

	<u>Adopted 2011-2012</u>	<u>Existing 2011-2012</u>	<u>Requested 2012-2013</u>	<u>Recommended 2012-2013</u>
Water Administration	1.5	1.5	1.5	1.5
Septic Health	1	1	1	1
Water Operations	4	4	5	5
Water Distribution	5	5	4	4
<b>TOTAL</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>	<b>11.5</b>

Description Revenue Account Number	2010		2011		2012		***** Year 2013 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Admin. Recmd	Anticipated			
FEMA REIMBURSEMENT REVENUE 3-61-000-0-3302-00	0.00	0.00	0.00	0.00	14,463.00	14,696.20			0.00
WATER UTILITY SALES 3-61-000-0-3470-00	0.00	0.00	0.00	0.00	2,300,000.00	1,711,496.86	2,457,000.00		0.00
ADJUSTMENTS TO WATER SALES 3-61-000-0-3470-01	0.00	0.00	0.00	0.00	0.00	39,338.34-			0.00
CUSTOMER SERVICE ADJUSTMENTS 3-61-000-0-3470-03	0.00	0.00	0.00	0.00	0.00	1,144.06-			0.00
10% LATE PAYMENT PENALTY 3-61-000-0-3470-12	0.00	0.00	0.00	0.00	21,000.00	23,905.00	30,000.00		0.00
INITIAL IMPACT FEES 3-61-000-0-3480-00	0.00	0.00	0.00	0.00	0.00	60,000.00			0.00
AMMONS DARE IMPACT FEES 3-61-000-0-3481-00	0.00	0.00	0.00	0.00	0.00	6,000.00			0.00
TAPS AND CONNECTION FEES 3-61-000-0-3490-00	0.00	0.00	0.00	0.00	10,000.00	9,447.50	10,000.00		0.00
TAG CUTOFF FEES 3-61-000-0-3491-00	0.00	0.00	0.00	0.00	9,000.00	9,499.70	12,000.00		0.00
SEPTIC LOAN PRINCIPAL PAID 3-61-000-0-3600-00	0.00	0.00	0.00	0.00	13,000.00	12,061.68	15,000.00		0.00
INTEREST ON CASH/INVESTMENTS 3-61-000-0-3610-00	0.00	0.00	0.00	0.00	5,000.00	1,888.80	2,000.00		0.00
INTEREST ON INTERFUND LOANS 3-61-000-0-3611-00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
SEPTIC LOAN INTEREST PAID 3-61-000-0-3617-25	0.00	0.00	0.00	0.00	500.00	374.86	450.00		0.00

Description Revenue Account Number	2010		2011		2012		***** Year 2013 *****		%PY
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Anticipated Actual	Admin.	Recomd	Anticipated		
PURCHASE DISCOUNTS 3-61-000-0-3710-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
INSURANCE DAMAGE RETIMBURSEMENT 3-61-000-0-3720-00	0.00 0.00	0.00 0.00	0.00 0.00	7,270.00 7,269.92					0.00
CONTRIBUTIONS 3-61-000-0-3730-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
MISCELLANEOUS REVENUES 3-61-000-0-3750-00	0.00 0.00	0.00 0.00	2,094.00 5,160.50		943.00				0.00
SALE OF MATERIALS 3-61-000-0-3770-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
SALE OF FIXED ASSETS 3-61-000-0-3780-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
PROCEEDS FROM LOAN 3-61-000-0-3910-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
CONTRIBUTION FROM GENERAL FUND 3-61-000-0-3920-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
CONTRIBUTION MAGS HEAD LEASING 3-61-000-0-3926-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
CONTRIB. HOSPITAL WATER LINE 3-61-000-0-3927-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
REFUNDS OF PRIOR YEAR EXPENSES 3-61-000-0-3980-00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00					0.00
APPROPRIATED FUND BALANCE 3-61-000-0-3990-00	0.00 0.00	0.00 0.00	71,785.00 0.00						0.00
APPROPRIATED RETAINED EARNINGS 3-61-000-0-3991-00	0.00 0.00	0.00 0.00	363,621.00 0.00		243,874.00				0.00

Description Revenue Account Number	2010	2011	2012	*****		Admin. Recmd	Anticipated	%PV
	Anticipated Actual	Anticipated Actual	Anticipated Actual	Year 2013	*****			
Revenue Fund Total	0.00 0.00	0.00 0.00	2,817,733.00 1,821,318.62	2,771,267.00	0.00	2,771,267.00	0.00	0.00
Year Total	0.00 0.00	0.00 0.00	2,817,733.00 1,821,318.62	2,771,267.00	0.00	2,771,267.00	0.00	0.00

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL REVENUES

	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL	FY 10/11 ACTUAL
-----						
WATER FUND						
-----						
WATER FUND						
INTERGOVERNMENTAL						
630 330200 FEMA REIMBURSEMENT REVENUE	323.00	.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	300.00	.00	.00	.00	.00	.00
630 392000 CONTRIBUTION FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
630 392100 CONTRIBUTION CAP RESERVE FUND	.00	.00	.00	.00	.00	.00
630 392200 CONTRIBUTION CAP PROJECT FUND	.00	.00	.00	.00	.00	.00
630 392300 CONTRIBUTION MUN COMPLEX FUND	.00	.00	.00	.00	.00	.00
630 392400 CONTRIBUTION INTERNAL SER FUND	.00	.00	.00	.00	.00	.00
630 392500 CONTRIBUTION WATER FUND	.00	.00	.00	.00	.00	.00
630 392600 CONTRIBUTION NAGS HEAD LEASING	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL	623.00	.00	.00	.00	.00	.00
MISCELLANEOUS						
630 354000 RENTS	99,104.45	105,960.68	77,208.36	.00	.00	.00
630 360000 SEPTIC LOAN PRINCIPAL PAID	16,669.55	10,501.30	8,087.13	13,790.10	14,090.53	17,602.19
630 361000 INTEREST ON CASH/INVESTMENTS	178,559.20	229,302.14	175,455.96	53,466.70	10,591.08	4,316.83
630 361100 INTEREST ON INTERFUND LOANS	.00	.00	.00	.00	.00	.00
630 361725 SEPTIC LOAN INTEREST PAID	700.68	657.05	594.88	648.88	504.47	629.03
630 371000 PURCHASE DISCOUNTS	.00	.00	.00	.00	.00	.00
630 372000 INSURANCE DAMAGE REIMBURSEMENT	1,241.00	2,553.16	.00	2,493.64	.00	.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	2,388.00	3,260.41	2,249.29	3,402.28	4,161.72	2,890.33
630 377000 SALE OF MATERIALS	.00	.00	.00	.00	.00	.00
630 378000 SALE OF FIXED ASSETS	.00	.00	2,960.00	.00	2,224.95	.00
630 391000 PROCEEDS FROM LOAN	21,868.00	.00	.00	.00	.00	.00
630 391100 VENDOR FINANCING	.00	.00	.00	.00	.00	17,053.00
630 392700 CONTRIB. HOSPITAL WATER LINE	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS	320,530.88	352,234.74	266,555.62	73,801.60	31,572.75	42,491.38
WATER REVENUES						
630 347000 WATER UTILITY SALES	2,113,136.26	2,120,823.18	2,122,338.43	2,088,047.64	2,075,202.41	2,365,174.63

TOWN OF NAGS HEAD  
PRIOR YEAR ACTUAL REVENUES

	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL	FY 10/11 ACTUAL
<b>WATER FUND</b>						
630 347001 ADJUSTMENTS TO WATER SALES	-35,228.16	-48,048.02	-32,160.00	-42,584.60	-44,836.34	-44,194.49
630 347002 WATER SALES CYCLE 2	.00	.00	.00	122.62	.00	.00
630 347003 CUSTOMER SERVICE ADJUSTMENTS	-1,505.46	-1,182.56	-1,934.29	-657.52	-2,383.13	-482.13
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	73,876.48	43,921.85	65,254.42	40,512.39	.00	.00
630 347011 CONTRIBUTION TO FRESH POND	250,287.00	363,527.85	349,446.50	268,452.24	.00	.00
630 347012 10% LATE PAYMENT PENALTY	18,111.13	18,982.01	21,961.42	21,473.65	24,299.56	24,823.80
630 347014 PENALTIES & INTEREST CYCLE 4	.00	.00	.00	.00	.00	.00
630 347015 CONTRIBUTED CAPITAL	.00	666,404.00	.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	255,000.00	210,000.00	213,000.00	147,000.00	90,000.00	81,000.00
630 348100 AMMONS DARE IMPACT FEES	32,000.00	.00	2,000.00	4,000.00	.00	4,000.00
630 349000 TAPS AND CONNECTION FEES	23,405.00	15,835.00	12,135.00	6,520.00	12,585.00	11,285.00
630 349100 TAG CUTOFF FEES	10,871.50	10,376.78	8,735.34	10,527.47	11,667.43	10,267.00
<b>TOTAL WATER REVENUES</b>	<b>2,739,953.75</b>	<b>3,400,640.09</b>	<b>2,760,776.82</b>	<b>2,543,413.89</b>	<b>2,166,534.93</b>	<b>2,451,873.81</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>3,061,107.63</b>	<b>3,752,874.83</b>	<b>3,027,332.44</b>	<b>2,617,215.49</b>	<b>2,198,107.68</b>	<b>2,494,365.19</b>



Description Budget Account Number	2010		2011		2012		*****		Year 2013 *****		%PY
	Approp Actual		Approp Actual		Approp Actual		Requested Actual	Admin. Recmnd	Budgeted		
CONTRI. TO UNDESGN. RET. ERNGS 3-61-900-8-5900-87	0.00 0.00		0.00 0.00		0.00 0.00		0.00	0.00	0.00	0.00	0.00
REPAY INTERFUND DEBT PRINCIPAL 3-61-900-8-5900-88	0.00 0.00		0.00 0.00		0.00 0.00		0.00	0.00	0.00	0.00	0.00
ADVANCE TO GENERAL FUND - LOAN 3-61-900-8-5901-81	0.00 0.00		0.00 0.00		0.00 0.00		0.00	0.00	0.00	0.00	0.00
CONTINGENCY 3-61-900-9-5999-00	0.00 0.00		0.00 0.00		50,000.00 0.00		50,000.00	50,000.00	0.00	0.00	0.00
Totals	0.00 0.00		0.00 0.00		2,817,733.00 1,991,758.01		2,608,964.00	2,771,267.00	0.00	0.00	0.00



TOWN OF NAGS HEAD  
PRIOR YEAR SUMMARY BUDGET BY DEPARTMENT

	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 ACTUAL	FY 09/10 ACTUAL	FY 10/11 ACTUAL
WATER FUND						
-----						
WATER FUND						
	.00	.00	.00	.00	.00	.00
TOTAL	.00	.00	.00	.00	.00	.00
WATER						
WATER ADMINISTRATION	146,537.87	1,787,971.92	162,284.87	169,937.72	173,171.35	199,095.65
SEPTIC HEALTH INITIATIVE	280,442.58	255,222.18	269,285.06	279,007.60	256,759.31	239,460.16
WATER OPERATIONS	2,740,256.98	1,698,185.69	1,834,488.67	1,842,999.57	1,880,849.91	1,862,091.56
FRESH POND	302,402.86	587,704.09	453,813.57	235,187.19	.00	.00
WATER DISTRIBUTION	869,157.36	726,771.55	640,782.29	634,388.72	506,337.71	519,792.57
TOTAL WATER	4,338,797.65	5,055,855.43	3,360,654.46	3,161,520.80	2,817,118.28	2,820,439.94
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	4,338,797.65	5,055,855.43	3,360,654.46	3,161,520.80	2,817,118.28	2,820,439.94
WATER FUND						

## WATER FUND - CAPITAL OUTLAY

	ACTUAL 2003-04	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	RECOMMENDED 2012-13
CAPITAL OUTLAY										
CAP-OUTLAY	\$908,740	\$582,751	\$1,275,842	\$2,061,442	\$208,783	\$170,679	\$0	\$17,503	\$170,795	\$150,000
<b>GRAND TOTAL</b>	<b>\$908,740</b>	<b>\$582,751</b>	<b>\$1,275,842</b>	<b>\$2,061,442</b>	<b>\$208,783</b>	<b>\$170,679</b>	<b>\$0</b>	<b>\$17,503</b>	<b>\$170,795</b>	<b>\$150,000</b>

Summary of FY 2011-12 Projects:

Two hand held meter readers (Water Admin.)	\$8,985
WF Microsoft office upgrade (Water Admin)	\$2,642
Chlorine smart valve Gull St (Water Operations)	\$0
Repiping Gull St tank (Water Operations)	\$150,057
Waterline Projects (Water Distribution)	\$9,111
<b>Total</b>	<b>\$170,795</b>

Summary of FY 2012-13 Projects:

Mixer for south Nags Head tank (Water Ops)	\$50,000
Waterline Project - JR to Villa Dunes (Water Distribution)	\$100,000
<b>Total</b>	<b>\$150,000</b>

## WATER FUND - BUDGETARY CAPITAL

	ACTUAL 2004-05	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	RECOMMENDED 2012-13
CAPITAL OUTLAY									
CAP-OUTLAY/BUDGET/	\$8,841	\$23,277	\$5,766	\$6,100	\$10,500	\$16,669	\$0	\$0	\$2,900
<b>GRAND TOTAL</b>	<b>\$8,841</b>	<b>\$23,277</b>	<b>\$5,766</b>	<b>\$6,100</b>	<b>\$10,500</b>	<b>\$16,669</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,900</b>

Summary of FY 2011-12 Projects:

Total 0

Summary of FY 2012-13 Projects:

Replace DR 4000 for lab analysis (Water Ops) \$2,900

Total \$0

## WATER FUND EXPENSES BY FUNCTION

	Adopted 2011-2012	Recommended 2012-2013	Net Change Adopted vs. Recommended
PERSONNEL	\$729,737	\$813,624	11.50%
OPERATIONS AND MAINTENANCE	\$1,181,185	\$1,234,505	4.51%
CAPITAL OUTLAY	\$119,144	\$150,000	25.90%
DEBT SERVICE	<u>\$125,903</u>	<u>\$123,138</u>	-2.20%
 SUB-TOTAL	 \$2,155,969	 \$2,321,267	 7.67%
 INTERFUND TRANSFERS	 \$515,000	 \$400,000	 -22.33%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
 <b>TOTAL</b>	 <b>\$2,720,969</b>	 <b>\$2,771,267</b>	 <b>1.85%</b>

## WATER FUND EXPENSES BY PERCENTAGE

	Adopted 2011-2012	Percentage of Total	Recommended 2012-2013	Percentage of Total
PERSONNEL	\$729,737	26.82%	\$813,624	29.36%
OPERATIONS AND MAINTENANCE	\$1,181,185	43.41%	\$1,234,505	44.55%
CAPITAL OUTLAY	\$119,144	4.38%	\$150,000	5.41%
DEBT SERVICE	<u>\$125,903</u>	4.63%	<u>\$123,138</u>	4.44%
 SUB-TOTAL	 \$2,155,969	 79.24%	 \$2,321,267	 83.76%
INTERFUND TRANSFERS	\$515,000	18.93%	\$400,000	14.43%
CONTINGENCY	<u>\$50,000</u>	1.84%	<u>\$50,000</u>	1.80%
 <b>TOTAL</b>	 <b>\$2,720,969</b>	 <b>100.00%</b>	 <b>\$2,771,267</b>	 <b>100.00%</b>