765	19,953	21,270	20,941	20,611	20,282	-	-
4X4 Pickup	21/22	45,000	-	15,592	15,592	15,592	-	-	-
4X4 Pickup	22/23	47,000	-	-	16,285	16,285	16,285	-	-
4X4 Pickup	24/25	52,000	-	-	-	-	18,017	18,017	18,017
		\$ 285,953	\$ 34,449	\$ 36,862	\$ 52,818	\$ 52,488	\$ 54,584	\$ 18,017	\$ 18,017
Total General Fund Lease Payments			\$ 4,157,700	\$ 3,973,992	\$ 4,645,503	\$ 17,625,658	\$ 1,582,543	\$ 1,266,760	\$ 3,447,649

Replacement costs are estimates
 Estimated interest rate of 4%, 3 year payment in advance
 Estimated interest rate of 5% for:
 *five year payment in advance
 ^procure in fiscal year 2021-2022, ten year loan in arrears
 Possible cash down payment on some lessening future year lease payments

**Town of Nags Head
Adopted Budget
CIP Schedule with Projected Lease Payments
For the Fiscal Year 2021-2022**

Yellow highlights indicate items on the Requested Fiscal Year 2020-2021 CIP Schedule

Description General Fund	Fiscal Year	Cash Cost	Grant Funding	Total Cost to Town (including interest)		Total Cost	General Fund Impact FY 22	General Fund Impact FY 23	Cash and Financing Payment Schedule					FY 2027 And Beyond
				Reserve	General				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Town Manager:														
Building security retrofits	2022	\$ 365,400	\$ -	\$ 40,000	\$ 325,400	\$ 365,400	\$ 185,600	\$ 139,800	\$ 225,600	\$ 139,800	\$ -	\$ -	\$ -	\$ -
Facilities master plan for Public Works Phase I	2022	275,000	-	-	275,000	275,000	275,000	-	275,000	-	-	-	-	-
Bonnett St. sidewalk extension	2022	62,070	46,553	15,517	-	62,070	-	-	62,070	-	-	-	-	-
Barnes St. sidewalk extension	2022	56,202	42,152	14,050	-	56,202	-	-	56,202	-	-	-	-	-
Soundside boardwalk design and construction	2022	1,121,250	900,000	-	221,250	1,121,250	21,250	-	21,250	-	550,000	550,000	-	-
Admiral St. sidewalk extension	2023	64,020	48,015	-	16,005	64,020	-	16,005	-	64,020	-	-	-	-
West side multi-use path Phase IX*	2026	1,327,495	450,000	-	1,412,120	1,412,120	-	-	-	-	-	-	650,499	761,621
		\$ 3,271,437	\$ 1,486,720	\$ 69,567	\$ 2,249,775	\$ 3,356,062	\$ 481,850	\$ 155,805	\$ 640,122	\$ 203,820	\$ 550,000	\$ 550,000	\$ 650,499	\$ 761,621
Planning:														
Emergency operations plan update	2022	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
Records management/digitization	2023	50,000	-	-	50,000	50,000	-	50,000	-	50,000	-	-	-	-
Implementation of estuarine master plan	2023	50,000	-	-	50,000	50,000	-	25,000	-	25,000	25,000	-	-	-
		\$ 175,000	\$ 75,000	\$ -	\$ 100,000	\$ 175,000	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 25,000	\$ -	\$ -	\$ -
Public Works Facilities Maintenance :														
Huron Street beach access maintenance	2022	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bainbridge Street beach access maintenance	2022	110,000	-	-	110,000	110,000	110,000	-	110,000	-	-	-	-	-
Replacement loader*	2022	205,000	-	-	225,475	225,475	45,095	45,095	45,095	45,095	45,095	45,095	45,095	45,095
Epstein bath house design and construction	2022	500,000	500,000	-	-	500,000	-	-	500,000	-	-	-	-	-
Governor Street beach access maintenance	2023	150,000	-	-	150,000	150,000	-	150,000	-	150,000	-	-	-	-
Hollowell Street beach access maintenance	2023	70,000	-	-	70,000	70,000	-	70,000	-	70,000	-	-	-	-
Whalebone Park	2023	250,000	250,000	-	-	250,000	-	-	-	250,000	-	-	-	-
Repave beach road multi-use path	2023	200,000	-	-	200,000	200,000	-	100,000	-	100,000	100,000	-	-	-
New street sweeper *	2023	189,000	-	-	207,875	207,875	-	41,575	-	41,575	41,575	41,575	41,575	41,575
Replacement Dump truck *	2023	160,000	-	-	175,980	175,980	-	35,196	-	35,196	35,196	35,196	35,196	35,196
Indigo Street beach access maintenance	2024	110,000	-	-	110,000	110,000	-	-	-	-	110,000	-	-	-
June Street beach access maintenance	2024	110,000	-	-	110,000	110,000	-	-	-	-	110,000	-	-	-
Gulfstream Street beach access maintenance	2025	80,000	-	-	80,000	80,000	-	-	-	-	-	80,000	-	-
Holden Street beach access maintenance	2025	165,000	-	-	165,000	165,000	-	-	-	-	-	165,000	-	-
Hargrove bath house design and construction	2025	550,000	500,000	-	50,000	550,000	-	-	-	-	-	550,000	-	-
Condition Assessment/Improvements Station 16	2025	150,000	-	-	150,000	150,000	-	-	-	-	-	150,000	-	-
Conch Street beach access maintenance	2026	65,000	-	-	65,000	65,000	-	-	-	-	-	-	65,000	-
Glidden Street beach access maintenance	2026	160,000	-	-	160,000	160,000	-	-	-	-	-	-	160,000	-
Barnes Street beach access maintenance	2027	90,000	-	-	90,000	90,000	-	-	-	-	-	-	-	90,000
Albatross Street beach access maintenance	2027	70,000	-	-	70,000	70,000	-	-	-	-	-	-	-	70,000
		\$ 3,464,000	\$ 1,250,000	\$ -	\$ 2,269,330	\$ 3,519,330	\$ 235,095	\$ 441,866	\$ 735,095	\$ 691,866	\$ 441,866	\$ 1,066,866	\$ 346,866	\$ 236,771
Public Works Sanitation:														
Dump truck	2023	\$ 135,000	\$ -	\$ -	\$ 140,328	\$ 140,328	\$ -	\$ 46,776	\$ -	\$ 46,776	\$ 46,776	\$ 46,776	\$ -	\$ -
Replacement commercial truck*	2023	345,000	-	-	379,460	379,460	-	75,892	-	75,892	75,892	75,892	75,892	75,892
Replacement roll off truck*	2024	225,500	-	-	247,475	247,475	-	-	-	-	49,495	49,495	49,495	98,990
Replacement commercial truck*	2024	400,000	-	-	439,950	439,950	-	-	-	-	87,990	87,990	87,990	175,980
Replacement front load truck*	2025	400,000	-	-	439,950	439,950	-	-	-	-	-	87,990	87,990	263,970
Replacement knuckle boom truck*	2026	180,000	-	-	197,980	197,980	-	-	-	-	-	-	39,596	158,384
Replacement residential truck*	2026	400,000	-	-	439,950	439,950	-	-	-	-	-	-	87,990	351,960
		\$ 2,085,500	\$ -	\$ -	\$ 2,285,093	\$ 2,285,093	\$ -	\$ 122,668	\$ -	\$ 122,668	\$ 260,153	\$ 348,143	\$ 428,953	\$ 1,125,176
Police:														
Message board	2023	\$ 16,812	\$ -	\$ -	\$ 16,812	\$ 16,812	\$ -	\$ 16,812	\$ -	\$ 16,812	\$ -	\$ -	\$ -	\$ -
		\$ 16,812	\$ -	\$ -	\$ 16,812	\$ 16,812	\$ -	\$ 16,812	\$ -	\$ 16,812	\$ -	\$ -	\$ -	\$ -
Fire:														
Replacement pumper/Quint^**	2022	\$ 1,316,000	\$ -	\$ -	\$ 1,704,280	\$ 1,704,280	\$ -	\$ 170,428	\$ -	\$ 170,428	\$ 170,428	\$ 170,428	\$ 170,428	\$ 1,022,568
Vehicle extrication tools/turnout gear extractor	2022	193,985	184,285	-	9,700	193,985	9,700	-	193,985	-	-	-	-	-
		\$ 1,509,985	\$ 184,285	\$ -	\$ 1,713,980	\$ 1,898,265	\$ 9,700	\$ 170,428	\$ 193,985	\$ 170,428	\$ 170,428	\$ 170,428	\$ 170,428	\$ 1,022,568
Total General Fund Lease Payments and Capital Outlay							\$ 726,645	\$ 982,579	\$ 1,644,202	\$ 1,280,594	\$ 1,447,447	\$ 2,135,437	\$ 1,596,746	\$ 3,146,136

Replacement costs are estimates
 Estimated interest rate of 4%, 3 year payment in advance
 *five years at 5%**ten years at 5%
 ^procure in fiscal year 2021-2022, ten year loan in arrears
 Possible cash down payment on some lessening future year lease payments

**Town of Nags Head
 Adopted Budget
 CIP Schedule with Projected Lease Payments
 For the Fiscal Year 2021-2022**

Yellow highlights indicate items on the Requested Fiscal Year 2020-2021 CIP Schedule

Description	Fiscal Year	Cash Cost	Grant Funding	Total Cost to Town (including interest)		Total Cost	Capital Reserve Impact FY 22	Capital Reserve Impact FY 23	Cash and Financing Payment Schedule					FY 2027 And Beyond
				Reserve	General				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Capital Reserve														
Streets and Stormwater:														
Paving	2022	\$ 803,520	\$ -	\$ 803,520	\$ -	\$ 803,520	\$ 803,520	\$ 404,716	\$ 803,520	\$ 404,716	\$ 279,571	\$ 342,425	\$ 362,142	\$ -
S. Memorial Ave. drainage infrastructure	2022	300,000	-	300,000	-	300,000	300,000	-	300,000	-	-	-	-	-
Old Nags Head Place subdivision	2022	355,000	100,000	255,000	-	355,000	255,000	-	355,000	-	-	-	-	-
Replacement backhoe	2023	150,000	-	155,919	-	155,919	-	51,973	-	51,973	51,973	51,973	-	-
U.S. Highway 158 Cross Culvert Pipe addition	2023	45,000	-	45,000	-	45,000	-	45,000	-	45,000	-	-	-	-
Emergency floodwater pump	2024	70,000	-	70,000	-	70,000	-	-	-	-	70,000	-	-	-
Wrightsville Ave. to Memorial Ave. drainage	2024	225,000	-	225,000	-	225,000	-	-	-	-	225,000	-	-	-
Bonnett St. pump station Project Area #4	2024	702,000	333,000	369,000	-	702,000	-	-	-	-	702,000	-	-	-
Village at Nags Head drainage infrastructure	2025	125,000	-	125,000	-	125,000	-	-	-	-	-	125,000	-	-
Stormwater master plan update	2026	325,000	-	325,000	-	325,000	-	-	-	-	-	-	325,000	-
		\$ 3,100,520	\$ 433,000	\$ 2,673,439	\$ -	\$ 3,106,439	\$ 1,358,520	\$ 501,689	\$ 1,458,520	\$ 501,689	\$ 1,328,544	\$ 519,398	\$ 687,142	\$ -
Total Capital Reserve Lease Payments and Capital Outlay							\$ 1,358,520	\$ 501,689	\$ 1,458,520	\$ 501,689	\$ 1,328,544	\$ 519,398	\$ 687,142	\$ -

Replacement costs are estimates
 Estimated interest rate of 4%, 3 year payment in advance
 Possible cash down payment on some lessening future year lease payments

GOVERNING BODY

OVERVIEW

The Governing Body manages all expenditures related to Nags Head's Board of Commissioners, which is comprised of four commissioners elected to staggered four-year terms and a mayor elected by popular vote to a four-year term.

The Board is responsible for establishing policy, initiating legislation, and providing for the general welfare of Nags Head's residents and visitors. They meet the first Wednesday of each month and holds an additional mid-month recessed session on the third Wednesday of the month, as necessary.

During an existing or potential state of emergency, the mayor is empowered under G.S. 166A-19.31 to issue state of emergency proclamations to more effectively protect the lives and property of people within Nags Head. In addition, the mayor is also a member of the Senior Leaders in Dare County, which consists of the Chairman of the Dare County Board of Commissioners, the six municipal mayors, the superintendent of the Cape Hatteras National Seashore, and the Dare County sheriff. The Senior Leaders provide direction and control during multi-jurisdictional emergencies and disasters such as hurricanes.

GOALS

- Provide for a transparent government.
- Assume fiscal responsibility for the Town's government.
- Provide opportunities for the business community and public to express viewpoints and to be involved in the decision-making process.
- Provide for quick, thorough, and clear dissemination of information during an emergency/crisis; emphasize importance of, and set precedent for, a high standard of customer service.
- Reduce carbon footprint by utilizing paperless method of information dissemination whenever possible for cleaner/greener environment.

GOVERNING BODY

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Meet with town manager on a consistent basis to verify staff is moving toward obtaining their department's goals and objectives.

Performance Indicator

- Departments are within budget calculations

Objective - Increase online accessibility of Town data; minimize creation of new Board policies and review existing policies.

Performance Indicator

- Town policy book is updated/reduced in size and available online.
- Use of virtual employee training and texting for notification

Objective - Create ad-hoc committees on Town projects, whenever possible, for citizen participation.

Performance Indicator

- Ample number of volunteer résumés are on file to fill Town boards and committees

Objective - Maintain stable oceanfront to benefit the town by protecting infrastructure, tourism, etc.

Performance Indicator

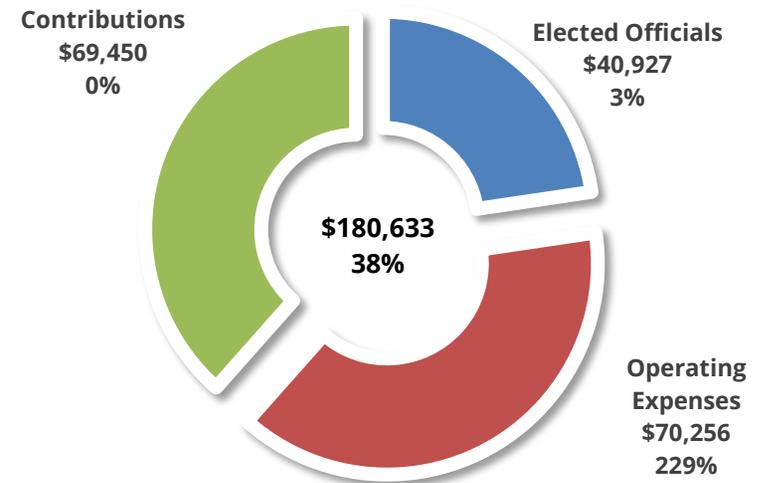
- Successful beach nourishment project

GOVERNING BODY – BUDGET HIGHLIGHTS

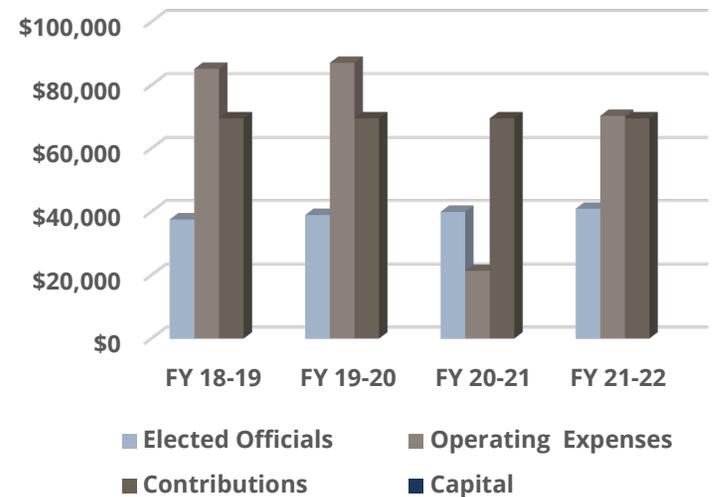
HIGHLIGHTS

- Funds are included for the Government Access cable TV channel.
- Contributions reflect \$10,000 for environmental education/programming in Nags Head Woods in partnership with The Nature Conservancy.
- Funds in the amount of \$25,000 are included for a 4th of July fireworks display. Grant funds of \$12,500 from the Outer Banks Visitors Bureau are included to assist with costs associated with the display.

Adopted Expenditures by Function
2021-2022/Percentage Change From FY 2020-2021



FY 2021-2022 Adopted Expenditures and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department:

Governing Body

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
ADMINISTRATIVE								
FEES PAID - ELECTED OFFICIALS	\$ 37,575	\$ 38,019	\$ 38,553	\$ 37,074	\$ 37,074	\$ 37,056	\$ 30,140	\$ 35,407
FICA TAX	2,874	2,908	2,949	2,836	2,836	2,835	2,306	2,709
Subtotal Administrative	\$ 40,449	\$ 40,927	\$ 41,502	\$ 39,910	\$ 39,910	\$ 39,891	\$ 32,446	\$ 38,116
OPERATIONS								
TRAINING	\$ 4,950	\$ 4,950	\$ 6,670	\$ 1,350	\$ 1,350	\$ 450	\$ 1,957	\$ 2,652
BUILDING/EQUIPMENT RENTAL	50	50	50	50	50	3	6	13
POSTAGE	25	25	25	25	25	-	-	-
ADVERTISING	100	100	100	100	100	-	32	50
PRINTING	500	500	500	1,800	1,800	-	1,588	4,337
DEPARTMENT SUPPLIES	4,200	4,200	3,900	4,200	4,200	3,523	2,092	16,371
CONTRACTED SERVICES	48,445	48,445	47,250	3,000	13,000	13,000	48,749	46,091
SPECIAL EVENTS	1,600	1,600	2,200	1,200	1,200	986	150	209
DUES AND SUBSCRIPTIONS	10,386	10,386	10,386	9,623	9,623	9,623	7,764	8,437
CONTRIBUTION GOVT ACCESS CHANNEL	59,000	59,000	59,000	59,000	59,000	59,000	55,613	54,786
CONTRIBUTIONS MISCELLANEOUS	10,450	10,450	10,450	10,450	10,450	10,550	10,850	10,250
Subtotal Operations	\$ 139,706	\$ 139,706	\$ 140,531	\$ 90,798	\$ 100,798	\$ 97,135	\$ 128,801	\$ 143,196
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (15,110)	\$ (15,110)	\$ (16,295)	\$ (14,671)
Totals	\$ 180,155	\$ 180,633	\$ 182,033	\$ 130,708	\$ 125,598	\$ 121,916	\$ 144,952	\$ 166,641

SPECIAL OBLIGATION BOND – BUDGET HIGHLIGHTS

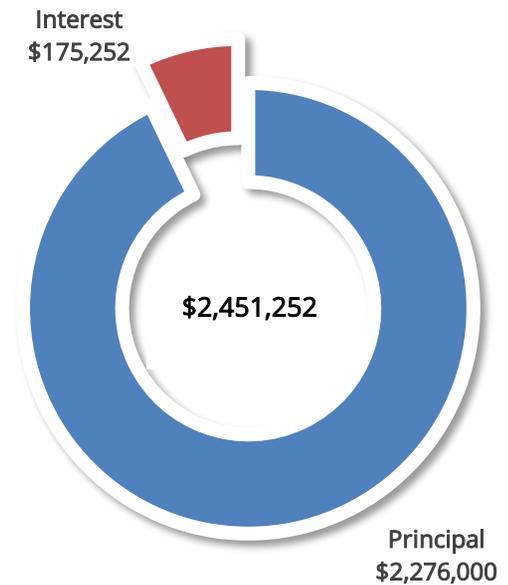
HIGHLIGHTS

In August 2019, the Town completed construction of a 4 million cubic yard beach nourishment maintenance collaborative cost-sharing project to add sand along 10 miles of its 11-mile shoreline. The construction came in on-time and on-budget at \$36,644,500.

To provide funding for 2.3 million cubic yards of sand, \$12,773,356 is coming from a combination of up-front and debt payment supplements from Dare County and a special revenue bond of \$11,380,000. The third of five annual debt payments at \$2,451,252 will be made in fiscal year 2021/2022. Excess beach nourishment capital reserves and interest income defrayed debt borrowing and have funded pay-as-you-go projects including project monitoring, sandfencing/sprigging, and additional ocean outfall capacity.

The Town is planning a beach restoration project to replace sand lost during 2019’s Hurricane Dorian. Construction is expected to take place over the summer of 2022. The project will place 567,000 cubic yards of sand on 4.45 miles of beach in the southern part of town. The estimated \$13,952,137 project cost will be funded by a FEMA/North Carolina disaster assistance grant of \$12,063,269, a North Carolina Department of Environmental Quality, Division of Water Resources Coastal Storm Damage Mitigation grant of \$1,408,247, and the remaining contribution from the Town’s beach nourishment capital reserve. The \$13,471,516 in grant funds will provide a pledged revenue source for a special obligation bond in the same amount. The debt payments on the bond are anticipated to be made in fiscal year 2022/2023 as the grant funds are received.

Fiscal Year 2021-2022
Principal and Interest History



**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Special Obligation Bond Debt*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 2,276,000	\$ 2,276,000	\$ 2,276,000	\$ 2,276,000	\$ 2,276,000	\$ 2,276,000	\$ 18,509,837	\$ -
L/P INTEREST	175,252	175,252	778,727	245,353	245,353	245,353	744,263	-
TOTAL	\$ 2,451,252	\$ 2,451,252	\$ 3,054,727	\$ 2,521,353	\$ 2,521,353	\$ 2,521,353	\$ 19,254,100	\$ -

TOWN MANAGER

OVERVIEW

The town manager, appointed by the Board of Commissioners, is responsible for the implementation of the policies set forth by the governing body and ensures compliance with state and federal laws and regulations. This department exercises management control over all operational departments, except for the town attorney.

The town clerk, operating under the town manager, is responsible for the duties established by North Carolina General Statutes, specifically to maintain the official records of the Town and to provide required public notice of all official meetings. Additionally, the town clerk is responsible for coordinating the staffing of all Board-appointed committees, updating the Town Code of Ordinances/Unified Development Ordinance (UDO), and recording the minutes for all Board and committee meetings.

The administrative assistant/public information officer, also part of this department, is responsible for managing the Town's communications policy/public information and any assigned projects by the town manager. This position also manages the Town's federal public disaster assistance grant process.

The other employees in this department are the deputy town manager, the town engineer, and the office assistant/deputy town clerk.

GOALS

- Implement and enforce Board of Commissioners community values and principles.
- Provide employees with a platform that allows for objective discussion of innovative ideas.
- Reduce carbon footprint via increased use of paperless Town products, i.e., automated processes for Board/Committee agendas/backup, contracts, policies, automated meeting appointments, calendars, etc.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective – Provide quick, easy to understand information to Town departments, elected officials, and the public.

Performance Indicator

- Increase use of web site, social media, and email broadcast by the public and by Town employees.
- Use mass notification messages to disseminate emergency information.
- Adhere to the Town's internal and external communications plan.

TOWN MANAGER

Objective – Provide administrative support to Governing Body and Town boards/committees, including ad hoc committees.

Performance indicator

- Use paperless/online methods of agenda/backup for all boards/committees.

Objective – Expand automation of Town Crowd Gathering Applications and State Alcohol Beverage Control Forms for faster processing.

Performance Indicator

- Ensure streamlined procedures for processing applications by updated automated online process on Town web site.

Objective – Respond to public records requests and inquiries via the town clerk’s office.

Performance Indicator

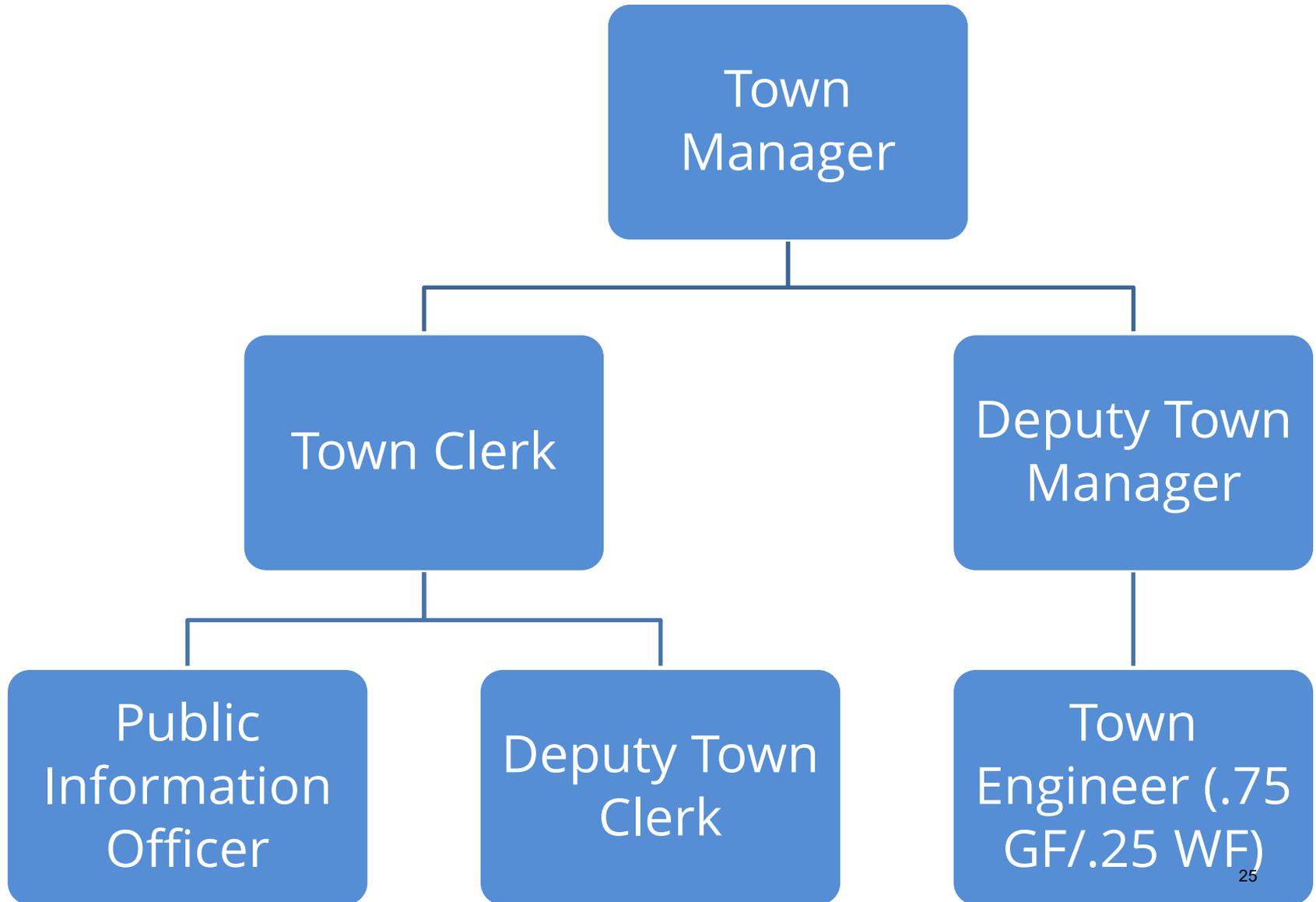
- Automate search process for public records on Town web site.
- Reduce number of Town Code Supplement handouts.

Objective – Coordinate with Town staff and federal and state disaster assistance officials for effective management of the Town’s public disaster assistance grant process.

Performance Indicator

- Provide coordination of the Town’s federal and state public disaster assistance grants to ensure the Town complies with the grant requirements to ensure fully reimbursement of eligible costs.

TOWN MANAGER ORGANIZATION AND STAFFING

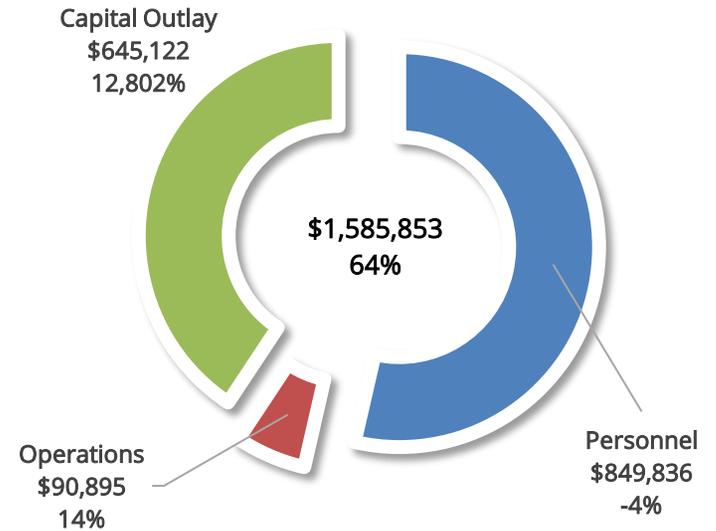


TOWN MANAGER – BUDGET HIGHLIGHTS

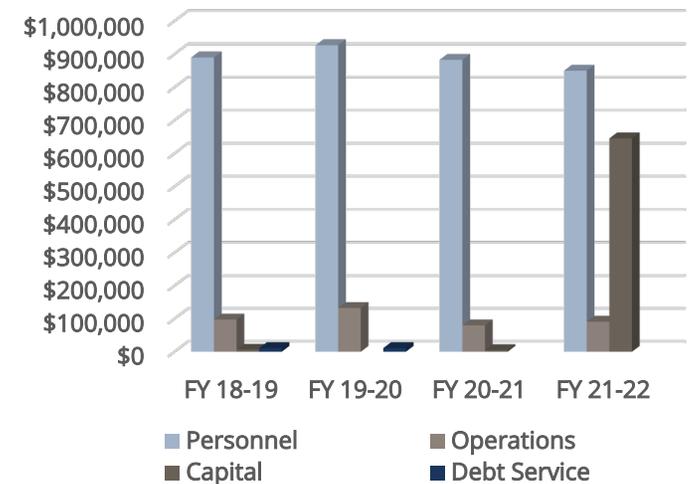
HIGHLIGHTS

- Implementation of a pay and classification study is adopted, placing employees at the minimum in their adopted salary range based on an average of years of service with the Town and years of service in their position, with 1.5% per year of service above the minimum. Departmentally-funded salary and benefit costs include:
 - Funding a 2.6% cost of living adjustment (COLA). Salary ranges will be adjusted for the COLA each year.
 - To move staff up the salary range, performance-based within-grade increases continue to be implemented in the form of 2.5% to employees whose salaries fall below the midpoint and 1.25% to employees whose salaries fall above the midpoint of their respective pay range.
 - Funding is included to implement changes to the Police, Fire, and Public Works career progression programs.
 - For non-sworn law enforcement employees, a 3% Town 401(k) contribution is adopted, with no required match.
 - The North Carolina Local Government Employees' Retirement System increased employer contribution rates by 1.20% for both non-law enforcement employees and law enforcement officers starting in fiscal year 2021-2022 to address a significant system funding shortfall expected in future years.
 - Health insurance premiums did not increase for fiscal year 2020-2021 for active employees and retirees.
- Capital Improvement Program items include:
 - Building security retrofits at \$225,600
 - Design for facilities master plan for Phase I of the Public Works Complex at \$275,000
 - Sidewalk extensions at Bonnett Street and Barnes Street totaling \$118,272
 - Soundside boardwalk planning at \$21,250

Adopted Expenditures by Function
2021-2022/Percentage Change From FY 2020-2021



FY 2021-2022 Adopted Expenditures and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Town Manager*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 564,056	\$ 588,252	\$ 593,076	\$ 608,637	\$ 545,197	\$ 539,761	\$ 670,474	\$ 638,901
SALARIES - LONGEVITY PAY	14,781	16,344	16,373	20,211	20,211	14,657	-	-
FICA TAX	44,117	46,087	46,459	48,107	43,254	38,326	47,731	45,700
GROUP HEALTH INSURANCE	98,997	98,997	103,983	115,340	103,340	88,665	126,869	128,127
RETIREES GROUP HEALTH	14,358	14,358	15,056	14,358	14,358	14,358	14,379	14,379
RETIREMENT	64,997	67,936	69,270	63,566	56,930	53,551	59,634	49,559
401 K	11,393	17,862	24,010	12,452	11,152	10,497	13,050	12,583
Subtotal Personnel Services	\$ 812,699	\$ 849,836	\$ 868,227	\$ 882,671	\$ 794,442	\$ 759,815	\$ 932,137	\$ 889,249
OPERATIONS								
TRAINING	\$ 14,275	\$ 14,275	\$ 13,325	\$ 5,960	\$ 5,960	\$ 4,244	\$ 16,953	\$ 9,101
BUILDING/EQUIPMENT RENTAL	4,950	4,950	4,950	5,000	5,000	4,680	4,711	4,752
TELEPHONE	2,200	2,200	2,200	1,200	1,200	2,380	1,148	2,729
TELEPHONE - CELL PHONE STIPEND	-	-	-	2,925	2,925	-	-	3,193
POSTAGE	1,000	1,000	1,000	1,000	1,000	123	317	224
ADVERTISING	7,625	7,625	7,625	6,025	6,025	6,025	7,603	7,332
PRINTING	-	-	-	-	-	-	720	265
FUEL COSTS	1,500	1,500	1,500	1,500	1,500	401	1,210	1,295
DEPARTMENT SUPPLIES	9,770	9,770	8,770	6,020	6,020	6,020	13,971	11,227
VEHICLE MAINTENANCE	500	500	500	500	500	45	574	528
PROFESSIONAL FEES	25,000	25,000	25,000	10,000	17,916	14,591	55,792	-
CONTRACTED SERVICES	16,050	16,050	16,050	29,950	50,040	38,611	33,008	42,722
DUES AND SUBSCRIPTIONS	8,025	8,025	8,025	9,851	9,851	4,804	12,002	11,868
Subtotal Operations	\$ 90,895	\$ 90,895	\$ 88,945	\$ 79,931	\$ 107,937	\$ 81,924	\$ 148,009	\$ 95,236
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (146,895)	\$ (146,895)	\$ (147,192)	\$ (132,779)
CAPITAL OUTLAY								
CAPITAL OUTLAY IMPROVEMENTS	\$ 21,250	\$ 21,250	\$ -	\$ -	\$ 652	\$ 652	\$ 3,200	\$ 2,463
CAPITAL OUTLAY EQUIPMENT	5,000	5,000	5,000	5,000	6,600	5,383	-	-
CAPITAL OUTLAY BUILDING	500,600	500,600	139,800	-	-	-	-	-
CAPITAL OUTLAY INFRASTRUCTURE	118,272	118,272	64,020	-	-	-	-	-
Subtotal Capital Outlay	\$ 645,122	\$ 645,122	\$ 208,820	\$ 5,000	\$ 7,252	\$ 6,035	\$ 3,200	\$ 2,463

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Town Manager*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,971	\$ 10,677
L/P INTEREST	-	-	-	-	-	-	302	595
<i>Subtotal Debt Service</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 11,273</i>	<i>\$ 11,272</i>
TOTAL	\$ 1,548,716	\$ 1,585,853	\$ 1,165,992	\$ 967,602	\$ 762,736	\$ 700,879	\$ 947,427	\$ 865,441

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Town Manager

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
<i>Capital Outlay Improvements</i>			
1. Soundside boardwalk design	\$ 21,250	\$ 21,250	\$ -
<i>Total Capital Outlay Improvements</i>	\$ 21,250	\$ 21,250	\$ -
<i>Capital Outlay Buildings</i>			
1. Facilities master plan for Public Works	\$ 275,000	\$ 275,000	\$ -
2. Building security retrofits	225,600	225,600	139,800
<i>Total Capital Outlay Other</i>	\$ 500,600	\$ 500,600	\$ 139,800
<i>Capital Outlay Equipment</i>			
1. Equipment for Board of Commissioners room	\$ 5,000	\$ 5,000	\$ 5,000
<i>Total Capital Outlay Equipment</i>	\$ 5,000	\$ 5,000	\$ 5,000
<i>Capital Outlay Infrastructure</i>			
1. Bonnett St. sidewalk construction	\$ 62,070	\$ 62,070	\$ -
2. Barnes St. sidewalk construction	56,202	56,202	
3. Admiral St. sidewalk construction	-	-	64,020
<i>Total Capital Outlay Infrastructure</i>	\$ 118,272	\$ 118,272	\$ 64,020

LEGAL

OVERVIEW

The primary goal of the Legal Department is to provide legal services to the Town of Nags Head. This service includes a wide range of legal matters such as litigation, real estate transactions, and drafting legal documents and ordinances. The Legal Department consists of the Town Attorney and his firm, paid on a monthly retainer.

The Town Attorney is the primary legal advisor for the Board of Commissioners, Town staff, and Town boards, and is appointed directly by the Board of Commissioners. The Town's Board of Adjustments is represented by a separate attorney and is funded under professional fees.

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Legal*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>OPERATIONS</i>								
PROFESSIONAL FEES	\$ 115,000	\$ 115,000	\$ 115,000	\$ 94,480	\$ 94,480	\$ 112,362	\$ 128,165	\$ 109,136
<i>COST REIMBURSEMENT</i>								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (16,507)	\$ (16,507)	\$ (17,723)	\$ (18,193)
TOTAL	\$ 115,000	\$ 115,000	\$ 115,000	\$ 94,480	\$ 77,973	\$ 95,855	\$ 110,442	\$ 90,943

ADMINISTRATIVE SERVICES

OVERVIEW

The Administrative Services Department is responsible for accounting, financial reporting, and human resources.

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

Human resources is responsible for implementation and execution of the pay and classification plan, coordination of employee benefits, employee recruitment, salary and benefit budget preparation, employee relations, and personnel policy development in coordination with ensuring compliance with state and federal legislation affecting Town personnel operations.

GOALS

- Continually improve on providing quality customer service through the efficient and effective administration of cash management, collections, purchasing, personnel administration, and financial reporting.
- Promote communication with the public and other Town departments to ensure accountability and keep pace with expectations.
- Maintain fiscal responsibility for the Town's assets and financial records with full transparency.
- Retain and empower a highly qualified, efficient, and productive workforce dedicated to delivering consistent and exemplary services.
- Provide development programs to assist staff and managers in accomplishing their goals.
- Maintain a safe work environment where employees are valued, trusted, respected, well informed, and engaged.
- Maintain a positive, values-based work environment.
- Administer human resources policies and programs effectively and efficiently, while maintaining internal employee satisfaction and meeting budget constraints.

ADMINISTRATIVE SERVICES

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Maintain fiscal responsibility and provide efficient operations.

Performance Indicators -

- Evaluate and update the Town's financial policies for conformance with generally accepted accounting principles and efficiency in use of financial resources.
- Monitor revenues and expenditures in accordance with the budget to ensure adequacy of funding and cost-effective purchasing.
- Maximize cash flow and increase investment earnings through diversification, without sacrificing safety, in accordance with Town policies and North Carolina general statutes.
- Maintain the Town's high historic tax collection rate at greater than 99.50%.
- Increase collection measures while offering easier payment solutions to minimize delinquent accounts.

Objective - Improve reporting and communication.

Performance Indicators -

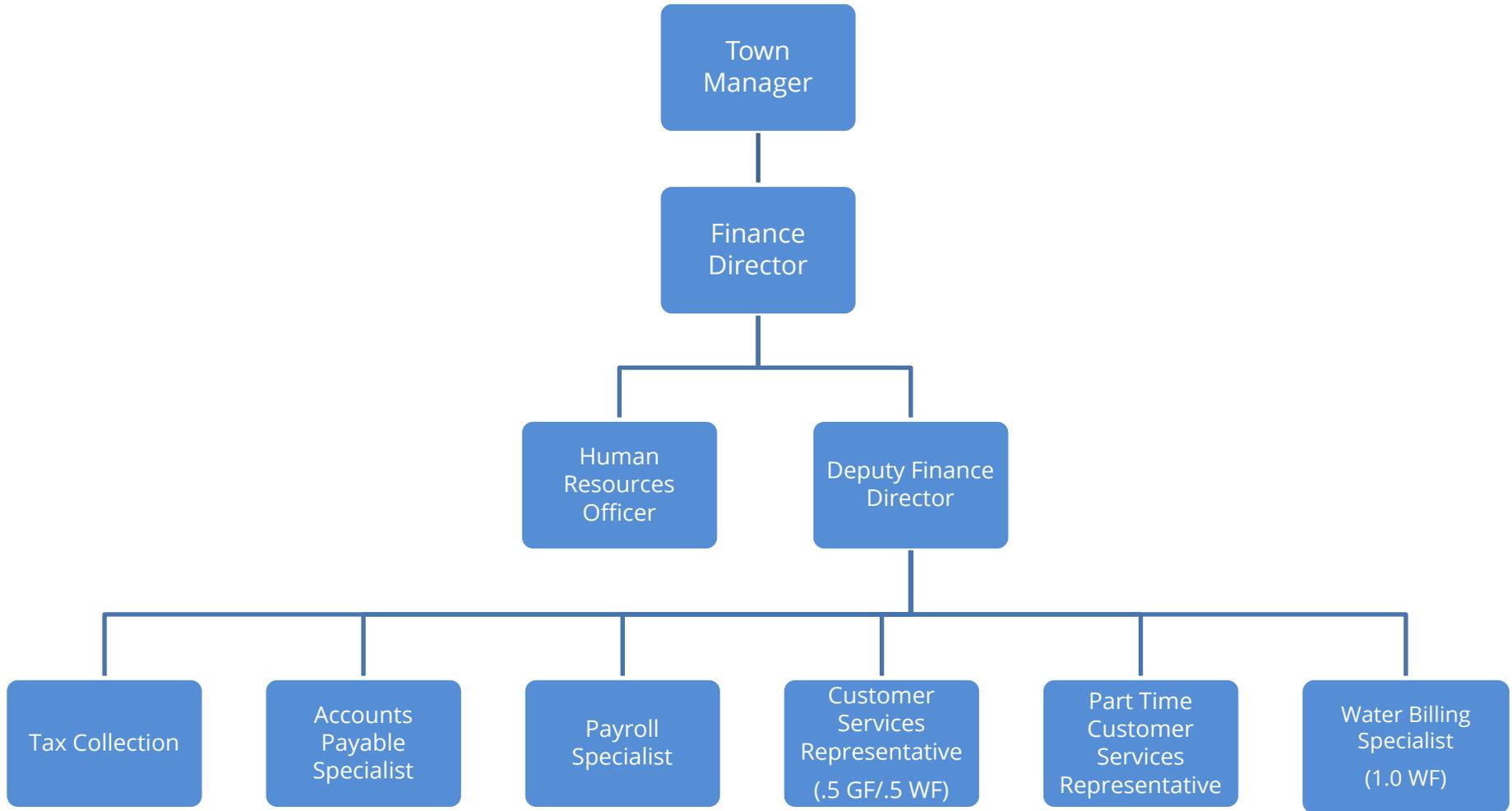
- Leverage technology to enhance the flow of information and improve public and departmental engagement.
- Enhance billing and collections to provide a wider range of online service options.
- Offer employees online self-service payroll and benefit information.
- Submit a Comprehensive Annual Financial Report to the Government Finance Officers Association to ensure financial statement users have the information they need to assess the Town's financial health.
- Distribute a high quality Popular Annual Financial Report designed specifically to be readily accessible and easily understandable to the public.
- Budget on a two-year rotating cycle to encourage best practice implementation of financial planning.

Objective - Recruit and retain a diverse and high performing workforce to meet the needs of the Town.

Performance Indicators -

- Evaluate and implement employee benefits to foster high morale and maintain high retention rates.
- Decrease accidents and incidents through safety training and monitoring
- Provide training to help staff understand important information, policies, and benefits.
- Ensure compensation and performance management processes are designed and executed to align and maximize employee performance with meeting the Town's overall goals, missions, and level of service expectations.

ADMINISTRATIVE SERVICES ORGANIZATION AND STAFFING

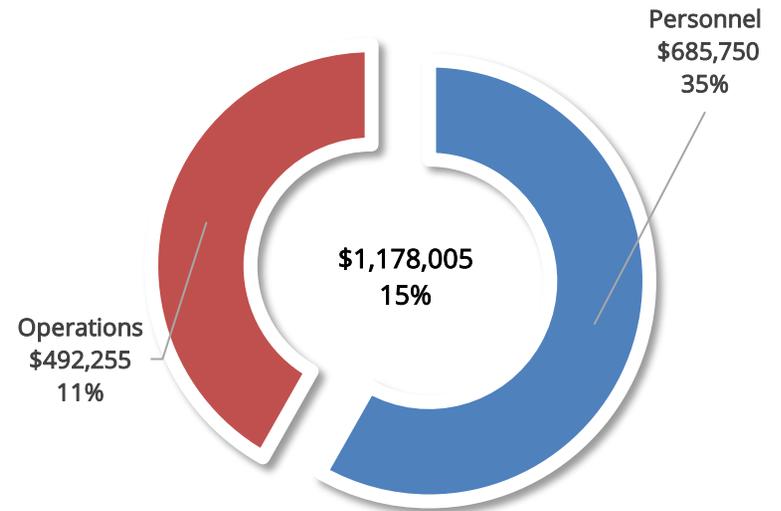


ADMINISTRATIVE SERVICES – BUDGET HIGHLIGHTS

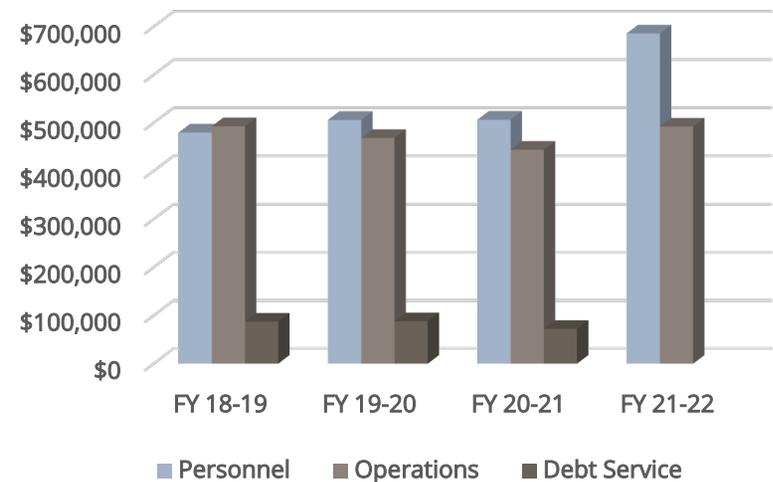
HIGHLIGHTS

- A pay and class study implementation contingency is included at \$25,000.
- The General Fund proportionate share of insurance including workers compensation, general property and liability, and flood are centrally budgeted at \$341,200 in Administrative Services.
- Due to changes in accounting standards and other postemployment benefits (OPEB), actuarial valuation will be required each year and is budgeted at \$6,000.
- Audits of the Town’s retirement contributions are required on a rotating basis. Funding of \$4,000 is included for the independent testing of the Town’s pension census data reported to the Office of the State Auditor.

Adopted Expenditures by Function
2021-2022/Percentage Change From FY 2020-2021



FY 2021-2022 Adopted Expenditures and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Administrative Services*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 436,786	\$ 457,828	\$ 470,971	\$ 349,102	\$ 415,922	\$ 392,787	\$ 330,462	\$ 323,163
SALARIES - LONGEVITY PAY	3,749	4,226	4,353	3,645	3,645	3,645	-	-
SALARIES/WAGES - PARTTIME	16,224	18,738	18,931	16,000	16,000	12,240	10,463	14,403
FICA TAX	33,522	35,173	36,183	26,985	32,096	27,619	24,818	24,580
GROUP HEALTH INSURANCE	71,378	71,378	75,083	59,516	71,516	67,081	55,468	61,818
RETIREMENT	48,023	50,206	52,272	34,364	41,000	36,370	29,527	25,385
UNEMPLOYMENT	10,000	10,000	10,000	10,000	10,000	5,485	2,857	2,924
401 K	8,418	13,201	18,119	6,731	8,031	7,124	6,531	6,478
SALARY ADJUSTMENTS	100,000	25,000	-	-	-	-	-	-
Subtotal Personnel Services	\$ 728,100	\$ 685,750	\$ 685,912	\$ 506,343	\$ 598,210	\$ 552,351	\$ 460,126	\$ 458,751
OPERATIONS								
EMPLOYEE WELLNESS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 7,051	\$ 7,051	\$ 3,574	\$ 16,035
TRAINING	15,000	15,000	15,000	4,675	8,675	5,000	1,427	7,383
BUILDING/EQUIPMENT RENTAL	9,200	9,200	9,200	8,460	8,460	6,210	6,711	4,738
TELEPHONE	-	-	-	-	-	-	-	1,485
TELEPHONE - CELL PHONE STIPEND	-	-	-	1,560	1,560	-	-	1,200
POSTAGE	6,500	6,500	6,500	6,000	6,000	8,597	6,052	4,988
ADVERTISING	1,250	1,250	1,250	500	500	1,498	100	221
FUEL COSTS	500	500	500	500	500	148	289	443
DEPARTMENT SUPPLIES	15,000	15,000	15,000	8,000	10,000	11,000	12,677	7,933
MAINT/REPAIR EQUIPMENT	500	500	500	500	500	150	150	144
VEHICLE MAINTENANCE	750	750	750	1,000	1,000	500	530	211
PROFESSIONAL FEES	34,100	34,100	30,100	30,100	34,100	33,740	28,151	41,046
FINES & FORFEITURES BOC	9,000	9,000	9,000	6,000	6,000	6,500	9,164	6,205
CONTRACTED SERVICES	47,530	47,530	47,530	27,580	50,380	47,978	25,179	26,129
SPECIAL CONTRACTED SERVICES	6,000	6,000	6,000	5,000	5,000	5,127	5,527	5,026
PURCHASES FOR RESALE	2,350	2,350	2,350	1,550	1,550	1,550	1,561	337
DUES AND SUBSCRIPTIONS	2,375	2,375	2,375	1,045	1,045	1,220	1,220	1,174
INSURANCE	341,200	341,200	345,173	340,550	340,550	340,000	330,434	337,095
Subtotal Operations	\$ 492,255	\$ 492,255	\$ 492,228	\$ 444,020	\$ 482,871	\$ 476,269	\$ 432,746	\$ 461,793

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Administrative Services*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>COST REIMBURSEMENT</i>								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (85,382)	\$ (85,382)	\$ (87,587)	\$ (81,207)
<i>CAPITAL OUTLAY</i>								
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 14,811	\$ 14,811	\$ 89,991	\$ 88,116
CAPITAL OUTLAY VEHICLE	-	-	1,000	-	-	-	-	-
<i>Subtotal Capital Outlay</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,000</i>	<i>\$ -</i>	<i>\$ 14,811</i>	<i>\$ 14,811</i>	<i>\$ 89,991</i>	<i>\$ 88,116</i>
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ -	\$ -	\$ 11,088	\$ 70,811	\$ 70,811	\$ 70,811	\$ 84,861	\$ 84,077
L/P INTEREST	-	-	-	1,275	1,275	1,275	2,947	3,731
<i>Subtotal Debt Service</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 11,088</i>	<i>\$ 72,086</i>	<i>\$ 72,086</i>	<i>\$ 72,086</i>	<i>\$ 87,808</i>	<i>\$ 87,808</i>
TOTAL	\$ 1,220,355	\$ 1,178,005	\$ 1,190,228	\$ 1,022,449	\$ 1,082,596	\$ 1,030,135	\$ 983,084	\$ 1,015,261

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Administrative Services

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
<i>New Debt Payments</i>			
1. Fuel efficient vehicle at a cost of \$32,000*	\$ -	\$ -	\$ 11,088
<i>Total New Debt Payments</i>	\$ -	\$ -	\$ 11,088
<i>Capital Outlay Vehicle</i>			
1. Excise tax on new vehicle	\$ -	\$ -	\$ 1,000
<i>Total Capital Outlay Vehicle</i>	\$ -	\$ -	\$ 1,000

* surplus 2011 Ford Crown Victoria

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Interfund-General Fund*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
CONTRIB. TO CAP RESERVE FUND	\$4,153,302	\$4,465,479	\$4,367,531	\$ 3,832,851	\$ 3,865,449	\$ 3,112,168	\$ 18,154,054	\$ 4,282,100
CONTRIB TO WATER FUND	-	-	-	-	-	-	-	73,756
CONTINGENCY	125,000	125,000	125,000	125,000	32,458	-	-	-
TOTAL	\$ 4,278,302	\$ 4,590,479	\$ 4,492,531	\$ 3,957,851	\$ 3,897,907	\$ 3,112,168	\$ 18,154,054	\$ 4,355,856

**Town of Nags Head
Interfund Detail
Adopted Budget
For the Fiscal Year 2021-2022**

Description	Amount	
	Adopted FY 2021-2022	Financial Plan FY 2022-2023
Municipal Service District beach nourishment	\$1,626,766	\$1,628,258
Townwide beach nourishment	\$771,078	\$778,678
Special Obligation Bond debt service supplement-Dare County	\$600,000	\$600,000
Excess funding from sales tax generated for beach nourishment	\$492,635	\$485,595
Transfer to parks and paths capital reserve	\$200,000	\$200,000
Transfer to streets and stormwater capital reserve	\$725,000	\$625,000
Facilities fees	\$50,000	\$50,000
Total Interfund	\$4,465,479	\$4,367,531

INFORMATION TECHNOLOGY

OVERVIEW

The Information Technology Department provides administration and support of all areas of information technology for Town management, Town staff, and the Board, to support the delivery of high quality, efficient, and cost-effective services.

Information Technology is responsible for planning, budgeting, installing, maintaining, and supporting Town computer systems, software, phone systems, network operations, and other devices. The Department provides technical assistance and support to Town employees, researches information technology solutions applicable to Town use, ensures the preservation and security of Town data, connects Town systems via a network and Internet connection, and assists in technical training to ensure the smooth operation of government for Town staff, management, the Board of Commissioners, and Nags Head's citizens and visitors.

GOALS

- Ensure that Town departments work and share information together via information technology for the good of the Town and its citizens and visitors.
- Provide attentive and responsive helpdesk as well as application and hardware support to Town staff to maximize effective use of current information technology within the organization.
- Maintain a balance of emerging, current, and mature technology to maximize efficiency, economy, and stability of the Town's information systems with minimal environmental impact.
- Preserve and protect the Town's data and information systems against malicious attacks, system and equipment failures, accidents, and natural or manmade disasters.
- Identify training needs and promote a better understanding of technology and its applicable uses within the Town.
- Actively seek ways to engage the public and provide direct citizen services using technology.
- Continue to provide staff and citizens with the ability to conduct business remotely using technology. For staff this may include telecommuting opportunities utilizing mobile hardware systems, VPN (virtual private network) with Remote Desktop, cloud services, Voice Over IP telephone applications, and videoconferencing technologies. For the public this includes online services such as tax and water bill pay, permitting, account inquiries, and public information using social media and direct messaging.
- Promote Geographic Information Systems (GIS) initiatives and training for staff and enhance GIS access for citizens with a user-friendly web portal and mobile applications.

INFORMATION TECHNOLOGY

- Implement electronic signatures for internal and external documents to streamline business processes and customer service.
- Ensure the technology needs of all Town staff and Board of Commissioners members are met with timely support and customer service.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Collaborate with Town departments to evaluate needs and opportunities for the development and use of information technology and provide solutions.

Performance Indicators -

- Information Technology personnel should attend departmental meetings on a regular basis.
- Re-establish a core working group of employees representing each department to share information technology related information and to increase the overall capacity of the Town's information technology knowledge, capabilities, and basic support to users.
- Support departmental initiatives to implement software solutions which will modernize workflows, increase efficiency, and provide better citizen support.
- Provide a comprehensive technology training program for Town staff and the Board to include routine training sessions for frequently used software.

Objective - Maintain a timely and responsive Help Desk for Town employees and staff.

Performance Indicators -

- Implement Help Desk software systems to monitor, track and deliver support services.
- Produce reports on-demand showing response times and resolution outcomes for user requests.
- Create and maintain a system of information technology documentation to facilitate faster problem resolution.

Objective - Review and evaluate hardware and software age and performance and replace as scheduled and as needed.

Performance Indicators -

- Replacement of desktop and laptop computers every three to four years.
- Maintain documentation of the age and replacement date.
- Actively engage staff to determine hardware and software needs that will best maximize their time, engagement, and performance.

INFORMATION TECHNOLOGY

Objective - Stay informed of Information Technology developments, standards and common practices relative to the Town.

Performance Indicators -

- Collaborate with information technology solution providers to determine technical developments and new solutions.
- Actively seek training opportunities to enhance information technology support of Town services.
- Daily research and review of periodicals related to information technology and government.

Objective - Review and maintain security systems.

Performance Indicators -

- Proactive monitoring of systems for security risks and threats.
- Apply software security patches and updates as soon as feasible on all information technology systems.
- Perform security audits annually and report to management.
- Continue to educate employees on security issue identification and avoidance.

Objective - Maintain and verify redundancy of servers and data.

Performance Indicators -

- Verify the proper operation of backup and data duplication systems daily.
- Routine successful recovery from accidental file corruptions and deletions.

Objective - Seek information technology solutions that will improve citizen engagement in government and enhance service to consumers of Town services.

Performance Indicators -

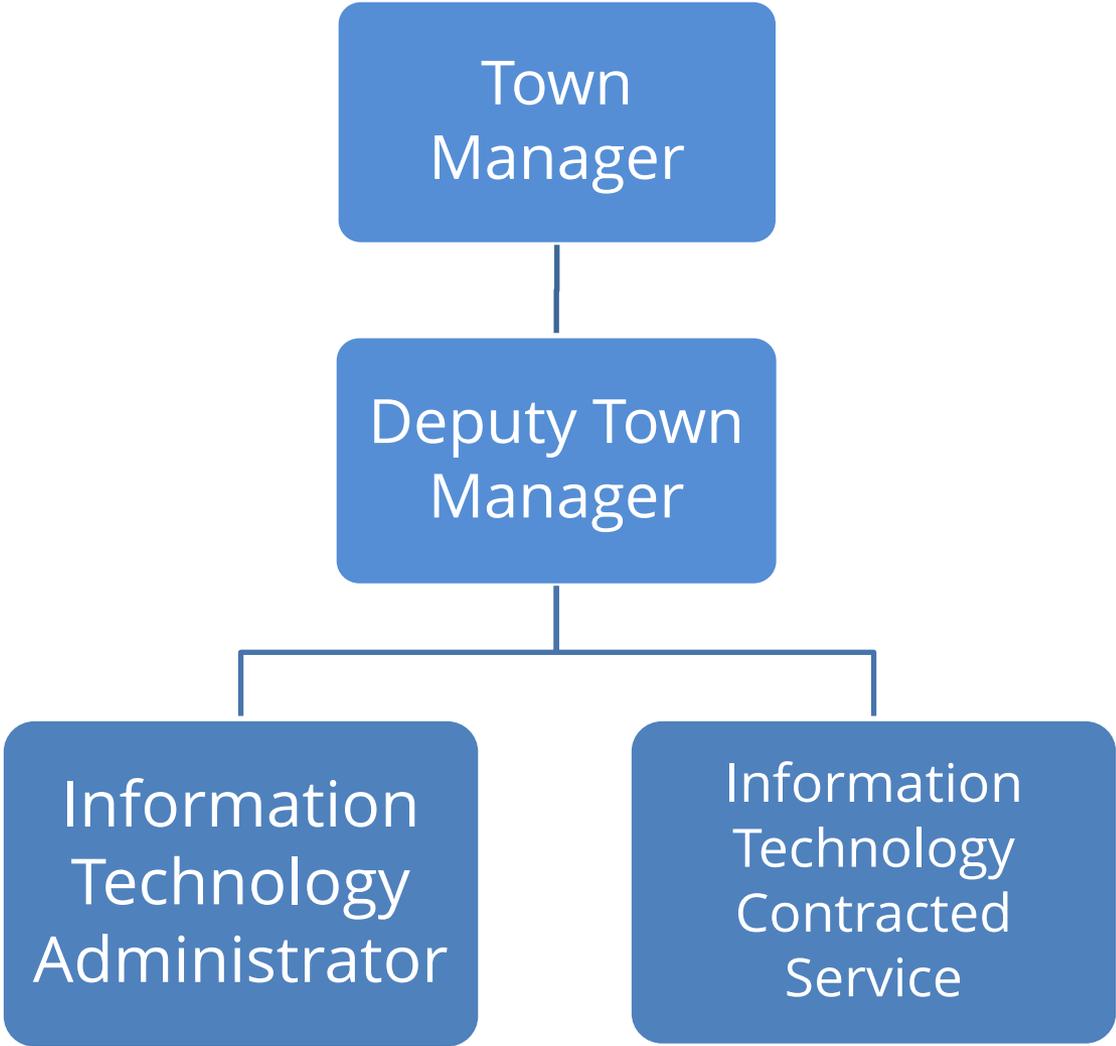
- Participate with departments in citizen self-service implementations to enhance customer service and backend support.
- Work with management and the Town's Public Information Officer to improve citizen communications through the use of technology.
- Coordinate departmental efforts to provide notifications and information to the public to ensure consistency and maximize customer experiences.
- Continue to enhance town capabilities to conduct and broadcast public meetings using videoconferencing technology, with emphasis on remote participation.

INFORMATION TECHNOLOGY

Objective - Identify hardware, software, and training needs that can facilitate maintaining service delivery when staff need to work remotely.

- Participate with departments to better understand hardware and software deficiencies that represent barriers to performance when working remotely.
- Identify training opportunities and tools that will enhance teamwork and communications for remote employees.
- Develop plans to utilize SharePoint and other secure cloud services that will provide access to Town files and data from external locations.

INFORMATION TECHNOLOGY ORGANIZATION AND STAFFING

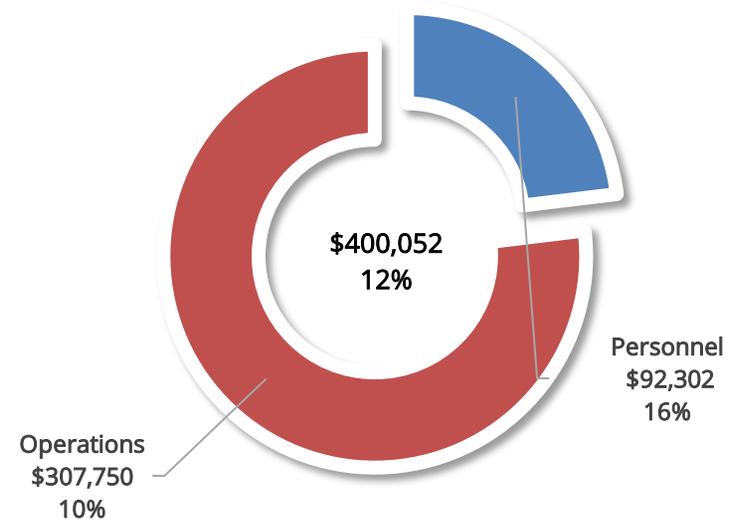


INFORMATION TECHNOLOGY – BUDGET HIGHLIGHTS

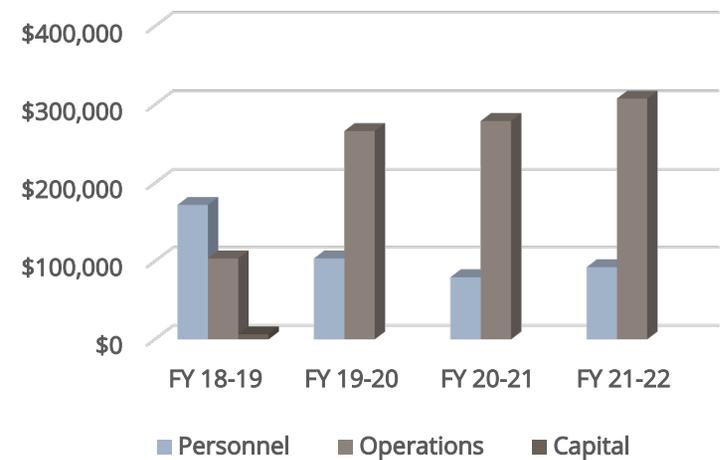
HIGHLIGHTS

- Annual funding of \$104,400 is included for a professional information technology service contract.
- A hardware equipment lease is included with annual funding of \$37,800 for desktops, laptops, servers, and routers.

Adopted Expenditures by Function
2021-2022/Percentage Change From FY 2020-2021



FY 2021-2022 Adopted Expenditures and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Information Technology*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 52,549	\$ 62,350	\$ 64,782	\$ 50,647	\$ 50,907	\$ 51,542	\$ 71,566	\$ 75,129
FICA TAX	3,988	4,738	4,924	3,875	3,895	3,670	5,121	5,697
GROUP HEALTH INSURANCE	8,960	8,960	9,429	8,944	8,944	8,213	13,293	7,476
RETIRES GROUP HEALTH INSUR	7,349	7,349	-	9,799	9,799	9,799	9,814	1,636
RETIREMENT	5,933	7,051	7,412	5,171	5,171	4,850	6,402	5,860
401 K	1,040	1,854	2,569	1,013	1,013	950	1,417	1,403
Subtotal Personnel Services	\$ 79,819	\$ 92,302	\$ 89,116	\$ 79,449	\$ 79,729	\$ 79,024	\$ 107,613	\$ 97,201
OPERATIONS								
TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,985
COMPUTER TRAINING	6,000	6,000	6,000	-	2,602	585	-	-
BUILDING/EQUIPMENT RENTAL	48,300	48,300	48,300	46,580	46,580	46,580	35,828	9,375
TELEPHONE	9,168	9,168	9,168	6,600	6,600	9,000	-	495
TELEPHONE - CELL PHONE STIPEND	-	-	-	420	420	-	-	-
INTERNET COSTS	8,400	8,400	8,400	8,400	8,400	8,400	8,167	7,620
DEPARTMENT SUPPLIES	3,500	3,500	3,500	1,000	1,000	3,600	25,050	263
OTHER SUPPLIES	-	-	-	-	500	500	5,880	2,708
OTHER SUPPLIES - COMPUTER	-	-	-	-	43,915	36,653	-	5,752
MAINT/REPAIR EQUIPMENT	8,350	8,350	8,350	5,055	5,055	5,850	1,300	7,342
PROFESSIONAL FEES	200	200	200	200	200	180	180	-
CONTRACTED SERVICES	104,400	104,400	104,400	104,400	104,400	104,400	104,400	96,812
CONTRACTED SERVICES - WEBSITE	12,405	12,405	12,405	12,405	12,405	12,000	11,284	11,473
CONTRACTED SERVICES - GIS	5,000	5,000	5,000	-	-	-	-	-
CONTRACTED ANNUAL SUPPORT/MAIN	101,897	101,897	104,486	94,022	98,243	94,000	81,519	70,298
DUES AND SUBSCRIPTIONS	130	130	130	130	130	-	-	-
Subtotal Operations	\$ 307,750	\$ 307,750	\$ 310,339	\$ 279,212	\$ 330,450	\$ 321,748	\$ 273,608	\$ 215,123
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (34,831)	\$ (34,831)	\$ (38,792)	\$ (35,593)
CAPITAL OUTLAY								
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,544	\$ -
TOTALS	\$ 387,569	\$ 400,052	\$ 399,455	\$ 358,661	\$ 375,348	\$ 365,941	\$ 371,973	\$ 276,731

PLANNING AND DEVELOPMENT

OVERVIEW

The Planning and Development Department implements Town goals related to the growth, development, environment, and quality of life in Nags Head. The Department is responsible for zoning and subdivision administration, code compliance, floodplain management, erosion and sedimentation control, long-range planning activities, and Planning Board, Board of Adjustment and Arts and Culture Committee staffing. Additionally, the Department provides building permitting and inspection services to enforce State and Local regulations relating to the construction, renovation, or alteration of structures to ensure a safe, sanitary, and healthy community. As part of the building inspections function, the Department is responsible for storm damage assessment and repair permits.

The Department is authorized by the State to provide local permitting services under the Coastal Area Management Act (“CAMA”) in areas of environmental concern (“AEC”). The Department, therefore, has trained personnel that serve as local permitting officers for CAMA. As a CAMA community, the Town must adopt a local land use plan that complies with CAMA requirements. While the Town’s 2017 Comprehensive Plan is the community’s guidance document for long-range planning and decision-making, the 2010 Comprehensive Plan serves as the local land use plan complying with CAMA requirements until the State’s final acceptance of the 2017 Plan (*review pending*).

The Department strives to provide high quality service for the citizens and visitors of Nags Head, as well as for the other Town departments in support of Board goals, including fair application of ordinances, thorough research and preparation in planning tasks, involving the public in local decision-making, and grant preparation and administration.

In Fiscal Year 2021-2022, the Department will continue the implementation of the following principle plans: *Town of Nags Head Comprehensive Plan*, July 5, 2017; *Vulnerability, Consequences, Adaptation, Planning Scenarios (VCAPS) Report*, August 2017; *Town of Nags Head Parks and Recreation Plan*, January 25, 2012; *Nags Head Pedestrian Plan*, July 16, 2014; *Decentralized Wastewater Management Plan*, 2005; and *Hazard Mitigation Plan*, 2020. (*An updated Decentralized Wastewater Management Plan is an active project, expected to be completed during the FY21-22*)

GOALS AND FOCUS

As established with the *Town of Nags Head Comprehensive Plan* and included in the Town’s *Vision Statement*, the principle goals of the Department are as follows:

PLANNING AND DEVELOPMENT

- Preserve our community's distinctive heritage and unique lifestyle.
 - A relaxed-paced, family beach community comprised primarily of low-density development and open spaces.
 - A healthy, well-maintained oceanfront beach that is visually and physically accessible and usable; not blocked by large structures.
 - An environment that reflects the heritage of "Old Nags Head" with unique and eclectic architectural styles, scenic views, and coastal landscapes.
- Protect our critical natural resources and coastal ecosystem.
 - Build and promote a sustainable economy that supports residents and visitors.
 - A natural environment typified by clean water and a coastal barrier landscape with noninvasive, salt tolerant vegetation.
 - Ocean and estuarine shorelines that are carefully managed to preserve the natural and beneficial functions of the environment while balancing the need to respect private property rights and public access.
 - Plan for future impacts of sea level rise; ensuring proper policies, plans, and practices for stormwater and wastewater management are in place to sustain the natural environment and maintain a viable family, tourism-based economy.
- Build and promote a sustainable economy that supports residents and visitors.
 - A diverse supply of housing, including single-family homes and multi-family dwelling units, that meet the needs of residents in all phases of life and for varying income levels.
 - A diverse supply of visitor accommodations, including single-family homes, hotels, cottage courts, and multi-family dwelling units for visitors who desire both short-term and long-term stays.
 - A thriving local business community that offers a wide range of goods and services available to residents and visitors.
 - A premier family beach destination on the Outer Banks, providing an enjoyable and memorable experience.
- Plan for orderly and sustainable growth and redevelopment.
 - A well-organized and compatible pattern of land development and redevelopment through proactive land use and transportation policies.
 - Development that is designed to reduce private property damage and loss of life from major storm events and natural hazards.

PLANNING AND DEVELOPMENT

- Safe connectivity and accessibility between neighborhoods, businesses, and recreational opportunities for a variety of travel modes, lessening traffic congestion, and enabling an active and healthy lifestyle for residents and visitors.
- A place with active and passive recreational opportunities that serve all ages and abilities, creating opportunities for community interaction and healthy living.
- Preservation and maintenance of legacy commercial businesses.
- Maintain a well-run and efficient government that provides high quality and cost-effective services.
 - Develop, fund, and prioritize the Capital Improvement Plan annually to provide for the infrastructure, equipment, and facility needs of the community.
 - Provide the highest quality public safety services possible, and routinely review the public safety needs of the community to ensure that resources are available to meet these needs.
 - Provide friendly and accommodating customer service.
 - Communicate town information to residents and visitors through a variety of media that demonstrates the results of measurable goals and objectives.
 - Advocate for the provision of high quality, responsive services, legislation, resources, and policies from government partners and other organizations that further the vision of the Town of Nags Head.

These goals will serve to direct the focus and priorities of the Department, and based upon these, the following *Activity Categories* have been identified to align Department focus and priorities with specifically identified objectives and performance indicators, related to one or more of these *Categories*:

- Community Character
- Sustainability & Resiliency
- Economic & Cultural Development
- Hazard & Emergency Planning
- Responsive & Transparent Government

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Community Character: Preserve and enhance community character and the Town's distinctive heritage.

PLANNING AND DEVELOPMENT

Performance Indicators and Specific Projects

- Continue community outreach, monitoring, and compliance enforcement of Short-Term Rental regulations; provide periodic reporting to the Board of Commissioners on progress and strategies to improve compliance.
- Pursue DCM/CAMA Access Grant funds for improvements to the Epstein Street Beach Access.
- Work with Dominion on the conversion of streetlights to LED and/or “amber” lights, where relevant.
- Explore future phases of the Art Masts Project.
- Explore opportunities to initiate neighborhood-based planning focused on identified Town districts.
- Continue to focus Department operations on efforts to achieve the identified objective.

Objective - Sustainability & Resiliency: Support long-term sustainability and resiliency by protecting natural resources and pursuing environmentally conscious actions.

Performance Indicators and Specific Projects

- Complete project to update the Town’s CAMA Land Use Plan (*review pending*).
- Complete project to review Residential Stormwater Regulations, implement recommendations (as applicable), and develop training and community education opportunities.
- Complete project to update the Town’s Decentralized Wastewater Master Plan.
- Initiate development of an Estuarine Shoreline Management/Master Plan; identify preliminary opportunities to begin implementation of the Plan.
- Continue and look for opportunities to expand water quality sampling/testing “in-house” in support of the Todd D. Krafft Septic Health Initiative Program; align with water quality sampling/testing in support of stormwater initiatives and consider program improvements as part of the update of the Decentralized Wastewater Master Plan.
- Complete LID Stormwater Demonstration Project at Town Hall as a community education tool.
- Complete Technical Assistance under the U.S. Department of Energy’s ETIPP Program and North Carolina Chapter of the American Institute of Architects Activate Program.
- Develop a Complete Streets Policy to enhance opportunities and conditions for non-motorized mobility.
- Develop an Electric Vehicles Action Plan to identify best practices and short-, mid-, and long-term actions to support the growing prevalence of electric vehicles; complete regulatory changes to expand opportunities for electric vehicle chargers and secure an electric vehicle charger on Town property.
- Explore opportunities to expand the Dune Vegetation Cost-Share Program.
- Look for opportunities to reduce the carbon footprint resulting from the Department’s operations and regulations.

PLANNING AND DEVELOPMENT

- Continue to focus Department operations on efforts to achieve the identified objective.

Objective - Economic & Cultural Development: Pursue opportunities to enhance the viability and vibrancy of the Town's business and cultural environment.

Performance Indicators and Specific Projects

- Continue to explore opportunities to secure housing for the Town's seasonal workforce (i.e., Ocean Rescue lifeguards).
- Pursue an initial phase for the design and renovation of the Town's skate park.
- Initiate Phase 1 of a study to determine opportunities for the improvement of Whalebone Park.
- Coordinate with stakeholders working on a workforce shuttle and consider opportunities for pilot programs to test shuttle viability.
- Complete an update of the Town's sign ordinance.
- Develop plans and implement further fitness-focused enhancements at Dowdy Park, including the Biba Interactive Playground platform (or similar) and multi-generational opportunities.
- Work with the business community to develop resources for business retention and succession.
- Continue to support and work with the Arts and Culture Committee to pursue funding and organize activities that promote arts and cultural activities throughout Town.
- Continue to focus Department operations on efforts to achieve the identified objective.

Objective - Hazard & Emergency Planning: Proactively work to mitigate hazard impacts and establish plans and procedures for hazard and emergency response and recovery.

Performance Indicators and Special Projects

- Secure funding and initiate an update of the Town's Emergency Operations Plan; pursue funding needs or otherwise determine method to update.
- Complete Phases 1 and 2 of the North Carolina Coastal Communities Program.
- Identify and participate in activities to continue sea level rise and climate adaptation planning with North Carolina Sea Grant and other partners.
- Identify grant opportunities to implement the Town's Hazard Mitigation Plan.
- Continue to focus Department operations on efforts to achieve the identified objective.

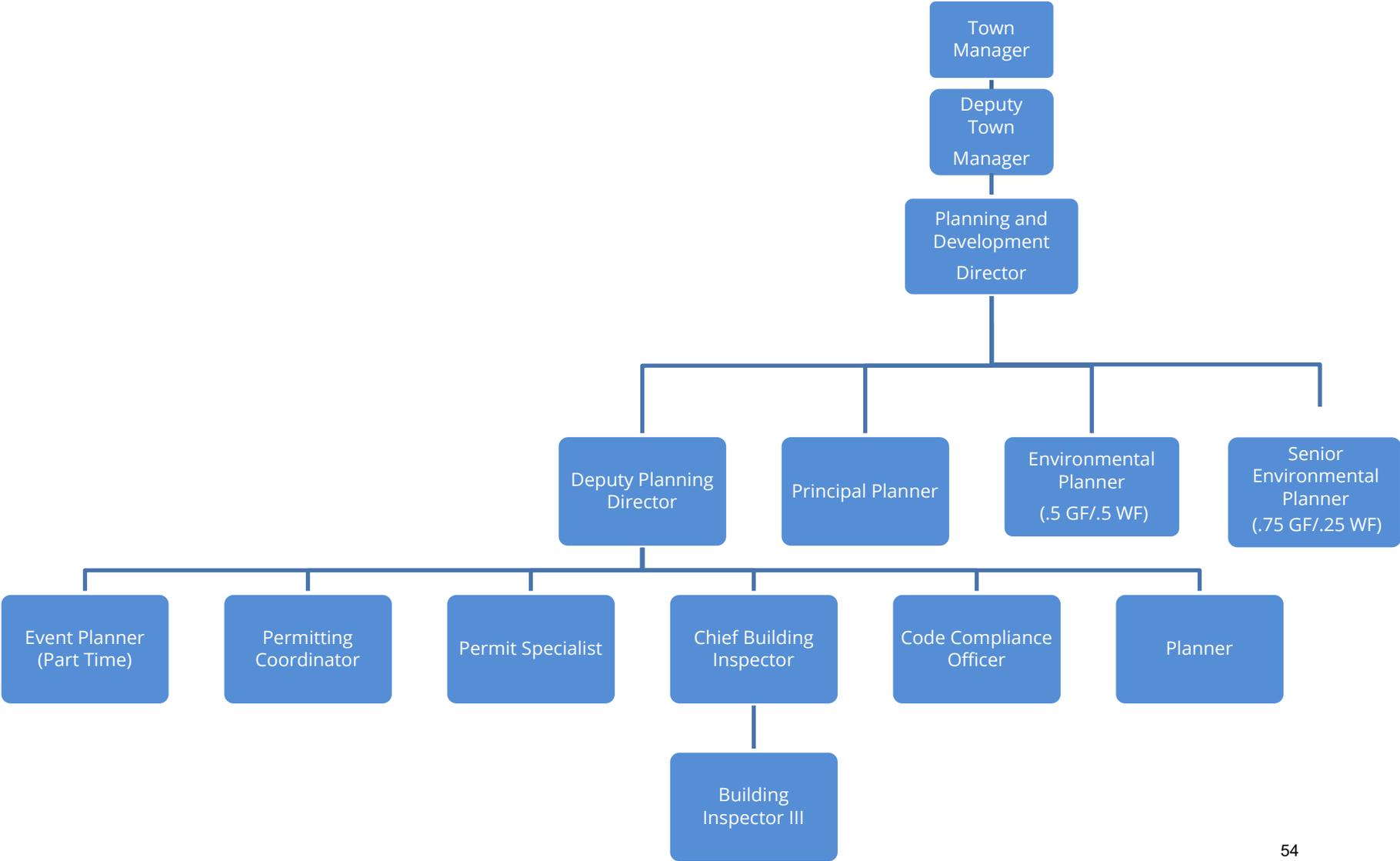
PLANNING AND DEVELOPMENT

Objective - Responsive & Transparent Government: Advance and establish a Department culture and systems that provide responsiveness and transparency to the public.

Performance Indicators and Special Projects

- Continue to improve the Unified Development Ordinance by pursuing the periodic correction of errors and clarifying regulations.
- Reinitiate plans for regular communications with the building community and the general public on the use of online tools and updates on general Department business.
- Complete development of a Reference Manual for the Unified Development Ordinance and document and refine Department workflows; project focus should address streamlining of processes, clarity and consistency of forms, materials, and customer guidance and education.
- Complete Phase 1 of the Records Management/Digitization project by assessing needs, exploring resources, identifying funding requirements, and soliciting information and proposals.
- Pursue Phase 2 of the GIS Platform Update by soliciting proposals for services and securing necessary funding.
- Annually working with staff, the Planning Board, and the Board of Commissioners, prepare a Department Strategic Work Plan identifying and prioritizing special projects and initiatives; provide periodic reports on status and performance.
- Continue to identify and seek grant and funding opportunities to offset Department and Town costs related to operating and capital budgets.
- Continue to focus Department operations on efforts to achieve the identified objective, including, but not limited to, pursuing opportunities to cross train staff and tracking permit review and issuance times.

PLANNING & DEVELOPMENT ORGANIZATION AND STAFFING

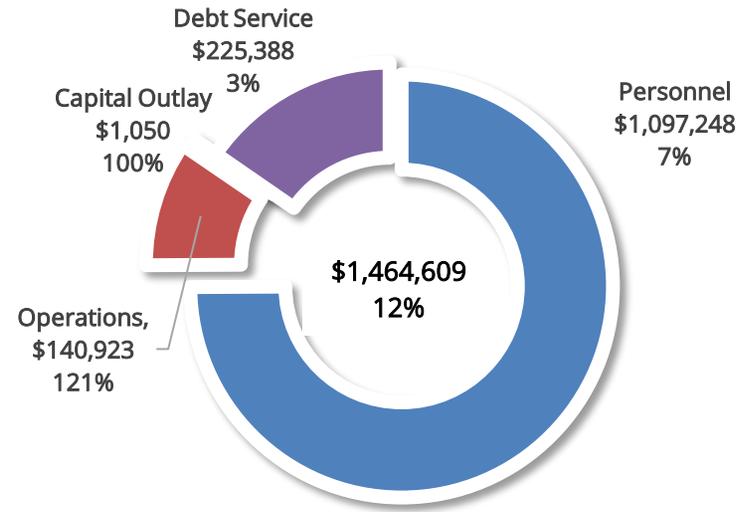


PLANNING AND DEVELOPMENT–BUDGET HIGHLIGHTS

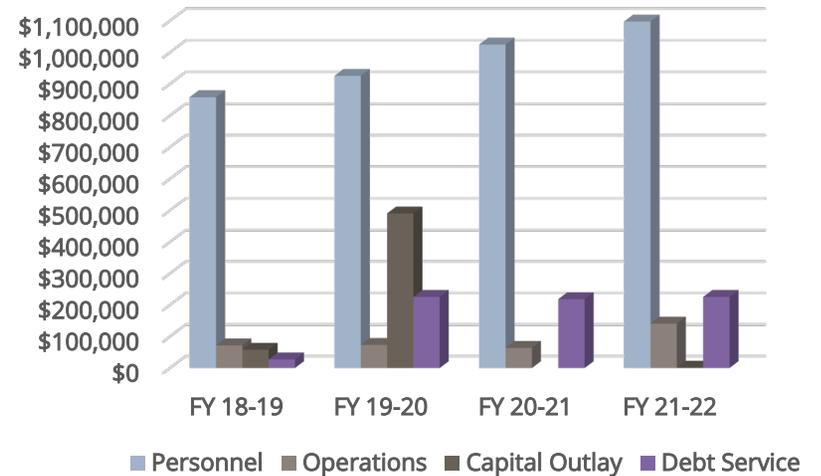
HIGHLIGHTS

- The third annual pedestrian path debt payment is included totaling \$204,392 and is funded through the parks and paths capital reserve. This annual debt payment will obligate parks and paths funding through fiscal year 2024-2025.
- Capital Improvement Program items include:
 - An update to the Town’s emergency operations plan at \$75,000, for which full grant funding is being sought
 - Skate park renovation at \$180,000 were recommended but not adopted.
- Funding of \$11,000 is included for special events at Dowdy Park, including farmers markets and art and culture initiatives.
- New debt includes the purchase of one pickup truck at \$35,000, financed over three years at 4% at \$12,127 per year.

Adopted Expenditures by Function
2021-2022/Percentage Change From FY 2020-2021



FY 2021-2022 Adopted Expenditures and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Planning and Development*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 735,006	\$ 755,518	\$ 780,564	\$ 709,729	\$ 712,589	\$ 698,140	\$ 654,874	\$ 559,879
SALARIES - LONGEVITY PAY	14,063	14,610	15,994	13,250	13,250	13,250	-	-
SALARIES/WAGES - PARTTIME	16,950	17,015	17,253	16,408	16,408	10,929	14,894	23,733
OVERTIME PAY	1,000	1,000	1,000	1,000	1,000	58	-	-
HOLIDAY PAY	250	250	250	250	250	-	-	-
FICA TAX	57,149	58,741	60,758	55,403	55,622	48,977	48,059	42,083
GROUP HEALTH INSURANCE	142,141	142,141	149,431	142,141	142,141	138,840	135,526	122,708
RETIRES GROUP HEALTH	-	-	-	-	-	-	-	1,798
RETIREMENT	83,142	85,494	89,462	72,251	72,251	67,677	58,742	43,842
401 K	14,574	22,479	31,009	14,153	14,153	11,430	11,098	10,292
Subtotal Personnel Services	\$ 1,064,275	\$ 1,097,248	\$ 1,145,721	\$ 1,024,585	\$ 1,027,664	\$ 989,301	\$ 923,193	\$ 804,335
OPERATIONS								
PLANNING BOARD FEES	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,240	\$ 7,080	\$ 6,060	\$ 7,080
BOARD OF ADJUSTMENT FEES	2,500	2,500	2,500	2,500	2,500	1,474	1,720	430
TRAINING	7,000	7,000	7,000	5,000	8,000	523	3,233	8,787
BUILDING/EQUIPMENT RENTAL	2,200	2,200	2,200	6,000	6,000	1,833	3,373	4,422
TELEPHONE	4,800	4,800	4,800	4,800	4,800	3,909	4,516	4,620
TELEPHONE - CELL PHONE STIPEND	-	-	-	3,585	3,585	-	-	1,603
POSTAGE	4,000	4,000	4,000	2,000	4,500	748	1,775	1,001
ADVERTISING	1,500	1,500	1,500	1,000	1,000	-	-	1,234
PRINTING	3,500	3,500	3,500	3,000	3,500	458	2,726	1,082
FUEL COSTS	3,100	3,100	3,100	3,100	3,100	1,777	2,350	3,145
DEPARTMENT SUPPLIES	5,900	5,900	5,900	5,310	5,900	2,706	3,743	6,322
OTHER SUPPLIES	1,500	1,500	1,500	1,500	1,500	-	250	5,662
OTHER SUPPLIES - COMPUTER	3,043	3,043	3,500	3,043	3,043	3,500	-	-
VEHICLE MAINTENANCE	1,440	1,440	1,440	1,440	1,440	147	439	622
UNIFORMS	500	500	500	250	500	500	268	471
PROFESSIONAL FEES	2,700	2,700	2,700	5,000	5,500	5,000	5,090	945
CONTRACTED SERVICES	75,000	75,000	-	-	139,500	139,500	-	24,060
CONTRACTED SERVICES - GIS	-	-	-	-	-	-	-	900
SPECIAL EVENTS	11,000	11,000	11,000	5,000	7,478	8,384	9,963	10,525
DUES AND SUBSCRIPTIONS	4,000	4,000	4,000	4,000	4,000	2,961	1,979	3,959
Subtotal Operations	\$ 140,923	\$ 140,923	\$ 66,380	\$ 63,768	\$ 213,086	\$ 180,500	\$ 47,485	\$ 86,870
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (132,260)	\$ (132,260)	\$ (136,009)	\$ (120,233)

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Planning and Development*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>CAPITAL OUTLAY</i>								
CAPITAL OUTLAY OTHER	\$ -	\$ -	\$ -	\$ -	\$ 3,763	\$ 3,763	\$ 1,500	\$ 1,835
CAPITAL OUTLAY EQUIPMENT	-	-	50,000	-	7,584	7,584	3,395	17,389
CAPITAL OUTLAY INFRASTRUCTURE	-	-	-	-	607,137	600,927	1,003,935	7,500
CAPITAL OUTLAY IMPROVEMENTS	180,000	-	25,000	-	-	-	-	-
CAPITAL OUTLAY VEHICLE	1,050	1,050	-	-	785	785	26,152	-
<i>Subtotal Capital Outlay</i>	\$ 181,050	\$ 1,050	\$ 75,000	\$ -	\$ 619,269	\$ 613,059	\$ 1,034,982	\$ 26,724
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 207,689	\$ 207,689	\$ 198,057	\$ 195,413	\$ 195,413	\$ 195,413	\$ 222,144	\$ 25,724
L/P INTEREST	17,699	17,699	14,480	22,909	22,909	22,909	1,321	1,434
<i>Subtotal Debt Service</i>	\$ 225,388	\$ 225,388	\$ 212,537	\$ 218,322	\$ 218,322	\$ 218,322	\$ 223,465	\$ 27,158
TOTAL	\$ 1,611,636	\$ 1,464,609	\$ 1,499,638	\$ 1,306,675	\$ 1,946,081	\$ 1,868,922	\$ 2,093,116	\$ 824,854

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Planning and Development

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
Capital Outlay Improvements			
1. Skate park renovations	\$ 180,000	\$ -	\$ -
2. Implementation of estuarine master plan	-	-	25,000
Total Capital Outlay Improvements	\$ 180,000	\$ -	\$ 25,000
Capital Outlay Equipment			
1. Records management/digitization	\$ -	\$ -	\$ 50,000
Total Capital Outlay Equipment	\$ -	\$ -	\$ 50,000
New Debt Payments			
1. Sport Utility Vehicle at a cost of \$35,000*	\$ 12,127	\$ 12,127	\$ 12,127
Total New Debt Payments	\$ 12,127	\$ 12,127	\$ 12,127
Capital Outlay Vehicle			
1. Excise tax on new vehicle	\$ 1,050	\$ 1,050	\$ -
Total Capital Outlay Vehicle	\$ 1,050	\$ 1,050	\$ -

* surplus 2006 Dodge 4x4 pickup

POLICE

OVERVIEW

A full-service law enforcement agency proudly serves our community, Nags Head's Police Department is committed to creating a better quality of life through a 21st Century Policing philosophy. Our philosophy includes the six pillars of 21st Century Policing with an emphasis on proactive policing and building community relations while placing the highest value on the preservation of human life, the protection of property, and service to humankind.

The Department is comprised of: Command Staff, Administration, Uniform Patrol, Criminal Investigations, and Animal Control.

Command Staff provides overall leadership and direction for the agency including ensuring that hiring, training, discipline, and policy development are met. In addition, Command Staff confirms that the Department's community-oriented and problem-solving policy philosophy is followed and enhanced.

The Administrative Unit consists of the office manager and the office assistant. The Unit performs the administrative duties of the Department such as record keeping, evidence management, computer operations, training coordination and budget preparation.

Uniform Patrol is comprised of police sergeants and officers. Sergeants supervise and lead patrol officers on their shifts, as well as participate in patrol activities. Patrol officers are responsible for problem solving, proactive initiatives, preventative patrol, traffic enforcement, and response to calls for service. This unit also includes two K-9 teams capable of drug detection and search/rescue. In addition, Uniform Patrol includes a school resource officer assigned to Nags Head Elementary School.

The Criminal Investigation Unit consists of an investigative sergeant and three officers who perform in-depth investigations of felony and serious misdemeanor crimes to build successful cases for prosecution. This unit also investigates violations of the state and federal Controlled Substance Act and prepares cases for prosecution in both state and federal courts.

Animal Control conducts an effective animal control, animal protection, and rabies mitigation program. The full-time animal control/law enforcement officer investigates animal bites, animals running at large, feral animal colonies, and nuisance animal problems. The Unit provides for the placement and monitoring of animal traps and the transport of animals taken into the custody to the Dare County Animal Shelter. In addition, Animal Control returns domestic animals to their rightful owner(s) and investigates animal-related complaints to ensure the public's safety.

POLICE

GOALS

- Improve cooperative working associations with residents, visitors, and business owners through relationship building, teamwork, educational, and innovative programs.
- Identify alternative funding sources for departmental programs and resources.
- Create an environment that reduces the fear of crime by promoting clean, safe, secure, and livable neighborhoods through proactive police activities
- Strive to increase the overall safety of our residents, visitors, and business owners.
- Continue to build a service-oriented department that recognizes the positive contributions of its employees.
- Partner with the community to solve problems and create solutions.
- Ensure that officers are trained in community-oriented policing and problem solving.
- Develop policies that enhance and support the Department's transparency and legitimacy as well those that correspond with modern law enforcement initiatives.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective -Modernize existing programs while creating new ones to further our community policing philosophy.

Performance Indicators –

- Expand training opportunities to increase awareness and support of 21st Century Policing.
- Enhance our Community Watch Program and build on our successes with events such as Coffee with a Cop, National Night Out, and our annual Easter Egg Hunt.
- Improve upon the Citizen's Police Academy by communicating our policing philosophy and offering a transparent understanding of police operations to help strengthen our community relationships.
- Explore opportunities to establish new programs such as high school and college internships for adults and youth that promote our community policing philosophy and offer opportunities for our officers to engage the community and break down barriers.
- Use our bicycle registration program to promote a community policing atmosphere and assist in return of unclaimed bicycles.
- Explore opportunities to leverage technology such as the Neighbors App to increase community awareness and partnerships.
- Use the body-worn camera program to enhance transparency and safety.

POLICE

Objective - Pursue grant and partnership opportunities using local, state, and federal resources to increase our service level to the community.

Performance Indicators –

- Continue a close working relationship with the Governor’s Crime Commission, while researching all grant opportunities that may increase our level of service.
- Include police personnel in determining department needs and what equipment may qualify for grant funding.
- Develop policies that align with grant funding requirements.
- Continue the close working relationship with the Dare County Sheriff’s Office in all areas including narcotics enforcement and criminal investigations to provide a higher level of service to our community.
- Build upon the new partnership with federal agencies to further expand investigations to provide higher level of service.

Objective - Promote a safe and secure Town utilizing educational programs that enhance traffic and pedestrian safety.

Performance Indicators –

- Support our current pedestrian and bicycle safety programs at Nags Head Elementary while expanding avenues that further educate our citizens and visitors.
- Continue to promote our “Safe Exchange Zone” during the sale or purchase of items traded on the Internet.
- Continue to work closely with the North Carolina Department of Transportation to identify and improve conditions contributing to traffic accidents/pedestrian safety (i.e., successes in acquiring bike helmets and lights through a grant with North Carolina Department of Transportation).
- Continue to partner with event hosts to provide safety and security for participants and attendees. The ever-growing list of events range from special events such as the St. Patrick’s Day Parade and 4th of July Fireworks, to running events and surfing competitions. Additionally, the Department provides personnel at numerous events held at the Sound Side Event Site.
- Continue to partner with other Town departments, the Outer Banks Bicycle and Pedestrian Safety Coalition, and the Safe Routes to School initiative to educate our residents and visitors on traffic and pedestrian safety (i.e., Bike and Walk to School Days).
- Engage our visiting international students through set programs or through one-on-one officer interactions to educate them on our bike/ pedestrian/ and traffic laws.

Objective - Increase citizen education and information sharing strategies.

Performance Indicators –

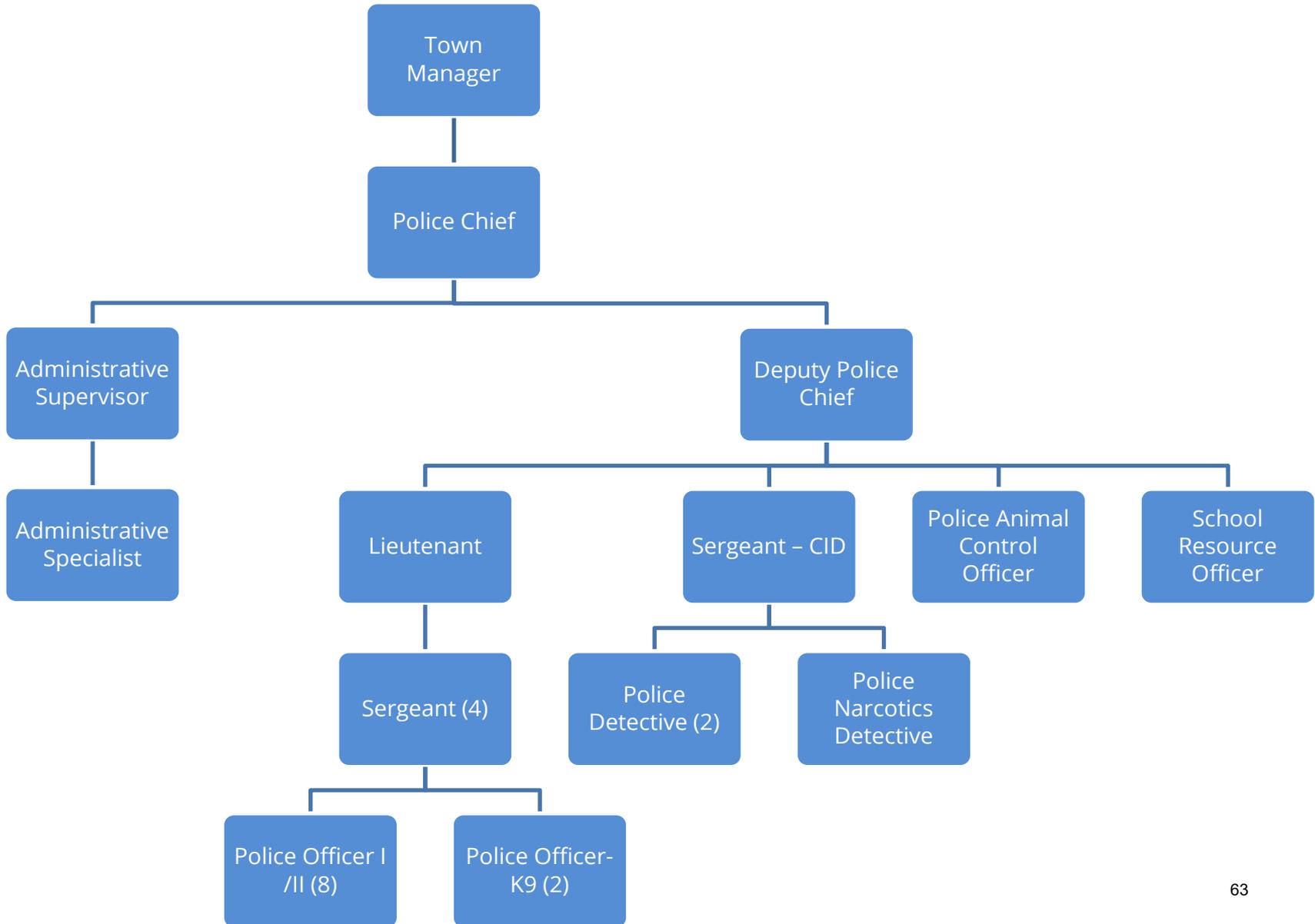
POLICE

- Effectively use the Department's Facebook and Instagram social media sites to increase transparency, share information, and educate our residents and visitors on current safety issues, as well as to proactively detect and deter crime.
- Employ the Department's website and the Nags Head Community Information Exchange Program to provide direction and information to the public.
- Use all officers and staff to engage residents and visitors while at work and play to make them more aware of their surroundings and offer tips on safety and crime prevention.
- Through the Town's public information officer, continue the use of video to create Public Service Announcements to further promote education of our citizens/visitors while increasing public safety awareness.

Objective- Implement effective carbon footprint strategies.

- Research alternative equipment and vehicles that use battery power as opposed to fossil fuels.
- Weigh the impact of production and disposal of alternate fuel sources, such as battery power, has on the environment.
- Reinforce employ responsibility to reduce emissions through unnecessary idling of vehicles.
- Refit the Department with motion center lights and LED.

POLICE ORGANIZATION AND STAFFING

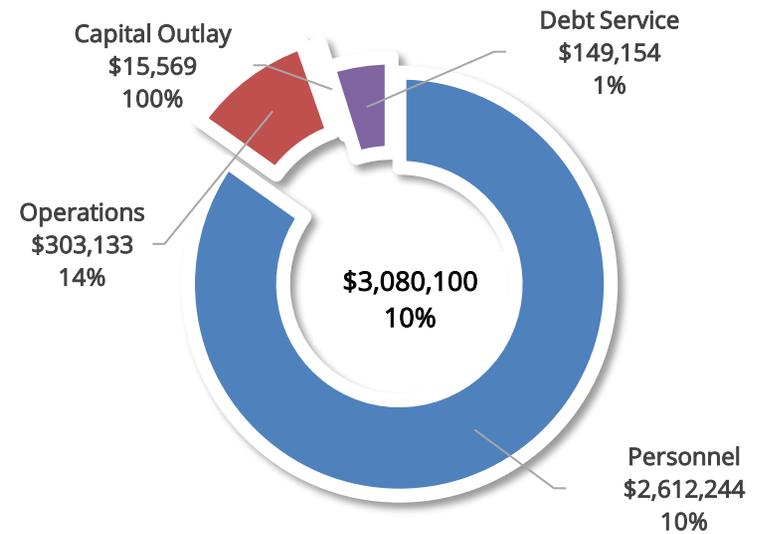


POLICE – BUDGET HIGHLIGHTS

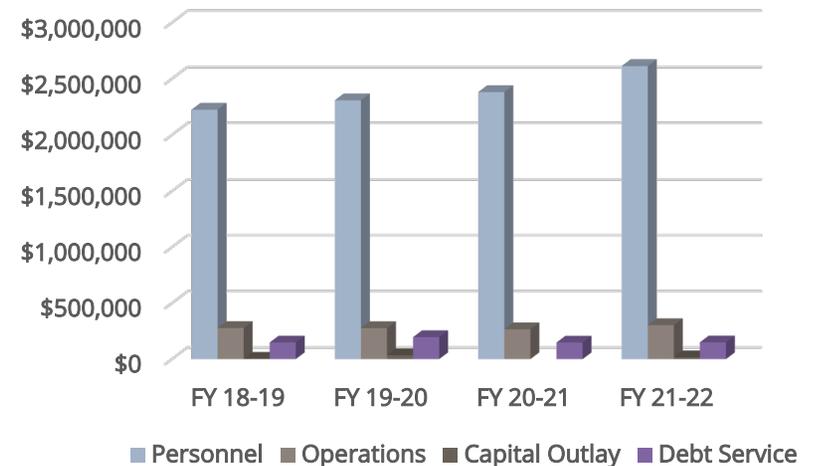
HIGHLIGHTS

- Capital outlay includes a replacement mobile radar trailer at \$10,569.
- Funding of \$69,017 is included for the state statute-required police separation allowance for three retired officers.

Adopted Expenditures by Function
2021-2022/Percentage Change From FY 2020-2021



FY 2021-2022 Adopted Expenditures and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Police*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES- REGULAR PAY	\$ 1,536,554	\$ 1,596,217	\$ 1,655,772	\$ 1,445,673	\$ 1,452,173	\$ 1,500,578	\$ 1,442,725	\$ 1,427,723
SALARIES - LONGEVITY PAY	36,588	38,148	42,111	31,320	31,320	31,281	-	-
OVERTIME PAY	26,100	26,100	26,100	26,100	26,100	26,020	-	-
HOLIDAY PAY	38,066	38,066	38,066	38,066	38,066	34,332	-	-
FICA TAX	124,533	129,217	134,067	117,899	118,396	121,804	104,010	103,858
GROUP HEALTH INSURANCE	369,489	369,489	388,030	350,528	350,528	355,880	325,647	312,995
RETIREES GROUP HEALTH INSUR	57,432	57,432	60,223	57,432	57,432	57,387	49,149	46,733
RETIREMENT	10,729	11,771	12,615	9,237	9,237	7,761	7,316	8,716
RETIREMENT LAW ENFORCEMENT	185,172	191,475	200,697	159,005	159,005	162,920	131,255	111,892
401 K	1,881	3,095	4,373	1,809	1,809	1,520	1,618	2,229
401 K LAW ENFORCEMENT	78,398	82,217	86,357	75,151	75,151	70,515	69,007	65,547
POLICE SEPARATION ALLOWANCE	69,017	69,017	57,563	69,017	69,017	69,017	69,017	64,956
Subtotal Personnel Services	\$ 2,533,959	\$ 2,612,244	\$ 2,705,974	\$ 2,381,237	\$ 2,388,234	\$ 2,439,015	\$ 2,199,744	\$ 2,144,649
OPERATIONS								
TRAINING	\$ 30,303	\$ 30,303	\$ 31,303	\$ 13,215	\$ 21,715	\$ 21,715	\$ 17,434	\$ 18,934
BUILDING/EQUIPMENT RENTAL	9,827	9,827	9,827	9,575	9,575	8,243	8,955	9,107
TELEPHONE	11,258	11,258	11,258	10,658	10,658	11,213	10,910	12,961
TELEPHONE - CELL PHONE STIPEND	-	-	-	9,415	9,415	-	-	8,560
POSTAGE	1,950	1,950	1,950	1,950	1,950	903	488	726
ADVERTISING	475	475	475	300	300	-	295	357
PRINTING	1,770	1,770	1,270	1,142	1,142	565	394	398
FUEL COSTS	63,000	63,000	63,000	63,000	63,000	39,275	48,304	52,025
DEPARTMENT SUPPLIES	45,024	45,024	49,079	35,211	51,966	51,966	43,683	56,698
OTHER SUPPLIES	7,060	7,060	8,060	5,360	5,360	5,360	5,068	8,770
MAINT/REPAIR EQUIPMENT	42,217	42,217	44,617	31,397	36,397	55,414	28,636	32,561
MAINT/REPAIR FIRING RANGE	4,000	4,000	4,000	26,750	26,750	4,753	2,715	2,450
VEHICLE MAINTENANCE	28,750	28,750	25,358	28,050	28,050	27,403	23,729	17,311
UNIFORMS	26,159	26,159	21,339	14,695	20,195	20,195	20,406	14,857
PROFESSIONAL FEES	11,960	11,960	11,860	8,420	8,420	6,142	2,557	4,498
CONTRACTED SERVICES	12,880	12,880	12,880	2,150	9,500	8,152	6,430	3,068
DUES AND SUBSCRIPTIONS	2,500	2,500	2,570	1,893	1,893	853	1,142	727
SPECIAL INVESTIGATIONS	4,000	4,000	3,000	3,000	3,000	1,714	4,000	4,480
Subtotal Operations	\$ 303,133	\$ 303,133	\$ 301,846	\$ 266,181	\$ 309,286	\$ 263,866	\$ 225,146	\$ 248,488
CAPITAL OUTLAY								
CAPITAL OUTLAY EQUIPMENT	\$ 10,569	\$ 10,569	\$ 16,812	\$ -	\$ 240,085	\$ 240,085	\$ 52,801	\$ -
CAPITAL OUTLAY VEHICLE	5,000	5,000	4,000	-	172,554	147,069	165,018	143,477
Subtotal Capital Outlay	\$ 15,569	\$ 15,569	\$ 20,812	\$ -	\$ 412,639	\$ 387,154	\$ 217,819	\$ 143,477

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Police*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 143,936	\$ 143,936	\$ 199,263	\$ 144,629	\$ 197,442	\$ 191,536	\$ 189,030	\$ 143,134
L/P INTEREST	5,218	5,218	3,002	3,090	3,090	3,095	4,842	4,366
<i>Subtotal Debt Service</i>	<i>\$ 149,154</i>	<i>\$ 149,154</i>	<i>\$ 202,265</i>	<i>\$ 147,719</i>	<i>\$ 200,532</i>	<i>\$ 194,631</i>	<i>\$ 193,872</i>	<i>\$ 147,500</i>
TOTALS	\$ 3,001,815	\$ 3,080,100	\$ 3,230,897	\$ 2,795,137	\$ 3,310,691	\$ 3,284,666	\$ 2,836,581	\$ 2,684,114

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Police

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
Capital Outlay Equipment			
1. Replacement mobile radar trailer*	\$ 10,569	\$ 10,569	\$ -
2. Message board**	-	-	16,812
Total Capital Outlay Equipment	\$ 10,569	\$ 10,569	\$ 16,812
New Debt Payments			
1. 4 Vehicles totaling \$222,155 (includes body cameras)*	\$ -	\$ -	\$ 76,974
2. Mobile command trailer at a cost of \$70,000*	-	-	24,254
Total New Debt Payments	\$ -	\$ -	\$ 101,228
Capital Outlay Vehicle			
1. Excise tax on 4 new vehicles (includes 5 vehicles purchased in FY 20/21)	\$ 5,000	\$ 5,000	\$ 4,000
Total Capital Outlay Vehicle	\$ 5,000	\$ 5,000	\$ 4,000

*surplus 2010 radar trailer

surplus one (1) 2016 Dodge Charger, one (1) 2018 Dodge Charger, and two (2) 2018 Chevrolet 4x4 trucks

surplus 2005 mobile command trailer

** new addition to fleet

FIRE AND OCEAN RESCUE

OVERVIEW

Nags Head Fire and Ocean Rescue proudly serves our community by protecting lives, property, and the environment through quality and excellence in service. The Department seeks to continuously improve our performance by establishing and maintaining high professional standards, community collaboration, and advanced innovation.

Fire and Ocean Rescue is comprised of the following:

- Fire Administration includes the fire chief, deputy fire chief, and office manager. The fire chief is responsible for the overall administration and planning of the department, ensuring budgeting needs are met and operational readiness is maintained, as well as responding to emergencies as the incident commander/emergency management coordinator. The deputy fire chief/safety officer oversees operations and the budget, as well as for responding to emergencies in which the deputy chief serves as command staff or incident command, as needed. The deputy chief delegates fire inspection assignments, ensures fire code enforcement, conducts technical site plan reviews, completes fire suppression system acceptance tests, and finalizes certificate of occupancy fire inspections. As the safety officer, responsibilities include administering the safety program, investigating accidents/incidents, and educating employees on safety requirements. The office manager is responsible for administrative functions including record keeping, requisition processing, statistical reporting, budget preparation, management of volunteer office staff, facility maintenance contracts/invoices, and providing customer service to visitors.
- Fire Operations is comprised of fire captains, lieutenants, master firefighters, engineers, and firefighters. Each fire captain is assigned to an operational or administrative support function to ensure tasks are managed efficiently. Fire captains are responsible for the supervision of lieutenants, master firefighters, engineers and firefighters in daily operations involving emergency response, fire inspections, training, and fire station maintenance activities. The lieutenants oversee company inspections and supervise subordinates in the absence of the captains. The engineers ensure all fire apparatus are functioning properly and operating efficiently and safely. The master firefighters and firefighters ensure equipment is maintained and prepared for emergency response, mitigate emergency incidents, conduct fire inspections, and deliver public safety education information. Volunteer firefighters support the Department and participate in the same functions as career staff by participating in fire station standbys, training, and emergency responses.
- Ocean Rescue is comprised of an Ocean Rescue captain, lifeguard supervisors, and lifeguards. The captain is responsible for the operational readiness of the organization through planning, public education outreach, acquisitions, and training while the supervisors manage the lifeguards in their day-to-day operations.

FIRE AND OCEAN RESCUE

GOALS

- Provide the citizens and visitors with the best possible customer service.
- Improve our organization through purposeful collection of data and benchmarking.
- Act in a fiscally responsible manner, ensuring budgetary needs are prioritized and managed effectively.
- Maintain our Insurance Services Office Class II rating.
- Provide and maintain an efficient and effective emergency response force capable of responding within Nags Head, with enough resources to bring emergencies under control.
- Continue to provide community risk reduction programs as a high priority activity, encouraging a livable, safe, and well-maintained community.
- Seek additional opportunities to employ risk reduction measures to decrease loss due to fire and injuries from medical emergencies and traumatic events.
- Seek out methods for increasing the survival rate of out-of-hospital cardiac arrest in our community.
- Continue to provide high level training to both career and volunteer staff to ensure the needs of our community are met in emergency and non-emergency response.
- Continue to work to eliminate drowning and other water-related incidents in the ocean.
- Improve the Town's capability for disaster management by enriching all hazards preparedness, response, recovery, and mitigation planning.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective -Provide efficient and effective emergency response using best practices, strategies, and tactics that improve life safety efforts, and property conservation.

Performance Indicators-

- Reduce losses from fires by continuing to establish high training and performance standards for fire personnel, both career and volunteer.
- Provide effective response to all life-threatening and traumatic emergency medical incidents.
- Improve response times to successfully achieve arrival at 90% of emergencies within five minutes, per recommended NFPA standards.

FIRE AND OCEAN RESCUE

- Establish replacement schedules for firefighting equipment such as fire apparatus, air packs, turnout gear, thermal imaging cameras, and other equipment based on recognized industry standards and expected service life.
- Maintain emergency response equipment through routine inspection, annual maintenance, and required testing.
- Develop and maintain a proper emergency repose staffing model for NHFR firefighter staffing levels and emphasize daily wellness activities as a lifelong component of firefighter safety.
- Increase volunteer staffing levels by five personnel over the next two years.
- Raise awareness of our energy use and carbon footprint, seek out cost effective measure to reduce our carbon emissions whenever possible.

Objective - Deliver fire prevention, life safety education, and support services to produce a safe, family friendly, and well-maintained community.

Performance Indicators-

- Identify community risk reduction programs that will help to reduce injuries, and loss of property.
- Complete progressive staff training, qualification, and certification at the levels to which they are expected to perform in services such as fire inspectors, fire public education specialists, child car seat technicians, CPR instructors, and fire support personnel.
- Encourage input and incorporate stakeholder changes in a supportive, business-friendly manner.
- Continue to provide extensive public education programming in the community.
- Observe the North Carolina adopted fire inspection schedule and further strengthen the proactive functions of the commercial fire inspection program.
- Employ all web based, published, broadcast, e-mail, social media outlets and wireless emergency alerting systems to deliver and distribute timely public safety messages.

Objective - Identify and obtain approval to acquire financial resources that support life safety efforts, fire prevention, and emergency response capabilities.

Performance Indicator-

- Review local, state, federal and private resources for funding opportunities.

Objective - Through firefighter training, public education, and mitigation, work to decrease the potential of uncontrolled wildfire adjacent to neighborhoods and in rural areas.

Performance Indicators-

- Acknowledge the value of preserving natural areas, environments, and wildlife.

FIRE AND OCEAN RESCUE

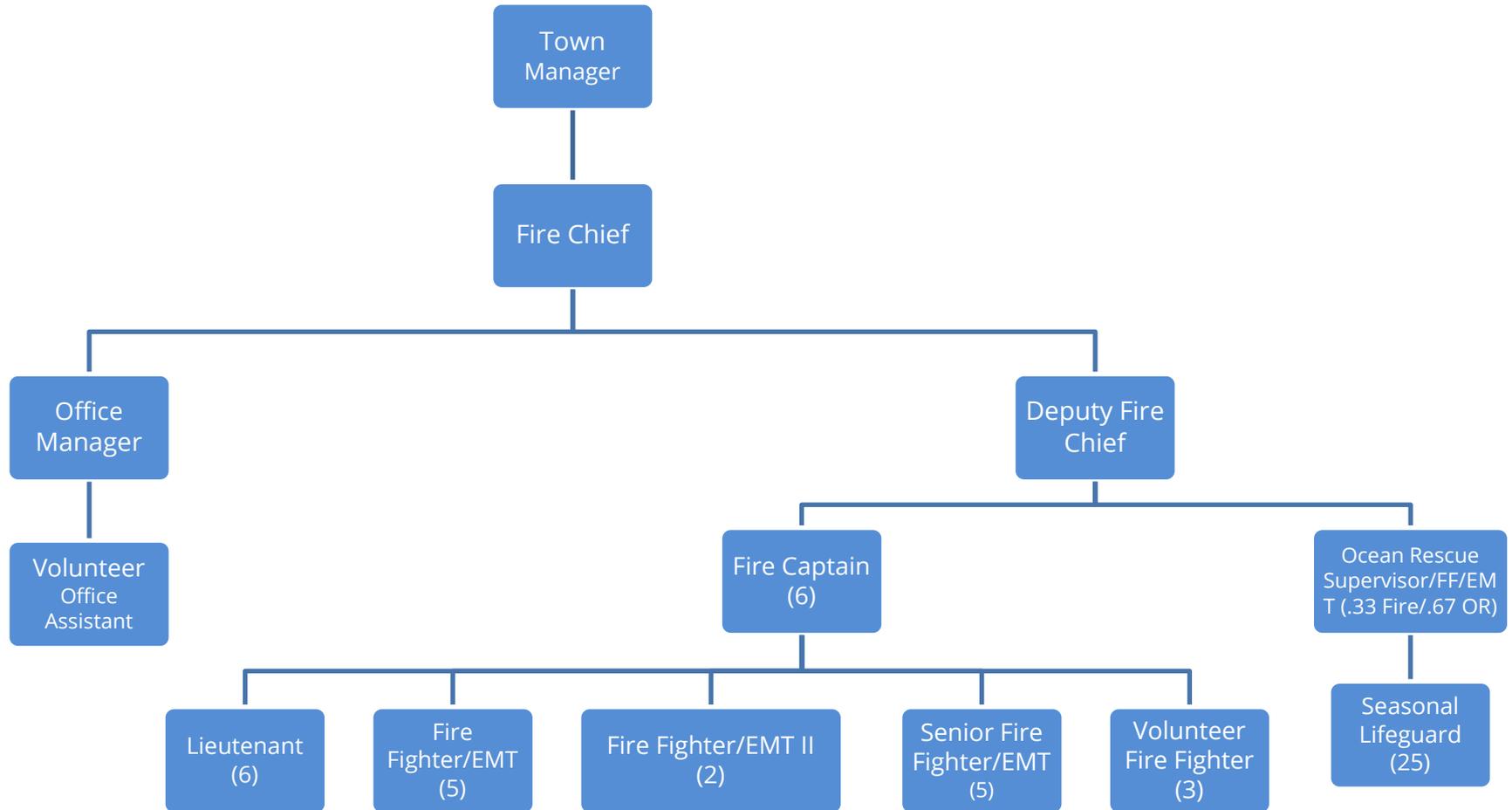
- Remove excess fuels from interface areas via prescribed fire or mechanical means to create defensible space between forests and structures.
- Partner with North Carolina Forestry, The Nature Conservancy, Jockey's Ridge State Park, and Cape Hatteras National Seashore to work cooperatively to present public education in our mutual fire prevention goal.
- Participate in the North Carolina Department of Forestry Fire Wise program to assist with education and fuel reduction in residential areas that border our natural forests.

Objective - Enhance water rescue surveillance, response, and safety education to help eliminate drowning and water-related injuries.

Performance Indicators-

- Ensure Ocean Rescue staff continue to receive appropriate training and the required United States Lifesaving Association certification.
- Recruit, train, and deploy water safety professionals to fixed oceanfront stands and roving patrols.
- Maintain equipment and adhere to replacement schedules to ensure response readiness to emergencies.
- Provide information and assistance to residents and visitors in Nags Head, as requested.
- Broadcast water safety education messages via e mail, wireless emergency alerting systems, local public TV channels, radio stations, published sources, social media, and internet outlets as public service announcements.
- Acquire necessary water rescue equipment to maintain readiness and response capabilities.

FIRE & OCEAN RESCUE ORGANIZATION AND STAFFING



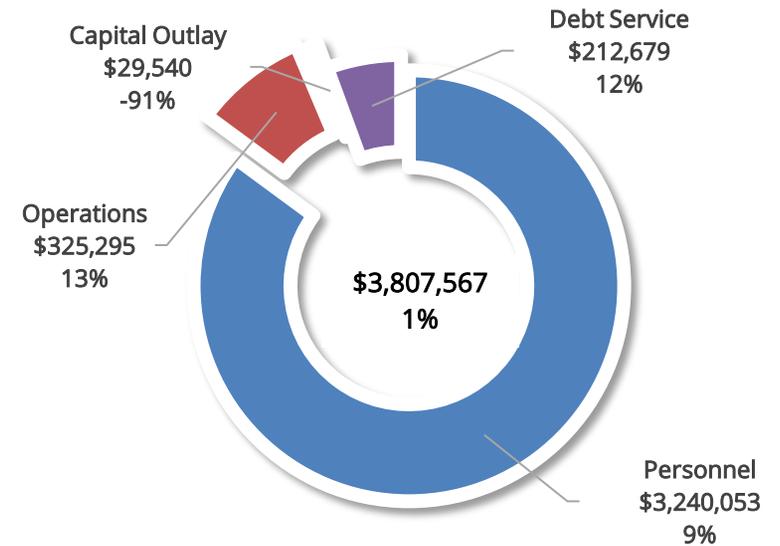
FIRE AND OCEAN RESCUE - BUDGET HIGHLIGHTS

HIGHLIGHTS

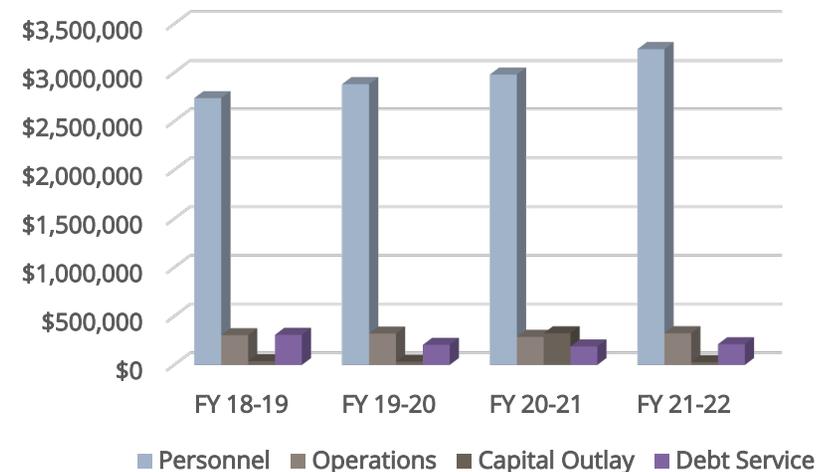
- Fire
 - Federal grant funding is being sought for vehicle extrication tools and a turnout gear extractor. Local funds of \$9,700 have been included as the 5% local match.
 - A replacement pumper/quint at \$1,316,000 is adopted. The financing is proposed to be a ten-year loan in arrears with the first debt payment of \$170,428 in fiscal year 2022-2023.
 - Funding of \$29,600 is included for turnout gear.

- Ocean Rescue
 - Lifeguard hourly rates have been increased by \$2 per hour to bring the minimum pay up to \$15 an hour. The housing allowance has been doubled to up to \$50 per week.
 - Capital outlay includes:
 - one all-terrain vehicle replacement at \$5,500
 - a replacement wave-runner at \$10,990
 - New debt includes the purchase of one pickup truck at \$45,000, financed over three years at 4% at \$15,592 per year.

Adopted Expenditures by Function
2021-2022/Percentage Change From FY 2020-2021



FY 2021-2022 Adopted Expenditures and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Fire*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2019-2020	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>PERSONNEL SERVICES</i>								
SALARIES/WAGES - REGULAR	\$ 1,594,950	\$ 1,677,412	\$ 1,740,274	\$ 1,555,637	\$ 1,562,743	\$ 1,565,300	\$ 1,593,489	\$ 1,543,989
SALARIES - LONGEVITY PAY	46,115	48,834	54,223	47,961	47,961	43,672	-	-
OVERTIME PAY	11,000	11,000	11,000	11,000	11,000	9,382	-	-
HOLIDAY PAY	44,000	44,000	44,000	44,000	44,000	54,650	-	-
FICA TAX	129,864	136,380	141,601	127,265	127,809	127,985	114,978	111,195
GROUP HEALTH INSURANCE	379,861	379,861	399,080	380,339	380,339	379,097	374,321	371,978
RETIREES GROUP HEALTH INSUR	57,733	57,733	47,978	43,375	43,375	50,554	43,505	30,116
RETIREMENT	192,636	202,356	212,537	169,280	169,280	164,240	143,151	120,590
401 K	33,766	53,205	73,670	33,160	33,160	29,895	29,514	29,155
<i>Subtotal Personnel Services</i>	\$ 2,489,925	\$ 2,610,781	\$ 2,724,363	\$ 2,412,017	\$ 2,419,667	\$ 2,424,775	\$ 2,298,958	\$ 2,207,023
<i>OPERATIONS</i>								
TRAINING	\$ 18,721	\$ 18,721	\$ 17,431	\$ 10,359	\$ 8,859	\$ 4,503	\$ 13,240	\$ 16,924
SAFETY TRAINING	3,933	3,933	3,933	2,527	4,661	5,371	3,253	5,829
OSHA COMPLIANCE COSTS	2,950	2,950	2,950	3,100	3,100	1,127	4,374	2,922
BUILDING/EQUIPMENT RENTAL	3,560	3,560	3,560	3,550	3,550	1,817	3,970	3,876
TELEPHONE	2,881	2,881	2,881	2,401	2,401	1,824	2,281	4,375
TELEPHONE- CELL PHONE STIPEND	-	-	-	3,500	3,500	-	-	2,916
POSTAGE	980	980	980	980	980	131	135	362
ADVERTISING	200	200	200	200	200	-	-	125
PRINTING	700	700	700	900	900	-	46	-
FUEL COSTS	19,500	19,500	19,500	19,500	19,500	11,732	13,544	15,418
DEPARTMENT SUPPLIES	75,831	75,831	68,370	51,800	51,600	62,658	57,180	61,434
OTHER SUPPLIES	3,870	3,870	4,870	4,870	5,070	7,554	3,497	4,334
OTHER SUPPLIES - COMPUTER	500	500	-	-	-	-	-	-
MAINT/REPAIR BUILDINGS	23,060	23,060	23,060	23,060	165,727	150,000	28,784	19,900
MAINT/REPAIR EQUIPMENT	6,410	6,410	6,410	6,910	6,910	6,176	13,011	5,859
VEHICLE MAINTENANCE	26,400	26,400	25,100	23,400	39,900	39,900	32,808	42,261
UNIFORMS	17,399	17,399	16,856	13,474	15,474	12,369	14,030	16,299
PROFESSIONAL FEES	13,600	13,600	12,490	6,096	4,096	1,011	2,555	5,828
INCENTIVE PAY	5,000	5,000	5,000	5,000	5,000	304	5,230	3,630
CONTRACTED SERVICES	19,590	19,590	19,694	27,511	26,781	18,293	17,519	18,412
SUPPLEMENTAL PENSION FUND	3,500	3,500	3,500	3,500	3,500	2,126	2,660	2,540
DUES AND SUBSCRIPTIONS	3,460	3,460	3,460	3,564	3,564	1,367	2,204	2,273
<i>Subtotal Operations</i>	\$ 252,045	\$ 252,045	\$ 240,945	\$ 216,202	\$ 375,273	\$ 328,263	\$ 220,321	\$ 235,517
<i>CAPITAL OUTLAY</i>								
CAPITAL OUTLAY EQUIPMENT	\$ 9,700	\$ 9,700	\$ -	\$ 314,100	\$ 257,858	\$ 257,858	\$ 207,379	\$ 13,798
CAPITAL OUTLAY VEHICLE	2,000	2,000	-	-	65,074	63,179	699,620	49,682
<i>Subtotal Capital Outlay</i>	\$ 11,700	\$ 11,700	\$ -	\$ 314,100	\$ 322,932	\$ 321,037	\$ 906,999	\$ 63,480

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Fire*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2019-2020	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 165,200	\$ 165,200	\$ 260,605	\$ 153,046	\$ 175,048	\$ 174,692	\$ 156,103	\$ 273,425
L/P INTEREST	10,617	10,617	7,886	21,824	21,824	21,869	25,623	7,143
<i>Subtotal Debt Service</i>	<i>\$ 175,817</i>	<i>\$ 175,817</i>	<i>\$ 268,491</i>	<i>\$ 174,870</i>	<i>\$ 196,872</i>	<i>\$ 196,561</i>	<i>\$ 181,726</i>	<i>\$ 280,568</i>
Totals	\$ 2,929,487	\$ 3,050,343	\$ 3,233,799	\$ 3,117,189	\$ 3,314,744	\$ 3,270,636	\$ 3,608,004	\$ 2,786,588

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Fire

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
Capital Outlay Equipment			
1. Vehicle extrication tools/turn out gear extractor (local portion)**	\$ 9,700	\$ 9,700	\$ -
Total Capital Outlay Equipment	\$ 9,700	\$ 9,700	\$ -
New Debt Payments			
1. Replacement pumper at a cost of \$1,316,000*^	\$ -	\$ -	\$ 170,428
Total New Debt Payments	\$ -	\$ -	\$ 170,428
Capital Outlay Vehicle			
1. Excise tax on new vehicle	\$ 2,000	\$ 2,000	\$ -
Total Capital Outlay Vehicle	\$ 2,000	\$ 2,000	\$ -

* surplus 2002 pumper

^ procure in fiscal year 2021-2022, ten year loan in arrears

** new addition to fleet

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Ocean Rescue*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 44,769	\$ 47,506	\$ 51,478	\$ 43,017	\$ 43,190	\$ 32,273	\$ 42,180	\$ 40,815
SALARIES - LONGEVITY PAY	2,664	2,828	3,067	2,581	2,581	3,943	-	-
SALARIES/WAGES - PARTTIME	518,569	518,569	520,898	467,859	506,543	468,869	425,804	428,369
FICA TAX	43,278	43,500	44,000	39,279	39,292	39,292	29,359	27,510
GROUP HEALTH INSURANCE	9,669	9,669	10,200	9,669	9,669	10,361	6,885	9,745
RETIREMENT	5,370	5,701	6,252	4,656	4,656	3,672	3,731	3,270
401 K	941	1,499	2,167	912	912	719	823	833
Subtotal Personnel Services	\$ 625,260	\$ 629,272	\$ 638,062	\$ 567,973	\$ 606,843	\$ 559,129	\$ 508,782	\$ 510,542
OPERATIONS								
TRAINING	\$ 9,560	\$ 9,560	\$ 10,220	\$ 4,200	\$ 4,200	\$ 4,200	\$ 7,071	\$ 6,991
TELEPHONE	2,000	2,000	2,000	2,000	2,000	1,776	1,800	1,994
TELEPHONE-CELL PHONE STIPEND	-	-	-	280	280	-	-	408
POSTAGE	300	300	300	300	300	-	34	117
ADVERTISING	1,000	1,000	1,000	1,000	1,000	1,000	805	634
PRINTING	2,000	2,000	2,000	2,000	2,000	2,000	1,692	1,213
FUEL COSTS	12,000	12,000	12,000	12,000	12,000	12,000	7,831	9,935
DEPARTMENT SUPPLIES	17,435	17,435	19,635	24,855	24,855	24,855	25,850	22,357
MAINT/REPAIR EQUIPMENT	5,900	5,900	5,900	5,000	6,176	5,566	2,146	4,441
VEHICLE MAINTENANCE	3,600	3,600	2,500	2,400	2,400	3,435	2,946	2,216
UNIFORMS	13,950	13,950	13,950	13,000	13,500	13,500	7,631	13,802
PROFESSIONAL FEES	2,625	2,625	2,625	2,625	2,625	2,546	430	2,115
CONTRACTED SERVICES	1,520	1,520	1,520	320	320	320	550	1,381
DUES AND SUBSCRIPTIONS	1,360	1,360	1,860	1,360	1,360	1,360	1,170	1,510
Subtotal Operations	\$ 73,250	\$ 73,250	\$ 75,510	\$ 71,340	\$ 73,016	\$ 72,558	\$ 59,956	\$ 69,114
CAPITAL OUTLAY								
CAPITAL OUTLAY EQUIPMENT	\$ 16,490	\$ 16,490	\$ 11,000	\$ 10,600	\$ 110,365	\$ 110,763	\$ 9,500	\$ 17,408
CAPITAL OUTLAY VEHICLE	1,350	1,350	1,410	-	-	-	-	43,314
Subtotal Capital Outlay	\$ 17,840	\$ 17,840	\$ 12,410	\$ 10,600	\$ 110,365	\$ 110,763	\$ 9,500	\$ 60,722

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Ocean Rescue*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 35,545	\$ 35,545	\$ 50,654	\$ 14,058	\$ 36,004	\$ 34,011	\$ 23,248	\$ 23,968
L/P INTEREST	1,317	1,317	2,164	438	438	438	1,006	286
<i>Subtotal Debt Service</i>	<i>\$ 36,862</i>	<i>\$ 36,862</i>	<i>\$ 52,818</i>	<i>\$ 14,496</i>	<i>\$ 36,442</i>	<i>\$ 34,449</i>	<i>\$ 24,254</i>	<i>\$ 24,254</i>
TOTALS	\$ 753,212	\$ 757,224	\$ 778,800	\$ 664,409	\$ 826,666	\$ 776,899	\$ 602,492	\$ 664,632

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Ocean Rescue

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
Capital Outlay Equipment			
1. One replacement four-wheeler for beach patrol*	\$ 5,500	\$ 5,500	\$ -
2. Replace wave runner*	10,990	10,990	-
3. Two replacement four-wheelers for beach patrol*	-	-	11,000
Total Capital Outlay Equipment	\$ 16,490	\$ 16,490	\$ 11,000
New Debt Payments			
1. Replace 4x4 pickup at a cost of \$45,000*	\$ 15,592	\$ 15,592	\$ 15,592
2. Replace 4x4 pickup at a cost of \$47,000*	-	-	\$ 16,285
Total New Debt Payments	\$ 15,592	\$ 15,592	\$ 15,592
Capital Outlay Vehicle			
1. Excise tax on new vehicle	\$ 1,350	\$ 1,350	\$ 1,410
Total Capital Outlay Vehicle	\$ 1,350	\$ 1,350	\$ 1,410

* surplus one 2016 Honda TRX
surplus one 2015 Yamaha wave runner
surplus one 2016 Chevrolet 4x4
surplus one 2017 Chevrolet 4x4
surplus two (2) 2017 Honda TRX's

PUBLIC WORKS

OVERVIEW

Nags Head Public Works consists of the following divisions: Administration, Public Facilities Maintenance, Fleet Maintenance, and Sanitation, discussed below, and Water Operations and Water Distribution, discussed in the Water Fund section of this budget.

Public Works Administration provides departmental coordination, technical assistance, and support for the department. Administration also manages citizen complaints; oversees budget preparation; generates all contracts and monitors the contract approval process; provides expenditure control; coordinates the expansion of the Town's waste diversion efforts; conducts studies and prepares reports; manages record keeping; provides coordination of personnel evaluation, discipline, safety, training, and outfitting; and acts as a liaison to other departments.

Public Facilities Maintenance maintains the overall appearance and cleanliness of the Town's facilities and provides efficient, cost-effective general maintenance and repair of Town-maintained streets, public beach accesses and rights-of-way. Additional responsibilities include asphalt and concrete repairs, roadway sweeping, multi-use path maintenance, street sign installation, specialty street pavement markings, right-of-way mowing, vegetation trimming and removal, and hauling and grading as needed.

Fleet Maintenance maintains, repairs, and services Town vehicles and heavy equipment. Efficient, cost-effective maintenance of this equipment is essential to providing uninterrupted service. The division also performs preventive maintenance through careful operation, timely servicing, systematic inspection, and detection/correction of potential equipment problems before major breakdowns occur. Successful equipment maintenance allows the departments to carry out their duties in a timely and cost-effective manner. In recent years, vehicle rehabilitation to increase service years has been added.

Sanitation collects commercial and residential refuse, including bulk items and brush. This division is also responsible for coordinating Town recycling efforts which are presently a subscription based curbside service being contracted through a franchise agreement. A drop off bulk item and brush yard is made available to the Town property owners.

GOALS

- Develop environmentally sensitive, cost-effective solutions to facilities, streets, beach accesses, right-of-way, multi-use path, grounds maintenance, and solid waste issues.

PUBLIC WORKS

- Promote maintenance and development of livable, well-maintained neighborhoods through roadway, right-of-way, and multi-use path maintenance that increases traffic safety, bicycle, pedestrian, and wheelchair access, and meets infrastructure needs.
- Work with other Town departments to seek grant funds for beach access improvements and expansions.
- Involve the public in decision-making that balances residential, tourism, and business needs, is fiscally responsible, and results in projects that support community needs and the Town's Land Use Plan.
- Continue to improve customer service and communications.
- Continue construction, beautification, and maintenance of the town's multi-use paths to encourage non-motorized travel to reduce greenhouse emissions.
- Assess and determine which facility lights can be converted to LED to reduce energy usage.
- Advertise, implement, and provide support for a cost efficient and environmentally friendly recycling program.
- Provide an annual bulk material and yard waste sweeps program that encourages property owners to maintain an attractive appearance for the town.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Implement the subscription-based curbside recycling service plan per the direction of the Board of Commissioners.

Performance Indicators –

- Ensure the service is successfully implemented and meeting the needs of the town.

Objective – Maintain fiscal responsibility for the Department.

Performance Indicators –

- Ensure expenditures fall within the adopted budget.
- Proceed with the implementation of the Capital Improvement Plan.

Objective - Improve both the quantity and quality of information available to customers while actively pursuing efficiencies in operations.

Performance Indicators -

- Ensure All customer inquiries are answered, and customer complaints are resolved.
- Maintain a professional presence at the Public Works front desk to greet callers, citizens, and visitors.
- Update policies and procedures to improve the efficiencies of operations.
- Inform citizens, visitors, and customers of any changes to the sanitation schedule on a timely basis.

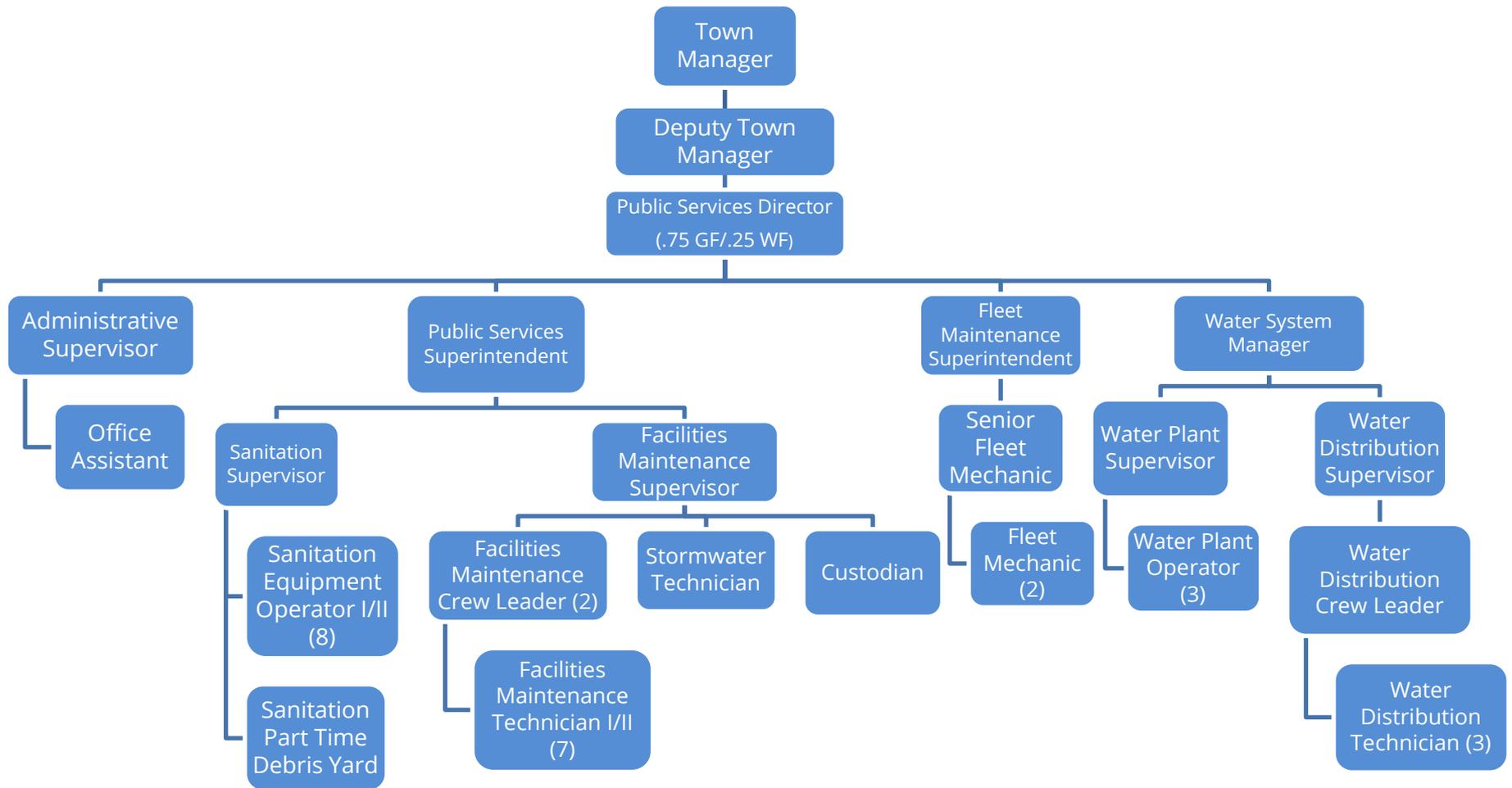
PUBLIC WORKS

Objective – Ensure the Public Works facilities meet the growing needs of the Town.

Performance Indicators –

- Complete the Public Works Facility Master Plan.
- Provide the Board of Commissioners with sufficient information to initiate the implementation of the adopted Public Works Master Plan.
- Begin work on a five-year strategic plan for Public Works.

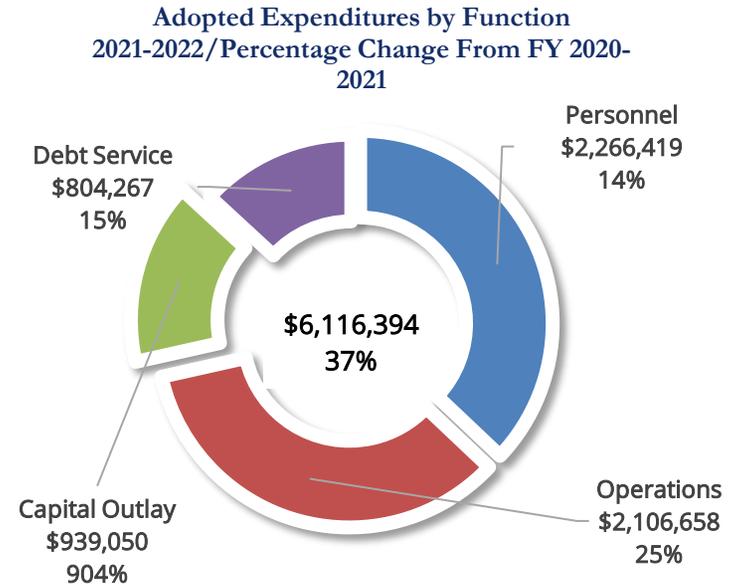
PUBLIC WORKS ORGANIZATION AND STAFFING



PUBLIC WORKS - BUDGET HIGHLIGHTS

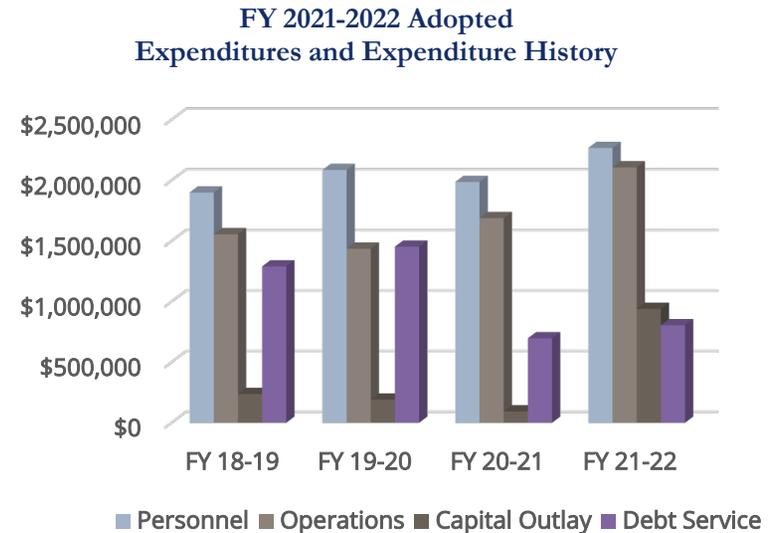
HIGHLIGHTS

- Public Works Administration
 - The third annual above-ground fuel tank debt payment is included totaling \$30,018. This annual debt payment is through fiscal year 2024-2025.
- Public Works Facilities Maintenance
 - One new Facilities Maintenance Technician I adopted for funding July 1, 2021, with a total value of \$69,433.
 - Capital Improvement program items include:
 - Huron Street beach access maintenance at \$80,000
 - Bainbridge Street beach access maintenance at \$110,000
 - Epstein bath house construction is budgeted at \$500,000. Full grant funding for this project is being sought with 50% budgeted from the North Carolina Public Beach and Coastal Waterfront Access Program (CAMA) and 50% budgeted from the Outer Banks Visitors Bureau.
 - A new loader at \$205,000, financed over five years at 4% at \$45,095 per year
 - An HVAC service contract agreement at all Town buildings is adopted at \$47,515.
 - Continuation of a bathhouse cleaning service is adopted for six months totaling \$38,430.
 - Building maintenance includes:
 - Town Hall window replacements at \$30,000.
 - Town Hall shutter replacements at \$5,000.
 - HVAC replacement in the south wing of the Douglas A. Remaley Fire Station #16 at \$15,000
 - Outer Banks Medical Center roof repairs at \$10,000
 - Annual sand fencing, fully funded through a Dare County grant, is included at \$24,000 in addition to funding included in the Beach Nourishment Capital Project Fund.
 - Funding of \$29,605 is included for beach access crosswalk repairs, refurbishments, and maintenance.
 - Additional lighting for crosswalks on South Virginia Dare Trail are included at \$20,000
 - Funds of \$25,000 are included for maintaining Dowdy Park, Whalebone Park, and Town Park
 - Maintenance of the multi-use path is funded through the parks and paths capital reserve at \$25,000
 - Capital outlay includes two new master mowers totaling \$27,000



PUBLIC WORKS - BUDGET HIGHLIGHTS

- New debt includes the purchase of one pickup truck at \$35,000, financed over three years at 4% at \$12,127 per year.
- Public Works Garage
 - Fuel prices are calculated and budgeted on average usage for the prior twelve months and are reflected departmentally. For fiscal year 2021-2022, prices are budgeted at \$1.99 per gallon for regular unleaded and \$2.19 per gallon for diesel.
- Public Works State Street Aid
 - The Powell Bill State Street Aid revenue is estimated at \$110,000 and includes \$15,000 for maintenance and repairs of allowable State Street Aid projects. The remaining \$95,000 is budgeted in conjunction with a \$124,000 contribution from the portion of fund balance restricted for State Street Aid use. This \$219,000, combined with the streets and stormwater capital reserve funding of \$584,520, totals \$803,520 towards overlay paving projects at the southern end of Old Nags Head Cove, using a neighborhood-by-neighborhood approach based on a five-year paving plan. Also included are projects in Old Nags Head Place and Admiral Street and East Barnes Street east of South Croatan Highway. An economy of scale and a more streamlined approach will be realized in combining multiple paving projects along with associated drainage improvements and waterline upgrades.
- Public Works Sanitation and Solid Waste Collection
 - Tipping fees are budgeted at \$797,456 for 9,346 residential and commercial tons at \$77.04 per ton plus \$3.96 for a fuel surcharge, for a total of \$81.00 per ton totaling \$757,026. Construction and demolition tons are budgeted for 622 tons at \$65.00 per ton, totaling \$40,430.
 - Funding is included for contracted recycling at public Town drop off locations and thirty-five recycling cart locations including beach accesses, parks, and Town buildings, totaling \$19,880.
 - A recycling supplement of \$60 per year is included for an estimated 800 customers using curbside recycling services totaling \$48,000.
 - Contacted services are included for six months of cart roll back services on South Virginia Dare Trail and South Old Oregon Inlet Road, totaling \$32,400.



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Public Works Administration*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>PERSONNEL SERVICES</i>								
SALARIES/WAGES - REGULAR	\$ 174,676	\$ 180,879	\$ 185,272	\$ 176,461	\$ 177,241	\$ 170,242	\$ 175,711	\$ 175,488
SALARIES - LONGEVITY PAY	2,415	2,444	4,310	8,094	8,094	10,008	-	-
FICA TAX	13,503	13,979	14,458	14,118	14,178	13,230	12,124	12,639
GROUP HEALTH INSURANCE	53,348	53,348	56,033	53,312	53,312	49,095	46,734	44,923
RETIREES GROUP HEALTH INSUR	-	-	-	3,589	3,589	10,768	-	-
RETIREMENT	20,095	20,806	21,765	18,843	18,843	16,644	15,706	13,814
401 K	3,522	5,470	7,544	3,691	3,691	3,695	3,292	3,526
<i>Subtotal Personnel Services</i>	\$ 267,559	\$ 276,926	\$ 289,382	\$ 278,108	\$ 278,948	\$ 273,682	\$ 253,567	\$ 250,390
<i>OPERATIONS</i>								
TRAINING	\$ 3,250	\$ 3,250	\$ 3,250	\$ -	\$ -	\$ 89	\$ 650	\$ 498
BUILDING/EQUIPMENT RENTAL	2,100	2,100	2,100	2,500	2,500	1,137	2,302	2,566
TELEPHONE	984	984	984	984	984	572	982	1,529
TELEPHONE - CELL PHONE STIPEND	-	-	-	585	585	-	-	585
POSTAGE	300	300	300	300	300	13	7	452
ADVERTISING	300	300	300	300	300	300	-	-
FUEL COSTS	2,500	2,500	2,500	2,500	2,500	1,659	1,919	2,147
DEPARTMENT SUPPLIES	6,200	6,200	5,200	4,680	5,680	4,849	3,652	4,320
MAINT/REPAIR EQUIPMENT	-	-	-	-	-	-	13,750	13,750
VEHICLE MAINTENANCE	2,500	2,500	2,500	1,500	3,220	1,269	1,068	243
UNIFORMS	1,220	1,220	1,220	-	1,220	441	197	445
PROFESSIONAL FEES	-	-	-	-	-	-	-	-
CONTRACTED SERVICES	9,750	9,750	10,214	3,924	3,924	3,435	3,924	1,708
PURCHASES FOR RESALE	67,525	67,525	67,525	75,000	71,694	77,957	62,898	113,635
DUES AND SUBSCRIPTIONS	5,045	5,045	4,900	1,020	1,020	875	875	875
<i>Subtotal Operations</i>	\$ 101,674	\$ 101,674	\$ 100,993	\$ 93,293	\$ 93,927	\$ 92,596	\$ 92,224	\$ 142,753
<i>COST REIMBURSEMENT</i>								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (39,112)	\$ (39,112)	\$ (45,626)	\$ (43,127)

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Public Works Administration*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>CAPITAL OUTLAY</i>								
CAPITAL OUTLAY OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,402
CAPITAL OUTLAY EQUIPMENT	-	-	-	-	10,086	10,086	-	2,234
CAPITAL OUTLAY IMPROVEMENTS	-	-	-	-	-	-	164,905	-
<i>Subtotal Capital Outlay</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 10,086</i>	<i>\$ 10,086</i>	<i>\$ 164,905</i>	<i>\$ 48,636</i>
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368	\$ 27,368	\$ 35,341	\$ 7,855
L/P INTEREST	2,650	2,650	1,987	3,312	3,312	3,312	207	237
<i>Subtotal Debt Service</i>	<i>\$ 30,018</i>	<i>\$ 30,018</i>	<i>\$ 29,355</i>	<i>\$ 30,680</i>	<i>\$ 30,680</i>	<i>\$ 30,680</i>	<i>\$ 35,548</i>	<i>\$ 8,092</i>
TOTALS	\$ 399,251	\$ 408,618	\$ 419,730	\$ 402,081	\$ 374,529	\$ 367,932	\$ 500,618	\$ 406,744

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Facilities Maintenance*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 594,933	\$ 639,186	\$ 693,590	\$ 543,958	\$ 547,078	\$ 544,095	\$ 525,458	\$ 466,407
SALARIES - LONGEVITY PAY	15,323	16,315	16,215	16,169	16,169	17,146	-	-
SALARIES/WAGES - PARTTIME	-	-	-	19,500	6,700	-	1,209	1,433
OVERTIME PAY	1,800	1,800	1,800	1,800	1,800	494	-	-
HOLIDAY PAY	1,890	1,890	1,890	1,890	1,890	2,011	-	-
FICA TAX	46,673	50,134	54,266	44,664	44,903	39,671	39,062	34,877
GROUP HEALTH INSURANCE	149,760	149,760	178,127	119,304	119,304	120,194	117,912	114,171
RETIREMENT	69,366	74,528	81,609	57,583	57,583	53,432	47,065	36,496
401 K	12,159	19,595	28,287	11,280	11,280	7,602	7,639	7,059
Subtotal Personnel Services	\$ 891,904	\$ 953,208	\$ 1,055,784	\$ 816,148	\$ 806,707	\$ 784,645	\$ 738,345	\$ 660,443
OPERATIONS								
TRAINING	\$ 9,500	\$ 9,500	\$ 9,500	\$ 2,500	\$ 2,500	\$ 226	\$ 1,292	\$ 2,143
TELEPHONE - CELL PHONE STIPEND	-	-	-	3,120	3,120	-	-	3,163
UTILITIES	221,172	221,172	221,172	199,800	199,800	210,051	218,920	194,820
FUEL COSTS	28,000	28,000	28,000	25,000	25,000	19,994	24,683	22,218
DEPARTMENT SUPPLIES	36,680	36,680	24,280	21,500	21,215	19,681	29,610	28,887
OTHER SUPPLIES	31,750	31,750	26,250	26,250	31,817	15,677	17,707	20,573
MAINT/REPAIR BUILDINGS	102,278	102,278	102,278	83,778	190,503	190,503	124,759	94,208
MAINT/REPAIR EQUIPMENT	22,000	22,000	30,000	25,000	25,000	19,306	18,003	23,319
VEHICLE MAINTENANCE	13,920	13,920	13,920	13,280	13,280	6,232	13,551	12,001
MAINT/REPAIR OTHER	62,105	62,105	72,105	31,500	70,290	58,676	43,319	39,164
MAINT/REPAIR OTHER PARKS/PATHS	25,000	25,000	25,000	25,000	25,000	25,000	18,744	9,094
UNIFORMS	8,050	8,050	8,050	2,400	2,685	2,973	2,993	4,475
PROFESSIONAL FEES	175	175	175	175	5,175	3,613	850	175
SIGNS	15,000	15,000	17,500	13,500	13,500	3,205	25,521	16,597
SPECIAL PROJECTS SAND FENCING	24,000	24,000	24,000	24,000	24,000	24,000	48,000	-
SPECIAL PROJECTS LIGHTING	20,000	20,000	-	-	26,700	26,700	-	-
CONTRACTED SERVICES	124,621	124,621	124,711	47,874	65,674	72,233	24,253	30,218
DUES AND SUBSCRIPTIONS	200	200	200	50	50	86	-	-
DOWDY PARK	-	-	-	-	47,000	47,000	89,758	882,798
Subtotal Operations	\$ 744,451	\$ 744,451	\$ 727,141	\$ 544,727	\$ 792,309	\$ 745,156	\$ 701,963	\$ 1,383,853
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (153,210)	\$ (153,210)	\$ (169,594)	\$ (155,274)
CAPITAL OUTLAY								
CAPITAL OUTLAY LAND	\$ -	\$ -	\$ -	\$ -	\$ 872,532	\$ 872,532	\$ 79,318	\$ 184,853
CAPITAL OUTLAY BUILDINGS	500,000	500,000	-	-	50,000	49,990	26,151	102,130
CAPITAL OUTLAY IMPROVEMENTS	190,000	190,000	570,000	-	100,000	100,000	25,844	-
CAPITAL OUTLAY OTHER	-	-	-	80,000	83,571	78,071	185,788	3,040
CAPITAL OUTLAY EQUIPMENT	27,000	27,000	-	13,500	13,500	8,155	255,023	328,174
CAPITAL OUTLAY VEHICLE	3,050	3,050	6,000	-	31,100	31,100	33,728	-
Subtotal Capital Outlay	\$ 720,050	\$ 720,050	\$ 576,000	\$ 93,500	\$ 1,150,703	\$ 1,139,848	\$ 605,852	\$ 618,197

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Facilities Maintenance*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 322,613	\$ 322,613	\$ 232,890	\$ 290,802	\$ 290,802	\$ 288,274	\$ 284,242	\$ 209,814
L/P INTEREST	7,430	7,430	11,022	13,961	13,961	15,075	16,440	10,877
<i>Subtotal Debt Service</i>	<i>\$ 330,043</i>	<i>\$ 330,043</i>	<i>\$ 243,912</i>	<i>\$ 304,763</i>	<i>\$ 304,763</i>	<i>\$ 303,349</i>	<i>\$ 300,682</i>	<i>\$ 220,691</i>
TOTAL	\$ 2,686,448	\$ 2,747,752	\$ 2,602,837	\$ 1,759,138	\$ 2,901,272	\$ 2,819,788	\$ 2,177,248	\$ 2,727,910

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Public Works-Facilities Maintenance

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
Capital Outlay Buildings			
1. Epstein bath house replacement	\$ 500,000	\$ 500,000	\$ -
Total Capital Outlay Buildings	\$ 500,000	\$ 500,000	\$ -
Capital Outlay Equipment			
1. Master mower*	\$ 13,500	\$ 13,500	\$ -
2. Master mower*	13,500	13,500	-
Total Capital Outlay Equipment	\$ 27,000	\$ 27,000	\$ -
Capital Outlay Improvements			
1. Huron Street beach access maintenance	\$ 80,000	\$ 80,000	\$ -
2. Bainbridge Street beach access maintenance	110,000	110,000	-
3. Governor Street beach access maintenance	-	-	150,000
4. Hollowell Street beach access maintenance	-	-	70,000
5. Whalebone Park	-	-	250,000
6. Repave beach road multi-use path	-	-	100,000
Total Capital Outlay Improvements	\$ 190,000	\$ 190,000	\$ 570,000
New Debt Payments			
1. Loader at a cost of \$205,000**	\$ 45,095	\$ 45,095	\$ 45,095
2. Replacement pickup at a cost of \$35,000*	12,127	12,127	12,127
3. New street sweeper at a cost of \$189,0000**	-	-	41,575
4. Replacement dump truck at a cost of \$160,000*	-	-	35,196
5. Replacement 4x4 pickup truck to pull trailers at a cost of \$89,500*	-	-	31,011
Total New Debt Payments	\$ 57,222	\$ 57,222	\$ 165,004
Capital Outlay Vehicle			
1. Excise tax on new vehicles	\$ 3,050	\$ 3,050	\$ 6,000
Total Capital Outlay Vehicle	\$ 3,050	\$ 3,050	\$ 6,000

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Public Works-Facilities Maintenance (continued)

*surplus 2014 and 2016 master mower

surplus 2014 4x4 pickup

surplus 2001 street sweeper

surplus 1995 International dump truck

surplus 1997 4x4 dump truck

** new addition to fleet (transfer 2014 524K loader to the brush yard)

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Public Works Garage*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 212,424	\$ 231,252	\$ 240,909	\$ 207,247	\$ 208,287	\$ 203,331	\$ 208,758	\$ 201,722
SALARIES - LONGEVITY PAY	5,977	6,315	6,457	7,889	7,889	7,889	-	-
OVERTIME PAY	800	800	800	800	800	677	-	-
HOLIDAY PAY	730	730	730	730	730	490	-	-
FICA TAX	16,825	18,291	19,041	16,575	16,655	14,578	15,431	14,813
GROUP HEALTH INSURANCE	40,269	40,269	42,348	51,066	51,066	40,845	46,043	51,414
RETIREMENT	25,015	27,202	28,642	22,104	22,104	19,731	18,847	15,769
401 K	4,385	7,152	9,928	4,330	4,330	3,898	4,116	3,721
Subtotal Personnel Services	\$ 306,425	\$ 332,011	\$ 348,855	\$ 310,741	\$ 311,861	\$ 291,439	\$ 293,195	\$ 287,439
OPERATIONS								
TRAINING	\$ 3,695	\$ 3,695	\$ 3,695	\$ 3,100	\$ 3,100	\$ 240	\$ -	\$ -
FUEL COSTS	1,100	1,100	1,100	1,100	1,100	575	852	762
DEPARTMENT SUPPLIES	18,250	18,250	18,250	13,250	14,648	21,293	15,267	12,134
OTHER SUPPLIES	15,344	15,344	15,395	12,100	12,100	8,592	9,604	9,665
MAINT/REPAIR EQUIPMENT	5,840	5,840	5,840	5,340	5,340	255	662	125
VEHICLE MAINTENANCE	2,250	2,250	2,250	1,850	1,850	128	318	798
UNIFORMS	3,300	3,300	3,300	800	2,400	977	590	1,588
PROFESSIONAL FEES	900	900	900	900	900	-	-	-
CONTRACTED SERVICES	1,170	1,170	1,170	2,065	2,167	2,000	1,920	1,603
Subtotal Operations	\$ 51,849	\$ 51,849	\$ 51,900	\$ 40,505	\$ 43,605	\$ 34,060	\$ 29,213	\$ 26,675
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ (43,976)	\$ (43,976)	\$ (46,900)	\$ (44,345)
DEBT SERVICE								
L/P PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,977	\$ 17,711
L/P INTEREST	-	-	-	-	-	-	270	535
Subtotal Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,247	\$ 18,246
TOTAL	\$ 358,274	\$ 383,860	\$ 400,755	\$ 351,246	\$ 311,490	\$ 281,523	\$ 293,755	\$ 288,015

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Public Works State Street Aid (Powell Bill)*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>OPERATIONS</i>								
STREET SUPPLIES	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,500	\$ 30,500	\$ 15,002	\$ 19,766	\$ 5,104
<i>CAPITAL OUTLAY</i>								
CAPITAL OUTLAY OTHER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,360	\$ 112,805
CAPITAL OUTLAY INFRASTRUCTURE	219,000	219,000	95,000	-	-	-	-	-
<i>Subtotal Capital Outlay</i>	<i>\$ 219,000</i>	<i>\$ 219,000</i>	<i>\$ 95,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 165,360</i>	<i>\$ 112,805</i>
TOTAL	\$ 234,000	\$ 234,000	\$ 110,000	\$ 30,500	\$ 30,500	\$ 15,002	\$ 185,126	\$ 117,909

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Streets and Stormwater Capital Reserve/Public Works State Street Aid (Powell Bill)

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
<i>Capital Outlay Infrastructure</i>			
1. Paving	\$ 803,520	\$ 803,520	\$ 404,716
2. S. Memorial Ave. drainage infrastructure	300,000	300,000	-
3. Old Nags Head Place subdivision	255,000	355,000	-
<i>Total Capital Outlay Infrastructure</i>	\$ 1,358,520	\$ 1,458,520	\$ 404,716
<i>New Debt Payments</i>			
1. Replacement backhoe at a cost of \$150,000 *	\$ -	\$ -	\$ 51,973
<i>Total New Debt Payments</i>	\$ -	\$ -	\$ 51,973

*surplus 2007 backhoe

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Public Works Sanitation*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 400,563	\$ 430,494	\$ 441,429	\$ 347,609	\$ 365,534	\$ 343,660	\$ 488,810	\$ 399,920
SALARIES - LONGEVITY PAY	5,491	4,607	6,229	5,413	5,413	5,413	-	-
SALARIES/WAGES - PARTTIME	15,210	15,455	15,423	13,211	13,882	14,258	-	25,179
OVERTIME PAY	6,000	6,000	6,000	6,000	6,000	109	-	-
HOLIDAY PAY	12,758	12,758	12,758	12,758	12,758	5,265	-	-
FICA TAX	32,209	34,436	35,392	28,441	29,861	24,162	35,239	30,444
GROUP HEALTH INSURANCE	101,453	109,347	106,652	95,127	101,507	94,226	118,239	119,309
RETIREES GROUP HEALTH INSURANCE	28,716	28,716	30,111	28,716	28,716	28,710	-	-
RETIREMENT	46,156	49,457	51,458	36,574	38,243	32,663	41,683	30,879
401 K	8,090	13,004	17,837	7,164	7,491	1,187	2,726	2,609
Subtotal Personnel Services	\$ 656,646	\$ 704,274	\$ 723,289	\$ 581,013	\$ 609,405	\$ 549,653	\$ 686,697	\$ 608,340
OPERATIONS								
TRAINING	\$ 2,000	\$ 2,000	\$ 2,000	\$ 500	\$ 500	\$ -	\$ -	\$ -
TELEPHONE - CELL PHONE STIPEND	-	-	-	3,360	3,360	-	-	3,224
ADVERTISING	500	500	500	500	500	852	-	489
FUEL COSTS	90,000	90,000	90,000	85,000	85,000	67,402	83,355	90,503
DEPARTMENT SUPPLIES	27,960	27,960	27,960	15,000	17,400	20,469	12,658	29,011
MAINT/REPAIR EQUIPMENT	14,700	14,700	6,700	3,300	3,300	3,986	1,307	742
VEHICLE MAINTENANCE	150,000	150,000	150,000	142,248	199,248	146,944	128,108	130,658
UNIFORMS	7,200	7,200	8,200	2,000	2,600	2,862	6,062	3,754
CONTRACTED SERVICES	33,288	33,288	48,288	31,248	38,898	38,898	15,745	12,069
RECYCLING	70,580	70,580	70,580	22,290	52,290	52,290	163,309	139,534
Subtotal Operations	\$ 396,228	\$ 396,228	\$ 404,228	\$ 305,446	\$ 403,096	\$ 333,703	\$ 410,544	\$ 409,984
CAPITAL OUTLAY								
CAPITAL OUTLAY VEHICLE	\$ -	\$ -	\$ 4,000	\$ -	\$ 1,096,258	\$ 1,094,657	\$ 242,279	\$ 167,881
CAPITAL OUTLAY EQUIPMENT	-	-	-	-	-	-	83,860	7,837
Subtotal Capital Outlay	\$ -	\$ -	\$ 4,000	\$ -	\$ 1,096,258	\$ 1,094,657	\$ 326,139	\$ 175,718
DEBT SERVICE								
L/P PRINCIPAL	\$ 426,228	\$ 426,228	\$ 395,175	\$ 345,407	\$ 465,045	\$ 434,808	\$ 337,634	\$ 360,299
L/P INTEREST	17,978	17,978	10,606	15,549	15,549	16,353	13,781	11,847
Subtotal Debt Service	\$ 444,206	\$ 444,206	\$ 405,781	\$ 360,956	\$ 480,594	\$ 451,161	\$ 351,415	\$ 372,146
TOTAL	\$ 1,497,080	\$ 1,544,708	\$ 1,537,298	\$ 1,247,415	\$ 2,589,353	\$ 2,429,174	\$ 1,774,795	\$ 1,566,188

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Public Works Sanitation

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
<i>New Debt Payments</i>			
1. Replacement dump truck at a cost of \$135,000*	\$ -	\$ -	46,776
2. Replacement commercial truck at a cost of \$345,000*	-	-	75,892
<i>Total New Debt Payments</i>	\$ -	\$ -	\$ 122,668
<i>Capital Outlay Vehicle</i>			
1. Excise tax on new vehicles	\$ -	\$ -	\$ 4,000
<i>Total Capital Outlay Vehicle</i>	\$ -	\$ -	\$ 4,000

*surplus 2008 F-750 XLT dump truck
surplus 2016 commercial truck

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Solid Waste Disposal*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>OPERATIONS</i>								
TIPPING FEES	\$ 760,072	\$ 797,456	\$ 810,807	\$ 673,952	\$ 673,952	\$ 794,281	\$ 652,606	\$ 634,974
TOTAL	\$ 760,072	\$ 797,456	\$ 810,807	\$ 673,952	\$ 673,952	\$ 794,281	\$ 652,606	\$ 634,974

STREETS AND STORMWATER

OVERVIEW

This year's budget proposes to create a new streets and stormwater capital reserve fund to address maintenance and improvements to the town's street and drainage system on a life cycle basis. Last year (FY 2020), the town completed a pavement condition survey and developed a pavement maintenance plan which addresses maintenance to all town owned streets (37 miles) over a period of 20-years. The town has also developed a list of drainage and waterline projects which will be planned in conjunction with or in advance of street work. Combining the streets and stormwater budgets will increase available revenue to accommodate larger projects year-to-year when planning on an incremental five-year basis as part of the town's capital improvement program.

For the last several years, the town has utilized a capital reserve fund solely for stormwater projects which was equivalent to two cents of the town's property tax revenue prior to the revaluation in FY 2020 (\$490,000). The town has been using state Powell Bill funds for street paving and maintenance (\$110,000+/-) with no additional town funding.

The town's proposed budget includes \$625,000 which is intended to be an annual contribution to the streets and stormwater capital reserve fund. This annual contribution will be combined with \$710,522 carried over from prior fiscal years and Powell Bill funds to accomplish the projects included in town's five-year streets and stormwater capital improvement program. The town's capital improvement program can be found on the town's website at the following address: www.nagsheadnc.gov/cip. For FY 2022, street paving, drainage improvements, and asbestos water line replacements would take place in a portion of Old Nags Head Cove south of W Danube Street. The paving plan also addresses Nags Head Acres as well as portions of East Barnes and Admiral Streets east of US 158. Drainage projects are also proposed for Old Nags Head Place and South Memorial Avenue.

Nags Head's Stormwater Management Program improves the collection and transport of stormwater through publicly owned infrastructure and, where feasible, treats stormwater prior to discharging to receiving waters. Elements of the program include maintenance and repair of existing facilities, construction of new facilities where warranted, public education, and network analysis. Analyses include, but are not limited to, hydrologic evaluation, runoff quantity determinations, water quality analyses and hydraulic sizing. The program is implemented by using Town personnel and equipment, contractors when necessary, engineering and scientific consultants, and by working with other local governments and appropriate state agencies.

Stormwater Management in Nags Head is a complex balancing act between several competing factors, such as: economic development, natural resource preservation, flood control, and water quality. Development and redevelopment create a loop with respect to stormwater runoff. As development occurs, stormwater runoff increases from the additional impervious surfaces, reducing available pervious surfaces for infiltration. Evapotranspiration decreases as vegetation is removed and trees are cleared. Furthermore, groundwater elevations tend to increase when vegetation and trees are removed. As

STREETS AND STORMWATER

groundwater elevations increase, developers are more likely to fill lots to make them buildable, thereby eliminating natural drainage features and infiltration areas. More stormwater runoff then enters the system, thus continuing the cycle.

Frequent flooding can curtail investment and tourism where tourism is a critical part of the economy. The desire to limit flooding must be tempered by the need to limit pollutant loads to critical waterbodies such as the Roanoke Sound and Atlantic Ocean. Degradation of the waterways can lead to beach closures and shellfish harvesting closures, causing impacts to tourism and economies. The Stormwater Management Program provides the Town with a prioritized list of flood control and water quality capital improvement projects that will help balance competing stormwater management issues and respond to an increasingly strict regulatory environment.

GOALS

- Develop environmentally sensitive solutions to street and drainage infrastructure improvements and maintenance, while maintaining fiscal responsibility.
- Involve the public in decision making, which balances residential, tourism, and business needs, is fiscally responsible, and results in projects that are supportive of community needs.
- Continually improve customer service and communications.
- Construct, implement and maintain an affordable long-range action plan for progressively improving the Town's street and stormwater drainage infrastructure.
- Maintain Town-wide visibility of the plan's progress and effectiveness.
- Reduce the Town's carbon footprint via promotion of initiatives such as Low Impact Development, rainwater harvesting, tree plant/preservation and protection of water quality. Explore opportunities to switch to green electricity for maintenance equipment, if available.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Improve Town street and drainage infrastructure through planning, maintenance, or new construction, where appropriate.

Performance Indicators -

- Continue to identify street and stormwater infrastructure improvement, maintenance and repair projects through on-the-ground observations by Town staff and citizen feedback.
- Implementation of a 20-yr pavement maintenance plan with solutions to restore and provide quality pavement conditions along the 37 miles of Town streets. Develop a strategic basin-wide multi-objective plan to assist in prioritizing stormwater maintenance and capital projects based upon select criteria (i.e. frequency of flooding, system

STREETS AND STORMWATER

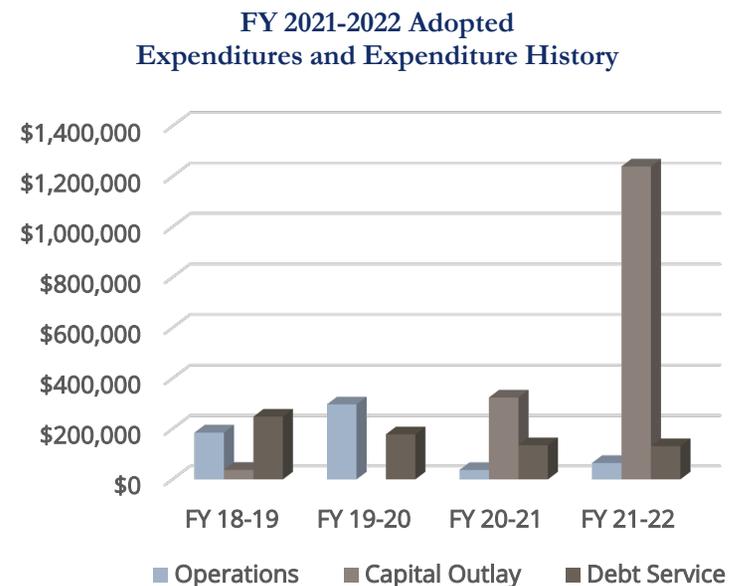
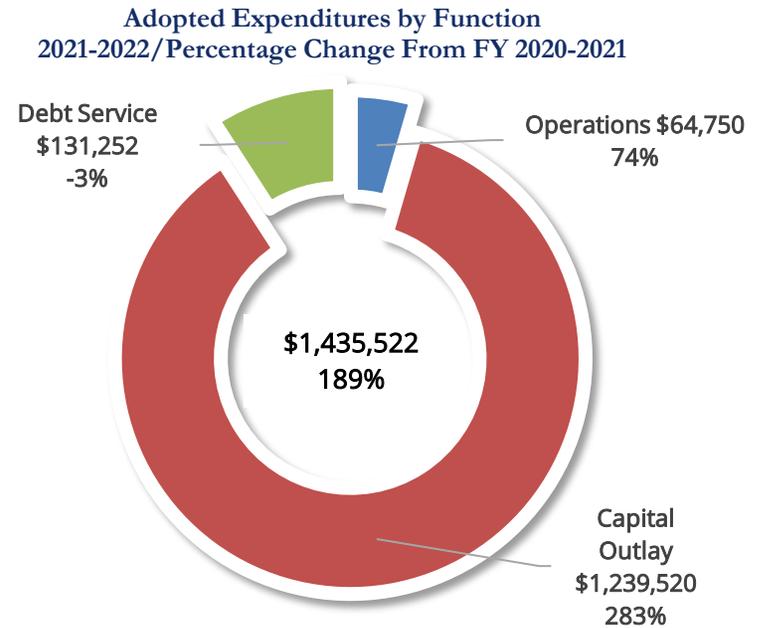
condition, water quality, etc.). The CIP deliverable is meant to serve as a "living document" so that the Town can update it as projects are completed and new ones are added.

- Continue to pursue assistance and support from NCDOT to address areas of distressed pavement and nuisance flooding along South Virginia Dare Trail (NC 12), South Old Oregon Inlet Road, (NCSR 1243) and South Croatan Highway (US Hwy 158).
- Purchase equipment to conduct systematic annual maintenance, on-demand maintenance, and post-storm maintenance.
- Continue to explore opportunities for public education and outreach via social media, the Town's website, public forums, and other available media outlets.
- Maintain an adequate fund reserve for operation of equipment and materials to perform necessary maintenance on existing pavement and drainage infrastructure.
- Seek additional funding opportunities from local, state, and federal agencies to assist with future roadway and stormwater planning and construction efforts.
- Perform hydraulic and hydrologic analyses of identified areas of concern for appropriate infrastructure sizing, when required.
- Maintain adequate personnel and equipment levels to meet the demands of expanded maintenance activities.
- Development of a set of operating procedures related to street maintenance activities to ensure consistent and successful quality control.
- Continue to explore opportunities to integrate roadway, drainage and utility infrastructure improvements.
- Promote Low-Impact Development at various development scales, via sustainable, cost-effective and attractive stormwater features.
- Continue to engage and pursue research opportunities with Academia and the scientific community related to the interaction of stormwater, groundwater and dynamics of the coastal environment that influence the performance and function of Town drainage infrastructure.
- Pursue a holistic "One Water" approach which considers the interaction between rainfall, stormwater runoff, groundwater, on-site wastewater and impacts on surface waters.
- Investigate and explore opportunities for beneficial reuse of stormwater and groundwater sources.
- Pursue opportunities for data collection of water quality and water quantity impacts on stormwater and groundwater sources.
- Collaborate via a community of practice with other North Carolina coastal communities to collectively address coastal water quality issues at a regional scale and to work together on addressing stormwater runoff related issues to maximize resources.

STREETS AND STORMWATER - BUDGET HIGHLIGHTS

HIGHLIGHTS

- The Streets and Stormwater Capital Reserve is funded through a \$625,000 general fund allocation. Use of those funds, as well as \$710,522 carried over from prior fiscal years, include:
 - \$300,000 for drainage infrastructure at South Memorial Avenue
 - \$355,000 for drainage improvements at Old Nags Head Place, which includes a \$100,000 contribution from homeowners at the Old Nags Head Place neighborhood
 - \$10,000 for pipe replacement at the north side of Soundside Road
 - Fourth of five annual debt payments at \$131,252 for stormwater project improvements for areas around the Red Drum ocean outfall, Nags Head Acres/Vista Colony neighborhood, and the Village at Nags Head-South Virginia Dare Trail-Mall Drive to Epstein Street
 - \$23,500 for floodwater pump maintenance and repairs and rentals
 - State Street Aid funding of \$219,000, combined with the streets and stormwater capital reserve funding of \$584,520, total \$803,520 towards overlay paving projects at the southern end of Old Nags Head Cove, using a neighborhood-by-neighborhood approach based on a five-year paving plan. Also included are projects in Old Nags Head Place and Admiral Street and East Barnes Street east of South Croatan Highway. An economy of scale and a more streamlined approach will be realized in combining multiple paving projects along with associated drainage improvements and water line upgrades.



**Town of Nags Head
Recommended Budget
For the Fiscal Year 2021-2022**

Department: *Stormwater*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2019-2020	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
OPERATIONS								
UTILITIES	\$ 2,750	\$ 2,750	\$ 3,000	\$ 2,600	\$ 2,600	1,565	\$ 1,338	\$ 1,409
FUEL COSTS	2,750	2,750	2,750	2,750	2,750	801	2,228	1,537
DEPARTMENT SUPPLIES	13,000	13,000	13,500	7,000	9,712	4,978	10,078	3,605
MAINT/REPAIR EQUIPMENT	6,750	6,750	7,350	6,250	6,250	247	5,924	612
PROFESSIONAL FEES	4,000	4,000	4,000	4,000	-	-	-	5,400
PROF FEE/WATER QUALITY TESTING	2,000	2,000	2,000	1,800	1,800	1,234	1,440	360
CONTRACTED SERVICES	33,500	33,500	69,000	12,750	52,038	31,912	69,467	32,849
Subtotal Operations	\$ 64,750	\$ 64,750	\$ 101,600	\$ 37,150	\$ 75,150	\$ 40,737	\$ 90,475	\$ 45,772
CAPITAL OUTLAY								
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,650	\$ 37,221
CAPITAL OUTLAY INFRASTRUCTURE	1,139,520	1,239,520	309,716	324,000	371,823	310,087	318,548	711,822
Subtotal Capital Outlay	\$ 1,139,520	\$ 1,239,520	\$ 309,716	\$ 324,000	\$ 371,823	\$ 310,087	\$ 355,198	\$ 749,043
DEBT SERVICE								
L/P PRINCIPAL	\$ 124,000	\$ 124,000	\$ 161,134	\$ 124,000	\$ 124,000	\$ 124,000	\$ 151,572	\$ 136,545
L/P INTEREST	7,252	7,252	3,395	11,108	11,108	11,108	15,488	379
Subtotal Debt Service	\$ 131,252	\$ 131,252	\$ 164,529	\$ 135,108	\$ 135,108	\$ 135,108	\$ 167,060	\$ 136,924
TOTAL	\$ 1,335,522	\$ 1,435,522	\$ 575,845	\$ 496,258	\$ 582,081	\$ 485,932	\$ 612,733	\$ 931,739

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Streets and Stormwater Capital Reserve/Public Works State Street Aid (Powell Bill)

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
<i>Capital Outlay Infrastructure</i>			
1. Paving	\$ 803,520	\$ 803,520	\$ 404,716
2. S. Memorial Ave. drainage infrastructure	300,000	300,000	-
3. Old Nags Head Place subdivision	255,000	355,000	-
<i>Total Capital Outlay Infrastructure</i>	\$ 1,358,520	\$ 1,458,520	\$ 404,716
<i>New Debt Payments</i>			
1. Replacement backhoe at a cost of \$150,000 *	\$ -	\$ -	\$ 51,973
<i>Total New Debt Payments</i>	\$ -	\$ -	\$ 51,973

*surplus 2007 backhoe

**Town of Nags Head
Water Fund Revenues and Expenditures Summary
For the Fiscal Year 2021-2022**

Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
REVENUES								
Water Utility Sales	\$ 3,610,348	\$ 3,610,348	\$ 3,791,615	\$ 3,280,368	\$ 3,280,368	\$ 3,438,436	\$ 3,318,439	\$ 3,028,910
Other Operating Revenue	71,000	71,000	71,000	67,500	57,500	52,088	57,648	82,037
Grants	435,000	435,000	-	44,241	44,241	43,000	-	-
Investment Earnings	29,850	29,850	29,850	46,000	46,000	29,945	79,242	116,511
Other Revenue	1,000	1,000	1,500	1,000	3,100	3,295	2,193	1,982
Other Finance Sources	1,001,975	1,071,459	25,000	30,000	308,189	966,312	178,222	114,124
TOTAL	\$ 5,149,173	\$ 5,218,657	\$ 3,918,965	\$ 3,469,109	\$ 3,739,398	\$ 4,533,076	\$ 3,635,744	\$ 3,343,564
EXPENDITURES								
Interfund	\$ 708,241	\$ 708,241	\$ 1,028,023	\$ 727,283	\$ 60,000	\$ 10,000	\$ 8,496	\$ 20,461
Water Administration	265,028	260,661	269,630	259,276	315,390	303,428	345,970	320,168
Septic Health	142,294	143,694	145,636	145,989	359,345	349,166	190,568	217,999
Water Operations	1,623,473	1,656,348	1,781,171	1,469,875	1,935,524	2,038,405	1,721,029	2,057,506
Water Distribution	2,410,137	2,449,713	694,505	856,686	1,069,139	957,636	1,376,732	697,460
TOTAL	\$ 5,149,173	\$ 5,218,657	\$ 3,918,965	\$ 3,459,109	\$ 3,739,398	\$ 3,658,635	\$ 3,642,795	\$ 3,313,594

**Town of Nags Head
 Adopted Budget
 Water Fund Revenues
 For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Revenues 2020-2021	Actual Revenues 2019-2020	Actual Revenues 2018-2019
OPERATING REVENUES								
WATER UTILITY SALES	3,610,348	3,610,348	3,791,615	3,280,368	3,280,368	3,438,436	3,318,439	3,028,910
POND ISLAND SPECIAL ASSESSMENT INTEREST	\$ -	-	-	-	-	38	-	54
10% LATE PAYMENT PENALTY	25,000	25,000	25,000	25,000	30,000	20,000	28,952	29,527
SYSTEM DEVELOPMENT FEES	25,000	25,000	25,000	25,000	10,000	12,000	8,496	20,461
AMMONS DARE FEES	-	-	-	-	-	-	2,000	2,000
TAPS AND CONNECTION FEES	16,000	16,000	16,000	12,500	12,500	15,050	14,300	25,895
TAG CUTOFF FEES	5,000	5,000	5,000	5,000	5,000	5,000	3,900	4,100
Subtotal Operating Revenues	\$ 3,681,348	\$ 3,681,348	\$ 3,862,615	\$ 3,347,868	\$ 3,337,868	\$ 3,490,524	\$ 3,376,087	\$ 3,110,947
RESTRICTED INTERGOVERNMENTAL								
GRANTS-AMERICAN RESCUE PLAN	\$ 435,000	\$ 435,000	\$ -	\$ 44,241	\$ 44,241	\$ 43,000	\$ -	\$ -
Subtotal Restricted Intergovernmental	\$ 435,000	\$ 435,000	\$ -	\$ 44,241	\$ 44,241	\$ 43,000	\$ -	\$ -
INVESTMENT EARNINGS								
INTEREST ON CASH/INVESTMENTS	\$ 29,000	\$ 29,000	\$ 29,000	\$ 45,000	\$ 45,000	\$ 29,000	\$ 78,086	\$ 115,030
SEPTIC LOAN INTEREST PAID	850	850	850	1,000	1,000	945	1,156	1,481
Subtotal Investment Earnings	\$ 29,850	\$ 29,850	\$ 29,850	\$ 46,000	\$ 46,000	\$ 29,945	\$ 79,242	\$ 116,511
OTHER REVENUE								
MISCELLANEOUS REVENUES	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,195	\$ 2,193	\$ 1,982
CONTRIBUTIONS	-	-	-	-	2,100	2,100	-	-
Subtotal Other Revenue	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,000	\$ 3,100	\$ 3,295	\$ 2,193	\$ 1,982
OTHER FINANCE SOURCES								
SEPTIC LOAN PRINCIPAL PAID	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 28,000	\$ 32,754	\$ 40,368
PROCEEDS FROM LOAN	-	-	-	-	65,780	65,780	68,582	-
SALE OF CAPITAL ASSETS	-	-	-	-	872,532	872,532	76,886	73,756
CONTRIBUTION FROM WATER CAPITAL RESERVE	485,000	50,000	-	-	-	-	-	-
RESTRICTED NET POSITION-AMERICAN RESCUE PLAN	-	435,000	-	-	-	-	-	-
APPROPRIATED NET POSITION	491,975	561,459	-	-	(835,123)	-	-	-
Subtotal Other Finance Sources	\$ 1,001,975	\$ 1,071,459	\$ 25,000	\$ 30,000	\$ 133,189	\$ 966,312	\$ 178,222	\$ 114,124
TOTAL	\$ 5,149,173	\$ 5,218,657	\$ 3,918,965	\$ 3,469,109	\$ 3,564,398	\$ 4,533,076	\$ 3,635,744	\$ 3,343,564

**Town of Nags Head
Water Fund Expenditures by Account
For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 626,502	\$ 677,259	\$ 697,806	\$ 604,419	\$ 607,540	\$ 589,861	\$ 602,450	\$ 552,215
PAY STUDY CONTINGENCY	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALARIES - LONGEVITY PAY	13,528	14,331	16,322	13,255	13,255	11,235	-	-
OVERTIME PAY	2,000	2,000	2,000	2,000	2,000	1,279	-	-
HOLIDAY PAY	7,100	7,100	7,100	7,100	7,100	5,592	-	-
FICA TAX	49,458	53,402	55,126	47,948	48,186	43,379	43,592	39,841
GROUP HEALTH INSURANCE	156,747	167,544	164,770	150,431	150,431	157,648	143,658	144,805
RETIREES GROUP HEALTH INSUR	14,358	14,358	15,056	14,358	14,358	14,358	26,291	28,758
RETIREMENT	72,619	77,886	81,142	63,539	63,539	59,411	54,015	43,244
401 K	12,744	20,660	28,449	12,388	12,388	8,779	8,725	9,038
Subtotal Personnel Services	\$ 965,056	\$ 1,034,540	\$ 1,067,771	\$ 915,438	\$ 918,797	\$ 891,542	\$ 878,731	\$ 817,901
OPERATIONS								
TRAINING	\$ 13,910	\$ 13,910	\$ 13,050	\$ 10,350	\$ 13,115	\$ 1,974	\$ 7,122	\$ 4,353
BUILDING/EQUIPMENT RENTAL	940	940	940	2,612	2,612	485	707	808
TELEPHONE	5,128	5,128	5,608	5,034	5,034	1,788	1,583	5,075
TELEPHONE - CELL PHONE STIPEND	-	-	-	2,625	2,625	-	-	2,205
UTILITIES	55,150	55,150	59,310	50,000	50,000	54,274	51,152	47,606
POSTAGE	21,150	21,150	21,150	22,450	22,450	15,329	17,673	11,622
ADVERTISING	3,260	3,260	3,460	3,260	3,260	274	1,836	1,045
PRINTING	5,825	5,825	5,825	5,825	5,825	3,825	5,355	3,118
FUEL COSTS	16,250	16,250	16,250	18,500	18,500	11,177	12,247	13,257
STREET SUPPLIES	3,096	3,096	3,096	2,880	2,880	2,463	1,437	2,612
DEPARTMENT SUPPLIES	58,691	58,691	59,691	51,766	58,066	45,726	46,842	59,077
OTHER SUPPLIES	36,415	36,415	36,415	33,865	27,865	19,196	15,527	31,403
MAINT/REPAIR BUILDINGS	51,800	51,800	2,000	2,000	2,000	506	1,853	-
MAINT/REPAIR EQUIPMENT	48,215	48,215	34,215	32,440	55,740	50,521	36,439	287,367
VEHICLE MAINTENANCE	7,150	7,150	7,150	7,150	7,150	2,726	3,512	2,655
MAINT/REPAIR OTHER	37,000	37,000	37,000	38,440	38,440	38,440	31,857	22,542
UNIFORMS	5,900	5,900	6,500	5,400	6,000	6,501	5,034	4,985
PROFESSIONAL FEES	57,670	57,670	115,420	27,670	29,770	28,211	12,965	13,055
PROF. FEES H2O QUALITY TESTING	36,000	36,000	36,000	36,000	36,000	35,649	43,224	43,224
CONTRACTED SERVICES	174,495	174,495	128,430	138,406	138,406	120,397	38,131	46,467
PURCHASES FOR RESALE	901,042	901,042	910,785	811,310	811,310	943,188	752,856	812,053
INSPECTIONS	10,000	10,000	10,000	10,000	10,000	10,000	1,913	10,000
PUMPING CREDIT FOR H2O USAGE	3,500	3,500	3,500	3,500	3,500	3,626	2,085	2,010
BAD DEBT EXPENSE	5,000	5,000	5,000	5,000	5,000	-	-	-
DUES AND SUBSCRIPTIONS	5,028	5,028	5,028	4,913	5,023	3,739	3,821	3,960
INSURANCE	60,000	60,000	60,000	60,000	60,000	60,000	57,542	53,479
Subtotal Operations	\$ 1,622,615	\$ 1,622,615	\$ 1,585,823	\$ 1,391,396	\$ 1,420,571	\$ 1,460,015	\$ 1,152,713	\$ 1,483,978
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 667,283	\$ 694,580	\$ 705,718	\$ 106,645,422

**Town of Nags Head
Water Fund Expenditures by Account
For the Fiscal Year 2021-2022**

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>Subtotal Cost Reimbursement</i>	\$ -	\$ -	\$ -	\$ -	\$ 667,283	\$ 694,580	\$ 705,718	\$ 645,422
<i>CAPITAL OUTLAY</i>								
CAPITAL OUTLAY OTHER	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 37,919	\$ -
CAPITAL OUTLAY EQUIPMENT	18,500	18,500	173,400	59,241	90,241	90,241	7,721	46,455
CAPITAL OUTLAY INFRASTRUCTURE	1,759,930	1,759,930	-	300,000	276,700	231,948	758,611	158,810
CAPITAL OUTLAY VEHICLE	-	-	-	-	65,780	65,780	31,762	-
<i>Subtotal Capital Outlay</i>	\$ 1,778,430	\$ 1,778,430	\$ 173,400	\$ 359,241	\$ 582,721	\$ 537,969	\$ 836,013	\$ 205,265
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 38,497	\$ 38,497	\$ 28,219	\$ 24,504	\$ 48,779	\$ 46,432	\$ 43,008	\$ 112,412
L/P INTEREST	1,334	1,334	729	1,247	1,247	1,247	676	3,120
SEPTIC LOAN PROGRAM	35,000	35,000	35,000	40,000	40,000	16,850	17,440	25,035
<i>Subtotal Debt Service</i>	\$ 74,831	\$ 74,831	\$ 63,948	\$ 65,751	\$ 90,026	\$ 64,529	\$ 61,124	\$ 140,567
<i>INTERFUND</i>								
CONTRIB. TO WATER CAP RESERVE FUND	\$ 25,000	\$ 25,000	\$ 344,782	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,496	\$ 20,461
CONTRIB. TO GENERAL FUND	633,241	633,241	633,241	667,283	-	-	-	-
CONTINGENCY	50,000	50,000	50,000	50,000	50,000	-	-	-
<i>Subtotal Interfund</i>	\$ 708,241	\$ 708,241	\$ 1,028,023	\$ 727,283	\$ 60,000	\$ 10,000	\$ 8,496	\$ 20,461
<i>Total</i>	\$ 5,149,173	\$ 5,218,657	\$ 3,918,965	\$ 3,459,109	\$ 3,739,398	\$ 3,658,635	\$ 3,642,795	\$ 3,313,594

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

<u>Water Fund Expenditures by Function</u>	Manager's Recommended 2021-2022	Adopted 2021-2022	Adopted Net Change	Financial Plan 2022-2023
PERSONNEL	\$ 965,056	\$ 1,034,540	7.20%	\$ 1,067,771
OPERATIONS	1,622,615	1,622,615	0.00%	1,585,823
CAPITAL OUTLAY	1,778,430	1,778,430	0.00%	173,400
DEBT SERVICE	<u>74,831</u>	<u>74,831</u>	0.00%	<u>63,948</u>
SUB-TOTAL	4,440,932	4,510,416	1.56%	2,890,942
INTERFUND TRANSFERS	658,241	658,241	0.00%	978,023
CONTINGENCY	<u>50,000</u>	<u>50,000</u>	0.00%	<u>50,000</u>
TOTAL	<u>\$ 5,149,173</u>	<u>\$ 5,218,657</u>	1.35%	<u>\$ 3,918,965</u>

<u>Water Fund Expenditures by Percentage</u>	Manager's Recommended 2021-2022	Percentage of Total	Adopted 2021-2022	Percentage of Total	Financial Plan 2022-2023	Percentage of Total
PERSONNEL	\$ 965,056	18.74%	\$ 1,034,540	19.82%	\$ 1,067,771	27.25%
OPERATIONS	1,622,615	31.51%	1,622,615	31.09%	1,585,823	40.47%
CAPITAL OUTLAY	1,778,430	34.54%	1,778,430	34.08%	173,400	4.42%
DEBT SERVICE	<u>74,831</u>	1.45%	<u>74,831</u>	1.43%	<u>63,948</u>	1.63%
SUB-TOTAL	4,440,932	86.25%	4,510,416	86.43%	2,890,942	73.77%
INTERFUND TRANSFERS	658,241	12.78%	658,241	12.61%	978,023	24.96%
CONTINGENCY	<u>50,000</u>	0.97%	<u>50,000</u>	0.96%	<u>50,000</u>	1.28%
TOTAL	<u>\$ 5,149,173</u>	100.00%	<u>\$ 5,218,657</u>	100.00%	<u>\$ 3,918,965</u>	100.00%

**Town of Nags Head
 Adopted Budget
 Debt Schedule (Projected Payments)
 For the Fiscal Year 2021-2022**

Description	Replace Year	Estimated Cost	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	FY 2027 and Beyond
Water Fund									
Water Administration									
Utility Billing Software	16/17	\$ 39,925	\$ 8,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel tank conversion	19/20	37,745	7,053	6,900	6,748	6,596	6,444	-	-
		\$ 77,670	\$ 15,294	\$ 6,900	\$ 6,748	\$ 6,596	\$ 6,444	\$ -	\$ -
Water Operations:									
Pickup	20/21	\$ 32,890	\$ 10,964	\$ 11,237	\$ 11,100	\$ -	\$ -	\$ -	\$ -
1 Million Gallon Treatment Train***	25/26	5,760,000	-	-	-	-	-	384,000	7,392,000
		\$ 5,792,890	\$ 10,964	\$ 11,237	\$ 11,100	\$ -	\$ -	\$ 384,000	\$ 7,392,000
Water Distribution:									
Pickup	17/18	\$ 29,776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4x4 Pickup	19/20	30,837	10,457	10,457	-	-	-	-	-
4x4 Pickup	20/21	32,890	10,964	11,237	11,100	-	-	-	-
Air compressor	23/24	30,000	-	-	-	10,395	10,395	10,395	-
4x4 Truck	23/24	58,500	-	-	-	20,270	20,270	20,270	-
4x4 Truck	25/26	37,500	-	-	-	-	-	12,993	25,986
Back hoe loader	25/26	150,000	-	-	-	-	-	51,973	103,946
		\$ 369,503	\$ 21,421	\$ 21,694	\$ 11,100	\$ 30,665	\$ 30,665	\$ 95,631	\$ 129,932
Septic Health:									
4x4 Pickup	24/25	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 12,127	\$ 12,127	\$ 12,127
Total Water Fund Lease Payments			\$ 47,679	\$ 39,831	\$ 28,948	\$ 37,261	\$ 49,236	\$ 491,758	\$ 7,534,059

Replacement costs are estimates
 Estimated interest rate of 4%, 3 year payment in advance
 Estimated interest rate of 5% for:
 ***fifteen year payment in advance

Possible cash down payment on some lessening future year lease payments

**Town of Nags Head
 Adopted Budget
 CIP Schedule with Projected Lease Payments
 For the Fiscal Year 2021-2022**

Yellow highlights indicate items on the Requested Fiscal Year 2020-2021 CIP Schedule

Description Water Fund	Fiscal Year	Cash Cost	Grant Funding	Total Cost to Town (including interest)		Total Cost	Water Fund Impact FY 22	Water Fund Impact FY 23	FY 2022	Cash and Financing Payment Schedule					FY 2027 And Beyond
				Reserve	Water					FY 2023	FY 2024	FY 2025	FY 2026		
Water Operations:															
Liquid chlorine conversion at Eighth Street	2023	\$ 140,400	\$ -	\$ -	\$ 140,400	\$ 140,400	\$ -	\$ 140,400	\$ -	\$ 140,400	\$ -	\$ -	\$ -	\$ 155,520	\$ -
Liquid chlorine conversion at Gull Street	2024	140,400	-	-	140,400	140,400	-	-	-	-	140,400	-	-	-	-
1 million gallon treatment train***	2026	5,761,250	-	-	7,777,250	7,777,250	-	-	-	-	-	-	-	385,250	7,392,000
		\$ 6,042,050	\$ -	\$ -	\$ 8,058,050	\$ 8,058,050	\$ -	140,400	\$ -	\$ 140,400	\$ 140,400	\$ -	\$ -	\$ 540,770	\$ 7,392,000
Water Distribution:															
Nags Head Cove water line replacements	2022	\$ 1,759,930	\$ -	\$ -	\$ 1,759,930	\$ 1,759,930	\$ 1,759,930	\$ -	\$ 1,759,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Update to water system comprehensive plan	2022	117,600	-	-	117,600	117,600	30,000	87,600	30,000	87,600	-	-	-	-	-
Asbestos cement pipe water main replacements	2024	1,753,454	-	50,000	1,703,454	1,753,454	-	-	-	-	147,042	139,961	67,460	1,398,991	
Gull Street pump station improvements	2025	1,613,300	-	-	1,613,300	1,613,300	-	-	-	-	-	780,000	-	833,300	
Back hoe loader	2026	150,000	-	-	155,919	155,919	-	-	-	-	-	-	51,973	103,946	
		\$ 5,394,284	\$ -	\$ 50,000	\$ 5,350,203	\$ 5,400,203	\$ 1,789,930	\$ 87,600	\$ 1,789,930	\$ 87,600	\$ 147,042	\$ 919,961	\$ 119,433	\$ 2,336,237	
Total Water Fund Lease Payments and Capital Outlay							\$ 1,789,930	\$ 228,000	\$ 1,789,930	\$ 228,000	\$ 287,442	\$ 919,961	\$ 660,203	\$ 9,728,237	

Replacement costs are estimates
 Estimated interest rate of 4%, 3 year payment in advance
 ***fifteen years at 5%
 Possible cash down payment on some lessening future year lease payments

**TOWN OF NAGS HEAD ADOPTED CAPITAL IMPROVEMENT PROGRAM FISCAL YEARS 2021-2022 THROUGH 2030-2031
SUMMARY TABLE**

Priority:	Project:	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	>FY2031	Funding
		Short-Term	Nags Head Cove water line replacements	\$1,759,930									
	Water system comprehensive plan update and system development fee study	\$30,000	\$87,600										Reserve
Intermediate	Liquid chlorine conversion at Eighth Street pump station		\$140,400										Reserve
	Liquid chlorine conversion at Gull Street pump station			\$140,400									Reserve
	Miscellaneous asbestos cement pipe water main replacements			\$147,042	\$139,961	\$67,460		\$1,398,991					Reserve
	Gull Street pump station improvements				\$780,000							\$833,300	Reserve
	Back hoe loader					\$51,973	\$51,973	\$51,973					3-year loan
Long-Term	1 million gallon treatment train												15-year loan
Totals:		\$1,789,930	\$228,000	\$287,442	\$919,961	\$119,433	\$51,973	\$1,450,964				\$833,300	

WATER ADMINISTRATION

OVERVIEW

Water Administration is responsible for billing and collecting revenues generated through distribution of water resources. Activities include: scheduled utility billing; customer service changes; proactive leak identification, notification, and resolution; and courteous, timely responses to customer inquiries. Water Administration staff is located in the Administrative Services Department, but is funded through the Water Fund, rather than the General Fund.

GOALS

- Provide a high level of customer service through timely and accurate billing of water accounts, courteous collection of water utility revenue, and sharing of information regarding individual accounts and overall policies and procedures.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Timely and accurate billing of water usage with courteous collection to provide funding for the Town's water operations.

Performance Indicators –

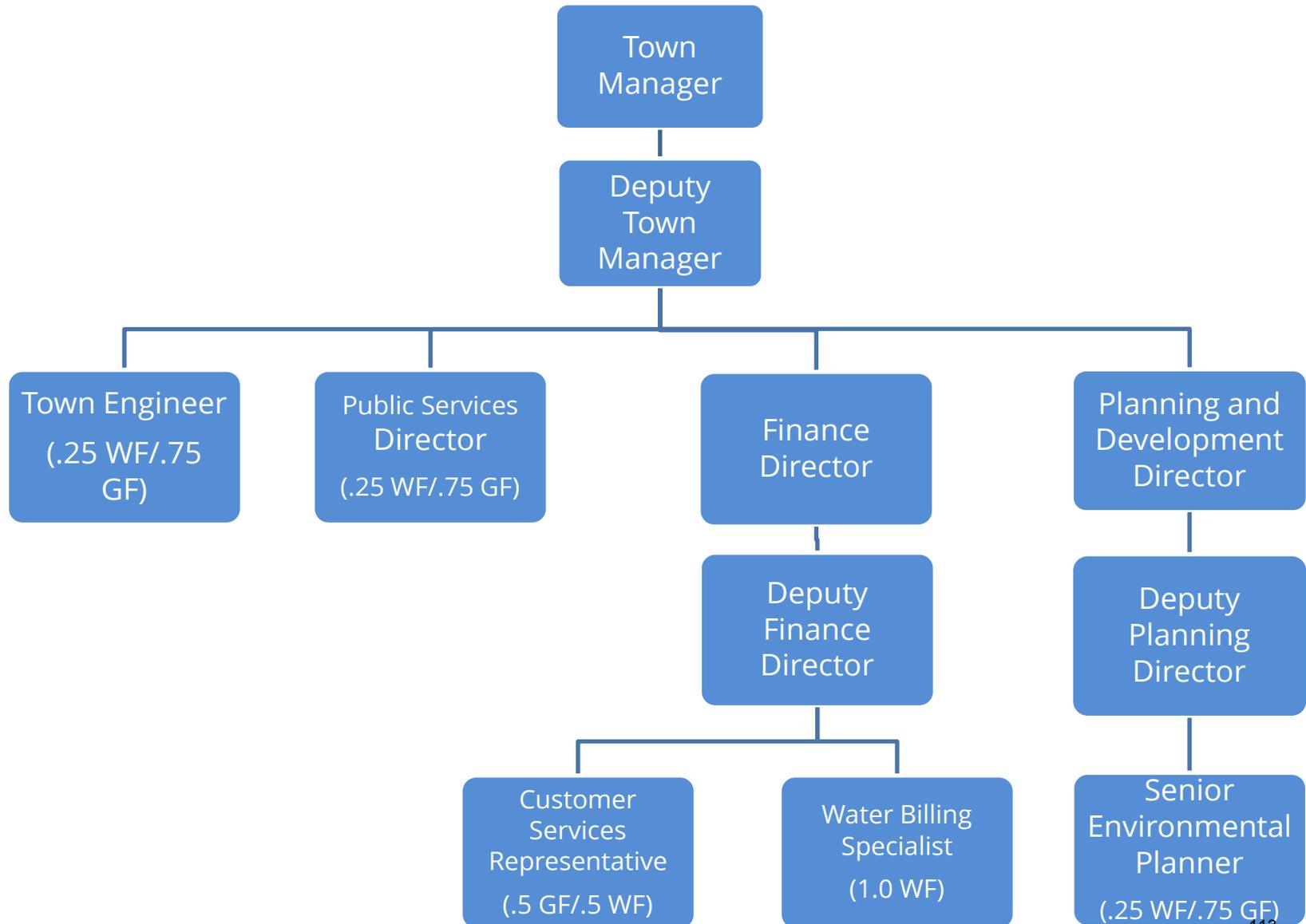
- Leverage technology to control and monitor receivables.
- Increase collection measures while offering easier payment solutions to minimize delinquent accounts.
- Provide excellent customer service in the administration of water service by continuing to research and offer additional payment options to customers for increased convenience.
- Expand use of e-billing water bills and automatic ACH payments for increased efficiency and reduced costs

Objective - Share information with customers to allow them to better manage their water service.

Performance Indicators -

- Enhance billing and online customer service to be concise, clear, user friendly, and relevant to provide helpful, up-to-date messages and information.
- Improve customer online access to communicate a wider range of information: bills, account history, payment status, forms, policy, and other account information.
- Continue to provide customers of leak or unusual usage to allow for timely customer response to minimize both cost and unnecessary water loss.

Water Administration Organization and Staffing

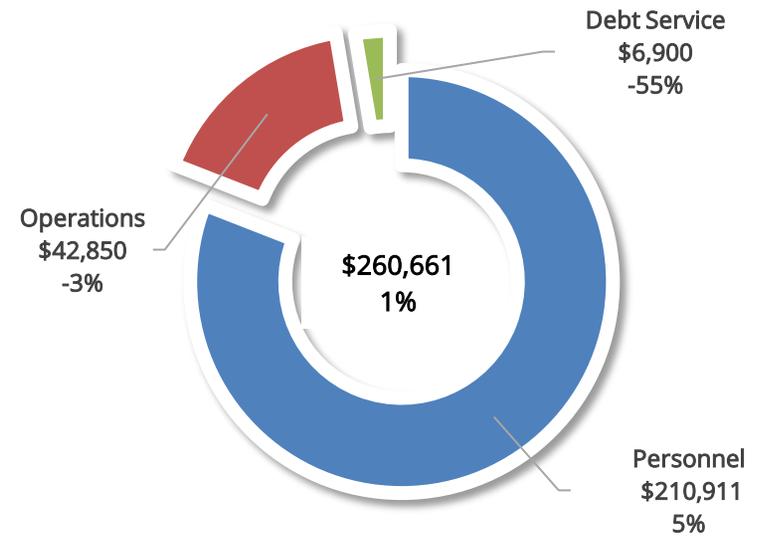


WATER ADMINISTRATION - BUDGET HIGHLIGHTS

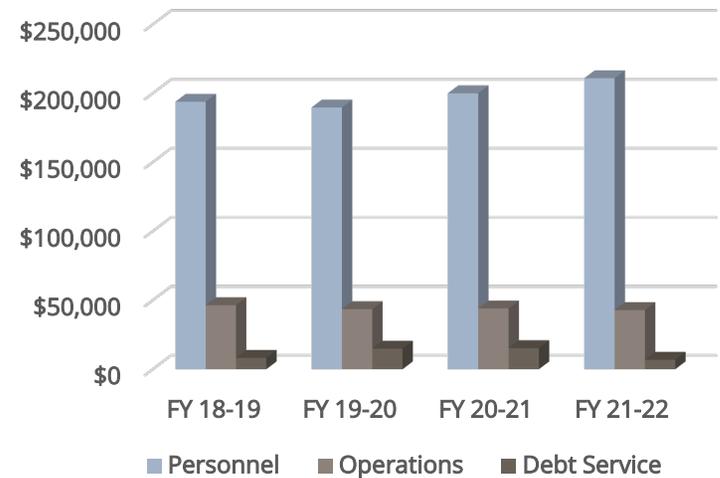
HIGHLIGHTS

- Indirect cost allocation of \$633,241 to the General Fund reflects a formula that includes the cost of actual services provided.
- A transfer of \$25,000 to the Water Capital Reserve Fund is budgeted and reflects the revenue anticipated from system development fees.

Adopted Expenditures by Function
2021-2022/Percentage Change From FY 2020-2021



FY 2021-2022 Adopted
Adopted and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department : *Water Administration*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 134,955	\$ 138,454	\$ 142,319	\$ 132,141	\$ 132,531	\$ 130,770	\$ 130,514	\$ 131,908
SALARIES - LONGEVITY PAY	2,520	2,520	2,645	2,520	2,520	500	-	-
FICA TAX	10,479	10,747	11,052	10,302	10,332	9,045	8,859	9,183
GROUP HEALTH INSURANCE	39,054	39,054	41,395	38,578	38,578	40,836	38,586	35,786
RETIREMENT	15,545	15,944	16,587	13,740	13,740	12,504	11,725	10,301
401 K	2,725	4,192	5,749	2,691	2,691	2,594	2,593	1,944
SALARY ADJUSTMENTS	10,000	-	-	-	-	-	-	-
Subtotal Personnel Services	\$ 215,278	\$ 210,911	\$ 219,747	\$ 199,972	\$ 200,392	\$ 196,249	\$ 192,277	\$ 189,122
OPERATIONS								
TRAINING	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ 2,350	\$ -	\$ 125	\$ 725
TELEPHONE - CELL PHONE STIPEND	-	-	-	495	495	-	-	475
POSTAGE	15,000	15,000	15,000	16,550	16,550	13,739	12,621	10,071
DEPARTMENT SUPPLIES	3,950	3,950	3,950	3,950	3,950	3,874	3,913	3,673
MAINT/REPAIR EQUIPMENT	2,815	2,815	2,815	2,040	2,040	-	2,340	2,040
PROFESSIONAL FEES	11,420	11,420	11,570	11,420	11,420	14,846	11,020	10,620
CONTRACTED SERVICES	2,315	2,315	2,450	2,205	2,205	3,732	2,073	6,593
BAD DEBT EXPENSE	5,000	5,000	5,000	5,000	5,000	-	-	-
Subtotal Operations	\$ 42,850	\$ 42,850	\$ 43,135	\$ 44,010	\$ 44,010	\$ 36,191	\$ 32,092	\$ 34,197
CAPITAL OUTLAY								
CAPITAL OUTLAY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,397	\$ 27,578
CAPITAL OUTLAY IMPROVEMENTS	-	-	-	-	-	-	37,919	-
Subtotal Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,316	\$ 27,578
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 55,694	\$ 55,694	\$ 66,733	\$ 61,031
DEBT SERVICE								
L/P PRINCIPAL	\$ 6,291	\$ 6,291	\$ 6,291	\$ 14,402	\$ 14,402	\$ 14,402	\$ 14,274	\$ 7,857
L/P INTEREST	609	609	457	892	892	892	278	383
Subtotal Debt Service	\$ 6,900	\$ 6,900	\$ 6,748	\$ 15,294	\$ 15,294	\$ 15,294	\$ 14,552	\$ 8,240
Total	\$ 265,028	\$ 260,661	\$ 269,630	\$ 259,276	\$ 315,390	\$ 303,428	\$ 345,970	\$ 320,168

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department:

Interfund-Water Fund

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
CONTRIB. TO GENERAL FUND	\$ 633,241	\$ 633,241	\$ 633,241	\$ 667,283	\$ -	\$ -	\$ -	\$ -
CONTRIB. TO WATER CAP RESERVE FUND	25,000	25,000	344,782	10,000	10,000	10,000	8,496	20,461
CONTINGENCY	50,000	50,000	50,000	50,000	50,000	-	-	-
TOTAL	\$ 708,241	\$ 708,241	\$ 1,028,023	\$ 727,283	\$ 60,000	\$ 10,000	\$ 8,496	\$ 20,461

SEPTIC HEALTH

OVERVIEW

Septic Health is a division of the Planning and Development Department but maintains a separate budget. Under the Todd D. Krafft Septic Health Initiative Program, the Division promotes water quality and education to maintain the town's wastewater infrastructure and improve private septic system performance. The Program's separate, but interrelated, components are:

1. The Wastewater System Inspection/Pumping component encourages homeowners, through incentives and educational resources, to have their systems inspected and pumped (if needed) on a regular basis. Additionally, the Program administers a low-interest loan financing program to assist owners in the repair and replacement of malfunctioning wastewater systems. The inspection and pump out data collected has been used to develop the *Decentralized Wastewater Management Plan*, and will inform the pending update of the Plan.
2. The Water Quality Monitoring component monitors 23 surface and groundwater sites to identify stormwater runoff and other source impacts.
3. The Education component is aimed at homeowners and visitors to increase water quality awareness and knowledge of on-site wastewater operation and maintenance.
4. The *Decentralized Wastewater Management Plan* was adopted in 2006 and supports the continued viability for the use of on-site systems in the town. The Plan serves as the strategic plan for the Program and Division. An update of the Plan is pending.

The Division's environmental planner (formerly the water quality coordinator) is dedicated to administering the Program, the components, and related tasks and duties (i.e. advanced treatment system operator and inspector for all Town-owned and private-owned participating systems). The position is also part of the Planning and Development Department, with other responsibilities related to stormwater, water quality programs, implementation of the Coastal Area Management Act ("CAMA") and its regulations through the LPO program (an arm of DEQ's Division of Coastal Management), especially the Town's sand relocation permitting, shoreline management, storm damage assessment, and long-range planning. Funding for this position is shared between the Water Fund and the General Fund.

GOALS

Consistent with relevant goals of the Planning and Development Department as established in the *Town of Nags Head Comprehensive Plan*, the goals of the Division are to promote a healthy environment by protecting the town's surface and groundwater resources through proactive actions and effective public education focusing on septic maintenance.

SEPTIC HEALTH

These goals will serve to direct the focus and priorities of the Division, and, similar to the Planning and Development Department, the Sustainability & Resiliency *Activity Category* has been identified to align Division focus and priorities with specifically identified objectives and performance indicators.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Sustainability & Resiliency: Support long-term sustainability and resiliency by protecting natural resources and pursuing environmentally conscious actions.

Performance Indicators -

- Complete FY19-20 project to update the Town's Decentralized Wastewater Master Plan to evaluate the effectiveness of the program and recommend potential changes and additional measures as necessary; this project was initiated in FY20-21 and is expected to be completed in FY21-22. Develop a timeline for future updates to the Plan.
- Continue water quality sampling/testing "in-house" in support of the Todd D. Krafft Septic Health Initiative Program; align with water quality sampling/testing in support of stormwater initiatives and consider program improvements as part of the updated of the Decentralized Wastewater Master Plan.
- Increase participation in the Inspection/Pumping component; identify properties through septic health data that have never had an inspection or pump out, contact those property owners to inform them of the Program and offer services. If feasible, map vulnerable areas based on their proximity to major drainage features and target those areas for outreach.
- Fund the low-interest septic loan financing program above previous levels (staff is recommending increasing this amount given the number and cost of repairs).
- Increase public awareness and participation through the Town website, local media outlets, and direct homeowner outreach and education; develop a focused educational outreach plan for the Septic Health Initiative that can be implemented, with the assistance of partnerships.
- Work with Dare County Health Department, real estate agents, and property managers to educate property owners on the maintenance needs of septic systems.
- Update and maintain the Program's website monthly to provide program information and current water quality data.
- Provide annual updates to the Board of Commissioners on Program status.

SEPTIC HEALTH

- Develop response and public information plan for poor water quality events.
- Develop improved methodology to correlate water quality data to septic performance.
- Maintain and expand the Todd D. Krafft Septic Health Initiative Program by providing government assistance for septic retrofits, assisting homeowners in maintaining their septic systems, conducting more groundwater sampling, securing additional wells for sampling, developing partnerships to assist with the peer review of existing data, researching a mandatory septic inspection program with incentives, and mapping of groundwater.
- Analyze maps of the surface drainage system in Nags Head to enable a better understanding of the impacts on-site systems have on surface waters.
- Coordinate with Dare County Environmental Health to utilize septic permit data to develop a dataset of existing ground water elevations.
- Develop and enhance relationships with the County, State, Federal, non-profit, and institutional partners to assist in research and educational efforts; ensure water quality testing results are peer reviewed through partnerships with universities
- Centralize all septic health data and water quality data into a single database, available on the Town's website, that allows staff to easily search and manipulate data. This should include data from: the Town's water quality monitoring program, the NC Division of Shellfish Sanitation, septic permit data from Dare County, town inspections and pump outs, and repair/loan data.
- Develop improved administrative management tools for implementing the Program; this includes:
 - An efficient way to email reports to owners directly from permitting software.
 - A streamlined process for how inspection requests are received, coordinated, scheduled, and a report of the inspection sent back to the homeowner.
- Utilizing the Planning and Development Department's permitting software, determine how to track more detailed inspection and pump out data.
- Identify properties through mapping efforts with older on-site wastewater treatment systems (pre-1980) to inform them and offer loan program for repairs or replacement.
- Conduct peer reviewed scientific analysis of the program every three years.

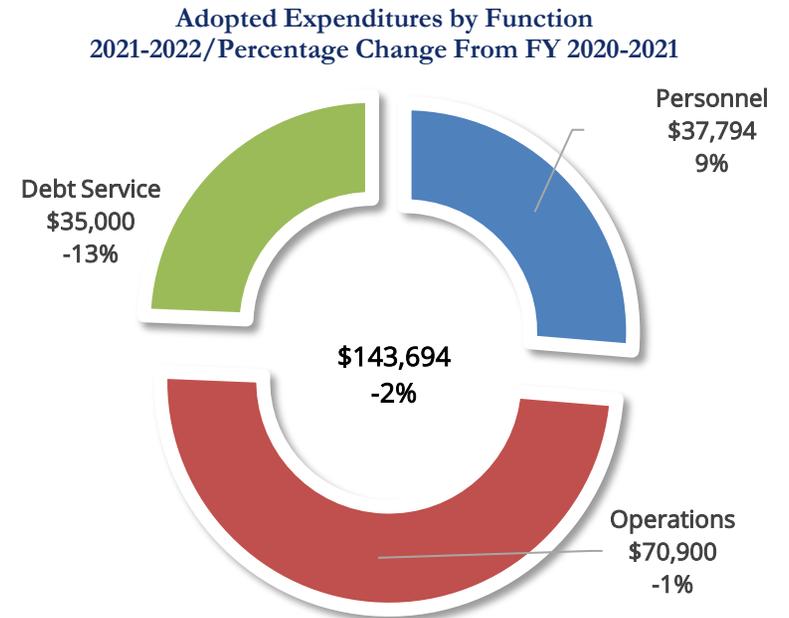
Septic Health Organization and Staffing



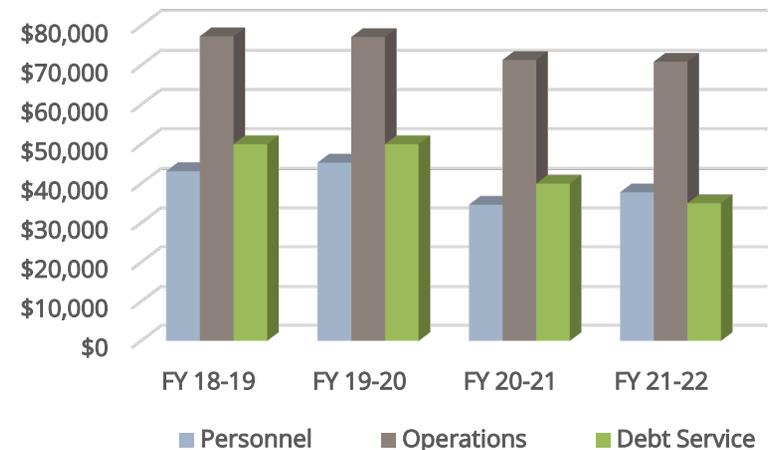
SEPTIC HEALTH - BUDGET HIGHLIGHTS

HIGHLIGHTS

- Funds are included for pumping credits for septic systems at \$45 each.
- Funds of \$36,000 are included for water quality testing.
- Funding of \$12,000 is included for pumping out the Town's septic systems.
- The Septic Health Initiative Loan program is funded at \$35,000. The loan maximum is \$7,500.



FY 2021-2022 Adopted Expenditures and Expenditure History



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Septic Health*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 26,404	\$ 27,337	\$ 28,418	\$ 25,154	\$ 25,284	\$ 25,012	\$ 18,462	\$ 30,498
FICA TAX	2,004	2,075	2,158	1,924	1,934	1,787	1,383	2,202
GROUP HEALTH INSURANCE	4,480	4,480	4,786	4,480	4,480	49	2,445	7,272
RETIREMENT	2,983	3,090	3,248	2,568	2,568	2,362	1,660	2,381
401 K	523	812	1,126	503	503	463	367	568
Subtotal Personnel Services	\$ 36,394	\$ 37,794	\$ 39,736	\$ 34,629	\$ 34,769	\$ 29,673	\$ 24,317	\$ 42,921
OPERATIONS								
TRAINING	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 546
TELEPHONE	-	-	-	-	-	-	-	137
TELEPHONE - CELL PHONE STIPEND	-	-	-	210	210	-	-	210
POSTAGE	3,200	3,200	3,200	3,200	3,200	52	3,514	-
ADVERTISING	1,800	1,800	1,800	1,800	1,800	-	999	-
PRINTING	1,500	1,500	1,500	1,500	1,500	-	2,332	-
FUEL COSTS	750	750	750	1,000	1,000	88	94	507
DEPARTMENT SUPPLIES	500	500	500	500	500	715	255	596
VEHICLE MAINTENANCE	250	250	250	250	250	-	120	4
PROF. FEES H2O QUALITY TESTING	36,000	36,000	36,000	36,000	36,000	35,649	43,224	43,224
CONTRACTED SERVICES	12,000	12,000	12,000	12,000	12,000	12,000	800	7,320
INSPECTIONS	10,000	10,000	10,000	10,000	10,000	10,000	1,913	10,000
PUMPING CREDIT FOR H2O USAGE	3,500	3,500	3,500	3,500	3,500	3,626	2,085	2,010
DUES AND SUBSCRIPTIONS	400	400	400	400	400	-	-	-
Subtotal Operations	\$ 70,900	\$ 70,900	\$ 70,900	\$ 71,360	\$ 71,360	\$ 62,130	\$ 55,336	\$ 64,554
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 38,216	\$ 65,513	\$ 93,475	\$ 85,489
CAPITAL OUTLAY								
CAPITAL OUTLAY OTHER	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
CAPITAL OUTLAY EQUIPMENT	-	-	-	-	25,000	25,000	-	-
Subtotal Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000	\$ -	\$ -

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department: *Septic Health*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
SEPTIC LOAN PROGRAM	\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	\$ 16,850	\$ 17,440	\$ 25,035
<i>Subtotal Debt Service</i>	<i>\$ 35,000</i>	<i>\$ 35,000</i>	<i>\$ 35,000</i>	<i>\$ 40,000</i>	<i>\$ 40,000</i>	<i>\$ 16,850</i>	<i>\$ 17,440</i>	<i>\$ 25,035</i>
TOTAL	\$ 142,294	\$ 143,694	\$ 145,636	\$ 145,989	\$ 359,345	\$ 349,166	\$ 190,568	\$ 217,999

WATER OPERATIONS

OVERVIEW

The Water Operations staff is responsible for monitoring water quality distributed from Nags Head's plant into the town's distribution system. The water plant is staffed two shifts per day, seven days a week and serves as an after-hours contact for Nags Head citizens wishing to report water problems or seeking information concerning other Town departmental activities.

Water Operations consists of the Eighth Street Water Treatment Plant and storage tank, the Gull Street Pump Station and storage tank, and two 500,000-gallon elevated water storage tanks. In addition, Water Operations maintains a state certified laboratory for bacteriological testing to ensure that water quality complies with state and federal regulations.

GOALS

- Provide drinking water and water needed for fire suppression that meets or exceeds all federal and state standards in quantity and quality.
- Maintain the Town's water treatment and storage system in optimum operating condition and add needed system enhancements as required to meet increasing state and federal water quality standards.
- Continually improve customer service and communications with the public, businesses, and other Town departments.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Improve water service through water quality enhancements.

Performance Indicators –

- Meet Federal and North Carolina water quality standards from Oregon Inlet north and throughout distribution system.
- Monitor and make system operational adjustments to reduce total trihalomethanes (TTHM) concentration throughout the distribution system to meet the Stage 2 Disinfectants and Disinfection Byproducts Rule.

Objective - Perform scheduled system maintenance to maximize the life of critical system components.

Performance Indicators -

- Inspect all water storage tanks as per the Tank Maintenance Schedule.

WATER OPERATIONS

Objective - Plan for future Water Operations capital needs.

Performance Indicators –

- Monitor proposed and established future water quality standard revisions.
- Determine how the Town can meet future revised standards.
- Review/identify water treatment methods to meet future water quality standards.
- Prepare Water Operations Capital Improvement Plan to include any future treatment needs/modifications.

Objective-Maintain fiscal responsibility for the Department.

Performance Indicators-

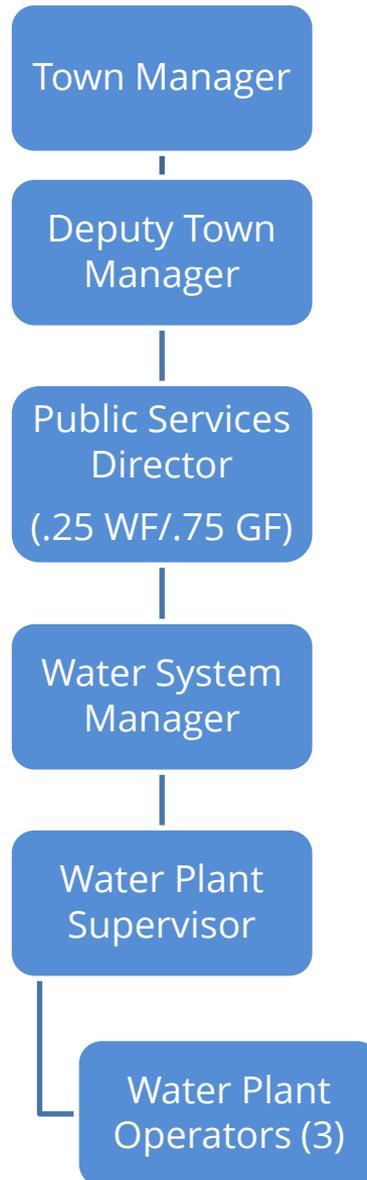
- Ensure expenditures fall within the adopted budget.
- Proceed with the implementation of the Capital Improvement Plan.

Objective – Reduce the Department’s carbon footprint.

Performance Indicators –

- Upgrade the lighting at the Eighth Street and Gull Street water facilities to reduce energy consumption.
- Maintain department equipment to ensure efficiency.
- Replace doors and windows to reduce energy use.

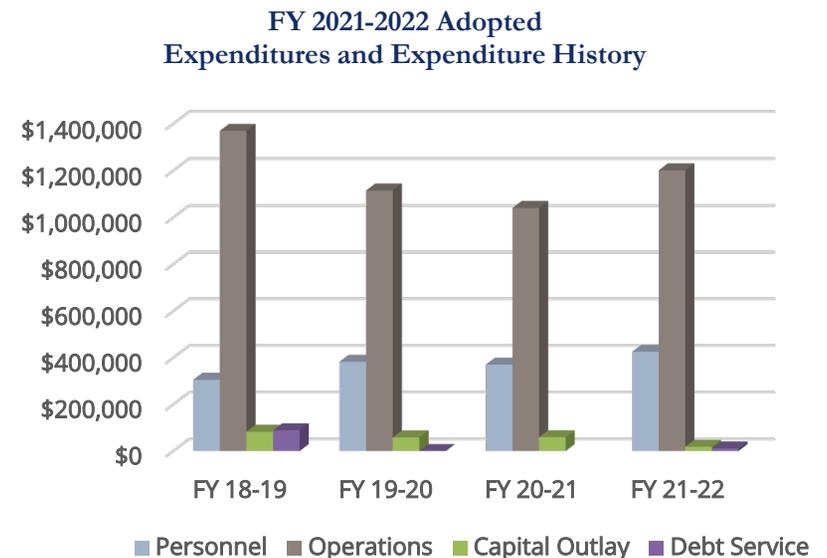
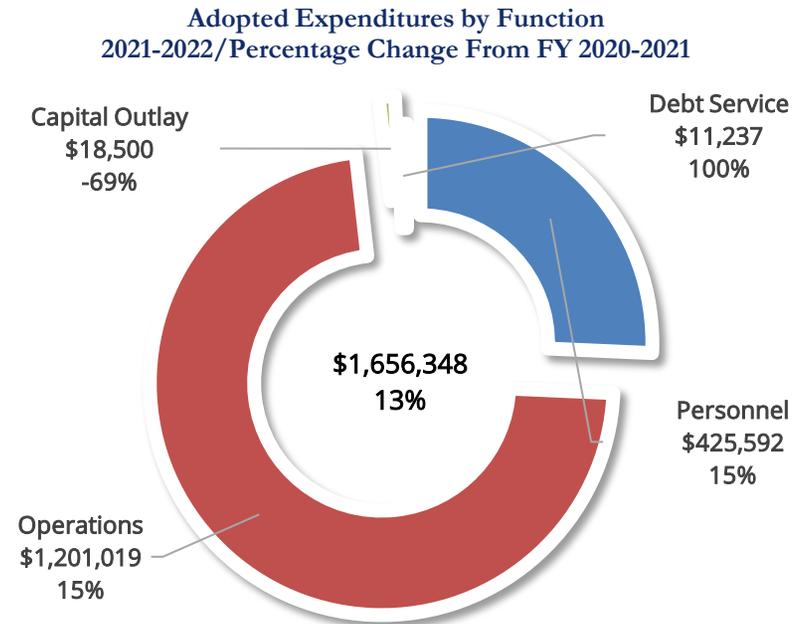
Water Operations Organization and Staffing



WATER OPERATIONS - BUDGET HIGHLIGHTS

HIGHLIGHTS

- Funding of \$901,042 is adopted for purchasing wholesale water from Dare County. The budget is based on an 8% increase of the most recent actual annual 385.929 million gallons purchased at the current wholesale rate of \$2.152 per million gallons.
- Funding of \$42,000 is adopted to replace leaking windows and doors at the Eighth Street water plant.
- Capital outlay of \$18,500 is included for a mixer motor at Gull Street.
- The Water Fund proportionate share of insurances including workers compensation, general property and liability, and flood are centrally budgeted at \$60,000 in Water Operations.



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Water Operations*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 256,026	\$ 280,487	\$ 289,561	\$ 247,160	\$ 248,461	\$ 244,666	\$ 257,142	\$ 213,274
SALARIES - LONGEVITY PAY	10,508	11,311	12,677	10,235	10,235	10,235	-	-
OVERTIME PAY	500	500	500	500	500	482	-	-
HOLIDAY PAY	6,700	6,700	6,700	6,700	6,700	5,592	-	-
FICA TAX	20,886	22,818	23,617	20,241	20,340	18,485	18,931	15,462
GROUP HEALTH INSURANCE	62,607	62,607	65,385	53,714	53,714	59,391	53,047	53,460
RETIREMENT	30,178	32,444	33,788	26,579	26,579	25,418	23,089	16,727
401 K	5,312	8,725	12,051	5,156	5,156	3,688	3,654	4,269
Subtotal Personnel Services	\$ 392,717	\$ 425,592	\$ 444,279	\$ 370,285	\$ 371,685	\$ 367,957	\$ 355,863	\$ 303,192
OPERATIONS								
TRAINING	\$ 4,145	\$ 4,145	\$ 3,285	\$ 2,500	\$ 3,360	\$ 805	\$ 2,924	\$ 1,031
BUILDING/EQUIPMENT RENTAL	940	940	940	2,612	2,612	485	707	808
TELEPHONE	3,998	3,998	4,478	3,998	3,998	581	529	3,388
TELEPHONE - CELL PHONE STIPEND	-	-	-	720	720	-	-	470
UTILITIES	55,150	55,150	59,310	50,000	50,000	54,274	51,152	47,606
POSTAGE	2,950	2,950	2,950	2,700	2,700	1,538	1,538	1,551
ADVERTISING	260	260	260	260	260	-	277	-
PRINTING	3,825	3,825	3,825	3,825	3,825	3,825	3,023	2,808
FUEL COSTS	7,500	7,500	7,500	7,500	7,500	6,027	5,852	6,120
DEPARTMENT SUPPLIES	33,766	33,766	34,766	28,866	33,116	33,116	34,295	34,977
OTHER SUPPLIES	14,365	14,365	14,365	14,365	8,365	4,163	2,168	3,131
MAINT/REPAIR BUILDINGS	51,800	51,800	2,000	2,000	2,000	506	1,853	-
MAINT/REPAIR EQUIPMENT	30,400	30,400	16,400	18,400	18,400	18,400	17,659	285,057
VEHICLE MAINTENANCE	1,900	1,900	1,900	1,900	1,900	1,735	924	1,109
UNIFORMS	2,400	2,400	3,000	2,400	3,000	3,000	2,424	2,497
PROFESSIONAL FEES	6,250	6,250	6,250	6,250	6,250	1,029	1,090	890
CONTRACTED SERVICES	17,480	17,480	17,530	17,935	17,935	12,431	11,913	15,665
PURCHASES FOR RESALE	901,042	901,042	910,785	811,310	811,310	943,188	752,856	812,053
DUES AND SUBSCRIPTIONS	2,848	2,848	2,848	2,808	2,918	2,512	2,442	2,656
INSURANCE	60,000	60,000	60,000	60,000	60,000	60,000	57,542	53,479
Subtotal Operations	\$ 1,201,019	\$ 1,201,019	\$ 1,152,392	\$ 1,040,349	\$ 1,040,169	\$ 1,147,615	\$ 951,168	\$ 1,275,296
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 413,738	\$ 413,738	\$ 408,674	\$ 373,758
CAPITAL OUTLAY								
CAPITAL OUTLAY EQUIPMENT	\$ 18,500	\$ 18,500	\$ 173,400	\$ 59,241	\$ 65,241	\$ 65,241	\$ 5,324	\$ 16,643
CAPITAL OUTLAY VEHICLE	-	-	-	-	32,890	32,890	-	-
Subtotal Capital Outlay	\$ 18,500	\$ 18,500	\$ 173,400	\$ 59,241	\$ 98,131	\$ 98,131	\$ 5,324	\$ 16,643

**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department: *Water Operations*

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
DEBT SERVICE								
L/P PRINCIPAL	\$ 10,964	\$ 10,964	\$ 10,964	\$ -	\$ 11,801	\$ 10,964	\$ -	\$ 86,667
L/P INTEREST	273	273	136	-	-	-	-	1,950
Subtotal Debt Service	\$ 11,237	\$ 11,237	\$ 11,100	\$ -	\$ 11,801	\$ 10,964	\$ -	\$ 88,617
TOTAL	\$ 1,623,473	\$ 1,656,348	\$ 1,781,171	\$ 1,469,875	\$ 1,935,524	\$ 2,038,405	\$ 1,721,029	\$ 2,057,506

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Water Operations

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
<i>Capital Outlay Equipment</i>			
1. Gull Street tank mixer motor replacement	\$ 18,500	\$ 18,500	\$ -
2. Eighth Street tank mixer motor replacement	-	-	33,000
3. Liquid Chlorine conversion at Eighth Street	-	-	140,400
<i>Total Capital Outlay Equipment</i>	\$ 18,500	\$ 18,500	\$ 173,400

WATER DISTRIBUTION

OVERVIEW

The Water Distribution Division is responsible for the quality of water within the distribution system, the maintenance of the distribution system and making recommendations on how to make improvements within the Town's water system. Annual system flushing, monitoring system chlorine residuals, identifying water main tie ins to eliminate dead end lines, and the continued gradual change out of older water meters are several ways this is achieved.

The responsibilities of this division are to read meters in two of the four billing cycles each month, the disconnection of water meters due to fire, storm damage, leaks, or non-payment, install water taps, repair service lines/water mains, and locate water mains and services for contractors and utility companies and oversee installation of replacement and new water mains.

Although Water Distribution is placed under the Public Works Department, for control and administrative support purposes, this division falls in the Water Fund, primarily because funding comes from revenues generated from water customers.

GOALS

- Ensure water quality in the distribution system as required to meet state and federal water quality standards.
- Maintain/operate the Town's water distribution system's appurtenances. (Mains, valves, hydrants, etc.)
- Continually improve customer service and department communications with the public, businesses, and other Town departments.

OBJECTIVES AND PERFORMANCE INDICATORS

Objective - Improve water service through accuracy and water quality enhancements.

Performance Indicators –

- Replace water meters with over 3 million gallons registered for water accountability. (American Water Works Association standard is 240 meters per year for our size system).
- Perform flow testing on water meters to check for accuracy.
- Continue to analyze annual flushing program to maximize effectiveness and minimize system disruptions.

Objective - Continue implementation of water system improvements for fire protection and system upgrades, as recommended in the 2018 Master Water Plan update.

WATER DISTRIBUTION

Performance Indicators -

- Continue replacing asbestos cement water line as precursor to the street paving plan.
- Update the Water System Master Plan with project prioritizations and current estimated design/construction costs.
- Continue with system fire hydrant maintenance.

Objective- Maintain fiscal responsibility for the department.

Performance Indicators-

- Ensure expenditures fall within the adopted budget.
- Proceed with the implementation of the Capital Improvement Plan.

Objective - Reduce the department's carbon footprint.

Performance Indicators -

- Maintain department equipment to ensure efficiency.
- Reduce the use of paper and encourage reuse or recycling of equipment when appropriate.

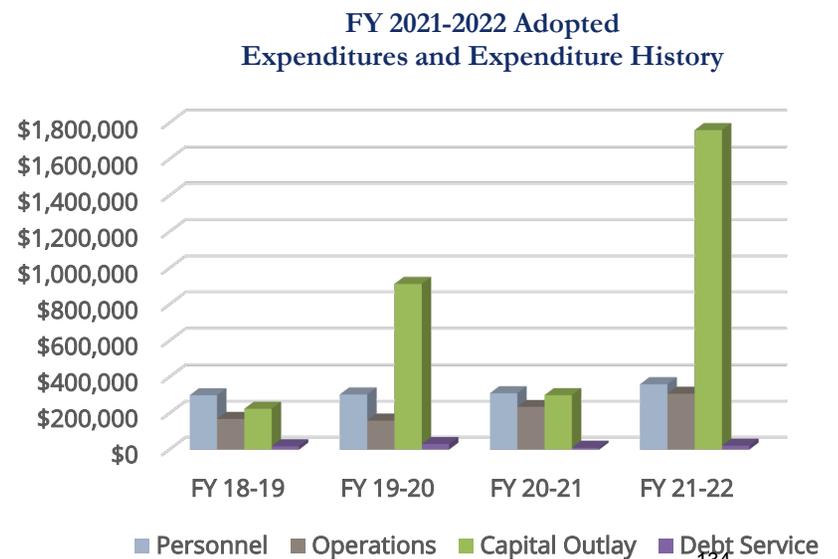
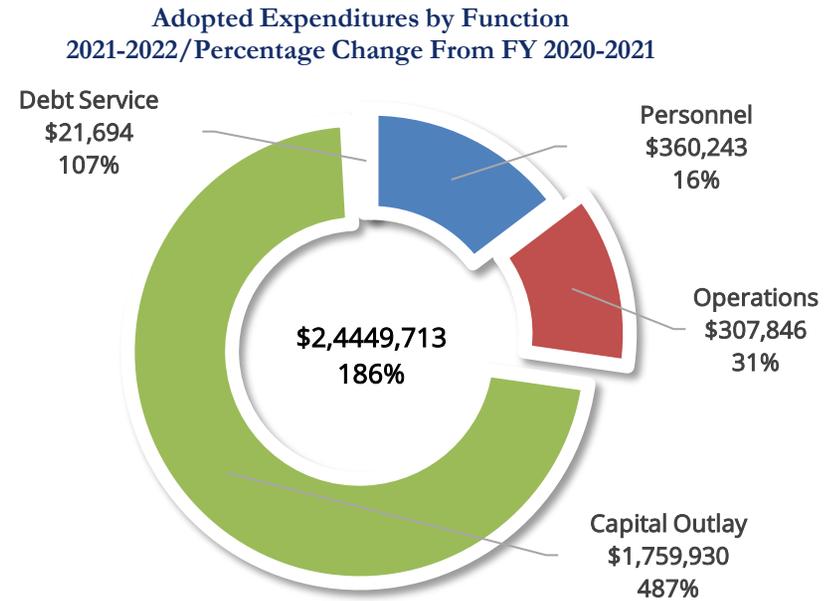
Water Distribution Organization and Staffing



WATER DISTRIBUTION - BUDGET HIGHLIGHTS

HIGHLIGHTS

- Annual contracted water tower and tank maintenance is included at \$75,000.
- Due to erosion, ditch repairs of \$50,000 are included in south Nags Head.
- Capital Improvement Program funding includes:
 - \$1,759,930 for replacing asbestos cement water lines in coordination with scheduled drainage and paving work at the southern portion of Old Nags Head Cove
 - \$30,000 towards an update to the water system comprehensive plan, specifically an asset value evaluation for use in calculating the system development fee



**Town of Nags Head
Adopted Budget
For the Fiscal Year 2021-2022**

Department:

Water Distribution

Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
PERSONNEL SERVICES								
SALARIES/WAGES - REGULAR	\$ 209,117	\$ 230,981	\$ 237,508	\$ 199,964	\$ 201,264	\$ 189,413	\$ 196,332	\$ 176,535
SALARIES - LONGEVITY PAY	500	500	1,000	500	500	500	-	-
OVERTIME PAY	1,500	1,500	1,500	1,500	1,500	797	-	-
HOLIDAY PAY	400	400	400	400	400	-	-	-
FICA TAX	16,089	17,762	18,299	15,481	15,580	14,062	14,419	12,994
GROUP HEALTH INSURANCE	50,606	61,403	53,204	53,659	53,659	57,372	49,580	48,287
RETIREES GROUP HEALTH INSUR	14,358	14,358	15,056	14,358	14,358	14,358	26,291	28,758
RETIREMENT	23,913	26,408	27,519	20,652	20,652	19,127	17,541	13,835
401 K	4,184	6,931	9,523	4,038	4,038	2,034	2,111	2,257
Subtotal Personnel Services	\$ 320,667	\$ 360,243	\$ 364,009	\$ 310,552	\$ 311,951	\$ 297,663	\$ 306,274	\$ 282,666
OPERATIONS								
TRAINING	\$ 6,415	\$ 6,415	\$ 6,415	\$ 4,500	\$ 6,405	\$ 1,169	\$ 4,073	\$ 2,051
TELEPHONE	1,130	1,130	1,130	1,036	1,036	1,207	1,054	1,550
TELEPHONE - CELL PHONE STIPEND	-	-	-	1,200	1,200	-	-	1,050
ADVERTISING	1,200	1,200	1,400	1,200	1,200	274	560	1,045
PRINTING	500	500	500	500	500	-	-	310
FUEL COSTS	8,000	8,000	8,000	10,000	10,000	5,062	6,301	6,630
STREET SUPPLIES	3,096	3,096	3,096	2,880	2,880	2,463	1,437	2,612
DEPARTMENT SUPPLIES	20,475	20,475	20,475	18,450	20,500	8,021	8,379	19,831
OTHER SUPPLIES	22,050	22,050	22,050	19,500	19,500	15,033	13,359	28,272
MAINT/REPAIR EQUIPMENT	15,000	15,000	15,000	12,000	35,300	32,121	16,440	270
VEHICLE MAINTENANCE	5,000	5,000	5,000	5,000	5,000	991	2,468	1,542
MAINT/REPAIR OTHER	37,000	37,000	37,000	38,440	38,440	38,440	31,857	22,542
UNIFORMS	3,500	3,500	3,500	3,000	3,000	3,501	2,610	2,488
PROFESSIONAL FEES	40,000	40,000	97,600	10,000	12,100	12,336	855	1,545
CONTRACTED SERVICES	142,700	142,700	96,450	106,266	106,266	92,234	23,345	16,889
DUES AND SUBSCRIPTIONS	1,780	1,780	1,780	1,705	1,705	1,227	1,379	1,304
Subtotal Operations	\$ 307,846	\$ 307,846	\$ 319,396	\$ 235,677	\$ 265,032	\$ 214,079	\$ 114,117	\$ 109,931
COST REIMBURSEMENT								
COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 159,635	\$ 159,635	\$ 136,836	\$ 125,144
CAPITAL OUTLAY								
CAPITAL OUTLAY INFRASTRUCTURE	\$ 1,759,930	\$ 889,930	\$ -	\$ 300,000	\$ 276,700	\$ 231,948	\$ 758,611	\$ 158,810
CAPITAL OUTLAY AMERICAN RESCUE PLAN	-	870,000	-	-	-	-	-	-
CAPITAL OUTLAY EQUIPMENT	-	-	-	-	-	-	-	2,234
CAPITAL OUTLAY VEHICLE	-	-	-	-	32,890	32,890	31,762	-
Subtotal Capital Outlay	\$ 1,759,930	\$ 1,759,930	\$ -	\$ 300,000	\$ 309,590	\$ 264,838	\$ 790,373	\$ 161,044

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Department:

Water Distribution

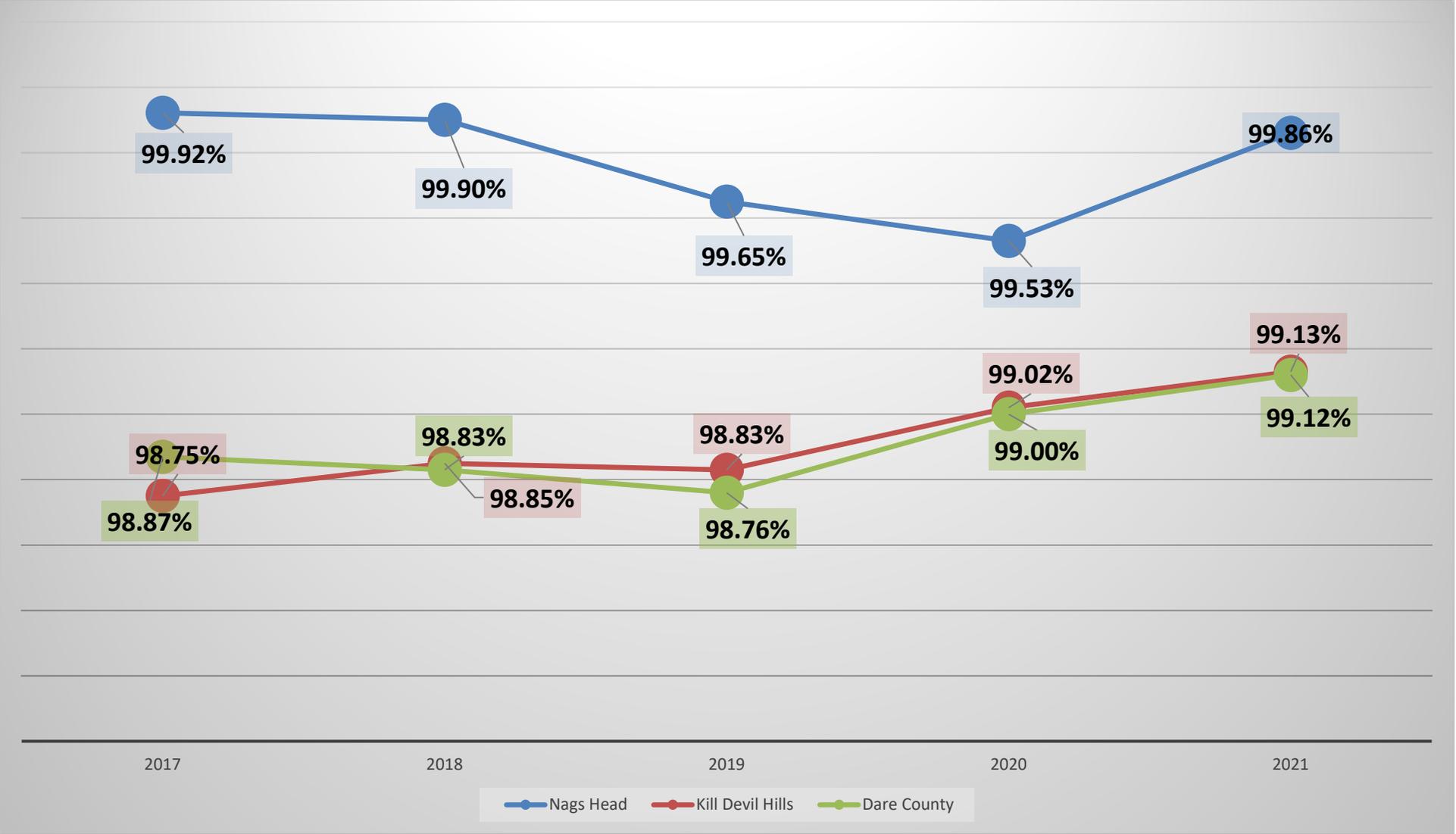
Account Description	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023	Adopted Budget 2020-2021	Adjusted Budget 2020-2021	Estimated Actual Expenditures 2020-2021	Actual Expenditures 2019-2020	Actual Expenditures 2018-2019
<i>DEBT SERVICE</i>								
L/P PRINCIPAL	\$ 21,242	\$ 21,242	\$ 10,964	\$ 10,102	\$ 22,576	\$ 21,066	\$ 28,734	\$ 17,888
L/P INTEREST	452	452	136	355	355	355	398	787
<i>Subtotal Debt Service</i>	<i>\$ 21,694</i>	<i>\$ 21,694</i>	<i>\$ 11,100</i>	<i>\$ 10,457</i>	<i>\$ 22,931</i>	<i>\$ 21,421</i>	<i>\$ 29,132</i>	<i>\$ 18,675</i>
TOTAL	\$ 2,410,137	\$ 2,449,713	\$ 694,505	\$ 856,686	\$ 1,069,139	\$ 957,636	\$ 1,376,732	\$ 697,460

**Town of Nags Head
 Adopted Budget
 For the Fiscal Year 2021-2022**

Water Distribution

Description of Capital Items	Manager's Recommended 2021-2022	Adopted Budget 2021-2022	Financial Plan 2022-2023
<i>Capital Outlay Infrastructure</i>			
1. Nags Head Cove water line replacements	\$ 1,759,930	\$ 1,759,930	\$ -
<i>Total Capital Outlay Infrastructure</i>	\$ 1,759,930	\$ 1,759,930	\$ -

TAX COLLECTION COMPARISON as of April 7, 2021



**Town of Nags Head
Property Tax History
Adopted Budget
For the Fiscal Year 2021-2022**

<u>Fiscal Year</u>		<u>Tax Rates</u>	<u>Gross Levy</u>	<u>Collected at June 30</u>	<u>Percent Collected</u>
2012-2013		\$0.1575	\$4,934,706	\$4,921,087	99.72%
2012-2013	TWBN	\$0.0200	\$626,628	\$624,814	99.71%
2012-2013	MSD	\$0.1600	\$1,803,018	\$1,798,805	99.77%
2013-2014		\$0.2300	\$5,254,576	\$5,250,832	99.93%
2013-2014	TWBN	\$0.0270	\$616,841	\$616,401	99.93%
2013-2014	MSD	\$0.2300	\$1,800,050	\$1,798,931	99.94%
2013-2014	DMV	\$.1775/\$.2570	\$102,731	\$100,282	97.62%
2014-2015		\$0.2400	\$5,523,952	\$5,518,839	99.91%
2014-2015	TWBN	\$0.0270	\$620,963	\$620,410	99.91%
2014-2015	MSD	\$0.2300	\$1,829,470	\$1,828,876	99.97%
2014-2015	DMV	\$0.2670	\$87,588	\$87,549	99.96%
2015-2016		\$0.2400	\$5,558,306	\$5,557,513	99.99%
2015-2016	TWBN	\$0.0270	\$624,996	\$624,908	99.99%
2015-2016	MSD	\$0.2300	\$1,829,378	\$1,829,373	100.00%
2015-2016	DMV	\$0.2670	\$98,660	\$98,660	100.00%
2016-2017		\$0.2700	\$6,309,842	\$6,309,663	100.00%
2016-2017	TWBN	\$0.0270	\$630,727	\$630,710	100.00%
2016-2017	MSD	\$0.0000	\$0	\$0	
2016-2017	DMV	\$0.2970	\$116,317	\$116,317	100.00%
2017-2018		\$0.2700	\$6,375,818	\$6,375,419	99.99%
2017-2018	TWBN	\$0.0270	\$637,580	\$637,542	99.99%
2017-2018	MSD	\$0.1750	\$1,412,473	\$1,412,472	100.00%
2017-2018	DMV	\$0.2970	\$126,918	\$126,918	100.00%
2018-2019		\$0.2800	\$6,672,798	\$6,671,202	99.98%
2018-2019	TWBN	\$0.0270	\$643,448	\$643,295	99.98%
2018-2019	MSD	\$0.1750	\$1,414,525	\$1,414,523	100.00%
2018-2019	DMV	\$0.3070	\$134,381	\$134,381	100.00%
2019-2020		\$0.2900	\$6,985,774	\$6,976,878	99.87%
2019-2020	TWBN	\$0.0270	\$650,455	\$649,571	99.87%
2019-2020	MSD	\$0.1750	\$1,417,273	\$1,416,659	99.96%
2019-2020	DMV	\$0.3170	\$140,077	\$140,077	100.00%
2020-2021		\$0.2425	\$7,381,598	\$7,378,150 (1)	99.95%
2020-2021	TWBN	\$0.0225	\$684,897	\$684,571 (1)	99.95%
2020-2021	MSD	\$0.1430	\$1,490,916	\$1,490,914 (1)	100.00%
2020-2021	DMV	\$0.2650	\$135,298	\$135,298 (1)	100.00%
2021-2022		\$0.2625	\$7,987,413	\$7,967,445 (2)	99.75%
2021-2022	TWBN	\$0.0250	\$760,706	\$758,804 (3)	99.75%
2021-2022	MSD 1 and 2	\$0.1430	\$1,490,916	\$1,487,188 (4)	99.75%
2021-2022	MSD 4	\$0.0100	\$65,575	\$65,411 (4)	99.75%
2021-2022	MSD 3 and 6	\$0.0050	\$69,675	\$69,501 (4)	99.75%
2021-2022	DMV	\$0.2875	\$141,150	\$141,150 (5)	100.00%
2022-2023		\$0.2725	\$8,374,613	\$8,353,676 (2)	99.75%
2022-2023	TWBN	\$0.0250	\$768,313	\$766,392 (3)	99.75%
2022-2023	MSD 1 and 2	\$0.1430	\$1,492,406	\$1,488,675 (4)	99.75%
2022-2023	MSD 4	\$0.0100	\$65,575	\$65,411 (4)	99.75%
2022-2023	MSD 3 and 6	\$0.0050	\$69,675	\$69,501 (4)	99.75%
2022-2023	DMV	\$0.2850	\$146,206	\$146,206 (5)	100.00%

(1) Year to date for fiscal year 2020-2021 as of June 30, 2021

(2) Town wide ad valorem adjusted estimated at 99.75% collection rate

(3) Town wide beach nourishment estimated at 99.75% collection

(4) Municipal service districts beach nourishment estimated at 99.75% collection

(5) Levy per the North Carolina Vehicle Tax System estimated at 100% collection

**Town of Nags Head
 Top Ten Principal Taxpayers
 From the Fiscal Years 2021 and 2020
 for the Fiscal Year Budget 2021-2022**

2020-2021 Tax Year			2019-2020 Tax Year		
NAME	TAX AMOUNT	%	NAME	TAX AMOUNT	%
1. Ocean Carolina, LLC	\$49,253.76	0.52%	1. Dominion NC Power	\$56,887.78	0.63%
2. Dominion North Carolina Power	\$48,489.40	0.51%	2. Ocean Carolina, LLC	\$55,306.58	0.61%
3. The Lacour Group, LLC	\$40,796.62	0.43%	3. Stanford M. White	\$39,483.77	0.44%
4. Stanford M. White	\$40,728.80	0.43%	4. The Lacour Group, LLC	\$37,651.15	0.42%
5. Brian K. Newman	\$40,390.96	0.42%	5. Brian K. Newman	\$36,062.49	0.40%
6. SRE Mustang, LLC	\$39,934.31	0.42%	6. Kenneth Simpler Trustee	\$33,871.58	0.38%
7. Nags Head Company, LLC	\$37,174.67	0.39%	7. Nags Head Company, LLC	\$33,275.53	0.37%
8. Mildred Roughton	\$34,528.50	0.36%	8. Mildred Roughton	\$33,243.62	0.37%
9. Surf Side Realty, LLC	\$31,407.84	0.33%	9. Dare Hospitality, LLC	\$33,025.01	0.37%
10. Clubcorp Golf of North Carolina, LLC	\$31,394.29	0.33%	10. Clubcorp Golf of North Carolina, LLC	\$32,229.90	0.36%
	\$394,099.15	4.13%		\$391,037.41	4.34%

(2020-2021 % based on collections as of March 22, 2021)

Administration

Town Code Bound		\$100
Town Code Unbound		\$50
Town Code Supplements	per year	\$50
Unified Development Ordinance (UDO)		\$30
Unified Development Ordinance (UDO) Supplements	per year	\$15
Copies	per page	.15
Copy of digital information	(Purchase of USB flash drives/DVDs, etc., mailing envelopes, mapping service, copy service, etc. – does not include paper copies)	Actual cost (minimum \$10)
Sunshine List	per year	\$10
Use of public building	Refundable clean-up deposit	\$50
Town lapel pin		\$2
50th Anniversary Cookbook		\$13
Dowdy Park Adopt-a-Bench	per bench	\$1,400 (vendor-supplied bench. Made with engineered wood to withstand a lot of activity and to match existing benches, for placement within Dowdy Park)

Permits

Crowd Gathering Event		\$100
Special Event	Event Site (former Windmill Pt site)	\$100
Vendor Fee	assoc w/Crowd Gathering or Special Events permit	\$25 each or \$200 for all
Tent inspection (if applicable)	assoc w/Crowd Gathering or Special Events permit	\$50
	A permit shall be issued for tents, membrane structures, and temporary stage canopies based on the requirements of the 2018 NC Fire Prevention code and shall be determined by the Fire Chief or designee.	
Electrical inspection (if applicable)	assoc w/Crowd Gathering or Special Events permit	\$50

Administrative Services

Tax Rate	\$28.75 per \$100 value
Tax Rate - Municipal Service Districts 1 and 2 - additional tax	\$.143 per \$100 value
Tax Rate - Municipal Service District 4 - additional tax	\$.01 per \$100 value
Tax Rate - Municipal Service Districts 3 and 6 - additional tax	\$.005 per \$100 value
Return Check Fee (Excl. Tax Payment) G.S. 25-3-506.	\$35
Return Check Fee (Tax Payment)	\$25 /check or 10% of check, whichever is greater

Delinquent Taxes – Per G.S. 105-360 (a):

Interest accrues on taxes paid on or after January 6 as follows:

- (1) For the period January 6 to February 1, interest accrues at the rate of two percent (2%).
- (2) For the period February 1 until the principal amount of the taxes, the accrued interest, and any penalties are paid, interest accrues at the rate of three-fourths of one percent (3/4%) a month or fraction thereof.

Cable Franchise	Initial	\$2,500
Cable Franchise	Renewal	\$10,000

Permits

Beach driving permit		\$25
Beach driving permit	Duplicate decal	\$2
Bonafide fishing tournament permit	NH Surf Fishing Tournament OB Association of Realtor Fraternal Order of Eagles	N/C
Beach Equipment Vendor	Annual	\$75

Applications

Massage Therapist (business)	Application includes fingerprint fee	\$150
Operator license	w/verification of State License	N/C

Administrative Services (cont.)

Vehicle for Hire (business)

Taxicab or Limousine	Application	\$50
Driver permit	Application includes fingerprint fee	\$90
	Driver permit annual renewal	\$7.50

Farmers Market

Membership Fee	Annual	\$240
Drop-In Fee	Per market date	\$25
Post-Season Vendor fee	Per vendor	\$15

Fees for Business License/Registration

Per G.S. 105-113.77:

Privilege License Tax

City Beer On and Off Premises	per location	\$15
City Beer Off Premises only	per location	\$5
City Wine On and Off Premises	per location	\$15
City Wine Off Premises only	per location	\$10
Beer Wholesaler	per location	\$37.50
Wine Wholesaler	per location	\$37.50

Per G.S. 20-97(d):

Privilege License Tax

Taxicabs	per vehicle	\$15
Limousines	per vehicle	\$15
Vehicle for Hire	Application fee only	-

Business Registration:

Business Registration	per location	\$25
Massage Therapist	with State license	-
Massage Business	Application fee only	-

Administrative Services (cont.)

Licenses/Registrations not renewed by September 1st shall be considered delinquent.

- Business Registrations are subject to a civil penalty of \$50.
- Business Licenses are subject to a penalty of 5%.

Penalties will be assessed on September 2nd.

Miscellaneous

Town License Plate	Current year	\$5.50
	Prior years	\$1
Town Flag		\$50 + tax
Budget or Audit documents		\$10
Street (Powell Bill) map		\$2
Zoning map		\$17
Notary public service		N/C
Catamaran Rack Storage at Harvey Sound Access Season runs from June 1 until November 1	Nags Head resident Non-resident	\$25 \$45
	Monthly	\$10
	Weekly	\$5

Facility Fees Town Code Sec. 10-337

(1) Police facility fee:

Single-family/duplex, per unit; private dock	\$154.32
Multifamily, including hotel/motel, per unit	\$155.00
Commercial/industrial, per 1,000 square feet	\$445.66

(2) Fire facility fee:

Single-family/duplex, per unit; private dock	\$153.23
Multifamily, including hotel/motel, per unit	\$95.08
Commercial/industrial, per 1,000 square feet	\$246.10

Administrative Services (cont.)

(3) Solid waste collection:

Single-family/duplex, per unit; private dock	\$83.04
Commercial/industrial, incl. multifamily and hotel/motel, per cy of dumpster required	\$357.20

(4) Administration facility fee:

All uses, per unit; private dock	\$382.99
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(5) Recreation facility fee:

New single-family/multifamily/hotel/motel construction, per dwelling unit; private dock	\$286.00
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Credit and debit card convenience fee:

Tax, utility, and all other payments	VISA, MasterCard, Discover (AMEX not accepted)	2.95% of total charge \$1.00 minimum
Pit Fire Permits	Use of credit card to pay	\$1.00 (flat fee)
E-check convenience fee		\$1.05 (flat fee)

Fire Department

Pit Fire Permits		\$10
- Credit card fee to pay		\$1.00 (flat fee)
Structure Burn Permit	water use additional cost	\$1,500/day burn
Tent inspection	A permit shall be issued for tents, membrane structures, and temporary stage canopies based on the requirements of the 2018 NC Fire Prevention code and shall be determined by the Fire Chief or designee.	\$50
Electrical inspection	associated w/large tent or event	\$50
Vehicle use for events	Pickup truck (1/2 ton) – per day	\$12.30
	Mobile command vehicle – per day	\$19.00
	Fire truck – per day	\$78.90
Copy of Incident Report		\$5

Fire Inspection Business

First inspection		N/C
First re-inspection		N/C
Second re-inspection		\$25
Third re-inspection	per day	\$50

New Construction

Standpipe system inspection		\$50
Fire Sprinkler system inspection		\$75
Fire Alarm system acceptance testing		\$75
Kitchen suppression system acceptance testing		\$75
2-Hr Hydrostatic test witness		\$100

Fire Department (cont.)

False Alarms

First False Alarm of calendar month	N/C
Second False Alarm of calendar month	\$25
Third False Alarm of calendar month	\$50

Fire Hydrant Testing

Flow testing required for sprinkler system installation or upgrades	\$250
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Planning & Development

New Construction

Residential (per sq. ft.)		heated non-living	0.75 0.40
Commercial (per sq. ft.)		heated & non-living	0.80
Pool			\$250
Electric			\$75
HVAC	\$40/unit +	\$5 electrical	min \$75
Plumbing			\$75
Gas			\$75
Sprinkler			\$75
Refrigeration			\$75
Sign			\$75
Multi-family (per sq. ft.)	\$100/unit +	heated & non-living	0.80
Hotel (per sq. ft.)	\$50/unit +	heated & non-living	0.80

Building permit fees

Building re-inspection			\$50
Proceeding work w/o a building permit			2x permit cost
Proceeding work w/o required inspection			½ permit cost

Demolition

Single Family			\$150/building
Duplex			\$150/building
Hotel		\$50/unit	min \$250
Multi-family		\$100/unit	min \$250
Commercial (per sq. ft.)		0.75	min \$250

Planning & Development (cont.)

Moving

Single Family		\$500/building
Duplex		\$600/building
Hotel	\$150/unit	min \$1,000
Multi-family	\$300/unit	min \$1,000
Commercial (per sq. ft.)	\$1.00	min \$1,000

Clean Up Deposits

Demolition within AEC

Single family		\$1,000/building
Duplex		\$1,250/building
Hotel	\$100/unit	min \$1,000
Multi-family	\$500/unit	min \$1,000
Commercial (per sq. ft.)	\$1.00	min \$1,000

Demolition outside AEC

Single family		\$500/building
Duplex		\$600/building
Hotel	\$75/unit	min \$900
Multi-family	\$75/unit	min \$900
Commercial		\$900/permit

Move Within AEC

Single family		\$500/building
Duplex		\$600/building
Hotel	\$150/unit	min \$1,000

Planning & Development (cont.)

Multi-family	\$300/unit	min \$1,000
Commercial (per sq. ft.)	\$1.00	min \$1,000
<i>Move Outside AEC</i>		
Single family		\$500/building
Duplex		\$600/building
Hotel	\$75/unit	min \$1,000
Multi-family	\$75 unit	min \$1,000
Commercial (per sq. ft.)	0.50	min \$1,000

Miscellaneous Permit Fees

Bulkhead, dock, pier	See Alteration, Additions, Remodeling section	
Commercial towers/new tower	\$1.00 Lin. Ft. + \$100 for subs	
Electrical inspection	assoc. w/large tent or event	\$50
Fuel pumps	\$25 per pump	min \$50
Fuel storage tank	Per tank	\$200
Hood/duct		\$100

Planning & Development (cont.)

Alterations, Additions, Remodeling (based on actual cost)

Residential, Commercial, Accessory structures, Storage

From	To	
0	\$2,500	minimum \$100
\$2,501	\$5,000	\$130
\$5,001	\$10,000	\$160
\$10,001	\$20,000	\$190
\$20,001	\$30,000	\$220
\$30,001	\$40,000	\$250
\$40,001	\$50,000	\$280
\$50,001	\$60,000	\$310
\$60,001	\$70,000	\$340
\$70,001	\$80,000	\$370
\$80,001	\$90,000	\$400
\$90,001	\$100,000	\$430
\$100,001	\$110,000	\$460
\$110,001	\$120,000	\$490
\$120,001	\$130,000	\$520
\$130,001	\$140,000	\$550
\$140,001	\$150,000	\$580
\$150,001	\$160,000	\$610
\$160,001	\$170,000	\$640
\$170,001 and over		\$640 + \$1.50 per \$1,000 valuation above \$170,001 or fraction thereof

Planning & Development (cont.)

Service Unit Fees

Gallons per Day (GPD)

To calculate Gallons per Day, refer to the NC Administrative Code – 15A NCAC 2T .0014

\$1.77

Small Wireless Facility Review

per application

\$100 per facility – first 5 facilities
\$50 each – next 20 facilities

Miscellaneous Administrative and Zoning Fees

Site Plan, Major

0.50/sf

Site Plan, Minor (without or less than 250 sq. ft. of new floor area or lot coverage)

\$75

Waived for eligible Temporary Use Permits

Site Plan, Minor (with 250 sq. ft. or greater of new floor area or lot coverage)

\$400

Waived for eligible Temporary Use Permits

Variance or Appeal

\$200

Conditional Use/Vested Right

\$200 ea or \$300 combined

Erosion & Sedimentation Control

\$50/up to 1 acre + \$40/additional acre and revision

Floodplain Review (not associated with building permit)

\$50

Zoning Permit for new single family/duplex

\$150 single; \$275 duplex

Zoning Permit associated with single family/duplex with no building permit (i.e., driveway, land disturbance, etc.)

\$25

Zoning Permit for commercial/multifamily in conjunction with building permit

No charge

Zoning Permit for commercial/multifamily in conjunction with no building permit (i.e., change of occupancy or use)

\$50

Zoning permit for signage

\$75 (per application, inclusive of all signs)

Zoning permit for home occupation

\$50

Zoning map amendment

\$500

Planning & Development (cont.)

Unified Development Ordinance (UDO) text amendment		\$500
Application/Investigation of Sexually Oriented Business (SOB)		\$300
Subdivision, Minor or Major		\$75 per lot
Exempt subdivision/Recombination		\$50 per lot
GIS maps 11x17		\$5/parcel data only \$10/aerial photography
GIS maps 17x22		\$10/parcel data only \$25/aerial photography
GIS maps 22x34 through 36x48		\$25/parcel data only \$50/aerial photography
Short-term Rental Registration	Annual	\$25
Zoning or Flood Determination Letter		\$50

Police Department

Town Ordinance Violation	\$50
Permit 24-hr parking at beach accesses for fishing Sep 1 - Feb 1	\$25
Copies of Accident Reports	\$5
Copies of Investigative Reports	\$5 or 0.15/pg < 33 pgs
Off-Duty Security Vehicle Use	\$19.75 per day
Fingerprint charges	\$5/set
Use of public building	Refundable clean-up deposit
	\$50

Civil Penalties as listed below: **\$50 each**

Traffic Violations **\$50 each**

Section 42-41	Failure to obey traffic control devices
Section 42-92	Prohibited riding coasters, roller skates, or similar devices
Section 42-92	Motorized vehicles prohibited on multi-use/pedestrian path
Section 42-132	Obstructing passage of other vehicles
Section 42-138	Prohibited parking in certain places
Section 42-139	Parking in front of driveway or fire hydrant
Section 42-140	Parking in Fire Lane
Section 42-141	Parking on certain streets

Taxi Cab Violations **\$50 each**

Section 46-8	Exceed maximum number of passengers
Section 46-9	Failure to properly mark taxi cab
Section 46-11	Failure to post rates and fares
Section 46-13	Failure to maintain daily manifest
Section 46-81	Taxi cab drivers permit required
Section 46-89	Failure to display taxi cab drivers permit

Police Department (cont.)**Animal Violations****\$50 each**

Section 6-2	Owner responsibility violation
Section 6-3	Dog must wear identification and rabies tags
Section 6-6	Mandatory removal of feces

Beach Violations**\$50 each**

Section 8-1	Surfing without a leash/within 300 ft. of a pier
Section 8-2	Swimming prohibited (red flags posted)
Section 8-4	Personal watercraft
Section 8-62	Driving on sand dune

Noise Violation**\$50 each**

Section 16-76	Prohibited noise
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Street Numbering

Section 36-46	Failure to display proper street nos. front/rear of structure
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Other**\$50 each**

Section 26-1	Disorderly conduct/urinating in public
Section 12-103	Peddler/itinerant merchant license required
Section 12-104	Peddler/itinerant merchant-regulations generally

Alarms

Alarm Protection System Permit-Initial	\$50
Alarm Protection System Permit-Renewal	\$25
A - First False Alarm of Calendar Month	N/C
B - Second False Alarm of Calendar Month	\$25
C - Third False Alarm of Calendar Month	\$50
D - Fourth False Alarm of Calendar Month	\$50
E - Fifth False Alarm of Calendar Month	\$50

Police Department (cont.)

Towing of automobiles, vans, pick-up trucks, motorcycles	\$150 (during business hours) \$175 (after hours)
Responding to tow request where no hook-up is rendered	1/2 the corresponding rate above
Storage charges until owner/operator takes possession	\$25 per day
Excavation application permit	\$50

Police Escort to move house/commercial building	\$100 first 2 hours
	\$50/hour additional hours

Public Works

Sanitation Dept.

Dumpsters

4 yd side load		\$1,250 + tax
4 yd front load		\$1,000 + tax
6 yd front load		\$1,400 + tax
8 yd front load		\$1,550 + tax

Automated carts

Trash cart		\$75 + tax
<u>Automated cart repair parts</u>		
Lid (Scheafer lids only)		\$30 + tax
Thru hole Town wheel system	(2 wheels, 1 rod)	\$40 + tax
Wheel	Separate	\$15 + tax
Rod	Separate	\$10 + tax
Rental (automated carts)		\$15/day

Miscellaneous

"No Trespassing" signs	two (2) styles	\$30 + tax
Town Parks reservation	Refundable clean-up deposit	\$50
Electricity at parks	Upon request	\$5
Review of plans for improvements for existing streets		\$200 < 250 linear ft
		\$200 > 250 linear ft
		+ \$50 per linear ft over 250

Water Rates

Water Meter Deposit

Residential	\$25 per bedroom	\$50 min.
Motel/Hotel/Cottage Court	\$25 per bedroom	\$100 min. \$750 max.
Restaurant	\$10 per seat	\$100 min. \$750 max.
Commercial		\$100
Hydrant (for use at Town of Nags Head Public Works/Nags Head Water Distribution)		\$500
Hydrant (for use at locations not maintained by Nags Head Water Distribution)		\$450

Hydrant Deposit

Hydrant 2 1/2" meter with RPZ	\$4,200
Hydrant	\$2,630

Excessive water consumption

Water breaks - if undetected water loss is due to a broken or damaged water line, valve, or water heater (toilet valve N/A) - bill adjustment can be made in accordance with Town Policy

Installation of water meter - drop in

3/4" meter	\$175
1" meter	\$215
1 1/2 " meter	\$510
2" meter	\$710

Repair Charges

Charges on repairs by the Town to meters, meter boxes, hydrants, and valves	Cost of materials + 20% per incident \$50 min
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Water Rates (cont.)

Water Tap Connection

¾" tap	\$650 + meter dep
1" tap	\$670 + meter dep
1 ½ "tap	\$3,545 + meter dep
2" tap	\$4,000 + meter dep
Over 2" tap	Cost of materials + 20% + meter dep
Cut-off Tag Fee	\$50

Water Rates/Usage – Billed bi-monthly

Year-Round Rate

Minimum 0 - 3,000 gallons	\$39.80 (¾" meter)
3,001 - 15,000 gallons	\$6.95/thousand gallons
15,001 - 40,000 gallons	\$7.80/thousand gallons
40,001 – 75,000 gallons	\$8.30/thousand gallons
75,001 - 200,000 gallons	\$9.15/thousand gallons
200,001 + gallons	\$9.60/thousand gallons

Penalty

Late fee applied after due date	10% of balance
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Meter Size – Billed bi-monthly

Minimum

¾ " meter	\$39.80
1" meter	\$59.65
1 ½ " meter	\$114.60
2" meter	\$218.10
2 ½ "meter	\$315.35
3" meter	\$414.05
4" meter	\$675.30
6" meter	\$1,683.30

Water Rates (cont.)

Miscellaneous Water

Re-read at customer's request	\$10
Re-read if incorrect	N/C
Turn on/off (each incident)	N/C
Meter test	\$25

(N/C if meter fails - bill will be adjusted)

Customer will be responsible for the repair or replacement cost of damage done by tampering with Town of Nags Head water meters. Criminal and/or civil charges can be filed under G.S. 14-151

Due to the administrative cost of processing reimbursements, the Town of Nags Head does not automatically reimburse final utility bill overpayments of \$5.00 or less. Customers may call and request a refund. After one year, monies will be sent to NC unclaimed funds.

Septic Health

Septic Loan Interest Rate

Prime less 2.5%, minimum of 2.5%
