

Town of Nags Head
 Adopted Budget
 Water Fund Revenues and Expenditures Summary
 For the Fiscal Year 2016-2017

Department	Description	Manager's Recommended 2016-2017	Adopted Budget 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	86.93%
	Investment Earnings	45,750	45,750	35,500	35,500	43,500	35,611	42,245	1.45%
	Other Revenue	1,000	1,000	768	768	1,235	4,238	301,764	0.03%
	Other Finance Sources	366,476	285,096	445,187	498,727	51,576	150	154,543	11.59%
	TOTAL	\$ 3,160,726	\$ 3,079,346	\$ 3,259,455	\$ 3,312,995	\$ 2,903,160	\$ 2,879,952	\$ 2,902,418	100.00%
EXPENDITURES									
	900 Interfund	\$ 606,830	\$ 606,830	\$ 592,618	\$ 50,000	\$ -	\$ -	\$ -	19.20%
	720 Water Administration	129,739	206,447	128,422	147,797	143,668	422,881	451,124	4.10%
	725 Septic Health Initiative	175,763	175,568	149,103	208,354	195,875	209,710	287,983	5.56%
	810 Water Operations	1,474,640	1,473,020	1,687,414	2,032,892	1,950,082	1,921,382	1,597,130	46.66%
	818 Water Distribution	773,754	617,481	701,898	873,952	831,632	653,546	646,464	24.48%
	TOTAL	\$ 3,160,726	\$ 3,079,346	\$ 3,259,455	\$ 3,312,995	\$ 3,121,257	\$ 3,207,519	\$ 2,982,701	100.00%

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

Account Number	Account Description	Manager's Recommended 2016-2017	Adopted Budget 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	2,700,000	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	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	10,000	15,000	15,000	10,000	15,255	10,990
61-000-0-3491-00	TAG CUTOFF FEES	7,500	7,500	10,000	10,000	7,500	7,100	8,950
	Subtotal 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								
61-000-0-3600-00	SEPTIC LOAN PRINCIPAL PAID	\$ 15,000	\$ 15,000	\$ 12,000	\$ 12,000	\$ 17,500	\$ 14,324	\$ 17,990
61-000-0-3610-00	INTEREST ON CASH/INVESTMENTS	30,000	30,000	23,000	23,000	25,000	20,697	23,277
61-000-0-3617-25	SEPTIC LOAN INTEREST PAID	750	750	500	500	1,000	591	978
	Subtotal Investment Earnings	\$ 45,750	\$ 45,750	\$ 35,500	\$ 35,500	\$ 43,500	\$ 35,611	\$ 42,245
OTHER REVENUE								
61-000-0-3750-00	MISCELLANEOUS REVENUES	\$ 1,000	\$ 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	\$ 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	285,096	445,187	447,315	-	-	-
	Subtotal Other Finance Sources	\$ 366,476	\$ 285,096	\$ 445,187	\$ 498,727	\$ 51,576	\$ 150	\$ 154,543
	TOTAL	\$ 3,160,726	\$ 3,079,346	\$ 3,259,455	\$ 3,312,995	\$ 2,903,160	\$ 2,879,952	\$ 2,902,418

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

Account	Account Description	Manager's Recommended 2016-2017	Adopted Budget 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	\$ 507,310	\$ 407,828	\$ 415,608	\$ 411,835	\$ 442,420	\$ 438,298
5102-01	SALARIES - LONGEVITY PAY	12,545	14,158	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	40,482	32,713	33,291	29,979	32,269	34,037
5207-00	GROUP HEALTH INSURANCE	142,614	151,588	135,860	135,860	99,861	122,603	115,158
5207-01	RETIRES GROUP HEALTH INSUR	24,408	24,408	27,274	27,274	19,291	24,297	11,635
5208-00	RETIREMENT	34,370	37,621	28,759	29,237	28,620	31,749	33,438
5210-00	401 K	9,481	10,377	5,380	5,476	5,577	6,144	7,042
5218-00	COST OF LIVING ADJUSTMENT	-	-	9,334	-	-	-	-
	Subtotal Personnel Services	\$ 733,675	\$ 795,044	\$ 664,024	\$ 664,024	\$ 611,879	\$ 675,860	\$ 661,772
OPERATIONS								
5320-00	TRAINING	\$ 10,195	\$ 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	4,900	4,900	5,100	5,100	4,442	5,442	5,245
5322-01	TELEPHONE- CELL PHONE STIPEND	1,530	1,920	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	17,060	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	47,024	47,024	55,824	55,824	47,809	46,246	38,076
5434-00	OTHER SUPPLIES	21,375	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	96,200	96,200	222,000	224,128	223,994	142,715	15,691
5437-00	VEHICLE MAINTENANCE	3,750	3,750	4,000	4,000	2,329	2,208	4,552
5437-01	VEHICLE REPAIRS	-	-	-	-	-	-	-

**Town of Nags Head
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 For the Fiscal Year 2016-2017**

5438-00	MAINT/REPAIR OTHER	31,200	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	155,570	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	35,169	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	\$ 1,466,265	\$ 1,478,475	\$ 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	163,500	8,541	310,000	310,000	310,000	160,276	44,457
5774-00	CAPITAL OUTLAY EQUIPMENT	25,000	25,000	34,871	68,092	67,312	59,695	156,793
	Subtotal Capital Outlay	\$ 188,500	\$ 33,541	\$ 344,871	\$ 378,092	\$ 377,312	\$ 219,971	\$ 201,250
	DEBT SERVICE							
5781-00	L/P PRINCIPAL	133,784	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	\$ 165,456	\$ 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		\$ 3,160,726	\$ 3,079,346	\$ 3,259,455	\$ 3,312,995	\$ 3,121,257	\$ 3,207,519	\$ 2,982,701

Water Fund Expenditures by Function and Percentage

<u>Water Fund Expenditures by Function</u>			
	Adopted	Adopted	Net Change
	2015-2016	2016-2017	Adopted
PERSONNEL	\$664,024	\$795,044	19.73%
OPERATIONS/MAINTENANCE	\$1,496,349	\$1,478,475	-1.19%
CAPITAL OUTLAY	\$344,871	\$33,541	-90.27%
DEBT SERVICE	<u>\$161,593</u>	<u>\$165,456</u>	2.39%
SUB-TOTAL	\$2,666,837	\$2,472,516	-7.29%
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>\$3,079,346</u>	-5.53%

<u>Water Fund Expenditures by Percentage</u>				
	Adopted	Percentage	Adopted	Percentage
	2015-2016	of Total	2016-2017	of Total
PERSONNEL	\$664,024	20.37%	\$795,044	25.82%
OPERATIONS/MAINTENANCE	\$1,496,349	45.91%	\$1,478,475	48.01%
CAPITAL OUTLAY	\$344,871	10.58%	\$33,541	1.09%
DEBT SERVICE	<u>\$161,593</u>	4.96%	<u>\$165,456</u>	5.37%
SUB-TOTAL	\$2,666,837	81.82%	\$2,472,516	80.29%
INTERFUND TRANSFERS	\$542,618	16.65%	\$556,830	18.08%
CONTINGENCY	<u>\$50,000</u>	1.53%	<u>\$50,000</u>	1.62%
TOTAL	<u>\$3,259,455</u>	100.00%	<u>\$3,079,346</u>	100.00%