

WATER FUND

0.00 total increase in revenues

0.00

0.00 total increase in expenditures

0.00 net adjustment

	<u>Adopted 2010-2011</u>	<u>Existing 2010-2011</u>	<u>Requested 2011-2012</u>	<u>Adopted 2011-2012</u>
Water Administration	1.5	1.5	1.5	1.5
Septic Health	1	1	1	1
Water Operations	4	4	4	4
Water Distribution	5	5	5	5
TOTAL	11.5	11.5	11.5	11.5

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2011-2012

	FY 10/11 ADOPTED BUDGET	FY 10/11 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/2011	FY 11/12 REQUESTED BUDGET	FY 11/12 RECOMMENDED BUDGET	FY 11/12 ADOPTED BUDGET

WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	.00	.00	.00	.00	.00	.00
630 331700 CLEAN WATER TRUST GRANT	.00	.00	.00	.00	.00	.00
630 331800 319 GRANT	.00	.00	.00	.00	.00	.00
630 332100 DEHNR GRANT	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	.00	.00	.00	.00	.00	.00
MISCELLANEOUS						
630 354000 RENTS	.00	.00	.00	.00	.00	.00
630 360000 SEPTIC LOAN PRINCIPAL PAID	13,000.00	13,000.00	17,602.19	13,000.00	13,000.00	13,000.00
630 361000 INTEREST ON CASH/INVESTMENTS	20,000.00	20,000.00	4,316.83	5,000.00	5,000.00	5,000.00
630 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	500.00	500.00	629.03	500.00	500.00	500.00
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	3,000.00	3,000.00	2,890.33	3,000.00	2,094.00	2,094.00
630 378000 SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
630 391000 PROCEEDS FROM LOAN	.00	.00	.00	.00	.00	.00
630 391100 VENDOR FINANCING	.00	17,053.00	17,053.00	.00	.00	.00
630 392700 CONTRIB. HOSPITAL WATER LINE	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	36,500.00	53,553.00	42,491.38	21,500.00	20,594.00	20,594.00
WATER REVENUES						
630 347000 WATER UTILITY SALES	2,233,092.00	2,293,092.00	2,365,174.63	2,300,000.00	2,410,000.00	2,410,000.00
630 347001 ADJUSTMENTS TO WATER SALES	.00	.00	-44,194.49	.00	.00	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	.00	.00	-482.13	.00	.00	.00
630 347010 WATER SALES TO DARE COUNTY	.00	.00	.00	.00	.00	.00
630 347011 CONTRIBUTION TO FRESH POND	.00	.00	.00	.00	.00	.00
630 347012 10% LATE PAYMENT PENALTY	21,000.00	21,000.00	24,823.80	21,000.00	21,000.00	21,000.00
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	81,000.00	.00	.00	.00
630 348100 AMMONS DARE IMPACT FEES	.00	.00	4,000.00	.00	.00	.00
630 349000 TAPS AND CONNECTION FEES	10,000.00	10,000.00	11,285.00	10,000.00	10,000.00	10,000.00
630 349100 TAG CUTOFF FEES	10,000.00	10,000.00	10,267.00	10,000.00	9,000.00	9,000.00

TOWN OF NAGS HEAD
RECOMMENDED BUDGET 2011-2012

WATER FUND	FY 10/11 ADOPTED BUDGET	FY 10/11 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/2011	FY 11/12 REQUESTED BUDGET	FY 11/12 RECOMMENDED BUDGET	FY 11/12 ADOPTED BUDGET
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TOTAL WATER REVENUES	2,274,092.00	2,334,092.00	2,451,873.81	2,341,000.00	2,450,000.00	2,450,000.00
RETAINED EARNINGS						
630 399100 APPROPRIATED RETAINED EARNINGS	243,718.00	259,778.00	.00	143,875.00	250,375.00	250,375.00
TOTAL RETAINED EARNINGS	243,718.00	259,778.00	.00	143,875.00	250,375.00	250,375.00
TOTAL FUND WATER FUND	2,554,310.00	2,647,423.00	2,494,365.19	2,506,375.00	2,720,969.00	2,720,969.00

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL

WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	.00	323.00	.00	.00	.00	.00
630 331700 CLEAN WATER TRUST GRANT	.00	.00	.00	.00	.00	.00
630 331800 319 GRANT	.00	.00	.00	.00	.00	.00
630 332100 DEHNR GRANT	.00	300.00	.00	.00	.00	.00
630 392000 CONTRIBUTION FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	.00	.00	.00	.00	.00
630 392200 CONTRIBUTION CAP PROJECT FUND	.00	.00	.00	.00	.00	.00
630 392300 CONTRIBUTION MUN COMPLEX FUND	.00	.00	.00	.00	.00	.00
630 392400 CONTRIBUTION INTERNAL SER FUND	.00	.00	.00	.00	.00	.00
630 392500 CONTRIBUTION WATER FUND	.00	.00	.00	.00	.00	.00
630 392600 CONTRIBUTION NAGS HEAD LEASING	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	.00	623.00	.00	.00	.00	.00
MISCELLANEOUS						
630 354000 RENTS	88,837.38	99,104.45	105,960.68	77,208.36	.00	.00
630 360000 SEPTIC LOAN PRINCIPAL PAID	24,157.60	16,669.55	10,501.30	8,087.13	13,790.10	14,090.53
630 361000 INTEREST ON CASH/INVESTMENTS	91,912.77	178,559.20	229,302.14	175,455.96	53,466.70	10,591.08
630 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	804.09	700.68	657.05	594.88	648.88	504.47
630 371000 PURCHASE DISCOUNTS	.00	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	843.00	1,241.00	2,553.16	.00	2,493.64	.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	2,260.93	2,388.00	3,260.41	2,249.29	3,402.28	4,161.72
630 377000 SALE OF MATERIALS	.00	.00	.00	.00	.00	.00
630 378000 SALE OF FIXED ASSETS	.00	.00	.00	2,960.00	.00	2,224.95
630 391000 PROCEEDS FROM LOAN	1,395,652.00	21,868.00	.00	.00	.00	.00
630 391100 VENDOR FINANCING	.00	.00	.00	.00	.00	.00
630 392700 CONTRIB. HOSPITAL WATER LINE	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	1,604,467.77	320,530.88	352,234.74	266,555.62	73,801.60	31,572.75
WATER REVENUES						
630 347000 WATER UTILITY SALES	2,091,034.05	2,113,136.26	2,120,823.18	2,122,338.43	2,088,047.64	2,075,202.41

TOWN OF NAGS HEAD
PRIOR YEAR ACTUAL REVENUES

	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL
WATER FUND						
630 347001 ADJUSTMENTS TO WATER SALES	-36,371.10	-35,228.16	-48,048.02	-32,160.00	-42,584.60	-44,836.34
630 347002 WATER SALES CYCLE 2	.00	.00	.00	.00	122.62	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	-7,349.25	-1,505.46	-1,182.56	-1,934.29	-657.52	-2,383.13
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	104,835.27	73,876.48	43,921.85	65,254.42	40,512.39	.00
630 347011 CONTRIBUTION TO FRESH POND	142,801.79	250,287.00	363,527.85	349,446.50	268,452.24	.00
630 347012 10% LATE PAYMENT PENALTY	19,709.27	18,111.13	18,982.01	21,961.42	21,473.65	24,299.56
630 347014 PENALTIES & INTEREST CYCLE 4	.00	.00	.00	.00	.00	.00
630 347015 CONTRIBUTED CAPITAL	.00	.00	666,404.00	.00	.00	.00
630 347016 PENALTIES & INTEREST CYCLE 6	.00	.00	.00	.00	.00	.00
630 347018 PENALTIES & INTEREST CYCLE 8	.00	.00	.00	.00	.00	.00
630 347725 STORMWATER FEE	.00	.00	.00	.00	.00	.00
630 348000 INITIAL IMPACT FEES	428,000.00	255,000.00	210,000.00	213,000.00	147,000.00	90,000.00
630 348100 AMMONS DARE IMPACT FEES	16,000.00	32,000.00	.00	2,000.00	4,000.00	.00
630 349000 TAPS AND CONNECTION FEES	30,525.00	23,405.00	15,835.00	12,135.00	6,520.00	12,585.00
630 349100 TAG CUTOFF FEES	14,229.14	10,871.50	10,376.78	8,735.34	10,527.47	11,667.43
TOTAL WATER REVENUES	2,803,414.17	2,739,953.75	3,400,640.09	2,760,776.82	2,543,413.89	2,166,534.93
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	4,407,881.94	3,061,107.63	3,752,874.83	3,027,332.44	2,617,215.49	2,198,107.68

TOWN OF NAGS HEAD
SUMMARY BUDGET BY DEPARTMENT
FY 2011-2012

	FY 10/11 ADOPTED BUDGET	FY 10/11 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/11	FY 11/12 REQUESTED BUDGET	FY 11/12 RECOMMENDED BUDGET	FY 11/12 ADOPTED BUDGET
WATER FUND						

WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	116,289.00	204,895.00	199,095.65	146,750.00	148,322.00	148,322.00
SEPTIC HEALTH INITIATIVE	139,111.00	246,683.00	239,460.16	141,025.00	140,365.00	140,365.00
WATER OPERATIONS	1,357,945.00	1,623,332.00	1,842,948.27	1,609,580.00	1,488,356.00	1,488,356.00
FRESH POND	.00	.00	.00	.00	.00	.00
WATER DISTRIBUTION	375,965.00	522,513.00	519,792.57	437,141.00	378,926.00	378,926.00
TOTAL WATER	1,989,310.00	2,597,423.00	2,801,296.65	2,334,496.00	2,155,969.00	2,155,969.00
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	2,554,310.00	2,647,423.00	2,801,296.65	2,899,496.00	2,720,969.00	2,720,969.00
WATER FUND						

TOWN OF NAGS HEAD
PRIOR YEAR SUMMARY BUDGET BY DEPARTMENT

	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL
WATER FUND						

WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	150,734.18	146,537.87	1,787,971.92	162,284.87	169,937.72	173,171.35
SEPTIC HEALTH INITIATIVE	370,404.46	280,442.58	255,222.18	269,285.06	279,007.60	256,759.31
WATER OPERATIONS	1,859,347.17	2,740,256.98	1,698,185.69	1,834,488.67	1,842,999.57	1,880,849.91
FRESH POND	485,687.76	302,402.86	587,704.09	453,813.57	235,187.19	.00
WATER DISTRIBUTION	538,441.59	869,157.36	726,771.55	640,782.29	634,388.72	506,337.71
TOTAL WATER	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46	3,161,520.80	2,817,118.28
CAPITAL IMPROVEMENTS PLAN						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
INTERFUND TRANSACTIONS						
INTERFUND	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSACTIONS	.00	.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46	3,161,520.80	2,817,118.28
WATER FUND						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2011-2012

	FY 10/11 ADOPTED BUDGET	FY 10/11 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/2011	FY 11/12 REQUESTED BUDGET	FY 11/12 RECOMMENDED BUDGET	FY 11/12 ADOPTED BUDGET

WATER FUND						

WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	493,124.00	494,123.00	496,145.98	493,305.00	493,305.00	493,305.00
SALARIES - LONGEVITY PAY	18,515.00	18,515.00	18,509.21	19,918.00	19,918.00	19,918.00
SALARIES/WAGES - PARTTIME	.00	.00	.00	.00	.00	.00
OVERTIME PAY	2,300.00	2,300.00	296.04	2,346.00	2,346.00	2,346.00
HOLIDAY PAY	5,050.00	5,800.00	4,141.93	5,151.00	5,151.00	5,151.00
CAREER DEVELOPMENT	.00	.00	.00	.00	.00	.00
TOTAL SALARIES	518,989.00	520,738.00	519,093.16	520,720.00	520,720.00	520,720.00
BENEFITS						
FICA TAX	39,714.00	39,791.00	36,847.49	39,844.00	39,844.00	39,844.00
GROUP HEALTH INSURANCE	120,963.00	120,963.00	118,053.75	135,393.00	127,713.00	127,713.00
RETIREE'S GROUP HEALTH INSUR	8,022.00	1,564.00	1,571.29	.00	.00	.00
EMPLOYEE DENTAL	.00	.00	.00	.00	.00	.00
EMPLOYEE LIFE	.00	.00	.00	.00	.00	.00
RETIREMENT	33,372.00	33,436.00	33,372.31	36,246.00	36,246.00	36,246.00
401 K	5,189.00	5,199.00	5,276.14	5,214.00	5,214.00	5,214.00
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	207,260.00	200,953.00	195,120.98	216,697.00	209,017.00	209,017.00
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	.00	.00	.00	.00	.00	.00
TRAINING	2,090.00	1,600.00	1,104.00	3,210.00	3,855.00	3,855.00
SAFETY TRAINING	.00	.00	.00	.00	.00	.00
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	1,260.00	1,260.00	622.73	1,260.00	800.00	800.00
TELEPHONE	8,539.00	8,539.00	7,454.45	8,303.00	8,303.00	8,303.00
UTILITIES	45,000.00	45,000.00	44,586.24	50,609.00	45,000.00	45,000.00
TRAVEL	4,475.00	4,165.00	2,186.57	4,315.00	3,215.00	3,215.00
POSTAGE	13,620.00	12,628.00	10,292.02	13,850.00	13,100.00	13,100.00
ADVERTISING	1,610.00	2,710.00	372.00	1,710.00	1,310.00	1,310.00
PRINTING	4,893.00	4,568.00	2,567.00	4,944.00	4,944.00	4,944.00
FUEL COSTS	12,804.00	12,804.00	14,508.71	17,420.00	17,420.00	17,420.00
STREET SUPPLIES	.00	.00	.00	700.00	700.00	700.00
DEPARTMENT SUPPLIES	27,350.00	27,850.00	26,616.30	39,727.00	28,840.00	28,840.00
OTHER SUPPLIES	12,675.00	11,675.00	12,723.22	14,675.00	14,675.00	14,675.00

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2011-2012

WATER FUND	FY 10/11 ADOPTED BUDGET	FY 10/11 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/2011	FY 11/12 REQUESTED BUDGET	FY 11/12 RECOMMENDED BUDGET	FY 11/12 ADOPTED BUDGET
OTHER SUPPLIES - COMPUTER	.00	967.00	967.00	320.00	.00	.00
MAINT/REPAIR BUILDINGS	2,000.00	125.00	.00	2,000.00	1,500.00	1,500.00
MAINT/REPAIR EQUIPMENT	22,000.00	31,100.00	27,030.44	225,100.00	36,800.00	36,800.00
ROUTINE VEHICLE MAINTENANCE	4,000.00	4,000.00	3,100.91	5,200.00	4,700.00	4,700.00
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	20,000.00	19,250.00	16,015.28	20,000.00	17,500.00	17,500.00
UNIFORMS	3,600.00	3,600.00	3,345.90	3,900.00	3,600.00	3,600.00
PROFESSIONAL FEES	20,600.00	35,293.00	34,847.00	33,720.00	9,720.00	9,720.00
PROF.FEES H2O QUALITY TESTING	32,000.00	32,000.00	30,630.00	33,600.00	33,600.00	33,600.00
CONTRACTED SERVICES	15,142.00	13,992.00	11,090.69	20,985.00	11,700.00	11,700.00
CONTRACTED SERVICES - GIS	.00	.00	.00	.00	.00	.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	816,314.00	876,314.00	845,210.50	879,840.00	840,000.00	840,000.00
INSPECTION REBATE	7,500.00	9,850.00	9,187.50	7,500.00	7,500.00	7,500.00
PUMPING CREDIT FOR H2O USAGE	1,800.00	1,800.00	1,740.00	1,800.00	1,800.00	1,800.00
SEPTIC GRANT PROGRAM	.00	.00	.00	.00	.00	.00
DEPRECIATION EXPENSE	.00	.00	269,531.78	.00	.00	.00
BAD DEBT EXPENSE	1,000.00	2,564.00	2,564.00	3,000.00	3,000.00	3,000.00
OPEB Funding	.00	.00	.00	.00	.00	.00
DUES AND SUBSCRIPTIONS	3,678.00	3,678.00	3,466.66	3,778.00	3,778.00	3,778.00
INSURANCE	53,210.00	53,210.00	51,475.00	53,210.00	63,825.00	63,825.00
GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
COST REIMBURSEMENT	.00	515,000.00	515,000.00	.00	.00	.00
CAPITAL OUTLAY BUDGETARY	.00	.00	.00	.00	.00	.00
TOTAL OPERATIONS	1,137,160.00	1,735,542.00	1,948,235.90	1,454,676.00	1,181,185.00	1,181,185.00
CAPITAL OUTLAY						
CAPITAL OUTLAY LAND	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY BUILDINGS	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY OTHER	.00	.00	.00	.00	100,000.00	100,000.00
CAPITAL OUTLAY EQUIPMENT	7,027.00	17,053.00	17,053.00	16,500.00	19,144.00	19,144.00
TOTAL CAPITAL OUTLAY	7,027.00	17,053.00	17,053.00	16,500.00	119,144.00	119,144.00
DEBT SERVICE						
L/P PRINCIPAL	66,817.00	66,817.00	66,905.30	75,704.00	75,704.00	75,704.00
L/P INTEREST	27,057.00	27,057.00	26,969.31	25,199.00	25,199.00	25,199.00
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	25,000.00	25,000.00	24,500.00	25,000.00	25,000.00	25,000.00
VENDOR FINANCING PAYMENT	.00	4,263.00	3,419.00	.00	.00	.00
TOTAL DEBT SERVICE	118,874.00	123,137.00	121,793.61	125,903.00	125,903.00	125,903.00
CAPITAL IMPROVEMENTS						

TOWN OF NAGS HEAD
SUMMARY BUDGET BY LINE ITEM
FY 2011-2012

WATER FUND	FY 10/11 ADOPTED BUDGET	FY 10/11 AMENDED BUDGET	UNAUDITED YTD ACTUAL @ 6/30/2011	FY 11/12 REQUESTED BUDGET	FY 11/12 RECOMMENDED BUDGET	FY 11/12 ADOPTED BUDGET
<hr/>						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
INTERFUND TRANSFERS						
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	2,554,310.00	2,647,423.00	2,801,296.65	2,899,496.00	2,720,969.00	2,720,969.00

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07	FY 0708 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL

WATER FUND						

WATER FUND						
SALARIES						
SALARIES/WAGES - REGULAR	409,377.22	454,749.23	502,014.17	528,070.53	529,065.91	487,326.11
SALARIES - LONGEVITY PAY	10,033.15	12,468.82	13,431.93	14,804.71	19,892.95	15,865.70
SALARIES/WAGES - PARTTIME	4,020.00	.00	.00	.00	.00	.00
OVERTIME PAY	1,329.03	1,214.57	1,007.73	1,326.24	970.01	1,767.79
HOLIDAY PAY	5,292.39	4,036.01	4,093.86	4,442.09	3,591.82	2,618.38
CAREER DEVELOPMENT	657.06	703.59	953.87	3,427.86	8,869.18	.00
TOTAL SALARIES	430,708.85	473,172.22	521,501.56	552,071.43	562,389.87	507,577.98
BENEFITS						
FICA TAX	30,113.74	33,351.25	36,482.25	38,752.59	40,366.80	36,231.97
GROUP HEALTH INSURANCE	129,139.94	130,783.74	131,872.43	142,366.50	129,221.27	113,357.26
RETIREE'S GROUP HEALTH INSUR	2,623.85	2,494.79	3,020.33	641.64	-2,263.59	5,751.96
EMPLOYEE DENTAL	.00	.00	.00	.00	.00	.00
EMPLOYEE LIFE	.00	.00	.00	.00	.00	.00
RETIREMENT	20,611.98	23,040.57	25,220.99	26,800.37	27,485.61	25,024.72
401 K	12,596.90	14,135.48	15,505.37	16,509.49	16,897.04	15,247.61
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	195,086.41	203,805.83	212,101.37	225,070.59	211,707.13	195,613.52
OPERATIONS						
CAREER DEVELOPMENT OTHER COSTS	1,894.52	1,229.82	1,322.20	2,746.69	6,479.41	.00
TRAINING	1,966.60	1,644.00	2,442.00	2,477.96	-440.16	119.70
SAFETY TRAINING	.00	.00	417.30	.00	.00	.00
OSHA COMPLIANCE COSTS	.00	.00	.00	.00	.00	.00
BUILDING/EQUIPMENT RENTAL	1,042.56	1,758.54	1,696.44	1,104.16	1,066.83	670.46
TELEPHONE	5,712.85	6,307.31	6,463.42	6,980.49	7,186.19	7,517.73
UTILITIES	44,830.22	42,422.21	43,265.91	44,092.77	43,971.41	43,970.82
TRAVEL	3,544.94	3,086.40	4,583.36	4,303.63	2,006.47	2,163.95
POSTAGE	13,478.35	11,397.76	10,954.10	11,911.95	12,321.66	11,794.15
ADVERTISING	1,518.00	2,142.07	2,774.86	477.93	826.92	520.80
PRINTING	3,865.87	6,167.38	4,423.35	3,674.56	4,453.63	4,786.90
FUEL COSTS	8,620.52	13,331.49	15,028.28	14,431.17	11,145.53	11,772.18
STREET SUPPLIES	.00	.00	.00	.00	.00	.00
DEPARTMENT SUPPLIES	28,153.78	36,621.85	51,486.44	51,137.64	40,950.03	27,034.08
OTHER SUPPLIES	47,919.13	68,411.92	41,743.26	55,041.78	26,434.33	12,043.52

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07	FY 0708 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL
WATER FUND						
OTHER SUPPLIES - COMPUTER	.00	1,413.60	3,127.87	3,239.70	.00	.00
MAINT/REPAIR BUILDINGS	10,251.18	126,501.10	12,193.08	12,736.96	24,584.53	.00
MAINT/REPAIR EQUIPMENT	53,675.88	55,691.45	50,819.70	40,873.75	23,202.14	32,007.46
ROUTINE VEHICLE MAINTENANCE	2,126.57	3,390.86	5,604.31	2,275.09	2,329.03	3,798.32
VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00
MAINT/REPAIR OTHER	22,039.60	42,796.92	36,664.41	39,101.75	36,386.17	17,110.51
UNIFORMS	5,133.95	7,024.99	6,346.42	7,156.94	7,055.48	3,380.14
PROFESSIONAL FEES	19,995.95	41,091.10	84,429.75	22,400.61	21,389.04	16,732.05
PROF.FEES H2O QUALITY TESTING	111,174.05	113,195.95	63,286.05	69,292.78	74,190.54	58,315.00
CONTRACTED SERVICES	171,535.68	18,588.90	15,612.83	77,702.74	17,471.52	11,526.68
CONTRACTED SERVICES - GIS	2,775.00	2,175.00	15,000.00	.00	.00	.00
STORMWATER MANAGEMENT	.00	.00	.00	.00	.00	.00
PURCHASES FOR RESALE	669,663.66	665,091.93	700,738.27	737,589.54	792,242.44	882,504.62
INSPECTION REBATE	8,740.00	16,667.50	14,087.50	19,312.50	12,937.50	4,837.50
PUMPING CREDIT FOR H2O USAGE	2,760.00	1,200.00	1,440.00	2,280.00	1,470.00	1,110.00
SEPTIC GRANT PROGRAM	.00	.00	.00	.00	.00	.00
DEPRECIATION EXPENSE	207,528.13	268,808.58	303,035.63	398,623.10	318,563.63	273,966.21
BAD DEBT EXPENSE	.00	.00	4,000.00	.00	.00	.00
OPEB Funding	.00	.00	.00	.00	.00	13,563.28
DUES AND SUBSCRIPTIONS	2,175.68	2,407.68	2,480.84	3,369.68	4,855.11	3,409.30
INSURANCE	48,688.00	44,409.00	45,735.00	52,067.00	46,801.00	43,621.81
GRANT - DCM SEPTIC HEALTH	.00	.00	.00	.00	.00	.00
COST REIMBURSEMENT	475,000.00	475,000.00	515,000.00	515,000.00	515,000.00	515,000.00
CAPITAL OUTLAY BUDGETARY	8,841.20	23,277.08	5,766.20	6,100.00	8,512.00	.00
TOTAL OPERATIONS	1,984,651.87	2,103,252.39	2,071,968.78	2,207,502.87	2,063,392.38	2,003,277.17
CAPITAL OUTLAY						
CAPITAL OUTLAY LAND	.00	.00	1,617,952.68	5,221.31	.00	.00
CAPITAL OUTLAY BUILDINGS	.00	107,948.00	.00	.00	.00	.00
CAPITAL OUTLAY OTHER	332,887.82	1,123,697.15	428,469.22	208,783.85	70,218.88	.00
CAPITAL OUTLAY EQUIPMENT	249,863.52	44,196.00	15,020.00	.00	100,460.00	.00
TOTAL CAPITAL OUTLAY	582,751.34	1,275,841.15	2,061,441.90	214,005.16	170,678.88	.00
DEBT SERVICE						
L/P PRINCIPAL	191,717.81	224,856.76	136,586.91	117,152.93	97,928.43	64,761.30
L/P INTEREST	3,338.88	49,644.30	42,904.91	37,301.48	32,354.11	29,113.31
REGIONAL WATER SYSTEM COSTS	.00	.00	.00	.00	.00	.00
SEPTIC LOAN PROGRAM	16,360.00	8,225.00	9,350.00	7,550.00	23,070.00	16,775.00
VENDOR FINANCING PAYMENT	.00	.00	.00	.00	.00	.00
TOTAL DEBT SERVICE	211,416.69	282,726.06	188,841.82	162,004.41	153,352.54	110,649.61
CAPITAL IMPROVEMENTS						

TOWN OF NAGS HEAD
PRIOR YEARS BUDGET BY LINE ITEM

	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07	FY 0708 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL

WATER FUND						
CAPITAL IMPROVEMENTS PLAN	.00	.00	.00	.00	.00	.00
TOTAL CAPITAL IMPROVEMENTS	.00	.00	.00	.00	.00	.00
INTERFUND TRANSFERS						
CONTRIB. TO GENERAL FUND	.00	.00	.00	.00	.00	.00
CONTRIB TO NAGS HEAD LEASING	.00	.00	.00	.00	.00	.00
REPAY INTERFUND DEBT PRINCIPAL	.00	.00	.00	.00	.00	.00
ADVANCE TO GENERAL FUND - LOAN	.00	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00
CONTINGENCY						
CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL CONTINGENCY	.00	.00	.00	.00	.00	.00
TOTAL	3,404,615.16	4,338,797.65	5,055,855.43	3,360,654.46	3,161,520.80	2,817,118.28
WATER FUND						

WATER FUND EXPENSES BY FUNCTION

	Adopted 2010-2011	Adopted 2011-2012	Net Change Adopted vs. Adopted
PERSONNEL	\$726,249	\$729,737	0.48%
OPERATIONS AND MAINTENANCE	\$1,137,160	\$1,181,185	3.87%
CAPITAL OUTLAY	\$7,027	\$119,144	1595.52%
DEBT SERVICE	<u>\$118,874</u>	<u>\$125,903</u>	5.91%
 SUB-TOTAL	 \$1,989,310	 \$2,155,969	 8.38%
INTERFUND TRANSFERS	\$515,000	\$515,000	0.00%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
 TOTAL	 \$2,554,310	 \$2,720,969	 6.52%

WATER FUND EXPENSES BY PERCENTAGE

	Adopted 2010-2011	Percentage of Total	Adopted 2011-2012	Percentage of Total
PERSONNEL	\$726,249	28.43%	\$729,737	26.82%
OPERATIONS AND MAINTENANCE	\$1,137,160	44.52%	\$1,181,185	43.41%
CAPITAL OUTLAY	\$7,027	0.28%	\$119,144	4.38%
DEBT SERVICE	<u>\$118,874</u>	4.65%	<u>\$125,903</u>	4.63%
SUB-TOTAL	\$1,989,310	77.88%	\$2,155,969	79.24%
INTERFUND TRANSFERS	\$515,000	20.16%	\$515,000	18.93%
CONTINGENCY	<u>\$50,000</u>	1.96%	<u>\$50,000</u>	1.84%
TOTAL	\$2,554,310	100.00%	\$2,720,969	100.00%