

Town of Nags Head**Water Fund Personnel Summary**

	<u>Adopted 2009-2010</u>	<u>Existing 2009-2010</u>	<u>Requested 2010-2011</u>	<u>Recommended 2010-2011</u>
Water Administration	1.5	1.5	1.5	1.5
Septic Health	1	1	1	1
Water Operations*	4	4	4	4
Water Distribution	5	5	5	5
TOTAL	11.5	11.5	11.5	11.5

*One Water Operations Water Plant Operator position is frozen for FY 10-11.

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2010-2011

	FY 09/10 ADOPTED BUDGET	FY 09/10 AMENDED BUDGET	UNAUDITED YTD ACTUAL @4/30/2010	FY 10/11 REQUESTED BUDGET	FY 10/11 RECOMMENDED BUDGET	FY 10/11 ADOPTED BUDGET
WATER FUND						
WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	.00	.00	.00	.00	.00	.00
630 331700 CLEAN WATER TRUST GRANT	.00	.00	.00	.00	.00	.00
630 331800 319 GRANT	.00	.00	.00	.00	.00	.00
630 332100 DEHNR GRANT	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL						
MISCELLANEOUS						
630 354000 RENTS	.00	.00	.00	.00	.00	.00
630 360000 SEPTIC LOAN PRINCIPAL PAID	10,000.00	10,000.00	11,846.29	10,000.00	13,000.00	.00
630 361000 INTEREST ON CASH/INVESTMENTS	50,000.00	50,000.00	9,541.96	50,000.00	20,000.00	.00
630 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	425.00	425.00	417.26	425.00	500.00	.00
630 371000 PURCHASE DISCOUNTS	.00	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
630 375000 MISCELLANEOUS REVENUES	2,585.00	2,585.00	3,415.22	2,585.00	3,000.00	.00
630 378000 SALE OF FIXED ASSETS	.00	.00	1,299.95	.00	.00	.00
630 391000 PROCEEDS FROM LOAN	.00	.00	.00	.00	.00	.00
630 392700 CONTRIB. HOSPITAL WATER LINE	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	63,010.00	63,010.00	26,520.68	63,010.00	36,500.00	.00
WATER REVENUES						
630 347000 WATER UTILITY SALES	2,033,092.00	2,033,092.00	1,454,915.61	2,033,092.00	2,233,092.00	.00
630 347001 ADJUSTMENTS TO WATER SALES	.00	.00	-33,748.26	.00	.00	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	.00	.00	-2,291.23	.00	.00	.00
630 347010 WATER SALES TO DARE COUNTY	.00	.00	.00	.00	.00	.00
630 347011 CONTRIBUTION TO FRESH POND	.00	.00	.00	.00	.00	.00
630 347012 10% LATE PAYMENT PENALTY	19,000.00	19,000.00	20,478.89	19,000.00	21,000.00	.00
630 347015 CONTRIBUTED CAPITAL	.00	.00	.00	.00	.00	.00
630 347725 STORMWATER FEE	.00	.00	81,000.00	.00	.00	.00
630 348000 INITIAL IMPACT FEES	.00	.00	.00	.00	.00	.00
630 348100 AMMONS DARE IMPACT FEES	6,000.00	6,000.00	11,035.00	6,000.00	10,000.00	.00
630 349000 TAPS AND CONNECTION FEES	10,000.00	10,000.00	8,917.15	10,000.00	10,000.00	.00
630 349100 TAG CUTOFF FEES	.00	.00	.00	.00	.00	.00
TOTAL WATER REVENUES	2,068,092.00	2,068,092.00	1,540,307.16	2,068,092.00	2,274,092.00	.00
RETAINED EARNINGS						

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2010-2011

WATER FUND	FY 09/10 ADOPTED BUDGET	FY 09/10 AMENDED BUDGET	UNAUDITED YTD ACTUAL @4/30/2010	FY 10/11 REQUESTED BUDGET	FY 10/11 RECOMMENDED BUDGET	FY 10/11 ADOPTED BUDGET
630 399100 APPROPRIATED RETAINED EARNINGS	413,890.00	603,760.00	.00	143,874.00	199,402.00	.00
TOTAL RETAINED EARNINGS	413,890.00	603,760.00	.00	143,874.00	199,402.00	.00
TOTAL FUND WATER FUND	2,544,992.00	2,734,862.00	1,566,827.84	2,274,976.00	2,509,994.00	.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL

WATER FUND						
WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	35,117.00	.00	323.00	.00	.00	.00
630 331700 CLEAN WATER TRUST GRANT	.00	.00	.00	.00	.00	.00
630 331800 319 GRANT	.00	.00	300.00	.00	.00	.00
630 332100 DEHNR GRANT	.00	.00	.00	.00	.00	.00
630 392000 CONTRIBUTION FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	.00	.00	.00	.00	.00
630 392200 CONTRIBUTION CAP PROJECT FUND	.00	.00	.00	.00	.00	.00
630 392300 CONTRIBUTION MUN COMPLEX FUND	.00	.00	.00	.00	.00	.00
630 392400 CONTRIBUTION INTERNAL SER FUND	.00	.00	.00	.00	.00	.00
630 392500 CONTRIBUTION WATER FUND	772,918.44	.00	.00	.00	.00	.00
630 392600 CONTRIBUTION NAGS HEAD LEASING					.00	.00
TOTAL INTERGOVERNMENTAL	808,035.44	.00	623.00	.00	.00	.00
MISCELLANEOUS						
630 354000 RENTS	64,020.13	88,837.38	99,104.45	105,960.68	77,208.36	.00
630 360000 SEPTIC LOAN PRINCIPAL PAID	20,523.32	24,157.60	16,669.55	10,501.30	8,087.13	13,790.10
630 361000 INTEREST ON CASH/INVESTMENTS	29,345.27	91,912.77	178,559.20	229,302.14	175,455.96	53,466.70
630 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	1,013.43	804.09	700.68	657.05	594.88	648.88
630 371000 PURCHASE DISCOUNTS	.00	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	4,511.89	843.00	1,241.00	2,553.16	.00	2,493.64
630 373000 CONTRIBUTIONS	.00	.00	.00	.00	.00	.00
630 373010 CONTRIBUTIONS POLICE	.00	.00	.00	.00	.00	.00
630 373011 CONTRIBUTIONS FIRE/RESCUE	.00	.00	.00	.00	.00	.00
630 374000 CIVIL PENALTIES	.00	.00	.00	.00	.00	.00
630 375000 MISCELLANEOUS REVENUES	942.93	2,260.93	2,388.00	3,260.41	2,249.29	3,402.28
630 377000 SALE OF MATERIALS	.00	.00	.00	.00	.00	.00
630 378000 SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
630 391000 PROCEEDS FROM LOAN	91,180.00	1,395,652.00	21,868.00	.00	.00	.00
630 392700 CONTRIB. HOSPITAL WATER LINE	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	211,536.97	1,604,467.77	320,530.88	352,234.74	266,555.62	73,801.60
WATER REVENUES						
630 347000 WATER UTILITY SALES	1,973,817.27	2,091,034.05	2,113,136.26	2,120,823.18	2,122,338.43	2,088,047.64
630 347001 ADJUSTMENTS TO WATER SALES	-22,620.85	-36,371.10	-35,228.16	-48,048.02	-32,160.00	-42,584.60

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL
WATER FUND						
630 347002 WATER SALES CYCLE 2	.00	.00	.00	.00	.00	122.62
630 347003 CUSTOMER SERVICE ADJUSTMENTS	-2,274.51	-7,349.25	-1,505.46	-1,182.56	-1,934.29	-657.52
630 347004 WATER SALES CYCLE 4	.00	.00	.00	.00	.00	.00
630 347006 WATER SALES CYCLE 6	.00	.00	.00	.00	.00	.00
630 347008 WATER SALES CYCLE 8	.00	.00	.00	.00	.00	.00
630 347010 WATER SALES TO DARE COUNTY	74,804.21	104,835.27	73,876.48	43,921.85	65,254.42	40,512.39
630 347011 CONTRIBUTION TO FRESH POND	282,461.65	142,801.79	250,287.00	363,527.85	349,446.50	268,452.24
630 347012 10% LATE PAYMENT PENALTY	19,290.09	19,709.27	18,111.13	18,982.01	21,961.42	21,473.65
630 347014 PENALTIES & INTEREST CYCLE 4	.00	.00	.00	.00	.00	.00
630 347015 CONTRIBUTED CAPITAL	.00	.00	.00	666,404.00	.00	.00
630 347016 PENALTIES & INTEREST CYCLE 6	.00	.00	.00	.00	.00	.00
630 347018 PENALTIES & INTEREST CYCLE 8	.00	.00	.00	.00	.00	.00
630 347725 STORMWATER FEE	.00	.00	.00	.00	.00	.00
630 348000 INITIAL IMPACT FEES	366,200.00	428,000.00	255,000.00	210,000.00	213,000.00	147,000.00
630 348100 AMMONS DARE IMPACT FEES	14,000.00	16,000.00	32,000.00	.00	2,000.00	4,000.00
630 349000 TAPS AND CONNECTION FEES	31,935.00	30,525.00	23,405.00	15,835.00	12,135.00	6,520.00
630 349100 TAG CUTOFF FEES	14,715.30	14,229.14	10,871.50	10,376.78	8,735.34	10,527.47
TOTAL WATER REVENUES	2,752,328.16	2,803,414.17	2,739,953.75	3,400,640.09	2,760,776.82	2,543,413.89
RETAINED EARNINGS						
630 399100 APPROPRIATED RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
TOTAL RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
FUND BALANCE						
630 399000 APPROPRIATED FUND BALANCE	.00	.00	.00	.00	.00	.00
TOTAL FUND BALANCE	.00	.00	.00	.00	.00	.00
TOTAL	3,771,900.57	4,407,881.94	3,061,107.63	3,752,874.83	3,027,332.44	2,617,215.49
WATER FUND						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY DEPARTMENT
FY 2010-2011

	FY 09/10 ADOPTED BUDGET	FY 09/10 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 4/30/10	FY 10/11 REQUESTED BUDGET	FY 10/11 RECOMMENDED BUDGET	FY 10/11 ADOPTED BUDGET
WATER FUND						
WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	120,927.00	182,387.00	154,828.06	114,065.00	114,645.00	.00
SEPTIC HEALTH INITIATIVE	160,481.00	289,444.00	245,478.66	204,138.00	112,347.00	.00
WATER OPERATIONS	1,317,464.00	1,644,106.00	1,286,014.33	1,416,975.00	1,350,594.00	.00
FRESH POND	.00	.00	.00	.00	.00	.00
WATER DISTRIBUTION	381,120.00	568,925.00	439,223.13	448,953.00	367,408.00	.00
TOTAL WATER	1,979,992.00	2,684,862.00	2,125,544.18	2,184,131.00	1,944,994.00	.00
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
INTERFUND TRANSACTIONS						
INTERFUND	515,000.00	.00	.00	515,000.00	515,000.00	.00
TOTAL INTERFUND TRANSACTIONS	515,000.00	.00	.00	515,000.00	515,000.00	.00
CONTINGENCY						
CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	.00
TOTAL CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	.00
TOTAL	2,544,992.00	2,734,862.00	2,125,544.18	2,749,131.00	2,509,994.00	.00
WATER FUND						

TOWN OF NAGS HEAD
PRIOR YEAR SUMMARY BUDGET BY DEPARTMENT

	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL
WATER FUND						

WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	171,407.36	150,734.18	146,537.87	1,787,971.92	162,284.87	169,937.72
SEPTIC HEALTH INITIATIVE	269,573.69	370,404.46	280,442.58	255,222.18	269,285.06	279,007.60
WATER OPERATIONS	2,092,228.22	1,859,347.17	2,740,256.98	1,698,185.69	1,834,488.67	1,842,999.57
FRESH POND	192,654.82	485,687.76	302,402.86	587,704.09	453,813.57	235,187.19
WATER DISTRIBUTION	637,777.85	538,441.59	869,157.36	726,771.55	640,782.29	634,388.72
TOTAL WATER	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46	3,161,520.80
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
INTERFUND TRANSACTIONS						
INTERFUND	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSACTIONS	.00	.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46	3,161,520.80
WATER FUND						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2010-2011

	FY 09/10 ADOPTED BUDGET	FY 09/10 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 4/30/10	FY 10/11 REQUESTED BUDGET	FY 10/11 RECOMMENDED BUDGET	FY 10/11 ADOPTED BUDGET

WATER FUND						

WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	474,136.00	483,621.00	398,762.73	483,636.00	483,636.00	.00
SALARIES - LONGEVITY PAY	15,924.00	16,242.00	10,026.16	18,515.00	18,515.00	.00
SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
OVERTIME PAY	2,300.00	2,300.00	1,622.08	2,300.00	2,300.00	.00
HOLIDAY PAY	5,050.00	5,050.00	2,444.91	5,050.00	5,050.00	.00
CAREER DEVELOPMENT	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	497,410.00	507,213.00	412,855.88	509,501.00	509,501.00	.00
BENEFITS						
FICA TAX	38,073.00	38,822.00	29,457.06	38,988.00	38,988.00	.00
GROUP HEALTH INSURANCE	117,759.00	117,759.00	94,523.19	130,899.00	114,971.00	.00
RETIREE'S GROUP HEALTH INSUR	5,605.00	5,605.00	4,586.45	6,240.00	5,616.00	.00
EMPLOYEE DENTAL	.00	.00	.00	.00	.00	.00
EMPLOYEE LIFE	.00	.00	.00	.00	.00	.00
RETIREMENT	24,287.00	24,765.00	20,146.74	32,762.00	32,762.00	.00
401 K	14,932.00	15,226.00	12,385.32	15,292.00	5,095.00	.00
MERIT INCREASES	.00	.00	.00	.00	.00	.00
IMPLEMENTATION OF PAY PLAN	.00	.00	.00	.00	.00	.00
COST OF LIVING ADJUSTMENT	11,324.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	211,980.00	202,177.00	161,098.76	224,181.00	197,432.00	.00
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	.00	.00	.00	.00	.00	.00
TRAINING	1,785.00	1,510.00	494.70	2,015.00	2,090.00	.00
SAFETY TRAINING	.00	.00	.00	.00	.00	.00
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	1,260.00	1,260.00	767.58	1,260.00	1,260.00	.00
TELEPHONE	8,299.00	8,299.00	6,267.18	8,539.00	8,539.00	.00
UTILITIES	48,085.00	43,785.00	34,333.92	49,397.00	45,000.00	.00
TRAVEL	2,680.00	3,555.00	1,888.39	4,190.00	4,475.00	.00
POSTAGE	14,300.00	14,300.00	8,912.06	13,620.00	13,620.00	.00
ADVERTISING	1,710.00	1,710.00	372.00	1,610.00	1,610.00	.00
PRINTING	4,839.00	5,289.00	2,906.90	4,893.00	4,893.00	.00
FUEL COSTS	14,612.00	14,612.00	9,579.39	14,804.00	12,804.00	.00
DEPARTMENT SUPPLIES	40,800.00	36,210.00	23,475.33	42,405.00	27,350.00	.00
OTHER SUPPLIES	14,000.00	11,000.00	12,367.12	13,175.00	12,675.00	.00
OTHER SUPPLIES - COMPUTER	320.00	320.00	.00	1,700.00	.00	.00

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2010-2011

	FY 09/10 ADOPTED BUDGET	FY 09/10 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 4/30/10	FY 10/11 REQUESTED BUDGET	FY 10/11 RECOMMENDED BUDGET	FY 10/11 ADOPTED BUDGET
WATER FUND						
MAINT/REPAIR BUILDINGS	5,000.00	.00	.00	20,000.00	2,000.00	.00
MAINT/REPAIR EQUIPMENT	23,500.00	40,410.00	32,323.61	36,000.00	22,000.00	.00
ROUTINE VEHICLE MAINTENANCE	3,700.00	3,700.00	1,407.28	4,000.00	4,000.00	.00
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	34,000.00	34,000.00	14,608.62	30,000.00	20,000.00	.00
UNIFORMS	3,975.00	3,975.00	1,638.81	4,500.00	3,600.00	.00
PROFESSIONAL FEES	35,480.00	35,480.00	33,311.05	26,720.00	20,600.00	.00
PROF.FEES H2O QUALITY TESTING	64,000.00	64,000.00	60,190.00	64,000.00	32,000.00	.00
CONTRACTED SERVICES	17,965.00	17,965.00	10,028.91	71,545.00	15,142.00	.00
CONTRACTED SERVICES - GIS	.00	.00	.00	.00	.00	.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	750,000.00	882,000.00	708,900.58	816,314.00	816,314.00	.00
INSPECTION REBATE	12,750.00	12,750.00	12,750.00	12,750.00	7,500.00	.00
PUMPING CREDIT FOR H2O USAGE	2,250.00	2,250.00	960.00	2,250.00	1,800.00	.00
SEPTIC GRANT PROGRAM	.00	.00	.00	.00	.00	.00
DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
BAD DEBT EXPENSE	1,000.00	1,000.00	.00	1,000.00	1,000.00	.00
DUES AND SUBSCRIPTIONS	5,208.00	5,208.00	3,409.30	3,678.00	3,678.00	.00
INSURANCE	53,210.00	53,210.00	43,621.81	53,210.00	53,210.00	.00
GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
COST REIMBURSEMENT	.00	515,000.00	515,000.00	.00	.00	.00
CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	1,164,728.00	1,812,798.00	1,539,514.54	1,303,575.00	1,137,160.00	.00
CAPITAL OUTLAY						
CAPITAL OUTLAY LAND	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY BUILDINGS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY OTHER	.00	36,800.00	.00	.00	.00	.00
CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	28,000.00	7,027.00	.00
TOTAL CAPITAL OUTLAY	.00	36,800.00	.00	28,000.00	7,027.00	.00
DEBT SERVICE						
L/P PRINCIPAL	64,340.00	64,340.00	.00	66,817.00	66,817.00	.00
L/P INTEREST	29,534.00	29,534.00	.00	27,057.00	27,057.00	.00
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	12,000.00	32,000.00	12,075.00	25,000.00	.00	.00
TOTAL DEBT SERVICE	105,874.00	125,874.00	12,075.00	118,874.00	93,874.00	.00
CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
INTERFUND TRANSFERS						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2010-2011

	FY 09/10 ADOPTED BUDGET	FY 09/10 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 4/30/10	FY 10/11 REQUESTED BUDGET	FY 10/11 RECOMMENDED BUDGET	FY 10/11 ADOPTED BUDGET
WATER FUND						

CONTRIB. TO GENERAL FUND	515,000.00	.00	.00	515,000.00	515,000.00	.00
CONTRIB TO NAGS HEAD LEASING	.00	.00	.00	.00	.00	.00
REPAY INTERFUND DEBT PRINCIPAL	.00	.00	.00	.00	.00	.00
ADVANCE TO GENERAL FUND - LOAN	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	515,000.00	.00	.00	515,000.00	515,000.00	.00
CONTINGENCY						
CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	.00
TOTAL CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	.00
TOTAL	2,544,992.00	2,734,862.00	2,125,544.18	2,749,131.00	2,509,994.00	.00
WATER FUND						

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL

WATER FUND						

WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	379,194.16	409,377.22	454,749.23	502,014.17	528,070.53	529,065.91
SALARIES - LONGEVITY PAY	.00	10,033.15	12,468.82	13,431.93	14,804.71	19,892.95
SALARIES/WAGES - PARTTIME	.00	4,020.00	.00	.00	.00	.00
OVERTIME PAY	1,579.39	1,329.03	1,214.57	1,007.73	1,326.24	970.01
HOLIDAY PAY	3,867.88	5,292.39	4,036.01	4,093.86	4,442.09	3,591.82
CAREER DEVELOPMENT	609.30	657.06	703.59	953.87	3,427.86	8,869.18
TOTAL SALARIES	385,250.73	430,708.85	473,172.22	521,501.56	552,071.43	562,389.87
BENEFITS						
FICA TAX	27,595.87	30,113.74	33,351.25	36,482.25	38,752.59	40,366.80
GROUP HEALTH INSURANCE	110,322.25	129,139.94	130,783.74	131,872.43	142,366.50	129,221.27
RETIREE'S GROUP HEALTH INSUR	2,383.94	2,623.85	2,494.79	3,020.33	641.64	-2,263.59
EMPLOYEE DENTAL	.00	.00	.00	.00	.00	.00
EMPLOYEE LIFE	.00	.00	.00	.00	.00	.00
RETIREMENT	18,908.64	20,611.98	23,040.57	25,220.99	26,800.37	27,485.61
401 K	11,553.17	12,596.90	14,135.48	15,505.37	16,509.49	16,897.04
MERIT INCREASES	.00	.00	.00	.00	.00	.00
IMPLEMENTATION OF PAY PLAN	.00	.00	.00	.00	.00	.00
COST OF LIVING ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	170,763.87	195,086.41	203,805.83	212,101.37	225,070.59	211,707.13
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	.00	1,894.52	1,229.82	1,322.20	2,746.69	6,479.41
TRAINING	2,375.04	1,966.60	1,644.00	2,442.00	2,477.96	-440.16
SAFETY TRAINING	.00	.00	.00	417.30	.00	.00
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	1,042.81	1,042.56	1,758.54	1,696.44	1,104.16	1,066.83
TELEPHONE	4,849.59	5,712.85	6,307.31	6,463.42	6,980.49	7,186.19
UTILITIES	34,830.19	44,830.22	42,422.21	43,265.91	44,092.77	43,971.41
TRAVEL	1,850.95	3,544.94	3,086.40	4,583.36	4,303.63	2,006.47
POSTAGE	11,924.71	13,478.35	11,397.76	10,954.10	11,911.95	12,321.66
ADVERTISING	1,829.38	1,518.00	2,142.07	2,774.86	477.93	826.92
PRINTING	1,298.48	3,865.87	6,167.38	4,423.35	3,674.56	4,453.63
FUEL COSTS	5,741.84	8,620.52	13,331.49	15,028.28	14,431.17	11,145.53
DEPARTMENT SUPPLIES	22,241.31	28,153.78	36,621.85	51,486.44	51,137.64	40,950.03
OTHER SUPPLIES	43,560.76	47,919.13	68,411.92	41,743.26	55,041.78	26,434.33
OTHER SUPPLIES - COMPUTER	1,587.87	.00	1,413.60	3,127.87	3,239.70	.00

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL
WATER FUND						
MAINT/REPAIR BUILDINGS	3,244.85	10,251.18	126,501.10	12,193.08	12,736.96	24,584.53
MAINT/REPAIR EQUIPMENT	29,231.52	53,675.88	55,691.45	50,819.70	40,873.75	23,202.14
ROUTINE VEHICLE MAINTENANCE	2,446.40	2,126.57	3,390.86	5,604.31	2,275.09	2,329.03
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	15,313.42	22,039.60	42,796.92	36,664.41	39,101.75	36,386.17
UNIFORMS	5,970.58	5,133.95	7,024.99	6,346.42	7,156.94	7,055.48
PROFESSIONAL FEES	18,961.00	19,995.95	41,091.10	84,429.75	22,400.61	21,389.04
PROF.FEES H2O QUALITY TESTING	95,646.58	111,174.05	113,195.95	63,286.05	69,292.78	74,190.54
CONTRACTED SERVICES	84,943.11	171,535.68	18,588.90	15,612.83	77,702.74	17,471.52
CONTRACTED SERVICES - GIS	9,950.00	2,775.00	2,175.00	15,000.00	.00	.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	598,575.28	669,663.66	665,091.93	700,738.27	737,589.54	792,242.44
INSPECTION REBATE	11,670.00	8,740.00	16,667.50	14,087.50	19,312.50	12,937.50
PUMPING CREDIT FOR H2O USAGE	4,110.00	2,760.00	1,200.00	1,440.00	2,280.00	1,470.00
SEPTIC GRANT PROGRAM	.00	.00	.00	.00	.00	.00
DEPRECIATION EXPENSE	242,811.68	207,528.13	268,808.58	303,035.63	398,623.10	318,563.63
BAD DEBT EXPENSE	.00	.00	.00	4,000.00	.00	.00
DUES AND SUBSCRIPTIONS	2,442.10	2,175.68	2,407.68	2,480.84	3,369.68	4,855.11
INSURANCE	51,092.00	48,688.00	44,409.00	45,735.00	52,067.00	46,801.00
GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
COST REIMBURSEMENT	500,000.00	475,000.00	475,000.00	515,000.00	515,000.00	515,000.00
CAPITAL OUTLAY BUDGETARY	.00	8,841.20	23,277.08	5,766.20	6,100.00	8,512.00
TOTAL OPERATIONS	1,809,541.45	1,984,651.87	2,103,252.39	2,071,968.78	2,207,502.87	2,063,392.38
CAPITAL OUTLAY						
CAPITAL OUTLAY LAND	.00	.00	.00	1,617,952.68	5,221.31	.00
CAPITAL OUTLAY BUILDINGS	.00	.00	107,948.00	.00	.00	.00
CAPITAL OUTLAY OTHER	876,589.31	332,887.82	1,123,697.15	428,469.22	208,783.85	70,218.88
CAPITAL OUTLAY EQUIPMENT	32,150.55	249,863.52	44,196.00	15,020.00	.00	100,460.00
TOTAL CAPITAL OUTLAY	908,739.86	582,751.34	1,275,841.15	2,061,441.90	214,005.16	170,678.88
DEBT SERVICE						
L/P PRINCIPAL	73,073.03	191,717.81	224,856.76	136,586.91	117,152.93	97,928.43
L/P INTEREST	2,703.00	3,338.88	49,644.30	42,904.91	37,301.48	32,354.11
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	13,570.00	16,360.00	8,225.00	9,350.00	7,550.00	23,070.00
TOTAL DEBT SERVICE	89,346.03	211,416.69	282,726.06	188,841.82	162,004.41	153,352.54
CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
INTERFUND TRANSFERS						

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL

WATER FUND						
CONTRIB. TO GENERAL FUND	.00	.00	.00	.00	.00	.00
CONTRIB TO NAGS HEAD LEASING	.00	.00	.00	.00	.00	.00
REPAY INTERFUND DEBT PRINCIPAL	.00	.00	.00	.00	.00	.00
ADVANCE TO GENERAL FUND - LOAN	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46	3,161,520.80
WATER FUND						

WATER FUND - CAPITAL OUTLAY

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	RECOMMENDED 2010-11	ADOPTED 2010-11
CAPITAL OUTLAY									
CAP-OUTLAY	\$908,740	\$582,751	\$1,275,842	\$2,061,442	\$208,783	\$170,679	\$0	\$7,027	
<u>GRAND TOTAL</u>	<u>\$908,740</u>	<u>\$582,751</u>	<u>\$1,275,842</u>	<u>\$2,061,442</u>	<u>\$208,783</u>	<u>\$170,679</u>	<u>\$0</u>	<u>\$7,027</u>	<u>\$0</u>

Summary of FY 2009-10 Projects:

Total

\$0

Summary of FY 2010-11 Projects:

Financial software upgrade (Water Admin.)

\$7,027

Total

\$7,027

WATER FUND EXPENSES BY FUNCTION

	ADOPTED 2009-2010	RECOMMENDED 2010-2011	NET CHANGE Adopted vs. Recommended
PERSONNEL	\$709,390	\$706,933	-0.35%
OPERATIONS AND MAINTENANCE	\$1,164,728	\$1,137,160	-2.37%
CAPITAL OUTLAY	\$0	\$7,027	#DIV/0!
DEBT SERVICE	<u>\$105,874</u>	<u>\$93,874</u>	-11.33%
 SUB-TOTAL	 \$1,979,992	 \$1,944,994	 -1.77%
INTERFUND TRANSFERS	\$515,000	\$515,000	0.00%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
 TOTAL	 <u>\$2,544,992</u>	 <u>\$2,509,994</u>	 -1.38%

WATER FUND EXPENSES BY PERCENTAGE

	ADOPTED 2009-2010	PERCENTAGE OF TOTAL	RECOMMENDED 2010-2011	PERCENTAGE OF TOTAL
PERSONNEL	\$709,390	27.87%	\$706,933	28.16%
OPERATIONS AND MAINTENANCE	\$1,164,728	45.77%	\$1,137,160	45.31%
CAPITAL OUTLAY	\$0	0.00%	\$7,027	0.28%
DEBT SERVICE	<u>\$105,874</u>	4.16%	<u>\$93,874</u>	3.74%
 SUB-TOTAL	 \$1,979,992	 77.80%	 \$1,944,994	 77.49%
INTERFUND TRANSFERS	\$515,000	20.24%	\$515,000	20.52%
CONTINGENCY	<u>\$50,000</u>	1.96%	<u>\$50,000</u>	1.99%
 TOTAL	 \$2,544,992	 100.00%	 \$2,509,994	 100.00%