

**Town of Nags Head  
Recommended Budget  
General Fund Revenues and Expenditures Summary  
For the Fiscal Year 2016-2017**

| Department          | Description  | Departmental Requested 2016-2017 | Manager's Recommended 2016-2017 | Adopted Budget 2015-2016 | Adjusted Budget 2015-2016 | Estimated Actual 2015-2016 | Actual 2014-2015     | Actual 2013-2014     |
|---------------------|--|----------------------------------|---------------------------------|--------------------------|---------------------------|----------------------------|----------------------|----------------------|
| <b>REVENUES</b>     |  |                                  |                                 |                          |                           |                            |                      |                      |
|                     | Ad Valorem Taxes   | \$ 6,951,016                     | \$ 6,951,016                    | \$ 8,039,041             | \$ 8,039,041              | \$ 8,114,810               | \$ 8,073,532         | \$ 7,804,535         |
|                     | Other Taxes & Licenses   | 5,528,294                        | 5,528,294                       | 5,659,838                | 5,659,838                 | 5,766,035                  | 5,684,502            | 5,332,225            |
|                     | Unrestricted Intergovernmental   | 978,000                          | 978,000                         | 823,000                  | 876,257                   | 1,072,161                  | 917,910              | 671,529              |
|                     | Restricted Intergovernmental   | 731,218                          | 731,218                         | 2,737,218                | 3,245,718                 | 3,266,109                  | 2,370,444            | 1,965,973            |
|                     | Permits & Fees   | 328,850                          | 328,850                         | 348,100                  | 348,100                   | 336,736                    | 359,900              | 311,766              |
|                     | Sales & Services   | 80,948                           | 80,948                          | 76,456                   | 76,456                    | 86,048                     | 63,659               | 63,540               |
|                     | Investment Earnings  | 110,000                          | 110,000                         | 75,000                   | 75,000                    | 74,654                     | 54,379               | 67,292               |
|                     | Other Revenue  | 121,500                          | 121,500                         | 136,113                  | 136,113                   | 131,328                    | 212,493              | 205,988              |
|                     | Stormwater Fees/Investment Earnings/RE (Stormwater Fund Prior to FY 2016/2017) | -                                | -                               | 256,360                  | 256,360                   | 253,520                    | 116,668              | 116,075              |
|                     | Other Finance Sources  | 1,696,862                        | 1,400,094                       | 1,295,158                | 1,793,694                 | 1,450,397                  | 1,052,749            | 2,120,941            |
|                     | <b>TOTAL</b>   | <b>\$ 16,526,688</b>             | <b>\$ 16,229,920</b>            | <b>\$ 19,446,284</b>     | <b>\$ 20,506,577</b>      | <b>\$ 20,551,799</b>       | <b>\$ 18,906,235</b> | <b>\$ 18,659,863</b> |
| <b>EXPENDITURES</b> |  |                                  |                                 |                          |                           |                            |                      |                      |
|                     | 900 Interfund  | \$ 1,873,118                     | \$ 1,873,118                    | \$ 1,643,660             | \$ 1,643,660              | \$ 1,518,660               | \$ 1,494,450         | \$ 1,858,926         |
|                     | 410 Governing Body   | 199,265                          | 192,165                         | 189,602                  | 176,427                   | 176,417                    | 175,235              | 215,617              |
|                     | 416 Special Obligation Bond Debt   | -                                | -                               | 3,689,280                | 3,689,280                 | 3,689,280                  | 3,776,948            | 3,867,096            |
|                     | 420 Town Manager   | 906,524                          | 909,024                         | 730,433                  | 674,821                   | 661,247                    | 565,728              | 475,345              |
|                     | 440 Admin. Services  | 972,629                          | 967,119                         | 1,038,683                | 870,454                   | 748,588                    | 766,520              | 715,826              |
|                     | 441 IT   | 289,800                          | 286,425                         | 270,208                  | 237,335                   | 229,822                    | 254,896              | 268,111              |
|                     | 470 Legal  | 100,000                          | 100,000                         | 100,000                  | 74,245                    | 74,245                     | 1,871,321            | 253,267              |
|                     | 490 Planning   | 908,983                          | 898,108                         | 741,605                  | 697,572                   | 626,585                    | 690,122              | 680,613              |
|                     | 500 PW Admin   | 389,621                          | 381,506                         | 498,821                  | 448,512                   | 422,235                    | 436,759              | 342,534              |
|                     | 530 PW Facilities  | 2,471,669                        | 2,391,053                       | 2,359,810                | 2,807,608                 | 2,723,862                  | 1,584,644            | 3,618,243            |
|                     | 555 PW Garage  | 336,010                          | 325,867                         | 311,760                  | 280,773                   | 261,498                    | 252,907              | 305,054              |
|                     | 570 Street Aid   | 120,000                          | 120,000                         | 174,710                  | 174,710                   | 174,710                    | 199,665              | 142,337              |
|                     | 580 PW Sanitation  | 1,378,144                        | 1,303,760                       | 1,281,834                | 2,028,599                 | 2,004,207                  | 1,544,999            | 1,232,424            |
|                     | 585 PW Solid Waste   | 648,910                          | 635,000                         | 607,891                  | 655,000                   | 655,000                    | 647,367              | 626,778              |
|                     | 620 Stormwater   | 230,904                          | 230,904                         | 256,360                  | 256,360                   | 253,520                    | 272,204              | 117,765              |
|                     | 610 Police   | 2,491,263                        | 2,455,883                       | 2,447,150                | 2,588,531                 | 2,499,985                  | 2,569,593            | 2,412,847            |
|                     | 615 Police Drug Forfeiture   | -                                | -                               | -                        | 4,887                     | 5,799                      | 5,816                | 5,911                |
|                     | 730 Fire   | 2,603,770                        | 2,560,110                       | 2,489,699                | 2,547,583                 | 2,457,465                  | 2,450,378            | 2,825,594            |
|                     | 792 Ocean Rescue   | 606,079                          | 599,879                         | 614,778                  | 650,220                   | 633,369                    | 591,055              | 561,429              |
|                     | <b>TOTAL</b>   | <b>\$ 16,526,688</b>             | <b>\$ 16,229,920</b>            | <b>\$ 19,446,284</b>     | <b>\$ 20,506,577</b>      | <b>\$ 19,816,494</b>       | <b>\$ 20,150,607</b> | <b>\$ 20,525,717</b> |

**Town of Nags Head  
General Fund Revenues-Recommended  
For the Fiscal Year 2016-2017**

| Account Number                    | Account Description                     | Manager's<br>Recommended<br>2016-2017 | Adopted<br>Budget<br>2015-2016 | Adjusted<br>Budget<br>2015-2016 | Estimated Actual<br>Revenues<br>2015-2016 | Actual<br>Revenues<br>2014-2015 | Actual<br>Revenues<br>2013-2014 |
|-----------------------------------|---|---------------------------------------|--------------------------------|---------------------------------|---|---------------------------------|---------------------------------|
| <b>AD VALOREM TAXES</b>           |   |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3110-00                  | AD VALOREM REVENUES CURRENT             | \$ 6,234,414                          | \$ 6,124,065                   | \$ 6,124,065                    | \$ 5,555,291                              | \$ 5,518,839                    | \$ 5,251,007                    |
| 10-000-0-3111-00                  | AD VALOREM TAXES PRIOR YEARS            | 3,000                                 | 7,500                          | 7,500                           | 9,565                                     | 2,724                           | 9,998                           |
| 10-000-0-3112-00                  | AD VALOREM REVENUES SOB/MSD CURRENT     | -                                     | 1,813,976                      | 1,813,976                       | 1,829,207                                 | 1,826,094                       | 1,795,913                       |
| 10-000-0-3112-11                  | AD VALOREM SOB/MSD PRIOR YEARS          | -                                     | -                              | -                               | 2,090                                     | 463                             | 3,649                           |
| 10-000-0-3150-00                  | CURRENT TOWNWIDE BEACH NOURISH          | 623,442                               | -                              | -                               | 624,683                                   | 620,410                         | 616,226                         |
| 10-000-0-3150-11                  | PRIOR YR TOWNWIDE BEACH NOURISH         | -                                     | -                              | -                               | 2,101                                     | 274                             | 368                             |
| 10-000-0-3170-00                  | TAX PENALTIES/INTEREST                  | 10,000                                | 12,000                         | 12,000                          | 10,000                                    | 11,962                          | 14,012                          |
| 10-000-0-3180-00                  | DMV REVENUES CURRENT                    | 80,160                                | 80,000                         | 80,000                          | 80,000                                    | 87,549                          | 100,281                         |
| 10-000-0-3181-00                  | DMV REVENUES PRIOR YEARS                | -                                     | 1,500                          | 1,500                           | 26  | 1,535                           | 7,520                           |
| 10-000-0-3182-00                  | DMV SOB/MSD CY REVENUES                 | -                                     | -                              | -                               | 1,557                                     | 2,782                           | 3,018                           |
| 10-000-0-3182-11                  | DMV PRIOR YEAR SOB/MSD REV              | -                                     | -                              | -                               | 12  | 41                              | 103                             |
| 10-000-0-3190-00                  | DMV INTEREST                            | -                                     | -                              | -                               | 279                                       | 859                             | 2,440                           |
|                                   | <b>Subtotal Ad Valorem Taxes</b>        | <b>\$ 6,951,016</b>                   | <b>\$ 8,039,041</b>            | <b>\$ 8,039,041</b>             | <b>\$ 8,114,810</b>                       | <b>\$ 8,073,532</b>             | <b>\$ 7,804,535</b>             |
| <b>OTHER TAXES &amp; LICENSES</b> |   |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3200-00                  | CAROLINIAN CIRCLE SPEC ASSESSMENT PRINC | \$ 1,500                              | \$ 1,459                       | \$ 1,459                        | \$ 1,459                                  | \$ 8,457                        | \$ 26,128                       |
| 10-000-0-3200-01                  | CAROLINIAN CIRCLE SPEC ASSESSMENT INT   | 800                                   | 804                            | 804                             | 804                                       | 1,241                           | 89                              |
| 10-000-0-3210-00                  | OCCUPANCY TAXES                         | 2,449,850                             | 2,558,005                      | 2,558,005                       | 2,629,374                                 | 2,637,450                       | 2,492,045                       |
| 10-000-0-3211-00                  | LAND TRANSFER TAXES                     | 591,634                               | 627,436                        | 627,436                         | 656,077                                   | 664,756                         | 532,837                         |
| 10-000-0-3230-00                  | LOCAL GOVT SALES TAX                    | 1,500,980                             | 1,462,471                      | 1,462,471                       | 1,525,161                                 | 1,318,344                       | 1,273,987                       |
| 10-000-0-3240-40                  | 1/2 SALES TAX (40)                      | 313,896                               | 318,446                        | 318,446                         | 315,802                                   | 301,145                         | 278,292                         |
| 10-000-0-3240-42                  | 1/2 SALES TAX (42)                      | 652,634                               | 657,864                        | 657,864                         | 655,816                                   | 627,452                         | 606,166                         |
| 10-000-0-3240-44                  | ONE HALF SALES TAX (44)                 | -                                     | -                              | -                               | 77  | -620                            | -233                            |
| 10-000-0-3240-45                  | HOLD HARMLESS SALES TAX                 | -                                     | -                              | -                               | -38,355                                   | 97,673                          | 75,405                          |
| 10-000-0-3250-00                  | PRIVILEGE LICENSES- CURRENT YEAR        | -                                     | 2,903                          | 2,903                           | 2,300                                     | 365                             | 1,508                           |
| 10-000-0-3250-12                  | PRIVILEGE LICENSES- 2012                | -                                     | -                              | -                               | 270                                       | 468                             | -                               |
| 10-000-0-3250-13                  | 2013 Privilege License                  | -                                     | -                              | -                               | 235                                       | 755                             | 40,748                          |
| 10-000-0-3250-14                  | BUSINESS LICENSE REVENUES 2014-2015     | -                                     | -                              | -                               | 105                                       | 23,956                          | -                               |
| 10-000-0-3251-00                  | BUSINESS REGISTRATION FEES              | 15,000                                | 28,450                         | 28,450                          | 14,500                                    | -                               | 1,855                           |
| 10-000-0-3260-00                  | PRIVILEGE LICENSE PENALTIES             | -                                     | -                              | -                               | 410                                       | 1,227                           | 1,828                           |
| 10-000-0-3281-00                  | SOLID WASTE DISPOSAL TAX                | 2,000                                 | 2,000                          | 2,000                           | 2,000                                     | 1,834                           | 1,567                           |

Town of Nags Head  
 General Fund Revenues-Recommended  
 For the Fiscal Year 2016-2017

| Account Number                                 | Account Description                    | Manager's<br>Recommended<br>2016-2017 | Adopted<br>Budget<br>2015-2016 | Adjusted<br>Budget<br>2015-2016 | Estimated Actual<br>Revenues<br>2015-2016 | Actual<br>Revenues<br>2014-2015 | Actual<br>Revenues<br>2013-2014 |
|--|--|---------------------------------------|--------------------------------|---------------------------------|---|---------------------------------|---------------------------------|
| <b>Subtotal Other Taxes and Licenses</b>       |  | <b>\$ 5,528,294</b>                   | <b>\$ 5,659,838</b>            | <b>\$ 5,659,838</b>             | <b>\$ 5,766,035</b>                       | <b>\$ 5,684,502</b>             | <b>\$ 5,332,225</b>             |
| <b>UNRESTRICTED INTERGOVERNMENTAL</b>          |  |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3284-00                               | UTILITIES SALES TAX                    | \$ 650,000                            | \$ 500,000                     | \$ 553,257                      | \$ 744,161                                | \$ 575,446                      | \$ 343,738                      |
| 10-000-0-3284-01                               | TELECOMMUNICATIONS SALES TAX           | 40,000                                | 50,000                         | 50,000                          | 40,000                                    | 49,337                          | 50,826                          |
| 10-000-0-3284-02                               | EXCISE TAX - NATURAL GAS               | 5,000                                 | 3,000                          | 3,000                           | 5,000                                     | 3,705                           | 5,109                           |
| 10-000-0-3284-05                               | CABLE FRANCHISE FEES                   | 120,000                               | 120,000                        | 120,000                         | 120,000                                   | 126,800                         | 147,279                         |
| 10-000-0-3284-06                               | CABLE FRANCHISE - PEG FUNDS            | 58,000                                | 58,000                         | 58,000                          | 58,000                                    | 58,452                          | 63,568                          |
| 10-000-0-3284-07                               | CABLE FRANCHISE FEES - LOCAL FRANCHISE | 40,000                                | 27,000                         | 27,000                          | 40,000                                    | 37,036                          | -                               |
| 10-000-0-3286-00                               | BEER AND WINE                          | 13,000                                | 13,000                         | 13,000                          | 13,000                                    | 13,836                          | 12,209                          |
| 10-000-0-3270-00                               | MIXED BEVERAGE TAX                     | 38,000                                | 38,000                         | 38,000                          | 40,000                                    | 41,059                          | 30,151                          |
| 10-000-0-3280-00                               | ABC REVENUE                            | 14,000                                | 14,000                         | 14,000                          | 12,000                                    | 12,239                          | 18,649                          |
| <b>Subtotal Unrestricted Intergovernmental</b> |  | <b>\$ 978,000</b>                     | <b>\$ 823,000</b>              | <b>\$ 876,257</b>               | <b>\$ 1,072,161</b>                       | <b>\$ 917,910</b>               | <b>\$ 671,529</b>               |
| <b>RESTRICTED INTERGOVERNMENTAL</b>            |  |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3300-00                               | STATE STREET AID/POWELL BILL           | \$ 120,000                            | \$ 119,500                     | \$ 119,500                      | \$ 120,333                                | \$ 120,712                      | \$ 117,877                      |
| 10-000-0-3301-00                               | DCM ESTUARINE GRANT                    | -                                     | -                              | -                               | -   | 14,145                          | -                               |
| 10-000-0-3302-00                               | FEMA REIMBURSEMENT REVENUE             | -                                     | -                              | -                               | 450                                       | -                               | -                               |
| 10-000-0-3302-01                               | FEMA FIRE GRANT                        | -                                     | -                              | -                               | -   | -                               | 94,739                          |
| 10-000-0-3302-03                               | OCDETF OVERTIME GRANT                  | -                                     | -                              | -                               | 694                                       | 5,460                           | 4,137                           |
| 10-000-0-3303-00                               | DRUG ENFORCEMENT SHARED REVENUE        | -                                     | -                              | -                               | 2,529                                     | 6,241                           | 10,825                          |
| 10-000-0-3303-01                               | DRUG ENFORCEMENT FED FUNDS             | -                                     | -                              | -                               | 1,740                                     | 5,510                           | 2,810                           |
| 10-000-0-3304-00                               | DC TOURISM BUREAU GRANT                | 260,000                               | 160,000                        | 260,000                         | 260,000                                   | 128,732                         | 101,555                         |
| 10-000-0-3304-01                               | GAC GRANT                              | -                                     | -                              | 9,000                           | 9,000                                     | 8,792                           | 25,324                          |
| 10-000-0-3304-02                               | OBCF GRANT                             | -                                     | -                              | -                               | -   | 3,300                           | -                               |
| 10-000-0-3306-00                               | NCLM WELLNESS GRANT                    | 2,500                                 | 2,500                          | 3,000                           | 3,000                                     | 2,495                           | 2,420                           |
| 10-000-0-3307-00                               | NC PARTF GRANT (DOWDY PARK)            | 250,000                               | 300,000                        | -                               | -   | -                               | -                               |
| 10-000-0-3313-00                               | GOVERNORS HIGHWAY SAFETY PROG          | -                                     | -                              | -                               | -   | 5,319                           | -                               |
| 10-000-0-3313-02                               | NC GOVERNORS CRIME COMMISSION          | 24,500                                | -                              | -                               | -   | -                               | 19,978                          |
| 10-000-0-3313-03                               | NC DOT GRANT                           | -                                     | -                              | -                               | -   | 4,340                           | 19,660                          |
| 10-000-0-3317-00                               | CLEAN WATER TRUST GRANT                | -                                     | 51,000                         | -                               | -   | -                               | -                               |
| 10-000-0-3318-00                               | TRILLION GRANT                         | -                                     | -                              | 750,000                         | 750,000                                   | -                               | -                               |

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General Fund Revenues-Recommended  
For the Fiscal Year 2016-2017**

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|------------------|--|---------------------------------------|--------------------------------|---------------------------------|---|---------------------------------|---------------------------------|
| 10-000-0-3321-00 | DEHNR GRANT                                  | -                                     | 30,000                         | 30,000                          | 30,000                                    | -                               | -                               |
| 10-000-0-3340-00 | GRANT - CAMA                                 | -                                     | -                              | -                               | 14,145                                    | -                               | -                               |
| 10-000-0-3392-00 | FIRE PROTECTION NPS                          | -                                     | -                              | -                               | -   | -10,000                         | 2,500                           |
| 10-000-0-3393-00 | FIRE PROTECTION USCG                         | 2,500                                 | 2,500                          | 2,500                           | 2,500                                     | 2,500                           | 2,500                           |
| 10-000-0-3730-05 | CONTRIBUTION FROM DARE COUNTY                | 24,000                                | 2,024,000                      | 2,024,000                       | 2,024,000                                 | 2,024,000                       | 1,524,000                       |
| 10-000-0-3730-06 | CONTRIBUTION FROM DPI FOR SRO                | 41,718                                | 41,718                         | 41,718                          | 41,718                                    | 41,718                          | 31,648                          |
| 10-000-0-3730-09 | CONTRIBUTIONS - RANGE                        | 6,000                                 | 6,000                          | 6,000                           | 6,000                                     | 7,180                           | 6,000                           |
|                  | <b>Subtotal Restricted Intergovernmental</b> | <b>\$ 731,218</b>                     | <b>\$ 2,737,218</b>            | <b>\$ 3,245,718</b>             | <b>\$ 3,266,109</b>                       | <b>\$ 2,370,444</b>             | <b>\$ 1,965,973</b>             |
|                  | <b>PERMITS &amp; FEES</b>                    |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3410-00 | AUTOMOBILE LICENSES                          | \$ 600                                | \$ 600                         | \$ 600                          | \$ 600                                    | \$ 630                          | \$ 670                          |
| 10-000-0-3420-00 | BEACH DRIVING PERMITS                        | 25,000                                | 21,000                         | 21,000                          | 25,000                                    | 20,706                          | 23,702                          |
| 10-000-0-3430-00 | BUILDING PERMITS                             | 200,000                               | 211,000                        | 211,000                         | 200,000                                   | 221,100                         | 177,594                         |
| 10-000-0-3440-00 | CAMA PERMITS                                 | 5,000                                 | 5,000                          | 5,000                           | 5,000                                     | 5,300                           | 5,100                           |
| 10-000-0-3441-00 | MINOR PERMIT REIMBURSEMENT NC                | 4,000                                 | 4,000                          | 4,000                           | 3,500                                     | 3,325                           | 5,490                           |
| 10-000-0-3450-00 | REVIEW FEES                                  | 13,000                                | 11,000                         | 11,000                          | 12,000                                    | 12,538                          | 21,970                          |
| 10-000-0-3452-00 | INITIAL ALARM FEES                           | -                                     | -                              | -                               | 50  | -                               | -                               |
| 10-000-0-3452-02 | POLICE ALARM VIOLATIONS                      | -                                     | -                              | -                               | 100                                       | -                               | -                               |
| 10-000-0-3461-00 | ADMIN FACILITY FEE                           | 10,000                                | 10,000                         | 10,000                          | 10,000                                    | 14,937                          | 7,660                           |
| 10-000-0-3461-01 | ADMIN FAC FEE INTEREST                       | -                                     | -                              | -                               | 32  | 54                              | 89                              |
| 10-000-0-3462-00 | FIRE FACILITY FEE                            | 10,000                                | 10,000                         | 10,000                          | 8,000                                     | 8,094                           | 5,058                           |
| 10-000-0-3462-01 | FIRE FAC FEE INTEREST                        | -                                     | -                              | -                               | 13  | 20                              | 11                              |
| 10-000-0-3463-00 | POLICE FACILITY FEE                          | 10,000                                | 10,000                         | 10,000                          | 10,000                                    | 9,854                           | 6,820                           |
| 10-000-0-3463-01 | POLICE FAC FEE INTEREST                      | -                                     | -                              | -                               | 64  | 120                             | 131                             |
| 10-000-0-3464-00 | SANITATION FACILITY FEE                      | 10,000                                | 10,000                         | 10,000                          | 5,000                                     | 3,239                           | 3,148                           |
| 10-000-0-3464-01 | SANITATION FAC FEE INTEREST                  | -                                     | -                              | -                               | 7   | 11                              | 7                               |
| 10-000-0-3465-00 | RECREATION FACILITY FEE                      | 10,000                                | 10,000                         | 10,000                          | 10,000                                    | 10,868                          | 6,006                           |
| 10-000-0-3465-01 | RECREATION FAC FEE INTEREST                  | -                                     | -                              | -                               | 41  | 73                              | 72                              |
| 10-000-0-3501-00 | FIRE INSPECTION FEES                         | -                                     | -                              | -                               | 108                                       | -                               | -                               |
| 10-000-0-3504-00 | FIRE NEW CONSTRUCTION FEES                   | -                                     | -                              | -                               | 200                                       | 350                             | 350                             |
| 10-000-0-3505-00 | FIRE TENT FEE                                | -                                     | -                              | -                               | 650                                       | 1,050                           | 1,250                           |
| 10-000-0-3506-00 | FIRE HYDRANT TESTING FEES                    | -                                     | -                              | -                               | 1,000                                     | 150                             | 250                             |

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 General Fund Revenues-Recommended  
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|------------------|--|---------------------------------------|--------------------------------|---------------------------------|---|---------------------------------|---------------------------------|
| 10-000-0-3507-00 | PIT FIRE FEES                            | 10,000                                | 9,000                          | 9,000                           | 10,000                                    | 10,450                          | 10,270                          |
| 10-000-0-3508-00 | CART ROLLOBACK/RECYCLING FEES            | 15,250                                | 30,500                         | 30,500                          | 30,337                                    | 30,667                          | 30,628                          |
| 10-000-0-3508-11 | PRIOR YEAR CART ROLLOBACK/RECYCLING FEES | -                                     | -                              | -                               | 35  | 4                               | 23                              |
| 10-000-0-3510-00 | COURT COST,FEES,CHARGES                  | 3,000                                 | 3,000                          | 3,000                           | 3,000                                     | 3,278                           | 2,018                           |
| 10-000-0-3752-00 | CROWD GATHERING PERMIT FEE               | 3,000                                 | 3,000                          | 3,000                           | 2,000                                     | 3,082                           | 3,450                           |
|                  | <b>Subtotal Permits &amp; Fees</b>       | <b>\$ 328,850</b>                     | <b>\$ 348,100</b>              | <b>\$ 348,100</b>               | <b>\$ 336,736</b>                         | <b>\$ 359,900</b>               | <b>\$ 311,766</b>               |
|                  | <b>INVESTMENT EARNINGS</b>               |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3610-00 | INTEREST ON CASH/INVESTMENTS             | <b>\$ 110,000</b>                     | <b>\$ 75,000</b>               | <b>\$ 75,000</b>                | <b>\$ 74,654</b>                          | <b>\$ 54,379</b>                | <b>\$ 67,292</b>                |
|                  | <b>OTHER REVENUE</b>                     |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3540-00 | RENTS                                    | \$ 100,000                            | \$ 106,613                     | \$ 106,613                      | \$ 100,000                                | \$ 129,578                      | \$ 135,975                      |
| 10-000-0-3710-00 | PURCHASE DISCOUNTS                       | -                                     | -                              | -                               | 1,322                                     | 2,248                           | 2,247                           |
| 10-000-0-3720-00 | INSURANCE DAMAGE REIMBURSEMENT           | -                                     | -                              | -                               | 11,042                                    | 37,093                          | 30,811                          |
| 10-000-0-3730-11 | CONTRIBUTIONS FIRE/RESCUE                | 6,500                                 | 6,500                          | 6,500                           | 5,000                                     | 9,905                           | 10,276                          |
| 10-000-0-3730-15 | DONATIONS - ADOPT A BENCH                | -                                     | -                              | -                               | -   | 660                             | 330                             |
| 10-000-0-3730-16 | CONTRIBUTIONS PEDESTRIAN/BIKE SAFETY     | -                                     | -                              | -                               | -   | -200                            | 200                             |
| 10-000-0-3730-17 | CONTRIBUTIONS TOWN PARK                  | -                                     | -                              | -                               | -   | 25                              | -                               |
| 10-000-0-3740-00 | CIVIL PENALTIES                          | -                                     | -                              | -                               | -   | 1,400                           | -                               |
| 10-000-0-3740-01 | CIVIL PENALTIES PUBLIC SAFETY            | -                                     | -                              | -                               | 965                                       | 1,600                           | 1,750                           |
| 10-000-0-3750-00 | MISCELLANEOUS REVENUES                   | 10,000                                | 10,000                         | 10,000                          | 8,000                                     | 22,166                          | 17,197                          |
| 10-000-0-3750-01 | MISC REVENUES - RECYCLABLES              | 5,000                                 | 13,000                         | 13,000                          | 5,000                                     | 8,005                           | 7,189                           |
| 10-000-0-3750-02 | MISC REVENUE TOWN BIRTHDAY               | -                                     | -                              | -                               | -   | 12                              | 12                              |
|                  | <b>Subtotal Other Revenue</b>            | <b>\$ 121,500</b>                     | <b>\$ 136,113</b>              | <b>\$ 136,113</b>               | <b>\$ 131,328</b>                         | <b>\$ 212,493</b>               | <b>\$ 205,988</b>               |
|                  | <b>SALES &amp; SERVICES</b>              |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3770-10 | SALE OF MAPS/CODE BOOKS                  | \$ -                                  | \$ -                           | \$ -                            | \$ -                                      | \$ 30                           | \$ -                            |
| 10-000-0-3770-11 | SALE OF DUMPSTERS                        | 28,448                                | 27,840                         | 27,840                          | 20,000                                    | 23,665                          | 21,180                          |
| 10-000-0-3770-12 | SALE OF AUTOMATED CARTS                  | 32,500                                | 28,616                         | 28,616                          | 20,000                                    | 29,085                          | 23,913                          |
| 10-000-0-3770-14 | SALE OF TOWN FLAGS                       | -                                     | -                              | -                               | -   | 30                              | -                               |
| 10-000-0-3780-00 | SALE OF FIXED ASSETS                     | 20,000                                | 20,000                         | 20,000                          | 46,048                                    | 10,849                          | 18,446                          |
|                  | <b>Subtotal Sales &amp; Services</b>     | <b>\$ 80,948</b>                      | <b>\$ 76,456</b>               | <b>\$ 76,456</b>                | <b>\$ 86,048</b>                          | <b>\$ 63,659</b>                | <b>\$ 63,540</b>                |

Town of Nags Head  
 General Fund Revenues-Recommended  
 For the Fiscal Year 2016-2017

| Account Number                             | Account Description                            | Manager's<br>Recommended<br>2016-2017 | Adopted<br>Budget<br>2015-2016 | Adjusted<br>Budget<br>2015-2016 | Estimated Actual<br>Revenues<br>2015-2016 | Actual<br>Revenues<br>2014-2015 | Actual<br>Revenues<br>2013-2014 |
|--|--|---------------------------------------|--------------------------------|---------------------------------|---|---------------------------------|---------------------------------|
| <b>STORMWATER</b>                          |  |                                       |                                |                                 |   |                                 |                                 |
| <b>(STORMWATER FUND PRIOR TO FY 16/17)</b> |  |                                       |                                |                                 |   |                                 |                                 |
| 60-000-0-3477-25                           | STORMWATER FEE                                 | \$ -                                  | \$ 232,000                     | \$ 232,000                      | \$ 252,520                                | \$ 116,184                      | \$ 115,364                      |
| 60-000-0-3610-00                           | INTEREST ON CASH/INVESTMENTS                   | -                                     | 1,000                          | 1,000                           | 1,000                                     | 484                             | 711                             |
| 60-000-0-3991-00                           | APPROPRIATED RETAINED EARNINGS                 | -                                     | 23,360                         | 23,360                          | -   | -                               | -                               |
|  | <b>Subtotal Stormwater (Prior to FY 16/17)</b> | <b>\$ -</b>                           | <b>\$ 256,360</b>              | <b>\$ 256,360</b>               | <b>\$ 253,520</b>                         | <b>\$ 116,668</b>               | <b>\$ 116,075</b>               |
| <b>OTHER FINANCE SOURCES</b>               |  |                                       |                                |                                 |   |                                 |                                 |
| 10-000-0-3910-00                           | PROCEEDS FROM LOAN                             | \$ -                                  | \$ -                           | \$ 1,015,357                    | \$ 1,015,357                              | \$ 753,132                      | \$ 938,539                      |
| 10-000-0-3921-00                           | CONTRIBUTION CAP RESERVE FUND                  | 543,264                               | 435,040                        | 435,040                         | 435,040                                   | 297,286                         | 181,902                         |
| 10-000-0-3922-00                           | CONTRIBUTION CAP PROJECT FUND                  | -                                     | -                              | -                               | -   | -                               | 1,000,000                       |
| 10-000-0-3925-00                           | CONTRIBUTION WATER FUND                        | 556,830                               | 542,618                        | -                               | -   | -                               | -                               |
| 10-000-0-3980-00                           | REFUNDS OF PY EXPENSES                         | -                                     | -                              | -                               | -   | 2,331                           | 500                             |
| 10-000-0-3990-00                           | APPROPRIATED FUND BALANCE                      | 300,000                               | 317,500                        | 343,297                         | -   | -                               | -                               |
|  | <b>Subtotal Other Finance Sources</b>          | <b>\$ 1,400,094</b>                   | <b>\$ 1,295,158</b>            | <b>\$ 1,793,694</b>             | <b>\$ 1,450,397</b>                       | <b>\$ 1,052,749</b>             | <b>\$ 2,120,941</b>             |
|  | <b>TOTAL</b>                                   | <b>\$ 16,229,920</b>                  | <b>\$ 19,446,284</b>           | <b>\$ 20,506,577</b>            | <b>\$ 20,551,799</b>                      | <b>\$ 18,906,235</b>            | <b>\$ 18,659,863</b>            |

**Town of Nags Head  
Reserve Detail  
For the Fiscal year 2016/2017**

| <u>Description</u>                  | <u>Department</u> |                  | <u>Funding Sources</u> | <u>Cost</u>                    |
|-------------------------------------|-------------------|------------------|------------------------|--------------------------------|
| Dowdy Park Land Payment - Principal | PW Facilities     | 10-530-4-5781-00 | Parks and Paths        | \$100,000                      |
| Dowdy Park Land Payment - Interest  | PW Facilities     | 10-530-4-5782-00 | Parks and Paths        | \$2,360                        |
| Dowdy Park Phase 1                  | PW Facilities     | 10-530-4-5663-00 | Parks and Paths        | \$120,000                      |
| Multi-Use Path                      | PW Facilities     | 10-530-4-5438-01 | Parks and Paths        | \$25,000                       |
| Dog Park                            | Planning          | 10-490-1-5773-00 | Parks and Paths        | \$30,000                       |
| Enclose Office Space in Planning    | Planning          | 10-490-1-5773-00 | Admin. Facility Fees   | \$35,000                       |
| Stormwater                          | Stormwater        | 10-620           | Stormwater             | \$230,904                      |
| <b>Total Reserves</b>               |                   |                  |                        | <b><u><u>\$543,264</u></u></b> |

**Town of Nags Head  
Grant Projects  
For the Fiscal year 2016/2017**

**Description/Department**

**Project Cost and Funding Sources**

**Wellness Grant (Included in Admin Services)**

To continue with Wellness services for employees. Includes annual screenings, immunizations for flu and pneumonia, miscellaneous equipment and supplies, and maintenance of equipment.

Total Project Cost: \$7,590

Funding Sources:

Grant Revenue \$2,500  
Local Match \$5,090

**OBVB Grant for Fireworks (included in Governing Body)**

For Fourth of July fireworks display. 50% grant for direct expenditures.

Total Project Cost: \$20,000

Funding Sources:

Grant Revenue \$10,000  
Local Match \$10,000

**OBVB Grant/PARTF Grant Dowdy's Phase II  
(Included in PW Facilities)**

Phase II of the Dowdy property development. Funded by grants from OBVB and PARTF.

Total Project Cost: \$500,000

Funding Sources:

Grant Revenue (OBVB) \$250,000  
Grant Revenue (PARTF) \$250,000

**NC Governor's Crime Commission**

Active Shooter Grant

Total Project Cost: \$24,500

Funding Sources:

Grant Revenue \$24,500

**Total Project Cost**

**\$552,090**



**Town of Nags Head  
Recommended Budget  
General Fund Expenditures by Account  
For the Fiscal Year 2016-2017**

| Account                   | Account Description                | Departmental Requested 2016-2017 | Manager's Recommended 2016-2017 | Adopted Budget 2015-2016 | Adjusted Budget 2015-2016 | Estimated Actual Expenditures 2015-2016 | Actual Expenditures 2014-2015 | Actual Expenditures 2013-2014 |
|---------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------------|---------------------------|---|-------------------------------|-------------------------------|
| <b>ADMINISTRATIVE</b>     |                                    |                                  |                                 |                          |                           |   |                               |                               |
| 5101-00                   | FEES PAID - ELECTED OFFICIALS      | \$ 34,796                        | \$ 34,796                       | \$ 34,112                | \$ 34,112                 | \$ 34,112                               | \$ 34,114                     | \$ 34,114                     |
| <b>PERSONNEL SERVICES</b> |                                    |                                  |                                 |                          |                           |   |                               |                               |
| 5102-00                   | SALARIES/WAGES - REGULAR           | \$ 5,331,444                     | \$ 5,331,444                    | \$ 5,029,569             | \$ 5,094,127              | \$ 5,045,687                            | \$ 4,916,237                  | \$ 4,874,895                  |
| 5102-01                   | SALARIES - LONGEVITY PAY           | 144,350                          | 144,350                         | 152,681                  | 154,966                   | 154,966                                 | 150,459                       | 160,973                       |
| 5103-00                   | SALARIES/WAGES - PARTTIME          | 479,048                          | 479,048                         | 483,036                  | 483,250                   | 481,513                                 | 471,318                       | 464,490                       |
| 5104-00                   | OVERTIME PAY                       | 49,260                           | 49,260                          | 62,610                   | 63,549                    | 62,743                                  | 75,606                        | 55,943                        |
| 5105-00                   | HOLIDAY PAY                        | 97,694                           | 97,694                          | 65,715                   | 66,698                    | 50,130                                  | 37,337                        | 47,799                        |
| 5206-00                   | FICA TAX                           | 455,748                          | 455,748                         | 437,893                  | 444,161                   | 425,964                                 | 409,265                       | 412,249                       |
| 5207-00                   | GROUP HEALTH INSURANCE             | 1,293,688                        | 1,293,688                       | 1,437,582                | 1,437,582                 | 1,222,370                               | 1,123,434                     | 968,438                       |
| 5207-01                   | RETIRES GROUP HEALTH INSUR         | 85,428                           | 85,428                          | 94,006                   | 94,006                    | 79,843                                  | 83,134                        | 65,096                        |
| 5208-00                   | RETIREMENT                         | 301,499                          | 301,499                         | 276,304                  | 280,444                   | 271,652                                 | 283,417                       | 280,993                       |
| 5208-01                   | RETIREMENT LAW ENFORCEMENT         | 103,808                          | 103,808                         | 86,471                   | 87,768                    | 87,768                                  | 90,173                        | 86,722                        |
| 5209-00                   | UNEMPLOYMENT                       | 25,000                           | 25,000                          | 25,000                   | 25,000                    | 25,000                                  | 18,702                        | 61,920                        |
| 5210-00                   | 401 K                              | 81,057                           | 81,057                          | 63,354                   | 64,298                    | 64,489                                  | 64,362                        | 64,684                        |
| 5210-01                   | 401 K LAW ENFORCEMENT              | 62,201                           | 62,201                          | 60,469                   | 61,376                    | 61,086                                  | 60,913                        | 59,319                        |
| 5214-00                   | POLICE SEPARATION ALLOWANCE        | 42,622                           | 42,622                          | 45,000                   | 45,000                    | 45,000                                  | 75,000                        | 30,000                        |
|                           | <b>Subtotal Personnel Services</b> | <b>\$ 8,552,847</b>              | <b>\$ 8,552,847</b>             | <b>\$ 8,319,690</b>      | <b>\$ 8,402,225</b>       | <b>\$ 8,078,211</b>                     | <b>\$ 7,859,358</b>           | <b>\$ 7,633,521</b>           |
| <b>OPERATIONS</b>         |                                    |                                  |                                 |                          |                           |   |                               |                               |
| 5213-00                   | EMPLOYEE WELLNESS                  | \$ 8,500                         | \$ 7,590                        | \$ 8,500                 | \$ 8,500                  | \$ 8,500                                | \$ 6,077                      | \$ 5,778                      |
| 5215-00                   | EMPLOYEE INCENTIVE PROGRAM         | -                                | -                               | 250                      | 250                       | 250                                     | 250                           | 282                           |
| 5217-00                   | PERSONNEL COMMITTEE                | -                                | -                               | 1,500                    | 1,500                     | 137                                     | 528                           | 185                           |
| 5218-00                   | COST OF LIVING ADJUSTMENT          | -                                | -                               | 91,135                   | -                         | -                                       | -                             | -                             |
| 5314-00                   | PLANNING BOARD FEES                | 7,240                            | 7,240                           | 7,240                    | 7,240                     | 6,069                                   | 7,000                         | 6,700                         |
| 5315-00                   | BOARD OF ADJUSTMENT FEES           | 2,500                            | 2,500                           | 2,820                    | 2,820                     | 926                                     | 1,290                         | 940                           |
| 5320-00                   | TRAINING                           | 139,604                          | 108,804                         | 83,013                   | 82,513                    | 72,667                                  | 56,374                        | 46,619                        |
| 5320-01                   | COMPUTER TRAINING                  | 5,000                            | 4,000                           | 5,000                    | 5,000                     | 4,500                                   | 3,850                         | 2,850                         |
| 5320-02                   | SAFETY TRAINING                    | 6,262                            | 5,300                           | 5,300                    | 5,300                     | 5,300                                   | 5,271                         | 5,265                         |
| 5320-03                   | OSHA COMPLIANCE COSTS              | 4,840                            | 3,840                           | 3,840                    | 3,840                     | 3,840                                   | 3,710                         | 3,885                         |
| 5321-00                   | BUILDING/EQUIPMENT RENTAL          | 41,090                           | 38,790                          | 35,594                   | 35,594                    | 34,569                                  | 32,604                        | 33,468                        |
| 5322-00                   | TELEPHONE                          | 36,566                           | 36,510                          | 37,413                   | 37,413                    | 33,522                                  | 36,563                        | 37,041                        |
| 5322-01                   | TELEPHONE-CELL PHONE STIPEND       | 22,770                           | 21,690                          | 22,110                   | 22,110                    | 20,944                                  | 15,750                        | 13,018                        |
| 5322-05                   | INTERNET COSTS                     | 7,680                            | 7,680                           | 7,680                    | 7,680                     | 7,680                                   | 9,052                         | 8,254                         |
| 5323-00                   | UTILITIES                          | 211,811                          | 152,750                         | 192,750                  | 192,750                   | 185,490                                 | 170,128                       | 191,079                       |
| 5324-00                   | TRAVEL                             | -                                | -                               | 42,175                   | 42,175                    | 34,684                                  | 26,460                        | 20,510                        |

**Town of Nags Head  
Recommended Budget  
General Fund Expenditures by Account  
For the Fiscal Year 2016-2017**

| Account | Account Description            | Departmental Requested<br>2016-2017 | Manager's Recommended<br>2016-2017 | Adopted Budget<br>2015-2016 | Adjusted Budget<br>2015-2016 | Estimated Actual Expenditures<br>2015-2016 | Actual Expenditures<br>2014-2015 | Actual Expenditures<br>2013-2014 |
|---------|--------------------------------|-------------------------------------|------------------------------------|-----------------------------|------------------------------|--|----------------------------------|----------------------------------|
| 5325-00 | POSTAGE                        | 17,088                              | 16,588                             | 16,288                      | 14,288                       | 14,087                                     | 8,997                            | 9,093                            |
| 5326-00 | ADVERTISING                    | 8,314                               | 7,600                              | 9,214                       | 9,214                        | 7,250                                      | 6,148                            | 8,353                            |
| 5327-00 | PRINTING                       | 9,398                               | 9,398                              | 7,626                       | 9,626                        | 9,200                                      | 5,004                            | 2,127                            |
| 5428-00 | TIPPING FEES                   | 648,910                             | 635,000                            | 607,891                     | 655,000                      | 655,000                                    | 647,367                          | 626,778                          |
| 5431-00 | FUEL COSTS                     | 234,750                             | 224,400                            | 243,176                     | 238,976                      | 208,928                                    | 228,528                          | 267,481                          |
| 5432-00 | STREET SUPPLIES                | 30,000                              | 30,000                             | 24,710                      | 24,710                       | 24,710                                     | 15,836                           | 21,426                           |
| 5433-00 | DEPARTMENT SUPPLIES            | 261,023                             | 219,179                            | 224,989                     | 221,239                      | 207,570                                    | 223,474                          | 203,853                          |
| 5434-00 | OTHER SUPPLIES                 | 52,089                              | 46,664                             | 43,264                      | 43,264                       | 40,693                                     | 59,360                           | 46,195                           |
| 5434-05 | OTHER SUPPLIES - COMPUTER      | 16,400                              | 16,400                             | 30,690                      | 30,690                       | 30,170                                     | 27,194                           | 27,241                           |
| 5435-00 | MAINT/REPAIR BUILDINGS         | 192,125                             | 197,125                            | 179,355                     | 179,355                      | 179,000                                    | 65,525                           | 57,919                           |
| 5435-02 | M/R WINDMILL PT                | -                                   | -                                  | -                           | -                            | -  | (3,384)                          | (3,868)                          |
| 5436-00 | MAINT/REPAIR EQUIPMENT         | 120,499                             | 102,742                            | 108,880                     | 112,880                      | 99,470                                     | 73,194                           | 80,152                           |
| 5436-01 | MAINT/REPAIR COMPUTER EQUIP.   | -                                   | -                                  | 200                         | 200                          | 200  | -                                | -                                |
| 5436-05 | MAINT/REPAIR FIRING RANGE      | 1,100                               | 1,100                              | 6,000                       | 6,000                        | 1,100                                      | 20,592                           | 18,211                           |
| 5437-00 | VEHICLE MAINTENANCE            | 267,782                             | 202,290                            | 214,240                     | 214,240                      | 198,648                                    | 188,504                          | 225,130                          |
| 5438-00 | MAINT/REPAIR OTHER             | 94,405                              | 74,405                             | 71,500                      | 71,500                       | 70,000                                     | 7,287                            | 65,547                           |
| 5438-01 | MAINT/REPAIR OTHER PARKS/PATHS | 25,000                              | 25,000                             | -                           | -                            | -  | -                                | -                                |
| 5439-00 | UNIFORMS                       | 60,183                              | 52,201                             | 55,300                      | 55,300                       | 54,874                                     | 55,866                           | 53,841                           |
| 5440-00 | PROFESSIONAL FEES              | 197,013                             | 193,917                            | 185,358                     | 193,108                      | 186,334                                    | 1,699,817                        | 347,130                          |
| 5440-01 | PROF FEE/WATER QUALITY TESTING | 360                                 | 360                                | 360                         | 360                          | 4,000                                      | 960                              | -                                |
| 5440-01 | FINES & FORFEITURES BOC        | 5,000                               | 5,000                              | 5,000                       | 5,000                        | 5,000                                      | 4,426                            | 4,302                            |
| 5441-00 | INCENTIVE PAY                  | 10,000                              | 10,000                             | 4,000                       | 4,000                        | 3,103                                      | 3,435                            | -                                |
| 5443-00 | SIGNS                          | 15,000                              | 15,000                             | 12,000                      | 12,000                       | 11,000                                     | 10,016                           | 13,287                           |
| 5444-04 | SPECIAL PROJECTS SAND FENCING  | 24,000                              | 48,000                             | 24,000                      | 24,000                       | 24,000                                     | 24,080                           | 24,000                           |
| 5445-00 | CONTRACTED SERVICES            | 404,274                             | 400,949                            | 444,851                     | 453,599                      | 446,327                                    | 529,038                          | 299,770                          |
| 5445-05 | CONTRACTED SERVICES - WEBSITE  | 2,315                               | 2,315                              | 2,850                       | 2,850                        | 2,800                                      | 1,462                            | 2,072                            |
| 5445-06 | CONTRACTED SERVICES - GIS      | 2,900                               | 2,900                              | 2,900                       | 2,900                        | 2,900                                      | 2,340                            | -                                |
| 5445-08 | CONTRACTED ANNUAL SUPPORT/MAIN | 19,320                              | 15,945                             | 23,318                      | 23,318                       | 23,000                                     | 20,893                           | 22,908                           |
| 5445-41 | SPECIAL CONTRACTED SERVICES    | 4,000                               | 4,000                              | 4,000                       | 4,000                        | 3,018                                      | 3,572                            | 3,259                            |
| 5447-00 | SANITATION                     | -                                   | -                                  | -                           | 198,900                      | 198,900                                    | -                                | -                                |
| 5448-00 | PURCHASES FOR RESALE           | 63,548                              | 63,548                             | 56,248                      | 56,248                       | 51,084                                     | 74,629                           | 48,706                           |
| 5449-00 | RECYCLING                      | 97,193                              | 97,193                             | 110,064                     | 77,519                       | 77,519                                     | 39,419                           | 33,892                           |
| 5449-01 | CART ROLLBACK REFUNDS          | -                                   | -                                  | -                           | -                            | -  | -                                | 1,187                            |
| 5453-00 | SPECIAL EVENTS                 | 600                                 | 2,200                              | 600                         | 600                          | 600  | 1,191                            | 587                              |
| 5550-00 | DEPRECIATION EXPENSE           | -                                   | -                                  | -                           | -                            | -  | 61,748                           | 32,223                           |
| 5553-00 | DUES AND SUBSCRIPTIONS         | 28,876                              | 28,556                             | 22,653                      | 23,153                       | 21,112                                     | 18,273                           | 19,596                           |
| 5554-00 | INSURANCE                      | 349,648                             | 349,648                            | 371,424                     | 371,424                      | 332,424                                    | 303,944                          | 266,281                          |

**Town of Nags Head  
Recommended Budget  
General Fund Expenditures by Account  
For the Fiscal Year 2016-2017**

| Account | Account Description            | Departmental Requested<br>2016-2017 | Manager's Recommended<br>2016-2017 | Adopted Budget<br>2015-2016 | Adjusted Budget<br>2015-2016 | Estimated Actual Expenditures<br>2015-2016 | Actual Expenditures<br>2014-2015 | Actual Expenditures<br>2013-2014 |
|---------|--------------------------------|-------------------------------------|------------------------------------|-----------------------------|------------------------------|--|----------------------------------|----------------------------------|
| 5558-00 | SPECIAL INVESTIGATIONS         | 2,000                               | 2,000                              | 2,000                       | 2,000                        | 2,000                                      | 2,000                            | -                                |
| 5590-00 | CONTRIBUTION OB CHAMBER        | -                                   | -                                  | 800                         | 800                          | 800  | 700                              | 700                              |
| 5590-03 | CONTRIBUTION YMCA              | -                                   | -                                  | -                           | -                            | -  | -                                | 4,000                            |
| 5590-05 | CONTRIBUTION GOVT ACCESS CHANN | 59,000                              | 59,000                             | 59,000                      | 59,000                       | 59,000                                     | 59,452                           | 64,568                           |
| 5591-00 | CONTRIBUTION - NATURE CONSERV  | -                                   | -                                  | 10,000                      | 10,000                       | 10,000                                     | 10,000                           | 10,000                           |
| 5593-00 | CONTRIBUTIONS MISCELLANEOUS    | 22,550                              | 13,850                             | 3,850                       | 3,850                        | 3,850                                      | 3,600                            | 3,700                            |
| 5661-00 | WHALEBONE PARK                 | -                                   | -                                  | -                           | -                            | -  | 19,500                           | -                                |
| 5662-00 | GRANT MULTI USE PATH           | -                                   | -                                  | -                           | -                            | -  | 268,195                          | 186,211                          |
| 5662-02 | GRANT NC FOREST SERVICE        | 2,400                               | -                                  | -                           | -                            | -  | -                                | -                                |
| 5663-00 | DOWDY PARK                     | 620,000                             | 620,000                            | 600,000                     | 1,150,000                    | 1,150,000                                  | -                                | -                                |
| 5664-00 | GRANT - FEMA FIRE GRANT        | -                                   | -                                  | -                           | -                            | -  | 2,026                            | 64,428                           |
|         | <b>Subtotal Operations</b>     | <b>\$ 4,462,925</b>                 | <b>\$ 4,191,166</b>                | <b>\$ 4,334,919</b>         | <b>\$ 5,019,796</b>          | <b>\$ 4,838,748</b>                        | <b>\$ 5,169,114</b>              | <b>\$ 3,538,156</b>              |
| 5699-00 | COST REIMBURSEMENT             | \$ -                                | \$ -                               | \$ -                        | \$ (542,618)                 | \$ (542,618)                               | \$ (515,000)                     | \$ (515,000)                     |
|         | <b>CAPITAL OUTLAY</b>          |                                     |                                    |                             |                              |  |                                  |                                  |
| 5771-00 | CAPITAL OUTLAY LAND            | \$ -                                | \$ -                               | \$ 116,000                  | \$ 116,000                   | \$ 65,000                                  | \$ 282,208                       | \$ 1,807,653                     |
| 5772-00 | CAPITAL OUTLAY BUILDINGS       | -                                   | -                                  | 90,000                      | 90,000                       | 90,000                                     | -                                | 46,880                           |
| 5773-00 | CAPITAL OUTLAY OTHER           | 405,500                             | 405,500                            | 210,000                     | 210,000                      | 210,000                                    | 300,042                          | 222,967                          |
| 5774-00 | CAPITAL OUTLAY EQUIPMENT       | 72,000                              | 70,000                             | 269,289                     | 843,917                      | 836,579                                    | 838,167                          | 1,238,356                        |
| 5774-04 | CAPITAL OUTLAY GOV CRIME COMM  | 24,500                              | 24,500                             | -                           | -                            | -  | 7,092                            | 19,984                           |
|         | <b>Subtotal Capital Outlay</b> | <b>\$ 502,000</b>                   | <b>\$ 500,000</b>                  | <b>\$ 685,289</b>           | <b>\$ 1,259,917</b>          | <b>\$ 1,201,579</b>                        | <b>\$ 1,427,509</b>              | <b>\$ 3,335,839</b>              |
|         | <b>DEBT SERVICE</b>            |                                     |                                    |                             |                              |  |                                  |                                  |
| 5781-00 | L/P PRINCIPAL                  | \$ 1,062,960                        | \$ 1,039,951                       | \$ 4,297,490                | \$ 4,557,474                 | \$ 4,554,879                               | \$ 4,454,715                     | \$ 4,306,418                     |
| 5782-00 | L/P INTEREST                   | 38,042                              | 38,042                             | 131,124                     | 132,011                      | 132,924                                    | 226,348                          | 319,461                          |
| 5785-00 | VENDOR FINANCING               | -                                   | -                                  | -                           | -                            | -  | -                                | 14,282                           |
|         | <b>Subtotal Debt Service</b>   | <b>\$ 1,101,002</b>                 | <b>\$ 1,077,993</b>                | <b>\$ 4,428,614</b>         | <b>\$ 4,689,485</b>          | <b>\$ 4,687,803</b>                        | <b>\$ 4,681,063</b>              | <b>\$ 4,640,160</b>              |
| 5900-82 | CONTRIB. TO CAP RESERVE FUND   | \$ 1,723,118                        | \$ 1,723,118                       | \$ 1,518,660                | \$ 1,518,660                 | \$ 1,518,660                               | \$ 1,494,450                     | \$ 1,858,926                     |
| 5900-85 | CONTRIB TO WATER FUND          | \$ 25,000                           | \$ 25,000                          | \$ -                        | \$ -                         | \$ -                                       | \$ -                             | \$ -                             |
| 5999-00 | CONTINGENCY                    | \$ 125,000                          | \$ 125,000                         | \$ 125,000                  | \$ 125,000                   | \$ -                                       | \$ -                             | \$ -                             |
|         | <b>TOTAL</b>                   | <b>\$ 16,526,688</b>                | <b>\$ 16,229,920</b>               | <b>\$ 19,446,284</b>        | <b>\$ 20,506,577</b>         | <b>\$ 19,816,494</b>                       | <b>\$ 20,150,607</b>             | <b>\$ 20,525,717</b>             |

## General Fund Expenditures by Function and Percentage

### General Fund Expenditures by Function

|                            | Adopted<br>2015-2016 | Recommended<br>2016-2017 | Net Change<br>Adopted vs.<br>Recommended |
|----------------------------|----------------------|--------------------------|--|
| ELECTED OFFICIALS          | \$34,112             | \$34,796                 | 2.01%                                    |
| PERSONNEL                  | \$8,319,690          | \$8,552,847              | 2.80%                                    |
| OPERATIONS/MAINTENANCE     | \$4,334,919          | \$4,191,166              | -3.32%                                   |
| CAPITAL OUTLAY             | \$685,289            | \$500,000                | -27.04%                                  |
| DEBT SERVICE               | <u>\$4,428,614</u>   | <u>\$1,077,993</u>       | -75.66%                                  |
| SUB-TOTAL                  | \$17,802,624         | \$14,356,802             | -19.36%                                  |
| INTERFUND TRANSFERS        | \$1,518,660          | \$1,723,118              | 13.46%                                   |
| CONTRIBUTION TO WATER FUND | \$0                  | \$25,000                 | 100.00%                                  |
| CONTINGENCY                | <u>\$125,000</u>     | <u>\$125,000</u>         | 0.00%                                    |
| <b>TOTAL</b>               | <b>\$19,446,284</b>  | <b>\$16,229,920</b>      | <b>-16.54%</b>                           |

### General Fund Expenditures by Percentage

|                            | Adopted<br>2015-2016 | Percentage<br>of Total | Recommended<br>2016-2017 | Percentage<br>of Total |
|----------------------------|----------------------|------------------------|--------------------------|------------------------|
| ELECTED OFFICIALS          | \$34,112             | 0.18%                  | \$34,796                 | 0.21%                  |
| PERSONNEL                  | \$8,319,690          | 42.78%                 | \$8,552,847              | 52.70%                 |
| OPERATIONS/MAINTENANCE     | \$4,334,919          | 22.29%                 | \$4,191,166              | 25.82%                 |
| CAPITAL OUTLAY             | \$685,289            | 3.52%                  | \$500,000                | 3.08%                  |
| DEBT SERVICE               | <u>\$4,428,614</u>   | 22.77%                 | <u>\$1,077,993</u>       | 6.64%                  |
| SUB-TOTAL                  | \$17,802,624         | 91.55%                 | \$14,356,802             | 88.46%                 |
| INTERFUND TRANSFERS        | \$1,518,660          | 7.81%                  | \$1,723,118              | 10.62%                 |
| CONTRIBUTION TO WATER FUND | \$0                  | 0.00%                  | \$25,000                 | 0.15%                  |
| CONTINGENCY                | <u>\$125,000</u>     | 0.64%                  | <u>\$125,000</u>         | 0.77%                  |
| <b>TOTAL</b>               | <b>\$19,446,284</b>  | <b>100.00%</b>         | <b>\$16,229,920</b>      | <b>100.00%</b>         |