

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

	<u>Adopted 2008-2009</u>	<u>Existing 2008-2009</u>	<u>Recommended 2009-2010</u>	<u>Adopted 2009-2010</u>
Water Administration	1.5	1.5	1.5	1.5
Septic Health	1	1	1	1
Water Operations*	5	4	4	4
Water Distribution	6	5	5	5
<b>TOTAL</b>	<b>13.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>

\*Due to budget constraints, and by the consent of the Nags Head Board of Commissioners, there is one vacant position in Water Operations that is frozen. This budget submittal recommends that this position remain frozen and unfunded for FY 09-10.

**Summary of changes to recommended budget for Water Fund:**

Revenues:

Amount	Account	Reason
(2,427)		Reduce use of retained earnings

(2,427) Total reduction to revenues

Expenditures:

Amount	Account	Reason
5,662	720-5218-00	Increase COLA for all water fund employees from 1% to 2%
(1,355)	720-5207-00	Reduce group health
(489)	725-5207-00	Reduce group health
(2,695)	810-5207-00	Reduce group health
(3,616)	818-5207-00	Reduce group health
66	810-5207-01	Adjust retiree group health

(2,427) Total reductions to expenditures

TOWN OF NAGS HEAD  
REVENUE BUDGET 2009-10

	FY 08/09 ADOPTED BUDGET	FY 08/09 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/09	FY 09/10 REQUESTED BUDGET	FY 09/10 RECOMMENDED BUDGET	FY 09/10 ADOPTED BUDGET
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WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	.00	.00	.00	.00	.00	.00
630 331700 CLEAN WATER TRUST GRANT	200,000.00	.00	.00	.00	.00	.00
630 331800 319 GRANT	204,000.00	.00	.00	.00	.00	.00
630 332100 DEHNR GRANT	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	404,000.00	.00	.00	.00	.00	.00
MISCELLANEOUS						
630 354000 RENTS	.00	.00	.00	.00	.00	.00
630 360000 SEPTIC LOAN PRINCIPAL PAID	10,000.00	10,000.00	10,730.60	10,000.00	10,000.00	10,000.00
630 361000 INTEREST ON CASH/INVESTMENTS	112,500.00	112,500.00	52,467.24	55,000.00	50,000.00	50,000.00
630 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	425.00	425.00	604.04	425.00	425.00	425.00
630 371000 PURCHASE DISCOUNTS	.00	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	.00	2,494.00	2,493.64	.00	.00	.00
630 375000 MISCELLANEOUS REVENUES	2,585.00	2,585.00	1,525.78	2,585.00	2,585.00	2,585.00
630 378000 SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
630 391000 PROCEEDS FROM LOAN	.00	20,000.00	.00	.00	.00	.00
630 392700 CONTRIB. HOSPITAL WATER LINE	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	125,510.00	148,004.00	67,821.30	68,010.00	63,010.00	63,010.00
WATER REVENUES						
630 347000 WATER UTILITY SALES	2,096,946.00	2,096,946.00	1,595,122.16	2,096,946.00	2,033,092.00	2,033,092.00
630 347001 ADJUSTMENTS TO WATER SALES	.00	.00	-38,805.06	.00	.00	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	.00	.00	-454.43	.00	.00	.00
630 347010 WATER SALES TO DARE COUNTY	79,200.00	79,200.00	40,512.39	.00	.00	.00
630 347011 CONTRIBUTION TO FRESH POND	128,966.00	128,966.00	268,452.24	.00	.00	.00
630 347012 10% LATE PAYMENT PENALTY	19,000.00	19,000.00	20,166.19	19,000.00	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	147,000.00	.00	.00	.00
630 348100 AMMONS DARE IMPACT FEES	.00	.00	2,000.00	.00	.00	.00
630 349000 TAPS AND CONNECTION FEES	12,000.00	12,000.00	8,365.00	.00	6,000.00	6,000.00
630 349100 TAG CUTOFF FEES	10,000.00	10,000.00	9,413.94	10,000.00	10,000.00	10,000.00
TOTAL WATER REVENUES	2,346,112.00	2,346,112.00	2,051,772.43	2,125,946.00	2,068,092.00	2,068,092.00
RETAINED EARNINGS						

TOWN OF NAGS HEAD  
REVENUE BUDGET 2009-10

WATER FUND	FY 08/09 ADOPTED BUDGET	FY 08/09 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/09	FY 09/10 REQUESTED BUDGET	FY 09/10 RECOMMENDED BUDGET	FY 09/10 ADOPTED BUDGET
630 399100 APPROPRIATED RETAINED EARNINGS	770,141.00	763,455.00	.00	443,874.00	416,317.00	413,890.00
TOTAL RETAINED EARNINGS	770,141.00	763,455.00	.00	443,874.00	416,317.00	413,890.00
TOTAL FUND WATER FUND	3,645,763.00	3,257,571.00	2,119,593.73	2,637,830.00	2,547,419.00	2,544,992.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL REVENUES

	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL
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WATER FUND						
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WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	.00	35,117.00	.00	323.00	.00	.00
630 331700 CLEAN WATER TRUST GRANT	.00	.00	.00	.00	.00	.00
630 331800 319 GRANT	.00	.00	.00	.00	.00	.00
630 332100 DEHNR GRANT	.00	.00	.00	300.00	.00	.00
630 392000 CONTRIBUTION FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	50,000.00	.00	.00	.00	.00	.00
630 392200 CONTRIBUTION CAP PROJECT FUND	.00	.00	.00	.00	.00	.00
630 392300 CONTRIBUTION MUN COMPLEX FUND	.00	.00	.00	.00	.00	.00
630 392400 CONTRIBUTION INTERNAL SER FUND	.00	.00	.00	.00	.00	.00
630 392500 CONTRIBUTION WATER FUND	.00	.00	.00	.00	.00	.00
630 392600 CONTRIBUTION NAGS HEAD LEASING	.00	772,918.44	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	50,000.00	808,035.44	.00	623.00	.00	.00
MISCELLANEOUS						
630 354000 RENTS	59,025.05	64,020.13	88,837.38	99,104.45	105,960.68	77,208.36
630 360000 SEPTIC LOAN PRINCIPAL PAID	10,734.81	20,523.32	24,157.60	16,669.55	10,501.30	8,087.13
630 361000 INTEREST ON CASH/INVESTMENTS	26,865.04	29,345.27	91,912.77	178,559.20	229,302.14	175,455.96
630 361100 INTEREST ON INTERFUND LOANS	9,786.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	796.63	1,013.43	804.09	700.68	657.05	594.88
630 371000 PURCHASE DISCOUNTS	.00	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	.00	4,511.89	843.00	1,241.00	2,553.16	.00
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	37,836.93	942.93	2,260.93	2,388.00	3,260.41	2,249.29
630 377000 SALE OF MATERIALS	.00	.00	.00	.00	.00	.00
630 378000 SALE OF FIXED ASSETS	426.00	.00	.00	.00	.00	2,960.00
630 391000 PROCEEDS FROM LOAN	23,483.00	91,180.00	1,395,652.00	21,868.00	.00	.00
630 392700 CONTRIB. HOSPITAL WATER LINE	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	168,953.46	211,536.97	1,604,467.77	320,530.88	352,234.74	266,555.62
WATER REVENUES						
630 347000 WATER UTILITY SALES	2,024,032.70	1,973,817.27	2,091,034.05	2,113,136.26	2,120,823.18	2,122,338.43
630 347001 ADJUSTMENTS TO WATER SALES	-31,616.38	-22,620.85	-36,371.10	-35,228.16	-48,048.02	-32,160.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL REVENUES

	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL
<b>WATER FUND</b>						
630 347002 WATER SALES CYCLE 2	.00	.00	.00	.00	.00	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	-1,129.78	-2,274.51	-7,349.25	-1,505.46	-1,182.56	-1,934.29
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	31,029.50	74,804.21	104,835.27	73,876.48	43,921.85	65,254.42
630 347011 CONTRIBUTION TO FRESH POND	.00	282,461.65	142,801.79	250,287.00	363,527.85	349,446.50
630 347012 10% LATE PAYMENT PENALTY	21,711.81	19,290.09	19,709.27	18,111.13	18,982.01	21,961.42
630 347014 PENALTIES & INTEREST CYCLE 4	.00	.00	.00	.00	.00	.00
630 347015 CONTRIBUTED CAPITAL	.00	.00	.00	.00	666,404.00	.00
630 347016 PENALTIES & INTEREST CYCLE 6	.00	.00	.00	.00	.00	.00
630 347018 PENALTIES & INTEREST CYCLE 8	.00	.00	.00	.00	.00	.00
630 347725 STORMWATER FEE	.00	.00	.00	.00	.00	.00
630 348000 INITIAL IMPACT FEES	909,000.00	366,200.00	428,000.00	255,000.00	210,000.00	213,000.00
630 348100 AMMONS DARE IMPACT FEES	14,000.00	14,000.00	16,000.00	32,000.00	.00	2,000.00
630 349000 TAPS AND CONNECTION FEES	80,925.00	31,935.00	30,525.00	23,405.00	15,835.00	12,135.00
630 349100 TAG CUTOFF FEES	18,075.60	14,715.30	14,229.14	10,871.50	10,376.78	8,735.34
<b>TOTAL WATER REVENUES</b>	<b>3,066,028.45</b>	<b>2,752,328.16</b>	<b>2,803,414.17</b>	<b>2,739,953.75</b>	<b>3,400,640.09</b>	<b>2,760,776.82</b>
<b>RETAINED EARNINGS</b>						
630 399100 APPROPRIATED RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
<b>TOTAL RETAINED EARNINGS</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>FUND BALANCE</b>						
630 399000 APPROPRIATED FUND BALANCE	.00	.00	.00	.00	.00	.00
<b>TOTAL FUND BALANCE</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>TOTAL WATER FUND</b>	<b>3,284,981.91</b>	<b>3,771,900.57</b>	<b>4,407,881.94</b>	<b>3,061,107.63</b>	<b>3,752,874.83</b>	<b>3,027,332.44</b>

TOWN OF NAGS HEAD  
SUMMARY BUDGET BY DEPARTMENT  
FY 2009-10

	FY 08/09 ADOPTED BUDGET	FY 08/09 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/09	FY 09/10 REQUESTED BUDGET	FY09/10 RECOMMENDED BUDGET	FY 09/10 ADOPTED BUDGET
WATER FUND						
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WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	118,737.00	182,262.00	157,817.66	128,445.00	116,620.00	120,927.00
SEPTIC HEALTH INITIATIVE	704,198.00	317,399.00	283,273.40	166,985.00	160,970.00	160,481.00
WATER OPERATIONS	1,463,902.00	1,630,872.00	1,358,032.97	1,402,116.00	1,320,093.00	1,317,464.00
FRESH POND	206,781.00	287,335.00	249,412.61	6,110.00	.00	.00
WATER DISTRIBUTION	587,145.00	789,703.00	584,092.84	455,059.00	384,736.00	381,120.00
TOTAL WATER	3,080,763.00	3,207,571.00	2,632,629.48	2,158,715.00	1,982,419.00	1,979,992.00
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
INTERFUND TRANSACTIONS						
INTERFUND	515,000.00	.00	.00	515,000.00	515,000.00	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	3,645,763.00	3,257,571.00	2,632,629.48	2,723,715.00	2,547,419.00	2,544,992.00

TOWN OF NAGS HEAD  
PRIOR YEAR SUMMARY BUDGET BY DEPARTMENT

	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL
WATER FUND						
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WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	96,054.00	171,407.36	150,734.18	146,537.87	1,787,971.92	162,284.87
SEPTIC HEALTH INITIATIVE	292,038.99	269,573.69	370,404.46	280,442.58	255,222.18	269,285.06
WATER OPERATIONS	1,495,048.66	2,092,228.22	1,859,347.17	2,740,256.98	1,698,185.69	1,834,488.67
FRESH POND	111,300.02	192,654.82	485,687.76	302,402.86	587,704.09	453,813.57
WATER DISTRIBUTION	585,749.68	637,777.85	538,441.59	869,157.36	726,771.55	640,782.29
TOTAL WATER	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
INTERFUND TRANSACTIONS						
INTERFUND	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSACTIONS	.00	.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL WATER FUND	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46

TOWN OF NAGS HEAD  
SUMMARY BUDGET BY LINE ITEM  
FY 2009-10

WATER FUND	FY 08/09 ADOPTED BUDGET	FY 08/09 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/09	FY 09/10 REQUESTED BUDGET	FY 09/10 RECOMMENDED BUDGET	FY 09/10 ADOPTED BUDGET
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WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	557,344.00	545,930.00	482,569.89	505,581.00	474,136.00	474,136.00
SALARIES - LONGEVITY PAY	17,898.00	17,898.00	16,596.08	16,554.00	15,924.00	15,924.00
SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
OVERTIME PAY	3,224.00	3,224.00	936.67	3,300.00	2,300.00	2,300.00
HOLIDAY PAY	6,261.00	6,261.00	3,425.09	5,665.00	5,050.00	5,050.00
CAREER DEVELOPMENT	.00	11,414.00	1,869.18	10,500.00	.00	.00
TOTAL SALARIES	584,727.00	584,727.00	505,396.91	541,600.00	497,410.00	497,410.00
BENEFITS						
FICA TAX	44,883.00	44,883.00	36,092.82	41,445.00	38,073.00	38,073.00
GROUP HEALTH INSURANCE	141,300.00	141,300.00	116,926.68	138,283.00	125,914.00	117,759.00
RETIREE'S GROUP HEALTH INSUR	.00	.00	-1,566.56	.00	5,539.00	5,605.00
RETIREMENT	28,576.00	28,576.00	24,584.32	26,436.00	24,287.00	24,287.00
401 K	17,594.00	17,594.00	15,113.46	16,254.00	14,932.00	14,932.00
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	5,662.00	11,324.00
TOTAL BENEFITS	232,353.00	232,353.00	191,150.72	222,418.00	214,407.00	211,980.00
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	10,850.00	10,850.00	6,399.66	10,650.00	.00	.00
TRAINING	5,155.00	5,155.00	136.24	3,470.00	1,785.00	1,785.00
SAFETY TRAINING	.00	.00	.00	.00	.00	.00
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	1,476.00	1,476.00	1,089.10	1,480.00	1,260.00	1,260.00
TELEPHONE	7,507.00	7,507.00	6,387.13	7,819.00	8,299.00	8,299.00
UTILITIES	48,670.00	48,670.00	37,495.18	48,085.00	48,085.00	48,085.00
TRAVEL	7,412.00	7,412.00	1,761.29	4,850.00	2,680.00	2,680.00
POSTAGE	14,925.00	14,925.00	11,411.00	16,300.00	14,300.00	14,300.00
ADVERTISING	2,460.00	2,460.00	937.40	1,710.00	1,710.00	1,710.00
PRINTING	5,839.00	5,839.00	4,915.40	4,839.00	4,839.00	4,839.00
FUEL COSTS	18,300.00	18,300.00	10,428.87	14,712.00	14,612.00	14,612.00
DEPARTMENT SUPPLIES	56,140.00	56,140.00	39,624.03	44,865.00	40,800.00	40,800.00
OTHER SUPPLIES	64,779.00	35,779.00	29,050.42	14,800.00	14,000.00	14,000.00
OTHER SUPPLIES - COMPUTER	320.00	320.00	.00	1,770.00	320.00	320.00
MAINT/REPAIR BUILDINGS	31,000.00	31,000.00	24,814.53	19,000.00	5,000.00	5,000.00
MAINT/REPAIR EQUIPMENT	37,500.00	39,994.00	23,362.70	36,000.00	23,500.00	23,500.00

TOWN OF NAGS HEAD  
SUMMARY BUDGET BY LINE ITEM  
FY 2009-10

WATER FUND	FY 08/09 ADOPTED BUDGET	FY 08/09 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/09	FY 09/10 REQUESTED BUDGET	FY 09/10 RECOMMENDED BUDGET	FY 09/10 ADOPTED BUDGET
ROUTINE VEHICLE MAINTENANCE	4,900.00	4,900.00	2,167.38	4,300.00	3,700.00	3,700.00
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	36,000.00	36,000.00	31,600.61	34,000.00	34,000.00	34,000.00
UNIFORMS	7,639.00	7,639.00	7,059.77	4,680.00	3,975.00	3,975.00
PROFESSIONAL FEES	38,070.00	37,873.77	25,604.82	68,480.00	35,480.00	35,480.00
PROF. FEES H2O QUALITY TESTING	82,320.00	82,320.00	81,594.22	64,000.00	64,000.00	64,000.00
CONTRACTED SERVICES	44,735.00	52,890.23	41,606.24	20,545.00	17,965.00	17,965.00
CONTRACTED SERVICES - GIS	.00	.00	.00	.00	.00	.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	753,999.00	809,779.00	634,284.46	772,381.00	750,000.00	750,000.00
INSPECTION REBATE	18,000.00	18,000.00	17,900.00	12,750.00	12,750.00	12,750.00
PUMPING CREDIT FOR H2O USAGE	2,250.00	2,250.00	1,290.00	2,250.00	2,250.00	2,250.00
SEPTIC GRANT PROGRAM	504,000.00	.00	.00	.00	.00	.00
DEPRECIATION EXPENSE	.00	.00	.00	.00	.00	.00
BAD DEBT EXPENSE	4,000.00	4,000.00	.00	4,000.00	1,000.00	1,000.00
DUES AND SUBSCRIPTIONS	5,855.00	5,855.00	4,855.11	5,208.00	5,208.00	5,208.00
INSURANCE	58,650.00	58,650.00	46,801.00	53,210.00	53,210.00	53,210.00
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	16,669.00	11,609.00	8,512.00	9,669.00	.00	.00
<b>TOTAL OPERATIONS</b>	<b>1,889,420.00</b>	<b>1,932,593.00</b>	<b>1,616,088.56</b>	<b>1,285,823.00</b>	<b>1,164,728.00</b>	<b>1,164,728.00</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY LAND	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY BUILDINGS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY OTHER	115,000.00	190,055.00	66,180.75	.00	.00	.00
CAPITAL OUTLAY EQUIPMENT	113,180.00	100,460.00	100,460.00	.00	.00	.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>228,180.00</b>	<b>290,515.00</b>	<b>166,640.75</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>DEBT SERVICE</b>						
L/P PRINCIPAL	97,929.00	97,929.00	97,928.43	64,340.00	64,340.00	64,340.00
L/P INTEREST	33,154.00	33,154.00	32,354.11	29,534.00	29,534.00	29,534.00
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	15,000.00	36,300.00	23,070.00	15,000.00	12,000.00	12,000.00
<b>TOTAL DEBT SERVICE</b>	<b>146,083.00</b>	<b>167,383.00</b>	<b>153,352.54</b>	<b>108,874.00</b>	<b>105,874.00</b>	<b>105,874.00</b>
<b>CAPITAL IMPROVEMENTS</b>						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>INTERFUND TRANSFERS</b>						

TOWN OF NAGS HEAD  
SUMMARY BUDGET BY LINE ITEM  
FY 2009-10

	FY 08/09 ADOPTED BUDGET	FY 08/09 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/09	FY 09/10 REQUESTED BUDGET	FY 09/10 RECOMMENDED BUDGET	FY 09/10 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	3,645,763.00	3,257,571.00	2,632,629.48	2,723,715.00	2,547,419.00	2,544,992.00

TOWN OF NAGS HEAD  
PRIOR YEARS BUDGET BY LINE ITEM

	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL
WATER FUND						
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WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	358,570.96	379,194.16	409,377.22	454,749.23	502,014.17	528,070.53
SALARIES - LONGEVITY PAY	.00	.00	10,033.15	12,468.82	13,431.93	14,804.71
SALARIES/WAGES - PARTTIME	.00	.00	4,020.00	.00	.00	.00
OVERTIME PAY	595.96	1,579.39	1,329.03	1,214.57	1,007.73	1,326.24
HOLIDAY PAY	5,277.68	3,867.88	5,292.39	4,036.01	4,093.86	4,442.09
CAREER DEVELOPMENT	.00	609.30	657.06	703.59	953.87	3,427.86
TOTAL SALARIES	364,444.60	385,250.73	430,708.85	473,172.22	521,501.56	552,071.43
BENEFITS						
FICA TAX	26,777.21	27,595.87	30,113.74	33,351.25	36,482.25	38,752.59
GROUP HEALTH INSURANCE	88,515.16	110,322.25	129,139.94	130,783.74	131,872.43	142,366.50
RETIREE'S GROUP HEALTH INSUR	556.47	2,383.94	2,623.85	2,494.79	3,020.33	641.64
RETIREMENT	18,289.11	18,908.64	20,611.98	23,040.57	25,220.99	26,800.37
401 K	11,174.93	11,553.17	12,596.90	14,135.48	15,505.37	16,509.49
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	145,312.88	170,763.87	195,086.41	203,805.83	212,101.37	225,070.59
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	65.00	.00	1,894.52	1,229.82	1,322.20	2,746.69
TRAINING	4,634.89	2,375.04	1,966.60	1,644.00	2,442.00	2,477.96
SAFETY TRAINING	.00	.00	.00	.00	417.30	.00
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	995.54	1,042.81	1,042.56	1,758.54	1,696.44	1,104.16
TELEPHONE	5,095.74	4,849.59	5,712.85	6,307.31	6,463.42	6,980.49
UTILITIES	40,183.45	34,830.19	44,830.22	42,422.21	43,265.91	44,092.77
TRAVEL	2,012.23	1,850.95	3,544.94	3,086.40	4,583.36	4,303.63
POSTAGE	11,389.78	11,924.71	13,478.35	11,397.76	10,954.10	11,911.95
ADVERTISING	2,856.54	1,829.38	1,518.00	2,142.07	2,774.86	477.93
PRINTING	3,326.95	1,298.48	3,865.87	6,167.38	4,423.35	3,674.56
FUEL COSTS	5,574.79	5,741.84	8,620.52	13,331.49	15,028.28	14,431.17
DEPARTMENT SUPPLIES	20,145.00	22,241.31	28,153.78	36,621.85	51,486.44	51,137.64
OTHER SUPPLIES	61,594.47	43,560.76	47,919.13	68,411.92	41,743.26	55,041.78
OTHER SUPPLIES - COMPUTER	4,831.00	1,587.87	.00	1,413.60	3,127.87	3,239.70
MAINT/REPAIR BUILDINGS	531.17	3,244.85	10,251.18	126,501.10	12,193.08	12,736.96
MAINT/REPAIR EQUIPMENT	10,683.33	29,231.52	53,675.88	55,691.45	50,819.70	40,873.75

TOWN OF NAGS HEAD  
PRIOR YEARS BUDGET BY LINE ITEM

	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL
<b>WATER FUND</b>						
ROUTINE VEHICLE MAINTENANCE	1,891.54	2,446.40	2,126.57	3,390.86	5,604.31	2,275.09
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	10,880.47	15,313.42	22,039.60	42,796.92	36,664.41	39,101.75
UNIFORMS	5,242.35	5,970.58	5,133.95	7,024.99	6,346.42	7,156.94
PROFESSIONAL FEES	12,625.50	18,961.00	19,995.95	41,091.10	84,429.75	22,400.61
PROF.FEES H2O QUALITY TESTING	106,277.13	95,646.58	111,174.05	113,195.95	63,286.05	69,292.78
CONTRACTED SERVICES	19,865.93	84,943.11	171,535.68	18,588.90	15,612.83	77,702.74
CONTRACTED SERVICES - GIS	.00	9,950.00	2,775.00	2,175.00	15,000.00	.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	525,977.95	598,575.28	669,663.66	665,091.93	700,738.27	737,589.54
INSPECTION REBATE	14,690.00	11,670.00	8,740.00	16,667.50	14,087.50	19,312.50
PUMPING CREDIT FOR H2O USAGE	5,850.00	4,110.00	2,760.00	1,200.00	1,440.00	2,280.00
SEPTIC GRANT PROGRAM	.00	.00	.00	.00	.00	.00
DEPRECIATION EXPENSE	308,060.88	242,811.68	207,528.13	268,808.58	303,035.63	398,623.10
BAD DEBT EXPENSE	.00	.00	.00	.00	4,000.00	.00
DUES AND SUBSCRIPTIONS	2,385.81	2,442.10	2,175.68	2,407.68	2,480.84	3,369.68
INSURANCE	53,350.00	51,092.00	48,688.00	44,409.00	45,735.00	52,067.00
GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
COST REIMBURSEMENT	440,000.00	500,000.00	475,000.00	475,000.00	515,000.00	515,000.00
CAPITAL OUTLAY BUDGETARY	3,572.95	.00	8,841.20	23,277.08	5,766.20	6,100.00
<b>TOTAL OPERATIONS</b>	<b>1,684,590.39</b>	<b>1,809,541.45</b>	<b>1,984,651.87</b>	<b>2,103,252.39</b>	<b>2,071,968.78</b>	<b>2,207,502.87</b>
<b>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY LAND	.00	.00	.00	.00	1,617,952.68	5,221.31
CAPITAL OUTLAY BUILDINGS	.00	.00	.00	107,948.00	.00	.00
CAPITAL OUTLAY OTHER	148,009.83	876,589.31	332,887.82	1,123,697.15	428,469.22	208,783.85
CAPITAL OUTLAY EQUIPMENT	137,577.75	32,150.55	249,863.52	44,196.00	15,020.00	.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>285,587.58</b>	<b>908,739.86</b>	<b>582,751.34</b>	<b>1,275,841.15</b>	<b>2,061,441.90</b>	<b>214,005.16</b>
<b>DEBT SERVICE</b>						
L/P PRINCIPAL	64,068.24	73,073.03	191,717.81	224,856.76	136,586.91	117,152.93
L/P INTEREST	4,285.54	2,703.00	3,338.88	49,644.30	42,904.91	37,301.48
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	31,902.12	13,570.00	16,360.00	8,225.00	9,350.00	7,550.00
<b>TOTAL DEBT SERVICE</b>	<b>100,255.90</b>	<b>89,346.03</b>	<b>211,416.69</b>	<b>282,726.06</b>	<b>188,841.82</b>	<b>162,004.41</b>
<b>CAPITAL IMPROVEMENTS</b>						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>INTERFUND TRANSFERS</b>						

TOWN OF NAGS HEAD  
PRIOR YEARS BUDGET BY LINE ITEM

	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL
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WATER FUND						
CONTRIB. TO GENERAL FUND	.00	.00	.00	.00	.00	.00
CONTRIB TO NAGS HEAD LEASING	.00	.00	.00	.00	.00	.00
REPAY INTERFUND DEBT PRINCIPAL	.00	.00	.00	.00	.00	.00
ADVANCE TO GENERAL FUND - LOAN	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46
WATER FUND						

## WATER FUND EXPENSES BY FUNCTION

	ADOPTED 2008-2009	ADOPTED 2009-2010	NET CHANGE Adopted vs. Adopted
PERSONNEL	\$817,080	\$709,390	-13.18%
OPERATIONS AND MAINTENANCE	\$1,889,420	\$1,164,728	-38.36%
CAPITAL OUTLAY	\$228,180	\$0	-100.00%
DEBT SERVICE	<u>\$146,083</u>	<u>\$105,874</u>	-27.52%
 SUB-TOTAL	 \$3,080,763	 \$1,979,992	 -35.73%
INTERFUND TRANSFERS	\$515,000	\$515,000	0.00%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
<b>TOTAL</b>	<b>\$3,645,763</b>	<b>\$2,544,992</b>	<b>-30.19%</b>

## WATER FUND EXPENSES BY PERCENTAGE

	ADOPTED 2008-2009	PERCENTAGE OF TOTAL	ADOPTED 2009-2010	PERCENTAGE OF TOTAL
PERSONNEL	\$817,080	22.41%	\$709,390	27.87%
OPERATIONS AND MAINTENANCE	\$1,889,420	51.83%	\$1,164,728	45.77%
CAPITAL OUTLAY	\$228,180	6.26%	\$0	0.00%
DEBT SERVICE	<u>\$146,083</u>	4.01%	<u>\$105,874</u>	4.16%
SUB-TOTAL	\$3,080,763	84.50%	\$1,979,992	77.80%
INTERFUND TRANSFERS	\$515,000	14.13%	\$515,000	20.24%
CONTINGENCY	<u>\$50,000</u>	1.37%	<u>\$50,000</u>	1.96%
<b>TOTAL</b>	<b>\$3,645,763</b>	<b>100.00%</b>	<b>\$2,544,992</b>	<b>100.00%</b>