

	<u>Adopted 2006-2007</u>	<u>Existing 2006-2007</u>	<u>Recommended 2007-2008</u>	<u>Adopted 2007-2008</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
<b>TOTAL</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>	<b>13.5</b>

\*Staffed by Water Operations

TOWN OF NAGS HEAD  
ADOPTED BUDGET 2007-08

WATER FUND	FY 06-07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 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	50,000.00	.00	.00	50,000.00	50,000.00	50,000.00
630 331800 319 GRANT	50,000.00	.00	.00	50,000.00	50,000.00	50,000.00
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	100,000.00	100,000.00	100,000.00
MISCELLANEOUS						
630 354000 RENTS	102,140.00	102,140.00	105,960.68	102,140.00	109,010.00	109,010.00
630 360000 SEPTIC LOAN PRINCIPAL PAID	16,000.00	16,000.00	10,501.30	16,000.00	10,000.00	10,000.00
630 361000 INTEREST ON CASH/INVESTMENTS	202,500.00	210,000.00	229,302.14	202,500.00	180,000.00	180,000.00
630 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	600.00	600.00	657.05	425.00	425.00	425.00
630 371000 PURCHASE DISCOUNTS	.00	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	.00	2,553.00	2,553.16	.00	.00	.00
630 375000 MISCELLANEOUS REVENUES	1,000.00	1,000.00	3,260.41	.00	.00	.00
630 378000 SALE OF FIXED ASSETS	.00	.00	.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	322,240.00	332,293.00	352,234.74	321,065.00	299,435.00	299,435.00
WATER REVENUES						
630 347000 WATER UTILITY SALES	2,091,000.00	2,150,000.00	2,120,823.18	2,091,000.00	2,214,946.00	2,214,946.00
630 347001 ADJUSTMENTS TO WATER SALES	.00	.00	-48,048.02	.00	.00	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	.00	.00	-1,182.56	.00	.00	.00
630 347010 WATER SALES TO DARE COUNTY	110,775.00	44,275.00	43,921.85	110,775.00	115,500.00	115,500.00
630 347011 CONTRIBUTION TO FRESH POND	100,000.00	293,170.00	363,527.85	100,000.00	226,666.00	226,666.00
630 347012 10% LATE PAYMENT PENALTY	18,000.00	18,000.00	18,982.01	18,000.00	18,000.00	18,000.00
630 347725 STORMWATER FEE	.00	.00	.00	.00	.00	.00
630 348000 INITIAL IMPACT FEES	.00	.00	210,000.00	.00	.00	.00
630 348100 AMMONS DARE IMPACT FEES	.00	.00	.00	.00	.00	.00
630 349000 TAPS AND CONNECTION FEES	25,000.00	25,000.00	15,835.00	25,000.00	18,000.00	18,000.00
630 349100 TAG CUTOFF FEES	10,000.00	10,000.00	10,376.78	10,000.00	10,000.00	10,000.00
TOTAL WATER REVENUES	2,354,775.00	2,540,445.00	2,734,236.09	2,354,775.00	2,603,112.00	2,603,112.00
RETAINED EARNINGS						
630 399100 APPROPRIATED RETAINED EARNINGS	377,414.00	2,081,571.00	.00	380,241.00	433,608.00	431,265.00

TOWN OF NAGS HEAD  
ADOPTED BUDGET 2007-08

WATER FUND	FY 06-07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
TOTAL RETAINED EARNINGS	377,414.00	2,081,571.00	.00	380,241.00	433,608.00	431,265.00
TOTAL FUND WATER FUND	3,154,429.00	4,954,309.00	3,086,470.83	3,156,081.00	3,436,155.00	3,433,812.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL REVENUES

	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
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WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	.00	.00	.00	35,117.00	.00	323.00
630 331700 CLEAN WATER TRUST GRANT	.00	.00	.00	.00	.00	.00
630 331800 319 GRANT	.00	.00	.00	.00	.00	.00
630 332100 DEHNR GRANT	.00	.00	.00	.00	.00	300.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	.00	50,000.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	.00	.00	50,000.00	35,117.00	.00	623.00
MISCELLANEOUS						
630 354000 RENTS	42,865.00	53,036.75	59,025.05	64,020.13	88,837.38	99,104.45
630 360000 SEPTIC LOAN PRINCIPAL PAID	.00	1,901.44	10,734.81	20,523.32	24,157.60	16,669.55
630 361000 INTEREST ON CASH/INVESTMENTS	97,079.25	44,217.75	26,865.04	29,345.27	91,912.77	178,559.20
630 361100 INTEREST ON INTERFUND LOANS	11,124.00	12,026.38	9,786.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	.00	193.22	796.63	1,013.43	804.09	700.68
630 371000 PURCHASE DISCOUNTS	334.09	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	4,517.86	.00	.00	4,511.89	843.00	1,241.00
630 375000 MISCELLANEOUS REVENUES	2,784.66	4,069.19	37,836.93	942.93	2,260.93	2,388.00
630 378000 SALE OF FIXED ASSETS	.00	.00	426.00	.00	.00	.00
630 391000 PROCEEDS FROM LOAN	21,369.00	167,405.00	23,483.00	91,180.00	1,395,652.00	21,868.00
630 392700 CONTRIB. HOSPITAL WATER LINE	9,712.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	189,785.86	282,849.73	168,953.46	211,536.97	1,604,467.77	320,530.88
WATER REVENUES						
630 347000 WATER UTILITY SALES	1,773,180.98	1,882,235.22	2,024,032.70	1,973,817.27	2,091,034.05	2,113,136.26
630 347001 ADJUSTMENTS TO WATER SALES	.00	.00	-31,616.38	-22,620.85	-36,371.10	-35,228.16
630 347003 CUSTOMER SERVICE ADJUSTMENTS	.00	.00	-1,129.78	-2,274.51	-7,349.25	-1,505.46
630 347010 WATER SALES TO DARE COUNTY	141,112.15	36,787.65	31,029.50	74,804.21	104,835.27	73,876.48
630 347011 CONTRIBUTION TO FRESH POND	.00	.00	.00	282,461.65	142,801.79	250,287.00
630 347012 10% LATE PAYMENT PENALTY	24,705.45	21,726.58	21,711.81	19,290.09	19,709.27	18,111.13
630 347725 STORMWATER FEE	.00	.00	.00	.00	.00	.00
630 348000 INITIAL IMPACT FEES	423,000.00	426,000.00	909,000.00	366,200.00	428,000.00	255,000.00
630 348100 AMMONS DARE IMPACT FEES	166,000.00	22,000.00	14,000.00	14,000.00	16,000.00	32,000.00
630 349000 TAPS AND CONNECTION FEES	44,875.00	38,350.00	80,925.00	31,935.00	30,525.00	23,405.00
630 349100 TAG CUTOFF FEES	7,384.66	5,750.00	18,075.60	14,715.30	14,229.14	10,871.50
TOTAL WATER REVENUES	2,580,258.24	2,432,849.45	3,066,028.45	2,752,328.16	2,803,414.17	2,739,953.75
RETAINED EARNINGS						
630 399100 APPROPRIATED RETAINED EARNINGS	.00	.00	.00	.00	.00	.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL REVENUES

WATER FUND	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
<hr style="border-top: 1px dashed black;"/>						
TOTAL RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
TOTAL FUND WATER FUND	2,770,044.10	2,715,699.18	3,284,981.91	2,998,982.13	4,407,881.94	3,061,107.63

TOWN OF NAGS HEAD  
SUMMARY BUDGET BY DEPARTMENT  
FY 2007-08

WATER FUND	FY 06/07 ADOPTED BUDGET	FY 06/04 AMENDED BUDGET	FY 06/07 YTD ACTUAL @4/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
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WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	110,488.00	1,801,422.00	1,775,120.75	112,749.00	111,822.00	111,562.00
SEPTIC HEALTH INITIATIVE	397,447.00	297,427.00	259,286.68	419,180.00	398,841.00	398,668.00
WATER OPERATIONS	1,246,372.00	1,429,452.00	1,207,994.70	1,343,359.42	1,325,652.00	1,324,836.00
FRESH POND	235,043.00	636,017.00	600,770.02	424,889.64	403,892.00	403,838.00
WATER DISTRIBUTION	625,079.00	783,991.00	720,915.41	640,687.00	630,948.00	629,908.00
TOTAL WATER	2,614,429.00	4,948,309.00	4,564,087.56	2,940,865.06	2,871,155.00	2,868,812.00
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	1,122,691.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	1,122,691.00	.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	25,000.00	6,000.00	.00	25,000.00	50,000.00	50,000.00
TOTAL CONTINGENCY	25,000.00	6,000.00	.00	25,000.00	50,000.00	50,000.00
TOTAL WATER FUND	3,154,429.00	4,954,309.00	4,564,087.56	4,603,556.06	3,436,155.00	3,433,812.00

TOWN OF NAGS HEAD  
PRIOR YEAR SUMMARY BUDGET BY DEPARTMENT

	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 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	67,569.18	90,337.53	96,054.00	171,407.36	150,734.18	146,537.87
SEPTIC HEALTH INITIATIVE	125,132.12	318,188.54	292,038.99	269,573.69	370,404.46	280,442.58
WATER OPERATIONS	1,092,695.44	1,515,079.82	1,495,048.66	2,092,228.22	1,859,347.17	2,740,256.98
FRESH POND	95,735.08	79,335.60	111,300.02	192,654.82	485,687.76	302,402.86
WATER DISTRIBUTION	370,318.15	468,876.12	585,749.68	637,777.85	538,441.59	869,157.36
TOTAL WATER	1,751,449.97	2,471,817.61	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65
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	400,000.00	650,000.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSACTIONS	400,000.00	650,000.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL WATER FUND	2,151,449.97	3,121,817.61	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65

TOWN OF NAGS HEAD  
SUMMARY BUDGET BY LINE ITEM  
FY 2007-08

WATER FUND	FY 06/07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @ 6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
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WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	527,356.00	527,356.00	29,964.34	529,381.00	529,381.00	527,356.00
SALARIES - LONGEVITY PAY	14,169.00	14,169.00	2,686.95	14,169.00	14,169.00	14,169.00
SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
OVERTIME PAY	4,021.00	4,021.00	63.29	7,521.00	4,021.00	4,021.00
HOLIDAY PAY	5,334.00	5,334.00	377.38	5,334.00	5,334.00	5,334.00
CAREER DEVELOPMENT	2,371.00	2,371.00	.00	2,371.00	2,371.00	2,371.00
TOTAL SALARIES	553,251.00	553,251.00	33,091.96	558,776.00	555,276.00	553,251.00
BENEFITS						
FICA TAX	42,512.00	42,512.00	2,276.18	42,667.00	42,667.00	42,512.00
GROUP HEALTH INSURANCE	152,792.00	152,792.00	12,314.87	159,786.00	152,792.00	152,792.00
RETIREE'S GROUP HEALTH INSUR	1,083.00	1,083.00	.00	1,135.00	1,083.00	1,083.00
RETIREMENT	27,124.00	27,124.00	1,610.59	27,221.78	27,223.94	27,124.00
401 K	16,674.00	16,674.00	992.77	16,737.00	16,737.06	16,674.00
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	240,185.00	17,194.41	247,546.78	240,503.00	240,185.00
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	7,300.00	7,300.00	.00	7,300.00	7,300.00	7,300.00
TRAINING	5,355.00	5,355.00	80.00	5,355.00	5,355.00	5,355.00
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	935.34	2,592.00	2,592.00	2,592.00
TELEPHONE	7,507.00	7,507.00	570.77	7,812.00	7,507.00	7,507.00
UTILITIES	45,150.00	45,150.00	3,489.18	52,349.00	45,150.00	45,150.00
TRAVEL	8,012.00	8,012.00	.00	8,012.00	8,012.00	8,012.00
POSTAGE	13,725.00	13,725.00	690.42	16,336.71	13,725.00	13,725.00
ADVERTISING	2,960.00	2,960.00	.00	2,272.00	2,960.00	2,960.00
PRINTING	5,830.00	5,830.00	.00	5,830.00	5,830.00	5,830.00
FUEL COSTS	14,800.00	14,800.00	742.84	14,800.41	14,800.00	14,800.00
DEPARTMENT SUPPLIES	56,920.00	56,920.00	15,286.08	56,920.00	56,920.00	56,920.00
OTHER SUPPLIES	58,260.00	60,411.00	45,586.03	70,266.16	58,260.00	58,260.00
OTHER SUPPLIES - COMPUTER	4,670.00	4,670.00	.00	4,670.00	4,670.00	4,670.00
MAINT/REPAIR BUILDINGS	15,000.00	18,975.00	3,975.00	16,000.00	15,000.00	15,000.00
MAINT/REPAIR EQUIPMENT	34,500.00	34,500.00	2,971.37	37,500.00	34,500.00	34,500.00

TOWN OF NAGS HEAD  
SUMMARY BUDGET BY LINE ITEM  
FY 2007-08

WATER FUND	FY 06/07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @ 6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
ROUTINE VEHICLE MAINTENANCE	4,900.00	4,900.00	12.46	4,900.00	4,900.00	4,900.00
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	30,000.00	30,000.00	1,025.72	33,000.00	30,000.00	30,000.00
UNIFORMS	8,067.00	8,067.00	3,078.94	8,067.00	8,067.00	8,067.00
PROFESSIONAL FEES	44,940.00	65,097.00	32,218.55	54,940.00	44,940.00	44,940.00
PROF.FEES H2O QUALITY TESTING	78,400.00	78,400.00	76,642.99	78,400.00	78,400.00	78,400.00
CONTRACTED SERVICES	110,045.00	110,045.00	18,792.55	112,625.00	110,045.00	110,045.00
CONTRACTED SERVICES - GIS	.00	.00	.00	.00	.00	.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	694,485.00	694,485.00	.00	694,485.00	694,485.00	694,485.00
INSPECTION REBATE	18,000.00	18,000.00	.00	22,500.00	18,000.00	18,000.00
PUMPING CREDIT FOR H2O USAGE	1,500.00	1,500.00	30.00	6,000.00	1,500.00	1,500.00
SEPTIC GRANT PROGRAM	200,000.00	200,000.00	.00	200,000.00	200,000.00	200,000.00
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	400.00	3,965.00	3,965.00	3,965.00
INSURANCE	55,080.00	55,080.00	45,843.00	55,080.00	55,080.00	55,080.00
GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
COST REIMBURSEMENT	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY BUDGETARY	3,500.00	3,500.00	.00	3,500.00	3,500.00	3,500.00
<b>TOTAL OPERATIONS</b>	<b>1,539,463.00</b>	<b>1,565,746.00</b>	<b>252,371.24</b>	<b>1,589,477.28</b>	<b>1,539,463.00</b>	<b>1,539,463.00</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	366,400.00	399,375.00	32,975.28	366,400.00	366,400.00	366,400.00
CAPITAL OUTLAY EQUIPMENT	.00	.00	.00	9,152.00	.00	.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>366,400.00</b>	<b>399,375.00</b>	<b>32,975.28</b>	<b>375,552.00</b>	<b>366,400.00</b>	<b>366,400.00</b>
<b>DEBT SERVICE</b>						
L/P PRINCIPAL	117,153.00	117,153.00	.00	117,153.00	117,153.00	117,153.00
L/P INTEREST	37,360.00	37,360.00	.00	37,360.00	37,360.00	37,360.00
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	15,000.00	15,000.00	.00	15,000.00	15,000.00	15,000.00
<b>TOTAL DEBT SERVICE</b>	<b>169,513.00</b>	<b>169,513.00</b>	<b>.00</b>	<b>169,513.00</b>	<b>169,513.00</b>	<b>169,513.00</b>
<b>CAPITAL IMPROVEMENTS</b>						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	1,122,691.00	.00	.00
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>1,122,691.00</b>	<b>.00</b>	<b>.00</b>
<b>INTERFUND TRANSFERS</b>						

TOWN OF NAGS HEAD  
SUMMARY BUDGET BY LINE ITEM  
FY 2007-08

	FY 06/07 ADOPTED BUDGET	FY 06/07 AMENDED BUDGET	FY 06/07 YTD ACTUAL @ 6/30/07	FY 07/08 REQUESTED BUDGET	FY 07/08 RECOMMENDED BUDGET	FY 07/08 ADOPTED BUDGET
<b>WATER FUND</b>						
CONTRIB. TO GENERAL FUND	515,000.00	515,000.00	.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
<b>TOTAL INTERFUND TRANSFERS</b>	<b>515,000.00</b>	<b>515,000.00</b>	<b>.00</b>	<b>515,000.00</b>	<b>515,000.00</b>	<b>515,000.00</b>
<b>CONTINGENCY</b>						
CONTINGENCY	50,000.00	50,000.00	.00	25,000.00	50,000.00	50,000.00
<b>TOTAL CONTINGENCY</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>.00</b>	<b>25,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
<b>TOTAL</b>	<b>3,433,812.00</b>	<b>3,493,070.00</b>	<b>335,632.89</b>	<b>4,603,556.06</b>	<b>3,436,155.00</b>	<b>3,433,812.00</b>
<b>WATER FUND</b>						

TOWN OF NAGS HEAD  
PRIOR YEARS BUDGET BY LINE ITEM

	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
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WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	313,950.95	347,952.58	358,570.96	379,194.16	409,377.22	454,749.23
SALARIES - LONGEVITY PAY	.00	.00	.00	.00	10,033.15	12,468.82
SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	4,020.00	.00
OVERTIME PAY	1,008.58	1,398.37	595.96	1,579.39	1,329.03	1,214.57
HOLIDAY PAY	4,396.88	4,007.91	5,277.68	3,867.88	5,292.39	4,036.01
CAREER DEVELOPMENT	839.79	878.44	.00	609.30	657.06	703.59
TOTAL SALARIES	320,196.20	354,237.30	364,444.60	385,250.73	430,708.85	473,172.22
BENEFITS						
FICA TAX	22,909.76	25,267.05	26,777.21	27,595.87	30,113.74	33,351.25
GROUP HEALTH INSURANCE	55,497.52	76,890.98	88,515.16	110,322.25	129,139.94	130,783.74
RETIREE'S GROUP HEALTH INSUR	.00	.00	556.47	2,383.94	2,623.85	2,494.79
RETIREMENT	15,975.76	17,087.03	18,289.11	18,908.64	20,611.98	23,040.57
401 K	9,741.40	10,419.18	11,174.93	11,553.17	12,596.90	14,135.48
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	104,124.44	129,664.24	145,312.88	170,763.87	195,086.41	203,805.83
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	486.41	873.00	65.00	.00	1,894.52	1,229.82
TRAINING	1,035.00	2,479.00	4,634.89	2,375.04	1,966.60	1,644.00
SAFETY TRAINING	.00	.00	.00	.00	.00	.00
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	10,829.00	1,018.06	995.54	1,042.81	1,042.56	1,758.54
TELEPHONE	4,003.62	5,494.19	5,095.74	4,849.59	5,712.85	6,307.31
UTILITIES	34,783.63	35,346.70	40,183.45	34,830.19	44,830.22	42,422.21
TRAVEL	2,296.07	3,522.14	2,012.23	1,850.95	3,544.94	3,086.40
POSTAGE	6,671.31	9,180.76	11,389.78	11,924.71	13,478.35	11,397.76
ADVERTISING	1,271.01	1,069.04	2,856.54	1,829.38	1,518.00	2,142.07
PRINTING	.00	4,604.25	3,326.95	1,298.48	3,865.87	6,167.38
FUEL COSTS	4,343.18	4,201.89	5,574.79	5,741.84	8,620.52	13,331.49
DEPARTMENT SUPPLIES	20,582.57	22,113.09	20,145.00	22,241.31	28,153.78	36,621.85
OTHER SUPPLIES	48,041.46	36,831.52	61,594.47	43,560.76	47,919.13	68,411.92
OTHER SUPPLIES - COMPUTER	.00	.00	4,831.00	1,587.87	.00	1,413.60
MAINT/REPAIR BUILDINGS	2,943.98	4,263.13	531.17	3,244.85	10,251.18	126,501.10
MAINT/REPAIR EQUIPMENT	40,405.18	133,123.65	10,683.33	29,231.52	53,675.88	55,691.45

TOWN OF NAGS HEAD  
PRIOR YEARS BUDGET BY LINE ITEM

WATER FUND	FY 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
ROUTINE VEHICLE MAINTENANCE	2,004.87	2,095.57	1,891.54	2,446.40	2,126.57	3,390.86
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	15,330.56	15,659.08	10,880.47	15,313.42	22,039.60	42,796.92
UNIFORMS	5,734.44	5,455.88	5,242.35	5,970.58	5,133.95	7,024.99
PROFESSIONAL FEES	9,527.44	3,252.52	12,625.50	18,961.00	19,995.95	41,091.10
PROF.FEES H2O QUALITY TESTING	74,062.25	110,769.81	106,277.13	95,646.58	111,174.05	113,195.95
CONTRACTED SERVICES	15,592.98	11,959.48	19,865.93	84,943.11	171,535.68	18,588.90
CONTRACTED SERVICES - GIS	.00	.00	.00	9,950.00	2,775.00	2,175.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	567,646.93	541,225.31	525,977.95	598,575.28	669,663.66	665,091.93
INSPECTION REBATE	13,040.00	28,050.00	14,690.00	11,670.00	8,740.00	16,667.50
PUMPING CREDIT FOR H2O USAGE	5,970.00	10,770.00	5,850.00	4,110.00	2,760.00	1,200.00
SEPTIC GRANT PROGRAM	.00	.00	.00	.00	.00	.00
DEPRECIATION EXPENSE	254,138.36	260,735.20	308,060.88	242,811.68	207,528.13	268,808.58
BAD DEBT EXPENSE	5,000.00	5,000.00	.00	.00	.00	.00
DUES AND SUBSCRIPTIONS	1,862.97	1,441.73	2,385.81	2,442.10	2,175.68	2,407.68
INSURANCE	41,444.00	44,635.00	53,350.00	51,092.00	48,688.00	44,409.00
GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
COST REIMBURSEMENT	.00	440,000.00	440,000.00	500,000.00	475,000.00	475,000.00
CAPITAL OUTLAY BUDGETARY	.00	.00	3,572.95	.00	8,841.20	23,277.08
<b>TOTAL OPERATIONS</b>	<b>1,189,047.22</b>	<b>1,745,170.00</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>CAPITAL OUTLAY</b>						
CAPITAL OUTLAY LAND	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY BUILDINGS	.00	.00	.00	.00	.00	107,948.00
CAPITAL OUTLAY OTHER	86,274.75	.00	148,009.83	876,589.31	332,887.82	1,123,697.15
CAPITAL OUTLAY EQUIPMENT	32,693.12	163,621.76	137,577.75	32,150.55	249,863.52	44,196.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>118,967.87</b>	<b>163,621.76</b>	<b>285,587.58</b>	<b>908,739.86</b>	<b>582,751.34</b>	<b>1,275,841.15</b>
<b>DEBT SERVICE</b>						
L/P PRINCIPAL	18,167.44	59,581.88	64,068.24	73,073.03	191,717.81	224,856.76
L/P INTEREST	946.80	1,115.11	4,285.54	2,703.00	3,338.88	49,644.30
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	.00	18,427.32	31,902.12	13,570.00	16,360.00	8,225.00
<b>TOTAL DEBT SERVICE</b>	<b>19,114.24</b>	<b>79,124.31</b>	<b>100,255.90</b>	<b>89,346.03</b>	<b>211,416.69</b>	<b>282,726.06</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 00/01 ACTUAL	FY 01/02 ACTUAL	FY 02/03 ACTUAL	FY 03/04 ACTUAL	FY 04/05 ACTUAL	FY 05/06 ACTUAL
WATER FUND						
CONTRIB. TO GENERAL FUND	400,000.00	.00	.00	.00	.00	.00
CONTRIB TO NAGS HEAD LEASING	.00	650,000.00	.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	400,000.00	650,000.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	2,151,449.97	3,121,817.61	2,580,191.35	3,363,641.94	3,404,615.16	4,338,797.65
WATER FUND						

# WATER FUND - CAPITAL OUTLAY

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	YTD @ 6/30/07 2006-07	REQUESTED 2007-08	ADOPTED 2007-08
CAPITAL OUTLAY						
CAP-OUTLAY	\$908,740	\$582,751	\$1,275,842	\$2,061,442	\$375,552	\$366,400
<b>GRAND TOTAL</b>	<b>\$908,740</b>	<b>\$582,751</b>	<b>\$1,275,842</b>	<b>\$2,061,442</b>	<b>\$375,552</b>	<b>\$366,400</b>

Summary of FY 2006-07 Projects: (as of 6/30/07)

Hazardous gas detector (in Water Operations)	\$0
Water Fund share of GIS (in Water Administration)	\$0
Waterline improvements (in Water Distribution)	\$155,800
Filter system improvements (in Fresh Pond)	\$272,670
Land Acquisition (in Water Administration)	\$1,617,953
<b>Total</b>	<b>\$2,046,423</b>

Summary of FY 2007-08 Projects:

Waterline improvements ( in Water Distribution)	\$176,400
Filter backwash improvements (in Fresh Pond)	\$190,000
<b>Total</b>	<b>\$366,400</b>

# WATER FUND - BUDGETARY CAPITAL

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	YTD @ 6/30/07 2006-07	REQUESTED 2007-08	ADOPTED 2007-08
CAPITAL OUTLAY						
CAP-OUTLAY/BUDGETARY	\$0	\$8,841	\$23,277	\$5,766	\$3,500	\$3,500
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>\$8,841</b>	<b>\$23,277</b>	<b>\$5,766</b>	<b>\$3,500</b>	<b>\$3,500</b>

Summary of FY 2006-07 Projects:

Information kiosk (in Septic Health)	\$4,000
Chlorine monitor for 8th Street (in Water Operations)	\$4,000
Walkway to raw water building ( in Fresh Pond)	\$3,500

Total \$11,500

Summary of FY 2007-08 Projects:

Raw water PH meter (in Fresh Pond)	\$3,500
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Total \$3,500

## WATER FUND EXPENSES BY FUNCTION

	ADOPTED 2006-07	ADOPTED 2007-08	NET CHANGE Adopted vs. Adopted
PERSONNEL	\$734,443	\$793,436	8.03%
OPERATIONS AND MAINTENANCE	\$1,484,229	\$1,539,463	3.72%
CAPITAL OUTLAY	\$197,650	\$366,400	85.38%
DEBT SERVICE	<u>\$198,107</u>	<u>\$169,513</u>	-14.43%
 SUB-TOTAL	 \$2,614,429	 \$2,868,812	 9.73%
INTERFUND TRANSFERS	\$515,000	\$515,000	0.00%
CONTINGENCY	<u>\$25,000</u>	<u>\$50,000</u>	100.00%
 <b>TOTAL</b>	 <b>\$3,154,429</b>	 <b>\$3,433,812</b>	 <b>8.86%</b>

## WATER FUND EXPENSES BY PERCENTAGE

	ADOPTED 2006-07	PERCENTAGE OF TOTAL	ADOPTED 2007-08	PERCENTAGE OF TOTAL
PERSONNEL	\$734,443	23.28%	\$793,436	23.11%
OPERATIONS AND MAINTENANCE	\$1,484,229	47.05%	\$1,539,463	44.83%
CAPITAL OUTLAY	\$197,650	6.27%	\$366,400	10.67%
DEBT SERVICE	<u>\$198,107</u>	6.28%	<u>\$169,513</u>	4.94%
SUB-TOTAL	\$2,614,429	82.88%	\$2,868,812	83.55%
INTERFUND TRANSFERS	\$515,000	16.33%	\$515,000	15.00%
CONTINGENCY	<u>\$25,000</u>	0.79%	<u>\$50,000</u>	1.46%
<b>TOTAL</b>	<b>\$3,154,429</b>	<b>100.00%</b>	<b>\$3,433,812</b>	<b>100.00%</b>