

Summary of changes to recommended budget for Water Fund:

Revenues:

Amount	Account	Reason
(1,913)	630-3991-00	Reduce use of retained earnings to balance
(1,913)	Total reduction to revenues	

Expenditures:

Amount	Account	Reason
898	720-5102-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
432	720-5102-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(42)	720-5206-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
33	720-5206-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(16)	720-5208-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
13	720-5208-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(27)	720-5210-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
21	720-5210-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(1,445)	720-5211-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(499)	720-5220-11	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(729)	725-5102-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
976	725-5102-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(56)	725-5206-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
74	725-5206-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(22)	725-5208-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
29	725-5208-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(35)	725-5210-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
48	725-5210-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(250)	725-5220-11	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
1,595	818-5102-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
679	818-5102-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(106)	818-5206-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
52	818-5206-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(42)	818-5208-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars

20	818-5208-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(67)	818-5210-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
34	818-5210-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(2,980)	818-5211-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
(501)	818-5220-11	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars

(1,913) Total reductions to expenditures

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

	<u>Adopted 2007-2008</u>	<u>Existing 2007-2008</u>	<u>Recommended 2008-2009</u>	<u>Adopted 2008-2009</u>
Water Administration	1.5	1.5	1.5	1.5
Water Operations	5	5	5	5
Water Distribution	6	6	6	6
Fresh Pond*				
Septic Health	1	1	1	1
TOTAL	13.5	13.5	13.5	13.5

*Staffed by Water Operations

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2008-09

WATER FUND	FY07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	.00	.00	.00	.00	.00	.00
630 331700 CLEAN WATER TRUST GRANT	50,000.00	.00	.00	200,000.00	200,000.00	200,000.00
630 331800 319 GRANT	50,000.00	.00	.00	204,000.00	204,000.00	204,000.00
630 332100 DEHNR GRANT	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	100,000.00	.00	.00	404,000.00	404,000.00	404,000.00
MISCELLANEOUS						
630 354000 RENTS	109,010.00	109,010.00	77,208.36	.00	.00	.00
630 360000 SEPTIC LOAN PRINCIPAL PAID	10,000.00	10,000.00	8,087.13	10,000.00	10,000.00	10,000.00
630 361000 INTEREST ON CASH/INVESTMENTS	180,000.00	180,000.00	175,455.96	112,500.00	112,500.00	112,500.00
630 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	425.00	425.00	594.88	425.00	425.00	425.00
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	.00	.00	2,249.29	.00	2,585.00	2,585.00
630 378000 SALE OF FIXED ASSETS	.00	.00	2,960.00	.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	299,435.00	299,435.00	266,555.62	122,925.00	125,510.00	125,510.00
WATER REVENUES						
630 347000 WATER UTILITY SALES	2,214,946.00	2,214,946.00	1,834,474.64	2,214,946.00	2,096,946.00	2,096,946.00
630 347001 ADJUSTMENTS TO WATER SALES	.00	.00	-32,160.00	.00	.00	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	.00	.00	-1,934.29	.00	.00	.00
630 347010 WATER SALES TO DARE COUNTY	115,500.00	115,500.00	65,254.42	77,000.00	79,200.00	79,200.00
630 347011 CONTRIBUTION TO FRESH POND	226,666.00	226,666.00	349,446.50	100,000.00	128,966.00	128,966.00
630 347012 10% LATE PAYMENT PENALTY	18,000.00	18,000.00	21,961.42	18,000.00	19,000.00	19,000.00
630 347015 CONTRIBUTED CAPITAL	.00	.00	.00	.00	.00	.00
630 347725 STORMWATER FEE	.00	.00	.00	.00	.00	.00
630 348000 INITIAL IMPACT FEES	.00	.00	213,000.00	.00	.00	.00
630 348100 AMMONS DARE IMPACT FEES	.00	.00	2,000.00	.00	.00	.00
630 349000 TAPS AND CONNECTION FEES	18,000.00	18,000.00	12,135.00	12,000.00	12,000.00	12,000.00
630 349100 TAG CUTOFF FEES	10,000.00	10,000.00	8,735.34	10,000.00	10,000.00	10,000.00
TOTAL WATER REVENUES	2,603,112.00	2,603,112.00	2,472,913.03	2,431,946.00	2,346,112.00	2,346,112.00
RETAINED EARNINGS						

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2008-09

WATER FUND	FY07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
630 399100 APPROPRIATED RETAINED EARNINGS	431,265.00	450,745.00	.00	454,274.00	772,054.00	770,141.00
TOTAL RETAINED EARNINGS	431,265.00	450,745.00	.00	454,274.00	772,054.00	770,141.00
TOTAL FUND WATER FUND	3,433,812.00	3,353,292.00	2,739,468.65	3,413,145.00	3,647,676.00	3,645,763.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

WATER FUND	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL

WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	.00	.00	35,117.00	.00	323.00	.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	300.00	.00
630 392000 CONTRIBUTION FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	50,000.00	.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	.00	.00	.00	.00	.00	.00
630 392600 CONTRIBUTION NAGS HEAD LEASING	.00	.00	772,918.44	.00	.00	.00
TOTAL INTERGOVERNMENTAL	.00	50,000.00	808,035.44	.00	623.00	.00
MISCELLANEOUS						
630 354000 RENTS	53,036.75	59,025.05	64,020.13	88,837.38	99,104.45	105,960.68
630 360000 SEPTIC LOAN PRINCIPAL PAID	1,901.44	10,734.81	20,523.32	24,157.60	16,669.55	10,501.30
630 361000 INTEREST ON CASH/INVESTMENTS	44,217.75	26,865.04	29,345.27	91,912.77	178,559.20	229,302.14
630 361100 INTEREST ON INTERFUND LOANS	12,026.38	9,786.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	193.22	796.63	1,013.43	804.09	700.68	657.05
630 371000 PURCHASE DISCOUNTS	.00	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	.00	.00	4,511.89	843.00	1,241.00	2,553.16
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	4,069.19	37,836.93	942.93	2,260.93	2,388.00	3,260.41
630 377000 SALE OF MATERIALS	.00	.00	.00	.00	.00	.00
630 378000 SALE OF FIXED ASSETS	.00	426.00	.00	.00	.00	.00
630 391000 PROCEEDS FROM LOAN	167,405.00	23,483.00	91,180.00	1,395,652.00	21,868.00	.00
630 392700 CONTRIB. HOSPITAL WATER LINE	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	282,849.73	168,953.46	211,536.97	1,604,467.77	320,530.88	352,234.74
WATER REVENUES						
630 347000 WATER UTILITY SALES	1,882,235.22	2,024,032.70	1,973,817.27	2,091,034.05	2,113,136.26	2,120,823.18
630 347001 ADJUSTMENTS TO WATER SALES	.00	-31,616.38	-22,620.85	-36,371.10	-35,228.16	-48,048.02

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
630 347002 WATER SALES CYCLE 2	.00	.00	.00	.00	.00	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	.00	-1,129.78	-2,274.51	-7,349.25	-1,505.46	-1,182.56
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	36,787.65	31,029.50	74,804.21	104,835.27	73,876.48	43,921.85
630 347011 CONTRIBUTION TO FRESH POND	.00	.00	282,461.65	142,801.79	250,287.00	363,527.85
630 347012 10% LATE PAYMENT PENALTY	21,726.58	21,711.81	19,290.09	19,709.27	18,111.13	18,982.01
630 347014 PENALTIES & INTEREST CYCLE 4	.00	.00	.00	.00	.00	.00
630 347015 CONTRIBUTED CAPITAL	.00	.00	.00	.00	.00	666,404.00
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	426,000.00	909,000.00	366,200.00	428,000.00	255,000.00	210,000.00
630 348100 AMMONS DARE IMPACT FEES	22,000.00	14,000.00	14,000.00	16,000.00	32,000.00	.00
630 349000 TAPS AND CONNECTION FEES	38,350.00	80,925.00	31,935.00	30,525.00	23,405.00	15,835.00
630 349100 TAG CUTOFF FEES	5,750.00	18,075.60	14,715.30	14,229.14	10,871.50	10,376.78
TOTAL WATER REVENUES	2,432,849.45	3,066,028.45	2,752,328.16	2,803,414.17	2,739,953.75	3,400,640.09
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 WATER FUND	2,715,699.18	3,284,981.91	3,771,900.57	4,407,881.94	3,061,107.63	3,752,874.83

TOWN OF NAGS HEAD
SUMMARY BUDGET BY DEPARTMENT
FY 2008-09

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
WATER FUND						

WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	111,562.00	171,929.00	162,284.87	122,246.00	119,369.00	118,737.00
SEPTIC HEALTH INITIATIVE	398,668.00	295,678.00	269,285.06	711,136.00	704,163.00	704,198.00
WATER OPERATIONS	1,324,836.00	1,500,352.00	1,437,277.53	1,513,789.00	1,463,902.00	1,463,902.00
FRESH POND	403,838.00	530,393.00	453,813.57	237,589.00	206,781.00	206,781.00
WATER DISTRIBUTION	629,908.00	804,940.00	641,867.17	496,140.00	588,461.00	587,145.00
TOTAL WATER	2,868,812.00	3,303,292.00	2,964,528.20	3,080,900.00	3,082,676.00	3,080,763.00
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	934,531.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	934,531.00	.00	.00
INTERFUND TRANSACTIONS						
INTERFUND	515,000.00	.00	.00	515,000.00	515,000.00	515,000.00
TOTAL INTERFUND TRANSACTIONS	515,000.00	.00	.00	515,000.00	515,000.00	515,000.00
CONTINGENCY						
CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00
TOTAL CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00
TOTAL WATER FUND	3,433,812.00	3,353,292.00	2,964,528.20	4,580,431.00	3,647,676.00	3,645,763.00

TOWN OF NAGS HEAD
PRIOR YEAR SUMMARY BUDGET BY DEPARTMENT

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						

WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	90,337.53	96,054.00	171,407.36	150,734.18	146,537.87	1,787,971.92
SEPTIC HEALTH INITIATIVE	318,188.54	292,038.99	269,573.69	370,404.46	280,442.58	255,222.18
WATER OPERATIONS	1,515,079.82	1,495,048.66	2,092,228.22	1,859,347.17	2,740,256.98	1,698,185.69
FRESH POND	79,335.60	111,300.02	192,654.82	485,687.76	302,402.86	587,704.09
WATER DISTRIBUTION	468,876.12	585,749.68	637,777.85	538,441.59	869,157.36	726,771.55
TOTAL WATER	2,471,817.61	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43
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	650,000.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSACTIONS	650,000.00	.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	3,121,817.61	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43
WATER FUND						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2008-09

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	527,356.00	527,356.00	530,677.37	553,493.00	553,493.00	557,344.00
SALARIES - LONGEVITY PAY	14,169.00	14,169.00	14,804.71	17,836.00	17,898.00	17,898.00
SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
OVERTIME PAY	4,021.00	4,021.00	1,326.24	4,145.00	3,224.00	3,224.00
HOLIDAY PAY	5,334.00	5,334.00	4,442.09	6,261.00	6,261.00	6,261.00
CAREER DEVELOPMENT	2,371.00	3,323.00	3,427.86	4,425.00	4,425.00	.00
TOTAL SALARIES	553,251.00	554,203.00	554,678.27	586,160.00	585,301.00	584,727.00
BENEFITS						
FICA TAX	42,512.00	42,585.00	38,752.59	44,928.00	44,928.00	44,883.00
GROUP HEALTH INSURANCE	152,792.00	152,792.00	142,366.50	161,490.00	141,300.00	141,300.00
RETIREE'S GROUP HEALTH INSUR	1,083.00	1,083.00	641.64	.00	.00	.00
RETIREMENT	27,124.00	27,124.00	26,800.37	28,594.00	28,594.00	28,576.00
401 K	16,674.00	16,674.00	16,509.49	17,620.00	17,620.00	17,594.00
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	240,185.00	240,258.00	225,070.59	252,632.00	232,442.00	232,353.00
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	7,300.00	6,275.00	2,746.69	13,450.00	12,100.00	10,850.00
TRAINING	5,355.00	4,955.00	2,477.96	5,155.00	5,155.00	5,155.00
SAFETY TRAINING	.00	.00	.00	.00	.00	.00
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	2,592.00	2,592.00	1,104.16	1,476.00	1,476.00	1,476.00
TELEPHONE	7,507.00	7,507.00	6,980.49	8,047.00	7,507.00	7,507.00
UTILITIES	45,150.00	45,150.00	44,092.77	52,409.00	48,670.00	48,670.00
TRAVEL	8,012.00	7,212.00	4,303.63	7,912.00	7,412.00	7,412.00
POSTAGE	13,725.00	14,225.00	11,911.95	17,275.00	14,925.00	14,925.00
ADVERTISING	2,960.00	1,360.00	477.93	2,960.00	2,460.00	2,460.00
PRINTING	5,830.00	5,830.00	3,674.56	5,839.00	5,839.00	5,839.00
FUEL COSTS	14,800.00	14,300.00	14,431.17	17,300.00	18,300.00	18,300.00
DEPARTMENT SUPPLIES	56,920.00	63,519.00	51,137.64	74,990.00	56,140.00	56,140.00
OTHER SUPPLIES	58,260.00	59,911.00	55,041.78	67,279.00	64,779.00	64,779.00
OTHER SUPPLIES - COMPUTER	4,670.00	3,680.00	3,239.70	1,220.00	320.00	320.00
MAINT/REPAIR BUILDINGS	15,000.00	16,975.00	12,736.96	31,000.00	31,000.00	31,000.00
MAINT/REPAIR EQUIPMENT	34,500.00	46,300.00	40,873.75	74,265.00	37,500.00	37,500.00

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2008-09

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
ROUTINE VEHICLE MAINTENANCE	4,900.00	4,900.00	2,275.09	5,600.00	4,900.00	4,900.00
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	30,000.00	42,000.00	39,101.75	42,000.00	36,000.00	36,000.00
UNIFORMS	8,067.00	8,067.00	7,156.94	8,048.00	7,639.00	7,639.00
PROFESSIONAL FEES	44,940.00	60,847.00	22,400.61	75,070.00	38,070.00	38,070.00
PROF. FEES H2O QUALITY TESTING	78,400.00	78,000.00	69,292.78	82,320.00	82,320.00	82,320.00
CONTRACTED SERVICES	110,045.00	85,585.00	77,592.74	133,585.00	44,735.00	44,735.00
CONTRACTED SERVICES - GIS	.00	.00	.00	.00	.00	.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	694,485.00	749,485.00	737,589.54	753,999.00	753,999.00	753,999.00
INSPECTION REBATE	18,000.00	19,500.00	19,312.50	22,500.00	18,000.00	18,000.00
PUMPING CREDIT FOR H2O USAGE	1,500.00	2,400.00	2,280.00	2,520.00	2,250.00	2,250.00
SEPTIC GRANT PROGRAM	200,000.00	.00	.00	504,000.00	504,000.00	504,000.00
DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
BAD DEBT EXPENSE	4,000.00	4,000.00	.00	4,000.00	4,000.00	4,000.00
DUES AND SUBSCRIPTIONS	3,965.00	3,965.00	3,369.68	5,855.00	5,855.00	5,855.00
INSURANCE	55,080.00	55,080.00	52,067.00	65,451.00	58,650.00	58,650.00
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	3,500.00	6,101.00	6,100.00	10,500.00	16,669.00	16,669.00
TOTAL OPERATIONS	1,539,463.00	1,934,721.00	1,808,769.77	2,096,025.00	1,890,670.00	1,889,420.00
CAPITAL OUTLAY						
CAPITAL OUTLAY LAND	.00	5,222.00	5,221.31	.00	.00	.00
CAPITAL OUTLAY BUILDINGS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY OTHER	366,400.00	399,375.00	208,783.85	.00	115,000.00	115,000.00
CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	113,180.00	113,180.00
TOTAL CAPITAL OUTLAY	366,400.00	404,597.00	214,005.16	.00	228,180.00	228,180.00
DEBT SERVICE						
L/P PRINCIPAL	117,153.00	117,153.00	117,152.93	97,929.00	97,929.00	97,929.00
L/P INTEREST	37,360.00	37,360.00	37,301.48	33,154.00	33,154.00	33,154.00
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	15,000.00	15,000.00	7,550.00	15,000.00	15,000.00	15,000.00
TOTAL DEBT SERVICE	169,513.00	169,513.00	162,004.41	146,083.00	146,083.00	146,083.00
CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	934,531.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS	.00	.00	.00	934,531.00	.00	.00
INTERFUND TRANSFERS						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2008-09

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

WATER FUND						
CONTRIB. TO GENERAL FUND	515,000.00	.00	.00	515,000.00	515,000.00	515,000.00
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	515,000.00
CONTINGENCY						
CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00
TOTAL CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00
TOTAL WATER FUND	3,433,812.00	3,353,292.00	2,964,528.20	4,580,431.00	3,647,676.00	3,645,763.00

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL

WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	347,952.58	358,570.96	379,194.16	409,377.22	454,749.23	502,014.17
SALARIES - LONGEVITY PAY	.00	.00	.00	10,033.15	12,468.82	13,431.93
SALARIES/WAGES - PARTTIME	.00	.00	.00	4,020.00	.00	.00
OVERTIME PAY	1,398.37	595.96	1,579.39	1,329.03	1,214.57	1,007.73
HOLIDAY PAY	4,007.91	5,277.68	3,867.88	5,292.39	4,036.01	4,093.86
CAREER DEVELOPMENT	878.44	.00	609.30	657.06	703.59	953.87
TOTAL SALARIES	354,237.30	364,444.60	385,250.73	430,708.85	473,172.22	521,501.56
BENEFITS						
FICA TAX	25,267.05	26,777.21	27,595.87	30,113.74	33,351.25	36,482.25
GROUP HEALTH INSURANCE	76,890.98	88,515.16	110,322.25	129,139.94	130,783.74	131,872.43
RETIREE'S GROUP HEALTH INSUR	.00	556.47	2,383.94	2,623.85	2,494.79	3,020.33
RETIREMENT	17,087.03	18,289.11	18,908.64	20,611.98	23,040.57	25,220.99
401 K	10,419.18	11,174.93	11,553.17	12,596.90	14,135.48	15,505.37
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	129,664.24	145,312.88	170,763.87	195,086.41	203,805.83	212,101.37
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	873.00	65.00	.00	1,894.52	1,229.82	1,322.20
TRAINING	2,479.00	4,634.89	2,375.04	1,966.60	1,644.00	2,442.00
SAFETY TRAINING	.00	.00	.00	.00	.00	417.30
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	1,018.06	995.54	1,042.81	1,042.56	1,758.54	1,696.44
TELEPHONE	5,494.19	5,095.74	4,849.59	5,712.85	6,307.31	6,463.42
UTILITIES	35,346.70	40,183.45	34,830.19	44,830.22	42,422.21	43,265.91
TRAVEL	3,522.14	2,012.23	1,850.95	3,544.94	3,086.40	4,583.36
POSTAGE	9,180.76	11,389.78	11,924.71	13,478.35	11,397.76	10,954.10
ADVERTISING	1,069.04	2,856.54	1,829.38	1,518.00	2,142.07	2,774.86
PRINTING	4,604.25	3,326.95	1,298.48	3,865.87	6,167.38	4,423.35
FUEL COSTS	4,201.89	5,574.79	5,741.84	8,620.52	13,331.49	15,028.28
DEPARTMENT SUPPLIES	22,113.09	20,145.00	22,241.31	28,153.78	36,621.85	51,486.44
OTHER SUPPLIES	36,831.52	61,594.47	43,560.76	47,919.13	68,411.92	41,743.26
OTHER SUPPLIES - COMPUTER	.00	4,831.00	1,587.87	.00	1,413.60	3,127.87
MAINT/REPAIR BUILDINGS	4,263.13	531.17	3,244.85	10,251.18	126,501.10	12,193.08
MAINT/REPAIR EQUIPMENT	133,123.65	10,683.33	29,231.52	53,675.88	55,691.45	50,819.70

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
ROUTINE VEHICLE MAINTENANCE	2,095.57	1,891.54	2,446.40	2,126.57	3,390.86	5,604.31
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	15,659.08	10,880.47	15,313.42	22,039.60	42,796.92	36,664.41
UNIFORMS	5,455.88	5,242.35	5,970.58	5,133.95	7,024.99	6,346.42
PROFESSIONAL FEES	3,252.52	12,625.50	18,961.00	19,995.95	41,091.10	84,429.75
PROF.FEES H2O QUALITY TESTING	110,769.81	106,277.13	95,646.58	111,174.05	113,195.95	63,286.05
CONTRACTED SERVICES	11,959.48	19,865.93	84,943.11	171,535.68	18,588.90	15,612.83
CONTRACTED SERVICES - GIS	.00	.00	9,950.00	2,775.00	2,175.00	15,000.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	541,225.31	525,977.95	598,575.28	669,663.66	665,091.93	700,738.27
INSPECTION REBATE	28,050.00	14,690.00	11,670.00	8,740.00	16,667.50	14,087.50
PUMPING CREDIT FOR H2O USAGE	10,770.00	5,850.00	4,110.00	2,760.00	1,200.00	1,440.00
SEPTIC GRANT PROGRAM	.00	.00	.00	.00	.00	.00
DEPRECIATION EXPENSE	260,735.20	308,060.88	242,811.68	207,528.13	268,808.58	303,035.63
BAD DEBT EXPENSE	5,000.00	.00	.00	.00	.00	4,000.00
DUES AND SUBSCRIPTIONS	1,441.73	2,385.81	2,442.10	2,175.68	2,407.68	2,480.84
INSURANCE	44,635.00	53,350.00	51,092.00	48,688.00	44,409.00	45,735.00
GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
COST REIMBURSEMENT	440,000.00	440,000.00	500,000.00	475,000.00	475,000.00	515,000.00
CAPITAL OUTLAY BUDGETARY	.00	3,572.95	.00	8,841.20	23,277.08	5,766.20
TOTAL OPERATIONS	1,745,170.00	1,684,590.39	1,809,541.45	1,984,651.87	2,103,252.39	2,071,968.78
CAPITAL OUTLAY						
CAPITAL OUTLAY LAND	.00	.00	.00	.00	.00	1,617,952.68
CAPITAL OUTLAY BUILDINGS	.00	.00	.00	.00	107,948.00	.00
CAPITAL OUTLAY OTHER	.00	148,009.83	876,589.31	332,887.82	1,123,697.15	428,469.22
CAPITAL OUTLAY EQUIPMENT	163,621.76	137,577.75	32,150.55	249,863.52	44,196.00	15,020.00
TOTAL CAPITAL OUTLAY	163,621.76	285,587.58	908,739.86	582,751.34	1,275,841.15	2,061,441.90
DEBT SERVICE						
L/P PRINCIPAL	59,581.88	64,068.24	73,073.03	191,717.81	224,856.76	136,586.91
L/P INTEREST	1,115.11	4,285.54	2,703.00	3,338.88	49,644.30	42,904.91
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	18,427.32	31,902.12	13,570.00	16,360.00	8,225.00	9,350.00
TOTAL DEBT SERVICE	79,124.31	100,255.90	89,346.03	211,416.69	282,726.06	188,841.82
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 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL

WATER FUND						
CONTRIB. TO GENERAL FUND	.00	.00	.00	.00	.00	.00
CONTRIB TO NAGS HEAD LEASING	650,000.00	.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	650,000.00	.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	3,121,817.61	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43
WATER FUND						

WATER FUND - CAPITAL OUTLAY

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL YTD 2007-08	REQUESTED 2008-09	ADOPTED 2008-09
CAPITAL OUTLAY							
CAP-OUTLAY	\$908,740	\$582,751	\$1,275,842	\$2,061,442	\$208,783	\$0	\$228,180
GRAND TOTAL	\$908,740	\$582,751	\$1,275,842	\$2,061,442	\$208,783	\$0	\$228,180

Summary of FY 2007-08 Projects: (as of 4/30/08)

Waterline improvements (in Water Distribution)	\$54,722
SOC capital improvements (in Fresh Pond)	\$154,061

Total \$208,783

Summary of FY 2008-09 Projects:

Waterline improvements (in Water Distribution)	\$115,000
8th St pump motor control (in Water Operations)	\$95,400
Phase 1 of 3 actuator replacement (in Fresh Pond)	\$17,780

Total \$228,180

WATER FUND - BUDGETARY CAPITAL

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	REQUESTED 2008-09	ADOPTED 2008-09
CAPITAL OUTLAY							
CAP-OUTLAY/BUDGETARY	\$0	\$8,841	\$23,277	\$5,766	\$6,100	\$10,500	\$16,669
GRAND TOTAL	\$0	\$8,841	\$23,277	\$5,766	\$6,100	\$10,500	\$16,669

Summary of FY 2007-08 Projects:

Two backwash actuators (in Fresh Pond) \$6,100

Summary of FY 2008-09 Projects:

Two turbidimeters (in Fresh Pond) \$7,000
 Three hydroflow automatic flushers (in Water Distribution) \$9,669

Total \$6,100

Total \$16,669

WATER FUND EXPENSES BY FUNCTION

	ADOPTED 2007-08	ADOPTED 2008-09	NET CHANGE Adopted vs. Adopted
PERSONNEL	\$793,436	\$817,080	2.98%
OPERATIONS AND MAINTENANCE	\$1,539,463	\$1,889,420	22.73%
CAPITAL OUTLAY	\$366,400	\$228,180	-37.72%
DEBT SERVICE	<u>\$169,513</u>	<u>\$146,083</u>	-13.82%
 SUB-TOTAL	 \$2,868,812	 \$3,080,763	 7.39%
 INTERFUND TRANSFERS	 \$515,000	 \$515,000	 0.00%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
 TOTAL	 \$3,433,812	 \$3,645,763	 6.17%

WATER FUND EXPENSES BY PERCENTAGE

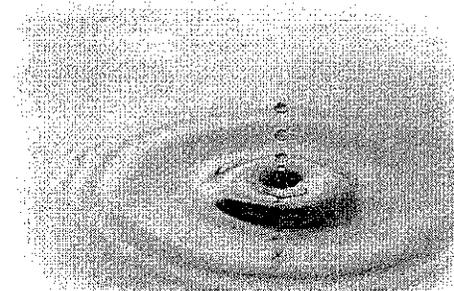
	ADOPTED 2007-08	PERCENTAGE OF TOTAL	ADOPTED 2008-09	PERCENTAGE OF TOTAL
PERSONNEL	\$793,436	23.11%	\$817,080	22.41%
OPERATIONS AND MAINTENANCE	\$1,539,463	44.83%	\$1,889,420	51.83%
CAPITAL OUTLAY	\$366,400	10.67%	\$228,180	6.26%
DEBT SERVICE	<u>\$169,513</u>	4.94%	<u>\$146,083</u>	4.01%
SUB-TOTAL	\$2,868,812	83.55%	\$3,080,763	84.50%
INTERFUND TRANSFERS	\$515,000	15.00%	\$515,000	14.13%
CONTINGENCY	<u>\$50,000</u>	1.46%	<u>\$50,000</u>	1.37%
TOTAL	\$3,433,812	100.00%	\$3,645,763	100.00%

Water Administration Division

Division Overview

Water Administration is responsible for billing and collecting revenues generated through distribution of water resources to the citizens of Nags Head. Activities include scheduled utility billing as well as courteous, timely responses to customer inquiries.

The Water Administration staff is located in the Administrative Services Department, but is funded through the Water Fund, rather than the General Fund.



Goal

To provide a high level of customer service through timely billing of water accounts and courteous collection of water utility revenue.

Objectives

- Maximize existing computer applications, such as Munis, to control and monitor receivables.
- Increase collection measures to more aggressively pursue 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 (current payment options include electronic funds transfer, mail, Town Hall drop box, Town Hall front desk, and Internet or telephone payment by credit card and echecks through Official Payments).
- Include informative messages such as reminders and important dates on bottom of water bills.

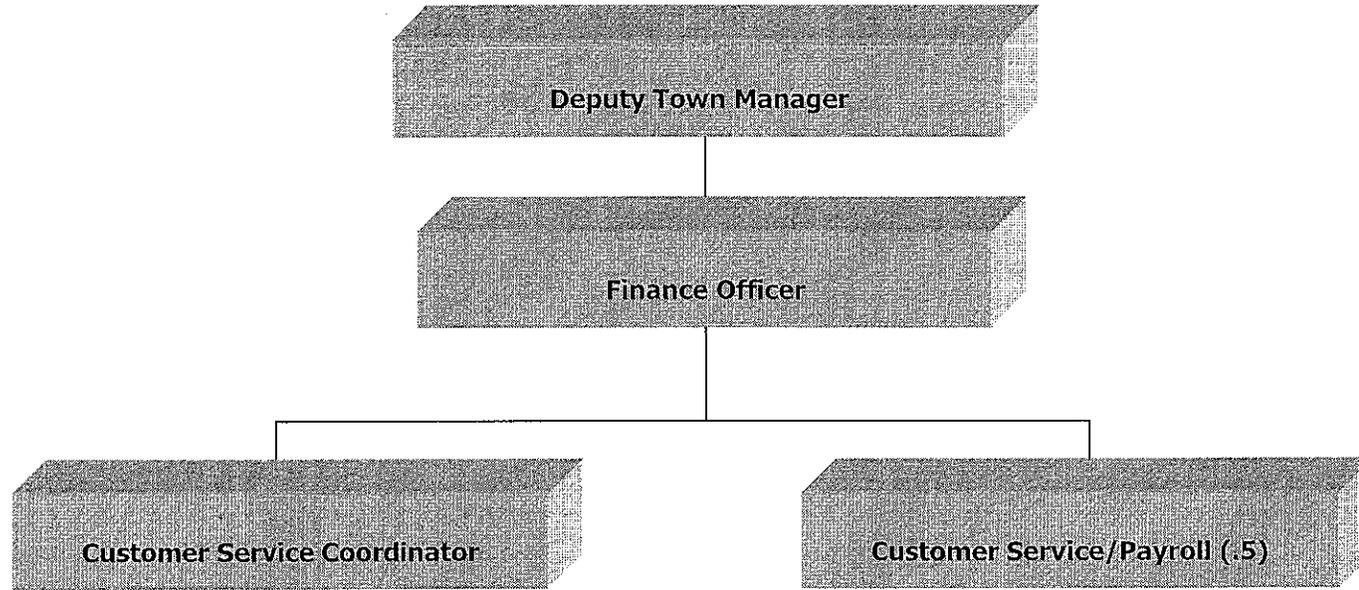
Performance Measures and Workload Indicators

	FY 04-05 <u>Actual</u>	FY 05-06 <u>Actual</u>	FY 06-07 <u>Actual</u>
Water Bills Processed	27,179	27,633	28,177
Second Notices	2,697	2,688	2,867
Water Cut-offs	226	193	204
Work Orders Created*	673	607	533

*Work orders created include miscellaneous work such as the double check of a water meter reading.

Water Administration Department

Departmental Organization and Staffing



<u>Position</u>	<u>Grade</u>	<u>Adopted Positions FY 07-08</u>	<u>Currently Existing Positions</u>	<u>Recommended Positions FY 08-09</u>	<u>Adopted Positions FY 08-09</u>
Customer Service Coordinator	13	1	1	1	1
Customer Service/Payroll Specialist	11	.5	.5	.5	.5
TOTAL:		1.5	1.5	1.5	1.5

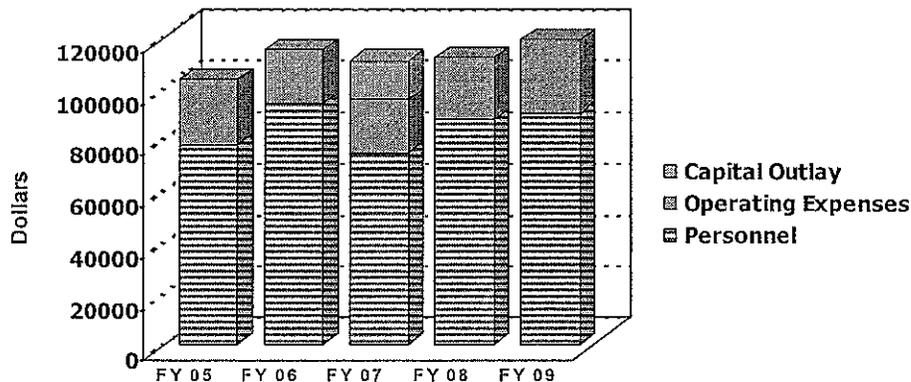
Highlights

- The group health insurance line item reflects a decrease in hospitalization expenses.

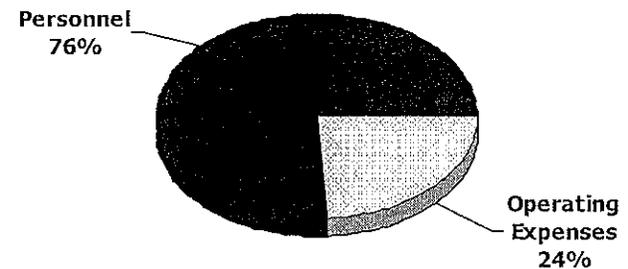
Expenditures by Function

	FY 2007-2008 <u>Adopted</u>	FY 2008-2009 <u>Adopted</u>	<u>Percent Change</u>
Personnel Services	\$ 87,437	\$ 90,371	3.36%
Operating Expenses	\$ 24,125	\$ 28,366	17.58%
Total	\$ 111,562	\$ 118,737	6.43%

Adopted Expenditure History



Adopted FY 2008-2009 Expenditures by Function



TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

WATER						
WATER ADMINISTRATION						
SALARIES						
720 510200 SALARIES/WAGES - REGULAR	55,522.00	55,522.00	56,457.19	59,663.00	59,663.00	60,993.00
720 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
720 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
720 510201 SALARIES - LONGEVITY PAY	344.00	344.00	1,088.26	1,157.00	1,157.00	1,157.00
720 510400 OVERTIME PAY	.00	.00	.00	.00	.00	.00
720 510400 1 OVERTIME PAY	.00	.00	.00	.00	.00	.00
720 510400 2 OVERTIME PAY	.00	.00	.00	.00	.00	.00
720 510500 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
720 521100 CAREER DEVELOPMENT	1,351.00	1,073.00	1,093.44	1,445.00	1,445.00	.00
TOTAL SALARIES	57,217.00	56,939.00	58,638.89	62,265.00	62,265.00	62,150.00
BENEFITS						
720 520600 FICA TAX	4,377.00	4,356.00	4,023.10	4,766.00	4,766.00	4,757.00
720 520600 1 FICA TAX	.00	.00	.00	.00	.00	.00
720 520600 2 FICA TAX	.00	.00	.00	.00	.00	.00
720 520700 GROUP HEALTH INSURANCE	20,251.00	20,251.00	19,429.65	21,448.00	18,571.00	18,571.00
720 520701 RETIREE'S GROUP HEALTH INSUR	1,083.00	1,083.00	641.64	.00	.00	.00
720 520800 RETIREMENT	2,792.00	2,792.00	2,807.65	3,033.00	3,033.00	3,030.00
720 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
720 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
720 521000 401 K	1,717.00	1,717.00	1,729.49	1,869.00	1,869.00	1,863.00
720 521000 1 401 K	.00	.00	.00	.00	.00	.00
720 521000 2 401 K	.00	.00	.00	.00	.00	.00
720 521200 MERIT INCREASES	.00	.00	.00	.00	.00	.00
720 521600 IMPLEMENTATION OF PAY PLAN	.00	.00	.00	.00	.00	.00
720 521800 COST OF LIVING ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	30,220.00	30,199.00	28,631.53	31,116.00	28,239.00	28,221.00
OPERATIONS						
720 522011 CAREER DEVELOPMENT OTHER COSTS	1,000.00	2,000.00	474.69	4,000.00	4,000.00	3,501.00
720 532000 TRAINING	1,600.00	1,600.00	1,110.00	1,600.00	1,600.00	1,600.00
720 532003 OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
720 532400 TRAVEL	1,000.00	1,000.00	469.81	1,000.00	1,000.00	1,000.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
720 532500 POSTAGE	8,400.00	8,400.00	8,267.82	9,000.00	9,000.00	9,000.00
720 532600 ADVERTISING	.00	.00	.00	.00	.00	.00
720 543300 DEPARTMENT SUPPLIES	2,290.00	2,290.00	2,066.37	2,290.00	2,290.00	2,290.00
720 543300 1 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
720 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
720 543405 OTHER SUPPLIES - COMPUTER	1,450.00	1,450.00	1,079.90	.00	.00	.00
720 543600 MAINT/REPAIR EQUIPMENT	2,500.00	2,500.00	.00	2,500.00	2,500.00	2,500.00
720 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
720 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
720 544500 CONTRACTED SERVICES	1,885.00	1,885.00	1,880.55	4,475.00	4,475.00	4,475.00
720 544506 CONTRACTED SERVICES - GIS	.00	.00	.00	.00	.00	.00
720 555100 BAD DEBT EXPENSE	4,000.00	4,000.00	.00	4,000.00	4,000.00	4,000.00
720 555300 DUES AND SUBSCRIPTIONS	.00	.00	.00	.00	.00	.00
720 569900 COST REIMBURSEMENT	.00	54,444.00	54,444.00	.00	.00	.00
720 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	24,125.00	79,569.00	69,793.14	28,865.00	28,865.00	28,366.00
CAPITAL OUTLAY						
720 577100 CAPITAL OUTLAY LAND	.00	5,222.00	5,221.31	.00	.00	.00
720 577400 CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	.00	5,222.00	5,221.31	.00	.00	.00
DEBT SERVICE						
720 578100 L/P PRINCIPAL	.00	.00	.00	.00	.00	.00
720 578200 LEASE PURCHASE INTEREST	.00	.00	.00	.00	.00	.00
TOTAL DEBT SERVICE	.00	.00	.00	.00	.00	.00
TOTAL WATER ADMINISTRATION	111,562.00	171,929.00	162,284.87	122,246.00	119,369.00	118,737.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						

WATER						
WATER ADMINISTRATION						
SALARIES						
720 510200 SALARIES/WAGES - REGULAR	37,123.33	35,353.13	37,523.36	42,640.83	46,536.90	51,027.76
720 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
720 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
720 510201 SALARIES - LONGEVITY PAY	.00	.00	.00	.00	.00	312.61
720 510400 OVERTIME PAY	.00	.00	.00	.00	.00	9.02
720 510400 1 OVERTIME PAY	.00	.00	56.90	.00	.00	.00
720 510400 2 OVERTIME PAY	.00	.00	134.50	.00	.00	.00
720 510500 HOLIDAY PAY	.00	.00	.00	.00	6.07	.00
720 521100 CAREER DEVELOPMENT	.00	.00	.00	.00	.00	173.95
TOTAL SALARIES	37,123.33	35,353.13	37,714.76	42,640.83	46,542.97	51,523.34
BENEFITS						
720 520600 FICA TAX	2,579.83	3,086.95	2,641.93	3,010.22	3,250.73	3,570.28
720 520600 1 FICA TAX	.00	.00	4.36	.00	.00	.00
720 520600 2 FICA TAX	.00	.00	10.29	.00	.00	.00
720 520700 GROUP HEALTH INSURANCE	3,904.60	4,747.94	12,264.94	14,377.19	15,306.75	17,042.77
720 520701 RETIREE'S GROUP HEALTH INSUR	.00	556.47	2,383.94	2,623.85	2,494.79	3,020.33
720 520800 RETIREMENT	1,718.46	2,100.84	1,805.38	1,920.87	2,271.73	2,511.44
720 520800 1 RETIREMENT	.00	.00	2.79	.00	.00	.00
720 520800 2 RETIREMENT	.00	.00	6.60	.00	.00	.00
720 521000 401 K	1,047.83	1,283.60	1,103.14	1,173.91	1,393.72	1,543.98
720 521000 1 401 K	.00	.00	1.71	.00	.00	.00
720 521000 2 401 K	.00	.00	4.03	.00	.00	.00
720 521200 MERIT INCREASES	.00	.00	.00	.00	.00	.00
720 521600 IMPLEMENTATION OF PAY PLAN	.00	.00	.00	.00	.00	.00
720 521800 COST OF LIVING ADJUSTMENT	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	9,250.72	11,775.80	20,229.11	23,106.04	24,717.72	27,688.80
OPERATIONS						
720 522011 CAREER DEVELOPMENT OTHER COSTS	.00	.00	.00	.00	.00	.00
720 532000 TRAINING	250.00	3,040.46	921.34	.00	.00	610.00
720 532003 OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
720 532400 TRAVEL	95.63	.00	166.59	.00	.00	.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
720 532500 POSTAGE	5,507.29	7,023.36	6,815.31	7,217.71	7,406.69	7,659.11
720 532600 ADVERTISING	.00	283.68	.00	.00	.00	.00
720 543300 DEPARTMENT SUPPLIES	940.39	2,134.08	1,246.25	997.39	2,114.99	1,093.99
720 543300 1 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
720 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
720 543405 OTHER SUPPLIES - COMPUTER	.00	1,785.00	.00	.00	.00	.00
720 543600 MAINT/REPAIR EQUIPMENT	.00	.00	1,830.00	1,830.00	.00	.00
720 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
720 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
720 544500 CONTRACTED SERVICES	1,652.40	3,294.60	1,530.00	3,407.21	1,700.50	1,791.00
720 544506 CONTRACTED SERVICES - GIS	.00	.00	9,950.00	2,775.00	2,175.00	15,000.00
720 555100 BAD DEBT EXPENSE	5,000.00	.00	.00	.00	.00	4,000.00
720 555300 DUES AND SUBSCRIPTIONS	.00	.00	.00	.00	.00	.00
720 569900 COST REIMBURSEMENT	22,890.00	22,890.00	89,083.00	66,839.00	61,880.00	60,653.00
720 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	36,335.71	40,451.18	111,542.49	83,066.31	75,277.18	90,807.10
CAPITAL OUTLAY						
720 577100 CAPITAL OUTLAY LAND	.00	.00	.00	.00	.00	1,617,952.68
720 577400 CAPITAL OUTLAY EQUIPMENT	1,074.88	.00	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	1,074.88	.00	.00	.00	.00	1,617,952.68
DEBT SERVICE						
720 578100 L/P PRINCIPAL	6,050.37	8,217.61	1,855.85	1,888.15	.00	.00
720 578200 LEASE PURCHASE INTEREST	502.52	256.28	65.15	32.85	.00	.00
TOTAL DEBT SERVICE	6,552.89	8,473.89	1,921.00	1,921.00	.00	.00
TOTAL WATER ADMINISTRATION	90,337.53	96,054.00	171,407.36	150,734.18	146,537.87	1,787,971.92

WATER ADMINISTRATION - Allocation of Merit Funds

	ACTUAL 1999-00	ACTUAL 2000-01	ACTUAL 2001-02	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ADOPTED 2008-09
Total Budgeted in Water Administration	\$3,000	\$4,300	\$6,859	\$8,734	\$8,734	\$6,948	\$9,500	\$0	\$0	\$0
Allocated To:										
Water Administration	\$347	\$402	\$1,102	\$0	\$0	\$665	\$866	\$1,410	\$293	\$804
Septic Health	\$0	\$304	\$699	\$828	\$1,244	\$787	\$437	\$698	\$272	\$653
Water Operations	\$578	\$684	\$2,776	\$1,816	\$3,220	\$2,648	\$985	\$3,084	\$2,017	\$3,230
Fresh Pond	\$0	\$0	\$0	\$0	\$0	\$703	\$230	\$197	\$129	\$243
Water Distribution	\$809	\$395	\$2,252	\$1,948	\$2,792	\$2,145	\$679	\$2,797	\$1,717	\$2,794
TOTAL ALLOCATED	\$1,734	\$1,785	\$6,829	\$4,592	\$4,464	\$6,948	\$3,197	\$8,186	\$4,428	\$7,724

Note: During FY 02/03 an additional \$4,142 was used to provide additional funding for a new position and pay out of leave for retirement.

Note: Historically merit funds have been budgeted in Water Administration and allocated to water funds departments by a budget adjustment during the year.

For FY 06-07 and subsequent years, merit has been budgeted in individual water fund departments.

WATER ADMINISTRATION - Career Development Funds *

	ACTUAL 2002-03	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	RECOMMENDED 2008-09	ADOPTED 2008-09
Water Administration	\$0	\$0	\$0	\$0	\$201	\$2,116	\$7,862	\$7,230
Septic Health	\$0	\$1,409	\$4,129	\$5,018	\$6,285	\$5,680	\$7,752	\$7,787
Water Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$800	\$800
Water Distribution	\$5,612	\$5,628	\$1,500	\$0	\$0	\$3,681	\$11,393	\$10,077
Storm Water Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$158	\$158
TOTAL ALLOCATED	\$5,612	\$7,037	\$5,629	\$5,018	\$6,486	\$11,477	\$27,965	\$26,052

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

Note: During FY 02/03 an additional \$3,398 was used to provide additional funding for a new position and pay out of leave for retirement.

Note: Prior to FY 06-07 career development was budgeted in Water Administration and allocated to water fund departments as needed by budget adjustments.

For FY 06-07 and forward, career development has been budgeted in individual water fund departments with eligible employees.

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
CONTINGENCY						
CONTINGENCY						
CONTINGENCY						
630799 599900 CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00
TOTAL CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00
TOTAL CONTINGENCY	50,000.00	50,000.00	.00	50,000.00	50,000.00	50,000.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

WATER FUND	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
CONTINGENCY						
CONTINGENCY						
CONTINGENCY						
630799 599900 CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00

WF CONTINGENCY

	ADOPTED 1999-00	ADOPTED 2000-01	ADOPTED 2001-02	ADOPTED 2002-03	ADOPTED 2003-04	ADOPTED 2004-05	ADOPTED 2005-06	ADOPTED 2006-07	ADOPTED 2007-08	ADOPTED 2008-09
99 NON-OPERATING CONTINGENCY	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$28,000	\$25,000	\$25,000	\$50,000	\$50,000
TOTAL	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$28,000	\$25,000	\$25,000	\$50,000	\$50,000

Summary of year to date transfers: (through 6/30/08)

\$0

\$50,000 Remaining at 6/30/08

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

INTERFUND TRANSACTIONS						
INTERFUND						
INTERFUND TRANSFERS						
630795 590081 CONTRIB. TO GENERAL FUND	515,000.00	.00	.00	515,000.00	515,000.00	515,000.00
630795 590086 CONTRIB TO NAGS HEAD LEASING	.00	.00	.00	.00	.00	.00
630795 590088 REPAY INTERFUND DEBT PRINCIP	.00	.00	.00	.00	.00	.00
630795 590181 ADVANCE TO GENERAL FUND - LO	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	515,000.00	.00	.00	515,000.00	515,000.00	515,000.00
TOTAL INTERFUND	515,000.00	.00	.00	515,000.00	515,000.00	515,000.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

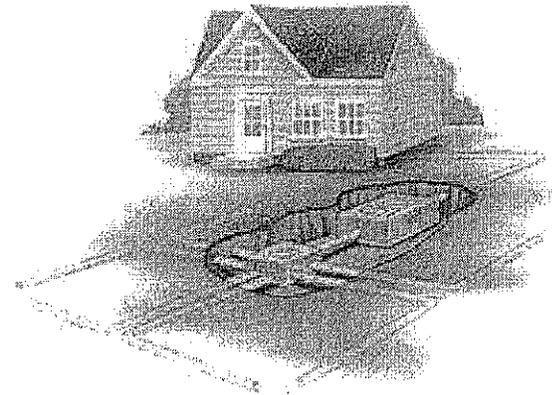
	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL

WATER FUND						
INTERFUND TRANSACTIONS						
INTERFUND						
INTERFUND TRANSFERS						
630795 590081 CONTRIB. TO GENERAL FUND	.00	.00	.00	.00	.00	.00
630795 590086 CONTRIB TO NAGS HEAD LEASING	650,000.00	.00	.00	.00	.00	.00
630795 590088 REPAY INTERFUND DEBT PRINCIP	.00	.00	.00	.00	.00	.00
630795 590181 ADVANCE TO GENERAL FUND - LO	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	650,000.00	.00	.00	.00	.00	.00
TOTAL INTERFUND	650,000.00	.00	.00	.00	.00	.00

Septic Health Division

Division Overview

Clean water is essential to the high quality of life in Nags Head. In the fiscal year 2000-2001 budget the Town began a new, innovative program aimed at protecting water quality by improving the performance of septic systems in Nags Head. This Initiative, managed by the Septic Health Division, has four separate but interrelated programs: the Septic Tank Pumping Program, the Water Quality Monitoring Program, the Education Program, and the Decentralized Wastewater Master Plan.



Septic Tank Inspection/Pumping Program

This program encourages homeowners, through incentives and educational resources, to have their septic systems inspected and pumped (if needed) on a regular basis. The inspection data collected during the pumping process has been used to develop a Decentralized Wastewater Management Plan, available on the Town's web site (www.townofnagshead.net).

Water Quality Monitoring Program

The Town monitors 26 ground and surface water sites to identify stormwater runoff and other source impacts.

Education Program

Aimed at homeowners, visitors and school children, the education program is designed to increase water quality awareness and septic system operation and maintenance knowledge.

Decentralized Wastewater Management Plan

The Septic Health Initiative follows a Decentralized Waste plan adopted in 2006, which allows the continued use of on-site systems in the Town. The Plan is a voluntary long-term strategy to protect water quality and allow for the continued use of on-site septic systems.

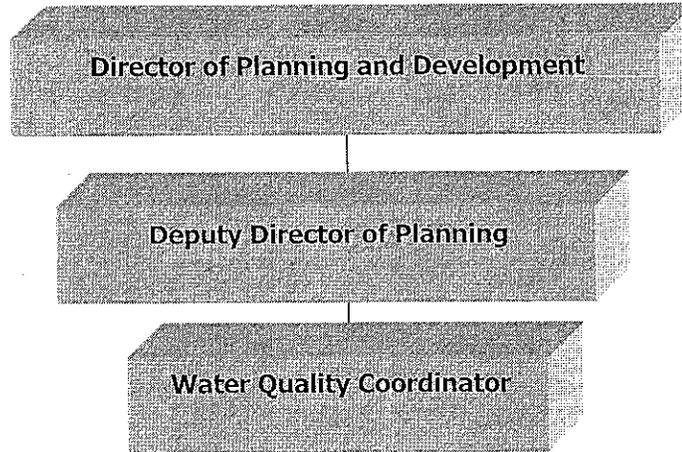
Goal

The goal of the Septic Health Division and its Septic Health Initiative is to provide customer service by reducing the need for central sewage and improving the quality of the Town’s surface and groundwater through improving the performance of individual septic systems used to treat wastewater. (This is an adopted goal of the Committee taken from the Town’s 2000 Land and Water Use Plan.)

Objectives

- The Town’s Land and Water Use Plan states that the Town shall, through various regulations and policies, reduce the need for central sewage, which can be realized with on-site septic systems. Through the Septic Health Initiative, the Town is providing incentives to property owners to encourage safe and efficient operations of septic systems. The Town also realizes education is an important component to the Initiative. To help meet this goal, staff distributes brochures and other informative materials to realty agents, new homeowners, and the general public regarding the operation and proper maintenance of on-site septic systems. This year’s Initiative continues the septic tank inspection program, the loan program, and the educational efforts.
- The major emphasis for the Septic Health Initiative this year will be to continue to implement components of the Decentralized Master Wastewater Management Plan, which was adopted in July 2005. This Plan analyzed water quality, weather data, and inspection reports as well as water consumption data collected over a five year period. The Plan and subsequent action by the Board of Commissioners established voluntary recommendations for the optimum operation and maintenance of on-site septic systems to further promote on-site septic treatment as the preferred method of septic treatment in Nags Head. The suggested recommendations of the Plan are directed towards maintaining and/or improving the quality of the Town’s surface and ground waters while promoting low density development.

	FY 03-04	FY 04-05	FY 05-06	FY 06-07
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Septic Tank Pumping Credits	93	123	40	43
Septic System Inspections	271	181	266	207



<u>Position</u>	<u>Grade</u>	<u>Adopted Positions FY 07-08</u>	<u>Currently Existing Positions</u>	<u>Recommended Positions FY 08-09</u>	<u>Adopted Positions FY 08-09</u>
Water Quality Coordinator	14	1	1	1	1
TOTAL:		1	1	1	1

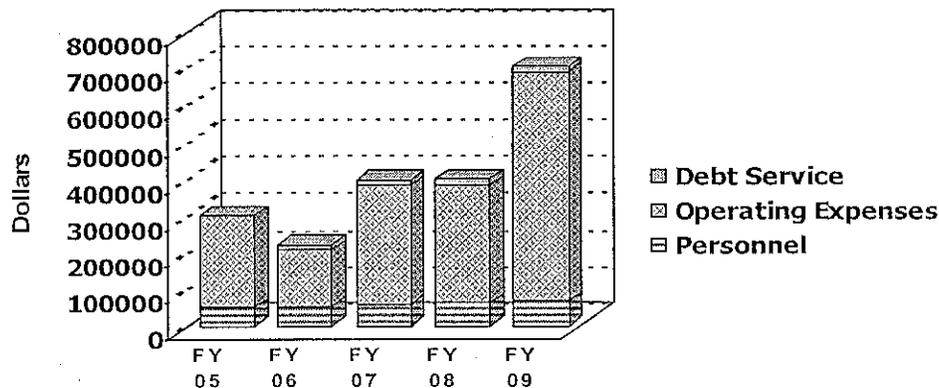
Highlights

- Funds are included for pumping credits for septic systems at \$30/each.
- Funds for promotional mailers are included.
- Costs for continuation of the educational project are included.
- Grant funds in the amount of \$504,000 (this includes a grant match) are included to provide partial funding for repair or replacement of sand bottom septic tanks.

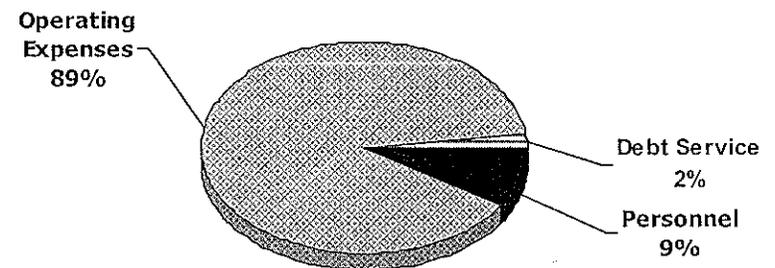
Expenditures by Function

	FY 2007-2008 <u>Adopted</u>	FY 2008-2009 <u>Adopted</u>	Percent <u>Change</u>
Personnel Services	\$ 62,918	\$ 65,328	3.83%
Operating Expenses	\$ 320,750	\$ 623,870	94.50%
Debt Service	\$ 15,000	\$ 15,000	0.00%
Total	\$ 398,668	\$ 704,198	76.64%

Adopted Expenditure History



Adopted FY 2008-2009 Expenditures by Function



TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
SEPTIC HEALTH INITIATIVE						
SALARIES						
725 510200 SALARIES/WAGES - REGULAR	44,915.00	44,915.00	45,749.11	47,100.00	47,100.00	47,347.00
725 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
725 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
725 510201 SALARIES - LONGEVITY PAY	817.00	817.00	806.58	1,713.00	1,713.00	1,713.00
725 510400 OVERTIME PAY	268.00	268.00	.00	518.00	518.00	518.00
725 510400 1 OVERTIME PAY	.00	.00	.00	.00	.00	.00
725 510400 2 OVERTIME PAY	.00	.00	.00	.00	.00	.00
725 510500 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
725 521100 CAREER DEVELOPMENT	1,020.00	.00	95.40	.00	.00	.00
TOTAL SALARIES	47,020.00	46,000.00	46,651.09	49,331.00	49,331.00	49,578.00
BENEFITS						
725 520600 FICA TAX	3,633.00	3,555.00	3,333.71	3,775.00	3,775.00	3,793.00
725 520600 1 FICA TAX	.00	.00	.00	.00	.00	.00
725 520600 2 FICA TAX	.00	.00	.00	.00	.00	.00
725 520700 GROUP HEALTH INSURANCE	8,522.00	8,522.00	8,190.56	9,007.00	8,054.00	8,054.00
725 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
725 520800 RETIREMENT	2,318.00	2,318.00	2,223.47	2,402.00	2,402.00	2,409.00
725 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
725 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
725 521000 401 K	1,425.00	1,425.00	1,369.79	1,481.00	1,481.00	1,494.00
725 521000 1 401 K	.00	.00	.00	.00	.00	.00
725 521000 2 401 K	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	15,898.00	15,820.00	15,117.53	16,665.00	15,712.00	15,750.00
OPERATIONS						
725 522011 CAREER DEVELOPMENT OTHER COSTS	5,300.00	3,000.00	1,175.00	2,800.00	2,800.00	2,550.00
725 532000 TRAINING	345.00	345.00	.00	345.00	345.00	345.00
725 532200 TELEPHONE	540.00	540.00	505.80	540.00	540.00	540.00
725 532400 TRAVEL	765.00	765.00	756.97	765.00	765.00	765.00
725 532500 POSTAGE	2,500.00	2,500.00	1,244.15	2,500.00	2,500.00	2,500.00
725 532600 ADVERTISING	500.00	500.00	.00	500.00	500.00	500.00
725 532700 PRINTING	3,000.00	3,000.00	1,609.50	3,000.00	3,000.00	3,000.00
725 543100 FUEL COSTS	800.00	800.00	406.28	800.00	800.00	800.00
725 543300 DEPARTMENT SUPPLIES	1,050.00	1,350.00	1,403.57	1,050.00	750.00	750.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
725 543300 1 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
725 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
725 543405 OTHER SUPPLIES - COMPUTER	1,450.00	1,150.00	1,079.90	900.00	.00	.00
725 543700 MAINT/REPAIR VEHICLES	800.00	800.00	15.28	800.00	800.00	800.00
725 543700 1 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
725 543700 2 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
725 543701 VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
725 544000 PROFESSIONAL FEES	2,000.00	.00	.00	1,000.00	1,000.00	1,000.00
725 544000 1 PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
725 544000 2 PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
725 544001 CONTRACT SERVICES H2O TESTING	78,400.00	78,000.00	69,292.78	82,320.00	82,320.00	82,320.00
725 544500 CONTRACTED SERVICES	3,500.00	3,500.00	476.71	3,500.00	3,450.00	3,450.00
725 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
725 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
725 544507 STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
725 545000 INSPECTION REBATE	18,000.00	19,500.00	19,312.50	22,500.00	18,000.00	18,000.00
725 545100 PUMPING CREDIT FOR H2O USAGE	1,500.00	2,400.00	2,280.00	2,520.00	2,250.00	2,250.00
725 545200 SEPTIC GRANT PROGRAM	200,000.00	.00	.00	504,000.00	504,000.00	504,000.00
725 555300 DUES AND SUBSCRIPTIONS	300.00	300.00	.00	300.00	300.00	300.00
725 566103 GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
725 569900 COST REIMBURSEMENT	.00	100,408.00	100,408.00	.00	.00	.00
725 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	320,750.00	218,858.00	199,966.44	630,140.00	624,120.00	623,870.00
CAPITAL OUTLAY						
725 577400 CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
DEBT SERVICE						
725 578100 L/P PRINCIPAL	.00	.00	.00	.00	.00	.00
725 578200 L/P INTEREST	.00	.00	.00	.00	.00	.00
725 578400 SEPTIC LOAN PROGRAM	15,000.00	15,000.00	7,550.00	15,000.00	15,000.00	15,000.00
TOTAL DEBT SERVICE	15,000.00	15,000.00	7,550.00	15,000.00	15,000.00	15,000.00
TOTAL SEPTIC HEALTH INITIATIVE	398,668.00	295,678.00	269,285.06	711,136.00	704,163.00	704,198.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						

SEPTIC HEALTH INITIATIVE						
SALARIES						
725 510200 SALARIES/WAGES - REGULAR	26,549.16	29,610.06	32,780.14	34,420.64	38,905.18	41,491.74
725 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
725 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
725 510201 SALARIES - LONGEVITY PAY	.00	.00	.00	678.82	736.72	780.82
725 510400 OVERTIME PAY	146.69	32.58	.00	.00	.00	133.33
725 510400 1 OVERTIME PAY	.00	.00	319.83	.00	.00	.00
725 510400 2 OVERTIME PAY	.00	.00	285.56	.00	.00	.00
725 510500 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
725 521100 CAREER DEVELOPMENT	.00	.00	609.30	657.06	703.59	779.92
TOTAL SALARIES	26,695.85	29,642.64	33,994.83	35,756.52	40,345.49	43,185.81
BENEFITS						
725 520600 FICA TAX	1,876.36	2,059.92	2,372.47	2,597.94	2,902.62	3,176.58
725 520600 1 FICA TAX	.00	.00	24.47	.00	.00	.00
725 520600 2 FICA TAX	.00	.00	21.85	.00	.00	.00
725 520700 GROUP HEALTH INSURANCE	8,230.54	9,609.31	8,663.45	7,939.43	7,954.64	7,528.07
725 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
725 520800 RETIREMENT	1,325.80	1,439.22	1,633.02	1,755.16	1,948.49	2,117.91
725 520800 1 RETIREMENT	.00	.00	15.70	.00	.00	.00
725 520800 2 RETIREMENT	.00	.00	14.02	.00	.00	.00
725 521000 401 K	808.47	879.50	997.68	1,072.62	1,195.40	1,302.00
725 521000 1 401 K	.00	.00	9.59	.00	.00	.00
725 521000 2 401 K	.00	.00	8.57	.00	.00	.00
TOTAL BENEFITS	12,241.17	13,987.95	13,760.82	13,365.15	14,001.15	14,124.56
OPERATIONS						
725 522011 CAREER DEVELOPMENT OTHER COSTS	.00	.00	.00	1,734.52	1,229.82	1,322.20
725 532000 TRAINING	574.00	530.00	369.87	250.00	514.00	.00
725 532200 TELEPHONE	484.52	246.26	495.85	488.56	457.18	478.25
725 532400 TRAVEL	1,206.21	294.45	627.78	299.75	32.55	127.04
725 532500 POSTAGE	1,035.66	1,172.99	1,936.11	3,898.11	1,588.75	1,602.15
725 532600 ADVERTISING	156.00	1,361.66	544.00	62.00	.00	242.50
725 532700 PRINTING	3,707.23	2,301.94	461.00	2,645.93	4,237.38	2,403.35
725 543100 FUEL COSTS	338.78	389.73	347.92	305.49	448.06	375.16
725 543300 DEPARTMENT SUPPLIES	2,018.24	826.43	316.37	675.84	501.23	487.61

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

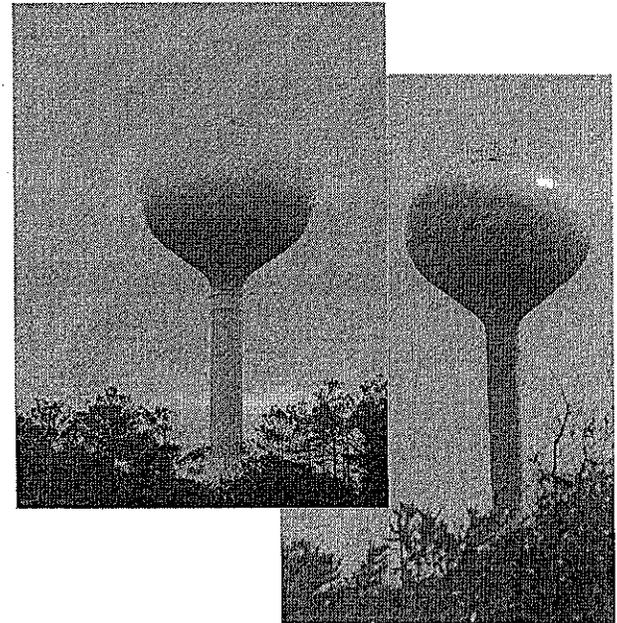
	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
725 543300 1 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
725 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
725 543405 OTHER SUPPLIES - COMPUTER	.00	1,523.00	.00	.00	.00	.00
725 543700 MAINT/REPAIR VEHICLES	.00	10.82	20.88	10.60	424.67	774.13
725 543700 1 MAINT/REPAIR VEHICLES	.00	.00	307.89	.00	.00	.00
725 543700 2 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
725 543701 VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
725 544000 PROFESSIONAL FEES	85.00	.00	850.00	2,500.00	.00	.00
725 544000 1 PROFESSIONAL FEES	.00	.00	1,500.00	.00	.00	.00
725 544000 2 PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
725 544001 CONTRACT SERVICES H2O TESTING	110,769.81	106,277.13	95,646.58	111,174.05	113,195.95	63,286.05
725 544500 CONTRACTED SERVICES	.00	5,250.00	21,105.92	121,037.94	4,623.85	1,805.87
725 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
725 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
725 544507 STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
725 545000 INSPECTION REBATE	28,050.00	14,690.00	11,670.00	8,740.00	16,667.50	14,087.50
725 545100 PUMPING CREDIT FOR H2O USAGE	10,770.00	5,850.00	4,110.00	2,760.00	1,200.00	1,440.00
725 545200 SEPTIC GRANT PROGRAM	.00	.00	.00	.00	.00	.00
725 555300 DUES AND SUBSCRIPTIONS	.00	275.00	225.00	60.00	210.00	150.00
725 566103 GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
725 569900 COST REIMBURSEMENT	67,586.00	67,586.00	59,792.00	48,280.00	72,540.00	99,980.00
725 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	226,781.45	208,585.41	200,327.17	304,922.79	217,870.94	188,561.81
CAPITAL OUTLAY						
725 577400 CAPITAL OUTLAY EQUIPMENT	26,121.88	.00	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	26,121.88	.00	.00	.00	.00	.00
DEBT SERVICE						
725 578100 L/P PRINCIPAL	7,920.87	7,471.98	7,693.14	.00	.00	.00
725 578200 L/P INTEREST	.00	448.89	227.73	.00	.00	.00
725 578400 SEPTIC LOAN PROGRAM	18,427.32	31,902.12	13,570.00	16,360.00	8,225.00	9,350.00
TOTAL DEBT SERVICE	26,348.19	39,822.99	21,490.87	16,360.00	8,225.00	9,350.00
TOTAL SEPTIC HEALTH INITIATIVE	318,188.54	292,038.99	269,573.69	370,404.46	280,442.58	255,222.18

Water Operations Division

Division Overview

The Water Operations staff is responsible for monitoring water storage levels and distribution system pressures for the residents and visitors of Nags Head. 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 is consists of the 8th Street Pump Station and storage tank, the Gull Street Pump Station and storage tank, and two 500,000-gallon elevated water storage tanks, one in South Nags Head and the other behind the Public Works complex on Lark Avenue. In addition, Water Operations maintains a state certified laboratory to ensure that water quality parameters are in compliance with all state and federal regulations.



Goals

To operate a public water system in a manner that provides Nags Head citizens an acceptable level of potable water service and fire protection, and ensures the compliance of the water system with all federal and state regulations.

Objectives

- Provide effective customer service response to every Nags Head citizen in a timely manner and satisfactorily resolve any needs, questions, or problems that may be presented.
- Update the schedule for replacing equipment and installing new equipment in a time frame consistent with the Water Master Plan. Review water treatment methods and new treatment technologies to ensure safe, cost effective, good tasting potable drinking water.
- Provide a safe work environment for staff and visitors to the water facilities and ensure all water facilities meet or exceed the standards required by the North Carolina Department of Labor, Occupational Safety and Health.
- Provide water at adequate flows and pressures for the Town’s fire protection service.
- Constantly review department goals and operations and institute changes when warranted to ensure a more cost effective and efficient operation.
- Continue required water analyses to meet the EPA requirements of the Stage 2 Disinfection/Disinfection By-Product Rule and the Stage 2 Long Term Enhanced Surface Water Treatment Rule.

Performance Measures and Workload Indicators

	FY 04-05 <u>Actual</u>	FY 05-06 <u>Actual</u>	FY 06-07 <u>Actual</u>
Water Pumped to Nags Head (million gallons - MG)	424.292	438.257	447.837
Water Purchased from Dare County Regional Water System	424.292	438.257	447.837
Total Hours Operations	4,486.82	4,580.95	4,628.64

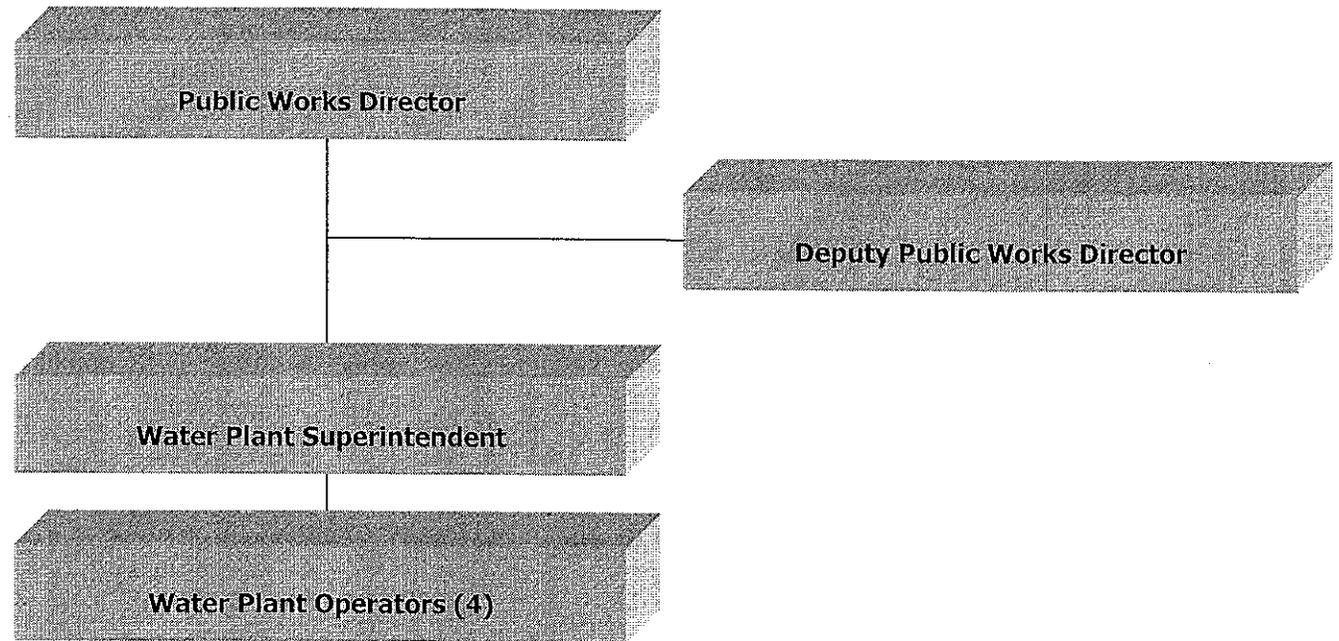
	<u>FY 04-05</u> <u>Actual</u>	<u>FY 05-06</u> <u>Actual</u>	<u>FY 06-07</u> <u>Actual</u>
Distribution water samples reported negative versus positive North Carolina requires 15 monthly distribution system bacteriological samples. There were 180 samples collected from July 1, 2006 to June 30, 2007.	98.9%	100%	100%
Number of major equipment breakdowns due to equipment failure	2	0	0
Estimate number of customers who have called about disagreeable tastes, color, and odors	8	8	8
Chemical cost per million gallons of water treated (Fresh Pond)	\$288.05	\$340	\$500.07
Average kWh per total million gallons pumped	1314.12	1314.09	1224.08
Overall fire protection rating for Nags Head, 5 (Scale of 1-10, ISO Rating)	5	5	5
* Estimated **Fire Protection rating increased to 4 in August 07			

Major Accomplishments in FY 2006-07

1. 8th Street Distribution pump #2- motor repair
 2. Fresh Pond Finished Water Pump #3-motor replaced.
 3. Original Fresh Pond Pump #3 rebuilt to be used as a spare
 4. Cypress baffles and diffusion wall replaced with juniper in sedimentation basin
 5. Launder replaced in sedimentation basin
 6. Valves replaced in Filter Building
 7. Filter media replaced in filters
- Increase in chemical cost per MG treated related to increase cost of treatment chemicals and increased application of algaecide to Fresh Pond.
 - Fresh Pond July 07 thru Aug 07

Water Produced	Chemical cost	Chemical cost per MG treated
45.302 MG	\$31,804.27	\$702.05*

*If algaecide for lake is not included, the cost per million gallons treated is \$356.00



<u>Position</u>	<u>Grade</u>	<u>Adopted Positions FY 07-08</u>	<u>Existing Positions</u>	<u>Recommended Positions FY 08-09</u>	<u>Adopted Positions FY 08-09</u>
Water Plant Superintendent	17	1	1	1	1
Water Plant Operator	11	4	4	4	4
TOTAL:		5	5	5	5

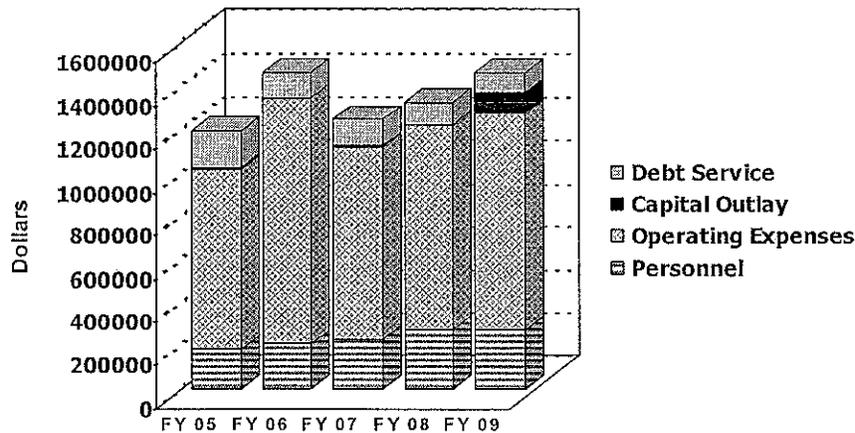
Highlights

- Debt Service includes the 5th year payment of a loan, financed over 15 years, for the new Eighth Street water tower.
- Funds have also been included for a share of the printing costs associated with the annual Water Quality Report.
- Funds are included for water testing in addition to testing required by the North Carolina Department of Environment and Natural Resources.
- Fund in the amount of \$95,400 are included to design and replace pump motor controls at the Water Plant.

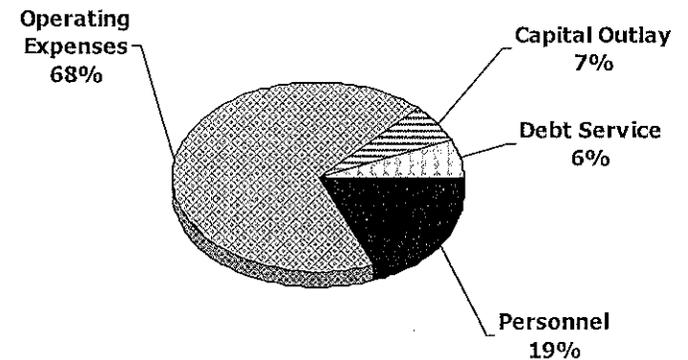
Expenditures by Function

	FY 2007-2008 <u>Adopted</u>	FY 2008-2009 <u>Adopted</u>	<u>Percent Change</u>
Personnel Services	\$ 272,930	\$ 277,752	1.77%
Operating Expenses	\$ 947,709	\$ 996,875	5.19%
Capital Outlay	\$ 0	\$ 95,400	100%
Debt Service	\$ 104,197	\$ 93,875	-9.91%
Total	\$ 1,324,836	\$ 1,463,902	10.50%

Adopted Expenditure History



Adopted FY 2008-2009 Expenditures by Function



TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
WATER OPERATIONS						
SALARIES						
810 510200 SALARIES/WAGES - REGULAR	180,608.00	175,804.00	176,372.93	186,896.00	186,896.00	186,896.00
810 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
810 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
810 510201 SALARIES - LONGEVITY PAY	4,069.00	3,961.00	3,971.51	5,233.00	5,233.00	5,233.00
810 510300 SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
810 510400 OVERTIME PAY	2,950.00	2,871.00	678.75	2,921.00	2,000.00	2,000.00
810 510400 1 OVERTIME PAY	.00	.00	.00	.00	.00	.00
810 510400 2 OVERTIME PAY	.00	.00	.00	.00	.00	.00
810 510500 HOLIDAY PAY	4,291.00	4,177.00	4,064.74	5,126.00	5,126.00	5,126.00
810 510500 1 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
810 510500 2 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	191,918.00	186,813.00	185,087.93	200,176.00	199,255.00	199,255.00
BENEFITS						
810 520600 FICA TAX	14,682.00	14,291.00	13,003.23	15,388.00	15,388.00	15,388.00
810 520600 1 FICA TAX	.00	.00	.00	.00	.00	.00
810 520600 2 FICA TAX	.00	.00	.00	.00	.00	.00
810 520700 GROUP HEALTH INSURANCE	51,206.00	49,844.00	44,474.74	54,150.00	47,276.00	47,276.00
810 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
810 520800 RETIREMENT	9,366.00	9,116.00	8,971.48	9,798.00	9,798.00	9,798.00
810 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
810 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
810 521000 401 K	5,758.00	5,604.00	5,526.63	6,035.00	6,035.00	6,035.00
810 521000 1 401 K	.00	.00	.00	.00	.00	.00
810 521000 2 401 K	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	81,012.00	78,855.00	71,976.08	85,371.00	78,497.00	78,497.00
OPERATIONS						
810 522011 CAREER DEVELOPMENT OTHER COSTS	.00	.00	.00	800.00	800.00	800.00
810 532000 TRAINING	1,770.00	1,770.00	728.78	1,770.00	1,770.00	1,770.00
810 532002 SAFETY TRAINING	.00	.00	.00	.00	.00	.00
810 532100 BUILDING/EQUIPMENT RENTAL	2,088.00	2,088.00	901.44	1,260.00	1,260.00	1,260.00
810 532100 1 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
810 532100 2 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
810 532200 TELEPHONE	4,800.00	4,800.00	4,411.69	5,340.00	4,800.00	4,800.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
810 532200 1 TELEPHONE	.00	.00	.00	.00	.00	.00
810 532200 2 TELEPHONE	.00	.00	.00	.00	.00	.00
810 532300 UTILITIES	41,000.00	41,000.00	42,497.20	48,739.00	45,000.00	45,000.00
810 532400 TRAVEL	2,500.00	2,500.00	329.09	2,500.00	2,000.00	2,000.00
810 532500 POSTAGE	2,500.00	2,500.00	1,974.63	5,100.00	2,750.00	2,750.00
810 532600 ADVERTISING	260.00	260.00	73.50	260.00	260.00	260.00
810 532700 PRINTING	2,330.00	2,330.00	1,920.51	2,339.00	2,339.00	2,339.00
810 543100 FUEL COSTS	4,700.00	4,700.00	5,110.66	7,200.00	7,200.00	7,200.00
810 543300 DEPARTMENT SUPPLIES	40,000.00	40,000.00	28,687.11	47,700.00	38,650.00	38,650.00
810 543300 1 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
810 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
810 543400 OTHER SUPPLIES	5,760.00	7,911.00	4,892.65	7,200.00	7,200.00	7,200.00
810 543400 1 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
810 543400 2 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
810 543405 OTHER SUPPLIES - COMPUTER	.00	.00	.00	.00	.00	.00
810 543500 MAINT/REPAIR BUILDINGS	8,000.00	8,000.00	4,623.49	23,000.00	23,000.00	23,000.00
810 543500 1 MAINT/REPAIR BUILDINGS	.00	.00	.00	.00	.00	.00
810 543500 2 MAINT/REPAIR BUILDINGS	.00	.00	.00	.00	.00	.00
810 543600 MAINT/REPAIR EQUIPMENT	18,000.00	22,400.00	22,100.17	22,000.00	22,000.00	22,000.00
810 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
810 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
810 543700 MAINT/REPAIR VEHICLES	2,100.00	2,100.00	502.53	2,100.00	2,100.00	2,100.00
810 543700 1 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
810 543700 2 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
810 543701 VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
810 543900 UNIFORMS	4,109.00	4,109.00	3,073.26	4,109.00	3,700.00	3,700.00
810 544000 PROFESSIONAL FEES	12,600.00	17,150.00	6,001.68	48,030.00	18,030.00	18,030.00
810 544500 CONTRACTED SERVICES	57,200.00	52,500.00	47,998.34	99,150.00	13,350.00	13,350.00
810 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
810 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
810 544800 PURCHASES FOR RESALE	694,485.00	749,485.00	737,589.54	753,999.00	753,999.00	753,999.00
810 555000 DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
810 555300 DUES AND SUBSCRIPTIONS	2,165.00	2,186.00	2,183.24	2,645.00	2,645.00	2,645.00
810 555400 INSURANCE	41,342.00	41,342.00	39,081.00	49,126.00	44,022.00	44,022.00
810 555400 1 INSURANCE	.00	.00	.00	.00	.00	.00
810 555400 2 INSURANCE	.00	.00	.00	.00	.00	.00
810 569900 COST REIMBURSEMENT	.00	121,356.00	121,356.00	.00	.00	.00
810 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	947,709.00	1,130,487.00	1,076,036.51	1,134,367.00	996,875.00	996,875.00
CAPITAL OUTLAY						
810 577200 CAPITAL OUTLAY BUILDINGS	.00	.00	.00	.00	.00	.00
810 577300 CAPITAL OUTLAY OTHER	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
810 577400 CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	95,400.00	95,400.00
TOTAL CAPITAL OUTLAY	.00	.00	.00	.00	95,400.00	95,400.00
DEBT SERVICE						
810 578100 L/P PRINCIPAL	69,686.00	69,686.00	69,686.42	61,955.00	61,955.00	61,955.00
810 578200 LEASE PURCHASE INTEREST	34,511.00	34,511.00	34,490.59	31,920.00	31,920.00	31,920.00
TOTAL DEBT SERVICE	104,197.00	104,197.00	104,177.01	93,875.00	93,875.00	93,875.00
TOTAL WATER OPERATIONS	1,324,836.00	1,500,352.00	1,437,277.53	1,513,789.00	1,463,902.00	1,463,902.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						

WATER OPERATIONS						
SALARIES						
810 510200 SALARIES/WAGES - REGULAR	115,974.46	116,280.21	111,485.53	132,940.96	150,243.62	174,598.59
810 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
810 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
810 510201 SALARIES - LONGEVITY PAY	.00	.00	.00	3,133.88	3,504.86	3,819.64
810 510300 SALARIES/WAGES - PARTTIME	.00	.00	.00	3,416.20	.00	.00
810 510400 OVERTIME PAY	289.44	465.69	139.65	963.95	1,048.01	712.42
810 510400 1 OVERTIME PAY	.00	.00	.00	.00	.00	.00
810 510400 2 OVERTIME PAY	.00	.00	.00	.00	.00	.00
810 510500 HOLIDAY PAY	3,721.48	4,846.21	3,366.03	4,497.29	3,617.43	3,745.94
810 510500 1 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
810 510500 2 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	119,985.38	121,592.11	114,991.21	144,952.28	158,413.92	182,876.59
BENEFITS						
810 520600 FICA TAX	8,452.42	8,816.44	8,253.59	10,066.33	11,378.60	12,678.20
810 520600 1 FICA TAX	.00	.00	.00	.00	.00	.00
810 520600 2 FICA TAX	.00	.00	.00	.00	.00	.00
810 520700 GROUP HEALTH INSURANCE	26,764.77	30,320.35	34,050.15	43,225.72	43,701.16	45,538.78
810 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
810 520800 RETIREMENT	5,767.16	6,085.84	5,712.47	6,897.04	7,829.74	8,740.58
810 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
810 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
810 521000 401 K	3,516.65	3,718.77	3,490.18	4,215.10	4,803.39	5,373.56
810 521000 1 401 K	.00	.00	.00	.00	.00	.00
810 521000 2 401 K	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	44,501.00	48,941.40	51,506.39	64,404.19	67,712.89	72,331.12
OPERATIONS						
810 522011 CAREER DEVELOPMENT OTHER COSTS	.00	.00	.00	.00	.00	.00
810 532000 TRAINING	255.00	450.00	504.48	721.60	600.00	433.00
810 532002 SAFETY TRAINING	.00	.00	.00	.00	.00	417.30
810 532100 BUILDING/EQUIPMENT RENTAL	843.06	838.74	872.31	802.56	1,281.17	1,216.77
810 532100 1 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
810 532100 2 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
810 532200 TELEPHONE	3,644.43	3,536.80	3,096.07	3,714.15	4,224.82	4,166.37

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
810 532200 1 TELEPHONE	.00	.00	.00	.00	.00	.00
810 532200 2 TELEPHONE	.00	.00	.00	.00	.00	.00
810 532300 UTILITIES	33,615.33	38,965.26	33,605.13	40,857.20	38,138.60	40,316.86
810 532400 TRAVEL	902.14	855.93	449.46	1,499.29	1,598.55	993.20
810 532500 POSTAGE	2,390.09	3,116.15	3,142.17	2,178.13	2,208.87	1,569.56
810 532600 ADVERTISING	.00	104.24	319.68	64.00	1,023.82	.00
810 532700 PRINTING	897.02	1,025.01	837.48	951.55	1,640.50	1,892.74
810 543100 FUEL COSTS	727.40	1,093.01	826.36	2,429.44	4,293.32	4,889.41
810 543300 DEPARTMENT SUPPLIES	11,367.40	12,247.33	14,960.63	19,032.52	24,320.92	39,114.40
810 543300 1 DEPARTMENT SUPPLIES	.00	.00	10.65	.00	.00	.00
810 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
810 543400 OTHER SUPPLIES	2,552.28	2,893.74	2,943.89	3,118.87	3,499.70	3,519.00
810 543400 1 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
810 543400 2 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
810 543405 OTHER SUPPLIES - COMPUTER	.00	1,523.00	1,587.87	.00	1,413.60	3,127.87
810 543500 MAINT/REPAIR BUILDINGS	4,037.92	524.59	2,742.30	10,002.17	126,198.27	6,695.66
810 543500 1 MAINT/REPAIR BUILDINGS	.00	.00	.00	.00	.00	.00
810 543500 2 MAINT/REPAIR BUILDINGS	.00	.00	.00	.00	.00	.00
810 543600 MAINT/REPAIR EQUIPMENT	128,805.97	5,764.32	3,478.24	38,971.56	13,134.92	28,881.93
810 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
810 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
810 543700 MAINT/REPAIR VEHICLES	291.80	753.67	291.32	1,292.34	1,169.30	3,637.80
810 543700 1 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
810 543700 2 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
810 543701 VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
810 543900 UNIFORMS	2,510.76	2,006.30	2,718.09	2,356.49	3,445.16	2,904.96
810 544000 PROFESSIONAL FEES	2,147.52	3,737.50	12,025.00	11,651.95	27,725.88	8,676.89
810 544500 CONTRACTED SERVICES	320.00	5,711.88	21,857.28	7,687.12	7,561.99	5,208.73
810 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
810 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
810 544800 PURCHASES FOR RESALE	541,225.31	525,977.95	598,575.28	669,663.66	665,091.93	700,738.27
810 555000 DEPRECIATION EXPENSE	260,735.20	308,060.88	242,811.68	207,528.13	268,808.58	303,035.63
810 555300 DUES AND SUBSCRIPTIONS	475.73	1,141.81	1,138.66	1,177.24	1,456.24	1,380.32
810 555400 INSURANCE	33,502.00	40,045.00	38,349.00	36,544.00	33,333.00	34,328.00
810 555400 1 INSURANCE	.00	.00	.00	.00	.00	.00
810 555400 2 INSURANCE	.00	.00	.00	.00	.00	.00
810 569900 COST REIMBURSEMENT	234,574.00	234,574.00	85,196.00	64,373.00	123,758.00	125,926.00
810 577433 CAPITAL OUTLAY BUDGETARY	.00	3,572.95	.00	.00	15,627.08	2,919.50
TOTAL OPERATIONS	1,265,820.36	1,198,520.06	1,072,339.03	1,126,616.97	1,371,554.22	1,325,990.17
CAPITAL OUTLAY						
810 577200 CAPITAL OUTLAY BUILDINGS	.00	.00	.00	.00	107,948.00	.00
810 577300 CAPITAL OUTLAY OTHER	.00	8,500.00	816,818.44	326,387.82	828,153.67	.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
810 577400 CAPITAL OUTLAY EQUIPMENT	64,523.00	97,245.00	6,000.00	70,369.77	.00	.00
TOTAL CAPITAL OUTLAY	64,523.00	105,745.00	822,818.44	396,757.59	936,101.67	.00
DEBT SERVICE						
810 578100 L/P PRINCIPAL	20,250.08	19,102.49	29,990.98	125,383.55	162,866.16	78,872.81
810 578200 LEASE PURCHASE INTEREST	.00	1,147.60	582.17	1,232.59	43,608.12	38,115.00
TOTAL DEBT SERVICE	20,250.08	20,250.09	30,573.15	126,616.14	206,474.28	116,987.81
TOTAL WATER OPERATIONS	1,515,079.82	1,495,048.66	2,092,228.22	1,859,347.17	2,740,256.98	1,698,185.69

TOWN OF NAGS HEAD
 Adopted BUDGET REQUESTS

BUDGET PROJECTION 2009 FY 2008-2009 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	Adopted	PERCENT CHANGE
810	577400 630 -6-810-5774-00-	CAPITAL OUTLAY EQUIPMENT	95,400.00	.00	95,400.00	.00
		EIGHTH STREET PUMP MOTOR CONTROL PANEL: 74,400 CONSTRUCTION, 7,440 CONTINGENCY, 8,160 DESIGN, AND 5,400 CONSTRUCT ADMIN.	1.00	95,400.00	95,400.00	

Fresh Pond Division

Division Overview

The Water Operations staff is responsible for monitoring the levels and pressures of water service for the residents and visitors of the Town of Nags Head. Part of these responsibilities include operation of the Fresh Pond Water Treatment Plant, located at the north end of town on Pond Avenue. This water plant provides water for the Dare Regional Water System. Production from Fresh Pond usually runs from July and through September.



Performance Measures and Workload Indicators

	FY 04-05 <u>Actual</u>	FY 05-06 <u>Actual</u>	FY 06-07 <u>Actual</u>
Water Sold to Dare County Regional System from Fresh Pond - Million Gallons	74.669	57.711	29.737
Total Days Operated	108	72	46
Total Revenue Generated	\$104,835.27	\$73,876.48	\$43,921.85
Number of state required bacteriological samples	180	180	180

Fresh Pond Water Processed July 2007 to August 2007

Date	Million Gallons Processed	Chemical Cost 7/07 – 8/07
Jul-07	25.122	\$31.804.27
Aug-07	20.180	
Sep-07	0	
Oct-07	0	
Nov-07	0	
Total	45.302	

Figures taken from actual FY-2007 expenditures

*Fresh Pond shut down 8-28-06 due to finished water turbidity greater than .3 NTU
Lake Level at 3.25' at shutdown

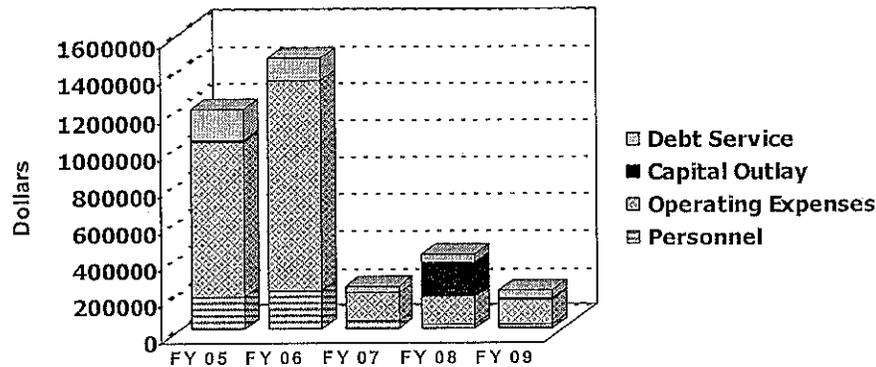
Highlights

- Funds have also been included for a share of the printing costs associated with the annual Water Quality Report.
- Funds in the amount of \$17,780 are included for phase 1 of 3 for replacement of actuators.

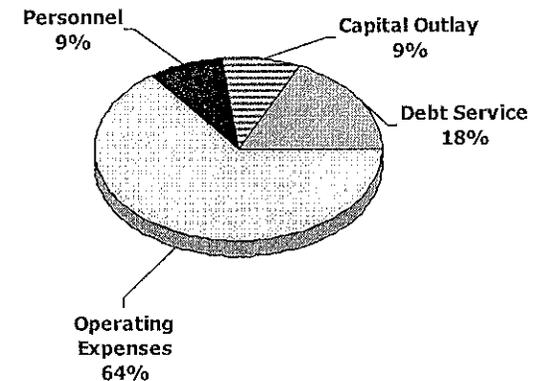
Expenditures by Function

	FY 2007-2008 <u>Adopted</u>	FY 2008-2009 <u>Adopted</u>	Percent <u>Change</u>
Personnel Services	\$ 17,419	\$ 17,963	3.12%
Operating Expenses	\$ 153,653	\$ 133,830	-12.90%
Capital Outlay	\$ 190,000	\$ 17,780	-90.64%
Debt Service	\$ 42,766	\$ 37,208	-13.00%
Total	\$ 403,838	\$ 206,781	-48.80%

Adopted Expenditure History



Adopted FY 2008-2009 Expenditures by Function



TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

FRESH POND						
SALARIES						
812 510200 SALARIES/WAGES - REGULAR	11,528.00	16,332.00	16,244.59	12,094.00	12,094.00	12,094.00
812 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
812 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
812 510201 SALARIES - LONGEVITY PAY	260.00	368.00	368.94	273.00	335.00	335.00
812 510300 SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
812 510400 OVERTIME PAY	188.00	267.00	62.83	187.00	187.00	187.00
812 510400 1 OVERTIME PAY	.00	.00	.00	.00	.00	.00
812 510400 2 OVERTIME PAY	.00	.00	.00	.00	.00	.00
812 510500 HOLIDAY PAY	274.00	388.00	377.35	327.00	327.00	327.00
812 510500 1 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
812 510500 2 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	12,250.00	17,355.00	17,053.71	12,881.00	12,943.00	12,943.00
BENEFITS						
812 520600 FICA TAX	937.00	1,328.00	1,198.95	988.00	988.00	988.00
812 520600 1 FICA TAX	.00	.00	.00	.00	.00	.00
812 520600 2 FICA TAX	.00	.00	.00	.00	.00	.00
812 520700 GROUP HEALTH INSURANCE	3,268.00	4,630.00	3,541.52	3,454.00	3,017.00	3,017.00
812 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
812 520800 RETIREMENT	597.00	847.00	827.30	626.00	626.00	626.00
812 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
812 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
812 521000 401 K	367.00	521.00	509.65	389.00	389.00	389.00
812 521000 1 401 K	.00	.00	.00	.00	.00	.00
812 521000 2 401 K	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	5,169.00	7,326.00	6,077.42	5,457.00	5,020.00	5,020.00
OPERATIONS						
812 532000 TRAINING	710.00	710.00	204.89	710.00	710.00	710.00
812 532002 SAFETY TRAINING	.00	.00	.00	.00	.00	.00
812 532100 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
812 532100 1 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
812 532100 2 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
812 532200 TELEPHONE	252.00	252.00	92.21	252.00	252.00	252.00
812 532300 UTILITIES	4,150.00	4,150.00	1,595.57	3,670.00	3,670.00	3,670.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
812 532400 TRAVEL	2,047.00	2,047.00	1,446.87	2,047.00	2,047.00	2,047.00
812 532500 POSTAGE	325.00	825.00	425.35	675.00	675.00	675.00
812 532700 PRINTING	500.00	500.00	144.55	500.00	500.00	500.00
812 543100 FUEL COSTS	.00	.00	.00	.00	.00	.00
812 543300 DEPARTMENT SUPPLIES	6,080.00	12,379.00	11,490.08	4,700.00	4,700.00	4,700.00
812 543400 OTHER SUPPLIES	40,000.00	39,500.00	37,085.27	47,579.00	47,579.00	47,579.00
812 543400 1 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
812 543400 2 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
812 543500 MAINT/REPAIR BUILDINGS	7,000.00	8,975.00	8,113.47	8,000.00	8,000.00	8,000.00
812 543500 1 MAINT/REPAIR BUILDINGS	.00	.00	.00	.00	.00	.00
812 543500 2 MAINT/REPAIR BUILDINGS	.00	.00	.00	.00	.00	.00
812 543600 MAINT/REPAIR EQUIPMENT	9,000.00	17,400.00	15,319.32	45,765.00	9,000.00	9,000.00
812 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
812 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
812 544000 PROFESSIONAL FEES	30,250.00	43,357.00	16,107.93	25,950.00	18,950.00	18,950.00
812 544000 1 PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
812 544000 2 PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
812 544500 CONTRACTED SERVICES	41,960.00	26,960.00	26,457.37	20,960.00	20,960.00	20,960.00
812 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
812 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
812 555300 DUES AND SUBSCRIPTIONS	200.00	179.00	100.00	1,610.00	1,610.00	1,610.00
812 555400 INSURANCE	7,679.00	7,679.00	7,259.00	9,125.00	8,177.00	8,177.00
812 555400 1 INSURANCE	.00	.00	.00	.00	.00	.00
812 555400 2 INSURANCE	.00	.00	.00	.00	.00	.00
812 569900 COST REIMBURSEMENT	.00	101,932.00	101,932.00	.00	.00	.00
812 577433 CAPITAL OUTLAY BUDGETARY	3,500.00	6,101.00	6,100.00	10,500.00	7,000.00	7,000.00
TOTAL OPERATIONS	153,653.00	272,946.00	233,873.88	182,043.00	133,830.00	133,830.00
CAPITAL OUTLAY						
812 577300 CAPITAL OUTLAY OTHER	190,000.00	190,000.00	154,061.47	.00	.00	.00
812 577400 CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	17,780.00	17,780.00
TOTAL CAPITAL OUTLAY	190,000.00	190,000.00	154,061.47	.00	17,780.00	17,780.00
DEBT SERVICE						
812 578100 L/P PRINCIPAL	40,180.00	40,180.00	40,180.23	35,974.00	35,974.00	35,974.00
812 578200 LEASE PURCHASE INTEREST	2,586.00	2,586.00	2,566.86	1,234.00	1,234.00	1,234.00
812 578300 REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
TOTAL DEBT SERVICE	42,766.00	42,766.00	42,747.09	37,208.00	37,208.00	37,208.00
TOTAL FRESH POND	403,838.00	530,393.00	453,813.57	237,589.00	206,781.00	206,781.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						

FRESH POND						
SALARIES						
812 510200 SALARIES/WAGES - REGULAR	7,675.66	6,498.21	16,315.53	23,487.36	17,144.01	11,648.58
812 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
812 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
812 510201 SALARIES - LONGEVITY PAY	.00	.00	.00	553.91	399.84	256.85
812 510300 SALARIES/WAGES - PARTTIME	.00	.00	.00	603.80	.00	.00
812 510400 OVERTIME PAY	19.61	26.39	31.42	170.38	119.56	47.91
812 510400 1 OVERTIME PAY	.00	.00	.00	.00	.00	.00
812 510400 2 OVERTIME PAY	.00	.00	.00	.00	.00	.00
812 510500 HOLIDAY PAY	252.15	271.04	501.85	795.10	412.51	250.72
812 510500 1 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
812 510500 2 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	7,947.42	6,795.64	16,848.80	25,610.55	18,075.92	12,204.06
BENEFITS						
812 520600 FICA TAX	572.70	492.70	1,193.93	1,778.61	1,298.00	846.74
812 520600 1 FICA TAX	.00	.00	.00	.00	.00	.00
812 520600 2 FICA TAX	.00	.00	.00	.00	.00	.00
812 520700 GROUP HEALTH INSURANCE	1,813.45	1,693.98	4,150.29	6,874.96	4,574.47	2,495.41
812 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
812 520800 RETIREMENT	390.76	340.28	822.89	1,218.59	893.18	583.84
812 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
812 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
812 521000 401 K	238.27	207.68	502.76	744.73	547.96	358.94
812 521000 1 401 K	.00	.00	.00	.00	.00	.00
812 521000 2 401 K	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	3,015.18	2,734.64	6,669.87	10,616.89	7,313.61	4,284.93
OPERATIONS						
812 532000 TRAINING	.00	.00	.00	445.00	50.00	655.00
812 532002 SAFETY TRAINING	.00	.00	.00	.00	.00	.00
812 532100 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
812 532100 1 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
812 532100 2 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
812 532200 TELEPHONE	227.03	181.08	108.06	228.04	91.96	90.75
812 532300 UTILITIES	1,731.37	1,218.19	1,225.06	3,973.02	4,283.61	2,949.05

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
812 532400 TRAVEL	.00	.00	.00	611.70	196.02	1,853.06
812 532500 POSTAGE	188.11	77.28	31.12	184.40	193.45	123.28
812 532700 PRINTING	.00	.00	.00	268.39	289.50	127.26
812 543100 FUEL COSTS	.00	.00	.00	.00	.00	-6.54
812 543300 DEPARTMENT SUPPLIES	849.47	484.32	1,431.69	2,671.31	4,598.49	5,154.40
812 543400 OTHER SUPPLIES	13,681.68	22,780.07	22,054.31	27,083.11	44,698.07	28,997.36
812 543400 1 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
812 543400 2 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
812 543500 MAINT/REPAIR BUILDINGS	225.21	6.58	502.55	249.01	302.83	5,497.42
812 543500 1 MAINT/REPAIR BUILDINGS	.00	.00	.00	.00	.00	.00
812 543500 2 MAINT/REPAIR BUILDINGS	.00	.00	.00	.00	.00	.00
812 543600 MAINT/REPAIR EQUIPMENT	2,675.01	4,125.28	23,122.93	10,714.02	38,256.84	17,916.16
812 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
812 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
812 544000 PROFESSIONAL FEES	445.00	8,643.00	4,586.00	5,844.00	13,090.22	75,527.86
812 544000 1 PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
812 544000 2 PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
812 544500 CONTRACTED SERVICES	4,474.39	4,984.21	5,461.13	34,914.27	3,825.00	6,219.00
812 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
812 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
812 555300 DUES AND SUBSCRIPTIONS	.00	.00	.00	.00	.00	.00
812 555400 INSURANCE	6,223.00	7,437.00	7,123.00	6,788.00	6,191.00	6,376.00
812 555400 1 INSURANCE	.00	.00	.00	.00	.00	.00
812 555400 2 INSURANCE	.00	.00	.00	.00	.00	.00
812 569900 COST REIMBURSEMENT	29,879.00	29,879.00	73,883.00	128,774.00	88,858.00	101,453.00
812 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	5,566.20	7,650.00	2,846.70
TOTAL OPERATIONS	60,599.27	79,816.01	139,528.85	228,314.47	212,574.99	255,779.76
CAPITAL OUTLAY						
812 577300 CAPITAL OUTLAY OTHER	.00	.00	18,000.00	.00	.00	272,669.50
812 577400 CAPITAL OUTLAY EQUIPMENT	1,725.00	15,905.00	.00	178,380.00	21,672.50	.00
TOTAL CAPITAL OUTLAY	1,725.00	15,905.00	18,000.00	178,380.00	21,672.50	272,669.50
DEBT SERVICE						
812 578100 L/P PRINCIPAL	6,048.73	5,705.94	11,433.41	42,157.52	37,607.65	38,872.61
812 578200 LEASE PURCHASE INTEREST	.00	342.79	173.89	608.33	5,158.19	3,893.23
812 578300 REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
TOTAL DEBT SERVICE	6,048.73	6,048.73	11,607.30	42,765.85	42,765.84	42,765.84
TOTAL FRESH POND	79,335.60	111,300.02	192,654.82	485,687.76	302,402.86	587,704.09

TOWN OF NAGS HEAD
 Adopted BUDGET REQUESTS

BUDGET PROJECTION 2009 FY 2008-2009 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	Adopted	PERCENT CHANGE
812	577433	CAPITAL OUTLAY BUDGETARY	7,000.00	3,500.00	7,000.00	.00
	630 -6-812-5774-33-	REPLACEMENT OF RAW WATER TURBIDIMETER AND 2 FILTER TURBIDIMETERS				
		HACH NO LONGER MAKES PARTS FOR THE REPAIR AND MAINTENCE FOR THE 1720 C				
		RAW WATER AND 2 FILTER TURBIDIMETERS TO INSURE FOR COMPLIANCE (ONLY 1 FILTER TURBIDIMETER IN RECOMM)	2.00	3,500.00	7,000.00	
		RAW WATER METER TO MONITOR FOR THE LT2 SWR.FILTER TURBID MONITOR THE PERFORMANCE OF EACH FILTER				

TOWN OF NAGS HEAD
 Adopted BUDGET REQUESTS

BUDGET PROJECTION 2009 FY 2008-2009 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	Adopted	PERCENT CHANGE
812	577400	CAPITAL OUTLAY EQUIPMENT	17,780.00	.00	17,780.00	.00
	630 -6-812-5774-00-	FRESH POND COST OF SCADA INSTALLATION				
		PHASE 1 OF 3 FOR REPLACEMENT OF	1.00	17,780.00	17,780.00	
		ACTUATORS AT FRESH POND				

Water Distribution Division

Division Overview

The Water Distribution Division emphasizes maintenance and improvement of the Town's water system, with the continued gradual change out of older water meters. To allow for the proper flushing of lines, staff spends time locating and repairing original "blow-offs" on dead end lines. This Division is also responsible for the disconnection of water meters due to, for example, storm damage, leaks, or non-payment. Staff also installs water taps, repairs or installs water lines, and locates water mains for contractors and utility companies.

Although the Water Distribution function 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

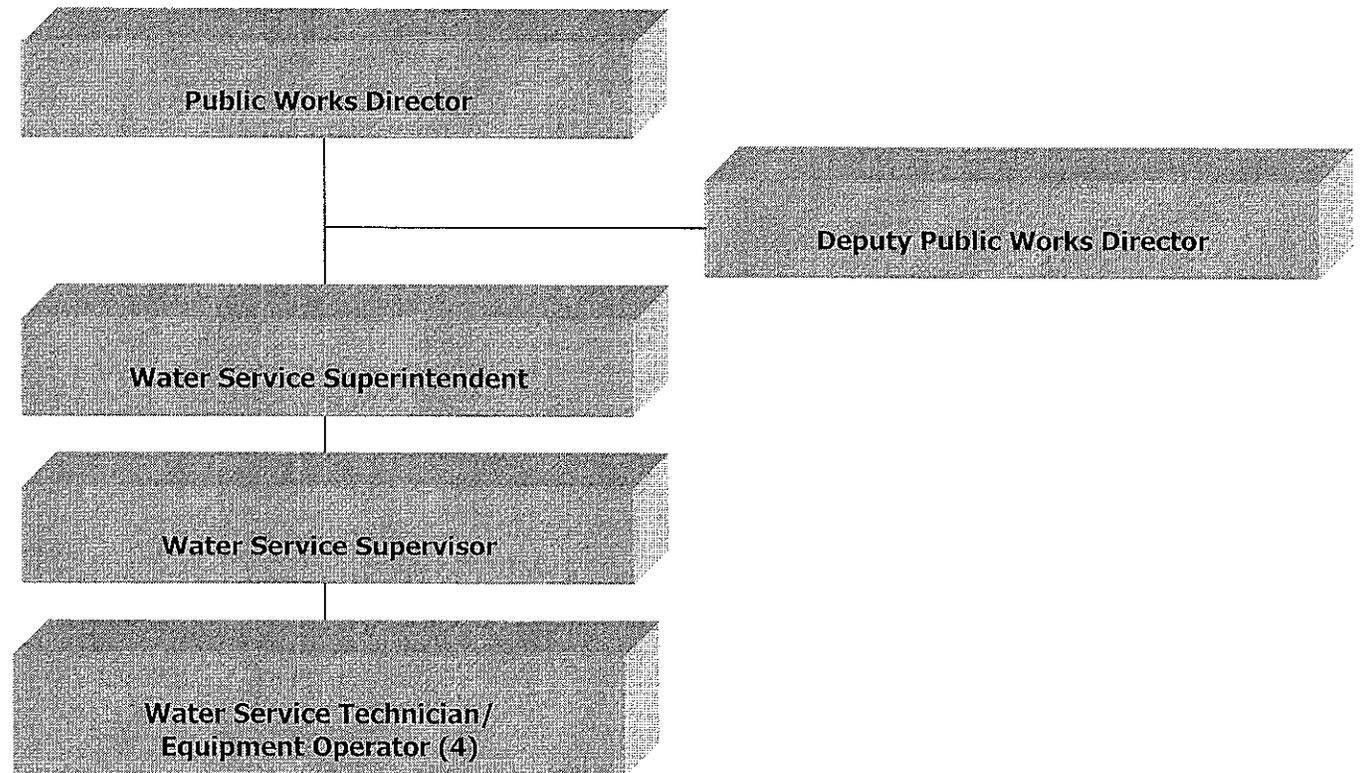
To provide superior customer service by ensuring accurate meter reading and prompt response to customer needs.
 To distribute water of equal quality and pressure and to provide adequate fire flows within the Town's water distribution system that exceeds state and federal guidelines.

Objectives

- Employ thoroughly trained, efficient, and conscientious personnel to maintain the water system to provide a safe and reliable product.
- Continue the meter change-out program in order to remove meters over 20 years old to ensure the accurate measurement of water consumed by our customers and to retrofit the system with approved back flow protection as funds and personnel allow.
- Follow the time schedule for water main improvements as outlined in the water master plan as funding permits.
- Provide a looped system where dead ends exist as well as installing automatic flushing devices in areas directly affected by seasonal flows and demands (or the lack of) to improve water quality and provide adequate fire flows as the budget allows.

Performance Measures and Workload Indicators

	FY 04-05 <u>Actual</u>	FY 05-06 <u>Actual</u>	FY 06-07 <u>Actual</u>
¾" Taps Installed	36	28	24
1" Taps Installed	54	52	20
1.5" & 2" Taps Installed	1	4	2
Water Line Failures Repaired	52	51	35
Water Mains Located For Contractors And Utility Companies	1807	1386	919
New Water Mains Added	0	2	3
After Hours Call-Outs	37	23	36



<u>Position</u>	<u>Grade</u>	<u>Adopted Positions FY 07-08</u>	<u>Currently Existing Positions</u>	<u>Recommended Positions FY 08-09</u>	<u>Adopted Positions FY 08-09</u>
Water Service Superintendent	17	1	1	1	1
Water Service Supervisor	15	1	1	1	1
Water Service Technician	10	4	4	0	0
Water Service Technician	11	0	0	4	4
TOTAL:		6	6	6	6

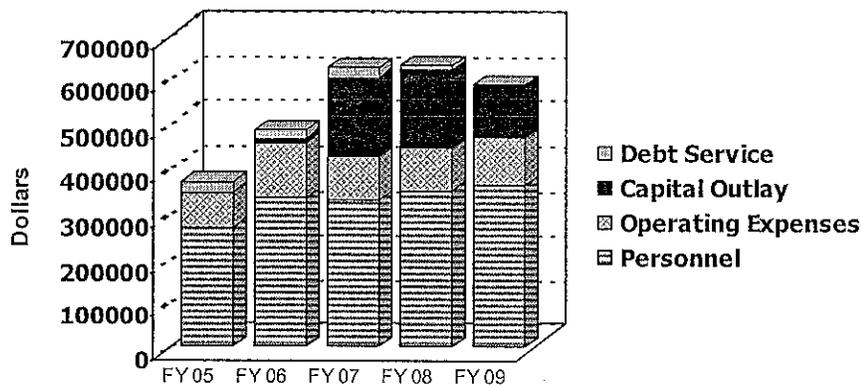
Highlights

- Budgetary capital funds in the amount of \$9,669 are included for three hydro-flow automatic flushers.
- Capital outlay funds in the amount of \$115,000 are included to extend a water main on the east side of US 158/S. Croatan Highway from Baltic Street to Bonnett Street.
- Funds are included for attendance at the annual North Carolina Technical Conference and Exposition (location to be determined).
- Costs are included for the Water Service Supervisor to attend the North Carolina Water Environmental Association Water Distribution/Meter School (location to be determined).

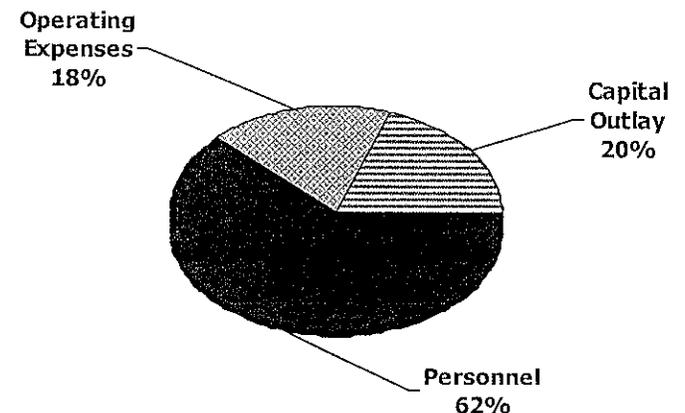
Expenditures by Function

	FY 2007-2008 <u>Adopted</u>	FY 2008-2009 <u>Adopted</u>	Percent <u>Change</u>
Personnel Services	\$ 352,732	\$ 365,666	3.67%
Operating Expenses	\$ 93,226	\$ 106,479	14.22%
Capital Outlay	\$ 176,400	\$ 115,000	-34.81%
Debt Service	\$ 7,550	\$ 0	-100.00%
Total	\$ 629,908	\$ 587,145	-6.79%

Adopted Expenditure History



Adopted FY 2008-2009 Expenditures by Function



TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

WATER DISTRIBUTION						
SALARIES						
818 510200 SALARIES/WAGES - REGULAR	234,783.00	234,783.00	235,853.55	247,740.00	247,740.00	250,014.00
818 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
818 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
818 510201 SALARIES - LONGEVITY PAY	8,679.00	8,679.00	8,569.42	9,460.00	9,460.00	9,460.00
818 510400 OVERTIME PAY	615.00	615.00	584.66	519.00	519.00	519.00
818 510400 1 OVERTIME PAY	.00	.00	.00	.00	.00	.00
818 510400 2 OVERTIME PAY	.00	.00	.00	.00	.00	.00
818 510500 HOLIDAY PAY	769.00	769.00	.00	808.00	808.00	808.00
818 510500 1 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
818 510500 2 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
818 521100 CAREER DEVELOPMENT	.00	2,250.00	2,239.02	2,980.00	2,980.00	.00
TOTAL SALARIES	244,846.00	247,096.00	247,246.65	261,507.00	261,507.00	260,801.00
BENEFITS						
818 520600 FICA TAX	18,883.00	19,055.00	17,193.60	20,011.00	20,011.00	19,957.00
818 520600 1 FICA TAX	.00	.00	.00	.00	.00	.00
818 520600 2 FICA TAX	.00	.00	.00	.00	.00	.00
818 520700 GROUP HEALTH INSURANCE	69,545.00	69,545.00	66,730.03	73,431.00	64,382.00	64,382.00
818 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
818 520800 RETIREMENT	12,051.00	12,051.00	11,970.47	12,735.00	12,735.00	12,713.00
818 520800 1 RETIREMENT	.00	.00	.00	.00	.00	.00
818 520800 2 RETIREMENT	.00	.00	.00	.00	.00	.00
818 521000 401 K	7,407.00	7,407.00	7,373.93	7,846.00	7,846.00	7,813.00
818 521000 1 401 K	.00	.00	.00	.00	.00	.00
818 521000 2 401 K	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	107,886.00	108,058.00	103,268.03	114,023.00	104,974.00	104,865.00
OPERATIONS						
818 522011 CAREER DEVELOPMENT OTHER COSTS	1,000.00	1,275.00	1,097.00	5,850.00	4,500.00	3,999.00
818 532000 TRAINING	930.00	530.00	434.29	730.00	730.00	730.00
818 532100 BUILDING/EQUIPMENT RENTAL	504.00	504.00	202.72	216.00	216.00	216.00
818 532100 1 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
818 532100 2 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
818 532200 TELEPHONE	1,915.00	1,915.00	1,970.79	1,915.00	1,915.00	1,915.00
818 532400 TRAVEL	1,700.00	900.00	1,300.89	1,600.00	1,600.00	1,600.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
818 532500 POSTAGE	.00	.00	.00	.00	.00	.00
818 532600 ADVERTISING	2,200.00	600.00	404.43	2,200.00	1,700.00	1,700.00
818 532700 PRINTING	.00	.00	.00	.00	.00	.00
818 543100 FUEL COSTS	9,300.00	8,800.00	8,914.23	9,300.00	10,300.00	10,300.00
818 543100 1 FUEL COSTS	.00	.00	.00	.00	.00	.00
818 543100 2 FUEL COSTS	.00	.00	.00	.00	.00	.00
818 543300 DEPARTMENT SUPPLIES	7,500.00	7,500.00	7,490.51	19,250.00	9,750.00	9,750.00
818 543300 1 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
818 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
818 543400 OTHER SUPPLIES	12,500.00	12,500.00	13,063.86	12,500.00	10,000.00	10,000.00
818 543400 1 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
818 543400 2 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
818 543405 OTHER SUPPLIES - COMPUTER	1,770.00	1,080.00	1,079.90	320.00	320.00	320.00
818 543600 MAINT/REPAIR EQUIPMENT	5,000.00	4,000.00	3,454.26	4,000.00	4,000.00	4,000.00
818 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
818 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
818 543700 MAINT/REPAIR VEHICLES	2,000.00	2,000.00	1,757.28	2,700.00	2,000.00	2,000.00
818 543700 1 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
818 543700 2 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
818 543701 VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
818 543800 MAINT/REPAIR OTHER	30,000.00	42,000.00	39,101.75	42,000.00	36,000.00	36,000.00
818 543800 1 MAINT/REPAIR OTHER	.00	.00	.00	.00	.00	.00
818 543800 2 MAINT/REPAIR OTHER	.00	.00	.00	.00	.00	.00
818 543900 UNIFORMS	3,958.00	3,958.00	4,083.68	3,939.00	3,939.00	3,939.00
818 544000 PROFESSIONAL FEES	90.00	340.00	291.00	90.00	90.00	90.00
818 544500 CONTRACTED SERVICES	5,500.00	740.00	779.77	5,500.00	2,500.00	2,500.00
818 544500 1 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
818 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
818 555300 DUES AND SUBSCRIPTIONS	1,300.00	1,300.00	1,086.44	1,300.00	1,300.00	1,300.00
818 555400 INSURANCE	6,059.00	6,059.00	5,727.00	7,200.00	6,451.00	6,451.00
818 555400 1 INSURANCE	.00	.00	.00	.00	.00	.00
818 555400 2 INSURANCE	.00	.00	.00	.00	.00	.00
818 569900 COST REIMBURSEMENT	.00	136,860.00	136,860.00	.00	.00	.00
818 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	9,669.00	9,669.00
TOTAL OPERATIONS	93,226.00	232,861.00	229,099.80	120,610.00	106,980.00	106,479.00
CAPITAL OUTLAY						
818 577300 CAPITAL OUTLAY OTHER	176,400.00	209,375.00	54,722.38	.00	115,000.00	115,000.00
818 577400 CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	176,400.00	209,375.00	54,722.38	.00	115,000.00	115,000.00
DEBT SERVICE						
818 578100 L/P PRINCIPAL	7,287.00	7,287.00	7,286.28	.00	.00	.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
818 578200 LEASE PURCHASE INTEREST	263.00	263.00	244.03	.00	.00	.00
TOTAL DEBT SERVICE	7,550.00	7,550.00	7,530.31	.00	.00	.00
TOTAL WATER DISTRIBUTION	629,908.00	804,940.00	641,867.17	496,140.00	588,461.00	587,145.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						

WATER DISTRIBUTION						
SALARIES						
818 510200 SALARIES/WAGES - REGULAR	160,629.97	170,829.35	181,089.60	175,887.43	201,919.52	223,247.50
818 510200 1 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
818 510200 2 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
818 510201 SALARIES - LONGEVITY PAY	.00	.00	.00	5,666.54	7,827.40	8,262.01
818 510400 OVERTIME PAY	942.63	71.30	73.15	194.70	47.00	105.05
818 510400 1 OVERTIME PAY	.00	.00	229.69	.00	.00	.00
818 510400 2 OVERTIME PAY	.00	.00	308.69	.00	.00	.00
818 510500 HOLIDAY PAY	34.28	160.43	.00	.00	.00	97.20
818 510500 1 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
818 510500 2 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
818 521100 CAREER DEVELOPMENT	878.44	.00	.00	.00	.00	.00
TOTAL SALARIES	162,485.32	171,061.08	181,701.13	181,748.67	209,793.92	231,711.76
BENEFITS						
818 520600 FICA TAX	11,785.74	12,321.20	13,031.80	12,660.64	14,521.30	16,210.45
818 520600 1 FICA TAX	.00	.00	17.57	.00	.00	.00
818 520600 2 FICA TAX	.00	.00	23.61	.00	.00	.00
818 520700 GROUP HEALTH INSURANCE	36,177.62	42,143.58	51,193.42	56,722.64	59,246.72	59,267.40
818 520701 RETIREE'S GROUP HEALTH INSUR	.00	.00	.00	.00	.00	.00
818 520800 RETIREMENT	7,884.85	8,322.93	8,869.34	8,820.32	10,097.43	11,267.22
818 520800 1 RETIREMENT	.00	.00	11.27	.00	.00	.00
818 520800 2 RETIREMENT	.00	.00	15.16	.00	.00	.00
818 521000 401 K	4,807.96	5,085.38	5,419.36	5,390.54	6,195.01	6,926.89
818 521000 1 401 K	.00	.00	6.89	.00	.00	.00
818 521000 2 401 K	.00	.00	9.26	.00	.00	.00
TOTAL BENEFITS	60,656.17	67,873.09	78,597.68	83,594.14	90,060.46	93,671.96
OPERATIONS						
818 522011 CAREER DEVELOPMENT OTHER COSTS	873.00	65.00	.00	160.00	.00	.00
818 532000 TRAINING	1,400.00	614.43	579.35	550.00	480.00	744.00
818 532100 BUILDING/EQUIPMENT RENTAL	175.00	156.80	170.50	240.00	477.37	479.67
818 532100 1 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
818 532100 2 BUILDING/EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00
818 532200 TELEPHONE	1,138.21	1,131.60	1,149.61	1,282.10	1,533.35	1,728.05
818 532400 TRAVEL	1,318.16	861.85	607.12	1,134.20	1,259.28	1,610.06

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
818 532500 POSTAGE	59.61	.00	.00	.00	.00	.00
818 532600 ADVERTISING	913.04	1,106.96	965.70	1,392.00	1,118.25	2,532.36
818 532700 PRINTING	.00	.00	.00	.00	.00	.00
818 543100 FUEL COSTS	3,135.71	4,092.05	4,567.56	5,885.59	8,590.11	9,770.25
818 543100 1 FUEL COSTS	.00	.00	.00	.00	.00	.00
818 543100 2 FUEL COSTS	.00	.00	.00	.00	.00	.00
818 543300 DEPARTMENT SUPPLIES	6,937.59	4,452.84	4,236.77	4,776.72	5,086.22	5,636.04
818 543300 1 DEPARTMENT SUPPLIES	.00	.00	38.95	.00	.00	.00
818 543300 2 DEPARTMENT SUPPLIES	.00	.00	.00	.00	.00	.00
818 543400 OTHER SUPPLIES	20,597.56	35,920.66	18,562.56	17,717.15	20,214.15	9,226.90
818 543400 1 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
818 543400 2 OTHER SUPPLIES	.00	.00	.00	.00	.00	.00
818 543405 OTHER SUPPLIES - COMPUTER	.00	.00	.00	.00	.00	.00
818 543600 MAINT/REPAIR EQUIPMENT	1,642.67	793.73	800.35	2,160.30	4,299.69	4,021.61
818 543600 1 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
818 543600 2 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
818 543700 MAINT/REPAIR VEHICLES	1,803.77	1,127.05	1,163.77	823.63	1,796.89	1,192.38
818 543700 1 MAINT/REPAIR VEHICLES	.00	.00	662.54	.00	.00	.00
818 543700 2 MAINT/REPAIR VEHICLES	.00	.00	.00	.00	.00	.00
818 543701 VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
818 543800 MAINT/REPAIR OTHER	15,659.08	10,880.47	15,139.88	22,039.60	42,796.92	36,664.41
818 543800 1 MAINT/REPAIR OTHER	.00	.00	173.54	.00	.00	.00
818 543800 2 MAINT/REPAIR OTHER	.00	.00	.00	.00	.00	.00
818 543900 UNIFORMS	2,945.12	3,236.05	3,252.49	2,777.46	3,579.83	3,441.46
818 544000 PROFESSIONAL FEES	575.00	245.00	.00	.00	275.00	225.00
818 544500 CONTRACTED SERVICES	5,512.69	625.24	4,195.08	4,489.14	877.56	588.23
818 544500 1 CONTRACTED SERVICES	.00	.00	30,793.70	.00	.00	.00
818 544500 2 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
818 555300 DUES AND SUBSCRIPTIONS	966.00	969.00	1,078.44	938.44	741.44	950.52
818 555400 INSURANCE	4,910.00	5,868.00	5,620.00	5,356.00	4,885.00	5,031.00
818 555400 1 INSURANCE	.00	.00	.00	.00	.00	.00
818 555400 2 INSURANCE	.00	.00	.00	.00	.00	.00
818 569900 COST REIMBURSEMENT	85,071.00	85,071.00	192,046.00	166,734.00	127,964.00	126,988.00
818 577433 CAPITAL OUTLAY BUDGETARY	.00	.00	.00	3,275.00	.00	.00
TOTAL OPERATIONS	155,633.21	157,217.73	285,803.91	241,731.33	225,975.06	210,829.94
CAPITAL OUTLAY						
818 577300 CAPITAL OUTLAY OTHER	.00	139,509.83	41,770.87	6,500.00	295,543.48	155,799.72
818 577400 CAPITAL OUTLAY EQUIPMENT	70,177.00	24,427.75	26,150.55	1,113.75	22,523.50	15,020.00
TOTAL CAPITAL OUTLAY	70,177.00	163,937.58	67,921.42	7,613.75	318,066.98	170,819.72
DEBT SERVICE						
818 578100 L/P PRINCIPAL	19,311.83	23,570.22	22,099.65	22,288.59	24,382.95	18,841.49

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

WATER FUND	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
818 578200 LEASE PURCHASE INTEREST	612.59	2,089.98	1,654.06	1,465.11	877.99	896.68
TOTAL DEBT SERVICE	19,924.42	25,660.20	23,753.71	23,753.70	25,260.94	19,738.17
TOTAL WATER DISTRIBUTION	468,876.12	585,749.68	637,777.85	538,441.59	869,157.36	726,771.55

TOWN OF NAGS HEAD
 Adopted BUDGET REQUESTS

BUDGET PROJECTION 2009 FY 2008-2009 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	Adopted	PERCENT CHANGE
818	577433	CAPITAL OUTLAY BUDGETARY	9,669.00	.00	9,669.00	.00
	630 -6-818-5774-33-	HYDRO-FLOW AUTOMATIC FLUSHERS AND ASSORTED MATERIALS FOR INSTALLATION. (REDUCE FROM 4 TO 3)	3.00	3,223.00	9,669.00	

TOWN OF NAGS HEAD
 Adopted BUDGET REQUESTS

BUDGET PROJECTION 2009 FY 2008-2009 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	Adopted	PERCENT CHANGE
818	577300	CAPITAL OUTLAY OTHER	114,999.85	.00	115,000.00	.00
	630 -6-818-5773-00-					
		WATERLINE EXTENSION PER CIP REQUEST	1.00	115,000.00	115,000.00	

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

WATER FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS						
630700 577500 CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	934,531.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS	.00	.00	.00	934,531.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	934,531.00	.00	.00

TOWN OF NAGS HEAD
 PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
WATER FUND						
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS						
630700 577500 CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00

CAPITAL IMPROVEMENTS - WATER FUND

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	REQUESTED 2008-09	ADOPTED 2008-09
CIP							
CAP-OUTLAY/OTHER	\$0	\$0	\$0	\$0	\$0	\$934,531	\$0
GRAND TOTAL	\$0	\$0	\$0	\$0	\$0	\$934,531	\$0

Summary of FY 2007-08 Projects:

Waterline improvements (in Water Distribution) \$176,400
 SOC capital improvements (in Fresh Pond) \$190,000

Summary of FY 2008-09 Projects:

Water line improvements (in Water Distribution) \$115,000
 8th St pump motor control (in Water Operations) \$95,400
 Three hydroflow automatic flushers (in Water Distribution) \$9,669

Total \$366,400

Total \$220,069

Note: Prior to FY 06-07 funds were budgeted for capital improvement projects in CIP and transferred to water fund departments during the fiscal year by budget adjustment. For FY 06-07 and subsequent years, the funds have been budgeted in individual departments as specified in the detail descriptions above.

TOWN OF NAGS HEAD
FinanceBUDGET REQUESTS

BUDGET PROJECTION 2009 FY 2008-2009 BUDGET PROJECTION

ORG	OBJECT PROJ	ACCOUNT DESCRIPTION	CURRENT ADJ BUDGET	PROJECTED ACTUAL	Finance	PERCENT CHANGE
630700	577500	CAPITAL IMPROVEMENTS PLAN	.00	.00	934,531.00	.00
	630	-7-700-5775-00-				
		EAST SIDE 158 WATERLINE EXTENSION	1.00	115,000.00	115,000.00	
		INCLUDED IN OPERATING BUDGET FOR 818				
		EIGHTH STREET PUMP MOTOR CONTROL PANEL	1.00	95,400.00	95,400.00	
		INCLUDED IN OPERATING BUDGET FOR 810				
		WATER FLUSHING DEVICES	1.00	12,892.00	12,892.00	
		WATER PLANT OPERATOR	1.00	51,239.00	51,239.00	
		R/O TRAIN AND PRODUCTION WELLS @ 660,	1.00	660,000.00	660,000.00	
		000 PER YEAR FOR FIVE YEARS; TOTAL 3,				
		300,000				

WATER FUND GRANT PROJECTS

<u>Description/Department</u>		<u>Requested</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Septic Health Grant Project (Included in Septic Health)</u>	<u>Total Project Cost:</u>	\$504,000	\$504,000	\$504,000
<p>To provide partial funding for property owners for the replacement of sand bottom septic tanks. To be partially funded by Town funds and partially funded by grant/loan matching funds. Grant funding has not been obtained but potential funding sources have been identified as Clean Water Management Trust and EPA 319h grants, in addition to, the State revolving loan fund.</p>	<u>Funding Sources:</u>			
	Grant Revenue	\$404,000	\$404,000	\$404,000
	Local Match	\$100,000	\$100,000	\$100,000

Note: The grant amounts are included in Water Fund revenues with the full cost of the grant projects included in Septic Health.

<u>TOTAL PROJECT COST - TOTALS</u>	<u>\$504,000</u>	<u>\$504,000</u>	<u>\$504,000</u>
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BUDGET CALENDAR FOR FISCAL YEAR 2008-2009

DATE	ACTIVITY	RESPONSIBILITY
December 14	Distribute to Department Heads 2008-2009 Budget Instructions	Administrative Services
March 1 - March 31	Prepare Salary Projections and Estimates of Fixed Costs	Administrative Services
March 7	Complete and Return Budget Requests to Administrative Services	Department Heads
March 7 - April 15	Review Budget Requests Meet with Department Heads	Town Manager, Deputy Town Manager Finance Officer
April 10-11	Board of Commissioners Retreat	Town Manager, Department Heads
April 16 - April 30	Finalize Recommended Budget	Town Manager, Deputy Town Manager Finance Officer
May 7	Present Recommended Budget/CIP to Board of Commissioners	Town Manager
May 14 - May 28	Conduct Budget Review Sessions with BOC	Town Manager, Deputy Town Manager Finance Officer
July 1	Begin Fiscal Year	
October 1	Annual Reports Due	Department Heads
November 5	Presentation of Annual Reports to Board of Commissioners	Town Manager

GENERAL FUND REVENUES BY SOURCE

FISCAL YEAR	GENERAL PROPERTY TAXES	LICENSES & PERMITS	MISC.	INTEREST EARNINGS	INTERGOVT. REVENUES	SALES AND SERVICES	GRANTS	INTERFUND TRANSFERS	LOAN PROCEEDS	TOTAL
1980	\$430,398	\$31,699	\$13,580	\$40,170	\$274,757	\$10,165	\$50,794			\$851,563
1981	\$680,977	\$34,384	\$4,525	\$45,149	\$293,818	\$49,307	\$50,505			\$1,158,665
1982	\$634,156	\$68,018	\$4,224	\$42,601	\$388,645	\$54,775	\$220,842	\$100,000		\$1,513,261
1983	\$712,348	\$75,738	\$11,858	\$34,302	\$405,208	\$16,117	\$69,479			\$1,325,050
1984	\$846,356	\$92,068	\$8,019	\$39,540	\$436,428	\$51,029	\$27,475			\$1,500,915
1985	\$1,199,489	\$71,537	\$9,771	\$49,349	\$525,441	\$34,475	\$105,223			\$1,995,285
1986	\$1,256,846	\$97,190	\$7,188	\$57,938	\$689,573 (1)	\$99,973	\$50,700	\$46,000		\$2,305,408
1987	\$1,536,046	\$109,588	\$8,411	\$67,327	\$1,093,702 (1)	\$90,676	\$90,404			\$2,996,154
1988	\$1,540,595	\$105,950	\$10,287	\$95,771	\$1,269,492 (1)	\$75,492	\$47,496	\$125,000		\$3,270,083
1989	\$1,784,656	\$180,298	\$19,626	\$144,046	\$1,396,657 (1)	\$111,121	\$5,418			\$3,641,822
1990	\$1,955,345	\$122,259	\$99,355 (2)	\$182,812	\$1,609,000 (1)	\$135,339	\$19,570	\$220,000	\$176,545	\$4,520,225
1991	\$2,266,987	\$109,367	\$77,790 (2)	\$174,923	\$1,663,044 (1)	\$187,306 (3)	\$20,994	\$235,000	\$37,638	\$4,773,049
1992	\$2,255,964	\$128,820	\$93,919 (2)	\$130,134	\$1,509,169 (1)	\$172,533 (3)	\$38,304	\$473,528	\$313,006	\$5,115,377
1993	\$2,175,024	\$119,870	\$187,648 (2)	\$96,326	\$1,573,299 (1)	\$175,887 (3)	\$11,234	\$241,520	\$63,520	\$4,644,328
1996	\$2,326,928	\$117,457	\$133,922 (2)	\$97,575	\$1,745,632 (1)	\$214,985 (3)	\$83,341	\$426,804	\$135,815	\$5,282,459
1995	\$2,540,723	\$135,850	\$111,217 (2)	\$150,115	\$1,928,915 (1)	\$221,404 (3)	\$27,279	\$265,344	\$458,853	\$5,839,700
1996	\$2,590,749	\$141,525	\$130,709 (2)	\$183,755	\$2,026,892 (1)	\$217,546 (3)	\$119,508	\$1,168,862	\$451,893	\$7,031,439
1997	\$2,694,109	\$174,121	\$91,071 (2)	\$156,046	\$2,148,856 (1)	\$220,633 (3)	\$66,283	\$567,155	\$323,438	\$6,441,712
1998	\$2,746,896	\$225,718	\$110,638 (2)	\$170,802	\$2,889,584 (1)	\$249,416 (3)	\$28,563	\$799,689	\$169,402	\$7,390,708
1999	\$2,979,777	\$259,849	\$135,275 (2)	\$226,072	\$3,024,651 (1)	\$295,576 (3)	\$434,313	\$454,112	\$500,430	\$8,310,055
2000	\$3,021,293	\$300,309	\$241,429 (2)	\$341,103	\$3,593,694 (1)	\$305,980 (3)	\$135,660	\$622,369	\$1,001,118	\$9,562,955
2001	\$3,089,358	\$401,368	\$373,148 (2)	\$463,824	\$3,490,232 (1)	\$276,532 (3)	\$156,817	\$1,222,151	\$961,246	\$10,434,676
2002	\$3,208,441	\$437,010	\$278,039 (2)	\$320,388	\$3,934,631 (1)	\$297,480 (3)	\$848,396	\$743,296	\$1,424,197	\$11,491,878
2003	\$3,510,519	\$536,537	\$777,616 (2)	\$209,370	\$4,246,139 (1)	\$752,549 (3)	\$741,220	\$804,703	\$523,517	\$12,102,170
2004	\$3,689,996	\$455,341	\$677,138 (2)	\$58,934	\$6,919,352 (1)	\$275,481 (3)	\$54,384	\$468,039	\$480,435	\$13,079,100
2005	\$3,781,919	\$373,674	\$834,646 (2)	\$218,815	\$7,794,715 (1)	\$252,072 (3)	\$82,366	\$397,437	\$2,073,424	\$15,809,068
2006	\$4,440,727	\$326,020	\$689,966 (2)	\$351,226	\$7,151,778 (1)	\$187,026 (3)	\$220,237	\$421,632	\$864,273	\$14,652,885
2007	\$4,482,387	\$311,232	\$608,460 (2)	\$556,768	\$4,677,370 (1)	\$202,144 (3)	\$30,322	\$180,042	\$880,526	\$11,929,251
2008 *	\$4,512,391	\$273,688	\$1,035,815 (2)	\$455,040	\$4,994,423 (1)	\$137,860 (3)	\$102,393	\$143,273	\$312,426	\$11,967,309

* Unaudited for FY07-08

(1) Includes occupancy tax.

(2) Includes facility fees and use of fund balance.

(3) Includes Villa Dunes Drive and Pond Island assessments.

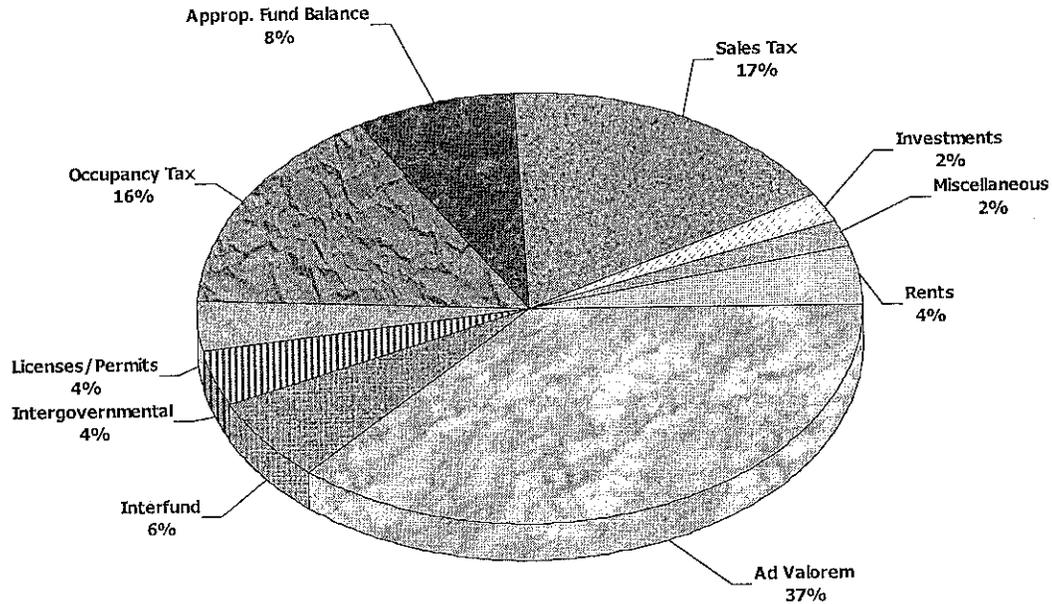
GENERAL FUND EXPENDITURES BY DEPARTMENT

FISCAL YEAR	GOVERNING BODY	SPECIAL PROJECTS	OFFICE OF TOWN MANAGER	ADMIN SERVICES & IT	PLANNING & DEVELOP	POLICE & ANIMAL CONTROL	FIRE & OCEAN RESCUE	PUBLIC WORKS	CIP & INTERFUND	TOTAL
1980	\$15,206		\$82,009 (3)	\$82,987 (2)	\$77,053	\$241,411	\$22,686	\$310,894		\$832,246
1981	\$15,085		\$110,720 (3)	\$103,813 (2)	\$72,400	\$306,640	\$22,359	\$435,303 (6)		\$1,066,320
1982	\$19,092		\$112,180 (3)	\$86,059	\$97,339	\$363,822 (4)	\$30,085	\$829,948 (5,6)		\$1,538,525
1983	\$17,427		\$111,940 (3)	\$87,394	\$103,197	\$387,504 (4)	\$26,443	\$533,284		\$1,267,189
1984	\$18,098		\$116,995 (3)	\$98,427	\$179,390	\$288,525	\$94,194	\$557,587		\$1,353,216
1985	\$27,879		\$133,450 (3)	\$114,617	\$269,590	\$362,723	\$144,025	\$693,663		\$1,745,947
1986	\$29,352		\$140,900 (3)	\$184,684	\$258,796	\$502,509	\$329,107	\$688,743		\$2,134,091
1987	\$31,001		\$147,425 (3)	\$261,018	\$302,869	\$511,020	\$448,053	\$1,032,084		\$2,733,470
1988	\$49,978		\$174,645 (3)	\$278,525	\$359,725	\$584,318	\$534,238	\$1,019,583		\$3,001,012
1989	\$40,612		\$181,117 (3)	\$421,982	\$341,716	\$644,675	\$727,995	\$989,180		\$3,347,277
1990	\$52,007		\$195,524 (3)	\$449,406	\$381,148	\$753,450	\$727,974	\$1,274,062 (7)	\$356,095	\$4,189,666
1991	\$63,010		\$212,382 (3)	\$535,042	\$360,243	\$815,270	\$710,807	\$1,728,629 (7)	\$261,397	\$4,686,780
1992	\$67,803		\$212,206 (3)	\$531,892	\$402,825	\$890,079	\$1,049,195	\$1,658,017 (5)	\$277,714	\$5,089,731
1993	\$49,891		\$201,334 (3)	\$515,795	\$365,783	\$894,081	\$854,482	\$1,244,173	\$360,478	\$4,486,017
1994	\$53,219		\$220,221 (3)	\$541,348	\$595,624	\$949,607	\$847,496	\$1,682,000 (5)	\$168,529	\$5,058,044
1995	\$59,318		\$208,560 (3)	\$748,520	\$418,664	\$973,833	\$912,348	\$1,868,130	\$304,933	\$5,494,306
1996	\$86,943		\$253,963 (3)	\$737,079	\$554,579	\$1,058,142	\$1,927,354	\$2,199,339	\$293,117	\$7,110,516
1997	\$88,141		\$255,288 (3)	\$944,717	\$523,607	\$1,217,821	\$1,033,785	\$2,126,240	\$159,014	\$6,348,613
1998	\$130,131		\$280,056 (3)	\$907,884	\$507,213	\$1,128,635	\$1,016,980	\$2,194,216	\$475,592	\$6,640,707
1999	\$95,864		\$316,839 (3)	\$1,074,073	\$542,393	\$1,382,504	\$1,040,288	\$2,646,365	\$328,008	\$7,426,334
2000	\$139,057		\$301,256 (3)	\$1,081,472	\$1,181,793	\$1,305,580	\$1,072,524	\$2,786,559	\$973,975	\$8,842,216
2001	\$132,858		\$334,535 (3)	\$1,148,611	\$1,000,038	\$1,598,910	\$1,152,684	\$3,632,746	\$503,491	\$9,503,873
2002	\$123,168		\$294,532 (3)	\$1,010,494	\$1,213,055	\$1,588,497	\$1,838,738	\$3,931,949	\$644,585	\$10,645,018
2003	\$523,708	\$507,100	\$329,908 (3)	\$1,175,527	\$585,659	\$1,669,245	\$1,605,234	\$4,626,712	\$435,525	\$11,458,618
2004	\$215,556	\$492,768	\$371,814 (3)	\$1,124,151	\$767,994	\$1,914,629	\$1,822,230	\$5,382,532	\$224,475	\$12,316,149
2005	\$307,828	\$481,280	\$453,285 (3)	\$1,157,374	\$723,472	\$1,839,334	\$1,822,643	\$8,722,600	\$349,157	\$15,856,973
2006	\$306,086	\$471,745	\$366,659 (3)	\$1,002,990	\$1,181,304	\$2,034,705	\$2,564,392	\$5,281,558	\$946,497	\$14,155,936
2007	\$132,982	\$415,838	\$456,419 (3)	\$1,057,596	\$774,992	\$1,932,492	\$2,625,999	\$3,286,839	\$126,713	\$10,809,870
2008 (1)	\$111,006	\$346,354	\$446,657 (3)	\$1,096,941	\$775,730	\$1,959,971	\$3,077,462	\$4,056,296	\$96,892 (8)	\$11,967,309

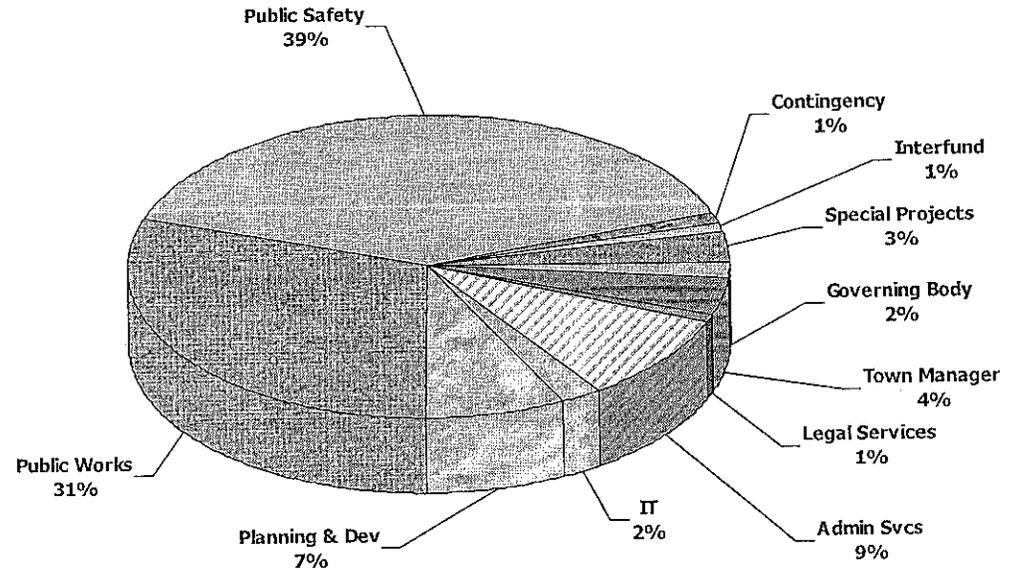
- (1) Expenditures for FY 2007-08 (unaudited).
- (2) Includes total expenditures for sales taxes and insurance and bonds
- (3) Includes expenditures for legal services
- (4) Includes expense of Beach Central Communication
- (5) Includes purchase of land
- (6) Includes expenditures for public transportation
- (7) Includes costs for Villa Dunes Drive
- (8) Includes anticipated use of Contingency

General Fund Revenues and Expenditures Adopted FY 2008-2009

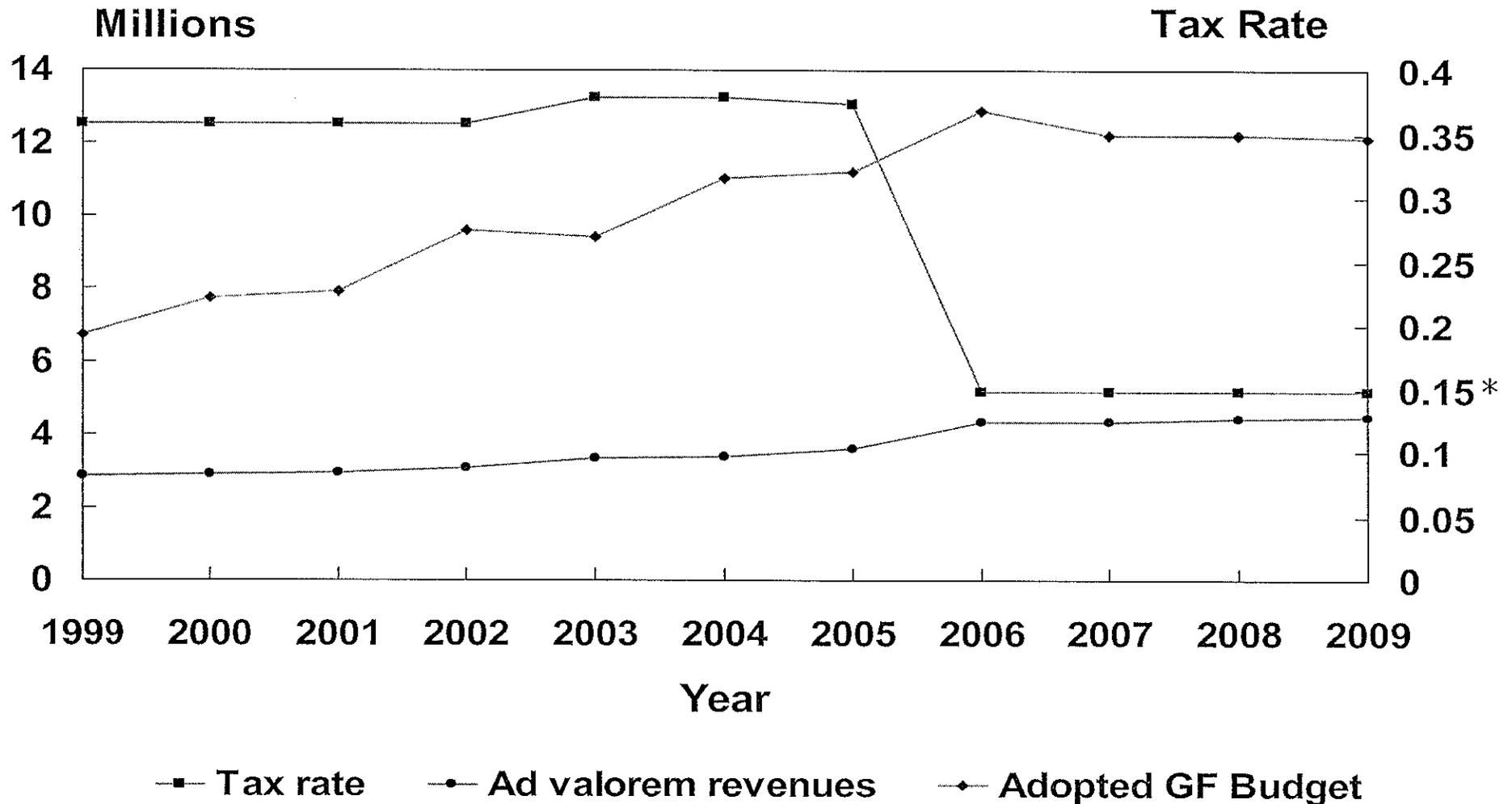
Revenues



Expenditures



Adopted General Fund Budget *Funding From Ad Valorem Taxes*



*Reevaluation effective January 1, 2005.

PROPERTY TAX HISTORY

<u>FISCAL YEAR</u>	<u>TAX RATES</u>	<u>GROSS LEVY</u>	<u>COLLECTED AT JUNE 30</u>	<u>PERCENT COLLECTED</u>
1986-87	\$0.5100	\$1,472,023	\$1,430,434	97.17%
1987-88	\$0.5000	\$1,506,510	\$1,478,644	98.15%
1988-89	\$0.5500	\$1,762,458	\$1,735,639	98.48%
1989-90	\$0.5700	\$1,935,163	\$1,903,175	98.35%
1990-91	\$0.3400	\$2,271,128	\$2,225,840	98.01%
1991-92	\$0.3250	\$2,235,544	\$2,184,706	97.73%
1992-93	\$0.3150	\$2,172,971	\$2,128,135	97.94%
1993-94	\$0.3290	\$2,330,343	\$2,268,274	97.34%
1994-95	\$0.3480	\$2,521,989	\$2,454,411	97.32%
1995-96	\$0.3480	\$2,586,647	\$2,514,144	97.20%
1996-97	\$0.3480	\$2,667,019	\$2,607,842	97.78%
1997-98	\$0.3480	\$2,743,587	\$2,686,086	97.90%
1998-99	\$0.3580	\$2,881,278	\$2,849,289	98.89%
1999-00	\$0.3580	\$2,970,651	\$2,957,050	99.54%
2000-01	\$0.3580	\$3,074,521	\$3,065,532	99.71%
2001-02	\$0.3580	\$3,199,340	\$3,186,839	99.61%
2002-03	\$0.3780	\$3,495,966	\$3,485,808	99.71%
2003-04	\$0.3780	\$3,674,510	\$3,669,974	99.88%
2004-05	\$0.3730	\$3,771,035	\$3,769,395	99.96%
2005-06	\$0.1475	\$4,432,035	\$4,430,887	99.97%
2006-07	\$0.1475	\$4,474,920	\$4,473,032	99.96%
2007-08	\$0.1475	\$4,502,032	\$4,500,442 (1)	99.96%
2008-09	\$0.1475	\$4,493,746	\$4,471,277 (2)	99.50%

(1) Unaudited collection at June 30, 2008

(2) Estimated collection amount at June 30, 2009 based on 99.5% collection rate and \$3,025,919,536 valuation,

**Uncollected Property Taxes
As a Percent of Tax Levy**

Fiscal Year	% Uncollected at year-end	% Uncollected at 6/30/08
1999	1.11%	0.04%
2000	0.46%	0.09%
2001	0.29%	0.06%
2002	0.39%	0.06%
2003	0.29%	0.04%
2004	0.12%	0.08%
2005	0.04%	0.08%
2006	0.03%	0.04%
2007	0.04%	0.03%
2008	0.04%	0.04%

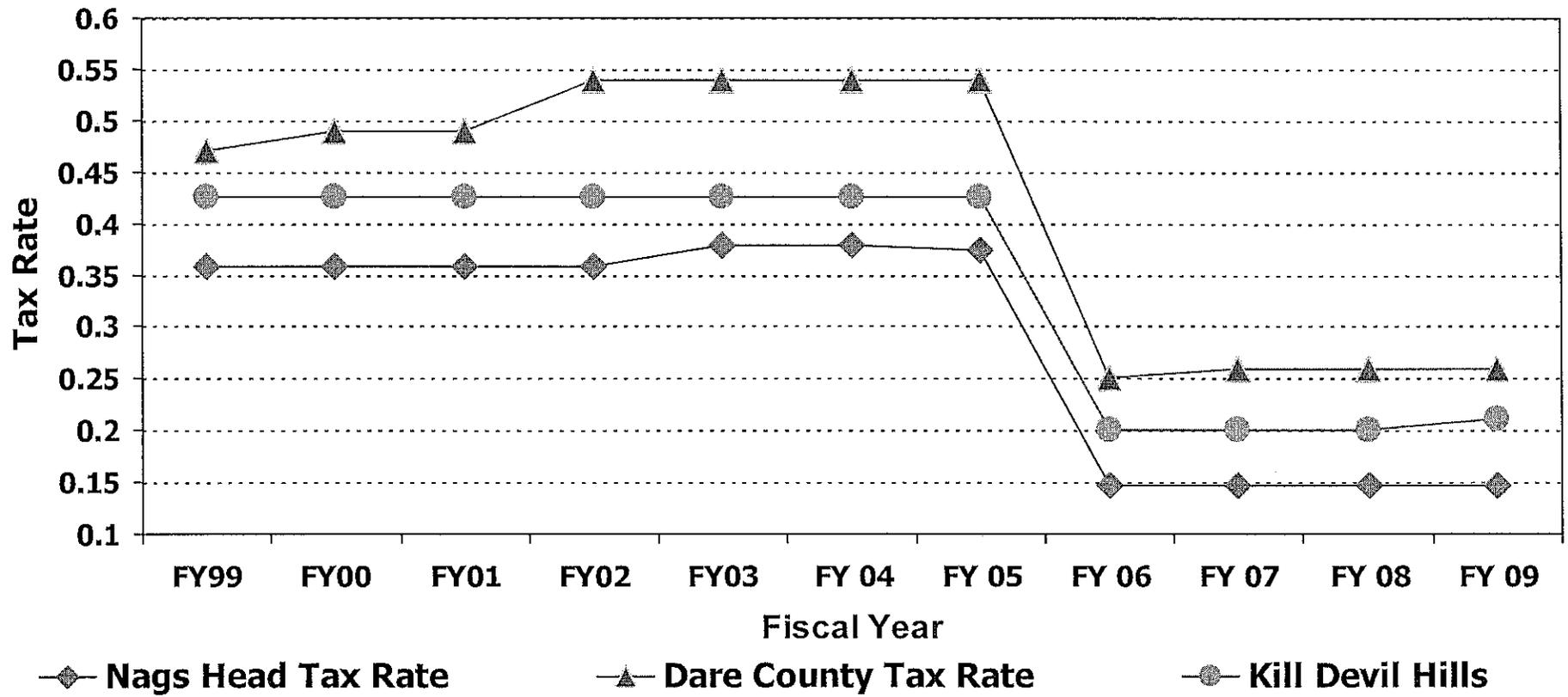
TOP TEN PRINCIPAL TAXPAYERS - 2007 & 2006

<u>2007</u>			<u>2006</u>		
NAME	AMOUNT	% OF LEVY	NAME	AMOUNT	% OF LEVY
1. Billy G. Roughton	\$25,426	0.57%	1. Billy G. Roughton	\$22,853	0.52%
2. Stanford M. White	\$22,278	0.50%	2. Dominion North Carolina Power	\$22,717	0.51%
3. Nags Head Company LLC	\$20,647	0.46%	3. Stanford M. White	\$22,300	0.50%
4. Dominion N.C. Power	\$19,922	0.44%	4. Brian K. Newman	\$20,730	0.47%
5. Clubcorp Golf of North Carolina LL	\$18,925	0.42%	5. Nags Head Company LLC	\$20,643	0.46%
6. Tanger Properties LTD	\$18,317	0.41%	6. Clupcorp of North Carolina LLC	\$18,912	0.43%
7. Brian K. Newman	\$17,935	0.40%	7. Tanger Properties LTD	\$18,317	0.41%
8. Lacour Group LLC	\$17,502	0.39%	8. Lacour Group LLC	\$17,670	0.40%
9. Sarah E. Forbes	\$17,011	0.38%	9. Sarah E. Forbes	\$17,151	0.39%
10. Kenneth A. Simpler	\$14,997	0.33%	10. Lanmormer LLC	\$14,350	0.32%
TOTAL	\$192,960	4.30%	TOTAL	\$195,643	4.41%

Property Tax Rates

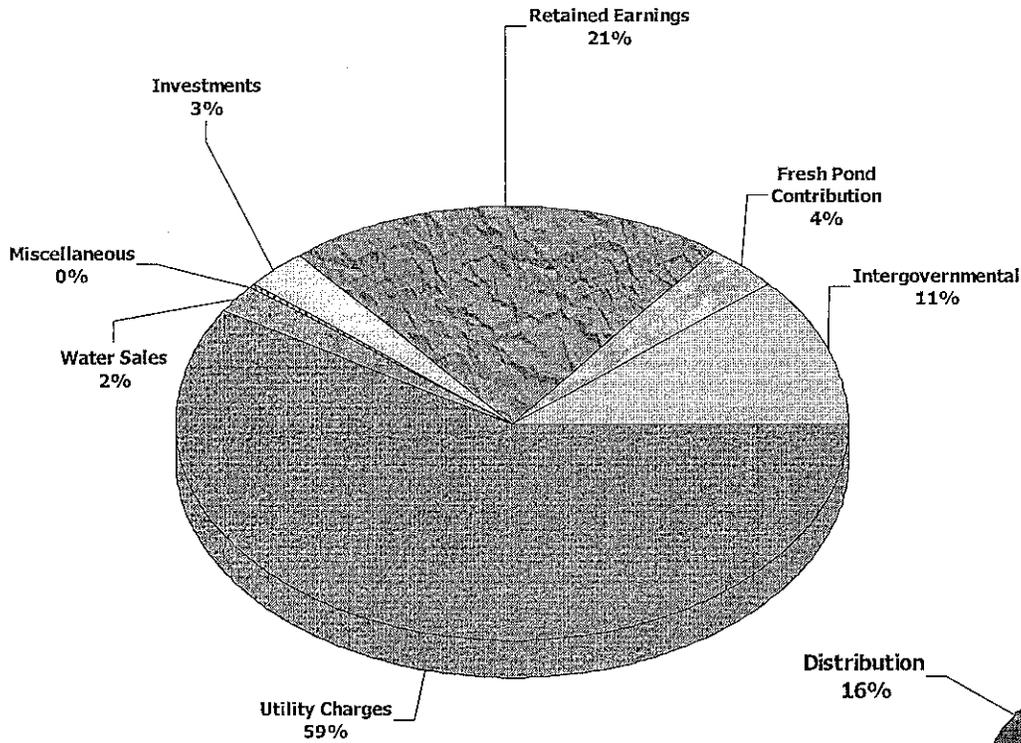
Town of Nags Head, Town of Kill Devil Hills and Dare County
Historical Trends

Adopted FY 2008-2009 Tax Rates

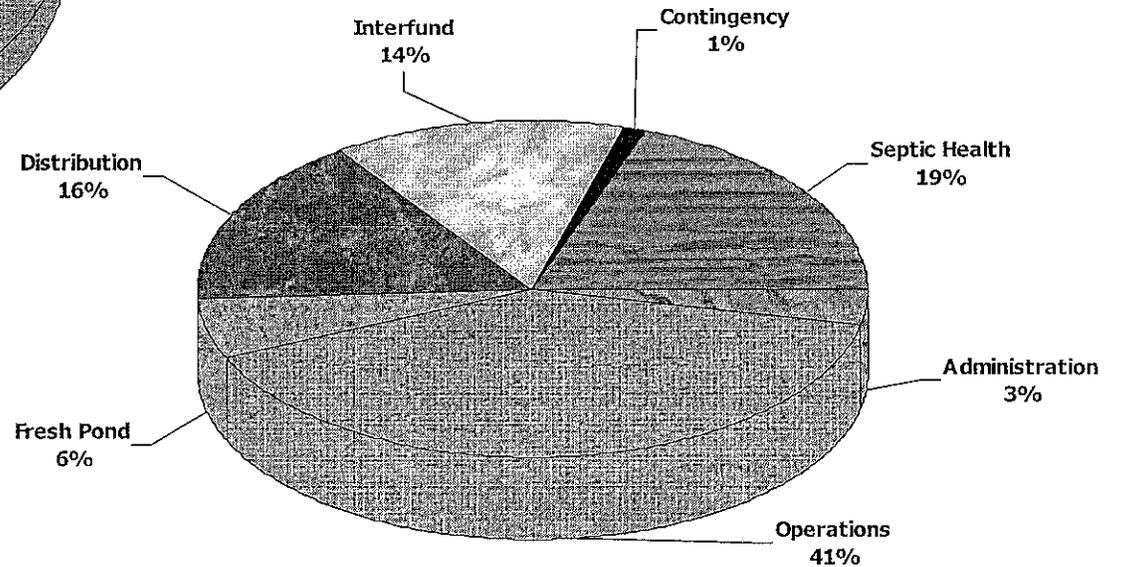


Water Fund Revenues and Expenditures Adopted FY 2008-2009

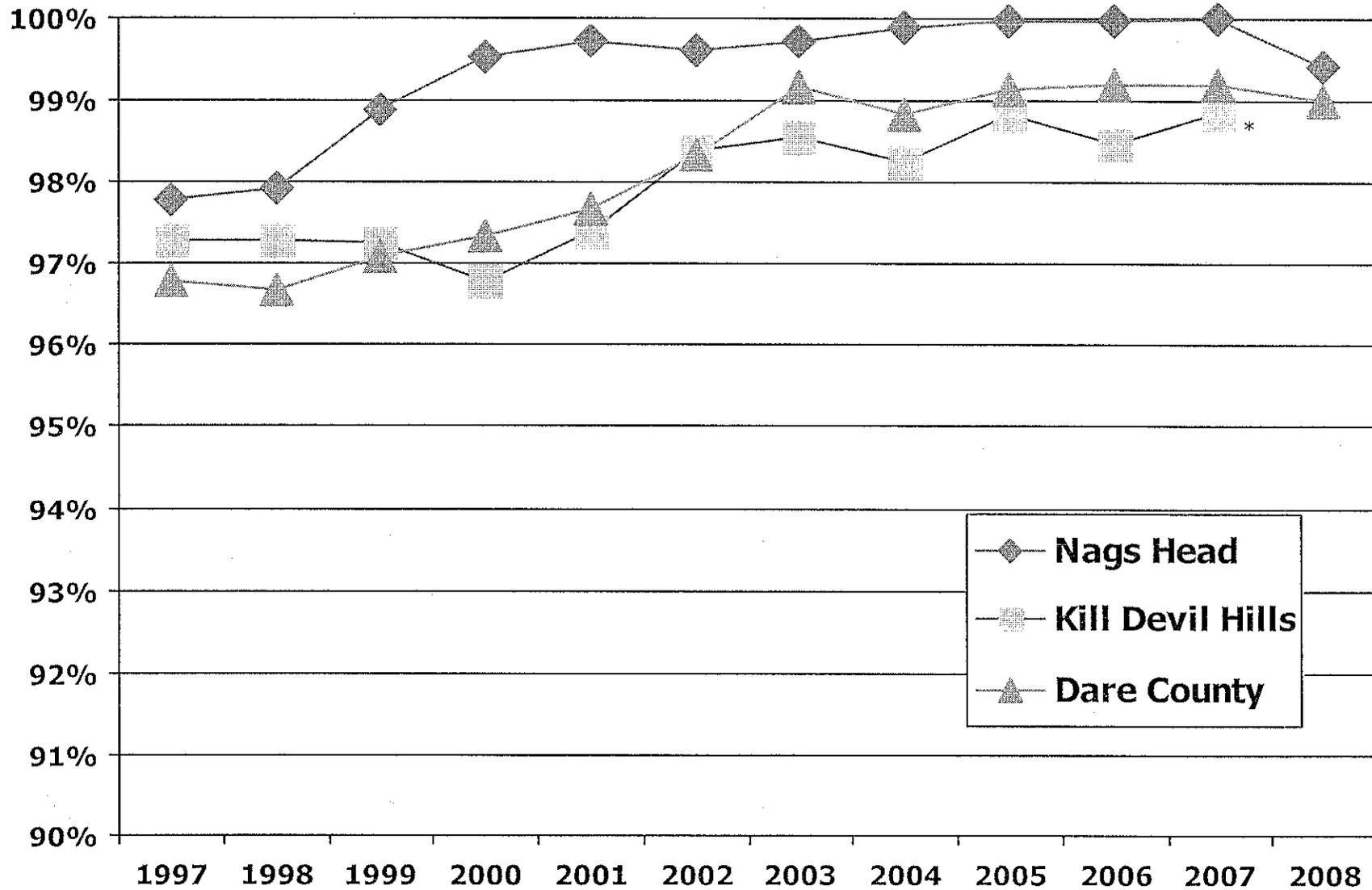
Revenues



Expenditures



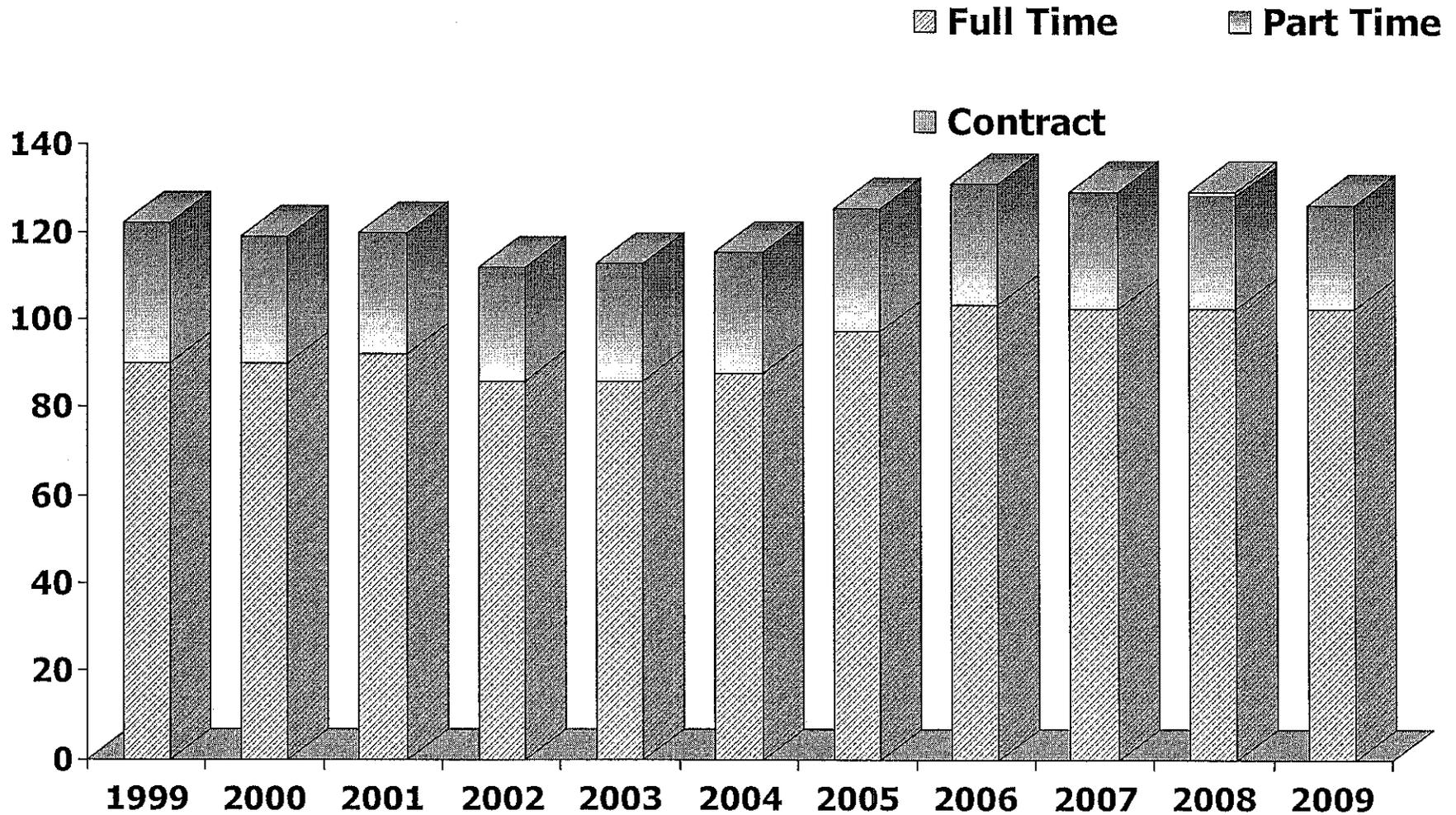
Tax Collection Comparison



*Kill Devil Hills rate unavailable at press time

Number of Employees Adopted

General Fund



GENERAL FUND LEASE MATURITY SCHEDULE

DESCRIPTION	OUTSTANDING	2008-09	2008-09	2009-10	2009-10	2010-11	2010-11	2011-12	2011-12	2012-13	2012-13
	PRINCIPAL 7/1/2008	PRINCIPAL 5781	INTEREST 5782								
ADMINISTRATIVE SERVICES:											
MUNICIPAL COMPLEX	\$527,159	\$203,394	\$22,892	\$213,274	\$13,012	\$110,491	\$2,652	\$0	\$0	\$0	\$0
TOTAL	\$527,159	\$203,394	\$22,892	\$213,274	\$13,012	\$110,491	\$2,652	\$0	\$0	\$0	\$0
POLICE/ANIMAL CONTROL:											
2005 POLICE TRAILER	\$10,331	\$10,331	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007 POLICE CARS	\$43,137	\$43,137	\$1,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$53,468	\$53,468	\$1,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FIRE/OCEAN RESCUE:											
2007 FIRE TRUCK	\$354,788	\$65,911	\$13,092	\$68,343	\$10,660	\$70,864	\$8,138	\$73,479	\$5,523	\$76,191	\$2,812
2005 FIRE STATION	\$1,067,507	\$97,046	\$40,779	\$97,046	\$37,072	\$97,046	\$33,365	\$97,046	\$29,657	\$97,046	\$25,950
TOTAL	\$1,422,295	\$162,957	\$53,871	\$165,389	\$47,732	\$167,910	\$41,503	\$170,525	\$35,180	\$173,237	\$28,762
PUBLIC WORKS:											
2005 SANITATION TRUCKS	\$71,634	\$71,634	\$2,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006 AUTOMATED TRUCKS	\$189,476	\$93,049	\$6,878	\$96,427	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0
2006 FLATBED	\$18,779	\$9,222	\$682	\$9,557	\$347	\$0	\$0	\$0	\$0	\$0	\$0
2006 MOWER SIDE ARM	\$13,422	\$6,591	\$487	\$6,831	\$248	\$0	\$0	\$0	\$0	\$0	\$0
2006 TRACTOR MOWER	\$19,076	\$9,368	\$692	\$9,708	\$352	\$0	\$0	\$0	\$0	\$0	\$0
2007 KUBOTA	\$4,745	\$4,745	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007 COMMERCIAL	\$117,470	\$37,754	\$4,311	\$39,140	\$2,926	\$40,576	\$1,489	\$0	\$0	\$0	\$0
2007 LOADER	\$31,036	\$5,766	\$1,145	\$5,978	\$932	\$6,199	\$712	\$6,428	\$483	\$6,665	\$246
2008 SANITATION	\$193,670	\$46,646	\$4,823	\$47,808	\$3,661	\$48,998	\$2,471	\$50,218	\$1,251	\$0	\$0
2008 PWF PICKUP	\$12,798	\$6,316	\$337	\$6,482	\$171	\$0	\$0	\$0	\$0	\$0	\$0
2008 PWA PICKUP	\$16,165	\$7,978	\$425	\$8,187	\$215	\$0	\$0	\$0	\$0	\$0	\$0
2008 PWS PICKUP	\$15,311	\$7,556	\$403	\$7,755	\$204	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$703,582	\$306,625	\$22,819	\$237,873	\$12,556	\$95,773	\$4,672	\$56,646	\$1,734	\$6,665	\$246
OTHER:											
YMCA DEBT	\$1,438,000	\$248,000	\$158,430	\$185,000	\$132,510	\$191,000	\$110,010	\$148,000	\$91,020	\$148,000	\$73,260
TOTALS	\$4,144,504	\$974,444	\$259,997	\$801,536	\$205,810	\$565,174	\$158,837	\$375,171	\$127,934	\$327,902	\$102,268

Note: Items in italics are estimated figures at this time.

WATER FUNDS LEASE MATURITY SCHEDULE

DESCRIPTION	OUTSTANDING	2008-09	2008-09	2009-10	2009-10	2010-11	2010-11	2011-12	2011-12	2012-13	2012-13
	PRINCIPAL 7/1/2008	PRINCIPAL 5781	INTEREST 5782								
WATER OPERATIONS:											
2005 WATER TOWER	\$829,080	\$61,955	\$31,920	\$64,340	\$29,534	\$66,817	\$27,057	\$69,390	\$24,485	\$72,061	\$21,813
TOTAL	\$829,080	\$61,955	\$31,920	\$64,340	\$29,534	\$66,817	\$27,057	\$69,390	\$24,485	\$72,061	\$21,813
FRESH POND:											
2005 CHEMICAL STORAGE	\$35,974	\$35,974	\$1,234								
TOTAL	\$35,974	\$35,974	\$1,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STORM WATER:											
2007 BACK HOE	\$61,812	\$11,483	\$2,281	\$11,907	\$1,857	\$12,346	\$1,418	\$12,802	\$962	\$13,274	\$490
TOTAL	\$61,812	\$11,483	\$2,281	\$11,907	\$1,857	\$12,346	\$1,418	\$12,802	\$962	\$13,274	\$490
GRAND TOTAL	\$926,866	\$109,412	\$35,435	\$76,247	\$31,391	\$79,163	\$28,475	\$82,192	\$25,447	\$85,335	\$22,303

Note: Items in italics are estimated figures at this time.

LEASE MATURITY SCHEDULE BY BANK

DEPT	DESCRIPTION	OUTSTANDING	2008-09	2008-09	2009-10	2009-10	2010-11	2010-11	2011-12	2011-12	2012-13	2012-13
		PRINCIPAL 7/1/2008	PRINCIPAL 5781	INTEREST 5782	PRINCIPAL 5781	INTEREST 5782	PRINCIPAL 5781	INTEREST 5782	PRINCIPAL 5781	INTEREST 5782	PRINCIPAL 5781	INTEREST 5782
RBC CENTURA												
580	SANITATION TRUCKS	\$71,634	\$71,634	\$2,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610	POLICE TRAILER	\$10,331	\$10,331	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
812	CHEMICAL STORAGE	\$35,974	\$35,974	\$1,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
730	FIRE STATION	\$1,067,507	\$97,046	\$40,779	\$97,046	\$37,072	\$97,046	\$33,365	\$97,046	\$29,657	\$97,046	\$25,950
810	WATER TOWER	\$829,080	\$61,955	\$31,920	\$64,340	\$29,534	\$66,817	\$27,057	\$69,390	\$24,485	\$72,061	\$21,813
580	AUTOMATED TRUCKS	\$189,476	\$93,049	\$6,878	\$96,427	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0
580	FLATBED	\$18,779	\$9,222	\$682	\$9,557	\$347	\$0	\$0	\$0	\$0	\$0	\$0
530	MOWER SIDE ARM	\$13,422	\$6,591	\$487	\$6,831	\$248	\$0	\$0	\$0	\$0	\$0	\$0
530	TRACTOR MOWER	\$19,076	\$9,368	\$692	\$9,708	\$352	\$0	\$0	\$0	\$0	\$0	\$0
610	POLICE VEHICLES	\$43,137	\$43,137	\$1,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
580	SANITATION KUBOTA	\$4,745	\$4,745	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
580	SANITATION TRUCK	\$117,470	\$37,754	\$4,311	\$39,140	\$2,926	\$40,576	\$1,489	\$0	\$0	\$0	\$0
580	SANITATION LOADER	\$31,036	\$5,766	\$1,145	\$5,978	\$932	\$6,199	\$712	\$6,428	\$483	\$6,665	\$246
730	FIRE TRUCK	\$354,788	\$65,911	\$13,092	\$68,343	\$10,660	\$70,864	\$8,138	\$73,479	\$5,523	\$76,191	\$2,812
620	BACK HOE	\$61,812	\$11,483	\$2,281	\$11,907	\$1,857	\$12,346	\$1,418	\$12,802	\$962	\$13,274	\$490
580	SANITATION TRUCK	\$193,670	\$46,646	\$4,823	\$47,808	\$3,661	\$48,998	\$2,471	\$50,218	\$1,251	\$0	\$0
530	PW FACILITIES PICKUP	\$12,798	\$6,316	\$337	\$6,482	\$171	\$0	\$0	\$0	\$0	\$0	\$0
500	PW ADMIN PICKUP	\$16,165	\$7,978	\$425	\$8,187	\$215	\$0	\$0	\$0	\$0	\$0	\$0
580	SANITATION PICKUP	\$15,311	\$7,556	\$403	\$7,755	\$204	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$3,106,211	\$632,462	\$114,110	\$479,509	\$91,679	\$342,846	\$74,650	\$309,363	\$62,361	\$265,237	\$51,311
FIRST UNION												
440	MUNICIPAL COMPLEX	\$527,159	\$203,394	\$22,892	\$213,274	\$13,012	\$110,491	\$2,652	\$0	\$0	\$0	\$0
	TOTAL	\$527,159	\$203,394	\$22,892	\$213,274	\$13,012	\$110,491	\$2,652	\$0	\$0	\$0	\$0
OTHER												
415	YMCA DEBT	\$1,438,000	\$248,000	\$158,430	\$185,000	\$132,510	\$191,000	\$110,010	\$148,000	\$91,020	\$148,000	\$73,260
	TOTAL	\$1,438,000	\$248,000	\$158,430	\$185,000	\$132,510	\$191,000	\$110,010	\$148,000	\$91,020	\$148,000	\$73,260
GRAND TOTAL		\$5,071,370	\$1,083,856	\$295,432	\$877,783	\$237,201	\$644,337	\$187,312	\$457,363	\$153,381	\$413,237	\$124,571

Note: Items in italics are estimated figures at this time.

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2008-09

CAPITAL RESERVE FUND	FY07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

CAPITAL RESERVE FUND						
INTERGOVERNMENTAL						
370 392000 CONTRIBUTION FROM GENERAL FUND	100,000.00	100,000.00	96,891.64	100,000.00	100,000.00	100,000.00
370 392300 CONTRIBUTION MUN COMPLEX FUND	.00	.00	.00	.00	.00	.00
370 392400 CONTRIBUTION INTERNAL SER FUND	.00	.00	.00	.00	.00	.00
370 392500 CONTRIBUTION WATER FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	100,000.00	100,000.00	96,891.64	100,000.00	100,000.00	100,000.00
MISCELLANEOUS						
370 361000 INTEREST ON CASH/INVESTMENTS	.00	.00	24,087.11	.00	.00	.00
TOTAL MISCELLANEOUS	.00	.00	24,087.11	.00	.00	.00
FUND BALANCE						
370 399000 APPROPRIATED FUND BALANCE	158,679.00	173,679.00	.00	158,679.00	223,052.00	223,052.00
TOTAL FUND BALANCE	158,679.00	173,679.00	.00	158,679.00	223,052.00	223,052.00
TOTAL FUND	258,679.00	273,679.00	120,978.75	258,679.00	323,052.00	323,052.00
CAPITAL RESERVE FUND						

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
CAPITAL RESERVE FUND						

CAPITAL RESERVE FUND						
INTERGOVERNMENTAL						
370 392000 CONTRIBUTION FROM GENERAL FUND	460,165.46	418,382.04	224,475.38	329,756.80	146,496.86	84,947.54
370 392300 CONTRIBUTION MUN COMPLEX FUND	.00	.00	.00	.00	.00	.00
370 392400 CONTRIBUTION INTERNAL SER FUND	.00	.00	.00	.00	.00	.00
370 392500 CONTRIBUTION WATER FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	460,165.46	418,382.04	224,475.38	329,756.80	146,496.86	84,947.54
MISCELLANEOUS						
370 361000 INTEREST ON CASH/INVESTMENTS	12,821.47	6,970.90	4,754.50	12,997.89	18,633.76	25,794.01
TOTAL MISCELLANEOUS	12,821.47	6,970.90	4,754.50	12,997.89	18,633.76	25,794.01
FUND BALANCE						
370 399000 APPROPRIATED FUND BALANCE	.00	.00	.00	.00	.00	.00
TOTAL FUND BALANCE	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL RESERVE FUND	472,986.93	425,352.94	229,229.88	342,754.69	165,130.62	110,741.55

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

CAPITAL RESERVE FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

CAPITAL RESERVE FUND						
GENERAL GOVERNMENT						
INTERFUND						
INTERFUND TRANSFERS						
370795 590081 CONTRIB. TO GENERAL FUND	158,679.00	173,679.00	143,273.00	158,679.00	223,052.00	223,052.00
370795 590085 CONTRIB TO WATER FUND	.00	.00	.00	.00	.00	.00
370795 590087 CONTRIB TO UNDESIGNATED F/B	100,000.00	100,000.00	.00	100,000.00	100,000.00	100,000.00
370795 590088 REPAY INTERFUND DEBT PRINCIP	.00	.00	.00	.00	.00	.00
370795 590092 CONTRIB BEACH/SOUND ACCESS P	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	258,679.00	273,679.00	143,273.00	258,679.00	323,052.00	323,052.00
TOTAL INTERFUND	258,679.00	273,679.00	143,273.00	258,679.00	323,052.00	323,052.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
CAPITAL RESERVE FUND						

CAPITAL RESERVE FUND						
GENERAL GOVERNMENT						
INTERFUND						
INTERFUND TRANSFERS						
370795 590081 CONTRIB. TO GENERAL FUND	711,326.31	324,686.00	468,039.00	397,437.00	421,632.00	180,042.00
370795 590085 CONTRIB TO WATER FUND	.00	50,000.00	.00	.00	.00	.00
370795 590087 CONTRIB TO UNDESIGNATED F/B	.00	.00	.00	.00	.00	.00
370795 590088 REPAY INTERFUND DEBT PRINCIP	31,970.00	66,526.00	.00	.00	.00	.00
370795 590092 CONTRIB BEACH/SOUND ACCESS P	.00	.00	.00	.00	.00	8,850.00
TOTAL INTERFUND TRANSFERS	743,296.31	441,212.00	468,039.00	397,437.00	421,632.00	188,892.00
TOTAL INTERFUND	743,296.31	441,212.00	468,039.00	397,437.00	421,632.00	188,892.00

TOWN OF NAGS HEAD
SUMMARY BUDGET BY DEPARTMENT
FY 2008-09

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
CAPITAL RESERVE FUND						

CAPITAL RESERVE FUND						
GENERAL GOVERNMENT						
INTERFUND	258,679.00	273,679.00	143,273.00	258,679.00	323,052.00	323,052.00
TOTAL GENERAL GOVERNMENT	258,679.00	273,679.00	143,273.00	258,679.00	323,052.00	323,052.00
TOTAL	258,679.00	273,679.00	143,273.00	258,679.00	323,052.00	323,052.00
CAPITAL RESERVE FUND						

TOWN OF NAGS HEAD
PRIOR YEAR SUMMARY BUDGET BY DEPARTMENT

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
CAPITAL RESERVE FUND						

CAPITAL RESERVE FUND						
GENERAL GOVERNMENT						
INTERFUND	743,296.31	441,212.00	468,039.00	397,437.00	421,632.00	188,892.00
TOTAL GENERAL GOVERNMENT	743,296.31	441,212.00	468,039.00	397,437.00	421,632.00	188,892.00
TOTAL	743,296.31	441,212.00	468,039.00	397,437.00	421,632.00	188,892.00
CAPITAL RESERVE FUND						

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL

CAPITAL RESERVE FUND						

CAPITAL RESERVE FUND						
INTERFUND TRANSFERS						
CONTRIB. TO GENERAL FUND	711,326.31	324,686.00	468,039.00	397,437.00	421,632.00	180,042.00
CONTRIB TO WATER FUND	.00	50,000.00	.00	.00	.00	.00
CONTRI. TO UNDESGN. RET. ERNGS	.00	.00	.00	.00	.00	.00
REPAY INTERFUND DEBT PRINCIPAL	31,970.00	66,526.00	.00	.00	.00	.00
CONTRIB BEACH/SOUND ACCESS PRO	.00	.00	.00	.00	.00	8,850.00
TOTAL INTERFUND TRANSFERS	743,296.31	441,212.00	468,039.00	397,437.00	421,632.00	188,892.00
TOTAL	743,296.31	441,212.00	468,039.00	397,437.00	421,632.00	188,892.00
CAPITAL RESERVE FUND						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2008-09

CAPITAL RESERVE FUND	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

CAPITAL RESERVE FUND						
INTERFUND TRANSFERS						
CONTRIB. TO GENERAL FUND	158,679.00	173,679.00	143,273.00	158,679.00	223,052.00	223,052.00
CONTRIB TO WATER FUND	.00	.00	.00	.00	.00	.00
CONTRI. TO UNDESGN. RET. ERNGS	100,000.00	100,000.00	.00	100,000.00	100,000.00	100,000.00
REPAY INTERFUND DEBT PRINCIPAL	.00	.00	.00	.00	.00	.00
CONTRIB BEACH/SOUND ACCESS PRO	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	258,679.00	273,679.00	143,273.00	258,679.00	323,052.00	323,052.00
TOTAL CAPITAL RESERVE FUND	258,679.00	273,679.00	143,273.00	258,679.00	323,052.00	323,052.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2008-09

NAGS HEAD LEASING CORPORATION	FY07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

NAGS HEAD LEASING CORPORATION						
INTERGOVERNMENTAL						
635 392000 CONTRIBUTION FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
635 392500 CONTRIBUTION WATER FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	.00	.00	.00	.00	.00	.00
MISCELLANEOUS						
635 361000 INTEREST ON CASH/INVESTMENTS	.00	.00	18.65	.00	.00	.00
635 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
635 375000 MISCELLANEOUS REVENUES	.00	.00	.00	.00	.00	.00
635 378000 SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
635 391000 PROCEEDS FROM LOAN	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	.00	.00	18.65	.00	.00	.00
RETAINED EARNINGS						
635 399100 APPROPRIATED RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
TOTAL RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
TOTAL FUND	.00	.00	18.65	.00	.00	.00
NAGS HEAD LEASING CORPORATION						

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL

NAGS HEAD LEASING CORPORATION						

NAGS HEAD LEASING CORPORATION						
INTERGOVERNMENTAL						
635 392000 CONTRIBUTION FROM GENERAL FUND	69,290.00	17,143.00	.00	.00	.00	.00
635 392500 CONTRIBUTION WATER FUND	650,000.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	719,290.00	17,143.00	.00	.00	.00	.00
MISCELLANEOUS						
635 361000 INTEREST ON CASH/INVESTMENTS	384.34	396.09	2.20	6.37	12.52	19.22
635 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
635 375000 MISCELLANEOUS REVENUES	.00	447.00	435.00	.00	.00	.00
635 378000 SALE OF FIXED ASSETS	.00	1,332,912.59	772,918.44	.00	.00	.00
635 391000 PROCEEDS FROM LOAN	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	384.34	1,333,755.68	773,355.64	6.37	12.52	19.22
RETAINED EARNINGS						
635 399100 APPROPRIATED RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
TOTAL RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
TOTAL	719,674.34	1,350,898.68	773,355.64	6.37	12.52	19.22
NAGS HEAD LEASING CORPORATION						

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

NAGS HEAD LEASING CORPORATION	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

NAGS HEAD LEASING CORPORATION						
OPERATIONS						
635 544500 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
635 555000 DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
635 555400 INSURANCE	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY						
635 577100 CAPITAL OUTLAY LAND	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00
DEBT SERVICE						
635 578100 L/P PRINCIPAL	.00	.00	.00	.00	.00	.00
635 578200 LEASE PURCHASE INTEREST	.00	.00	.00	.00	.00	.00
TOTAL DEBT SERVICE	.00	.00	.00	.00	.00	.00
INTERFUND TRANSFERS						
635 590088 REPAY INTERFUND DEBT PRINCIPAL	.00	.00	.00	.00	.00	.00
635 590089 INTERFUND INTEREST ON DEBT	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL

NAGS HEAD LEASING CORPORATION						
NAGS HEAD LEASING CORPORATION						
OPERATIONS						
635 544500 CONTRACTED SERVICES	.00	.00	.00	.00	.00	.00
635 555000 DEPRECIATION EXPENSE	29,727.65	29,727.63	29,727.63	.00	.00	.00
635 555400 INSURANCE	.00	1,360.00	.00	.00	.00	.00
TOTAL OPERATIONS	29,727.65	31,087.63	29,727.63	.00	.00	.00
CAPITAL OUTLAY						
635 577100 CAPITAL OUTLAY LAND	653,293.97	4,054.81	.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	653,293.97	4,054.81	.00	.00	.00	.00
DEBT SERVICE						
635 578100 L/P PRINCIPAL	52,500.00	262,500.00	.00	.00	.00	.00
635 578200 LEASE PURCHASE INTEREST	16,245.73	6,587.57	.00	.00	.00	.00
TOTAL DEBT SERVICE	68,745.73	269,087.57	.00	.00	.00	.00
INTERFUND TRANSFERS						
635 590088 REPAY INTERFUND DEBT PRINCIPAL	.00	650,000.00	.00	.00	.00	.00
635 590089 INTERFUND INTEREST ON DEBT	5,084.00	9,786.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	5,084.00	659,786.00	.00	.00	.00	.00
TOTAL	756,851.35	964,016.01	29,727.63	.00	.00	.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

NAGS HEAD LEASING CORPORATION	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

INTERFUND						
INTERFUND TRANSFERS						
635795 590081 CONTRIB. TO GENERAL FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
NAGS HEAD LEASING CORPORATION						

INTERFUND						
INTERFUND TRANSFERS						
635795 590081 CONTRIB. TO GENERAL FUND	.00	413,491.29	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	413,491.29	.00	.00	.00	.00
TOTAL INTERFUND	.00	413,491.29	.00	.00	.00	.00

Summary of changes to recommended budget for Stormwater Fund:

Revenues:

Amount	Account	Reason
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0 Total changes to revenues

Expenditures:

Amount	Account	Reason
(137)	620-5211-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars
137	620-5102-00	Changes to career development to continue existing through September and then fund 101,080 option 2 version dollars

0 Total changes to expenditures

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2008-09

STORM WATER MANAGEMENT FUND	FY07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

STORM WATER MANAGEMENT FUND						
INTERGOVERNMENTAL						
620 392000 CONTRIBUTION FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	.00	.00	.00	.00	.00	.00
MISCELLANEOUS						
620 361000 INTEREST ON CASH/INVESTMENTS	.00	10,225.00	10,859.71	.00	.00	.00
620 375000 MISCELLANEOUS REVENUES	.00	.00	.00	.00	.00	.00
620 391000 PROCEEDS FROM LOAN	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	.00	10,225.00	10,859.71	.00	.00	.00
WATER REVENUES						
620 331701 GRANT - STORM WATER	.00	.00	.00	.00	.00	.00
620 347725 STORMWATER FEE	112,152.00	112,152.00	112,378.42	112,152.00	112,008.00	112,008.00
TOTAL WATER REVENUES	112,152.00	112,152.00	112,378.42	112,152.00	112,008.00	112,008.00
RETAINED EARNINGS						
620 399100 APPROPRIATED RETAINED EARNINGS	.00	.00	.00	.00	240,000.00	240,000.00
TOTAL RETAINED EARNINGS	.00	.00	.00	.00	240,000.00	240,000.00
TOTAL FUND	112,152.00	122,377.00	123,238.13	112,152.00	352,008.00	352,008.00
STORM WATER MANAGEMENT FUND						

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
STORM WATER MANAGEMENT FUND						

STORM WATER MANAGEMENT FUND						
INTERGOVERNMENTAL						
620 392000 CONTRIBUTION FROM GENERAL FUND	.00	.00	.00	19,400.00	100,000.00	41,765.80
TOTAL INTERGOVERNMENTAL	.00	.00	.00	19,400.00	100,000.00	41,765.80
MISCELLANEOUS						
620 361000 INTEREST ON CASH/INVESTMENTS	.00	.00	.00	149.71	4,591.97	6,917.55
620 375000 MISCELLANEOUS REVENUES	.00	.00	.00	.00	.00	.00
620 391000 PROCEEDS FROM LOAN	.00	.00	.00	.00	.00	86,650.00
TOTAL MISCELLANEOUS	.00	.00	.00	149.71	4,591.97	93,567.55
WATER REVENUES						
620 331701 GRANT - STORM WATER	.00	.00	.00	.00	.00	29,899.50
620 347725 STORMWATER FEE	.00	.00	.00	36,776.00	110,796.00	111,720.00
TOTAL WATER REVENUES	.00	.00	.00	36,776.00	110,796.00	141,619.50
RETAINED EARNINGS						
620 399100 APPROPRIATED RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
TOTAL RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	56,325.71	215,387.97	276,952.85
STORM WATER MANAGEMENT FUND						

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET

STORM WATER MANAGEMENT FUND						
STORM WATER MANAGEMENT FUND						
SALARIES						
620 510200 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	23,014.00	23,151.00
620 510201 SALARIES - LONGEVITY PAY	.00	.00	.00	.00	570.00	570.00
620 510300 SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
620 510400 OVERTIME PAY	.00	.00	.00	.00	539.00	539.00
620 510500 HOLIDAY PAY	.00	.00	.00	.00	169.00	169.00
620 521100 CAREER DEVELOPMENT	.00	.00	.00	.00	137.00	.00
TOTAL SALARIES	.00	.00	.00	.00	24,429.00	24,429.00
BENEFITS						
620 520600 FICA TAX	.00	.00	.00	.00	1,869.00	1,869.00
620 520700 GROUP HEALTH INSURANCE	.00	.00	.00	.00	5,796.00	5,796.00
620 520800 RETIREMENT	.00	.00	.00	.00	1,189.00	1,189.00
620 521000 401 K	.00	.00	.00	.00	733.00	733.00
TOTAL BENEFITS	.00	.00	.00	.00	9,587.00	9,587.00
OPERATIONS						
620 532500 POSTAGE	.00	.00	.00	.00	.00	.00
620 532600 ADVERTISING	1,000.00	.00	.00	1,000.00	1,000.00	1,000.00
620 543100 FUEL COSTS	2,100.00	2,100.00	1,796.78	1,650.00	1,650.00	1,650.00
620 543300 DEPARTMENT SUPPLIES	10,000.00	150.00	64.91	10,000.00	10,000.00	10,000.00
620 543600 MAINT/REPAIR EQUIPMENT	7,500.00	7,500.00	5,434.62	3,000.00	3,000.00	3,000.00
620 544000 PROFESSIONAL FEES	10,000.00	6,691.00	4,254.10	10,000.00	10,000.00	10,000.00
620 544500 CONTRACTED SERVICES	67,788.00	82,322.00	8,254.00	39,921.00	278,578.00	278,578.00
620 555000 DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
620 566902 GRANT - STORM WATER MANAGEMENT	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	98,388.00	98,763.00	19,804.41	65,571.00	304,228.00	304,228.00
CAPITAL OUTLAY						
620 577300 CAPITAL OUTLAY OTHER	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET FY 2008-2009

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
STORM WATER MANAGEMENT FUND						
620 577400 CAPITAL OUTLAY EQUIPMENT	.00	9,850.00	9,822.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	.00	9,850.00	9,822.00	.00	.00	.00
DEBT SERVICE						
620 578100 L/P PRINCIPAL	11,074.00	11,074.00	11,074.39	11,483.00	11,483.00	11,483.00
620 578200 L/P INTEREST	2,690.00	2,690.00	2,689.50	2,281.00	2,281.00	2,281.00
TOTAL DEBT SERVICE	13,764.00	13,764.00	13,763.89	13,764.00	13,764.00	13,764.00
TOTAL	112,152.00	122,377.00	43,390.30	79,335.00	352,008.00	352,008.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
STORM WATER MANAGEMENT FUND						

STORM WATER MANAGEMENT FUND						
SALARIES						
620 510200 SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
620 510201 SALARIES - LONGEVITY PAY	.00	.00	.00	.00	.00	.00
620 510300 SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
620 510400 OVERTIME PAY	.00	.00	.00	.00	.00	.00
620 510500 HOLIDAY PAY	.00	.00	.00	.00	.00	.00
620 521100 CAREER DEVELOPMENT	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	.00	.00	.00	.00	.00	.00
BENEFITS						
620 520600 FICA TAX	.00	.00	.00	.00	.00	.00
620 520700 GROUP HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
620 520800 RETIREMENT	.00	.00	.00	.00	.00	.00
620 521000 401 K	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	.00	.00	.00	.00	.00	.00
OPERATIONS						
620 532500 POSTAGE	.00	.00	.00	.00	1,522.75	-13.60
620 532600 ADVERTISING	.00	.00	.00	.00	430.56	.00
620 543100 FUEL COSTS	.00	.00	.00	.00	.00	.00
620 543300 DEPARTMENT SUPPLIES	.00	.00	.00	.00	2,496.41	965.67
620 543600 MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
620 544000 PROFESSIONAL FEES	.00	.00	.00	.00	8,708.32	1,579.80
620 544500 CONTRACTED SERVICES	.00	.00	.00	.00	87,554.25	104,809.76
620 555000 DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
620 566902 GRANT - STORM WATER MANAGEMENT	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	.00	.00	.00	.00	100,712.29	107,341.63
CAPITAL OUTLAY						
620 577300 CAPITAL OUTLAY OTHER	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL EXPENDITURES

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
STORM WATER MANAGEMENT FUND						
620 577400 CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	.00	86,650.00
TOTAL CAPITAL OUTLAY	.00	.00	.00	.00	.00	86,650.00
DEBT SERVICE						
620 578100 L/P PRINCIPAL	.00	.00	.00	.00	.00	13,763.89
620 578200 L/P INTEREST	.00	.00	.00	.00	.00	.00
TOTAL DEBT SERVICE	.00	.00	.00	.00	.00	13,763.89
TOTAL	.00	.00	.00	.00	100,712.29	207,755.52

TOWN OF NAGS HEAD
SUMMARY BUDGET BY DEPARTMENT
FY 2008-09

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @6/30/08	FY 08/09 REQUESTED BUDGET	FY08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
STORM WATER MANAGEMENT FUND						

STORM WATER MANAGEMENT FUND						
	112,152.00	122,377.00	43,390.30	79,335.00	352,008.00	352,008.00
TOTAL	112,152.00	122,377.00	43,390.30	79,335.00	352,008.00	352,008.00
TOTAL	112,152.00	122,377.00	43,390.30	79,335.00	352,008.00	352,008.00
STORM WATER MANAGEMENT FUND						

TOWN OF NAGS HEAD
PRIOR YEAR SUMMARY BUDGET BY DEPARTMENT

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
STORM WATER MANAGEMENT FUND						

STORM WATER MANAGEMENT FUND						
	.00	.00	.00	.00	100,712.29	207,755.52
TOTAL	.00	.00	.00	.00	100,712.29	207,755.52
TOTAL	.00	.00	.00	.00	100,712.29	207,755.52
STORM WATER MANAGEMENT FUND						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2008-09

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
STORM WATER MANAGEMENT FUND						
STORM WATER MANAGEMENT FUND						
SALARIES						
SALARIES/WAGES - REGULAR	.00	.00	.00	.00	23,014.00	23,151.00
SALARIES - LONGEVITY PAY	.00	.00	.00	.00	570.00	570.00
SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
OVERTIME PAY	.00	.00	.00	.00	539.00	539.00
HOLIDAY PAY	.00	.00	.00	.00	169.00	169.00
CAREER DEVELOPMENT	.00	.00	.00	.00	137.00	.00
TOTAL SALARIES	.00	.00	.00	.00	24,429.00	24,429.00
BENEFITS						
FICA TAX	.00	.00	.00	.00	1,869.00	1,869.00
GROUP HEALTH INSURANCE	.00	.00	.00	.00	5,796.00	5,796.00
RETIREMENT	.00	.00	.00	.00	1,189.00	1,189.00
401 K	.00	.00	.00	.00	733.00	733.00
TOTAL BENEFITS	.00	.00	.00	.00	9,587.00	9,587.00
OPERATIONS						
POSTAGE	.00	.00	.00	.00	.00	.00
ADVERTISING	1,000.00	.00	.00	1,000.00	1,000.00	1,000.00
FUEL COSTS	2,100.00	2,100.00	1,796.78	1,650.00	1,650.00	1,650.00
DEPARTMENT SUPPLIES	10,000.00	150.00	64.91	10,000.00	10,000.00	10,000.00
MAINT/REPAIR EQUIPMENT	7,500.00	7,500.00	5,434.62	3,000.00	3,000.00	3,000.00
PROFESSIONAL FEES	10,000.00	6,691.00	4,254.10	10,000.00	10,000.00	10,000.00
CONTRACTED SERVICES	67,788.00	82,322.00	8,254.00	39,921.00	278,578.00	278,578.00
DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
GRANT - STORM WATER MANAGEMENT	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	98,388.00	98,763.00	19,804.41	65,571.00	304,228.00	304,228.00
CAPITAL OUTLAY						
CAPITAL OUTLAY OTHER	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY EQUIPMENT	.00	9,850.00	9,822.00	.00	.00	.00
TOTAL CAPITAL OUTLAY	.00	9,850.00	9,822.00	.00	.00	.00
DEBT SERVICE						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2008-09

	FY 07/08 ADOPTED BUDGET	FY 07/08 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/08	FY 08/09 REQUESTED BUDGET	FY 08/09 RECOMMENDED BUDGET	FY 08/09 ADOPTED BUDGET
STORM WATER MANAGEMENT FUND						
L/P PRINCIPAL	11,074.00	11,074.00	11,074.39	11,483.00	11,483.00	11,483.00
L/P INTEREST	2,690.00	2,690.00	2,689.50	2,281.00	2,281.00	2,281.00
TOTAL DEBT SERVICE	13,764.00	13,764.00	13,763.89	13,764.00	13,764.00	13,764.00
TOTAL	112,152.00	122,377.00	43,390.30	79,335.00	352,008.00	352,008.00
STORM WATER MANAGEMENT FUND						

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
STORM WATER MANAGEMENT FUND						

STORM WATER MANAGEMENT FUND						
SALARIES						
SALARIES/WAGES - REGULAR	.00	.00	.00	.00	.00	.00
SALARIES - LONGEVITY PAY	.00	.00	.00	.00	.00	.00
SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
OVERTIME PAY	.00	.00	.00	.00	.00	.00
HOLIDAY PAY	.00	.00	.00	.00	.00	.00
CAREER DEVELOPMENT	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	.00	.00	.00	.00	.00	.00
BENEFITS						
FICA TAX	.00	.00	.00	.00	.00	.00
GROUP HEALTH INSURANCE	.00	.00	.00	.00	.00	.00
RETIREMENT	.00	.00	.00	.00	.00	.00
401 K	.00	.00	.00	.00	.00	.00
TOTAL BENEFITS	.00	.00	.00	.00	.00	.00
OPERATIONS						
POSTAGE	.00	.00	.00	.00	1,522.75	-13.60
ADVERTISING	.00	.00	.00	.00	430.56	.00
FUEL COSTS	.00	.00	.00	.00	.00	.00
DEPARTMENT SUPPLIES	.00	.00	.00	.00	2,496.41	965.67
MAINT/REPAIR EQUIPMENT	.00	.00	.00	.00	.00	.00
PROFESSIONAL FEES	.00	.00	.00	.00	8,708.32	1,579.80
CONTRACTED SERVICES	.00	.00	.00	.00	87,554.25	104,809.76
DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
GRANT - STORM WATER MANAGEMENT	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	.00	.00	.00	.00	100,712.29	107,341.63
CAPITAL OUTLAY						
CAPITAL OUTLAY OTHER	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	.00	.00	86,650.00
TOTAL CAPITAL OUTLAY	.00	.00	.00	.00	.00	86,650.00
DEBT SERVICE						

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL
STORM WATER MANAGEMENT FUND						

L/P PRINCIPAL	.00	.00	.00	.00	.00	13,763.89
L/P INTEREST	.00	.00	.00	.00	.00	.00
TOTAL DEBT SERVICE	.00	.00	.00	.00	.00	13,763.89
TOTAL	.00	.00	.00	.00	100,712.29	207,755.52
STORM WATER MANAGEMENT FUND						

CAPITAL IMPROVEMENTS - STORM WATER FUND

		ADOPTED 1999-00	AMENDED 1999-00	ADOPTED 2001-02	ADOPTED 2002-03	ADOPTED 2003-04	ADOPTED 2004-05	ADOPTED 2005-06	ADOPTED 2006-07	ADOPTED 2007-08	ADOPTED 2008-09
CAPITAL OUTLAY											
73	CAP-OUTLAY/OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		\$0									

Summary of FY 2007-08 Projects:

Side arm attachment for back hoe

\$9,822

Total

\$9,822

Summary of FY 2008-09 Projects:

\$0

Total

\$0

Glossary of Budget Terms

Ad Valorem Tax

A property tax levied according to assessed value.

Annual Budget

A budget covering a single fiscal year (July 1 - June 30).

Appropriation

The amount budgeted on a yearly basis to cover projected expenditures that have been legally authorized by the Board of Commissioners.

Assessed Valuation

The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Assessment

The process for determining values of real and personal property for taxation purposes.

Budget

A plan covering a fiscal year with projected expenditures for providing services and revenues to finance them. The Town's adopted budget is the official expenditure policy of the Board of Commissioners and an effective tool for managing Town operations. The budget is the legal instrument by which Town funds are appropriated for specific purposes and by which Town government positions are authorized. North Carolina General Statutes require the budget to be balanced.

Budget Document

A formal document presented to the Board of Commissioners containing the Town's financial plan for a fiscal year. The budget document is divided into three major parts; the budget message, an operating budget, and a capital improvement

Glossary of Budget Terms

budget. The operating budget and capital improvement budget sections contain summaries of expenditures and revenues along with program and project descriptions. The budget document is presented in two phases, preliminary and final, the latter of which reflects the budget as adopted by the Board of Commissioners.

Budget Message

A written overview of the proposed budget from the Town Manager to the Mayor and Board of Commissioners which discusses the major budget items and the Town's present and future financial condition.

Budgetary Control

The control or management of a government in accordance with an approved budget to keep expenditures within the limitations of available appropriations and revenues.

CY

Calendar Year

Capital Outlay

Expenditures resulting in the acquisition of or addition to the Town's general fixed assets costing more than \$5,000 and having a useful life of greater than five years.

Capital Improvement Plan

A long-range plan of proposed capital improvement projects, which includes estimated project costs and funding sources that the Town expects to carry out over a five-year period. The program is updated annually to reassess capital needs and for the preparation of the capital budget.

Glossary of Budget Terms

Contingency

An appropriation of funds to cover unanticipated events that may occur during the fiscal year. Transfers from this line item must be approved by the Board of Commissioners.

Deficit

An excess of expenditures over revenues or expense over income.

Due from Other Funds

An asset (receivable) account used to indicate amounts to be received from another fund for goods sold or services rendered.

Due to Other Funds

A liability (payable) account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered.

Encumbrances

A financial commitment for services, contracts, or goods which have not, as of yet, been performed or delivered.

Enterprise Fund

A fund with operation accounts financed from user charges and whose operation resembles a business. The Water Fund is an example of an enterprise fund.

Glossary of Budget Terms

Expenditures

Outflows of net financial resources. They include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements, and shared revenues.

FY

Fiscal Year

Fiscal Year

A twelve-month period (July 1 through June 30) to which the annual operating budget applies and at the end of which an assessment is made of the Town's financial condition and performance of its operation. (FY09 represents July 1, 2008 through June 30, 2009)

Franchise Tax

A tax levied on the gross sales of Public Utilities. Such taxes were assessed by the state as a function of permitting the respective utilities to do business in the State of North Carolina. Such taxes are shared between the state and its municipalities according to the respective ratio of gross sales within those jurisdictions.

Fund

An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations (i.e. General Fund).

Fund Balance

The difference between fund assets and fund liabilities of the governmental unit.

Glossary of Budget Terms

General Fund

A fund which provides for the accounting of all financial resources except those designated to other funds. Most of the basic government services, such as police, fire, sanitation, or street maintenance are accounted for in this fund.

General Government

A category of expenditures which includes the departments who provide legislative, administrative, policy development, and other central services for the Town.

Grants

A contribution or gift in cash or other assets from another government to be used for a specific purpose. For example, a grant from the State of North Carolina could be used for the construction of a major highway.

Impact Fees

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Intangibles Tax

The tax on money, stock and bond values according to a formula or taxation established by state statute and in lieu of any other "property tax" that may be considered on these values.

Interest and Penalties on Taxes

Interest and penalties on ad valorem taxes.

Interfund Accounts

Accounts that reflect transfers between funds (i.e. annual allocation from Water Fund to General Fund).

Glossary of Budget Terms

Intergovernmental Revenues

Revenues from other governments (state, federal, or local) which can be in the form of grants, shared revenues, or entitlements.

Lease-Purchase Agreements

A method of purchasing equipment in which payments are spread out over a three or five year period.

Levy

The amount of tax, service charges, and assessments imposed by a government.

Nonoperating Expenses

Expenses not directly related to the provision of services, such as debt service.

Nonoperating Revenues

Revenues generated from other sources (i.e. interest income) and are not directly related to service activities.

Operations and Maintenance

Those costs, other than personnel services and capital outlay, which are necessary to support the day-to-day operation of the Town. This includes items such as telephone charges, utilities, office supplies, advertising, travel, and printing.

Personnel Services

Expenditures for salaries and fringe benefits including merit increases, social security, retirement, health insurance, life insurance, 401(k), and other employee benefits.

Glossary of Budget Terms

Powell Bill Funds

Funding from state-shared gasoline tax restricted for use on maintenance of local streets and roads.

Privilege License

This tax is imposed on the privilege of carrying on a business or engaging in certain occupations, trades, employment, or activities within Town limits.

Program Budget

A plan whereby expenditures are budgeted by programs of work and grouped into specific service areas.

Program Goal

A specific statement which defines the focal point(s) that a department will strive to attain for the fiscal year.

Program Objective(s)

Steps outlined defining accomplishments to be achieved by a department during the fiscal year.

Public Safety

Category of expenditures which includes the departments whose primary purpose is to protect the lives and property of both the Town's citizens and people who visit and work within the Town.

Public Works

A category of expenditures which includes the departments who maintain the Town's buildings, streets, vehicles, water distribution, and provide solid waste collection.

Glossary of Budget Terms

Reserve

An account designated for a portion of the fund balance that is to be used for a specific purpose.

Revenue

Inflows of financial resources that increase the fund balance account. Expenditure refunds, inter-fund transfers, and debt proceeds are not considered revenues.

Special Assessment

A levy on certain properties to defray part or all of the costs associated with improvements or services that benefit those properties. For instance, a special assessment would be levied against property owners who have petitioned for the construction of sidewalks along a particular street or improvements to an existing street.

Tax Rate

The amount of tax stated in terms of a unit of the tax base (i.e. \$.1475 per \$100 valuation).