



COUNTY OF CURRITUCK  
ANNUAL BUDGET  
FOR THE YEAR ENDING JUNE 30, 2023

ADOPTED JUNE 27, 2022

**COUNTY OF CURRITUCK  
CURRITUCK, NORTH CAROLINA**

**BOARD OF COMMISSIONERS**

Michael H. Payment, Chairman

Paul Beaumont, Vice-Chairman

J. Owen Etheridge

Mary "Kitty" Etheridge

Selina Jarvis

Kevin McCord

Bob White

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**OFFICIALS**

County Manager..... Donald I. McRee, Jr.  
Clerk to the Board..... Leeann Walton  
County Attorney..... Donald I. McRee, Jr.  
Board of Elections..... Brandie Draves  
Sheriff..... Matthew Beickert  
Register of Deeds..... Denise A. Hall  
Cooperative Extension..... Cameron S. Lowe  
Department of Animal Services ..... Regina Maurer  
Department of Emergency Management..... Mary Beth News  
Department of Emergency Medical Services..... Ralph Melton  
Department of Finance..... Sandra L. Hill  
Department of Human Resources..... Melissa Futrell  
Department of Information Technology..... Logan Steese  
Department of Inspections..... William News  
Development Services Director..... Kevin Kemp  
Department of Parks & Recreation..... Jason S. Weeks  
Department of Public Works..... Leighton Earwood  
Department of Social Services..... Samantha A. Hurd  
Department of Tax Assessing and Collections..... Tracy L. Sample  
Department of Travel and Tourism..... Tameron Kugler  
Library..... Vacant  
Mainland Central Sewer/Ocean Sands Sewer..... Rod Holley  
Mainland Water..... Chase Brinkley  
Public Utilities..... Will Rumsey  
Soil & Water Conservation..... Dylan Lloyd  
Southern Outer Banks Water/Ocean Sands Water..... Cody Edwards

**COUNTY OF CURRITUCK  
CURRITUCK, NORTH CAROLINA**

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## **COUNTY OF CURRITUCK INTRODUCTION**

Annual Budget for the fiscal year ending June 30, 2023

The purpose of the annual budget process is to prepare a financial plan for the upcoming fiscal year. The plan should be consistent with, and a reference for, the goals and objectives of the County Commissioners. The plan should also provide for professional efficiency and effectiveness in goal accomplishment and utilization of valuable County resources.

The budget document is the annual financial plan for County operations during the fiscal period commencing July 1 and ending June 30. The plan describes the anticipated sources of revenues and the intended usage of resources during the upcoming fiscal year. The budget document, along with the audited comprehensive annual financial report are the two key documents that describe the County's financial plans and the County's financial status each year. The budget document presents a look ahead while the audited comprehensive annual financial report provides a look back at the financial condition of the County.

The operations of the County are grouped into different funds as a means of reporting and accounting for all financial transactions. The various types of funds and the major revenue sources supporting each fund are described more fully in the "Appropriations by Funds" section of the budget document. Within each fund are one or more departments of the County, with a department being an organizational unit which provides a major type of public service. At the more detailed level of the budget document is object or account codes; also referred to as line items. These are the most basic units of measurement in the budget document and make it possible to determine, how much is spent for specific categories in each department.

The information presented in the first section of this budget document is primarily at a summary level to give the reader an overview of the budget from several different perspectives. Most of the summary tables in this section reflect both total appropriations by fund, as well as appropriations net of transfers. Appropriations to other funds, also referred to as transfers, involve the movement of money from one fund to another to support all or a part of the functions to be carried out by the receiving fund or represents payment for services provided, items purchased, or contributions to debt service. When reviewing the budget as a whole, it is more accurate to utilize the figures net of transfers because this will eliminate the double accounting for amounts transferred.

The second section presents an analysis of the major revenue sources of the operating budget as well as a summary of all anticipated revenue collections during the budget fiscal year.

This budget document is organized into major fund types that are identified in sections three through seven. Each section has departmental or agency sheets showing total expenditures by line item and changes in expenditure levels. Section eight is the appendix, which has additional information, including authorized positions by department and corresponding salary information.

The funds of the County are budgeted and accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become both measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the revenues or services are received, except for interest expense that has not matured which is recognized when due. The County's accounting records for general governmental operations are reported on the modified accrual basis. The County's enterprise and pension trust fund operations are reported on the accrual basis. Under this basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period incurred.

The General Statutes also provide for balanced project ordinances adopted for the life of projects which are expected to extend beyond the end of the fiscal year. The budget appropriations for project ordinances do not lapse until the completion of the project, which the appropriations for funds that adopt annual budgets lapse at the end of the fiscal year. The County adopts project ordinances for the County Governmental Facilities Fund, the School Facilities Fund, the Multi-year Grant fund, and construction funds associated with various enterprise construction projects; and therefore, the activities of these funds are not included in the Annual Budget.



## COUNTY OF CURRITUCK

BOARD OF COMMISSIONERS  
Michael H. Payment, Chairman  
Paul Beaumont, Vice-Chairman  
J. Owen Etheridge  
Mary R. Etheridge  
Selina S. Jarvis  
Kevin E. McCord  
Bob White

153 Courthouse Road, Suite 210  
Currituck, NC 27929  
Telephone (252) 232-0300 / Fax (252) 232-3551  
State Courier # 10-69-17

DONALD I. MCREE, JR.  
County Manager/County Attorney

LEEANN WALTON  
Clerk to the Board

### BUDGET MESSAGE

**May 16, 2022**

TO THE HONORABLE BOARD OF COMMISSIONERS:

Pursuant to N.C. Gen. Stat §159-11, I present to you the recommended Fiscal Year 2022-23 (FY23) budget for Currituck County. Under the North Carolina Local Government Budget and Fiscal Control Act, a balanced budget must be presented to the Board of Commissioners by June 1 and a balanced budget adopted by June 30. The budget presented to you is balanced using the current property tax rate of 46 cents per \$100 of assessed valuation.

### **OVERVIEW**

The purpose for the county's annual budget is to develop a fiscally responsible plan that accomplishes the Board of Commissioners' priorities and furthers its strategic vision. In prior retreats and budget work sessions, the Board of Commissioners provided as major themes the following: maintain quality and efficient services, continue partnership with Currituck County Schools using an agreed funding formula and capital appropriations for school construction to address student enrollment growth, increase pay for all employees to retain and recruit quality employees and soften economic pressures, and enhance the county's infrastructure to address and prepare for continued development and population growth. The recommended budget moves the county toward achievement of the stated goals.

This recommended budget is presented to the Board when Currituck County is one of the fastest growing counties in North Carolina rivaling the growth seen in the Raleigh-Durham and Charlotte metro areas. The United States Census Bureau

recorded a 19.3% population increase in the county from 2010 to 2020. By contrast, the State of North Carolina population increased 9.5%. The North Carolina Office of State Budget and Management projects an additional 29% population increase for Currituck County from 2020 to 2040.

Much of the county's growth is occurring in the Moyock community which is expected to experience the construction of an additional 2,200 housing units by 2030. Growth is often viewed as progress and opportunity, but growth can strain the county's financial resources. As one of three counties in the state with no municipalities the county funds services that are traditionally provided by municipalities within a county. This additional responsibility places greater financial burden on the county to maintain and provide critical infrastructure, public safety response, human services and capital for school needs.

As a proactive response to expected growth and demand on county resources, the Board can expect in the coming fiscal year to develop and adopt a multi-year Capital Improvement Plan. Further, as the county enters the beginning of a two-year budget cycle, the Board can expect to spend more time with staff evaluating and providing vision for the county's strategic response to issues related to growth.

## **RECOMMENDED BUDGET**

The FY23 recommended budget totals \$126,914,856 for all county operations. The General Fund is \$68,400,218 of that amount.

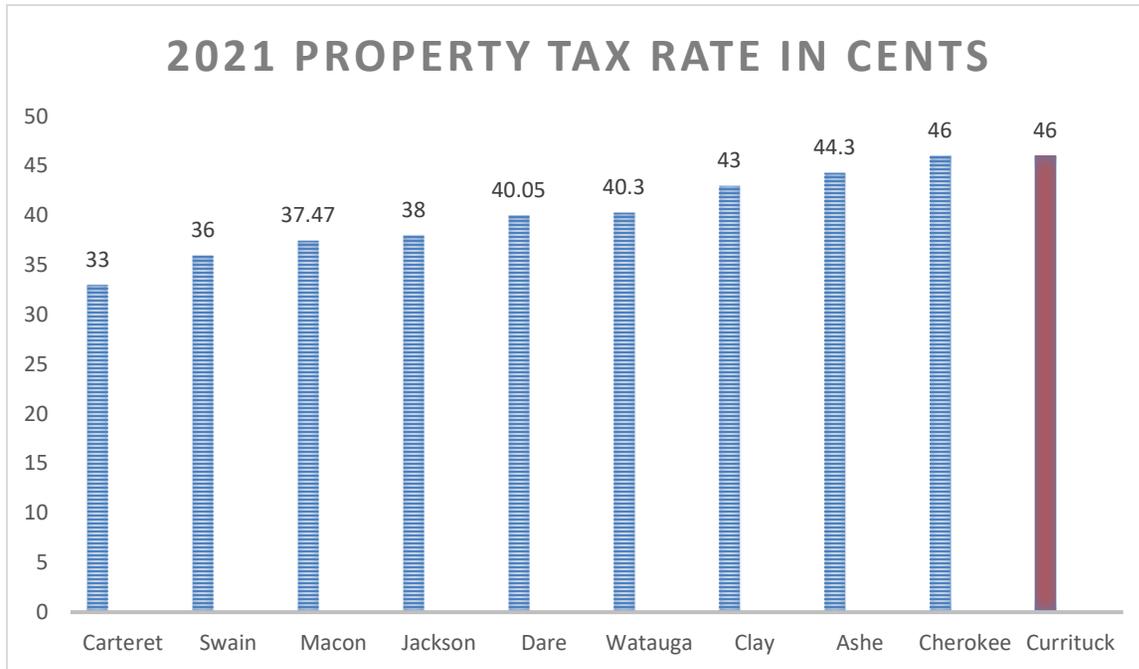
## **GENERAL FUND**

The General Fund is the fund through which education, human services, public safety, community services, planning and general government services are provided. General Fund services are primarily supported by property tax, sales tax and other general-purpose revenues.

## **Revenues**

*Property Tax* – In years not subject to revaluation, the property tax base grows due to new construction activity, new personal property and growth in the value of motor vehicles. During FY22, the property tax base increased to a taxable value in the amount of \$8.229 billion representing an increase of .03%. Projected property tax revenue for FY23 is \$37,505,112 using the same tax rate of 46 cents per \$100 dollars of assessed value and collection rate of 99.08%.

The latest available information from 2021 shows that the average North Carolina county property tax rate was 68 cents with a low of 33 cents and high of \$1.00. Currituck County's current, and proposed, 46 cent tax rate ties the county as the 9<sup>th</sup> lowest property tax rate among the state's 100 counties.



*Sales Tax* – Sales tax revenue is projected to be \$13,650,000, 22.9% over FY22.

#### Fund Balance Appropriation and Fund Balance

A fund balance appropriation in the amount of \$2,366,921 is projected in the FY23 recommended budget and is 39% lower than originally appropriated in FY22. The FY21 fund balance ended the fiscal year in the total amount of \$35,113,845. Unassigned fund balance at the end of FY21 was \$20,953,942. This was an increase of \$9,889,055 in unrestricted fund balance and was appropriated in the current fiscal year to fund school capital construction.

#### Expenditures

##### Employee Compensation and Benefits

Competitiveness is becoming increasingly difficult in what appears to be a lasting post-pandemic trend. There are currently 28 vacancies for county positions. Further indication of a different labor force is the Sheriff's concern that multiple positions remain unfilled and the difficulty recruiting quality candidates to fill those positions.

The FY23 recommended budget proposes an adjustment of the county's pay classification system. The pay classification adjustment provides for \$1,615,164 to fund the following:

- Implementation of the third phase of the Board engaged Compensation Study as recommended by consultant Gallagher.
- Implementation of \$15.00 per hour pay for full time positions.
- Adjustment of pay grades to prevent salary compression which provides all full-time employees with not less than a 4% increase to base salary.
- Increase the starting salaries for the Deputy Trainee position, Deputy Certified position and Senior Deputy position to enhance the Sheriff's Office recruitment for quality law enforcement officers.
- Increase in employer retirement system contribution rate.

### Health Plan

The county's health plan cost is projected to increase by \$614,424 for FY23. Employee only coverage will continue to be paid by the county but cost to employees for other coverage plans will increase. Employee in-network cost will increase from \$5,000 to \$6,000, out of network cost will increase from \$10,000 to \$11,000 and copay structure will change to 70%/30% from the current 80%/20%. The county will continue to promote its wellness program and coverage for the employee wellness clinic in partnership with Albemarle Regional Health Services.

### Position Changes

New positions and funding in the FY23 recommended budget are:

- \$56,036 in Library for Library Asst. II position – Salary \$35,137; Benefits \$20,900
- \$54,321 in Parks and Recreation for Park Attendant – Salary \$33,772; Benefits \$20,549
- \$79,120 funded between water and sewer systems for Utilities Operations Manager – Salary \$53,502; Benefits \$25,618
- \$49,475 in Animal Services and Control for Animal Care Technician – Salary \$29,916; Benefits \$19,559
- \$17,447 in Airport for Lineman – Part time – Salary \$16,207; Benefits \$1,240

### Currituck County Schools

Funding of local current expense using the agreed upon school funding formula plus 4.7% Consumer Price Index multiplier results in a recommended local current expense appropriation in the amount of \$13,078,302 which is \$444,202 more than

appropriated in FY22. Capital expense funding is recommended in the amount of \$1,400,000. The total appropriation recommended for FY23 is \$14,478,302.

The pupil enrollment projection for FY23 is 4,641 students which is an increase of 421 students over the FY22 projection.

*Local current expense per student increases by \$126.48 per student.*

FY22 - \$2,691.01

FY23 - \$2,817.49

### Capital Improvement Plan

Projects recommended for FY23 Capital Improvements, which are funded with available funds, are:

#### *Land Transfer Tax Fund:*

##### Public Safety

- \$616,037 for 13 new vehicles, and equipment, for Sheriff's Office (6 patrol units, 2 SUVs, 2 trucks, 3 trucks for beach duty).
- 1 canine for Sheriff's Office.
- \$235,000 for replacement ambulance.

##### County Facilities

- \$165,000 to upgrade Board meeting and conference room technology.
- \$70,000 for Barco Library ADA accessible ramp and interior lighting upgrades.
- \$45,000 for Grandy office flooring replacement and interior paint.
- \$263,500 for Judicial Building to replace geothermal HVAC unit, complete interior and exterior lighting upgrades, repair the roof, and improve ADA accessibility.
- \$125,000 to resurface and stripe parking lots at the Governmental Center (Judicial, Social Services, Health and Elections buildings).
- \$500,000 for Detention Center roof replacement.

- \$75,000 for Cooperative Extension building roof repair/replacement.

#### *Occupancy Tax*

- \$100,000 for repairs to siding at Historic Jarvisburg Colored School. Additional cost of project to be determined.
- \$40,000 for replacement of geothermal units for Whalehead building.

#### *Whalehead Drainage Service District*

- \$750,000 for Whalehead Subdivision Drainage Improvements -Bonito Street.

#### *Corolla Fire Protection Service District*

- \$29,300 for county employee and volunteer Personal Protection Equipment.
- \$65,000 to replace Lifepak 15 monitor/defibrillators.

#### *Mainland Water System*

- \$337,650 for final phase of replacement water meters.
- \$109,000 to replace 3 Variable Frequency Drives.
- \$210,000 for 4 replacement trucks for Distribution personnel and one new truck for Cross Connection ORC.
- \$91,000 for Tulls Creek booster station generator.
- \$160,000 for dump truck.
- \$1,200,000 for 0.75 million gallon per day for water treatment plant expansion.

#### *Southern Outer Banks Water System*

- \$1,200,000 for 0.75 million gallon per day water treatment plant expansion.
- \$500,000 for construction of new well if Castle Hayne Aquifer test well is viable.
- \$80,000 for 8,000 gallon above ground brine saturator tank.
- \$500,000 for water plant roof repair.
- \$140,000 for reverse osmosis membranes.

- \$160,000 to rehabilitate salt holding tank and bulk chlorine tank.
- \$120,000 to replace green sand media replacement.

*Mainland Sewer*

- \$62,500 for Moyock Regional Wastewater Treatment Plant upgrades.
- \$141,000 for Walnut Island/Waterside Villages Wastewater Treatment Plant upgrades.
- \$150,000 for boom truck.
- \$40,000 for vacuum trailer.

*Solid Waste*

- \$2,000,000 to cap landfill for closure if mandated by State of North Carolina.

**CONCLUSION**

In this year of management transition, the preparation of the FY23 recommended budget would have been more difficult if not for the work and contribution of Finance Officer Sandra Hill, Assistant Finance Officer Caron Crouse, Assistant to the County Manager Rebecca Gay and Human Resources Director Melissa Futrell. Each provided quality support during the process and their advice, professionalism, analysis and responsiveness produced the document now presented to you.

Submission of the FY23 recommended budget is not the end of the process. The recommended budget is now with the Board for review, discussion and refinement.

The Board is asked to hold a public hearing on the budget during the Board's June 6, 2022 regular meeting. The Board may schedule additional work sessions on the budget and may adopt the budget at any time after the public hearing.

Respectfully submitted,

*Signature on file*

Donald I. McRee, Jr.  
County Manager



# County of Currituck

2022 - 2023

Annual Operating Budget

# Annual Balanced Budget

- Each local government and public authority shall operate under an annual balanced budget ordinance adopted and administered in accordance with this Article.

North Carolina General Statute 159-8

# Annual Balanced Budget

- One of the major responsibilities and duties of the Board of County Commissioners is the establishment of an overall fiscal policy - - the Budget.

# Annual Balanced Budget

- 27 individual fund budgets are assimilated into the “County” budget.

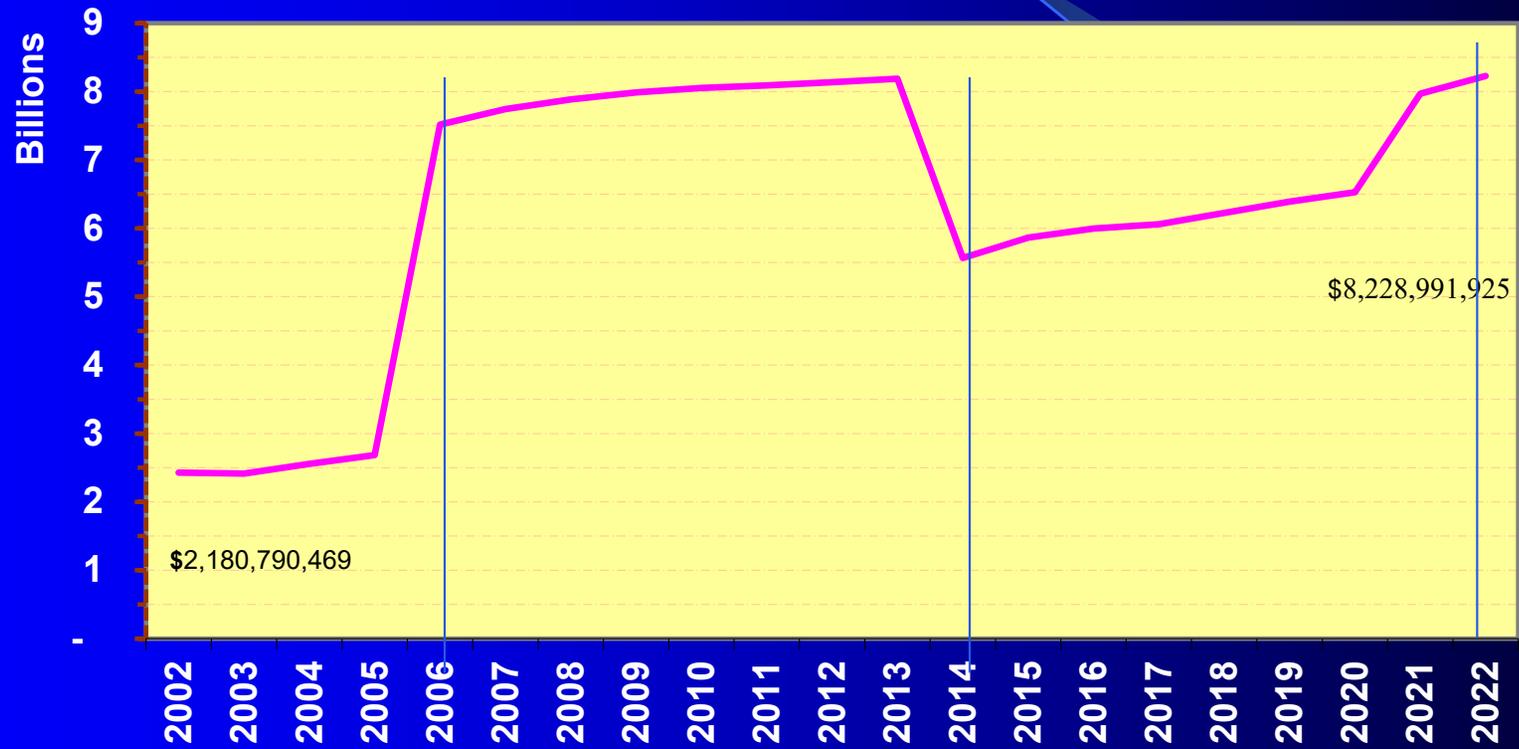
# Annual Balanced Budget

- General Fund

# The Budget – An Overview

- The county-wide property tax rate will remain at 46¢, which is tied for the 9<sup>th</sup> lowest county rate in North Carolina.
- Growth throughout the County, but primarily in the Moyock community has expanded the tax base over the past few years.
- This growth has put demands on County utilities, schools and other central services.
- One of the primary focuses in the upcoming year is to fund schools and expand the water and sewer infrastructure.

# Tax Base Valuation



# Tax Base by Region

	2022 - 23	2012 - 13	2002 - 03
Carova	7%	12%	6%
Corolla	43%	54%	51%
	50%	66%	57%
Moyock	17%	15%	16%
Lower Currituck	16%	9%	12%
Crawford	14%	8%	12%
Knotts Island	3%	2%	3%
	50%	34%	43%

# Property Taxes

## County-wide property tax rate

<b>2022 - 23</b>	<b>46¢</b>
<b>2021 - 22</b>	<b>46¢</b>
2020 - 21	48¢
2019 - 20	48¢
2018 - 19	48¢

2017 - 18	48¢
2016 - 17	48¢
2015 - 16	48¢
2014 - 15	48¢
2013 - 14	48.5¢

# Property Taxes

## Lowest

Carteret	0.3300
Swain	0.3600
Macon	0.3747
Jackson	0.3800
Dare	0.4005

## Highest

Tyrrell	0.8800
Vance	0.890
Northampton	0.9150
Edgecombe	0.9500
Scotland	1.0000

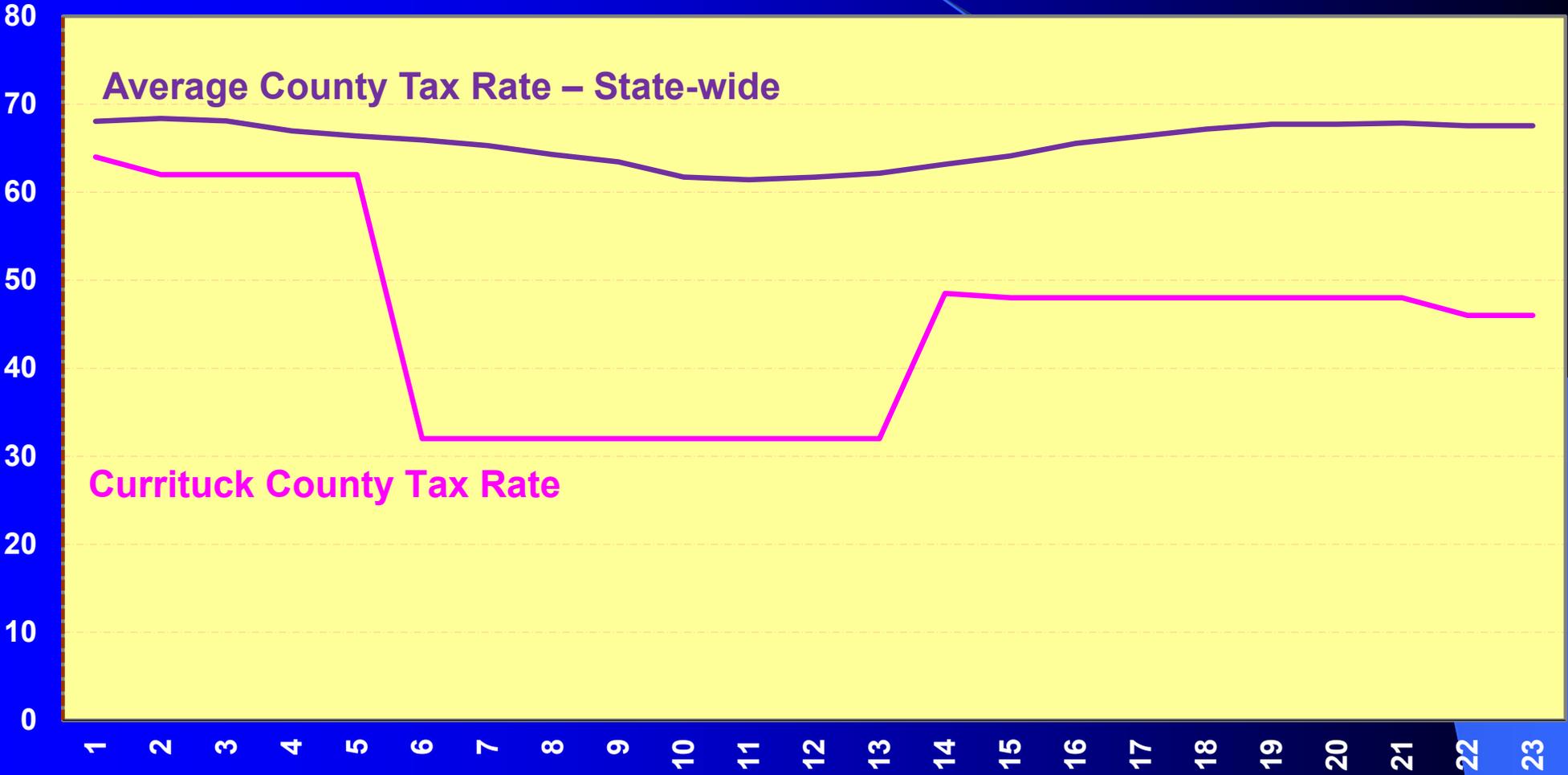
**2021 State wide average**

**0.6755**

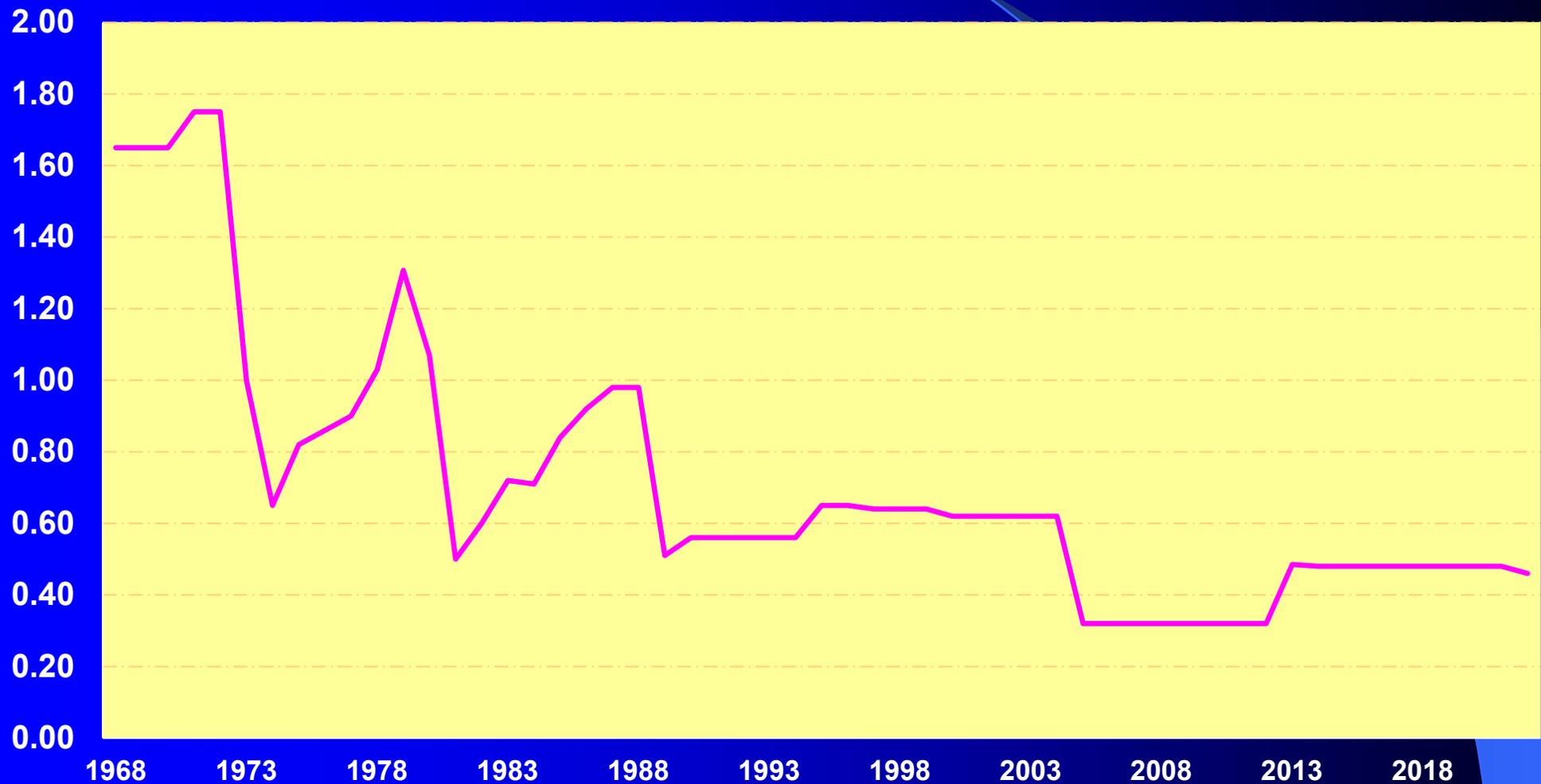
**Currituck County  
(9th lowest in the State)**

**0.460**

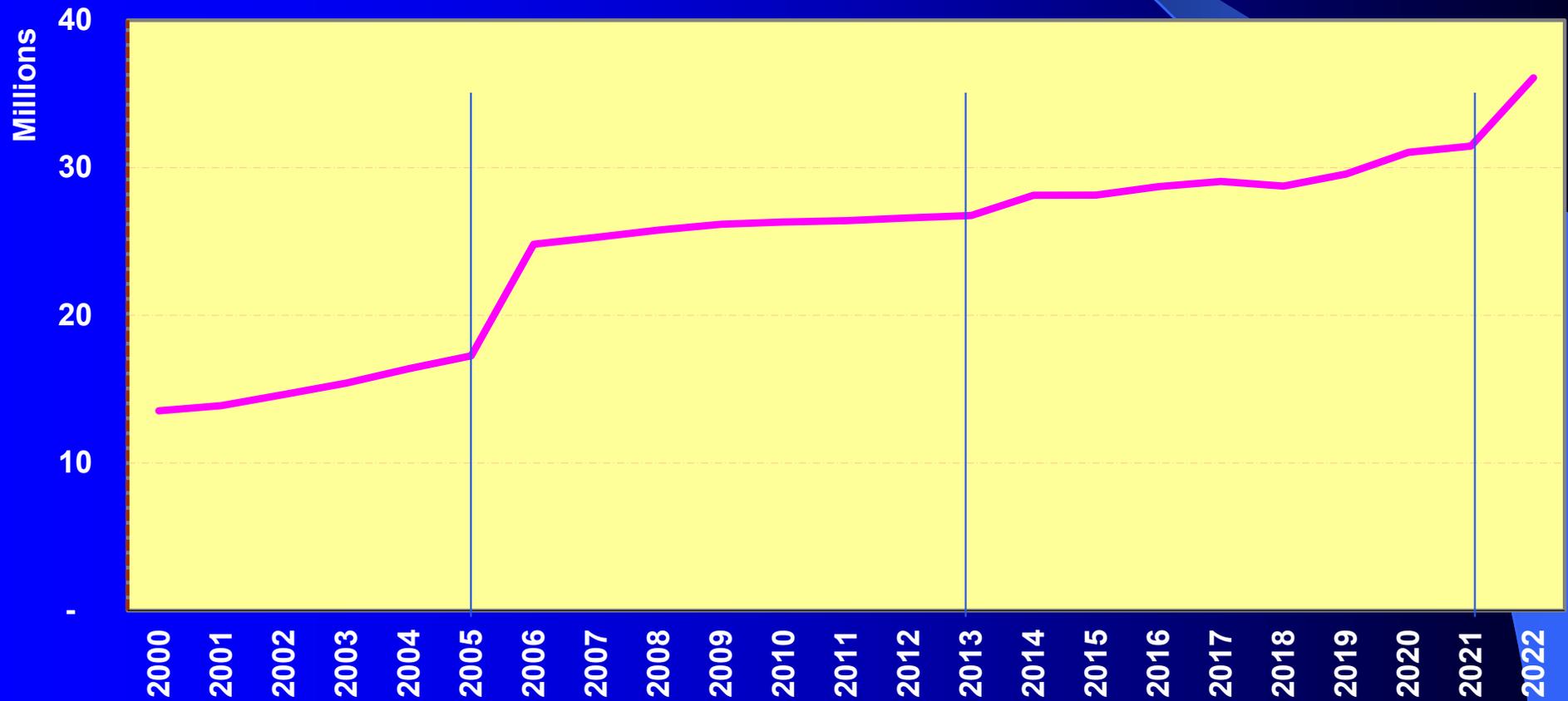
# Property Tax Rate



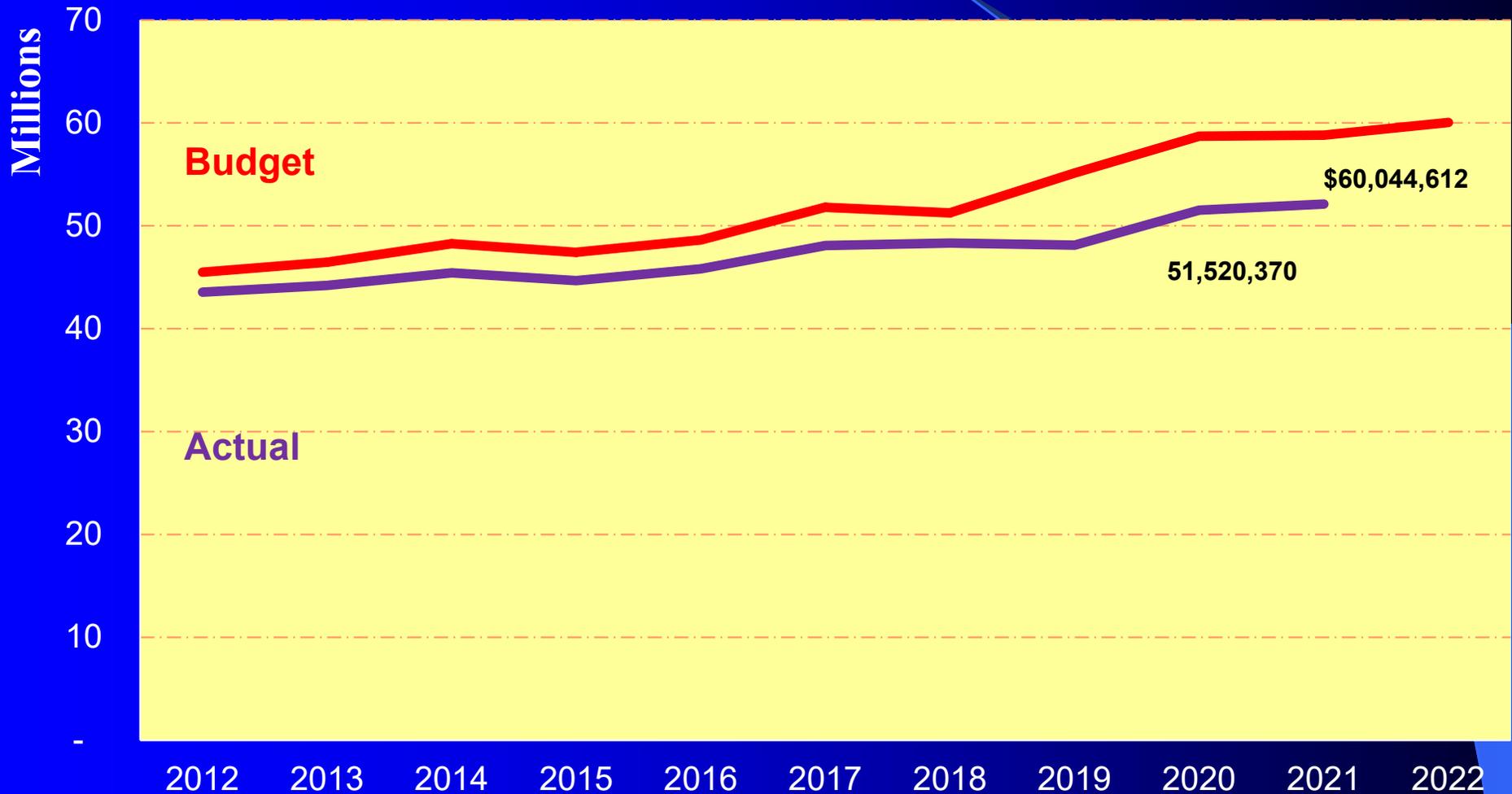
# Historic Property Tax Rates



# Property Tax Collections



# General Fund Budget



# General Fund Revenue Sources

Revenue Source	Percent Of Total Revenue
Property Tax	54.96%
Other Taxes	15.21%
Transfers-In	14.14%
Permits and Fees	5.70%
Intergovernmental	3.99%
Fund Balance	3.46%
Miscellaneous	1.00%
Investment Earnings	0.29%

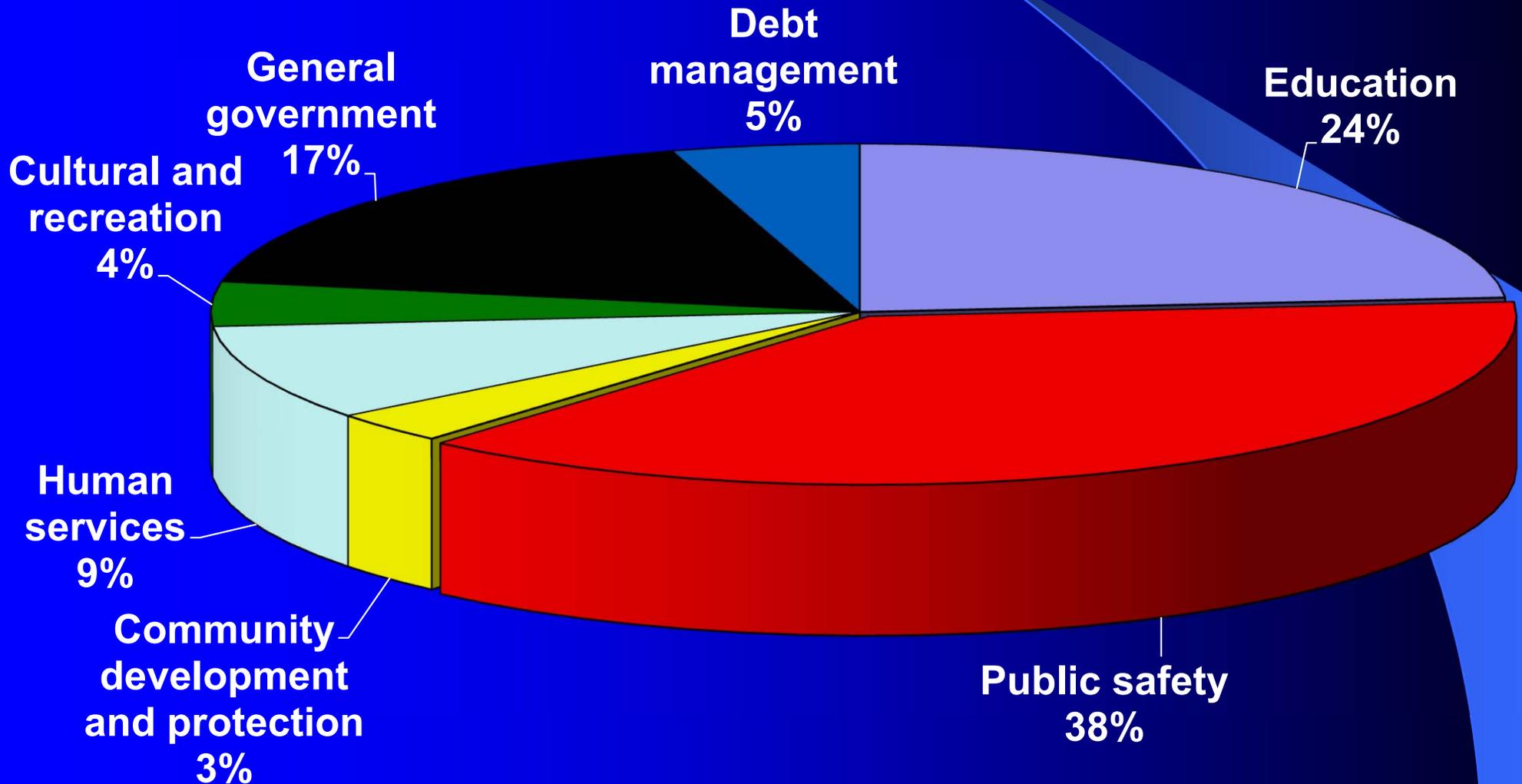
# Property Taxes Rates and Values

	<b>Rate</b>	<b>Assessed Value</b>	<b>Projected Net Levy</b>
Real Property	\$.046	\$7,825,227,116	\$35,664,881
Motor Vehicles	\$0.46	403,764,809	1,840,231
			\$37,505,112

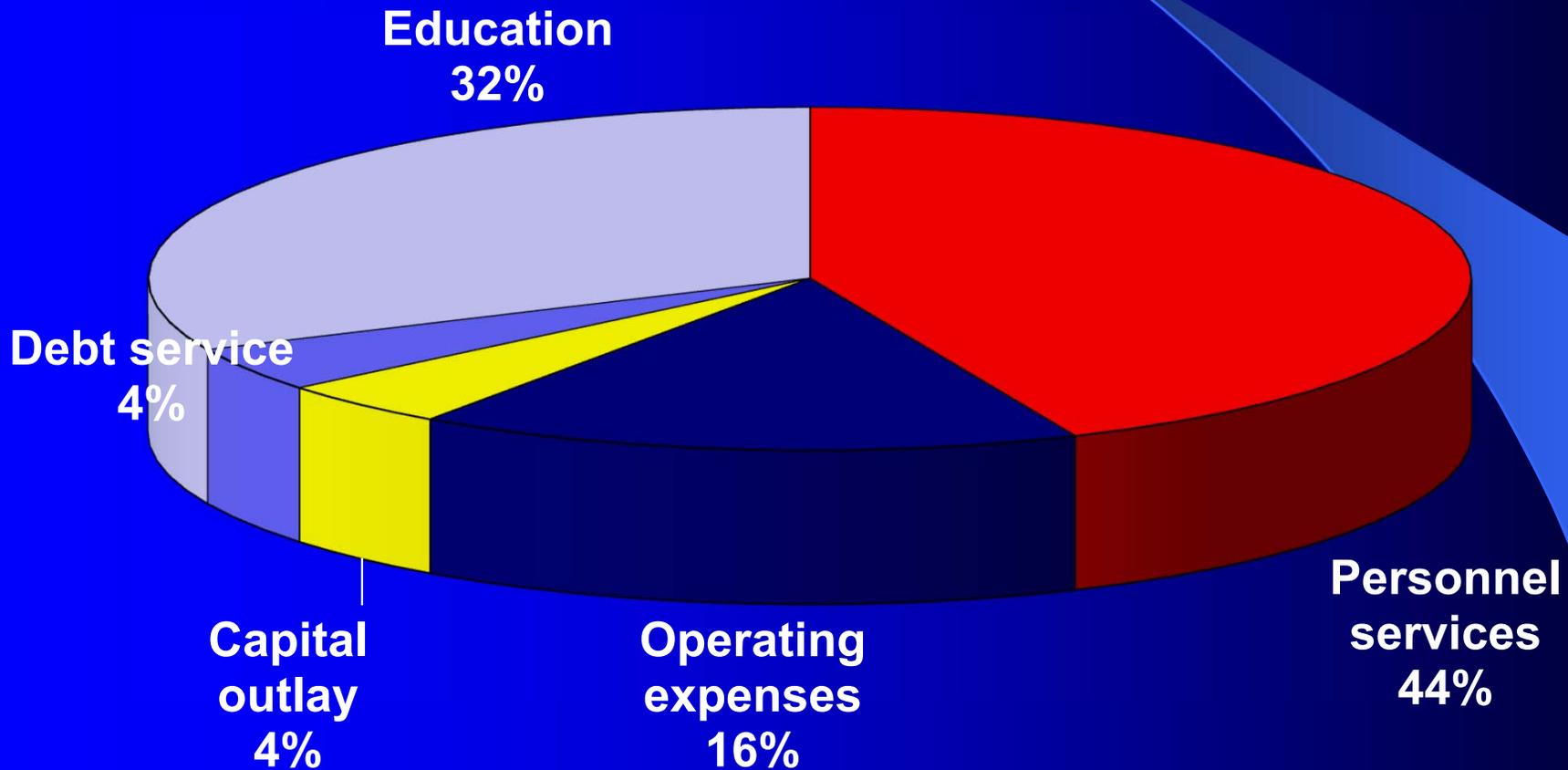
# General Fund Revenue Sources

Property taxes	34,481,309
Sales Tax	6,200,000
Transfer Tax	4,875,424
Occupancy Tax	4,433,436
Fund Balance	3,905,602
DSS Administration	1,700,000

# General Fund Appropriations by Departmental Function



# General Fund Appropriations by Type



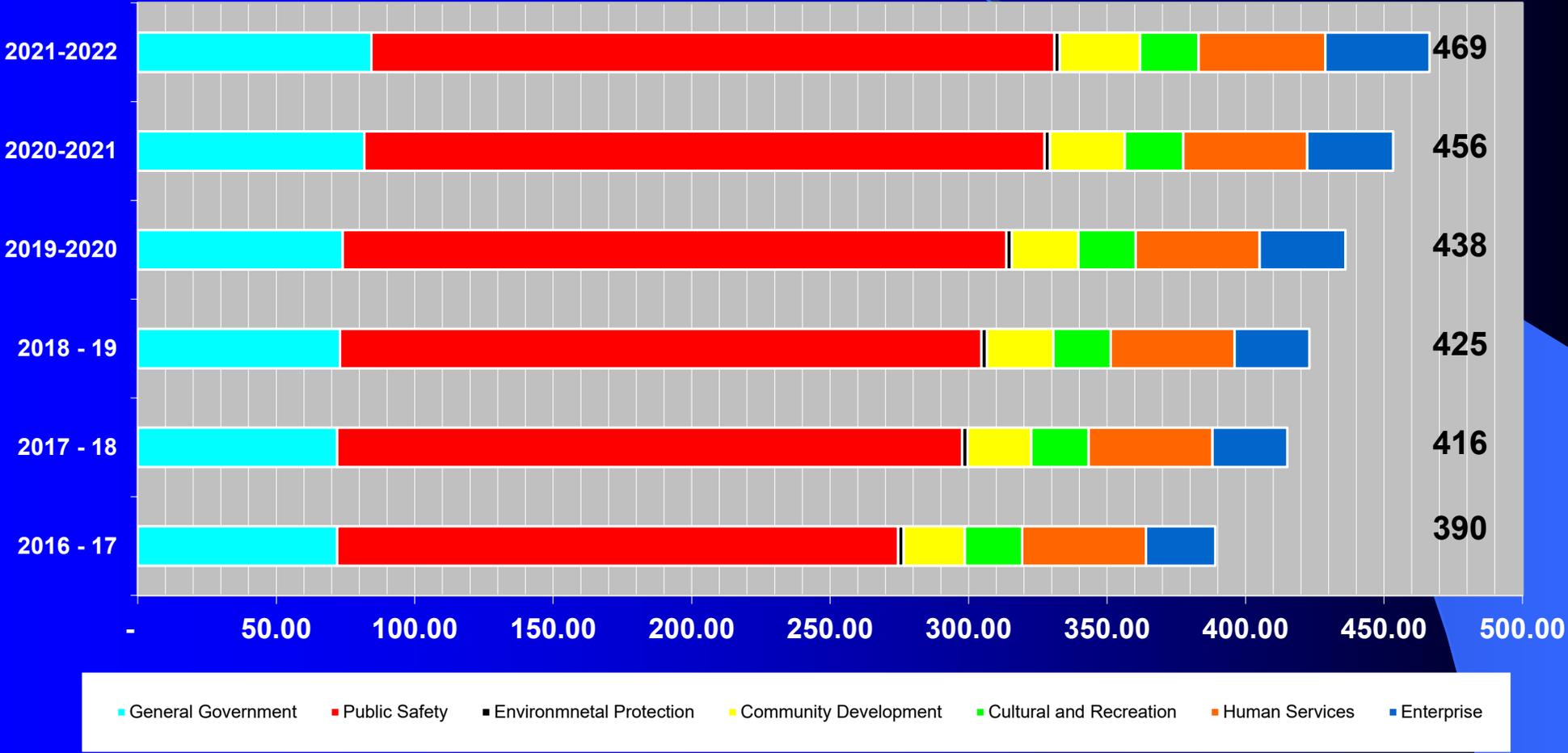
# General Fund Appropriations Largest Departments

Currituck County Schools	\$14,478,302
Sheriff	8,529,527
EMS	6,295,360
Social Services	5,110,491
Public Works	3,330,317

# General Fund Appropriations Largest Departmental Increases

School Current Expense	1,155,903
EMS	749,473
Planning	330,448
IT	274,124
Central Services	270,958
Social Services	256,901

# County Employment



# New County Employment (Proposed 2022 - 23)

- Animal Care Technician
- Library Assistant II
- Park Attendant
- Utility Operations Manager

# Currituck County Public Schools

	Expense Funding	Percent Change	ADM	Per Student
2022 - 23	\$ 13,078,302	3.52%	4,603	2,841
2021 - 22	\$ 12,634,099	10.07%	4,292	2,944
2020 - 21	\$ 11,478,196	4.65%	4,292	2,674
2019 - 20	\$ 10,968,118	4.65%	4,176	2,626
2018 - 19	\$ 10,440,312	2.08%	4,109	2,541
2017 - 18	\$ 9,976,717	2.85%	4,009	2,489
2016 - 17	\$ 9,773,759	1.60%	4,006	2,440

# Currituck County Public Schools

	2021 - 22	2020 - 21
Local Current Expense	11,232,276	11,390,367
CTE Coordinator	108,477	87,829
CTE Insurance	920	630
Unfunded Mandate	738,583	
Educational Improvement	553,843	
Capital Outlay	<u>1,400,000</u>	<u>1,860,000</u>
	<u><u>14,034,099</u></u>	<u><u>12,503,826</u></u>

# Currituck County Public Schools Future Capital

2023 - 24

Future School Debt Service

\$3,000,000

\$35,000,000 @ 4% 30 yr

Estimated – Debt application to LGC in  
Feb – Mar 2023

# Debt Management

<b>Debt</b>	<b>Short Term</b>	<b>Long Term</b>	<b>Total</b>	<b>Funding</b>
<b>Whalehead Stormwater</b>	<b>380,000</b>	<b>380,000</b>	<b>760,000</b>	<b>District Tax</b>
<b>Public Safety Facility</b>	<b>2,140,000</b>	<b>16,050,000</b>	<b>18,190,000</b>	<b>Transfer Tax</b>
<b>Mainland Water System</b>	<b>1,225,000</b>	<b>8,495,000</b>	<b>9,720,000</b>	<b>Utility fees</b>
<b>Southern Outer Banks Water System</b>	<b>425,000</b>	<b>-</b>	<b>425,000</b>	<b>Utility fees</b>
<b>Ocean Sands Sewer</b>	<b>500,000</b>	<b>5,250,000</b>	<b>5,750,000</b>	<b>Utility fees</b>

# Annual Balanced Budget

- Operating Budget

# Operating Budget

Net General Fund	60,044,612
Special Revenue Funds	16,169,825
Enterprise Funds	17,107,840
Post Employment Benefits	686,862

Net Operating Budget 94,009,139

# Operating Budget

- 0.24% decrease over current 2020 - 21 Net Operating Budget.
- 2.20% increase to the General Fund is for Currituck County Schools. The majority of the increase covers unfunded educational mandates and new school construction.

# Operating Budget

- Utility Rate increase

## Utility System

Mainland Water

Mainland Sewer

Southern Outer Banks Water

Oceans Sands Sewer

Mainland 4X4 Solid Waste

Corolla Solid Waste

## Increase – FY 2023 is year 2

3.5% Annually

6% Annually

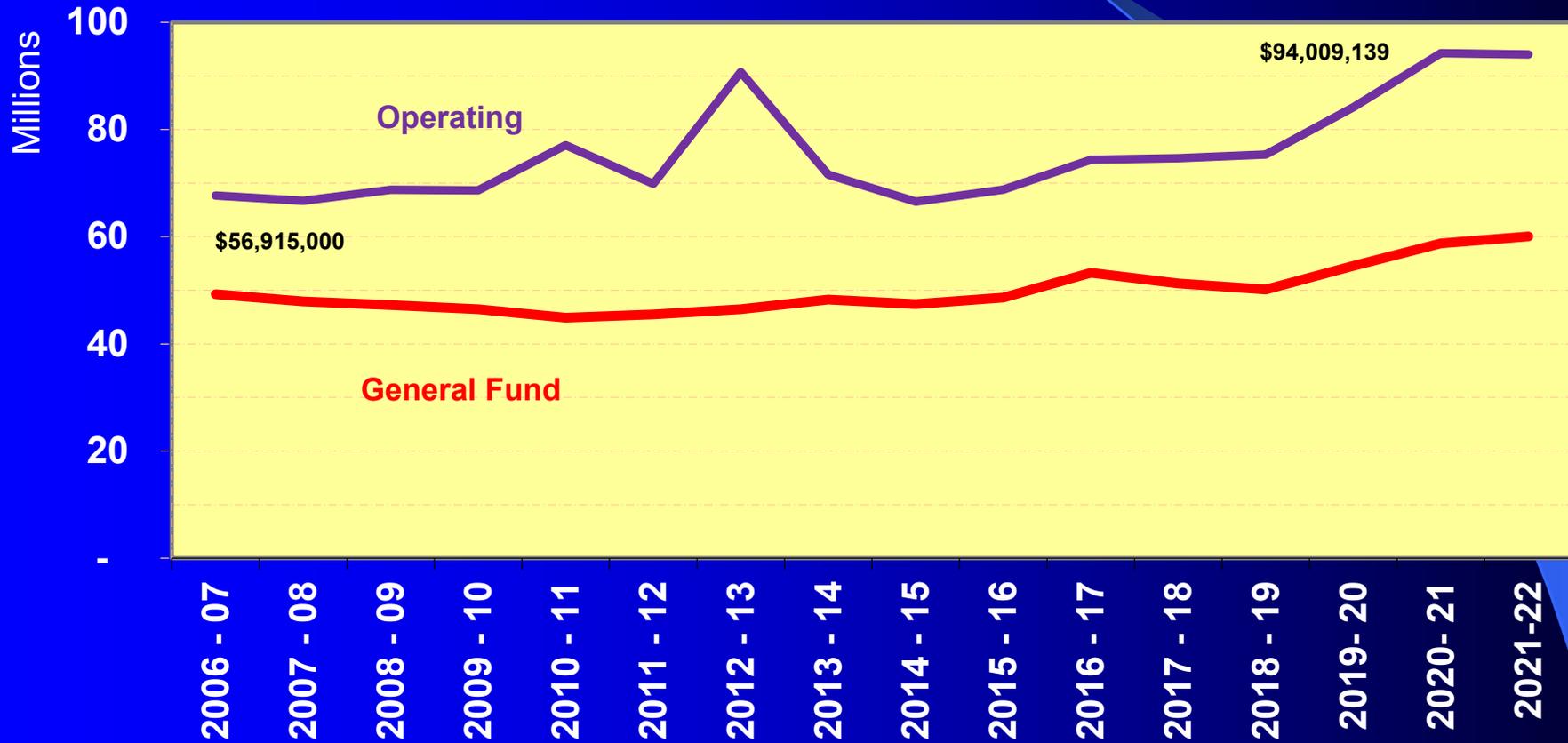
3.5% Annually

3.5% Annually

\$81 the 1<sup>st</sup> year and 3.5% annually after

\$151 the 1<sup>st</sup> year and 3.5% annually after

# Operating Budget



# Annual Balanced Budget

- Total Budget

# Total Budget

Net Operating Budget	94,009,139
Capital Projects Funds	2,230,200
	<hr/>
Total Net Budget	96,239,339
	<hr/> <hr/>

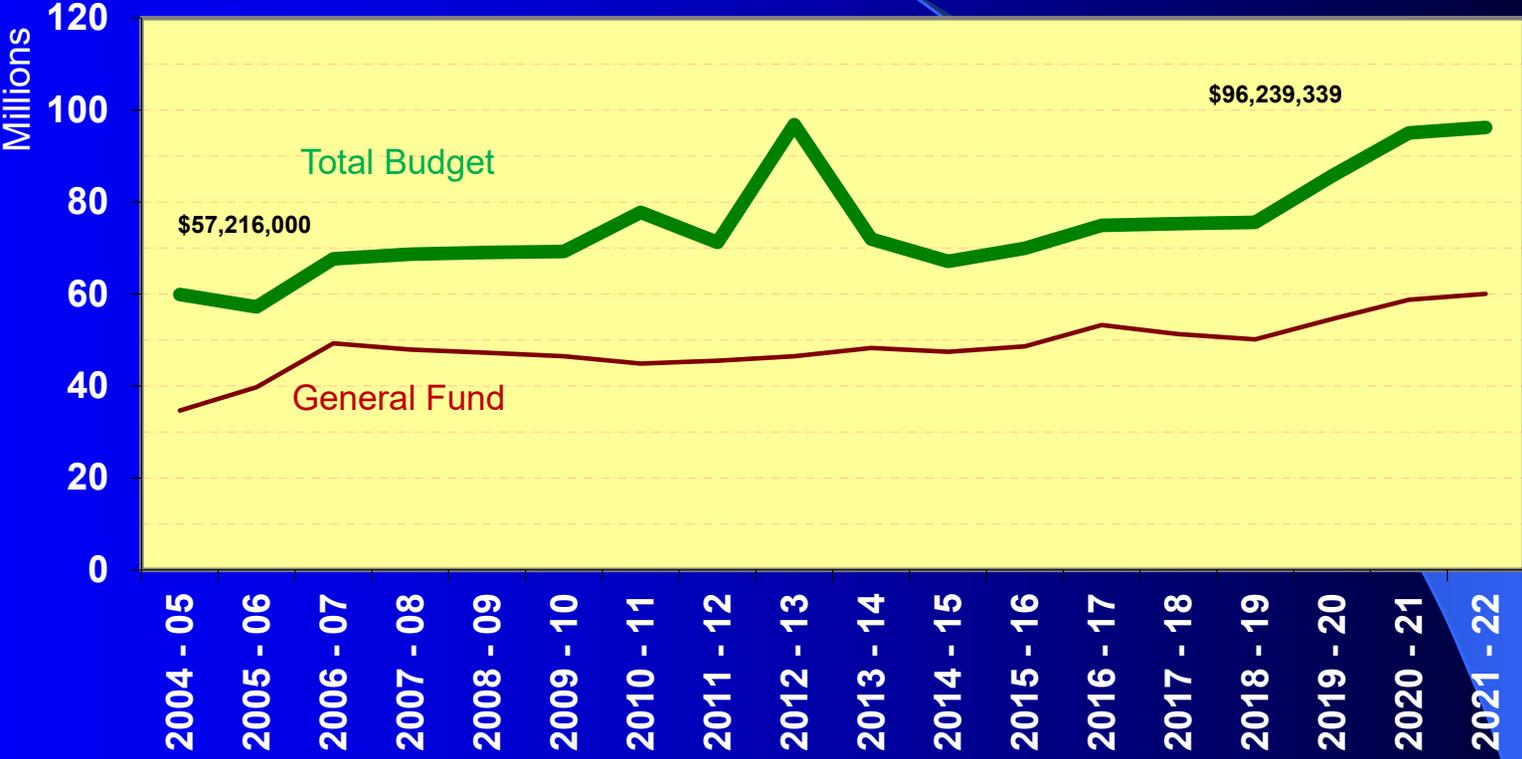
# Total Budget

- \$88,265 decrease over 2021 - 22 Total Original Budget
- \$29,675,159 decrease over 2021 – 22 Total Revised Budget

# Total Budget Capital Projects

- Constructing a Public Works building.
- Replacing the Fuel Farm.
- Recreational Improvements.
- Replacing Public Safety Vehicles
- Greenway additions and Walkovers in Corolla

# Total Budget



# Annual Balanced Budget

- May 16, 2022 – Presentation.
- June 6, 2022 – Public hearing and possible adoption.
- July 1, 2022 – Effective date of adopted annual budget.

# Locations to View Budget Document

- County Manager's Office
- County's website at:
- [www.currituckgovernment.com](http://www.currituckgovernment.com)

# County of Currituck



2022 - 23

Annual Operating Budget

[www.currituckgovernment.com](http://www.currituckgovernment.com)

**COUNTY OF CURRITUCK  
BUDGET ORDINANCE**

For the Year Ending June 30, 2023

BE IT ORDAINED by the Board of Commissioners, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2022 and ending June 30, 2023.

**SECTION 1. GENERAL FUND**

A. Estimated Resources:

Ad Valorem Taxes	\$ 37,595,112
Other Taxes and Licenses	10,401,500
Intergovernmental Revenues	2,830,480
Permits and Fees	3,801,037
Sales and Services	852,192
Investment Earnings	200,000
Miscellaneous	684,000
	<u>56,364,321</u>
Transfers In	11,639,689
Appropriated fund balance	<u>2,558,569</u>
	<u>14,198,258</u>
 TOTAL ESTIMATED RESOURCES	 <u><u>\$ 70,562,579</u></u>

B. Appropriations:

Administration	\$ 1,050,637
Legal	397,285
Governing Body	190,955
Elections	222,985
Finance	1,153,740
Information Technology Services	1,283,589
Human Resources	407,772
Tax	714,299
Public Works	3,258,535

Public Utilities	420,045
Corolla ABC Store	27,500
Register of Deeds	1,350,888
Court Facilities	235,770
Sheriff	8,958,847
Detention Center	2,833,253
Animal Control	946,598
Jury Commission	2,450
Emergency Medical Services	6,307,527
Emergency Management	325,981
Communications	1,488,345
Inspections	1,134,186
Fire Services	
County Fire Services	258,946
Volunteer System	263,353
Moyock Vol Fire Department	253,125
Crawford Vol Fire Department	353,241
Lower Currituck Vol Fire Department	326,510
Carova Bch Vol Fire Department	427,974
Public Safety Center	213,494
Medical Examiner	35,000
Airport	553,739
Soil Conservation	161,900
Inter County Transit Authority	48,592
Forestry	102,774
Cooperative Extension	613,901
Planning	1,098,314
Health Administration	386,765
Mental Health	89,225
Social Services Administration	4,294,768
Public Assistance	636,770
County Assistance	149,304
Juvenile Justice Programs	131,681
Parks & Recreation	1,186,563
Rural Center	261,194
Library	769,786
Senior Center	437,804
Local Current Expense	13,078,302

Capital Outlay	1,400,000
College of the Albemarle	243,927
Bonds Payable	2,784,423
Interest	407,113
Agency Appropriations	41,000
Central Services	1,028,888
Appropriations to other funds	<u>5,813,016</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 70,562,579</u></b>

## **SECTION 2. TOURISM DEVELOPMENT AUTHORITY**

A. Estimated Resources:	
Other taxes and licenses	\$ 13,246,084
Other revenues	202,500
Investment earnings	142,376
Appropriated fund balance	2,091,626
Transfer In	<u>50,000</u>
<b>TOTAL ESTIMATED RESOURCES</b>	<b><u>\$ 15,732,586</u></b>
B. Appropriations:	
Tourism Promotion	\$ 4,237,570
Tourism Related Expenditures	
General Tourism Related Expenditures	
Historic Corolla Park	3,631,527
Transfers to other funds	<u>7,863,489</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 15,732,586</u></b>

**SECTION 3. REVALUATION FUND**

A. Estimated Resources:	
Transfer In	\$ 121,000
TOTAL ESTIMATED RESOURCES	<u>\$ 121,000</u>
B. Appropriations:	
Operations	\$ 121,000
TOTAL APPROPRIATIONS	<u>\$ 121,000</u>

**SECTION 4. CAROVA BEACH ROAD SERVICE DISTRICT FUND**

A. Estimated Resources:	
Ad Valorem Taxes	\$ 64,535
Permits and fees	34,000
Transfer In	30,000
TOTAL ESTIMATED RESOURCES	<u>\$ 128,535</u>
B. Appropriations:	
Operations	\$ 126,676
Transfer Out	1,859
TOTAL APPROPRIATIONS	<u>\$ 128,535</u>

**SECTION 5. COROLLA FIRE SERVICE DISTRICT FUND**

A. Estimated Resources:	
Ad Valorem Taxes	\$ 1,642,175
Transfer In	2,252,356
Appropriated fund balance	430,940
TOTAL ESTIMATED RESOURCES	<u>\$ 4,325,471</u>
B. Appropriations:	
Operations	\$ 4,325,471
TOTAL APPROPRIATIONS	<u>\$ 4,325,471</u>

**SECTION 6. KNOTTS ISLAND FIRE SERVICE DISTRICT FUND**

A. Estimated Resources:	
Ad Valorem Taxes	\$ 105,486
Investment earnings	5,000
Transfers from other funds	1,264,660
Appropriated fund balance	154,290
TOTAL ESTIMATED RESOURCES	<u>\$ 1,529,436</u>
B. Appropriations:	
Operations	\$ 1,529,436
TOTAL APPROPRIATIONS	<u>\$ 1,529,436</u>

**SECTION 7. EMERGENCY EQUIPMENT REPLACEMENT FUND**

A. Estimated Resources:	
Investment earnings	\$ 2,500
Transfer In	325,000
TOTAL ESTIMATED RESOURCES	<u>\$ 327,500</u>
B. Appropriations:	
Contracted Services	\$ 31,000
Capital Outlay	296,500
TOTAL APPROPRIATIONS	<u>\$ 327,500</u>

**SECTION 8. EMERGENCY TELEPHONE SYSTEM FUND**

A. Estimated Resources:	
Other taxes and licenses	\$ 204,688
Appropriated fund balance	11,000
TOTAL ESTIMATED RESOURCES	<u>\$ 215,688</u>
B. Appropriations:	
Operations	\$ 215,688
TOTAL APPROPRIATIONS	<u>\$ 215,688</u>

**SECTION 9. GUINEA MILL WATERSHED IMPROVEMENT FUND**

Transferred to Moyock Watershed Improvement District in FY2022

**SECTION 10. HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND**

A. Estimated Resources:	
Special district taxes	\$ 2,575
TOTAL ESTIMATED RESOURCES	<u>\$ 2,575</u>
B. Appropriations:	
Operations	\$ 1,865
Transfer out	710
TOTAL APPROPRIATIONS	<u>\$ 2,575</u>

**SECTION 11. MOYOCK WATERSHED IMPROVEMENT FUND**

A. Estimated Resources:	
Special district taxes	\$ 202,147
TOTAL ESTIMATED RESOURCES	<u>\$ 202,147</u>
B. Appropriations:	
Operations	\$ 193,758
Transfer out	8,389
TOTAL APPROPRIATIONS	<u>\$ 202,147</u>

**SECTION 12. NORTHWEST WATERSHED IMPROVEMENT FUND**

A. Estimated Resources:	
Special district taxes	\$ 4,104
TOTAL ESTIMATED RESOURCES	<u>\$ 4,104</u>

B. Appropriations:	
Operations	\$ 3,962
Transfers out	142
TOTAL APPROPRIATIONS	<u>\$ 4,104</u>

**SECTION 13. OCEAN SANDS NORTH & CROWN  
POINT WATERSHED IMPROVEMENT FUND**

A. Estimated Resources:	
Special district taxes	\$ 846,720
Ad Valorem Taxes - Interest	4,339
TOTAL ESTIMATED RESOURCES	<u>\$ 851,059</u>

B. Appropriations:	
Operations	\$ 562,709
Transfers out	288,350
TOTAL APPROPRIATIONS	<u>\$ 851,059</u>

**SECTION 14. WHALEHEAD WATERSHED IMPROVEMENT FUND**

A. Estimated Resources:	
Special district taxes	\$ 1,051,515
Investments	7,500
Appropriated fund balance	261,639
TOTAL ESTIMATED RESOURCES	<u>\$ 1,320,654</u>

B. Appropriations:	
Operations	\$ 129,738
Capital Outlay	750,000
Transfer out	440,916
TOTAL APPROPRIATIONS	<u>\$ 1,320,654</u>

**SECTION 15. WHALEHEAD BEACH SOLID WASTE COLLECTION  
& DISPOSAL SERVICE DISTRICT**

A. Estimated Resources:	
Special district taxes	\$ 125,503
TOTAL ESTIMATED RESOURCES	<u>\$ 125,503</u>
B. Appropriations:	
Operations	\$ 125,503
TOTAL APPROPRIATIONS	<u>\$ 125,503</u>

**SECTION 16. DEPARTMENT OF SOCIAL SERVICES FUND**

A. Estimated Resources:	
Operating revenues - DSS Client Accounts	\$ 250,000
TOTAL ESTIMATED RESOURCES	<u>\$ 250,000</u>
B. Appropriations:	
Expenses paid on behalf of others - DSS Client Accounts	\$ 250,000
TOTAL APPROPRIATIONS	<u>\$ 250,000</u>

**SECTION 17. FINES AND FORFEITURES**

A. Estimated Resources:	
Operating revenues - Fines and Forfeitures	\$ 250,000
TOTAL ESTIMATED RESOURCES	<u>\$ 250,000</u>
B. Appropriations:	
Fees paid to the Board of Education	\$ 250,000
TOTAL APPROPRIATIONS	<u>\$ 250,000</u>

**SECTION 18. DEEDS OF TRUST**

A. Estimated Resources:	
Operating revenues - Deeds of Trust	\$ 50,000
TOTAL ESTIMATED RESOURCES	<u>\$ 50,000</u>
B. Appropriations:	
Remitted to the State Treasurer - Deeds of Trust	\$ 50,000
TOTAL APPROPRIATIONS	<u>\$ 50,000</u>

**SECTION 19. INMATE CUSTODIAL**

A. Estimated Resources:	
Inmate deposits	\$ 200,000
TOTAL ESTIMATED RESOURCES	<u>\$ 200,000</u>
B. Appropriations:	
Inmate expenses	\$ 200,000
TOTAL APPROPRIATIONS	<u>\$ 200,000</u>

**SECTION 20. CAPITAL IMPROVEMENT FUND**

A. Estimated Resources:	
Other taxes and licenses	\$ 2,900,000
TOTAL ESTIMATED RESOURCES	<u>\$ 2,900,000</u>
B. Appropriations:	
Contingency	\$ 1,900,000
Transfers out - Operations	1,000,000
TOTAL APPROPRIATIONS	<u>\$ 2,900,000</u>

**SECTION 21. SCHOOL CAPITAL FUND**

A. Estimated Resources:	
Other taxes and licenses	\$ 2,750,000
TOTAL ESTIMATED RESOURCES	<u>\$ 2,750,000</u>
B. Appropriations:	
Transfers out	\$ 2,750,000
TOTAL APPROPRIATIONS	<u>\$ 2,750,000</u>

**SECTION 22. TRANSFER TAX CAPITAL FUND**

A. Estimated Resources:	
Other taxes and licenses	\$ 5,763,834
TOTAL ESTIMATED RESOURCES	<u>\$ 5,763,834</u>
B. Appropriations:	
Transfers out	5,763,834
TOTAL APPROPRIATIONS	<u>\$ 5,763,834</u>

**SECTION 23. LAND BANKING FUND**

A. Estimated Resources:	
Transfers in	\$ 200,000
TOTAL ESTIMATED RESOURCES	<u>\$ 200,000</u>
B. Appropriations:	
Capital outlay	\$ 200,000
TOTAL APPROPRIATIONS	<u>\$ 200,000</u>

## SECTION 24. OCEAN SANDS WATER AND SEWER FUND

A. Estimated Resources:	
Special district taxes	\$ 559,948
Operating revenues	1,454,921
Investment earnings	20,000
T F - Ocean Sands Sys Dev Fee	-
Appropriated retained earnings	598,516
TOTAL ESTIMATED RESOURCES	<u>\$ 2,660,885</u>
B. Appropriations:	
Administration	\$ 224,525
Water Treatment Operations	667,597
Sewer Treatment Operations	476,200
Capital outlay	667,000
Debt Service	625,563
TOTAL APPROPRIATIONS	<u>\$ 2,660,885</u>

## SECTION 25. MAINLAND WATER FUND

A. Estimated Resources:	
Operating revenues	\$ 4,962,000
Other revenue	45,000
Transfers in	550,000
Appropriated retained earnings	827,606
TOTAL ESTIMATED RESOURCES	<u>\$ 6,384,606</u>
B. Appropriations:	
Administration	\$ 611,086
Water Treatment Operations	1,876,465
Debt Service	1,523,907
Capital Outlay	1,173,148
Transfer out	1,200,000
TOTAL APPROPRIATIONS	<u>\$ 6,384,606</u>

**SECTION 26. MAINLAND WATER DEVELOPMENTAL FEE FUND**

A. Estimated Resources:	
Operating revenues	\$ 550,000
	<u>\$ 550,000</u>
B. Appropriations:	
Transfers out	\$ 550,000
TOTAL APPROPRIATIONS	<u>\$ 550,000</u>

**SECTION 27. SOLID WASTE FUND**

A. Estimated Resources:	
Operating revenues	\$ 5,223,357
Non-operating revenues	67,000
Transfers in	3,200,000
Investment earnings	40,000
TOTAL ESTIMATED RESOURCES	<u>\$ 8,530,357</u>
B. Appropriations:	
Administration	\$ 198,020
Solid Waste Operations	6,332,337
Capital Outlay	2,000,000
TOTAL APPROPRIATIONS	<u>\$ 8,530,357</u>

**SECTION 28. SOUTHERN OUTER BANKS WATER FUND**

A. Estimated Resources:	
Operating revenues	\$ 3,333,000
Non-operating revenues	752,800
Investment earnings	30,000
Appropriated retained earnings	439,253
TOTAL ESTIMATED RESOURCES	<u>\$ 4,555,053</u>

B. Appropriations:	
Administration	\$ 1,122,084
Water Operations	856,969
Capital assets	876,000
Transfer out	1,700,000
TOTAL APPROPRIATIONS	<u>\$ 4,555,053</u>

**SECTION 29. MAINLAND CENTRAL SEWER**

A. Estimated Resources:	
Operating revenues	\$ 1,103,107
Other revenue	15,600
Transfer in	165,000
Appropriated retained earnings	317,759
TOTAL ESTIMATED RESOURCES	<u>\$ 1,601,466</u>

B. Appropriations:	
Administration	\$ 148,817
Sewer Operations	954,149
Transfers out	27,500
Capital assets	471,000
TOTAL APPROPRIATIONS	<u>\$ 1,601,466</u>

**SECTION 30. MAINLAND SEWER DEVELOPMENTAL FEE FUND**

A. Estimated Resources:	
Operating revenues	\$ 165,000
TOTAL ESTIMATED RESOURCES	<u>\$ 165,000</u>

B. Appropriations:	
Transfers out	\$ 165,000
TOTAL APPROPRIATIONS	<u>\$ 165,000</u>

**SECTION 31. POST-EMPLOYMENT RETIREMENT BENEFITS FUND**

A. Estimated Resources:	
Retiree benefits	\$ 454,786
Fund Balance Appropriated	45,098
TOTAL ESTIMATED RESOURCES	<u>\$ 499,884</u>
B. Appropriations:	
Operations	\$ 724,884
TOTAL APPROPRIATIONS	<u>\$ 724,884</u>

**SECTION 32. AD VALOREM TAX RATE ESTABLISHED**

There is hereby levied a tax rate of Forty-Six cents (\$0.46) per One Hundred dollars (\$100) valuation of all real and personal property situated in the County of Currituck on January 1, 2022 for the purpose of raising the revenue listed as "Ad Valorem Taxes" in Section 1, Part A of this ordinance.

The rate of tax is based on estimated total valuation of property for the purpose of taxation of \$8,228,991,925 and an estimated rate of collection of 99.08%. The estimated rate of collection is based on the fiscal year ended June 30, 2021.

**SECTION 33. SPECIAL DISTRICT TAX RATES ESTABLISHED**

Corolla Fire Service District	0.050
Knotts Island Fire Service District	0.050
Carova Beach Road Service District	0.020
Hog Bridge Ditch Watershed Improvement District	0.010
Moyock Combined Watershed Improvement District	0.015
Northwest Watershed Improvement District	0.020
Ocean Sands North and Crown Point Watershed Improvemer	0.150
Whalehead Watershed Improvement District	0.155
Whalehead Beach Solid Waste Collection & Disposal Service	0.019
Ocean Sands Water & Sewer District	0.103

#### **SECTION 34. ANIMAL TAX RATE ESTABLISHED**

There is hereby levied an animal tax of Three dollars (\$3.00) for all male and spayed female dogs and Six dollars (\$6.00) for all fertile female dogs listed for taxes as of January 1, 2021.

#### **SECTION 35. SOLID WASTE COLLECTION AND DISPOSAL RATE ESTABLISHED**

There is hereby established a disposal fee pursuant to Section 11-5(a) of the Solid Waste Ordinance of Ninety dollars (\$90.00) per ton for in-County waste and One Hundred dollars (\$100.00) per ton for out-of-County waste.

There is hereby levied an annual solid waste collection and disposal availability fee pursuant to Section 11-5(b) of the Solid Waste Ordinance of Four Hundred Thirty-Six dollars (\$436) for all units on the Southern Outer Banks with door to door service and Two Hundred Thirty-Nine dollars (\$239) for all units located elsewhere within the County of Currituck.

#### **SECTION 36. EMPLOYEE COMPENSATION**

Employee compensation is included in summary form. Individual employee salaries are hereby approved and set as presented in the supporting documents presented as part of the budget deliberation process and officially filed with the Human Resources Director.

#### **SECTION 37. OTHER FEES**

The County of Currituck charges various fees. These fees are detailed in the Master Fee schedule that is presented in the appendix of the budget document.

#### **SECTION 38. DISBURSEMENT OF SCHOOL APPROPRIATIONS**

The amount here within appropriated as School Local Current Expense shall be disbursed to the school finance officer in twelve (12) equal monthly installments.

The amount here within appropriated as School Capital Outlay shall be disbursed to the school finance officer according to a mutually agreed disbursing schedule.

A quarterly progress report shall be furnished by the Board of Education to the Board of Commissioners detailing the extent to which all school capital outlay and school capital construction monies have been expended.

### **SECTION 39. SPECIAL APPROPRIATIONS AND RESTRICTIONS**

The Budget Officer is hereby authorized to transfer appropriations within the funds as contained herein under the following conditions:

- A. He may transfer amounts within the same department within the same fund up to Ten Thousand dollars (\$10,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners.
- B. He may transfer amounts between departments within the same fund up to One Thousand dollars (\$1,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners.
- C. He may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the County providing an official report on such transfers at a regular meeting of the Board of Commissioners.
- D. He may make inter-fund loans for a period of not more than sixty (60) days.
- E. He may not transfer any amounts between funds or from any contingency line items within any funds.

### **SECTION 40. CONTRACTUAL OBLIGATIONS**

The County Manager and the Assistant County Manager are hereby authorized to execute contractual documents under the following conditions:

- A. They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
- B. They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment bond requirements for all formal bids of apparatus, supplies, materials and equipment as stated in G. S. §143-129.
- C. They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations; and (3) services which are within budgeted departmental appropriations.
- D. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- E. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.
- F. Notwithstanding the authority granted in paragraphs a, b, c, d and e of this section, they may execute contracts with an elected official representing the county only after the contract with an elected official representing the county, and the amount to be paid under the contract, is approved by the Board of Commissioners in the manner provided by G. S. §14-234.

#### **SECTION 41. MICRO-PURCHASE THRESHOLD SELF-CERTIFICATION**

In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the County hereby self-certifies the following micro-purchase thresholds, each of which is a “higher threshold consistent with State law” under 2 C.F.R. § 200.320(a)(1)(iv)(C):

- A. \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”; and
- B. \$30,000, for the purchase of "construction or repair work", and
- C. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- D. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to N.C Gen. Stat. § 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.

The self-certification made herein shall be effective as of the date hereof and shall be applicable until the end of the current fiscal year but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).

The self-certification made herein shall be effective as of the date hereof and shall be applicable until the end of the current fiscal year but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).

In the event that the County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds.

The County shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

The County shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

The Purchasing and Contracting Policy shall be revised to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and

collectively, to carry into effect the purpose and intent of this Section.

## **SECTION 42. MEMORANDA**

- A. Officers:
  - Donald I. McRee, Jr. is the Budget Officer
  - Leeann Walton is the Clerk to the Board
  - Samantha Evans is the Deputy Clerk to the Board
  - Rebecca Gay is the Assistant County Manager
  - Sandra L. Hill is the Finance Director
  - Caron Crouse is the Assistant Finance Director/Deputy Finance Director
  - Bridget Brinkley is the Deputy Finance Director
  - Tracy L. Sample is the Tax Collector
  - Michelle Rose is the Deputy Tax Collector
  
- B. Facsimile Signatures:

The use of facsimile signature machines, signature stamps, or similar devices in signing checks and drafts is hereby authorized; however, off-line checks and pre-audit certification requires in the minimum of one original authorizing signature.
  
- C. Official Depositories:

The official depositories of the County of Currituck are:

  - Bank of America, North Carolina
  - North Carolina Cash Management Trust, Charlotte, North Carolina
  - Towne Bank of Currituck, North Carolina
  - Truist Bank, North Carolina
  - Wells Fargo, North Carolina
  
- D. Bank for Imprest Expenditure Accounts for Health Benefits:
  - Citibank, N.A.
  
- E. Daily deposits are required by all departments when the amount of money held on hand sums to Five Hundred dollars (\$500).
  
- F. Returned Check or Electronic Funds Transfer Fees:

The County will assess a returned check charge consistent with G.S. §25-3-512 on all checks or electronic funds transfers returned to the County due to insufficient or unavailable funds, except for the payment of taxes. The returned

check fee will be \$35.00 per item returned. This fee will also be charged for ACH or credit card transactions that are not paid due to insufficient funds.

- G. Policy on Appropriations:  
The Board of County Commissioners will not consider supplemental appropriations for any service, function, purpose or activity that could have been reasonably considered during the budget process.

**SECTION 43. USE OF BUDGET ORDINANCE**

The Budget Officer and the Finance Director shall use this budget ordinance for administration of the budget and for the accounting system.

ADOPTED this 27th of June 2022

Signature on File  
Michael Payment, Chairman  
Board of Commissioners

ATTEST:

Signature on File  
Leeann Walton  
Clerk to the Board

**COUNTY OF CURRITUCK**  
**APPROPRIATION BY FUND**  
Annual Budget for FY 2023

<b>OPERATING FUNDS</b>	<b>FY 2022 Revised Budget</b>	<b>FY 2023 Proposed Budget</b>	<b>FY 2023 Adopted Budget</b>
General Fund	\$ 77,780,363	\$ 68,400,212	\$ 70,562,579
Revaluation	170,023	121,000	121,000
Tourism Development Authority	17,072,697	15,732,586	15,732,586
Carova Beach Service District	131,025	128,535	128,535
Corolla Fire District	3,808,940	4,317,429	4,325,471
Knotts Island Fire District	1,357,026	1,536,476	1,529,436
Emergency Telephone System	1,291,860	215,688	215,688
Guinea Mill Watershed	168,268	-	-
Hog Bridge Ditch Watershed	4,742	2,431	2,575
Moyock Watershed	256,403	169,803	202,147
Northwest Watershed	41,996	3,284	4,104
Ocean Sands N & Crown Point Watershed	903,274	851,059	851,059
Whalehead Watershed	1,433,094	2,070,654	1,320,654
Whalehead Beach SW Collect & Disp	123,356	125,503	125,503
Ocean Sands Water and Sewer	2,358,763	2,662,548	2,660,885
Ocean Sands Water and Sewer Developmental Fee	20,225	-	-
Mainland Water	5,491,182	6,415,583	6,384,606
Mainland Water Developmental Fee	2,135,000	550,000	550,000
Solid Waste	6,779,979	8,516,965	8,530,357
Southern Outer Banks Water	4,168,958	4,975,055	4,555,053
Southern Outer Banks Water and Sewer Developmental Fee	500,000	-	-
Mainland Central Sewer	1,457,467	1,603,945	1,601,466
Mainland Central Sewer Developmental Fee	350,000	165,000	165,000
Department of Social Services - client accounts	325,000	250,000	250,000
Fines and Forfeitures	425,000	250,000	250,000
Deeds of Trust Fees	75,000	50,000	50,000
Inmate Custodial	200,000	200,000	200,000
Post employment benefits	1,815,862	724,884	724,884
LEOSSA Trust	500,000	-	-
OPEB Trust	500,000	-	-
<b>GROSS APPROPRIATIONS</b>	<b>131,645,503</b>	<b>120,038,640</b>	<b>121,043,588</b>

	FY 2022 Revised Budget	FY 2023 Proposed Budget	FY 2023 Adopted Budget
<b>OPERATING FUNDS</b>			
<i>Less Transfers Out</i>	(26,279,394)	(15,059,371)	(18,059,371)
<b>NET OPERATING FUNDS</b>	<u>\$ 105,366,109</u>	<u>\$ 104,979,269</u>	<u>\$ 102,984,217</u>
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Improvements	\$ 2,510,000	\$ 2,900,000	\$ 2,900,000
Land Banking Fund	1,230,000	200,000	200,000
Emergency Equipment Replacement	669,500	327,500	327,500
School Capital Reserve	5,490,000	2,750,000	2,750,000
Transfer Tax Capital Fund	17,882,410	5,836,750	5,763,834
<b>GROSS APPROPRIATIONS</b>	<u>27,781,910</u>	<u>12,014,250</u>	<u>11,941,334</u>
<i>Less Transfers Out</i>	(24,321,710)	(9,586,750)	(9,513,834)
<b>NET OPERATING FUNDS</b>	<u>\$ 3,460,200</u>	<u>\$ 2,427,500</u>	<u>\$ 2,427,500</u>
<b>TOTAL APPROPRIATIONS ALL FUNDS</b>			
Operating Funds	\$ 131,645,503	\$ 120,038,640	\$ 121,043,588
Capital Projects Funds	27,781,910	12,014,250	11,941,334
	<u>159,427,413</u>	<u>132,052,890</u>	<u>132,984,922</u>
<i>Less Transfers Out</i>	(50,601,104)	(24,646,121)	(27,573,205)
<b>NET ALL ANNUAL FUNDS</b>	<u>\$ 108,826,309</u>	<u>\$ 107,406,769</u>	<u>\$ 105,411,717</u>

**COUNTY OF CURRITUCK**  
**APPROPRIATION BY DEPARTMENT**  
Annual Budget for FY 2023

	FY 2022 Revised Budget	FY 2023 Proposed Budget	Change Over Prior Year	FY 2023 Adopted Budget	Change Over Prior Year
<b>OPERATIONS - GENERAL FUND</b>					
<b>GENERAL GOVERNMENT:</b>					
Administration	\$ 859,153	\$ 1,078,363	25.51%	\$ 1,050,637	22.29%
Legal	490,134	404,829	-17.40%	397,285	-18.94%
Governing Body	351,455	176,955	-49.65%	190,955	-45.67%
Elections	228,756	222,821	-2.59%	222,985	-2.52%
Finance	1,001,510	1,165,255	16.35%	1,153,740	15.20%
Information Technology Services	1,216,885	1,288,993	5.93%	1,283,589	5.48%
Human Resources	295,987	344,171	16.28%	407,772	37.77%
Tax	661,854	729,089	10.16%	714,299	7.92%
Public Works	2,402,090	3,330,317	38.64%	3,258,535	35.65%
Public Utilities	261,809	270,363	3.27%	420,045	60.44%
Corolla ABC Store	27,500	27,500	0.00%	27,500	0.00%
Register of Deeds	1,612,573	826,696	-48.73%	1,350,888	-16.23%
Court Facilities	255,974	235,770	-7.89%	235,770	-7.89%
Agency Appropriations	40,700	41,000	0.74%	41,000	0.74%
Central Services	1,311,764	737,312	-43.79%	1,028,888	-21.56%
	11,018,144	10,879,434	-1.26%	11,783,888	6.95%
<b>PUBLIC SAFETY:</b>					
Sheriff	8,485,267	8,529,527	0.52%	8,958,847	5.58%
Detention Center	2,782,915	2,840,572	2.07%	2,833,253	1.81%
Animal Services and Control	845,385	888,229	5.07%	946,598	11.97%
Jury Commission	2,600	2,450	-5.77%	2,450	-5.77%
Emergency Medical Services	6,459,671	6,295,360	-2.54%	6,307,527	-2.36%
Emergency Management	371,016	312,828	-15.68%	325,981	-12.14%
Communications	1,367,069	1,483,746	8.53%	1,488,345	8.87%
Inspections	1,046,903	1,141,920	9.08%	1,134,186	8.34%
Fire Services					
Carova Bch Vol Fire Department	250,460	427,974	70.88%	427,974	70.88%
Crawford Vol Fire Department	317,071	353,241	11.41%	353,241	11.41%
Lower Currituck Vol Fire Department	376,233	326,510	-13.22%	326,510	-13.22%
Moyock Vol Fire Department	252,593	253,125	0.21%	253,125	0.21%
Volunteer Fire Dept Contingency	325,035	208,511	-35.85%	263,353	-18.98%

	FY 2022 Revised Budget	FY 2023 Proposed Budget	Change Over Prior Year	FY 2023 Adopted Budget	Change Over Prior Year
County Fire Services	270,831	258,131	-4.69%	258,946	-4.39%
Public Safety Facility	203,070	212,144	4.47%	213,494	5.13%
Medical Examiner	35,000	35,000	0.00%	35,000	0.00%
	<u>23,391,119</u>	<u>23,569,268</u>	0.76%	<u>24,128,830</u>	3.15%
<b>TRANSPORTATION:</b>					
Airport	805,005	554,681	-31.10%	553,739	-31.21%
Inter County Transit Authority	49,743	48,592	-2.31%	48,592	-2.31%
	<u>854,748</u>	<u>603,273</u>	-29.42%	<u>602,331</u>	-29.53%
<b>ENVIRONMENTAL PROTECTION:</b>					
Soil Conservation	149,979	162,753	8.52%	161,900	7.95%
Forestry	83,992	102,774	22.36%	102,774	22.36%
	<u>233,971</u>	<u>265,527</u>	13.49%	<u>264,674</u>	13.12%
<b>COMMUNITY DEVELOPMENT:</b>					
Cooperative Extension	573,462	616,099	7.44%	613,901	7.05%
Planning	1,197,089	1,241,357	3.70%	1,098,314	-8.25%
	<u>1,770,551</u>	<u>1,857,456</u>	4.91%	<u>1,712,215</u>	-3.29%
<b>HUMAN SERVICES:</b>					
Health Administration	390,184	386,765	-0.88%	386,765	-0.88%
Mental Health	66,000	89,224	35.19%	89,225	35.19%
Social Services Administration	4,222,038	4,324,417	2.42%	4,294,768	1.72%
Public Assistance	707,399	636,770	-9.98%	636,770	-9.98%
County Assistance	201,917	149,304	-26.06%	149,304	-26.06%
Juvenile Justice Programs	131,681	131,681	0.00%	131,681	0.00%
	<u>5,719,219</u>	<u>5,718,161</u>	-0.02%	<u>5,688,513</u>	-0.54%
<b>CULTURAL AND RECREATION:</b>					
Parks & Recreation	1,463,072	1,193,603	-18.42%	1,186,563	-18.90%
Rural Center	286,582	261,589	-8.72%	261,194	-8.86%
Library	639,005	763,949	19.55%	769,786	20.47%
Senior Center	414,546	436,171	5.22%	437,804	5.61%
	<u>2,803,205</u>	<u>2,655,312</u>	-5.28%	<u>2,655,347</u>	-5.27%

	FY 2022 Revised Budget	FY 2023 Proposed Budget	Change Over Prior Year	FY 2023 Adopted Budget	Change Over Prior Year
<b>EDUCATION:</b>					
Capital Outlay	1,400,000	1,400,000	0.00%	1,400,000	0.00%
Local Current Expense	12,634,099	13,078,302	3.52%	13,078,302	3.52%
College of the Albemarle	293,927	243,927	-17.01%	243,927	-17.01%
	<u>14,328,026</u>	<u>14,722,229</u>	2.75%	<u>14,722,229</u>	2.75%
<b>DEBT MANAGEMENT</b>					
Notes Payable	2,520,000	2,520,000	0.00%	2,784,423	10.49%
Interest	457,873	396,536	-13.40%	407,113	-11.09%
	<u>2,977,873</u>	<u>2,916,536</u>	-2.06%	<u>3,191,536</u>	7.18%
<b>OTHER:</b>					
Appropriations to other funds	14,683,507	5,213,016	-64.50%	5,813,016	
	<u>14,683,507</u>	<u>5,213,016</u>		<u>5,813,016</u>	-60.41%
<b>GROSS GENERAL FUND</b>	77,780,363	68,400,212	-12.06%	70,562,579	-9.28%
TRANSFERS OUT	(14,683,507)	(5,213,016)	64.50%	(5,813,016)	-60.41%
<b>NET GENERAL FUND</b>	<u>\$ 63,096,856</u>	<u>\$ 63,187,196</u>	0.14%	<u>\$ 64,749,563</u>	2.62%
<b>SPECIAL REVENUE FUNDS</b>					
<b>GENERAL GOVERNMENT:</b>					
Tourism Development Authority	\$ 17,072,697	\$ 15,732,586	-7.85%	\$ 15,732,586	-7.85%
Carova Beach Road Service District	131,025	128,535	-1.90%	128,535	-1.90%
Revaluation	170,023	121,000	-28.83%	121,000	-28.83%
Post-employment Retiree Benefits	1,815,862	724,884	-60.08%	724,884	-60.08%
Department of Social Services - client accounts	325,000	250,000	-23.08%	250,000	-23.08%
Fines and Forfeitures	250,000	250,000	0.00%	250,000	0.00%
Deeds of Trust Fees	75,000	50,000	-33.33%	50,000	-33.33%
Inmate Custodial	325,000	200,000	-38.46%	200,000	-38.46%
LEOSSA Trust	500,000	-	-100.00%	-	-100.00%
OPEB Trust	500,000	-	-100.00%	-	-100.00%
	<u>21,164,607</u>	<u>17,457,005</u>	17.52%	<u>17,457,005</u>	-17.52%
<b>PUBLIC SAFETY:</b>					
Corolla Fire	3,808,940	4,317,429	13.35%	4,325,471	13.56%
Knotts Island Fire	1,357,026	1,536,476	13.22%	1,529,436	12.70%
Emergency Telephone System	231,950	215,688	-7.01%	215,688	-7.01%
	<u>5,397,916</u>	<u>6,069,593</u>	12.44%	<u>6,070,595</u>	12.46%

	FY 2022 Revised Budget	FY 2023 Proposed Budget	Change Over Prior Year	FY 2023 Adopted Budget	Change Over Prior Year
<b>ENVIRONMENTAL PROTECTION:</b>					
Guinea Mill Watershed	168,268	-	-100.00%	-	-100.00%
Hog Bridge Ditch Watershed	4,074	2,431	-40.33%	2,575	-36.79%
Moyock Watershed	226,365	169,803	-24.99%	202,147	-10.70%
Northwest Watershed	41,996	3,284	-92.18%	4,104	-90.23%
Ocean Sands N & Crown Point Watershed	903,274	858,582	-4.95%	851,059	-5.78%
Whalehead Watershed	1,433,094	1,320,654	-7.85%	1,320,654	-7.85%
Whalehead Bch SW Collect/Disp	123,356	125,503	1.74%	125,503	1.74%
	<u>2,900,427</u>	<u>2,480,257</u>	-14.49%	<u>2,506,042</u>	-13.60%
<b>GROSS SPECIAL REVENUE FUNDS</b>	29,462,950	26,006,855	-11.73%	26,033,642	-11.64%
TRANSFERS OUT	(8,240,662)	(8,603,855)	-4.41%	(8,603,855)	4.41%
<b>NET SPECIAL REVENUE FUNDS</b>	<u>\$ 21,222,288</u>	<u>\$ 17,403,000</u>	-18.00%	<u>\$ 17,429,787</u>	-17.87%
<b>ENTERPRISE FUNDS</b>					
<b>OPERATIONS:</b>					
Ocean Sands Water & Sewer	\$ 2,358,763	\$ 2,662,548	12.88%	\$ 2,660,885	12.81%
Mainland Water	5,436,382	6,415,583	18.01%	6,384,606	17.44%
Solid Waste	6,779,979	8,516,965	25.62%	8,530,357	25.82%
Southern Outer Banks Water	4,168,958	4,975,055	19.34%	4,555,053	9.26%
Mainland Central Sewer	1,457,467	1,603,945	10.05%	1,601,466	9.88%
	<u>20,201,549</u>	<u>24,174,096</u>	19.66%	<u>23,732,367</u>	17.48%
<b>SYSTEM DEVELOPMENTAL FEE CAPITAL RESERVE:</b>					
Ocean Sands Water and Sewer	20,225	-	-100.00%	-	0.00%
Mainland Water	2,135,000	550,000	-74.24%	550,000	-74.24%
Mainland Central Sewer	350,000	165,000	-52.86%	165,000	-52.86%
	<u>2,505,225</u>	<u>715,000</u>	-71.46%	<u>715,000</u>	-71.46%
<b>GROSS ENTERPRISE FUNDS</b>	22,706,774	24,889,096	9.61%	24,447,367	7.67%
TRANSFERS OUT	(3,355,225)	(1,242,500)	62.97%	(3,642,500)	-8.56%
<b>NET ENTERPRISE FUNDS</b>	<u>\$ 19,351,549</u>	<u>\$ 23,646,596</u>	22.19%	<u>\$ 20,804,867</u>	7.51%

	FY 2022 Revised Budget	FY 2023 Proposed Budget	Change Over Prior Year	FY 2023 Adopted Budget	Change Over Prior Year
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<b>GROSS OPERATING APPROPRIATIONS</b>	\$ 129,950,087	\$ 119,296,163	-8.20%	\$ 121,043,588	-6.85%
TRANSFERS OUT	(26,279,394)	(15,059,371)	42.70%	(18,059,371)	31.28%
<b>NET OPERATIONS</b>	<u>\$ 103,670,693</u>	<u>\$ 104,236,792</u>	0.55%	<u>\$ 102,984,217</u>	-0.66%

<b>CAPITAL PROJECTS:</b>					
Emergency Equipment Replacement Fund	\$ 669,500	\$ 327,500	-51.08%	\$ 327,500	-51.08%
Capital Improvements Fund	2,510,000	2,900,000	15.54%	2,900,000	15.54%
School Capital Fund	5,490,000	2,750,000	-49.91%	2,750,000	-49.91%
Land Banking	1,230,000	200,000	-83.74%	200,000	-83.74%
Transfer Tax Capital Fund	17,882,410	5,836,750	-67.36%	5,763,834	-67.77%
	<u>27,781,910</u>	<u>12,014,250</u>	-56.76%	<u>11,941,334</u>	-57.02%
<b>GROSS CAPITAL PROJECTS APPROPRIATIONS</b>	27,781,910	12,014,250	-56.76%	11,941,334	-57.02%
TRANSFERS OUT	(24,321,710)	(9,586,750)	60.58%	(9,513,834)	60.88%
<b>NET CAPITAL PROJECTS</b>	<u>\$ 3,460,200</u>	<u>\$ 2,427,500</u>	-29.85%	<u>\$ 2,427,500</u>	-29.85%

<b>GROSS APPROPRIATIONS</b>	\$ 157,731,997	\$ 131,310,413	-16.75%	\$ 132,984,922	-15.69%
TRANSFERS OUT	(50,601,104)	(24,646,121)	51.29%	(27,573,205)	45.51%
<b>TOTAL NET ANNUAL BUDGET</b>	<u>\$ 107,130,893</u>	<u>\$ 106,664,292</u>	-0.44%	<u>\$ 105,411,717</u>	-1.60%

**COUNTY OF CURRITUCK**  
**GENERAL FUND APPROPRIATION BY TYPE**  
Annual Budget for FY 2023

	FY 2021			FY 2022			FY 2023			FY 2023		
	Actual Expenditures	% of Total		Revised Budget	% of Total	Percent Change	Manager Proposed	% of Total	Percent Change	Board Adopted	% of Total	Percent Change
Personnel Services	\$ 23,866,430	42.33%		\$ 28,191,127	36.10%	36.10%	\$ 30,349,984	44.37%	44.37%	\$ 30,724,367	43.54%	43.54%
Operating Expenses	10,658,649	18.90%		14,727,978	18.86%	18.86%	12,602,890	0.184252	18.43%	13,799,841	19.56%	19.56%
Capital Outlay	1,507,941	2.67%		3,456,976	4.43%	4.43%	2,992,093	0.043744	4.37%	2,718,703	3.85%	3.85%
Debt Service	2,520,000	4.47%		2,520,000	3.23%	3.23%	2,520,000	0.036842	3.68%	2,784,423	3.95%	3.95%
Pudlic Schools	13,523,165	23.99%		14,328,026	18.35%	18.35%	14,722,229	0.215237	21.52%	14,722,229	20.86%	20.86%
Transfers out	4,304,164	7.63%		14,863,507	19.03%	19.03%	5,213,016	0.076213	7.62%	5,813,016	8.24%	8.24%
	<u>\$ 56,380,349</u>	100.00%		<u>\$ 78,087,614</u>	100.00%	100.00%	<u>\$ 68,400,212</u>	100.00%	100.00%	<u>\$ 70,562,579</u>	100.00%	100.00%

**SUMMARY OF FUNDS**  
FY 2023 Proposed Annual Budget

Fund	Net Revenues	Transfers In	Fund Balance Appropriation	Total Revenues	Net Expenditures	Transfers Out	Total Expenditures
10 Operating Fund - General Fund	56,364,321	11,639,689	2,558,569	70,562,579	64,749,563	5,813,016	70,562,579
12 Operating Fund - Fire Services	-	-	-	-	-	-	-
General Fund	56,364,321	11,639,689	2,558,569	70,562,579	64,749,563	5,813,016	70,562,579
15 Tourism Development Authority	13,590,960	50,000	2,091,626	15,732,586	7,869,097	7,863,489	15,732,586
14 Carova Beach Road Service District	98,535	30,000	-	128,535	126,676	1,859	128,535
28 Revaluation Fund	-	121,000	-	121,000	121,000	-	121,000
43 Land Banking Reserve Fund	-	200,000	-	200,000	200,000	-	200,000
18 Hog Ditch Watershed	2,575	-	-	2,575	1,865	710	2,575
27 Moyock Watershed	202,147	-	-	202,147	193,758	8,389	202,147
19 Northwest Watershed	3,284	-	-	3,284	3,142	142	3,284
16 Ocean Sands N & Crown Point Watershed	851,059	-	-	851,059	562,709	288,350	851,059
20 Whalehead Watershed	1,059,015	-	261,639	1,320,654	879,738	440,916	1,320,654
17 Whalehead Beach Solid Waste	125,503	-	-	125,503	125,503	-	125,503
26 Emergency Telephone System	204,688	-	11,000	215,688	215,688	-	215,688
210 Corolla Fire District	1,642,175	2,252,356	430,940	4,325,471	4,325,471	-	4,325,471
220 Knotts Island Fire District	110,486	1,264,660	154,290	1,529,436	1,529,436	-	1,529,436
31 Department of Social Services - Clients	250,000	-	-	250,000	250,000	-	250,000
32 Fines & Forfeitures	250,000	-	-	250,000	250,000	-	250,000
34 Deeds of Trust	50,000	-	-	50,000	50,000	-	50,000
35 Inmate Custodial	200,000	-	-	200,000	200,000	-	200,000
30 Post-Employment Benefits Fund	679,786	-	45,098	724,884	724,884	-	724,884
300 LEOSSA Trust	-	-	-	-	-	-	-
301 OPEB Trust	-	-	-	-	-	-	-
29 Emergency Equipment Replacement	2,500	325,000	-	327,500	327,500	-	327,500
40 Capital Improvements Fund	2,900,000	-	-	2,900,000	1,900,000	1,000,000	2,900,000
41 School Capital Fund	2,750,000	-	-	2,750,000	-	2,750,000	2,750,000
42 Transfer Tax Capital Fund	5,763,834	-	-	5,763,834	-	5,763,834	5,763,834
60 Ocean Sands Water & Sewer Fund	2,034,869	27,500	598,516	2,660,885	2,660,885	-	2,660,885
600 Ocean Sands Water & Sewer Dev Fund	-	-	-	-	-	-	-
61 Mainland Water Fund	5,007,000	550,000	827,606	6,384,606	5,184,606	1,200,000	6,384,606
610 Mainland Water Dev Fee Fund	550,000	-	-	550,000	-	550,000	550,000
63 Solid Waste Fund	5,330,357	3,200,000	-	8,530,357	8,530,357	-	8,530,357
66 Southern Outer Banks Water Fund	4,115,800	-	439,253	4,555,053	2,855,053	1,700,000	4,555,053
67 Mainland Central Sewer	1,118,707	165,000	317,759	1,601,466	1,573,966	27,500	1,601,466
670 Mainland Sewer Dev Fee Fund	165,000	-	-	165,000	-	165,000	165,000
	<b>\$ 105,422,601</b>	<b>\$ 19,825,205</b>	<b>\$ 7,736,296</b>	<b>\$ 132,984,102</b>	<b>\$ 105,410,897</b>	<b>\$ 27,573,205</b>	<b>\$ 132,984,102</b>

Notes on transfers to multi-year funds:

Co Government Facilities - from Transfer Tax	\$ 425,000
Co Government Facilities - from TDA	2,473,000
Co Government Facilities - from General Fund	600,000
Mainland Construction - from Mainland Water	1,200,000
School Construction - from School Capital	1,350,000
SOBWS Construction - from SOBWS	1,700,000
	<u><u>\$ 7,748,000</u></u>

**COUNTY OF CURRITUCK**  
**REVENUE ESTIMATE SUMMARY**  
 2023 Annual Budget

An analysis of the major revenue sources of the General Fund follows. This analysis provides detailed information on those sources which represent the majority of the total operating revenues of the General Fund.

The revenue estimates for the upcoming annual operating budget have been made carefully in accordance with County practices. It is necessary to prudently estimate revenues because of the need to be assured that resources will be available to meet operating, debt, and capital needs pursuant to the balanced budget requirements imposed by state statutes.

**TAX BASE**

Property tax values have undergone changes over the past several years. State legislated changes, as well as the increase of the overall assessed valuation of the County during the most recent revaluation, have positively impacted the budgetable assessed valuation.

<b>FISCAL YEAR</b>	<b>ASSESSED VALUE</b>	<b>PERCENT CHANGE</b>	
2023	\$8,228,991,925	23.44%	Proposed
2022	7,970,844,000	24.72%	Revaluation
2021	6,527,692,209	1.14%	
2020	6,391,148,026	1.14%	
2019	6,318,857,138	1.16%	
2018	6,246,566,250	2.21%	
2017	6,111,443,899	1.93%	
2016	5,995,996,462	2.25%	
2015	5,864,064,156	5.36%	
2014	5,565,624,903	-32.03%	Revaluation
2013	8,188,541,638	0.62%	

## **REVALUATION**

North Carolina statute requires that real property values for ad valorem purposes be revalued not less than each eighth year. The most recent revaluation by Currituck County becomes effective for the fiscal year ended June 30, 2023.

## **AD VALOREM TAX**

The ad valorem tax revenue estimate represents a proposed tax rate of \$0.46 per \$100 applied to the estimated tax base of \$8,228,991,925 with a collection rate of 99.08%. This yields the current tax estimate of \$37,505,112. State statute limits the collection rate so that it cannot exceed the percentage of the levy actually realized in cash at the end of preceding fiscal year. While actual collections may exceed the budgeted collection percentage, it is desirable to allow such excess revenue to offset other potential shortages that may occur when other revenues do not meet expectations.

## **NORTH CAROLINA FRANCHISE TAX**

Franchises are special privileges granted by local governments to certain types of business that either exhibit a strong public service characteristic or that utilize public rights-of-ways in the provision of their services. A franchise tax is assessed (normally expressed as a percentage of gross sales) in exchange for the special privileges being extended. Currituck County receives a franchise tax from the State of North Carolina, which has been paid in by the cable service providers that operate within the County. We are estimating the proceeds for these taxes to be \$311,000 the fiscal year ending June 30, 2023.

## **NORTH CAROLINA BEER AND WINE TAX**

The North Carolina Beer and Wine tax is a state shared revenue distributed to local governments based on beer and wine sales within the governmental jurisdiction. The State levies excise taxes on beer and wine at the wholesale level. We are estimating the County share to be \$115,000 for the fiscal year ending June 30, 2023.

## **LOCAL OPTION SALES TAX**

North Carolina counties rely heavily on local sales taxes as an important revenue source within the county general fund to support critical public services. Local sales taxes are the second largest county-levied revenue.

North Carolina counties are limited in the amount and type of local sales taxes to those specifically authorized by the state legislature. The General Assembly authorized the first cent of local option sales tax in 1971 “to afford the counties and municipalities with opportunity to obtain an added source of revenue with which to meeting their growing financial needs”.

While cited statutorily as a local government sales and use tax, the local sales tax levy is imposed solely by the board of county commissioners by resolution following a favorable referendum, if required, or by board resolution. North Carolina’s Department of Revenue oversees local sales tax collections from retailers, in concert with state sales tax collections.

North Carolina maintains two distinct, and unique, inter-county allocation methods for sales taxes collected under the local levy. The point of delivery allocation method credits the county to which the goods are delivered, and all local sales tax levies save a ½ cent tax are allocated in this manner. Generally point of delivery coincides with the point of sale, e.g. where the sales transaction actually occurs and the purchaser walks away with the goods in hand. However, larger items such as appliances and, perhaps more importantly, construction materials may be delivered to the purchaser’s home or where the goods are to be used. It is the county area to which the goods are delivered that is credited for the sales tax collected.

The second inter-county allocation method is based on the county’s population as a percent of the state’s total population, according to the most recent state-certified population estimates. Local sales taxes allocated under the per capita method are collected in a statewide pool and then allocated to the county area based on the county’s population percentage.

However, a statutory adjustment is made prior to the individual county area distribution that could increase, decrease or retain the actual per capita percentage. This adjustment factor, ranging from 1.49 in Dare County to 0.81 in Columbus County, is thought to correct for the 1987 sourcing change from destination to the retailer’s location, and was put in place in conjunction with legislative authority for the second ½ cent per capita local sales tax. Currituck County’s adjustment factor is 0.94.

Several local option sales taxes have been authorized since the initial local sales tax in 1971. Below is a description of each local sales tax as referenced by its statutory citation in General Statute Chapter 105. Largely, any local sales tax authorized prior to 2000 included unprepared food sales in the local sales tax base. After the state phased out food sales in the state sales tax base in 1998, the General Assembly has not permitted any new local sales tax levies to be applied to unprepared food.

In keeping with the *Streamlined Sales Tax Agreement* (see below) and following the state's phase out of state sales taxes on unprepared food, the 2 percent local sales tax on food—its administration and accounting—is now treated as if it is a state sales tax (beginning with fiscal year 2003 collections). For allocation purposes, one-half of the food sales tax is distributed on a per capita basis while the other half is distributed proportional to the 1997-98 Article 39 tax on food. Overall, food accounted for nearly \$140 million per penny in 2012-13, or 12.5 percent of the total.

Article 39 was the original local option sales tax and authorized in 1971. It was set at one percent of eligible sales, the highest individual levy authorized, and is allocated on a point of delivery basis. All counties impose Article 39, which may be levied via a referendum or by board resolution.

Since Article 39 was the original local sales tax, all subsequent local sales tax articles refer back to Article 39 for administrative purposes. For example, Article 39 outlines the steps for repealing a local sales tax and allows for a petition of 15% of qualified voters to force a referendum on the levy's repeal. (Dare County's levy of a 1 percent sales tax for beach re-nourishment, as allowed under a local bill, was repealed in this manner).

Article 40 was authorized in 1983 to provide "an added source of revenue with which to meet their (counties and cities) growing financial needs, and to reduce their reliance on other revenues, such as the property tax". Set at one-half percent, Article 40 is allocated on a per capita basis. All counties impose Article 40, which may be levied similarly to Article 39.

Article 40's statutory language requires counties to set aside 30 percent of its proceeds for public school capital outlay purposes, including school indebtedness. When originally enacted, counties were required to set aside 40 percent for the first 5 years of the levy, and then 30 percent for the next 5 years. Cities sharing in the distribution had similar set aside requirements for water and sewer capital outlays. The General Assembly enacted legislation to extend the county-required set aside indefinitely while the city set aside was allowed to sunset.

A county may petition the Local Government Commission (LGC) to allow the county to use part or all of its required set aside for purposes other than school capital needs, if it can demonstrate that it is able to meet its public school capital needs without Article 40 proceeds. Informal discussions with the LGC indicate that the local board of education would need to sign off on the county's petition prior to the LGC approving the set aside release. Since the local sales tax on food was converted to a "state" sales tax and decoupled from Article 40, the school capital set-aside is not required for the food portion of proceeds.

Article 42, authorized in 1986 at one-half percent, was originally allocated like Article 40 on a per capita basis. It too was enacted as an added source of local revenue and to reduce reliance on other revenues such as the property tax but also for the loss of “federal revenue sharing”.

After its enactment, counties could levy a total of 2 percent in sales taxes, with 50% allocated on a point of sale basis and 50% allocated on a per capita basis. All counties levy Article 42, which may be imposed similarly to Article 39.

In 2009, and as a part of the historic county Medicaid Relief Swap of 2007, Article 42 was converted from a per capita to a point-of-delivery basis. This change was made to reduce the state’s financial exposure to a state-funded hold harmless for those counties whose loss of Article 44 sales taxes as a part of the swap exceeded their gain from Medicaid relief.

The food sales tax receipts originally levied under Article 42, now levied under Article 5, the state’s sales tax legislation, remain distributed on a per capita basis.

Article 42, like Article 40, also has set aside requirements--current law requires counties to use 60 percent of Article 42 receipts for public school capital outlay purposes. As originally enacted, the required set aside stepped down and phased out after 11 years but subsequent legislation removed the step down and mandated the 60 percent set aside indefinitely. The General Assembly further modified the set aside to require counties whose Article 42 receipts are less under the point of delivery allocation to earmark enough revenue to make up for the loss of school construction funding.

Article 44, set at one-half percent, was authorized in 2001 to replace state reimbursements for local tax base losses legislatively repealed in the 1980s. The state was facing a fiscal crisis at that time, and chose to withhold and repeal the local reimbursement distribution of \$333 million. All counties immediately took action to impose Article 44, which permitted an accelerated levy and collections schedule to replace lost state reimbursements within the 2001-2002 fiscal year.

As a part of the 2007 Medicaid Relief Swap, Article 44 was ceded to the state to offset the state’s increased Medicaid costs for assuming the county Medicaid cost share. Counties continue to see Article 44 adjustments as refund requests are processed and sales tax discoveries are made.

As originally enacted, Article 44 followed the then established local sales tax allocation of 50% per capita and 50% point of delivery, the first levy to have a dual allocation method. Legislation authorizing Article 44 provided for a 10-year hold harmless provision for those local governments whose expected Article 44 receipts did not replace their repealed state reimbursements. After several extensions, the Article 44 hold harmless sunset in 2013.

Article 46, at one-quarter percent and allocated by point of delivery, was also authorized as a part of the 2007 Medicaid Relief swap, whereby legislators acknowledged the substantial infrastructure and operating demands facing county governments.

Unlike the previous local sales tax options, the county’s voters must approve its levy via an advisory referendum prior to board enactment. As of this writing, 29 counties have been successful in having Article 46 approved by their voters. Currituck County has neither voted on or enacted Article 46.

G.S. & Year	Amount	Referendum?	Allocation— PD or PC?	Restricted Use?	Applies to Food?
Art. 39; 1971	1 penny	Optional	PD	No	Yes
Art. 40; 1983	½ penny	Optional	PC	30% for school capital	Yes
Art. 42; 1986	½ penny	Optional	PD (Originally PC)	60% for school capital	Yes
Art. 44; 2001 <b><i>2007-ceded to state via Medicaid swap</i></b>	½ penny	Optional	½ PD; ½ PC	No, but replaced repealed reimbursements	No
Art. 43; 2007 for all counties	½ or ¼ penny	Required	PD	Yes—public transit only	No
Art. 46; 2007	¼ penny	Required	PD	No, & no city share	No

## **INVESTMENT EARNINGS**

The prudent investment of public funds is a key responsibility of local governments. Available funds are invested following the principles of the prudent person rule which states: Investments shall be made with judgment and care, under circumstances then prevailing, which person of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The long term time span on significantly low earning rates combined with completion of several ongoing construction projects accounts for the lower projections for investment earnings. We are projecting to earn \$200,000 for the fiscal year ending June 30, 2023.

## **EXCISE STAMP TAX**

The Excise Stamp Tax is a documentary stamp tax paid to the Register of Deeds for recording of deeds and mortgages whereby any interest in real property is conveyed to another. This tax is shared with the State. We are estimating collections of the excise stamp tax to be \$1,800,000 for the fiscal year ending June 30, 2023.

## **BUILDING PERMITS**

Reasonable fees sufficient to cover the costs of administration, inspections, publication of notices and similar matters are charged to applicants. We are estimating our collections to be \$1,200,000 for the fiscal year ending June 30, 2023.

## **TRANSFERS FROM OTHER FUNDS**

Some services and projects that are provided through the General Fund are financially supported from revenues collected through another fund. Therefore, in an effort to match revenues with the corresponding expenditures, funds are transferred into the General Fund. The following schedule details the anticipated transfers into the General Fund for the upcoming budget year:

### Tourism Development Authority

Airport Promotions	\$ -
CCRC Operations	
Sheriff Deputies/Seasonal & Beach Patrols	
EMS and Fire	3,517,016
Administrative Fee	
Other	
	<u>1,843,473</u>
	5,360,489

<u>Carova Beach Road Service District</u>	
Administrative Fee	1,859
<u>Capital Improvements Fund</u>	1,000,000
Courthouse projects	
<u>School Capital Fund</u>	
School Capital Outlay	1,400,000
School Capital Outlay	
<u>Ocean Sands/Crowne Point N Watershed Imp District</u>	
Administrative Fee	288,350
<u>Hog Bridge Ditch Watershed Improvement District</u>	
Administrative Fee	710
<u>Moyock Watershed Improvement District</u>	
Administrative Fee	8,389
<u>Northwest Watershed Improvement District</u>	
Administrative Fee	142
<u>Whalehead Watershed Improvement District</u>	
Debt for stormwater infrastructure	407,113
Administrative Fee	<u>33,803</u>
Total Whalehead Watershed Imp District	440,916
<u>Transfer Tax Capital Fund</u>	
Debt Payment – Public Safety Facility	<u>3,138,834</u>
<b><i>TOTAL TRANSFER TO THE GENERAL FUND</i></b>	<b><u><u>\$11,639,689</u></u></b>

**APPROPRIATED FUND BALANCE**

In prior budget years, actual revenues may exceed amounts projected to be collected or actual expenditures may be under amounts proposed to be spent. This excess is accumulated over time in fund balance. The portion of fund balance that represents expendable available financial resources can be utilized in future years to assist in balancing the budget. The County appropriated fund balance in an effort to stabilize the ad valorem tax rate. The appropriated fund balances for the upcoming year and for the preceding ten years is detailed below:

<u>FISCAL YEAR</u>	<u>APPROPRIATION</u>	
2023	\$2,558,569	Proposed
2022	11,357,638	Increase due to school projects
2021	6,373,558	
2020	4,518,013	
2019	4,254,530	
2018	3,458,315	
2017	3,831,972	
2016	3,411,669	
2015	3,440,933	
2014	3,166,029	
2013	3,703,647	

**COUNTY OF CURRITUCK**  
**TAX VALUES, RATES, AND COLLECTIONS**  
Annual Budget for FY 2023

Fiscal Year	Assessed Value	Percent Change	Tax Rate	Gross Levy	Current Collections	Percent Collected
2023	8,228,991,925	26.06%	0.460	37,853,363	N/A	N/A
2022	7,970,844,000	24.72%	0.460	36,665,882	N/A	N/A Revaluation
2021	6,527,692,209	2.14%	0.480	31,332,923	29,735,660	94.90%
2020	6,391,148,026	1.14%	0.480	30,677,511	30,645,466	99.90%
2019	6,318,857,138	1.16%	0.480	30,330,514	32,231,872	106.27%
2018	6,246,566,250	2.21%	0.480	30,006,249	29,737,939	99.11%
2017	6,111,443,899	1.93%	0.480	29,334,931	29,261,694	99.75%
2016	5,995,996,462	2.25%	0.480	28,803,514	28,758,729	99.84%
2015	5,864,064,156	5.36%	0.480	28,147,508	28,151,742	100.02%
2014	5,565,624,903	-32.03%	0.485	26,993,281	28,144,614	98.61% Revaluation
2013	8,188,541,638	0.62%	0.320	26,203,333	26,763,091	102.14%
2012	8,138,455,399	0.60%	0.320	26,347,506	26,598,467	100.95%
2011	8,090,220,573	0.45%	0.320	26,347,506	26,322,567	99.91%

+ Session Law 1999-261 amends G.S. 159-13(b)(6) addressing the manner which tax collection percentages are determined for budgeting taxes on registered motor vehicles.'

\* The passage of G.S. 105-330.5(b) allows only the inclusion of value for those motor vehicles actually assessed to date. Estimates of the assessments for those vehicles to be billed cannot be used for budgeting purposes.

**COUNTY OF CURRITUCK**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
*(rate per \$100 of assessed value)*  
*Annual Budget for FY 2023*

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Revenue Neutral 2022	2022	Adopted 2023
<b>County Direct Rates</b>													
General	0.320	0.320	0.485	0.480	0.480	0.480	0.480	0.480	0.480	0.480	0.4143	0.460	0.460
<b><u>Overlapping Rates</u><sup>1</sup></b>													
Corolla Fire Protection District	-	-	-	-	-	-	-	0.050	0.050	0.050	0.0463	0.050	0.050
Knotts Island Fire Protection Service District	-	-	-	-	-	-	-	-	0.050	0.050	0.0353	0.050	0.050
Guinea Mill Watershed Improvement District	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.020	0.020	0.0148	-	-
Hog Ditch Watershed Improvement District	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.010	0.0090	0.010	0.010
Moyock Watershed Improvement District - Expanded 7/1/2021	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.0126	0.015	0.015
Northwest Watershed Improvement District	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.020	0.0160	0.200	0.020
Ocean Sands North and Crown Point Watershed Improvement District	-	-	-	-	-	0.050	0.060	0.060	0.050	0.050	0.0465	0.050	0.150
Whalehead Watershed Improvement District	0.090	0.090	0.155	0.155	0.155	0.155	0.155	0.155	0.155	0.155	0.0185	0.155	0.155
Whalehead Beach Solid Waste Collection & Disposal Service District	0.015	0.015	0.025	0.025	0.025	0.025	0.020	0.020	0.020	0.020	0.0185	0.019	0.019
Carova Beach Road District	-	-	-	-	-	-	-	-	0.010	0.010	0.0093	0.010	0.020
Ocean Sands Water and Sewer District	-	-	0.050	0.050	0.050	0.050	0.110	0.110	0.110	0.110	0.1024	0.103	0.103
Moyock Commons Sewer District	0.245	0.200	0.100	-	-	-	-	-	-	-	-	-	-

Source: County of Currituck Budget Ordinance

<sup>1</sup> Overlapping rates are rates that apply specifically to special districts and do not apply to the entire County. Overlapping rates only apply to property located within the special district.

**COUNTY OF CURRITUCK  
AD VALOREM TAXES**

Budgetary estimates for the fiscal year ending June 30, 2023

			TOTAL NET PROPERTY VALUATION	TAX RATE	TOTAL LEVY	PROJECTED COLLECTION RATE	PROJECTED NET LEVY	ADDITIONAL ONE CENT NET LEVY
<b>COUNTY WIDE -</b>								
10	General Fund	<b>GO1</b>		0.4600				
	Real property		7,825,227,116		35,996,045	99.08%	35,664,881	
	Motor vehicles		403,764,809		1,857,318	99.08%	1,840,231	
			<u>8,228,991,925</u>		<u>37,853,363</u>		<u>37,505,112</u>	
			<u>8,228,991,925</u>	<u>0.460</u>	<u>37,853,363</u>		<u>37,505,112</u>	789,455
<b>SPECIAL REVENUE DISTRICTS -</b>								
210	Corolla Fire	<b>F21</b>	3,314,846,296	0.050	1,657,423	99.08%	1,642,175	328,435
220	Knotts Island Fire	<b>F22</b>	200,819,145	0.050	100,410	99.08%	99,486	19,897
14	Carova Beach Road District	<b>CB1</b>	325,670,021	0.020	65,134	99.08%	64,535	32,267
18	Hog Ditch Watershed	<b>HD1</b>	25,988,880	0.010	2,599	99.08%	2,575	2,575
27	Moyock Watershed	<b>MW1</b>	1,360,158,163	0.015	204,024	99.08%	202,147	134,764
19	Northwest Watershed	<b>NW1</b>	20,712,761	0.020	4,143	99.08%	4,104	2,052
16	Ocean Sands North and Crown Point Watershed	<b>S01</b>	569,721,110	0.150	854,582	99.08%	846,720	56,448
20	Whalehead Watershed	<b>WH1</b>	684,696,121	0.155	1,061,279	99.08%	1,051,515	67,840
17	Whalehead Beach Solid Waste	<b>WH2</b>	684,696,121	0.019	126,669	99.08%	125,503	67,840
60	Ocean Sands Water and Sewer District	<b>W01</b>	548,686,421	0.103	565,147	99.08%	559,948	54,364

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>AD VALOREM TAXES</b>							
Current Year Taxes	\$ 32,327,299	\$ 36,090,228	\$ 36,175,023	\$ 37,064,654	\$ 37,505,112	\$ 37,505,112	\$ 37,505,112
Prior Years Taxes	436,214	-	-	92,866	-	-	-
Penalties & Interest	120,083	80,510	80,510	92,660	90,000	90,000	90,000
	32,883,596	36,170,738	36,255,533	37,250,180	37,595,112	37,595,112	37,595,112
<b>OTHER TAXES AND LICENSES</b>							
Sexually Oriented Business Lic	-	800	800	800	-	-	-
Animal Taxes	13,181	12,750	12,750	13,659	13,000	13,500	13,500
Marriage License	27,960	27,000	27,000	27,780	27,000	27,000	27,000
Franchise Taxes	311,966	320,000	320,000	320,000	311,000	311,000	311,000
Deed Stamp Excise Tax	2,337,534	1,400,000	2,472,000	2,472,000	1,750,000	1,800,000	1,800,000
Article 39 Sales Tax-Local Opt	8,510,163	6,215,496	6,399,892	6,475,493	7,500,000	8,000,000	8,000,000
Article 44 Sales Tax-Local Opt	270	-	-	32	-	-	-
Medicaid Hold Harmless Funds	299,300	-	-	342,293	-	250,000	250,000
	11,500,374	7,976,046	9,232,442	9,652,057	9,601,000	10,401,500	10,401,500
<b>UNRESTRICTED INTERGOVERNMENTAL</b>							
Gasoline Tax Refunds	2,271	1,500	1,500	1,500	1,000	1,000	1,000
Payment In Lieu Of Taxes	43,875	44,000	44,000	44,000	44,000	44,000	44,000
Beer & Wine Taxes	115,594	115,000	115,000	115,000	115,000	115,000	115,000
	161,740	160,500	160,500	160,500	160,000	160,000	160,000
<b>RESTRICTED INTERGOVERNMENTAL</b>							
Safe Roads Act	3,914	3,500	3,500	3,500	3,500	3,500	3,500
Crime Control Act	3,345	10,000	10,000	10,000	7,500	7,500	7,500
Court Facilities Fees	80,069	75,000	75,000	77,027	75,000	75,000	75,000
Jail Fees	30,603	30,000	30,000	30,000	30,000	30,000	30,000
Officer Fees	111,611	90,000	105,000	105,000	90,000	90,000	90,000
DSS Miscellaneous	6,196	5,000	5,000	5,000	5,000	5,000	5,000
Adoption Fees	-	200	200	200	-	-	-
Child Support App Fee	335	600	600	600	250	300	300
DSS COVID Funding	696	-	55,000	55,000	-	-	-
Low Income Water Assist LIHWAP	-	-	25,328	25,328	-	-	-
Adoption Assistance	-	500	500	500	500	500	500
Elderly & Disabled Transport	-	6,500	6,500	6,500	6,500	6,500	6,500
DSS Administration	1,759,801	1,700,000	1,813,010	1,813,010	1,800,000	1,800,000	1,800,000
Medical Transportation	16,942	42,000	42,000	42,000	20,000	20,000	20,000
IV-D Collections	13,147	15,000	15,000	15,000	15,000	15,000	15,000
NC Health Choice	-	3,900	3,900	3,900	1,000	1,000	1,000
Health Cover Worker Disability	-	500	500	500	-	-	-
Independent Liv - Links	1,015	15,000	15,000	54,552	15,000	15,000	15,000
Foster Care & Boarding Home	32,746	166,750	166,750	166,750	50,000	50,000	50,000
ARRA FC & Adopt Assistance	-	-	-	-	-	-	-
HCBG In Home	56,560	63,855	79,791	79,791	63,855	63,855	63,855
Senior Center Grants	9,748	7,050	7,050	7,725	4,806	4,806	4,806
Nutrition Site	27,536	24,000	24,000	24,000	20,000	20,000	20,000
Emergency Management	50,298	700	21,756	97,226	700	700	700

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
FEMA - Public Assistance	-	-	-	600,954	-	-	-
Cama Administration	14,444	5,000	5,000	5,000	5,000	5,000	5,000
Soil Conservation	26,880	26,600	26,600	26,600	26,600	26,600	26,600
Juv Crime Prev Control	103,355	103,985	104,985	104,985	103,985	104,985	104,985
SCS State Match	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Sheriff Grants	-	-	126,166	127,316	-	-	-
NC OPIOID Settlement	-	-	-	-	-	-	101,634
Miscellaneous Grants	490,649	153,795	169,726	234,489	153,795	220,000	220,000
	2,843,490	2,553,035	2,941,462	3,726,053	2,501,591	2,568,846	2,670,480
<b>PERMITS AND FEES</b>							
Ambulance Service	931,690	750,000	1,163,340	1,467,578	1,000,000	1,000,000	1,000,000
Beach Parking Permits	704,057	600,000	710,000	710,000	300,000	400,000	300,000
Administration & Filing Fees	780,281	807,237	831,462	831,462	807,237	807,237	807,237
Peddler Solicitor License	140	500	500	500	500	500	500
Register Of Deeds Fees	389,464	250,000	250,500	300,923	350,000	350,000	350,000
Building Permits	1,497,578	700,000	713,000	1,182,205	1,200,000	1,200,000	1,200,000
Re-Inspection Fees	55,125	25,000	25,000	61,950	50,000	50,000	50,000
Fire Inspection Fees	25	-	-	400	-	-	-
Planning Fees	68,082	40,000	40,000	67,312	65,000	65,000	65,000
Sheriff Fees	22,923	10,000	17,500	17,500	10,000	10,000	10,000
Homeowners Recovery Fees	7,670	5,600	5,600	5,730	5,500	7,500	7,500
Cama Permits	9,100	7,000	7,000	16,175	10,000	10,000	10,000
Street Naming Fees	-	-	-	-	-	-	-
Animal Control Fees	640	800	800	808	800	800	800
	4,466,775	3,196,137	3,764,702	4,662,543	3,799,037	3,901,037	3,801,037
<b>SALES AND SERVICES</b>							
Rents	159,958	132,664	132,664	156,356	132,664	132,664	132,664
Airport Fees	111,068	84,778	84,778	93,396	84,778	84,778	84,778
Airport Sale Of Materials	9,725	-	-	11,613	10,000	10,000	10,000
Rent - Parks & Rec Fields	23,532	10,000	10,500	13,889	10,000	15,000	15,000
Vending Sales	9,082	8,000	8,000	10,502	8,000	9,000	9,000
Senior Center Meals	-	-	-	-	-	-	-
Recreation Concessions	32,070	17,500	17,500	17,500	20,000	20,000	20,000
Sheriff Salary Reimbursement	210	-	-	-	-	-	-
Animal Adoption Fees	29,550	30,000	30,000	32,598	30,000	30,000	30,000
Animal Reclaim Fees	3,911	4,000	4,000	4,570	4,000	4,000	4,000
EMS School Reimbursement	5,740	-	-	3,495	2,000	3,500	3,500
Rent - Coop Extension Bldg	578	2,000	2,000	2,370	-	2,000	2,000
Rent - 4H Cultural Ctr	4,650	5,000	5,000	7,761	5,000	5,000	5,000
Jail Housing	24,794	45,000	45,000	45,000	25,000	25,000	25,000
Sales Of Materials	185	300	300	300	300	300	300
Aviation Fuel Receipts	395,621	300,000	554,000	554,000	400,000	400,000	400,000
Sales Of Fixed Assets	227,201	30,000	30,000	87,284	30,000	30,000	30,000
4H Day Camp	-	20,000	20,000	20,000	20,000	20,000	20,000
Community League-Flag Football	950	4,000	4,430	4,430	4,500	4,500	4,500
Community League-Cheerleading	375	1,500	2,315	2,315	2,000	2,300	2,300

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Community League-Basketball	-	6,100	8,024	8,024	8,000	8,000	8,000
Community-Baseball/Softball	11,155	9,500	12,545	12,545	11,000	11,500	11,500
Community League - Soccer	6,650	14,000	16,290	17,430	15,000	15,000	15,000
Community-Adult Volleyball	300	4,380	4,380	4,600	4,380	4,400	4,400
Community - Adult Basketball	-	1,100	1,420	1,420	1,100	1,100	1,100
Community - Adult Softball	2,420	1,400	1,700	2,700	1,400	1,400	1,400
Tackle Football	180	1,900	1,900	1,900	750	750	750
Maple Park Sponsors	-	10,000	10,000	10,000	7,500	7,000	7,000
Admission Fees - Parks & Rec	-	9,000	9,000	9,000	5,000	5,000	5,000
	1,059,905	752,122	1,015,746	1,134,998	842,372	852,192	852,192
<b>Investment Earnings</b>	29,595	255,427	255,427	256,593	200,000	200,000	200,000
<b>MISCELLANEOUS</b>							
DSS Donations	57,154	22,000	78,185	86,139	10,000	10,000	10,000
Returned Check Charge	2,708	3,000	5,900	6,211	4,000	4,000	4,000
Miscellaneous	87,392	7,500	7,500	7,500	5,000	5,000	5,000
Insurance Recovery	274,383	-	-	54,169	-	-	-
ABC Education Distributions	36,004	30,000	42,000	42,000	35,000	35,000	35,000
ABC Law Enforcement Distribution	35,717	22,000	27,000	32,700	30,000	30,000	30,000
ABC Profits Allocation	796,452	575,000	675,000	718,296	600,000	600,000	600,000
	1,289,810	659,500	835,585	947,015	684,000	684,000	684,000
<b>TOTAL REVENUES</b>	<b>54,235,285</b>	<b>51,723,505</b>	<b>54,461,397</b>	<b>57,789,939</b>	<b>55,383,112</b>	<b>56,362,687</b>	<b>56,364,321</b>
<b>OTHER FINANCING SOURCES</b>							
T F - Carova Bch Rd Serv Dist	1,484	7,343	7,343	7,343	7,580	7,580	1,859
T F - Occupancy Tax Fund	3,633,078	4,433,436	4,433,436	4,433,436	3,596,986	3,596,986	5,360,489
T F - OS/Crwn Pt N Watershed	12,981	13,350	13,350	13,350	13,781	13,781	288,350
T F - Hog Brdg Ditch Watershd	101	668	668	668	689	689	710
T F - Northwest Watershed	161	-	-	-	-	-	142
T F - Whalehead Watershed	444,720	408,320	408,320	408,320	408,816	408,816	440,916
T F - Guinea Mill Watershed	2,253	-	-	-	-	-	-
T F - Emerg Telephone Sys	-	-	-	-	-	-	-
T F - Moyock Watershed	1,013	30,038	30,038	30,038	31,008	31,008	8,389
T F - Capital Improvements Fnd	950,000	950,000	950,000	950,000	650,000	1,000,000	1,000,000
T F - School Capital Fund	1,860,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
T F - Transfer Tax Capital Fd	4,657,924	4,875,424	4,875,424	4,875,424	3,211,750	3,211,750	3,138,834
T F - Land Banking Fund	-	150,000	150,000	150,000	-	-	-
Fund Balance Appropriated	-	3,892,193	11,357,638	11,304,368	4,677,376	2,366,915	2,558,569
	11,563,715	16,160,772	23,626,217	23,572,947	13,997,986	12,037,525	14,198,258
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 65,828,595</b>	<b>\$ 67,884,277</b>	<b>\$ 78,087,614</b>	<b>\$ 81,362,886</b>	<b>\$ 69,381,098</b>	<b>\$ 68,400,212</b>	<b>\$ 70,562,579</b>

**COUNTY OF CURRITUCK**  
**APPROPRIATION BY DEPARTMENT**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 350,539	\$ 376,817	\$ 376,817	\$ 376,817	\$ 483,514	\$ 534,039	\$ 511,284
FICA Expense	25,108	28,827	28,827	28,827	32,996	36,860	35,119
Health Insurance Expense	49,481	55,702	54,126	54,126	61,990	59,365	59,365
Retirement Expense	54,943	64,209	64,209	64,209	88,192	96,341	92,235
Retiree Health Insurance	177,057	220,815	220,815	220,815	230,000	230,000	230,000
	657,128	746,370	744,794	744,794	896,692	956,605	928,003
<b>Operations</b>							
Telephone & Postage	16,089	10,770	10,770	10,770	12,730	12,730	12,730
Data Transmission	456	462	462	462	420	420	420
Travel	-	2,000	2,000	2,000	2,000	2,000	2,000
Training & Education	1,539	2,550	2,550	2,550	2,500	2,500	2,500
Vehicle Maintenance	54	280	280	280	-	-	-
Equipment Lease	7,741	4,500	4,500	4,500	4,600	4,600	4,600
Advertising	2,345	1,500	1,500	1,500	1,500	1,500	1,500
Promotional Efforts	23,208	28,000	28,000	28,000	33,500	33,500	33,500
Fuel	222	1,000	1,000	1,000	1,000	1,000	1,000
Supplies	7,754	7,000	7,000	7,000	7,000	7,000	7,000
Workers Compensation	1,013	931	931	931	978	978	1,854
Records Management	2,212	3,500	3,500	3,500	4,000	4,000	4,000
Software License Fee	1,057	1,100	1,376	1,376	1,300	1,300	1,300
Professional Services	6,000	15,000	15,000	15,000	14,700	14,700	14,700
Dues & Subscriptions	33,831	33,990	35,490	35,490	35,530	35,530	35,530
	103,521	112,583	114,359	114,359	121,758	121,758	122,634
<b>Total Administration</b>	\$ 760,649	\$ 858,953	\$ 859,153	\$ 859,153	\$ 1,018,450	\$ 1,078,363	\$ 1,050,637

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 298,862	\$ 259,158	\$ 249,158	\$ 249,158	\$ 223,616	\$ 222,426	\$ 216,539
FICA Expense	18,111	15,832	15,832	15,832	17,585	17,809	17,669
Insurance Expense	28,269	21,562	21,562	21,562	24,796	23,746	23,746
Retirement Expense	47,580	44,160	44,160	44,160	40,789	40,868	39,064
	392,822	340,712	330,712	330,712	306,786	304,849	297,018
<b>Operations</b>							
Telephone & Postage	519	900	900	900	1,380	1,380	1,380
Travel	-	3,500	3,500	3,500	3,500	3,500	3,500
Training & Education	1,867	3,500	3,500	3,500	3,500	3,500	3,500
Supplies	2,290	2,500	12,500	12,500	2,500	2,500	2,500
Workers Compensation	568	522	522	522	600	600	887
Dues & Subscriptions	10,439	13,500	13,500	13,500	13,500	13,500	13,500
Professional Services	90,980	75,000	125,000	125,000	75,000	75,000	75,000
	106,663	99,422	159,422	159,422	99,980	99,980	100,267
<b>Total Legal</b>	\$ 499,485	\$ 440,134	\$ 490,134	\$ 490,134	\$ 406,766	\$ 404,829	\$ 397,285

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salary Paid To Officials	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000	\$ 102,000
FICA Expense	7,803	7,805	7,805	7,805	7,805	7,805	7,805
	109,803	109,805	109,805	109,805	109,805	109,805	109,805
<b>Operations</b>							
Telephone & Postage	2,520	2,940	2,940	2,940	2,940	2,940	2,940
Data Transmission	3,193	3,360	3,360	3,360	3,360	3,360	3,360
Travel	4,002	14,000	14,000	14,000	14,000	14,000	14,000
Fees Paid To Officials	250	1,400	1,400	1,400	1,400	1,400	1,400
Professional Services	16,200	36,750	61,750	61,750	36,750	36,750	50,750
Supplies	1,603	1,200	1,200	1,200	1,200	1,200	1,200
OSD Reserve	4,400	4,000	7,000	7,500	7,500	7,500	7,500
	32,168	63,650	91,650	92,150	67,150	67,150	81,150
<b>Capital Assets</b>							
Capital Outlay	-	150,000	150,000	150,000	-	-	-
	-	150,000	150,000	150,000	-	-	-
<b>Total Governing Body</b>	\$ 141,971	\$ 323,455	\$ 351,455	\$ 351,955	\$ 176,955	\$ 176,955	\$ 190,955

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 89,337	\$ 89,751	\$ 89,751	\$ 89,751	\$ 89,751	\$ 96,735	\$ 94,458
Salaries - Part Time	3,533	1,000	5,000	5,000	3,960	3,960	6,657
Poll Workers	21,469	999	21,999	21,999	15,130	15,130	15,130
Temporary Services	2,848	4,500	4,500	4,500	3,700	3,700	3,700
FICA Expense	7,284	7,363	9,279	9,279	8,610	9,144	9,174
Insurance Expense	19,666	21,562	21,562	21,562	24,796	23,746	23,746
Retirement Expense	14,227	15,294	15,294	15,294	16,371	17,450	17,040
	<u>158,364</u>	<u>140,469</u>	<u>167,385</u>	<u>167,385</u>	<u>162,318</u>	<u>169,865</u>	<u>169,905</u>
<b>Operations</b>							
Telephone & Postage	5,644	4,000	5,500	5,500	5,000	5,000	5,000
Travel	2,814	7,000	7,000	7,000	11,000	11,000	11,000
Fees Paid To Print Officials	-	-	-	-	-	-	-
Repairs & Maintenance	-	300	300	300	300	300	300
Rent	1,069	2,600	2,600	2,600	1,300	1,300	1,300
Advertising	1,007	2,200	2,200	2,200	1,100	1,100	1,100
Supplies	4,662	10,317	10,317	10,316	8,251	8,252	8,252
Ballot Programs & Imprint	10,308	14,000	14,000	14,000	8,000	8,000	8,000
Workers Compensation	1,548	1,423	1,423	1,423	1,494	1,494	1,618
Contracted Services	16,503	16,200	16,200	16,200	16,200	16,200	16,200
Elections Hava Grant Supplies	11,543	-	1,521	1,521	-	-	-
Dues & Subscriptions	-	310	310	310	310	310	310
	<u>55,098</u>	<u>58,350</u>	<u>61,371</u>	<u>61,370</u>	<u>52,955</u>	<u>52,956</u>	<u>53,080</u>
<b>Capital Assets</b>							
Capital Outlay	9,750	-	-	-	-	-	-
	<u>9,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Elections</b>	<u>\$ 223,212</u>	<u>\$ 198,819</u>	<u>\$ 228,756</u>	<u>\$ 228,755</u>	<u>\$ 215,273</u>	<u>\$ 222,821</u>	<u>\$ 222,985</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 420,946	\$ 522,649	\$ 522,649	\$ 522,649	\$ 607,417	\$ 662,871	\$ 654,887
Temporary Services	10,612	14,780	14,780	14,780	14,780	17,397	15,727
FICA Expense	30,851	41,114	41,114	41,114	47,598	51,911	51,303
Insurance Expense	59,816	97,029	97,029	97,029	123,980	118,730	118,730
Retirement Expense	65,576	89,059	89,059	89,059	96,084	119,581	118,142
	<u>587,801</u>	<u>764,631</u>	<u>764,631</u>	<u>764,631</u>	<u>889,859</u>	<u>970,490</u>	<u>958,789</u>
<b>Operations</b>							
Telephone & Postage	3,859	5,688	5,688	5,688	6,300	6,000	6,000
Data Transmission	456	936	936	936	1,000	1,000	1,000
Travel	172	4,500	18,935	18,935	6,750	6,750	6,750
Training & Education	5,185	6,750	9,960	9,960	7,000	7,000	7,000
Advertising	341	1,000	1,000	1,000	1,000	1,000	1,000
Supplies	11,378	8,000	14,000	14,000	15,000	15,000	15,000
Safekeeping Fees	1,550	5,000	5,000	5,000	5,000	5,000	5,000
Workers Compensation	941	970	970	970	1,015	1,015	1,201
Contracted Services	2,479	25,000	25,000	25,000	26,000	26,000	26,000
Credit Card Fees	17,276	22,500	82,500	82,500	22,500	50,000	50,000
Dues & Subscriptions	955	2,700	2,700	2,700	2,800	2,800	2,800
Insurance & Bonds	175	190	190	190	200	200	200
Professional Services	56,700	60,000	60,000	60,000	63,000	63,000	63,000
	<u>101,467</u>	<u>143,234</u>	<u>226,879</u>	<u>226,879</u>	<u>157,565</u>	<u>184,765</u>	<u>184,951</u>
<b>Capital Assets</b>							
Capital Outlay	-	10,000	10,000	10,000	10,000	10,000	10,000
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Total Finance</b>	<u>\$ 689,268</u>	<u>\$ 917,865</u>	<u>\$ 1,001,510</u>	<u>\$ 1,001,510</u>	<u>\$ 1,057,424</u>	<u>\$ 1,165,255</u>	<u>\$ 1,153,740</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 263,288	\$ 371,555	\$ 371,555	\$ 371,555	\$ 373,839	\$ 419,303	\$ 414,368
Temporary Services	3,248	5,924	2,441	2,441	-	-	-
FICA Expense	19,465	28,877	28,877	28,877	28,600	32,076	31,700
Insurance Expense	39,677	75,467	68,765	68,765	86,786	83,111	83,111
Retirement Expense	41,931	63,315	63,315	63,315	68,189	75,641	74,752
	367,609	545,138	534,953	534,953	557,414	610,131	603,931
<b>Operations</b>							
Telephone & Postage	1,602	1,550	1,850	1,850	1,400	1,400	1,400
Data Transmission/Wan	14,486	13,872	13,872	13,872	14,784	14,784	14,784
Travel	15	3,400	1,536	1,536	1,700	1,700	1,700
Training & Education	11,433	12,500	17,064	17,064	8,400	8,400	8,400
Repairs & Maintenance	46	2,000	1,300	1,300	2,000	2,000	2,000
Advertising	29,951	8,000	16,000	16,000	11,000	11,000	11,000
Supplies	730	670	670	670	704	704	1,500
Contracted Services	60,645	46,007	46,007	46,007	67,828	67,828	67,828
Dues & Subscriptions	785	779	779	779	779	779	779
	119,693	88,778	99,078	99,078	108,595	108,595	109,391
<b>Capital Assets</b>							
Software License Fees	274,781	346,852	400,704	400,704	382,267	382,267	382,267
Capital Outlay	64,892	187,150	182,150	182,150	38,000	188,000	188,000
	339,673	534,002	582,854	582,854	420,267	570,267	570,267
<b>Total Information Technology</b>	\$ 826,975	\$ 1,167,918	\$ 1,216,885	\$ 1,216,885	\$ 1,086,276	\$ 1,288,993	\$ 1,283,589

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 109,906	\$ 134,489	\$ 144,972	\$ 144,972	\$ 165,108	\$ 208,824	\$ 208,805
Temporary Services	-	8,856	8,958	8,958	-	-	-
FICA Expense	7,786	10,289	10,289	10,289	12,631	15,975	15,973
Insurance Expense	10,294	21,562	14,612	14,643	32,028	42,545	30,672
Retirement Expense	17,503	22,917	22,917	22,917	30,117	37,672	37,668
	<u>145,489</u>	<u>198,113</u>	<u>201,748</u>	<u>201,779</u>	<u>239,884</u>	<u>305,016</u>	<u>293,118</u>
<b>Operations</b>							
Telephone & Postage	1,282	1,700	1,950	1,957	1,200	1,200	1,200
Travel	-	1,000	1,000	1,000	1,000	1,000	1,000
Training & Education	80	2,000	2,000	2,000	2,000	2,000	2,000
Supplies	3,410	13,250	13,250	13,250	3,500	3,500	3,500
Wellness Program	2,170	25,000	25,000	25,000	25,000	25,000	25,000
Workers Compensation	268	239	239	239	251	251	750
Employee Assistance	8,187	6,500	8,800	8,800	6,204	6,204	6,204
Professional Services	42,000	42,000	42,000	42,000	-	-	75,000
	<u>57,397</u>	<u>91,689</u>	<u>94,239</u>	<u>94,246</u>	<u>39,155</u>	<u>39,155</u>	<u>114,654</u>
<b>Total Human Resources</b>	<u>\$ 202,886</u>	<u>\$ 289,802</u>	<u>\$ 295,987</u>	<u>\$ 296,025</u>	<u>\$ 279,039</u>	<u>\$ 344,171</u>	<u>\$ 407,772</u>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 302,494	\$ 335,230	\$ 335,230	\$ 335,230	\$ 352,633	\$ 369,923	\$ 358,075
FICA Expense	22,528	25,644	25,644	25,644	26,977	28,298	27,391
Insurance Expense	68,830	75,467	75,467	75,467	86,786	83,111	83,111
Retirement Expense	49,653	57,124	57,124	57,124	64,321	66,734	64,597
	<u>443,505</u>	<u>493,465</u>	<u>493,465</u>	<u>493,465</u>	<u>530,717</u>	<u>548,066</u>	<u>533,174</u>
<b>Operations</b>							
Telephone & Postage	23,490	24,400	24,400	24,400	24,800	24,800	24,800
Travel	-	1,800	1,800	1,800	2,000	2,000	2,000
Training & Education	-	2,500	2,500	2,500	2,500	2,500	2,500
Fees Paid To Officials	-	700	700	700	700	700	700
Repairs & Maintenance	-	-	-	-	-	-	-
Vehicle Maintenance	836	2,000	2,000	2,000	2,200	2,200	2,200
Equipment Lease	-	-	-	-	-	-	-
Advertising	415	1,800	1,800	1,800	2,000	2,000	2,000
Fuel	1,683	2,700	2,700	2,700	2,800	2,800	2,800
Supplies	21,784	27,500	27,500	27,500	28,000	28,000	28,000
Workers Compensation	729	689	689	689	723	723	825
Contracted Services	-	-	-	-	6,000	6,000	6,000
Motor Vehicle Tx Fees	93,437	100,000	100,000	100,000	105,000	105,000	105,000
Dues & Subscriptions	50	100	100	100	100	100	100
Insurance & Bonds	175	200	200	200	200	200	200
Tax Refunds	42	500	500	500	500	500	500
In Rem Foreclosure	(4,304)	3,500	3,500	3,500	3,500	3,500	3,500
Professional Services	-	-	-	-	-	-	-
	<u>138,337</u>	<u>168,389</u>	<u>168,389</u>	<u>168,389</u>	<u>181,023</u>	<u>181,023</u>	<u>181,125</u>
<b>Capital Assets</b>							
Capital Outlay	-	-	-	-	-	-	-
	<u>-</u>						
<b>Total Tax</b>	<u>\$ 581,842</u>	<u>\$ 661,854</u>	<u>\$ 661,854</u>	<u>\$ 661,854</u>	<u>\$ 711,740</u>	<u>\$ 729,089</u>	<u>\$ 714,299</u>

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	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 636,164	\$ 734,499	\$ 734,499	\$ 734,499	\$ 824,007	\$ 941,917	\$ 853,414
FICA Expense	48,146	56,189	56,189	56,189	63,038	72,057	65,286
Insurance Expense	99,912	167,106	165,806	165,806	194,235	186,011	189,968
Retirement Expense	101,298	125,157	125,157	125,157	150,300	169,922	153,957
	<u>885,520</u>	<u>1,082,951</u>	<u>1,081,651</u>	<u>1,081,651</u>	<u>1,231,580</u>	<u>1,369,907</u>	<u>1,262,625</u>
<b>Operations</b>							
Telephone & Postage	7,751	8,820	8,820	8,820	8,820	8,820	8,820
Data Transmission	1,057	960	2,260	2,260	960	960	960
Utilities	55,980	65,200	67,200	67,200	65,200	65,200	65,200
Travel	217	4,500	4,500	4,500	4,500	4,500	4,500
Training & Education	891	3,650	3,650	3,650	3,650	3,650	3,650
Repairs & Maintenance	31,056	40,000	55,000	55,000	40,000	40,000	40,000
Vehicle Maintenance	12,492	12,000	12,000	12,000	12,000	12,000	12,000
Street Signs	2,540	3,000	6,000	6,000	4,500	4,500	4,500
Equipment Maintenance	2,735	3,400	3,400	3,400	3,400	3,400	3,400
Advertising	-	1,000	1,000	1,000	1,000	1,000	1,000
Fuel	11,799	15,000	20,000	20,000	18,500	18,500	18,500
Equipment Fuel	-	250	250	250	250	250	250
Supplies	41,186	53,000	58,000	58,000	53,000	53,000	53,000
Supplies - Beach Parking	13,538	-	15,000	15,000	-	-	18,000
Stormwater Supplies	251	3,000	3,000	3,000	3,000	3,000	3,000
Maintenance Supplies	(30)	-	-	-	-	-	-
Uniforms	4,352	5,200	8,200	8,200	7,800	7,800	7,800
Workers Compensation	17,952	16,503	16,503	16,503	17,328	17,328	17,328
Contracted Services	172,812	305,996	308,257	308,257	358,236	358,236	358,236
Contract Services - COA	21,586	32,256	32,256	32,256	32,256	32,256	32,256
Dues & Subscription	561	1,310	3,310	3,310	1,310	1,310	1,310
Software License Fee	1,461	1,200	1,600	1,600	1,200	1,200	1,200
Professional Services	5,844	10,000	10,000	10,000	10,000	10,000	27,500
	<u>406,031</u>	<u>586,245</u>	<u>640,206</u>	<u>640,206</u>	<u>646,910</u>	<u>646,910</u>	<u>682,410</u>

	FY 2021 Actual	FY 2022 Original Budget      Revised Budget      Projected Actual		FY 2023 Original Request      Manager Proposed      Board Adopted			
<b>Capital Assets</b>							
Capital Outlay	-	40,000	145,888	145,888	40,000	-	-
Projects	224,512	669,500	534,345	534,345	1,313,500	1,313,500	1,313,500
	<u>224,512</u>	<u>709,500</u>	<u>680,233</u>	<u>680,233</u>	<u>1,353,500</u>	<u>1,313,500</u>	<u>1,313,500</u>
<b>Total Public Works</b>	<u>\$ 1,516,063</u>	<u>\$ 2,378,696</u>	<u>\$ 2,402,090</u>	<u>\$ 2,402,090</u>	<u>\$ 3,231,990</u>	<u>\$ 3,330,317</u>	<u>\$ 3,258,535</u>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 161,734	\$ 174,127	\$ 174,127	\$ 174,127	\$ 175,857	\$ 180,214	\$ 289,440
FICA Expense	12,479	13,321	13,321	13,321	13,454	13,787	22,143
Insurance Expense	27,341	32,343	32,343	32,343	37,194	35,619	47,492
Retirement Expense	25,700	29,672	29,672	29,672	32,078	32,511	52,215
	227,254	249,463	249,463	249,463	258,583	262,131	411,290
<b>Operations</b>							
Telephone & Postage	-	200	200	200	500	500	500
Data Transmission	-	480	480	480	480	480	480
Travel	-	750	750	750	325	325	325
Training & Education	-	1,200	1,200	1,200	1,200	1,200	1,200
Vehicle Maintenance	843	3,000	3,000	3,000	1,000	1,000	1,000
Fuel	1,526	4,000	4,000	4,000	2,000	2,000	2,000
Supplies	973	2,000	2,000	2,000	2,000	2,000	2,000
Uniforms	237	500	500	500	500	500	500
Workers Compensation	243	216	216	216	227	227	750
	3,822	12,346	12,346	12,346	8,232	8,232	8,755
<b>Total Public Utilities</b>	\$ 231,076	\$ 261,809	\$ 261,809	\$ 261,809	\$ 266,815	\$ 270,363	\$ 420,045

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Repairs & Maint For Pub Wrks	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Contracts For Public Works	-	25,000	25,000	25,000	25,000	25,000	25,000
	-	27,500	27,500	27,500	27,500	27,500	27,500
<b>Total Corolla ABC Store Operations</b>	<b>\$ -</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 205,098	\$ 206,906	\$ 206,906	\$ 206,906	\$ 208,185	\$ 226,854	\$ 225,435
FICA Expense	14,224	15,827	15,827	15,827	15,925	17,354	17,246
Insurance Expense	48,252	53,905	53,905	53,905	61,990	59,365	59,365
Retirement Expense	32,644	35,258	35,258	35,258	46,875	48,517	48,434
Supplemental Pension	6,261	7,000	7,000	7,000	7,000	6,500	6,500
	<u>306,479</u>	<u>318,896</u>	<u>318,896</u>	<u>318,896</u>	<u>339,975</u>	<u>358,590</u>	<u>356,980</u>
<b>Operations</b>							
Telephone & Postage	1,630	1,500	2,000	2,000	1,500	1,500	1,500
Travel	78	3,000	3,000	3,000	3,000	3,000	3,000
Training & Education	225	2,000	2,000	2,000	2,000	2,000	2,000
Repairs & Maintenance	-	500	500	500	-	-	-
Equipment Lease	6,633	7,000	7,500	7,500	7,008	7,008	7,008
Supplies	4,891	5,000	5,000	5,000	8,300	8,300	8,300
Workers Compensation	479	427	427	427	448	448	1,250
Data Processing	24,828	25,000	25,000	25,000	26,800	26,800	26,800
Records Management	23,745	25,000	25,000	25,000	25,000	25,000	25,000
Microfilm Processing	6,035	5,000	5,000	5,000	3,000	3,000	3,000
Dues & Subscriptions	375	450	450	450	-	-	-
Insurance & Bonds	263	300	300	300	300	300	300
Children's Trust Funds	2,330	2,500	2,500	2,500	2,250	2,250	2,250
Excise Tax On Deeds	1,145,393	700,000	1,200,000	1,200,000	375,000	375,000	900,000
Domestic Violence Center	13,980	13,500	15,000	15,000	13,500	13,500	13,500
	<u>1,230,885</u>	<u>791,177</u>	<u>1,293,677</u>	<u>1,293,677</u>	<u>468,106</u>	<u>468,106</u>	<u>993,908</u>
<b>Total Register of Deeds</b>	<u>\$ 1,537,364</u>	<u>\$ 1,110,073</u>	<u>\$ 1,612,573</u>	<u>\$ 1,612,573</u>	<u>\$ 808,081</u>	<u>\$ 826,696</u>	<u>\$ 1,350,888</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Telephone & Postage Other	\$ 99	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125
Telephone & Postage	364	450	450	450	450	450	450
Utilities Other	10,756	15,000	15,000	15,000	15,000	15,000	15,000
Utilities Court Facilities	40,558	55,000	55,000	55,000	55,000	55,000	55,000
Repairs & Maintenance Other	2,997	9,500	9,500	9,500	9,500	9,500	9,500
Repairs & Maint Court/Jail	9,765	22,500	22,500	22,500	22,500	22,500	22,500
Supplies Other	2,470	2,500	2,500	2,500	3,500	3,500	3,500
Supplies Court Facility/Jail	3,368	8,500	8,500	8,500	9,500	9,500	9,500
Professional Services	500	-	31,391	31,391	-	-	-
Professional Services - Other	-	-	-	-	-	-	-
Contracted Services Other	21,490	25,591	25,591	25,591	26,463	26,463	26,463
Contracted Services Crt/Jail	78,993	85,417	85,417	85,417	93,732	93,732	93,732
	<u>171,360</u>	<u>224,583</u>	<u>255,974</u>	<u>255,974</u>	<u>235,770</u>	<u>235,770</u>	<u>235,770</u>
<b>Capital Assets</b>							
Capital Outlay Ct/Jail Fac	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Court Facilities</b>	<u>\$ 171,360</u>	<u>\$ 224,583</u>	<u>\$ 255,974</u>	<u>\$ 255,974</u>	<u>\$ 235,770</u>	<u>\$ 235,770</u>	<u>\$ 235,770</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 3,607,855	\$ 3,740,184	\$ 3,459,684	\$ 3,545,210	\$ 3,823,383	\$ 3,822,551	\$ 4,397,254
Salaries - Overtime	680,682	600,000	700,000	700,000	600,000	625,000	625,000
Salaries - Part Time	20,730	16,318	39,318	39,318	35,000	35,000	35,000
Temporary Services	23,019	15,000	63,000	63,000	-	-	-
FICA Expense	323,361	351,234	351,234	351,234	336,247	336,152	386,800
Insurance Expense	640,504	873,261	824,261	824,261	979,442	890,475	890,475
Retirement Expense	476,231	560,014	560,014	560,014	588,315	579,484	667,154
Supplemental Retirement	205,280	217,009	217,009	217,009	207,032	206,901	238,862
Supp Retirement - Sheriff	4,052	4,300	4,300	4,300	5,000	5,000	5,000
Retiree Health Insur	136,091	145,985	145,985	145,985	175,182	180,000	180,000
Law Enforcement Sep Allowance	190,610	190,610	190,610	190,610	225,000	225,000	225,000
	6,308,415	6,713,915	6,555,415	6,640,941	6,974,601	6,905,563	7,650,545
<b>Operations</b>							
Telephone & Postage	17,518	21,250	21,250	21,250	19,680	19,680	19,680
Data Transmission	32,817	37,730	37,730	37,730	75,471	75,471	75,471
Utilities	3,189	4,200	4,200	4,200	4,020	4,020	4,020
Travel	15,150	15,825	20,825	20,825	46,575	46,575	46,575
Training & Education	23,568	45,850	45,850	45,850	25,800	25,800	25,800
Repairs & Maintenance	10,256	9,000	12,500	12,500	17,000	17,000	17,000
Vehicle Maintenance	229,260	150,000	315,000	315,000	160,000	160,000	160,000
Professional Services	3,035	2,675	2,675	2,675	2,875	2,875	2,875
Advertising	199	100	350	350	500	500	500
Promotional Efforts	-	5,000	5,000	5,000	5,000	5,000	5,000
Fuel	191,081	225,000	282,000	282,000	235,000	235,000	235,000
Supplies	44,581	63,173	87,573	87,573	57,882	57,882	57,882
Canine Supplies	5,057	10,500	21,100	21,100	10,500	10,500	10,500
Supplies - GHS Grant	-	-	21,599	21,599	-	-	-
Uniforms	60,336	67,430	85,430	85,430	69,890	69,890	69,890

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
Workers Compensation	109,997	101,124	101,124	101,124	106,180	106,180	63,908
Contracted Services	72,054	66,512	81,512	81,512	66,099	66,099	66,099
Dues & Subscriptions	1,005	1,300	1,300	1,300	1,300	1,300	1,300
Insurance & Bonds	-	-	-	425	305	305	305
Crime Control Act	7,986	9,000	9,000	9,000	9,000	9,000	9,000
Miscellaneous Information	-	10,000	10,000	10,000	10,000	10,000	10,000
Software License Fee	74,091	73,393	75,193	75,193	73,850	73,850	73,850
	901,180	919,062	1,241,211	1,241,636	996,927	996,927	954,655
<b>Capital Assets</b>							
Capital Outlay	457,151	490,268	602,174	602,174	766,012	627,037	353,647
Capital - GHSP Proj 013795	-	-	23,796	23,796	-	-	-
Technology Over \$1,000	-	-	-	-	-	-	-
Capital - GHSP	-	-	62,671	62,671	-	-	-
	457,151	490,268	688,641	688,641	766,012	627,037	353,647
<b>Total Sheriff</b>	\$ 7,666,746	\$ 8,123,245	\$ 8,485,267	\$ 8,571,218	\$ 8,737,540	\$ 8,529,527	\$ 8,958,847

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 1,145,418	\$ 1,245,882	\$ 1,185,882	\$ 1,185,882	\$ 1,296,845	\$ 1,310,927	\$ 1,304,438
Salaries - Overtime	76,903	129,565	129,565	129,565	131,019	145,000	144,550
Holiday Pay	2,052	-	-	-	-	-	-
Salaries - Part Time	8,029	15,694	15,694	15,694	15,694	17,920	17,919
FICA Expense	91,004	106,502	106,502	106,502	110,436	113,127	112,165
Insurance Expense	285,376	344,992	315,907	315,907	409,134	379,936	379,936
Retirement Expense	192,928	234,552	234,552	234,552	260,443	263,538	261,274
	1,801,710	2,077,187	1,988,102	1,988,102	2,223,571	2,230,448	2,220,282
<b>Operations</b>							
Telephone & Postage	2,815	2,820	2,820	2,820	2,820	2,820	2,820
Utilities	55,429	72,120	67,120	67,120	73,320	73,320	73,320
Travel	102	4,020	6,820	6,820	4,020	4,020	4,020
Repairs & Maintenance	5,463	5,115	7,115	7,115	5,115	5,115	5,115
Vehicle Maintenance	14,309	22,000	26,000	26,000	25,000	25,000	25,000
Equipment Lease	5,470	5,100	8,600	8,600	5,200	5,200	5,200
Uniforms	664	400	400	400	450	450	450
Fuel	7,403	13,000	13,500	13,500	13,500	13,500	13,500
Unemployment Compensation	4,635	18,475	19,675	19,675	19,475	19,475	19,475
Workers Compensation	3,132	17,300	17,300	17,300	18,165	18,165	21,012
PILOS - Central Mainland	14,110	13,500	18,500	18,500	13,500	13,500	13,500
Contracted Services	103,733	129,553	165,553	165,553	132,053	132,053	132,053
Meals	101,069	136,000	168,000	168,000	138,000	138,000	138,000
Dues & Subscription	-	360	360	420	360	360	360
Insurance & Bonds	2,415	2,500	2,585	2,585	2,600	2,600	2,600
Software License Fee	8,726	9,425	9,425	9,425	9,896	9,896	9,896
Professional Services	126,418	144,650	147,650	147,650	146,650	146,650	146,650
	455,893	596,338	681,423	681,483	610,124	610,124	612,971
<b>Capital Assets</b>							
Capital Outlay	46,657	13,416	113,390	113,390	-	-	-
	46,657	13,416	113,390	113,390	-	-	-
<b>Total Detention Center</b>	\$ 2,304,260	\$ 2,686,941	\$ 2,782,915	\$ 2,782,975	\$ 2,833,695	\$ 2,840,572	\$ 2,833,253

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 330,030	\$ 366,226	\$ 366,226	\$ 366,226	\$ 398,562	\$ 399,459	\$ 434,326
Salaries - Part Time	24,872	25,779	25,779	25,779	25,779	29,916	34,447
Temporary Services	4,556	-	-	127	-	-	-
FICA Expense	26,357	29,990	29,990	29,990	32,464	23,850	35,859
Insurance Expense	79,392	107,810	106,310	106,310	136,378	130,603	130,603
Retirement Expense	52,556	62,405	62,405	62,405	42,696	72,062	78,350
	<u>517,763</u>	<u>592,210</u>	<u>590,710</u>	<u>590,837</u>	<u>635,879</u>	<u>655,890</u>	<u>713,585</u>
<b>Operations</b>							
Telephone & Postage	2,526	3,540	3,540	3,540	3,540	3,540	3,540
Data Transmission	3,713	3,825	3,825	3,825	3,825	3,825	3,825
Utilities	33,203	38,900	38,900	38,900	38,900	38,900	38,900
Travel	63	2,900	2,900	2,900	2,900	2,900	2,900
Training & Education	609	4,000	4,000	4,000	4,000	4,000	4,000
Fees Paid To Officials	600	1,200	1,200	1,200	1,200	1,200	1,200
Repairs & Maintenance	-	1,000	5,000	5,000	1,000	1,000	1,000
Vehicle Maintenance	6,033	5,400	5,400	5,400	5,400	5,400	5,400
Advertising	-	500	500	500	500	500	500
Fuel	6,448	7,500	11,000	11,000	7,500	7,500	7,500
Office Supplies	1,788	2,600	3,300	3,300	2,600	2,600	2,600
Technology Under \$1,000	-	700	-	-	700	700	700
Building Supplies	3,194	13,000	13,000	13,000	10,000	10,000	10,000
Pet Supplies/Meds/Pet Food	14,862	27,610	38,610	38,610	27,610	27,610	27,610
Uniforms	1,465	2,950	2,950	2,950	2,950	2,950	2,950
Workers Compensation	3,683	3,284	3,284	3,284	3,448	3,448	4,122
Rabies Vaccination	-	5,200	5,200	5,200	5,200	5,200	5,200
Contracted Services	3,162	11,940	11,940	11,940	10,940	10,940	10,940
Professional Services	24,007	56,796	56,796	56,796	56,796	56,796	56,796
Software License Fee	1,827	3,330	3,330	3,330	3,330	3,330	3,330
	<u>107,183</u>	<u>196,175</u>	<u>214,675</u>	<u>214,675</u>	<u>192,339</u>	<u>192,339</u>	<u>193,013</u>
<b>Capital Assets</b>							
Capital Outlay	-	40,000	40,000	40,000	40,000	40,000	40,000
	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b>Total Animal Services and Control</b>	<u>\$ 624,946</u>	<u>\$ 828,385</u>	<u>\$ 845,385</u>	<u>\$ 845,512</u>	<u>\$ 868,218</u>	<u>\$ 888,229</u>	<u>\$ 946,598</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees Paid To Officials	-	-	-	150	-	-	-
Supplies	-	100	100	100	100	100	100
Software License Fee	2,350	2,500	2,500	2,500	2,350	2,350	2,350
	<u>2,350</u>	<u>2,600</u>	<u>2,600</u>	<u>2,750</u>	<u>2,450</u>	<u>2,450</u>	<u>2,450</u>
<b>Capital Assets</b>							
Capital Outlay	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Jury Commission</b>	<u>\$ 2,350</u>	<u>\$ 2,600</u>	<u>\$ 2,600</u>	<u>\$ 2,750</u>	<u>\$ 2,450</u>	<u>\$ 2,450</u>	<u>\$ 2,450</u>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 2,185,699	\$ 2,788,890	\$ 2,688,890	\$ 2,688,890	\$ 2,767,789	\$ 2,942,217	\$ 3,118,208
Salaries - Overtime	425,910	425,000	825,000	825,000	600,000	600,000	600,000
Temporary Services	76,709	100,000	110,000	110,000	100,000	120,000	120,000
FICA Expense	193,997	253,514	276,464	276,464	265,289	280,160	280,054
Insurance Expense	511,883	625,298	542,341	542,341	719,084	688,634	688,634
Retirement Expense	415,359	547,644	680,721	680,721	614,289	639,015	638,758
	<u>3,809,557</u>	<u>4,740,346</u>	<u>5,123,416</u>	<u>5,123,416</u>	<u>5,066,451</u>	<u>5,270,026</u>	<u>5,445,654</u>
<b>Operations</b>							
Telephone & Postage	12,430	12,364	16,364	16,364	14,964	14,964	14,964
Data Transmission	17,986	16,500	16,500	16,500	16,500	16,500	16,500
Travel	-	11,900	11,900	11,900	5,900	5,900	5,900
Training & Education	8,628	11,485	11,485	11,485	11,485	11,485	11,485
Public Education	473	1,000	1,000	1,000	1,000	1,000	1,000
Fees Paid To Officials	2,250	3,600	3,600	3,600	3,600	3,600	3,600
Repairs & Maintenance	2,425	2,500	2,500	2,500	2,500	2,500	2,500
Vehicle Maintenance	59,355	62,000	72,000	72,000	60,000	60,000	60,000
Advertising	-	2,200	-	-	1,000	1,000	1,000
Fuel	57,413	67,000	95,000	95,000	67,000	67,000	67,000
Supplies	8,202	10,000	20,000	20,000	10,000	10,000	10,000
Ambulance Supplies	82,067	85,000	135,500	135,500	85,000	85,000	85,000
Uniforms	12,884	18,000	18,000	18,000	21,300	21,300	21,300
Unemployment Compensation	-	-	-	-	138,000	138,000	-
Workers Compensation	126,058	117,684	114,154	114,154	123,568	123,568	98,107
Volunteer Assistance	143	500	500	500	500	500	500
Contracted Services	24,186	71,000	83,649	83,649	71,000	71,000	71,000
Dues & Subscriptions	2,611	2,897	2,897	2,897	2,897	2,897	2,897
Software License Fee	11,963	15,000	17,000	17,000	15,000	15,000	15,000
Professional Services	1,919	450	2,750	2,750	33,620	33,620	33,620
Billing Fees	70,976	55,000	55,000	55,000	55,000	55,000	55,000
	<u>501,969</u>	<u>566,080</u>	<u>679,799</u>	<u>679,799</u>	<u>739,834</u>	<u>739,834</u>	<u>576,373</u>
<b>Capital Assets</b>							
Capital Outlay	181,877	545,500	656,456	656,456	285,500	285,500	285,500
	<u>181,877</u>	<u>545,500</u>	<u>656,456</u>	<u>656,456</u>	<u>285,500</u>	<u>285,500</u>	<u>285,500</u>
<b>Total Emergency Medical Services</b>	<u>\$ 4,493,403</u>	<u>\$ 5,851,926</u>	<u>\$ 6,459,671</u>	<u>\$ 6,459,671</u>	<u>\$ 6,091,785</u>	<u>\$ 6,295,360</u>	<u>\$ 6,307,527</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 115,368	\$ 116,475	\$ 116,475	\$ 116,475	\$ 116,475	\$ 134,125	\$ 146,050
FICA Expense	8,130	8,910	8,910	8,910	8,910	11,172	11,172
Insurance Expense	18,754	21,562	21,562	21,562	24,796	23,746	23,746
Retirement Expense	18,373	19,847	19,847	19,847	21,245	26,347	26,347
	160,625	166,794	166,794	166,794	171,426	195,390	207,315
<b>Operations</b>							
Telephone & Postage	1,855	3,452	3,452	3,452	2,002	2,002	2,002
Data Transmission	912	924	2,284	2,284	924	924	924
Travel	-	4,650	6,650	6,650	6,800	6,800	6,800
Training & Education	70	1,750	3,250	3,250	2,055	2,055	2,055
Repairs & Maintenance	-	500	500	500	500	500	500
Vehicle Maintenance	46	1,300	1,800	1,800	500	500	500
Fuel	307	1,600	1,600	1,600	2,000	2,000	2,000
Supplies	14,268	3,000	12,196	12,196	3,000	3,000	3,000
Uniforms	254	500	500	500	500	500	500
Workers Compensation	290	259	259	259	272	272	1,500
Contracted Services	60,348	62,113	88,363	88,363	45,113	45,113	45,113
Dues & Subscription	260	760	760	760	760	760	760
Software License Fee	849	900	900	900	900	900	900
Professional Services	-	2,112	2,112	2,112	2,112	2,112	2,112
	79,459	83,820	124,626	124,626	67,438	67,438	68,666
<b>Capital Assets</b>							
Capital Outlay	54,019	50,000	79,596	79,596	50,000	50,000	50,000
	54,019	50,000	79,596	79,596	50,000	50,000	50,000
<b>Total Emergency Management</b>	\$ 294,103	\$ 300,614	\$ 371,016	\$ 371,016	\$ 288,864	\$ 312,828	\$ 325,981

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 494,620	\$ 576,911	\$ 576,911	\$ 576,911	\$ 614,782	\$ 637,871	\$ 633,077
Salaries - Overtime	80,344	95,000	95,000	95,000	95,000	100,000	100,000
FICA Expense	42,775	51,403	51,403	51,403	54,300	56,449	56,050
Insurance Expense	96,695	172,496	172,496	172,496	210,766	189,968	189,968
Retirement Expense	91,556	114,493	114,493	114,493	129,460	133,116	132,173
	<u>805,990</u>	<u>1,010,303</u>	<u>1,010,303</u>	<u>1,010,303</u>	<u>1,104,308</u>	<u>1,117,404</u>	<u>1,111,268</u>
<b>Operations</b>							
Telephone & Postage	1,927	3,144	3,144	3,144	3,144	3,144	3,144
Utilities	8,032	10,000	10,000	10,000	10,000	10,000	10,000
Data Transmission	456	960	960	960	960	960	960
Travel	3,170	6,000	6,000	6,000	13,200	13,200	13,200
Training & Education	401	3,273	3,273	3,273	3,273	3,273	3,273
Public Education	-	500	500	500	500	500	500
Repairs & Maintenance	3,357	5,000	5,675	5,675	5,000	5,000	5,000
Contracted Services	171,356	239,700	247,091	247,091	246,700	246,700	246,700
Rent	26,344	26,400	27,135	27,135	28,100	28,100	28,100
Advertising	-	1,500	1,500	1,500	1,500	1,500	1,500
Supplies	4,270	8,000	10,000	10,000	8,000	8,000	10,000
Uniforms	2,416	8,250	8,250	8,250	8,250	8,250	8,250
Dues & Subscriptions	96	1,150	1,150	1,150	1,150	1,150	1,150
Professional Services	-	4,750	2,750	2,750	4,750	4,750	4,750
Software License Fee	21,438	29,400	22,578	22,578	30,400	30,400	37,550
Workers Compensation	1,511	1,348	1,348	1,348	1,415	1,415	3,000
	<u>244,774</u>	<u>349,375</u>	<u>351,354</u>	<u>351,354</u>	<u>366,342</u>	<u>366,342</u>	<u>377,077</u>
<b>Capital Assets</b>							
Capital Outlay	-	-	5,412	5,412	-	-	-
	<u>-</u>	<u>-</u>	<u>5,412</u>	<u>5,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Communications</b>	<u>\$ 1,050,764</u>	<u>\$ 1,359,678</u>	<u>\$ 1,367,069</u>	<u>\$ 1,367,069</u>	<u>\$ 1,470,650</u>	<u>\$ 1,483,746</u>	<u>\$ 1,488,345</u>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 571,838	\$ 593,464	\$ 593,464	\$ 593,464	\$ 600,635	\$ 668,687	\$ 662,281
FICA Expense	42,131	45,400	45,400	45,400	45,948	51,155	50,665
Insurance Expense	112,878	140,153	133,953	133,953	173,572	154,349	154,349
Retirement Expense	91,067	101,126	101,126	101,126	109,556	120,632	119,476
	<u>817,914</u>	<u>880,143</u>	<u>873,943</u>	<u>873,943</u>	<u>929,711</u>	<u>994,823</u>	<u>986,771</u>
<b>Operations</b>							
Telephone & Postage	4,585	5,300	6,050	6,050	5,300	5,300	5,300
Data Transmission	3,650	4,004	4,004	4,004	4,130	4,130	4,130
Travel	1,908	13,750	13,750	13,750	13,500	13,500	13,500
Training & Education	1,919	8,100	8,100	8,100	7,770	7,770	7,770
Repairs & Maintenance	-	5,000	5,000	5,000	-	-	-
Vehicle Maintenance	5,428	6,280	6,280	6,280	6,500	6,500	6,500
Advertising	-	300	300	300	300	300	300
Fuel	10,609	14,500	15,700	15,700	15,000	15,000	15,000
Supplies	4,621	10,850	10,850	10,850	8,250	8,250	8,250
Uniforms	1,261	2,375	2,375	2,375	2,000	2,000	2,000
Workers Compensation	1,370	1,221	1,221	1,221	1,282	1,282	1,600
Contracted Services	456	5,550	5,550	5,550	5,550	5,550	5,550
Credit Card Fees	32,387	22,000	22,000	22,000	24,000	24,000	24,000
Dues & Subscriptions	2,117	5,780	5,780	5,780	2,715	2,715	2,715
Software License Fee	11,140	2,500	2,500	2,500	2,800	2,800	2,800
Homeowner's Recovery Fund	5,742	7,000	7,000	7,000	7,500	7,500	7,500
Professional Services	365	500	500	500	500	500	500
	<u>87,558</u>	<u>115,010</u>	<u>116,960</u>	<u>116,960</u>	<u>107,097</u>	<u>107,097</u>	<u>107,415</u>
<b>Capital Assets</b>							
Capital Outlay	28,531	38,000	56,000	56,000	40,000	40,000	40,000
	<u>28,531</u>	<u>38,000</u>	<u>56,000</u>	<u>56,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b>Total Inspections</b>	<u>\$ 934,003</u>	<u>\$ 1,033,153</u>	<u>\$ 1,046,903</u>	<u>\$ 1,046,903</u>	<u>\$ 1,076,808</u>	<u>\$ 1,141,920</u>	<u>\$ 1,134,186</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 48,013	\$ 48,436	\$ 51,936	\$ 51,936	\$ 48,437	\$ 53,981	\$ 53,980
Salaries - Overtime	15,222	20,253	35,926	35,926	20,253	25,000	25,000
Holiday Pay	-	-	-	-	-	-	-
Salaries - Part Time	39,351	39,166	39,166	39,166	39,866	48,289	48,289
FICA Expense	6,897	8,251	8,251	8,251	8,305	9,736	9,736
Insurance Expense	18,491	21,562	21,562	23,868	24,796	23,746	23,746
Retirement Expense	16,323	18,379	19,079	19,422	19,799	22,960	22,960
	<u>144,297</u>	<u>156,047</u>	<u>175,920</u>	<u>178,569</u>	<u>161,456</u>	<u>183,712</u>	<u>183,711</u>
<b>Operations</b>							
Telephone & Postage	523	1,020	1,020	1,020	1,020	1,020	1,020
Data Transmission	-	900	900	900	2,520	2,520	2,520
Utilities	7,079	6,780	7,580	7,580	6,780	6,780	6,780
Travel	195	4,001	2,001	2,001	8,001	8,001	8,001
Training & Education	2,113	2,100	2,100	2,100	3,500	3,500	3,500
Public Education	994	1,000	-	-	1,000	1,000	1,000
Repairs & Maintenance	4,619	5,000	5,000	5,000	5,000	5,000	5,000
Vehicle Maintenance	-	1,000	-	-	1,000	1,000	1,000
Advertising	-	-	-	-	-	-	-
Fuel	443	1,000	3,000	3,000	1,000	1,000	1,000
Supplies	8,495	9,400	9,227	9,227	8,000	8,000	8,000
Uniforms	898	1,500	15,000	15,000	1,000	1,000	1,000
Workers Compensation	326	291	291	291	306	306	1,122
Contracted Services	10,623	11,168	11,168	11,168	11,168	11,168	11,168
Dues & Subscription	681	624	624	624	624	624	624
Software License Fee	2,995	6,000	-	-	6,000	6,000	6,000
	<u>39,984</u>	<u>51,784</u>	<u>57,911</u>	<u>57,911</u>	<u>56,919</u>	<u>56,919</u>	<u>57,735</u>
<b>Capital Assets</b>							
Capital Outlay	25,698	37,000	37,000	37,000	17,500	17,500	17,500
	<u>25,698</u>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>
<b>Total County Fire Services</b>	<u>\$ 209,979</u>	<u>\$ 244,831</u>	<u>\$ 270,831</u>	<u>\$ 273,480</u>	<u>\$ 235,875</u>	<u>\$ 258,131</u>	<u>\$ 258,946</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Carova Beach Vol Fire Department	\$ 253,486	\$ 250,460	\$ 250,460	\$ 250,460	\$ 420,460	\$ 427,974	\$ 427,974
Corolla Vol Fire Department	208	-	-	-	-	-	-
Crawford Vol Fire Department	353,989	317,071	317,071	317,071	363,204	353,241	353,241
Knotts Island Vol Fire Department	-	-	-	-	-	-	-
Lower Currituck Vol Fire Department	308,288	354,128	376,233	376,309	370,000	326,510	326,510
Moyock Vol Fire Department	245,394	252,593	252,593	258,264	189,800	253,125	253,125
Volunteer Contingency	249,667	316,765	325,035	325,035	32,353	208,511	263,353
	1,411,032	1,491,017	1,521,392	1,527,139	1,375,817	1,569,361	1,624,203
<b>Total Volunteer Fire Departments</b>	\$ 1,411,032	\$ 1,491,017	\$ 1,521,392	\$ 1,527,139	\$ 1,375,817	\$ 1,569,361	\$ 1,624,203

Note: See Corolla Fire District for Corolla Volunteer Fire Department  
See Knotts Island Fire District for Knotts Island Fire Services

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Repairs & Maint For Pub Wrks	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Supplies For Public Works	-	17,890	17,890	17,890	20,500	20,500	20,500
Contracts For Public Works	-	67,640	67,640	67,640	76,104	76,104	76,104
Workers Compensation	-	-	-	-	-	-	1,350
Telephone & Postage	-	540	540	540	540	540	540
Utilities	1,792	80,000	80,000	80,000	95,000	95,000	95,000
	<u>1,792</u>	<u>186,070</u>	<u>186,070</u>	<u>186,070</u>	<u>212,144</u>	<u>212,144</u>	<u>213,494</u>
<b>Capital Assets</b>							
Capital Outlay For Pwd	-	17,000	17,000	17,000	-	-	-
	-	17,000	17,000	17,000	-	-	-
<b>Total Public Safety Building</b>	<u>\$ 1,792</u>	<u>\$ 203,070</u>	<u>\$ 203,070</u>	<u>\$ 203,070</u>	<u>\$ 212,144</u>	<u>\$ 212,144</u>	<u>\$ 213,494</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
Medical Examiner	\$ 21,150 <u>21,150</u>	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
<b>Total Medical Examiner</b>	<u>\$ 21,150</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Operations</b>							
Contracted Services	\$ 166,624	-	-	-	-	-	\$ -
	166,624	-	-	-	-	-	-
<b>Capital Assets</b>							
Capital Outlay	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Disaster Recovery</b>	\$ 166,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Operations</b>							
Supplies	491	-	-	-	-	-	-
	491	-	-	-	-	-	-
<b>Total Disaster Recovery - COVID19</b>	<b>\$ 491</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 51,215	\$ 50,811	\$ 50,811	\$ 50,811	\$ 50,811	\$ 78,305	\$ 76,024
Salaries - Overtime	46,995	65,622	65,622	65,622	65,622	71,916	71,916
Temporary Services	-	-	-	-	-	-	-
FICA Expense	7,513	8,905	8,905	8,905	8,905	11,494	11,320
Insurance Expense	9,833	10,781	10,781	10,781	12,398	11,873	11,873
Retirement Expense	8,118	8,659	8,659	8,659	9,268	14,126	13,715
	<u>123,674</u>	<u>144,778</u>	<u>144,778</u>	<u>144,778</u>	<u>147,004</u>	<u>187,714</u>	<u>184,848</u>
<b>Operations</b>							
Telephone & Postage	1,617	1,600	1,600	1,600	1,600	1,600	1,600
Data Transmission	-	1,100	1,100	1,100	1,100	1,100	1,100
Utilities	17,490	17,000	17,000	17,000	17,000	17,000	17,000
Travel	186	2,000	2,000	2,000	1,750	1,750	1,750
Training & Education	-	3,500	3,500	3,500	2,000	2,000	2,000
Repairs & Maintenance	11,147	8,000	12,500	12,500	5,600	5,600	5,600
Vehicle Maintenance	1,286	5,000	5,000	5,000	3,000	3,000	3,000
Equipment Maintenance	2,493	5,500	5,500	5,500	3,000	3,000	3,000
Advertising & Public Relations	4,135	20,000	20,000	20,000	20,000	20,000	20,000
Fuel	2,947	3,400	3,400	3,400	3,400	3,400	3,400
Aviation Fuel	292,463	250,000	500,000	500,000	250,000	250,000	250,000
Supplies	5,053	8,000	12,000	12,000	6,500	6,500	6,500
Credit Card Maintenance Fees	9,411	9,000	13,000	13,000	9,000	9,000	9,000
Uniforms	656	1,000	1,000	1,000	700	700	700
Workers Compensation	232	207	207	207	217	217	2,141
Contracted Services	3,208	8,700	8,200	8,200	8,880	8,880	8,880
Dues & Subscription	140	1,720	1,720	1,720	1,720	1,720	1,720
Insurance & Bonds	3,500	4,500	4,500	4,500	4,500	4,500	4,500
Software License Fee	117	-	-	-	-	-	-
Professional Services	60	-	60	60	-	-	-
	<u>356,141</u>	<u>350,227</u>	<u>612,287</u>	<u>612,287</u>	<u>339,967</u>	<u>339,967</u>	<u>341,891</u>
<b>Capital Assets</b>							
Capital Outlay	48,427	52,000	47,940	47,940	67,000	27,000	27,000
	<u>48,427</u>	<u>52,000</u>	<u>47,940</u>	<u>47,940</u>	<u>67,000</u>	<u>27,000</u>	<u>27,000</u>
<b>Total Airport</b>	<u>\$ 528,242</u>	<u>\$ 547,005</u>	<u>\$ 805,005</u>	<u>\$ 805,005</u>	<u>\$ 553,971</u>	<u>\$ 554,681</u>	<u>\$ 553,739</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
HCCBG Access Services	\$ 459	\$ 10,017	\$ 10,854	\$ 10,854	\$ 10,017	\$ 10,017	\$ 10,017
Capital Outlay	12,561	38,889	38,889	38,889	38,575	38,575	38,575
	13,020	48,906	49,743	49,743	48,592	48,592	48,592
<b>Total Inter-County Transportation</b>	\$ 13,020	\$ 48,906	\$ 49,743	\$ 49,743	\$ 48,592	\$ 48,592	\$ 48,592

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Contracted Services	\$ 64,054	\$ 83,992	\$ 83,992	\$ 83,992	\$ 102,774	\$ 102,774	\$ 102,774
	64,054	83,992	83,992	83,992	102,774	102,774	102,774
<b>Total Forestry</b>	<u>\$ 64,054</u>	<u>\$ 83,992</u>	<u>\$ 83,992</u>	<u>\$ 83,992</u>	<u>\$ 102,774</u>	<u>\$ 102,774</u>	<u>\$ 102,774</u>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 86,992	\$ 86,975	\$ 86,975	\$ 86,975	\$ 88,421	\$ 94,662	\$ 93,057
FICA Expense	6,177	6,654	6,654	6,654	6,764	7,242	7,119
Insurance Expense	19,666	21,562	21,562	21,562	24,796	23,746	23,746
Retirement Expense	13,854	14,821	14,821	14,821	16,128	17,078	16,788
	<u>126,689</u>	<u>130,012</u>	<u>130,012</u>	<u>130,012</u>	<u>136,109</u>	<u>142,728</u>	<u>140,710</u>
<b>Operations</b>							
Telephone & Postage	441	1,000	800	800	800	800	800
Travel	679	2,500	2,800	2,800	2,500	2,500	2,500
Training & Education	395	800	500	500	800	800	800
Repairs & Maintenance	89	-	-	-	-	-	-
Vehicle Maintenance	110	1,000	200	200	1,000	1,000	1,000
Fuel	689	2,420	2,420	2,420	1,900	1,900	1,900
Supplies	780	600	1,600	1,600	500	494	500
Conservation District	-	3,600	3,600	3,600	3,600	3,600	3,600
Workers Compensation	204	182	182	182	191	191	1,350
Contracted Services	2,532	5,125	5,125	5,125	5,125	6,000	6,000
Dues & Subscriptions	1,833	2,740	2,740	2,740	2,740	2,740	2,740
	<u>7,752</u>	<u>19,967</u>	<u>19,967</u>	<u>19,967</u>	<u>19,156</u>	<u>20,025</u>	<u>21,190</u>
<b>Capital Assets</b>							
Conservation Projects	2,979	-	-	-	-	-	-
	<u>2,979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Soil &amp; Water Conservation</b>	<u>\$ 137,420</u>	<u>\$ 149,979</u>	<u>\$ 149,979</u>	<u>\$ 149,979</u>	<u>\$ 155,265</u>	<u>\$ 162,753</u>	<u>\$ 161,900</u>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 98,382	\$ 97,930	\$ 97,930	\$ 97,930	\$ 101,003	\$ 113,450	\$ 111,421
Salaries - Overtime	-	-	-	-	-	-	-
Temporary Services	51	15,000	15,000	15,000	15,000	15,000	15,000
FICA Expense	7,354	8,639	8,639	8,639	8,875	9,827	9,671
Insurance Expense	29,498	32,343	32,343	32,343	37,194	35,619	35,619
Retirement Expense	15,668	16,687	16,687	16,687	18,424	20,466	20,101
	150,953	170,599	170,599	170,599	180,496	194,362	191,812
<b>Operations</b>							
Telephone & Postage	4,236	4,200	5,600	5,600	4,200	4,200	4,200
Utilities	21,564	34,000	34,000	34,000	35,000	35,000	35,000
Travel	244	1,750	1,750	1,750	1,750	1,750	1,750
Camp Transportation	-	1,000	-	-	1,000	1,000	1,000
Training & Education	470	4,000	4,000	4,000	4,000	4,000	4,000
Repairs & Maintenance	211	3,000	3,000	3,000	3,000	3,000	3,000
Building Supplies	6,525	6,500	6,500	6,500	6,500	6,500	6,500
Vehicle Maintenance	67	750	750	750	750	750	750
Equipment Lease	5,821	6,500	5,821	5,821	6,500	6,500	6,500
Advertising	-	500	500	500	500	500	500
Fuel	29	1,200	1,200	1,200	1,200	1,200	1,200
Supplies	5,490	9,500	10,150	10,150	10,000	10,000	10,000
Supplies - CRD	937	1,050	1,050	1,050	1,050	1,050	1,050
Supplies - 4H	4,599	5,000	5,350	5,350	5,000	5,000	5,000
Supplies - Home Economics	7,373	3,000	14,278	14,278	3,000	3,000	3,000
Supplies - Agriculture	1,556	3,700	3,700	3,700	3,700	3,700	3,700
Supplies - 4H Day Camp	-	9,600	9,600	9,600	9,600	9,600	9,600
Workers Compensation	1,580	1,409	1,409	1,409	1,479	1,479	1,831
Contracted Services	14,177	19,473	18,752	18,752	19,473	19,473	19,473
Contract Services NCSU	266,645	273,453	273,453	273,453	273,453	302,035	302,035
Dues & Subscriptions	1,564	2,000	2,000	2,000	2,000	2,000	2,000
	343,088	391,585	402,863	402,863	393,155	421,737	422,089
<b>Total Cooperative Extension</b>	\$ 494,041	\$ 562,184	\$ 573,462	\$ 573,462	\$ 573,651	\$ 616,099	\$ 613,901

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 73,952	\$ 73,825	\$ 73,825	\$ 73,825	\$ 76,778	\$ -	\$ -
FICA Expense	5,657	5,648	5,648	5,648	5,873	-	-
Insurance Expense	9,833	10,781	10,781	10,781	12,398	-	-
Retirement Expense	11,777	12,579	12,579	12,579	14,005	-	-
	101,219	102,833	102,833	102,833	109,054	-	-
<b>Operations</b>							
Telephone & Postage	609	1,500	900	900	1,500	-	-
Travel	29	6,000	5,600	5,600	-	-	-
Training & Education	618	3,500	3,500	3,500	3,500	-	-
Vehicle Maintenance	757	750	2,450	2,450	750	-	-
Promotional Efforts	99,274	120,000	120,000	120,000	120,000	-	-
Fees Paid To Officials	-	4,200	4,200	4,200	4,200	-	-
Economic Development Incent	-	-	14,305	14,305	-	-	-
Fuel	349	750	1,000	1,000	750	-	-
Supplies	245	1,000	12,000	12,000	1,000	-	-
Workers Compensation	182	163	163	163	171	-	-
Software License Fee	-	-	-	-	2,700	-	-
Repairs & Maintenance	-	-	-	-	500	-	-
Contracted Services	20,205	40,000	28,300	28,300	47,000	-	-
Dues & Subscriptions	12,632	12,000	12,000	12,000	12,000	-	-
	134,900	189,863	204,418	204,418	194,071	-	-
<b>Capital Assets</b>							
Capital Outlay	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total Economic Development</b>	\$ 236,119	\$ 292,696	\$ 307,251	\$ 307,251	\$ 303,125	\$ -	\$ -

This department was funded through June 30, 2022.

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 481,941	\$ 757,981	\$ 757,981	\$ 757,981	\$ 753,787	\$ 790,299	\$ 684,417
FICA Expense	34,400	57,987	57,987	57,987	57,666	61,083	52,359
Insurance Expense	70,059	129,372	112,372	112,372	148,776	142,476	130,603
Retirement Expense	76,769	129,158	129,158	129,158	137,489	144,042	123,470
	663,169	1,074,498	1,057,498	1,057,498	1,097,718	1,137,900	990,849
<b>Operations</b>							
Telephone & Postage	3,393	5,500	5,500	5,500	5,500	5,500	5,500
Data Transmission	-	500	300	300	500	500	500
Travel	-	3,000	2,000	2,000	3,000	3,000	3,000
Training & Education	1,850	3,000	2,500	2,500	3,000	3,000	3,000
Fees Paid To Officials	3,600	7,500	3,900	4,000	7,500	7,500	7,500
Vehicle Maintenance	663	4,000	7,600	7,600	4,000	4,000	4,000
Advertising	2,084	4,000	3,000	3,000	4,000	4,000	4,000
Fuel	1,308	2,500	4,100	4,100	2,500	2,500	2,500
Supplies	9,572	10,000	18,400	18,400	10,000	10,000	10,000
Uniforms	-	400	-	-	400	400	400
Workers Compensation	7,517	6,911	6,704	6,704	7,257	7,257	11,265
Contracted Services	542	1,000	1,000	1,000	1,000	1,000	1,000
Dues & Subscriptions	991	1,800	1,800	1,800	1,800	1,800	1,800
Refunds	-	500	-	-	500	500	500
Software License Fee	663	2,500	2,500	2,500	2,500	2,500	2,500
Professional Services	45,060	50,000	52,287	52,287	50,000	50,000	50,000
	77,243	103,111	111,591	111,691	103,457	103,457	107,465
<b>Total Planning</b>	\$ 740,412	\$ 1,177,609	\$ 1,197,089	\$ 1,197,189	\$ 1,201,175	\$ 1,241,357	\$ 1,098,314

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Professional Services	\$ 136,765	\$ 390,184	\$ 390,184	\$ 390,184	\$ 386,765	\$ 386,765	\$ 386,765
<b>Total Health</b>	<u>\$ 136,765</u>	<u>\$ 390,184</u>	<u>\$ 390,184</u>	<u>\$ 390,184</u>	<u>\$ 386,765</u>	<u>\$ 386,765</u>	<u>\$ 386,765</u>

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Operations</b>							
Retiree Benefits	\$ -	\$ -	\$ -	\$ -	\$ 23,892	\$ 23,892	\$ 23,893
Mental Health Center	49,012	66,000	66,000	66,000	65,332	65,332	65,332
<b>Total Mental Health</b>	<u>\$ 49,012</u>	<u>\$ 66,000</u>	<u>\$ 66,000</u>	<u>\$ 66,000</u>	<u>\$ 89,224</u>	<u>\$ 89,224</u>	<u>\$ 89,225</u>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 1,806,198	\$ 2,003,701	\$ 2,003,701	\$ 2,003,701	\$ 1,989,342	\$ 2,109,487	\$ 2,084,895
Salaries - Overtime	35,886	35,000	35,000	35,000	35,000	35,000	35,000
Salaries - Part Time	136,044	155,958	155,958	155,958	154,860	164,054	162,174
FICA Expense	280,244	452,802	452,802	452,802	520,716	498,666	498,666
Insurance Expense	290,394	347,402	347,402	347,402	369,242	386,871	382,429
Retirement Expense	104,278	109,951	109,951	109,951	92,164	92,164	92,164
	2,653,044	3,104,814	3,104,814	3,104,814	3,161,324	3,286,242	3,255,328
<b>Operations</b>							
Telephone & Postage	19,878	26,400	26,400	26,400	26,400	26,400	26,400
Data Transmission	-	5,650	-	-	5,650	5,650	5,650
Utilities	11,465	20,000	20,000	20,000	20,000	20,000	20,000
Travel	4,999	35,000	35,000	35,000	35,000	35,000	35,000
Training & Education	3,035	4,200	4,200	4,200	4,200	4,200	4,200
Fees Paid To Officials	3,000	3,300	3,300	3,300	3,300	3,300	3,300
Repairs & Maintenance	675	3,000	13,850	13,850	13,000	13,000	13,000
Vehicle Maintenance	1,056	7,500	12,500	12,500	10,000	10,000	10,000
TANF Emergency Assistance	1,785	10,000	10,000	10,000	10,000	10,000	10,000
TANF 200% Funds	-	500	500	500	500	500	500
TANF Transportation	-	1,000	1,000	1,000	1,000	1,000	1,000
TANF Service Components	-	500	500	500	500	500	500
Advertising	479	1,000	1,000	1,000	1,000	1,000	1,000
Fuel	4,828	21,240	21,240	21,240	26,520	26,520	26,520
Supplies	42,622	48,150	48,150	48,150	44,900	44,900	44,900
Supplies - Building	2,290	4,500	4,500	4,500	4,500	4,500	4,500
Workers Compensation	31,302	27,914	27,914	27,914	29,310	29,310	30,575
Contracted Services	62,744	211,570	206,370	206,370	163,084	163,084	163,084
Contract Serv - Child Support	184,897	194,375	194,375	194,375	197,955	197,955	197,955
Dues & Subscriptions	4,164	4,500	4,500	4,500	4,500	4,500	4,500
Verifications	389	1,000	1,000	1,000	1,000	1,000	1,000

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
Software License Fee	-	21,000	21,000	21,000	21,000	21,000	21,000
Independent Living Skills	-	1,450	1,450	1,450	1,450	1,450	1,450
LIEAP - COVID 19 Pandemic Fund	-	-	98,346	98,346	-	-	-
Crisis Intervention	21,785	64,273	49,728	49,728	64,273	64,273	64,273
LIEAP - 1571 Part II	85,257	64,273	74,961	74,961	64,273	64,273	64,273
Prof Services - Reimbursable	196,405	227,440	227,440	227,440	222,360	222,360	222,360
Prof Serv - Child Support	250	2,500	2,500	2,500	2,500	2,500	2,500
	683,305	1,012,235	1,111,724	1,111,724	978,175	978,175	979,440
<b>Capital Assets</b>							
Capital Outlay	60,000	5,500	5,500	5,500	60,000	60,000	60,000
	60,000	5,500	5,500	5,500	60,000	60,000	60,000
<b>Total Social Services Administration</b>	<b>\$ 3,396,349</b>	<b>\$ 4,122,549</b>	<b>\$ 4,222,038</b>	<b>\$ 4,222,038</b>	<b>\$ 4,199,499</b>	<b>\$ 4,324,417</b>	<b>\$ 4,294,768</b>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Operations</b>							
Telephone & Post-Spec Adop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electronic Issuance	2,023	5,000	5,000	5,000	5,000	5,000	5,000
Travel - Spec Adopt	244	-	-	-	-	-	-
Medical Transportation	17,845	42,000	42,000	42,000	42,000	42,000	42,000
TANF (County Initiated Checks)	-	1,000	1,000	1,000	1,000	1,000	1,000
St/Co Special Assistance	100,887	145,000	145,000	145,000	145,000	145,000	145,000
State Foster Care & Boarding H	30,193	185,000	185,000	185,000	185,000	185,000	185,000
Title IV-E Foster Care	14,665	75,000	75,000	75,000	75,000	75,000	75,000
Special Assistance For Blind	864	1,097	1,097	1,097	1,000	1,000	1,000
Title IV-E Adoption Assistance	12,938	22,300	22,300	22,300	22,300	22,300	22,300
Title IV-B Adoption Assistance	43,941	65,000	65,000	65,000	65,000	65,000	65,000
IV-B Adoption Assistance - Vendor Pymts	-	6,200	6,200	6,200	6,200	6,200	6,200
HCCBG In Home	47,164	62,270	77,802	77,802	62,270	62,270	62,270
Supplies - Spec Adopt	4,522	11,000	11,000	11,000	11,000	11,000	11,000
Dues & Sub - Spec Adopt	-	1,000	1,000	1,000	1,000	1,000	1,000
DSS COVID FC/CPS/APS	26,552	-	-	-	-	-	-
Links - Special	1,015	15,000	70,000	70,000	15,000	15,000	15,000
	302,853	636,867	707,399	707,399	636,770	636,770	636,770
<b>Total Public Assistance</b>	\$ 302,853	\$ 636,867	\$ 707,399	\$ 707,399	\$ 636,770	\$ 636,770	\$ 636,770

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Operations</b>							
Foster Home Assistance	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Adult - Emergency Assistance	30,889	36,064	36,064	36,064	36,064	36,064	36,064
Low Income Water Asst. LIHWAP	-	-	25,328	25,328	-	-	-
District DSS Support	-	-	-	-	-	-	-
Foster Care Supplement	23,295	40,000	55,000	55,000	40,000	40,000	40,000
Prof Services-Nonreimbursable	13,584	62,740	42,740	42,740	62,740	62,740	62,740
Donations	13,833	10,000	42,285	42,285	10,000	10,000	10,000
	<u>81,601</u>	<u>149,304</u>	<u>201,917</u>	<u>201,917</u>	<u>149,304</u>	<u>149,304</u>	<u>149,304</u>
<b>Total County Assistance</b>	<u>\$ 81,601</u>	<u>\$ 149,304</u>	<u>\$ 201,917</u>	<u>\$ 201,917</u>	<u>\$ 149,304</u>	<u>\$ 149,304</u>	<u>\$ 149,304</u>

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 137,393	\$ 145,888	\$ 145,888	\$ 145,888	\$ 144,830	\$ 165,049	\$ 166,163
Salaries - Part Time	20,445	20,373	20,373	20,373	20,373	25,577	24,832
FICA Expense	11,438	12,720	12,720	12,720	12,639	14,583	14,611
Insurance Expense	47,007	53,905	53,905	53,905	61,990	59,365	59,365
Retirement Expense	25,137	28,330	28,330	28,330	30,132	34,389	34,455
	241,420	261,216	261,216	261,216	269,964	298,963	299,426
<b>Operations</b>							
Telephone & Postage	4,623	4,600	5,400	5,400	4,600	4,600	4,600
Data Transmission	509	552	552	564	552	552	552
Utilities	12,969	16,000	16,000	16,000	16,000	16,000	16,000
Travel	116	800	800	800	1,400	1,400	1,400
Training & Education	-	350	350	350	350	350	350
Fees Paid To Officials	300	2,800	2,800	2,800	2,800	2,800	2,800
Repairs & Maintenance	1,730	2,000	2,000	2,000	2,000	2,000	2,000
Vehicle Maintenance	1,689	2,500	4,000	4,000	2,500	2,500	2,500
Instructor Fees	-	4,500	900	900	8,500	8,500	8,500
Advertising	-	250	250	250	250	250	250
Fuel	1,767	2,500	2,500	2,500	2,500	2,500	2,500
Supplies	12,669	10,500	11,500	11,500	12,500	12,500	12,500
Workers Compensation	1,653	1,474	1,474	1,474	1,548	1,548	2,718
Contracted Services-Nutrition	51,251	60,000	60,000	60,000	62,000	62,000	62,000
Contract Services	17,054	18,754	18,754	18,754	18,958	18,958	18,958
Dues & Subscriptions	682	750	1,050	1,050	750	750	750
	107,012	128,330	128,330	128,342	137,208	137,208	138,378
<b>Capital Assets</b>							
Capital Outlay	-	25,000	25,000	25,000	-	-	-
	-	25,000	25,000	25,000	-	-	-
<b>Total Senior Citizens Centers</b>	\$ 348,432	\$ 414,546	\$ 414,546	\$ 414,558	\$ 407,172	\$ 436,171	\$ 437,804

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 272,254	\$ 308,099	\$ 308,099	\$ 308,099	\$ 343,487	\$ 382,268	\$ 384,443
Salaries - Part Time	32,079	35,437	35,437	35,437	35,437	42,405	42,405
FICA Expense	21,744	26,281	26,281	26,281	28,987	32,487	32,653
Insurance Expense	76,115	97,029	97,029	97,029	123,980	118,730	118,730
Retirement Expense	43,358	52,499	52,499	52,499	62,652	68,961	69,354
	445,550	519,345	519,345	519,345	594,543	644,851	647,585
<b>Operations</b>							
Telephone & Postage	4,526	5,000	5,000	5,000	5,000	5,000	5,000
Utilities	18,315	27,000	27,000	27,000	27,000	27,000	27,000
Travel	-	200	200	200	200	200	200
Training & Education	-	-	-	-	-	-	-
Fees Paid To Officials	200	1,400	1,400	1,400	1,400	1,400	1,400
Repairs & Maintenance	472	2,000	2,000	2,000	2,000	2,000	2,000
Rent	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Supplies	13,223	10,000	10,000	10,000	10,000	10,000	10,000
Library Materials	36,611	37,000	37,000	37,000	37,000	37,000	37,000
Cleaning Supplies	-	-	-	-	-	-	-
Workers Compensation	856	763	763	763	801	801	3,904
Contracted Services	24,733	36,297	36,297	36,297	35,697	35,697	35,697
Library Programs	-	-	-	-	-	-	-
	98,936	119,660	119,660	119,660	119,098	119,098	122,201
<b>Capital Assets</b>							
Capital Outlay	-	-	-	-	77,475	-	-
	-	-	-	-	77,475	-	-
<b>Total Libraries</b>	\$ 544,486	\$ 639,005	\$ 639,005	\$ 639,005	\$ 791,116	\$ 763,949	\$ 769,786

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
PASS	\$ 99,962	\$ 100,715	\$ 101,715	\$ 101,715	\$ 89,591	\$ 101,715	\$ 101,715
Restitution	14,900	14,966	14,966	14,966	10,288	14,966	14,966
JCPC Council	15,000	15,000	15,000	15,000	4,538	15,000	15,000
	129,862	130,681	131,681	131,681	104,417	131,681	131,681
<b>Total Juvenile Crime Prevention</b>	\$ 129,862	\$ 130,681	\$ 131,681	\$ 131,681	\$ 104,417	\$ 131,681	\$ 131,681

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	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Personnel</b>							
Salaries	\$ 291,276	\$ 293,620	\$ 293,620	\$ 293,620	\$ 296,946	\$ 402,517	\$ 396,375
Salaries - Part Time	12,004	12,859	12,859	12,859	12,859	15,276	15,276
Temporary Services	48,649	60,000	75,000	78,259	60,000	75,000	75,000
FICA Expense	26,022	28,036	29,184	29,184	28,290	37,699	37,231
Insurance Expense	59,458	75,467	61,767	61,767	86,786	106,857	106,857
Retirement Expense	46,507	50,033	50,033	50,033	54,164	72,613	71,506
	483,916	520,015	522,463	525,722	539,045	709,962	702,245
<b>Operations</b>							
Telephone & Postage	3,243	4,500	4,500	4,500	4,500	4,500	4,500
Data Transmission	1,147	1,020	1,220	1,220	1,020	1,020	1,020
Utilities-Community Schools	-	-	-	-	-	-	-
Utilities-Maple Park	43,480	65,000	60,839	60,839	65,000	65,000	65,000
Travel	-	2,100	2,100	2,100	2,100	2,100	2,100
Training & Education	-	1,000	1,000	1,000	1,000	1,000	1,000
Fees Paid To Officials	850	2,100	2,100	2,100	2,100	2,100	2,100
Repairs & Maint - Comm Schools	-	-	-	51	-	-	-
Repairs & Maint - Maple Park	1,730	1,975	6,636	6,636	1,975	1,975	1,975
Vehicle Maintenance	1,536	4,000	4,000	4,000	4,000	4,000	4,000
Equipment Maintenance	4,298	4,034	4,034	4,034	4,034	4,034	4,034
Advertising	-	750	750	750	750	750	750
Fuel	7,593	12,000	13,000	13,000	12,000	12,000	12,000
Equipment Fuel	-	3,000	3,000	3,000	3,000	3,000	3,000
Supplies	29,504	45,000	48,086	48,086	45,000	45,000	45,000
Concessions	-	-	-	-	-	-	-
Uniforms	1,374	2,500	3,000	3,000	2,500	2,500	2,500
Workers Compensation	6,578	6,047	6,047	6,047	6,349	6,349	7,026

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Contracted Services	26,739	36,678	36,678	36,678	36,706	36,706	36,706
Credit Card Fees	1,401	1,050	3,350	3,350	1,050	1,050	1,050
Dues & Subscription	195	750	750	750	750	750	750
Tournament Fees	840	6,000	3,600	3,600	6,000	6,000	6,000
Youth Baseball/Softball	40,173	45,000	45,000	45,000	45,000	45,000	45,000
Youth Basketball	4,088	8,300	8,290	8,290	8,300	8,300	8,300
Youth Flag Football	3,373	5,500	5,500	5,500	5,500	5,500	5,500
Youth Wrestling	-	2,500	700	700	2,500	2,500	2,500
Grass Cutting/Spraying	72,059	87,659	119,267	119,267	87,659	87,659	87,659
Youth Soccer	12,335	21,000	26,000	26,000	21,000	21,000	21,000
Youth Cheerleading	964	3,800	3,800	3,800	3,800	3,800	3,800
Adult Volleyball	4,791	5,000	5,500	5,500	5,000	5,000	5,000
Adult Basketball	672	1,000	1,000	1,000	1,000	1,000	1,000
Adult Softball	2,297	4,000	4,000	4,000	4,000	4,000	4,000
Tennis	1,500	3,000	3,000	3,000	3,000	3,000	3,000
Community - Tackle Football	11,780	12,548	12,548	12,548	12,548	12,548	12,548
Special Olympics	1,135	3,500	3,500	3,500	3,500	3,500	3,500
Community Aerobics	-	-	-	-	-	-	-
	<u>285,675</u>	<u>402,311</u>	<u>442,795</u>	<u>442,846</u>	<u>402,641</u>	<u>402,641</u>	<u>403,318</u>
<b>Capital Assets</b>							
Capital Outlay	93,084	61,000	97,000	97,000	23,000	23,000	23,000
Projects	<u>28,272</u>	<u>245,000</u>	<u>400,814</u>	<u>400,814</u>	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>
	121,356	306,000	497,814	497,814	81,000	81,000	81,000
<b>Total Recreation</b>	<u>\$ 890,947</u>	<u>\$ 1,228,326</u>	<u>\$ 1,463,072</u>	<u>\$ 1,466,382</u>	<u>\$ 1,022,686</u>	<u>\$ 1,193,603</u>	<u>\$ 1,186,563</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Personnel</b>							
Salaries	\$ 99,472	\$ 111,216	\$ 111,216	\$ 111,216	\$ 111,953	\$ 123,091	\$ 122,753
Salaries - Part Time	-	10,984	10,984	10,984	10,984	13,309	13,309
FICA Expense	7,556	9,348	9,348	9,348	9,404	10,434	10,409
Insurance Expense	22,835	32,343	32,343	32,343	37,194	35,619	35,619
Retirement Expense	15,845	18,952	18,952	18,952	20,420	22,206	22,145
	<u>145,708</u>	<u>182,843</u>	<u>182,843</u>	<u>182,843</u>	<u>189,955</u>	<u>204,659</u>	<u>204,235</u>
<b>Operations</b>							
Telephone & Postage	247	500	500	500	500	500	500
Data Transmission	1,291	1,500	1,500	1,500	1,500	1,500	1,500
Utilities	5,924	8,000	8,000	8,000	10,000	10,000	10,000
Travel	855	1,900	1,900	1,900	2,000	2,000	2,000
Training & Education	-	350	350	350	350	350	350
Repairs & Maintenance	5,829	10,000	10,000	10,000	10,000	10,000	10,000
Vehicle Maintenance	295	1,000	1,000	1,000	1,000	1,000	1,000
Advertising	-	500	500	500	500	500	500
Fuel	3,025	5,000	5,000	5,000	5,000	5,000	5,000
Equipment Fuel	-	-	-	-	-	-	-
Supplies	13,945	12,000	12,000	12,000	12,000	12,000	12,000
Educational Supplies	220	750	500	500	750	750	750
Uniforms	425	500	750	750	500	500	500
Workers Compensation	2,047	1,825	1,825	1,825	1,916	1,916	1,945
Contracted Services	8,218	10,914	10,914	10,914	10,914	10,914	10,914
	<u>42,321</u>	<u>54,739</u>	<u>54,739</u>	<u>54,739</u>	<u>56,930</u>	<u>56,930</u>	<u>56,959</u>
<b>Capital Assets</b>							
Capital Outlay	80,065	49,000	49,000	49,000	-	-	-
	<u>80,065</u>	<u>49,000</u>	<u>49,000</u>	<u>49,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Currituck Co Rural Center</b>	<u>\$ 268,094</u>	<u>\$ 286,582</u>	<u>\$ 286,582</u>	<u>\$ 286,582</u>	<u>\$ 246,885</u>	<u>\$ 261,589</u>	<u>\$ 261,194</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Community College</b>							
College Of The Albemarle	\$ 209,969	\$ 243,927	\$ 293,927	\$ 293,927	\$ 190,000	\$ 243,927	\$ 243,927
	<u>209,969</u>	<u>243,927</u>	<u>293,927</u>	<u>293,927</u>	<u>190,000</u>	<u>243,927</u>	<u>243,927</u>
<b>Public Schools</b>							
Local Current Expense	11,478,196	12,634,099	12,634,099	12,634,099	14,562,319	13,078,302	13,078,302
Capital Outlay	1,835,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
	<u>13,313,196</u>	<u>14,034,099</u>	<u>14,034,099</u>	<u>14,034,099</u>	<u>15,962,319</u>	<u>14,478,302</u>	<u>14,478,302</u>
<b>Total Education</b>	<u>\$ 13,523,165</u>	<u>\$ 14,278,026</u>	<u>\$ 14,328,026</u>	<u>\$ 14,328,026</u>	<u>\$ 16,152,319</u>	<u>\$ 14,722,229</u>	<u>\$ 14,722,229</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Interest</b>							
Interest On Debt	\$ 519,211	\$ 457,873	\$ 457,873	\$ 457,874	\$ 396,536	\$ 396,536	\$ 407,113
	<u>519,211</u>	<u>457,873</u>	<u>457,873</u>	<u>457,874</u>	<u>396,536</u>	<u>396,536</u>	<u>407,113</u>
<b>Principal</b>							
Notes Payable	2,520,000	2,520,000	2,520,000	2,520,000	2,520,000	2,520,000	2,784,423
	<u>2,520,000</u>	<u>2,520,000</u>	<u>2,520,000</u>	<u>2,520,000</u>	<u>2,520,000</u>	<u>2,520,000</u>	<u>2,784,423</u>
<b>Total Debt Service</b>	<u>\$ 3,039,211</u>	<u>\$ 2,977,873</u>	<u>\$ 2,977,873</u>	<u>\$ 2,977,874</u>	<u>\$ 2,916,536</u>	<u>\$ 2,916,536</u>	<u>\$ 3,191,536</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Food Bank	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Region R Senior Games	-	300	300	300	500	500	500
Albemarle Hopeline	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Caswell Center	400	400	400	400	500	500	500
Project Graduation	-	5,000	5,000	5,000	5,000	5,000	5,000
	32,900	40,700	40,700	40,700	41,000	41,000	41,000
<b>Total Agency Appropriations</b>	\$ 32,900	\$ 40,700	\$ 40,700	\$ 40,700	\$ 41,000	\$ 41,000	\$ 41,000

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Operations</b>							
Salary-Future Appropriation	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 500,000	\$ -	\$ -
Postage	(2,435)	5,000	5,000	5,000	5,000	5,000	5,000
Telecommunications	-	-	-	-	-	-	-
Fuel	33,411	50,000	175,000	175,000	50,000	50,000	50,000
Supplies	7,437	10,000	10,000	10,000	10,000	10,000	10,000
Unemployment Compensation	-	20,000	20,000	20,000	35,000	35,000	35,000
Workers Compensation	-	-	-	-	-	-	-
(Overage) Shortage	(39)	-	-	7,109	-	-	-
Insurance & Bonds	517,032	801,764	801,764	801,764	637,312	637,312	928,888
	<u>555,406</u>	<u>1,186,764</u>	<u>1,311,764</u>	<u>1,318,873</u>	<u>1,237,312</u>	<u>737,312</u>	<u>1,028,888</u>
<b>Total Central Services</b>	<u>\$ 555,406</u>	<u>\$ 1,186,764</u>	<u>\$ 1,311,764</u>	<u>\$ 1,318,873</u>	<u>\$ 1,237,312</u>	<u>\$ 737,312</u>	<u>\$ 1,028,888</u>

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
	-						
<b>Other Financing Uses</b>							
<b>Transfers</b>							
T T - Occupancy Tax Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
T T - Poplar Branch Fire Fund	-	-	-	-	-	-	-
T T - Fruitville Fire Fund	-	-	-	-	-	-	-
T T - Moyock Fire Fund	-	-	-	-	-	-	-
T T - Crawford Fire Fund	-	-	-	-	-	-	-
T T - Emergency Response System	-	-	-	-	-	-	-
T T - Revaluation Fund	121,000	121,000	121,000	121,000	121,000	121,000	121,000
T T - Fire Vehicle Replacement	267,000	267,000	267,000	267,000	267,000	325,000	325,000
T T - Post Employment Benefits	-	-	-	-	-	-	-
T T - Co Gov'T Facilities Fd	-	-	467,890	467,890	-	-	600,000
T T - School Construction Fund	-	2,400,000	9,163,039	9,163,039	-	-	-
T T - Multi-Year Fund	-	-	-	-	-	-	-
T T - Land Banking Fund	-	-	-	-	-	-	-
T T - Mainland Water	8,188	-	-	-	-	-	-
T T - Solid Waste Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
T T - Maple Commerce Sewer	-	-	-	-	-	-	-
T T - Moyock Commons Sewer	-	-	-	-	-	-	-
T T - Moy Cent Sewer Oper	-	-	-	-	-	-	-
T T - CARES Act COVID 19	-	-	-	-	-	-	-
T T - Corolla Fire District	1,620,035	2,186,753	2,186,753	2,186,753	2,186,753	2,252,356	2,252,356
T T - Knotts Island Fire Dist	1,037,941	1,227,825	1,227,825	1,227,825	1,227,825	1,264,660	1,264,660
Contingency	-	-	-	-	-	-	-
	4,304,164	7,452,578	14,683,507	14,683,507	5,052,578	5,213,016	5,813,016
<b>Total Other Financing Uses</b>	<b>\$ 4,304,164</b>	<b>\$ 7,452,578</b>	<b>\$ 14,683,507</b>	<b>\$ 14,683,507</b>	<b>\$ 5,052,578</b>	<b>\$ 5,213,016</b>	<b>\$ 5,813,016</b>
<b>Total Expenses - Operating Fund</b>	<b>\$ 56,380,349</b>	<b>\$ 67,884,277</b>	<b>\$ 78,087,614</b>	<b>\$ 78,193,367</b>	<b>\$ 69,123,061</b>	<b>\$ 68,400,212</b>	<b>\$ 70,562,579</b>

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE REVALUATION FUND  
 Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Revenues</b>							
Investment Earnings	\$ 1,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1,393	-	-	-	-	-	-
<b>Expenditures</b>							
Telephone & Postage	15,000	3,000	3,000	3,000	200	200	200
Fees Paid To Officials	200	3,500	3,500	3,500	-	-	-
Advertising	1,895	1,450	1,450	1,450	-	-	-
Supplies	3,486	3,000	3,000	3,000	1,000	1,000	1,000
Contracted Services	246,019	110,050	159,073	159,073	119,800	119,800	119,800
Capital Outlay	-	-	-	-	-	-	-
	266,600	121,000	170,023	170,023	121,000	121,000	121,000
<b>Total Revenues Over (Under) Expenses</b>	(265,207)	(121,000)	(170,023)	(170,023)	(121,000)	(121,000)	(121,000)
<b>Other Financing Sources</b>							
Fund Balance Appropriated	-	-	49,023	49,023	-	-	-
T F - Operating Fund	121,000	121,000	121,000	121,000	121,000	121,000	121,000
	121,000	121,000	170,023	170,023	121,000	121,000	121,000
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	(144,207)	-	-	-	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	807,608	663,401	663,401	663,401	663,401	663,401	663,401
End of year, June 30	\$ 663,401	\$ 663,401	\$ 663,401	\$ 663,401	\$ 663,401	\$ 663,401	\$ 663,401

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE LAND BANKING FUND  
 Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Investment Earnings	\$ 6,821	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
	6,821	50,000	50,000	50,000	-	-	-
<b>Expenditures</b>							
Capital Outlay	219,733	350,000	1,230,000	1,230,000	200,000	200,000	200,000
	219,733	350,000	1,230,000	1,230,000	200,000	200,000	200,000
Total Revenues Over (Under) Expenses	(212,912)	(300,000)	(1,180,000)	(1,180,000)	(200,000)	(200,000)	(200,000)
<b>Other Financing Sources</b>							
T F - Transfer Tax Capital Fd	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Fund Balance Appropriated	-	100,000	980,000	980,000	-	-	-
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	(12,912)	-	-	-	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	3,890,169	3,877,257	3,877,257	3,877,257	3,877,257	3,877,257	3,877,257
End of year, June 30	<u>\$ 3,877,257</u>	<u>\$ 3,877,257</u>	<u>\$ 3,877,257</u>	<u>\$ 3,877,257</u>	<u>\$ 3,877,257</u>	<u>\$ 3,877,257</u>	<u>\$ 3,877,257</u>

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Occupancy Tax	\$ 16,650,164	\$ 12,500,000	\$ 14,862,447	\$ 17,962,327	\$ 10,844,621	\$ 11,175,584	\$ 13,246,084
Penalties & Interest	1,312	-	-	20,479	-	-	-
Investment Earnings	39,323	171,294	171,294	171,294	142,376	142,376	142,376
Miscellaneous Grants	-	-	-	1,140	-	-	-
Tour Operator Permits	-	8,250	8,250	8,250	-	-	-
Whalehead Tours	57,193	80,000	80,000	88,472	50,000	50,000	60,000
Events - Whalehead	20,813	65,000	65,000	65,000	30,000	30,000	35,000
Events - Promotion	15,125	15,000	15,000	32,641	-	-	25,000
Rent - Whalehead Weddings	23,554	20,000	20,000	51,332	29,000	29,000	29,000
Vending Sales	-	-	-	-	-	-	-
Co-Op Advertising	-	-	-	-	23,500	23,500	23,500
Tourism Retail Sales	9,300	10,000	10,000	17,552	10,000	10,000	10,000
Retail - Whalehead	13,185	12,000	12,000	15,275	10,000	10,000	15,000
Miscellaneous	7,364	-	-	-	-	-	-
Donations - Whalehead	125,806	6,500	6,500	6,500	5,000	5,000	5,000
	16,963,139	12,888,044	15,250,491	18,440,262	11,144,497	11,475,460	13,590,960
<b>Expenses</b>							
<b>Tourism Promotion</b>							
Personnel							
Salaries	389,091	434,171	434,171	434,171	434,936	519,035	516,465
Salaries - Part Time	-	-	-	-	-	196,967	196,967
Temporary Services	144,759	196,967	196,967	196,967	196,967	-	-
FICA Expense	40,273	48,283	48,283	48,283	48,341	54,774	54,578
Insurance Expense	69,966	97,029	95,029	95,029	121,428	118,730	118,730
Retirement Expense	62,944	73,983	73,983	73,983	79,333	93,635	93,170
Retiree Health Insur	11,632	11,898	11,898	11,898	24,796	23,746	23,746
	718,665	862,331	860,331	860,331	905,801	1,006,887	1,003,656
Operations							
Telephone & Postage	5,817	28,660	28,660	28,660	24,160	25,160	25,160
Data Transmission	8,838	8,715	9,135	9,135	8,715	8,715	8,715
Utilities - Visitors Center	24,078	36,000	36,000	36,000	36,000	36,000	36,000
Travel+C441	1,586	30,700	30,700	30,700	28,600	28,600	28,600
Training & Education	3,399	9,635	9,635	9,635	8,655	8,655	8,655
Fees Paid To Officials	200	2,800	2,800	2,800	2,800	2,800	2,800
Repairs & Maintenance	1,995	5,000	5,000	5,000	5,000	5,000	5,000
Vehicle Maintenance	739	3,700	3,700	3,700	3,700	3,700	3,700
Equipment Lease	5,181	6,085	6,085	6,085	6,084	6,084	6,084
Advertising	-	1,000	1,000	1,000	1,000	1,000	1,000

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Promotional Efforts	3,154,375	3,353,000	3,291,442	3,291,442	2,853,000	2,853,000	2,853,000
Promotion Grants	-	100,000	100,000	100,000	100,000	100,000	100,000
Fuel	657	3,500	3,500	3,500	3,500	3,500	3,500
Supplies	25,319	43,000	48,000	48,000	43,000	43,000	43,000
Tourism Advisory Bd Expenses	-	3,000	3,000	3,000	3,000	3,000	3,000
Retail Merchandise	6,265	10,000	10,000	10,000	10,000	10,000	10,000
Uniforms	2,159	3,000	3,000	3,000	3,000	3,000	3,000
Workers Compensation	6,800	6,064	6,064	6,064	6,367	6,367	10,208
Contracted Services	25,896	45,885	45,885	45,885	45,885	45,885	45,885
Credit Card Processing Fees	445	4,000	4,000	4,000	4,000	4,000	4,000
(Overage) Shortage	161	-	-	185	-	-	-
Dues & Subscription	18,052	18,634	18,634	18,634	18,629	18,629	18,629
Software License Fee	2,818	4,979	6,979	6,979	4,978	4,978	4,978
Insurance & Bonds	7,058	9,000	9,000	9,000	9,000	9,000	9,000
Capital Outlay	46,229	50,000	112,100	112,100	-	-	-
	<u>3,348,067</u>	<u>3,786,357</u>	<u>3,794,319</u>	<u>3,794,504</u>	<u>3,229,073</u>	<u>3,230,073</u>	<u>3,233,914</u>
Total Tourism Promotion	<u>4,066,732</u>	<u>4,648,688</u>	<u>4,654,650</u>	<u>4,654,835</u>	<u>4,134,874</u>	<u>4,236,960</u>	<u>4,237,570</u>
<b>Tourism Related Expenditures</b>							
Personnel							
Salaries	166,271	183,551	183,551	183,551	186,665	208,478	206,066
FICA Expense	12,691	14,041	14,041	14,041	14,280	15,949	15,764
Health Insurance Expense	44,549	53,905	53,905	53,905	61,990	59,365	59,365
Retirement Expense	26,480	31,277	31,277	31,277	34,048	37,608	37,174
	<u>249,991</u>	<u>282,774</u>	<u>282,774</u>	<u>282,774</u>	<u>296,983</u>	<u>321,400</u>	<u>318,369</u>
Operations							
Telephone & Postage	465	460	560	560	468	468	468
Utilities	8,096	9,500	9,500	9,500	12,500	12,500	12,500
Repairs & Maintenance	2,468	15,000	14,700	14,700	15,000	15,000	15,000
Signs	9,837	12,500	10,400	10,400	12,500	12,500	12,500
Outer Banks Access Ramps	8,938	25,500	25,500	25,500	35,000	35,000	35,000
Vehicle Maintenance	6,175	4,000	4,000	4,000	5,000	5,000	5,000
Equipment Maintenance	-	-	-	-	7,500	7,500	7,500
Economic Development	-	-	-	-	-	-	25,000
Fuel	3,762	4,500	6,500	6,500	6,500	6,500	6,500
Maintenance Supplies	8,875	21,500	21,500	21,500	31,500	31,500	31,500
Building Supplies	-	5,000	5,000	5,000	-	-	-
Supplies - Carova Park	2,530	2,000	2,000	2,000	2,000	2,000	2,000
Uniforms	2,302	3,577	3,577	3,577	4,577	4,577	4,577

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
Workers Compensation	1,096	977	977	977	1,026	1,026	2,972
Contract Services	203,120	250,744	353,124	353,124	400,744	400,744	400,744
Beach Services - Lifeguards	925,879	905,900	971,747	971,747	1,000,000	1,000,000	1,000,000
Contract Serv:Historic Preserv	-	-	29,781	29,781	100,000	100,000	100,000
Corolla Wild Horse Fund	74,984	-	80,950	80,950	69,200	69,200	69,200
Historic Jburg Colored School	10,645	17,032	17,032	17,032	25,900	25,900	25,900
Beach Renourishment	5,860	-	20,000	20,000	20,000	20,000	20,000
Credit Card Fees	-	-	-	-	-	20,000	20,000
Cont Services - Carova Park	-	-	-	-	8,250	8,250	8,250
Software License Fee	2,160	-	-	-	-	2,200	2,200
Professional Services	-	-	-	-	125,000	125,000	147,500
	1,277,192	1,278,190	1,576,848	1,576,848	1,882,665	1,904,865	1,954,311
Capital Outlay	85,091	50,000	465,420	465,420	50,000	50,000	50,000
	85,091	50,000	465,420	465,420	50,000	50,000	50,000
Total General Tourism Related	1,612,274	1,610,964	2,325,042	2,325,042	2,229,648	2,276,265	2,322,680
<b>Whalehead in Historic Corolla Park</b>							
Museum Corolla							
Personnel							
Salaries	188,460	294,506	323,199	323,199	297,262	298,682	297,177
Temporary Services	56,051	190,000	180,920	180,920	190,000	190,000	190,000
FICA Expense	17,950	37,065	39,260	39,260	37,275	37,385	37,270
Health Insurance Expense	37,174	75,467	74,766	74,766	86,786	83,111	83,111
Retirement Expense	30,013	50,183	55,416	55,416	54,221	53,883	53,611
	329,648	647,221	673,561	673,561	665,544	663,061	661,169
Operations							
Telephone & Postage	4,381	9,040	9,040	9,040	4,930	4,930	4,930
Data Transmission	1,511	9,556	9,556	9,556	2,800	5,000	5,000
Utilities	30,495	76,360	76,360	76,360	38,000	38,000	38,000
Travel	-	3,880	3,880	3,880	1,720	3,720	3,720
Training & Education	1,375	2,125	2,125	2,125	850	1,850	1,850
Repairs & Maintenance	10,394	25,450	25,450	25,450	10,000	10,000	10,000
Repairs & Maint For Pub Wrks	-	-	-	-	20,000	20,000	20,000
Vehicle Maintenance	532	1,500	1,500	1,500	1,500	1,500	1,500
Promotional Efforts	32,550	63,425	63,425	63,425	43,425	43,425	43,425
Fuel	112	1,300	1,300	1,300	1,300	1,300	1,300
Supplies	7,996	18,000	18,000	18,000	13,000	13,000	13,000
Supplies For Public Works	-	5,000	5,000	5,000	-	-	-

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
Maintenance Supplies	20,447	15,000	25,000	25,000	30,000	30,000	30,000
Concessions	3,614	19,400	19,400	19,400	19,400	19,400	19,400
Uniforms	1,178	3,000	3,000	3,000	2,000	2,000	2,000
Workers Compensation	4,453	3,971	3,971	3,971	4,170	4,170	6,767
Contracted Services	78,378	121,229	135,479	135,479	116,133	116,133	187,413
Contracts For Public Works	-	25,000	25,000	25,000	25,000	25,000	25,000
Credit Card Fees	2,717	5,000	5,000	5,113	5,000	5,000	5,000
Dues & Subscription	1,215	2,350	2,350	2,350	2,463	2,463	2,463
Insurance	30,266	36,910	45,990	45,990	36,910	36,910	36,910
Administration	-	300,000	240,330	240,330	-	-	150,000
	231,614	747,496	721,156	721,269	378,601	383,801	607,678
Capital Assets							
Capital Outlay	9,425	10,002	10,002	10,002	-	-	-
Capital Facility Projects	41,293	900,000	900,000	900,000	40,000	40,000	40,000
	50,718	910,002	910,002	910,002	40,000	40,000	40,000
<b>Wildlife Center</b>							
Salaries	12,856	-	-	-	-	-	-
Temporary Services	-	-	-	-	-	-	-
FICA Expense	983	-	-	-	-	-	-
Health Insurance Expense	2,049	-	-	-	-	-	-
Retirement Expense	2,059	-	-	-	-	-	-
Telephone & Postage	493	-	-	-	-	-	-
Data Transmission	104	-	-	-	-	-	-
Repairs & Maint For Pub Wrks	1,635	-	-	-	-	-	-
Supplies	193	-	-	-	-	-	-
Supplies For Public Works	1,873	-	-	-	-	-	-
Uniforms	294	-	-	-	-	-	-
Utilities	2,599	-	-	-	-	-	-
Contracted Services	250	-	-	-	-	-	-
	25,388	-	-	-	-	-	-

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
Capital Outlay	-	-	-	-	-	-	-
Total Whalehead Museums	637,368	2,304,719	2,304,719	2,304,832	1,084,145	1,086,862	1,308,847
Total Tourism Related Expenses	2,249,642	3,915,683	4,629,761	4,629,874	3,313,793	3,363,127	3,631,527
<b>Other Financing Sources (Uses)</b>							
T F - Operating Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000
T T - Operating Fund	(3,633,078)	(4,433,436)	(4,487,436)	(4,487,436)	(3,596,986)	(3,481,936)	(5,360,489)
T T Carova Beach Service Fund	(36,781)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
T T Co Government Facilities Fund	(92,750)	(1,175,000)	(3,020,850)	(3,020,850)	(425,000)	(425,000)	(2,473,000)
T T Multi-Year Fund	(250,000)	(250,000)	(250,000)	(250,000)	-	-	-
Fund Balance Appropriated	-	1,514,763	1,772,206	1,772,206	11,563	11,563	2,091,626
	(3,962,609)	(4,323,673)	(5,966,080)	(5,966,080)	(3,990,423)	(3,875,373)	(5,721,863)
<b>Revenues Over (Under) Expenses, Other Financing Sources and Uses, and Appropriated Fund Balances</b>	6,684,156	-	-	3,189,473	(294,593)	-	-
<b>Fund balances:</b>							
Beginning of year, July 1							
Tourism promotion	9,086,578	9,086,578	9,086,578	9,086,578	11,319,209	11,319,209	11,319,209
Tourism related expenditures	6,945,492	6,945,492	6,945,492	6,945,492	7,902,334	7,902,334	7,902,334
	16,032,070	16,032,070	16,032,070	16,032,070	19,221,543	19,221,543	19,221,543
End of year, June 30							
Tourism promotion	13,872,562	13,872,562	13,872,562	11,319,209	11,319,209	11,319,209	11,319,209
Tourism related expenditures	8,842,914	8,842,914	8,842,914	7,902,334	6,481,915	6,481,915	6,481,915
	22,715,476	22,715,476	22,715,476	19,221,543	17,801,124	17,801,124	17,801,124

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE CAROVA BEACH ROAD SERVICE DISTRICT FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 29,630	\$ 31,025	\$ 31,025	\$ 31,896	\$ 64,535	\$ 64,535	\$ 64,535
Tour Operator Permits	43,695	34,000	34,000	34,000	34,000	34,000	34,000
Investment Earnings	394	2,000	2,000	2,000	-	-	-
	73,719	67,025	67,025	67,896	98,535	98,535	98,535
<b>Expenditures</b>							
Contracted Services	236,738	89,682	123,682	123,682	126,676	126,676	126,676
	(163,019)	(22,657)	(56,657)	(55,786)	(28,141)	(28,141)	(28,141)
<b>Other Financing Sources</b>							
T F - Occupancy Tax Fund	36,781	30,000	30,000	30,000	30,000	30,000	30,000
T T - Operating Fund	(1,484)	(7,343)	(7,343)	(7,343)	(1,859)	(1,859)	(1,859)
Fund Balance Appropriated	-	-	34,000	-	-	-	-
	35,297	22,657	56,657	22,657	28,141	28,141	28,141
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	(127,722)	-	-	(33,129)	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	171,003	43,281	43,281	43,281	10,152	10,152	10,152
End of year, June 30	\$ 43,281	\$ 43,281	\$ 43,281	\$ 10,152	\$ 10,152	\$ 10,152	\$ 10,152

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE COROLLA FIRE FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget   Revised Budget   Projected Actual			FY 2023 Original Request   Manager Proposed   Board Adopted		
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 1,448,850	\$ 1,579,703	\$ 1,579,703	\$ 1,626,216	\$ 1,520,654	\$ 1,520,654	\$ 1,642,175
Ad Valorem Taxes - Prior Years	40,829	1,100	1,100	15,852	-	-	-
Miscellaneous Grants	290,466	-	-	-	-	-	-
Investment Earnings	2,668	20,000	20,000	20,000	-	-	-
<b>Total Revenues</b>	<b>1,782,813</b>	<b>1,600,803</b>	<b>1,600,803</b>	<b>1,662,068</b>	<b>1,520,654</b>	<b>1,520,654</b>	<b>1,642,175</b>
<b>Expenditures</b>							
<b>Corolla County Fire Services</b>							
Personnel							
Salaries	1,449,907	2,034,028	1,717,046	1,717,046	2,055,225	2,262,600	2,262,600
Salaries Overtime	721,685	400,000	716,982	716,982	400,000	450,000	450,000
FICA Expense	-	-	-	-	-	-	-
Health Insurance Expense	161,305	186,431	186,431	186,431	187,830	207,516	207,516
Retirement Expense	283,978	431,240	426,740	426,740	495,920	474,920	474,920
	<u>343,472</u>	<u>415,262</u>	<u>415,262</u>	<u>415,262</u>	<u>447,831</u>	<u>489,363</u>	<u>489,363</u>
	2,960,347	3,466,961	3,462,461	3,462,461	3,586,806	3,884,399	3,884,399
Operating							
Telephone & Postage	-	-	-	-	600	600	600
Data Transmission	913	1,000	1,000	1,000	1,000	1,000	1,000
Utilities	-	-	-	-	-	-	-
Travel	-	2,000	2,000	2,000	2,000	2,000	2,000
Training & Education	-	4,000	2,000	2,000	4,000	4,000	4,000
Repairs & Maintenance	631	-	-	-	1,000	1,000	1,000
Fuel	3,831	9,000	11,000	11,000	12,000	12,000	12,000
Supplies	5,813	4,000	5,000	5,000	7,000	7,000	7,000
Fire Supplies	4,653	-	-	-	5,000	5,000	5,000
Uniforms	9,745	6,000	7,000	7,000	6,000	6,000	6,000
Workers Compensation	54,948	50,515	50,515	50,515	53,041	53,041	43,710
Contracted Services	1,185	2,534	2,534	2,534	2,534	2,534	2,534
Dues & Subscription	2,116	2,000	2,000	2,000	2,175	2,175	2,175
Insurance - Corolla	32,817	44,900	49,400	49,400	50,200	50,200	50,200
Professional Services	3,606	330	830	830	25,080	25,080	25,080
	<u>120,258</u>	<u>126,279</u>	<u>133,279</u>	<u>133,279</u>	<u>171,630</u>	<u>171,630</u>	<u>162,299</u>
<b>Capital Outlay</b>							
Capital Outlay - County Services	-	17,500	15,000	15,000	82,500	82,500	82,500
Capital Outlay - Corolla VFD	-	11,800	11,800	11,800	11,800	11,800	11,800
	<u>-</u>	<u>29,300</u>	<u>26,800</u>	<u>26,800</u>	<u>94,300</u>	<u>94,300</u>	<u>94,300</u>
<b>Total Corolla County Fire Services</b>	<b>3,080,605</b>	<b>3,622,540</b>	<b>3,622,540</b>	<b>3,622,540</b>	<b>3,852,736</b>	<b>4,150,329</b>	<b>4,140,998</b>
<b>Corolla Volunteer Fire Services</b>							
Operating							
Telephone & Postage-Corolla	10,735	11,200	3,742	3,742	11,000	11,000	5,000
Utilities - Corolla	24,785	19,100	21,877	21,877	19,100	19,100	23,000
Travel/Train/Educ - Corolla	1,230	1,000	980	980	1,000	1,000	1,000
Repairs & Maint - Corolla	76,355	86,500	96,755	96,755	75,000	75,000	75,000
Buildings & Grounds - Corolla	17,648	18,650	3,259	3,259	18,500	18,500	18,500

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE COROLLA FIRE FUND  
 Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
Gas, Oil, Etc - Corolla	15,030	18,500	21,152	21,691	18,500	18,500	18,500
Supplies - Corolla	14,711	10,600	10,603	10,603	10,000	10,000	10,000
Fire Supplies - Corolla	20,670	13,300	9,599	9,599	13,000	13,000	13,000
Ambulance Supplies - Corolla	-	-	-	-	-	-	-
Uniforms - Corolla	699	1,000	822	822	1,000	1,000	1,000
Personal Protect Equip-Corolla	-	-	-	-	-	-	-
Volunteer Assistance-Corolla	-	-	-	-	-	-	-
Contracted Services	536	450	601	601	-	-	9,623
Dues & Subscriptions-Corolla	526	1,000	1,108	1,108	-	-	1,200
Insurance - Corolla	-	-	-	-	-	-	-
Professional Serv - Corolla	8,738	5,100	8,650	8,650	-	-	8,650
	191,663	186,400	179,148	179,687	167,100	167,100	184,473
Capital Outlay							
Capital Outlay - Corolla	6,182	-	7,252	7,252	-	-	-
Total Corolla Volunteer Fire Department	197,845	186,400	186,400	186,939	167,100	167,100	184,473
Total Expenses	3,278,450	3,808,940	3,808,940	3,809,479	4,019,836	4,317,429	4,325,471
Total Revenues Over (Under) Expenses	(1,495,637)	(2,208,137)	(2,208,137)	(2,147,411)	(2,499,182)	(2,796,775)	(2,683,296)
<b>Other Financing Sources</b>							
T F - Operating Fund	1,620,035	2,186,753	2,186,753	2,186,753	2,186,753	2,252,356	2,252,356
T F - Occupancy Tax Fund	-	-	-	-	-	-	-
Fund Balance Appropriated	-	21,384	21,384	21,384	237,583	544,419	430,940
	1,620,035	2,208,137	2,208,137	2,208,137	2,424,336	2,796,775	2,683,296
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	124,398	-	-	60,726	(74,846)	-	-
<b>Fund balances, estimated:</b>							
Beginnning of year, July 1	1,192,622	1,317,020	1,317,020	1,317,020	1,377,746	1,377,746	1,377,746
End of year, June 30	\$ 1,317,020	\$ 1,317,020	\$ 1,317,020	\$ 1,377,746	\$ 1,302,900	\$ 1,377,746	\$ 1,377,746

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE KNOTTS ISLAND FIRE FUND**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Revenues</b>							
Special district taxes	\$ 67,032	\$ 101,182	\$ 101,182	\$ 103,156	\$ 70,237	\$ 105,486	\$ 105,486
Special district taxes - prior years	9,451	-	-	1,649	-	-	-
Investment Earnings	352	4,000	4,000	4,000	5,000	5,000	5,000
	76,835	105,182	105,182	108,805	75,237	110,486	110,486
<b>Expenditures</b>							
<b>Knotts Island County Fire Services</b>							
<b>Personnel</b>							
Salaries	460,421	618,246	611,066	611,066	625,917	696,540	692,008
Salaries - Overtime	275,052	265,600	265,600	265,600	265,600	276,368	275,825
FICA Expense	54,636	67,613	67,613	67,613	68,202	74,430	74,041
Health Insurance Expense	86,586	140,153	125,953	125,953	161,174	154,349	154,349
Retirement Expense	117,078	150,603	150,603	150,603	162,609	175,516	174,601
	993,773	1,242,215	1,220,835	1,220,835	1,283,502	1,377,203	1,370,824
<b>Operating</b>							
Data Transmission	456	1,000	1,000	1,000	1,000	1,000	1,000
Telephone & Postage-Knotts Isl	4,776	5,300	5,300	5,300	5,300	5,300	5,300
Utilities - Knotts Island	7,531	6,480	6,480	11,968	6,480	6,480	12,000
Travel	-	-	-	-	1,000	1,000	1,000
Travel/Train/Educ - Knotts Isl	-	-	-	-	2,000	2,000	2,000
Repairs & Maint - Knotts Isl	12,916	8,000	17,000	17,000	9,000	9,000	9,000
Buildings & Grounds-Knotts Isl	4,676	8,000	9,000	9,000	8,000	8,000	8,000
Promo & Pr - Knotts Island	-	-	-	-	-	-	-
Gas, Oil, Etc - Knotts Island	9,566	8,000	13,000	13,000	8,000	8,000	8,000
Supplies - Knotts Island	5,416	8,000	8,000	8,000	10,000	10,000	8,000
Fire Supplies - Knotts Island	7,003	-	-	-	8,000	8,000	6,000
Uniforms - Knotts Island	2,754	4,000	4,000	4,000	5,000	5,000	5,000
Personal Protect Equip-KI	4,482	-	-	-	8,000	8,000	8,000
Workers Compensation	2,585	13,840	13,425	13,425	14,532	14,532	13,871
Volunteer Assistance-Knotts Is	-	-	-	-	-	-	-
Contracted Services	4,888	4,676	5,676	5,676	17,636	17,636	17,636
Dues & Subscriptions-Knotts Is	2,417	2,975	2,975	2,975	2,975	2,975	2,975
Insurance - Knotts Island	14,187	17,040	6,540	6,540	17,040	17,040	15,520
Professional Services	471	-	-	-	8,310	8,310	8,310
Professional Serv - Knotts Isl	-	1,000	1,000	1,000	500	500	500
Notes Payable	-	16,000	16,000	16,000	16,000	16,000	16,000
	84,124	104,311	109,396	114,884	148,773	148,773	148,112

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE KNOTTS ISLAND FIRE FUND  
 Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Capital Outlay</b>							
Capital Outlay	35,433	10,500	26,795	26,795	10,500	10,500	10,500
	<u>35,433</u>	<u>10,500</u>	<u>26,795</u>	<u>26,795</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
Total Expenses	<u>1,113,330</u>	<u>1,357,026</u>	<u>1,357,026</u>	<u>1,362,514</u>	<u>1,442,775</u>	<u>1,536,476</u>	<u>1,529,436</u>
Total Revenues Over (Under) Expenses	(1,036,495)	(1,251,844)	(1,251,844)	(1,253,709)	(1,367,538)	(1,425,990)	(1,418,950)
<b>Other Financing Sources</b>							
T F - Operating Fund	1,037,941	1,227,825	1,227,825	1,227,825	1,227,825	1,264,660	1,264,660
Fund Balance Appropriated	-	24,019	24,019	24,019	113,816	161,330	154,290
	<u>1,037,941</u>	<u>1,251,844</u>	<u>1,251,844</u>	<u>1,251,844</u>	<u>1,341,641</u>	<u>1,425,990</u>	<u>1,418,950</u>
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	1,446	-	-	(1,865)	(25,897)	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	<u>64,887</u>	<u>66,333</u>	<u>66,333</u>	<u>66,333</u>	<u>64,468</u>	<u>64,468</u>	<u>64,468</u>
End of year, June 30	<u>\$ 66,333</u>	<u>\$ 66,333</u>	<u>\$ 66,333</u>	<u>\$ 64,468</u>	<u>\$ 38,571</u>	<u>\$ 64,468</u>	<u>\$ 64,468</u>

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE EMERGENCY TELEPHONE SYSTEM FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
911 Wireless Surcharge	\$ 199,032	\$ 230,358	\$ 230,358	\$ -	\$ 204,688	\$ 204,688	\$ 204,688
Emergency Mgmt Grants	-	-	1,059,910	1,059,910	-	-	-
Investment Earnings	464	1,592	1,592	-	-	-	-
<b>Total Revenues</b>	<u>199,496</u>	<u>231,950</u>	<u>1,291,860</u>	<u>1,059,910</u>	<u>204,688</u>	<u>204,688</u>	<u>204,688</u>
<b>Expenditures</b>							
<b>Operations</b>							
Telephone & Postage	2,459	3,000	3,000	3,000	3,000	3,000	3,000
Travel	1,628	6,000	6,000	6,000	6,000	6,000	6,000
Training & Education	2,920	6,000	6,000	6,000	6,000	6,000	6,000
Repairs & Maintenance	-	1,500	1,500	1,500	1,500	1,500	1,500
Supplies	-	8,250	8,250	8,250	2,500	2,500	2,500
Contracted Services	108,070	139,100	139,100	139,100	142,000	142,000	142,000
Software License Fee	45,952	48,000	48,314	48,314	50,000	50,000	50,000
Contingency	-	20,100	19,786	19,786	4,688	4,688	4,688
	<u>161,029</u>	<u>231,950</u>	<u>231,950</u>	<u>231,950</u>	<u>215,688</u>	<u>215,688</u>	<u>215,688</u>
<b>Capital Assets</b>							
Capital Outlay	-	-	1,059,910	1,059,910	-	-	-
	<u>-</u>	<u>-</u>	<u>1,059,910</u>	<u>1,059,910</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>161,029</u>	<u>231,950</u>	<u>1,291,860</u>	<u>231,950</u>	<u>215,688</u>	<u>215,688</u>	<u>215,688</u>
<b>Total Revenues Over (Under) Expenses</b>	<u>38,467</u>	<u>-</u>	<u>-</u>	<u>827,960</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>(11,000)</u>
<b>Fund Balance Appropriated</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
<b>Revenues, and appropriated fund balance over (under) expenditures</b>	<u>38,467</u>	<u>-</u>	<u>-</u>	<u>827,960</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	<u>321,496</u>	<u>359,963</u>	<u>359,963</u>	<u>359,963</u>	<u>1,187,923</u>	<u>359,963</u>	<u>1,187,923</u>
End of year, June 30	<u>\$ 359,963</u>	<u>\$ 359,963</u>	<u>\$ 359,963</u>	<u>\$ 1,187,923</u>	<u>\$ 1,187,923</u>	<u>\$ 359,963</u>	<u>\$ 1,187,923</u>

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE CARES ACT COVID-19 FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Cares Act (Coronavirus Aid...)	\$ 1,240,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elections - Cares	47,901	-	-	-	-	-	-
Investment Earnings	2,080	-	-	95	-	-	-
	1,290,517	-	-	95	-	-	-
<b>Expenditures</b>							
<b>Election CARES</b>							
Salaries - Overtime	4,854	-	-	-	-	-	-
Poll Workers	8,000	-	-	-	-	-	-
FICA Expense	442	-	-	-	-	-	-
Retirement Expense	771	-	-	-	-	-	-
Supplies	2,532	-	-	-	-	-	-
	16,599	-	-	-	-	-	-
<b>COVID 19 - CARES</b>							
Salaries	929,203	-	-	-	-	-	-
Salaries - Overtime	-	-	-	-	-	-	-
Salaries - Part Time	-	-	-	-	-	-	-
Temporary Services	-	-	-	-	-	-	-
FICA Expense	71,027	-	-	-	-	-	-
Health Insurance Expense	-	-	-	-	-	-	-
Retirement Expense	140,502	-	-	-	-	-	-
Supplemental Pension	-	-	-	-	-	-	-
Supplies	52,185	-	-	-	-	-	-
Contracted Services	47,620	-	-	-	-	-	-
Customer Refunds	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
	1,240,537	-	-	-	-	-	-
Total Expenditures	1,257,136	-	-	-	-	-	-
Total Revenues Over (Under) Expenses	33,381	-	-	95	-	-	-
<b>Revenues, and appropriated fund balance over (under) expenditures</b>	33,381	-	-	95	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	-	33,384	33,385	33,386	33,388	33,389	33,390
End of year, June 30	\$ 33,381	\$ 33,384	\$ 33,385	\$ 33,481	\$ 33,388	\$ 33,389	\$ 33,390

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE GUINEA MILL WATERSHED IMPROVEMENT FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget   Revised Budget   Projected Actual			FY 2023 Original Request   Manager Proposed   Board Adopted		
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 43,667	\$ -	\$ -	\$ 46,277	\$ -	\$ -	\$ -
Ad Valorem Taxes - Prior Years	157	-	-	-	-	-	-
Ad Valorem Taxes Interest	82	-	-	-	-	-	-
Investment Earnings	3,090	3,000	3,000	-	-	-	-
	46,996	3,000	3,000	46,277	-	-	-
<b>Expenditures</b>							
Administration	66	16	16	16	-	-	-
Contracted Services	52,535	168,252	168,252	168,252	-	-	-
	52,601	168,268	168,268	168,268	-	-	-
Total Revenues Over (Under) Expenses	(5,605)	(165,268)	(165,268)	(121,991)	-	-	-
<b>Other Financing Sources</b>							
T T - Operating Fund	(2,253)	-	-	-	-	-	-
TT - Moyock Watershed Improvement District	-	-	-	-	-	-	-
Fund Balance Appropriated	-	165,268	165,268	165,268	-	-	-
	(2,253)	165,268	165,268	165,268	-	-	-
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	(7,858)	-	-	43,277	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	210	(225,457)	(225,457)	(225,457)	-	-	-
Transfer to Moyock Watershed Improvement	(217,809)						
End of year, June 30	\$ (225,457)	\$ (225,457)	\$ -	\$ -	\$ -	\$ -	\$ -

Effective July 1, 2021, the Hog Bridge Ditch and Guinea Mill Watershed Improvement Funds were consolidated into the Moyock Watershed Improvement District.

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 2,065	\$ 2,362	\$ 2,362	\$ 2,622	\$ 2,431	\$ 2,431	\$ 2,575
Tax Residuals	66	-	-	19	-	-	-
Investment Earnings	11	-	-	10	-	-	-
	2,142	2,362	2,362	2,651	2,431	2,431	2,575
<b>Expenditures</b>							
Contracted Services	2,060	4,058	4,058	4,058	1,621	1,621	1,765
Administration	83	16	16	16	100	100	100
	2,143	4,074	4,074	4,074	1,721	1,721	1,865
<b>Total Revenues Over (Under) Expenses</b>	(1)	(1,712)	(1,712)	(1,423)	710	710	710
<b>Other Financing Sources</b>							
Fund Balance Appropriated	-	2,380	2,380	2,380	-	-	-
T T - Operating Fund	(101)	(668)	(668)	(668)	(710)	(710)	(710)
	(101)	1,712	1,712	1,712	(710)	(710)	(710)
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	(102)	-	-	289	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	4,300	4,198	4,198	4,198	4,487	4,487	4,487
End of year, June 30	\$ 4,198	\$ 4,198	\$ 4,198	\$ 4,487	\$ 4,487	\$ 4,487	\$ 4,487

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE MOYOCK WATERSHED IMPROVEMENT FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 22,238	\$ 185,103	\$ 185,103	\$ 200,684	\$ 169,803	\$ 169,803	\$ 202,147
Ad Valorem Taxes - Priors Years	-	-	-	15,581	-	-	-
Ad Valorem Taxes Interest	-	-	-	-	-	-	-
Investment Earnings	101	1,300	1,300	-	-	-	-
	22,339	186,403	186,403	216,265	169,803	169,803	202,147
<b>Expenditures</b>							
Contracted Services	1,500	226,349	226,349	226,349	160,953	160,953	193,297
Administration	261	16	16	16	461	461	461
	1,761	226,365	226,365	226,365	161,414	161,414	193,758
Total Revenues Over (Under) Expenses	20,578	(39,962)	(39,962)	(10,100)	8,389	8,389	8,389
<b>Other Financing Sources</b>							
T T - Operating Fund	(1,013)	(30,038)	(30,038)	-	(8,389)	(8,389)	(8,389)
TT Guinea Mill Watershed Improvement Fund	-	-	-	-	-	-	-
Fund Balance Appropriated	-	70,000	70,000	70,000	-	-	-
	(1,013)	39,962	39,962	70,000	(8,389)	(8,389)	(8,389)
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	19,565	-	-	59,900	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	55,581	75,146	75,146	75,146	135,046	135,046	135,046
Transfer of Guinea Mill Watershed Improvement	-	-	-	-	-	46,277	-
	55,581	75,146	75,146	75,146	135,046	181,323	135,046
End of year, June 30	\$ 75,146	\$ 75,146	\$ 75,146	\$ 135,046	\$ 135,046	\$ 181,323	\$ 135,046

Effective July 1, 2021, the Guinea Mill Watershed Improvement Fund was consolidated into the Moyock Watershed Improvement District.

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE NORTHWEST WATERSHED IMPROVEMENT FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 3,321	\$ 3,996	\$ 3,996	\$ 2,622	\$ 3,284	\$ 3,284	\$ 4,104
Ad Valorem Taxes - Prior Years	-	-	-	-	-	-	-
Tax Residuals	-	-	-	-	-	-	-
Investment Earnings	69	-	-	-	-	-	-
	3,390	3,996	3,996	2,622	3,284	3,284	4,104
<b>Expenditures</b>							
Administration	17	16	16	16	109	109	109
Contracted Services	-	41,980	41,980	41,980	3,033	3,033	3,853
	17	41,996	41,996	41,996	3,142	3,142	3,962
Total Revenues Over (Under) Expenses	3,373	(38,000)	(38,000)	(39,374)	142	142	142
<b>Other Financing Sources</b>							
Fund Balance Appropriated	-	38,000	38,000	38,000	-	-	-
T T - Operating Fund	(161)	-	-	-	(142)	(142)	(142)
	(161)	38,000	38,000	38,000	(142)	(142)	(142)
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	3,212	-	-	(1,374)	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	35,361	38,573	38,573	38,573	37,199	37,199	37,199
End of year, June 30	\$ 38,573	\$ 38,573	\$ 38,573	\$ 37,199	\$ 37,199	\$ 37,199	\$ 37,199

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE OCEAN SANDS NORTH AND CROWN POINT WATERSHED IMPROVEMENT FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget   Revised Budget   Projected Actual			FY 2023 Original Request   Manager Proposed   Board Adopted		
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 251,308	\$ 328,126	\$ 328,126	\$ 328,126	\$ 854,582	\$ 854,582	\$ 846,720
Ad Valorem Taxes - Prior Years	8,679	-	-	171	-	-	-
Ad Valorem Taxes - Interest	1,704	4,000	4,000	4,000	4,000	4,000	4,339
Investment Earnings	1,137	-	-	-	-	-	-
	262,828	332,126	332,126	332,297	858,582	858,582	851,059
<b>Expenditures</b>							
Fees Paid To Officials	500	2,100	2,100	2,100	2,100	2,100	2,100
Supplies	121	250	250	250	-	-	-
Contracted Services	8,736	873,828	873,828	873,828	559,271	559,271	551,409
Administration	-	1,200	1,200	1,200	9,200	9,200	9,200
Contingency	-	12,546	12,546	12,546	-	-	-
	9,357	889,924	889,924	889,924	570,571	570,571	562,709
Total Revenues Over (Under) Expenses	253,471	(557,798)	(557,798)	(557,627)	288,011	288,011	288,350
<b>Other Financing Sources</b>							
Fund Balance Appropriated	-	571,148	571,148	571,148	-	-	-
T T - Operating Fund	(12,981)	(13,350)	(13,350)	(13,350)	(288,011)	(288,011)	(288,350)
	(12,981)	557,798	557,798	557,798	(288,011)	(288,011)	(288,350)
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	240,490	-	-	171	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	628,554	869,044	869,044	869,044	869,215	869,215	869,215
End of year, June 30	\$ 869,044	\$ 869,044	\$ 869,044	\$ 869,215	\$ 869,215	\$ 869,215	\$ 869,215

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE WHALEHEAD WATERSHED IMPROVEMENT FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 924,709	\$ 1,006,329	\$ 1,006,329	\$ 1,041,154	\$ 970,108	\$ 970,108	\$ 1,051,515
Investment Earnings	2,467	10,000	10,000	10,000	7,500	7,500	7,500
	927,176	1,016,329	1,016,329	1,051,154	977,608	977,608	1,059,015
<b>Expenditures</b>							
Data Transmission	8,329	6,000	12,000	6,000	8,500	8,500	8,500
Utilities	16,201	18,000	18,000	18,000	18,000	18,000	18,000
Repairs & Maintenance	14,557	56,500	60,470	52,500	40,000	40,000	40,000
Equipment Fuel	1,930	1,000	1,000	1,000	1,000	1,000	1,000
Supplies	1,006	2,000	2,000	2,000	2,000	2,000	2,000
Contracted Services	23,768	107,029	107,029	24,120	28,700	28,700	28,700
Contingency	-	31,548	25,548	-	-	-	-
Administration	38,107	36,905	36,905	-	31,538	31,538	31,538
Capital Outlay	443,354	349,027	380,911	380,911	750,000	750,000	750,000
	547,252	608,009	643,863	484,531	879,738	879,738	879,738
<b>Total Revenues Over (Under) Expenses</b>	379,924	408,320	372,466	566,623	97,870	97,870	179,277
<b>Other Financing Sources</b>							
T T - Operating Fund	(444,720)	(408,320)	(408,320)	(408,320)	(440,916)	(440,916)	(440,916)
Fund Balance Appropriated	-	-	35,854	35,854	343,046	343,046	261,639
	(444,720)	(408,320)	(372,466)	(372,466)	(97,870)	(97,870)	(179,277)
<b>Revenues, other financing sources and appropriated fund balance over (under) expenditures</b>	(64,796)	-	-	194,157	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	880,902	816,106	816,106	816,106	1,010,263	1,010,263	1,010,263
End of year, June 30	\$ 816,106	\$ 816,106	\$ 816,106	\$ 1,010,263	\$ 1,010,263	\$ 1,010,263	\$ 1,010,263

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE WHALEHEAD BEACH SOLID WASTE COLLECTION AND DISPOSAL SERVICE DISTRICT**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Ad Valorem Taxes - Current Year	\$ 118,751	\$ 123,356	\$ 123,356	\$ 127,600	\$ 125,503	\$ 125,503	\$ 125,503
Ad Valorem Taxes - Prior Years	293	-	-	-	-	-	-
Ad Valorem Taxes Interest	107	-	-	93	-	-	-
Investment Earnings	529	-	-	-	-	-	-
	119,680	123,356	123,356	127,693	125,503	125,503	125,503
<b>Expenditures</b>							
Administration	8,678	3,744	3,744	3,744	4,725	4,725	4,725
Contracted Services	107,780	116,365	116,365	116,365	114,458	114,458	114,458
Supplies	-	3,247	3,247	3,247	2,688	6,320	6,320
	116,458	123,356	123,356	123,356	121,871	125,503	125,503
<b>Total Revenues Over (Under) Expenses</b>	3,222	-	-	4,337	3,632	-	-
Fund Balance Appropriated	-	-	-	-	-	-	-
<b>Revenues and appropriated fund balance over (under) expenditures</b>	3,222	-	-	4,337	3,632	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	273,994	277,216	277,216	277,216	281,553	281,553	281,553
End of year, June 30	\$ 277,216	\$ 277,216	\$ 277,216	\$ 281,553	\$ 285,185	\$ 281,553	\$ 281,553

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE DEPARTMENT OF SOCIAL SERVICES CLIENT ACCOUNTS**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget   Revised Budget   Projected Actual			FY 2023 Original Request   Manager Proposed   Board Adopted		
<b>Revenues</b>							
Deposits on behalf of individuals	\$ 235,553	\$ 250,000	\$ 325,000	\$ 325,000	\$ 250,000	\$ 250,000	\$ 250,000
<b>Expenditures</b>							
Expenses paid on behalf of individuals	225,046	250,000	325,000	325,000	250,000	250,000	250,000
<b>Total revenues over (under) expenses</b>	10,507	-	-	-	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	36,499	47,006	47,006	47,006	47,006	47,006	47,006
End of year, June 30	\$ 47,006	\$ 47,006	\$ 47,006	\$ 47,006	\$ 47,006	\$ 47,006	\$ 47,006

Note: This fund was considered a fiduciary fund in prior years. As of July 1, 2021, it required to be classified as a special revenue fund that is included in the budget process.

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE FINES AND FORFEITURES FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget   Revised Budget   Projected Actual			FY 2023 Original Request   Manager Proposed   Board Adopted		
<b>Revenues</b>							
Fines and penalties collected	\$ 277,791	\$ 250,000	\$ 425,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 250,000
<b>Expenditures</b>							
Fees paid to the Board of Education	277,791	250,000	425,000	350,000	250,000	250,000	250,000
<b>Total revenues over (under) expenses</b>	-	-	-	-	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	-	-	-	-	-	-	-
End of year, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE DEED OF TRUST FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget   Revised Budget   Projected Actual			FY 2023 Original Request   Manager Proposed   Board Adopted		
<b>Revenues</b>							
\$5 for each deed processed	\$ 58,671	\$ 50,000	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Expenditures</b>							
Remitted to the State Treasurer	58,671	50,000	75,000	75,000	50,000	50,000	50,000
<b>Total revenues over (under) expenses</b>	-	-	-	-	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	-	-	-	-	-	-	-
End of year, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: This fund was considered a fiduciary fund in prior years. As of July 1, 2021, it is required to be classified as a special revenue fund that is included in the budget process.

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE INMATE FUND**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Revenues</b>							
Deposits on behalf of individuals	\$ 97,567	\$ 250,000	\$ 325,000	\$ 325,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>Expenditures</b>							
Expenses paid on behalf of individuals	72,511	250,000	325,000	325,000	200,000	200,000	200,000
<b>Total revenues over (under) expenses</b>	25,056	-	-	-	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	37,614	62,670	62,670	62,670	62,670	62,670	62,670
End of year, June 30	\$ 62,670	\$ 62,670	\$ 62,670	\$ 62,670	\$ 62,670	\$ 62,670	\$ 62,670

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE EMERGENCY EQUIPMENT REPLACEMENT FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Investment Earnings	\$ 473	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Miscellaneous	-	-	-	-	-	-	-
Fund Balance Appropriated	-	400,000	400,000	400,000	-	-	-
T F - Operating Fund	267,000	267,000	267,000	267,000	267,000	325,000	325,000
	<u>267,473</u>	<u>669,500</u>	<u>669,500</u>	<u>669,500</u>	<u>269,500</u>	<u>327,500</u>	<u>327,500</u>
<b>Expenditures</b>							
Contracted Services	36,437	-	-	-	31,000	31,000	31,000
Capital Outlay	31,986	669,500	669,500	669,500	238,500	296,500	296,500
	<u>68,423</u>	<u>669,500</u>	<u>669,500</u>	<u>669,500</u>	<u>269,500</u>	<u>327,500</u>	<u>327,500</u>
<b>Revenues under expenditures, other financing sources and appropriated fund balance</b>	199,050	-	-	-	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	<u>285,205</u>	<u>484,255</u>	<u>484,255</u>	<u>484,255</u>	<u>484,255</u>	<u>484,255</u>	<u>484,255</u>
End of year, June 30	<u>\$ 484,255</u>	<u>\$ 484,255</u>	<u>\$ 484,255</u>	<u>\$ 484,255</u>	<u>\$ 484,255</u>	<u>\$ 484,255</u>	<u>\$ 484,255</u>

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE CAPITAL IMPROVEMENTS FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Revenues</b>							
Article 40 Supp Sales Tax	\$ 1,943,495	\$ 1,350,000	\$ 1,350,000	\$ 1,419,526	\$ 1,350,000	\$ 1,600,000	\$ 1,600,000
Article 42 Addt'L Supp Sale Tx	1,414,012	1,160,000	1,160,000	1,294,362	1,160,000	1,300,000	1,300,000
Investment Earnings	8,786	-	-	-	-	-	-
	3,366,293	2,510,000	2,510,000	2,713,888	2,510,000	2,900,000	2,900,000
<b>Expenditures</b>							
Contingency	-	1,560,000	1,560,000	1,560,000	1,860,000	1,900,000	1,900,000
<b>Other Financing Sources (Uses)</b>							
T T - Operating Fund	(950,000)	(950,000)	(950,000)	-	(650,000)	(1,000,000)	(1,000,000)
T T - Co Gov't Facilities Fund	-	-	-	200,000	-	-	-
Fund Balance Appropriated	-	-	-	-	-	-	-
	(950,000)	(950,000)	(950,000)	200,000	(650,000)	(1,000,000)	(1,000,000)
<b>Revenues Over (Under) Expenditures, Other Financing Uses</b>	2,416,293	-	-	1,353,888	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	5,154,557	5,154,557	7,570,850	7,570,850	8,924,738	8,924,738	8,924,738
End of year, June 30	\$ 7,570,850	\$ 5,154,557	\$ 5,154,557	\$ 8,924,738	\$ 8,924,738	\$ 8,924,738	\$ 8,924,738

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE SCHOOL CAPITAL FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Revenues</b>							
Article 40 Supp Sales Tax	\$ 712,018	\$ 550,000	\$ 550,000	\$ -	\$ -	\$ 550,000	\$ 550,000
Article 42 Add't Support Sales Tax	2,544,200	1,650,000	1,650,000	1,941,543	-	2,200,000	2,200,000
Investment Earnings	10,622	75,000	75,000	-	-	-	-
	3,266,840	2,275,000	2,275,000	1,941,543	-	2,750,000	2,750,000
<b>Other Financing Sources (Uses)</b>							
T T - School Facilities Fund	(2,250,000)	(1,650,000)	(4,090,000)	(4,090,000)	(1,350,000)	(1,350,000)	(1,350,000)
T T - Operating Fund	(1,860,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)
Fund Balance Appropriated	-	775,000	3,215,000	3,215,000	-	-	-
Contingency	-	-	-	-	-	-	-
	(4,110,000)	(2,275,000)	(2,275,000)	(2,275,000)	(2,750,000)	(2,750,000)	(2,750,000)
<b>Revenues Over (Under) Expenditures, Other Financing Uses</b>	(843,160)	-	-	(333,457)	(2,750,000)	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	4,752,114	3,908,954	3,908,954	3,908,954	3,575,497	3,575,497	3,575,497
End of year, June 30	\$ 3,908,954	\$ 3,908,954	\$ 5,154,557	\$ 3,575,497	\$ 825,497	\$ 3,575,497	\$ 3,575,497

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE TRANSFER TAX CAPITAL FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Land Transfer Tax	\$ 11,672,841	\$ 5,000,000	\$ 5,646,486	\$ -	\$ 4,200,000	\$ 5,836,750	\$ 5,763,834
Investment Earnings	25,632	100,000	100,000	100,000	-	-	-
	<u>11,698,473</u>	<u>5,100,000</u>	<u>5,746,486</u>	<u>100,000</u>	<u>4,200,000</u>	<u>5,836,750</u>	<u>5,763,834</u>
<b>Expenditures</b>							
Contingency	-	-	-	-	100,000	-	-
<b>Other Financing Sources (Uses)</b>							
T T - Land Banking Fund	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Fund Balance Appropriated	-	2,126,124	12,135,924	-	3,978,353	-	-
T T - Operating Fund	(4,657,924)	(4,875,424)	(4,875,424)	(4,875,424)	(3,211,750)	(3,211,750)	(3,138,834)
T T - Operating Fund	-	(150,000)	(150,000)	-	-	-	-
T T - Moy Central Sewer Const	-	-	-	-	(2,241,603)	-	-
T T - Co Gov't Facilities Fund	-	(2,000,000)	(2,646,486)	-	(425,000)	(425,000)	(425,000)
T T - School Facilities Fund	-	-	(10,009,800)	-	-	-	-
T T - School Facilities Fund	-	(700)	(700)	(700)	-	-	-
T T - Solid Waste Fund	-	-	-	-	(2,000,000)	(2,000,000)	(2,000,000)
	<u>(4,857,924)</u>	<u>(5,100,000)</u>	<u>(5,746,486)</u>	<u>(5,076,124)</u>	<u>(4,100,000)</u>	<u>(5,836,750)</u>	<u>(5,763,834)</u>
<b>Revenues Over (Under) Expenditures, Other Financing Uses</b>	6,840,549	-	-	(4,976,124)	-	-	-
<b>Fund balances, estimated:</b>							
Beginning of year, July 1	<u>12,397,016</u>	<u>19,237,565</u>	<u>19,237,565</u>	<u>19,237,565</u>	<u>14,261,441</u>	<u>14,261,441</u>	<u>14,261,441</u>
End of year, June 30	<u>\$ 19,237,565</u>	<u>\$ 19,237,565</u>	<u>\$ 19,237,565</u>	<u>\$ 14,261,441</u>	<u>\$ 14,261,441</u>	<u>\$ 14,261,441</u>	<u>\$ 14,261,441</u>

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**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
<b>Non-Operating Revenues</b>							
Ad Valorem Taxes	\$ 539,078	\$ 546,149	\$ 546,149	\$ 566,832	\$ 556,686	\$ 556,686	\$ 559,948
Investment Earnings	2,047	20,000	20,000	20,000	-	20,000	20,000
Other	-	-	-	-	13,621	13,621	13,621
	541,125	566,149	566,149	586,832	570,307	590,307	593,569
<b>Charges for Services</b>							
<b>Water Revenues</b>							
Sale Of Materials - Water	85	-	-	271	-	-	-
Utilities Charges - Water	733,941	709,000	709,000	709,000	732,950	630,000	630,000
Penalties & Interest - Water	13,442	6,800	6,800	6,800	6,800	6,800	6,800
Other	6,923	4,500	4,500	4,500	4,500	4,500	4,500
	754,391	720,300	720,300	720,571	744,250	641,300	641,300
<b>Sewer Revenues</b>							
Utilities Charges - Sewer	714,196	724,500	750,172	933,814	696,570	800,000	800,000
Penalties & Interest - Sewer	7,488	9,000	9,000	11,516	-	-	-
	721,684	733,500	759,172	945,330	696,570	800,000	800,000
<b>Total Operating Revenues</b>	1,476,075	1,453,800	1,479,472	1,665,901	1,440,820	1,441,300	1,441,300
<b>TOTAL Revenues</b>	2,017,200	2,019,949	2,045,621	2,252,733	2,011,127	2,031,607	2,034,869
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries	99,561	120,640	120,640	120,640	120,640	124,176	123,730
Temporary Services	-	-	8,000	8,000	-	19,761	19,761
FICA Expense	6,178	9,229	9,841	9,841	9,229	11,011	10,977
Insurance Expense	17,803	26,953	26,953	26,953	30,995	29,683	29,683
Retirement Expense	23,260	20,558	20,558	20,558	22,005	22,401	22,321
	146,802	177,380	185,992	185,992	182,869	207,032	206,472
<b>Operations - Administration</b>							
Data Transmission	527	1,500	1,500	1,500	1,500	1,500	1,500
Travel	-	5,000	5,000	5,000	3,000	3,000	3,000
Training & Education	85	6,000	6,000	6,000	5,000	5,000	5,000
Uniforms	1,154	1,500	1,500	1,500	1,000	1,000	1,000

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Workers Compensation	3,371	3,006	2,916	2,916	3,156	3,156	2,053
Credit Card Processing Fees	5,369	6,000	6,000	6,000	5,000	5,500	5,500
Depreciation	-	-	-	-	-	-	-
Contingency	-	9,880	9,880	9,880	-	-	-
	10,506	32,886	32,796	32,796	18,656	19,156	18,053
<b>Operations - Water</b>							
Administration - Water	43,408	45,736	45,736	45,736	-	49,529	49,529
Telephone & Postage - Water	2,473	2,500	2,500	2,500	2,500	3,000	3,000
Utilities - Water	4,552	6,000	6,000	6,000	8,000	8,000	8,000
Repairs & Maintenance - Water	2,574	23,334	23,334	16,169	10,000	23,334	23,334
Supplies - Water	8,081	12,000	12,000	12,000	10,000	8,000	8,000
Lab Tests - Water	5,981	3,500	3,500	3,500	3,500	5,000	5,000
System Supplies - Water	10,329	15,000	15,000	15,000	15,000	15,000	15,000
Chemicals - Water	-	-	-	-	-	-	-
Contracted Services - Water	17,162	11,500	11,500	11,500	27,900	28,034	28,034
Purchase Water From Another	443,232	525,000	525,000	525,000	525,000	525,000	525,000
Dues & Subscriptions - Water	870	1,500	1,500	1,500	1,500	1,500	1,500
Software License Fees-Water	317	-	-	1,136	446	1,200	1,200
Professional Services - Water	7,203	-	-	60	22,333	-	-
	546,182	646,070	646,070	640,101	626,179	667,597	667,597
<b>Operations - Sewer</b>							
Administration - Sewer	65,111	68,604	68,604	68,604	-	49,529	49,529
Telephone & Postage - Sewer	2,442	2,000	2,650	2,131	2,500	3,000	3,000
Utilities - Sewer	59,874	70,000	70,000	70,000	70,000	70,000	70,000
Repairs & Maintenance - Sewer	21,775	40,000	40,000	30,812	30,000	30,000	30,000
Fuel - Sewer	12,808	10,000	10,000	10,000	10,000	10,000	10,000
Supplies - Sewer	13,780	20,000	20,000	20,000	20,000	18,000	18,000
Lab Tests - Sewer	32,014	40,000	42,500	42,500	60,000	45,000	45,000
System Supplies - Sewer	3,647	25,000	25,000	25,000	25,000	25,000	25,000
Chemicals - Sewer	105,714	100,000	108,000	108,000	100,000	100,000	100,000
Contracted Services - Sewer	60,366	114,400	118,140	69,944	162,000	117,000	117,000
Dues & Subscriptions - Sewer	34,162	5,000	11,000	6,463	10,000	8,000	8,000
Software License Fees-Sewer	433	1,000	1,000	1,000	671	671	671
Professional Services - Sewer	10,779	10,000	10,000	10,000	12,500	-	-
	422,905	506,004	526,894	464,454	502,671	476,200	476,200
<b>Debt Service</b>							

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Debt Service - Sewer	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Interest On Debt	150,062	137,813	137,813	137,813	125,563	125,563	125,563
	650,062	637,813	637,813	637,813	625,563	625,563	625,563
<b>Capital Assets</b>							
Capital Outlay - Water	-	33,750	33,750	33,750	59,834	46,500	46,500
Capital Outlay - Sewer	61,599	279,500	295,448	295,448	635,500	620,500	620,500
	61,599	313,250	329,198	329,198	695,334	667,000	667,000
Total Expenditures	1,838,056	2,313,403	2,358,763	2,290,354	2,651,272	2,662,548	2,660,885
<b>Revenues Over (Under) Expenditures</b>	179,144	(293,454)	(313,142)	(37,621)	(640,145)	(630,941)	(626,016)
<b>Other Financing Sources (Uses)</b>							
T F - Mainland Central Sewer	-	-	-	-	-	27,500	27,500
T F - Ocean Sands Sys Dev Fee	-	20,225	20,225	20,225	-	-	-
Retained Earnings Appropriated	-	273,229	292,917	292,917	294,164	603,441	598,516
	-	293,454	313,142	313,142	294,164	630,941	626,016
<b>Revenues over (under) expenditures and other financings uses</b>	\$ 179,144	\$ -	\$ -	\$ 275,521	\$ (345,981)	\$ -	\$ -

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER SYSTEM DEVELOPMENTAL FEES FUND  
 Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
<b>Operating Revenues</b>							
Water Sys Developmental Fees	\$ 50,142	\$ -	\$ -	\$ 53,128	\$ -	\$ -	\$ -
Sewer Sys Developmental Fees	11,848	-	-	41,468	-	-	-
Appropriated Retained Earnings	-	20,225	20,225	20,225	-	-	-
	<u>61,990</u>	<u>20,225</u>	<u>20,225</u>	<u>114,821</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Non-operating Revenues</b>							
Investment Earnings	222	-	-	457	-	-	-
	<u>222</u>	<u>-</u>	<u>-</u>	<u>457</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>62,212</u>	<u>20,225</u>	<u>20,225</u>	<u>115,278</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>							
T T - OSWSD Construction	-	-	-	-	-	-	-
T T - OSWSD Operations	-	(20,225)	(20,225)	(20,225)	-	-	-
	<u>-</u>	<u>(20,225)</u>	<u>(20,225)</u>	<u>(20,225)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues over (under) other financing uses</b>	<u>\$ 62,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,053</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE MAINLAND WATER FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
<b>Charges for Services</b>							
Utilities Charges	\$ 3,501,587	\$ 3,450,000	\$ 3,472,650	\$ 4,371,286	\$ 3,900,000	\$ 4,700,000	\$ 4,802,000
Tap And Connection Fees	55,735	50,000	61,650	62,203	40,000	40,000	40,000
Reconnection Fees	72,258	70,000	84,000	93,291	70,000	70,000	70,000
Penalties & Interest	61,708	75,000	75,000	88,561	50,000	50,000	50,000
	3,691,288	3,645,000	3,693,300	4,615,341	4,060,000	4,860,000	4,962,000
<b>Non-Operating Revenues</b>							
Investment Earnings	14,175	80,000	80,000	80,000	20,000	20,000	20,000
Insurance Recovery	4,496	-	-	-	-	-	-
Miscellaneous	51,189	25,000	31,500	35,295	25,000	25,000	25,000
	69,860	105,000	111,500	115,295	45,000	45,000	45,000
Total Revenues	3,761,148	3,750,000	3,804,800	4,730,636	4,105,000	4,905,000	5,007,000
<b>Expenditures</b>							
<b>Personnel</b>							
Salaries	577,069	709,295	704,523	704,523	712,079	889,730	856,866
Temporary Services	-	14,780	14,780	14,780	14,780	16,211	16,211
FICA Expense	43,681	55,391	55,391	55,391	55,604	69,305	66,791
Insurance Expense	113,059	172,496	164,996	164,996	198,369	225,587	219,651
Retirement Expense	152,329	120,863	120,863	120,863	129,884	160,508	154,579
Salary-Future Appropriation	-	-	-	-	30,000	-	-
Retiree Health Insur	(132,262)	18,413	18,413	18,413	18,413	35,619	35,619
OPEB Expense	-	-	-	-	-	-	-
Pension Exp - LGERS	(17,206)	-	-	-	-	-	-
	736,670	1,091,238	1,078,966	1,078,966	1,159,129	1,396,960	1,349,717
<b>Operations - Administration</b>							
Telephone & Postage	41,539	33,000	41,000	41,000	33,000	33,000	33,000
Data Transmission	3,315	3,200	22,255	22,255	3,200	3,200	3,200
Dues & Subscriptions	21,651	11,700	25,700	25,700	11,700	11,700	11,700
Credit Card Fees	23,132	23,000	23,000	23,000	15,000	15,000	15,000
Utilities	194,733	190,000	190,000	190,000	190,000	190,000	190,000
Travel	637	4,000	4,000	4,000	4,000	4,000	4,000

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE MAINLAND WATER FUND**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Training & Education	1,310	4,000	5,170	5,170	4,000	4,000	4,000
Advertising	-	250	250	250	250	250	250
Fuel	19,459	27,000	39,800	39,800	27,000	27,000	27,000
Supplies	38,385	40,000	56,000	56,001	40,000	40,000	40,000
Software License Fee	3,612	320	6,942	6,942	6,020	6,020	6,020
Workers Compensation	15,177	13,952	13,952	13,952	14,650	14,650	9,916
Professional Services	7,660	-	1,000	1,000	5,000	5,000	7,000
Administration	222,076	255,863	255,863	255,863	260,000	260,000	260,000
Depreciation	-	-	-	-	-	-	-
	<u>592,686</u>	<u>606,285</u>	<u>684,932</u>	<u>684,933</u>	<u>613,820</u>	<u>613,820</u>	<u>611,086</u>
<b>Operations - Water</b>							
Repairs & Maintenance	15,613	20,000	25,000	25,000	20,000	20,000	20,000
Vehicle Maintenance	4,857	11,500	14,500	14,500	9,500	9,500	9,500
Equipment Maintenance	2,490	3,250	3,250	3,250	3,000	3,000	3,000
Lab Tests	16,272	2,000	6,200	6,200	18,000	18,000	18,000
System Supplies	90,000	100,000	216,445	216,445	100,000	100,000	100,000
Chemicals	62,007	8,000	106,000	106,000	50,000	50,000	125,000
Uniforms	3,222	3,250	4,500	4,500	3,250	3,250	3,250
Contracted Services	295,545	212,191	297,191	297,191	247,998	247,998	247,998
	<u>490,006</u>	<u>360,191</u>	<u>673,086</u>	<u>673,086</u>	<u>451,748</u>	<u>451,748</u>	<u>526,748</u>
<b>Debt Service</b>							
Bond Interest	312,958	279,078	279,078	279,078	243,907	243,907	243,907
Bond Principal	1,180,000	1,225,000	1,225,000	1,225,000	1,280,000	1,280,000	1,280,000
	<u>1,492,958</u>	<u>1,504,078</u>	<u>1,504,078</u>	<u>1,504,078</u>	<u>1,523,907</u>	<u>1,523,907</u>	<u>1,523,907</u>
<b>Capital Assets</b>							
Capital Outlay	609,846	943,150	950,120	950,120	2,647,148	2,429,148	1,173,148
	<u>609,846</u>	<u>943,150</u>	<u>950,120</u>	<u>950,120</u>	<u>2,647,148</u>	<u>2,429,148</u>	<u>1,173,148</u>
Total Expenditures	<u>3,922,166</u>	<u>4,504,942</u>	<u>4,891,182</u>	<u>4,891,183</u>	<u>6,395,752</u>	<u>6,415,583</u>	<u>5,184,606</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(161,018)</u>	<u>(754,942)</u>	<u>(1,086,382)</u>	<u>(160,547)</u>	<u>(2,290,752)</u>	<u>(1,510,583)</u>	<u>(177,606)</u>
<b>Other Financing Sources (Uses)</b>							
T F - Operating Fund	8,188	-	-	-	-	-	-
T F - Main H2O Sys Dev Fees	550,000	-	-	-	550,000	550,000	550,000
T T - Mainland H2O Construct	-	(600,000)	(600,000)	(600,000)	-	-	(1,200,000)
Retained Earnings Appropriated	-	1,354,942	1,686,382	1,686,382	1,740,752	960,583	827,606

**COUNTY OF CURRITUCK**  
**BUDGET PREPARTION FOR THE MAINLAND WATER FUND**  
 Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Revenues over (under) expenditures and other financing uses</b>	558,188	754,942	1,086,382	1,086,382	2,290,752	1,510,583	177,606
	<u>\$ 397,170</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 925,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE MAINLAND WATER SYSTEM DEVELOPMENTAL FEE FUND  
 Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
<b>Water Revenues</b>							
Water Sys Developmental Fees	\$ 1,734,113	\$ 500,000	\$ 785,000	\$ 836,200	\$ 425,000	\$ 550,000	\$ 550,000
	1,734,113	500,000	785,000	836,200	425,000	550,000	550,000
<b>Non-operating Revenues</b>							
Penalties & Interest	-	-	-	-	-	-	-
Investment Earnings	2,324	-	-	5,282	-	-	-
	2,324	-	-	5,282	-	-	-
Total Revenues	1,736,437	500,000	785,000	841,482	425,000	550,000	550,000
<b>Other Financing Sources (Uses)</b>							
T T - Mainland Water	(550,000)	-	-	-	(550,000)	(550,000)	(550,000)
T T - Mainland H2O Construct	(250,000)	(850,000)	(2,135,000)	(2,135,000)	-	-	-
Appropriated Retained Earnings	-	350,000	1,350,000	1,350,000	125,000	-	-
	(800,000)	(500,000)	(785,000)	(785,000)	(425,000)	(550,000)	(550,000)
<b>Revenues over (under) other financing uses</b>	<b>\$ 936,437</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE SOLID WASTE FUND  
 Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
<b>Revenues</b>							
<b>Non-operating Revenues</b>							
Ad Valorem Taxes Interest	\$ 8,854	\$ -	\$ -	\$ 12,796	\$ -	\$ -	\$ -
White Goods	14,681	10,000	10,000	11,236	10,000	12,000	12,000
Tire Tax	40,001	34,000	34,000	34,612	30,000	30,000	30,000
Solid Waste Grants	387	-	-	-	-	-	-
Sales Of Fixed Assets	1,280	-	-	-	-	-	-
Recycling - Scrap Metal	16,104	15,000	15,000	26,576	10,000	25,000	25,000
Investment Earnings	4,074	40,000	40,000	40,000	40,000	40,000	40,000
	85,381	99,000	99,000	125,220	90,000	107,000	107,000
<b>Charges for Services</b>							
Recycling Used Oil	327	3,500	3,500	4,326	4,500	4,500	4,500
Sol Waste Disposal Tax-Jul 08	92,495	70,000	85,000	85,000	75,000	75,000	75,000
Utilities Charges	2,949,559	3,928,500	3,928,500	4,672,879	4,016,500	4,230,465	4,243,857
Tipping Fees	915,979	700,000	875,000	997,642	750,000	900,000	900,000
	3,958,360	4,702,000	4,892,000	5,759,847	4,846,000	5,209,965	5,223,357
Total Revenues	4,043,741	4,801,000	4,991,000	5,885,067	4,936,000	5,316,965	5,330,357
<b>Expenditures</b>							
<b>Administration</b>							
Salaries & benefits	11,926	37,069	37,069	37,069	39,462	40,966	39,560
Administration	102,661	89,657	89,657	89,657	102,661	110,200	110,200
Dues & Subscription	-	-	-	-	378	378	378
Telephone & Postage	248	300	300	300	300	300	300
Uniforms	-	-	-	-	1,000	1,000	1,000
Utilities	6,019	6,500	6,500	6,500	6,500	6,500	6,500
Travel	-	2,560	2,560	2,560	2,560	2,560	2,560
Training & Education	468	1,026	1,026	1,026	2,122	2,122	2,122
Rent	49,950	38,400	38,400	38,400	27,000	27,000	35,400
	171,272	175,512	175,512	175,512	181,983	191,026	198,020
<b>Solid Waste Operations</b>							
Repairs & Maintenance	6,882	9,000	37,000	37,000	30,000	30,000	30,000
Supplies	20,544	10,000	27,843	27,843	36,000	36,000	36,000
Workers Compensation	-	-	-	-	-	-	398
Professional Services	26,945	92,400	118,160	118,160	62,400	62,400	68,400
Contracted Services	26,977	44,808	44,808	44,808	56,416	56,416	56,416
Contracted Services-Collection	2,371,400	2,914,929	2,687,970	2,687,970	2,706,449	2,706,449	2,706,449
Contracted Services-Disposal	2,458,013	2,361,699	2,511,699	2,511,699	2,461,674	2,461,674	2,461,674
Site Work/Landscaping	19,702	56,000	56,000	56,000	56,000	56,000	56,000
Sol Wste Disposal Tax-Jul 08	60,029	48,000	63,000	63,000	48,000	65,000	65,000
White Goods Disposal	61,817	82,500	82,500	82,500	82,500	82,500	82,500

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE SOLID WASTE FUND  
 Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Tire Disposal	42,688	60,000	60,000	60,000	60,000	60,000	60,000
Monitoring Wells	4,690	19,500	19,500	19,500	19,500	19,500	19,500
Recycling	529,566	346,115	588,115	588,129	590,000	690,000	690,000
	<u>5,629,253</u>	<u>6,044,951</u>	<u>6,296,595</u>	<u>6,296,609</u>	<u>6,208,939</u>	<u>6,325,939</u>	<u>6,332,337</u>
<b>Capital Assets</b>							
Capital Outlay	104,245	315,872	307,872	307,872	2,000,000	2,000,000	2,000,000
	<u>104,245</u>	<u>315,872</u>	<u>307,872</u>	<u>307,872</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Total Expenditures	<u>5,904,770</u>	<u>6,536,335</u>	<u>6,779,979</u>	<u>6,779,993</u>	<u>8,390,922</u>	<u>8,516,965</u>	<u>8,530,357</u>
Revenues over (under) expenditures	(1,861,029)	(1,735,335)	(1,788,979)	(894,926)	(3,454,922)	(3,200,000)	(3,200,000)
<b>Other Financing Sources (Uses)</b>							
T F - Operating Fund	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
T F - Transfer Tax Capital Fd	-	-	-	-	2,000,000	2,000,000	2,000,000
Retained Earnings Appropriated	-	535,335	588,979	588,979	135,324	-	-
	<u>1,200,000</u>	<u>1,735,335</u>	<u>1,788,979</u>	<u>1,788,979</u>	<u>3,335,324</u>	<u>3,200,000</u>	<u>3,200,000</u>
<b>Revenues over (under) expenditures, other financing sources (uses) and appropriated fund balance</b>	<u>\$ (661,029)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 894,053</u>	<u>\$ (119,598)</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
<b>Non-operating Revenues</b>							
Rents	\$ 226,987	\$ 220,000	\$ 220,000	\$ 227,750	\$ -	\$ 224,000	\$ 224,000
Billing Services	3,829	3,800	3,800	8,583	-	3,800	3,800
Sales Of Fixed Assets	-	-	-	-	-	-	-
Administration Revenue	443,232	525,000	525,000	525,000	525,000	525,000	525,000
Sales Of Materials	959	-	-	3,291	-	-	-
Investment Earnings	10,554	70,488	70,488	70,488	30,000	30,000	30,000
	<u>685,561</u>	<u>819,288</u>	<u>819,288</u>	<u>835,112</u>	<u>555,000</u>	<u>782,800</u>	<u>782,800</u>
<b>Charges for Services</b>							
Utilities Charges	3,087,625	3,000,000	3,000,000	3,661,166	2,800,000	2,912,000	3,302,000
Penalties & Interest	20,213	21,000	21,000	38,978	21,000	21,000	21,000
Tap And Connection Fees	(42,545)	-	-	74,265	-	-	-
Reconnection Fees	21,900	10,000	10,000	17,208	-	10,000	10,000
	<u>3,087,193</u>	<u>3,031,000</u>	<u>3,031,000</u>	<u>3,791,617</u>	<u>2,821,000</u>	<u>2,943,000</u>	<u>3,333,000</u>
Total Revenues	<u>3,772,754</u>	<u>3,850,288</u>	<u>3,850,288</u>	<u>4,626,729</u>	<u>3,376,000</u>	<u>3,725,800</u>	<u>4,115,800</u>
<b>Expenditures</b>							
<b>Administration</b>							
Salaries & Benefits	120,797	655,063	635,113	635,113	679,881	750,481	729,413
Telephone & Postage	18,205	16,000	20,000	20,000	16,000	16,000	16,000
Data Transmission	5,901	6,920	12,920	12,920	7,200	12,000	24,000
Travel	-	2,500	2,500	2,500	2,500	2,500	2,500
Training & Education	1,250	2,500	2,500	2,500	2,500	2,500	2,500
Advertising	428	500	500	500	500	500	500
Supplies	56,267	70,000	70,000	70,000	70,000	60,000	60,000
Workers Compensation	13,111	11,693	11,693	11,693	12,278	12,278	6,366
Credit Card Fees	8,665	-	10,000	10,000	5,000	9,000	9,000
Dues & Subscription	7,241	9,000	9,000	9,000	10,000	10,000	10,000
Software License Fee	2,427	-	3,900	3,900	5,096	5,096	5,096
Depreciation	-	-	-	-	-	-	-
Professional Services	7,380	-	-	253	50,000	50,000	52,000
Administration	187,190	188,764	188,764	188,764	-	204,709	204,709
Contingency	-	177,431	177,431	177,431	505,365	-	-
	<u>428,862</u>	<u>1,140,371</u>	<u>1,144,321</u>	<u>1,144,574</u>	<u>1,366,320</u>	<u>1,135,064</u>	<u>1,122,084</u>
<b>Water treatment operations</b>							
Salaries & Benefits	362,389	218,354	211,704	211,704	226,627	250,160	243,138
Utilities	245,911	253,000	253,000	253,000	240,000	260,000	260,000
Repairs & Maintenance	2,775	16,000	16,000	16,000	16,000	12,000	12,000

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM**  
Annual Budget for FY 2023

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Vehicle Maintenance	7,629	10,000	10,000	10,000	10,000	7,500	7,500
Equipment Maintenance	4,041	7,500	7,500	7,500	7,500	7,500	7,500
Fuel	15,117	23,000	25,700	25,700	22,000	20,000	20,000
Lab Tests	15,785	25,000	25,000	25,000	25,000	22,000	22,000
System Supplies	-	-	-	-	-	-	-
Chemicals	148,657	180,000	180,000	180,000	180,000	170,000	170,000
Uniforms	2,028	2,500	2,500	2,500	3,000	3,000	3,000
Contracted Services	65,291	106,380	106,380	106,380	111,831	111,831	111,831
	<u>869,623</u>	<u>841,734</u>	<u>837,784</u>	<u>837,784</u>	<u>841,958</u>	<u>863,991</u>	<u>856,969</u>
<b>Capital Assets</b>							
Capital Outlay	1,460,502	181,125	256,795	256,795	2,521,000	2,476,000	876,000
	<u>1,460,502</u>	<u>181,125</u>	<u>256,795</u>	<u>256,795</u>	<u>2,521,000</u>	<u>2,476,000</u>	<u>876,000</u>
<b>Debt service:</b>							
Interest On Debt	25,288	5,058	5,058	5,058	-	-	-
Bond Principal	850,000	425,000	425,000	425,000	-	-	-
	<u>875,288</u>	<u>430,058</u>	<u>430,058</u>	<u>430,058</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>3,634,274</u>	<u>2,593,288</u>	<u>2,668,958</u>	<u>2,669,211</u>	<u>4,729,278</u>	<u>4,475,055</u>	<u>2,855,053</u>
Revenues over (under) expenditures	138,480	1,257,000	1,181,330	1,957,518	(1,353,278)	(749,255)	1,260,747
<b>Other Financing Sources (Uses)</b>							
T T - Sobws Construction	-	(1,500,000)	(1,500,000)	(1,500,000)	(500,000)	(500,000)	(1,700,000)
Capital Contribution	5,000	-	-	30,000	-	-	-
Retained Earnings Appropriated	-	243,000	318,670	318,670	12,278	1,249,255	439,253
	<u>5,000</u>	<u>(1,257,000)</u>	<u>(1,181,330)</u>	<u>(1,151,330)</u>	<u>(487,722)</u>	<u>749,255</u>	<u>(1,260,747)</u>
<b>Revenues over (under) expenditures, other financing sources (uses) and appropriated fund balance</b>	<u>\$ 143,480</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 806,188</u>	<u>\$ (1,841,000)</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM DEVELOPMENTAL FEE FUND  
 Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>Revenues</b>							
<b>Water Revenues</b>							
Water Sys Developmental Fees	\$ 464,956	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
<b>Non-operating Revenues</b>							
Penalties & Interest	-	-	-	-	-	-	-
Investment Earnings	708	-	-	-	-	-	-
	708	-	-	-	-	-	-
Total Revenues	465,664	-	500,000	-	-	-	-
<b>Other Financing Sources (Uses)</b>							
T T - Mainland Water	-	-	-	-	-	-	-
Water Sys Developmental Fees	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Revenues over (under) other financing uses</b>	\$ 465,664	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -

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**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
<b>Charges for Services - Sewer</b>							
Utilities Charges	\$ 742,074	\$ 742,000	\$ 762,200	\$ 1,029,505	\$ 706,200	\$ 1,043,107	\$ 1,043,107
Tap And Connection Fees	36,180	40,000	40,000	40,000	40,000	40,000	40,000
Reconnection Fees	-	-	-	-	-	-	-
Penalties & Interest	29,574	12,000	12,000	12,000	20,000	20,000	20,000
	807,828	794,000	814,200	1,081,505	766,200	1,103,107	1,103,107
<b>Non-operating Revenues</b>							
Rents	600	3,600	3,600	6,600	3,600	3,600	3,600
Sales Of Materials	808	-	-	-	-	-	-
Insurance Recovery	32,144	-	-	-	-	-	-
Investment Earnings	1,627	12,000	12,000	12,000	12,000	12,000	12,000
Administration & Filing Fees	-	-	-	-	-	-	-
	35,179	15,600	15,600	18,600	15,600	15,600	15,600
Total Revenues	843,007	809,600	829,800	1,100,105	781,800	1,118,707	1,118,707
<b>Expenditures</b>							
<b>Operations - Sewer</b>							
Salaries and benefits	20,198	125,640	115,290	-	177,807	135,142	133,771
Utilities	59,407	70,000	70,000	4,500	-	70,000	70,000
Repairs & Maintenance	66,256	40,000	40,000	12,500	45,000	45,000	45,000
Fuel	16,247	15,000	20,000	-	20,000	18,000	18,000
Supplies	24,668	35,000	35,000	131,325	45,000	30,000	30,000
Lab Tests	37,130	50,000	53,095	50,000	80,000	74,000	74,000
Chemicals	71,697	80,000	80,000	-	100,000	90,000	90,000
Uniforms	-	2,500	2,500	2,500	2,500	2,500	2,500
Contracted Services	230,448	455,708	493,113	-	510,878	490,878	490,878
	526,051	873,848	908,998	200,825	981,185	955,520	954,149
<b>Administration</b>							
Salaries and benefits	20,198	41,880	38,430	153,720	59,269	45,047	44,590
Administration	109,580	131,325	131,325	131,325	32,634	58,838	58,838
Telephone & Postage	1,334	1,750	1,750	1,750	2,000	2,000	2,000
Data Transmission	1,824	2,000	2,000	2,000	1,824	1,824	1,824
Credit Card Fees	4,656	3,500	4,500	4,500	2,500	4,000	4,000

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
Dues & Subscriptions	22,908	5,000	50,000	50,000	15,000	15,000	15,000
Travel	-	8,000	5,500	5,500	5,000	5,000	5,000
Training & Education	85	15,000	12,500	12,500	15,000	15,000	15,000
Software License Fee	450	500	1,000	1,000	268	858	858
Bad Debt Expense	-	-	-	-	-	-	-
Professional Services	10,779	-	-	-	12,500	-	-
Workers Compensation	2,519	2,246	2,179	2,179	2,358	2,358	1,707
	<u>174,333</u>	<u>211,201</u>	<u>249,184</u>	<u>364,474</u>	<u>148,353</u>	<u>149,925</u>	<u>148,817</u>
Capital Outlay	60,717	140,000	299,285	299,285	756,000	471,000	471,000
	<u>60,717</u>	<u>140,000</u>	<u>299,285</u>	<u>299,285</u>	<u>756,000</u>	<u>471,000</u>	<u>471,000</u>
Total Expenditures	<u>761,100</u>	<u>1,225,049</u>	<u>1,457,467</u>	<u>864,584</u>	<u>1,885,538</u>	<u>1,576,445</u>	<u>1,573,966</u>
Revenues over (under) expenditures	81,907	(415,449)	(627,667)	235,521	(1,103,738)	(457,738)	(455,259)
<b>Other Financing Sources</b>							
T F - Mainland Sewer Sys Dev F	-	165,000	165,000	165,000	165,000	165,000	165,000
T T - Ocean Sands W & S Operations	-	-	-	-	-	(27,500)	(27,500)
Fund Balance Appropriated	-	250,449	462,667	462,667	347,738	320,238	317,759
	<u>-</u>	<u>415,449</u>	<u>627,667</u>	<u>627,667</u>	<u>512,738</u>	<u>457,738</u>	<u>455,259</u>
<b>Revenues over (under) expenditures, and other financing sources</b>	<u>81,907</u>	<u>-</u>	<u>-</u>	<u>863,188</u>	<u>(591,000)</u>	<u>-</u>	<u>-</u>

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER SYSTEM DEVELOPMENTAL FEE FUND  
 Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
<b>Sewer Revenues</b>							
Sewer Sys Developmental Fees	\$ 111,640	\$ 350,000	\$ 350,000	\$ 350,000	\$ 165,000	\$ 165,000	\$ 165,000
<b>Non-operating Revenues</b>							
Penalties & Interest	-	-	-	-	-	-	-
Investment Earnings	789	-	-	852	-	-	-
	<u>789</u>	<u>-</u>	<u>-</u>	<u>852</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>112,429</u>	<u>350,000</u>	<u>350,000</u>	<u>350,852</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
<b>Other Financing Sources (Uses)</b>							
T T - Moy Central Sewer Const	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)	-	-
T T - Moy Cent Sewer Oper	-	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)	(165,000)
	<u>(185,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>(165,000)</u>	<u>(165,000)</u>
<b>Revenues over (under) other financing uses</b>	<u>\$ (72,571)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 852</u>	<u>\$ (185,000)</u>	<u>\$ -</u>	<u>\$ -</u>

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**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE POST-EMPLOYMENT BENEFITS FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget    Revised Budget    Projected Actual			FY 2023 Original Request    Manager Proposed    Board Adopted		
<b>Revenues</b>							
Retiree Benefits							
LEO Separation Allowance	\$ 190,610	\$ 190,610	\$ 190,610	\$ 190,610	\$ 225,000	\$ 225,000	\$ 225,000
Retiree Health Insurance	456,846	484,846	484,846	484,846	454,786	454,786	454,786
Investment Earnings	3,306	11,406	11,406	11,406	-	-	-
Fund Balance Appropriated	-	-	1,129,000	-	45,098	45,098	45,098
Total Revenues	650,762	686,862	1,815,862	686,862	724,884	724,884	724,884
<b>Expenditures</b>							
LEO Separation Allowance							
Separation Allowance Expense	144,468	146,190	174,190	174,190	168,029	168,029	168,029
FICA Expense	9,121	11,516	11,516	11,516	12,854	12,854	12,854
	153,589	157,706	185,706	185,706	180,883	180,883	180,883
LEOSSA Trust funding	-	-	500,000	500,000	-	-	-
OPEB Trust funding	-	-	500,000	500,000	-	-	-
Insurance Expense	473,467	518,156	619,156	619,156	534,001	534,001	534,001
Contracted Services	10,476	11,000	11,000	11,000	10,000	10,000	10,000
Total Expenditures	637,532	686,862	1,815,862	1,815,862	724,884	724,884	724,884
<b>Other Financing Sources (Uses)</b>							
Fund Balance Appropriated	-	-	-	-	-	-	-
Revenues Over (Under) Expenditures	13,230	-	-	(1,129,000)	-	-	-
Fund balances, estimated:							
Beginning of year, July 1							
LEO Separation Allowance	750,041	756,656	756,656	756,656	192,156	192,156	192,156
Health Benefits	784,078	790,693	790,693	790,693	226,193	226,193	226,193
	1,534,119	1,547,349	1,547,349	1,547,349	418,349	418,349	418,349

**COUNTY OF CURRITUCK**  
**BUDGET PREPARATION FOR THE POST-EMPLOYMENT BENEFITS FUND**  
Annual Budget for FY 2023

	FY 2021 Actual	FY 2022 Original Budget      Revised Budget      Projected Actual		FY 2023 Original Request      Manager Proposed      Board Adopted		
End of year, June 30						
LEO Separation Allowance	756,656	756,656	756,656	192,156	192,156	192,156
Health Benefits	790,693	790,693	790,693	226,193	226,193	226,193
	<u>\$ 1,547,349</u>	<u>\$ 1,547,349</u>	<u>\$ 1,547,349</u>	<u>\$ 418,349</u>	<u>\$ 418,349</u>	<u>\$ 418,349</u>

Note: Two new trusts have been created in FY 2022 with initial funding of \$500,000 each.

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE COUNTY OF CURRITUCK OTHER POST-EMPLOYMENT BENEFITS TRUST  
 Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>OPEB Trust</b>							
<b>Revenues</b>							
OPEB Benefits	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Investment Earnings	-	-	-	604	-	-	-
Fund Balance Appropriated	-	-	-	-	-	-	-
	-	500,000	500,000	500,604	-	-	-
<b>Expenditures</b>							
OPEB Expenditures	-	500,000	500,000	-	-	-	-
Total Expenditures	-	500,000	500,000	-	-	-	-
Total revenues over (under) expenses	-	-	-	500,604	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	-	-	-	-	500,604	500,604	500,604
End of year, June 30	\$ -	\$ -	\$ -	\$ 500,604	\$ 500,604	\$ 500,604	\$ 500,604

COUNTY OF CURRITUCK  
 BUDGET PREPARATION FOR THE LAW ENFORCEMENT OFFICERS SPECIAL SEPARATION (LEOSSA) TRUST  
 Annual Budget for FY 2023

	FY 2021 Actual	Original Budget	FY 2022 Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
<b>LEOSSA Trust</b>							
<b>Revenues</b>							
LEOSSA Benefits	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Investment Earnings	-	-	-	604	-	-	-
	-	500,000	500,000	500,604	-	-	-
<b>Expenditures</b>							
Separation Allowance Expense	-	500,000	500,000	-	-	-	-
Total Expenditures	-	500,000	500,000	-	-	-	-
<b>Total revenues over (under) expenses</b>	-	-	-	500,604	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	-	-	-	-	500,604	500,604	500,604
End of year, June 30	\$ -	\$ -	\$ -	\$ 500,604	\$ 500,604	\$ 500,604	\$ 500,604

**COUNTY OF CURRITUCK**  
**CAPITAL OUTLAY REQUESTS**  
Annual Budget for FY 2023

Department	Manager Request	Manager Proposed	Board Approve	Description
<b>Finance (10440)</b>				
	10,000	10,000	10,000	Move in to HR space
	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>10,000</u>	
<b>Information Technology (10441)</b>				
	15,000	15,000	15,000	Computer replacement
	8,000	8,000	8,000	Network modifications-replace switches and phones
	-	150,000	150,000	BOC
	-	15,000	15,000	Equipment - Smart Board BOC
	<u>23,000</u>	<u>188,000</u>	<u>188,000</u>	
<b>Public Works (10460)</b>				
	20,000	20,000	20,000	Barco Library- Access Ramp/courtyard
	50,000	50,000	50,000	Barco Library- upgrade inside lighting
	25,000	25,000	25,000	Corolla office- paint inside
	25,000	25,000	25,000	Grandy office- flooring
	20,000	20,000	20,000	Grandy office- paint inside
	40,000	-	-	Vehicle from Sheriff's Department
	35,000	35,000	35,000	Judicial-judges Hallway
	60,000	60,000	60,000	Judicial- Upgrade and repair Bollard lighting for Judicial sidewalks.
	50,000	50,000	50,000	Judicial-HVAC replacement
	50,000	50,000	50,000	Judicial- Engineering for generator
	100,000	100,000	100,000	Judicial- handicapped ramp
	60,000	60,000	60,000	Gym lights and YMCA/Parks & Rec gym
	18,500	18,500	18,500	Roof on Grandy building that was utilized by the Sheriff's Department
	125,000	125,000	125,000	Resurface and stripe parking lots at judicial, DSS & Health Dept
	500,000	500,000	500,000	Jail Roof replacement
	75,000	75,000	75,000	Cooperative Extension Roof replacement
	15,000	15,000	15,000	COA/Aviation roof repair/replace

**COUNTY OF CURRITUCK**  
**CAPITAL OUTLAY REQUESTS**  
Annual Budget for FY 2023

Department	Manager Request	Manager Proposed	Board Approve	Description
	60,000	60,000	60,000	Judicial- Phase II LED Lighting Upgrade
	15,000	15,000	15,000	Knotts Island Sr Center Ramp
	10,000	10,000	10,000	Unanticipated projects
	<u>1,353,500</u>	<u>1,313,500</u>	<u>1,313,500</u>	
<b>Sheriff's Office (10510)</b>				
	168,234	168,234	168,234	6 Patrol vehicles - Replacement
	142,800	154,700	154,700	Equipment to outfit all vehicles with emergency equipment and tools
	11,052	11,052	11,052	New Motorola Radios
	77,420	77,420	77,420	SUV for office and admin
	2,740	2,740	2,740	Truck Docks for MCT 2
	78,066	78,066	78,066	Patrol Truck Replacement (Tundra 4x4)
	62,000	-	-	2 new patrol vehicles
	165,100	123,825	123,825	Trucks for beach duty - replace jeeps
	47,600	-	-	Equipment for beach duty vehicles
	11,000	11,000	11,000	Canine
	-	(273,390)	(273,390)	Adjust Capital to Implement Sheriff Salary Request
	<u>766,012</u>	<u>353,647</u>	<u>353,647</u>	
<b>Animal Control (10512)</b>				
	40,000	40,000	40,000	Replacement truck for AC Officer
	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
<b>Emergency Medical Services (10530)</b>				
	50,500	50,500	50,500	New QRV for mainland supervisor (SUV)
	235,000	235,000	235,000	Replace existing ambulance
	<u>285,500</u>	<u>285,500</u>	<u>285,500</u>	
<b>Emergency Management (10531)</b>				
	50,000	50,000	50,000	800 MHZ radio replacement
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	

**COUNTY OF CURRITUCK**  
**CAPITAL OUTLAY REQUESTS**  
Annual Budget for FY 2023

Department	Manager Request	Manager Proposed	Board Approve	Description
<b>Inspections (10540)</b>				
	40,000	40,000	40,000	4 X 4 vehicle for Community Development Department
	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
<b>Airport (10550)</b>				
	15,000	15,000	15,000	Zero-turn mower
	40,000	-	-	Truck to replace Nissan truck
	12,000	12,000	12,000	Camera System
	<u>67,000</u>	<u>27,000</u>	<u>27,000</u>	
<b>Social Services (10750)</b>				
	25,000	25,000	25,000	Sedan replacement vehicle
	35,000	35,000	35,000	Minivan replacement vehicle
	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	
<b>Parks &amp; Rec (10795)</b>				
	23,000	23,000	23,000	Toro grounds mower
	18,000	18,000	18,000	Sound Park Tennis Court Re-surface
	40,000	40,000	40,000	Sound Park Replacement Shelter Roofs
	<u>81,000</u>	<u>81,000</u>	<u>81,000</u>	
<b>Fire Services (10541)</b>				
	17,500	17,500	17,500	Replacement PPE recommended by NFFPA
	-	9,966	9,966	PPE for few fire fighters - moved from 12544
	<u>17,500</u>	<u>27,466</u>	<u>27,466</u>	
<b>Moyock Fire (12543)</b>				
	15,000	15,000	15,000	Refinish small bay floor
	7,000	7,000	7,000	Kitchen upgrade
	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	

**COUNTY OF CURRITUCK**  
**CAPITAL OUTLAY REQUESTS**  
Annual Budget for FY 2023

Department	Manager Request	Manager Proposed	Board Approve	Description
<b>Crawford Fire (12544)</b>	11,220	11,220	11,220	Fire Hose
	23,600	23,600	23,600	4 SCBA Packs for Rescue 4
	4,950	4,950	4,950	SCBA Cylinders for cascade
	9,966	-	-	PPE - moved to 10541
	10,820	10,820	10,820	Nozzles
	<u>60,556</u>	<u>50,590</u>	<u>50,590</u>	
<b>Carova Beach Fire (12547)</b>	50,000	50,000	50,000	SCBA Refill System
	35,000	35,000	35,000	Station 7 Siding Replacement
	50,000	50,000	50,000	Generator Replacement
	35,000	35,000	35,000	Helipad
	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>	
<b>Corolla Fire (0210)</b>	17,500	17,500	17,500	Replace PPE incoming staff
	65,000	65,000	65,000	Lifepak 12 monitor at the end of life
	11,800	11,800	11,800	Full sets of PPE for new volunteers per FEAB request
	<u>94,300</u>	<u>94,300</u>	<u>94,300</u>	
<b>Knotts Island Fire (0220)</b>	10,500	10,500	10,500	Full sets of PPE for new employees
	40,000	-	-	Obsolete radios
	20,000	-	-	Upgrade equipment
	<u>70,500</u>	<u>10,500</u>	<u>10,500</u>	
<b>Tourism Related (15447)</b>	50,000	50,000	50,000	Repairs to the Javisburg School
	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
<b>Whalehead Watershed (0020)</b>	750,000	750,000	750,000	Project to eliminate flooding
	<u>750,000</u>	<u>750,000</u>	<u>750,000</u>	

**COUNTY OF CURRITUCK**  
**CAPITAL OUTLAY REQUESTS**  
Annual Budget for FY 2023

Department	Manager Request	Manager Proposed	Board Approve	Description
<b>Whalehead (15448)</b>	40,000	40,000	40,000	Four geothermal units
	40,000	40,000	40,000	
<b>Emergency Equipment Fund (0029)</b>	238,500	296,500	296,500	Funding for purchase of ambulance
	238,500	296,500	296,500	
<b>Land Banking Fund (0043)</b>	200,000	200,000	200,000	Funding for land purchases
	200,000	200,000	200,000	
<b>Ocean Sands Water &amp; Sewer (0060)</b>	30,000	30,000	30,000	Major repairs to pumps and motors
	16,500	16,500	16,500	3/4 meters to replace the oldest ones in
	15,000	-	-	Line cleaning
	20,000	20,000	20,000	I&I repairs
	10,000	10,000	10,000	Amphidrome spare PLC parts
	40,000	40,000	40,000	Spare pumps
	120,000	120,000	120,000	Tank coating
	100,000	100,000	100,000	Storage building
	75,000	75,000	75,000	Separation wall in dosing tank
	5,500	5,500	5,500	7 x 16 Cargo Trailer
	55,000	55,000	55,000	Godwin Mobile Pump Station
	25,000	25,000	25,000	EQ Control panels
	80,000	80,000	80,000	Bar screen upgrades
	40,000	40,000	40,000	F150 for operator
	50,000	50,000	50,000	Emergency Repairs
682,000	667,000	667,000		
<b>Mainland Water (0061)</b>	337,650	337,650	337,650	Automatic Meter Reading Project
	40,000	40,000	40,000	Major repairs to pumps, motors, ro skids, etc.
	208,000	-	-	Phase 1 Wedgement Lakes Water Main
	-			

**COUNTY OF CURRITUCK**  
**CAPITAL OUTLAY REQUESTS**  
Annual Budget for FY 2023

Department	Manager Request	Manager Proposed	Board Approve	Description
	150,000	150,000	150,000	Membrane feed pump and VFD Part of plant expansion
	170,000	170,000	170,000	F350 vehicles (2 from 2022 rollover)
	40,000	40,000	40,000	Truck for Cross Connection ORC
	7,500	7,500	7,500	Leak Trailer
	10,000	-	-	Message Board for Traffic Control
	52,000	52,000	52,000	Skid Steer
	91,000	91,000	91,000	Generator for Tulls Creek Booster Station
	109,998	109,998	109,998	VFP variable frequency drive
	160,000	160,000	160,000	Dump Truck
	15,000	15,000	15,000	Shallow Road Field road repairs
	<u>1,391,148</u>	<u>1,173,148</u>	<u>1,173,148</u>	
<b>Solid Waste (0063)</b>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	Cap landfill mound for closure
	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	
<b>Southern Outer Banks Water (0066)</b>	40,000	40,000	40,000	Repairs to pumps, motors, etc.
	60,000	60,000	60,000	Meters to replace oldest meters in the system
	80,000	80,000	80,000	New 8,000 gallon above ground brine saturator tank.
	10,000	10,000	10,000	Replace obsolete in-line CL-17 Chlorine Analyzer
	30,000	30,000	30,000	Rehab Hwy 12 wells
	91,000	91,000	91,000	Shad Street Well Generator
	500,000	100,000	100,000	Plant Roof Repair
	140,000	140,000	140,000	New RO membranes for train 104, 1A and 1B
	80,000	80,000	80,000	Replace Salt Holding Tank
	80,000	80,000	80,000	Rehab bulk chlorine tank
	120,000	120,000	120,000	Green Sand Media Replacement
	90,000	45,000	45,000	Distribution Truck - Replace 2004 truck and 1 new position truck
	<u>1,321,000</u>	<u>876,000</u>	<u>876,000</u>	

**COUNTY OF CURRITUCK**  
**CAPITAL OUTLAY REQUESTS**  
Annual Budget for FY 2023

Department	Manager Request	Manager Proposed	Board Approve	Description
<b>Mainland Sewer (0067)</b>	10,000	10,000	10,000	I&I reduction Spare pumps and parts for plants and lift stations. Required to have spare equip, pumps, parts etc. to reduce downtime for replacement pumps and parts.
	40,000	25,000	25,000	
	15,000	15,000	15,000	Waterside Villages effluent power and panel upgrade
	15,000	15,000	15,000	Headworks panel upgrade at Waterside Villages
	200,000	-	-	Maple WWTP
	25,000	25,000	25,000	Walnut Island/Waterside Village Effluent Dosing Pump Upgrades
	25,000	25,000	25,000	Waterside replace effluent filters
	11,000	11,000	11,000	Omni site update
	15,000	15,000	15,000	Scada Upgrade
	55,000	-	-	Godwin mobile pumping station
	40,000	25,000	25,000	Emergency Repairs
	50,000	50,000	50,000	Lift station rehab - Moyock Commons
	15,000	15,000	15,000	Sewer lateral inspection camera
	50,000	50,000	50,000	Waterside Villages Bar-screen upgrade
	40,000	40,000	40,000	Vac Trailer
	150,000	150,000	150,000	Boom Truck
	<u>756,000</u>	<u>471,000</u>	<u>471,000</u>	
<b>Total Requests</b>	<u>\$ 10,639,516</u>	<u>\$ 9,347,151</u>	<u>\$ 9,347,151</u>	

CURRITUCK COUNTY  
NORTH CAROLINA

SALARY AND COMPENSATION RESOLUTION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

BE IT RESOLVED by the County Commissioners that the following salaries and other compensation are as follows:

SECTION 1 - BOARDS

Animal Services and Control Advisory Board

Members \$50 per meeting

Board of Adjustment

Members \$50 per meeting

Board of Commissioners

Chairman \$1300 per month

Members \$1200 per month

Commissioners assigned to County advisory boards will receive the same compensation as other members of that board.

Board of Elections

Chairman

\$75 per month plus \$8 per meeting hour plus travel reimbursement at per diem rate

Members

\$25 per month plus \$8 per meeting hour plus travel reimbursement at per diem rate

Chief Judge

\$170 on election day, \$20 on canvass day, \$15 on instruction day plus travel reimbursement at per diem rate, \$20 on recount day

Judge

\$125 on election day, \$15 on instruction day plus travel reimbursement at per diem rate

Assistants

\$110 on election day, \$15 on instruction day plus travel reimbursement at per diem rate

Board of Equalization

Members

\$100 per day; \$50 per half day

Fire Advisory Board

Members

\$50 per meeting

Historic Preservation Commission

Members

\$50 per meeting

Carova Beach Road Service District Advisory Board

Members

\$50 per meeting

Ocean Sands North and Crown Pointe Stormwater Advisory

Members

\$50 per meeting

Tourism Development Authority

Members

\$50 per meeting

<u>Land Transfer Tax Appeals Board</u> Members	\$50 per meeting
<u>Jury Commission</u>	\$50 per day
<u>Library Board of Trustees</u> Members	\$50 per meeting
<u>Nutrition Board</u> Members	\$50 per meeting
<u>Parks and Recreation Board</u> Members	\$50 per meeting
<u>Planning Board</u> Members	\$50 per meeting
<u>Senior Citizens Advisory Board</u> Members	\$50 per meeting
<u>Social Services Board</u> Members	\$50 per meeting
Chairman	\$75 per meeting

## SECTION 2 - PAYMENTS TO BOARDS

Payments made to board members (except the Board of Commissioners and Board of Elections) are considered fees for the payment of all expenses incurred while serving in a voluntary capacity unless additional compensation is provided for in the enacting ordinance.

## SECTION 3 - NEW APPOINTMENTS

### Compensation

The County Manager is authorized without further approval to enroll new personnel at a grade level not to exceed that of step 3; however, no new position may be established or salaries increased without the approval of the County Board of Commissioners.

### Minimum Wage

Notwithstanding the above, the County Manager may raise the salary of any employee to the Federal minimum wage level without further approval from the County Board of Commissioners.

## SECTION 4 - PART-TIME AND TEMPORARY EMPLOYEE BENEFITS

County employee benefits, including but not limited to vacation leave, holiday leave, sick leave, retirement, 401k, and health insurance, shall not be provided for part-time and temporary employees unless otherwise provided for by the Board of Commissioners.

## PART-TIME/TEMPORARY PAY RATES

### Hourly

Airport Lineman - Part-time	\$16.24 per hr
Animal Care Technician	\$15.92 per hr
Camp Counselors - Seasonal	\$15.00 per hr
Clerical Position - Temporary	\$16.89 per hr
Deputy - Certified Part-time	\$22.18 per hr
Sr Deputy Part-time	\$24.24 per hr

Detention Officer - Part-time	\$16.56 per hr
DSS On Call	\$22.00 per hr
Elections Clerical - Part-time	\$15.00 per hr
EMT Basic - Temporary	\$16.24 per hr
EMT Advanced - Temporary	\$18.65 per hr
EMT Paramedic - Temporary	\$21.63 per hr
Library Assistant I - Part-time	\$15.92 per hr
Maintenance Helper - Temporary	\$16.24 per hr
Park Attendant	\$15.61 per hr
Summer Intern - Whalehead	\$15.00/\$15.61 per hr
Telecommunicator - Part-time	\$17.57 per hr
Telecommunicator Trainee - Part-time	\$16.89 per hr
Tour Guides - Whalehead	\$15.00 per hr
Visitor Relations Coordinator - Temporary	\$16.24 per hr

Parks & Recreation Temporary Staff

Athletic Complex Attendant	\$11.50 per hr
Janitor - All Sports	\$7.25 per hr
Scorekeeper - All Sports	\$7.25 per hr
Site Coordinator - All Sports	\$14.50 per hr
Referee - 5 - 9 yr old Basketball	\$22.00 per game
Referee - 10 - 15 yr old Basketball	\$26.00 per game
Referee - Flag Football	\$22.00 per game
Referee - Youth Volleyball	\$22.00 per game
Referee - Soccer	\$22.00 per game
Referee - Tackle Football	\$36.00 per game
Umpire - Baseball Ages 7 - 8	\$30.00 per game
Umpire - Softball 10U	\$35.00 per game
Umpire - Baseball Ages 9 - 10	\$35.00 per game
Umpire - Softball 12U - 18U	\$40.00 per game
Umpire - Baseball Ages 11 - 15	\$40.00 per game

SECTION 5 - FULL TIME EMPLOYEE RATES

Refer to the Classification by Salary Grade Chart attached to this resolution.

SECTION 6 - TRAVEL

Per Diem Rate

Subject to the approval of their department head, employees are entitled to travel reimbursement for use of a personal vehicle while transacting County business at the current standard mileage rate allowed by the Internal Revenue Service.

Adopted this 27th day of June 2022.

ATTEST

*Signature on file*

\_\_\_\_\_  
Michael H. Payment, Chairman  
Board of Commissioners

*Signature on file*

\_\_\_\_\_  
Leeann Walton  
Clerk to the Board

**COUNTY OF CURRITUCK**  
**CLASSIFICATION BY SALARY GRADE**  
 Annual Budget for FY 2023

<b>SALARY GRADE</b>	<b>Hiring Salary</b> Step 1	<b>Six Months</b> Step 2	<b>Standard Job Rate</b> Step 3	<b>CLASSIFICATION</b>
50	\$31,200.00	\$31,824.00	\$32,460.48	Custodian
51	\$31,824.00	\$32,460.48	\$33,109.69	Senior Center Site Manager
52	\$32,460.48	\$33,109.69	\$33,771.88	Maintenance Helper Park Attendant Rural Attendant
53	\$33,109.69	\$33,771.88	\$34,447.32	Aging Senior Services Admin. Supervisor Animal Care Technician Community Social Services Assistant DSS DCI CP/Clerk Deputy Register of Deeds Library Assistant I Recreation Assistant Secretary I

54	\$33,771.88	\$34,417.32	\$35,136.27	Line Maintenance Mechanic Helper ^ Library Assistant II Maintenance/Repair Worker Meter Reader EMT Basic/Firefighter ^ Lineman - Airport Processing Assistant IV Public Information Assistant IV Tax Clerk Utilities Customer Service Representative Visitor Relations Coordinator
55	\$34,447.32	\$35,136.27	\$35,838.99	Detention Officer Permit Officer

56	\$35,136.27	\$35,838.99	\$36,555.77	4H Program Assistant Accounting Clerk Animal Control Officer Assistant Promotions & Events Coordinator Assistant Register of Deeds District Administrator F&C Sciences Associate Human Resources Clerk II Income Maintenance Caseworker I Library Associate I Telecommunicator Trainee
57	\$35,838.99	\$36,555.77	\$37,286.89	Intake Officer Permit Technician

58	\$36,555.77	\$37,286.89	\$38,032.63	Administrative Assistant I Line Maintenance Mechanic Park Superintendent Processing Assistant V Public Information Assistant V Receptionist/IT Administrative Assistant Telecommunicator I Tourism Promo & Event Coordinator Utilities Customer Service Supervisor
59	\$37,286.89	\$38,032.63	\$38,793.28	Courthouse Security Officer Deputy Director of Elections Rural Center Manager Shelter Manager
60	\$38,032.63	\$38,793.28	\$39,569.14	

61	\$38,793.28	\$39,569.14	\$40,360.53	Deputy Tax Collector EMT/Advanced ^ Education Specialist - WRC Evidence Technician Income Maintenance Caseworker II Maintenance/Repair Worker HVAC Maintenance/Repair Worker/Electrician Sales & Marketing Associate Social Worker I Telecommunicator II Visitor Relations Specialist Wastewater ORC Trainee ^ Water Plant Operator Trainee ^
62	\$39,569.14	\$40,360.53	\$41,167.74	
63	\$40,360.53	\$41,167.74	\$41,991.09	Sergeant Detention Officer

64	\$41,167.74	\$41,991.09	\$42,830.91	Administrative Assistant II Athletic Grounds Manager Building Inspector I ^ Code Enforcement Officer Distribution Operator ^ Human Resources Assistant Recreation Specialist Rural Center Director Support Technician Wastewater Operator ^ Water Plant Operator ^ Water Plant Operator/Lab Technician ^
65	\$41,991.09	\$42,830.91	\$43,687.53	Deputy Sheriff - Trainee ^
66	\$42,830.91	\$43,687.53	\$44,561.28	Firefighter/EMT Basic ^ Income Maintenance Caseworker III Income Maintenance Investigator II Library Associate II Planning Technician Communications Training Officer
67	\$43,901.69	\$44,779.72	\$45,675.31	

68	\$44,999.23	\$45,899.21	\$46,817.20	Accounting Technician Accounting & Payroll Technician Building Inspector II probationary/FQ Inspect I ^ ** E Body Development Technician EMT Paramedic/Firefighter ^ Planner I Public Relations Coordinator Tax Appraiser Visitor Center Supervisor
69	\$46,124.21	\$47,046.69	\$47,987.63	Deputy Sheriff - Certified ^

70	\$47,046.69	\$47,987.63	\$48,947.38	<i>Administrative Officer I</i> Cross Connection ORC ^ Deputy Emergency Management Coordinator Deputy Sheriff Certified - SRO ^ EMS Training Officer ^ Fire Training Officer/Recruitment Coordinator ^ <i>Income Maintenance Supervisor II</i> <i>Lieutenant Detention Officer</i> Fire Marshal Lieutenant - EMS ^ Risk Manager Social Worker II Stormwater Technician Water Distribution Supervisor Trainee ^
71	\$48,222.86	\$49,187.32	\$50,171.06	<i>Communications Supervisor</i> Firefighter EMT/Advanced ^ Maritime Museum Manager

72	\$49,428.43	\$50,417.00	\$51,425.34	Building Inspector III probationary/FQ BI II ^ Creative Director GIS Specialist IT Coordinator Paralegal Permit Coordinator Planner II Wastewater Supervisor ORC ^ Water Distribution Supervisor ^ Web/AV Specialist
73	\$50,417.00	\$51,425.34	\$52,453.85	Detective I ^ Senior Deputy Sheriff ^

74	\$51,425.34	\$52,453.85	\$53,502.93	<i>Contract Purchasing Agent</i> Deputy Sheriff/School Resource Officer ^ Detective II ^ Fiscal and Budget Assistant <i>Operations Manager - Public Utilities</i> <i>Operations Manager - PW/Solid Waste</i> Sheriff Civil Processing Deputy ^ Sheriff Corporal ^ Site Manager/Curator Social Worker III Social Worker Invest/Assess Treatment Soil & Stormwater Manager
75	\$52,453.85	\$53,502.93	\$54,572.98	

76	\$53,502.93	\$54,572.98	\$55,664.44	<i>Aging Senior Services Director</i> <i>Animal Services and Control Director</i> Building Inspector III FQ ^ <i>Director of Elections</i> Engineering Technician Firefighter EMT/Paramedic ^ Maintenance Supervisor <i>Social Work Supervisor II</i> <i>Water Treatment Plant Supervisor ^</i>
77	\$54,572.98	\$55,664.44	\$56,777.73	
78	\$55,664.44	\$56,777.73	\$57,913.29	<i>Accountant</i> Fire Lieutenant ^ <i>Jail Superintendent</i> Senior Planner Sergeant ^
79	\$56,777.73	\$57,913.29	\$59,071.55	

80	\$57,913.29	\$59,071.55	\$60,252.98	Assistant to County Manager Captain - EMS ^ Director of Photography Project Coordinator Public Information Officer Senior Inspector ^
81	\$59,071.55	\$60,252.98	\$61,458.04	
82	\$60,252.98	\$61,458.04	\$62,687.20	Marketing & Communications Director Social Worker Supervisor III Wastewater Superintendent ^ Water Superintendent ^
83	\$61,759.31	\$62,994.49	\$64,254.38	Lieutenant - Sheriff ^ Social Work Program Manager
84	\$62,994.49	\$64,254.38	\$65,539.47	
85	\$64,254.38	\$65,539.47	\$66,850.26	Administrative Assistant/Clerk to the Board
86	\$65,860.74	\$67,177.96	\$68,521.52	GIS Coordinator
87	\$67,177.96	\$68,521.52	\$69,891.95	Chief Building Inspector ^
88	\$68,521.52	\$69,891.95	\$71,289.79	
89	\$70,234.56	\$71,639.25	\$73,072.03	Captain- Sheriff ^ Risk Management Administrator Tourism Director

90	\$71,639.25	\$73,072.03	\$74,533.47	
91	\$73,072.03	\$74,533.47	\$76,024.14	<i>Airport Director</i> <i>Assistant Planning Director</i> <i>Recreation Director</i> <i>Fire and EMS Captain ^</i>
92	\$74,533.47	\$76,024.14	\$77,544.63	<i>Chief Deputy - Sheriff ^</i>
93	\$76,396.81	\$77,924.75	\$79,483.24	<i>Tax Administrator</i>
94	\$78,306.73	\$79,872.86	\$81,470.32	<i>Public Utilities Superintendent ^</i>
95	\$80,264.40	\$81,869.69	\$83,507.08	<i>Director of Social Services</i> <i>Project Engineer</i>
96	\$81,869.69	\$83,507.08	\$85,177.22	<i>Public Utilities Manager ^</i> <i>Emergency Management Director</i>
97	\$83,507.08	\$85,177.22	\$86,880.77	<i>Deputy Chief- Fire/EMS ^</i>
98	\$85,177.22	\$86,880.77	\$88,618.38	<i>Assistant County Engineer</i> <i>Assistant Finance Director</i> <i>Human Resources Director</i> <i>Public Works Director</i>
99	\$86,880.77	\$88,618.38	\$90,390.75	
100	\$89,052.78	\$90,833.84	\$92,650.52	
101	\$91,279.10	\$93,104.69	\$94,966.78	<i>IT Director</i>
102	\$93,561.08	\$95,432.30	\$97,340.95	<i>Chief of EMS ^</i>
103	\$95,900.11	\$97,818.11	\$99,774.47	<i>Planning Director</i>

104	\$98,297.61	\$100,263.56	\$102,268.84	
105	\$100,755.05	\$102,770.15	\$104,825.56	
106	\$103,273.93	\$105,339.41	\$107,446.20	
107	\$105,339.41	\$107,446.20	\$109,595.12	<i>Senior Planning Director</i> <i>Development Services Director</i>
108	\$107,446.20	\$109,595.12	\$111,787.02	<i>Public Utilities Director</i>
109	\$109,595.12	\$111,787.02	\$114,022.76	<i>Assistant County Manager</i>
110	\$111,787.02	\$114,022.76	\$116,303.22	
111	\$114,022.76	\$116,303.22	\$118,629.28	
112	\$116,873.33	\$119,210.80	\$121,595.01	<i>Finance Director</i> <i>County Engineer</i>
113	\$119,795.16	\$122,191.07	\$124,634.89	
114	\$122,790.04	\$125,245.84	\$127,750.76	
115	\$125,859.79	\$128,376.99	\$130,944.53	

Italics indicates exempt status

^ indicates position eligible for incentive increase(s)

\*\* E Body Grade is Dependent upon State Certification Level

The following positions are not on the Grade/Step table. These salaries are set by the Board of Commissioners.

*County Manager*  
*Sheriff*  
*Register of Deeds*  
*Attorney*

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County of Currituck  
New and Position Reclassification Requests  
FY 2023

<u>Current Position</u>	<u>Requested Position</u>	<u>New/Reclass or Pay Study</u>	<u>Current Grade</u>	<u>Requested Grade Old/New</u>	<u>Net Budget Effect</u>	<u>Approved Yes/No</u>
<b>10410 - Administration</b>						
Asst to the Co Mgr	Assistant County Manager	Reclassification	65	77/109	\$ 75,525	Yes
<b>10415 - Legal</b>						
County Attorney	County Attorney	Reclassification	N/A	N/A	\$ (94,236)	Yes
<b>10440 - Finance</b>						
Fiscal & Budget Assistant	Fiscal & Budget Assistant	Move from Occ Tax	62	62/74	\$ -	Yes
Fiscal & Budget Assistant	Accountant	Reclassification	62	64/78	\$ 13,680	Yes
Accounting Clerk - Temp	Accounting Clerk II Part-time/Flexible	Move to min starting salary	\$14.81	\$16.89	\$ 1,019	Yes
<b>10441 - Information Technology</b>						
IT Director	IT Director	Pay Study	71	81/101	\$ 37,204	Yes
<b>10445 - Human Resources</b>						
	Risk Management Administrator	Move from Fire & Full-time - 7 mos FY 2023		71/89	\$ 37,204	Yes
<b>10450 - Tax</b>						
Tax Administrator	Tax Director	Reclassification	68	74/93	\$ 33,380	Yes
<b>10460 - Public Works</b>						
Public Works Director	Public Works Director	Pay Study	68	78/98	\$ 34,621	Yes

Current Position	Requested Position	New/Reclass or Pay Study	Current Grade	Requested Grade Old/New	Net Budget Effect	Approved Yes/No
<b>Public Services</b>						
Director/County Engineer Assist Pub Ser Dir/	County Engineer	Reclassification	92	92/112	\$ -	Yes
Asst Co Engineer	Assistant County Engineer	Reclassification	78	78/98	\$ -	Yes
Project Engineer	Engineering Technician	Reclassification	76	63/76	\$ (34,996)	Yes
<b>10461 - Public Utilities</b>						
Utility Director	Public Utilities Manager	Reclassification	76	77/96	\$ 2,360	Yes
<b>10510 - Sheriff</b>						
Deputy - Knotts Island		New (Requested in Yr 1)		Dependent on incoming certification Starting 57	\$ 75,110	No
Deputy - Knotts Island		New (Requested in Yr 1)		Dependent on incoming certification Starting 57	\$ 75,110	No
Deputy - Mainland		New (Not requested in Yr 1)		Dependent on incoming certification Starting 57	\$ 75,110	No
Deputy - Mainland		New (Not requested in Yr 1)		Dependent on incoming certification Starting 57	\$ 75,110	No
<b>10511 - Detention Center</b>						
Lieutenant Detention Officer		New	60	60/70	\$ 73,394	No
Courthouse Security Officer		Reclassification	53.5	55.5/59	\$ 7,164	Yes
Courthouse Security Officer		Reclassification	53.5	55.5/59	\$ 7,164	Yes
Courthouse Security Officer		Reclassification	53.5	55.5/59	\$ 7,164	Yes

Current Position	Requested Position	New/Reclass or Pay Study	Current Grade	Requested Grade Old/New	Net Budget Effect	Approved Yes/No
<b>10530 - Emergency Medical Services</b>						
Admin Assist I	Admin Assist II	Reclassification	55	57/64	\$ 1,099	No
Chief of EMS	Chief of EMS	Pay Study	75	82/102	\$ 29,371	Yes
Deputy Fire & EMS Chief	Deputy Fire & EMS Chief	Reclassification	71	77.5/97	\$ 39,023	Yes
Fire & EMT Captain	Fire & EMT Captain	Pay Study	65	72/91	\$ 27,948	Yes
EMS Training Officer	EMS Training Officer	Reclassification	60	65/80	\$ 3,983	No
<b>10512 - Animal Services</b>						
Animal Care Technician		New		52/53	\$ 49,475	Yes
<b>10531 - Emergency Management</b>						
Emer Mgmt Director	Emergency Mgmt Director	Pay Study	67	77/96 39023	\$ 36,046	Yes
<b>10535 - Communications</b>						
Communications Supervisor	Assistant Director of Communications	Reclassification	60	65/80	\$ 14,700	No
<b>10540 - Community Development /Inspections Division</b>						
Permit Officer I	Permit Technician (2 positions)	Reclassification	52	54.5/57	\$ 12,541	Yes
Permit Officer II	Permit Technician (2 positions)	Reclassification	54	54.5/57	\$ 5,946	Yes
Permit Officer III	Permit Technician (no current employees)	Reclassification	56	54.5/57	\$ -	Yes
Permit Coordinator	Permit Coordinator	Reclassification	59	61/72	\$ 12,769	Yes
Building Inspector III	Sr Building Inspector (1 Position)	Reclassification	63	65/80	\$ 13,626	Yes
Chief Building Inspector	Chief Building Inspector	Reclassification	67	70/87	\$ 16,967	Yes
<b>10541 - Fire Services</b>						
Risk Manager - 30 Hr		Move to HR and Full-Time when current retires	60/3	N/A	\$ (72,567)	Yes
Fire Training Officer	Fire Training Officer	Reclassification	60	65/80	\$ 14,700	No

Current Position	Requested Position	New/Reclass or Pay Study	Current Grade	Requested Grade Old/New	Net Budget Effect	Approved Yes/No
<b>10550 - Airport</b>						
Airport Manager	Airport Director	Reclassification	62	72/91	\$ 36,156	Yes
<b>10660 - Community Development/Planning Division</b>						
	Development Technician	New		58/66	\$ 64,241	No
<b>10750 - Social Services</b>						
Public Info Assist V	Administrative Assistant II	Reclassification	55	<del>58/66</del> 64	\$ 5,408	Yes
<b>10790 - Library</b>						
Library Assistant II	Library Assistant II (1 position)	New		53/54	\$ 56,036	Yes
Library Assistant I	Library Assistant II	Reclassification	52	53/54	\$ 3,785	Yes
Library Associate I	Library Associate II	Reclassification	54	58/66	\$ 11,221	Yes
<b>10795 - Parks and Recreation</b>						
Recreation Director	Recreation Director	Pay Study	67	72/91	\$ 24,842	Yes
Park Attendant	Park Attendant	New	51	51/52	\$ 54,321	Yes
<b>15442 - Tourism Promotions</b>						
Marketing Director	Marketing & Communications Director	Reclassification	61	66/82	\$ 18,282	Yes
Video Production Specialist	Director of Photography	Reclassification	61	65/80	\$ 15,463	Yes
Assistant Promo & Events Coord		Move Departments	54	54/56	\$ -	Yes
<b>15448 - Historic Corolla Park</b>						
Fiscal & Budget Assistant		Move to Finance	62	62	\$ -	Yes
Assistant Promo & Events Coord		Move to Promotions	54	54/56	\$ -	Yes
<b>61818 - Mainland Water</b>						

Current Position	Requested Position	New/Reclass or Pay Study	Current Grade	Requested Grade Old/New	Net Budget Effect	Approved Yes/No
Utility Operations Manager - 50%		New		63/76	\$ 39,182	Yes
Line Maintenance Mechanic	Distribution Operator	New		55/58	\$ 57,400	No
Distribution Superintendent		New		66/82	\$ 92,240	No
Line Maintenance Mechanic	Distribution Operator	Reclassification (4) Positions	55	57/64	\$ 26,048	Yes
<b>66868 - Southern Outer Banks Water</b>						
Utility Operations Manager - 50%		New		63/76	\$ 39,182	Yes
Line Maintenance Mechanic	Distribution Operator	New		55/58	\$ 57,400	No
Water Plant Operator		New		57/64	\$ 62,668	No
Distribution Supervisor		New		61/72	\$ 73,204	No
Line Maintenance Mechanic	Distribution Operator	Reclassify (3) Positions	55	57/64	\$ 19,536	Yes
<b>67878 - Mainland Sewer</b>						
Wastewater Supervisor ORC		New		61/72	\$ 73,204	No

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**COUNTY OF CURRITUCK**  
**SUMMARY OF AUTHORIZED PERSONNEL**  
Annual Budget for FY 2023

Department	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Approved
<b>General Government</b>														
Administration	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	5.00	6.00	5.00	5.08	5.16	5.00
Legal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	2.00	2.00
Governing Body	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Elections	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.40	2.40	2.84
Finance	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	8.48	9.48	10.48
Information Technology Services	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.34	7.34	7.00
Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	4.00
Public Information	2.00	1.00	1.00	--	--	--	--	--	--	--	--	--	--	--
Tax	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Public Works	12.00	12.00	10.00	12.00	12.00	12.00	12.00	12.00	13.00	12.00	13.00	15.50	15.50	15.50
Public Utilities	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	--	--	--	--
Register of Deeds	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Occupancy Tax	7.00	8.00	8.00	9.00	9.00	18.00	16.00	17.00	18.00	18.00	18.00	21.00	22.00	22.00
<b>Total General Govt</b>	<b>63.00</b>	<b>64.00</b>	<b>61.00</b>	<b>65.00</b>	<b>65.00</b>	<b>73.00</b>	<b>71.00</b>	<b>72.00</b>	<b>75.00</b>	<b>76.00</b>	<b>74.00</b>	<b>81.80</b>	<b>85.88</b>	<b>87.82</b>
<b>Public Safety</b>														
Sheriff	66.42	66.42	66.42	66.42	66.42	66.42	66.42	67.42	68.42	70.42	72.42	75.42	75.42	75.42
Jail	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	30.50	32.50	32.50	32.50	32.50
Animal Services and Control	4.00	4.00	4.00	4.00	4.00	4.00	8.90	9.95	9.95	9.95	9.95	10.95	10.95	11.95
Jury Commission	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Emergency Medical Services	73.00	73.00	73.00	74.00	77.75	77.75	76.00	76.00	60.00	52.00	56.00	58.00	58.00	58.00
Corolla Fire Services	--	--	--	--	--	--	--	--	39.00	39.00	39.00	39.00	39.00	39.00
Knotts Island Fire Services	--	--	--	--	--	--	--	--	--	12.00	12.00	12.00	12.00	12.00
Emergency Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Communications	13.00	13.00	13.00	12.00	12.00	12.00	13.00	14.00	14.00	14.00	14.00	14.00	15.00	15.00
Fire Prevention	1.00	1.00	1.00	--	--	--	2.75	2.75	1.75	1.75	1.75	1.75	1.75	1.75
<b>Total Public Safety</b>	<b>189.92</b>	<b>189.92</b>	<b>189.92</b>	<b>188.92</b>	<b>192.67</b>	<b>192.67</b>	<b>199.57</b>	<b>202.62</b>	<b>225.62</b>	<b>231.62</b>	<b>239.62</b>	<b>245.62</b>	<b>246.62</b>	<b>247.62</b>
<b>Transportation</b>														
Airport	2.00	2.00	2.00	2.00	2.00	1.40	1.40	1.40	1.40	2.40	2.40	2.65	3.13	3.13
<b>Total Transportation</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.65</b>	<b>3.13</b>	<b>3.13</b>

**COUNTY OF CURRITUCK**  
**SUMMARY OF AUTHORIZED PERSONNEL**  
Annual Budget for FY 2023

Department	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Approved
<b>Environmental Protection</b>														
Soil Conservation	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Total Environmental Protection	<u>2.00</u>													
<b>Community Development</b>														
Cooperative Extension	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Economic Development	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	- -
Planning	10.00	10.00	10.00	10.00	10.00	9.00	8.00	8.00	8.00	8.00	8.00	10.00	12.00	11.00
Inspections	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	11.00	12.00	12.00	13.00	13.00	13.00
Total Community Development	<u>24.00</u>	<u>24.00</u>	<u>24.00</u>	<u>22.00</u>	<u>22.00</u>	<u>23.00</u>	<u>22.00</u>	<u>22.00</u>	<u>23.00</u>	<u>24.00</u>	<u>24.00</u>	<u>27.00</u>	<u>29.00</u>	<u>27.00</u>
<b>Cultural &amp; Recreation</b>														
Recreation	7.60	7.60	7.60	7.60	7.60	7.48	7.48	7.48	7.48	7.48	7.48	7.48	8.48	9.48
Library	9.00	9.00	9.00	9.00	9.00	9.00	10.23	10.23	10.23	10.23	10.23	10.23	10.23	11.23
Rural Center	2.5	2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.41	3.41	3.41
Total Cultural & Recreation	<u>19.10</u>	<u>19.10</u>	<u>19.10</u>	<u>19.60</u>	<u>19.60</u>	<u>19.48</u>	<u>20.71</u>	<u>20.71</u>	<u>20.71</u>	<u>20.71</u>	<u>20.71</u>	<u>21.12</u>	<u>22.12</u>	<u>24.12</u>
<b>Human Services</b>														
Health														
Mental Health														
Social Services	37.00	37.00	38.00	37.00	37.00	37.00	39.00	40.00	40.00	40.00	40.00	40.00	41.00	41.00
Senior Citizens Coordination	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75
Total Human Services	<u>41.75</u>	<u>41.75</u>	<u>42.75</u>	<u>41.75</u>	<u>41.75</u>	<u>41.75</u>	<u>43.75</u>	<u>44.75</u>	<u>44.75</u>	<u>44.75</u>	<u>44.75</u>	<u>44.75</u>	<u>45.75</u>	<u>45.75</u>
<b>Enterprise Operations</b>														
Solid Waste	--	--	--	--	--	--	--	--	--	--	--	0.50	0.50	0.50
Southern Outer Banks Water	8.00	8.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	13.16	13.50
Ocean Sands Water & Sewer	--	--	--	1.00	1.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50
Mainland Water System	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	13.00	13.00	18.48	18.98
Mainland Sewer System	--	--	--	--	--	--	--	--	2.50	2.50	2.50	2.50	2.50	2.50
Wastewater	--	--	--	--	--	--	--	--	--	--	3.00	3.00	3.00	4.00
Total Enterprise Operations	<u>21.00</u>	<u>21.00</u>	<u>24.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>25.00</u>	<u>27.00</u>	<u>27.00</u>	<u>31.00</u>	<u>31.50</u>	<u>39.64</u>	<u>41.48</u>
Total FTE Positions	<u>362.77</u>	<u>363.77</u>	<u>364.77</u>	<u>366.27</u>	<u>370.02</u>	<u>378.30</u>	<u>385.43</u>	<u>390.48</u>	<u>416.48</u>	<u>428.48</u>	<u>438.48</u>	<u>456.44</u>	<u>474.39</u>	<u>479.17</u>

## **COUNTY OF CURRITUCK SHERIFF INCENTIVE PLAN**

New Hire:

Starting pay – base salary – step 1

- Completion of 6 months – advance 1 step
- Completion of additional 6 month – advance 1 step

Recognized certifications:

- Associates degree related to law enforcement – 1 step
- Bachelor’s degree related to law enforcement – total of 2 steps to include the 1 step of Associates degree.
- Intermediate Certificate – 2 steps
- Advanced Certificate – 2 steps
- Specific Training Certifications – 1 step

In certain cases, new hires may already be experienced and fully certified. In these cases, the Sheriff may choose to hire at a step 3 for base salary. In these instances, the 6 month and 1 year steps would be advanced at hire and employees would not receive additional steps for 6 months and 1 year.

Sheriff Department Employees that are eligible for the incentive plan are:

Deputy Sheriff – Certified  
Senior Deputy Sheriff  
Detective I  
Sheriff Corporal  
Deputy Sheriff/School Resource Officer  
Sheriff Civil Processing Officer  
Detective II  
Lieutenant Sheriff  
Captain Sheriff  
Chief Deputy Sheriff

**COUNTY OF CURRITUCK**

Master Fee Schedule

**AIRPORT FEES**

After Hours Fee - 5:01 PM through 7:59 AM Daily \$75 first hour/\$25 each additional hour

Concession Fees:

Aviation Maintenance & Repair Services	\$	75	Annual Fee
Based Charter Aircraft Travel Services			5% of booked fee, due on 10th of month following end of quarter (Jan 10/Apr 10/Jul 10/Sep 10)
Banner Towing Operations	\$	75	Annual Fee
Crop Dusting	\$	300	Annual Fee
Flight Lessons/0 Currituck based planes	\$	300	Annual Fee
Flight Lessons/1 Currituck based plane	\$	150	Annual Fee
Flight Lessons/2 or more Currituck based planes	\$	75	Annual Fee
Hang Gliding	\$	7,000	Annual Fee
Ramp Fee	\$	50	Not waived with fuel purchase
Rental Car Services	\$	300	Annual Fee

Ground Power Unit (GPU) \$ 50 per hour

Hangar Leases:

Non-commercial leases	\$	2,760	Annual/due in monthly payments of \$230
Commercial:			
A-5-T, A-11-T & office space 2 combined	\$	5,796	Annual paid monthly payment of \$483
A-5-T, A-11-T & office space 2 combined	\$	5,506	Annual paid once a year in advance
A-5-T, A-11-T & office space 2 combined	\$	5,216	Annual if three year lease agreement. This may be paid by monthly payments of \$435
C-2, C-3, C-4 and C-5	\$	6,555	Annual paid monthly of \$546.25
C-2, C-3, C-4 and C-5	\$	6,227	Annual paid once a year in advance
C-2, C-3, C-4 and C-5	\$	5,900	Annual if three year lease agreement. This may be paid by monthly payments of \$492
A-1-T, A-6-T & office space 1 combined	\$	5,520	Annual

A-1-T, A-6-T & office space 1 combined	\$	5,244	Annual paid once a year in advance
A-1-T, A-6-T & office space 1 combined	\$	4,968	Annual if three year lease agreement. This may be paid by monthly payments of \$414
B-1-C & B-2-C	\$	5,520	Annual
B-1-C & B-2-C	\$	5,244	Annual paid once a year in advance
B-1-C & B-2-C	\$	4,968	Annual if three year lease agreement. This may be paid by monthly payments of \$414
C-1	\$	7,590	Annual
C-1	\$	7,211	Annual paid once a year in advance
C-1	\$	6,831	Annual if three year lease agreement. This may be paid by monthly payments of \$569
Hangar Late Fee	\$	15	Monthly fee for Hangar payments received after the 10th of the month of rent.
Landing Fee	\$	100	Fee waived with 150 gallon fuel purchase.
Overnight Fee	\$	75	One night fee waived with 150 gallon fuel purchase.
Tie-down Lease	\$	10	Monthly fee.
Tie-down Lease Late Fee	\$	15	Monthly fee for Hangar payments received after the 10th of the month of rent.

***ANIMAL SERVICES AND CONTROL***

Adoption Fee - Cat	\$	125	Per animal. Discounts may be authorized by the Shelter Manager or County Manager.
Adoption Fee - Dog	\$	75	Per animal. Discounts may be authorized by the Shelter Manager or County Manager.
Bite Quarantine	\$	10	Per day
Rabies Shots - County sponsored events	\$	10	
Reclaim Fees:			
1st offense	\$	25	
2nd offense	\$	50	
3rd offense	\$	75	

4th offense	\$	100	
Daily rate for housing animals turned in to shelter	\$	10	Per day for any portion of day in shelter
Safekeeping Fee	\$	10	Per day

**COMMUNICATIONS**

Digital format 911 data	\$	25	Per request
911 Incident Reports/Transcripts	\$	1	Per page

**COMMUNITY DEVELOPMENT**

	<u>Residential</u>	<u>Commercial</u>
<b>Central Permitting Fees:</b>		
New construction and additions	\$0.50 per sf	\$0.60 per sf
Alterations	\$0.25 per sf	\$0.30 per sf
Cell Tower Evaluation		\$1,000 minimum; actual cost for more complex evaluations
Decks	\$0.35 per sf	\$0.50 per sf
Demolition	\$50	\$100
Detached Buildings	\$0.25 per sf	\$0.35 per sf
Fuel Pumps	N/A	\$50 per pump
Fuel Tanks Above or Below Grade	N/A	\$250 per tank
HVAC change out (includes all trade permits)	\$50	\$100
Insulation (new)	\$75	\$125
Insulation (alteration)	\$30	\$50
Metal Carport, pre-manufactured (Open, enclosed 50% or open on two ends)	Greater than 400 sq ft \$50	\$100
Wooden Carport, Pole Barns (Open, enclosed 50% or open on two ends)	\$50	\$100
Mobile Homes	\$0.30 per sf	\$0.40 per sf
Modulars	\$0.30 per sf	\$0.40 per sf
Trade Permits P M E G (New)	\$75 each	\$125 each/per suite
Trade Permits P M E G (Alterations)	\$30 each	\$75each/ per suite
Roofing (sheathing replacement)	\$75.00	\$100
Roofing (shingles only)	> \$20,000 project \$50	\$75
Solar array	\$50 base + \$0.20 per panel	\$200 base + \$0.20 per panel
County, State, Federal, Non-profit	No fee	No fee

Miscellaneous:

Bulkhead, Pier, Dock, Boatlift	\$100.00	\$200
CAMA Minor Permit	\$100.00	\$100
Elevator (includes trade permits)	\$100.00	\$200
Fire Alarm	N/A	\$100
Fire Sprinklers	\$50.00	\$100
Hot Tub (includes trade permits)	\$100.00	\$150
Moving Permit	\$0.20 per sf	\$0.20 per sf
Retaining wall	\$50 each	\$100 each
Siding replacement	> \$20,000 project \$50	\$75
Swimming Pool (includes trade permits)	\$100.00	\$250
Signs (on premise)	N/A	\$75 per sign
Signs (off premise)	N/A	\$100 per sign
Temporary Office	N/A	\$60
Tents and Membrane Structures	Greater than 800 sq ft \$100	\$200 per structure
Towers		\$500 each
Window, Door replacement	> \$20,000 project \$50	\$75
Wind Turbine	\$200 each	\$500 each
Amusement rides, water slides	N/A	\$500 each ride
Minimum permit fee	\$50	\$100

Projects that do not fall within the categories above shall be figured on a cost of construction basis as follows:

\$1-\$5,000	\$50.00	\$100
Over \$5,000	\$10 per \$1,000	\$20 per \$1,000

Inspection Division Fees:

Re-inspection	\$75 per trip	\$75 per trip
Working without a permit	Greater of \$50 or 25% of cost	Greater of \$100 or 25% of cost
Private Schools/Daycare inspection	N/A	\$100
ABC Inspections	N/A	\$100
Commercial Exhaust Hoods	N/A	\$100 each
Generators (includes trade permits)	\$100.00	\$200
Change of Use (Includes new Certificate of Occupancy)		\$100
Mandatory Fire Code Permits		\$100

Commercial Pre-application Building Plan Review		\$100
Fireworks - Pyrotechnics		\$250
Express Permitting Fee (in addition to the regular permit fees)	\$25	N/A
Emergency Electrical Service Repair	\$100	\$200
Temporary Certificate of Occupancy	\$100	\$150 for each space
Technology Fee	\$1 per application	\$1 per application
Permit Modifications to approved plans (Re-review)	\$25	\$50
Home Occupations	\$50	NA
Planning Division Fees:		
Administrative Adjustment	\$200	\$200
Clear-Cut Permit	\$50	\$50
Sign Return Fee (Unlawfully placed signs)	\$25	\$25
Site Plan - Major	N/A	\$0.10/ square foot; \$400 minimum
Site Plan - Minor	\$200	\$200
Subdivision - Major	\$100 per lot/\$250 Amended Plat	\$100 per lot/\$250 Amended Plat
Subdivision - Major - additional fee	\$50 Conservation and Development Plan	\$50 Conservation and Development Plan
Subdivision - Minor	\$50 per lot	\$50 per lot
Temporary Use Permit	\$50	\$50
Zoning/Flood determination letter	\$25	\$25
Board of Adjustment Fees:		
Appeal or Interpretation	\$500	\$500
Variance	\$500	\$500
Historic Preservation:		
Certificate of Appropriateness Application Fee	\$25	\$25
Local Historic Landmark Application Fee	\$100	\$100
Literature and Materials:		

Land Use Plan	\$30	\$30
Official Zoning Map (Copy)	\$10	\$10
Small Area Plans or Technical Documents	\$20	\$20
Unified Development Ordinance (UDO)	\$40	\$40

Planning Board:

Conditional Rezoning	\$200 + \$5/acre	\$200 + \$5/acre
Development Agreement	\$300 + \$5/acre	\$300 + \$5/acre
Land Use Plan Amendment	\$500	\$500
Planned Development	\$300 + \$5/acre	\$300 + \$5/acre
Text Amendment	\$300	\$300
Use Permit-or Amended Use Permit	\$300	\$300
Zoning Map Amendment	\$200 + \$5/acre	\$200 + \$5/acre

Note: Preliminary, amended preliminary, final and amended final plats will be assessed at \$33 per lot fee if the sketch plan was approved prior to March 3, 2003.

**Beach Parking Permits:**

Beach Parking Permits - VBRO, Air BnB or similar owner-managed rental properties on the off-road	\$75.00	Fee to replace lost/stolen rental unit season pass
Beach Parking User Permit --7 Day	\$50.00	Weekly pass from Saturday through Friday of each week. There is a limit of 300 passes for each week.

Beach Parking User Permit - Currituck Property

Owners and Residents:

Seasonal Guest Permit - Two for each house located in Off-road area in a verified rental program	No charge	
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Seasonal Guest Permit - Two for each full-time, owner occupied dwelling unit and resident or non-resident property owners with a dwelling unit located in the off-road area

Outdoor Tour Operator License	\$	950 per vehicle
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Technology fee	\$	1 per permit
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**COUNTY-WIDE FEES**

Digital Media	\$10.00	additional fees may apply to pull data
Public Copies - 1 sided	\$0.10	per page
Public Copies - 2 sided	\$0.15	per page
Public Copies color up the 8.5" X 14"	\$0.25	per side
Copies, 11 x 17 black 7 white	\$0.25	per page
Copies, 11 x 17 color	\$0.50	per side
Fax - Incoming	\$0.10	per page
Fax - Outgoing	\$1.00	per page

Notary Fees

Official County business	No charge	No charge
Other	\$5 per document	\$5 per document
Returned check/credit card/eft fee	\$35.00	

**COOPERATIVE EXTENSION & CURRITUCK COUNTY RURAL CENTER (CCRC)**

*Facility rental fees - rentals will also be charged NC sales tax in addition to the rental fee.*

Complete facility rental fee/Exclusive right to use grounds	\$	500	Per day
Picnic Shelter- half day rental (4 hours)	\$	25	Per day/per room
Picnic Shelter- full day rental (8 hours)	\$	50	Per day/per room
Classroom rental	\$	50	Per day/per room

Indoor Arena:

Week days	\$	175
Weekends/Holidays	\$	150

Outdoor Arena:

Week days	\$	125
Weekends/Holidays	\$	100

Cooperative Extension Auditorium	\$	500	Per day
Cooperative Extension Auditorium set up day	\$	100	11 AM - 4 PM day before event
Cooperative Extension Conference Room	\$	100	Per room/per 2 hour period
Cooperative Extension Classroom	\$	50	Per room/per 2 hour period

Park Attendant or Custodian \$ 25 per hour (4 hr minimum):  
nights/weekends/holidays

**Stall Rental:**

Overnight, no event	\$	35	
With event:			
1 day event	\$	15	
2 day event	\$	25	
3 day event	\$	30	
Shavings - required for stall rental	\$	7.50	Per bag
RV/Camper Hook-up	\$	25	Per night
Vendor Hook-up	\$	25	Per day
Admission Fees - Non-County Event		10% of ticket sales for all non-County sponsored events	
Technology fee - includes WiFi, fax access, phone & copier	\$	50	Per event - 3 day max
Returned check/credit card/eft fee	\$	35	

***ELECTIONS***

Digital media	\$	10	per file
Labels	\$	0.01	per label - \$1.00 minimum
Printout	\$	0	per page - \$1.00 minimum

***ENGINEERING***

Tower third party structural review Actual cost not to exceed \$2,000

***FIRE & EMERGENCY MEDICAL SERVICES***

Ambulance transports			Rates are subject to insurance provider contracts
Mileage	\$	13	Per mile
Round Trip	\$	550	
Treat no transport/Basic	\$	75	
Treat no transport/Advanced	\$	150	
Advanced Life Support	\$	3,103.30	
Advanced Life Support 2	\$	3,103.30	
Advanced Life Support Emergency	\$	3,103.30	
Basic Life Support	\$	3,103.30	

Basic Life Support Emergency	\$	3,103.30	
EMS personnel for non-County sponsored events	\$	50	per personnel per hour
Fire Alarm - violation fee	\$	250	per call

**INFORMATION TECHNOLOGY SERVICES**

CD1: GIS Digital media	\$50.00
CD2: 2003, 2008, 2010 or 2012 Color Aerial Photography	\$100.00 per year requested
Copies, GIS Data, Laser 11 x 17 black and white	\$1.00
Copies, GIS Data, Laser 11 x 17 color	\$2.00
Copies, GIS Data, Laser 8 1/2 x 11 black and white	\$0.50
Copies, GIS Data, Laser 8 1/2 x 11 color	\$1.00
Copies, GIS Data, Laser 8 1/2 x 14 black and white	\$0.75
Copies, GIS Data, Laser 8 1/2 x 14 color	\$1.50
Copies, GIS Data, Plotter 20 x 24 up to 28 x 36	\$5.00
Copies, GIS Data, Plotter Greater than 28 x 36 to 36 x 42	\$8.00
Copies, GIS Data, Plotter Greater than 36 x 42	\$10.00
Copies, GIS Data, Plotter less than 20 x 24	\$3.00
Official Zoning Map	\$10.00
CD3: 1995 Aerial Photography (black & white only)	\$50.00
Street Naming/Name Changing (payable to U.S. Sign Co.)	plus variable (Exception: Subdivisions created prior to 4/2/89 & sign never installed) \$75.00

**Library**

Books, Fines for Over dues	\$	0.10	per book per day
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**Parks & Recreation**

Facility Rental:

Knotts Island	\$200.00 per day
Maple Athletic Complex - Baseball/Softball Fields	\$200.00 per field/per day
Maple Athletic Complex - Soccer Fields	\$200.00 per field/per day
Maple Park	\$300.00 per day
Maple Skate Park	\$200.00 per day
Picnic Shelter:	
1/2 day (4 hours)	\$25.00
Full day (8 hours)	\$50.00
Sound Park	\$500.00 per day
Veteran's Memorial Park	\$200.00 per day
Walnut Island Park	\$200.00 per day

Field Fees:

Field Fees - Soccer, Baseball/Softball, Tennis Courts	\$25.00	1/2 day - does not include staff, security or clean-up charges
Field Fees - Soccer, Baseball/Softball, Tennis Courts	\$50.00	daily - does not include staff, security or clean-up charges
Field Set-up Fees - Baseball/Softball	\$20.00	per field - does not include staff, security or clean-up charges
Field Set-up Fees - Soccer	\$25.00	per field - does not include staff, security or clean-up charges

Recreation Team Sports:

Adult Softball (men and women)	\$	200	per team
Adult Basketball	\$	200	per team
Youth Basketball	\$	20	per player/\$40 family maximum
Youth Cheerleading	\$	20	per player/\$40 family maximum
Youth Flag Football	\$	20	per player/\$40 family maximum
Youth Soccer (Fall and Spring)	\$	20	per player/\$40 family maximum
Youth Tackle Football	\$	25	each player
			per player/\$35 for 2 children/\$50
Youth T-Ball/Baseball/Softball	\$	25	family maximum
Youth Volleyball	\$	20	per player/\$40 family maximum

Tournament Admission Fees- Under 5 & Participant	No charge		
Tournament Admission Fees- Ages 6-12	\$	3	Not participating in sport
Tournament Admission Fees-13 and up	\$	5	Not participating in sport

Concessions:

County provided	Cost + 100% to 300%		
County contracted	TBD by concession agreement with vendor		

Recreation Staff:

Staff for Events (if required) - Park Attendant	\$	25	per hour
Staff for Events (if required) - Park Superintendent	\$	25	per hour
Staff for Events (if required) - Recreation Director	\$	35	per hour
Staff for Events (if required) - Recreation Specialist	\$	25	per hour

**REGISTER OF DEEDS**

Birth or Death Amendments (preparation)	\$10.00	
		payable to
Birth or Death Amendments, NC Vital Records	\$15.00	N.C. Vital Records Section
Birth or Death Legitimations County	\$10.00	
Birth or Death Legitimations State (via check)	\$10.00	
Birth or Death Record, Certified Copy	\$10.00	
Birth, Delayed Birth Applications	\$20.00	
Copies, Certified 1st page	\$5.00	plus \$2.00 each page of document
Copies, Uncertified	\$0.25	
Copies, Uncertified Plats (11"x17")-per page	\$0.50	
Copies, Uncertified Plats (11"x17")-per page VIA Mail or Fax	\$1.00	
Copies, Uncertified Plats (18"x24")-per page	\$2.00	
Copies, Uncertified Plats (18"x24")-per page VIA Mail	\$3.00	
Copies, Uncertified VIA Mail	\$1.00	
Deeds of Trust and Mortgages	\$64.00	Minimum fee for pages 1-35
Deeds of Trust and Mortgages per page for pages over 35	\$4.00	
Deeds of Trust and Mortgages Additional (multi-instrument)	\$10.00	
Deeds of Trust and Mortgages Satisfaction/Cancellation	No charge	
Highway Maps 1st page	\$21.00	
Highway Maps Additional Page(s)	\$5.00	
Highway Maps Certified Copy (per 1st page)	\$5.00	

Instrument, General	\$26.00	Minimum fee for pages 1-15
Instrument, General per page for pages over 15	\$4.00	
Instrument, General Additional ( multi-instrument)	\$10.00	
Marriage License	\$60.00	
Marriage License Certified Copy	\$10.00	
Marriage License Corrections	\$10.00	
Notary Fee - Official County Business	No charge	
Notary Fee - Other than County Business	\$5.00	Per document
Notary Oath	\$10.00	
Plats 1st page (GS 161-10)	\$21.00	
Plats Additional Page(s)	\$21.00	
Plats Certified Copy (per 1st page)	\$5.00	
Plats Certified Copy - each additional page after first page	\$2.00	
Uniform Commercial Code Fixture Filing Only 1-2 pages	\$38.00	
Uniform Commercial Code Fixture Filing Only 3-10 pages	\$45.00	
Uniform Commercial Code Fixture Filing Only over 10 pages	\$45.00	plus \$2.00 each additional page each name over 20 -
Excessive Recording Data - more than 20 distinct parties	\$2.00	G.S. 161-10(a)(1)
Non-standard Fee	\$25.00	G.S. 161-14(b)

***SOIL CONSERVATION***

Soil surveys/publications No charge

***SHERIFF***

Peddler License initial fee	\$35.00
Peddler License renewal fee	\$20.00
Noise permits	\$25.00
Adult Entertainment Business Permit - New	\$100.00
Adult Entertainment Business Permit - Renew	\$50.00
Copies; uncertified black & white	\$0.10 single side/\$0.15 duplex
Copies; uncertified color	\$0.25 per page
Copies; Certified	\$1.00
Copies; Certified - for official County business	No charge
Digital Media - Detention Interviews	\$10.00
Entertainer's License - New	\$50.00
Entertainer's License - Renew	\$25.00

Fingerprint fee - Official County business	No charge
Fingerprint fee - other	\$5.00
Handgun Purchase Permit	\$5.00
Concealed Weapon Permit - New	\$90.00
Concealed Weapon Permit - Renew	\$80.00
Security Fee	\$60.00 Per Hour Per Deputy
Ordinance Violations	\$75.00

***SOLID WASTE***

Availability Fee - All other areas (Convenience Sites)	\$239.00 Per property per year
Availability Fee - Southern Outer Banks (Door-to-Door)	\$436.00 Per property per year
Tipping Fee - County residences and businesses	\$90.00 Per Ton
Tipping Fee - Out of County	\$100.00 Per Ton

***SENIOR CITIZENS CENTERS***

Deposit, Rental of Senior Center Space (Refundable)	\$100.00
Powells Point Bldg- Deposit	\$100.00 per event
Powells Point Bldg- Rent	\$100.00 per event

***TAX***

Public Copies - 1 sided	\$0.10
Public Copies - 2 sided	\$0.15
Public Copies - Color (Up to 8.5" X 14")	\$0.25 per side
Public Copies - Color (11" x 17")	\$0.50 per side
Labels, per label	\$0.03 Minimum \$10.00
Aerial Tax Maps	\$8.00
Subdivision Tax Maps	\$3.00 per sheet
Street Atlas	\$8.00
Returned check/credit card/debit card/EFT/ACH fee - Tax payment	10% Payment for Taxes; Minimum
Returned check/credit card/debit card/EFT/ACH fee - All other than Tax	\$35.00 All other than taxes
Property Record Card	\$0.50 each

***TOURISM***

Kansas City BBQ Contest Registration	\$300.00 per team - includes RV hookup fee
Event sponsorships	TBD per event
Currituck Bulls & BBQ - Rodeo admission - Ages 13+	\$15 Adv/\$20 Day of Event
Currituck Bulls & BBQ - Rodeo admission - Ages 6-12	\$10 Adv/\$15 Day of Event
Currituck Bulls & BBQ - Rodeo admission - Ages 0-5	No Charge
Currituck Bulls & BBQ - Rodeo admission - Family (2 Adult/2 Under 12)	\$45.00 Advance sales only
Currituck Bulls & BBQ - Rodeo admission - BBQ Participants	No Charge
Legacy Tours Whalehead Ages 0-5	No charge
Legacy Tours Whalehead Ages 6-12	\$5.00
Legacy Tours Whalehead Ages 13-54	\$7.00
Legacy Tours Whalehead Ages 55+	\$5.00
Legacy Tours Whalehead Active Military	\$5.00
Legacy Tours Wounded Warrior	No charge
Legacy Tours Whalehead Group Student	\$3.00 Coordinator/Bus Driver No charge
Legacy Tours Whalehead Group Adult	\$5.00 Coordinator/Bus Driver No charge
Legacy Tours Whalehead	\$0.00 VIP tickets to encourage tourism
Specialty Tours	TBD Based on type of Tour and
Corolla Cork & Craft	\$15.00 Event entry and tour of Whalehead
Legacy Tour with purchase of Corolla Cork & Craft admission	No Charge Included with event

**Events requiring tent rentals or other structures on grounds must be rented for the day before, day of and day after event.**

Grounds Rental - Primary Site (N Lawn/S Lawn/Point)	\$750.00
Grounds Rental - Secondary Site	\$400.00
Grounds Rental - Picnic Shelter	\$50.00
Grounds Rental - Gazebo	\$150.00
Grounds Rental - Side Porch	\$50.00
Grounds Refundable Security Deposit	\$750.00
Picnic Shelter Refundable Security Deposit	\$25.00
Golf Cart Rental per 8 hours	\$300.00 each per day
Tourism and Whalehead \$0.00 - \$6.99 our cost retail merchandise	Cost + 100%
Tourism and Whalehead \$7.00 - \$10.99 our cost retail merchandise	Cost + 50%
Tourism and Whalehead \$11.00 - \$19.99 our cost retail merchandise	Cost + 35%
Tourism and Whalehead \$20.00 & up our cost retail merchandise	Cost + 25%
Under the Oaks Jury Fee for artists	\$40.00
Under the Oaks Booth Fee	\$150.00

Vendor Booth Fee	No Charge - Currituck County Property Owner
Vendor Booth Fee	\$25 - Out of County Resident/Business
Historic Corolla Park Usage- unlimited usage with the exception of stated	\$400.00 per month for June, July & August
Historic Corolla Park Usage- unlimited usage with the exception of stated	per month January - May and
hours	\$250.00 September - December
Historic Corolla Park Usage- for businesses needing the Park 1 day a week	
or less	\$50.00 per day for all months

## UTILITIES

### Fees across all Water/Sewer systems

3" Riser	Actual cost + 20%
6" Riser	Actual cost + 20%
Backhoe per hour	\$125.00
Bacteriological tests	\$50.00
Broken clean-out repair	\$75.00
Broken clean-out repair - Contractor/Developer	\$125.00
Check Valve	Actual cost + 20%
Chloride tests	\$20.00
Damaged clean out/stub out piping - Contractor/Developer	\$350.00
Ditch Witch per hour	\$125.00
ERT for Radio Read meter	Actual cost + 20%
Excavator per hour	\$125.00
Water meter - Single family residential - new service or	Included with connection fee County staff installations
Water meter - Commercial/Multi-family - new service or aged/worn out	Paid by contractor Contractor installations
Labor per man hour	\$60.00
Lid only	Actual cost + 20%
Lock	Actual cost + 20%
Meter - damaged/vandalized	Actual cost + 20%
Meter damage or tampering by contractor or developer	\$1,000.00 per occurrence
Meter accessibility charge	\$35.00
Meter Box	Actual cost + 20%
Meter tampering fee - residential	\$125.00
Meter testing fee	\$50.00 If meter accurate
Meter testing fee	No Charge If more than 2.5% inaccurate
Pipe pressure/leakage retest	\$150.00

Pipe pressure/leakage test	\$150.00
Reconnection fee (after cutoff for nonpayment)	\$50.00 8AM - 5PM
Retrofit Meter	Actual cost + 20%
Returned check fee	\$35.00
Road Bore	Actual cost + 20%
Sewer pipe repair	Actual cost + 20%
Sewer service tampering fee	Actual cost + \$75
Special request meter reading	\$25.00
Turn on/off fee 8 AM-5 PM work days, per occurrence	\$25.00
Turn on/off fee afterhours/nonwork days, per occurrence	\$50.00 After normal working hours
Union half with nut	Actual cost + 20%
Yoke	Actual cost + 20%
Yoke valve with meter nut	Actual cost + 20%

## Mainland Water

### Water usage

Water Charge Fire Service (sprinkler systems)	Same as all other water consumption charges
Water Charge Local Government/Board of Education	Same as all other water consumption charges
Base rate to all customers - monthly	\$20.00 Effective 7/1/2021
2,000 gallons or less in addition to base rate per 1,000 gallons	\$0.00 Effective 7/1/2022
5,000 gallons or less in addition to base rate per 1,000 gallons	\$4.82 Effective 7/1/2022
10,000 gallons or less in addition to base rate per 1,000 gallons	\$5.89 Effective 7/1/2022
15,000 gallons or less in addition to base rate per 1,000 gallons	\$6.96 Effective 7/1/2022
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.03 Effective 7/1/2022
> 20,000 gallons in addition to base rate per 1,000 gallons	\$9.11 Effective 7/1/2022

### System Developmental Fees

Developmental Fee - Water	3/4"	\$4,279
Developmental Fee - Water	1"	\$10,697
Developmental Fee - Water	1.5"	\$21,395
Developmental Fee - Water	2"	\$34,231
Developmental Fee - Water	3"	\$68,463
Developmental Fee - Water	4"	\$106,973
Developmental Fee - Water	6"	\$213,946

Developmental Fee - Water	8"	\$342,313
Developmental Fee - Water	10"	\$513,470
Developmental Fee - Water - Centers of Worship		\$3,000
Developmental Fee - Water - 6" or greater Fire Service		\$6,000

#### Water connection fees

Water connection - contractor installs		No fee
Water connection fee, 3/4 inch		\$1,000.00 County staff installs connection
Water connection fee, 3/4 inch irrigation		\$1,000.00
Water connection fee, 3/4 inch fire service		\$1,000.00
Water connection fee, >3/4 inch irrigation		Actual cost + 20%
Water connection fee > 3/4 inch		Actual cost + 20% County staff installs connection

#### Other miscellaneous fees

Fire hydrant meter		\$6,000.00
Fire hydrant meter - Deposit		\$2,500.00
Fire hydrant meter setup fee		\$50.00
High-risk deposit (owner or renter)		\$200.00 or three months' billing of previous
Open/reopen/transfer account		\$25.00
Renter deposit		\$150.0
Reread meter - our reading correct		\$25.00
Reread meter - our reading incorrect		No Charge

#### Mainland Sewer

##### Sewer usage

Sewer Utility Charge - Monthly Base Rate for all customers	\$40.00	Effective 7/1/2022
2,000 gallons or less in addition to base rate per 1,000 gallons	\$0.00	Effective 7/1/2022
5,000 gallons or less in addition to base rate per 1,000 gallons	\$15.17	Effective 7/1/2022
10,000 gallons or less in addition to base rate per 1,000 gallons	\$18.54	Effective 7/1/2022
15,000 gallons or less in addition to base rate per 1,000 gallons	\$21.91	Effective 7/1/2022
20,000 gallons or less in addition to base rate per 1,000 gallons	\$25.28	Effective 7/1/2022
addition to base rate for all usage when	\$28.65	Effective 7/1/2022

##### System Developmental Fees

Developmental Fee - Residential Sewer	\$	5,806
Developmental Fee - Commercial Sewer	\$	5,806 Per Equivalent Residential Unit

**Other miscellaneous fees**

Open/reopen/transfer account	\$	25
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**Ocean Sands Water and Sewer****Water usage**

Water Charge Monthly Base Rate for all customers	\$20.00	Effective 7/1/2021
2,500 gallons or less in addition to base rate in addition to base rate per	\$3.75	Effective 7/1/2022
5,000 gallons or less in addition to base rate per 1,000 gallons	\$4.82	Effective 7/1/2022
10,000 gallons or less in addition to base rate per 1,000 gallons	\$5.89	Effective 7/1/2022
15,000 gallons or less in addition to base rate per 1,000 gallons	\$6.96	Effective 7/1/2022
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.03	Effective 7/1/2022
addition to base rate for all usage when monthly usage exceeds 20,000	\$9.11	Effective 7/1/2022

**Sewer usage**

Sewer Charge Monthly Base Rate for all customers	\$7.95	Effective 7/1/2021
2,500 gallons or less in addition to base rate in addition to base rate per	\$7.50	Effective 7/1/2022
5,000 gallons or less in addition to base rate per 1,000 gallons	\$9.64	Effective 7/1/2022
10,000 gallons or less in addition to base rate per 1,000 gallons	\$11.78	Effective 7/1/2022
15,000 gallons or less in addition to base rate per 1,000 gallons	\$13.93	Effective 7/1/2022
20,000 gallons or less in addition to base rate per 1,000 gallons	\$16.07	Effective 7/1/2022
addition to base rate for all usage when monthly usage exceeds 20,000	\$18.21	Effective 7/1/2022

**System Developmental Fees**

Developmental Fees - Sewer - Residential	\$5,924
Developmental Fees - Sewer - Commercial	\$5,924 per equivalent residential unit of 533 gallons

Developmental Fees - Water	3/4"	\$5,933
Developmental Fees - Water	1"	\$14,834
Developmental Fees - Water	1.5"	\$29,667
Developmental Fees - Water	2"	\$47,467
Developmental Fees - Water	3"	\$94,935
Developmental Fees - Water	4"	\$148,336
Developmental Fees - Water	6"	\$296,672
Developmental Fees - Water	8"	\$474,675
Developmental Fees - Water	10"	\$712,012

Developmental Fee - Water - 6" Fire Service	\$6,000
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**Water connection fees**

Water connection - contractor installs	No fee
Water connection fee, 3/4 inch	\$1,000.00 County staff installs connection
Water connection fee, > 3/4 inch	Actual cost + 20% County staff installs connection

**Southern Outer Banks Water**

**Water usage**

**Pine Island**

Water Charge - Pine Island Base Rate	\$30.00 month
Water Charge - Pine Island per 1,000 gallons	\$4.50 per 1000 gal

**Southern Outer Banks Water, except Pine Island**

Water Charge Monthly Base Rate for all customers, except Pine Island	\$20.00 Effective 7/1/2021
2,500 gallons or less in addition to base rate in addition to base rate per	\$3.75 per 1000 gal./effective 7/1/2022
5,000 gallons or less in addition to base rate per 1,000 gallons	\$4.82 per 1000 gal./effective 7/1/2022
10,000 gallons or less in addition to base rate per 1,000 gallons	\$5.89 per 1000 gal./effective 7/1/2022
15,000 gallons or less in addition to base rate per 1,000 gallons	\$6.96 per 1000 gal./effective 7/1/2022
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.03 per 1000 gal./effective 7/1/2022
addition to base rate for all usage when monthly usage exceeds 20,000 gallons	\$9.11 per 1000 gal./effective 7/1/2022

**System Developmental Fees**

Developmental Fees - Water	3/4"	\$7,281
Developmental Fees - Water	1"	\$18,202
Developmental Fees - Water	1.5"	\$36,404
Developmental Fees - Water	2"	\$58,247
Developmental Fees - Water	3"	\$116,493
Developmental Fees - Water	4"	\$182,020
Developmental Fees - Water	6"	\$364,041
Developmental Fees - Water	8"	\$582,465
Developmental Fees - Water	10"	\$873,698

Developmental Fee - Water - 6" Fire Service	\$6,000
Developmental Fee - Centers of Worship	\$3,000

**Water connection fees**

**Southern Outer Banks Water, except Village of Ocean Hill**

Water connection - contractor installs	No fee
Water connection fee, 3/4 inch residential meter	\$1,000.00 County staff installs connection
Water connection fee > 3/4 inch	Actual cost + 20% County staff installs connection
Water connection fee, 3/4 inch fire service meter	\$1,000.00 County staff installs connection
Water connection fee, 3/4 inch irrigation meter	\$1,000.00 County staff installs connection
Water connection fee > 3/4 inch irrigation meter	Actual cost + 20% County staff installs connection

**Village of Ocean Hill**

Village of Ocean Hill Water connection fee, standard 3/4" meter, commercial	\$1,000.00
Village of Ocean Hill Water connection fee, standard 3/4" meter,	\$1,000.00
Village of Ocean Hill Water connection fee, standard 3/4" meter, laundry	\$1,000.00 per 3 machines
Village of Ocean Hill Water connection fee, standard 3/4" meter, multifamily	\$1,000.00 (condos, cottage courts,
Village of Ocean Hill Water connection fee, standard 3/4" meter, restaurants	\$1,000.00 per 16 seats or fraction thereof
Village of Ocean Hill Water connection fee, standard 3/4" meter, sewer	\$700.00
Village of Ocean Hill Water connection fee, standard 3/4" meter, single	\$1,000.00

**Other miscellaneous fees**

Renter Deposit	\$	150
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Adopted this 27th day of June 2022.

Attest:

\_\_\_\_\_  
 Michael H. Payment, Chairman  
 Board of Commissioners

\_\_\_\_\_  
 Leeann Walton  
 Clerk to the Board

**CURRITUCK COUNTY SCHOOLS**  
**PROJECTED COUNTY CURRENT EXPENSE APPROPRIATION**  
Annual Budget for FY 2023

	FY 2022 Funding		FY 2023 Proposed
County Funding Per ADM (PPA)	2,653.86		2,691.01
U.S. Department of Labor Total Consumers' Price Index (CPI) for 12/31/2020, 12/31/2021, respectively	x 1.40%	x	4.70%
FY 2022 Actual, FY 2023 Projected County Funding Per ADM (PPA)	<u>2,691.01</u>		<u>2,817.49</u>
Planning Allotment by ADM per NC Dept. of Public Instruction	4,220		4,641
Projected 7th-12th Grade Corolla Students Attending Out of County Schools	5		11
Charter Schools			68
Out of County students attending Currituck Schools	<u>(51)</u>		<u>(49)</u>
	4,174		4,671
Total Projected ADM Funded By County Appropriation	4,174		4,671
Projected County Funding per ADM (PPA)	x <u>2,691.01</u>	x	<u>2,817.49</u>
Projected County Funding per County ADM	11,232,276		13,160,496
12 teachers salaries (A, 2 = \$38,850)	466,200		466,200
CTE - Interns - Expires 6/30/2026	-		-
12 teacher supplements (\$3,200)	38,400		38,400
FICA	38,602		38,602
Retirement (23.5%)	118,581		118,581
Hospitalization (\$6,400)	<u>76,800</u>		<u>76,800</u>
	<u>738,583</u>		<u>738,583</u>

	FY 2022 Funding	FY 2023 Proposed
2.5 curriculum coach salaries (A, 14 = \$51,450)	128,625	128,625
2.5 curriculum coach supplements (\$4,000)	10,000	10,000
FICA	10,605	10,605
Retirement (23.5%)	32,577	32,577
Hospitalization (\$6,400)	16,000	16,000
	<u>197,807</u>	<u>197,807</u>
10 Tas salary (TA, 2 = \$22,267.40)	222,674	222,674
2.5 curriculum coach supplements (\$4,000)	17,035	17,035
Retirement (23.5%)	52,328	52,328
Hospitalization (\$6,400)	64,000	64,000
	<u>356,037</u>	<u>356,037</u>
CTE Coordinator (salary and benefits) - Expires 6/30/2026	108,476	108,476
CTE Work Based Learning Insurance: 40 intern students * 23 (Assured Partners)	920	920
	<u>109,396</u>	<u>109,396</u>
Total Projected County Appropriations	<u>12,634,099</u>	<u>14,562,319</u>
Total County Appropriations Approved for FY 2020-21	11,478,196	12,634,099
Total Projected County Appropriations for FY 2021-22	<u>12,634,099</u>	<u>14,562,319</u>
Total Dollar Increase for FY 2021-22	<u>1,155,903</u>	<u>1,928,220</u>
Percentage Change in County Funding	10.07%	15.26%
Net Percentage Increase in County Funding without Cost of Living Adjustment	-2.54%	-2.45%
ADM Funding Level per prior year	4,292	4,174
ADM Projected Funding Level (Based on State Planning Allotment)	4,174	4,671
Student Increase (Decrease)	(118)	497
Percentage Increase in Student Average Daily Membership (ADM)	-2.75%	11.91%