

**Town of Nags Head
Recommended Budget
Water 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
REVENUES								
	Operating Revenues	\$ 2,747,500	\$ 2,747,500	\$ 2,778,000	\$ 2,778,000	\$ 2,806,848	\$ 2,839,952	\$ 2,403,865
	Investment Earnings	45,750	45,750	35,500	35,500	43,500	35,611	42,245
	Other Revenue	1,000	1,000	768	768	1,235	4,238	301,764
	Other Finance Sources	366,476	366,476	445,187	498,727	51,576	150	154,543
	TOTAL	\$ 3,261,121	\$ 3,160,726	\$ 3,259,455	\$ 3,312,995	\$ 2,903,160	\$ 2,879,952	\$ 2,902,418
EXPENDITURES								
	900 Interfund	\$ 606,830	\$ 606,830	\$ 592,618	\$ 50,000	\$ -	\$ -	\$ -
	720 Water Administration	129,739	129,739	128,422	147,797	143,668	422,881	451,124
	725 Septic Health Initiative	175,763	175,763	149,103	208,354	195,875	209,710	287,983
	810 Water Operations	1,512,066	1,474,640	1,687,414	2,032,892	1,950,082	1,921,382	1,597,130
	818 Water Distribution	836,723	773,754	701,898	873,952	831,632	653,546	646,464
	TOTAL	\$ 3,261,121	\$ 3,160,726	\$ 3,259,455	\$ 3,312,995	\$ 3,121,257	\$ 3,207,519	\$ 2,982,701

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

Account Number	Account Description	Manager's Recommended 2016-2017	Adopted Budget 2015-2016	Adjusted Budget 2015-2016	Estimated Actual Revenues 2015-2016	Actual Revenues 2014-2015	Actual Revenues 2013-2014
OPERATING REVENUES							
61-000-0-3201-00	POND ISLAND SPECIAL ASSESSMENT PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ 14,823	\$ -
61-000-0-3201-01	POND ISLAND SPECIAL ASSESSMENT INTEREST	-	-	-	348	37	-
61-000-0-3470-00	WATER UTILITY SALES	2,700,000	2,725,000	2,725,000	2,700,000	2,670,725	2,311,473
61-000-0-3470-01	ADJUSTMENTS TO WATER SALES	-	-	-	(40,000)	(60,544)	(47,264)
61-000-0-3470-03	CUSTOMER SERVICE ADJUSTMENTS	-	-	-	(1,000)	(1,594)	(1,374)
61-000-0-3470-12	10% LATE PAYMENT PENALTY	30,000	28,000	28,000	30,000	31,650	25,590
61-000-0-3480-00	INITIAL IMPACT FEES	-	-	-	100,000	154,500	91,500
61-000-0-3481-00	AMMONS DARE IMPACT FEES	-	-	-	-	8,000	4,000
61-000-0-3490-00	TAPS AND CONNECTION FEES	10,000	15,000	15,000	10,000	15,255	10,990
61-000-0-3491-00	TAG CUTOFF FEES	7,500	10,000	10,000	7,500	7,100	8,950
	Subtotal Operating Revenues	\$ 2,747,500	\$ 2,778,000	\$ 2,778,000	\$ 2,806,848	\$ 2,839,952	\$ 2,403,865
INVESTMENT EARNINGS							
61-000-0-3600-00	SEPTIC LOAN PRINCIPAL PAID	\$ 15,000	\$ 12,000	\$ 12,000	\$ 17,500	\$ 14,324	\$ 17,990
61-000-0-3610-00	INTEREST ON CASH/INVESTMENTS	30,000	23,000	23,000	25,000	20,697	23,277
61-000-0-3617-25	SEPTIC LOAN INTEREST PAID	750	500	500	1,000	591	978
	Subtotal Investment Earnings	\$ 45,750	\$ 35,500	\$ 35,500	\$ 43,500	\$ 35,611	\$ 42,245
OTHER REVENUE							
61-000-0-3750-00	MISCELLANEOUS REVENUES	\$ 1,000	\$ 768	\$ 768	\$ 1,000	\$ 3,763	\$ 1,589
61-000-0-3750-01	Misc Revenues - Accrual	-	-	-	235	475	175
61-000-0-3780-00	SALE OF FIXED ASSETS	-	-	-	-	-	300,000
	Subtotal Other Revenue	\$ 1,000	\$ 768	\$ 768	\$ 1,235	\$ 4,238	\$ 301,764
OTHER FINANCE SOURCES							
61-000-0-3910-00	PROCEEDS FROM LOAN	\$ -	\$ -	\$ 51,412	\$ 51,412	\$ -	\$ 154,543
61-000-0-3920-00	CONTRIBUTION FROM GENERAL FUND	25,000	-	-	-	-	-
61-000-0-3980-00	REFUNDS OF PRIOR YEAR EXPENSES	-	-	-	164	150	-
61-000-0-3991-00	APPROPRIATED RETAINED EARNINGS	341,476	445,187	447,315	-	-	-
	Subtotal Other Finance Sources	\$ 366,476	\$ 445,187	\$ 498,727	\$ 51,576	\$ 150	\$ 154,543
	TOTAL	\$ 3,160,726	\$ 3,259,455	\$ 3,312,995	\$ 2,903,160	\$ 2,879,952	\$ 2,902,418

**Town of Nags Head
Recommended Budget
Water 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
PERSONNEL SERVICES								
5102-00	SALARIES/WAGES - REGULAR	\$ 464,109	\$ 464,109	\$ 407,828	\$ 415,608	\$ 411,835	\$ 442,420	\$ 438,298
5102-01	SALARIES - LONGEVITY PAY	12,545	12,545	11,176	11,494	11,494	12,492	17,940
5103-00	SALARIES/WAGES - PARTTIME	-	-	-	-	-	1,794	1,126
5104-00	OVERTIME PAY	2,000	2,000	3,000	3,044	3,022	2,092	2,123
5105-00	HOLIDAY PAY	7,100	7,100	2,700	2,740	2,200	-	974
5206-00	FICA TAX	37,048	37,048	32,713	33,291	29,979	32,269	34,037
5207-00	GROUP HEALTH INSURANCE	142,614	142,614	135,860	135,860	99,861	122,603	115,158
5207-01	RETIREEES GROUP HEALTH INSUR	24,408	24,408	27,274	27,274	19,291	24,297	11,635
5208-00	RETIREMENT	34,370	34,370	28,759	29,237	28,620	31,749	33,438
5210-00	401 K	9,481	9,481	5,380	5,476	5,577	6,144	7,042
5218-00	COST OF LIVING ADJUSTMENT	-	-	9,334	-	-	-	-
	Subtotal Personnel Services	\$ 733,675	\$ 733,675	\$ 664,024	\$ 664,024	\$ 611,879	\$ 675,860	\$ 661,772
OPERATIONS								
5320-00	TRAINING	\$ 12,185	\$ 10,195	\$ 5,970	\$ 5,970	\$ 5,517	\$ 3,456	\$ 4,695
5321-00	BUILDING/EQUIPMENT RENTAL	774	774	1,000	1,000	1,000	669	658
5322-00	TELEPHONE	9,114	4,900	5,100	5,100	4,442	5,442	5,245
5322-01	TELEPHONE- CELL PHONE STIPEND	1,530	1,530	1,530	1,530	1,530	1,035	1,195
5323-00	UTILITIES	52,950	52,950	50,000	50,000	50,000	45,462	57,138
5324-00	TRAVEL	-	-	5,775	5,775	2,000	2,431	3,945
5325-00	POSTAGE	17,710	17,060	15,860	15,860	14,015	13,478	11,860
5326-00	ADVERTISING	3,460	3,460	900	900	1,753	66	1,427
5327-00	PRINTING	5,325	5,325	4,500	4,500	4,500	4,208	6,594
5431-00	FUEL COSTS	16,000	16,000	13,001	12,001	9,457	14,569	17,866
5432-00	STREET SUPPLIES	2,500	2,500	1,140	1,140	1,140	1,024	900
5433-00	DEPARTMENT SUPPLIES	50,476	47,024	55,824	55,824	47,809	46,246	38,076
5434-00	OTHER SUPPLIES	24,375	21,375	18,457	18,457	9,366	28,447	16,993
5434-05	OTHER SUPPLIES - COMPUTER	-	-	-	-	-	713	-
5435-00	MAINT/REPAIR BUILDINGS	1,000	1,000	1,000	1,000	1,000	872	500
5436-00	MAINT/REPAIR EQUIPMENT	160,200	96,200	222,000	224,128	223,994	142,715	15,691
5437-00	VEHICLE MAINTENANCE	5,750	3,750	4,000	4,000	2,329	2,208	4,552
5437-01	VEHICLE REPAIRS	1,000	-	-	-	-	-	-

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

5438-00	MAINT/REPAIR OTHER	33,200	31,200	28,000	28,000	28,000	35,402	37,960
5439-00	UNIFORMS	4,000	4,000	4,000	4,000	3,028	4,866	2,549
5440-00	PROFESSIONAL FEES	143,750	143,750	6,250	6,250	6,250	3,454	4,528
5440-01	PROF.FEES H2O QUALITY TESTING	43,300	43,300	43,300	43,300	43,300	43,670	43,300
5445-00	CONTRACTED SERVICES	35,695	35,169	21,869	22,869	22,869	16,589	18,228
5448-00	PURCHASES FOR RESALE	854,865	854,865	906,000	906,000	850,000	858,977	817,402
5450-00	INSPECTION REBATE	9,000	9,000	8,000	8,000	8,000	8,213	8,288
5451-00	PUMPING CREDIT FOR H2O USAGE	1,500	1,500	1,500	1,500	1,337	1,320	1,440
5550-00	DEPRECIATION EXPENSE	-	-	-	-	-	287,647	263,290
5551-00	BAD DEBT EXPENSE	5,000	5,000	5,000	5,000	5,000	-	5,000
5552-00	OPEB Funding	-	-	-	-	-	2,816	(1,970)
5553-00	DUES AND SUBSCRIPTIONS	4,438	4,438	4,373	4,373	3,693	3,582	3,527
5554-00	INSURANCE	50,000	50,000	62,000	62,000	62,000	55,874	53,488
	Subtotal Operations	\$ 1,549,097	\$ 1,466,265	\$ 1,496,349	\$ 1,498,477	\$ 1,413,330	\$ 1,635,449	\$ 1,444,365
5699-00	COST REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 542,618	\$ 542,618	\$ 515,000	\$ 515,000
	CAPITAL OUTLAY							
5772-00	CAPITAL OUTLAY BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,858
5773-00	CAPITAL OUTLAY OTHER	168,500	163,500	310,000	310,000	310,000	160,276	44,457
5774-00	CAPITAL OUTLAY EQUIPMENT	26,000	25,000	34,871	68,092	67,312	59,695	156,793
	Subtotal Capital Outlay	\$ 194,500	\$ 188,500	\$ 344,871	\$ 378,092	\$ 377,312	\$ 219,971	\$ 201,250
	DEBT SERVICE							
5781-00	L/P PRINCIPAL	145,347	133,784	122,632	140,823	140,823	119,768	116,871
5782-00	L/P INTEREST	6,672	6,672	13,961	13,961	13,961	17,281	18,926
5784-00	SEPTIC LOAN PROGRAM	25,000	25,000	25,000	25,000	21,334	24,190	10,395
5785-00	VENDOR FINANCING	-	-	-	-	-	-	4,263
	Subtotal Debt Service	\$ 177,019	\$ 165,456	\$ 161,593	\$ 179,784	\$ 176,118	\$ 161,239	\$ 150,455
	INTERFUND							
5900-81	CONTRIB. TO GENERAL FUND	\$ 556,830	\$ 556,830	\$ 542,618	\$ -	\$ -	\$ -	\$ -
5999-00	CONTINGENCY 4	50,000	50,000	50,000	50,000	-	-	-
	Subtotal Interfund	\$ 606,830	\$ 606,830	\$ 592,618	\$ 50,000	\$ -	\$ -	\$ -
Grand Total		\$ 3,261,121	\$ 3,160,726	\$ 3,259,455	\$ 3,312,995	\$ 3,121,257	\$ 3,207,519	\$ 2,982,701

Water Fund Expenditures by Function and Percentage

Water Fund Expenditures by Function

	Adopted 2015-2016	Recommended 2016-2017	Net Change Adopted vs. Recommended
PERSONNEL	\$664,024	\$733,675	10.49%
OPERATIONS/MAINTENANCE	\$1,496,349	\$1,466,265	-2.01%
CAPITAL OUTLAY	\$344,871	\$188,500	-45.34%
DEBT SERVICE	<u>\$161,593</u>	<u>\$165,456</u>	2.39%
SUB-TOTAL	\$2,666,837	\$2,553,896	-4.24%
INTERFUND TRANSFERS	\$542,618	\$556,830	2.62%
CONTINGENCY	<u>\$50,000</u>	<u>\$50,000</u>	0.00%
TOTAL	<u>\$3,259,455</u>	<u>\$3,160,726</u>	-3.03%

Water Fund Expenditures by Percentage

	Adopted 2015-2016	Percentage of Total	Recommended 2016-2017	Percentage of Total
PERSONNEL	\$664,024	20.37%	\$733,675	23.21%
OPERATIONS/MAINTENANCE	\$1,496,349	45.91%	\$1,466,265	46.39%
CAPITAL OUTLAY	\$344,871	10.58%	\$188,500	5.96%
DEBT SERVICE	<u>\$161,593</u>	4.96%	<u>\$165,456</u>	5.23%
SUB-TOTAL	\$2,666,837	81.82%	\$2,553,896	80.80%
INTERFUND TRANSFERS	\$542,618	16.65%	\$556,830	17.62%
CONTINGENCY	<u>\$50,000</u>	1.53%	<u>\$50,000</u>	1.58%
TOTAL	<u>\$3,259,455</u>	100.00%	<u>\$3,160,726</u>	100.00%