



**FY 2024 Adopted
Operating Budget
&
Capital Improvement Program**



Currituck County, North Carolina

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Appendix

Board of Commissioners

Currituck County is governed by a seven-member Board of Commissioners. Each member is elected by a county-wide vote to a four-year term, with no term limits.

The Board of Commissioners determines county policy and is responsible for hiring the County Manager, County Attorney, and Clerk to the Board of Commissioners.

*Currituck County
Board of Commissioners
FY2023-2024*



Bob White
Chairman
District 1



Selina Jarvis
Vice-Chair
District 2



Owen Etheridge
District 5



Mike Payment
District 3



Kevin McCord
At Large



Paul Beaumont
District 4



Mary Etheridge
At Large

Administration

- County Manager: Donald I. McRee, Jr.
- Assistant County Manager: Rebecca Gay
- Clerk to the Board: Leeann Walton
- County Attorney: Megan Morgan

The County Manager directs the daily operations of county government and carries out policies set by the Board of Commissioners. The County Manager is responsible for hiring the Assistant County Manager and department heads, with oversight and final approval of hiring department staff.

The County Manager is also the official budget officer for Currituck County government and is charged with presenting a balanced budget proposal to the Board of Commissioners.

Currituck County maintains a copy of the budget available for viewing on the county website, at www.CurrituckCountyNC.gov.

Advisory Boards

Advisory boards and committees are comprised of citizens who volunteer to participate and contribute their time, knowledge, and experience for the betterment of the county. Members of advisory boards are appointed by the Board of Commissioners.

Each advisory board operates as a supportive body to the Board of Commissioners to provide information and offer suggestions to commissioners on a wide range of topics.

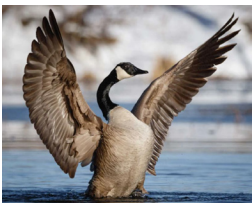
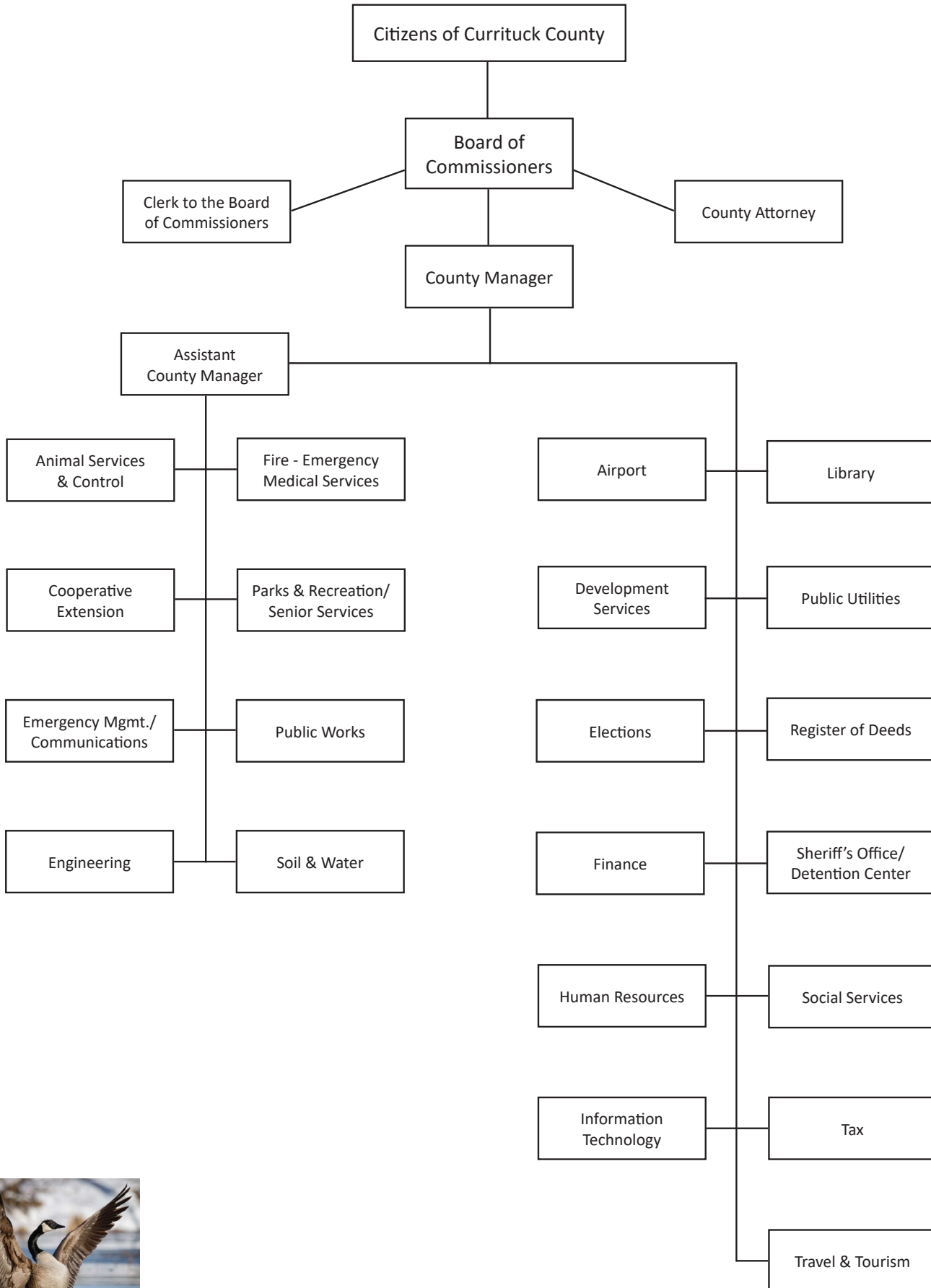
Currituck County residents who are at least 18 years old may apply to serve on the following advisory boards:

- Alcoholic Beverage Control Board
- Animal Services and Control Advisory Board
- Board of Adjustment
- Fire and Emergency Medical Services Advisory Board
- Historic Preservation Commission
- Jury Commission
- Land Transfer Tax Appeals Board
- Library Board
- Nursing Home Advisory Board
- Planning Board
- Recreation Advisory Board
- Senior Citizens Advisory Board
- Social Services Advisory Board
- Tourism Advisory Board
- Veterans Advisory Board

The following advisory boards have residency requirements for service:

- Carova Beach Road Maintenance Service District Advisory Board
- Corolla Wild Horse Advisory Board
- Game Commission
- Northwest Watershed Improvement Advisory Board
- Ocean Sands North/Crown Point Watershed District Advisory Board
- Whalehead Stormwater Drainage Service District Advisory Board

Organizational Chart



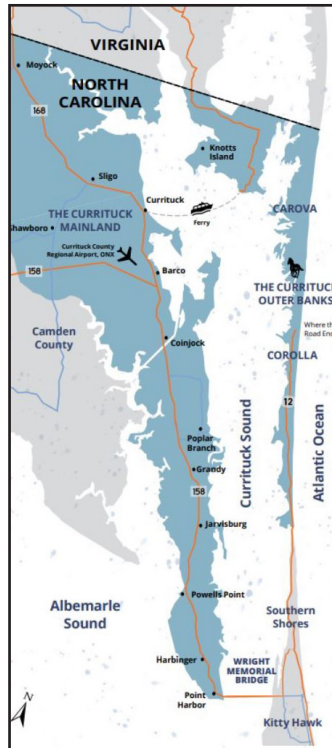
Currituck County Facts

Currituck County is located in the northeastern corner of North Carolina, with its northern border on the state line of Virginia and its eastern border at the Atlantic Ocean. It was formed in 1668 as one of the original five North Carolina counties.

The county encompasses 261.91 square land miles and has a population of approximately 31,000 year-round residents, according to the U.S. Census Bureau.

Currituck is a growing county that experienced a 10.4% increase in population from 2020 to 2022, which ranked as the second fastest growing county in North Carolina during this time. From 2010 to 2020, Currituck experienced a 20.2% increase in population. For that decade, Currituck ranked as the seventh fastest growing county in North Carolina.

Currituck's geography is widespread and includes a long north-to-south mainland section that is bordered by Virginia (north), Camden County (west), Dare County (south) and the Currituck Sound (east). More than 26,000 of the county's residents live in the mainland area.



The community of Knotts Island is located across the Currituck Sound from the mainland and is connected to Virginia. To travel to Knotts Island, one must take the Currituck-Knotts Island Ferry or drive through Virginia. Approximately 2,000 county residents live in Knotts Island.

The Outer Banks community of Corolla is located at the northern end of North Carolina's barrier islands. To reach Corolla, one must travel through Dare County and back north into Currituck County. Corolla includes a paved road section of neighborhoods and, to the north, an off-road four wheel drive area that is only accessible by driving on the beach. Consisting chiefly of Swan Beach,

North Swan Beach, and Carova Beach subdivisions, it contains no paved roads and features secluded neighborhoods behind the dune line of the beach. Approximately 1,600 residents live year-round in Corolla and Carova.

Currituck County is one of only two counties in North Carolina that does not have any cities or towns within its borders.

Tourism is a major economic asset of Currituck County. Visitors come from all over the world to enjoy Currituck County's beaches and historical attractions. During the summer months, the population in Corolla can increase by approximately 50,000 people per week. Important attractions include the historic Whalehead house, Maritime Museum, Outer Banks Center for Wildlife Education, Historic Jarvisburg Colored School, Historic Courthouse and Old Jail, and the Currituck Beach Lighthouse. The county has many tourism-related businesses that hire large numbers of local employees. Due to the successful tourism industry, Currituck County enjoys significant revenue gains through occupancy tax and sales tax.

Currituck County Schools consists of one high school, one early college high school, two middle schools, and six elementary schools. A five-member Board of Education is elected to serve four-year terms. Higher educational opportunities are available in the county through the College of the Albemarle. This community college offers various courses at two county-owned facilities in Community Park: the Regional Aviation and Technology Training Center and the Public Safety Center. Adjacent to these facilities is the Currituck Regional Airport which features a 5,000 foot runway, full-length parallel taxiway, hangars, and tie-down space.

The Currituck Sound, Atlantic Ocean, Intracoastal Waterway, and numerous other bodies of water provide abundant areas for fishing, kayaking, and boating activities. The county's rural environment attracts a large number of hunters.

Eight parks provide playgrounds, boat launches, tennis courts, pickleball courts, volleyball courts, skate parks, dog parks, trails, waterfront boardwalks, fishing, and picnic pavilions. The Currituck County Rural Center includes outdoor equestrian areas and an indoor pavilion.

Budget Message

May 30, 2023

Honorable Board of Commissioners,

I am pleased to submit Currituck County's Fiscal Year 2024 Recommended Budget. The budget is prepared in accordance with the North Carolina Local Government and Budget Fiscal Control Act. This budget is a financially sound proposal addressing the important needs in this community and within the county's governing organization. As this budget is transmitted from the county manager to you, it now becomes your budget as the governing body to review, debate, modify and adopt.

A Narrative Budget

This budget document's format is different than budget documents presented in prior years. The budget document is presented as a narrative that presents departmental mission statements, current fiscal year accomplishments, FY 2024 goals, future considerations, summary of departmental requests and management funding recommendations. The narrative budget format is intended to aid your decision making and add transparency by showing the rationale for recommended programs and their funding.

Overview

The wake of a worldwide pandemic and unusual economic conditions create a challenging budget process. It is challenging to fund and provide services in a county with unique geography and without other local governments to share in the provision of services within a county's boundary. But challenge creates opportunity to seek ways to save money, provide services more efficiently, prioritize existing resources and elevate community values.

A Place to Call Home

Known for its quality of life, Currituck County is a prosperous and attractive place to live and visit. The county experienced a 10.4% increase in population from 2020 to 2022 ranking the county as the second fastest growing county in North Carolina. From 2010 to 2020, the county experienced a 20.2% increase in population ranking the county as the seventh fastest growing county in North Carolina. Using its formula to determine a county's economic strength, the North Carolina Department of Commerce in 2023 named Currituck County as the least economically distressed county out of all

100 North Carolina counties. As gratifying as the state's recognition of Currituck County's economic stability may be, the consequence is that counties losing population are eligible for significant grants and other funding opportunities and Currituck County is not.

The county continues to attract visitors with more visiting in the months before and after the traditional summer tourist season. It is estimated that during the summer the county's population swells to an additional 55,000 to 60,000 each week. Further evidence of the county's attraction to tourists is the 9.56% increase in occupancy tax revenue over last year's large increase. The continued attractiveness of Currituck County as a place for rest and recreation requires maintaining county services and facilities at a high level, particularly in the more remote areas of Corolla and north beach communities.

Currituck County also faces COVID-19 pandemic economic challenges, challenges that arise from the county's geography and as the only local government responsible for services within its 261.91 square mile jurisdiction.

The Economy

These are challenging economic times. Although last year's average inflation rate of 8.6% is trending downward, costs for equipment and construction remain high. Bids for county capital projects are two to three times higher than estimated. The time to complete capital projects is lengthened by the inability to acquire material and equipment. Budgeting for acquisition of capital items like motor vehicles is increasingly difficult when motor vehicles ordered in one fiscal year are not available or delivered until almost two fiscal years later.

Like county residents, Currituck County is absorbing inflationary impacts. It is estimated that because of inflationary effects, it would take additional revenue equivalent to \$.04 of the tax rate, or \$3,244,000, to fund the FY 2024 budget at the same level as the 2023 budget.

Lay of the Land and Standing Alone

Currituck County's geography is widespread and includes a north-to-south mainland section. The Knotts Island community is located across the Currituck Sound from the mainland and for access

requires a ferry or drive through the Commonwealth of Virginia. The Outer Banks community of Corolla is located at the northern end of the state's barrier islands. To reach Corolla, access is made through Dare County and back north into Currituck County. To the north of Corolla there is an area approximately 13 miles in length accessible only by driving on the beach. The subdivisions in the north beach area include Swan Beach, North Swan Beach and Carova Beach subdivisions that contain no paved roads and are secluded neighborhoods behind the dune line.

Currituck County is also one of only two North Carolina counties without cities or towns within its borders. Unlike 98 other counties in the state that can rely upon cities or towns within their boundaries to provide some level of service, any government service within Currituck County is borne solely by the county.

General Fund

The General Fund is the principal operating fund for Currituck County. The major operating activities include general government administration, public safety, education, human services, and other governmental service functions.

Public safety and public education are critical functions of county government. Keeping residents safe, responding to emergencies and providing our children with a sound education are of primary importance. Because of their importance and cost to maintain personnel, vehicles and facilities, this recommended budget proposes allocation of 36% of General Fund appropriations to departments associated with public safety. The departments are Currituck County Sheriff's Office, Fire-Emergency Medical Services Department, Emergency Management, 911 Communications, Inspections, Animal Services and Control and Detention Center. In this recommended budget, it is proposed that 19% of the General Fund is appropriated to Currituck County Schools.

Public Safety

Currituck County Sheriff's Office

At the time the FY 2023 budget was adopted, the Currituck County Sheriff's Office had approximately 14 vacant positions and had difficulty filling those positions. With the increase in salaries, the Currituck County Sheriff's Office was able to fill its ranks. Now, the Currituck County Sheriff's Office is facing a critical issue with aging patrol cars and mounting maintenance costs due to two fiscal years during which the replacement rotation

schedule halted. This recommended budget begins the return of the replacement rotation schedule with the appropriation of funds in the amount of \$842,103 to purchase and equip eleven patrol vehicles and five patrol SUVs.

Like the Currituck County Sheriff's Office last fiscal year, the Detention Center is experiencing a severe staffing shortage. Detention Centers, or county jails, are a liability risk. Currituck County has avoided claims for damages because of the professional operation of the Detention Center. To ensure the Detention Center's continued professional and well-staffed operation, the recommended budget funds an incentive pay plan for detention officers allowing step increases in salary upon completion of certain training and certifications.

Tragically, schools and students across the country continue to be targets of violence. To protect our students and teachers from events within and from outside school walls, the county funds four School Resource Officers. This recommended budget allocates \$765,225 for six additional, fully equipped School Resource Officers and one deputy sheriff position with patrol vehicle to allow for School Resource Officer back up. It is hoped that a School Resource Officer in each of the county's schools will keep students and teachers safe and give families peace of mind.

Emergency Medical Services

Emergency Medical Services continues to experience increased demand for response. In calendar year 2018, Emergency Medical Services responded to 4,785 calls. The response to calls increased to 5,882 calls in the calendar year 2022.

In December 2008, the county purchased six ambulances. Since that time, the ambulances have been rehabilitated with the purchase of new chassis; however, the ambulances are reaching the end of use. This recommended budget allocates \$810,000 for the purchase of two new ambulances and a quick response vehicle. It is expected that two ambulances will be acquired in each of the next four fiscal years to replace the aging fleet.

Recognizing the need for strategic placement of Emergency Medical Services and fire stations, this recommended budget allocates funds for the acquisition of property in Moyock Township. Assuming the ability to acquire suitable property, it is possible that design of a station could occur in FY 2024. The opening of a new station will require future funding for an ambulance and personnel to

operate from the station 24 hours a day.

Fire Services

Currituck County relies on a combined system of paid and volunteer firefighters for fire response and suppression. The county contracts with five volunteer fire departments for fire services. The volunteer fire departments now rely upon fire apparatus that in some instances are close to thirty years in age. The county is incrementally purchasing apparatus to replace the aging fleet and in the current fiscal year has ordered two engines. This recommended budget continues the replacement of the aging fire apparatus with the allocation of \$1,000,000 for the purchase of a four-wheel drive engine that will be based with Carova Beach Volunteer Fire Department.

This recommended budget also allocates a 3% increase in operations funding over the current fiscal year for the five volunteer fire department operations and allocates capital outlay funds for capital items that are necessary for fire response and suppression. The total recommended allocation to the volunteer fire departments for operations and capital outlay is \$1,641,193.

Communications

Quick and effective emergency response does not exist without reliable communication. The county continues to upgrade its public safety communication system. Upgrades include the replacement of the microwave system, installation of fiber cable from the Historic Courthouse and Public Safety Building to the communications tower behind Currituck High School and the construction of a monopole at the county's High Cotton water tank in southern Moyock Township. The county recently received a state grant in the amount of \$1,964,978 to partially fund migration of the system from a conventional radio system to a trunked radio system. This recommended budget allocates the county's \$500,000 grant match.

The county telecommunicators are an important component of the public safety team. Currently, Sheriff's deputies and Fire-Emergency Medical Services team members are eligible for an incentive pay plan. As noted above, this recommended budget allocates funds for a Detention Center incentive pay plan. To close the circle, this recommended budget allocates funds for a telecommunicator incentive pay plan that allows step increases in salary upon completion of certain training and certifications.

Education

Historically, Currituck County strongly supports education and the Currituck County School System. Even in challenging economic times the support is continued in this recommended budget.

Currituck County School System Local Current Expense

In budget meetings, it has been your position that Currituck County Schools allocate \$700,000 of its \$1,700,000 fund balance to fund a portion of the school system's capital outlay funding request. Because the school system's fund balance consists of revenue from Local Current Expense funding, there is a required statutory process to transfer those funds into the Capital Outlay fund. To avoid the necessity of using the statutory transfer process, this recommended budget allocates \$13,035,602 as Local Current Expense funding which is \$700,000 less than the funding formula recommendation. With the addition of \$700,000 from the school system's fund balance, the Local Current Expense available for the school system's operations will be \$13,735,602 which is \$657,000 or effectively a 5.03% increase over the current fiscal year Local Current Expense funding.

Currituck County Schools Capital Outlay

Over the last several fiscal years, the county has appropriated \$1,400,000 in capital outlay funding for the Currituck County School System. Over those fiscal years, the school system has applied \$400,000 for technology. Currituck County School System has also conducted a facilities need assessment. From the facilities need assessment, the school system prioritized capital outlay needs with a five-year capital improvement plan and requested \$3,600,000 in each of the five years to fund the plan. This recommended budget allocates \$3,085,000 for year one of the school system's capital outlay plan for a total recommended capital outlay allocation in the amount of \$4,485,000. To fully fund the school system's capital improvement request for the first year, it is expected that the school system will apply approximately \$300,000 from state lottery funds and approximately \$500,000 from the state Public Schools Repair and Renovation Fund.

A New Elementary School

Population growth in a county viewed as thriving and an attractive place to live is inevitable. To prevent overcrowding of school facilities, particularly in the county's northern area, the start of construction for Tulls Creek Elementary School is planned during

FY 2024. Funding for construction will be provided by an installment purchase financing in an amount between 55 and 60 million dollars. In FY 2024 it is estimated that the first debt service payment for the new school will be approximately \$3,190,345 which equates to approximately \$.04 of the proposed FY 2024 tax rate.

Commitment to Higher Education

For some time, Currituck County and the regional community college, College of the Albemarle, have partnered to ensure county citizens have access to quality educational opportunities from trades to general college level courses. The partnership has resulted in the establishment of College of the Albemarle's campus in the county providing aviation systems technology, computer-aided drafting technology and computer-integrated machining programs. At the county's Public Safety Center, COA offers basic law enforcement, nursing aide and general education programs. Continuing the partnership, this recommended budget allocates \$243,927 to the College of the Albemarle.

Our Team

Out of all the resources available to provide a high level of services to our citizens, our employee team is the greatest. In the current fiscal year budget, you funded the third, and final part, of a pay study to adjust salaries for compression and place salaries in line with market ranges. By so doing, all employees received not less than a 4% salary increase. Because of that adjustment, this budget does not include a cost-of-living adjustment for employees. The county continually maintains and seeks to improve an attractive benefits package for employees. From the longevity pay program to the county's contribution to the 401k Supplemental Retirement Plan, the county's benefit plan is impressive.

Maintaining an affordable health insurance plan with good benefits has been difficult. Faced with unacceptable health insurance premium increases in the current fiscal year, the county had to modify the employees' health plan which reduced insurance coverage amounts. While working on the renewal of the health insurance plan for the coming fiscal year, we became aware of the North Carolina Health Insurance Pool, ("NCHIP"). NCHIP consists of approximately 28 North Carolina counties and cities that have come together to operate, manage and govern a health insurance pool consisting of almost 14,000 covered persons and allowing for greater spread of risk. As the county's current health insurer quoted rate increases from 19% to

54% with the same or less coverage, NCHIP was quoting an increase in the county's premium in an amount not exceeding 1.1% with a copay plan and 80/20 claim coverage versus the county's current 70/30 claim coverage. With your approval, the county has joined NCHIP and in FY 2024 will offer our team greater health coverage at much less cost to the county than we would otherwise have experienced.

Personnel Changes

In addition to School Resource Officer and deputy sheriff positions discussed above, the following personnel changes are proposed in the recommended budget:

Detention Center - Eliminate one Detention Officer position that is reclassified as a Secretary position for the Sheriff's Office and add two part-time Detention Officer positions.

Emergency Medical Services - Reclassification of EMS Training Officer position from Grade 70 to Grade 77.

Communications - Telecommunicator I position added.

Fire Services - Reclassification of Fire Training Officer from Grade 70 to Grade 77.

Airport - Lineman position added.

Engineering - Create Engineering Department with current positions.

Social Services - Reclassification of Administrative Services Officer I position from Grade 70 to Business Officer I position at Grade 76; Reclassification of Accounting Clerk II position at Grade 53 to Accounting Technician I position at Grade 68.

Travel and Tourism - Outer Banks Center for Wildlife Education Manager position added upon county assumption of facility operation.

Solid Waste - Add two part-time Scale Operator positions at the Transfer Station.

Mainland Sewer - Wastewater Operator position added.

With the General Assembly's adoption of Medicaid Expansion, contingent upon the Governor signing the state budget, Social Services will need to create and hire up to five Income Maintenance Workers

to meet the expected client demand. This recommended budget does not create or fund those positions as we will wait to determine when Medicaid Expansion is effective. Any necessary position creations and funding will be brought to you at the appropriate time.

Enterprise Funds

Generally, enterprise funds account for operations that are financed and operate much like a private business. The county maintains eleven enterprise funds. In enterprise funds that are water, sewer or solid waste related there are capital projects planned to begin or continue in FY 2024. Those projects are:

- 16-inch Water Main Upgrades from Sligo to High Cotton elevated tank in Moyock.
- Reverse Osmosis Well #4 and Connection to Mainland Water Treatment Plant.
- Mainland Water Treatment Plant Expansion.
- New Reverse Osmosis Well and Connection to Southern Outer Banks Water System.
- Southern Outer Banks Water Treatment Plant Expansion.
- Acquire land for new convenience center in Moyock Township.
- Design expansion of Panther Landing Road Convenience Center.

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The various service districts throughout the county are examples. Service districts are geographical areas within the county that are provided with a level of service that is higher than and not practical to provide county-wide. Accordingly, it is expected that areas served by a service district raise sufficient revenue to pay the cost of the service provided. Highlighted changes in taxes or rates for purposes within the Special Revenue Fund are as follows:

Corolla Fire Service District

Corolla Fire Service District was established on May 21, 2018. Since its establishment, the service district tax rate is \$.05. Because the current tax rate does not provide sufficient revenue to support services provided, this recommended budget proposes a tax rate of \$.06.

Knotts Island Fire Service District

Knotts Island Fire Service District was established on May 6, 2019. Since its establishment, the service district tax rate is \$.05. Because the current tax

rate does not provide sufficient revenue to support services provided, this recommended budget proposes a tax rate of \$.06.

Hog Bridge Ditch Watershed Improvement Service District

Hog Bridge Ditch Watershed Improvement Service District was established on June 6, 2005. The service district boundary is the same boundary as the Hog Bridge Jury Ditch established in 1916 by the Currituck County Superior Court. Because it is proposed that the service district be repealed as duplicative, this recommended budget proposes no tax for the service district and the expenditure of fund balance for service district projects until its depletion.

Ocean Sands North and Crown Point Service District for Watershed Improvement and Drainage

Ocean Sands North and Crown Point Service District for Watershed Improvement and Drainage was established on May 2, 2016. Due to cost, Phase I of the plan for installation of stormwater management infrastructure is now divided into several phases. The service district's advisory board recommends increasing the service district tax from \$.15 to \$.255 to provide funding for the initial and critical phases of the Phase I project. This recommended budget proposes a tax rate of \$.255.

Whalehead Stormwater Drainage Service District

Whalehead Service District was established on May 19, 2003. It has completed the major construction work to install stormwater management infrastructure throughout Whalehead Beach Subdivision in Corolla. There remains to be constructed several smaller projects. In recognition of the major project's completion, this recommended budget proposes a decrease in the tax rate from \$.155 to \$0.10.

Whalehead Beach Service District for Solid Waste Collection and Disposal

Whalehead Beach Service District for Solid Waste Collection and Disposal was established on June 20, 2011. The service district maintains a large fund balance that can allow for reduction of the tax rate pending this year's rebidding for a contract for the provision of service to the district. This budget recommends a decrease in the tax rate from \$.019 to \$.015.

Capital Improvement Plan

Capital facilities and adequate infrastructure are critical for Currituck County's provision of services and facilities. A plan is critical to determine the need and funding for capital facilities and infrastructure. In a deliberate process, county departments were asked to identify capital needs from FY 2024 through FY 2028. The result is the FY 2024-2028 Capital Improvement Program that is recommended to you for adoption with the FY 2024 budget. The FY 2024 capital budget represents projects proposed for funding in the recommended budget. The remaining projects shown in FY 2025 through FY 2028 represent planned projects that will be continually vetted and subject to change. This recommended budget allocates \$4,239,959 for General Fund capital, \$1,612,558 for Special Revenue Fund capital, and \$6,713,000 for Enterprise Fund capital.

Financial Policies

Currituck County's financial condition must be accurately maintained to assure resource availability to meet community priorities. Financial policies guide you and county management as decisions are made concerning resource allocation. Although the county has maintained sound financial practices, the Board of Commissioners has not, through a deliberative process, considered and adopted a financial policy. This recommended budget includes a proposed Financial Policy for your consideration and adoption. As proposed, the Financial Policy will:

- Affirm the county will operate under a balanced budget and appropriations requested after budget adoption require Board of Commissioners approval and identify expenditure reduction or revenue increases to offset.
- Require revenue projections to be set at realistic and attainable levels, sufficiently conservative to avoid shortfalls, but accurate enough to avoid a regular pattern of setting tax rates that produce significantly more revenue than necessary to meet expenditure requirements.
- Establishes guidelines for county government regarding the institution of fees for performing services or duties permitted or required by law.
- Require that the county maintain a General Fund, which includes debt service of at least 30%.
- Annually submit the county's audit report to the Government Finance Officers' Association Certification of Achievement for Excellence in Financial Reporting Program.
- Provide monthly interim financial statements

to county management and the Board of Commissioners.

- Provides that the county adopts a five-year Capital Improvement Plan to be revised and approved annually

Fiscal Year 2024 Financial Picture And Beyond

Like prior fiscal years, the budget process began with departments presenting their requests. The requests were not unreasonable, representing departmental professional judgment of funding required to maintain and enhance service to the community. Currituck County is a lean operation and department requests were in keeping with operational practice. Following receipt of department requests, and your direction of what should be included in the budget, the county management budget team vetted requests asking departments to justify some of the requests and thereafter deleting or delaying fulfillment of some requests.

After that process, the amount of new revenue available in FY 2024 is not sufficient to meet rising cost and demand of county services and funding requests of our partners in education. As presented above, inflationary impacts alone would require an additional 4 cents of property tax to fund the current fiscal year's budget. The first debt payment for the new Tulls Creek Elementary School requires an additional 4 cents of property tax. In addition, this budget does not propose allocation of fund balance from the General Fund. The current fiscal year's budget funding relies on an amount of fund balance that equates to 4 cents of property tax. It is unsustainable to continually dip into the county's savings, or "rainy day" fund, to fund recurring operational costs. This is particularly true for a coastal county dependent on the whims of weather for much of its economy and revenue.

Therefore, this recommended budget proposes a property tax increase of 10 cents for the General Fund operating budget in the upcoming fiscal year. It would generate \$8,115,710 in additional revenue and set the county's tax rate at 56 cents. By comparison, a survey of surrounding jurisdiction tax rates reveals the following:

- City of Virginia Beach - 99 cents
- City of Chesapeake - \$1.05
- Camden County – 88 cents
- Southern Shores + Dare County - .6363 cents
- Kitty Hawk + Dare County – 70.05 cents
- Duck + Dare County - .6205 cents

In FY 2025, a full debt payment for Tulls Creek Elementary school will be required. To fund the required payment will require an additional 4 cents of tax and setting the county's tax rate at 60 cents.

I believe this \$77,330,167 General Fund operating budget is responsible to address community needs and expectations. This recommended budget addresses challenges and opportunities created by population growth, lasting effects of the COVID-19 pandemic and unique economic conditions. It recognizes good stewardship of county resources and facilities by maintaining and building upon the time, talent and treasure expended now and in the past.

Coming Soon

Now that the budget is yours, we want citizens to have the opportunity to become familiar with the narrative budget format, to ask questions and provide feedback. Comments can be made to commissioners@currituckcountync.gov. The recommended budget will also be posted on the county's website and a hard copy will be available in the office of the Clerk to the Board in the Historic Courthouse.

A budget workshop will be held on June 5, 2023, prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on

June 19, 2023 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2023.

In closing, I thank the county staff and department heads for their diligent and dedicated work preparing their budget submissions. I also thank the management budget team: Assistant County Manager Rebecca Gay, Finance Officer Sandra Hill, Assistant Finance Officer Caron Crouse and Public Information Officer Randall Edwards who formatted and crafted this recommended narrative budget.

Thank you for your attention, deliberation and consideration of this recommended budget.



Donald I. McRee, Jr.
County Manager

Adjustments from Recommended to Adopted

General Fund

	FTE	Revenues	Expenditures
Recommended	484.70	\$ 77,330,167	\$ 77,330,167
A. Jury Commission		290	290
B. County Fire Services - Vol System		18,000	18,000
C. Mental Health		60,000	60,000
D. Juvenile Justice Programs		11,681	11,681
E. Parks & Recreation	(1.00)	(54,711)	(54,711)
Proposed Adopted	483.70	\$ 77,365,427	\$ 77,365,427

A. Jury Commission: Staff identified a technical revision resulting in an of \$290 for software fees.

B. County Fire Services – Volunteer System: At the Monday, June 5, 2023, Budget Work Session, the Board of Commissioners identified that funding for hydrant maintenance contracts was not fully funded in the recommended budget. An increase of \$18,000 in the Fire Services budget funds hydrant maintenance contracts.

C. Mental Health: Staff identified a technical revision resulting in an increase of \$60,000 for mental health services contract.

D. Juvenile Justice Programs: Staff identified a technical revision resulting in an increase of \$11,681.

E. Parks & Recreation: Staff identified a technical revision to reduce the number of Park Attendant positions funded from 4 to 3 positions. The fourth position is funded in the Tourism Development Authority – Tourism Related budget. The correction reduces the Parks & Recreation budget by \$54,711. There is no budgetary impact to the Tourism Development Authority budget.

Additional Revisions

A. Advisory Boards (p.5): The Game Commission was moved to the section describing boards with residency requirements.

B. User Fee Change Summary (p. 47-49): The User Fee Change Summary was revised to add Development Services fees for Stormwater Development Review and increase the fee for Temporary Construction Office to \$100.

C. General Fund Appropriation by Type: (p. 59): The General Fund Appropriation by Type table was revised and reorganized.

D. Schedule of Interfund Transfers (p. 60-61): The Schedule of Interfund Transfers was revised to include a detailed description of the transfer.

E. Authorized Positions (p. 62-63): The “Personnel Summary” table title was revised to “Authorized Positions.” The table was revised and reorganized to accurately reflect authorized full-time equivalent positions.

F. Detention and Communications Incentive Plan: The Detention and Communications Incentive Plans provided to the Board of Commissioners at the June 5, 2023, Budget Work Session were added to the Incentive Plans section of the Appendix.

Special Revenue Funds – Hog Bridge Ditch Watershed Improvement Fund

	Revenues	Expenditures
Recommended	\$ 3,800	\$ 3,800
Adopted	\$ 12,016	\$ 12,016

On June 19, 2023 the Board of Commissioners voted to increase the tax rate for Hog Bridge Ditch Watershed Improvement District from \$0.01 to \$0.03 cents per \$100 property valuation. The new tax rate of \$0.03 will levy \$8,216.

Special Revenue Funds – Tourism Development Authority

	Revenues	Expenditures
Recommended	\$ 15,249,037	\$ 15,249,037
Adopted	\$ 16,299,037	\$ 16,299,037

Staff identified and presented a technical revision for board adoption on June 19, 2023, to the Tourism Development Authority budget of \$1.1 million for beach rescue services. The increase was funded with an additional \$300,000 from occupancy tax revenue and \$800,000 from investment earnings.

Budget Ordinance

County Of Currituck Budget Ordinance

For the Year Ending June 30, 2024

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, 2023 and ending June 30, 2024.

A. Estimated Resources:

Ad Valorem Taxes	\$	47,114,141
Other Taxes and Licenses		11,102,800
Intergovernmental Revenues		3,015,691
Permits and Fees		3,812,430
Sales and Services		909,328
Investment Earnings		251,600
Miscellaneous		31,000
		<u>66,236,990</u>
Transfers In		11,128,437
Appropriated Fund Balance		-
		<u>11,128,437</u>
TOTAL ESTIMATED RESOURCES	\$	<u>77,365,427</u>

B. Appropriations:

Administration	\$	1,089,869
Legal		404,382
Governing Body		212,315
Elections		351,934
Finance		1,193,257
Information Technology Services		1,694,597
Human Resources		404,043
Tax		791,369
Public Works		1,880,600
Public Utilities		421,543
Engineering		349,671
Corolla ABC Store		-
Register of Deeds		1,192,940
Court Facilities		459,089
Sheriff		10,773,933
Detention Center		3,066,762
Animal Control		977,247
Jury Commission		3,140
Emergency Medical Services		7,478,634
Emergency Management		382,312
Communications		1,661,464
Inspections		1,553,525
Fire Services:		
County Fire Services		346,765
Volunteer System		331,035
Moyock Vol Fire Department		326,285
Crawford Vol Fire Department		327,466
Lower Currituck Vol Fire Department		408,694
Carova Bch Vol Fire Department		265,713

Public Safety Center	245,176
Medical Examiner	30,000
Airport	1,036,706
Soil Conservation	165,891
Inter County Transit Authority	49,575
Forestry	96,664
Cooperative Extension	674,134
Planning	1,221,324
Health Administration	390,000
Mental Health	83,893
Social Services Administration	4,392,437
Public Assistance	652,696
County Assistance	174,755
Juvenile Justice Programs	131,681
Parks & Recreation	1,528,664
Rural Center	276,681
Library	783,703
Senior Center	442,167
Local Current Expense	13,035,602
Capital Outlay	1,400,000
College of the Albemarle	243,927
Bonds Payable	2,670,915
Interest	2,996,480
Agency Appropriations	40,500
Central Services	1,392,976
Appropriations to other funds	<u>4,860,296</u>

TOTAL APPROPRIATIONS \$ 77,365,427

SECTION 2. TOURISM DEVELOPMENT AUTHORITY

A.	Estimated Resources:		
	Other Taxes & Licenses	\$	15,499,037
	Investment Earnings		800,000
	TOTAL ESTIMATED RESOURCES		<u>16,299,037</u>

B.	Appropriations:		
	Tourism Promotion		4,540,126
	Tourism Related Expenditures		
	General Tourism Related Expenditures		2,471,084
	Whalehead Museums		1,298,488
	Capital Outlay		263,000
	Transfers to other funds		<u>7,726,339</u>
	TOTAL APPROPRIATIONS	\$	<u>16,299,037</u>

SECTION 3. REVALUATION FUND

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

B.	Appropriations:		
	Operations		<u>121,000</u>
	TOTAL APPROPRIATIONS	\$	<u>121,000</u>

SECTION 4. CAROVA BEACH ROAD SERVICE DISTRICT FUND

A.	Estimated Resources:		
	Ad Valorem Taxes	\$	66,806
	Permits and fees		34,000
	Transfer In		30,000
	TOTAL ESTIMATED RESOURCES		<u>130,806</u>

B.	Appropriations:		
	Operations		128,947
	Transfer Out		<u>1,859</u>
	TOTAL APPROPRIATIONS	\$	<u>130,806</u>

SECTION 5. COROLLA FIRE SERVICE DISTRICT FUND

A.	Estimated Resources:		
	Ad Valorem Taxes	\$	2,021,831
	Transfer In		1,431,289
	Fund Balance Appropriated		1,382,633
	Other		50,000
	TOTAL ESTIMATED RESOURCES		<u>4,885,753</u>

B.	Appropriations:		
	Operations		<u>4,885,753</u>
	TOTAL APPROPRIATIONS	\$	<u>4,885,753</u>

SECTION 6. KNOTTS ISLAND FIRE SERVICE DISTRICT FUND

A.	Estimated Resources:		
	Ad Valorem Taxes	\$	127,543
	Investment Earnings		8,000
	Transfers From Other Funds		1,425,007
	Appropriated Fund Balance		-
	TOTAL ESTIMATED RESOURCES		<u>1,560,550</u>

B.	Appropriations:		
	Operations		1,432,074
	Capital Outlay		<u>128,476</u>
	TOTAL APPROPRIATIONS	\$	<u>1,560,550</u>

SECTION 7. EMERGENCY TELEPHONE SYSTEM FUND

A.	Estimated Resources:		
	911 Wireline Surcharges	\$	243,126
	Grants		1,964,978
	Investment Earnings		4,000
	Fund Balance Appropriated		6,949
	TOTAL ESTIMATED RESOURCES		<u>2,219,053</u>

B.	Appropriations:		
	Contracted Services		217,075
	Capital Outlay		<u>2,001,978</u>
	TOTAL APPROPRIATIONS	\$	<u>2,219,053</u>

SECTION 8. EMERGENCY EQUIPMENT REPLACEMENT

A.	Estimated Resources:		
	Miscellaneous	\$	5,000
	Transfers		1,000,000

Appropriated Fund Balance		1,294,722
TOTAL ESTIMATED RESOURCES		<u>2,299,722</u>

B. Appropriations:		
Capital Outlay		2,299,722
TOTAL APPROPRIATIONS	\$	<u>2,299,722</u>

SECTION 9. GUINEA MILL WATERSHED IMPROVEMENT FUND
 Transferred to Moyock Watershed Improvement District in FY2022.
 Once the fund balance is expended, the fund will be closed.

A. Estimated Resources:		
Fund Balance Appropriated	\$	190,000
TOTAL ESTIMATED RESOURCES		<u>190,000</u>

B. Appropriations:		
Operations		190,000
TOTAL APPROPRIATIONS	\$	<u>190,000</u>

SECTION 10. HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND

A. Estimated Resources:		
Special District Taxes	\$	8,216
Fund Balance Appropriated		3,800
TOTAL ESTIMATED RESOURCES		<u>12,016</u>

B. Appropriations:		
Operations	\$	11,306
Transfer Out		710
TOTAL APPROPRIATIONS		<u>12,016</u>

SECTION 11. MOYOCK WATERSHED IMPROVEMENT FUND

A. Estimated Resources:		
Special District Taxes	\$	221,923
Investment Earnings		5,000
Fund Balance Appropriated		403,389
TOTAL ESTIMATED RESOURCES		<u>630,312</u>

B. Appropriations:		
Operations		621,923
Transfer Out		8,389
TOTAL APPROPRIATIONS	\$	<u>630,312</u>

SECTION 12. NORTHWEST WATERSHED IMPROVEMENT FUND

A. Estimated Resources:		
Special District Taxes	\$	4,070
Fund Balance Appropriated		40,000
Investment Earnings		142
TOTAL ESTIMATED RESOURCES		<u>44,212</u>

B. Appropriations:		
Operations		44,070
Transfers Out		142
TOTAL APPROPRIATIONS	\$	<u>44,212</u>

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

A.	Estimated Resources:		
	Special District Taxes	\$	1,448,413
	TOTAL ESTIMATED RESOURCES		<u>1,448,413</u>
B.	Appropriations:		
	Operations		1,448,413
	TOTAL APPROPRIATIONS	\$	<u>1,448,413</u>

SECTION 14. WHALEHEAD WATERSHED IMPROVEMENT FUND

A.	Estimated Resources:		
	Special District Taxes	\$	1,065,393
	Investments		10,000
	TOTAL ESTIMATED RESOURCES		<u>1,075,393</u>
B.	Appropriations:		
	Operations		851,445
	Capital Outlay		176,000
	Transfer Out		47,948
	TOTAL APPROPRIATIONS	\$	<u>1,075,393</u>

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

A.	Estimated Resources:		
	Special District Taxes	\$	127,160
	TOTAL ESTIMATED RESOURCES		<u>127,160</u>
B.	Appropriations:		
	Operations		127,160
	TOTAL APPROPRIATIONS	\$	<u>127,160</u>

SECTION 16. DEPARTMENT OF SOCIAL SERVICES FUND

A.	Estimated Resources:		
	Operating Revenues - DSS Client Accounts	\$	350,000
	TOTAL ESTIMATED RESOURCES		<u>350,000</u>
B.	Appropriations:		
	Expenses paid on behalf of others - DSS Client Accounts		350,000
	TOTAL APPROPRIATIONS	\$	<u>350,000</u>

SECTION 17. FINES AND FORFEITURES

A.	Estimated Resources:		
	Operating Revenues - Fines and Forfeitures	\$	350,000
	TOTAL ESTIMATED RESOURCES		<u>350,000</u>
B.	Appropriations:		
	Fees paid to the Board of Education		350,000
	TOTAL APPROPRIATIONS	\$	<u>350,000</u>

SECTION 18. DEEDS OF TRUST

A.	Estimated Resources:		
	Operating Revenues - Deeds of Trust	\$	60,000
	TOTAL ESTIMATED RESOURCES		<u>60,000</u>
B.	Appropriations:		
	Remitted to the State Treasurer - Deeds of Trust		60,000
	TOTAL APPROPRIATIONS	\$	<u>60,000</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	\$	3,700,000
	Investment Earnings		300,000
	Fund Balance Appropriated		1,100,000
	TOTAL ESTIMATED RESOURCES		<u>5,100,000</u>
B.	Appropriations:		
	Transfers Out		5,100,000
	TOTAL APPROPRIATIONS	\$	<u>5,100,000</u>

SECTION 21. SCHOOL CAPITAL FUND

A.	Estimated Resources:		
	Other Taxes and Licenses	\$	3,235,000
	Investment Earnings		50,000
	Appropriated Fund Balance		1,200,000
	TOTAL ESTIMATED RESOURCES		<u>4,485,000</u>
B.	Appropriations:		
	T T - Operating Fund		1,400,000
	T T - School Facilities Fund		3,085,000
	TOTAL APPROPRIATIONS	\$	<u>4,485,000</u>

SECTION 22. TRANSFER TAX CAPITAL FUND

A.	Estimated Resources:		
	Other Taxes and Licenses	\$	7,300,750
	Investment earnings		100,000
	TOTAL ESTIMATED RESOURCES		<u>7,400,750</u>
B.	Appropriations:		
	Operations		700
	Transfers Out		7,400,050
	TOTAL APPROPRIATIONS	\$	<u>7,400,750</u>

SECTION 23. LAND BANKING FUND

A.	Estimated Resources:		
	Transfers In	\$	200,000
	Investment Earnings		
	TOTAL ESTIMATED RESOURCES		<u>200,000</u>
B.	Appropriations:		
	Capital outlay		<u>200,000</u>
	Fees Paid To Officials		
	TOTAL APPROPRIATIONS	\$	<u>200,000</u>

SECTION 24. OCEAN SANDS WATER AND SEWER FUND

A.	Estimated Resources:		
	Special District Taxes	\$	635,238
	Operating Revenues		1,594,403
	Investment Earnings		50,250
	Appropriated Retained Earnings		508,619
	TOTAL ESTIMATED RESOURCES		<u>2,788,510</u>
B.	Appropriations:		
	Administration		399,687
	Water Treatment Operations		553,169
	Sewer Treatment Operations		733,341
	Capital Outlay		489,000
	Debt Service		<u>613,313</u>
	TOTAL APPROPRIATIONS	\$	<u>2,788,510</u>

SECTION 25. MAINLAND WATER FUND

A.	Estimated Resources:		
	Operating Revenues	\$	4,148,000
	Other Revenue		150,500
	T T-Mainland H2O Construct		976,593
	TOTAL ESTIMATED RESOURCES		<u>5,275,093</u>
B.	Appropriations:		
	Administration		1,780,795
	Water Treatment Operations		908,142
	Debt Service		1,537,156
	Capital Outlay		<u>1,049,000</u>
	TOTAL APPROPRIATIONS	\$	<u>5,275,093</u>

SECTION 26. MAINLAND WATER DEVELOPMENTAL FEE FUND

A.	Estimated Resources:		
	Operating Revenues	\$	-
B.	Appropriations:		
	Transfers Out		-
	TOTAL APPROPRIATIONS	\$	-

SECTION 27. SOLID WASTE FUND

A.	Estimated Resources:		
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Operating Revenues	\$	6,148,750
Transfers In		3,700,000
Appropriated Retained Earnings		379,563
Investment Earnings		75,000
TOTAL ESTIMATED RESOURCES		<u>10,303,313</u>

B. Appropriations:		
Administration		109,281
Solid Waste Operations		6,984,032
Capital Outlay		3,210,000
TOTAL APPROPRIATIONS	\$	<u>10,303,313</u>

SECTION 28. SOUTHERN OUTER BANKS WATER FUND

A. Estimated Resources:		
Operating Revenues	\$	3,000,000
Investment Earnings		500
Non-Operating Revenues		719,800
TOTAL ESTIMATED RESOURCES		<u>3,720,300</u>

B. Appropriations:		
Administration		1,310,966
Water Operations		1,654,334
Capital Assets		755,000
TOTAL APPROPRIATIONS	\$	<u>3,720,300</u>

SECTION 29. MAINLAND CENTRAL SEWER

A. Estimated Resources:		
Operating revenues	\$	1,094,400
Investment Earnings		20,250
Transfer In		1,253,000
Appropriated Retained Earnings		370,290
TOTAL ESTIMATED RESOURCES		<u>2,737,940</u>

B. Appropriations:		
Administration		581,387
Sewer Operations		903,553
Capital Assets		1,253,000
TOTAL APPROPRIATIONS	\$	<u>2,737,940</u>

SECTION 30. MAINLAND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources:		
Operating Revenues	\$	-
TOTAL ESTIMATED RESOURCES		-

B. Appropriations:		
Transfers Out		-
TOTAL APPROPRIATIONS	\$	-

SECTION 31. POST-EMPLOYMENT RETIREMENT BENEFITS FUND

A. Estimated Resources:		
Retiree benefits	\$	806,164
Investment Earnings		15,000

TOTAL ESTIMATED RESOURCES

821,164

B. Appropriations:

Operations

821,164

TOTAL APPROPRIATIONS

\$

821,164

SECTION 32. AD VALOREM TAX RATE ESTABLISHED

There is hereby levied a tax rate of fifty-six cents (\$0.56) per one hundred dollars (\$100) valuation of all real and personal property situated in the County of Currituck on January 1, 2023 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 \$8,474,418,384 and an estimated rate of collection of 99.08%. The estimated rate of collection is based on the fiscal year ended June 30, 2022.

SECTION 33. SPECIAL DISTRICT TAX RATES ESTABLISHED

Corolla Fire Service District	\$	0.060
Knotts Island Fire Service District		0.060
Carova Beach Road Service District		0.020
Hog Bridge Ditch Watershed Improvement District		0.030
Moyock Combined Watershed Improvement District		0.015
Northwest Watershed Improvement District		0.020
Ocean Sands North and Crown Point Watershed Improvement District		0.255
Whalehead Watershed Improvement District		0.100
Whalehead Beach Solid Waste Collection & Disposal Service District		0.015
Ocean Sands Water & Sewer District		0.115

SECTION 34. ANIMAL TAX RATE ESTABLISHED

There is hereby levied an animal tax of four dollars (\$4.00) for all male and spayed female dogs and four dollars (\$4.00) for all fertile female dogs listed for taxes as of January 1, 2022.

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 fifty-one dollars (\$451) for all units on the Southern Outer Banks with door to door service and two hundred forty-seven dollars (\$247) 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. They 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. They 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. They 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. They may make inter-fund loans for a period of not more than sixty (60) days.
- E. They 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 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;
- 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).

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 County Manager and 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
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. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices.

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 19th day of June 2023.

Signature on File
Bob White, Chairman
Board of Commissioners

ATTEST:

Signature on File
Leeann Walton
Clerk to the Board



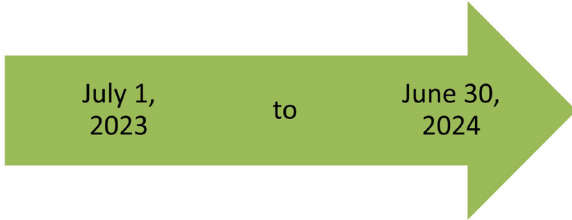
Introduction & Reader's Guide

Introduction & Reader's Guide

Introduction & Process

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 Board of Commissioners. The plan should also provide for professional efficiency and effectiveness in goal accomplishment and utilization of valuable county resources.

Fiscal Year 2024



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 annual comprehensive 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 annual comprehensive financial report provides a look back at the county's financial condition.

County funds 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. 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 North Carolina 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, while 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. Therefore, the activities of these funds are not included in the Annual Budget.

Reader's Guide

The Budget Overview section describes fund structure and financial policies that guide the Board of Commissioners and County Manager as they make decisions concerning resource allocations.

The Revenue Overview 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 fiscal year.

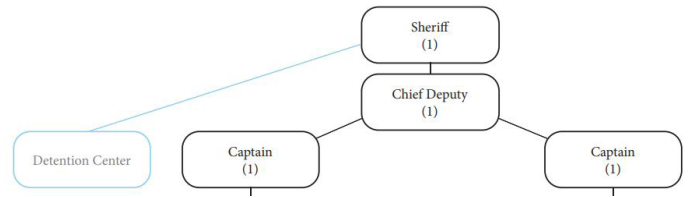
The information presented in the Expenditure Overview section of this budget document is primarily at a summary level to give the reader an overview of the budget from several different perspectives. Most of the summary tables in this section reflect both total appropriations by fund, as well as appropriations 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 county's operations are grouped into different funds as a means of reporting and accounting for all financial transactions. The various types of funds described more fully in the "Appropriations by Funds" section of the budget document. Within each fund are one or more county departments, with a department being an organizational unit which provides a major type of public service. Each section has a departmental or agency sheets showing total expenditures by type. The more detailed line-item departmental budget documents are provided in the appendix.

County department organizational charts are included to display the staffing of each department. Some of the organizational charts include lighter ovals. These lighter ovals depict a position that is supervised by the department head but is specifically funded by another budget.

An example of this is the Sheriff's Office organizational chart, which includes the Detention Center. The Detention Center falls under the Sheriff's supervision but is funded by its own budget.

Also, the organizational charts show a number in parenthesis under the job title. This shows the number of employees with that job title within the department.





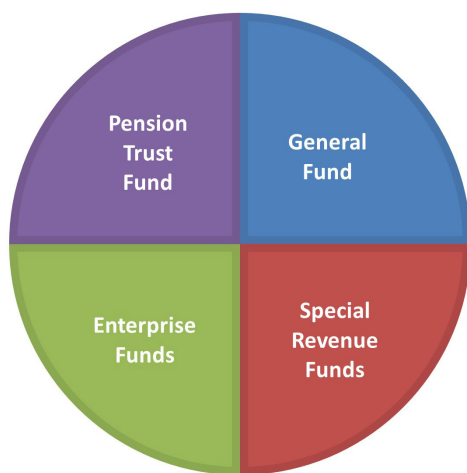
Budget Overview

Fund Structure

Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The presentation of the annual budget is organized into various related types of fund categories including the two major headings: operations and capital projects. Each type of fund is explained in the sections below, including the various revenue sources that support each fund and the services provided by the expenditures from each fund.

Operations

This heading is comprised of four separate fund types that provide for all the basic operations of county government: General Fund, Special Revenue Funds, Enterprise Funds, and the Pension Trust Fund.



General Fund

The General Fund is the principal operating fund for Currituck County. It is established to account for all financial resources except those required by State law, local ordinance, and generally accepted accounting principles to be accounted for in another fund. The county uses five funds internally to make up the general fund; the Operating Fund; the Payment in Lieu of Open Space Fund; the Fire Services Fund; the Revaluation Fund and the Land Banking Fund. The Operating Fund

revenues primarily consist of ad valorem taxes, Federal and State shared revenues, the local option sales taxes, licenses, permits and fees. The major operating activities include general government administration, public safety, education, human services, economic development, and other governmental service functions. The Payment in Lieu of Open Space Fund accounts for funds collected from land developers to accumulate resources to provide parks and recreational facilities in areas where there will be residential development. The Fire Services Fund revenues primarily consist of transfers from the Operating Fund, which are used to provide fire protection throughout the county. The Revaluation Fund revenues also consist of transfers from the Operating Fund to accumulate resources required by the North Carolina General Statutes to fund the octennial revaluation.

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The county currently maintains fifteen Special Revenue Funds: the Tourism Development Authority Fund; the Carova Beach Road Service District; the Emergency Telephone System Fund; the Corolla Fire Fund; the Knotts Island Fire Fund; the Guinea Mill Watershed Improvement Fund (combined with Moyock during 2022); the Hog Bridge Ditch Watershed Improvement Fund; the Moyock Watershed Improvement Fund; the Northwest Watershed Improvement Fund; the Ocean Sands North and Crown Point Watershed Improvement Fund; the Whalehead Watershed Improvement Fund; the Whalehead Beach Solid Waste Collection and Disposal Fund; Department of Social Services (DSS) Client Accounts Fund; Fines and Forfeitures Fund; and the Deeds of Trust Fees Fund.

The Tourism Development Authority Fund revenues primarily consist of the lodging occupancy tax, currently 6%, which by authorizing legislation is largely restricted to promote tourism and tourism related activities. The Carova Beach Road Service District Fund revenues consist of ad valorem taxes, revenues received from tour operator permits and occupancy taxes. The Emergency Telephone System Fund is funded by a surcharge assessed on each telephone line and cell phone utilized within the county. The county also shares in the surcharge

assessed on wireless services within the State. The proceeds of these surcharges are restricted for the operations and maintenance of the 911 system.

The watershed improvement funds above are funded by special district taxes levied within the boundaries of the service district to be used for drainage improvements within each specific service district. The Whalehead Beach Solid Waste Collection and Disposal District is funded by a special district tax levied within the boundaries of the service district to be used for maintenance of solid waste collection and disposal within the service district. The Corolla Fire Protection Fund provides funding for paid fire protection services in the Corolla Fire Protection District. The Knotts Island Fire Protection Fund provides funding for paid and volunteer fire protection services in the Knotts Island Fire Protection District. The DSS Client Accounts, the Fines and Forfeitures and the Deeds of Trust Fees Funds were considered fiduciary funds in past years but are now required to be shown as special revenue funds. These funds track receipts from various parties and the remittance of those receipts to the appropriate entity.

Enterprise Funds

The Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis will be financed or recovered primarily through use charges; or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other useful purposes. The county currently maintains eleven enterprise funds: Ocean Sands Water and Sewer Fund; Mainland Water Fund; Solid Waste Fund; Maple Commerce Park Sewer Fund; Southern Outer Banks Water Fund; Moyock Central Sewer Fund; and Walnut Island Sewer Fund. The proposed budget also includes Ocean Sands Water and Sewer Developmental Fee Fund; Mainland Water Developmental Fee Fund; Southern Outer Banks Water Developmental Fee Fund; and Mainland Sewer Developmental Fee Fund. These developmental fee funds were created in the fiscal year ending June 30, 2019 during implementation of Session Law 2018-34.

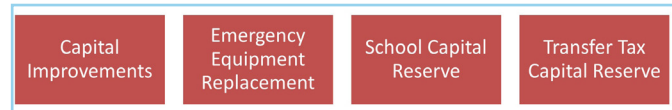
Pension Funds

The Pension Funds are used to accumulate and account for assets held by the county as trustee

or agent for individuals, private organizations, other governmental units, and/or other funds. The county maintains one Pension Trust Fund for a Post Employment Benefits Fund, which provides a health care benefits plan extended to certain qualified retired employees as defined in the Personnel Policy. A second Pension Fund is the Law Enforcement Officers' Special Separation Allowance, a single employer public employee retirement system. The Board of Commissioners approved a resolution on April 19, 2021, creating two trusts for these retirement related benefits. The trusts were funded for the first time in July 2021.

Capital Projects

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The county maintains four funds that qualify as Capital Projects Funds: Capital Improvements Fund; Emergency Equipment Replacement Fund; School Capital Reserve; and Transfer Tax Capital Reserve.



Capital Improvement Fund

The Capital Improvements Fund's primary revenue source is the restricted portion of the additional supplemental one-half of one percent local government sales and use tax and the unrestricted portion of the supplemental one-half of one percent local government sales and use tax. This fund is utilized to meet county capital project needs.

Emergency Equipment Replacement Fund

The Emergency Equipment Replacement Fund's primary source of revenue is a transfer from the General Fund. This fund is used to accumulate funding for major equipment needs of the volunteer fire departments.

School Capital Reserve Fund

The School Capital Reserve Fund's primary revenues is the restricted portion of the additional supplemental one-half of one percent local government sales and use tax and the restricted portion of the supplemental one-half of one percent local government sales and use tax. This fund is utilized to meet the public school system's capital project needs.

Transfer Tax Capital Reserve Fund

The Transfer Tax Capital Fund's primary revenue

source is the tax imposed, currently 1%, on all instruments conveying an interest in real property and is to be used for any lawful capital purpose.

Multi-year Project and Grant Ordinances

Currituck County maintains ten multi-year funds that are not annually budgeted, which are authorized by project ordinance that run through the life of the project. Project and grant ordinances are utilized to budget for capital projects or federal and state grants that are reasonably expected to exist for more than a single year.



Financial Policies

The county's financial policies guide the Board of Commissioners and the County Manager as they make decisions concerning resource allocations. The financial condition of the county must be accurately maintained to assure resources are available to meet the community's priorities. The following policies are related to the adoption and implementation of the annual budget.

Operating Budget

The county shall operate under an annual balanced budget ordinance whereby the sum of net revenues and appropriated fund balances equals the expenditure appropriations. The Local Government Budget and Fiscal Control Act (NCGS 159-8) requires a balanced budget ordinance from all local governments. The county's annual budget shall be adopted by July 1 and shall be effective for a fiscal period beginning July 1 and ending June 30.

All departments share in the responsibility of meeting policy goals and ensuring the county's long-term financial health of the county. Balanced revenue and expenditure forecasts model the county's ability to absorb operating costs from changes in the economy, service demands, debt service, and capital improvements.

The annual budget process weighs all competing requests for county resources, within expected fiscal constraints. Appropriations requested after the original budget is adopted require Board of Commissioners approval and must identify expenditure reductions or revenue increases to offset.

Grant funding supplements county funds when it complements county programs and services. Inconsistent or fluctuating grants are not used to fund ongoing programs. In the event of reduced grant funding, county resources will be substituted only after all program priorities and alternatives are considered during the budget process.

Revenues

Revenue projections shall be set at realistic and attainable levels, sufficiently conservative to avoid shortfalls, yet accurate enough to avoid a regular pattern of setting tax rates that produce significantly more revenue than is necessary to meet expenditure requirements. The county reviews certain programs and services as areas for

potential funding through user fees.

User Fees

North Carolina General Statutes (NCGS) authorize the setting of fees by counties in Chapter 153A - 102. The purpose of the User Fee Policy is to establish guidelines, in accordance with G.S. 153A-102, which shall be used by the County Manager to determine fees and commissions that are not statutorily restricted. Furthermore, this policy also establishes guidelines for the county government regarding the institution of fees for performing services or duties permitted or required by law.

User fees are an allowable manner of paying for services that generate direct benefits to persons who receive the service. Fees shall be developed based on the cost of providing services and county-wide goals and objectives as set by the Board of Commissioners. All user fees shall be evaluated annually and updates shall be presented to the Board of Commissioners during the annual budget process.

Examples of fees include building permits, inspections, facility rentals, park rentals, sports registrations, airport hangar fees, deed recording, marriage licenses, noise permits, weapon permits, solid waste tipping fees, utilities, maps, and event registrations.

A complete master fee list is available on the county website at www.currituckcountync.gov and in the appendix of this document.

Fund Balance

The county shall maintain a fund balance position that is adequate to meet the county's existing needs and potential future challenges. Management is expected to manage the budget so that revenue shortfalls and expenditure increases do not impact the county's amount committed for working capital.

The county will maintain a combined General Fund and Debt Service Fund total fund balance of at least 30% of General Fund and Debt Service Fund combined revenues.

Financial Reporting

The county's Annual Comprehensive Financial Report (ACFR) is annually submitted to the GFOA Certification of Achievement for Excellence in

Financial Reporting Program. Currituck has achieved the GFOA's highest rating in 16 of the past 17 fiscal years. Each annual financial report is maintained on the county website, available for public viewing, at www.currituckcountync.gov.

Fiscal Monitoring

Monthly interim financial statements present actual revenues and expenditures versus budget for the fiscal year to date. These summary interim financial statements are presented to county management and the Board of Commissioners and will identify major variances that require investigation to preserve the county's financial position.

Capital Improvement Plan

The county adopts a five year Capital Improvement Plan to be revised and approved annually. Typically, capital expenditures included as a project in the Capital Improvement Plan cost at least \$10,000. If a capital project is to be debt funded, the county adheres to a risk-averse guideline whereby it appropriates the debt funding source for the capital project only after the designated debt funding source has been officially secured.

Capital and Debt

Capital Funds are utilized by the county. Revenues deposited into the county's capital project funds are used to pay capital project expenditures. Investment income from the county's general fund, federal interest subsidies authorized by ARPA, state lottery funds, and bond issue premiums are other sources of revenue used to pay debt as it becomes due. These funds are usually multi-year funds and not budgeted.

Public Engagement

County residents have multiple opportunities to learn about the proposed budget through public hearings, work sessions, county website, videos, and telephone calls and emails to commissioners. Citizens may provide comments to the Board of Commissioners regarding concerns they have with the county budget prior to its adoption.

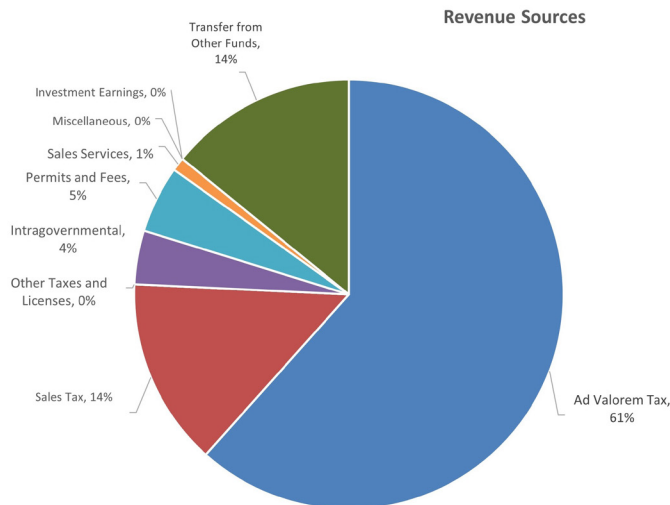




Revenue Overview

Revenue Overview

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



The revenue estimates for the 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.

Property 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.

Fiscal Year	Assessed Value	Tax Rate	
2013	\$ 8,188,541,638	\$ 0.320	
2014	5,565,624,903	0.485	Revaluation
2015	5,864,064,156	0.480	
2016	5,995,996,462	0.480	
2017	6,111,443,899	0.480	
2018	6,246,566,250	0.480	
2019	6,403,894,792	0.480	
2020	6,592,164,374	0.480	
2021	6,778,769,583	0.480	
2022	8,143,596,305	0.460	Revaluation
2023	8,228,991,925	0.460	
2024	8,474,418,384	0.560	

Revaluation

North Carolina General Statutes require that real property values for ad valorem purposes be revalued not less than each eighth year. The most recent revaluation by the county became effective for the fiscal year ended June 30, 2023.

Ad Valorem Tax

The ad valorem tax revenue estimate represents a tax rate of \$0.56 per \$100 applied to the estimated tax base of \$8,474,418,384 with a collection rate of 99.08%. This yields a current tax estimate of \$47,020,141. North Carolina General Statutes limit 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 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. The 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. It is estimated that proceeds for these taxes will be \$311,000 in FY 2024.

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. It is estimated that the county share will be \$115,000 in FY 2024.

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 General Assembly. 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 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. Larger items such as appliances and 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 Chapter 105 of the North Carolina General Statutes. 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.

The General Fund is expected to receive \$9,000,000 in sales tax in FY 2024.

The Capital Improvement Fund and the School Capital Fund are expected to receive \$3,700,000 and \$3,235,000, respectively, in FY 2024.

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 two 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 two 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.

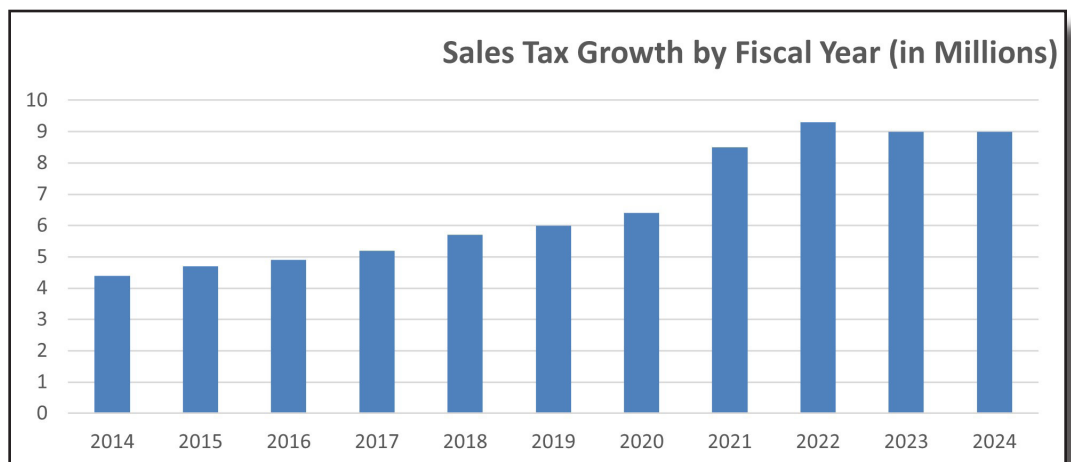
Article 42, like Article 40, also has set aside requirements. Current law requires counties to use 60 percent of Article 42 receipts for public school capital outlay purposes. As originally enacted, the required set aside stepped down and phased out

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. The county has neither voted on or enacted Article 46.

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. The county is projected to earn \$300,000 (\$1,113,772 total all funds) for FY 2024.

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. The county estimates collections of the excise stamp tax to be \$1,750,000 for FY 2024.

Building Permits

Reasonable fees sufficient to cover the costs of administration, inspections, publication of notices and similar matters are charged to applicants. The county estimates collections to be \$1,200,000 for FY 2024.

Transfers From Other Funds

Some services and projects provided through the General Fund are financially supported from revenues collected through other funds. Therefore, in an effort to match revenues with the corresponding expenditures, funds are transferred into the General Fund. Information for anticipated transfers into the General Fund for the upcoming budget year is provided in the Schedule of Transfers.

Special Revenue Funds

Special Revenue Funds address specific needs in the county and development strategies for addressing those needs. See Appropriations by Fund – Special Revenue Funds section of this document for details regarding special revenue funds budgets.

Enterprise Funds

Enterprise funds supply water and sewer services to various sections of the county. There are four funds that provide water and sewer services. In addition, there are construction funds and development fee funds for each.

There is also a solid waste fund that provides convenience center services to county residents. The fees charged for all of the services can be viewed on the Master Fee Schedule.

The Enterprise Funds are managed to be self-sufficient. User fees are determined with the assistance of consultants and, in conjunction with developing detailed budgets, assist each fund to break even while planning for future capital needs.

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:

Fiscal Year	Appropriation	
2024	\$ 0	
2023	3,852,000	Estimated
2022	11,357,638	Increase for 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	

Tax Values, Rates, and Collections

Fiscal Year	Assessed Value	Percent Change	Tax Rate	Gross Levy	Current Collections	Percent Collected
2024	\$ 8,474,418,384	2.98%	\$ 0.560	\$ 47,456,742	\$ N/A	N/A
2023	8,228,991,925	3.24%	0.460	37,853,363	N/A	N/A
2022	7,970,844,000	22.11%	0.460	36,665,882	37,241,093	99.33%
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%
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%

Direct and Overlapping Property Tax Rates

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Proposed	FY 2024 Adopted
<u>County Direct Rates</u>						
General	\$ 0.480	\$ 0.480	\$ 0.460	\$ 0.460	\$ 0.560	\$ 0.560
<u>Overlapping Rates</u>						
Corolla Fire Protection District	0.050	0.050	0.050	0.050	0.060	0.060
Knotts Island Fire Protection Service District	0.050	0.050	0.050	0.050	0.060	0.060
Guinea Mill Watershed Improvement District	0.020	0.020	-	-	-	-
Hog Ditch Watershed Improvement District	0.010	0.010	0.010	0.010	-	0.030
Moyock Watershed Improvement District - Expanded 7/1/2021	0.015	0.015	0.015	0.015	0.015	0.015
Northwest Watershed	0.020	0.020	0.020	0.020	0.020	0.020
Ocean Sands North and Crown Point Watershed Improvement District	0.050	0.050	0.050	0.150	0.255	0.255
Whalehead Watershed Improvement District	0.155	0.155	0.155	0.155	0.100	0.100
Whalehead Beach Solid Waste Collection & Disposal Service District	0.020	0.020	0.019	0.019	0.015	0.015
Carova Beach Road District	0.010	0.010	0.010	0.020	0.020	0.020
Ocean Sands Water and Sewer District	0.110	0.110	0.103	0.103	0.115	0.115

Ad Valorem Taxes

	Total Net Property Valuation	Tax Rate	Total Levy	Projected Collection Rate	Projected Net Levy	Additional One Cent Net Levy
<u>County Wide</u>						
General Fund		0.1430				
School Current Expense		0.1630				
Tulls Creek E.S. (20 yr, 9% est.)		0.0400				
Emergency Medical Services		0.0650				
Fire		0.0520				
Law Enforcement		0.0970				
Real Property	\$ 8,036,308,026		\$ 45,003,325	99.08%	\$ 44,589,294	
Motor Vehicles	<u>438,110,358</u>		<u>2,453,418</u>	99.08%	<u>2,430,847</u>	
	8,474,418,384		47,456,743		47,020,141	
	\$ 8,474,418,384	0.5600	\$ 47,456,743		\$ 47,020,141	\$ 811,571

Special Revenue Districts

Corolla Fire	\$ 3,382,335,572	0.0600	\$ 2,029,401	99.08%	\$ 2,010,731	\$ 335,122
Knotts Island Fire	203,611,207	0.0600	122,167	99.08%	121,043	20,174
Carova Beach Road District	337,132,266	0.0200	67,426	99.08%	66,806	33,403
Hog Bridge Ditch Watershed	27,897,901	0.0000	8,292	99.08%	8,216	2,764
Moyock Watershed	1,493,226,670	0.0150	223,984	99.08%	221,923	147,949
Northwest Watershed	20,539,754	0.0200	4,108	99.08%	4,070	2,035
Ocean Sands North and Crown Point Watershed	573,279,370	0.2550	1,461,862	99.08%	1,448,413	56,801
Whalehead Watershed	693,732,429	0.1000	693,732	99.08%	687,350	68,735
Whalehead Beach Solid Waste	693,732,429	0.0150	104,060	99.08%	103,103	68,735
Ocean Sands Water and Sewer District	552,244,426	0.1150	635,081	99.08%	629,238	54,716

Revenue Estimates - Operating Fund

	FY 2023 Adopted	FY 2024 Request	FY 2024 Proposed	FY 2024 Adopted
Ad Valorem Taxes	\$ 37,624,267	\$ 38,874,223	\$ 47,114,141	\$ 47,114,141
Other Taxes and Licenses	11,401,796	11,102,800	11,102,800	11,102,800
Unrestricted Intergovernmental	160,000	159,800	159,800	159,800
Restricted Intergovernmental	2,429,654	2,355,724	2,855,891	2,855,891
Permits and Fees	4,203,578	3,720,340	3,737,140	3,812,430
Sales and Services	1,070,956	914,128	909,328	909,328
Investment Earnings	424,648	300,000	291,630	251,600
Miscellaneous	126,819	43,000	31,000	31,000
<u>Total Revenues</u>	57,441,718	57,470,015	66,201,730	66,236,990
Other Financing Sources	18,343,436	3,877,050	11,128,437	11,128,437
Total Revenues and Other Financing Sources	\$ 75,785,154	\$ 61,347,065	\$ 77,330,167	\$ 77,365,427

User Fee Change Summary

North Carolina General Statute authorizes counties to establish fees for performing services and duties permitted or required by law. For services not restricted by statute, the county, in accordance with its board adopted user fee policy, adopts a master fee schedule. The master fee schedule is included in the appendix to this document and is also available on the county website. Changes to the schedule are approved by the Board of Commissioners as needed during the year and revisions are posted on the county website.

A summary of user fee changes for the upcoming fiscal year is provided below.

	FY 2023	FY 2024 Adopted
All Departments – Notary Fee	\$5	\$10 per signature G.S. 10B-31
Administration – Flash Drive for Public Records Request	-	\$5
Animal Tax Rate	\$3.00 all male and spayed females & \$6.00 all fertile females	\$4.00 per dog
Development Services – Insulation (new)	\$75 Residential \$125 Commercial	Delete Fee
Development Services – Minor site plan stormwater review*	-	\$2500 Residential \$2500 Commercial
Development Services - Minor subdivision stormwater review (up to 3 lots)*	-	\$3,750 Residential \$3,750 Commercial
Development Services - Major site plan stormwater review (1 measure)*	-	\$3,750 Commercial
Development Services – Major subdivision stormwater review (4-20 lots)*	-	\$5,250 Residential \$5,250 Commercial
Development Services – Major subdivision stormwater review (21+ lots)*	-	\$7,250 Residential \$7,250 Commercial
Development Services – Major site plan (2-3 measures)*	-	\$7,250 Commercial
*Must maintain \$1,000 balance escrow account		
Development Services – Miscellaneous – Temporary Construction Office (Commercial)	\$60.00	\$100.00
Development Services – Insulation (alteration)	\$30 Residential \$50 Commercial	Delete Fee
Development Services – Mobile Homes	\$0.30 per sq foot Residential \$0.40 per sq foot Commercial	\$0.35 per sq foot Residential No Commercial Mobile Homes
Development Services – Modulars	\$0.30 per sq foot Residential \$0.40 per sq foot Commercial	\$0.35 per sq foot Residential \$0.45 per sq foot Commercial

	FY 2023	FY 2024 Adopted
Development Services – Roofing (sheathing replacement)	\$75 Residential \$100 Commercial	Delete Fee
Development Services – Roofing (shingles only)	\$50>\$20,000 project Residential \$75 Commercial	Delete Fee
Development Services – Title Change	Bulkhead, Pier, Dock, Boatlift	Waterway Structure
Development Services – Siding Replacement	\$50>\$20,000 project Residential \$75 Commercial	Delete Fee
Development Services – Signs	\$75 on premise Commercial \$100 off premise Commercial	\$100 per sign
Development Services – Sign Removal	\$25	\$25 for first 5 signs \$50 for 6-25 signs \$100 over 25 signs
Development Services – Window/Door Replacement	\$50>\$20,000 project Residential \$75 Commercial	Delete Fee
Development Services – Wind Turbine	\$200 Residential \$500 Commercial	Residential no longer permitted \$500 Commercial
Sheriff – Gun Purchase Permits	\$5	Repealed by Senate Bill 41
Solid Waste Availability Fee – All other areas	\$239.00	\$247.00
Solid Waste Availability Fee – Southern Outer Banks (door-to-door)	\$436.00	\$451.00
Parks & Recreation – Non-Resident Fee	-	\$80.00
Tax – Labels, per label	\$0.03 Minimum \$10	No longer provided
Travel & Tourism – Historic Corolla Park Usage – unlimited usage with the exception of stated hours	\$250 Jan-May & Sept – Dec \$400 Jun – Aug	Delete Fee
Travel & Tourism – Historic Corolla Park Usage – business use 1 day a week or less	\$50 per day	Delete Fee
Travel & Tourism – Co-op advertising in selected print ads	N/A	\$150 per ad

	FY 2023	FY 2024 Adopted
Utilities – Bacteriological test		Service no longer provided
Mainland Water – Water Usage		
5,000 gallons or less in addition to base rate per 1,000 gallons	\$ 4.82	\$ 4.99
10,000 gallons or less in addition to base rate per 1,000 gallons	5.89	6.10
15,000 gallons or less in addition to base rate per 1,000 gallons	6.96	7.21
20,000 gallons or less in addition to base rate per 1,000 gallons	8.03	8.32
> 20,000 gallons in addition to base rate per 1,000 gallons	9.11	9.42
Mainland Sewer – Sewer Usage		
5,000 gallons or less in addition to base rate per 1,000 gallons	\$ 15.17	\$ 16.08
10,000 gallons or less in addition to base rate per 1,000 gallons	18.54	19.65
15,000 gallons or less in addition to base rate per 1,000 gallons	21.91	23.22
20,000 gallons or less in addition to base rate per 1,000 gallons	25.28	26.80
>20,000 gallons in addition to base rate per 1,000 gallons	28.65	30.37
Ocean Sands Water and Sewer – Water Usage		
2,500 gallons or less in addition to base rate per 1,000 gallons	3.75	3.88
5,000 gallons or less in addition to base rate per 1,000 gallons	4.82	4.99
10,000 gallons or less in addition to base rate per 1,000 gallons	5.89	6.10
15,000 gallons or less in addition to base rate per 1,000 gallons	6.96	7.21
20,000 gallons or less in addition to base rate per 1,000 gallons	8.03	8.32
> 20,000 gallons in addition to base rate per 1,000 gallons	9.11	9.42
Ocean Sands Water and Sewer – Sewer Usage		
Sewer Charge Monthly Base Rate for all customers	7.95	13.00
2,500 gallons or less in addition to base rate per 1,000 gallons	7.50	7.76
5,000 gallons or less in addition to base rate per 1,000 gallons	9.64	9.98
10,000 gallons or less in addition to base rate per 1,000 gallons	11.78	12.20
15,000 gallons or less in addition to base rate per 1,000 gallons	13.93	14.41
20,000 gallons or less in addition to base rate per 1,000 gallons	16.07	16.63
> 20,000 gallons in addition to base rate per 1,000 gallons	18.21	18.85
Southern Outer Banks Water, except Pine Island – Water Usage		
2,500 gallons or less in addition to base rate per 1,000 gallons	3.75	3.88
5,000 gallons or less in addition to base rate per 1,000 gallons	4.82	4.99
10,000 gallons or less in addition to base rate per 1,000 gallons	5.89	6.10
15,000 gallons or less in addition to base rate per 1,000 gallons	6.96	7.21
20,000 gallons or less in addition to base rate per 1,000 gallons	8.03	8.32
> 20,000 gallons in addition to base rate per 1,000 gallons	9.11	9.42



Expenditure Overview

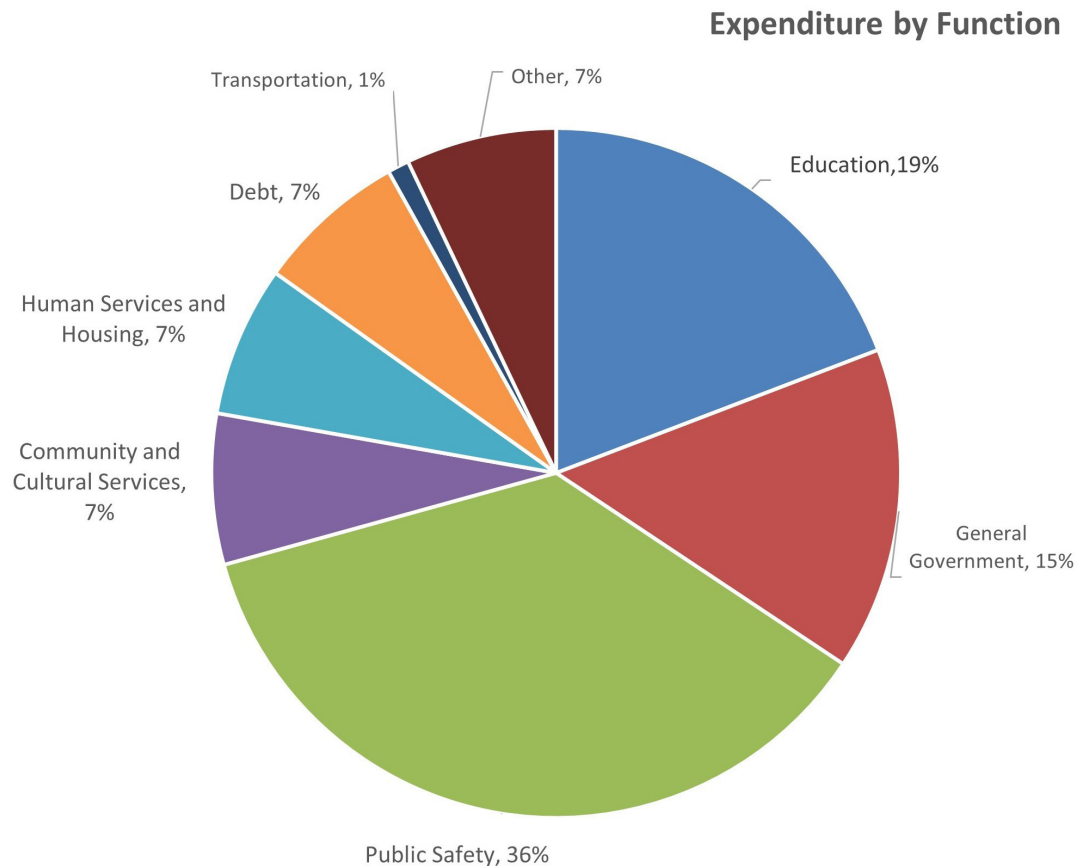
Expenditure Overview

Within the General Fund, the largest portion of funding supports public safety. Departments associated with public safety include the Currituck County Sheriff's Office, Fire-Emergency Medical Services, Emergency Management, 911 Communications, Inspections, Animal Services and Control, and the Detention Center. Public safety accounts for 36% of General Fund expenditures.

Currituck County designates 19% of the General Fund to support public education. This funding is allocated to Currituck County Schools and College of the Albemarle.

General government operations accounts for 15% of the General Fund budget. This includes salary and benefits for county personnel.

The chart depicts these and additional highlighted areas that receive funding through the General Fund.



Appropriation by Fund

	FY 2023 Original	FY 2024 Proposed	FY 2024 Adopted
Operating Funds			
General Fund	\$ 70,562,579	\$ 77,330,167	\$ 77,365,427
Revaluation	121,000	121,000	121,000
Tourism Development Authority	15,732,586	15,249,037	16,299,037
Carova Beach Service District	128,535	130,806	130,806
Corolla Fire District	4,325,471	4,885,753	4,885,753
Knotts Island Fire District	1,529,436	1,560,550	1,560,550
Emergency Telephone System	215,688	2,219,053	2,219,053
Guinea Mill Watershed	-	190,000	190,000
Hog Bridge Ditch Watershed	2,575	3,800	12,016
Moyock Watershed	202,147	630,312	630,312
Northwest Watershed	4,104	44,212	44,212
Ocean Sands N and Crown Point Watershed	851,059	1,448,413	1,448,413
Whalehead Watershed	1,320,654	1,075,393	1,075,393
Whalehead Beach SW Collect and Disp	125,503	127,160	127,160
Ocean Sands Water and Sewer	2,660,885	2,788,260	2,788,510
Mainland Water	6,384,606	5,384,593	5,275,093
Mainland Water Developmental Fee	550,000	-	-
Solid Waste	8,530,357	10,303,313	10,303,313
Southern Outer Banks Water	4,555,053	3,719,800	3,720,300
Mainland Central Sewer	1,601,466	2,737,690	2,737,940
Mainland Central Sewer Dev Fee	165,000	-	-
DSS Client Accounts	250,000	350,000	350,000
Fines and Forfeitures	250,000	350,000	350,000
Deeds of Trust Fees	50,000	60,000	60,000
Inmate Custodial	200,000	200,000	200,000
Post Employment Benefits	724,884	821,164	821,164
Land Banking	200,000	200,000	200,000
Gross Appropriations	121,243,588	131,930,476	132,915,452
Less Transfers Out	17,894,371	12,694,973	12,695,683
Net Operating Funds	\$ 103,349,217	\$ 119,235,503	\$ 120,219,769

	FY 2023 Original	FY 2024 Proposed	FY 2024 Adopted
<u>Capital Projects Fund</u>			
Capital Improvements	\$ 2,900,000	\$ 5,100,000	\$ 5,100,000
Emergency Equipment Replacement	327,500	2,299,722	2,299,722
School Capital Reserve	2,750,000	4,485,000	4,485,000
Transfer Tax Capital Fund	<u>5,763,834</u>	<u>7,400,050</u>	<u>7,400,750</u>
Gross Appropriations	11,741,334	19,284,772	19,285,472
Less Transfers Out	9,513,834	15,585,050	16,985,050
Net Capital Projects	2,227,500	3,699,722	2,300,422
<u>Total Appropriations All Funds</u>			
Operating Funds	121,243,588	131,930,476	132,915,452
Capital Projects Funds	<u>11,741,334</u>	<u>19,284,772</u>	<u>19,285,472</u>
	132,984,922	151,215,248	152,200,924
Less Transfers Out	27,408,205	28,280,023	29,680,733
Net All Annual Funds	\$ 105,576,717	\$ 122,935,225	\$ 122,520,191

Appropriation by Department

	FY 2023 Original	FY 2024 Proposed	FY 2024 Adopted	Change Over Prior Year
OPERATIONS - GENERAL FUND				
<u>General Government</u>				
Administration	\$ 1,050,637	\$ 1,089,869	\$ 1,089,869	3.73%
Legal	397,285	404,382	404,382	1.79%
Governing Body	190,955	212,315	212,315	11.19%
Elections	222,985	351,934	351,934	57.83%
Finance	1,153,740	1,193,257	1,193,257	3.43%
Information Technology Services	1,283,589	1,694,597	1,694,597	32.02%
Human Resources	407,772	404,043	404,043	-0.91%
Tax	714,299	791,369	791,369	10.79%
Public Works	3,258,535	1,880,600	1,880,600	-42.29%
Public Utilities	420,045	421,543	421,543	0.36%
Engineering	-	349,671	349,671	100.00%
Corolla ABC Store	27,500	-	-	-100.00%
Register of Deeds	1,350,888	1,192,940	1,192,940	-11.69%
Court Facilities	235,770	459,089	459,089	94.72%
Agency Appropriations	41,000	40,500	40,500	-1.22%
Central Services	<u>1,028,888</u>	<u>1,392,976</u>	<u>1,392,976</u>	<u>35.39%</u>
	11,783,888	11,879,085	11,879,085	0.81%
<u>Public Safety</u>				
Sheriff	8,958,847	10,773,933	10,773,933	20.26%
Detention Center	2,833,253	3,066,762	3,066,762	8.24%
Animal Services and Control	946,598	977,247	977,247	3.24%
Jury Commission	2,450	2,850	3,140	28.16%
Emergency Medical Services	6,307,527	7,478,634	7,478,634	18.57%
Emergency Management	325,981	382,312	382,312	17.28%
Communications	1,488,345	1,661,464	1,661,464	11.63%
Inspections	1,134,186	1,553,525	1,553,525	36.97%
Fire Services				
Carova Beach VFD	427,974	265,713	265,713	-37.91%
Crawford VFD	353,241	327,466	327,466	-7.30%
Lower Currituck VFD	326,510	408,694	408,694	25.17%
Moyock VFD	253,125	326,285	326,285	28.90%
VFD Group Purchases PPE and Insurance	263,353	313,035	331,035	25.70%
County Fire Services	258,946	346,765	346,765	33.91%

	FY 2023 Original	FY 2024 Proposed	FY 2024 Adopted	Change Over Prior Year
Public Safety Facility	\$ 213,494	\$ 245,176	\$ 245,176	14.84%
Medical Examiner	<u>35,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-14.29%</u>
	24,128,830	28,159,861	28,178,151	16.78%
<u>Transportation</u>				
Airport	553,739	1,036,706	1,036,706	87.22%
Inter County Transit Authority	<u>48,592</u>	<u>49,575</u>	<u>49,575</u>	<u>2.02%</u>
	602,331	1,086,281	1,086,281	80.35%
<u>Environmental Protection</u>				
Soil Conservation	161,900	165,891	165,891	2.47%
Forestry	<u>102,774</u>	<u>96,664</u>	<u>96,664</u>	<u>-5.95%</u>
	264,674	262,555	262,555	-0.80%
<u>Community Development</u>				
Cooperative Extension	613,901	674,134	674,134	9.81%
Development Services	<u>1,098,314</u>	<u>1,221,324</u>	<u>1,221,324</u>	<u>11.20%</u>
	1,712,215	1,895,458	1,895,458	10.70%
<u>Human Services</u>				
Health Administration	386,765	390,000	390,000	0.84%
Mental Health	89,225	23,893	83,893	5.98%
Social Services Administration	4,294,768	4,392,437	4,392,437	2.27%
Public Assistance	636,770	652,696	652,696	2.50%
County Assistance	149,304	174,755	174,755	17.05%
Juvenile Justice Programs	<u>131,681</u>	<u>120,000</u>	131,681	<u>0.00%</u>
	5,688,513	5,753,781	5,825,462	2.41%
<u>Cultural and Recreation</u>				
Parks and Recreation	1,186,563	1,583,375	1,528,664	28.83%
Rural Center	261,194	276,681	276,681	5.93%
Library	769,786	783,703	783,703	1.81%
Senior Center	<u>437,804</u>	<u>442,167</u>	<u>442,167</u>	<u>1.00%</u>
	2,655,347	3,085,926	3,031,215	14.16%

	FY 2023 Original	FY 2024 Proposed	FY 2024 Adopted	Change Over Prior Year
<u>Education</u>				
Capital Outlay	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	0.00%
Local Current Expense	13,078,302	13,035,602	13,035,602	-0.33%
College of the Albemarle	<u>243,927</u>	<u>243,927</u>	<u>243,927</u>	<u>0.00%</u>
	14,722,229	14,679,529	14,679,529	-0.29%
<u>Debt Management</u>				
Notes Payable	2,784,423	2,670,915	2,670,915	-4.08%
Interest	<u>407,113</u>	<u>2,996,480</u>	<u>2,996,480</u>	<u>636.03%</u>
	3,191,536	5,667,395	5,667,395	77.58%
<u>Other</u>				
Appropriations to other funds	5,813,016	4,860,296	4,860,296	-16.39%
Gross General Fund	70,562,579	77,330,167	77,365,427	9.64%
Transfers Out	5,813,016	4,860,296	4,860,296	-16.39%
Net General Fund	64,749,563	72,469,871	72,505,131	11.98%
<u>SPECIAL REVENUE FUNDS</u>				
<u>General Government</u>				
Tourism Development Authority	15,732,586	15,249,037	16,299,037	3.60%
Carova Beach Road Service District	128,535	130,806	130,806	1.77%
Revaluation	121,000	121,000	121,000	0.00%
Post-Employment Retiree Benefits	724,884	821,164	821,164	13.28%
DSS Client Accounts	250,000	350,000	350,000	40.00%
Fines and Forfeitures	250,000	350,000	350,000	40.00%
Deeds of Trust Fees	50,000	60,000	60,000	20.00%
Inmate Custodial	200,000	200,000	200,000	0.00%
Land Banking	200,000	200,000	200,000	0.00%
	17,657,005	17,482,007	18,532,007	4.96%
<u>Public Safety</u>				
Corolla Fire	4,325,471	4,885,753	4,885,753	12.95%
Knotts Island Fire	1,529,436	1,560,550	1,560,550	2.03%
Emergency Telephone System	<u>215,688</u>	<u>2,219,053</u>	<u>2,219,053</u>	<u>928.83%</u>
	6,070,595	8,665,356	8,665,356	42.74%
<u>Environmental Protection</u>				
Guinea Mill Watershed	-	190,000	190,000	100.00%
Hog Bridge Ditch Watershed	2,575	3,800	12,016	366.64%

	FY 2023 Original	FY 2024 Proposed	FY 2024 Adopted	Change Over Prior Year
Moyock Watershed	\$ 202,147	\$ 630,312	\$ 630,312	211.81%
Northwest Watershed	4,104	44,212	44,212	977.29%
Ocean Sands N and Crown Point Watershed	851,059	1,448,413	1,448,413	70.19%
Whalehead Watershed	1,320,654	1,075,393	1,075,393	-18.57%
Whalehead Beach SW Collection/Disposal	<u>125,503</u>	<u>127,160</u>	<u>127,160</u>	<u>1.32%</u>
	2,506,042	3,519,290	3,527,506	40.76%
Gross Special Revenue Funds	26,233,642	29,666,653	30,724,869	17.12%
Transfers Out	<u>8,603,855</u>	<u>7,834,677</u>	<u>7,835,387</u>	<u>-8.93%</u>
Net Special Revenue Funds	17,629,787	21,831,976	22,889,482	29.83%
<u>ENTERPRISE FUNDS</u>				
<u>Operations</u>				
Ocean Sands Water and Sewer	2,660,885	2,788,260	2,788,510	4.80%
Mainland Water	6,384,606	5,384,593	5,275,093	-17.38%
Solid Waste	8,530,357	10,303,313	10,303,313	20.78%
Southern Outer Banks Water	4,555,053	3,719,800	3,720,300	-18.33%
Mainland Central Sewer	<u>1,601,466</u>	<u>2,737,690</u>	<u>2,737,940</u>	<u>70.96%</u>
	23,732,367	24,933,656	24,825,156	4.60%
System Developmental Fee Capital Reserve				
Mainland Water	550,000	-	-	-100.00%
Mainland Central Sewer	<u>165,000</u>	-	-	<u>-100.00%</u>
	715,000	-	-	-100.00%
Gross Enterprise Funds	24,447,367	24,933,656	24,825,156	%
Transfers Out	<u>3,477,500</u>	-	-	<u>-100.00%</u>
Net Enterprise Funds	20,804,867	24,933,656	24,825,156	19.32%
Gross Operating Appropriations	121,243,588	131,930,476	132,915,452	9.63%
Transfers Out	17,894,371	12,694,973	12,695,683	-29.05%
Net Operations	103,349,217	119,235,503	120,219,769	16.32%
<u>CAPITAL PROJECTS</u>				
Emergency Equipment Replacement Fund	327,500	2,299,722	2,299,722	602.20%
Capital Improvement Fund	2,900,000	5,100,000	5,100,000	75.80%
School Capital Fund	2,750,000	4,485,000	4,485,000	63.09%

	FY 2023 Original	FY 2024 Proposed	FY 2024 Adopted	Change Over Prior Year
Transfer Tax Capital Fund	<u>5,763,834</u>	<u>7,400,050</u>	<u>7,400,750</u>	<u>28.39%</u>
	11,741,334	19,284,772	19,285,472	64.25%
Gross Capital Projects Appropriations	11,741,334	19,284,772	19,284,772	64.25%
Transfers Out	<u>9,513,834</u>	<u>15,585,050</u>	<u>16,985,050</u>	<u>63.81%</u>
Net Capital Projects	2,227,500	3,699,722	2,300,422	66.09%
Gross Appropriations	132,984,922	151,215,248	152,200,924	14.45%
Transfers Out	27,408,205	28,280,023	29,680,733	8.29%
Total Net Annual Budget	\$ 105,576,717	\$ 122,935,225	\$ 122,520,191	16.05%

General Fund Appropriation by Type

	FY 2023 Original	FY 2023 % of Total	FY 2024 Adopted	FY 2024 % of Total	% Change FY 2023 to FY 2024
Personnel Services	\$ 31,445,033	44.37%	\$ 32,410,337	41.89%	3.07%
Operating Expenses	12,984,957	18.36%	15,369,757	20.22%	18.37%
Capital Outlay	2,992,093	4.23%	4,108,113	5.31%	37.30%
Debt Service	2,784,423	3.94%	5,667,395	7.33%	103.54%
Education	14,722,229	20.84%	14,679,529	18.97%	-0.29%
Transfers Out	(5,813,016)	-8.22%	(4,860,296)	-6.28%	-16.39%
	\$ 70,741,912	100.00%	\$ 77,365,427	100.00%	9.36%

Schedule of Interfund Transfers

Transfers from the General Fund To:

Tourism Development Authority Fund for administration of beach driving permits	\$	50,000
Revaluation Fund to accumulate funds for the 2029 revaluation		121,000
Fire Equipment Replacement Fund for equipment replacement		375,000
County Government Facilities Fund for engineering for the detention center plumbing project		65,000
County Government Facilities Fund for engineering for the judicial building generator project		100,000
School Construction Fund for facility maintenance		93,000
Solid Waste Fund to supplement operations		1,200,000
Corolla Fire District Fund to supplement cost of services in the Corolla Fire District		1,431,289
Knotts Island Fire District to supplement cost of services in the Knotts Island Fire District		<u>1,425,007</u>
Total transfers from the General Fund	\$	<u>4,860,296</u>

Transfers from the Tourism Development Authority To:

General Fund for administration of Occupancy Tax collections	\$	180,000
General Fund for indirect costs to administer tourism promotions		43,689
General Fund for indirect costs to administer tourism related expenditures		83,378
General Fund for Currituck County Rural Center operations		276,681
General Fund to support seasonal EMS operations		2,130,108
General Fund to support seasonal Sheriff operations		2,693,483
General Fund for recreation field maintenance necessary for baseball/softball tournaments		10,000
Carova Beach Service District to supplement road maintenance		30,000
County Government Facilities Fund for walkover projects		960,000
County Governmental Facilities Fund for engineering/design of .3 miles of greenway from Albacore to Dolphin		150,000
County Governmental Facilities Fund for repair/replace piers in boat basin at Historic Corolla Park		300,000
County Governmental Facilities Fund for maintenance on the Whalehead Club		65,000
County Governmental Facilities Fund for window replacement and building stabilization of the Historic Currituck Courthouse		500,000
County Governmental Facilities Fund for clearing and grubbing for Community Park Phase III		324,000
General Fund for promotional efforts at the Currituck Regional Airport		<u>30,000</u>
Total transfers from the Tourism Development Authority Fund	\$	<u>7,776,339</u>

Transfers from the Special Revenue Funds To:

From Northwest Watershed District to the General Fund for administration of district	\$	142
From Whalehead Subdivision Drainage District to the General Fund for administration of district		47,948

From Moyock Watershed Service District to the General Fund for administration of district	8,389
From the Carova Beach Road Service Fund to the General Fund for administration of district	1,859
From Hog Bridge Ditch Watershed Improvement District to the General Fund for administration of district	<u>710</u>
Total transfers from Special Revenue Funds	\$ <u>59,048</u>

Transfers from the Capital Improvements Fund To:

General Fund for FY 2023 capital purchases	\$ 1,400,000
County Governmental Construction Fund for window replacement and building stabilization of the Historic Courthouse	1,000,000
County Governmental Construction Fund for county match for the PSAP equipment grant	500,000
County Governmental Construction Fund High Cotton Monopole and Microwave project	1,200,000
County Governmental Construction Fund for design and land acquisition for a second Moyock Fire Station	<u>1,000,000</u>
Total transfers from Capital Improvements Fund	\$ <u>5,100,000</u>

Transfers from the Transfer Tax Capital Fund To:

Emergency Equipment Replacement Fund for increased capital funding for fire apparatus	\$ 625,000
General Fund for debt on the Public Safety building	2,477,050
General Fund for public works capital projects	345,000
Land Banking Fund for future land purchases	200,000
Solid Waste Fund for additional site in Moyock	2,500,000
Mainland Sewer Operating Fund for immediate capital needs to get plant fully operational	<u>1,253,000</u>
Total transfers from Transfer Tax Capital Fund	\$ <u>7,400,050</u>

Transfers from the School Capital Fund To:

General Fund for school capital outlay	\$ 1,400,000
School Multi-year Construction fund for facility repairs	<u>3,085,000</u>
Total transfers from School Capital Fund	\$ <u>4,485,000</u>

Total Transfers	\$ <u>29,680,733</u>
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Authorized Positions

The following full-time equivalent positions are hereby authorized for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Proposed	FY 2024 Adopted
<u>General Government</u>					
Administration	5.08	5.16	5.00	5.00	5.00
Legal	3.00	2.00	2.00	2.00	2.00
Elections	2.40	2.40	2.84	2.73	2.73
Finance	8.48	9.48	10.48	10.48	10.48
Information Technology Services	5.34	7.34	7.00	7.00	7.00
Human Resources	2.00	2.54	4.00	4.00	4.00
Tax	7.00	7.00	7.00	7.00	7.00
Public Works	15.50	15.50	15.50	12.50	12.50
Public Utilities	3.00	3.00	4.00	3.00	3.00
Engineering	-	-	-	2.00	2.00
Register of Deeds	5.00	5.00	5.00	5.00	5.00
Total General Government	56.80	59.42	62.82	60.71	60.71
<u>Public Safety</u>					
Sheriff	75.42	75.42	75.42	83.00	83.00
Detention Center	32.50	32.50	32.50	32.00	32.00
Animal Services and Control	10.95	10.95	11.95	11.95	11.95
Emergency Medical Services	58.00	58.00	58.00	58.00	58.00
Corolla Fire Services	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
Communications	14.00	14.00	15.00	16.00	16.00
Inspections	13.00	13.00	13.00	13.00	13.00
Fire Services	1.75	1.75	1.75	1.75	1.75
Total Public Safety	258.62	258.62	260.62	268.70	268.70
<u>Transportation</u>					
Airport	2.65	3.13	3.13	4.16	4.16
Total Transportation	2.65	3.13	3.13	4.16	4.16
<u>Environmental Protection</u>					
Soil Conservation	2.00	2.00	2.00	2.00	2.00
Total Environmental Protection	2.00	2.00	2.00	2.00	2.00

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Proposed	FY 2024 Adopted
<u>Community Development</u>					
Cooperative Extension	3.00	3.00	3.00	3.00	3.00
Economic Development	1.00	1.00	-	-	-
Planning	10.00	12.00	11.00	11.00	11.00
Total Community Development	14.00	16.00	14.00	14.00	14.00
<u>Cultural And Recreation</u>					
Recreation	7.48	8.48	9.48	9.48	8.48
Library	10.23	10.23	11.23	11.23	11.23
Rural Center	3.41	3.41	3.41	3.41	3.41
Total Cultural and Recreation	21.12	22.12	24.12	24.12	23.12
<u>Human Services</u>					
Social Services	40.00	41.00	41.00	41.00	41.00
Senior Citizens Coordination	4.75	4.75	4.75	4.75	4.75
Total Human Services	44.75	45.75	45.75	45.75	45.75
<u>Enterprise Operations</u>					
Solid Waste	0.50	0.50	0.50	1.78	1.78
Southern Outer Banks Water	10.00	13.16	13.50	13.50	13.50
Mainland Water System	13.00	18.48	18.98	18.98	18.98
Mainland Sewer System	2.50	2.50	2.50	5.50	5.50
Total Enterprise Operations	26.00	32.64	35.48	39.76	39.76
<u>Tourism Development Authority</u>					
Tourism Promotion	9.00	9.00	10.00	10.00	10.00
Tourism Related	10.00	12.00	12.00	13.00	13.00
Total Tourism Dev. Authority	19.00	21.00	22.00	23.00	23.00
<u>Ocean Sands Water & Sewer District</u>					
Total OSW&SD	2.50	2.50	2.50	2.50	2.50
TOTAL FTE POSITIONS	446.44	463.18	472.00	484.70	483.70

Governing Board

The seven-member Board of Commissioners receives a monthly stipend. The stipend is \$1,200.00 per month with the exception of the Chairman whom receives a monthly stipend of \$1,300.00.

Personnel Changes Summary

The following information details changes that were made to the staff of Currituck County Government for the fiscal year ending June 30, 2024.

I. General Fund

Sheriff's Office

Addition of one (1) Deputy position, six (6) School Resource Officer positions, and one (1) Secretary I position.

Detention Center

Elimination of one (1) full time Detention Officer position. Addition of two (2) part-time Detention Officer positions.

Emergency Medical Services

Reclassification of EMS Training Officer position from Grade 70 to Grade 77.

Communications

Addition of one (1) Telecommunicator I position and implementation of an incentive program for telecommunicators that meet the requirements of the North Carolina Sheriff's Education & Training and Standards Division professional certificate program.

Fire Services

Reclassification of Fire Training Officer position from Grade 70 to Grade 77.

Airport

Addition of one (1) full-time Lineman position.

Engineering

Organizational changes led to the creation of the Engineering Department for FY 2024. The County Engineer and Project Manager positions are funded within the Engineering Department. There is no impact to the budget.

Social Services

Reclassification of the Administrative Officer I position from Grade 70 to a Business Officer I position at a Grade 76 and reclassification of the Accounting Clerk II position at a Grade 53 to an Accounting Technician I position at a Grade 68.

II. Tourism Development Authority

Tourism Related

The county will assume full operation of the Outer Banks Center for Wildlife Education from the North Carolina Wildlife Resources Commission in July 2023. Addition of Outer Banks Center for Wildlife Education Manager position.

III. Enterprise Funds

Solid Waste

Addition of two (2) part-time Scale House Operator positions at the Transfer Station.

Mainland Sewer

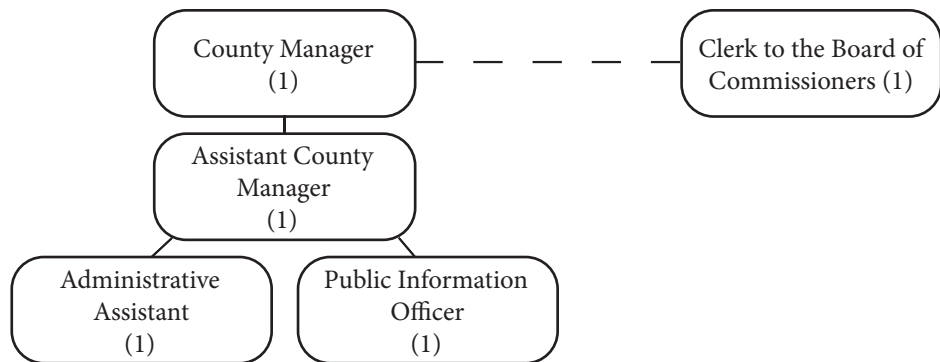
Addition of one (1) Wastewater Operator position.



Appropriations by Fund

General Fund

Administration



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 722,276	\$ 928,003	\$ 724,332	\$ 948,657	\$ 948,657
Operating Expenses	89,171	122,634	131,522	141,212	141,212
	\$ 811,447	\$ 1,050,637	\$ 855,854	\$ 1,089,869	\$ 1,089,869

Mission

The County Manager’s Office is responsible for the executive leadership of Currituck County Government. The County Manager serves as chief administrator, appointed by and serving at the pleasure of the Board of Commissioners.

The County Manager carries out the day-to-day administration of county government and is responsible for implementing policies established by the Board of Commissioners, coordinating the work of all county agencies, and representing the county in efforts with other governmental units and agencies.

The manager’s duties include preparing the annual budget, recommending new and revised policies and programs to the Board of Commissioners, and implementing county programs and services in a timely, efficient, and fiscally responsible manner.

Accomplishments In FY 2023

The County Manager’s office successfully implemented the new Currituck County Access Permit program for 2023. This program provides all property owners and long-term renters with two permits that allow the user to utilize solid waste

and recycling centers and park on the four-wheel drive beach in Corolla. The permit also serves as a re-entry pass following an evacuation. The new permits are valid for 2023-2024.

The county also conducted a Citizens Academy, in which 36 county residents registered to attend free sessions to learn about their local government. From February through April, the class met with a total of 24 departments over 11 class sessions. The academy concluded with a “Budgetopolis” activity facilitated by a staff member from the UNC School of Government.



The County Manager’s office led a transition to present the proposed budget in a new format. The narrative budget document provides more information on each department in county government, including the mission, recent accomplishments, and future goals. The document

also provides an overview of funding sources and expenditures, as well as an appendix with the traditional line item county budget.

FY 2024 Goals And Discussion

The County Manager's office requests an increase of \$39,232 in operating funds.

The office will continue several public information efforts to maintain consistent and open lines of communication with citizens. The Focus on Currituck printed newsletter, which is mailed to every address in Currituck County, will be produced and delivered on a quarterly basis. The county will continue its ongoing series of informational videos on various departments and topics of importance. Also, the county will place a renewed focus on delivering a regular digital newsletter which can be emailed as a free service for subscribers.

The office will implement a new software program for public records requests. This software will

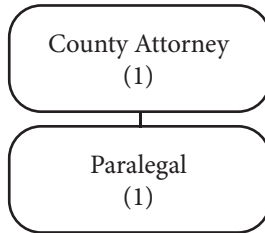
provide a more efficient process for staff to identify and collect requested information.

Future Considerations

The County Manager's Office will continue to advance the goals of the Board of Commissioners.

The office will continue to offer the Citizens Academy program for residents who wish to learn about local government. These classes will allow residents to meet county leadership, department heads and staff, and learn about services offered to the public. It will also promote citizen involvement in county government and provide more communication with the public.

The office will identify opportunities to maintain Currituck County as an employer of choice. It will improve recruitment of new, highly-qualified candidates and improve retention rates of current employees.



Summary

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Salaries and Benefits	\$	260,865	\$	297,018	\$	256,811	\$	253,416	\$	253,416
Operating Expenses		109,028		100,267		150,000		150,966		150,966
	\$	369,893	\$	397,285	\$	406,811	\$	404,382	\$	404,382

Mission

The County Attorney is appointed by and serves at the pleasure of the Board of Commissioners. The County Attorney represents the county's interests, including its county officials and employees, in litigation filed by or against them on a broad range of issues. The office provides legal advice and assistance related to statutes, rules, regulations, and court interpretations. The office also drafts legal documents, researches legal precedents, advises officials on legal implications of actions, and studies county policies, procedures, and actions to ensure compliance with the law.

Accomplishments In FY 2023

The Board of Commissioners appointed a full-time County Attorney during the previous fiscal year. Prior to this appointment, County Manager Donald I. McRee, Jr. was serving in a dual Manager-Attorney role. This allows for more efficiency and effectiveness from both the Manager and Attorney.

FY 2024 Goals And Discussion

The Legal Department will practice governmental law in support of the county, including but not limited to public finance, land use, public records, tax, open meetings, and condemnation. It will ensure that county activities conform to constitutional and statutory requirements.

Staff will prepare all ordinances and resolutions adopted by the Board of Commissioners as well as legislation proposed by the Board of Commissioners for enactment by the North Carolina General Assembly.

The county attorney will advise the Board of Commissioners on substantive and procedural issues pertaining to their public duties as elected officials.

The department will be responsible for drafting, review, interpretation, and preparation of all county legal documents. The department will represent the county in civil litigation filed by or against the county, including its officials and employees.

Staff will ensure the legality of county contracts, financing arrangements, employment policies, and ordinances and will conduct in-rem tax foreclosures working in conjunction with the Tax Department. Staff will also provide advice on various legal questions presented by county departments.

Governing Body

Commissioners
(7)

Summary

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Salaries and Benefits	\$	109,803	\$	109,805	\$	109,805	\$	109,805	\$	109,805
Operating Expenses		33,777		81,150		109,002		102,510		102,510
	\$	143,580	\$	190,955	\$	218,807	\$	212,315	\$	212,315

Mission

The Board of Commissioners is a seven-member elected group that serves as the governing body of Currituck County. Its mission is to set policies and establish goals for the county.

Commissioners are elected by registered voters to serve four-year terms. The Board of Commissioners appoints the County Manager, County Attorney, and Clerk to the Board of Commissioners.

Accomplishments In FY 2023

The Board of Commissioners successfully achieved several goals in FY 2023, including the adoption of a balanced fiscal year operating budget for Currituck County.

The Board maintained the countywide property tax rate at \$0.46, which ranked as one of the ten lowest county property tax rates in North Carolina. This figure is significant because Currituck County has no municipalities and therefore its residents have no municipal taxes to pay in addition to the low county property tax.

The Board of Commissioners planned the use of COVID-19 relief funding that was distributed by the federal CARES and American Rescue Plan Acts.

In February 2023, the Board of Commissioners held a two-day retreat at the Public Safety Center to discuss matters of importance to the county and establish goals for the coming year. Topics of discussion included water and sewer utility infrastructure and school capital needs. Additional discussion items included the volunteer

fire departments' equipment needs, planning and development issues, and public facilities.

In FY 2023, the county completed the final year of the board-initiated, three-year Shoreline Stability Study that assessed changes to the county's Atlantic Ocean beaches and dune line. The study also made recommendations for protecting the shoreline in the future.

The county retained Ward and Smith, P.A., as lobbyists to pursue the county's agenda at the General Assembly.



FY 2024 Goals And Discussion

Conference and training funding will allow commissioners to attend and represent Currituck County at local, state, and national conferences. Travel funds will allow commissioners to meet with elected representatives in Raleigh and Washington D.C. in support of the county's priorities.

Future Considerations

The Board of Commissioners will adopt a county budget that funds and maintains a high level of services while preserving the lowest property tax rate that is possible.

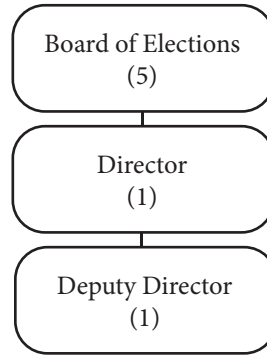
The county must fund the construction of an elementary school in Moyock, which is expected to open in the fall of 2025. The county must also plan for additional school construction in the near future and identify funding strategies.

Commissioners will look to balance population growth and new development with the county's rural heritage and environment.

The county will continue to support the local tourism industry. It will work with tourism partners to limit the impacts of tourism on the natural environment and quality of life for permanent residents.

The county will maintain a healthy fund balance and appropriate reserves in case of a hurricane or other natural disaster.

Elections



Note: The Board of Elections employs approximately 100 part-time poll workers per election cycle.

Summary

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Salaries and Benefits	\$	154,880	\$	169,905	\$	235,281	\$	206,135	\$	206,135
Operating Expenses		31,975		53,080		143,436		132,799		132,799
Capital Outlay		-		-		-		13,000		13,000
	\$	186,855	\$	222,985	\$	378,717	\$	351,934	\$	351,934

Mission

The Elections Office is governed by the Currituck County Board of Elections, which is a five-member board appointed by the North Carolina State Board of Elections every two years in June.

The Director of Elections oversees all federal, state, county, municipal, and special elections conducted in accordance with mandates set by federal and state law and State Board of Elections policy. The Board of Elections will maintain the integrity of elections through accurate reporting of election results and administer State Board of Elections policies that interpret federal and state statutes. It will secure ADA-compliant accessible polling places and provide an inclusive elections process for all eligible voters.

Accomplishments In FY 2023

The Board of Elections accomplished many things during the previous fiscal year, including establishing a new office location. The staff moved from its former modular building into the Governmental Center offices previously occupied by the Fire-EMS Department.

In the May 22 Primary Election, there were a total of 21,896 registered voters in Currituck County. 3,480 voters cast ballots in the primary. This total included 796 early One Stop voters and 47 absentee ballots.

During the November 2022 General Election, a total of 11,694 ballots were cast. This represented 50.9% of 22,973 registered voters and was a 35% increase in voter participation from the May Primary. The total included 3,858 One Stop ballots and 452 absentee ballots.

The Board of Election achieved a 100% reporting accuracy for both May Primary and November General Elections.

FY 2024 Goals And Discussion

The FY 2024 - 2025 budget encompasses a Presidential Election Cycle and assumes one election each fiscal year, with the FY 2024 March Primary and the FY 2025 November General Election. There will also be One Stop Early Voting held prior to each election.

A notable increase in the budget is due to a salary increase for part-time election workers, from \$9 per hour to \$15 per hour. These employees work during One Stop Early Voting and supplement as office help for 60 days prior to and 30 days after each election.

Critical equipment upgrades and purchases are included in the new budget, including an upgrade to election reporting software and replacement of One Stop Early Voting and office printers. Also, two additional voting tabulators will be acquired.

Additionally, the Board of Elections is working to standardize all precinct locations per North Carolina State Board of Elections standards. This means each precinct will have the same supplies, signage, and other equipment to allow for uniformity.

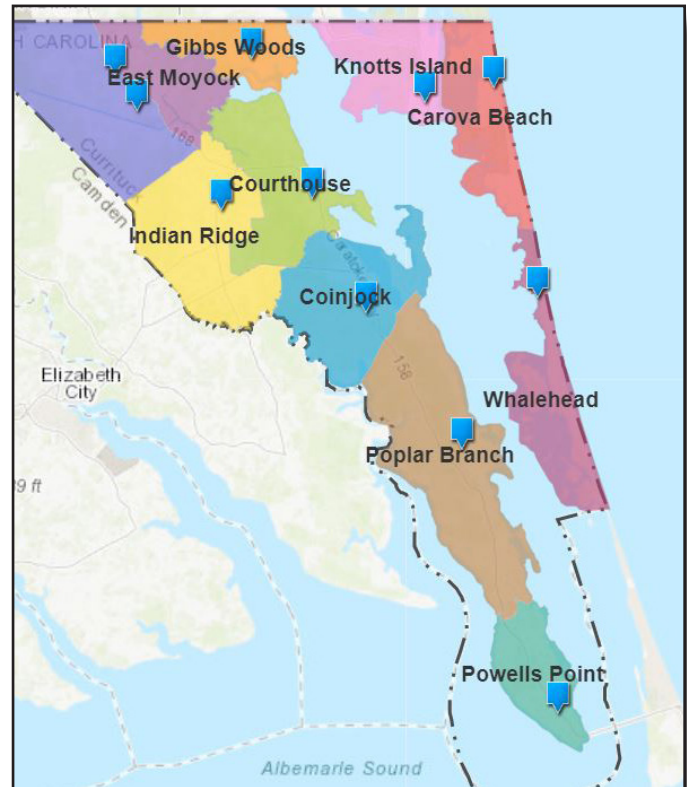
Future Considerations

Voter turnout will be a critical issue in future elections. Currituck continues to see an increase in voter turnout each election particularly during presidential election cycles. The increases stem from renewed political interest and county growth.

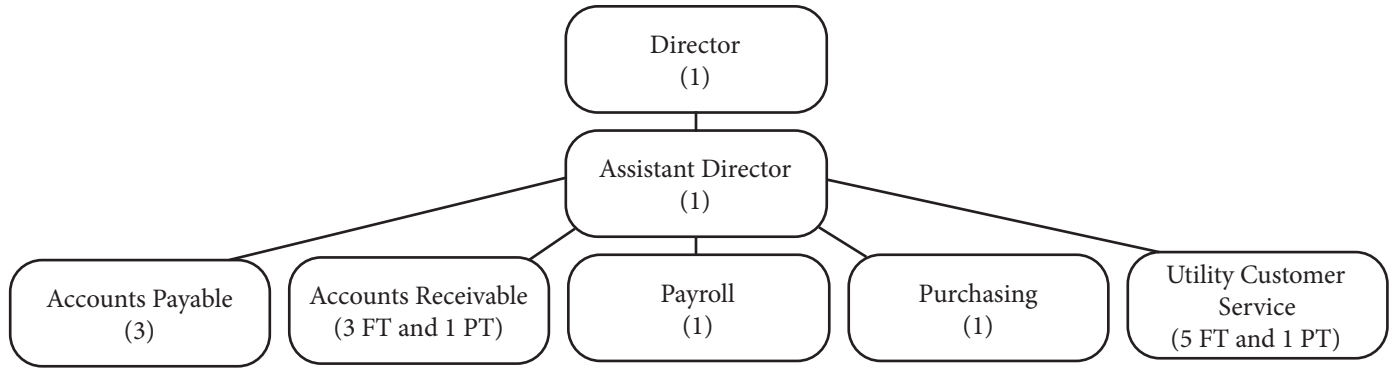
County growth will impact the Board of Elections. Per the North Carolina State Board of Elections, no more than 5,500 registered voters should be assigned to vote at a single precinct. Some precincts could approach or surpass that threshold within the next two to three years. As of May 1, 2023, the Courthouse Precinct had 4,558 registered voters assigned; the Poplar Branch Precinct had 4,214 registered voters assigned; and the West Moyock Precinct had 4,071 registered voters assigned.

Prior to reaching the 5,500 limit, the State Board of Elections will notify Currituck to split the precinct and reassign half of the registered voters to a new precinct. Voters will need to go to a newly created precinct if a suitable location is available or will need to be divided up amongst already available precincts. It is also possible a combination of those two solutions will need to be implemented.

Each of these issues will require an increase in part-time staff and supplies during each budget year to adequately prepare for and administer elections.



Currituck County is divided into 11 voting precincts.



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 742,303	\$ 958,789	\$ 985,665	\$ 999,400	\$ 999,400
Operating Expenses	153,957	184,951	176,939	193,857	193,857
Capital Outlay	-	10,000	-	-	-
	\$ 896,260	\$ 1,153,740	\$ 1,162,604	\$ 1,193,257	\$ 1,193,257

Mission

The Finance Department provides financial direction; accurate and timely accounting processes and reporting to internal and external stakeholders; compliance and oversight of procurement practices; and compliance with federal and North Carolina laws and best practices. To maintain optimal levels of support and fiscal accountability to county leadership and transparency to all stakeholders, the Finance Department works closely with all department leaders. The Finance Department's proactive approach to coordination and communication leads to more effective decisions and results throughout the county.

Accomplishments In FY 2023

The most significant accomplishments during the fiscal year related to adjusting to post-COVID operating practices and restarting projects suspended during the height of the pandemic. The finance team examined each business process to determine how to support the county and employees while responding to health risks from the multi-year pandemic. The county supported tourism at record levels in beach communities while supporting team members and family health.

Projects such as upgrading utility billing and ERP software, postponed for several years, were able to be rescheduled and implemented during the fiscal year. In addition to new functionality, the software upgrades allow for more data security and ease of use.

Finance personnel were instrumental in working with the Information Technology personnel and a software provider to identify and resolve issues throughout the upgrades and reduce impacts to other departments as well as citizens that use online services.

FY 2024 Goals And Discussion

The county has benefited from having several Finance team members with more than 20 years of experience with the county. One primary focus for the upcoming year is continuing to cross-train Finance staff to minimize the loss of experience upon retirement. This focus will prepare the county for loss of institutional knowledge and allow the team to address changes needed in response to the population growth in the county.

Early in the fiscal year, the county will file an application with the Local Government Commission

to procure debt for the proposed Tulls Creek Elementary School. Finance will be the lead on this financing project, which will be the largest financing in the county's history.

Staff will move into additional office space in the historic courthouse building as well as a newly purchased building on Caratoke Highway. The relocation will allow staff to better work together and develop best practices that can be shared across the county's departments.

Future Considerations

With the significant population growth in the county, it will be necessary to expand services to meet citizen expectations.

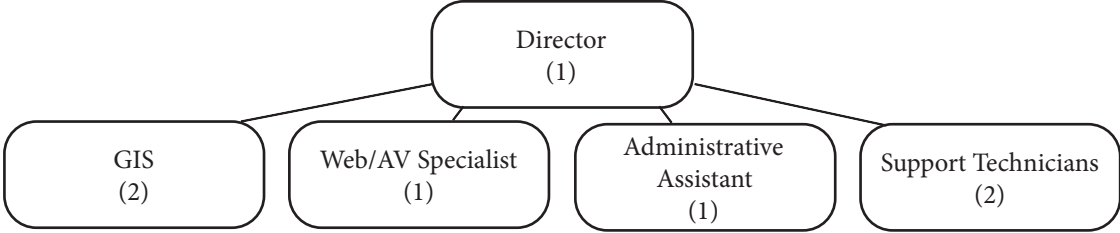
The first major project that will be addressed is the construction of an elementary school in Moyock. The school is estimated to cost between \$55 million to \$60 million, depending on the cost

of materials, the timing of the state's approval of the project's funding, and the interest rates at the time of construction. The new debt obtained for the school project is the greatest but not the only significant construction project that will require fiscal management and control.

Expansion of the solid waste service in the northern part of the county and an additional fire station are identified as needs. It will be imperative for the finance team to communicate with and support project managers while providing financial project status updates to county leadership and the Board of Commissioners.

Hiring qualified employees is another challenge all county departments are experiencing. The Finance Department will coordinate with Human Resources to recruit qualified individuals to work and support the Finance and Utilities Departments as needed.

Information Technology Services



Summary

		FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$	500,439	\$ 603,931	\$ 622,931	\$ 614,986	\$ 614,986
Operating Expenses		433,425	491,658	636,900	742,611	742,611
Capital Outlay		69,386	188,000	62,000	337,000	337,000
	\$	1,003,250	\$ 1,283,589	\$ 1,321,831	\$ 1,694,597	\$ 1,694,597

Mission

To provide reliable and available information technology systems in the most secure manner to promote efficient and secure network services for Currituck County.

Accomplishments In FY 2023

The department continued to improve the cybersecurity platforms on all county systems. Enhanced security features will protect the county from ransomware, viruses, hackers, and other unwanted outside intrusions of the county's network.

The department enhanced the online bill paying features for citizens through upgrades and increased security.

FY 2024 Goals And Discussion

The department will provide a secure and reliable information technology network for employees and public users.

The department will continue to progress through a large upgrade to legacy technology systems. This will address security issues and allow for better performance for employees and the public.

The department will help provide a robust county website that provides information for the public in a user-friendly platform.

Staff will focus on upgrading public-facing technology platforms to provide better service for citizens. This will include making improvements to Geospatial Information Systems (GIS) mapping, Citizens Self Service portal, and the Tax Department website.

The department will assist county staff with technology needs for public meetings in ways that help provide better information and online access for citizens.

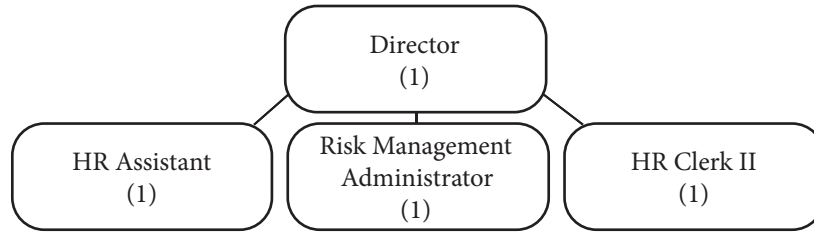
Future Considerations

The department will continue to implement evolving cybersecurity strategies and provide a secure county network against constant cybersecurity threats to public agencies.

Staff will continue to communicate regularly with state and federal agencies that provide information and guidance to local information technology departments in order to provide better services and improve security of systems.

The department will address all problems that county employees experience with information technology equipment and systems in a timely and effective manner. This will help county staff work more efficiently and provide better services to the public.

Human Resources



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 178,288	\$ 293,118	\$ 361,239	\$ 363,700	\$ 363,700
Operating Expenses	68,490	114,654	80,400	40,343	40,343
	\$ 246,778	\$ 407,772	\$ 441,639	\$ 404,043	\$ 404,043

Mission

To partner with county departments in supporting, developing, and growing the county’s greatest asset: employees. Human Resources is focused on high-quality customer service and is committed to sound practices for recruitment, development, reward, and retention of the county’s workforce.

Accomplishments In FY 2023

The department underwent a significant physical change during the fiscal year by changing its office location at the Historic Courthouse Complex. The staff offices moved from the Historic Courthouse building to the former 911 Communications building next door to the historic Old Jail. This new location provides additional office and storage space. It also allows for better space for citizens to complete paperwork and conduct interviews.

A recent staffing change that transitioned a part-time employee to a full-time Records Clerk II has allowed for better response times as well as a new onboarding process. With fewer staff in the past, onboarding was conducted in a group setting, and now onboarding is done as an individual is hired and is more personalized. This also aids in faster processing, to ensure an employee may begin working sooner.

While the Wellness Committee has been active, this year brought an increased focus on overall employee health and wellness, with monthly activities and challenges. The department used this as a means to connect with employees and afforded opportunities for “Employee Check-Ins” in the department.

The department, working with administration and finance, has been able to secure a new benefits provider, with lower costs and anticipated better coverage. Seeking to recruit and retain high-quality employees, benefits offered to staff play an integral part in both recruitment and retention, and the expectation is this will be seen in staffing trends. The health insurance change also points to the goal that the department has set in place to focus efforts on efficiency and effectiveness. Many practices and procedures have been reviewed, and when needed, updated to be aligned with best practices.



FY 2024 Goals And Discussion

The Human Resources Department provides high-level customer service to active and retired employees and citizens seeking employment. The department will continue working with stakeholders to provide services that meet a variety of needs. With the addition of a Risk Management Administrator, the department will roll out revamped safety and training protocols. Employee safety, training, and wellbeing is paramount to the success of the county and the department is working to ensure that is a central focus.

Through sound practices and policies, the department encourages employee growth, creativity, and success. Realizing that each employee's plan is unique to their abilities, the department seeks to offer personalized growth tracks where appropriate.

Future Considerations

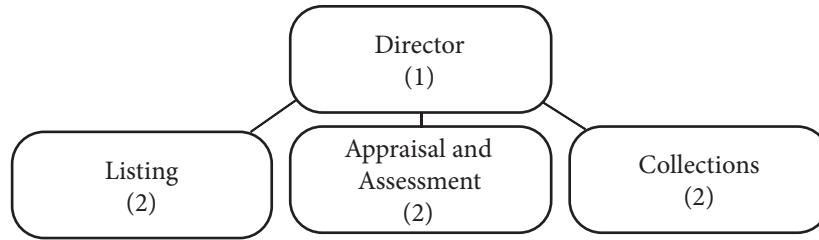
As the county continues to grow, so does the need for county services, supported by assets (staff and infrastructure). In the next two to four years, it will be a goal to refine current positions including reclassifications from HR Assistant (64) to Payroll & Benefits Specialist (66) and from HR Clerk II (56) to HR Generalist (58).

A Benefits Specialist would be primarily focused on the functions of insurance, retirement, payroll and



any other related services. The Benefits Specialist would assist with the benefit component of onboarding employees, as well as their exit process, when that occurs. Should the payroll process be reverted to Human Resources, it would primarily be the responsibility of the Payroll & Benefits Specialist with cross-training and back-up payroll performed by the Human Resources Director.

The HR Generalist position would shift from a predominantly clerical role to encompass the roles of record-keeping (potentially moving to digital files), onboarding, and first point of contact for any employee needs or concerns. In addition, the role would provide some support and cross-training with the Payroll & Benefits Specialist position to ensure continuity of operations should the need arise.



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 458,731	\$ 533,174	\$ 566,903	\$ 558,960	\$ 558,960
Operating Expenses	154,185	181,125	220,500	232,409	232,409
	\$ 612,916	\$ 714,299	\$ 787,403	\$ 791,369	\$ 791,369

Mission

To provide fair and equitable appraisal, assessment, billing, and collection of taxes on real, business, and personal property in Currituck County. The Tax Department is committed to excellent customer service and to fair and timely tax administration as guided by the North Carolina General Statutes. The Tax Administration office works as a team to deliver excellent customer service and strives to maintain and improve upon the collection rate each year as it is a vital component in the county's budget process.

Accomplishments In FY 2023

The Tax Department is a consistent leader in county property tax collection within North Carolina. In FY 2023, the department achieved an overall collection rate of 99.3%, which is one of the higher collection rates among all North Carolina counties.

Currituck County has an overall tax base of \$7.6 Billion and levies approximately \$44 Million in property taxes. In FY 2022, there were 26,016 taxable real estate parcels in the county. This represented an increase of 1.7% from the previous fiscal year.

In addition, there were 2,120 taxable personal property accounts. This was an increase of 3.3% from the previous fiscal year.

FY 2024 Goals And Discussion

The department will be responsible for appraising, assessing, and listing all real estate and personal property within the county, including 10 special service districts.

The department will collect all current and delinquent taxes on such property excluding registered motor vehicles.

Tax administration will oversee the billing and collection of the hotel/motel room occupancy tax, animal and solid waste fees, special assessments, and calculate the amount of Land Transfer Tax on real estate deeds and leases.

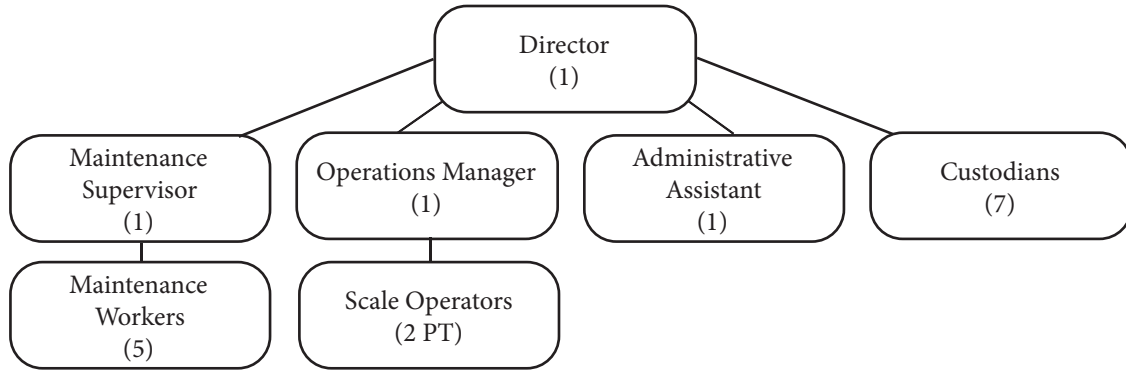
Future Considerations

In North Carolina, counties are required to conduct a countywide property revaluation, or reassessment, at least every eight years. The county last conducted a revaluation in 2021.

The county is scheduled to perform its next revaluation in 2029.



Public Works



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 911,593	\$ 1,262,625	\$ 913,256	\$ 830,530	\$ 830,530
Operating Expenses	530,172	682,410	682,762	689,070	689,070
Capital Outlay	480,965	1,313,500	823,000	361,000	361,000
	\$ 1,922,730	\$ 3,258,535	\$ 2,419,018	\$ 1,880,600	\$ 1,880,600

Mission

To sustain and maintain Currituck County's property and facilities in order to enhance the quality of life for citizens, attract new residents, and support economic growth.

Accomplishments In FY 2023

The Public Works Department completed many successful tasks in the areas of facility and grounds maintenance, solid waste and recycling, beach clean-up, and emergency response. Staff was responsible for maintaining 57 county-owned buildings that have a total of approximately 570,000 square feet.



Staff also maintained more than 11 miles of public walkways, five beach access ramps, and more than 100 facility and public parking lots. Public Works

also services and replaces all exterior lighting and street signage for county facilities. Staff also maintained the county's fuel farm.

Public Works employees completed 2,743 work orders in the previous fiscal year for the maintenance of county facilities.

The department managed ten solid waste sites and the county's recycling program. This includes eight convenience sites where citizens dispose of solid waste and recycling items and the transfer station, where all waste picked up in the county is delivered before it is hauled to an out-of-county site.

A total of approximately 35,600 tons of trash was collected, along with 3,160 tons of recyclable goods and 2,038 tons of yard wastes. Specialty wastes collected included: 3,050 lbs. of light bulbs; 3,245 lbs. of household batteries; 10,253 lbs. of cooking oil; 16,662 lbs. of motor oil; and 26,800 car batteries.

The department also oversaw the service contract for curbside trash and recycling collection in Corolla. In the previous fiscal year, this included 4,165 homes with trash and recycling collection.

FY 2024 Goals And Discussion

The department will maintain all county facilities and solid waste centers, along with other public spaces such as sidewalks, beach walkovers, and parking lots.

The department is involved in several projects that should be finished or started within the next year. One major project is the replacement of the county's fuel farm. Upgrading this facility to better serve the county is a main priority and will result in a more efficient operation.

Construction of a dedicated Public Works building is another major goal. This facility is much needed and will provide adequate office space and proper storage for equipment and facility supplies.

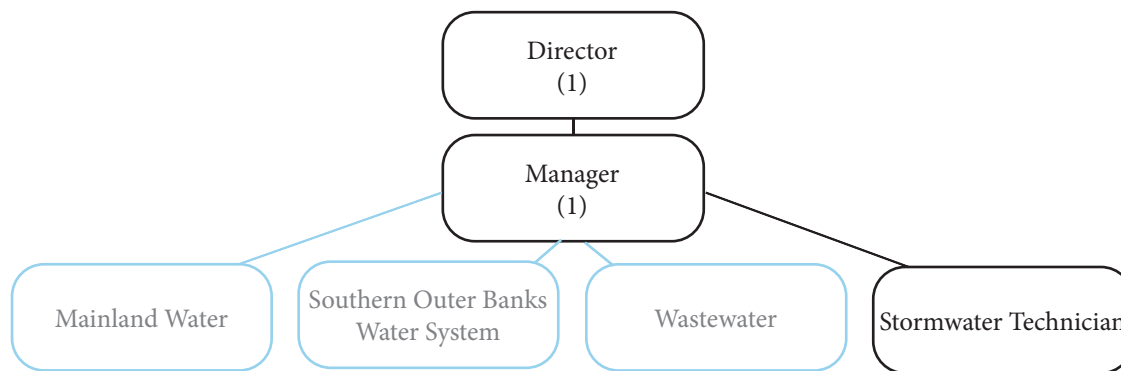
Future Considerations

Recent and planned facility construction projects will challenge department staff to keep pace in providing a high level of maintenance for county facilities.

Additional staff may be required to properly maintain county facilities, solid waste centers, public walkways, beach access sites, and parking lots, and have the ability provide an adequate level of emergency response when necessary.



Public Utilities



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 178,327	\$ 411,290	\$ 513,158	\$ 375,106	\$ 375,106
Operating Expenses	5,634	8,755	9,125	12,937	12,937
Capital Outlay	-	-	-	33,500	33,500
	\$ 183,961	\$ 420,045	\$ 522,283	\$ 421,543	\$ 421,543

Mission

To provide efficient, effective, and reliable water and wastewater utility services in a manner that respects the natural environment of Currituck County.

Accomplishments In FY 2023

Currituck County successfully operates two water treatment plants, the Mainland Water Treatment Plant in Maple and the Southern Outer Banks Treatment Plant in Corolla. Approximately 933 million gallons of water were treated in the last fiscal year. The two water systems provided service to approximately 11,270 water customers in the county.

The county's water system includes 440 miles of water pipes that were maintained. In addition, 145 water wells were maintained.

Staff completed a combined 4,069 work orders. These services included 391 service installations, 6,368 utility locations, and 2,818 new water meter changeouts.

The county operates the Mainland Central Sewer System and the Ocean Sands Water and Sewer District, which includes the operation of five

wastewater treatment plants. In the previous year, a total of 98 million gallons of wastewater was treated for 1,790 customers. Staff maintained 44 miles of collection sewer lines, 31 lift stations, 9 ARH sites, and 35 Newtown Road pump stations.

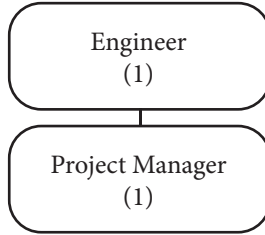
Future Considerations

The county plans to complete several future projects to improve the utility service for customers and meet the demands of growth. These include the replacement of chemical holding tanks, replacement of older water lines, installing new generators at deep wells and pump stations, and rehabbing deep and shallow wells. The county also plans to build an additional elevated water tower.

Future plans include expanding current wastewater plants and installing new wastewater bar screens. Other future needs include rehabbing the lift stations and spray fields.

*For more specific information, please turn to the Enterprise Funds section for data on the Ocean Sands Water and Sewer District, Mainland Water System, Solid Waste System, Southern Outer Banks Water System, and Mainland Central Sewer System.

Engineering



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ -	\$ -	\$ 301,369	\$ 269,639	\$ 269,639
Operating Expenses	-	-	30,575	37,532	37,532
Capital Outlay	-	-	-	42,500	42,500
	\$ -	\$ -	\$ 331,944	\$ 349,671	\$ 349,671

Mission

To provide professional and administrative oversight of capital construction and maintenance projects in the county.

Accomplishments In FY 2023

The Engineering Department is new as a stand-alone department. The staff positions were previously funded within the Public Works Department budget.

FY 2024 Goals And Discussion

The Engineering Department will continue to manage several projects during FY 2024, including the current expansion and renovation projects at Moyock Elementary School and Moyock Middle School. Each of these projects began prior to this fiscal year.

A major upcoming project is the construction of a new elementary school on Tulls Creek Road in Moyock. Staff will manage construction of this project, which is expected to begin in the coming fiscal year.

Additional construction projects will include building a new ABC store in Corolla and a Public Works maintenance building in Maple. The Engineering staff will manage these projects for the county.

The Engineering Department will provide assistance to Public Works on turnover of buildings, warranty period work, buildings and ground preventative maintenance strategies, and repair projects. The department will also work with GIS to develop base layers of new and existing building and site features to aid in maintenance of facilities..

Also, a project at the Historic Jarvisburg Colored School will involve the restoration of the building's siding.



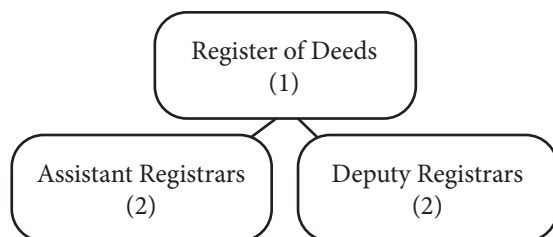
Corolla ABC Store

The county is constructing and will own a building in Corolla for lease to the Currituck County ABC Board. The county will establish funds to cover expenses for exterior maintenance.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ -	\$ 27,500	\$ -	\$ -	\$ -
	\$ -	\$ 27,500	\$ -	\$ -	\$ -

Register of Deeds



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 314,384	\$ 356,980	\$ 445,794	\$ 358,087	\$ 358,087
Operating Expenses	1,057,456	993,908	834,525	834,853	834,853
Capital Outlay	19,395	-	-	-	-
	\$ 1,391,235	\$ 1,350,888	\$ 1,280,319	\$ 1,192,940	\$ 1,192,940

Mission

To record, index, and preserve all real estate and business-related documents for citizens of Currituck County. The department will also issue marriage licenses, certified birth records, and certified death records.

Accomplishments In FY 2023

The Register of Deeds office recorded a total of 3,274 deeds in the previous year. During this time, staff processed 411 marriage certificates and recorded 411 death certificates and 2 birth certificates. The office also provided a notary service for residents.

The office provided a free Fraud Detection Notification service for county residents. This security feature sends an alert to registered users each time a deed is recorded with a matching name.

Another service provided to citizens was the online records search tool. The tool is used frequently for genealogy and other research purposes to locate records by name and/or date.

FY 2024 Goals And Discussion

To provide an accurate recording service for all real estate and business-related documents in Currituck County.

To provide for the safe-keeping and security of all records and documents. This includes the record-

keeping facility in the Register of Deeds office and the online cybersecurity of records.

To provide public services of issuing marriage licenses, birth certificates, and death certificates. The office will also provide a notary service for residents and continue the Fraud Detection Notification service by increasing public awareness of the dangers of fraud.

Future Considerations

The Register of Deeds office will need to maintain proper HVAC systems to ensure property temperature and humidity controls in order to preserve historic documents. The preservation process is a continual challenge that the county must remain prepared to address.

Records must also be protected from cyber threats. The county must continue to bolster its cybersecurity resources to prevent any intrusions into the Register of Deeds office.

Reliable information technology systems are critical to the Register of Deeds and the county must ensure that future needs are met to keep pace with county growth and work seamlessly with partner data systems.

Court Facilities

North Carolina counties are responsible for providing adequate facilities for the state's courts. This responsibility includes courtrooms, provision of office and storage space, parking, and related spaces for judges, the clerk of superior court and staff, district attorneys and magistrates. A facilities fee is collected in each court case as part of the court costs paid by litigants. The fee is distributed to counties and must be used specifically for providing, maintaining and constructing court facilities for court and court-related officials.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ 190,555	\$ 235,770	\$ 267,976	\$ 238,589	\$ 238,589
Capital Outlay	-	-	-	220,500	220,500
	\$ 190,555	\$ 235,770	\$ 267,976	\$ 459,089	\$ 459,089



Agency Appropriations

Agency Appropriations provides grant funding to non-profit organizations that support the citizens of Currituck County. Grant funds are provided to four food banks, Project Graduation, Albemarle Hopeline, and the Area on Aging Senior Games.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ 40,400	\$ 41,000	\$ 27,500	\$ 40,500	\$ 40,500
	\$ 40,400	\$ 41,000	\$ 27,500	\$ 40,500	\$ 40,500

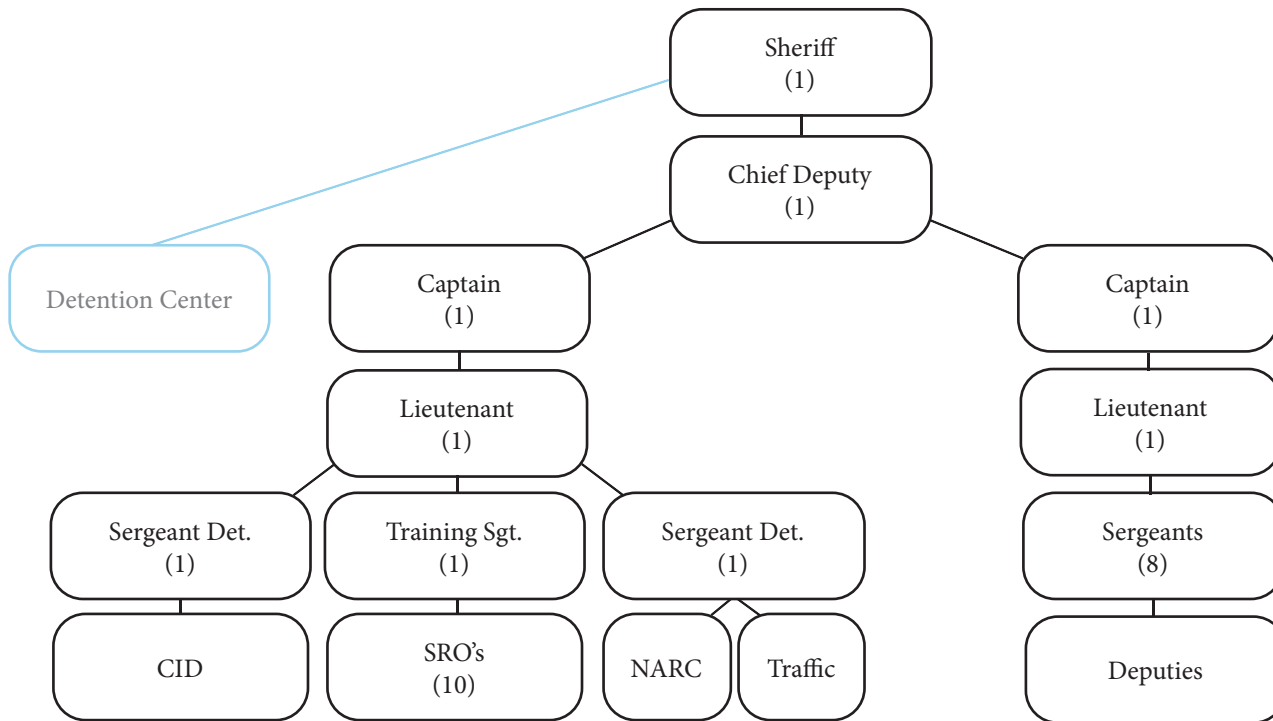
Central Services

Central Services is for services that are provided internally to county agencies and departments like the fuel farm and certain supplies that are charged to the county agencies and departments for their use.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ 965,597	\$ 1,028,888	\$ -	\$ 1,392,976	\$ 1,392,976
	\$ 965,597	\$ 1,028,888	\$ -	\$ 1,392,976	\$ 1,392,976

Sheriff



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 5,811,206	\$ 7,650,545	\$ 8,256,689	\$ 8,485,544	\$ 8,485,544
Operating Expenses	1,175,299	954,655	979,912	1,136,841	1,136,841
Capital Outlay	675,782	353,647	1,231,425	1,151,548	1,151,548
	\$ 7,662,287	\$ 8,958,847	\$ 10,468,026	\$ 10,773,933	\$ 10,773,933

Mission

To ensure the community receives law enforcement services that provide a safe community. The Sheriff's Office will work to maintain dedicated employees at proper levels to enforce the laws of the state and protect our community. The Sheriff's Office will obtain the tools, training, and technology to investigate and prevent crimes in the county, utilizing the most current technology and training.



of traffic citations. The state allocates back to the county a portion of money collected from traffic citations. These funds are designated for use by Currituck County Schools.

The county's forensics lab is relied upon by numerous law enforcement agencies in the northeastern region of North Carolina. The forensics lab also assisted the federal government through the extraction of digital data. Forensics capabilities led to numerous felony charges and provided the Sheriff's Office the ability to expedite investigations.

The Sheriff's Office apprehended fugitives and wanted individuals from other counties and also apprehended a murder suspect wanted in another state.

Accomplishments In FY 2023

The Sheriff's Office generated a significant amount of revenue for the schools through the issuance

FY 2024 Goals And Discussion

The Sheriff's Office will continue the development of community relations and investigative capabilities, provide more resources to deputies, and expand the digital forensics lab.

The Sheriff's Office will implement a vehicle rotation plan that replaces patrol vehicles on scheduled dates. The department feels that an increase in the number of patrol vehicles is necessary to effectively maintain the fleet.

The office will continue community outreach and education efforts to strengthen ties to community groups and increase citizens' knowledge of public safety. These efforts will include events such as National Night Out and special programs such as the Sheriff's summer camp for youth.

The Sheriff's Office will maintain a visible presence at public events to provide law enforcement and public safety, and to enhance community relationships.

The Sheriff's Office will work with Currituck County Schools to improve the safety for students, teachers, staff, and visitors at all schools in the county.

Future Considerations

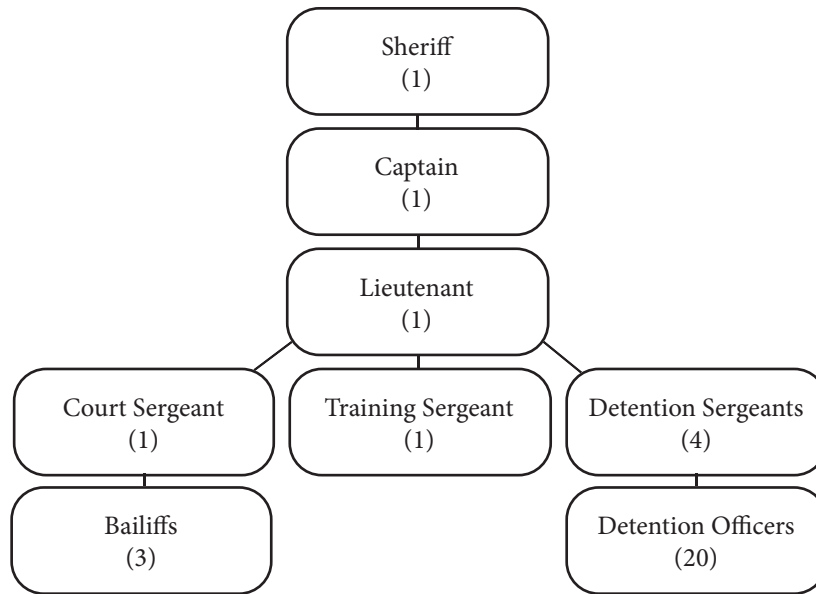
The Sheriff's Office will continue providing effective law enforcement for the community as it continues to grow in population and commercial businesses. The growth may require a need for increased staffing levels within the Sheriff's Office.

To work effectively with Currituck County Schools to provide safe school facilities for students, teachers, and staff. Construction of new school facilities will require more safety planning, training, and coordination with school system personnel in the future.

The department will continue working with the tourism industry to ensure that all visitors to the county enjoy a safe vacation and are aware of and follow local laws while in the county.



Detention Center



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 1,745,583	\$ 2,220,282	\$ 2,413,576	\$ 2,335,538	\$ 2,335,538
Operating Expenses	539,473	612,971	674,645	696,474	696,474
Capital Outlay	49,527	-	34,750	34,750	34,750
	\$ 2,334,583	\$ 2,833,253	\$ 3,122,971	\$ 3,066,762	\$ 3,066,762

Mission

The Detention Center will be professional in its duties, remaining the premier detention/correctional facility in North Carolina. The center's management philosophy is to hold inmates accountable for their behavior. This philosophy is the driving principle in keeping the inmate population low. The Detention Center will set an example for the entire detention field through hiring, retaining, and training superb personnel. The Detention Center will continue to invest in the professional development, growth, and success of its officers.

Accomplishments In FY 2023

For the seventeenth consecutive year, the Detention Center completed and passed several inspections with no deficiencies. These include:

- Division of Health Service Regulation (DHSR) –

Construction Section Bi-Annual Inspection

- North Carolina Department of Insurance Office of Fire Safety Inspection
- North Carolina Health Department Sanitation Inspection of Local Confinement Facility
- Currituck County Annual Fire Inspection
- Annual Grand Jury tour of facility with excellent reviews
- Emergency lighting system for exit routes
- Emergency Fire Alarm Panel System Checks
- Annual testing of Emergency Backflow Systems

The Detention Center had no inmates escape custody nor were there any inmate deaths in 2022.

Through the utilization of inmate labor, at a very minimal cost to county residents, the entire facility was repainted. Work was initiated to replace the roof of the Detention Center and kitchen.

The center continues to have success with the Senior Congregate Nutrition and Home Delivered Meals Program, which is conducted in coordination with the Aging and Senior Services Department.

Staff completed the Secure Courthouse project to ensure the safety of Currituck County citizens doing business at the Judicial Center and county offices.

FY 2024 Goals And Discussion

The Detention Center will continue to protect the general public and it will provide for the safety and security of inmates.

Center staff will discourage repeat offenders by managing inmate behavior in a professional, consistent, and authoritative manner. The county will expect accountability for one's actions from both inmates and detention officers.

The Detention Center will ensure inmates are presented for court appearances.

The Detention Center plans to hire the remaining full-time open positions. The Detention Center also aims to take advantage of the knowledge, experience, and capabilities of recently retired officers by placing them in part-time positions.

The center will re-initiate the General Educational Development program. This was a very productive program that became defunded through the community college system.

The center is scheduled to make much needed repairs to both the aging kitchen and jail itself and will increase its technological footprint by adding a network digital video recorder and cameras.

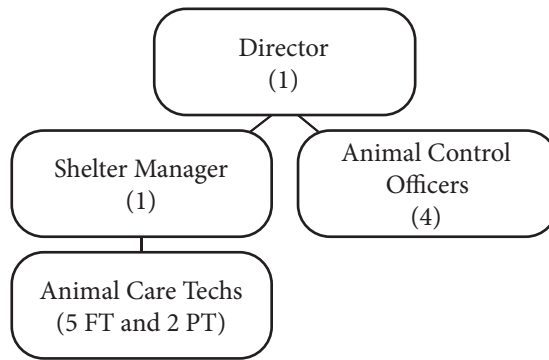
In 2025, the center will finish the technology project by adding (16) sixteen "special watch" cameras.

Future Considerations

The Detention Center will maintain a safe and secure detention facility that meets all required regulations. The county also works to meet all health and nutritional requirements for inmates.

The center will promote the safety of detention officers through training, professional development, and performance review programs. The county will need to train with and implement new tactics, skills, equipment, and technology for effective use by employees.

Animal Services and Control



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 571,541	\$ 713,585	\$ 736,853	\$ 724,368	\$ 724,368
Operating Expenses	141,913	193,013	201,435	207,879	207,879
Capital Outlay	-	40,000	45,000	45,000	45,000
	\$ 713,454	\$ 946,598	\$ 983,288	\$ 977,247	\$ 977,247

Mission

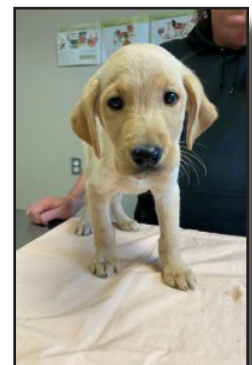
Currituck County Animal Services and Control protects the rights of animals in the community to ensure proper care and accommodations are provided. The department operates the animal shelter and provides animal control services for the citizens of Currituck County with domesticated animal safety and welfare concerns. The animal shelter is an open admission animal shelter and receives all stray, abandoned, and surrendered pets in the county. The department partners with fosters, volunteers, and transfer rescue organizations to treat and rehome more than 1,000 animals every year. Animal Control Officers administer and enforce state laws and local ordinances related to animal care and welfare.

Accomplishments In FY 2023

In 2022, the Animal Shelter took in 1,128 pets. These included 751 strays, 273 owner surrenders, 83 for safekeeping, and 21 transfers from other facilities. A total of 1,099 pets were discharged from the Animal Shelter in 2022. These included 513 adoptions, 203 transfers, and 158 animals returned to their owners. 219 animals were euthanized.

Animal Control officers responded to 1,880 calls for service in 2022. Officers completed 470 investigations or follow-up calls and conducted 20 patrol checks. Officers responded to 117 calls of animal bites or attacks, 75 reports of animal cruelty, 51 reports of injured animals, 50 noise complaints, and 232 miscellaneous Animal Control calls for service. Officers also responded to 311 requests for animal pickups, 77 requests for traps, 437 stray animals, and 35 reports of vicious animals.

In January of 2022, the department took custody of 61 labrador retrievers from a residence in Moyock. Many of the dogs were adopted from the shelter. Staff also coordinated with Lab Rescue-LRCP, which took several of the pregnant females, seniors with medical issues, and emaciated pups that required a special feeding program.



Through a partnership with Cat Rescue Inc., the department had more than 100 cats adopted

at PetSmart in Chesapeake. The shelter also established additional rescue partnerships to lessen the length of stay for some of the animals.

Animal Control investigated many cruelty cases and currently has a felony case awaiting trial. A free Rabies Clinic in October 2022 serviced 435 county pets.

In December, the department was invited to participate in a mega-adoption event in Delaware that was hosted by Brandywine Valley SPCA. At that event, 9 dogs and 18 cats from Currituck County were adopted.

Staff attended several continuing education classes, including Large Animal Rescue, Advanced Animal Cruelty, Fear Free Classes, Compassion Fatigue, and Humane Society Webinars.

FY 2024 Goals And Discussion

The department will continue to take in pets and strays and provide appropriate medical care, nutrition, and housing for all animals. Staff will maintain a clean and safe facility that will serve as an example for other animal shelters in the region.

Staff will maintain public education campaigns to promote adoptions and will participate in public adoption events in the community. The department will also participate in adoption events outside of the county and partner with other adoption agencies to help place more county pets in homes.

Staff will provide information to county residents regarding stray dogs and feral cats. The department hopes to decrease the stray and feral population by educating citizens on having pets spayed and neutered.

Animal Control staff will enforce the county's animal ordinances. Staff will also assist county residents with nuisance animals and provide traps for certain types of wild animals.

The department will provide rabies clinics for pets of county residents. The rabies shots will continue to be free for county residents.



Future Considerations

Staff will encourage local veterinarians to offer low-cost services to those who need assistance. The shelter's vet room would be set up and ready for veterinarians to utilize this space. In the past, a local veterinarian has offered several low-cost vaccine clinics that have been very successful. This department would like to help continue this practice.

The county has a large number of stray dogs and feral cats. The department will continue to provide community education on methods to reduce the stray and feral population so these types of animals do not become a burden to the Animal Shelter.

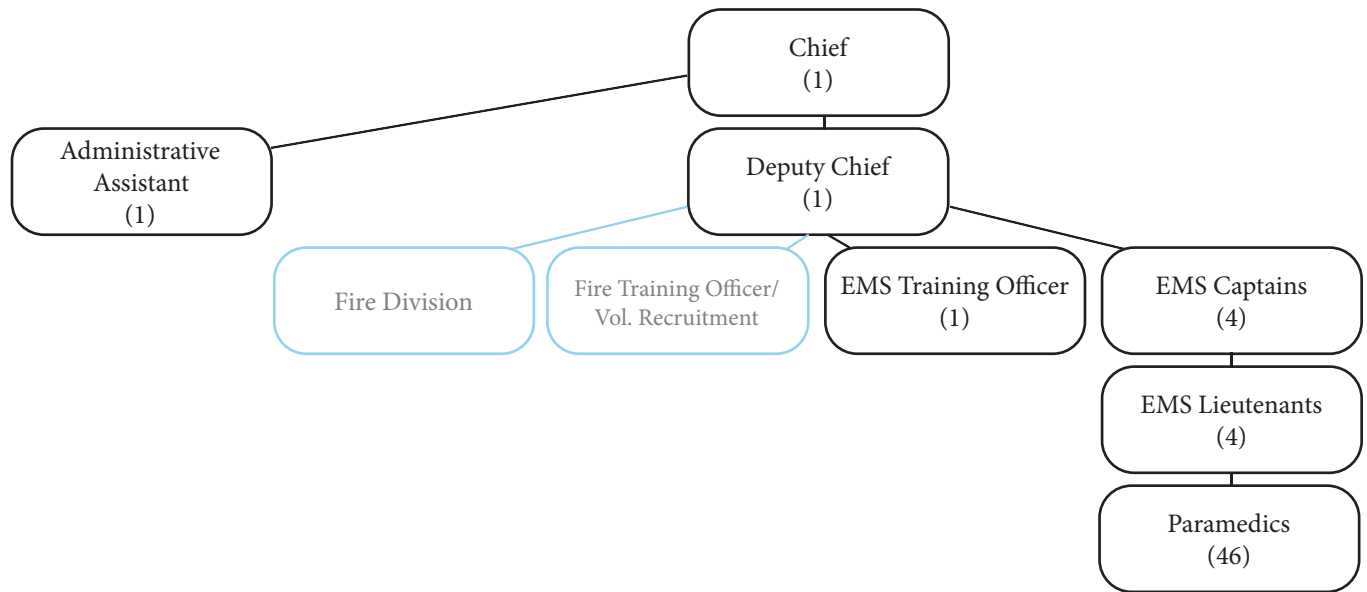
Jury Commission

As required by North Carolina General Statute, at least every two years the three-person Jury Commission oversees the compilation of a master jury list of licensed drivers and/or registered voters. This funding supports the operations of the Jury Commission.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ 2,500	\$ 2,450	\$ -	\$ 2,850	\$ 3,140
	\$ 2,500	\$ 2,450	\$ -	\$ 2,850	\$ 3,140

Emergency Medical Services



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 4,938,582	\$ 5,445,654	\$ 5,621,043	\$ 5,429,577	\$ 5,429,577
Operating Expenses	654,218	576,373	1,058,248	1,102,571	1,102,571
Capital Outlay	235,059	285,500	1,284,289	946,486	946,486
	\$ 5,827,859	\$ 6,307,527	\$ 7,963,580	\$ 7,478,634	\$ 7,478,634

Mission

To serve county citizens and visitors with protection of life and property through professional fire, rescue, and emergency medical services.

Emergency Medical Services will continue to provide Advanced Life Support emergency medical treatment and transport, and vehicle extrication as necessary.

Accomplishments In FY 2023

Currituck County has been designated a “Model Emergency Medical Services System” by the NC State Office of Emergency Medical Services.

Staff will assist the Sheriff’s Office, Corolla Beach Rescue, and volunteer fire departments with all hazards response, including search and rescue and near-shore ocean rescue.



The county is a certified and rated fire department by the NC Department of Insurance, Office of the State Fire Marshal.

FY 2024 Goals And Discussion

The department will provide state of the art, advanced life support level emergency medical services to the county on a 24 hour, 7 days a week basis. The department will staff nine ambulances on a 24/7 schedule.

Staff will provide medical support for large gatherings or special events, such as the July 4 Independence Day Celebration, Aviation Day, and other county festivals and programs.

Performance will be evaluated in the following ways: comprehensive pre-hospital patient care report review; direct observation by supervisor; complaint investigation; peer review committee; and an established medical review process completed by the Physician Medical Director.

Future Considerations

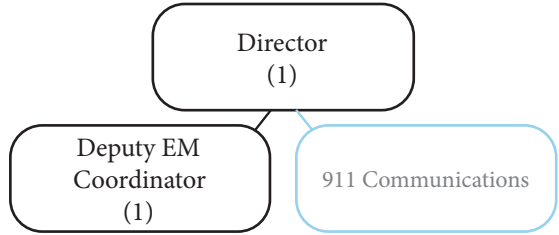
Additional personnel will be necessary due to increased demand for services. Two additional Emergency Medical Services positions are being requested to help meet this need and reduce the amount of overtime required of current personnel.

Along with an increase in personnel, the department may also need to increase the number of apparatus and/or Fire-Emergency Medical Services facilities.

The county will need to continue to equip Fire-Emergency Medical Services with the latest life-saving equipment and technology to provide the best services possible for citizens. Staff will need adequate training time and resources to become proficient on all new equipment.



Emergency Management



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 150,785	\$ 207,315	\$ 213,630	\$ 211,360	\$ 211,360
Operating Expenses	99,320	68,666	91,825	82,952	82,952
Capital Outlay	70,862	50,000	50,000	88,000	88,000
	\$ 320,967	\$ 325,981	\$ 355,455	\$ 382,312	\$ 382,312

Mission

Emergency Management is a vital link to the public and all emergency services providers. The department’s mission is to provide county residents, guests, businesses, industries, and non-profit organizations with the education and support necessary to reduce the loss of life and human suffering; to minimize property damage; and to protect environmentally vulnerable areas from all types of emergencies through a comprehensive risk-based, all-hazard emergency management program.

Association, and the Integrated Ocean Observing System to establish a flood gauge on the sound side of Corolla. Staff partnered with North Carolina Emergency Management to establish additional flood gauges throughout the county.



Accomplishments In FY 2023

Emergency Management assisted the Sheriff’s Office with two searches by securing resources and using social media and Currituck Alert to keep the affected communities informed while providing logistics to the command post. Staff completed drone pilot training and obtained licenses to assist with future damage assessment, searches, and crowd management.

Emergency Management partnered with the Sheriff’s Office, Fire-Emergency Medical Services, and Currituck County School System to conduct a full-scale active assailant exercise with funding received from a Homeland Security Grant.

Staff created public partnerships to install two beach cameras to track storm surge and dune erosion during high wind weather events. Emergency Management worked with the American Shore and Beach Preservation Association, the Southeast Coastal Ocean Observing Regional

Emergency Management assisted the Tourism Department with planning and conducting county-sponsored events, including a fireworks display to celebrate July 4th at Whalehead in Historic Corolla Park and the Bulls & BBQ event at the CCRC. Staff also attended three public events to share educational information regarding preparedness.

FY 2024 Goals And Discussion

Emergency Management will meet requirements to maintain Emergency Management Performance Grant funding.

Emergency Management staff will set up and facilitate the Emergency Operations Center in the Public Safety Building during times of emergency when an all-county response is necessary.

Emergency Management will facilitate resource coordination with regional, state, and federal partners during critical events.

Emergency Management will support the Sheriff's Office and Fire-Emergency Medical Services during emergency response incidents and large public safety events.

Emergency Management will develop a hurricane safety public education campaign prior to hurricane season to increase citizen awareness and improve storm preparation in the community.

Emergency Management will operate Currituck Alert, the county's mass notification system, to provide citizens with real-time safety information before, during, and after critical events. Staff will also continue public education campaigns to increase citizen awareness and participation in Currituck Alert.

Future Considerations

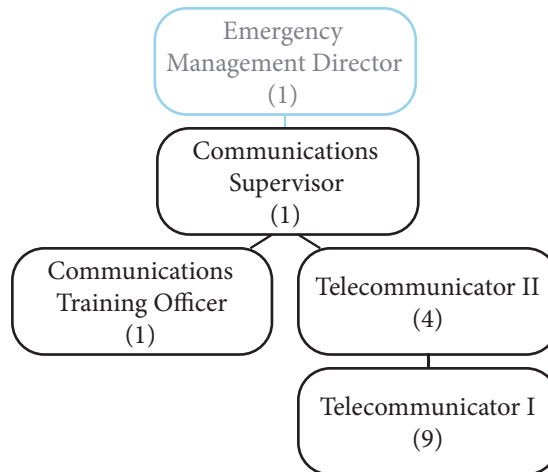
Climate change is a factor that will present significant challenges for Currituck County's environment and for the Emergency Management Department. As water levels rise and weather events become more intense, the county must continue to build responder and community knowledge for preparation and response.

As the county grows, more countywide training and emergency response exercises are needed. Emergency plans must continually be updated and developed to reflect changes in the community.

Staffing will be a challenge for Emergency Management, which currently has two full time employees. Staff is challenged by time-consuming tasks such as grant applications and progress reports, resource maintenance and oversight of 911 Communications.



Communications



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 852,660	\$ 1,111,268	\$ -	\$ 1,231,742	\$ 1,231,742
Operating Expenses	341,092	377,077	412,652	420,722	420,722
Capital Outlay	573,617	-	2,491,000	9,000	9,000
	\$ 1,767,369	\$ 1,488,345	\$ 2,903,652	\$ 1,661,464	\$ 1,661,464

Mission

Communications serves as a critical link between public safety agencies and citizens. The department strives to ensure the preservation of life and property by treating all callers with professionalism, courtesy, and compassion and by relaying accurate information in a timely and efficient manner.

Accomplishments In FY 2023

The 911 Communications Center transitioned from interim text to 9-1-1 utilizing TTY/TDD system to Next Generation 9-1-1 Interface with internet protocol capable equipment and connectivity to the carrier enhancing location technology for callers. The 911 Communications Center also implemented RapidSOS to provide improved caller location and data services as well as Prepared Live-Able to provide live video capabilities.

The 911 Communications Center received 10,093 emergency calls, of which 7,174 were from a wireless phone. The center also received 21,390 calls to the office administrative line. Ninety-nine percent of

all calls were answered in less than 30 seconds.

The county obtained two grants in the amounts of \$332,700 and \$1,964,978 to supplement 911 Communication Center funding.

FY 2024 Goals And Discussion

The 911 Communications Center will provide exceptional customer service while maintaining or exceeding industry standards for 9-1-1 call processing. Staff will maintain or exceed national standards for employee training. Staff will also expand public education efforts through various community activities and events.

The 911 Communications Center will implement a Fire Priority Dispatching System for prioritizing responses to fire incidents. 911 medical calls will be evaluated through an Emergency Medical Services Peer Review process.

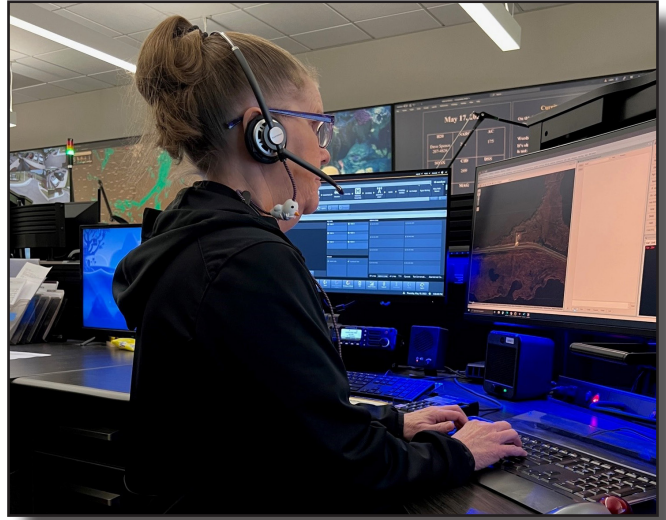
Staff will participate in Fire-Emergency Medical Services Advisory Board meetings to receive feedback on Fire-Emergency Medical Services calls.

Future Considerations

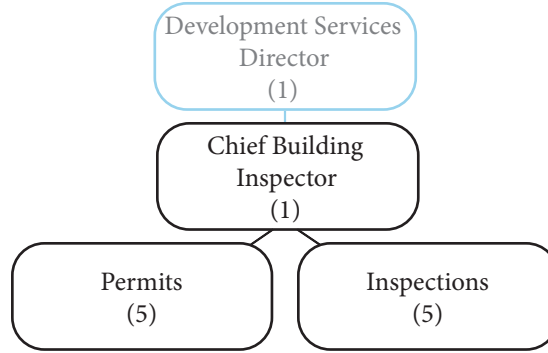
The continued population growth of the county will result in a higher number of calls to the 911 Communication Center. This will challenge staff to maintain a high level of response, which can be measured in time to answer a call and time to dispatch emergency response personnel. The department strives to perform these functions as quickly as possible.

An increased number of 911 telecommunicators is anticipated.

The county has supplied the 911 Communications Center with excellent technology. In the future, this technology should be upgraded as necessary to enable staff to provide the best services possible for county residents.



Inspections



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 851,146	\$ 986,771	\$ 1,038,160	\$ 1,023,405	\$ 1,023,405
Operating Expenses	76,214	107,415	120,790	395,120	395,120
Capital Outlay	52,857	40,000	310,000	135,000	135,000
	\$ 980,217	\$ 1,134,186	\$ 1,468,950	\$ 1,553,525	\$ 1,553,525

Mission

To enforce state and local laws, and local ordinances and regulations, relating to: the construction of buildings; the installation of facilities such as plumbing systems, electrical systems, heating systems, refrigeration systems, and air conditioning systems; and the maintenance of buildings in a safe, sanitary, and healthful condition.

Accomplishments In FY 2023

The Permits and Inspections staff processed 2,858 building, fire, and zoning applications.

Staff issued 11,735 permits, including building, electrical, plumbing, mechanical, and fire permits.

Inspections staff performed 11,947 building, fire, and zoning related inspections.

Staff issued 389 new residential construction permits and 475 Certificates of Occupancy for single-family dwellings.

An additional building inspector achieved Level 3 certification in all trades. The county has four inspectors with Level 3 certification in all trades. There are only approximately 200 inspectors with such credentials in the entire state.



FY 2024 Goals And Discussion

The Permits and Inspection staff will receive applications for permits and issue or deny permits in a timely manner.

Staff will conduct inspections in a timely, professional manner and properly issue or deny certificates of compliance. Staff will also correctly issue orders to correct violations and will bring judicial actions against actual or threatened violations.

Staff will maintain accurate records and will provide excellent customer service to all customers and treat all customers fairly and equally.

Future Considerations

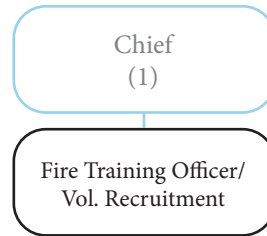
The department will provide a high level of customer service as new development results in increased numbers of applications, permits, and required inspections.

The department will accept applications and issue permits in a timely manner. Inspectors strive to perform inspections on an efficient schedule. However, a continued rise in construction may result in a need to increase the number of staff in the department.

The county's growth also presents a challenge for code enforcement. There are more properties and more potential areas for violations in the county. As a result, the department may receive an increase in the number of code violation complaints and requests for investigations.

The department must also continue to improve its use of technology to increase efficiency and provide better services for citizens. Upgrades to permitting software will be necessary. The staff will also look to incorporate video-based inspections and reviews.

Fire Services



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 170,041	\$ 183,711	\$ 240,249	\$ 233,882	\$ 233,882
Operating Expenses	49,404	57,735	99,477	101,883	101,883
Capital Outlay	36,054	17,500	21,000	11,000	11,000
	\$ 255,499	\$ 258,946	\$ 360,726	\$ 346,765	\$ 346,765

The county contracts with five volunteer fire departments to provide fire protection services. Fire departments submit an annual funding request for operations and capital. A summary for each department is as follows:



	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Carova Beach VFD	\$ 250,460	\$ 427,974	\$ 4,654,350	\$ 265,713	265,713
Crawford VFD	284,160	353,241	391,750	327,466	327,466
Lower Currituck VFD	374,215	326,510	450,600	408,694	408,694
Moyock VFD	226,273	253,125	2,309,257	326,285	326,285
Group Purchases: PPE and Insurance	279,588	263,353	301,035	313,035	331,035
	\$ 1,414,696	\$ 1,624,203	\$ 8,106,992	\$ 1,641,193	\$ 1,659,193

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

Public Safety Building

The Public Safety Center opened in August 2021. It serves as a home for the main administrative offices of the Sheriff's Office, Fire-Emergency Medical Services, and Emergency Management. The center also houses the 911 Communications Center.

Along with county departments, the Public Safety Center contains offices for the North Carolina Forest Service, North Carolina Highway Patrol, and College of the Albemarle's Basic Law Enforcement Training program. The center also includes classrooms and office space for the College of the Albemarle to provide post-secondary educational opportunities for county residents.



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ 111,671	\$ 213,494	\$ 245,176	\$ 245,176	\$ 245,176
	\$ 111,671	\$ 213,494	\$ 245,176	\$ 245,176	\$ 245,176

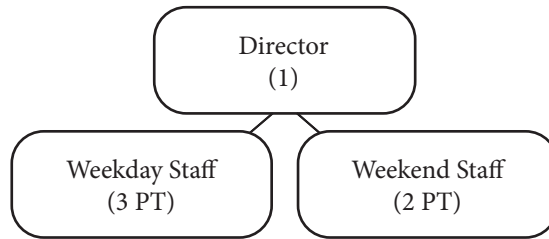
Medical Examiner

North Carolina has a centralized, state administered medical examiner system for post death investigations. The system includes a network of county medical examiners who are responsible for investigating deaths within their jurisdiction. The county medical examiner must make a full report of investigations to the Chief Medical Examiner and receives a fee for each completed investigation. If the deceased was a county resident, the county must pay the medical examiner's fee.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Medical Examiner	\$ 19,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000
	\$ 19,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000

Airport



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 131,677	\$ 184,848	\$ 272,575	\$ 272,130	\$ 272,130
Operating Expenses	556,936	341,891	675,779	678,576	678,576
Capital Outlay	42,098	27,000	50,000	86,000	86,000
	\$ 730,711	\$ 553,739	\$ 998,354	\$ 1,036,706	\$ 1,036,706

Mission

Currituck County Regional Airport is a general aviation airport which is operated, maintained, and preserved for the benefit of the community and acting as the gateway to the Outer Banks.

Accomplishments In FY 2023

The airport completed 13,210 operations involving aircraft in FY 2023. This included 5,899 landings, 6,329 takeoffs, 389 go-arounds, and 593 overflights.

The Currituck Regional Airport features two runways, Runway 5 and Runway 23. Runway 5 was used for 2,711 landings and 2,504 takeoffs. Runway 23 was used for 2,421 landings and 2,469 takeoffs.

Of all operations, 90% were in the General Aviation category. Air taxi operations accounted for 6% and military operations accounted for 4% of the total. 82% of all flights involving the airport were itinerant flights, while 18% were local flights. 97% of all operations occurred during regular manned tower hours, while 3% of operations occurred after hours.

The busiest time period for operations was June through December. Saturday was the busiest day of the week for operations, followed by Wednesday. June was the busiest month of operations at the airport, followed by November, September, October, and July. The single busiest day of the year was September 24, 2022, on which 85 aircraft performed 181 operations.

FY 2024 Goals And Discussion

The county will complete construction of the new fuel farm, which is located adjacent to the airport terminal building.

The county will work towards the installation of a new lighting system for the runway.

Future Considerations

The airport has experienced a significant increase in traffic, which has resulted in a need for more aircraft parking space.

The customer waiting list for airport hangars has increased from 12 to 52 individuals in the past two years. The county faces a need a for additional hangars.

The increase in population, growth in Moyock, and steady flow of passengers heading to the Outer Banks will continue to challenge the airport to provide adequate facilities and services for planes and passengers.



Inter County Public Transportation Authority

Currituck County is a member of the Inter-County Public Transportation Authority. The authority, managed by Albemarle Regional Health Services, serves Pasquotank, Perquimans, Camden, Chowan, and Currituck counties. The Authority’s intended services are to transport the public to nutrition sites, medical appointments, and other locations to access services or attend activities related to daily living.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ 16,662	\$ 48,592	\$ 49,575	\$ 49,575	\$ 49,575
	\$ 16,662	\$ 48,592	\$ 49,575	\$ 49,575	\$ 49,575



Forestry

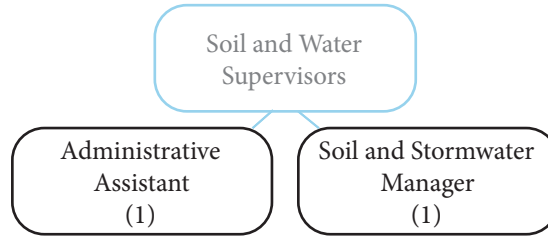
The county has a cooperative agreement with the North Carolina Department of Agriculture and Consumer Services, Forest Service Division, for forest protection and management. The county funds 40% of the annual county forestry program.



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ 57,422	\$ 102,774	\$ 96,664	\$ 96,664	\$ 96,664
	\$ 57,422	\$ 102,774	\$ 96,664	\$ 96,664	\$ 96,664

Soil and Water Conservation



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 130,142	\$ 140,710	\$ 148,777	\$ 141,744	\$ 141,744
Operating Expenses	10,243	21,190	23,930	24,147	24,147
	\$ 140,385	\$ 161,900	\$ 172,707	\$ 165,891	\$ 165,891

Mission

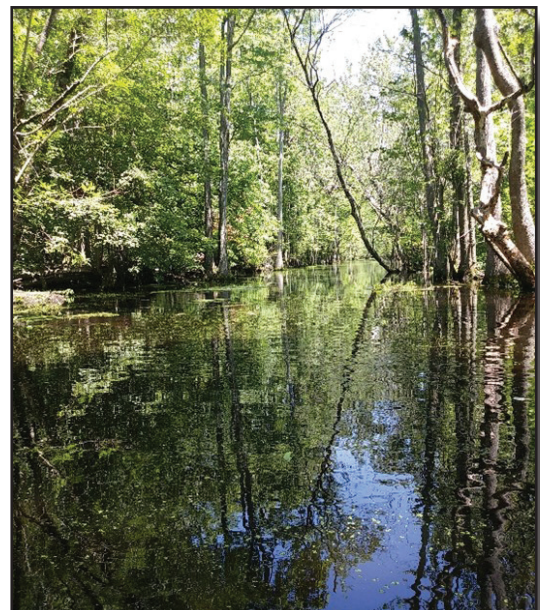
To assist agricultural producers and landowners with implementing best management practices for soil and water quality. The department's vision is to create a dynamic partnership between local and state government which is committed to excellent leadership and citizen service for the conservation of our natural resources. This partnership places value on community service, diversity, environmental compatibility, voluntary incentive-based participation, and education in conservation as an investment in the future.

The North Carolina Land and Water Fund awarded Currituck County \$39,600 for the purpose of completing a '9-Element Plan' for the Currituck Sound. A 9-Element Plan is a comprehensive framework by the United States Environmental Protection Agency for establishing water quality goals and monitoring strategies. An engineering consultant has been retained for services such as geospatial analysis, pollutant analysis, and watershed modeling.

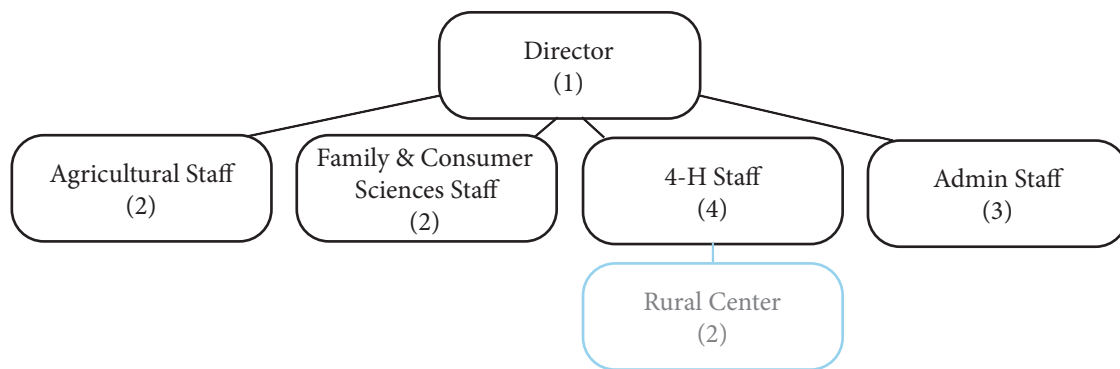
Accomplishments In FY 2023

The Streambed Rehabilitation Assistance Program is a grant program created by the North Carolina General Assembly for projects that protect and restore drainage capability. A grant of \$248,000 was received. Work projects funded by this grant are scheduled for completion in 2023.

The Resilient Coastal Communities Program (RCCP) aims to increase resiliency to flood hazard events through community-based collaboration and action. The county was awarded \$35,000 for design and engineering on two repetitive loss areas identified through asset vulnerability inventory and community planning. The Albemarle Resource Conservation & Development (ARC&D) has matched \$10,500 for this program.



Cooperative Extension



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 153,760	\$ 191,812	\$ 205,650	\$ 202,379	\$ 202,379
Operating Expenses	366,656	422,089	114,687	461,026	461,026
Capital Outlay	-	-	10,729	10,729	10,729
	\$ 520,416	\$ 613,901	\$ 331,066	\$ 674,134	\$ 674,134

Mission

North Carolina Cooperative Extension in Currituck exists to ensure that everyone has access to non-formal, research-based education that improves agriculture, our environment, human health and wellbeing, youth, and communities

Goals Of NC Cooperative Extension

North Carolina Cooperative Extension maintains goals that are standard for each Extension facility in North Carolina. These include:

- Improve plant production systems
- Enhance consumer horticulture
- Preserve natural resources and improve environmental systems
- Enhance community and guide rural development strategies
- Improve food safety and nutrition practices
- Preserve family financial wellbeing
- Develop competent, coping, contributing members of society through youth development programming.

Accomplishments In FY 2023

The North Carolina Cooperative Extension in Currituck County enjoyed many successes during the fiscal year. This included a 10% increase in educational opportunities offered and more than



4,500 hours of service contributed by Extension volunteers.

In the 4-H program, 22 youth delivered 4-H presentations competitively. Of these, 15 earned state honors and one was declared a national champion. Three Currituck 4-H members earned a spot on the national shooting sports team and one Currituck 4-H member achieved the highest honor - induction into the NC 4-H Honor Club. In addition, two new 4-H clubs were formed, and nine new adult volunteers were certified during the fiscal year.

Cooperative Extension received more than 600 pounds of fresh vegetables through many donations, from the Extension Garden to community organizations. Through Extension classes, 10 food service workers were Servsafe Certified.

Medicare clients receiving counseling services from Cooperative Extension saved over \$78,000 in prescription drug costs. A total of 75 Currituck County citizens attended safe food preservation classes at Extension. Seventeen new Extension Master Gardener Volunteers were certified through training programs. Thirty-seven new wildflower plots were established throughout Currituck County to enhance the environment. Corn, wheat, and soybean variety trials resulted in increased profits for area farmers.

More than \$18,000 was raised to provide over 21,000 weekend meals to elementary school students in Currituck. This total was raised through the Currituck 4-H Backpacks for Kids weekend feeding program, which serves local students.

Community events hosted by Cooperative Extension included the Currituck Farm Festival, Currituck Home Flower and Garden Show, and the Currituck County Holiday Tree Lighting Ceremony. These events were attended by many community members and broke several attendance records

FY 2024 Goals And Discussion

In the coming fiscal year, Cooperative Extension hopes to increase participation in many areas. One step will be to deploy online volunteer training modules for 4-H volunteers. It will also expand youth program opportunities in the geographically remote areas of the county such as Corolla and Knotts Island.

Extension aims to increase program participation in 4-H Public Speaking by 10%. It will work to expand opportunities for classrooms and teachers to use 4-H enrichment curriculum and expand the youth “life skills” program in middle schools.

Another goal is to expand “Farm to Fork” program opportunities. Extension plans to erect a high tunnel demonstration site adjacent to the Extension facility and offer educational program series.

For senior citizens, agents will expand the availability of Medicare Part D counseling and educational programs available to county residents.

Cooperative Extension aims to increase active involvement in the Extension Master Gardener Volunteer Program by 10% and certify at least 1 new Extension Master Foods Volunteer. In addition, agents will conduct ServSafe Food Safety Certification for area food service professionals.

Agricultural agents will conduct on-farm variety trials for corn, wheat, and soybean growers. Agents will also continue to provide safe pesticide handling and certification classes for area farmers and landscapers.

The Cooperative Extension staff will continue to provide community events for residents of Currituck County. These will include the Home Flower and Garden Show, Currituck Farm Festival, and Currituck Holiday Tree Lighting and Parade.

To enhance local professional development opportunities, Extension will provide facilitation skills training for business leaders and county staff and facilitation services for community groups.

Future Considerations

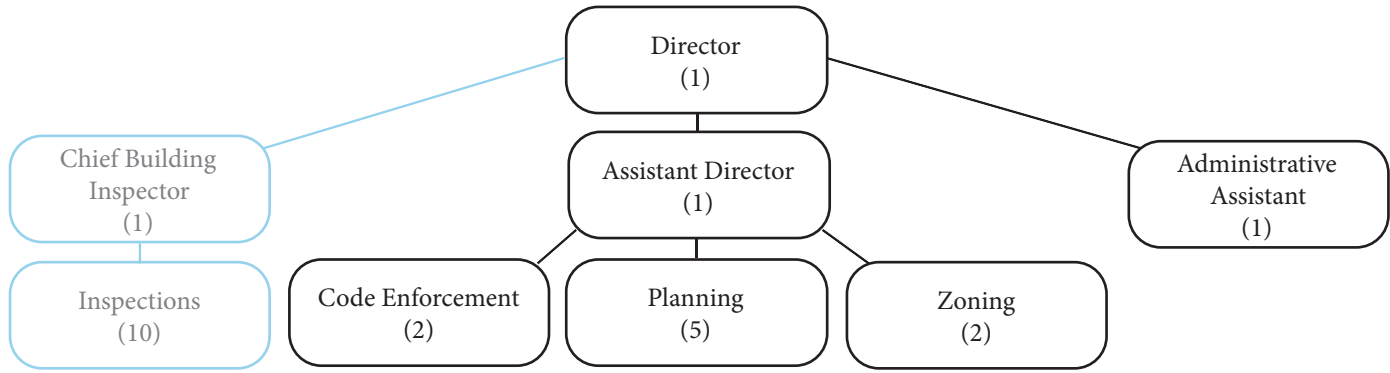
Helping to keep the agriculture industry thriving in Currituck County is a very real challenge for Extension. As farmland is being sold or converted to residential areas and our community is becoming more urbanized, the economic sustainability of farming becomes more and more challenging. Helping farm and agricultural producers adapt to the following are very critical challenges:

- Competition for available land for farming
- Development pressure
- Drainage issues
- Farm transition and estate planning
- Agriculture literacy of new residents

Higher wages and competition for workers are challenges facing Cooperative Extension. While staff morale and longevity are very positive in Currituck, any retirement or promotion would present a challenge in finding a qualified replacement for a living wage in our area. Further, staffing part-time, temporary summer positions is becoming more difficult. Currituck 4-H serves hundreds of children each summer with educational programming that would not be possible without the addition of temporary staff.

The Extension facility needs an increasing amount of repair and maintenance due to general wear and tear. Flooring and wall covering surfaces will be in need of replacement within the next several years. Technology and storage buildings will also need to be renewed.

Development Services



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 1,014,170	\$ 990,849	\$ 1,034,587	\$ 1,022,102	\$ 1,022,102
Operating Expenses	73,596	107,465	158,650	168,222	168,222
Capital Outlay	26,429	-	31,000	31,000	31,000
	\$ 1,114,195	\$ 1,098,314	\$ 1,224,237	\$ 1,221,324	\$ 1,221,324

Mission

To provide solution-oriented services to the community through the application of professional planning and inspection skills, adopted plans, and standards which facilitate the growth of the local economy and enhance the quality of life and preserve the natural environment for current and future generations.

Accomplishments In FY 2023

The Planning staff adopted the draft Land Use Plan, “Imagine Currituck 2040 Vision Plan”.

Staff improved the Community Rating System rating of the county from a rating a 8 to 6, which provides significant savings on flood insurance rates for many property owners.

The Zoning staff performed 1,325 reviews of site plans and the Technical Review Committee reviewed 69 planning items, including 15 major site plans and six



final plats. Staff reviewed and brought 19 planning items before the Board of Commissioners for consideration.

During the fiscal year, additional Planning staff members obtained the Certified Floodplain Manager professional certification. Planning staff also organized and implemented a historic home tour in the Shawboro community. This special event included eight properties of historical significance.

Staff coordinated a dune grass planting cost-share program with property owners. This program provides grant funding to oceanfront property owners who plant dune grass and vegetation in order to stabilize and protect the dune line.

Staff also effectively served and provided information for the Board of Commissioners, Planning Board, Board of Adjustment, and the Historic Preservation Commission.

FY 2024 Goals And Discussion

Planning staff aims to achieve state certification for the Land Use Plan, “Imagine Currituck 2040 Vision Plan”. Staff will then work to update the Unified Development Ordinance for consistency with

the newly adopted Land Use Plan. Staff will also update the Stormwater Manual and stormwater regulations in the Unified Development Ordinance.

The department will seek public input and establish a Small Area Civic Plan for Coinjock and the future Mid-Currituck Bridge area on the mainland. Staff will continue to work with the National Flood Insurance Program to improve the county's Community Rating System rating to better serve our residents.

Staff will continue to promote a dune grass planting cost share program for property owners. The department will also coordinate with the Nature Conservancy to work on regional initiatives for environmental projects.



An increased focus will be placed on continuing education and professional certifications for department staff. Staff will also work to improve consistency and the appearance of staff reports for planning items before county boards.

Future Considerations

The Development Services Department will update the Unified Development Ordinance for consistency with the newly-adopted Land Use Plan.

It will be necessary to seek public input and establish a small area civic plan for the Coinjock and Barco areas in preparation for the future Mid-Currituck Bridge.

The county will need to update the Stormwater Manual and stormwater regulations in the Unified Development Ordinance.

Health Administration and Mental Health

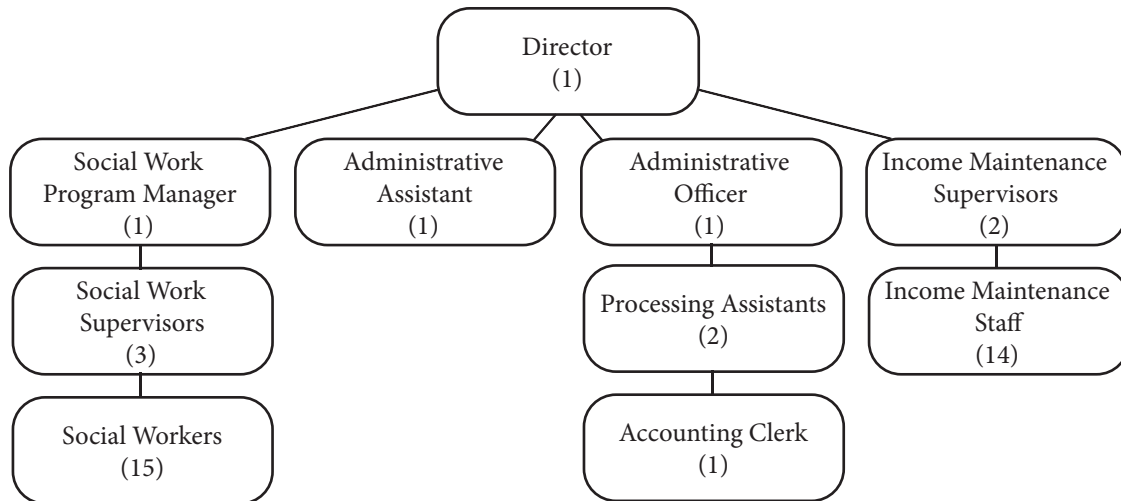
Currituck County is a member of, and served by, Albemarle Regional Health Services that provides public health services to eight counties in Northeastern North Carolina.

Mental health services are provided to Currituck County by Trillium Health Resources, a local government agency that manages serious mental health, substance use, and intellectual/developmental disability services. Currituck County is represented on the Trillium Health Resources board by a member of the Board of Commissioners.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Health	\$ 332,100	\$ 386,765	\$ -	\$ 390,000	\$ 390,000
Mental Health	49,012	89,225	-	23,893	83,893
	\$ 381,112	\$ 475,990	\$ -	\$ 413,893	\$ 473,893

Social Services Administration



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 2,617,181	\$ 3,255,328	\$ 3,469,079	\$ 3,363,822	\$ 3,363,822
Operating Expenses	886,392	979,440	866,367	900,615	900,615
Capital Outlay	-	60,000	128,000	128,000	128,000
	\$ 3,503,573	\$ 4,294,768	\$ 4,463,446	\$ 4,392,437	\$ 4,392,437

Mission

To provide an array of essential social services to Currituck County citizens that will support self-sufficiency and self-reliance through education and jobs that will endeavor to prevent abuse, neglect or exploitation of children or the elderly, and will support enhanced self-worth.

Accomplishments In FY 2023

The department provided services to many residents of Currituck County in the previous fiscal year, including children and adults.

Several programs were administered that provided aid to county residents. These included the Low Income Energy Assistance Program, Food and Nutrition Services, and Medicaid.

The Operation Santa Claus holiday assistance program provided Christmas gifts for 462 local children and food baskets for local senior citizens. Overall, Operation Santa raised more than \$27,000 from community donations to help provide gifts

and assistance to local families, senior citizens, and foster children.

FY 2024 Goals And Discussion

Social Services will provide a broad array of legally mandated services to protect vulnerable children and disabled adults from abuse, neglect, and exploitation. These programs include child protective services, in-home services, foster care, adoption, foster home licensing, adult protective services, adult guardianship, adult care home investigations, representative payee services, and after-hours on-call responsibilities to the public.

The department will provide mass sheltering and feeding operations to citizens during disaster events.

The department will administer dozens of federal, state, and county public assistance programs focused on ensuring individuals and families have access to economic resources required for the basic necessities of life. These programs include Medicaid, Food

and Nutrition Services, Energy Assistance, Child Care Subsidy, Work First, Adoption Assistance. Other public assistance responsibilities include trust account management, issuing fishing license waivers, and a Christmas Assistance program for families in need.

Legal mandates require to department to handle the final disposition of unclaimed bodies.

The department advocates for those in need and assists individuals in achieving and maintaining self-sufficiency. A team of social workers, income maintenance caseworkers, management personnel, and support staff work to provide these services to citizens.

Future Considerations

There is an increase in children and adults with high acuity mental health needs entering the legal custody or guardianship of the department. There is a statewide lack of appropriate treatment and placement resources to meet their needs.

Currently, and historically, there are not enough in-county foster homes to care for children.

The recruitment and retention of qualified social workers is a local and statewide challenge due to the demands of the work.

Medicaid expansion will increase the number of residents eligible for Medicaid. Additional DSS personnel are needed to support the anticipated workload.

The ending of the COVID-19 public health emergency has caused a significant change in the local administration of federal and state policy. All employees working in public assistance programs are required to master and apply new policy standards.

County and Public Assistance

In North Carolina, counties are the prime deliverers of public social services. Like other North Carolina counties, Currituck County is involved in providing a wide range of public assistance programs including Work First, Food and Nutrition Services, Medicaid, Child Care Subsidy, Low-Income Energy Assistance and Foster Care and Adoption Assistance.

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
County Assistance	\$ 132,514	\$ 149,304	\$ 174,755	\$ 174,755	\$ 174,755
Public Assistance	314,309	636,770	652,696	652,696	652,696
	\$ 446,823	\$ 786,074	\$ 827,451	\$ 827,451	\$ 827,451

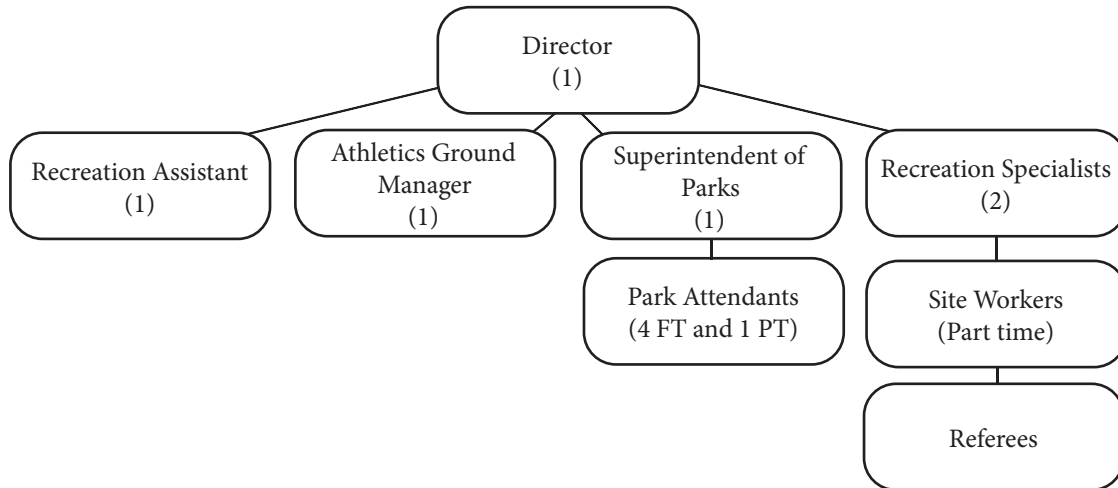
Juvenile Crime Prevention Control

The North Carolina Division of Juvenile Justice and Delinquency Prevention partners with Juvenile Crime Prevention Councils in each county to reduce and prevent juvenile crime. Juvenile Crime Prevention Council members are appointed by the Board of Commissioners and meet monthly. To qualify for Juvenile Crime Prevention Council funding, the county must match state funding.

Summary

	FY 2022 Actual	FY 2023 <u>Adopted</u>	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Operating Expenses	\$ 130,282	\$ 131,681	\$ 120,000	\$ 120,000	\$ 131,681
	\$ 130,282	\$ 131,681	\$ 120,000	\$ 120,000	\$ 131,681

Parks and Recreation



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 527,698	\$ 702,245	\$ 717,767	\$ 707,552	\$ 652,841
Operating Expenses	393,917	403,318	450,404	472,423	472,423
Capital Outlay	398,043	81,000	743,000	403,400	403,400
	\$ 1,319,658	\$ 1,186,563	\$ 1,911,171	\$ 1,583,375	\$ 1,528,664

Mission

To provide diverse, high-quality recreation and leisure opportunities to enhance the lives of Currituck County residents and visitors. To develop and maintain safe and attractive facilities to meet current and future needs of the community.

Accomplishments In FY 2023

The Parks and Recreation Department successfully offered various youth athletic programs that served approximately 3,000 children in Currituck County. The department also served approximately 250 adult residents through adult softball and adult basketball programs.

The department hosted 24 travel sports tournaments at the Currituck Community Park Athletic Complex. These tournaments brought an estimated total of 12,000 visitors to Currituck County.

Staff provided essential assistance for several public and private special events held in Currituck County. Staff also maintained healthy working

relationships with several agencies, including Currituck County Schools, Currituck County Travel and Tourism, Special Olympics of North Carolina, and YMCA of South Hampton Roads.



The department completed its Comprehensive System-Wide Recreation Master Plan. This document will serve as a department guide for approximately 10 years.

Staff also completed design of Phase 3 of Currituck Community Park. This design includes athletic facilities, walking paths, restrooms, and associated parking areas. A design was also completed for a custom playground to be located at Historic Corolla Park in Corolla. This will be a one-of-a-kind facility.

FY 2024 Goals And Discussion

Parks and Recreation will offer athletic programs for youth that build character and teach the fundamentals of each sport, while placing an emphasis on displaying good sportsmanship.

All full-time employees and part-time site workers will be certified in first aid, CPR, and automatic external defibrillator use. Staff will also work closely with Currituck County Schools and Special Olympics of North Carolina to expand inclusive athletic programs for citizens.

Site preparation will be completed for construction of Phase 3 of Currituck Community Park. Staff will continue to make repairs and renovations to older facilities. The custom playground at Historic Corolla Park will also be completed.

The county will host travel sports tournaments, with a current total of 24 tournaments scheduled for the Community Park Athletic Complex. Staff aims to provide tournament visitors with an experience that cannot be matched in this region. Staff will make Community Park one of the most popular Travel and Tourism destinations on the Currituck mainland.

Future Considerations

Increased participation in youth athletics will challenge the department to provide adequate practice space, particularly in the northern portion of the county.

Population growth will also increase the need for additional public park spaces and recreation opportunities. Rising construction costs contribute to this challenge facing the county.



The rising costs of equipment, uniforms, and athletic supplies, accompanied by the increase in participant will continue to impact budget requests.

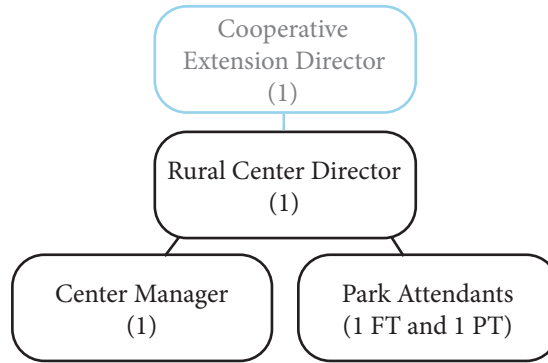
The recruitment of quality coaches and volunteers from the community is a significant challenge. One possible solution may be to begin paying coaches.

Recruitment of referees and umpires is a challenge. An increase in officials' pay may attract more referees and umpires.

As Parks and Recreation facilities age and see greater usage, maintenance costs will require increased funding in future budget years.

The retention of existing staff members will be critical to future success, as will the recruitment of qualified new employees.

Currituck County Rural Center



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 168,627	\$ 204,235	\$ 209,024	\$ 205,619	\$ 205,619
Operating Expenses	44,677	56,959	54,910	57,062	57,062
Capital Outlay	15,565	-	14,000	14,000	14,000
	\$ 197,739	\$ 261,194	\$ 277,934	\$ 276,681	\$ 276,681

Mission

The Currituck County Rural Center exists for the educational, cultural, and recreational enrichment of the citizens and visitors of Currituck County.

To provide a recreational and tourism space to support equine activities and events and to establish additional recreational opportunities for Currituck County residents and visitors.

Accomplishments In FY 2023

During the previous fiscal year, use of the Rural Center facilities increased 37% from the prior year. On average, there were 849 monthly visitors to the Rural Center in 2022. The Rural Center hosted 10 animal shows and seven equine clinics.

Future Considerations

The Rural Center will need repairs and maintenance to aging structures, boardwalks, and shorelines. There is also a need for replacement and upkeep of machinery utilized for facility maintenance.

The most popular activities were the 18 hole disc golf course and public playground. The facility's dog-friendly nature was also significant in attracting visitors. The most popular month for visitation was November and the month with the lowest attendance was July.

The marketing and advertising of the Rural Center and scheduled programs should be increased to attract more residents, who can become repeat users, and target out-of-town guests who would attend special events.

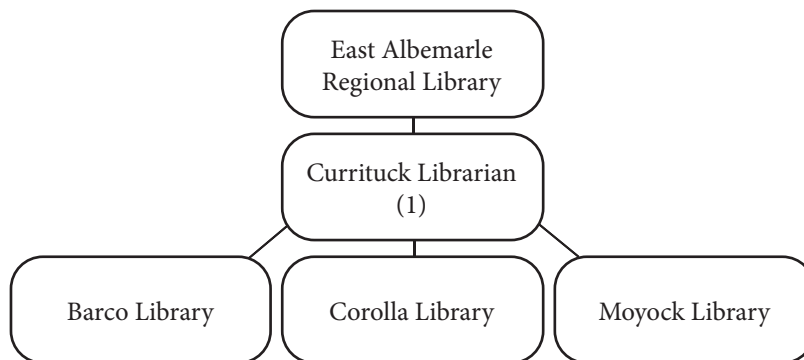
FY 2024 Goals And Discussion

To educate the public about how natural resources, geography, and human activity shaped the cultural history of Currituck County.

To provide a venue for environmental education, agricultural education and demonstration, and 4-H and youth development programs.



Libraries



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 448,579	\$ 647,585	\$ 664,173	\$ 652,823	\$ 652,823
Operating Expenses	99,486	122,201	115,085	124,180	124,180
Capital Outlay	9,889	-	6,700	6,700	6,700
	\$ 557,954	\$ 769,786	\$ 785,958	\$ 783,703	\$ 783,703

Mission

To foster an inclusive environment for all which supports the pursuit of information, education, entertainment, and personal enrichment through the development of collections, provision of services, and the facilitation of community engagement.

Accomplishments In FY 2023

As a member of the East Albemarle Regional Library system, the Currituck Library operates three local branches: Barco Library, Corolla Library, and Moyock Library. The three sites welcomed a total of 41,890 visitors in the previous fiscal year. The number of new patrons who joined the library was 893.

The library branches had 3,486 visitors utilize the public computers and 6,384 visitors logged into the library’s Wi-Fi system on their personal devices. The library also provided printing and fax services for visitors.

Library staff answered 9,349 reference questions from visitors. Sixty-seven visitors received one-on-one job search/resume assistance and 2,527 visitors received one-on-one technology assistance.

Many programs and events were held at the library

branches. In FY2023, 244 programs were offered that attracted 3,083 participants.

Many in-person events and take-home activities were offered to the public. These included the following: story time for toddlers and preschoolers; summer reading programs for children, teens, and adults; homeschool programs; adult reading challenges; holiday and seasonal programs for all ages such as the Harvest Hullabaloo, Easter Bunny, Winter Holiday, Valentine’s Day, and Earth Day events.

The library conducted a successful outreach program to 1,169 participants. The outreach services included book delivery for senior citizens, senior centers, daycare centers, and homebound residents. Books were also delivered by mail to residents in Gibbs Woods and Knotts Island.

Public meeting rooms at the libraries were well-utilized by community non-profit groups. A total of



364 meetings were held with 3,851 attendees. This helps bring additional visitors into the libraries who might decide to return on their own.

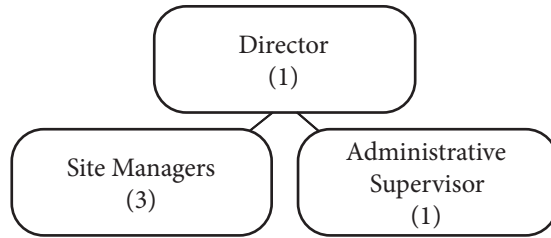
The library received 69 requests for books that were not available within the four-county EARL service area. These books were obtained through inter-county library loans for citizens. A total of 70 books were loaned in this manner.

The Currituck Library maintained a collection of 56,980 print materials and 9,747 audiovisual materials such as books on CD and DVD's.

The library's circulation included 23,201 adult books, 28,096 children and teen books, 8,048 audio/video/periodicals, and 4,140 eBooks.

The library offered additional digital materials through the CloudLibrary, NC Kids, and NC Live online services.

Senior Services



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Salaries and Benefits	\$ 259,388	\$ 299,426	\$ 309,822	\$ 304,147	\$ 304,147
Operating Expenses	120,135	138,378	135,390	138,020	138,020
Capital Outlay	20,836	-	-	-	-
	\$ 400,359	\$ 437,804	\$ 445,212	\$ 442,167	\$ 442,167

Mission

The Aging and Senior Services Department operates three senior centers that are community focal points on aging. Each center is a unit where senior persons can meet, receive services, and participate in activities that will affirm the dignity and self-worth of the senior adult. Within this atmosphere, the staff create opportunities for senior adults to apply their wisdom and insight and exercise their skills. Each senior center plays an integral role as a resource for the community and assists other agencies in serving individual and group services and activities.

Accomplishments In FY 2023

The Aging and Senior Services Department has senior centers in Currituck, Knotts Island, and Powell's Point. Combined, these three facilities received a total of 9,899 visits by Currituck County senior citizens in the past fiscal year.

This was the first full year of services resumed after closing in March 2020 for the COVID pandemic. The centers reopened on June 1, 2022. This past year also marked the 30-year anniversary of Currituck County providing senior services to its residents.

In the senior nutrition program, a total of 4,194 congregate meals were served at the three sites. The home-delivered meal program served approximately 60 homebound senior citizens in the county. These homebound seniors received a total of 10,937 meals.



The Senior Services staff offered 22 daily programs at the senior centers. In addition, 280 special programs and events were offered. These included day trips, various crafting classes, and educational programs on health and nutrition. Special events held during the year included the Sock Hop, Senior Health and Wellness Day, Volunteer Banquet, Christmas Party, Senior Dinner and Dance, Mother's Day Tea, and Father's Day Breakfast. In addition, two overnight group trips were taken to Charleston, SC, and Lancaster, PA.

Six Title IID programs were offered. These multi-session courses included the Arthritis Foundation Exercise Program, Bingocize Exercise, Fall Prevention, Walking with Ease, and Chronic Disease programs. The AARP Free Tax Preparation service aided 254 county residents.

Outreach programs included the Farmers Market Nutrition Program, Red Bag, March for Meals, Elder Abuse Prevention Walk, mastectomy/port pillows and veteran lap blankets projects. Donations were collected for Santa for Seniors, Food Baskets for the Elderly, HD Pet Food, and Christmas fruit baskets.

Twenty-six senior citizens from Currituck County participated in the Albemarle Senior Games. The county hosted the Games' pickleball, golf, and tennis tournaments at county facilities.

The senior centers received support from 73 volunteers who provided a total of 1,932 hours of their time to senior center events and programs.

Each staff member maintained CPR/AED/first aid certifications and annually required professional development training. All nutrition sites scored a 100% A health code rating.

Senior Services is in the final year of a five-year grant received for being a state-certified Center of Merit.

FY 2024 Goals And Discussion

The Aging and Senior Services Department aims to increase intergenerational programming by partnering with local schools, libraries, and churches. Staff plans to fully reinstate year-round programming in Corolla.

Senior Services will introduce "open to the public" events and presentations. These may include topics such as fire safety, health and wellness, and aging in place. Overall, the staff aims to increase its focus on health, nutrition, and educational presentations and provide more movement specific courses.

Staff will develop the Community Risk Reduction Team initiated by Fire-Emergency Medical Services.

The department will participate in the newly established Adult Protective Multidisciplinary Team. By coordinating with Social Services and other team members, staff will find ways to prevent and respond to elder abuse. This includes physical, emotional, and sexual abuse as well as self-neglect and exploitation.

Future Considerations

The county continues to see an increase in its elderly population. The increase in the number of senior citizens will place a higher demand for services in the Aging and Senior Services Department. This may require additional staff members to help provide services.

The Senior Services staff relies heavily on volunteers, particularly with the Home Delivered Meals Program. Finding an adequate number of volunteers will continue to be a challenge for the department. This challenge is compounded by the county's geography, which requires considerable driving distances for some volunteers to reach homebound senior citizens.



Education

Funding public schools is a state and county government responsibility. Counties are responsible for financing construction and maintenance of school facilities and providing funds for a school system's current expenses.

Summary

	FY 2022 Actual	FY 2023 Original	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
College of the Albemarle	\$ 293,927	\$ 243,927	\$ 243,927	\$ 243,927	\$ 243,927
Local Current Expense	12,634,099	13,078,302	14,124,947	13,035,602	13,035,602
School Capital Outlay	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
	\$ 14,328,026	\$ 14,722,229	\$ 15,768,874	\$ 14,679,529	\$ 14,679,529



Appropriation by Fund

Special Revenue Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The county currently maintains fifteen Special Revenue Funds which are further described in this section. The charts within this section provide revenue sources (e.g., tax revenue and other revenue) and estimated expenditures (e.g., wages and benefits, operating expenditures, capital outlay, and transfers). The number within the gray highlighted row represents the net activity within the fund.

Tourism Development Authority

The Tourism Development Authority is a public authority created under Session Law 2005-95 for the purpose of expending the net proceeds of occupancy tax and to promote travel, tourism and conventions in the county, sponsor tourist-related events and activities in the county, and finance tourist-related capital projects in the county. It is governed by seven members who by statute are those serving as members of the board of commissioners and the county's designated travel and tourism representative serving as an ex officio nonvoting member. On July 7, 2008, the Tourism Development Authority entered an Interlocal Government Agreement with the county for the county's management of the authority's responsibilities.



See the Tourism Development Authority section, on pages 177-184, for budget information.

Carova Beach Road Service District

Carova Beach Road Service District is a service district created on September 8, 2009 under Article 16 of Chapter 153A of the General Statutes of North Carolina for the purpose of maintaining streets and, if necessary, the removal of derelict motor vehicles from street rights-of-way in Carova Beach Subdivision. Initially encompassing only street rights-of-way, the district was expanded on May 6, 2019 to include all property within Carova Beach Subdivision. As provided by statute, the county's board of commissioners serves as the district's governing board and advised by its appointed advisory board.

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Tax Revenue	\$ 32,699	\$ 64,535	\$ 66,806	\$ 66,806	\$ 66,806
Tour Permits and Other Revenue	26,337	34,000	34,000	34,000	34,000
Operating Expenditures	42,466	28,141	-	128,947	128,947
Transfers and Fund Balance	22,657	28,141	30,000	28,141	28,141
	\$ (19,809)	\$ -	\$ 130,806	\$ -	\$ -

Corolla Fire Service District

Corolla Fire Service District is a service district created on May 21, 2018 under Article 16 of Chapter 153A of the General Statutes of North Carolina. The purpose for the service district is to finance, provide, and maintain fire protection and suppression in the Corolla community. As provided by statute, the county's board of commissioners serves as the district's governing board.

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Tax Revenue	\$ 1,643,342	\$ 1,642,175	\$ 1,675,609	\$ 2,021,831	\$ 2,021,831
Other Revenue	(27,875)	-	25,000	50,000	50,000
Wages and Benefits	1,327,321	3,884,399	4,214,827	4,087,178	4,087,178
Operating Expenditures	305,821	346,772	378,322	411,993	411,993
Capital Outlay	27,576	94,300	409,134	386,582	386,582
Transfers and Fund Balance	2,186,753	2,683,296	-	2,813,922	2,813,922
	\$ 2,141,502	\$ -	\$ (3,301,674)	\$ -	\$ -

Knotts Island Fire Service District

Knotts Island Fire Service District is a service district created on May 6, 2019 under Article 16 of Chapter 153A of the General Statutes of North Carolina. The purpose for the district is to finance, provide and maintain fire protection and suppression in the Knotts Island community. As provided by statute, the county's board of commissioners serves as the district's governing board.

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Tax Revenue	\$ 101,417	\$ 105,486	\$ -	\$ 127,543	\$ 127,543
Other Revenue	(6,863)	5,000	8,000	8,000	8,000
Wages and Benefits	986,199	1,370,824	1,383,405	1,248,831	1,248,831
Operating Expenditures	72,776	148,112	163,420	183,243	183,243
Capital Outlay	16,295	10,500	158,976	128,476	128,476
Transfers and Fund Balance	1,227,825	1,418,950	-	1,425,007	1,425,007
	\$ 247,109	\$ -	\$ (1,697,801)	\$ -	\$ -

Guinea Mill Watershed

Guinea Mill Watershed Improvement District was a service district created on February 21, 2000 under Article 16 of Chapter 153A of the General Statutes of North Carolina. The purpose for the service district was to finance, provide and maintain stormwater infrastructure within a designated area of Moyock Township. The service district was expanded on May 6, 2019 and then included within the Moyock Watershed Service District upon its expansion on June 7, 2021. The Guinea Mill Watershed Improvement District funds are to be used for stormwater improvement projects within the former Guinea Mill Watershed Improvement District boundaries.

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Ad Valorem Taxes	\$ 4,846	\$ -	\$ -	\$ -	\$ -
Investment Earnings	(3,504)	-	-	-	-
Expenditures	2,516	-	-	190,000	190,000
Fund Balance Appropriated	-	-	-	190,000	190,000
	\$ (1,174)	\$ -	\$ -	\$ -	\$ -

Hog Bridge Ditch Watershed

Hog Bridge Ditch Watershed Improvement Service District was established on June 6, 2005 under Article 16 of Chapter 153A of the General Statutes of North Carolina. The purpose for the service district was for water management and watershed improvements to improve the water quality in Hog Bridge Ditch and protect residential and agricultural lands from detrimental flooding along a 4.4-mile canal west of the Shawboro community. The service district area is the same as the Hog Bridge Jury Ditch established in 1916 by order of the Currituck County Superior Court. It is expected that the Hog Bridge Ditch Watershed Improvement Service District will be repealed in FY 2024. The remaining service district funds will be used for stormwater improvement or maintenance projects within the boundaries of the service district until depleted.

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Ad Valorem Taxes	\$ 2,539	\$ 2,575	\$ 2,764	\$ -	\$ 8,216
Investment Earnings	(24)	-	-	-	-
Expenditures	4,074	1,865	-	\$3,800	11,306
Transfers and Fund Balance	(668)	(710)	-	(3,800)	(3,090)
	\$ (2,227)	\$ -	\$ 2,764	\$ -	\$ -

Moyock Watershed

Moyock Watershed District was established on June 3, 2002 under Article 16 of Chapter 153A of the General Statutes of North Carolina to provide water management and watershed improvements in Shingle Landing Creek and to protect residential and agricultural lands from detrimental flooding. On June 7, 2021, the Moyock Watershed District was expanded to include all land within Moyock Township except for the Gibbs Woods community and land located within the Northwest Watershed Improvement Service District.

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Ad Valorem Taxes	\$	198,697	\$	202,147	\$	221,923	\$	221,923	\$	221,923
Investment Earnings		(4,351)		-		5,000		5,000		5,000
Expenditures		16		193,758		-		621,923		621,923
Transfers and Fund Balance		(30,038)		(8,389)				395,000		395,000
	\$	164,292	\$	-	\$	226,923	\$	-	\$	-

Northwest Watershed

Northwest Watershed Improvement Service District was established on June 7, 2004 under Article 16 of Chapter 153A of the General Statutes of North Carolina. Located in the northwest area of Moyock Township, the purpose for the service district is to preserve water quality within the service district and protect residential and agricultural properties from detrimental flooding.

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Ad Valorem Taxes	\$	3,589	\$	4,104	\$	7,670	\$	4,070	\$	4,070
Investment Earnings		(711)		-		1,000		142		142
Expenditures		16		3,962		-		44,070		44,070
Transfers and Fund Balance		-		(142)		-		39,858		39,858
	\$	2,862	\$	-	\$	8,670	\$	-	\$	-

Ocean Sands North And Crown Point Watershed

Ocean Sands North and Crown Point Service District for Watershed Improvement and Drainage was established on May 2, 2016 under Article 16 of Chapter 153A of the General Statutes of North Carolina. Located in the northern sections of the Ocean Sands Subdivision in Corolla the service district was created for watershed and drainage improvements to correct negative impacts of flooding during storm events.

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Ad Valorem Taxes	\$ 282,155	\$ 846,720	\$ 852,008	\$ 1,448,413	\$ 1,448,413
Investment Earnings	(12,082)	4,339	-	-	-
Expenditures	374,050	562,709	-	1,448,413	1,448,413
Transfers and Fund Balance	(13,350)	(288,350)	-	-	-
	\$ (117,327)	\$ -	\$ 852,008	\$ -	\$ -

Whalehead Watershed

Whalehead Service District was established on May 19, 2003 under Article 16 of Chapter 153A of the General Statutes of North Carolina. The service district encompasses Whalehead Club Subdivision in Corolla and was created for the purpose of making stormwater improvements to protect the residential subdivision from detrimental flooding.

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Ad Valorem Taxes	\$ 1,045,145	\$ 1,051,515	\$ 1,065,393	\$ 1,065,393	\$ 1,065,393
Investment Earnings	(22,904)	7,500	10,000	10,000	10,000
Expenditures	102,865	129,738	110,500	851,445	851,445
Capital Outlay	58,711	750,000	-	176,000	176,000
Transfers and Fund Balance	-	(179,277)	-	47,948	47,948
	\$ 860,665	\$ -	\$ 964,893	\$ -	\$ -

Whalehead Solid Waste Collection And Disposal

Whalehead Beach Service District for Solid Waste Collection and Disposal was established on June 20, 2011 under Article 16 of Chapter 153A of the General Statutes of North Carolina. The service district encompasses Whalehead Club Subdivision in Corolla and was created to protect and maintain the attractiveness of Whalehead Club Subdivision through the additional collection of solid waste and to enhance public safety through service ensuring removal of solid waste containers from street rights-of-way.

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Ad Valorem Taxes	\$	128,493	\$	125,503	\$	127,160	\$	127,160	\$	127,160
Investment Earnings		(5,063)		-		-		-		-
Expenditures		111,923		125,503		118,958		127,160		127,160
	\$	11,507	\$	-	\$	8,202	\$	-	\$	-

Department of Social Services Client Accounts

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Deposits on Behalf of Individuals	\$	270,668	\$	250,000	\$	250,000	\$	350,000	\$	350,000
Investment Earnings		19		-		-		-		-
Expenditures Paid on Behalf of Individuals		271,153		250,000		250,000		350,000		350,000
	\$	(466)	\$	-	\$	-	\$	-	\$	-

Fines and Forfeitures

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Fines and Penalties Collected	\$	321,953	\$	250,000	\$	-	\$	350,000	\$	350,000
Expenditures Paid to Board of Education		321,953		250,000		-		350,000		350,000
	\$	-	\$	-	\$	-	\$	-	\$	-

Inmate Custodial Funds

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Inmate Contributions	\$	87,661	\$	200,000	\$	200,000	\$	200,000	\$	200,000
Inmate Expenditures		50,542		200,000		200,000		200,000		200,000
	\$	37,119	\$	-	\$	-	\$	-	\$	-

Emergency Telephone System Fund

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
911 Wireline Surcharges	\$	549,716	\$	204,688	\$	204,688	\$	243,126	\$	243,126
Emergency Mgmt Grants		332,700		-		-		1,964,978		1,964,978
Investment Earnings		-		11,730		-		4,000		4,000
Expenditures		113,821		206,773		215,688		217,075		217,075
Capital Outlay		1,003,861		9,645		-		2,001,978		2,001,978
Transfers and Fund Balance		-		11,730		11,000		(6,949)		(6,949)
	\$	(235,266)	\$	-	\$	-	\$	-	\$	-

Deed of Trust

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Revenues	\$	46,866	\$	50,000	\$	-	\$	60,000	\$	60,000
Expenditures		46,289		50,000		-		60,000		60,000
Total Revenues		577		-		-		-		-
	\$	-	\$	-	\$	-	\$	-	\$	-

Revaluation

North Carolina law requires each county to reappraise all real property in the county for tax assessment purposes at least every eight years. Under Section 153A-150 of the North Carolina General Statutes, counties are required to estimate the cost of real property reappraisal and raise the necessary funds in equal annual installments. The funds are held in a special reappraisal fund and used only for reappraisal of real property.

		FY 2022 Actual		FY 2023 Original		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Investment Earnings	\$	(12,285)	\$	-	\$	-	\$	-	\$	-
Operating Expenditures		49,023		121,000		121,000		121,000		121,000
Transfers and Fund Balance		121,000		121,000		121,000		121,000		121,000
	\$	59,692	\$	-	\$	-	\$	-	\$	-

Land Banking

The Land Banking Fund is established to provide funds for the county's purchase of real property for the provision or expansion of public services.

		FY 2022 Actual		FY 2023 Original		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Investment Earnings	\$	(51,734)	\$	-	\$	-	\$	-	\$	-
Operating Expenditures		885,863		200,000		-		200,000		200,000
Transfers and Fund Balance		200,000		200,000		-		200,000		200,000
	\$	(737,597)	\$	-	\$	-	\$	-	\$	-



Appropriation by Fund

Capital Project Funds

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The county maintains four funds that qualify as Capital Projects Funds.

Emergency Equipment Replacement

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Miscellaneous Revenue	\$ 30	\$ -	\$ -	\$ -	\$ -
Investment Earnings	(12,992)	2,500	-	5,000	5,000
Capital Outlay	-	327,500	695,955	2,299,722	2,299,722
Transfers and Fund Balance		325,000	745,955	2,294,722	2,294,722
	\$ (12,962)	\$ -	\$ 50,000	\$ -	\$ -

Capital Improvements

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Sales Tax Revenue	\$ 3,816,545	\$ 2,900,000	\$ -	\$ 3,700,000	\$ 3,700,000
Investment Earnings	(160,447)	-	-	300,000	300,000
Capital Outlay	-	1,900,000	-	-	-
Transfers and Fund Balance	-	(1,000,000)	(3,700,000)	(4,000,000)	(4,000,000)
	\$ 3,656,098	\$ -	\$ (3,700,000)	\$ -	\$ -

School Capital

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Sales Tax Revenue	\$ 3,633,447	\$ 2,750,000	\$ -	\$ 3,235,000	\$ 3,235,000
Investment Earnings	(11,440)	-	-	50,000	50,000
Appropriated Fund Balance	-	-	-	1,200,000	1,200,000
Transfers Out	(5,490,000)	(2,750,000)	-	(4,485,000)	(4,485,000)
	\$ (1,867,993)	\$ -	\$ -	\$ -	\$ -

Transfer Tax Capital

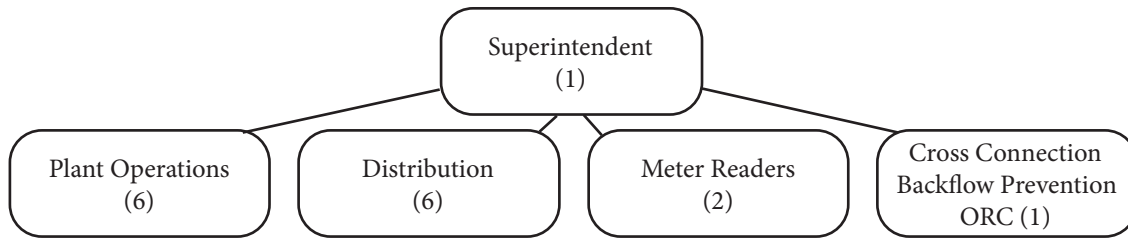
	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Land Transfer Tax	\$ 9,962,417	\$ 5,763,834	\$ 7,500,000	\$ 7,300,750	\$ 7,300,750
Investment Earnings	(199,411)	-	100,000	100,000	100,000
Capital Outlay	-	-	-	700	700
Transfers Out	(16,140,965)	(5,763,834)	(4,677,750)	(7,400,050)	(7,400,050)
	\$ (6,377,959)	\$ -	\$ 2,922,250	\$ -	\$ -



Appropriation by Fund

Enterprise Funds

Mainland Water System



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Water Revenues	\$ 4,076,478	\$ 4,962,000	\$ -	\$ 4,148,000	\$ 4,148,000
Investment Revenue	(117,043)	20,000	-	130,000	130,500
Other	35,982	25,000	-	20,000	20,000
Total Revenue	3,995,417	5,007,000	-	4,298,000	4,298,500
Salaries and Benefits	850,144	1,349,717	1,400,795	1,361,877	1,361,877
Operating Expenses	911,379	780,498	773,968	908,142	908,142
Administrative Expenses	381,751	357,336	409,200	418,418	418,918
Debt Service	1,504,078	1,523,907	1,537,156	1,537,156	1,537,156
Capital Outlay	562,429	1,173,148	1,067,230	1,159,000	1,049,000
Total Expenses	4,209,781	5,184,606	5,188,349	5,384,593	5,275,093
Transfers and Fund Balance	(600,000)	177,606	-	1,086,593	976,593
	\$ (814,364)	\$ -	\$ (1,033,430)	\$ -	\$ -

Mainland Water System Development Fees

Development Fee Revenue	\$ 859,970	\$ 550,000	\$ -	\$ -	\$ -
Investment Earnings	(30,188)	-	-	-	-
Total Revenue	829,782	550,000	-	-	-
Transfers and Fund Balance	(2,135,000)	-	-	-	-
	\$ (1,305,218)	\$ (550,000)	\$ -	\$ -	\$ -

Mission

To provide efficient, effective, and reliable water utility services in a manner that respects the natural environment of Currituck County.

The Mainland Water System's treatment plant in Maple provides service to approximately 7,000 customers in mainland Currituck from Moyock to Point Harbor. The plant's average daily production is 1.8 million gallons. On-site storage tanks can hold 1.9 million gallons and the plant also maintains five elevated storage tanks throughout the mainland.

Accomplishments In FY 2023

During the previous fiscal year, several utility projects were completed. The mainland water meter replacement project was completed for customers on the mainland. The county also upgraded the communications infrastructure to county water towers and replaced the actuator valve in the High Cotton water tank located in Moyock. In addition, the pump was replaced on the Mainland Water System's deep well #2.

Staff continued to test for the presence of PFAS chemicals in the county's water system.

A 16-inch water main pipe was installed under the Coinjock Canal and tied into the existing water line to improve water service to the county's southern mainland section.

Staff also maintained a Fats, Oils, and Grease public information program to educate the public about the dangers of putting these substances into the utility system pipes.

FY 2024 Goals And Discussion

The county will expand the Mainland Water System's reverse osmosis treatment system to provide an additional capacity of 750,000 gallons per day of treated water. An additional deep well will be developed to provide a more robust water supply to the water plant.

A new 16-inch water main pipe will be installed from Currituck to Moyock to serve the northern section of the county's mainland. Along with this water main pipe, three new booster pump stations will be built.

Future Considerations

Expansion of the Mainland Water System will be necessary as the county continues to grow. The rising costs of materials and construction will place financial pressure on the county when expansion projects are scheduled.

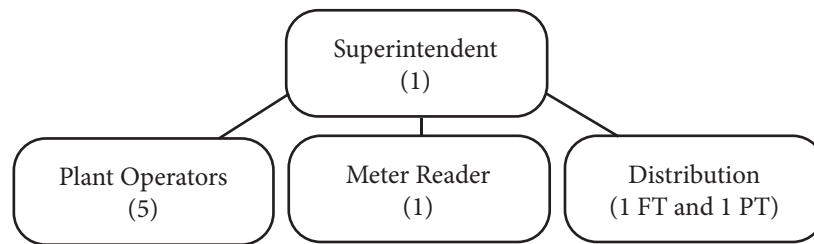


Solid Waste System

Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Charges for Services	\$ 5,797,447	\$ 5,173,357	\$ -	\$ 6,013,750	\$ 6,013,750
Investment Revenue	(49,856)	40,000		75,000	75,000
Other	220,628	172,847	55,847	135,000	135,000
Total Revenue	5,968,219	5,386,204	55,847	6,223,750	6,223,750
Salaries and Benefits	35,619	39,560	72,328	101,104	101,104
Operating Expenses	5,798,579	6,373,839	6,980,670	6,984,032	6,984,032
Administrative Expenses	86,303	172,805	62,955	8,177	8,177
Capital Outlay	-	2,000,000	3,175,000	3,210,000	3,210,000
Total Expenses	5,920,501	8,586,204	10,290,953	10,303,313	10,303,313
Transfers and Fund Balance	1,200,000	3,200,000	2,000,000	4,079,563	4,079,563
	\$ 1,247,718	\$ -	\$ (8,235,106)	\$ -	\$ -

Southern Outer Banks Water System



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Water Revenues	\$ 3,357,375	\$ 3,333,000	\$ -	\$ 3,000,000	\$ 3,000,000
Investment Revenue	(168,027)	30,000	-	-	500
Other	717,092	752,800	-	719,800	719,800
Total Revenue	3,906,440	4,115,800	-	3,719,800	3,720,300
Salaries and Benefits	795,041	972,551	968,126	970,766	970,766
Operating Expenses	667,777	680,197	865,807	1,654,334	1,654,334
Administrative Expenses	320,623	326,305	287,200	339,700	340,200
Debt Service	430,058	-	-	-	-
Capital Outlay	184,887	876,000	932,806	755,000	755,000
Total Expenses	2,398,386	2,855,053	3,053,939	3,719,800	3,720,300
Transfers and Fund Balance	(1,500,000)	(1,260,747)	-	-	-
	\$ 8,054	\$ -	\$ (3,053,939)	\$ -	

Southern Outer Banks Water System Development Fees

Development Fee Revenue	\$ 795,841	\$ 550,000
Investment Earnings	5,399	-
Total Revenue	801,240	550,000
Transfers and Fund Balance	(500,000)	
	\$ 301,240	\$ 550,000

Mission

To provide efficient, effective, and reliable water utility services in a manner that respects the natural environment of Currituck County.

The Southern Outer Banks Water System provides service to approximately 3,000 customers in Corolla. The treatment plant has a production capacity of 3 million gallons per day.

Accomplishments In FY 2023

Staff installed a new generator at the Whalehead deep well and completed a test well to the deepwater Castle Hayne aquifer.

Staff continued to test for the presence of PFAS chemicals in the county's water system.

A Fats, Oils, and Grease public information program works to educate the public on the dangers of putting these substances into the utility system pipes.

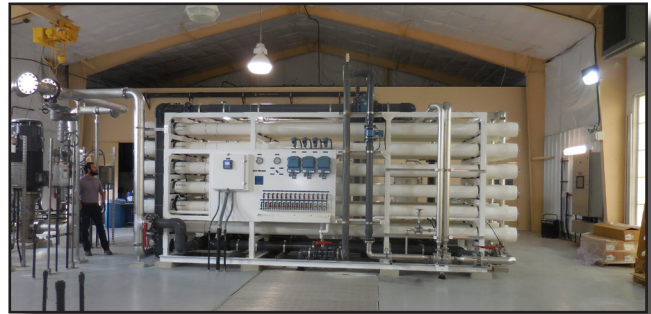
FY 2024 Goals And Discussion

The county will expand the Southern Outer Banks Water System's reverse osmosis treatment system. This expansion will provide an additional capacity of 750,000 gallons per day of treated water for customers in Corolla. An additional deep well will be developed to provide a larger water supply to the treatment plant.

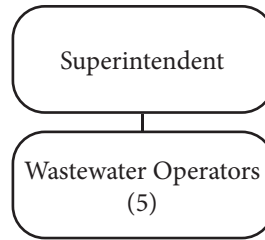


Future Considerations

Expansion of the Southern Outer Banks Water System will be necessary as the county continues to grow. These projects will bring additional financial pressure on the county due to rising costs of materials and construction.



Mainland Central Sewer System



Summary

		FY 2022 Actual		FY 2023 Adopted		FY 2024 Requested		FY 2024 Proposed		FY 2024 Adopted
Sewer Charges	\$	835,152	\$	1,103,107	\$	-	\$	1,074,400	\$	1,074,400
Investment Revenue		(14,726)		12,000		-		20,000		20,250
Other		6,900		3,600		-		-		-
Total Revenue		827,326		1,118,707		-		1,114,400		1,114,650
Salaries and Benefits		122,378		178,361		-		387,387		387,387
Operating Expenses		334,272		822,085		931,500		903,303		903,553
Administrative Expenses		180,687		102,520		194,000		194,000		194,000
Capital Outlay		227,363		471,000		1,543,000		1,253,000		1,253,000
Total Expenses		864,700		1,573,966		2,668,500		2,737,690		2,737,940
Transfers and Fund Balance		-		455,259		-		1,623,290		1,623,290
	\$	(37,374)	\$	-	\$	(2,668,500)	\$	-	\$	-

Mainland Central Sewer System Development Fees

Development Fee Revenue	\$	5,860	\$	165,000	\$	-	\$	-	\$	-
Investment Earnings		(6,228)		-		-		-		-
Total Revenue		(368)		165,000		-		-		-
Transfers and Fund Balance		-		(165,000)		-		-		-
	\$	(368)	\$	-	\$	-	\$	-	\$	-

Mission

To provide efficient, effective, and reliable wastewater utility services in a manner that respects the natural environment of Currituck County.

The Mainland Sewer System provides service to approximately 600 customers. Three wastewater treatment plants are utilized: Moyock Regional Sewer System; Maple Sewer System; and the Walnut Island/Waterside Villages Sewer System. These three plants combine to treat a capacity of 259,000 gallons per day.

Accomplishments In FY 2023

During the previous fiscal year, rehabilitation projects were completed at the Moyock Commons Plant, Maple Sand Plant, and Newtown lift station.

Future Considerations

The future expansion of this system, when necessary, will be impacted by the rising costs of materials and construction.



Appropriation by Fund

Pension Trust Funds

Pension Trust Funds

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Other Post-Employee Benefits					
OPEB Benefits	\$ 708,767	\$ 679,786	\$ 190,000	\$ 806,164	
Retiree Health Insurance	-	20,000	(190,000)	-	
Investment Earnings	52	25,098	5,000	15,000	
	708,819	724,884	5,000	821,164	
Expenditures	\$ 662,450	\$ 724,88	\$ 14,500	\$ 951,664	
	46,369	724,88	14,500	951,664	
Other Post-Employee Benefits Trust					
Initial Funding	\$ 500,000	\$ -	\$ -	\$ -	
Investment Earnings	1,012	-	-	-	
	501,012	-	-	-	
Law Enforcement Officers Special Separation (LEOSSA) Trust					
Initial Funding	\$ 500,000	\$ -	\$ -	\$ -	
Investment Earnings	1,012	-	-	-	
	501,012	-	-	-	



Capital Improvement Plan

Introduction

Capital facilities and adequate infrastructure are critical for the county's continuing growth. The FY 2024 - 2028 Capital Improvement Plan (CIP) is a long-term plan that anticipates future needs and supports responsible stewardship of existing facilities and assets.

Capital expense typically involves substantial cost, the acquisition of a tangible asset, and/or takes more than one year to complete. Anything financed by debt is considered capital.

Within operating budgets, purchases greater than \$5,000 are considered capital. Operating budgets may also include funding for projects that can be completed within a designated fiscal year. Long-term capital planning requires county departments to submit capital expenses greater than \$10,000. The acquisition of land is also considered a capital expenditure. If a capital project is to be debt funded, the county adheres to a risk-averse guideline whereby it appropriates the debt funding source for the capital project only after the designated debt funding source is officially secured.

The FY 2024 capital budget represents funded projects. The remaining projects shown in FY 2025 - 2028 represent planned projects. Planned projects are continually vetted and subject to change, or ultimately may not be funded.

Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The county maintains four funds that qualify as Capital Projects Funds:

- Capital Improvements Fund
- Emergency Equipment Replacement Fund
- School Capital Reserve
- Transfer Tax Capital Reserve.

The Capital Improvements Fund's primary revenue source is the restricted portion of the additional supplemental one-half of one percent local government sales and use tax and the unrestricted portion of the supplemental one-half of one percent local government sales and use tax. This fund is utilized to meet county capital project needs.

The Emergency Equipment Replacement Fund's

primary source of revenue is a transfer from the General Fund. This fund is used to accumulate funding for the volunteer fire departments' major equipment needs.

The School Capital Reserve Fund's primary revenue sources are the restricted portion of the additional supplemental one-half of one percent local government sales and use tax and the restricted portion of the supplemental one-half of one percent local government sales and use tax. This fund is utilized to meet school system capital project needs.

The Transfer Tax Capital Fund's primary revenue source is the tax imposed, currently 1%, on all instruments conveying an interest in real property and is to be used for any lawful capital purpose.

Multi-Year Funds

Currituck County maintains ten multi-year funds that are not annually budgeted, which are authorized by project ordinance that run through the life of the project. Project and grant ordinances are utilized to budget for capital projects or federal and state grants that are reasonably expected to exist for more than a single year.

These multi-year projects are accounted for in ten major funds. The County Governmental Facilities Fund accumulates funds for major capital construction for governmental facilities. The School Capital Facilities Fund accumulates funds for school facilities. The remaining funds accumulate funds for construction in the various enterprise funds.

The projects discussed within this section are ongoing or programmed to begin in FY 2024, but are not a comprehensive summary of all multi-year funds.

Capital Budget Process

Departments submit capital budget and plan requests in November. Capital requests describe needs and identify amounts needed to fund each project. The long-term capital improvement program is developed and managed through needs assessment, project prioritization, and cost estimation. Funding requests are discussed among county staff who understand program elements and identify funding and financing alternatives. Final requests are presented to the Board of

Commissioners for final approval and inclusion in the Capital Improvement Plan.

Needs Assessment

Current and future capital needs are assessed through comprehensive master planning and critical needs assessments.

Comprehensive needs assessments for non-routine capital projects are often undertaken through a facility master planning and review process. The county land use plan, small area plans, pedestrian and wayfinding plans, and strategic plan also guide capital improvements. Where appropriate, reference plans are detailed in project descriptions.

The county also engages in long-term planning for routine capital expenditures. For example, hiring consultants to evaluate the condition of historic structures helps anticipate routine capital expenditures for many years into the future. These types of assessments ensure funding is allocated to make needed repairs and replacements within appropriate timeframes.

County departments assess the needs for other capital investments as part of the two-year budget process. For projects not driven by master plans or other long-term plans, departments prepare investment justifications to explain the impact on service delivery.

Project Prioritization

Within the limited funding available for capital projects, the county must annually prioritize potential capital projects. For many capital expenditures, prioritization is an outgrowth of the master planning process. Adjustments are made, as necessary, through technical assessments of long-term needs and timing requirements. In some cases, staff and technical teams revisit master plans to compare the plans' assumptions against current needs for renovations and new facilities. Project timing is also reviewed. The Board of Commissioners provides policy guidance in planning retreats and the budget process.

To determine what expenditures will be funded and when those expenditures should occur, the county evaluates potential capital projects against the following goals:

- Continue obligation to meet life, safety, and basic environmental concerns;
- Pursue operating expense savings;

- Maintain the integrity of existing capital assets;
- Improve county facilities, systems and infrastructure to meet future needs and promote higher service levels;
- Add new facilities based on approved plans; and
- Expand service delivery based on state and federal requirements and board directives.

Cost Estimation

Staff from Public Works, Engineering, Finance, Information Technology Services, Public Utilities and Administration conduct reviews of cost estimates and expenditure forecasts for construction and operating costs.

Funding Capacity Analysis

The Finance Department assesses funding capacity available in the five-year capital horizon. Funding capacity results from two fundamental strategies used to finance the capital plan: dedicated funding streams and debt. The county incorporates its capital program, as well as the five-year capital program from Currituck County Schools into the analysis for an overall funding strategy within debt and capital policies.

Highlights of the FY 2024 - 2028 Capital Improvement Program

The FY 2024 - 2028 Capital Improvement Program addresses routine and non-routine capital projects including facilities improvements and maintenance, technology improvements, parks and recreation improvements, public safety communication upgrades and new construction of county facilities.

Vehicle Procurement

The Sheriff's Office programmed the replacement of fifteen (15) patrol units annually for fiscal years 2024 and 2025. The department will return to an annual request of ten (10) patrol units beyond FY 2025.

Emergency Equipment Replacement

Fire - Emergency Medical Services programmed the replacement of two (2) ambulances at a cost of \$750,000 annually through FY 2028.

The purchase of a four-wheel drive fire engine to be stationed in the Carova Beach Volunteer Fire Department is funded in FY 2024. The purchase of one fire apparatus has been programmed each year fiscal year through FY 2028.

Public Safety Communications

Approximately \$1.2 million dollars is identified in

fiscal years 2025 and 2026 for the replacement of portable handheld and mobile radios for emergency response agencies.

Fire Equipment Replacement

Fire – Emergency Medical Services programmed \$1,275,000 through FY 2028 for the replacement of self-contained breathing apparatus (SCBA) for county fire and volunteer fire services.

Technology

An estimated \$500,000 will be required in FY 2025 for acquisition, upgrading, and modernization of the county’s technical infrastructure including desktop and laptop computers and associated accessories.

Facilities Improvement

The facilities improvement plan includes funding for maintenance of existing county facilities and investments in new facilities or renovations as

needed to meet service demand. This plan includes funds for lifecycle upgrades at county facilities including re-roofing and building systems projects, repaving projects at county facilities, minor renovations, and improvements identified in facility condition assessments.

Currituck County Public School System

The Currituck County Public School System’s Capital Improvement Program is a five-year plan that includes funding for repairs and renovation at existing facilities, life cycle replacement, design and construction of new facilities, education equipment replacement, and technology. Design of a new elementary school in Moyock is underway. The county will pursue debt to fund the estimated \$55 to \$60 million dollar construction project in FY 2024. The school system also anticipates an annual request of approximately \$3.6 million dollars for each of the next five years to address repairs and renovation to existing facilities.

Summary by Fund FY 2024

Fund	Amount
<u>Operating Fund</u>	
General Government	\$ 944,500
Public Safety	2,606,630
Transportation	86,000
Community Development	41,729
Human Services	128,000
Cultural and Recreational	424,100
Total	\$ 4,230,959
<u>Tourism Development Authority</u>	
Tourism Promotion	\$ 10,000
Tourism Related	63,000
Total	\$ 73,000
<u>Corolla Fire Fund</u>	
Corolla County Fire Services	\$ 255,000
Corolla Volunteer Fire Services	119,082
Total	\$ 374,082
<u>Knotts Island Fire Fund</u>	\$ 128,476
<u>Emergency Telephone System Fund</u>	\$ 37,000
<u>Emergency Equipment Replacement Fund</u>	\$ 1,000,000
<u>Enterprise Funds</u>	
Ocean Sands Water and Sewer District Fund	\$ 476,500
Mainland Water Fund	1,039,000
Solid Waste Fund	3,210,000
Southern Outer Banks Water System	735,000
Mainland Central Sewer Fund	1,253,000
Total	\$ 6,713,500

Operating Budget Detail FY 2024

Department	Description	Amount
<u>General Government</u>		
Information Technology Services	WiFi Upgrade - Critical Facilities	\$ 20,000
	Logging System Upgrade	10,000
	Network Hardware Upgrade	5,000
	GIS Plotter Replacement	12,000
	Transit Connect Van	36,000
	BOC Room Technology Upgrade	254,000
	<u>Total</u>	<u>\$ 337,000</u>
Public Works	Commercial Grade Pressure Washer	\$ 16,000
	COA - paint outside	30,000
	HVAC replacement - 3 units	50,000
	Knotts Island Senior Center - paint	20,000
	YMCA/Extension parking lot resurface	125,000
	YMCA/Senior Center/Parks and Rec HVAC Computer Controls Replacement	45,000
	Moyock Library roof/ceiling repair	25,000
	<u>Total</u>	<u>\$ 311,000</u>
Public Utilities	Ford Ranger SuperCab XL, 4WD	<u>\$ 33,500</u>
Engineering	Ford 150 Crew Cab, 4WD	<u>\$ 42,500</u>
Court Facilities	Judicial - rekey with new hardware	\$ 65,500
	Judicial - replace front doors/hardware	20,000

Department	Description	Amount
	Judicial - replace carpet Courtroom B and offices behind courtroom	50,000
	Judicial - exterior lighting	85,000
	<u>Total</u>	<u>\$ 220,500</u>
<u>Public Safety</u>		
Sheriff	Eleven (11) patrol vehicles	\$ 405,603
	Equipment to outfit eleven (11) patrol vehicles	152,625
	Patrol SUVs	216,000
	Equipment to outfit five (5) patrol SUVs	67,875
	Sixteen (16) mobile radios for replacement vehicles	\$88,416
	Replacement of vehicle canine cage	11,000
	Portable radios for six (6) new school resource officer positions and one (1) new deputy position	41,300
	Mobile Data Terminals with docking stations (7)	27,384
	Sixty-five (65) replacement and seven (7) new body cameras	72,936
	Fifteen (15) Daniel Defense DDM4 LE Patrol Rifles	17,025
	Fifteen (15) EOTech Non NV Combat Optical for DDM4	7,290
	Two (2) Daniel Defense DDM4 Carbine 2.0 Rifles, fully automatic	3,378
	Twelve (12) ballistic vests and helmets for SWAT	20,076
	Five (5) replacement taser for patrol units and seven (7) new tasers for new SRO positions	20,640
	<u>Total</u>	<u>\$ 1,151,548</u>
Detention Center	Replacement parts for kitchen walk in	\$ 10,750
	Replace network video recorder	16,000
	Vent blocking	8,000
	<u>Total</u>	<u>\$ 34,750</u>

Department	Description	Amount
Animal Services and Control	Ford 150 replacement	\$ 45,000
Emergency Medical Services	Two (2) ambulances	\$ 750,000
	One (1) quick response vehicle	60,000
	Ten (10) IV pumps	30,000
	Ten (10) Combicarrier Spineboard Scoop Stretcher	15,000
	Nine (9) Stair Chair ambulance stretchers	37,197
	Advanced Skill Trainer Mannequin	27,390
	Three (3) AEDs	12,699
	Eighteen (18) QRAE single gas meters for EMS bags on medic units and supervisor vehicles	7,200
	Ten (10) replacement suction units on ambulances	7,000
	Total	\$ 946,486
Emergency Management	Portable and mobile radio replacement	\$ 50,000
	Vehicle	38,000
	Total	\$ 88,000
Communications	Radio consolette	\$ 9,000
Inspections	Ford Ranger, 4WD	\$ 35,000
	Inspections Office Renovations	100,000
	Total	\$ 135,000
Fire Services	SBCA and N95 Mask Fit Testing Equipment (replacement of two machines)	\$ 11,000
Moyock VFD	Pagers	\$ 8,000
	TFT Nozzles	20,000

Department	Description	Amount
	Extrication equipment	35,000
	HVAC replacement	9,957
	Resurface bay floor	14,500
	<u>Total</u>	<u>\$ 87,457</u>
Crawford Township VFD	Fire hose	\$ 16,000
	SCBA Batteries/Charger	10,000
	<u>Total</u>	<u>\$ 26,000</u>
Lower Currituck Fire and Rescue	Station 5 apron and parking lot improvements	<u>\$ 72,389</u>
<u>Transportation</u>		
Airport	F-150	\$ 45,000
	Ice Machine	5,000
	Long reach mower	36,000
	<u>Total</u>	<u>\$ 86,000</u>
<u>Community Development</u>		
Cooperative Extension	Water and electric service to support high tunnel demonstration	<u>\$ 10,729</u>
Planning	Ford Escape 2WD	<u>\$ 31,000</u>
<u>Human Services</u>		
Social Services	Tablet computers for field use	\$ 5,500
	Ford Expedition base build	53,500
	Replace carpet in east wing	25,000

Department	Description	Amount
	Security cameras	38,000
	HVAC unit - replacement	6,000
	<u>Total</u>	<u>\$ 128,000</u>
<u>Cultural & Recreational</u>		
Library	Replace two (2) book drop units	<u>\$ 6,700</u>
Parks and Recreation	GPS guided athletic field paint machine	\$ 43,000
	Replacement mower	28,000
	Grounds maintenance UTV - replacement	15,000
	Hydraulic mower repair lift	8,000
	Sound Park Picnic Shelter post replacement	14,800
	CCHS Tennis Court Resurface	49,000
	Batting cage replacement (4)	12,000
	Bulkhead repair around Carova Beach Park sign	5,000
	Jarvisburg Elementary backstops and fencing	121,100
	Knapp storage building and dugout repairs	6,000
	Carova Beach Park parking lot	5,000
	Carova Beach Park - replacement roofs	57,000
	Replace three (3) Maple Park gazebo tables	7,500
	Refinish Community Center gym floor	7,000
	Resurface Knotts Island Park walking trail	25,000
	<u>Total</u>	<u>\$ 403,400</u>
CCRC	Replacement mower	<u>\$ 14,000</u>

Tourism Development Authority Detail FY 2024

Fund	Description	Amount
Tourism Promotion	Camera and video equipment	\$ 10,000
Whalehead	Transit Connect Van for OBWEC	\$ 33,000
	Upgrade AV equipment in auditorium at OBX Center for Wildlife Education	30,000
	Total	\$ 73,000

Enterprise Funds Detail FY 2024

Fund	Description	Amount
Ocean Sands Water and Sewer District Fund	60 water meters and minodes	\$ 20,500
	Major repairs - Water	30,000
	Phase I, II, and III SCADA upgrades for OSWWTP	100,000
	Infiltration and inflow repairs	20,000
	Spare PLC parts	20,000
	Spare pumps	50,000
	Reopen fence and gate to highway	40,000
	Emergency repairs	50,000
	Lift station rehab	70,000
	New operator truck	70,000
	Access road clearing and maintenance	6,000
	<u>Total</u>	<u>\$ 476,500</u>
Mainland Water Fund	Rewiring of shallow wells 17 and 18	\$ 30,000
	Road safety package	110,000
	Valves	20,000
	Skidsteer	121,000
	South Mills Road water main upgrade	80,000
	Kamstrup meters	45,000
	Emergency repairs	50,000
	Two (2) distribution operator trucks	160,000
	Replace two (2) high services pumps in sand plant	70,000

Fund	Description	Amount
	HVAC unit for RO plant	98,000
	Deep Well 1 and 3 rehab	80,000
	Vac trailer	80,000
	Truck for distribution operators and meter readers	40,000
	ORC Truck	55,000
	<u>Total</u>	<u>\$ 1,039,000</u>
 Solid Waste Fund		
	Upgrade existing Moyock Convenience Site and purchase land for second site in Moyock	\$ 3,000,000
	Resurface turnaround at Transfer Station - State requirement	150,000
	Repairs to Transfer Station	25,000
	Ford Ranger	35,000
	<u>Total</u>	<u>\$ 3,210,000</u>
 Southern Outer Banks Water System		
	F-450 Dump Bed	\$ 95,000
	Mini-excavator	100,000
	300 water meters and minodes	70,000
	Backup high service pump	150,000
	Replace salt holding tank	80,000
	Rehab shallow wells	50,000
	Valves	20,000
	Emergency repairs	50,000
	Replace variable frequency drives	120,000
	<u>Total</u>	<u>\$ 735,000</u>

Fund	Description	Amount
Mainland Central Sewer Fund	Infiltration and inflow reduction	\$ 5,000
	Spare pumps	30,000
	Emergency repairs	50,000
	Lift station rehab	50,000
	Vac trailer	80,000
	Waterside blower room rehab	60,000
	Welcome Center lift station rehab	60,000
	Moyock Commons electrical repairs	90,000
	Emergency repair trailer	10,000
	Emergency pumping station	65,000
	SCADA for plants and lift stations	303,000
	Waterside effluent dosing panel upgrade	30,000
	New operator truck	70,000
	Waterside piping to connect the third train	100,000
	Generator for Welcome Center lift station	250,000
	<u>Total</u>	<u>\$ 1,253,000</u>

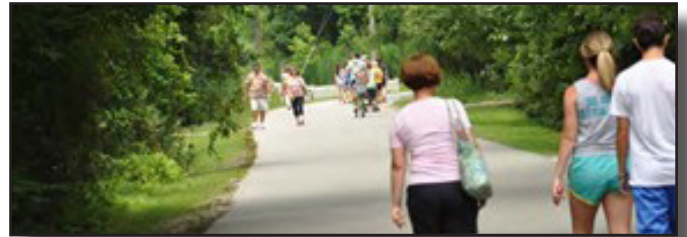
County Governmental Facilities Construction Fund (Multi-Year)

Historic Corolla Village Sidewalk Project

Conceptual design of a pedestrian sidewalk or multi-use path through Historic Corolla Village to reduce vehicular and pedestrian conflicts was initiated in the spring of 2020. The project has been delayed since March 2021, and the Board of Commissioners has directed staff to reengage on this project in FY 2024.

The following adopted county plans support pedestrian improvement projects: Connecting Corolla; Corolla Small Area Plan; and Corolla Village Circulation and Wayfinding Plan.

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
\$100,000		

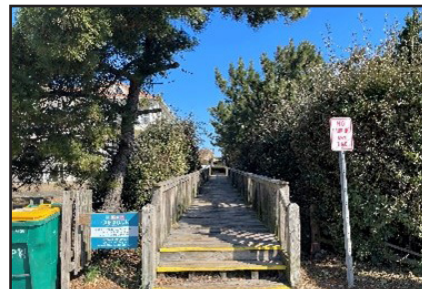


Phase III Whalehead Public Access Dune Walkover Replacements

The design of the Bonito, Marlin, and Sturgeon public access dune walkover replacements was initiated mid-2022. Like Phase II, the walkovers will be constructed of wood and concrete panels, and will feature amenities such as bike racks, benches, and showers. Construction is expected to begin in late 2023.

Sturgeon walkover replacement:

<u>FY 2022</u>	<u>FY 2023</u>
\$25,767	



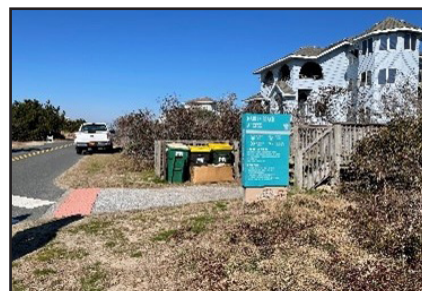
Bonito walkover replacement:

<u>FY 2022</u>	<u>FY 2023</u>
\$25,767	



Marlin walkover replacement:

<u>FY 2022</u>	<u>FY 2023</u>
\$25,767	



Bonito Street Sidewalk Replacement

Project consists of improvements to the existing sidewalk on the north side of Bonito Street as part of the Whalehead Stormwater Bonito Street Drainage Improvement project.

FY 2023
\$160,000



Corolla Village Road Public Access Handicap Ramp Extension

The project consists of demolition of 30 feet of the existing walkway/ramp and replacement with approximately 50 feet of new walkway/ramp to provide for safe use of the handicap accessible ramp. Sand at the end of the ramp significantly eroded following a nor'easter in February 2022. The beach recovered, but not to its previous condition. Staff initiated design modifications to the ramp in early 2023. The new ramp extension will be constructed over the summer of 2023.

FY 2023
\$150,000



Historic Jarvisburg Colored School Siding Restoration

An architectural firm was engaged by staff in February of 2021 to investigate wood rot and exterior paint loss at the Historic Jarvisburg Colored School. The firm concluded that the addition of a moisture barrier and air conditioning during a previous restoration caused condensation in the walls and led to deterioration of the woodwork. The scope of the restoration project includes structural jacking and stabilization, exterior siding and wood trim repair and replacement, interior wood paneling and trim repair and replacement, wood window repair and replacement, installation of interior storm windows, wood door repair, and gutter and downspout installation. The restoration is under way and should be complete by the early fall of 2023.

FY 2021
\$50,000

FY 2022

FY 2023
\$250,000



Historic Corolla Park Playground

The custom playground at Historic Corolla Park will feature play structures that recognize Currituck County’s rich hunting and boating history. A goose climber measuring 24 feet in length and 26 feet wide will serve as the main attraction. The site will also feature a duck boat and the play structure has been designed to resemble a duck blind. Construction of the playground began in April 2023.

<u>FY 2022</u>	<u>FY 2023</u>
\$750,000	\$50,500



Whalehead Boathouse Roof Repair

Upon recognizing a moisture intrusion issue, an architect was engaged to examine the boathouse structure and make recommendations for repair and preservation of the boathouse roof. Repairs will consist of the removal of the current wood shingle roof in its entirety and replacement with a new, in-kind roof.

<u>FY 2022</u>	<u>FY 2023</u>
\$8,900	



Corolla ABC Store

Design of a new ABC liquor store in Corolla was initiated in 2019. The original construction bid was awarded in February 2019. Work stopped in July 2020 and was delayed until the project was re-bid in November 2022. Construction is under way with completion expected in early 2024.

<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
\$8,900	\$2,100,000			\$845,000



Fuel Farm Replacement

Currituck County owns and operates a fueling facility in Maple. The fuel facility equipment is failing and requires replacement. A design-builder was engaged in June 2022 and design of the facility continues.

FY 2021 FY 2022 FY 2023
\$1,000,000



Public Works Maintenance Facility

The new Public Works Maintenance facility is located in Maple adjacent to the county fuel farm and Currituck County Regional Airport. The project consists of the construction of an approximately 6,000 square foot prefabricated metal building. The building will provide five (5) offices, file storage, a reception area with waiting room, breakroom, temperature-controlled bulk storage, 3 garage bays and auxiliary power connection. The design also provides for future expansion of the building. Construction began in February 2023 with expected completion in the fall of 2023.

FY 2022 FY 2023
\$1,000,000 \$1,475,000



Currituck Community Park Phase III

The county engaged a consultant to complete design for the permitting of clearing and filling a wooded portion of Currituck Community Park in Barco. Conceptual plans for the site include the construction of two (2) additional softball/baseball fields. The land clearing project is scheduled for construction in FY 2024.

FY 2023
\$50,000

Historic Courthouse Restoration

An architectural consulting firm was engaged in September 2022 to evaluate moisture intrusion and potential structural issues in the 1840s and 1898 sections of the historic courthouse. The consultant provided a conditions assessment and remedial plan of action. The assessment recommended several types of remedial work to address water intrusion into the building including replacement of all existing windows, flashing, and interior trim.

FY 2023
\$100,000

Sound Park Bulkhead Repair

A structural assessment of the Sound Park bulkhead in 2021 found the boat ramp, access piers, bulkhead and timber boardwalk to be in good condition with components of the elements requiring replacement. The project scope of work includes removal and replacement of approximately 2,200 square feet of elevated timber boardwalk and 1,400 square feet of decking and timber stringers for three boat launch piers, installation of new bulkhead earth anchors, and repair of approximately 350 square feet of concrete boat launch ramp. Repairs began in April 2023.

FY 2022
\$50,000

FY 2023
\$635,000



FY 2024 Programmed Projects

Phase IV Whalehead Public Access Dune Walkover Replacement

Continuation of a multi-year project to replace thirteen (13) existing public access dune walkovers within the Whalehead Subdivision in Corolla. Phase IV of the project includes replacement of the Herring, Tuna, and Shad dune walkovers.

Corolla Greenway - Albacore Street to Dolphin Street

The Board of Commissioners is prioritizing an extension of the Corolla Greenway multi-use path from Albacore Street to Dolphin Street, which includes the commercial areas of Timbuck II and Monterey Plaza. The section will connect to the existing Monterey Shores bike path terminus located behind the Towne Bank building. Staff will engage a consultant in FY 2024 for surveying, design, permitting, and construction administration.

Repairs to Pond Bulkhead at Whalehead

The project will include a structural assessment of approximately 300 feet of bulkhead around the pond on the Whalehead property in Historic Corolla Park.

Docks and Kayak Launch at Historic Corolla Park Boat Basin

The Historic Corolla Boat Basin is used for kayaking, paddle boarding, canoeing, crabbing, exploring and small boat docking. The proposed project builds upon work completed in 2021 that included the removal of 36 finger piers from the existing dock structures. Improvements will provide for ADA accessibility including an accessible kayak launch.



School Construction Fund (Multi-Year)

Moyock Elementary School Additions and Renovations Project

The project includes the design and construction of a two-story 16-classroom addition and cafeteria addition to increase capacity of the school to 770 students. Expected completion is August 2024.

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
\$1,200,000	\$14,099,800	



Moyock Middle School Additions and Renovations Project

The project includes design and construction of a six-classroom addition, dining room expansion, and multi-purpose room renovation to increase capacity of the school to 800 students. Expected completion is August 2024.

<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
\$900,000	\$6,763,039	



Tulls Creek Elementary School

The project includes the design and construction of a new elementary school in Moyock. The programmed capacity is 800 students with a 920-student core capacity. Design began in July 2022. The county will apply for debt to the NC Local Government Commission in the fall of 2023. The project is estimated to cost between \$55 and \$60 million dollars.

<u>FY 2022</u>	<u>FY 2023</u>
\$3,500,000	

Enterprise Construction Fund (Multi-Year)

Mainland Water Construction Fund

16-inch Water Main Upgrades and Three Booster Stations

The project includes hydraulic water modeling and design and construction of six and one-half miles of 16-inch water main along NC Hwy 168 from Sligo to the High Cotton elevated water tank in Moyock. New pump stations will be constructed in Sligo and at the High Cotton elevated water tank. A third pump station will be constructed to replace the existing Coinjock pump station which serves to push water to the southern end of the county. The location and size of the replacement pump station will be determined upon completion of the water system modeling.

<u>FY 2022</u>	<u>FY 2023</u>
\$750,000	

Reverse Osmosis (RO) Well #4 and Connection to Maple Water Treatment Plant

The project includes design and construction of Reverse Osmosis Well #4, well site improvements (pumping system, well head facilities, etc.), and approximately 1,200 linear feet of raw water transmission main from the well site to a connection with existing piping on Maple Road. The project provides an additional source of water supply. Construction of the well and transmission line should begin in FY 2024.



<u>FY 2022</u>	<u>FY 2023</u>
\$950,000	

Maple Water Treatment Plant Expansion

The project consists of design and construction of a 750,000 gallon per day expansion of the Maple Water Treatment Plant. The project is scheduled for completion in mid-2024.

<u>FY 2022</u>	<u>FY 2023</u>
\$500,000	\$3,025,316

Southern Outer Banks Water System Construction Fund

New Reverse Osmosis (RO) Well and Connection to Southern Outer Banks Water System

The project includes the design and construction of a new Reverse Osmosis (RO) well and raw water transmission line. The project provides an additional source of water supply.

<u>FY 2023</u>
\$1,700,000

Southern Outer Banks Water Treatment Plant Expansion

The project consists of design and construction of a 750,000 gallon per day expansion of the Southern Outer Banks Water Treatment Plant. The project is scheduled for completion in mid-2024.

<u>FY 2022</u>	<u>FY 2023</u>
\$500,000	\$5,269,653

Mainland Central Sewer Construction Fund

Temporary Mobile Plant

The project authorizes the installation, 36-month lease, and demobilization of a 100,000 gallon per day extended aeration modular wastewater package plant at the Moyock Regional Wastewater Treatment Plant. The lease agreement was executed in April 2023.

FY 2023

\$1,222,784

Moyock Sewer Expansion 2022

FY 2021

\$1,100,000

FY 2022

\$90,000

FY 2023

FY 2025 - FY 2028 CIP General Fund

Department	Description	FY 2025	FY 2026	FY 2027	FY 2028
Administration	Vehicle replacement			\$ 40,000	
Information Technology Services	Computer replacement - 5 year cycle	\$ 500,000			
	Storage server replacement		\$ 65,000		
	Server replacement				\$ 90,000
Public Works	Replacement vehicle-Transit Van	\$ 40,000			
	50' Towable Articulating Manlift	30,000			
	Corolla Office flooring	30,000			
	Corolla Office HVAC replacement	10,500			
	Health Dept - Carpet replacement	50,000			
	Health Dept - Parking lot resurface	25,000			
	Health Dept - Exterior lighting	60,000			
	Judicial Ctr - Carpet replacement	10,000			
	Judicial Ctr - HVAC replacement	50,000			
	K.I. Senior Ctr window replacement	15,000			
	Barco Library - HVAC replacement		\$ 18,500		
	Barco Library - Flooring		50,000		
	COA - HVAC replacement		25,500		
	Cooperative Ext. HVAC replacement		25,500		
	Cooperative Ext. auditorium flooring		75,000		
	Programmed amount			200,000	200,000

Department	Description	FY 2025	FY 2026	FY 2027	FY 2028
Court Facilities	Judicial Ctr. - Carpet replacement	\$ 40,000			
Sheriff	Patrol Unit - Qty. 10	\$ 393,000	\$ 393,000	\$ 393,000	\$ 393,000
	Patrol Unit equipment - Qty. 10	138,750	138,750	138,750	138,750
	SUV Patrol Unit - Qty. 5	216,000			
	SUV Patrol Unit equipment - Qty. 5	81,450			
	Canine vehicle cage	11,000			
	Mobile radio replacement	82,890	55,260	55,260	55,260
	Patrol rifles	10,215			
Detention Center	Toilet valve replacement	\$ 6,400			
	Surveillance cameras	15,300			
	Court security	10,000			
Emergency Medical Services	Ambulance replacement - Qty. 2	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
	Quick response vehicle replacement	\$80,000	80,000	80,000	80,000
	“Sim Baby” Trainer Mannequin	27,390			
	Scoop stretcher replacement			15,000	
	Transit vehicle				42,000
Emergency Management	Mobile/portable radio replacement	\$ 1,242,000	\$ 1,242,000		
Communications	Radio consolette	\$ 9,000.00			
	Addition of fifth CAD station				225,000

Department	Description	FY 2025	FY 2026	FY 2027	FY 2028
Inspections	Vehicle replacement	\$ 36,000	\$ 37,000	\$ 38,000	\$ 39,000
	Vehicle for new position			38,000	
Fire Services	SCBA replacement program	\$ 170,000	\$ 255,000	\$ 255,000	\$ 255,000
	Baron Air Compressor System		76,000		
	Fire training supplies	10,000	10,000	\$10,000	10,000
Airport	Mower replacement	\$14,000			
	Electric Aircraft Tug	\$65,000			
Planning	Vehicle replacement	\$ 36,000	\$ 33,000	\$ 38,000	\$ 39,000
Social Services	Vehicle replacement	\$ 34,000			
	HVAC replacement	12,000			
	Carpet replacement	25,000			
Parks and Recreation	Maintenance buggy replacement	\$ 15,000			
	Pull behind blower replacement	12,000			
	Walnut Isl. playground replacement		125,000		
Senior Services	Replacement bus		\$ 65,000		
		\$4,362,895	\$3,519,510	\$2,051,010	\$2,317,010

FY 2025 - FY 2028 CIP Enterprise Funds

Department	Description	FY 2025	FY 2026	FY 2027	FY 2028	
Mainland Water	Automatic meter replacement stock	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	
	Emergency repairs	50,000	50,000	55,000	55,000	
	Wedgewood Lakes water main replacement (5 phases)		350,000	350,000	350,000	
	Hwy 158 water main upgrade	750,000				
	RO well/raw water main connection	2,000,000			3,000,000	
	RO membrane replacement			300,000.00		
	Vehicle replacement				55,000	
	Walnut Is. water main replacement				1,000,000	
	SCADA upgrade			130,000		
	Forklift	80,000				
	Valves	20,000	25,000	25,000	30,000	
	Hydrants	25,000	25,000	25,000	30,000	
	Total		\$ 2,945,000	\$ 470,000	\$ 910,000	\$ 4,545,000
	SOBWS	Emergency repairs	\$ 50,000	\$ 50,000	\$ 55,000	\$ 55,000
Water meters		20,000	20,000	25,000	25,000	
Variable frequency drive pumps		120,000				
Valves		20,000	25,000	25,000	30,000	
500,000 gallon elevated water tank			6,000,000			
RO well - Bonito Street		600,000				
Water main upgrade		2,600,000				
Vac trailer		65,000				
Generator - Shad Street well	250,000					

Department	Description	FY 2025	FY 2026	FY 2027	FY 2028
	Hwy 12 well repairs	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Hydrants	25,000	25,000	25,000	25,000
	Replacement vehicle	70,000			
	Water line Currituck Club to Ocean Sands		300,000		
	Rehab 17 wells at Currituck Club		350,000		
	Paint water plant			100,000	
	Total	\$ 3,870,000	\$ 6,820,000	\$ 280,000	\$ 185,000
Mainland Central Sewer	Emergency repairs	\$ 40,000	\$ 40,000	\$ 50,000	\$ 50,000
	Spare pumps	50,000	50,000	50,000	60,000
	Maple bar screen upgrade	80,000			
	Maple WWTP expansion	6,000,000			
	Storage building at Maple	200,000			
	Moyock Commons - new building	30,000			
	Bypass valves	100,000			
	New vehicle	70,000	60,000	60,000	
	Waterside sprayfield piping replacement		170,000	170,000	
	Lift station rehab	70,000	70,000	75,000	
	Infiltration and inflow repairs	10,000	10,000	15,000	150,000
	Total	\$ 6,650,000	\$ 400,000	\$ 420,000	\$ 260,000
Ocean Sands Water and Sewer	FEQ tank aeration		\$ 750,000		
	Spray field rehab	\$ 180,000	180,000		
	Inflow and infiltration repairs	20,000	20,000	\$ 25,000	\$ 25,000
	Spare PLC parts	40,000	50,000	50,000	60,000

Department	Description	FY 2025	FY 2026	FY 2027	FY 2028
	Emergency repairs (sewer)	\$ 50,000	\$ 50,000	\$ 60,000	\$ 60,000
	Lift station rehab	70,000	70,000	75,000	75,000
	Repairs (water)	30,000	40,000	40,000	50,000
	Hydrants	20,000	25,000	25,000	25,000
	Total	\$ 410,000	\$ 1,185,000	\$ 275,000	\$ 295,000
Solid Waste	Transfer Station - resurface pit		\$ 150,000		
	Repairs	\$ 25,000	25,000.00	\$ 25,000	\$ 25,000
	Total	\$ 25,000	\$ 175,000	\$ 25,000	\$ 25,000



Tourism Development Authority

TDA Budget Message

May 30, 2023

Honorable Board of Commissioners,

I am pleased to submit the Currituck County Tourism Development Authority's Fiscal Year 2024 Recommended Budget. The budget is prepared in accordance with the North Carolina Local Government and Budget Fiscal Control Act. This budget is a financially sound proposal addressing the important needs in this community and within the county's governing organization. As this budget is transmitted from the authority's budget officer to you, it now becomes your budget as the Tourism Development Authority's governing body to review, debate, modify and adopt.

Overview

The Tourism Development Authority is a public authority created under Session Law 2005-95 for the purpose of expending the net proceeds of occupancy tax and to promote travel, tourism and conventions in the county, sponsor tourist-related events and activities in the county, and finance tourist-related capital projects in the county. It is governed by seven members who by statute are those serving as members of the board of commissioners and the county's designated travel and tourism representative serving as an ex officio nonvoting member. On July 7, 2008, the Tourism Development Authority entered an Interlocal Government Agreement with the county for the county's management of the authority's responsibilities.

The Tourism Development Authority receives funds from the assessment of occupancy tax on the rental of lodging units within the county. Of the net amount of occupancy tax collected, two-thirds must be used for tourism-related expenses and the remaining one-third for promotion of travel and tourism in the county.

Fiscal Year 2024 Financial Picture and Beyond

Since 2019, the collection of occupancy tax has continued to increase year over year. It is believed that the continued increase in occupancy tax collections is because of the COVID-19 panic. Although occupancy tax collections in FY 2023 are 9.56% higher than the same time in FY 2022, there

is indication that rental unit numbers are returning to at least 2019 levels. It is therefore important to carefully watch and evaluate estimated occupancy tax revenue, and services reliant on occupancy tax, over FY 2024 and thereafter.

This recommended budget conservatively estimates occupancy tax revenue in the amount of \$15,249,037. It is recommended that occupancy tax expenditures are allocated as follows:

Tourism Promotion

For the authority's management, operation of the county's Travel and Tourism Department, media, print publications and other promotional activities this recommended budget allocates \$4,540,126.

Tourism-Related Expenditures

For tourism-related expenditures, this recommended budget allocates \$2,932,572 for the following for staff, operation and maintenance for beach access ramps, economic development, beach cleaning services, Carova Park, preservation of the county's historic buildings and properties, Corolla Wild Horse Fund's protection and management of the wild horse herd, and Whalehead Museums in Historic Corolla Park.

The recommended budget includes transfers in the amount of \$7,776,339 for the following.

- \$276,681 for the operation and administration of the Currituck County Rural Center.
- \$2,693,483 for Sheriff's Office and increased law enforcement during tourist season.
- \$2,130,108 for Emergency Medical Services and increased coverage during tourist season.
- \$180,000 for collection and administration of the occupancy tax.
- \$83,378 for indirect costs as established by the indirect cost plan.
- \$10,000 for recreation field chemicals.
- \$30,000 for Carova Beach Road Service District maintenance of roads.
- \$60,000 for design of Herring, Tuna and Shad streets beach access walkways.
- \$900,000 for construction of Bonito, Marlin and Sturgeon streets beach access walkways.
- \$150,000 for Albacore Street to Dolphin Street sidewalk design.
- \$300,000 for kayak launch at Historic Corolla Park.

- \$65,000 for Historic Corolla Park pond bulkhead engineering.
- \$500,000 for Historic Courthouse repairs.
- \$324,000 for Community Park Phase III clearing and grubbing.

I believe this \$15,249,037 recommended budget is responsible to expend occupancy tax revenue.

Now that the budget is yours, we want citizens to have the opportunity to become familiar with the budget format, to ask questions and provide feedback. Comments can be made to commissioners@currituckcountync.gov. The recommended budget will also be posted on the county's website at www.currituckcountync.gov and a hard copy will be located at the office of the Clerk to the Board in the Historic Courthouse.

On June 5, 2023 a budget workshop will be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 19, 2023 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2023.

In closing, I thank the county staff for their diligent and dedicated work. I also thank the management budget team: Assistant County Manager Rebecca Gay, Finance Officer Sandra Hill, Assistant Finance Officer Caron Crouse and Public Information Officer Randall Edwards who formatted and crafted this recommended narrative budget.

Thank you for your attention, deliberation and consideration of this recommended budget.



Donald I. McRee, Jr.
County Manager

TDA Budget Ordinance

CURRITUCK COUNTY TOURISM DEVELOPMENT AUTHORITY BUDGET ORDINANCE

For the Year Ending June 30, 2024

BE IT ORDAINED by the Currituck County Tourism Development Authority, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2023 and ending June 30, 2024.

SECTION 1. OCCUPANCY TAX - PROMOTION

A. Estimated Resources:

Other taxes and licenses	\$	15,499,037
Investment Earnings		800,000
TOTAL ESTIMATED RESOURCES		<u>16,299,037</u>

B. Appropriations:

Tourism Promotion		4,540,126
General Tourism Expenditures		2,471,084
Whalehead Museums		1,298,488
Capital Outlay		263,000
Transfers out		7,726,339
TOTAL APPROPRIATIONS	\$	<u>16,299,037</u>

The information above is presented in summary form. Complete detailed information is available in the county budget.

SECTION 2. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

- A. They 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 on a quarterly basis.
- B. They may transfer amounts between departments within the same fund up to one thousand dollars (\$1,000) providing an official report on such transfers at the next regular meeting of the Board of Commissioners.
- C. They 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 office report on such transfers at the next regular meeting of the Board of Commissioners.
- D. They may make interfund loans for a period of not more than sixty days (60).
- E. They may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 3. 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 nonprofit 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.

SECTION 4. MEMORANDA

- A. Officers:
 - Donald I. McRee, Jr. is the County Manager and 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 Manger
 - Sandra L. Hill is the Finance Director
 - Caron Crouse is the Assistant Finance Director/Deputy Finance Director
 - Bridget Brinkley, 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. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices.
- C. Official Depositories:
 - The official depositories of the County of Currituck are:
 - Bank of America, North Carolina
 - Truist, North Carolina
 - North Carolina Cash Management Trust, Charlotte, North Carolina
 - Towne Bank of Currituck, 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 5. 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.

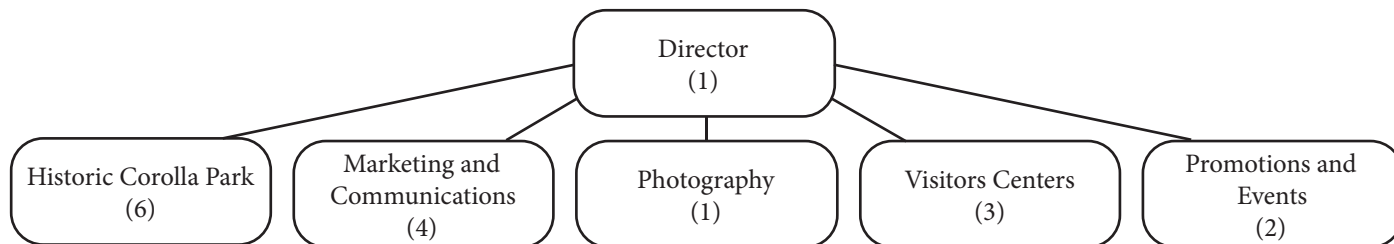
ADOPTED this 19th day of June 2023.

Signature on File
Bob White
Board of Commissioners

ATTEST:

Signature on File
Leeann Walton
Clerk to the Board

Travel and Tourism



Summary

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Occupancy Tax	\$ 17,936,277	\$ 13,246,084	\$ -	\$ 15,199,037	\$ 15,499,037
Other Revenue	(124,794)	344,876	-	50,000	-
Investment Earnings					800,000
	17,811,483	13,590,960	-	15,249,037	16,299,037
Wages and Benefits	812,371	1,003,656	1,000,836	1,001,486	1,001,486
Tourism Promotion	3,076,914	3,233,914	3,461,813	3,528,640	3,528,640
Capital Outlay	93,295	-	10,000	10,000	10,000
Total Promotions	3,982,580	4,237,570	4,472,649	4,540,126	4,540,126
Wages and Benefits	739,270	979,538	1,003,817	1,065,684	1,065,684
Tourism Related	1,936,826	2,561,989	1,147,753	1,603,888	2,703,888
Capital Outlay	465,265	90,000	255,000	263,000	263,000
Total Tourism Related	3,141,361	3,631,527	2,406,570	2,932,572	4,032,572
Transfers and Fund Balance	(6,726,557)	(5,721,863)	(75,000)	(7,776,339)	(7,726,339)
	\$ 3,960,985	\$ -	\$ (6,954,219)	\$ -	\$ -

Mission

To promote Currituck County to attract guests for the purpose of visitation spending, which strengthens to local economy through local and state sales tax. This enhances the quality of life for county residents and encourages growth of tourism-related businesses.

Here” Campaign (Platinum), Best in Show award, and Gold award for the African American Experience of Northeastern NC. Staff also won the Best Marketing Award for “Find Yourself Here” campaign and Best Partnership Award for the African American Experience of Northeastern NC from the Southeast Tourism Society.

Accomplishments In FY 2023

The department won awards from North Carolina Travel Industry Association for the “Find Yourself

The county surpassed previous amounts of occupancy tax funds collected and enjoyed a profitable season for Whalehead tours, weddings,

Under the Oaks Arts Festival and Cork & Craft. The Bulls & BBQ event sold out shows in April and November of 2022.

The department's email marketing list increased in subscribers and staff distributed event grant funding to local businesses in support of their events, which attracted more visitors to the county.

FY 2024 Goals And Discussion

Out-of-market promotions will be funded in a method to attract visitors who are planning trips and evaluating different destinations, as well as to those have made final decisions. Sources will include TV, radio, print, social media, streaming audio, email, billboards, and more.

In-market promotions will target visitors who have already arrived on the Outer Banks for their vacations. This includes targeting visitors in other Outer Banks locations outside of the county in order to entice them to visit the county's attractions. These day-trips will result in increased sales tax collections. It also provides an opportunity to convince these visitors to stay in the county on their next trip.

To grow occupancy tax and sales tax revenues through promotional efforts that continue to position the county as a remote, upscale, family-friendly destination.

Continue to improve the email database, social media reach, website content, video assets, and other promotional materials.

Enhance communication with local business partners and travel industry partners, and with the Outdoor NC Trailblazer partnership.





Ocean Sands Water & Sewer District

OSWSD Budget Message

May 30, 2023

Honorable Board of Commissioners,

I am pleased to submit Ocean Sands Water and Sewer District's Fiscal Year 2024 Recommended Budget. The budget is prepared in accordance with the North Carolina Local Government and Budget Fiscal Control Act. This budget is a financially sound proposal addressing the important needs in the district and within the district and county governing organizations. As this budget is transmitted from the district's budget officer to you, it now becomes your budget as the Ocean Sands Water and Sewer District governing body to review, debate, modify and adopt.

Overview

Ocean Sands Water and Sewer District is a water and sewer district created under Article 6 of Chapter 162A of the General Statutes of North Carolina to facilitate the financing, construction and management of water and sewer facilities in most of Ocean Sands planned unit development on the county's Outer Banks. The impetus for the district's creation was a settlement agreement between the Ocean Sands' developer, Coastland Corporation, and the county which reduced developmental density and obligated the county to establish a district which would provide water and sewer to the development to the extent possible. The district was created by the Board of Commissioners on July 6, 1987.

The Ocean Sands Water and Sewer District operates a wastewater collection system and treatment plant and provides water within the district's boundary after district and county water is treated and blended at the county's Southern Outer Banks water treatment plant. The district's revenue is operations and capital expenditures are derived from ad valorem tax assessed on real and personal property within the district and utility rates.

Fiscal Year 2024 Financial Picture and Beyond

A water and sewer district is an entity that serves a small geographical area of the county and provides a greater level of service than other areas of the county receive. Ocean Sands Water and Sewer District is expected to pay for its operational and

capital needs through financial resources from ad valorem taxes within the district and rates charged for utility services. Since the district's last issuance of debt for construction of a wastewater treatment plant, ad valorem taxes were designated to pay debt service. However, the assessment of ad valorem taxes at the rate of 10.3 cents is not sufficient to pay debt service and the district has relied upon rates derived from operational revenue to supplement debt service payments. To apply the original debt service payment plan and avoid use of operations revenue for debt service, this recommended budget includes a 1.2 cent increase in ad valorem tax rate to 11.5 cents.

Similarly, the current base rate for wastewater collection and treatment is well below the rate required to sustain the wastewater collection and treatment system. It is therefore recommended in this budget that the base sewer rate be increased from \$7.95 to \$13.00. It is estimated that the base rate will need to be increased over a period of fiscal years so that revenue matches expenses.

This recommended budget conservatively estimates, with allocation of \$508,618 in appropriated retained earnings, revenues in the amount of \$2,788,260. This recommended budget also includes allocation of funds for capital outlay totaling \$489,000 for the following purposes:

- \$20,500 for 60 water meters and minodes.
- \$30,000 for major water system repairs.
- \$100,000 for Phase I, II and III SCADA upgrades for the wastewater treatment plant.
- \$20,000 for infiltration and inflow repairs.
- \$20,000 for spare PLC parts.
- \$50,000 for spare pumps.
- \$40,000 to reopen fence and gate at N.C. Hwy. 12 for large truck access.
- \$50,000 for emergency repairs.
- \$70,000 for lift station rehabilitation.
- \$70,000 for new operator truck.
- \$6,000 for access road clearing and maintenance.

I believe this \$2,788,260 recommended budget is responsible and prudently raises additional revenue to properly meet the district's financial needs.

Now that the budget is yours, we want citizens to have the opportunity to become familiar with the budget format, to ask questions and provide

feedback. Comments can be made to commissioners@currituckcountync.gov. The recommended budget will also be posted on the county's website at www.currituckcountync.gov and a hard copy will be located at the office of the Clerk to the Board in the Historic Courthouse.

On June 5, 2023 a budget workshop will be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 19, 2023 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2023.

In closing, I thank the county staff for their diligent and dedicated work. I also thank the management budget team: Assistant County Manager Rebecca Gay, Finance Officer Sandra Hill, Assistant Finance Officer Caron Crouse and Public Information Officer Randall Edwards who formatted and crafted this recommended narrative budget.

Thank you for your attention, deliberation and consideration of this recommended budget.

A handwritten signature in blue ink, appearing to read "Donald I. McKee, Jr.", is positioned above the printed name.

Donald I. McKee, Jr.
County Manager

OSWSD Budget Ordinance

CURRITUCK COUNTY OCEAN SANDS WATER & SEWER DISTRICT BUDGET ORDINANCE

Annual Budget for FY 2024

BE IT ORDAINED by the Currituck County Ocean Sands Water and Sewer District, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2023 and ending June 30, 2024.

SECTION 1. OCEAN SANDS WATER & SEWER OPERATING FUND

A. Estimated Resources:

District Taxes	\$	635,238
Charges for Services - Water		692,500
Charges for Services - Sewer		901,903
Other non-operating revenues		0
Investment earnings		50,250
Transfers from other funds		0
Retained earnings appropriated		508,619
TOTAL ESTIMATED RESOURCES		<u>2,788,510</u>

B. Appropriations:

Water operations		553,169
Sewer operations		733,341
Operations - Administration		399,687
Debt - sewer		613,313
Capital outlay - water		63,000
Capital outlay - sewer		<u>426,000</u>
TOTAL APPROPRIATIONS	\$	<u>2,788,510</u>

The information above is presented in summary form. Complete detailed information is available in the County budget.

SECTION 2. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

- A. They 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 on a quarterly basis.
- B. They may transfer amounts between departments within the same fund up to one thousand dollars (\$1,000) providing an official report on such transfers at the next regular meeting of the Board of Commissioners.
- C. They 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 office report on such transfers at the next regular meeting of the Board of Commissioners.
- D. They may make interfund loans for a period of not more than sixty days (60).

- E. They may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 3. 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 nonprofit 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.

SECTION 4. MEMORANDA

- A. Officers:

Donald I. McRee, Jr. is the County Manager and 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
Bridget Brinkley, 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. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices.

- C. Official Depositories:

The official depositories of the County of Currituck are:

Bank of America, North Carolina
Truist, North Carolina
North Carolina Cash Management Trust, Charlotte, North Carolina

Towne Bank of Currituck, 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 5. 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 19th day of June 2023.

Bob White, Chairman
Board of Commissioners

ATTEST:

Leeann Walton
Clerk to the Board

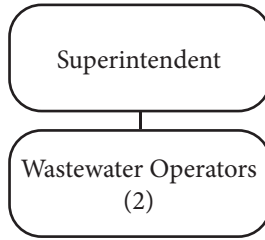
Ocean Sands Water and Sewer System

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Requested	FY 2024 Proposed	FY 2024 Adopted
Ad Valorem Taxes	\$ 568,278	\$ 559,948	\$ 569,579	\$ 635,238	635,238
Investment Earnings	(30,585)	33,621	20,000	50,000	50,250
Water Revenues	802,219	636,800	653,900	692,500	692,500
Sewer Revenues	912,252	804,500	836,000	901,903	901,903
Total Revenues	2,252,164	2,034,869	2,079,479	2,279,641	2,279,891
Water Expenses					
Salaries and Benefits	85,417	103,236	106,308	121,807	121,807
Operating Expenses	493,250	604,368	540,100	552,919	553,169
Administrative Expenses	14,001	70,906	78,300	78,037	78,037
Debt Service	318,907	312,782	306,657	306,657	306,657
Capital Outlay	8,964	46,500	83,669	63,000	63,000
	920,538	1,137,791	1,115,033	1,122,419	1,222,669
Sewer Expenses					
Salaries and Benefits	85,417	103,236	106,308	121,807	121,807
Operating Expenses	368,480	415,671	777,091	733,341	733,341
Administrative Expenses	14,001	70,906	78,300	78,037	78,037
Debt Service	318,907	312,782	306,657	306,657	306,657
Capital Outlay	80,312	620,500	356,000	426,000	426,000
Total Expenses	867,116	1,523,094	1,624,355	1,665,842	1,665,842
Transfers and Fund Balance	20,225	626,016	-	508,619	508,619
	\$ 484,735	\$ -	\$ (659,909)	\$ -	

Ocean Sands Water and Sewer System Development Fees

Development Fee Revenue	\$ 94,596
Investment Earnings	(4,359)
Total Revenue	90,237
Transfers and Fund Balance	(20,225)
	\$ 70,012

Ocean Sands Water and Sewer System



Mission

To provide efficient, effective, and reliable water and wastewater utility services in a manner that respects the natural environment of Currituck County.

The Ocean Sands Water and Sewer System serves the Ocean Sands properties in Corolla. The fund serves approximately 1,000 water and sewer customers.

Accomplishments In FY 2023

At Ocean Sands, staff completed the addition of aeration to sludge holding tanks. In addition, the control panel was replaced and electric upgrades were installed.

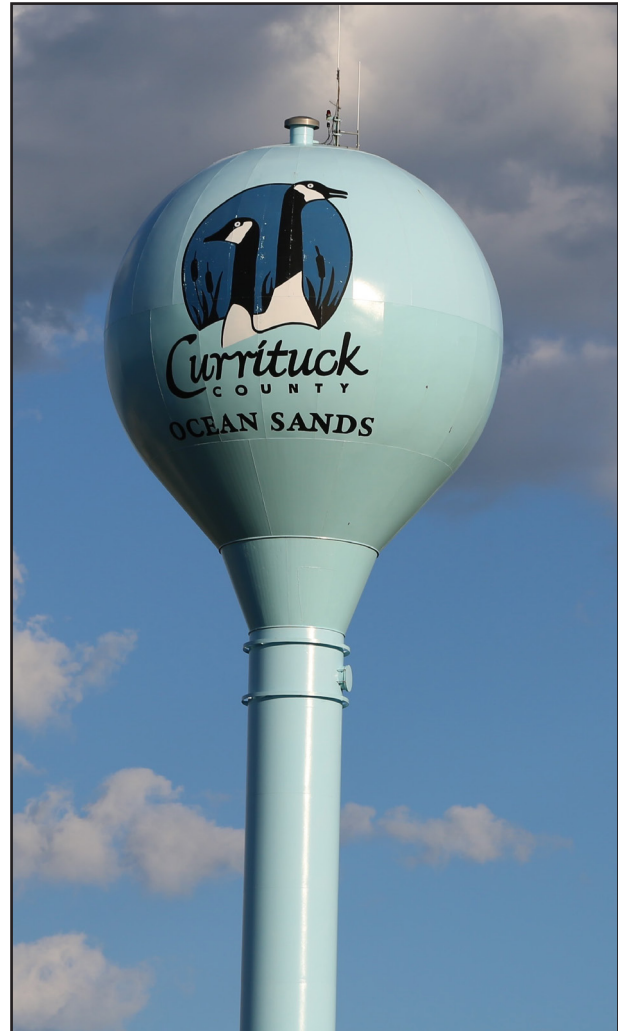
Staff continued to test for the presence of PFAS chemicals in the county's water system.

FY 2024 Goals And Discussion

Staff will replace a chlorine analyzer, green sand media, and an Ocean Sands EQ pump. A rehab of shallow wells in Corolla will be completed along with the cleaning of sewer collection lines.

Future Considerations

Future expansion and maintenance needs will be impacted by the rising costs of materials and construction.





Appendix

Appendix - Table of Contents

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CURRITUCK COUNTY
NORTH CAROLINA

SALARY AND COMPENSATION RESOLUTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

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	\$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	\$26.42 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 19th day of June 2023.

ATTEST

Signature on file

Bob White, Chairman
Board of Commissioners

Signature on file

Leeann Walton
Clerk to the Board

SALARY GRADE	Hiring Salary Step 1	Six Months Step 2	Standard Job Rate Step 3	CLASSIFICATION
50	\$31,200.00	\$31,824.00	\$32,460.48	Custodian Scale Operator
51	\$31,824.00	\$32,460.48	\$33,109.69	Senior Center Site Manager
				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
				Library Assistant II Maintenance/Repair Worker Meter Reader EMT Basic/Firefighter ^ Lineman - Airport Processing Assistant IV Tax Clerk Utilities Customer Service Representative
55	\$34,447.32	\$35,136.27	\$35,838.99	Detention 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 F&C Sciences Associate Human Resources Clerk II Income Maintenance Caseworker I Library Associate I
57	\$35,838.99	\$36,555.77	\$37,286.89	Intake Officer Permit Technician Telecommunicator I Trainee

58	\$36,555.77	\$37,286.89	\$38,032.63	Administrative Assistant I Park Superintendent Processing Assistant V Receptionist/IT Administrative Assistant Telecommunicator I Tourism Promo & Event Coordinator
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/Electrician Maintenance/Repair Worker/HVAC Maintenance/Repair Worker/Plumber Sales & Marketing Associate Social Worker I Telecommunicator II Visitor Relations Specialist
62	\$39,569.14	\$40,360.53	\$41,167.74	
63	\$40,360.53	\$41,167.74	\$41,991.09	Sergeant Detention Officer Wastewater Operator Trainee ^ Water Plant Operator Trainee ^

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	
66	\$42,830.91	\$43,687.53	\$44,561.28	Firefighter/EMT Basic ^ Income Maintenance Caseworker III 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 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	

70	\$47,046.69	\$47,987.63	\$48,947.38	<i>Administrative Officer I</i> Building Inspector II FQ ^ Cross Connection ORC ^ Deputy Emergency Management Coordinator <i>Income Maintenance Supervisor II</i> <i>Lieutenant Detention Officer</i> Lieutenant - EMS ^ Risk Manager Social Worker II Stormwater Technician
71	\$48,222.86	\$49,187.32	\$50,171.06	<i>Communications Supervisor</i> <i>Outer Banks Center for Wildlife Education</i> Firefighter EMT/Advanced ^ Maritime Museum Manager Water Distribution Supervisor Trainee ^

72	\$49,428.43	\$50,417.00	\$51,425.34	Building Inspector III probationary/FQ BI II ^ Creative Director GIS Specialist Paralegal Permit Coordinator Planner II Water Distribution Supervisor ^ Web/AV Specialist	No budgeted positions
73	\$50,417.00	\$51,425.34	\$52,453.85		

74	\$51,425.34	\$52,453.85	\$53,502.93	<i>Contract Purchasing Agent</i> <i>Operations Manager - Public Utilities</i> <i>Operations Manager - PW/Solid Waste</i> 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> <i>Building Inspector III FQ ^</i> <i>Business Officer I</i> <i>Director of Elections</i> <i>Firefighter EMT/Paramedic ^</i> <i>Maintenance Supervisor</i> <i>Social Work Supervisor II</i> <i>Water Treatment Plant Supervisor ^</i>
77	\$54,572.98	\$55,664.44	\$56,777.73	<i>Fire Training Officer/Recruitment Coordinator ^</i> <i>EMT Training Officer ^</i>
78	\$55,664.44	\$56,777.73	\$57,913.29	<i>Accountant</i> <i>Fire Lieutenant ^</i> <i>Jail Superintendent</i> <i>Senior Planner</i>
79	\$56,777.73	\$57,913.29	\$59,071.55	
				<i>Captain - EMS ^</i> <i>Director of Photography</i> <i>Project Manager</i> <i>Public Information Officer</i> <i>Senior Inspector ^</i>
81	\$59,071.55	\$60,252.98	\$61,458.04	
82	\$60,252.98	\$61,458.04	\$62,687.20	<i>Marketing & Communications Director</i> <i>Social Worker Supervisor III</i> <i>Wastewater Superintendent ^</i> <i>Water Superintendent ^</i>
83	\$61,750.31	\$62,994.49	\$64,254.38	<i>Lieutenant - Sheriff ^</i>

83	\$61,759.51	\$62,994.49	\$64,254.38	<i>Social Work Program Manager</i>
84	\$62,994.49	\$64,254.38	\$65,539.47	
85	\$64,254.38	\$65,539.47	\$66,850.26	<i>Administrative Assistant/Clerk to the Board</i>
86	\$65,860.74	\$67,177.96	\$68,521.52	<i>GIS Coordinator</i>
87	\$67,177.96	\$68,521.52	\$69,891.95	<i>Chief Building Inspector ^</i>
88	\$68,521.52	\$69,891.95	\$71,289.79	
89	\$70,234.56	\$71,639.25	\$73,072.03	<i>Captain- Sheriff ^</i> <i>Risk Management Administrator</i> <i>Tourism Director</i>
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	
95	\$80,264.40	\$81,869.69	\$83,507.08	<i>Director of Social Services</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	

No budgeted positions

101	\$91,279.10	\$93,104.69	\$94,966.78	<i>IT Director</i>
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102	\$93,561.08	\$95,432.30	\$97,340.95	Chief of EMS ^
103	\$95,900.11	\$97,818.11	\$99,774.47	
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	
				Development Services Director
108	\$107,446.20	\$109,595.12	\$111,787.02	Public Utilities Director
109	\$109,595.12	\$111,787.02	\$114,022.76	Assistant County Manager
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	Finance Director County Engineer
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	

SHERIFF SALARY CLASSIFICATIONS - 84 HOUR SCHEDULE WITH SECTION 7(k) EXEMPTION

SALARY GRADE	Hiring Salary Step 1	Six Months Step 2	Standard Job Rate Step 3	CLASSIFICATION
1065	\$44,094.96	\$44,976.86	\$45,876.40	Deputy Sheriff - Trainee ^
1066	\$44,972.46	\$45,871.91	\$46,789.35	
1067	\$46,096.77	\$47,018.71	\$47,959.08	
1068	\$47,249.19	\$48,194.17	\$49,158.06	
1069	\$48,441.12	\$49,409.94	\$50,398.14	Deputy Sheriff - Certified ^
1070	\$49,402.08	\$50,390.12	\$51,397.92	Deputy Sheriff Certified/SRO ^
1071	\$50,634.07	\$51,646.76	\$52,679.69	
1072	\$51,899.92	\$52,937.92	\$53,996.68	

1073	\$52,940.16	\$53,998.96	\$55,078.94	Detective I ^ Senior Deputy Sheriff ^
1074	\$53,988.48	\$55,068.25	\$56,169.61	Deputy Sheriff/School Resource Officer ^ Detective II ^ Sheriff Civil Processing Deputy ^ Sheriff Corporal ^
1075	\$55,076.55	\$56,178.08	\$57,301.64	
1076	\$56,178.16	\$57,301.72	\$58,447.76	
1077	\$54,572.98	\$55,664.44	\$56,777.73	
1078	\$58,443.84	\$59,612.72	\$60,804.97	Sergeant ^

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

COUNTY OF CURRITUCK
INCENTIVE PLANS

SHERIFF INCENTIVE PLAN

New Hire:

Starting pay – base salary – step 1

- Completion of 6 months – advance 1 step
- Completion of additional 6 months - 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's Office employees that are eligible for the incentive plan are:

Deputy Sheriff – Certified
Senior Deputy Sheriff
Deputy Sheriff/School Resource Officer

Sheriff Civil Processing Officer

Detective II
Lieutenant Sheriff

Captain Sheriff
Chief Deputy Sheriff

DETENTION INCENTIVE PLAN

New Hire:

Starting pay – base salary – step 1

- Completion of 6 months – advance 1 step
- Completion of additional 6 months - 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 step
- Advanced Certificate – 2 steps

COMMUNICATIONS INCENTIVE PLAN

New Hire:

Starting pay – base salary – step 1

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

Recognized certifications:

- Intermediate Certificate – 2 steps
- Advanced Certificate – 2 steps

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	\$75	Per animal. Discounts may be authorized by the Shelter Manager or County Manager.
Adoption Fee - Dog	\$125	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

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	per hour (4 hr minimum): \$25 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	\$8 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 Wi-Fi, fax access, phone & copier	\$50 Per event - 3 day max

Returned check/credit card/eft fee

\$35

COUNTY-WIDE FEES

Digital Media	\$10	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
Public Records Request - DVD/Disc	\$2	
Public Records Request - Flash Drive	\$5	
Copies, 11 x 17 black & 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	\$10 per principal signature	\$10 per principal signature
Returned check/credit card/eft fee	\$35	

DEVELOPMENT SERVICES

	<u>Residential</u>	<u>Commercial</u>
Central Permitting Fees:		
New construction and additions	\$0.50 per sf	\$0.60 per sf
Alterations/Repair	\$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 Accessory 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
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	\$0.35 per sf	
Modulars	\$0.40 per sf	\$0.45 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
Solar array	\$50 base + \$0.20 per panel	\$200 base + \$0.20 per panel

County, State, Federal, Non-profit	No fee	No fee
Miscellaneous:		
Amusement rides, water slides	N/A	\$500 each ride
CAMA Minor Permit	\$100	\$100
Elevator (includes trade permits)	\$100	\$200
Fire Alarm	N/A	\$100
Fire Sprinklers	\$50	\$100
Hot Tub (includes trade permits)	\$100	\$150
Minimum permit fee	\$50	\$100
Moving Permit	\$0.20 per sf	\$0.20 per sf
Retaining wall	\$50 each	\$100 each
Swimming Pool (includes trade permits)	\$100	\$250
Signs	N/A	\$100 per sign
Temporary Construction Office	N/A	\$100
Tents and Membrane Structures	Greater than 800 sq ft \$100	\$200 per structure
Towers		\$500 each
Waterway Structure	\$100	\$200

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	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	\$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 first 5 signs	\$25 first 5 signs
	\$50 6-25 signs	\$50 6-25 signs
	\$100 26 + signs	\$100 26 + signs

Stormwater Development Review Fee/Deposit:

Minor site plan stormwater review *	\$2,500	\$2,500
Minor subdivision stormwater review (up to 3 lots) *	\$3,750	\$3,750
Major site plan stormwater review (1 measure) *		\$3,750
Major subdivision stormwater review (4 - 20 lots) *	\$5,250	\$5,250
Major subdivision stormwater review (21+ lots) *	\$7,250	\$7,250
Major site plan stormwater review (2 - 3 measures) *		\$7,250

* must maintain \$1,000 balance in escrow account

Site Plan - Major (Planning review)	N/A	\$0.10/ square foot; \$400 minimum
Site Plan - Minor (Planning review)	\$200	\$200
Subdivision - Major (Planning review)	\$100 per lot/\$250 Amended Plat	\$100 per lot/\$250 Amended Plat
Subdivision - Major - additional fee	\$50 Conservation and	\$50 Conservation and Development
Subdivision - Minor (Planning review)	\$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	\$75	Fee to replace lost/stolen rental unit season pass
Beach Parking User Permit --7 Day	\$50	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	No charge	
Seasonal Guest Permit - Two for each full-time, owner occupied	No charge	

Outdoor Tour Operator License		\$950 per vehicle
Technology fee		\$1 per permit

ELECTIONS

Digital media		\$10 per file
Labels		\$0.01 per label - \$1.00 minimum
Printout		\$0.05 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
CD2: 2003, 2008, 2010 or 2012 Color Aerial Photography	\$100 per year requested
Copies, GIS Data, Laser 11 x 17 black and white	\$1
Copies, GIS Data, Laser 11 x 17 color	\$2
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
Copies, GIS Data, Plotter Greater than 28 x 36 to 36 x 42	\$8
Copies, GIS Data, Plotter Greater than 36 x 42	\$10
Copies, GIS Data, Plotter less than 20 x 24	\$3
Official Zoning Map	\$10
CD3: 1995 Aerial Photography (black & white only)	\$50
Street Naming/Name Changing (payable to U.S. Sign Co.)	\$75 plus variable (Exception: Subdivisions created prior to

Library

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

Facility Rental:	
Knotts Island	\$200 per day
Maple Athletic Complex - Baseball/Softball Fields	\$200 per field/per day
Maple Athletic Complex - Soccer Fields	\$200 per field/per day
Maple Park	\$300 per day
Maple Skate Park	\$200 per day
Picnic Shelter:	
1/2 day (4 hours)	\$25
Full day (8 hours)	\$50
Shingle Landing Park	\$500 per day
Sound Park	\$500 per day
Veteran's Memorial Park	\$200 per day
Walnut Island Park	\$200 per day

Field Fees:

Field Fees - Soccer, Baseball/Softball, Tennis Courts	1/2 day - does not include staff, \$25 security or clean-up charges
Field Fees - Soccer, Baseball/Softball, Tennis Courts	daily - does not include staff, security \$50 or clean-up charges
Field Set-up Fees - Baseball/Softball	per field - does not include staff, \$50 security or clean-up charges
Field Set-up Fees - Soccer	per field - does not include staff, \$75 security or clean-up charges

Recreation Team Sports:

Adult Softball (men and women)	\$250 per team
Adult Basketball	\$200 per team
Youth Basketball	\$40 per player/\$80 family maximum
Youth Cheerleading	\$40 per player/\$80 family maximum
Youth Flag Football	\$40 per player/\$80 family maximum
Youth Soccer (Fall and Spring)	\$40 per player/\$80 family maximum
Youth Tackle Football	\$40 per player/\$80 family maximum
Youth T-Ball/Baseball/Softball	\$40 per player/\$80 family maximum
Youth Volleyball	\$40 per player/\$80 family maximum
Non-Resident Adult Fee	\$80 per adult player
Non-Resident Youth Fee	\$80 per youth player

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
Birth or Death Amendments, NC Vital Records	\$15 payable to N.C. Vital Records Section
Birth or Death Legitimations County	\$10

Birth or Death Legitimations State (via check)	\$10
Birth or Death Record, Certified Copy	\$10
Birth, Delayed Birth Applications	\$20
Copies, Certified 1st page	\$5 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
Copies, Uncertified Plats (18"x24")-per page	\$2
Copies, Uncertified Plats (18"x24")-per page VIA Mail	\$3
Copies, Uncertified VIA Mail	\$1
Deeds of Trust and Mortgages	\$64 Minimum fee for pages 1-35
Deeds of Trust and Mortgages per page for pages over 35	\$4
Deeds of Trust and Mortgages Additional (multi-instrument)	\$10
Deeds of Trust and Mortgages Satisfaction/Cancellation	No charge
Highway Maps 1st page	\$21
Highway Maps Additional Page(s)	\$5
Highway Maps Certified Copy (per 1st page)	\$5
Instrument, General	\$26 Minimum fee for pages 1-15
Instrument, General per page for pages over 15	\$4
Instrument, General Additional (multi-instrument)	\$10
Marriage License	\$60
Marriage License Certified Copy	\$10
Marriage License Corrections	\$10
Notary Fee - Official County Business	No charge
Notary Fee - Other than County Business	\$10 per principal signature
Notary Oath	\$10
Plats 1st page (GS 161-10)	\$21
Plats Additional Page(s)	\$21
Plats Certified Copy (per 1st page)	\$5
Plats Certified Copy - each additional page after first page	\$2
Uniform Commercial Code Fixture Filing Only 1-2 pages	\$38
Uniform Commercial Code Fixture Filing Only 3-10 pages	\$45
Uniform Commercial Code Fixture Filing Only over 10 pages	\$45 plus \$2.00 each additional page over each name over 20 - G.S. 161-
Excessive Recording Data - more than 20 distinct parties	\$2 10(a)(1)
Non-standard Fee	\$25 G.S. 161-14(b)

SOIL CONSERVATION

Soil surveys/publications

No charge

SHERIFF

Peddler License initial fee	\$35
Peddler License renewal fee	\$20
Noise permits	\$25
Adult Entertainment Business Permit - New	\$100
Adult Entertainment Business Permit - Renew	\$50
Copies; uncertified black & white	\$0.10 single side/\$0.15 duplex
Copies; uncertified color	\$0.25 per page
Copies; Certified	\$1
Copies; Certified - for official County business	No charge
Digital Media - Detention Interviews	\$10
Entertainer's License - New	\$50
Entertainer's License - Renew	\$25
Fingerprint fee - Official County business	No charge
Fingerprint fee - other	\$5
Handgun Purchase Permit	\$5
Concealed Weapon Permit - New	\$90
Concealed Weapon Permit - Renew	\$80
Security Fee	\$60 Per Hour Per Deputy
Ordinance Violations	\$75

SOLID WASTE

Availability Fee - All other areas (Convenience Sites)	\$247 Per property per year
Availability Fee - Southern Outer Banks (Door-to-Door)	\$451 Per property per year
Tipping Fee - County residences and businesses	\$90 Per Ton
Tipping Fee - Out of County	\$100 Per Ton

SENIOR CITIZENS CENTERS

Deposit, Rental of Senior Center Space (Refundable)	\$100
Powells Point Bldg- Deposit	\$100 per event
Powells Point Bldg- Rent	\$100 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
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 \$25.00
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 per team - includes RV hookup fee
Event sponsorships	TBD per event
Co-op Advertising for Currituck County tourism related businesses in selected print ads	\$150
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 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
Legacy Tours Whalehead Ages 13-54	\$7
Legacy Tours Whalehead Ages 55+	\$5
Legacy Tours Whalehead Active Military	\$5
Legacy Tours Wounded Warrior	No charge
Legacy Tours Whalehead Group Student	\$3 Coordinator/Bus Driver No charge
Legacy Tours Whalehead Group Adult	\$5 Coordinator/Bus Driver No charge
Legacy Tours Whalehead	No charge VIP tickets to encourage tourism Based on type of Tour and Resources
Specialty Tours	TBD involved
Corolla Cork & Craft	\$15 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
Grounds Rental - Primary Site (N Lawn/S Lawn/Point)	\$750
Grounds Rental - Secondary Site	\$400
Grounds Rental - Picnic Shelter	\$50
Grounds Rental - Gazebo	\$150
Grounds Rental - Side Porch	\$50
Grounds Refundable Security Deposit	\$750
Picnic Shelter Refundable Security Deposit	\$25
Golf Cart Rental per 8 hours	\$300 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
Under the Oaks Booth Fee	\$150
Vendor Booth Fee	No charge - Currituck County Property Owner
Vendor Booth Fee	\$25 - Out of County Resident/Business

UTILITIES

Fees across all Water/Sewer systems

3" Riser	Actual cost + 20%
6" Riser	Actual cost + 20%
Backhoe per hour	\$125
Broken clean-out repair	\$75
Broken clean-out repair - Contractor/Developer	\$125
Check Valve	Actual cost + 20%
Chloride tests	\$20
Damaged clean out/stub out piping - Contractor/Developer	\$350
Ditch Witch per hour	\$125
ERT for Radio Read meter	Actual cost + 20%
Excavator per hour	\$125
Water meter - Single family residential - new service or aged/worn out	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
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 per occurrence
Meter accessibility charge	\$35
Meter Box	Actual cost + 20%
Meter tampering fee - residential	\$125
Meter testing fee	\$50 If meter accurate
Meter testing fee	No charge If more than 2.5% inaccurate
Pipe pressure/leakage retest	\$150
Pipe pressure/leakage test	\$150
Reconnection fee (after cutoff for nonpayment)	\$50 8AM - 5PM
Retrofit Meter	Actual cost + 20%
Returned check fee	\$35
Road Bore	Actual cost + 20%
Sewer pipe repair	Actual cost + 20%
Sewer service tampering fee	Actual cost + \$75

Special request meter reading	\$25
Turn on/off fee 8 AM-5 PM work days, per occurrence	\$25
Turn on/off fee afterhours/nonwork days, per occurrence	\$50 After normal working hours
Union half with nut	Actual cost + 20%
Yoke	Actual cost + 20%
Yoke valve with meter nut	Actual cost + 20%
Any unauthorized work or connection to Currituck County Water System or water mains without prior approval from County	\$1,000 to \$10,000 fine

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 7/1/2023
5,000 gallons or less in addition to base rate per 1,000 gallons	\$4.99 Effective 7/1/2023
10,000 gallons or less in addition to base rate per 1,000 gallons	\$6.10 Effective 7/1/2023
15,000 gallons or less in addition to base rate per 1,000 gallons	\$7.21 Effective 7/1/2023
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.32 Effective 7/1/2023
> 20,000 gallons in addition to base rate per 1,000 gallons	\$9.42 Effective 7/1/2023

System Developmental Fees

Developmental Fee - Water	3/4"	\$4,279
Developmental Fee - Water	1"	\$10,697
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
Standalone irrigation meter development fee	3/4"	\$1,000 All others actual Cost plus 20%
Standalone irrigation meter development fee	1"	\$10,697
Standalone irrigation meter development fee	2"	\$34,231
Standalone irrigation meter development fee	3"	\$68,463
Standalone irrigation meter development fee	4"	\$106,973
Standalone irrigation meter development fee	6"	\$213,946
Standalone irrigation meter development fee	8"	\$342,313
Standalone irrigation meter development fee	10"	\$513,470

Water connection fees

Water connection - contractor installs	No fee	
Water connection fee, 3/4 inch	\$1,000	County staff installs connection
Water connection fee, 3/4 inch irrigation	\$1,000	
Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback)	\$1,000	
Water connection fee, 3/4 inch fire service	\$1,000	
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	
Fire hydrant meter - Deposit	\$2,500	
Fire hydrant meter setup fee	\$50	
Fire hydrant tampering fee	\$5,500	
Valve tampering fee	\$5,500	
High-risk deposit (owner or renter)	\$200	or three months' billing of previous usage, whichever is greater
Open/reopen/transfer account	\$25	
Renter deposit	\$150	
Reread meter - our reading correct	\$25	
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 7/1/2023
5,000 gallons or less in addition to base rate per 1,000 gallons	\$16.08	Effective 7/1/2023
10,000 gallons or less in addition to base rate per 1,000 gallons	\$19.65	Effective 7/1/2023
15,000 gallons or less in addition to base rate per 1,000 gallons	\$23.22	Effective 7/1/2023
20,000 gallons or less in addition to base rate per 1,000 gallons	\$26.80	Effective 7/1/2023
addition to base rate for all usage when monthly usage	\$30.37	Effective 7/1/2023

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

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 1,000 gallons	\$3.88	Effective 7/1/2023
5,000 gallons or less in addition to base rate per 1,000 gallons	\$4.99	Effective 7/1/2023
10,000 gallons or less in addition to base rate per 1,000 gallons	\$6.10	Effective 7/1/2023
15,000 gallons or less in addition to base rate per 1,000 gallons	\$7.21	Effective 7/1/2023
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.32	Effective 7/1/2023
addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000	\$9.42	Effective 7/1/2023

Sewer usage

Sewer Charge Monthly Base Rate for all customers	\$13.00	Effective 7/1/2023
2,500 gallons or less in addition to base rate in addition to base rate per 1,000 gallons	\$7.76	Effective 7/1/2023
5,000 gallons or less in addition to base rate per 1,000 gallons	\$9.98	Effective 7/1/2023
10,000 gallons or less in addition to base rate per 1,000 gallons	\$12.20	Effective 7/1/2023
15,000 gallons or less in addition to base rate per 1,000 gallons	\$14.41	Effective 7/1/2023
20,000 gallons or less in addition to base rate per 1,000 gallons	\$16.63	Effective 7/1/2023
addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000	\$18.85	Effective 7/1/2023

System Developmental Fees

Developmental Fees - Sewer - Residential		\$5,924
Developmental Fees - Sewer - Commercial		\$5,924 per equivalent residential unit of 533 gallons per day
Developmental Fees - Water	3/4"	\$5,933
Developmental Fees - Water	1"	\$14,834
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
Standalone irrigation meter development fee	3/4"	\$1,000 >3/4" is actual cost plus 20%
Standalone irrigation meter development fee	1"	\$14,834
Standalone irrigation meter development fee	2"	\$47,467

Standalone irrigation meter development fee	3"	\$94,935
Standalone irrigation meter development fee	4"	\$148,336
Standalone irrigation meter development fee	6"	\$296,672
Standalone irrigation meter development fee	8"	\$474,675
Standalone irrigation meter development fee	10"	\$712,012

Water connection fees

Water connection - contractor installs		No fee
Water connection fee, 3/4 inch		\$1,000 County staff installs connection
Water connection fee, > 3/4 inch		Actual cost + 20% County staff installs connection
Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback)		\$1,000

Other miscellaneous fees

Fire hydrant tampering fee		\$5,500
Valve tampering fee		\$5,500

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 1,000 gallons		\$3.88 per 1000 gal./effective 7/1/2023
5,000 gallons or less in addition to base rate per 1,000 gallons		\$4.99 per 1000 gal./effective 7/1/2023
10,000 gallons or less in addition to base rate per 1,000 gallons		\$6.10 per 1000 gal./effective 7/1/2023
15,000 gallons or less in addition to base rate per 1,000 gallons		\$7.21 per 1000 gal./effective 7/1/2023
20,000 gallons or less in addition to base rate per 1,000 gallons		\$8.32 per 1000 gal./effective 7/1/2023
addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallo		\$9.41 per 1000 gal./effective 7/1/2023

System Developmental Fees

Developmental Fees - Water	3/4"	\$7,281
Developmental Fees - Water	1"	\$18,202
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	
Standalone irrigation meter development fee	3/4"	\$1,000	>3/4" is actual cost plus 20%
Standalone irrigation meter development fee	1"	\$18,202	
Standalone irrigation meter development fee	2"	\$58,247	
Standalone irrigation meter development fee	3"	\$116,493	
Standalone irrigation meter development fee	4"	\$182,020	
Standalone irrigation meter development fee	6"	\$364,041	
Standalone irrigation meter development fee	8"	\$582,465	
Standalone irrigation meter development fee	10"	\$873,698	

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 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 County staff installs connection
Water connection fee, 3/4 inch irrigation meter	\$1,000 County staff installs connection
Water connection fee > 3/4 inch irrigation meter	Actual cost + 20% County staff installs connection
Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback)	\$1,000

Village of Ocean Hill

Village of Ocean Hill Water connection fee, standard 3/4" meter, commercial	\$1,000
Village of Ocean Hill Water connection fee, standard 3/4" meter, hotels/motels per two rooms	\$1,000
Village of Ocean Hill Water connection fee, standard 3/4" meter, laundry	\$1,000 per 3 machines
Village of Ocean Hill Water connection fee, standard 3/4" meter, multifamily	\$1,000 (condos, cottage courts, apartments)
Village of Ocean Hill Water connection fee, standard 3/4" meter, restaurants	\$1,000 per 16 seats or fraction thereof
Village of Ocean Hill Water connection fee, standard 3/4" meter, sewer	\$700
Village of Ocean Hill Water connection fee, standard 3/4" meter, single family residential	\$1,000
Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback)	\$1,000

Other miscellaneous fees

Renter Deposit	\$150
Fire hydrant tampering fee	\$5,500
Valve tampering fee	\$5,500

Adopted this 19th day of June 2023.

Chairman, Bob White

Clerk to the Board, Leeann Walton

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
AD VALOREM TAXES							
Current Year Taxes	\$ 37,259,671	\$ 37,505,112	\$ 37,534,267	\$ 38,060,940	\$ 38,780,223	\$ 47,020,141	\$ 47,020,141
Prior Years Taxes	261,386	-	-	53,412	-	-	-
Penalties & Interest	93,790	90,000	90,000	73,819	94,000	94,000	94,000
	37,614,847	37,595,112	37,624,267	38,188,171	38,874,223	47,114,141	47,114,141
OTHER TAXES AND LICENSES							
Animal Taxes	13,659	13,500	13,500	14,133	13,800	13,800	13,800
Marriage License	28,380	27,000	27,000	21,535	28,000	28,000	28,000
Franchise Taxes	313,055	311,000	311,000	165,788	311,000	311,000	311,000
Deed Stamp Excise Tax	1,981,763	1,800,000	1,800,000	1,408,603	1,750,000	1,750,000	1,750,000
Article 39 Sales Tax-Local Opt	9,332,223	8,000,000	9,000,296	7,059,004	9,000,000	9,000,000	9,000,000
Article 44 Sales Tax-Local Opt	293	-	-	104	-	-	-
Medicaid Hold Harmless Funds	342,293	250,000	250,000	768,709	-	-	-
	12,011,666	10,401,500	11,401,796	9,437,876	11,102,800	11,102,800	11,102,800
UNRESTRICTED INTERGOVERNMENTAL							
Gasoline Tax Refunds	1,185	1,000	1,000	677	1,000	1,000	1,000
Payment In Lieu Of Taxes	219,186	44,000	44,000	3,820	43,800	43,800	43,800
Beer & Wine Taxes	112,484	115,000	115,000	-	115,000	115,000	115,000
	332,855	160,000	160,000	4,497	159,800	159,800	159,800
RESTRICTED INTERGOVERNMENTAL							
Safe Roads Act	3,863	3,500	3,500	3,219	3,500	3,500	3,500
Crime Control Act	13	7,500	7,500	8,821	7,500	7,500	7,500
NC OPIOID Settlement	-	101,634	-	-	-	-	-
Court Facilities Fees	77,027	75,000	75,000	91,254	80,000	80,000	80,000
Jail Fees	35,314	30,000	34,110	34,111	30,000	30,000	30,000
Officer Fees	100,284	90,000	90,000	80,502	100,000	100,000	100,000
DSS Miscellaneous	-	5,000	5,000	2,309	5,000	5,000	5,000
Adoption Fees	-	-	-	200	-	-	-
Child Support App Fee	370	300	300	360	300	300	300
Adoption Assistance	-	500	500	-	500	500	500
Elderly & Disabled Transport	-	6,500	6,500	-	6,500	6,500	6,500
DSS Administration	1,842,564	1,800,000	1,800,000	1,771,701	1,800,000	1,800,000	1,800,000
Medical Transportation	15,242	20,000	20,000	13,199	20,000	20,000	20,000
IV-D Collections	13,046	15,000	15,000	8,101	15,000	15,000	15,000
NC Health Choice	-	1,000	1,000	-	1,000	1,000	1,000
Independent Liv - Links	54,552	15,000	15,000	1,636	15,000	15,000	15,000
Foster Care & Boarding Home	35,609	50,000	50,000	98,284	50,000	50,000	50,000

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Senior Center Grants	8,096	4,806	4,806	4,010	-	-	-
Nutrition Site	24,860	20,000	20,000	13,397	24,000	24,000	24,000
Emergency Management	97,226	700	65,732	42,580	-	-	-
FEMA - Public Assistance	600,954	-	-	179,306	-	-	-
Cares Act (Coronavirus Aid...)	-	-	-	45,000	-	-	-
Cama Administration	2,070	5,000	5,000	16,200	5,000	5,000	5,000
Soil Conservation	21,101	26,600	26,600	-	20,984	20,984	20,984
Community Based Alternatives	104,985	104,985	104,985	103,985	103,985	103,985	103,985
SCS State Match	3,600	3,600	3,600	3,600	3,600	3,600	3,600
HCBG In Home	39,812	63,855	63,855	48,172	63,855	63,855	63,855
ROD Records Management Grant	-	-	4,166	4,166	-	-	-
Sheriff Grants	127,316	-	7,500	309,676	-	500,167	500,167
	3,207,904	2,450,480	2,429,654	2,883,789	2,355,724	2,855,891	2,855,891
PERMITS AND FEES							
Homeowners Recovery Fees	5,780	7,500	7,500	5,695	6,000	6,000	6,000
Cama Permits	16,275	10,000	10,000	8,509	10,000	10,000	10,000
Animal Control Fees	1,108	800	800	870	800	800	800
Grants - COOP Extension	-	-	4,095	-	-	-	-
Miscellaneous Grants	234,489	220,000	220,000	4,467	-	-	-
Ambulance Service	1,674,554	1,000,000	1,150,000	1,515,867	1,500,000	1,500,000	1,575,290
Beach Parking Permits	648,124	300,000	310,000	295,445	640,000	640,000	640,000
Administration & Filing Fees	765,656	807,237	807,237	786,570	-	-	-
Peddler Solicitor License	280	500	500	153	140	140	140
Wellness Fees	-	-	36,746	20,323	-	-	-
Rezoning Fees	304,749	350,000	350,000	194,788	250,000	250,000	250,000
Building Permits	1,197,998	1,200,000	1,200,000	1,156,265	1,200,000	1,200,000	1,200,000
Re-Inspection Fees	62,775	50,000	50,000	54,050	50,000	50,000	50,000
Fire Inspection Fees	400	-	-	200	200	200	200
Planning Fees	67,362	65,000	65,000	72,650	70,000	70,000	70,000
Zoning/Ordinance Violation Fee	-	-	-	200	-	-	-
Sheriff Fees	12,002	10,000	10,000	7,440	10,000	10,000	10,000
	4,991,552	4,021,037	4,221,878	4,123,492	3,737,140	3,737,140	3,812,430
SALES AND SERVICES							
Rents	124,254	132,664	145,364	153,142	125,000	125,000	125,000
Maple Park Sponsors	9,905	7,000	7,000	6,895	7,000	7,000	7,000
Admission Fees - Parks & Rec	4,122	5,000	5,000	5,992	5,000	5,000	5,000
Lease revenue	35,276	-	-	-	-	-	-

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Airport Fees	94,086	84,778	84,778	90,956	84,778	84,778	84,778
Airport Sale Of Materials	12,688	10,000	10,000	16,172	15,000	15,000	15,000
Rent - Parks & Rec Fields	15,014	15,000	15,000	14,409	15,000	15,000	15,000
Vending Sales	11,686	9,000	9,000	8,860	10,000	10,000	10,000
Senior Center Meals	-	-	-	140	-	-	-
EMS School Reimbursement	19,981	20,000	20,000	15,302	20,000	20,000	20,000
Animal Adoption Fees	33,383	30,000	30,000	31,990	30,000	30,000	30,000
Animal Reclaim Fees	4,750	4,000	4,000	4,058	4,000	4,000	4,000
Ems School Reimbursement	6,095	3,500	3,500	10,975	5,000	5,000	5,000
Rent - Coop Extension Bldg	2,960	2,000	2,000	5,284	2,500	2,500	2,500
Rent - 4H Cultural Ctr	7,761	5,000	5,000	7,313	5,000	5,000	5,000
Jail Housing	25,293	25,000	25,000	26,729	25,000	25,000	25,000
Sales Of Materials	246	300	300	153	150	150	150
Aviation Fuel Receipts	596,282	400,000	590,384	556,600	500,000	500,000	500,000
Sales Of Fixed Assets	94,784	30,000	30,000	11,911	-	-	-
4H Day Camp	20	20,000	20,000	-	-	-	-
Community League-Flag Football	4,430	4,500	4,950	5,040	4,800	4,800	4,800
Community League-Cheerleading	2,315	2,300	2,975	2,955	3,500	3,500	3,500
Community League-Basketball	7,980	8,000	8,000	8,470	7,500	7,500	7,500
Community-Baseball/Softball	12,440	11,500	11,500	12,220	11,500	11,500	11,500
Community League - Soccer	17,590	15,000	22,635	22,615	20,000	20,000	20,000
Community-Adult Volleyball	4,640	4,400	4,400	7,060	6,000	6,000	6,000
Community - Adult Basketball	780	1,100	1,100	818	-	-	-
Community - Adult Softball	3,580	1,400	1,400	780	1,400	1,400	1,400
Tackle Football	770	750	1,370	1,370	1,200	1,200	1,200
	1,153,111	852,192	1,064,656	1,028,209	909,328	909,328	909,328
INVESTMENT EARNINGS	(463,714)	200,000	424,648	825,841	291,630	291,630	251,600

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
MISCELLANEOUS							
Returned Check Charge	6,246	4,000	7,027	7,625	6,000	6,000	6,000
Donations - EMS	500	-	-	-	-	-	-
Insurance Recovery	51,979	-	73,192	77,785	-	-	-
Miscellaneous	5,459	5,000	5,000	5,409	4,981	5,000	5,000
Lease Liability Issued	696,581	-	-	-	-	-	-
ABC Profits Allocation	1,374,258	600,000	800,000	620,111	-	-	-
ABC Education Distributions	77,525	35,000	35,000	28,833	-	-	-
ABC Law Enforcement Distribution	61,625	30,000	30,000	27,413	-	-	-
Donations - Sheriff	9,350	-	-	2,000	-	-	-
Donations - Coop Extension	430	-	-	870	-	-	-
Donations - Animal Control	21,024	-	-	11,603	-	-	-
Donations - Senior Center	100	-	-	40	-	-	-
Donations - Airport	500	-	-	-	-	-	-
Donations - DSS	26,058	10,000	29,600	27,809	20,000	20,000	20,000
	2,331,635	684,000	979,819	809,498	30,981	31,000	31,000
TOTAL REVENUES	61,179,856	56,364,321	58,306,718	57,301,373	57,461,626	66,201,730	66,236,990
OTHER FINANCING SOURCES							
T F - OS/Crwn Pt N Watershed	13,350	288,350	288,350	-	-	-	-
T F - Carova Beh Rd Serv Dist	7,343	1,859	1,859	1,859	-	1,859	1,859
T F - Occupancy Tax Fund	4,325,707	5,360,489	5,687,581	4,154,347	-	5,447,339	5,447,339
T F - Northwest Watershed	-	142	142	142	-	142	142
T F - Whalehead Watershed	408,320	440,916	440,916	440,916	-	47,948	47,948
T F - School Capital Fund	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
T F - Hog Brdg Ditch Watershd	668	710	710	710	-	710	710
T F - Moyock Watershed	30,038	8,389	8,389	8,389	8,389	8,389	8,389
T F - Capital Improvements Fnd	950,000	1,000,000	1,000,000	1,000,000	-	1,400,000	1,400,000
T F - Transfer Tax Capital Fd	3,284,679	3,138,834	3,138,834	3,138,834	2,477,050	2,822,050	2,822,050
Fund Balance Appropriated	-	2,558,569	3,851,352	-	-	-	-
	10,420,105	14,198,258	15,818,133	10,145,197	3,885,439	11,128,437	11,128,437
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 71,599,961	\$ 70,562,579	\$ 74,124,851	\$ 67,446,570	\$ 61,347,065	\$ 77,330,167	\$ 77,365,427

COUNTY OF CURRITUCK
APPROPRIATION BY DEPARTMENT
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 368,098	\$ 511,284	\$ 511,284	\$ 478,636	\$ 523,803	\$ 523,803	\$ 523,803
FICA Expense	25,703	35,119	35,119	29,638	35,496	35,496	35,496
Health Insurance Expense	48,022	59,365	58,365	57,948	65,300	59,625	59,625
Retirement Expense	59,638	92,235	92,235	86,346	99,733	99,733	99,733
Retiree Health Insurance	220,815	230,000	230,000	230,000	-	230,000	230,000
	<u>722,276</u>	<u>928,003</u>	<u>927,003</u>	<u>882,568</u>	<u>724,332</u>	<u>948,657</u>	<u>948,657</u>
Operations							
Telephone & Postage	10,293	12,730	22,730	15,929	14,810	14,810	14,810
Data Transmission	456	420	420	415	480	480	480
Travel	177	2,000	2,000	855	2,000	2,000	2,000
Training & Education	2,170	2,500	2,500	1,200	2,500	2,500	2,500
Vehicle Maintenance	127	-	111	110	200	1,400	1,400
Equipment Lease	4,380	4,600	4,600	3,584	4,600	4,600	4,600
Advertising	535	1,500	4,500	1,420	1,800	1,800	1,800
Promotional Efforts	21,585	33,500	41,000	36,950	34,500	34,500	34,500
Fuel	214	1,000	1,000	361	1,000	1,000	1,000
Supplies	6,863	7,000	6,500	6,534	7,000	7,000	7,000
Workers Compensation	903	1,854	1,854	1,854	-	2,130	2,130
Contracted Services	13	-	-	-	-	-	-
Records Management	3,009	4,000	7,500	3,509	8,800	8,800	8,800
Dues & Subscriptions	34,942	35,530	37,030	36,813	39,332	39,692	39,692
Software License Fee	1,326	1,300	1,300	1,179	1,300	1,300	1,300
Professional Services	2,178	14,700	14,700	9,764	13,200	19,200	19,200
	<u>89,171</u>	<u>122,634</u>	<u>147,745</u>	<u>120,477</u>	<u>131,522</u>	<u>141,212</u>	<u>141,212</u>
Total Administration	<u>\$ 811,447</u>	<u>\$ 1,050,637</u>	<u>\$ 1,074,748</u>	<u>\$ 1,003,045</u>	<u>\$ 855,854</u>	<u>\$ 1,089,869</u>	<u>\$ 1,089,869</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 198,970	\$ 216,539	\$ 216,539	\$ 155,288	\$ 181,203	\$ 181,203	\$ 181,203
FICA Expense	11,350	17,669	17,669	11,213	14,987	13,862	13,862
Insurance Expense	18,667	23,746	23,746	21,737	26,120	23,850	23,850
Retirement Expense	31,878	39,064	39,064	27,424	34,501	34,501	34,501
	260,865	297,018	297,018	215,662	256,811	253,416	253,416
Operations							
Telephone & Postage	460	1,380	1,380	496	1,000	1,000	1,000
Travel	-	3,500	3,500	2,012	3,500	3,500	3,500
Training & Education	1,407	3,500	2,000	1,960	3,500	3,500	3,500
Supplies	5,793	2,500	4,000	3,179	3,000	3,000	3,000
Workers Compensation	506	887	887	887	-	966	966
Dues & Subscriptions	10,572	13,500	13,500	11,074	14,000	14,000	14,000
Professional Services	90,290	75,000	200,000	144,022	125,000	125,000	125,000
	109,028	100,267	225,267	163,630	150,000	150,966	150,966
Total Legal	\$ 369,893	\$ 397,285	\$ 522,285	\$ 379,292	\$ 406,811	\$ 404,382	\$ 404,382

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salary Paid To Officials	\$ 102,000	\$ 102,000	\$ 102,000	\$ 93,500	\$ 102,000	\$ 102,000	\$ 102,000
FICA Expense	7,803	7,805	7,805	7,803	7,805	7,805	7,805
	109,803	109,805	109,805	101,303	109,805	109,805	109,805
Operations							
Telephone & Postage	2,520	2,940	2,940	2,520	2,940	2,940	2,940
Data Transmission	3,193	3,360	3,360	2,903	3,360	3,360	3,360
Travel	10,420	14,000	12,000	9,028	14,000	7,000	7,000
Training & Education	-	-	-	-	7,500	7,500	7,500
Fees Paid To Officials	-	1,400	1,400	-	-	-	-
Supplies	1,194	1,200	1,200	1,064	1,200	1,200	1,200
Professional Services	8,950	50,750	50,139	20,736	72,502	73,010	73,010
OSD Reserve	7,500	7,500	7,500	2,727	7,500	7,500	7,500
	33,777	81,150	78,539	38,978	109,002	102,510	102,510
Total Governing Body	\$ 143,580	\$ 190,955	\$ 188,344	\$ 140,281	\$ 218,807	\$ 212,315	\$ 212,315

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salary Paid To Officials	\$ 1,899	\$ 3,700	\$ 5,500	\$ 4,486	\$ 3,780	\$ 3,780	\$ 3,780
Salaries	92,365	94,458	94,458	86,579	96,009	96,009	96,009
Salaries - Part Time	5,315	6,657	6,657	3,720	59,482	9,360	9,360
Poll Workers	13,021	15,130	23,130	22,359	18,045	43,200	43,200
FICA Expense	7,150	9,174	9,924	7,485	13,565	11,655	11,655
Insurance Expense	19,912	23,746	23,689	21,078	26,120	23,850	23,850
Retirement Expense	15,218	17,040	17,040	15,619	18,280	18,281	18,281
	154,880	169,905	180,398	161,326	235,281	206,135	206,135
Operations							
Telephone & Postage	3,803	5,000	4,200	2,272	5,000	5,000	5,000
Travel	1,639	11,000	6,400	2,935	24,382	24,382	24,382
Repairs & Maintenance	68	300	900	248	2,000	2,000	2,000
Rent	1,556	1,300	1,346	1,345	2,200	2,200	2,200
Advertising	801	1,100	1,326	723	3,000	3,000	3,000
Supplies	3,616	8,252	11,042	10,317	64,000	51,000	51,000
Ballot Programs & Imprint	3,415	8,000	14,588	14,587	17,023	17,023	17,023
Workers Compensation	1,380	1,618	1,618	1,618	-	2,363	2,363
Contracted Services	15,697	16,200	20,944	20,745	25,471	25,471	25,471
Dues & Subscriptions	-	310	-	-	360	360	360
	31,975	53,080	62,364	54,790	143,436	132,799	132,799
Capital Assets							
Capital Outlay	-	-	-	-	-	13,000	13,000
	-	-	-	-	-	13,000	13,000
Total Elections	\$ 186,855	\$ 222,985	\$ 242,762	\$ 216,116	\$ 378,717	\$ 351,934	\$ 351,934

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 516,250	\$ 654,887	\$ 654,887	\$ 588,671	\$ 661,567	\$ 676,068	\$ 676,068
Temporary Services	10,138	15,727	15,727	11,843	15,725	15,725	15,725
FICA Expense	37,703	51,303	51,303	42,852	51,812	52,922	52,922
Insurance Expense	90,062	118,730	115,230	113,981	130,600	128,724	128,724
Retirement Expense	88,150	118,142	118,142	106,196	125,961	125,961	125,961
	<u>742,303</u>	<u>958,789</u>	<u>955,289</u>	<u>863,543</u>	<u>985,665</u>	<u>999,400</u>	<u>999,400</u>
Operations							
Telephone & Postage	5,031	6,000	6,000	5,068	5,880	5,880	5,880
Data Transmission	456	1,000	1,000	415	960	960	960
Travel	2,834	6,750	13,550	4,420	10,000	10,000	10,000
Training & Education	3,236	7,000	13,500	5,041	10,000	10,000	10,000
Repairs & Maintenance	-	-	-	-	700	700	700
Advertising	280	1,000	1,000	-	1,000	1,000	1,000
Supplies	12,790	15,000	15,000	10,517	15,000	15,000	15,000
Safekeeping Fees	2,300	5,000	5,000	2,182	5,000	5,000	5,000
Workers Compensation	941	1,201	1,201	1,201	1,201	1,719	1,719
Contracted Services	1,972	26,000	50,000	34,447	42,000	42,000	42,000
Credit Card Fees	66,638	50,000	32,000	16,419	18,000	18,000	18,000
Dues & Subscriptions	1,530	2,800	2,800	1,042	1,700	1,700	1,700
Software License Fee	-	-	11,700	3,476	248	12,298	12,298
Insurance & Bonds	175	200	200	191	250	250	250
Professional Services	55,774	63,000	63,000	60,530	65,000	69,350	69,350
	<u>153,957</u>	<u>184,951</u>	<u>215,951</u>	<u>144,949</u>	<u>176,939</u>	<u>193,857</u>	<u>193,857</u>
Capital Assets							
Capital Outlay	-	10,000	10,000	-	-	-	-
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Finance	<u>\$ 896,260</u>	<u>\$ 1,153,740</u>	<u>\$ 1,181,240</u>	<u>\$ 1,008,492</u>	<u>\$ 1,162,604</u>	<u>\$ 1,193,257</u>	<u>\$ 1,193,257</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 352,433	\$ 414,368	\$ 414,368	\$ 382,979	\$ 419,537	\$ 419,537	\$ 419,537
Temporary Services	1,782	-	-	-	-	-	-
FICA Expense	25,849	31,700	31,700	28,061	32,095	32,095	32,095
Insurance Expense	60,193	83,111	82,361	77,131	91,420	83,475	83,475
Retirement Expense	60,182	74,752	74,752	69,090	79,879	79,879	79,879
	<u>500,439</u>	<u>603,931</u>	<u>603,181</u>	<u>557,261</u>	<u>622,931</u>	<u>614,986</u>	<u>614,986</u>
Operations							
Telephone & Postage	1,993	1,400	2,150	1,551	1,400	1,400	1,400
Data Transmission/Wan	13,461	14,784	14,784	13,786	14,620	14,620	14,620
Travel	898	1,700	5,100	2,847	4,100	4,100	4,100
Training & Education	17,064	8,400	8,400	8,334	5,300	5,300	5,300
Repairs & Maintenance	-	2,000	2,000	1,960	2,000	2,000	2,000
Vehicle Maintenance	-	-	-	-	-	1,000	1,000
Gas, Oil, etc.	-	-	-	-	-	3,000	3,000
Supplies	15,928	11,000	38,926	28,132	15,000	15,000	15,000
Workers Compensation	650	1,500	1,500	1,500	-	1,711	1,711
Contracted Services	32,799	67,828	56,910	35,070	83,735	183,735	183,735
Dues & Subscriptions	500	779	779	240	950	950	950
Software License Fees	350,132	382,267	417,722	395,138	509,795	509,795	509,795
	<u>433,425</u>	<u>491,658</u>	<u>548,271</u>	<u>488,558</u>	<u>636,900</u>	<u>742,611</u>	<u>742,611</u>
Capital Assets							
Capital Outlay	69,286	23,000	22,663	9,394	47,000	83,000	83,000
BOC Meeting Room Technology	100	165,000	254,000	15,914	15,000	254,000	254,000
	<u>69,386</u>	<u>188,000</u>	<u>276,663</u>	<u>25,308</u>	<u>62,000</u>	<u>337,000</u>	<u>337,000</u>
Total Information Technology	<u>\$ 1,003,250</u>	<u>\$ 1,283,589</u>	<u>\$ 1,428,115</u>	<u>\$ 1,071,127</u>	<u>\$ 1,321,831</u>	<u>\$ 1,694,597</u>	<u>\$ 1,694,597</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 124,133	\$ 208,805	\$ 197,319	\$ 160,722	\$ 252,938	\$ 249,427	\$ 249,427
Temporary Services	8,957	-	-	-	-	-	-
FICA Expense	9,348	15,973	15,973	11,069	19,350	19,081	19,081
Insurance Expense	14,643	30,672	36,658	35,618	48,160	47,700	47,700
Retirement Expense	21,207	37,668	37,668	29,035	40,791	47,492	47,492
	<u>178,288</u>	<u>293,118</u>	<u>287,618</u>	<u>236,444</u>	<u>361,239</u>	<u>363,700</u>	<u>363,700</u>
Operations							
Telephone & Postage	2,172	1,200	3,200	1,322	2,500	2,500	2,500
Vehicle Maintenance	-	-	-	-	-	1,000	1,000
Travel	-	1,000	1,000	382	1,000	1,000	1,000
Training & Education	1,115	2,000	2,000	485	2,000	2,000	2,000
Supplies	13,294	3,500	26,441	23,329	4,000	4,000	4,000
Wellness Program	10,579	25,000	36,746	35,548	20,000	20,000	20,000
Workers Compensation	232	750	750	750	-	943	943
Employee Assistance	8,578	6,204	8,704	7,846	8,900	8,900	8,900
Professional Services	32,520	75,000	71,500	11,222	42,000	-	-
	<u>68,490</u>	<u>114,654</u>	<u>150,341</u>	<u>80,884</u>	<u>80,400</u>	<u>40,343</u>	<u>40,343</u>
Capital Assets							
Capital Outlay	-	-	5,559	5,559	-	-	-
	<u>-</u>	<u>-</u>	<u>5,559</u>	<u>5,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Human Resources	<u>\$ 246,778</u>	<u>\$ 407,772</u>	<u>\$ 443,518</u>	<u>\$ 322,887</u>	<u>\$ 441,639</u>	<u>\$ 404,043</u>	<u>\$ 404,043</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 308,530	\$ 358,075	\$ 358,075	\$ 312,873	\$ 375,314	\$ 375,314	\$ 375,314
FICA Expense	22,061	27,391	27,391	22,649	28,710	28,710	28,710
Insurance Expense	75,466	83,111	83,111	83,110	91,420	83,475	83,475
Retirement Expense	52,674	64,597	64,597	56,442	71,459	71,461	71,461
	458,731	533,174	533,174	475,074	566,903	558,960	558,960
Operations							
Telephone & Postage	15,874	24,800	28,800	26,911	29,000	29,000	29,000
Travel	-	2,000	2,000	393	2,000	2,000	2,000
Training & Education	1,025	2,500	2,500	456	2,500	2,500	2,500
Fees Paid To Officials	300	700	700	327	700	700	700
Repairs & Maintenance	-	-	-	-	-	-	-
Vehicle Maintenance	1,949	2,200	2,200	2,108	2,500	2,500	2,500
Equipment Lease	-	-	-	-	-	-	-
Advertising	1,055	2,000	2,000	1,972	2,500	2,500	2,500
Fuel	2,612	2,800	2,800	2,408	3,500	3,500	3,500
Supplies	24,401	28,000	30,000	28,856	30,500	30,500	30,500
Workers Compensation	668	825	825	825	-	1,909	1,909
Contracted Services	-	6,000	-	-	-	-	-
Credit Card Fees	-	-	36,000	31,702	28,000	38,000	38,000
Motor Vehicle Tx Fees	108,716	105,000	105,000	102,512	115,000	115,000	115,000
Dues & Subscriptions	100	100	100	100	100	100	100
Insurance & Bonds	175	200	200	191	200	200	200
Tax Refunds	113	500	500	453	500	500	500
In Rem Foreclosure	(2,803)	3,500	3,500	1,130	3,500	3,500	3,500
	154,185	181,125	217,125	200,344	220,500	232,409	232,409
Total Tax	\$ 612,916	\$ 714,299	\$ 750,299	\$ 675,418	\$ 787,403	\$ 791,369	\$ 791,369

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 644,551	\$ 853,414	\$ 853,414	\$ 650,129	\$ 586,848	\$ 537,901	\$ 537,901
FICA Expense	49,005	65,286	65,286	49,691	44,893	41,149	41,149
Insurance Expense	110,182	189,968	187,968	122,563	169,780	149,063	149,063
Retirement Expense	107,855	153,957	153,957	116,371	111,735	102,417	102,417
	<u>911,593</u>	<u>1,262,625</u>	<u>1,260,625</u>	<u>938,754</u>	<u>913,256</u>	<u>830,530</u>	<u>830,530</u>
Operations							
Telephone & Postage	7,691	8,820	8,820	6,951	8,800	8,800	8,800
Data Transmission	2,331	960	2,460	1,927	2,800	2,800	2,800
Utilities	52,140	65,200	65,200	55,401	70,000	70,000	70,000
Travel	-	4,500	4,500	1,282	4,500	4,500	4,500
Training & Education	829	3,650	3,650	861	3,650	3,650	3,650
Repairs & Maintenance	53,913	40,000	45,060	22,937	65,000	65,000	65,000
Vehicle Maintenance	6,857	12,000	12,000	9,779	12,000	12,000	12,000
Street Signs	4,862	4,500	4,500	1,806	5,000	5,000	5,000
Equipment Maintenance	602	3,400	700	-	1,700	1,700	1,700
Advertising	-	1,000	1,000	-	1,000	1,000	1,000
Fuel	20,525	18,500	26,000	18,678	35,000	35,000	35,000
Equipment Fuel	-	250	250	-	250	250	250
Supplies	47,885	53,000	63,000	43,262	60,000	60,000	60,000
Supplies - Beach Parking	12,940	18,000	18,000	16,215	-	7,500	7,500
Stormwater Supplies	255	3,000	3,000	-	3,000	-	-
Signs	-	-	-	-	-	10,000	10,000
Uniforms	6,136	7,800	9,800	5,473	9,500	9,500	9,500
Workers Compensation	16,008	17,328	17,328	17,328	-	18,988	18,988
Contracted Services	270,837	358,236	338,936	273,611	349,366	285,386	285,386
Contract Services - Coa	20,261	32,256	21,156	8,825	35,996	35,996	35,996
Dues & Subscription	1,815	1,310	1,310	940	2,000	2,000	2,000
Software License Fee	1,585	1,200	1,700	1,585	3,200	-	-
Professional Services	2,700	27,500	27,500	-	10,000	50,000	50,000
	<u>530,172</u>	<u>682,410</u>	<u>675,870</u>	<u>486,861</u>	<u>682,762</u>	<u>689,070</u>	<u>689,070</u>
Capital Assets							
Capital Outlay	105,355	-	49,509	49,495	92,500	16,000	16,000
Projects	375,610	1,313,500	1,323,745	556,621	730,500	345,000	345,000
	<u>480,965</u>	<u>1,313,500</u>	<u>1,373,254</u>	<u>606,116</u>	<u>823,000</u>	<u>361,000</u>	<u>361,000</u>
Total Public Works	<u>\$ 1,922,730</u>	<u>\$ 3,258,535</u>	<u>\$ 3,309,749</u>	<u>\$ 2,031,731</u>	<u>\$ 2,419,018</u>	<u>\$ 1,880,600</u>	<u>\$ 1,880,600</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 125,564	\$ 289,440	\$ 289,440	\$ 162,408	\$ 353,506	\$ 267,844	\$ 267,844
FICA Expense	9,653	22,143	22,143	12,536	27,044	20,490	20,490
Insurance Expense	20,045	47,492	45,992	27,278	65,300	35,775	35,775
Retirement Expense	23,065	52,215	52,215	30,163	67,308	50,997	50,997
	178,327	411,290	409,790	232,385	513,158	375,106	375,106
Operations							
Telephone & Postage	-	500	500	38	500	500	500
Data Transmission	-	480	480	-	400	400	400
Travel	-	325	325	-	325	325	325
Training & Education	260	1,200	1,200	1,156	1,200	1,200	1,200
Vehicle Maintenance	1,464	1,000	1,000	57	2,200	2,200	2,200
Fuel	1,298	2,000	3,500	2,924	2,000	2,000	2,000
Supplies	1,983	2,000	2,000	1,529	2,000	5,000	5,000
Uniforms	419	500	500	426	500	500	500
Workers Compensation	210	750	750	750	-	812	812
	5,634	8,755	10,255	6,880	9,125	12,937	12,937
Capital Outlay	-	-	-	-	-	33,500	33,500
	-	-	-	-	-	33,500	33,500
Total Public Utilities	\$ 183,961	\$ 420,045	\$ 420,045	\$ 239,265	\$ 522,283	\$ 421,543	\$ 421,543

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 217,262	\$ 194,008	\$ 194,008
FICA Expense	-	-	-	-	16,620	14,841	14,841
Insurance Expense	-	-	-	-	26,120	23,850	23,850
Retirement Expense	-	-	-	-	41,367	36,940	36,940
	-	-	-	-	301,369	269,639	269,639
Operations							
Telephone & Postage	-	-	-	-	2,600	2,600	2,600
Data Transmission	-	-	-	-	1,000	1,000	1,000
Travel	-	-	-	-	1,500	1,500	1,500
Training & Education	-	-	-	-	2,500	2,500	2,500
Vehicle Maintenance	-	-	-	-	-	500	500
Advertising	-	-	-	-	500	500	500
Gas, Oil	-	-	-	-	4,800	4,800	4,800
Supplies	-	-	-	-	5,000	8,500	8,500
Uniforms	-	-	-	-	350	350	350
Workers Compensation	-	-	-	-	-	1,457	1,457
Professional Services	-	-	-	-	-	10,000	10,000
Contracted Services	-	-	-	-	125	125	125
Dues & Subscriptions	-	-	-	-	500	500	500
Software License Fee	-	-	-	-	1,700	3,200	3,200
	-	-	-	-	20,575	37,532	37,532
Capital Assets							
Capital Outlay	-	-	-	-	-	10,000	10,000
	-	-	-	-	-	42,500	42,500
	-	-	-	-	-	42,500	42,500
Total Engineering	\$ -	\$ -	\$ -	\$ -	\$ 321,944	\$ 349,671	\$ 349,671

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Repairs & Maint For Pub Wrks	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Contracts For Public Works	-	25,000	25,000	-	-	-	-
	-	27,500	27,500	-	-	-	-
Total Corolla ABC Store Operations	\$ -	\$ 27,500	\$ 27,500	\$ -	\$ -	\$ -	\$ -

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 207,028	\$ 225,435	\$ 225,435	\$ 208,961	\$ 226,124	\$ 226,124	\$ 226,124
FICA Expense	14,274	17,246	17,246	14,450	17,298	17,298	17,298
Insurance Expense	52,764	59,365	59,365	58,098	65,300	59,625	59,625
Retirement Expense	35,321	48,434	48,434	37,697	131,072	49,040	49,040
Supplemental Pension	4,997	6,500	6,500	3,074	6,000	6,000	6,000
	<u>314,384</u>	<u>356,980</u>	<u>356,980</u>	<u>322,280</u>	<u>445,794</u>	<u>358,087</u>	<u>358,087</u>
Operations							
Telephone & Postage	2,045	1,500	1,500	1,466	2,000	2,000	2,000
Travel	1,479	3,000	900	871	3,000	3,000	3,000
Training & Education	1,350	2,000	600	545	2,000	2,000	2,000
Repairs & Maintenance	355	-	-	-	500	500	500
Equipment Lease	554	7,008	7,008	6,118	7,100	7,100	7,100
Supplies	4,822	8,300	5,528	5,124	6,000	6,000	6,000
Workers Compensation	414	1,250	1,250	1,250	1,250	1,578	1,578
Data Processing	24,828	26,800	24,828	24,828	32,000	32,000	32,000
Records Management	24,978	25,000	34,119	2,560	10,000	10,000	10,000
ROD Record Management Grant	-	-	4,166	2,182	-	-	-
Microfilm Processing	1,843	3,000	1,700	716	3,000	3,000	3,000
Dues & Subscriptions	375	-	425	425	500	500	500
Insurance & Bonds	263	300	300	287	275	275	275
Excise Tax On Deeds	971,060	900,000	900,000	641,774	750,000	750,000	750,000
Children'S Trust Funds	2,365	2,250	2,250	1,631	2,400	2,400	2,400
Domestic Violence Center	14,190	13,500	13,500	9,785	14,500	14,500	14,500
Debt Service - Principle Lease	6,062	-	-	-	-	-	-
Debt Service - Interest	473	-	-	-	-	-	-
	<u>1,057,456</u>	<u>993,908</u>	<u>998,074</u>	<u>699,562</u>	<u>834,525</u>	<u>834,853</u>	<u>834,853</u>
Capital Assets							
Capital Outlay	19,395	-	-	-	-	-	-
	<u>19,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Register of Deeds	<u>\$ 1,391,235</u>	<u>\$ 1,350,888</u>	<u>\$ 1,355,054</u>	<u>\$ 1,021,842</u>	<u>\$ 1,280,319</u>	<u>\$ 1,192,940</u>	<u>\$ 1,192,940</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Telephone & Postage - Other	\$ 114	\$ 125	\$ 125	\$ 59	\$ 150	\$ 150	\$ 150
Telephone & Postage	430	450	450	222	475	475	475
Utilities - Other	9,980	15,000	15,000	8,845	15,000	15,000	15,000
Utilities - Court Facilities	37,544	55,000	55,000	33,275	55,000	55,000	55,000
Repairs & Maintenance - Other	1,805	9,500	9,500	2,164	9,500	9,500	9,500
Repairs & Maint - Court/Jail	9,559	22,500	20,500	10,180	22,500	22,500	22,500
Supplies - Other	950	3,500	3,500	1,140	3,500	3,500	3,500
Supplies - Court Facility/Jail	5,210	9,500	9,500	7,360	11,000	11,000	11,000
Contracted Services - Other	22,890	26,463	33,463	28,117	38,720	27,905	27,905
Contracted Services - Crt/Jail	80,322	93,732	106,232	92,497	112,131	93,559	93,559
Professional Services - Other	21,751	-	-	-	-	-	-
	<u>190,555</u>	<u>235,770</u>	<u>253,270</u>	<u>183,859</u>	<u>267,976</u>	<u>238,589</u>	<u>238,589</u>
Capital Assets							
Capital Outlay - Ct/Jail Fac	-	-	30,000	25,309	-	220,500	220,500
	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>25,309</u>	<u>-</u>	<u>220,500</u>	<u>220,500</u>
Total Court Facilities	<u>\$ 190,555</u>	<u>\$ 235,770</u>	<u>\$ 283,270</u>	<u>\$ 209,168</u>	<u>\$ 267,976</u>	<u>\$ 459,089</u>	<u>\$ 459,089</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 3,244,032	\$ 4,397,254	\$ 4,367,254	\$ 3,946,461	\$ 4,640,157	\$ 5,053,960	\$ 5,053,960
Salaries - Overtime	689,396	625,000	625,000	578,576	675,000	475,337	475,337
Salaries - Part Time	25,918	35,000	47,000	43,986	55,000	55,000	55,000
Temporary Services	38,143	-	-	-	-	-	-
FICA Expense	295,416	386,800	386,800	344,806	410,818	427,013	427,013
Insurance Expense	507,313	890,475	890,475	780,955	1,031,740	989,775	989,775
Retirement Expense	463,916	667,154	667,154	606,257	755,547	787,181	787,181
Supplemental Retirement	206,409	238,862	238,862	217,424	253,427	262,278	262,278
Supp Retirement - Sheriff	4,068	5,000	5,000	1,930	5,000	5,000	5,000
Retiree Health Insur	145,985	180,000	180,000	180,000	180,000	180,000	180,000
Law Enforcement Sep Allowance	190,610	225,000	225,000	225,000	250,000	250,000	250,000
	5,811,206	7,650,545	7,632,545	6,925,395	8,256,689	8,485,544	8,485,544
Operations							
Telephone & Postage	19,221	19,680	17,680	16,306	20,000	20,000	20,000
Data Transmission	33,942	75,471	35,471	30,935	53,900	53,900	53,900
Utilities	2,323	4,020	3,520	2,013	600	6,000	6,000
Travel	18,570	46,575	36,575	35,161	32,650	33,000	33,000
Training & Education	32,671	25,800	30,800	29,907	48,100	48,100	48,100
Repairs & Maintenance	17,439	17,000	17,000	10,490	9,200	9,200	9,200
Vehicle Maintenance	313,000	160,000	244,361	191,954	230,000	230,000	230,000
Advertising	229	500	500	87	500	500	500
Promotional Efforts	4,905	5,000	5,000	4,695	6,000	6,000	6,000
Fuel	295,130	235,000	290,000	280,057	248,000	300,000	300,000
Supplies	83,771	57,882	53,882	51,463	50,889	48,569	48,569
Canine Supplies	8,871	10,500	14,000	13,356	15,000	15,000	15,000
Supplies - GHS Grant	3,745	-	14,916	5,573	-	-	-
Uniforms	86,438	69,890	47,890	44,065	75,750	85,630	85,630
Workers Compensation	98,090	63,908	63,908	63,908	-	81,794	81,794
Contracted Services	72,343	66,099	93,099	76,898	78,480	63,730	63,730
Dues & Subscriptions	1,173	1,300	1,300	922	1,000	1,000	1,000
Insurance & Bonds	425	305	305	-	305	305	305
Software License Fee	74,025	73,850	73,850	71,382	92,738	102,563	102,563
Miscellaneous Information	-	10,000	10,000	-	5,000	5,000	5,000
Crime Control Act	7,524	9,000	9,000	1,016	9,000	9,000	9,000
Professional Services	1,464	2,875	2,875	1,171	2,800	17,550	17,550
	1,175,299	954,655	1,065,932	931,359	979,912	1,136,841	1,136,841
Capital Assets							
Capital Outlay	596,293	353,647	725,120	697,405	1,231,425	1,151,548	1,151,548
Capital - GHSP	79,489	-	9,840	9,840	-	-	-

Total Sheriff

FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
675,782	353,647	734,960	707,245	1,231,425	1,151,548	1,151,548
<u>\$ 7,662,287</u>	<u>\$ 8,958,847</u>	<u>\$ 9,433,437</u>	<u>\$ 8,563,999</u>	<u>\$ 10,468,026</u>	<u>\$ 10,773,933</u>	<u>\$ 10,773,933</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 1,103,514	\$ 1,304,438	\$ 1,221,138	\$ 993,129	\$ 1,378,896	\$ 1,437,883	\$ 1,437,883
Salaries - Overtime	68,935	144,550	144,550	64,297	148,939	61,502	61,502
Salaries - Part Time	1,115	17,919	17,919	13,432	39,423	39,423	39,423
FICA Expense	86,490	112,165	112,165	79,282	121,197	117,720	117,720
Insurance Expense	287,949	379,936	379,936	271,276	430,980	393,525	393,525
Retirement Expense	197,580	261,274	261,274	188,170	294,141	285,485	285,485
	<u>1,745,583</u>	<u>2,220,282</u>	<u>2,136,982</u>	<u>1,609,586</u>	<u>2,413,576</u>	<u>2,335,538</u>	<u>2,335,538</u>
Operations							
Telephone & Postage	2,749	2,820	2,820	2,509	2,820	2,820	2,820
Utilities	54,289	73,320	73,320	53,147	79,320	79,320	79,320
Travel	6,611	4,020	9,020	6,365	4,320	4,320	4,320
Training & Education	6,771	5,115	5,115	477	5,115	5,115	5,115
Repairs & Maintenance	17,737	25,000	28,800	17,528	30,000	30,000	30,000
Vehicle Maintenance	6,112	5,200	5,200	2,688	5,450	5,450	5,450
Advertising	-	450	450	447	1,300	1,300	1,300
Fuel	11,126	13,500	13,500	9,529	14,150	14,150	14,150
Supplies	19,215	19,475	19,475	10,786	19,475	19,475	19,475
Uniforms	18,290	13,500	13,500	3,334	14,150	14,150	14,150
Workers Compensation	16,781	21,012	21,012	21,012	-	21,327	21,327
Contracted Services	120,911	132,053	202,053	147,362	186,825	187,327	187,327
Meals	113,269	138,000	136,500	102,750	142,000	142,000	142,000
Dues & Subscription	420	360	360	-	420	420	420
Insurance & Bonds	2,585	2,600	2,676	2,675	2,800	2,800	2,800
Software License Fee	9,163	9,896	9,896	9,621	11,500	11,500	11,500
Professional Services	133,444	146,650	152,650	121,715	155,000	155,000	155,000
	<u>539,473</u>	<u>612,971</u>	<u>696,347</u>	<u>511,945</u>	<u>674,645</u>	<u>696,474</u>	<u>696,474</u>
Capital Assets							
Capital Outlay	49,527	-	52,065	33,543	34,750	34,750	34,750
	<u>49,527</u>	<u>-</u>	<u>52,065</u>	<u>33,543</u>	<u>34,750</u>	<u>34,750</u>	<u>34,750</u>
Total Detention Center	<u>\$ 2,334,583</u>	<u>\$ 2,833,253</u>	<u>\$ 2,885,394</u>	<u>\$ 2,155,074</u>	<u>\$ 3,122,971</u>	<u>\$ 3,066,762</u>	<u>\$ 3,066,762</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 363,668	\$ 434,326	\$ 434,326	\$ 392,213	\$ 438,954	\$ 438,954	\$ 438,954
Salaries - Part Time	24,455	34,447	34,447	26,791	34,447	34,447	34,447
Temporary Services	127	-	-	-	-	-	-
FICA Expense	28,381	35,859	35,859	30,491	36,215	36,215	36,215
Insurance Expense	92,815	130,603	124,403	110,216	143,660	131,175	131,175
Retirement Expense	62,095	78,350	78,350	70,756	83,577	83,577	83,577
	<u>571,541</u>	<u>713,585</u>	<u>707,385</u>	<u>630,467</u>	<u>736,853</u>	<u>724,368</u>	<u>724,368</u>
Operations							
Telephone & Postage	2,985	3,540	3,540	2,723	3,540	3,540	3,540
Data Transmission	3,799	3,825	3,825	3,457	3,825	3,825	3,825
Utilities	35,882	38,900	38,900	37,459	38,900	38,900	38,900
Travel	266	2,900	2,900	1,063	2,900	2,900	2,900
Training & Education	505	4,000	4,000	1,619	4,000	4,000	4,000
Fees Paid To Officials	450	1,200	1,200	218	1,200	1,200	1,200
Repairs & Maintenance	3,926	1,000	1,000	936	1,000	1,000	1,000
Vehicle Maintenance	3,542	5,400	12,400	9,272	12,400	12,400	12,400
Advertising	-	500	500	387	500	500	500
Fuel	10,857	7,500	13,700	10,354	9,000	9,000	9,000
Office Supplies	1,399	2,600	2,600	2,186	2,600	2,600	2,600
Technology Under \$1,000	-	700	700	-	-	-	-
Building Supplies	2,312	10,000	10,000	2,783	10,000	10,000	10,000
Pet Supplies/Meds/Pet Food	35,269	27,610	27,610	20,234	30,750	30,750	30,750
Uniforms	2,467	2,950	2,950	1,253	2,950	2,950	2,950
Workers Compensation	3,185	4,122	4,122	4,122	-	6,444	6,444
Rabies Vaccination	1,260	5,200	5,200	-	5,200	5,200	5,200
Contracted Services	3,411	10,940	10,940	6,878	10,940	10,940	10,940
Professional Services	28,603	56,796	49,796	40,773	58,400	58,400	58,400
Software License Fee	1,795	3,330	3,330	2,056	3,330	3,330	3,330
	<u>141,913</u>	<u>193,013</u>	<u>199,213</u>	<u>147,773</u>	<u>201,435</u>	<u>207,879</u>	<u>207,879</u>
Capital Assets							
Capital Outlay	-	40,000	75,860	42,810	45,000	45,000	45,000
	<u>-</u>	<u>40,000</u>	<u>75,860</u>	<u>42,810</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Total Animal Services and Control	<u>\$ 713,454</u>	<u>\$ 946,598</u>	<u>\$ 982,458</u>	<u>\$ 821,050</u>	<u>\$ 983,288</u>	<u>\$ 977,247</u>	<u>\$ 977,247</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
Fees Paid To Officials	150	-	-	-	-	150	150
Supplies	-	100	100	-	-	100	100
Software License Fee	2,350	2,350	2,350	2,350	-	2,400	2,690
	2,500	2,450	2,450	2,350	-	2,850	3,140
Total Jury Commission	\$ 2,500	\$ 2,450	\$ 2,450	\$ 2,350	\$ -	\$ 2,850	\$ 3,140

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 2,699,871	\$ 3,118,208	\$ 2,935,665	\$ 2,553,148	\$ 3,010,124	\$ 3,090,624	\$ 3,090,624
Salaries - Overtime	680,427	600,000	775,000	666,869	700,000	522,249	522,249
Temporary Services	105,004	120,000	160,000	139,573	130,000	130,000	130,000
FICA Expense	255,084	280,054	283,114	247,487	293,778	286,337	286,337
Insurance Expense	539,951	688,634	645,574	582,475	783,600	715,500	715,500
Retirement Expense	658,245	638,758	638,758	577,826	703,541	684,867	684,867
	<u>4,938,582</u>	<u>5,445,654</u>	<u>5,438,111</u>	<u>4,767,378</u>	<u>5,621,043</u>	<u>5,429,577</u>	<u>5,429,577</u>
Operations							
Telephone & Postage	17,001	14,964	16,964	15,813	22,000	22,000	22,000
Data Transmission	14,248	16,500	16,500	11,431	18,000	18,000	18,000
Travel	6,597	5,900	5,900	3,907	12,454	12,454	12,454
Training & Education	6,474	11,485	12,485	11,261	17,480	17,170	17,170
Public Education	237	1,000	1,000	944	1,000	1,000	1,000
Fees Paid To Officials	2,550	3,600	3,600	2,236	3,600	3,600	3,600
Repairs & Maintenance	1,020	2,500	3,500	2,633	3,000	3,000	3,000
Vehicle Maintenance	68,889	60,000	144,000	93,770	85,000	85,000	85,000
Advertising	-	1,000	-	-	1,000	1,000	1,000
Fuel	101,789	67,000	122,000	117,827	102,000	102,000	102,000
Supplies	14,502	10,000	10,000	9,492	16,720	16,720	16,720
Ambulance Supplies	110,925	85,000	144,000	130,395	138,684	138,684	138,684
Uniforms	17,003	21,300	24,300	23,925	91,300	91,300	91,300
Workers Compensation	114,153	98,107	98,107	98,107	-	57,271	57,271
Volunteer Assistance	189	500	-	-	200	200	200
Contracted Services	100,665	71,000	171,000	36,180	165,500	169,478	169,478
Dues & Subscriptions	3,368	2,897	3,097	2,898	3,500	3,500	3,500
Software License Fee	16,875	15,000	15,000	14,610	17,000	17,000	17,000
Professional Services	2,615	33,620	1,820	1,775	3,810	3,810	3,810
Billing Fees	55,118	55,000	115,000	93,978	120,000	120,000	120,000
	<u>654,218</u>	<u>576,373</u>	<u>908,273</u>	<u>671,182</u>	<u>1,058,248</u>	<u>1,102,571</u>	<u>1,102,571</u>
Capital Assets							
Capital Outlay	235,059	285,500	740,810	158,879	1,284,289	946,486	946,486
	<u>235,059</u>	<u>285,500</u>	<u>740,810</u>	<u>158,879</u>	<u>1,284,289</u>	<u>946,486</u>	<u>946,486</u>
Total Emergency Medical Services	<u>\$ 5,827,859</u>	<u>\$ 6,307,527</u>	<u>\$ 7,087,194</u>	<u>\$ 5,597,439</u>	<u>\$ 7,963,580</u>	<u>\$ 7,478,634</u>	<u>\$ 7,478,634</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 108,001	\$ 146,050	\$ 146,050	\$ 127,629	\$ 148,007	\$ 148,007	\$ 148,007
FICA Expense	7,546	11,172	11,172	9,445	11,322	11,322	11,322
Insurance Expense	16,810	23,746	23,746	18,920	26,120	23,850	23,850
Retirement Expense	18,428	26,347	26,347	23,024	28,181	28,181	28,181
	150,785	207,315	207,315	179,018	213,630	211,360	211,360
Operations							
Telephone & Postage	2,439	2,002	2,002	1,434	2,492	2,492	2,492
Data Transmission	1,622	924	1,848	1,661	1,848	1,848	1,848
Travel	1,430	6,800	6,800	6,285	7,000	7,000	7,000
Training & Education	570	2,055	2,655	2,474	1,875	1,875	1,875
Repairs & Maintenance	-	500	500	25	500	500	500
Vehicle Maintenance	-	500	5,000	1,381	500	500	500
Fuel	765	2,000	2,000	978	2,000	2,000	2,000
Supplies	11,663	3,000	19,625	3,971	6,940	6,940	6,940
Uniforms	-	500	500	325	500	500	500
Workers Compensation	251	1,500	1,500	1,500	-	2,015	2,015
Contracted Services	77,833	45,113	79,096	47,288	67,270	56,382	56,382
Dues & Subscription	595	760	1,160	1,089	800	800	800
Software License Fee	84	900	900	96	100	100	100
Professional Services	2,068	2,112	2,112	1,920	-	-	-
	99,320	68,666	125,698	70,427	91,825	82,952	82,952
Capital Assets							
Capital Outlay	70,862	50,000	64,300	6,872	50,000	88,000	88,000
	70,862	50,000	64,300	6,872	50,000	88,000	88,000
Total Emergency Management	\$ 320,967	\$ 325,981	\$ 397,313	\$ 256,317	\$ 355,455	\$ 382,312	\$ 382,312

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 515,917	\$ 633,077	\$ 633,077	\$ 555,904	\$ -	\$ 766,429	\$ 766,429
Salaries - Overtime	84,495	100,000	100,000	75,579	-	45,803	45,803
FICA Expense	44,580	56,050	56,050	47,147	-	62,138	62,138
Insurance Expense	105,136	189,968	189,792	157,700	-	202,725	202,725
Retirement Expense	102,532	132,173	132,173	113,920	-	154,647	154,647
	<u>852,660</u>	<u>1,111,268</u>	<u>1,111,092</u>	<u>950,250</u>	<u>-</u>	<u>1,231,742</u>	<u>1,231,742</u>
Operations							
Telephone & Postage	1,747	3,144	3,144	1,218	1,844	1,844	1,844
Data Transmission	969	960	960	454	960	960	960
Utilities	7,086	10,000	10,000	7,477	10,000	10,000	10,000
Travel	3,133	13,200	13,200	7,197	15,100	12,800	12,800
Training & Education	2,706	3,273	3,418	3,418	4,648	4,648	4,648
Public Education	500	500	500	129	3,000	3,000	3,000
Repairs & Maintenance	640	5,000	5,000	-	5,000	5,000	5,000
Rent	-	28,100	28,131	28,131	30,000	30,000	30,000
Advertising	-	1,500	1,500	-	1,500	500	500
Supplies	7,825	10,000	10,000	6,696	10,000	6,500	6,500
Uniforms	3,203	8,250	8,250	1,604	8,250	3,200	3,200
Workers Compensation	1,308	3,000	3,000	3,000	-	3,000	3,000
Contracted Services	260,583	246,700	246,190	75,319	279,700	284,620	284,620
Dues & Subscriptions	353	1,150	1,150	513	1,250	1,250	1,250
Software License Fee	22,577	37,550	37,550	33,973	36,400	53,400	53,400
Professional Services	-	4,750	4,750	136	5,000	-	-
Debt Service - Principle Lease	11,677	-	-	-	-	-	-
Debt Service - Interest Lease	16,785	-	-	-	-	-	-
	<u>341,092</u>	<u>377,077</u>	<u>376,743</u>	<u>169,265</u>	<u>412,652</u>	<u>420,722</u>	<u>420,722</u>
Capital Assets							
Capital Outlay	573,617	-	510	-	2,491,000	9,000	9,000
	<u>573,617</u>	<u>-</u>	<u>510</u>	<u>-</u>	<u>2,491,000</u>	<u>9,000</u>	<u>9,000</u>
Total Communications	<u>\$ 1,767,369</u>	<u>\$ 1,488,345</u>	<u>\$ 1,488,345</u>	<u>\$ 1,119,515</u>	<u>\$ 2,903,652</u>	<u>\$ 1,661,464</u>	<u>\$ 1,661,464</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 588,522	\$ 662,281	\$ 662,281	\$ 600,324	\$ 685,437	\$ 685,437	\$ 685,437
FICA Expense	43,505	50,665	50,665	44,594	52,435	52,435	52,435
Insurance Expense	118,627	154,349	154,349	129,366	169,780	155,025	155,025
Retirement Expense	100,492	119,476	119,476	108,298	130,508	130,508	130,508
	<u>851,146</u>	<u>986,771</u>	<u>986,771</u>	<u>882,582</u>	<u>1,038,160</u>	<u>1,023,405</u>	<u>1,023,405</u>
Operations							
Telephone & Postage	6,227	5,300	5,300	5,242	6,890	6,890	6,890
Data Transmission	3,654	4,130	4,130	3,430	3,780	3,780	3,780
Travel	2,906	13,500	13,500	7,552	15,800	15,800	15,800
Training & Education	2,370	7,770	7,770	6,345	14,005	14,005	14,005
Repairs & Maintenance	-	-	-	-	5,000	5,000	5,000
Vehicle Maintenance	2,132	6,500	6,500	3,552	8,300	8,300	8,300
Advertising	-	300	300	-	300	300	300
Fuel	16,547	15,000	15,000	14,404	17,500	17,500	17,500
Supplies	8,829	8,250	8,250	6,532	10,500	8,500	8,500
Uniforms	-	2,000	2,000	-	2,600	2,600	2,600
Workers Compensation	1,184	1,600	1,600	1,600	-	1,330	1,330
Contracted Services	545	5,550	5,550	463	5,550	5,550	5,550
Credit Card Fees	19,570	24,000	24,000	9,676	15,000	15,000	15,000
Dues & Subscriptions	3,501	2,715	2,715	763	3,065	3,065	3,065
Software License Fee	2,180	2,800	3,364	3,024	4,500	279,500	279,500
Homeowner'S Recovery Fund	6,507	7,500	7,500	4,114	7,500	7,500	7,500
Professional Services	62	500	500	-	500	500	500
	<u>76,214</u>	<u>107,415</u>	<u>107,979</u>	<u>66,697</u>	<u>120,790</u>	<u>395,120</u>	<u>395,120</u>
Capital Assets							
Capital Outlay	52,857	40,000	40,000	29,225	310,000	135,000	135,000
	<u>52,857</u>	<u>40,000</u>	<u>40,000</u>	<u>29,225</u>	<u>310,000</u>	<u>135,000</u>	<u>135,000</u>
Total Inspections	<u>\$ 980,217</u>	<u>\$ 1,134,186</u>	<u>\$ 1,134,750</u>	<u>\$ 978,504</u>	<u>\$ 1,468,950</u>	<u>\$ 1,553,525</u>	<u>\$ 1,553,525</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 52,426	\$ 53,980	\$ 53,980	\$ 49,671	\$ 67,702	\$ 63,797	\$ 63,797
Salaries - Overtime	26,161	25,000	31,000	25,001	90,000	90,000	90,000
Salaries - Part Time	39,440	48,289	48,289	38,392	19,047	19,047	19,047
FICA Expense	8,029	9,736	10,196	7,817	13,521	13,222	13,222
Insurance Expense	23,868	23,746	23,746	23,074	16,325	14,906	14,906
Retirement Expense	20,117	22,960	24,043	20,525	33,654	32,910	32,910
	<u>170,041</u>	<u>183,711</u>	<u>191,254</u>	<u>164,480</u>	<u>240,249</u>	<u>233,882</u>	<u>233,882</u>
Operations							
Telephone & Postage	579	1,020	1,020	408	1,020	1,020	1,020
Data Transmission	675	2,520	2,520	-	2,520	2,520	2,520
Utilities	7,094	6,780	6,780	5,659	6,780	6,780	6,780
Travel	1,672	8,001	7,101	2,692	10,400	10,400	10,400
Training & Education	1,914	3,500	3,500	3,424	6,050	6,050	6,050
Public Education	-	1,000	1,000	950	1,500	1,500	1,500
Repairs & Maintenance	4,020	5,000	3,000	2,733	5,000	5,000	5,000
Vehicle Maintenance	-	1,000	500	221	1,000	1,000	1,000
Advertising	-	-	-	-	500	500	500
Fuel	2,960	1,000	3,500	3,141	3,000	3,000	3,000
Supplies	7,478	8,000	14,200	12,875	23,100	23,100	23,100
Uniforms	14,013	1,000	1,200	1,180	24,000	24,000	24,000
Workers Compensation	282	1,122	1,122	1,122	-	2,406	2,406
Contracted Services	8,208	11,168	12,271	7,590	12,483	12,483	12,483
Dues & Subscription	509	624	2,324	2,272	2,124	2,124	2,124
Software License Fee	-	6,000	-	-	-	-	-
	<u>49,404</u>	<u>57,735</u>	<u>60,038</u>	<u>44,267</u>	<u>99,477</u>	<u>101,883</u>	<u>101,883</u>
Capital Assets							
Capital Outlay	36,054	17,500	9,800	7,159	21,000	11,000	11,000
	<u>36,054</u>	<u>17,500</u>	<u>9,800</u>	<u>7,159</u>	<u>21,000</u>	<u>11,000</u>	<u>11,000</u>
Total County Fire Services	<u>\$ 255,499</u>	<u>\$ 258,946</u>	<u>\$ 261,092</u>	<u>\$ 215,906</u>	<u>\$ 360,726</u>	<u>\$ 346,765</u>	<u>\$ 346,765</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Carova Beach Vol Fire Department	\$ 250,460	\$ 427,974	\$ 427,974	\$ 271,950	\$ 4,654,350	\$ 265,713	\$ 265,713
Crawford Vol Fire Department	284,160	353,241	353,241	318,685	391,750	327,466	327,466
Lower Currituck Vol Fire Department	374,215	326,510	326,510	321,650	450,600	408,694	408,694
Moyock Vol Fire Department	226,273	253,125	253,125	193,619	2,309,257	326,285	326,285
Group Purchases: PPE & Insurance	279,588	263,353	299,453	137,863	301,035	313,035	331,035
	1,414,696	1,624,203	1,660,303	1,243,767	8,106,992	1,641,193	1,659,193
Total Volunteer Fire Departments	\$ 1,414,696	\$ 1,624,203	\$ 1,660,303	\$ 1,243,767	\$ 8,106,992	\$ 1,641,193	\$ 1,659,193

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

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Telephone & Postage	\$ -	\$ 540	\$ 540	\$ -	\$ -	\$ -	\$ -
Data Transmission	-	-	-	-	540	540	540
Utilities	78,291	95,000	95,000	65,911	95,000	95,000	95,000
Repairs & Maint For Pub Wrks	1,588	20,000	20,000	7,674	20,000	20,000	20,000
Supplies For Public Works	10,255	20,500	20,500	7,011	22,500	22,500	22,500
Contracted Services	21,537	76,104	76,104	50,980	107,136	107,136	107,136
Workers Compensation	-	1,350	1,350	1,350	-	-	-
	111,671	213,494	213,494	132,926	245,176	245,176	245,176
Total Public Safety Building	\$ 111,671	\$ 213,494	\$ 213,494	\$ 132,926	\$ 245,176	\$ 245,176	\$ 245,176

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Medical Examiner	\$ 19,000	\$ 35,000	\$ 35,000	\$ 12,436	\$ -	\$ 30,000	\$ 30,000
	<u>19,000</u>	<u>35,000</u>	<u>35,000</u>	<u>12,436</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Total Medical Examiner	<u>\$ 19,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 12,436</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 51,006	\$ 76,024	\$ 76,024	\$ 70,389	\$ 132,568	\$ 132,568	\$ 132,568
Salaries - Part Time	53,252	71,916	71,916	51,773	72,929	74,618	74,618
Temporary Services	-	-	-	-	-	-	-
FICA Expense	7,929	11,320	11,320	9,100	15,717	15,853	15,853
Insurance Expense	10,781	11,873	11,873	11,873	26,120	23,850	23,850
Retirement Expense	8,709	13,715	13,715	12,698	25,241	25,241	25,241
	131,677	184,848	184,848	155,833	272,575	272,130	272,130
Operations							
Telephone & Postage	1,819	1,600	1,600	1,415	2,000	2,000	2,000
Data Transmission	-	1,100	1,100	-	1,100	1,100	1,100
Utilities	17,258	17,000	17,000	15,461	20,000	20,000	20,000
Travel	1,268	1,750	3,250	2,714	6,750	6,750	6,750
Training & Education	300	2,000	500	475	1,800	1,800	1,800
Repairs & Maintenance	7,747	5,600	5,600	2,329	13,000	13,000	13,000
Vehicle Maintenance	1,048	3,000	3,000	2,764	3,000	3,000	3,000
Equipment Maintenance	3,011	3,000	3,000	2,674	5,500	5,500	5,500
Advertising & Public Relations	19,196	20,000	30,000	28,583	30,000	30,000	30,000
Fuel	3,929	3,400	5,400	5,105	7,000	7,000	7,000
Aviation Fuel	467,552	250,000	400,000	388,103	550,000	550,000	550,000
Equipment Fuel	-	-	-	-	-	-	-
Supplies	10,681	6,500	6,500	4,729	6,500	6,500	6,500
Credit Card Maintenance Fees	13,781	9,000	14,000	14,358	18,000	18,000	18,000
Uniforms	920	700	700	-	1,200	1,200	1,200
Workers Compensation	201	2,141	2,141	2,141	-	2,797	2,797
Contracted Services	4,156	8,880	26,807	23,359	6,890	6,890	6,890
Dues & Subscription	190	1,720	1,720	1,434	2,889	2,889	2,889
Professional Services	-	-	73	73	150	150	150
Insurance & Bonds	3,879	4,500	4,500	-	-	-	-
	556,936	341,891	526,891	495,717	675,779	678,576	678,576
Capital Assets							
Capital Outlay	42,098	27,000	27,000	11,886	50,000	86,000	86,000
	42,098	27,000	27,000	11,886	50,000	86,000	86,000
Total Airport	\$ 730,711	\$ 553,739	\$ 738,739	\$ 663,436	\$ 998,354	\$ 1,036,706	\$ 1,036,706

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Operations							
HCCBG - Access Services	\$ 3,787	\$ 10,017	\$ 10,884	\$ 7,146	\$ 11,000	\$ 11,000	\$ 11,000
Contracted Services	12,875	38,575	38,575	14,397	38,575	38,575	38,575
	<u>16,662</u>	<u>48,592</u>	<u>49,459</u>	<u>21,543</u>	<u>49,575</u>	<u>49,575</u>	<u>49,575</u>
Total Inter-County Transportation	<u>\$ 16,662</u>	<u>\$ 48,592</u>	<u>\$ 49,459</u>	<u>\$ 21,543</u>	<u>\$ 49,575</u>	<u>\$ 49,575</u>	<u>\$ 49,575</u>

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Operations							
Contracted Services	\$ 57,422	\$ 102,774	\$ 102,774	\$ 39,443	\$ 96,664	\$ 96,664	\$ 96,664
Total Forestry	<u>\$ 57,422</u>	<u>\$ 102,774</u>	<u>\$ 102,774</u>	<u>\$ 39,443</u>	<u>\$ 96,664</u>	<u>\$ 96,664</u>	<u>\$ 96,664</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 87,493	\$ 93,057	\$ 93,057	\$ 84,859	\$ 96,816	\$ 93,057	\$ 93,057
FICA Expense	6,148	7,119	7,119	6,006	7,406	7,119	7,119
Insurance Expense	21,562	23,746	23,746	23,746	26,120	23,850	23,850
Retirement Expense	14,939	16,788	16,788	15,309	18,435	17,718	17,718
	130,142	140,710	140,710	129,920	148,777	141,744	141,744
Operations							
Telephone & Postage	396	800	700	522	600	600	600
Travel	2,741	2,500	2,500	2,227	3,000	3,000	3,000
Training & Education	340	800	800	753	800	800	800
Repairs & Maintenance	-	-	-	-	-	-	-
Vehicle Maintenance	107	1,000	1,000	276	1,000	1,000	1,000
Fuel	1,658	1,900	1,900	1,669	2,090	2,090	2,090
Supplies	1,588	500	650	711	550	550	550
Lab Tests	-	-	-	-	200	200	200
Conservation District	-	3,600	3,600	3,600	3,600	3,600	3,600
Workers Compensation	177	1,350	1,350	1,350	1,350	1,567	1,567
Contracted Services	1,420	6,000	6,000	3,000	8,000	8,000	8,000
Dues & Subscriptions	1,816	2,740	2,690	2,198	2,740	2,740	2,740
	10,243	21,190	21,190	16,306	23,930	24,147	24,147
Total Soil & Water Conservation	\$ 140,385	\$ 161,900	\$ 161,900	\$ 146,226	\$ 172,707	\$ 165,891	\$ 165,891

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 94,917	\$ 111,421	\$ 111,421	\$ 101,911	\$ 118,259	\$ 118,259	\$ 118,259
Salaries - Overtime	-	-	500	295	500	500	500
Salaries - Part Time	-	-	11,115	7,530	-	-	-
Temporary Services	2,340	15,000	14,500	11,100	15,000	15,000	15,000
FICA Expense	7,500	9,671	10,521	9,026	10,195	10,233	10,233
Insurance Expense	32,217	35,619	35,619	35,618	39,180	35,775	35,775
Retirement Expense	16,786	20,101	20,101	18,385	22,516	22,612	22,612
	153,760	191,812	203,777	183,865	205,650	202,379	202,379
Operations							
Telephone & Postage	5,439	4,200	4,200	4,171	4,200	4,200	4,200
Utilities	27,199	35,000	35,000	29,871	38,000	38,000	38,000
Travel	1,084	1,750	1,750	1,405	1,750	1,750	1,750
Camp Transportation	-	1,000	1,000	-	2,300	2,300	2,300
Training & Education	1,630	4,000	2,500	674	4,000	4,000	4,000
Repairs & Maintenance	13	3,000	3,000	-	3,000	3,000	3,000
Building Supplies	5,365	6,500	6,500	5,270	6,500	6,500	6,500
Vehicle Maintenance	297	750	750	119	750	750	750
Equipment Lease	5,821	6,500	5,900	5,821	7,700	7,700	7,700
Advertising	-	500	500	-	500	500	500
Fuel	490	1,200	1,700	733	1,200	1,200	1,200
Supplies	9,333	10,000	11,600	10,009	10,000	10,000	10,000
Supplies - CRD	606	1,050	1,050	509	1,550	1,550	1,550
Supplies - 4H	5,201	5,000	5,000	4,602	5,000	5,000	5,000
Supplies - Home Economics	10,654	3,000	6,431	5,975	3,000	3,000	3,000
Supplies - Agriculture	3,691	3,700	3,700	3,257	3,700	3,700	3,700
Supplies - 4H Day Camp	1	9,600	2	2	-	-	-
SHIP Grant	-	-	4,095	-	-	-	-
Workers Compensation	1,367	1,831	1,831	1,831	-	1,821	1,821
Contracted Services	12,655	19,473	17,106	11,115	19,537	19,537	19,537
Contract Services-Ncsu Salary	274,283	302,035	302,035	229,094	-	344,518	344,518
Dues & Subscriptions	1,524	2,000	2,000	1,342	2,000	2,000	2,000
	366,653	422,089	417,650	315,800	114,687	461,026	461,026
Capital Assets							
Capital Outlay	-	-	-	-	10,729	10,729	10,729
	-	-	-	-	10,729	10,729	10,729
Total Cooperative Extension	\$ 520,413	\$ 613,901	\$ 621,427	\$ 499,665	\$ 331,066	\$ 674,134	\$ 674,134

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 75,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expense	5,813	-	-	-	-	-	-
Insurance Expense	10,781	-	-	-	-	-	-
Retirement Expense	12,989	-	-	-	-	-	-
	105,568	-	-	-	-	-	-
Operations							
Telephone & Postage	614	-	-	-	-	-	-
Travel	1,884	-	-	-	-	-	-
Training & Education	300	-	-	-	-	-	-
Fees Paid To Officials	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Vehicle Maintenance	1,994	-	-	-	-	-	-
Fuel	917	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Promotional Efforts	110,100	-	-	-	-	-	-
Economic Development Incent	14,305	-	-	-	-	-	-
Supplies	240	-	-	-	-	-	-
County Newsletter	-	-	-	-	-	-	-
Workers Compensation	158	-	-	-	-	-	-
Contracted Services	9,908	-	-	-	-	-	-
Dues & Subscriptions	7,443	-	-	-	-	-	-
	147,863	-	-	-	-	-	-
Capital Assets							
Capital Outlay	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Economic Development	\$ 253,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This department was funded through June 30, 2022.

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 726,808	\$ 684,417	\$ 684,417	\$ 574,924	\$ 703,233	\$ 703,233	\$ 703,233
FICA Expense	51,921	52,359	52,359	41,930	53,799	53,799	53,799
Insurance Expense	111,402	130,603	130,603	109,014	143,660	131,175	131,175
Retirement Expense	124,039	123,470	123,470	103,717	133,895	133,895	133,895
	<u>1,014,170</u>	<u>990,849</u>	<u>990,849</u>	<u>829,585</u>	<u>1,034,587</u>	<u>1,022,102</u>	<u>1,022,102</u>
Operations							
Telephone & Postage	4,272	5,500	5,500	3,023	6,800	6,800	6,800
Data Transmission	-	500	500	2	1,000	1,000	1,000
Travel	738	3,000	4,500	2,167	6,300	6,300	6,300
Training & Education	1,590	3,000	3,600	2,505	6,100	6,100	6,100
Fees Paid To Officials	4,000	7,500	5,000	3,109	7,300	7,300	7,300
Repairs & Maintenance	-	-	-	-	-	-	-
Vehicle Maintenance	6,671	4,000	4,000	1,226	5,000	5,000	5,000
Advertising	1,562	4,000	4,000	882	3,000	3,000	3,000
Fuel	3,604	2,500	2,900	2,195	5,000	5,000	5,000
Supplies	17,216	10,000	10,000	7,106	10,000	10,000	10,000
Uniforms	-	400	400	-	200	200	200
Workers Compensation	6,704	11,265	11,265	11,265	-	9,572	9,572
Contracted Services	425	1,000	1,000	463	1,000	1,000	1,000
Dues & Subscriptions	1,344	1,800	1,800	549	1,500	1,500	1,500
Refunds	-	500	500	-	500	500	500
Software License Fee	470	2,500	2,500	1,154	4,950	4,950	4,950
Professional Services	25,000	50,000	50,000	4,429	100,000	100,000	100,000
	<u>73,596</u>	<u>107,465</u>	<u>107,465</u>	<u>40,075</u>	<u>158,650</u>	<u>168,222</u>	<u>168,222</u>
Capital Assets							
Capital Outlay	26,429	-	-	-	31,000	31,000	31,000
	<u>26,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
Total Planning	<u>\$ 1,114,195</u>	<u>\$ 1,098,314</u>	<u>\$ 1,098,314</u>	<u>\$ 869,660</u>	<u>\$ 1,224,237</u>	<u>\$ 1,221,324</u>	<u>\$ 1,221,324</u>

	FY 2022 Actual	Original Budget	FY 2023 Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Contracted Services	\$ 332,100	\$ 386,765	\$ 386,765	\$ 327,057	\$ -	\$ 390,000	\$ 390,000
Total Health	\$ 332,100	\$ 386,765	\$ 386,765	\$ 327,057	\$ -	\$ 390,000	\$ 390,000

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Mental Health Center	\$ 49,012	\$ 65,332	\$ 65,332	\$ 53,468	\$ -	\$ -	\$ 60,000
Retiree Benefits	-	23,893	23,893	23,892	-	23,893	23,893
Total Mental Health	\$ 49,012	\$ 89,225	\$ 89,225	\$ 77,360	\$ -	\$ 23,893	\$ 83,893

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 1,742,311	\$ 2,084,895	\$ 2,054,895	\$ 1,631,259	\$ 2,171,500	\$ 2,126,941	\$ 2,126,941
Salaries - Overtime	26,005	35,000	35,000	35,588	50,715	50,715	50,715
FICA Expense	130,257	162,174	162,174	122,277	170,007	166,598	166,598
Insurance Expense	309,730	498,666	498,666	321,236	561,580	512,775	512,775
Retirement Expense	298,927	382,429	382,429	298,401	423,113	414,629	414,629
Retiree Health Insur	109,951	92,164	92,164	92,164	92,164	92,164	92,164
	<u>2,617,181</u>	<u>3,255,328</u>	<u>3,225,328</u>	<u>2,500,925</u>	<u>3,469,079</u>	<u>3,363,822</u>	<u>3,363,822</u>
Operations							
Telephone & Postage	23,178	26,400	26,400	21,895	28,400	28,400	28,400
Data Transmission	-	5,650	-	-	5,650	5,650	5,650
Utilities	11,854	20,000	20,000	11,425	20,000	20,000	20,000
Travel	11,338	35,000	35,000	10,127	35,000	35,000	35,000
Training & Education	3,455	4,200	4,200	2,291	4,200	4,200	4,200
Fees Paid To Officials	2,725	3,300	3,300	2,509	3,300	3,300	3,300
Repairs & Maintenance	6,675	13,000	13,000	6,307	8,000	8,000	8,000
Vehicle Maintenance	11,346	10,000	10,000	2,394	11,250	11,250	11,250
TANF Emergency Assistance	2,000	10,000	10,000	2,618	10,000	10,000	10,000
Advertising	-	1,000	1,000	-	1,000	1,000	1,000
TANF 200% Funds	-	500	500	-	500	500	500
Low Inc Water Asst LIHWAP	-	-	24,119	16,105	-	-	-
TANF Transportation	-	1,000	1,000	-	1,000	1,000	1,000
TANF Service Components	-	500	500	-	500	500	500
Fuel	10,867	26,520	16,520	8,761	26,520	26,520	26,520
Supplies	41,765	44,900	44,900	33,236	51,100	51,100	51,100
Supplies - Building	3,850	4,500	4,500	4,172	4,500	4,500	4,500
Workers Compensation	27,077	30,575	30,575	30,575	32,270	34,248	34,248
Contracted Services	169,186	163,084	193,084	92,375	83,158	83,158	83,158
Contract Serv - Child Support	189,421	197,955	197,955	175,044	186,206	186,206	186,206
Dues & Subscriptions	3,962	4,500	4,500	3,526	4,500	4,500	4,500
Verifications	299	1,000	1,000	-	1,000	1,000	1,000
Software License Fee	15,865	21,000	21,000	10,037	30,000	30,000	30,000
LIEAP - COVID 19 Pandemic Fund	77,960	-	-	-	-	-	-
Crisis Intervention	27,003	64,273	57,572	38,597	60,000	60,000	60,000
LIEAP - 1571 Part II	75,309	64,273	64,273	10,437	64,273	64,273	64,273
Independent Living Skills	-	1,450	1,450	-	1,450	1,450	1,450
Prof Services - Reimbursable	170,836	222,360	263,010	181,285	222,360	222,360	222,360
Prof Serv - Child Support	421	2,500	2,500	112	2,500	2,500	2,500
	<u>886,392</u>	<u>979,440</u>	<u>1,051,858</u>	<u>663,828</u>	<u>898,637</u>	<u>900,615</u>	<u>900,615</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Capital Assets							
Capital Outlay	-	60,000	65,585	6,093	128,000	128,000	128,000
	-	60,000	65,585	6,093	128,000	128,000	128,000
Total Social Services Administration	<u>\$ 3,503,573</u>	<u>\$ 4,294,768</u>	<u>\$ 4,342,771</u>	<u>\$ 3,170,846</u>	<u>\$ 4,495,716</u>	<u>\$ 4,392,437</u>	<u>\$ 4,392,437</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Electronic Issuance	\$ 2,453	\$ 5,000	\$ 5,000	\$ 2,287	\$ 5,000	\$ 5,000	\$ 5,000
Medical Transportation	15,499	42,000	42,000	11,002	42,000	42,000	42,000
St/Co Special Assistance	89,300	145,000	145,000	78,316	145,000	145,000	145,000
TANF (County Initiated Checks)	-	1,000	1,000	882	1,000	1,000	1,000
State Foster Care & Boarding H	47,175	185,000	185,000	113,376	185,000	185,000	185,000
Title IV-E Foster Care	7,139	75,000	75,000	15,132	75,000	75,000	75,000
Special Assistance For Blind	1,097	1,000	1,147	1,147	1,200	1,200	1,200
Title IV-E Adoption Assistance	11,494	22,300	22,300	12,676	22,300	22,300	22,300
Title IV-B Adoption Assistance	42,774	65,000	65,000	36,004	65,000	65,000	65,000
IV-B Adopt Assist - Vendor Pmt	-	6,200	6,200	-	6,200	6,200	6,200
HCCBG - In Home	43,057	62,270	77,996	32,470	77,996	77,996	77,996
Advertising - Spec Adopt	-	-	-	-	-	-	-
Supplies - Spec Adopt	4,320	11,000	6,680	432	11,000	11,000	11,000
Dues & Sub - Spec Adopt	-	1,000	1,000	-	1,000	1,000	1,000
Links - Special	50,000	15,000	15,000	1,643	15,000	15,000	15,000
	314,308	636,770	648,323	305,367	652,696	652,696	652,696
Total Public Assistance	\$ 314,308	\$ 636,770	\$ 648,323	\$ 305,367	\$ 652,696	\$ 652,696	\$ 652,696

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Adult - Emergency Assistance	\$ 30,956	\$ 36,064	\$ 36,064	\$ 33,743	\$ 36,064	\$ 36,064	\$ 36,064
Low Inc Water Asst Lihwap	5,991	-	-	635	25,000	25,000	25,000
Foster Care Supplement	53,149	40,000	40,000	32,149	40,000	40,000	40,000
Foster Home Assistance	-	500	500	-	500	500	500
Prof Services-Nonreimbursable	12,787	62,740	37,740	15,416	63,191	63,191	63,191
Donations	29,631	10,000	49,912	27,742	10,000	10,000	10,000
	132,514	149,304	164,216	109,685	174,755	174,755	174,755
Total County Assistance	\$ 132,514	\$ 149,304	\$ 164,216	\$ 109,685	\$ 174,755	\$ 174,755	\$ 174,755

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 146,355	\$ 166,163	\$ 166,163	\$ 153,993	\$ 168,176	\$ 168,176	\$ 168,176
Salaries - Part Time	20,412	24,832	24,832	23,008	24,832	24,832	24,832
FICA Expense	12,643	14,611	14,611	13,501	14,766	14,766	14,766
Insurance Expense	51,489	59,365	59,365	56,697	65,300	59,625	59,625
Retirement Expense	28,489	34,455	34,455	31,939	36,748	36,748	36,748
	259,388	299,426	299,426	279,138	309,822	304,147	304,147
Operations							
Telephone & Postage	5,411	4,600	4,600	4,419	5,500	5,500	5,500
Data Transmission	564	552	552	524	552	552	552
Utilities	16,598	16,000	16,000	15,066	16,500	16,500	16,500
Travel	752	1,400	1,400	396	1,200	1,200	1,200
Training & Education	319	350	350	-	350	350	350
Fees Paid To Officials	650	2,800	2,800	600	2,800	2,800	2,800
Repairs & Maintenance	693	2,000	2,000	635	2,000	2,000	2,000
Vehicle Maintenance	3,694	2,500	2,500	955	2,500	2,500	2,500
Advertising	-	250	250	-	250	250	250
Fuel	1,972	2,500	2,500	1,836	2,500	2,500	2,500
Supplies	11,673	12,500	12,500	11,604	13,000	13,000	13,000
Workers Compensation	1,430	2,718	2,718	2,718	-	2,627	2,627
Contracted Services-Nutrition	57,870	62,000	62,000	58,053	60,000	60,000	60,000
Contract Services	17,405	18,958	18,958	17,520	18,668	18,671	18,671
Dues & Subscriptions	953	750	750	750	1,070	1,070	1,070
Instructor Fees	150	8,500	8,500	829	8,500	8,500	8,500
	120,134	138,378	138,378	115,905	135,390	138,020	138,020
Capital Assets							
Capital Outlay	20,836	-	-	-	-	-	-
	20,836	-	-	-	-	-	-
Total Senior Citizens Centers	\$ 400,358	\$ 437,804	\$ 437,804	\$ 395,043	\$ 445,212	\$ 442,167	\$ 442,167

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 270,788	\$ 384,443	\$ 384,443	\$ 313,551	\$ 382,763	\$ 382,763	\$ 382,763
Salaries - Part Time	30,014	42,405	42,405	29,980	42,405	42,405	42,405
FICA Expense	21,748	32,653	32,653	25,478	35,525	35,525	35,525
Insurance Expense	79,788	118,730	118,730	100,950	130,600	119,250	119,250
Retirement Expense	46,241	69,354	69,354	56,565	72,880	72,880	72,880
	448,579	647,585	647,585	526,524	664,173	652,823	652,823
Operations							
Telephone & Postage	3,899	5,000	5,000	3,091	5,000	5,000	5,000
Utilities	22,313	27,000	27,000	19,189	27,000	27,000	27,000
Travel	-	200	200	-	200	200	200
Fees Paid To Officials	200	1,400	850	818	1,400	1,400	1,400
Repairs & Maintenance	1,474	2,000	2,900	1,324	2,000	2,000	2,000
Supplies	4,755	10,000	20,250	7,815	12,000	12,000	12,000
Library Materials	35,304	37,000	37,000	24,596	37,000	37,000	37,000
Library Programs	-	-	-	-	1,000	1,000	1,000
Workers Compensation	740	3,904	3,904	3,904	-	4,787	4,787
Debt Service - Principle Lease	4,883	-	-	-	-	-	-
Debt Service - Interest Lease	217	-	-	-	-	-	-
Contracted Services	25,701	35,697	25,097	18,060	29,485	33,793	33,793
	99,486	122,201	122,201	78,797	115,085	124,180	124,180
Capital Assets							
Capital Outlay	9,889	-	-	-	6,700	6,700	6,700
	9,889	-	-	-	6,700	6,700	6,700
Total Libraries	\$ 557,954	\$ 769,786	\$ 769,786	\$ 605,321	\$ 785,958	\$ 783,703	\$ 783,703

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
PASS	\$ 100,405	\$ 101,715	\$ 101,715	\$ 95,510	\$ -	\$ 120,000	\$ 101,715
Restitution	14,877	14,966	14,966	14,453	-	-	\$ 14,966
JCPC Council	15,000	15,000	15,000	1,427	-	-	\$ 15,000
	130,282	131,681	131,681	111,390	-	120,000	131,681
Total Juvenile Crime Prevention	\$ 130,282	\$ 131,681	\$ 131,681	\$ 111,390	\$ -	\$ 120,000	\$ 131,681

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Personnel							
Salaries	\$ 294,632	\$ 396,375	\$ 396,375	\$ 353,804	\$ 397,064	\$ 397,064	\$ 363,293
Salaries - Part Time	11,951	15,276	15,276	14,051	15,276	15,276	15,276
Temporary Services	80,756	75,000	75,000	65,711	75,000	75,000	75,000
FICA Expense	28,673	37,231	37,231	32,116	37,284	37,284	34,700
Insurance Expense	61,239	106,857	98,761	76,200	117,540	107,325	95,400
Retirement Expense	50,447	71,506	71,506	63,841	75,603	75,603	69,172
	<u>527,698</u>	<u>702,245</u>	<u>694,149</u>	<u>605,723</u>	<u>717,767</u>	<u>707,552</u>	<u>652,841</u>
Operations							
Telephone & Postage	3,455	4,500	4,500	2,896	4,500	4,500	4,500
Data Transmission	1,159	1,020	1,020	968	1,020	1,020	1,020
Utilities-Maple Park	52,349	65,000	65,000	54,392	65,000	65,000	65,000
Travel	109	2,100	2,100	57	2,100	2,100	2,100
Training & Education	340	1,000	1,000	262	1,000	1,000	1,000
Fees Paid To Officials	1,050	2,100	2,100	927	2,100	2,100	2,100
Repairs & Maint - Maple Park	6,505	1,975	1,975	1,922	3,975	11,575	11,575
Vehicle Maintenance	3,957	4,000	4,000	2,564	4,000	4,000	4,000
Equipment Maintenance	3,283	4,034	4,034	2,501	4,034	4,034	4,034
Advertising	11	750	750	205	750	750	750
Fuel	14,006	12,000	20,000	15,610	12,000	12,000	12,000
Equipment Fuel	-	3,000	3,000	-	10,000	10,000	10,000
Supplies	47,484	45,000	56,513	54,897	60,000	60,000	60,000
Uniforms	2,879	2,500	2,650	2,533	3,200	3,200	3,200
Workers Compensation	5,866	7,026	7,026	7,026	7,026	6,634	6,634
Contracted Services	36,309	36,706	36,706	30,433	40,642	40,642	40,642
Credit Card Fees	2,442	1,050	2,795	2,570	3,500	3,500	3,500
Dues & Subscription	100	750	750	213	750	750	750
Tournament Fees	2,090	6,000	6,000	4,002	6,000	6,000	6,000
Youth Baseball/Softball	43,901	45,000	45,000	36,424	45,000	45,000	45,000
Youth Basketball	7,795	8,300	8,221	8,093	8,300	8,300	8,300
Youth Flag Football	5,289	5,500	5,200	5,006	5,500	5,500	5,500
Youth Wrestling	-	2,500	19	-	1,500	-	-
Grass Cutting/Spraying	102,903	87,659	111,659	98,352	87,659	103,970	103,970
Youth Soccer	25,631	21,000	30,135	28,657	36,000	36,000	36,000
Youth Cheerleading	3,569	3,800	3,250	3,206	3,800	3,800	3,800
Adult Volleyball	5,010	5,000	4,500	4,176	7,000	7,000	7,000
Adult Basketball	822	1,000	1,000	733	1,000	1,000	1,000
Adult Softball	3,799	4,000	4,000	2,936	4,000	4,000	4,000
Tennis	1,585	3,000	3,000	-	3,000	3,000	3,000
Community - Tackle Football	8,270	12,548	12,548	8,493	12,548	12,548	12,548
Special Olympics	1,949	3,500	3,266	552	3,500	3,500	3,500

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
	393,917	403,318	453,717	380,606	450,404	472,423	472,423
Capital Assets							
Capital Outlay	62,667	23,000	26,756	26,660	94,000	94,000	94,000
Projects	335,376	58,000	62,821	59,320	649,000	309,400	309,400
	398,043	81,000	89,577	85,980	743,000	403,400	403,400
Total Parks & Recreation	<u>\$ 1,319,658</u>	<u>\$ 1,186,563</u>	<u>\$ 1,237,443</u>	<u>\$ 1,072,309</u>	<u>\$ 1,911,171</u>	<u>\$ 1,583,375</u>	<u>\$ 1,528,664</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Personnel							
Salaries	\$ 111,325	\$ 122,753	\$ 122,753	\$ 108,109	\$ 122,753	\$ 122,753	\$ 122,753
Salaries - Part Time	-	13,309	13,309	-	13,309	13,309	13,309
FICA Expense	8,367	10,409	10,409	8,151	10,409	10,409	10,409
Insurance Expense	29,927	35,619	35,619	21,078	39,180	35,775	35,775
Retirement Expense	19,008	22,145	22,145	19,503	23,373	23,373	23,373
	<u>168,627</u>	<u>204,235</u>	<u>204,235</u>	<u>156,841</u>	<u>209,024</u>	<u>205,619</u>	<u>205,619</u>
Operations							
Telephone & Postage	290	500	500	258	500	500	500
Data Transmission	1,339	1,500	1,500	1,220	1,500	1,500	1,500
Utilities	5,639	10,000	10,000	5,493	8,000	8,000	8,000
Travel	1,139	2,000	3,250	2,988	2,000	2,000	2,000
Training & Education	50	350	350	269	350	350	350
Repairs & Maintenance	8,740	10,000	9,300	4,883	10,000	10,000	10,000
Vehicle Maintenance	95	1,000	1,700	1,174	1,500	1,500	1,500
Advertising	-	500	500	-	500	500	500
Fuel	4,784	5,000	5,000	4,625	6,000	6,000	6,000
Supplies	10,970	12,000	11,500	5,186	12,000	12,000	12,000
Educational Supplies	235	750	(500)	-	750	750	750
Uniforms	663	500	1,000	525	500	500	500
Workers Compensation	1,770	1,945	1,945	1,945	-	2,152	2,152
Contracted Services	8,963	10,914	10,914	8,058	11,310	11,310	11,310
	<u>44,677</u>	<u>56,959</u>	<u>56,959</u>	<u>36,624</u>	<u>54,910</u>	<u>57,062</u>	<u>57,062</u>
Capital Assets							
Capital Outlay	(15,565)	-	30,575	30,571	14,000	14,000	14,000
	<u>(15,565)</u>	<u>-</u>	<u>30,575</u>	<u>30,571</u>	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>
Total Currituck Co Rural Center	<u>\$ 197,739</u>	<u>\$ 261,194</u>	<u>\$ 291,769</u>	<u>\$ 224,036</u>	<u>\$ 277,934</u>	<u>\$ 276,681</u>	<u>\$ 276,681</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Community College							
College Of The Albemarle	-						
	\$ 293,927	\$ 243,927	\$ 257,201	\$ 236,874	\$ 243,927	\$ 243,927	\$ 243,927
	<u>293,927</u>	<u>243,927</u>	<u>257,201</u>	<u>236,874</u>	<u>243,927</u>	<u>243,927</u>	<u>243,927</u>
Public Schools							
Local Current Expense	12,634,099	13,078,302	13,078,302	11,988,444	14,124,947	13,035,602	13,035,602
School Capital Outlay	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
	<u>14,034,099</u>	<u>14,478,302</u>	<u>14,478,302</u>	<u>13,388,444</u>	<u>15,524,947</u>	<u>14,435,602</u>	<u>14,435,602</u>
Total Education	<u>\$ 14,328,026</u>	<u>\$ 14,722,229</u>	<u>\$ 14,735,503</u>	<u>\$ 13,625,318</u>	<u>\$ 15,768,874</u>	<u>\$ 14,679,529</u>	<u>\$ 14,679,529</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Interest							
Interest on Bonds	\$ 457,874	\$ 407,113	\$ 407,113	\$ 396,536	\$ 337,050	\$ 2,996,480	\$ 2,996,480
	<u>457,874</u>	<u>407,113</u>	<u>407,113</u>	<u>396,536</u>	<u>337,050</u>	<u>2,996,480</u>	<u>2,996,480</u>
Principal							
Notes Payable	2,520,000	2,784,423	2,784,423	2,749,091	2,140,000	2,670,915	2,670,915
	<u>2,520,000</u>	<u>2,784,423</u>	<u>2,784,423</u>	<u>2,749,091</u>	<u>2,140,000</u>	<u>2,670,915</u>	<u>2,670,915</u>
Total Debt Service	<u>\$ 2,977,874</u>	<u>\$ 3,191,536</u>	<u>\$ 3,191,536</u>	<u>\$ 3,145,627</u>	<u>\$ 2,477,050</u>	<u>\$ 5,667,395</u>	<u>\$ 5,667,395</u>

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Albemarle Hopeline	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 27,500	\$ 25,000	\$ 25,000
Caswell Center	400	500	500	500	-	-	-
Project Graduation	5,000	5,000	5,000	5,000	-	5,000	5,000
Region R Senior Games	-	500	500	-	-	500	500
Food Bank	10,000	10,000	10,000	10,000	-	10,000	10,000
	40,400	41,000	41,000	40,500	27,500	40,500	40,500
Total Agency Appropriations	\$ 40,400	\$ 41,000	\$ 41,000	\$ 40,500	\$ 27,500	\$ 40,500	\$ 40,500

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Operations							
Postage	\$ (23,141)	\$ 5,000	\$ 5,000	\$ 1,547	\$ -	\$ 5,000	\$ 5,000
Fuel	67,661	50,000	-	8,414	-	80,000	80,000
Supplies	(8,986)	10,000	80,000	9,801	-	15,000	15,000
Unemployment Compensation	19,626	35,000	10,000	3,287	-	35,000	35,000
Workers Compensation	-	-	3,288	31,100	-	35,000	35,000
(Overage) Shortage	(429)	-	31,100	48	-	-	-
Insurance & Bonds	777,299	928,888	-	894,094	-	1,222,976	1,222,976
Debt Service - Principle Lease	32,331	-	928,888	-	-	-	-
Debt Service - Interest Lease	2,452	-	-	-	-	-	-
	866,813	1,028,888	1,058,276	948,291	-	1,392,976	1,392,976
Capital Assets							
Capital Outlay	98,789	-	-	-	-	-	-
	98,789	-	-	-	-	-	-
Total Central Services	\$ 965,602	\$ 1,028,888	\$ 1,058,276	\$ 948,291	\$ -	\$ 1,392,976	\$ 1,392,976

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Other Financing Uses							
Transfers							
T T - Co Gov'T Facilities Fd	\$ 467,890	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000
T T - Corolla Fire District	2,186,753	2,252,356	2,252,356	516,295	-	1,431,289	1,431,289
T T - Fire Vehicle Replacement	267,000	325,000	600,000	600,000	50,000	375,000	375,000
T T - Knotts Island Fire Dist	1,227,825	1,264,660	1,264,660	756,821	-	1,425,007	1,425,007
T T - Revaluation Fund	121,000	121,000	121,000	121,000	-	121,000	121,000
T T - Occupancy Tax Fund	50,000	50,000	50,000	50,000	-	50,000	50,000
T T - School Construction Fund	9,163,039	600,000	1,529,955	1,529,955	-	93,000	93,000
T T - Solid Waste Fund	1,200,000	1,200,000	1,200,000	1,200,000	-	1,200,000	1,200,000
	<u>14,683,507</u>	<u>5,813,016</u>	<u>7,017,971</u>	<u>4,774,071</u>	<u>50,000</u>	<u>4,860,296</u>	<u>4,860,296</u>
Total Other Financing Uses	<u>\$ 14,683,507</u>	<u>\$ 5,813,016</u>	<u>\$ 7,017,971</u>	<u>\$ 4,774,071</u>	<u>\$ 50,000</u>	<u>\$ 4,860,296</u>	<u>\$ 4,860,296</u>
Total Expenses - Operating Fund	<u>\$ 72,135,688</u>	<u>\$ 70,562,579</u>	<u>\$ 74,124,841</u>	<u>\$ 60,590,141</u>	<u>\$ 76,303,491</u>	<u>\$ 77,330,167</u>	<u>\$ 77,365,427</u>

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Occupancy Tax	\$ 17,936,277	\$ 13,246,084	\$ 16,973,733	\$ 17,781,683	\$ -	\$ 15,199,037	\$ 15,499,037
Tour Operator Permits	93,854	60,000	60,000	71,732	-	-	-
Events - Whalehead	48,743	35,000	35,000	40,289	-	-	-
Events - Promotion	32,641	25,000	25,000	33,187	-	-	-
Rent - Whalehead Weddings	56,953	29,000	29,000	42,764	-	-	-
Tourism Retail Sales	18,182	10,000	10,000	11,556	-	-	-
Co-Op Advertising	-	23,500	23,500	-	-	-	-
Retail - Whalehead	15,601	15,000	15,000	21,409	-	-	-
Penalties & Interest (3%)	20,479	-	-	6,315	-	-	-
Investment Earnings	(453,340)	142,376	142,376	959,071	-	-	800,000
Donations - Whalehead	3,424	5,000	5,000	7,780	-	-	-
Lease Liability Issued	37,529	-	-	-	-	-	-
Miscellaneous Grants	1,140	-	-	5,000	-	-	-
	17,811,483	13,590,960	17,318,609	18,980,786	-	15,199,037	16,299,037
Expenditures							
Tourism Promotion							
Personnel							
Salaries	438,875	516,465	516,465	424,078	519,536	519,536	519,536
Salaries - Part Time	-	196,967	196,967	-	196,967	196,967	196,967
Temporary Services	167,992	-	-	14,336	-	-	-
FICA Expense	45,262	54,578	54,578	43,349	54,812	54,812	54,812
Insurance Expense	73,427	118,730	112,205	91,558	130,600	119,250	119,250
Retirement Expense	74,917	93,170	93,170	76,504	98,921	98,921	98,921
Salary-Future Appropriation	-	-	-	-	-	-	-
Retiree Health Insurance	11,898	23,746	23,746	23,746	-	12,000	12,000
	812,371	1,003,656	997,131	673,571	1,000,836	1,001,486	1,001,486
Operations							
Telephone & Postage	25,069	25,160	25,160	24,595	27,040	27,040	27,040
Data Transmission	8,398	8,715	9,515	7,820	8,952	8,952	8,952
Utilities - Visitors Center	30,359	36,000	36,000	30,095	36,000	36,000	36,000
Travel	22,446	28,600	28,600	22,921	27,735	27,735	27,735
Training & Education	9,098	8,655	8,655	4,598	12,175	12,175	12,175
Fees Paid To Officials	1,000	2,800	2,800	1,145	2,800	2,800	2,800
Repairs & Maintenance	2,482	5,000	5,000	4,293	5,000	5,000	5,000
Vehicle Maintenance	1,389	3,700	3,700	1,669	3,700	3,700	3,700
Equipment Lease	4,473	6,084	6,084	4,436	6,100	6,100	6,100
Advertising	415	1,000	1,000	353	1,000	1,000	1,000

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Economic Development	-	-	-	-	-	50,000	50,000
Promotional Efforts	2,774,653	2,853,000	2,848,640	2,799,086	3,025,000	3,025,000	3,025,000
Promotion Grants	52,360	100,000	90,000	85,474	150,000	150,000	150,000
Fuel	3,674	3,500	3,500	3,183	3,950	3,950	3,950
Supplies	48,003	43,000	35,500	34,448	46,700	46,700	46,700
Tourism Advisory Bd Expenses	1,025	3,000	3,000	92	3,000	3,000	3,000
Retail Merchandise	12,049	10,000	10,000	5,246	10,000	10,000	10,000
Uniforms	2,951	3,000	3,000	1,722	4,000	4,000	4,000
Workers Compensation	5,882	10,208	10,208	10,208	-	9,753	9,753
Contracted Services	32,257	45,885	52,410	41,156	45,070	52,144	52,144
Credit Card Processing Fees	1,132	4,000	4,000	2,488	3,400	3,400	3,400
(Overage) Shortage	185	-	-	2	-	-	-
Dues & Subscription	18,380	18,629	18,629	16,787	18,199	18,199	18,199
Insurance & Bonds	6,570	9,000	9,000	7,691	9,000	9,000	9,000
Software License Fee	6,587	4,978	8,538	7,692	12,992	12,992	12,992
Debt Service - Principle Lease	5,038	-	-	5,038	-	-	-
Debt Service - Interest Lease	1,039	-	-	1,039	-	-	-
Capital Outlay	93,295	-	56,509	55,184	10,000	10,000	10,000
	3,170,209	3,233,914	3,279,448	3,178,461	3,471,813	3,538,640	3,538,640
Total Tourism Promotion	3,982,580	4,237,570	4,276,579	3,852,032	4,472,649	4,540,126	4,540,126
Tourism Related Expenditures							
Personnel							
Salaries	172,856	206,066	206,066	170,356	206,066	206,066	206,066
FICA Expense	13,124	15,764	15,764	13,014	15,764	15,764	15,764
Health Insurance Expense	44,932	59,365	59,365	50,244	65,300	59,625	59,625
Retirement Expense	29,508	37,174	37,174	30,733	39,237	39,237	39,237
	260,420	318,369	318,369	264,347	326,367	320,692	320,692
Operations							
Telephone & Postage	420	468	718	541	460	460	460
Utilities	8,491	12,500	12,500	6,851	12,500	12,500	12,500
Repairs & Maintenance	2,116	15,000	13,347	883	15,000	7,500	7,500
Signs	2,171	12,500	12,500	1,202	15,000	15,000	15,000
Outer Banks Access Ramps	25,205	35,000	35,000	16,529	35,000	35,000	35,000
Vehicle Maintenance	3,480	5,000	5,000	2,232	5,000	5,000	5,000
Fuel	6,880	6,500	9,000	6,828	8,000	8,000	8,000
Maintenance Supplies	15,739	31,500	31,500	9,382	31,500	20,000	20,000
Equipment Maintenance	-	7,500	7,500	-	7,500	7,500	7,500

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Building Supplies	16	-	-	-	-	-	-
Supplies - Carova Park	1,889	2,000	2,000	1,122	-	2,000	2,000
Uniforms	2,476	4,577	5,577	2,375	6,500	3,000	3,000
Unemployment Compensation	-	-	-	-	-	-	-
Workers Compensation	948	2,972	2,972	2,972	-	2,586	2,586
Contract Services	291,751	400,744	396,994	253,199	403,994	325,690	325,690
Beach Services	971,746	1,000,000	1,057,750	1,043,356	-	-	1,100,000
Contract Serv:Historic Preserv	9,564	100,000	120,196	-	-	-	-
Corolla Wild Horse Fund	80,950	69,200	69,200	69,200	-	469,200	469,200
Historic Jburg Colored School	11,418	25,900	25,900	10,581	19,030	18,706	18,706
Beach Renourishment	12,670	20,000	21,110	8,645	-	20,000	20,000
Credit Card Fees	-	20,000	40,000	28,624	30,000	30,000	30,000
Cont Services - Carova Park	-	8,250	8,250	-	-	8,250	8,250
Software License Fee	-	2,200	-	-	-	-	-
Professional Services	-	147,500	147,500	-	-	60,000	60,000
Capital Outlay	447,143	50,000	51,653	-	-	-	-
	1,895,073	1,979,311	2,076,167	1,464,522	589,484	1,050,392	2,150,392
Total General Tourism Related	2,155,493	2,297,680	2,394,536	1,728,869	915,851	1,371,084	2,471,084
Whalehead Museums in Historic Corolla Park							
Salaries	265,749	297,177	297,177	232,098	297,177	347,348	347,348
Salaries - Overtime	-	-	-	-	5,000	5,000	5,000
Temporary Services	91,542	190,000	190,000	103,334	190,000	190,000	190,000

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
FICA Expense	25,748	37,270	37,270	25,390	37,270	41,108	41,108
Health Insurance Expense	52,201	83,111	71,111	55,241	91,420	95,400	95,400
Retirement Expense	43,610	53,611	53,611	41,937	56,583	66,136	66,136
	478,850	661,169	649,169	458,000	677,450	744,992	744,992
Operations							
Telephone & Postage	1,773	4,930	4,930	686	8,336	8,336	8,336
Data Transmission	4,497	5,000	11,000	10,216	16,668	16,668	16,668
Utilities	36,512	38,000	38,000	32,862	81,960	81,960	81,960
Travel	-	3,720	-	-	3,147	3,147	3,147
Training & Education	-	1,850	70	-	1,550	1,550	1,550
Repairs & Maintenance	11,206	10,000	10,000	5,462	10,000	10,000	10,000
Repairs & Maint For Pub Wrks	-	20,000	20,000	-	20,000	20,000	20,000
Vehicle Maintenance	171	1,500	1,500	521	1,500	1,500	1,500
Promotional Efforts	43,115	43,425	43,425	33,439	48,500	48,500	48,500
Supplies For Public Works	339	-	-	-	-	-	-
Fuel	14,051	1,300	1,300	-	500	500	500
Supplies	37	13,000	15,847	15,366	19,100	19,100	19,100
Maintenance Supplies	24,687	30,000	30,000	27,959	35,000	35,000	35,000
Concessions	18,135	19,400	13,400	5,556	10,000	10,000	10,000
Uniforms	-	2,000	2,000	305	2,500	2,500	2,500
Workers Compensation	3,852	6,767	6,767	6,767	-	6,699	6,699
Contracted Services	119,622	187,413	199,413	172,926	207,592	196,120	196,120
Contracts For Public Works	84	25,000	25,000	4,844	25,000	25,000	25,000
Credit Card Fees	5,612	5,000	5,000	4,538	5,000	5,000	5,000
Dues & Subscription	540	2,463	3,463	2,477	1,865	1,865	1,865
Insurance	43,631	36,910	36,910	25,454	56,931	56,931	56,931
Software License Fee	-	-	2,200	-	3,120	3,120	3,120
Administration	161,032	150,000	150,000	134,329	-	-	-
	488,896	607,678	620,225	483,707	558,269	553,496	553,496
Capital Assets							
Capital Outlay	-	-	1,653	-	-	63,000	63,000
Capital Facility Projects	18,122	40,000	45,000	5,544	255,000	200,000	200,000
	18,122	40,000	46,653	5,544	255,000	263,000	263,000
Total Expenditures	985,868	1,308,847	1,316,047	947,251	1,490,719	1,561,488	1,561,488
Total Tourism Related Expenditures	3,141,361	3,606,527	3,710,583	2,676,120	2,406,570	2,932,572	4,032,572

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
 Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Other Financing Sources (Uses)							
T F - Operating Fund	50,000	50,000	50,000	50,000	-	50,000	50,000
T T - Operating Fund	(4,197,744)	(5,296,800)	(5,613,892)	(4,075,505)	-	(5,373,650)	(5,373,650)
T T - Operating Fund	(127,963)	(63,689)	(73,689)	(72,272)	(75,000)	(73,689)	(73,689)
T T Carova Beach Service Fund	(30,000)	(30,000)	(30,000)	(30,000)	-	(30,000)	(30,000)
TT - Whalehead Drainage	-	-	(154,540)	-	-	-	-
T T Co Government Facilities Fund	(2,170,850)	(2,473,000)	(3,026,900)	(1,422,436)	-	(2,299,000)	(2,299,000)
T T - So Outer Banks Water	-	-	(3,348,842)	-	-	-	-
T T Multi-Year Fund	(250,000)	-	(275,525)	(275,525)	-	-	-
Fund Balance Appropriated	-	2,091,626	3,166,941	-	-	-	-
	(6,726,557)	(5,721,863)	(9,306,447)	(5,825,738)	(75,000)	(7,726,339)	(7,726,339)
Revenues Over (Under) Expenses, Other Financing Sources and Uses, and Appropriated Fund Balances	3,960,985	25,000	25,000	702,414	(6,954,219)	-	-
Fund balances:							
						-	-
						-	-
						-	-
Beginning of year, July 1							
Tourism promotion	13,872,562	16,442,577	16,442,577	16,442,577	16,910,806	16,910,806	16,910,806
Tourism related expenditures	8,842,914	10,233,882	10,233,882	10,233,882	10,468,018	10,468,018	-
	22,715,476	26,676,459	26,676,459	26,676,459	27,378,824	27,378,824	16,910,806
End of year, June 30							
Tourism promotion	16,442,577	16,459,242	16,459,242	16,910,806	22,743,141	16,910,806	16,910,806
Tourism related expenditures	10,233,882	10,242,215	10,242,215	10,468,018	8,150,176	10,468,018	10,468,018
	26,676,459	26,701,457	26,701,457	27,378,824	30,893,318	27,378,824	27,378,824

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE CAROVA BEACH ROAD SERVICE DISTRICT FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Ad Valorem Taxes - Current Year	\$ 32,699	\$ 64,535	\$ 64,620	\$ 65,187	\$ 66,806	\$ 66,806	\$ 66,806
Tour Operator Permits	26,600	34,000	34,000	-	34,000	34,000	34,000
Investment Earnings	(263)	-	-	-	-	-	-
	59,036	98,535	98,620	65,187	100,806	100,806	100,806
Expenditures							
Contracted Services	101,502	126,676	126,761	88,425	-	128,947	128,947
Total Revenues Over (Under) Expenditures	101,502	126,676	1,859	88,425	-	128,947	128,947
Other Financing Sources							
T F - Occupancy Tax Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000
T T - Operating Fund	(7,343)	(1,859)	(1,859)	(1,859)	-	(1,859)	(1,859)
	22,657	28,141	28,141	28,141	30,000	28,141	28,141
Revenues, other financing sources and appropriated fund balance over (under) expenditures	(19,809)	-	124,902	4,903	130,806	-	-
Fund balances, estimated:							
Beginning of year, July 1	171,003	171,003	171,003	171,003	171,003	171,003	171,003
End of year, June 30	\$ 151,194	\$ 171,003	\$ 295,905	\$ 175,906	\$ 301,809	\$ 171,003	\$ 171,003

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE REVALUATION FUND
 Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Other Sources of Inflows							
Investment Earnings	\$ (12,285)	\$ 461	\$ 461	\$ 22,380	\$ -	\$ -	\$ -
	(12,285)	461	461	22,380	-	-	-
Expenditures							
Contracted Services	49,023	-	-	-	-	1,500	1,500
Fees Paid To Officials	-	-	-	-	-	3,500	3,500
Telephone & Postage	-	121,000	121,000	-	-	116,000	116,000
	49,023	121,000	121,000	-	-	121,000	121,000
Total Revenues Over (Under) Expenditures	(61,308)	121,461	(120,539)	22,380	-	(121,000)	(121,000)
Other Financing Sources							
T F - Operating Fund	121,000	121,000	121,000	121,000	-	121,000	121,000
	121,000	121,000	121,000	121,000	-	121,000	121,000
Revenues, other financing sources and appropriated fund balance over (under) expenditures	59,692	461	461	143,380	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	807,608	867,300	867,300	867,300	1,010,680	1,010,680	1,010,680
End of year, June 30	\$ 867,300	\$ 867,761	\$ 867,761	\$ 1,010,680	\$ 1,010,680	\$ 1,010,680	\$ 1,010,680

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE LAND BANKING FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Investment Earnings	\$ (51,734)	\$ -	\$ -	\$ (96,921)	\$ -	\$ -	\$ -
	(51,734)	-	-	(96,921)	-	-	-
Expenditures							
Capital Outlay	885,863	-	200,000	50,455	-	200,000	200,000
Total Expenditures	885,863	-	200,000	50,455	-	200,000	200,000
 Total Revenues Over (Under) Expenditures	 (937,597)	 -	 (200,000)	 (147,376)	 -	 (200,000)	 (200,000)
Other Financing Sources (uses)							
T F - Transfer Tax Capital Fd	200,000	-	200,000	200,000	-	-	-
TT Mainland Water	-	-	(345,000)	-	-	-	-
Fund Balance Appropriated	-	-	345,000	-	200,000	200,000	200,000
	200,000	-	200,000	200,000	-	200,000	200,000
 Revenues, other financing sources and appropriated fund balance over (under) expenditures	 (737,597)	 -	 -	 52,624	 -	 -	 -
 Fund balances, estimated:							
Beginning of year, July 1	3,890,169	3,152,572	3,152,572	3,152,572	3,205,196	3,152,572	3,205,196
End of year, June 30	\$ 3,152,572	\$ 3,152,572	\$ 3,152,572	\$ 3,205,196	\$ 3,205,196	\$ 3,152,572	\$ 3,205,196

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE COROLLA FIRE FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Revenues							
Ad Valorem Taxes - Current Year	\$ 15,197	\$ -	\$ -	\$ 13,388	\$ -	\$ 11,100	\$ 11,100
Ad Valorem Taxes - Prior Years	1,929	-	-	-	-	-	-
Special Dist Tax - 2021 Levy	1,626,216	1,642,175	1,642,175	1,654,901	1,675,609	2,010,731	2,010,731
Miscellaneous Grants	-	-	-	-	-	-	-
Investment Earnings	(27,875)	-	30,783	83,964	25,000	50,000	50,000
Total Revenues	1,615,467	1,642,175	1,672,958	1,752,253	1,700,609	2,071,831	2,071,831
Expenditures							
Corolla County Fire Services							
Personnel							
Salaries	279,538	2,262,600	1,948,771	1,597,743	2,214,537	2,440,856	2,440,856
Salaries Overtime	679,739	450,000	803,873	691,557	700,000	391,432	391,432
FICA Expense	67,935	207,516	234,587	170,721	222,963	222,963	222,963
Health Insurance Expense	137,000	474,920	436,574	385,644	522,400	477,000	477,000
Retirement Expense	163,109	489,363	489,363	412,990	554,927	554,927	554,927
	-	-	-	-	-	-	-
	1,327,321	3,884,399	3,913,168	3,258,655	4,214,827	4,087,178	4,087,178
Operating							
Telephone & Postage	-	600	-	-	-	-	-
Data Transmission	913	1,000	1,000	829	1,000	1,000	1,000
Utilities	-	-	-	-	-	-	-
Travel	845	2,000	2,000	921	3,200	3,200	3,200
Training & Education	1,355	4,000	4,000	736	4,000	4,000	4,000
Repairs & Maintenance	-	1,000	1,000	785	1,000	1,000	1,000
Fuel	9,888	12,000	12,000	6,611	12,000	12,000	12,000
Supplies	4,520	7,000	16,500	9,430	11,500	11,500	11,500
Fire Supplies	-	5,000	5,000	4,956	5,000	5,000	5,000
Uniforms	6,475	6,000	18,000	12,365	39,000	39,000	39,000
Workers Compensation	49,000	43,710	43,710	43,710	-	47,672	47,672
Contracted Services	1,616	2,534	2,534	1,923	2,534	2,534	2,534
Dues & Subscription	1,954	2,175	2,379	2,377	2,175	2,175	2,175
Insurance - Corolla	49,175	50,200	52,810	52,810	-	53,660	53,660
Professional Services	932	25,080	11,880	782	5,000	5,000	5,000
	126,673	162,299	172,813	138,235	86,409	187,741	187,741
Capital Outlay							
Capital Outlay - County Services	13,764	82,500	74,000	8,738	267,000	255,000	255,000
Capital Outlay - Corolla VFD	6,560	11,800	11,800	11,525	-	12,500	12,500
	20,324	94,300	85,800	20,263	267,000	267,500	267,500
Total Corolla County Fire Services	1,474,318	4,140,998	4,171,781	3,417,153	4,568,236	4,542,419	4,542,419
Corolla Volunteer Fire Services							
Operating							
Telephone & Postage-Corolla	3,742	5,000	3,950	3,137	4,104	4,104	4,104
Utilities - Corolla	21,877	23,000	24,000	21,989	23,749	23,749	23,749
Travel/Train/Educ - Corolla	980	1,000	1,200	899	1,000	1,000	1,000

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE COROLLA FIRE FUND
 Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Repairs & Maint - Corolla	96,755	75,000	82,012	69,577	86,520	85,019	85,019
Buildings & Grounds - Corolla	3,259	18,500	8,500	8,258	8,755	8,755	8,755
Gas, Oil, Etc - Corolla	21,152	18,500	28,500	22,676	30,900	30,900	30,900
Supplies - Corolla	10,603	10,000	12,000	11,367	11,500	11,500	11,500
Fire Supplies - Corolla	9,599	13,000	18,150	16,962	16,950	16,950	16,950
Ambulance Supplies - Corolla	-	-	-	-	-	-	-
Uniforms - Corolla	822	1,000	1,000	735	1,000	1,000	1,000
Personal Protect Equip-Corolla	-	-	-	-	12,500	-	-
Volunteer Assistance-Corolla	-	-	-	-	-	-	-
Contracted Services	639	9,623	480	468	26,500	26,500	26,500
Dues & Subscriptions-Corolla	1,070	1,200	700	852	2,900	2,900	2,900
Insurance - Corolla	-	-	-	-	53,660	-	-
Professional Serv - Corolla	8,650	8,650	11,500	11,291	11,875	11,875	11,875
	<u>179,148</u>	<u>184,473</u>	<u>191,992</u>	<u>168,211</u>	<u>291,913</u>	<u>224,252</u>	<u>224,252</u>
Capital Outlay							
Capital Outlay - Corolla	7,252	-	-	-	142,134	119,082	119,082
	<u>186,400</u>	<u>184,473</u>	<u>191,992</u>	<u>168,211</u>	<u>434,047</u>	<u>343,334</u>	<u>343,334</u>
Total Expenses	<u>1,660,718</u>	<u>4,325,471</u>	<u>4,363,773</u>	<u>3,585,364</u>	<u>5,002,283</u>	<u>4,885,753</u>	<u>4,885,753</u>
Total Revenues Over (Under) Expenses	(45,251)	(2,683,296)	(2,690,815)	(1,833,111)	(3,301,674)	(2,813,922)	(2,813,922)
Other Financing Sources							
T F - Operating Fund	2,186,753	2,252,356	2,252,356	516,295	-	1,431,289	1,431,289
Fund Balance Appropriated	-	430,940	438,459	-	-	1,382,633	1,382,633
	<u>2,186,753</u>	<u>2,683,296</u>	<u>2,690,815</u>	<u>516,295</u>	<u>-</u>	<u>2,813,922</u>	<u>2,813,922</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures	<u>2,141,502</u>	<u>-</u>	<u>-</u>	<u>(1,316,816)</u>	<u>(3,301,674)</u>	<u>-</u>	<u>-</u>
Fund balances, estimated:							
Beginning of year, July 1	<u>1,192,622</u>	<u>3,334,124</u>	<u>3,334,124</u>	<u>3,334,124</u>	<u>2,017,308</u>	<u>2,017,308</u>	<u>2,017,308</u>
End of year, June 30	<u>\$ 3,334,124</u>	<u>\$ 3,334,124</u>	<u>\$ 3,334,124</u>	<u>\$ 2,017,308</u>	<u>\$ (1,284,366)</u>	<u>\$ 2,017,308</u>	<u>\$ 2,017,308</u>

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE KNOTTS ISLAND FIRE FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Special district taxes	\$ 100,055	\$ 105,486	\$ 105,486	\$ 107,157	\$ -	\$ 127,543	\$ 127,543
Special district taxes - prior years	1,362	-	-	145	-	-	-
Investment Earnings	(6,863)	5,000	5,000	7,869	8,000	8,000	8,000
	94,554	110,486	110,486	115,171	8,000	135,543	135,543
Expenditures							
Knotts Island County Fire Services							
Personnel							
Salaries	491,342	692,008	692,008	492,036	682,121	739,276	739,276
Salaries - Overtime	216,998	275,825	275,825	250,949	275,825	98,851	98,851
FICA Expense	51,412	74,041	74,041	54,859	73,284	73,284	73,284
Health Insurance Expense	107,711	154,349	154,349	123,968	169,780	155,025	155,025
Retirement Expense	118,736	174,601	174,601	134,034	182,395	182,395	182,395
	986,199	1,370,824	1,370,824	1,055,846	1,383,405	1,248,831	1,248,831
Operating							
Data Transmission	456	1,000	1,000	415	1,000	1,000	1,000
Telephone & Postage-Knotts Isl	4,618	5,300	5,300	5,040	5,300	5,300	5,300
Utilities - Knotts Island	12,573	12,000	12,000	5,794	12,000	12,000	12,000
Travel	-	1,000	1,000	151	2,144	2,144	2,144
Travel/Train/Educ - Knotts Isl	-	2,000	2,000	1,167	770	770	770
Repairs & Maint - Knotts Isl	16,326	9,000	29,000	11,172	17,000	17,000	17,000
Buildings & Grounds-Knotts Isl	9,018	8,000	8,000	7,825	8,000	8,000	8,000
Promo & Pr - Knotts Island	-	-	-	-	-	-	-
Gas, Oil, Etc - Knotts Island	4,583	8,000	13,000	8,042	10,000	10,000	10,000
Supplies - Knotts Island	7,918	8,000	12,000	5,418	12,000	12,000	12,000
Fire Supplies - Knotts Island	-	6,000	6,000	4,319	6,000	6,000	6,000
Uniforms - Knotts Island	1,785	5,000	10,000	8,875	35,200	35,200	35,200
Personal Protect Equip-KI	-	8,000	3,000	-	-	-	-
Workers Compensation	13,425	13,871	13,871	13,871	-	13,039	13,039
Volunteer Assistance-Knotts Is	-	-	-	-	-	-	-
Contracted Services	4,798	17,636	17,636	10,606	17,636	24,420	24,420
Dues & Subscriptions-Knotts Is	2,095	2,975	2,975	896	2,600	2,600	2,600
Insurance - Knotts Island	(4,819)	15,520	20	-	15,520	15,520	15,520
Professional Services	-	8,310	3,810	84	2,000	2,000	2,000
Professional Serv - Knotts Isl	-	500	500	-	250	250	250
	72,776	148,112	157,112	83,675	163,420	183,243	183,243

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE KNOTTS ISLAND FIRE FUND
 Annual Budget for FY 2024

	FY 2022 Actual	Original Budget	FY 2023 Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Capital Outlay							
Capital Outlay	16,295	10,500	1,500	-	158,976	128,476	128,476
	<u>16,295</u>	<u>10,500</u>	<u>1,500</u>	<u>-</u>	<u>158,976</u>	<u>128,476</u>	<u>128,476</u>
Total Expenses	<u>1,075,270</u>	<u>1,529,436</u>	<u>1,529,436</u>	<u>1,139,521</u>	<u>1,705,801</u>	<u>1,560,550</u>	<u>1,560,550</u>
Total Revenues Over (Under) Expenses	(980,716)	(1,418,950)	(1,418,950)	(1,024,350)	(1,697,801)	(1,425,007)	(1,425,007)
Other Financing Sources							
T F - Operating Fund	1,227,825	1,264,660	1,264,660	756,821	-	1,425,007	1,425,007
Fund Balance Appropriated	-	154,290	154,290	-	-	-	-
	<u>1,227,825</u>	<u>1,418,950</u>	<u>1,418,950</u>	<u>756,821</u>	<u>-</u>	<u>1,425,007</u>	<u>1,425,007</u>
Revenues, other financing sources and appropriated fund balance over (under) expenditures	247,109	-	-	(267,529)	(1,697,801)	-	-
Fund balances, estimated:							
Beginning of year, July 1	<u>64,887</u>	<u>311,996</u>	<u>311,996</u>	<u>311,996</u>	<u>44,467</u>	<u>44,467</u>	<u>44,467</u>
End of year, June 30	<u>\$ 311,996</u>	<u>\$ 311,996</u>	<u>\$ 311,996</u>	<u>\$ 44,467</u>	<u>\$ (1,653,334)</u>	<u>\$ 44,467</u>	<u>\$ 44,467</u>

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE EMERGENCY TELEPHONE SYSTEM FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
911 Wireline Surcharges	\$ 549,716	\$ 204,688	\$ 204,688	\$ 167,472	\$ -	\$ 243,126	\$ 243,126
Emergency Mgmt Grants	332,700	-	-	-	-	1,964,978	1,964,978
Investment Earnings	-	-	-	5,956	-	4,000	4,000
Fund Balance Appropriated	-	11,000	11,730	-	-	6,949	6,949
Total Revenues	882,416	215,688	216,418	173,428	-	2,219,053	2,219,053
Expenditures							
Operations							
Telephone & Postage	3,130	3,000	3,000	2,113	3,400	3,400	3,400
Travel	419	6,000	6,000	572	6,000	6,000	6,000
Training & Education	2,215	6,000	6,000	2,508	6,000	6,000	6,000
Repairs & Maintenance	-	1,500	1,500	-	1,500	1,500	1,500
Supplies	538	2,500	2,500	406	11,700	11,700	11,700
Contracted Services	59,205	142,000	132,355	20,522	76,475	76,475	76,475
Software License Fee	48,314	50,000	50,730	50,729	61,000	112,000	112,000
Contingency	-	4,688	4,688	-	-	-	-
Capital Assets	1,003,861	-	9,645	9,289	88,000	2,001,978	2,001,978
Capital Outlay							
Total Expenditures	1,117,682	215,688	216,418	86,139	254,075	2,219,053	2,219,053
Revenues, and appropriated fund balance over (under) expenditures	(235,266)	-	-	87,289	(254,075)	-	-
Fund balances, estimated:							
Beginning of year, July 1	321,496	321,496	321,496	321,496	321,496	321,496	321,496
End of year, June 30	\$ 86,230	\$ 321,496	\$ 321,496	\$ 408,785	\$ 67,421	\$ 321,496	\$ 321,496

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE GUINEA MILL WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2022 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Ad Valorem Taxes - Current Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Taxes - Prior Years	4,302	-	-	113	-	-	-
Ad Valorem Taxes Interest	544	-	-	23	-	-	-
Investment Earnings	(3,504)	-	-	(6,463)	-	-	-
	1,342	-	-	(6,327)	-	-	-
Expenditures							
Administration	16	-	-	-	-	190,000	190,000
Contracted Services	2,500	-	-	-	-	-	-
	2,516	-	-	-	-	190,000	190,000
Total Revenues Over (Under) Expenses	(1,174)	-	-	(6,327)	-	(190,000)	(190,000)
Other Financing Sources							
T T - Operating Fund	-	-	-	-	-	-	190,000
Fund Balance Appropriated	-	-	-	-	-	-	-
	-	-	-	-	-	-	190,000
Revenues, other financing sources and appropriated fund balance over (under) expenditures	(1,174)	-	-	(6,327)	-	(190,000)	-
Fund balances, estimated:							
Beginning of year, July 1	210	210	210	210	210	210	210
Transfer to Moyock Watershed Improvement	217,809	216,845	216,845	216,845	210,728	210,728	210,728
End of year, June 30	\$ 216,845	\$ 217,055	\$ 217,055	\$ 210,728	\$ 210,938	\$ 20,938	\$ 210,938

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 HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Revenues							
Ad Valorem Taxes - Current Year	\$ 2,514	\$ 2,575	\$ 2,575	\$ 2,545	\$ 2,764	\$ -	\$ 8,216
Ad Valorem Taxes - Interest	25	-	-	-	-	-	-
Investment Earnings	(24)	-	-	73	-	-	-
	2,515	2,575	2,575	2,618	2,764	-	8,216
Expenditures							
Contracted Services	4,058	1,765	1,765	-	-	3,800	11,306
Administration	16	100	100	100	-	-	-
	4,074	1,865	1,865	100	-	3,800	11,306
Total Revenues Over (Under) Expenses	(1,559)	710	710	2,518	2,764	(3,800)	(3,090)
Other Financing Sources							
T T - Operating Fund	668	710	710	710	-	-	(710)
Fund Balance Appropriated	-	-	-	-	-	3,800	3,800
	668	710	710	710	-	3,800	3,090
Revenues, other financing sources and appropriated fund balance over (under) expenditures	(2,227)	-	-	1,808	2,764	-	-
Fund balances, estimated:							
Beginning of year, July 1	4,300	2,073	2,073	2,073	3,881	6,645	6,645
End of year, June 30	\$ 2,073	\$ 2,073	\$ 2,073	\$ 3,881	\$ 6,645	\$ 6,645	\$ 6,645

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MOYOCK WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

	FY 2022 Actual	Original Budget	FY 2023 Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Ad Valorem Taxes - Current Year	\$ 198,442	\$ 202,147	\$ 202,147	\$ 199,505	\$ 221,923	\$ 221,923	\$ 221,923
Ad Valorem Taxes - PrIor Years	30	-	-	4	-	-	-
Ad Valorem Taxes Interest	225	-	-	355	-	-	-
Investment Earnings	(4,351)	-	-	8,539	5,000	5,000	5,000
	194,346	202,147	202,147	208,403	226,923	226,923	226,923
Expenditures							
Administration	16	461	461	461	-	-	-
Contracted Services	-	193,297	193,297	-	-	621,923	621,923
	16	193,758	193,758	461	-	621,923	621,923
Total Revenues Over (Under) Expenses	194,330	8,389	8,389	207,942	226,923	(395,000)	(395,000)
Other Financing Sources							
Fund Balance Appropriated	-	-	-	-	-	403,389	403,389
T T - Operating Fund	(30,038)	(8,389)	(8,389)	(8,389)	-	(8,389)	(8,389)
	(30,038)	(8,389)	(8,389)	(8,389)	-	395,000	395,000
Revenues, other financing sources and appropriated fund balance over (under) expenditures	164,292	-	-	199,553	226,923	-	-
Fund balances, estimated:							
Beginning of year, July 1	55,581	55,581	55,581	55,581	55,581	55,581	55,581
Transfer of Guinea Mill Watershed Improvement	-	-	-	-	-	-	-
	55,581	55,581	55,581	55,581	55,581	55,581	55,581
End of year, June 30	\$ 219,873	\$ 55,581	\$ 55,581	\$ 255,134	\$ 282,504	\$ 55,581	\$ 55,581

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 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Ad Valorem Taxes - Current Year	\$ 3,589	\$ 4,104	\$ 4,104	\$ 3,888	\$ 7,670	\$ 4,070	\$ 4,070
Ad Valorem Taxes - Prior Years	-	-	-	-	-	-	-
Ad Valorem Taxes - Interest	-	-	-	2	-	-	-
Investment Earnings	(711)	-	-	1,318	1,000	142	142
	2,878	4,104	4,104	5,208	8,670	4,212	4,212
Expenditures							
Contracted Services	-	3,853	3,853	-	-	44,070	44,070
Administration	16	109	109	109	-	-	-
	16	3,962	3,962	109	-	44,070	44,070
Total Revenues Over (Under) Expenses	2,862	142	142	5,099	8,670	(39,858)	(39,858)
Other Financing Sources							
Fund Balance Appropriated	-	-	-	-	-	40,000	40,000
T T - Operating Fund	-	(142)	(142)	(142)	-	(142)	(142)
	-	(142)	(142)	(142)	-	39,858	39,858
Revenues, other financing sources and appropriated fund balance over (under) expenditures	2,862	-	-	4,957	8,670	-	-
Fund balances, estimated:							
Beginning of year, July 1	35,361	38,223	38,223	38,223	43,180	43,180	43,180
End of year, June 30	\$ 38,223	\$ 38,223	\$ 38,223	\$ 43,180	\$ 51,850	\$ 43,180	\$ 43,180

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS NORTH AND CROWN POINT WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

	FY 2022 Actual	Original Budget	FY 2023 Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Ad Valorem Taxes - Current Year	\$ 281,837	\$ 846,720	\$ 846,720	\$ 850,698	\$ 852,008	\$ 1,448,413	\$ 1,448,413
Ad Valorem Taxes - Prior Years	171	-	-	-	-	-	-
Ad Valorem Taxes - Interest	147	-	-	410	-	-	-
Investment Earnings	(12,082)	4,339	4,339	26,899	-	-	-
	270,073	851,059	851,059	878,007	852,008	1,448,413	1,448,413
Expenditures							
Fees Paid To Officials	950	2,100	2,100	600	-	-	-
Contracted Services	371,900	551,409	1,044,959	881,811	-	1,448,413	1,448,413
Administration	1,200	9,200	9,200	9,200	-	-	-
Contingency	-	-	-	-	-	-	-
	374,050	562,709	1,056,259	891,611	-	1,448,413	1,448,413
Total Revenues Over (Under) Expenses	(103,977)	288,350	(205,200)	(13,604)	852,008	-	-
Other Financing Sources							
T T - Operating Fund	(13,350)	(288,350)	-	-	-	-	-
Fund Balance Appropriated	-	-	205,200	-	-	-	-
	(13,350)	(288,350)	205,200	-	-	-	-
Revenues, other financing sources and appropriated fund balance over (under) expenditures	(117,327)	-	-	(13,604)	852,008	-	-
Fund balances, estimated:							
Beginning of year, July 1	628,554	628,554	628,554	628,554	628,554	628,554	628,554
End of year, June 30	\$ 511,227	\$ 628,554	\$ 628,554	\$ 614,950	\$ 1,480,562	\$ 628,554	\$ 628,554

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE WHALEHEAD WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Ad Valorem Taxes - Current Year	\$ 1,044,389	\$ 1,051,515	\$ 1,051,515	\$ 1,054,674	\$ 1,065,393	\$ 1,065,393	\$ 1,065,393
Grants - Stormwater	-	-	-	-	-	-	-
Ad Valorem Taxes - Interest	756	-	-	413	-	-	-
Investment Earnings	(22,904)	7,500	7,500	45,835	10,000	10,000	10,000
	1,022,241	1,059,015	1,059,015	1,100,922	1,075,393	1,075,393	1,075,393
Expenditures							
Data Transmission	10,648	8,500	8,500	6,811	8,500	8,500	8,500
Utilities	9,252	18,000	18,000	10,081	18,000	18,000	18,000
Repairs & Maintenance	15,001	40,000	36,000	2,978	40,000	40,000	40,000
Equipment Fuel	-	1,000	5,000	4,706	4,000	5,000	5,000
Supplies	1,052	2,000	2,000	4,706	2,000	2,000	2,000
Contracted Services	30,007	28,700	51,870	41,527	38,000	777,945	777,945
Motor Vehicle Tx Fees	-	-	-	-	-	-	-
Administration	36,905	31,538	31,538	31,538	-	-	-
	102,865	129,738	152,908	102,347	110,500	851,445	851,445
Capital Outlay	58,711	750,000	1,757,502	68,152	-	176,000	176,000
Total Expenditures	161,576	879,738	1,910,410	170,499	110,500	1,027,445	1,027,445
Total Revenues Over (Under) Expenses	860,665	179,277	(851,395)	930,423	964,893	47,948	47,948
Other Financing Sources							
T T - Operating Fund	(408,320)	(440,916)	(440,916)	(440,916)	-	(47,948)	(47,948)
TT Occupancy Tax Fund	-	-	154,540	154,540	-	-	-
Fund Balance Appropriated	-	261,639	1,137,771	-	-	-	-
	(408,320)	(179,277)	851,395	(286,376)	-	(47,948)	(47,948)
Revenues, other financing sources and appropriated fund balance over (under) expenditures	452,345	-	-	644,047	964,893	-	-
Fund balances, estimated:							
Beginning of year, July 1	880,902	1,333,247	1,333,247	1,333,247	1,977,294	1,977,294	1,977,294
End of year, June 30	\$ 1,333,247	\$ 1,333,247	\$ 1,333,247	\$ 1,977,294	\$ 2,942,187	\$ 1,977,294	\$ 1,977,294

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE WHALEHEAD BEACH SOLID WASTE COLLECTION AND DISPOSAL SERVICE DISTRICT
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Ad Valorem Taxes - Current Year	\$ 128,400	\$ 125,503	\$ 125,503	\$ 129,607	\$ 127,160	\$ 127,160	\$ 127,160
Ad Valorem Taxes - Interest	93	-	-	-	-	-	-
Investment Earnings	(5,063)	-	-	9,512	-	-	-
	123,430	125,503	125,503	139,119	127,160	127,160	127,160
Expenditures							
Contracted Services	107,779	114,458	114,458	97,981	114,458	122,660	122,660
Administration	3,744	4,725	4,725	4,725	-	-	-
Supplies	400	6,320	6,320	-	4,500	4,500	4,500
	111,923	125,503	125,503	102,706	118,958	127,160	127,160
Total Revenues Over (Under) Expenses	11,507	-	-	36,413	8,202	-	-
Revenues and appropriated fund balance over (under) expenditures	11,507	-	-	36,413	8,202	-	-
Fund balances, estimated:							
Beginning of year, July 1	273,994	285,501	285,501	285,501	321,914	321,914	321,914
End of year, June 30	\$ 285,501	\$ 285,501	\$ 285,501	\$ 321,914	\$ 330,116	\$ 321,914	\$ 321,914

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE DEPARTMENT OF SOCIAL SERVICES CLIENT ACCOUNTS
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Deposits on behalf of individuals	\$ 270,668	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ 350,000	\$ 350,000
Investment income	19	-	-	-	-	-	-
	270,687	250,000	250,000	-	-	350,000	350,000
Expenditures							
Expenses paid on behalf of individuals	271,153	250,000	250,000	-	-	350,000	350,000
Total revenues over (under) expenses	(466)	-	-	-	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	36,499	36,033	36,033	36,033	36,033	36,033	36,033
End of year, June 30	\$ 36,033	\$ 36,033	\$ 36,033	\$ 36,033	\$ 36,033	\$ 36,033	\$ 36,033

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 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Fines and penalties collected	\$ 321,953	\$ 250,000	\$ 310,000	\$ 274,103	\$ -	\$ 350,000	\$ 350,000
Expenditures							
Fees paid to the Board of Education	<u>321,953</u>	<u>250,000</u>	<u>310,000</u>	<u>274,103</u>	<u>-</u>	<u>350,000</u>	<u>350,000</u>
Total revenues over (under) expenses	-	-	-	-	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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 DEED OF TRUST FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Deed Of Trust Fees	\$ 46,866	\$ 50,000	\$ 50,000	\$ 29,009	\$ -	\$ 60,000	\$ 60,000
Expenditures							
Fees remitted to the State Treasurer	46,289	50,000	50,000	29,009	-	60,000	60,000
Total revenues over (under) expenses	577	-	-	-	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	-	-	-	-	-	-	-
End of year, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE INMATE CUSTODIAL FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Inmate Contributions	\$ 87,661	\$ 200,000	\$ 200,000	\$ 53,857	\$ -	\$ 200,000	\$ 200,000
Expenditures							
Inmate Expenses	<u>50,542</u>	<u>200,000</u>	<u>200,000</u>	<u>53,857</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>
Total revenues over (under) expenses	37,119	-	-	-	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	<u>37,614</u>	<u>74,733</u>	<u>74,733</u>	<u>74,733</u>	<u>74,733</u>	<u>74,733</u>	<u>74,733</u>
End of year, June 30	<u>\$ 74,733</u>	<u>\$ 74,733</u>	<u>\$ 74,733</u>	<u>\$ 74,733</u>	<u>\$ 74,733</u>	<u>\$ 74,733</u>	<u>\$ 74,733</u>

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE EMERGENCY EQUIPMENT REPLACEMENT FUND
Annual Budget for FY 2024

	FY 2022 Actual	Original Budget	FY 2023 Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Investment Earnings	\$ (12,992)	\$ 2,500	\$ 2,500	\$ 22,850	\$ -	\$ 5,000	\$ 5,000
Miscellaneous	-	-	-	-	-	-	-
	<u>(12,992)</u>	<u>2,500</u>	<u>2,500</u>	<u>22,850</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Expenditures							
Contracted Services	-	31,000	-	-	-	-	-
Capital Outlay	-	296,500	1,596,222	-	695,955	2,299,722	2,299,722
	<u>-</u>	<u>327,500</u>	<u>1,596,222</u>	<u>-</u>	<u>695,955</u>	<u>2,299,722</u>	<u>2,299,722</u>
Other Financing Sources							
T F - Operating Fund	267,000	325,000	600,000	600,000	50,000	375,000	375,000
T F - Transfer Tax Capital Fd	-	-	-	-	-	625,000	625,000
Fund Balance Appropriated	-	-	993,722	-	695,955	1,294,722	1,294,722
	<u>267,000</u>	<u>325,000</u>	<u>1,593,722</u>	<u>600,000</u>	<u>745,955</u>	<u>2,294,722</u>	<u>2,294,722</u>
Revenues under expenditures, other financing sources and appropriated fund balance	254,008	-	-	622,850	50,000	-	-
Fund balances, estimated:							
Beginning of year, July 1	<u>285,205</u>	<u>285,205</u>	<u>285,205</u>	<u>285,205</u>	<u>908,055</u>	<u>908,055</u>	<u>908,055</u>
End of year, June 30	<u>\$ 539,213</u>	<u>\$ 285,205</u>	<u>\$ 285,205</u>	<u>\$ 908,055</u>	<u>\$ 958,055</u>	<u>\$ 908,055</u>	<u>\$ 908,055</u>

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE CAPITAL IMPROVEMENTS FUND
Annual Budget for FY 2024

	FY 2022 Actual	Original Budget	FY 2023 Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Article 40 Supp Sales Tax	\$ 1,951,946	\$ 1,600,000	\$ 1,950,000	\$ 1,554,404	\$ -	\$ 1,900,000	\$ 1,900,000
Article 42 Addtl Supp Sale Tx	1,864,599	1,300,000	1,875,000	1,413,568	-	1,800,000	1,800,000
Investment Earnings	(160,447)	-	-	305,002	-	300,000	300,000
	<u>3,656,098</u>	<u>2,900,000</u>	<u>3,825,000</u>	<u>3,272,974</u>	<u>-</u>	<u>4,000,000</u>	<u>4,000,000</u>
Expenditures							
Contingency	-	1,900,000	1,900,000	-	-	-	-
Other Financing Sources (Uses)							
T T - Operating Fund	-	(1,000,000)	(1,000,000)	(1,000,000)	-	(1,400,000)	(1,400,000)
T T - Co Gov'T Facilities Fund	-	-	(1,475,000)	-	-	(3,700,000)	(3,700,000)
Fund Balance Appropriated	-	-	550,000	-	-	1,100,000	1,100,000
	<u>-</u>	<u>(1,000,000)</u>	<u>(1,925,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>
						-	
Revenues Over (Under) Expenditures, Other Financing Uses	3,656,098	-	-	2,272,974	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	<u>5,154,557</u>	<u>5,154,557</u>	<u>5,154,557</u>	<u>5,154,557</u>	<u>5,154,557</u>	<u>5,154,557</u>	<u>5,154,557</u>
End of year, June 30	<u>\$ 8,810,655</u>	<u>\$ 5,154,557</u>	<u>\$ 5,154,557</u>	<u>\$ 7,427,531</u>	<u>\$ 5,154,557</u>	<u>\$ 5,154,557</u>	<u>\$ 5,154,557</u>

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SCHOOL CAPITAL FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Article 40 Supp Sales Tax	\$ 836,548	\$ 550,000	\$ 550,000	\$ 610,659	\$ -	\$ 835,000	\$ 835,000
Article 42 Addtl Supp Sale Tx	2,796,899	2,200,000	2,200,000	2,120,352	-	2,400,000	2,400,000
Investment Earnings	(11,440)	-	-	50,560	-	50,000	50,000
	3,622,007	2,750,000	2,750,000	2,781,571	-	3,285,000	3,285,000
Other Financing Sources (Uses)							
T T - Operating Fund	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)	-	(1,400,000)	(1,400,000)
T T - School Facilities Fund	(4,090,000)	(1,350,000)	(1,350,000)	(1,350,000)	-	(3,085,000)	(3,085,000)
Fund Balance Appropriated	-	-	-	-	-	1,200,000	1,200,000
	(5,490,000)	(2,750,000)	(2,750,000)	(2,750,000)	-	(3,285,000)	(3,285,000)
Revenues Over (Under) Expenditures, Other Financing Uses	(1,867,993)	-	-	31,571	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	4,752,114	2,884,121	2,884,121	2,884,121	2,915,692	2,915,692	2,915,692
End of year, June 30	\$ 2,884,121	\$ 2,884,121	\$ 2,884,121	\$ 2,915,692	\$ 2,915,692	\$ 2,915,692	\$ 2,915,692

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TRANSFER TAX CAPITAL FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Land Transfer Tax	\$ 9,962,417	\$ 5,763,834	\$ 5,763,834	\$ 6,459,827	\$ 7,500,000	\$ 7,300,750	\$ 7,300,750
Investment Earnings	(199,411)	-	-	433,029	100,000	100,000	100,000
	9,763,006	5,763,834	5,763,834	6,892,856	7,600,000	7,400,750	7,400,750
Expenditures							
Fees to Officials	-	-	-	-	700	700	700
Other Financing Sources (Uses)							
T T - Operating Fund	(3,284,679)	(3,138,834)	(3,138,834)	(3,138,834)	(2,477,050)	(2,822,050)	(2,822,050)
T T - Land Banking Fund	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
T T - Co Gov'T Facilities Fund	(2,646,486)	(425,000)	(425,000)	-	-	-	-
T T - School Facilities Fund	(10,009,800)	-	-	-	-	(625,000)	(625,000)
T T - Fire Vehicle Replacement	-	-	-	-	-	-	-
T T - Moy Central Sewer Const	-	-	-	-	-	-	-
T T - Mainland Water	-	-	-	-	-	-	-
T T - Solid Waste Fund	-	(2,000,000)	(2,000,000)	-	(2,000,000)	(2,500,000)	(2,500,000)
T T - Moy Cent Sewer Oper	-	-	-	-	-	(1,253,000)	(1,253,000)
	(16,140,965)	(5,763,834)	(5,763,834)	(3,338,834)	(4,677,050)	(7,400,050)	(7,400,050)
Revenues Over (Under) Expenditures, Other Financing Uses	(6,377,959)	-	-	3,554,022	2,922,250	-	-
Fund balances, estimated:							
Beginning of year, July 1	12,397,016	6,019,057	6,019,057	6,019,057	9,573,079	9,573,079	9,573,079
End of year, June 30	\$ 6,019,057	\$ 6,019,057	\$ 6,019,057	\$ 9,573,079	\$ 12,495,329	\$ 9,573,079	\$ 9,573,079

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Revenues							
Non-Operating Revenues							
Ad Valorem Taxes	\$ 568,278	\$ 559,948	\$ 559,948	\$ 565,165	\$ 569,579	\$ 635,238	\$ 635,238
Investment Earnings	(30,585)	20,000	20,000	53,165	20,000	50,000	50,250
Other	-	13,621	13,621	-	-	-	-
	537,693	593,569	593,569	618,330	589,579	685,238	685,488
Charges for Services							
Water Revenues							
Utilities Charges - Water	799,076	630,000	630,000	624,639	648,900	687,500	687,500
Penalties & Interest - Water	2,872	6,800	6,800	8,584	5,000	5,000	5,000
Other	271	-	-	258	-	-	-
	802,219	636,800	636,800	633,481	653,900	692,500	692,500
Sewer Revenues							
Sewer Impact Fees	878,984	800,000	800,000	818,674	824,000	886,903	886,903
Penalties & Interest - Sewer	11,516	-	-	15,957	12,000	12,000	12,000
Tap And Connection Fees	17,799	-	-	6,000	-	-	-
Other	3,953	4,500	4,500	3,583	-	3,000	3,000
	912,252	804,500	804,500	844,214	836,000	901,903	901,903
Total Operating Revenues	1,714,471	1,441,300	1,441,300	1,477,695	1,489,900	1,594,403	1,594,403
TOTAL Revenues	2,252,164	2,034,869	2,034,869	2,096,025	2,079,479	2,279,641	2,279,891
Expenditures							
Personnel							
Salaries	96,225	123,730	123,730	115,592	125,260	147,261	147,261
Temporary Services	-	19,761	19,761	-	19,761	19,761	19,761
FICA Expense	7,007	10,977	10,977	6,920	11,095	12,778	12,778
Insurance Expense	52,619	29,683	29,683	27,966	32,650	35,775	35,775
Retirement Expense	14,982	22,321	22,321	20,853	23,849	28,038	28,038
	170,833	206,472	206,472	171,331	212,615	243,613	243,613
Operations - Administration							
Telephone & Postage	5,128	6,000	6,000	5,234	6,600	6,600	6,600
Data Transmission	913	1,500	1,500	831	1,800	1,800	1,800

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Travel	-	3,000	1,500	-	5,000	5,000	5,000
Training & Education	137	5,000	5,000	434	5,000	5,000	5,000
Uniforms	220	1,000	1,000	499	2,000	2,000	2,000
Workers Compensation	2,916	2,053	2,053	2,053	2,500	1,974	1,974
Credit Card Processing Fees	5,330	5,500	5,500	3,298	6,000	6,000	6,000
Administrative Fee	45,736	99,058	99,058	99,058	100,000	100,000	100,000
Supplies	9,607	8,000	12,679	9,130	9,600	9,600	9,600
Miscellaneous	(50,944)	-	-	-	-	-	-
Dues & Subscriptions	7,623	9,500	19,500	14,424	16,800	16,800	16,800
Software License	1,336	1,200	1,200	394	1,300	1,300	1,300
	28,002	141,811	154,990	135,355	156,600	156,074	156,074
Operations - Water							
Utilities - Water	4,689	8,000	8,000	4,460	9,600	8,000	8,000
Repairs & Maintenance - Water	21,674	23,334	21,334	14,140	28,000	28,000	28,000
Supplies - Fire Hydrants	-	-	-	-	8,000	8,000	8,000
Lab Tests - Water	1,338	5,000	5,000	2,325	6,000	6,000	6,000
System Supplies - Water	12,069	15,000	14,500	10,474	18,000	18,000	18,000
Chemicals - Water	-	-	-	-	-	-	-
Purchase Water From Another	445,439	525,000	525,000	-	450,000	450,000	450,000
Contracted Services - Water	7,981	28,034	28,034	16,078	15,500	23,669	23,669
Professional Services	60	-	-	-	5,000	11,250	11,500
	493,250	604,368	601,868	47,477	540,100	552,919	553,169
Operations - Sewer							
Utilities - Sewer	51,890	70,000	70,000	48,134	90,000	70,000	70,000
Repairs & Maintenance - Sewer	33,151	30,000	71,633	45,379	60,000	60,000	60,000
Supplies - Sewer	17,338	18,000	18,500	14,550	25,000	25,000	25,000
Lab Tests - Sewer	37,390	45,000	45,000	38,043	50,000	50,000	50,000
Fuel - Sewer	7,818	10,000	10,000	3,966	12,000	12,000	12,000
System Supplies - Sewer	22,475	25,000	30,000	26,231	35,000	35,000	35,000
Chemicals - Sewer	108,394	100,000	100,000	56,399	110,000	110,000	110,000
Contracted Services - Sewer	89,898	117,000	236,007	116,067	382,091	332,091	332,091
Software License Fees-Sewer	-	671	671	-	3,000	3,000	3,000
Professional Services - Sewer	126	-	-	-	10,000	36,250	36,250
	368,480	415,671	581,811	348,769	777,091	733,341	733,341

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Debt Service							
Debt Service - Sewer	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Interest On Debt	137,813	125,563	125,563	125,563	113,313	113,313	113,313
	<u>637,813</u>	<u>625,563</u>	<u>625,563</u>	<u>625,563</u>	<u>613,313</u>	<u>613,313</u>	<u>613,313</u>
Capital Assets							
Capital Outlay - Water	8,964	46,500	59,000	1,649	83,669	63,000	63,000
Capital Outlay - Sewer	80,312	620,500	487,968	233,601	356,000	426,000	426,000
	<u>89,276</u>	<u>667,000</u>	<u>546,968</u>	<u>235,250</u>	<u>439,669</u>	<u>489,000</u>	<u>489,000</u>
Total Expenditures	<u>1,787,654</u>	<u>2,660,885</u>	<u>2,717,672</u>	<u>1,563,745</u>	<u>2,739,388</u>	<u>2,788,260</u>	<u>2,788,510</u>
Revenues Over (Under) Expenditures	<u>464,510</u>	<u>(626,016)</u>	<u>(682,803)</u>	<u>532,280</u>	<u>(659,909)</u>	<u>(508,619)</u>	<u>(508,619)</u>
Other Financing Sources (Uses)							
Retained Earnings Appropriated	-	598,516	655,303	-	-	508,619	508,619
T F - Ocean Sands Sys Dev Fee	20,225	-	-	-	-	-	-
T F Mainland Central Sewer	-	27,500	27,500	-	-	-	-
	<u>20,225</u>	<u>626,016</u>	<u>682,803</u>	<u>-</u>	<u>-</u>	<u>508,619</u>	<u>508,619</u>
Revenues over (under) expenditures and other financings uses	<u>\$ 484,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 532,280</u>	<u>\$ (659,909)</u>	<u>\$ -</u>	<u>\$ -</u>
Accrual accounting adjustments	<u>(34,171)</u>						
Total	<u>450,564</u>						
Per Munis YTD Actual	<u>450,564</u>						
	<u>-</u>						

Did not include construction in above

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE COUNTY OF CURRITUCK OTHER POST-EMPLOYMENT BENEFITS TRUST
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
OPEB Trust							
Revenues							
OPEB Benefits	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1,012	-	-	7,067	-	-	-
	501,012	-	-	7,067	-	-	-
Expenditures							
	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Total revenues over (under) expenses	501,012	-	-	7,067	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	-	-	-	-	-	-	-
End of year, June 30	\$ 501,012	\$ -	\$ -	\$ 7,067	\$ -	\$ -	\$ -

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER SYSTEM DEVELOPMENTAL FEES FUND
 Annual Budget for FY 2024

	FY 2022 Actual	FY 2022 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Operating Revenues							
Water Sys Developmental Fees	\$ 53,128	\$ -	\$ -	\$ 69,275	\$ -	\$ -	\$ -
Sewer Sys Developmental Fees	41,468	-	-	35,544	-	-	-
	94,596	-	-	104,819	-	-	-
Non-operating Revenues							
Investment Earnings	(4,359)	-	-	(8,218)	-	-	-
	(4,359)	-	-	(8,218)	-	-	-
Total Revenues	90,237	-	-	96,601	-	-	-
Other Financing Sources (Uses)							
T T - OSWSD Operations	(20,225)	-	-	-	-	-	-
FICA Expense	-	-	-	-	-	-	-
	(20,225)	-	-	-	-	-	-
Revenues over (under) other financing uses	\$ 70,012	\$ -	\$ -	\$ 96,601	\$ -	\$ -	\$ -

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND WATER FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Charges for Services							
Utilities Charges	\$ 3,832,386	\$ 4,802,000	\$ 4,802,000	\$ 3,939,919	\$ 3,939,919	\$ 3,933,000	\$ 3,933,000
Tap And Connection Fees	62,203	40,000	55,000	66,708	65,000	65,000	65,000
Reconnection Fees	93,341	70,000	70,000	67,993	70,000	70,000	70,000
Penalties & Interest	88,548	50,000	80,000	78,057	80,000	80,000	80,000
Miscellaneous Grants	-	-	-	-	-	-	-
	4,076,478	4,962,000	5,007,000	4,152,677	4,154,919	4,148,000	4,148,000
Non-Operating Revenues							
Investment Earnings	(117,043)	20,000	57,500	215,663	-	130,000	130,500
Sales Of Materials	35,982	25,000	25,000	18,453	-	20,000	20,000
	(81,061)	45,000	82,500	234,116	-	150,000	150,500
Total Revenues	3,995,417	5,007,000	5,089,500	4,386,793	4,154,919	4,298,000	4,298,500
Expenditures							
Personnel							
Salaries	730,486	856,866	856,866	787,443	896,046	858,669	858,669
Temporary Services	7,302	16,211	16,211	11,728	16,211	16,211	16,211
FICA Expense	54,507	66,791	66,791	61,250	69,789	66,929	66,929
Insurance Expense	161,419	219,651	210,651	209,774	248,140	226,575	226,575
Retirement Expense	40,575	154,579	154,579	142,093	170,609	163,493	163,493
Retiree Health Insur	18,413	35,619	35,619	35,619	-	30,000	30,000
OPEB Expense	(256,797)	-	-	-	-	-	-
Pension Exp - LGERS	94,239	-	-	-	-	-	-
	850,144	1,349,717	1,340,717	1,247,907	1,400,795	1,361,877	1,361,877
Operations - Administration							
Telephone & Postage	42,187	33,000	42,652	39,588	41,000	41,000	41,000
Data Transmission	20,425	3,200	8,900	8,702	6,500	6,500	6,500
Travel	-	4,000	2,408	1,729	5,000	5,000	5,000
Training & Education	4,981	4,000	5,940	5,515	5,000	5,000	5,000
Uniforms	4,470	3,250	5,050	4,908	6,000	6,000	6,000

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND WATER FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Credit Card Fees	19,145	15,000	15,000	14,860	18,000	18,000	18,000
Dues & Subscriptions	14,851	11,700	24,650	24,487	25,000	25,000	25,000
Software License Fee	5,950	6,020	17,579	12,034	22,000	22,000	22,000
Workers Compensation	13,533	9,916	9,916	9,916	15,700	12,418	12,418
Professional Services	346	7,000	4,500	79	5,000	17,500	18,000
Advertising	-	250	250	109	-	-	-
Administration	255,863	260,000	260,000	260,000	260,000	260,000	260,000
	-	-	-	-	-	-	-
	<u>381,751</u>	<u>357,336</u>	<u>396,845</u>	<u>381,927</u>	<u>409,200</u>	<u>418,418</u>	<u>418,918</u>
Operations - Water							
Utilities	204,386	190,000	219,000	178,740	190,000	190,000	190,000
Repairs & Maintenance	23,094	20,000	13,000	10,427	25,000	20,000	20,000
Vehicle Maintenance	12,865	9,500	9,500	6,151	14,500	14,500	14,500
Equipment Maintenance	1,465	3,000	3,000	2,124	3,250	3,250	3,250
Fuel	41,377	27,000	63,000	43,540	30,000	30,000	30,000
Lab Tests	3,559	18,000	25,000	22,023	20,000	20,000	20,000
Supplies	49,133	40,000	70,000	53,088	75,000	75,000	75,000
Supplies - Fire Hydrants	-	-	7,500	-	-	7,500	7,500
System Supplies	204,171	100,000	100,000	93,483	120,000	120,000	120,000
Chemicals	104,447	125,000	180,500	111,593	125,000	125,000	125,000
Contracted Services	266,882	247,998	274,528	259,844	171,218	302,892	302,892
	<u>911,379</u>	<u>780,498</u>	<u>965,028</u>	<u>781,013</u>	<u>773,968</u>	<u>908,142</u>	<u>908,142</u>
Debt Service							
Bond Interest	279,078	243,907	243,907	243,906	207,156	207,156	207,156
Bond Principal	1,225,000	1,280,000	1,280,000	1,280,000	1,330,000	1,330,000	1,330,000
	<u>1,504,078</u>	<u>1,523,907</u>	<u>1,523,907</u>	<u>1,523,906</u>	<u>1,537,156</u>	<u>1,537,156</u>	<u>1,537,156</u>
Capital Assets							
Capital Outlay	562,429	1,173,148	2,166,085	1,427,363	1,067,230	1,159,000	1,049,000
	<u>562,429</u>	<u>1,173,148</u>	<u>2,166,085</u>	<u>1,427,363</u>	<u>1,067,230</u>	<u>1,159,000</u>	<u>1,049,000</u>
Total Expenditures	<u>4,209,781</u>	<u>5,184,606</u>	<u>6,392,582</u>	<u>5,362,116</u>	<u>5,188,349</u>	<u>5,384,593</u>	<u>5,275,093</u>
Revenues Over (Under) Expenditures	<u>(214,364)</u>	<u>(177,606)</u>	<u>(1,303,082)</u>	<u>(975,323)</u>	<u>(1,033,430)</u>	<u>(1,086,593)</u>	<u>(976,593)</u>
Other Financing Sources (Uses)							
T T - Mainland H2O Construct	(600,000)	(1,200,000)	(1,811,031)	(1,811,031)	-	1,086,593	976,593

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND WATER FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Land Banking Fund	-	-	345,000	345,000	-	-	-
TF - SOBWS	-	-	340,000	340,000	-	-	-
T F - Main H2O Sys Dev Fees	-	550,000	550,000	-	-	-	-
Retained Earnings Appropriated	-	827,606	1,879,113	-	-	-	-
	(600,000)	177,606	1,303,082	(1,126,031)	-	1,086,593	976,593
Revenues over (under) expenditures and other financing uses	\$ (814,364)	\$ -	\$ -	\$ (2,101,354)	\$ (1,033,430)	\$ -	\$ -

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE MAINLAND WATER SYSTEM DEVELOPMENTAL FEE FUND
 Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Water Revenues							
Water Sys Developmental Fees	\$ 859,970	\$ -	\$ -	\$ 1,028,482	\$ -	\$ -	\$ -
Penalties & Interest	-	-	-	-	-	-	-
	859,970	-	-	1,028,482	-	-	-
Non-operating Revenues							
Investment Earnings	(30,188)	(550,000)	(901,556)	(45,295)	-	-	-
	(30,188)	(550,000)	(901,556)	(45,295)	-	-	-
Total Revenues	829,782	(550,000)	(901,556)	983,187	-	-	-
Other Financing Sources (Uses)							
T T - Mainland H2O Construct	(2,135,000)	-	(862,729)	(1,214,285)	-	-	-
T T - Mainland Water	-	-	-	-	-	-	-
Appropriated Retained Earnings	-	-	-	-	-	-	-
	(2,135,000)	-	(862,729)	(1,214,285)	-	-	-
Revenues over (under) other financing uses	\$ (1,305,218)	\$ (550,000)	\$ (1,764,285)	\$ (231,098)	\$ -	\$ -	\$ -

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE SOLID WASTE FUND
 Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Non-operating Revenues							
Tax Revenue	\$ 12,988	\$ -	\$ -	\$ 12,617	\$ -	\$ 10,000	\$ 10,000
White Goods	21,555	12,000	12,000	11,180	-	15,000	15,000
White Goods Disposal	82,842	75,000	75,000	73,453	-	80,000	80,000
Tire Tax	47,396	30,000	30,000	41,631	-	30,000	30,000
Lease Liability Issued	55,847	55,847	55,847	55,847	55,847	-	-
Investment Earnings	(49,856)	40,000	40,000	88,719	-	75,000	75,000
	<u>170,772</u>	<u>212,847</u>	<u>212,847</u>	<u>283,447</u>	<u>55,847</u>	<u>210,000</u>	<u>210,000</u>
Charges for Services							
Solid Waste Disposal	4,674,923	4,243,857	4,243,857	4,941,425	-	5,006,250	5,006,250
Recycling	33,950	29,500	29,500	13,235	-	17,500	17,500
Tipping Fees	1,088,574	900,000	900,000	840,008	-	990,000	990,000
	<u>5,797,447</u>	<u>5,173,357</u>	<u>5,173,357</u>	<u>5,794,668</u>	<u>-</u>	<u>6,013,750</u>	<u>6,013,750</u>
Total Revenues	<u>5,968,219</u>	<u>5,386,204</u>	<u>5,386,204</u>	<u>6,078,115</u>	<u>55,847</u>	<u>6,223,750</u>	<u>6,223,750</u>
Expenditures							
Administration							
Salaries	23,640	26,751	26,751	22,002	26,751	26,751	26,751
Salaries - Part Time	-	-	-	-	29,640	41,184	41,184
FICA Expense	1,712	2,046	2,046	1,675	4,313	5,197	5,197
Insurance Expense	4,629	5,937	5,937	4,816	6,530	17,888	17,888
Retirement Expense	1,248	4,826	4,826	3,969	5,094	10,084	10,084
Pension Exp - LGERS	4,390	-	-	-	-	-	-
Telephone & Postage	272	300	300	186	350	350	350
Travel	1,502	2,560	2,560	562	2,560	3,260	3,260
Training & Education	681	2,122	2,122	-	2,122	2,122	2,122
Other administrative Expenditures	83,848	167,823	168,123	168,123	57,923	2,445	2,445
	<u>121,922</u>	<u>212,365</u>	<u>212,665</u>	<u>201,333</u>	<u>135,283</u>	<u>109,281</u>	<u>109,281</u>

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE SOLID WASTE FUND
 Annual Budget for FY 2024

	FY 2022	FY 2023		FY 2024			
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Approved
Solid Waste Operations							
Utilities	6,068	6,500	6,500	5,497	7,000	7,000	7,000
Repairs & Maintenance	22,830	30,000	40,000	29,660	30,000	30,000	30,000
Rent	23,500	35,400	45,550	43,255	43,200	43,200	43,200
Supplies	24,167	36,000	39,945	17,576	17,945	17,945	17,945
Contracted Services	30,787	56,416	56,416	21,171	41,630	41,630	41,630
Contracted Services-Collection	2,410,109	2,706,449	2,771,490	2,184,892	2,929,721	2,929,721	2,929,721
Contracted Services-Disposal	2,559,889	2,461,674	2,561,674	2,305,271	2,886,699	2,886,699	2,886,699
Site Work/Landscaping	16,305	56,000	55,700	19,823	75,000	72,112	72,112
White Goods Disposal	53,251	82,500	82,500	47,377	82,500	82,500	82,500
Tire Disposal	41,042	60,000	60,000	38,139	60,000	60,000	60,000
(Overage) Shortage	14	(2)	(2)	-	-	(2)	(2)
Sol Wste Disposal Tax-Jul 08	61,000	65,000	65,000	47,302	-	-	-
Professional Services	2,635	68,400	68,400	4,560	66,400	72,650	72,650
Monitoring Wells	2,570	19,500	19,500	5,607	13,000	13,000	13,000
Recycling	498,819	600,002	600,002	426,859	637,577	637,577	637,577
Recycling - Electronics	45,593	90,000	90,000	34,448	90,000	90,000	90,000
	5,798,579	6,373,839	6,562,675	5,231,437	6,980,672	6,984,032	6,984,032
Capital Assets							
Capital Outlay	-	2,000,000	1,829,850	11,236	3,175,000	3,210,000	3,210,000
	-	2,000,000	1,829,850	11,236	3,175,000	3,210,000	3,210,000
Total Expenditures	5,920,501	8,586,204	8,605,190	5,444,006	10,290,955	10,303,313	10,303,313
Revenues over (under) expenditures	47,718	(3,200,000)	(3,218,986)	634,109	(10,235,108)	(4,079,563)	(4,079,563)
Other Financing Sources (Uses)							
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	2,500,000	2,500,000
Retained Earnings Appropriated	-	-	18,986	-	-	379,563	379,563
	1,200,000	3,200,000	3,218,986	1,200,000	3,200,000	4,079,563	4,079,563
Revenues over (under) expenditures, other financing sources (uses) and appropriated fund balance	\$ 1,247,718	\$ -	\$ -	\$ 1,834,109	\$ (7,035,108)	\$ -	\$ -

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Non-operating Revenues							
Rents	\$ 155,005	\$ 224,000	\$ 224,000	\$ 221,673	\$ -	\$ 224,000	\$ 224,000
Lease Revenue	74,769	-	-	74,769	-	-	-
Billing Services	8,583	3,800	3,800	3,513	-	3,800	3,800
Administration Revenue	445,439	525,000	525,000	-	-	492,000	492,000
Sales Of Materials	3,296	-	-	1,214	5	-	-
Investment Earnings	(168,027)	30,000	30,000	168,557	-	-	500
Capital Contribution	30,000	-	-	24,020	-	-	-
	549,065	782,800	782,800	493,746	5	719,800	720,300
Charges for Services							
Water Sales	3,226,356	3,302,000	3,472,000	2,994,171	-	3,000,000	3,000,000
Tap And Connection Fees	74,265	-	27,000	77,320	-	-	-
Reconnection Fees	17,208	10,000	17,000	16,227	-	-	-
Penalties & Interest	39,546	21,000	26,000	31,073	-	-	-
	3,357,375	3,333,000	3,542,000	3,118,791	-	3,000,000	3,000,000
Total Revenues	3,906,440	4,115,800	4,324,800	3,612,537	5	3,719,800	3,720,300
Expenditures							
Administration							
Personnel							
Salaries	498,807	627,349	627,349	546,726	625,002	625,002	625,002
FICA Expense	37,073	47,993	47,993	40,226	47,814	47,814	47,814
Insurance Expense	106,155	160,286	152,286	148,894	176,310	166,950	166,950
Retirement Expense	29,961	113,177	113,177	98,630	119,000	119,000	119,000
Retiree Health Insur	11,095	23,746	23,746	23,746	-	12,000	12,000
Pension Exp - LGERS	111,950	-	-	-	-	-	-
	795,041	972,551	964,551	858,222	968,126	970,766	970,766
Telephone & Postage	19,451	16,000	17,000	17,161	19,200	19,200	19,200
Data Transmission	13,179	24,000	24,000	8,748	25,000	25,000	25,000
Advertising	-	500	-	-	500	500	500
Travel	685	2,500	2,500	1,371	3,000	3,000	3,000
Training & Education	1,790	2,500	2,800	1,898	3,000	3,000	3,000
Dues & Subscription	8,068	10,000	10,000	8,477	12,000	12,000	12,000
Credit Card Fees	8,932	9,000	9,000	6,718	9,000	9,000	9,000
Professional Services	-	52,000	54,000	-	5,000	57,500	58,000

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Software License Fee Administration	2,342 266,176 <u>320,623</u>	5,096 204,709 <u>326,305</u>	11,753 204,709 <u>335,762</u>	2,989 204,709 <u>252,071</u>	5,500 205,000 <u>287,200</u>	5,500 205,000 <u>339,700</u>	5,500 205,000 <u>340,200</u>
Water treatment operations							
Repairs & Maintenance	8,371	12,000	17,000	8,252	15,000	15,000	15,000
Vehicle Maintenance	5,717	7,500	7,500	7,457	9,000	9,000	9,000
Equipment Maintenance	213	7,500	7,500	728	9,000	9,000	9,000
Fuel	27,593	20,000	40,000	37,686	26,000	26,000	26,000
Supplies	66,409	60,000	103,000	81,741	72,000	72,000	72,000
System Supplies	-	-	-	-	60,000	60,000	60,000
Supplies - Fire Hydrants	-	-	-	-	-	-	-
Utilities Charges	243,593	260,000	260,000	200,668	312,000	312,000	312,000
Lab Tests	22,895	22,000	26,000	16,400	30,000	30,000	30,000
Chemicals	188,672	170,000	210,000	182,278	216,000	200,000	200,000
Uniforms	2,160	3,000	3,500	3,469	3,700	3,700	3,700
Workers Compensation	11,342	6,366	6,366	6,366	15,000	8,507	8,507
Contingency	-	-	-	-	-	778,264	778,264
Contracted Services	90,812	111,831	111,831	78,922	98,107	130,863	130,863
	<u>667,777</u>	<u>680,197</u>	<u>792,697</u>	<u>623,967</u>	<u>865,807</u>	<u>1,654,334</u>	<u>1,654,334</u>
Capital Assets							
Capital Outlay	184,887	876,000	809,230	326,684	932,806	755,000	755,000
	<u>184,887</u>	<u>876,000</u>	<u>809,230</u>	<u>326,684</u>	<u>932,806</u>	<u>755,000</u>	<u>755,000</u>
Debt service:							
Note Principal	425,000	-	-	-	-	-	-
Interest On Debt	5,058	-	-	-	-	-	-
	<u>430,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,398,386</u>	<u>2,855,053</u>	<u>2,902,240</u>	<u>2,060,944</u>	<u>3,053,939</u>	<u>3,719,800</u>	<u>3,720,300</u>
Revenues over (under) expenditures	1,508,054	1,260,747	1,422,560	1,551,593	(3,053,934)	-	-
Other Financing Sources (Uses)							
TT - Mainland Water	-	-	(340,000)	(340,000)	-	-	-
T F - Occupancy Tax Fund	-	-	-	(3,348,842)	-	-	-
T T - Sobws Construction	(1,500,000)	(1,700,000)	(2,098,841)	(2,098,841)	-	-	-

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM
 Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual		FY 2024 Original Request Manager Proposed Board Approved		
Retained Earnings Appropriated	-	439,253	1,016,281	-	-	-
	(1,500,000)	(1,260,747)	(1,422,560)	(5,787,683)	-	-
Revenues over (under) expenditures, other financing sources (uses) and appropriated fund balance	\$ 8,054	\$ -	\$ -	\$ (4,236,090)	\$ (3,053,934)	\$ -

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM DEVELOPMENTAL FEE FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Water Revenues							
Water Sys Developmental Fees	\$ 795,841	\$ -	\$ 1,214,285	\$ 299,287	\$ -	\$ -	\$ -
Penalties & Interest	-	550,000	550,000	-	-	-	-
	795,841	550,000	1,764,285	299,287	-	-	-
Non-operating Revenues							
Investment Earnings	5,399	-	363,367	69,951	-	-	-
	5,399	-	363,367	69,951	-	-	-
Total Revenues	801,240	550,000	2,127,652	369,238	-	-	-
Other Financing Sources (Uses)							
T T - SOBWS Construction	(500,000)	-	(408,603)	(771,970)	-	-	-
Appropriated Retained Earnings	-	-	-	-	-	-	-
	(500,000)	-	(408,603)	(771,970)	-	-	-
Revenues over (under) other financing uses	\$ 301,240	\$ 550,000	\$ 1,719,049	\$ (402,732)	\$ -	\$ -	\$ -

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Charges for Services - Sewer							
Sewer Charges	\$ 755,192	\$ 1,043,107	1,043,107	\$ 872,990	\$ -	\$ 1,074,400	\$ 1,074,400
Tap And Connection Fees	68,927	40,000	40,000	-	-	-	-
Penalties & Interest	11,033	20,000	20,000	19,720	-	20,000	20,000
	835,152	1,103,107	1,103,107	892,710	-	1,094,400	1,094,400
Non-operating Revenues							
Investment Earnings	(14,726)	12,000	12,000	25,632	-	20,000	20,250
Rents	6,900	3,600	3,600	3,273	-	-	-
	(7,826)	15,600	15,600	28,905	-	20,000	20,250
Total Revenues	827,326	1,118,707	1,118,707	921,615	-	1,114,400	1,114,650
Expenditures							
Administration							
Personnel							
Salaries	88,417	118,288	118,288	119,611	-	249,297	249,297
FICA Expense	6,404	9,050	9,050	9,033	-	19,073	19,073
Health Insurance Expense	17,463	29,683	29,683	32,650	-	71,550	71,550
Retirement Expense	4,830	21,340	21,340	21,583	-	47,467	47,467
OPEB	5,264	-	-	-	-	-	-
	122,378	178,361	178,361	182,877	-	387,387	387,387
				-			
Telephone & Postage	1,460	2,000	2,000	1,481	2,000	2,000	2,000
Data Transmission	1,824	1,824	1,824	1,659	3,000	3,000	3,000
Training & Education	1,360	15,000	15,000	7,445	15,000	15,000	15,000
Travel	-	5,000	3,817	1,069	10,000	10,000	10,000
Credit Card Fees	4,116	4,000	4,000	3,562	2,500	2,500	2,500
Dues & Subscriptions	39,686	15,000	45,000	34,822	25,000	25,000	25,000
Software License Fee	916	858	2,041	2,013	1,500	1,500	1,500
Administration	131,325	58,838	58,838	58,838	135,000	135,000	135,000
	180,687	102,520	132,520	110,889	194,000	194,000	194,000
Sewer Treatment Operations							

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER FUND
Annual Budget for FY 2024

	FY 2022	FY 2023			FY 2024		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Repairs & Maintenance	16,844	45,000	70,000	45,873	85,000	65,000	65,000
Vehicle Maintenance	-	-	-	-	25,000	12,000	12,000
Professional Services	-	-	-	-	5,000	96,250	96,500
Utilities	44,764	70,000	70,000	46,592	90,000	70,000	70,000
Fuel	17,775	18,000	20,000	20,405	20,000	20,000	20,000
Supplies	32,046	30,000	33,000	31,521	40,000	40,000	40,000
Lab Tests	55,936	74,000	74,000	48,726	90,000	90,000	90,000
Chemicals	76,590	90,000	90,000	81,049	120,000	120,000	120,000
Uniforms	570	2,500	2,500	2,245	3,500	3,500	3,500
Workers Compensation	(2,179)	1,707	1,707	1,707	3,000	2,053	2,053
Contracted Services	91,926	490,878	460,878	125,254	450,000	384,500	384,500
	334,272	822,085	822,085	403,372	931,500	903,303	903,553
Capital Outlay	227,363	471,000	441,000	60,916	1,543,000	1,253,000	1,253,000
	227,363	471,000	441,000	60,916	1,543,000	1,253,000	1,253,000
Total Expenditures	864,700	1,573,966	1,573,966	758,054	2,668,500	2,737,690	2,737,940
Revenues over (under) expenditures	(37,374)	(455,259)	(455,259)	163,561	(2,668,500)	(1,623,290)	(1,623,290)
Other Financing Sources							
Appropriated retained earnings	-	317,759	317,759	-	-	370,290	370,290
T F - Transfer Tax Capital Fd	-	(27,500)	(27,500)	-	-	1,253,000	1,253,000
T T - Maple Commerce Sewer	-	-	-	-	-	-	-
T F - Mainland Sewer Sys Dev F	-	165,000	165,000	-	-	-	-
	-	455,259	455,259	-	-	1,623,290	1,623,290
Revenues over (under) expenditures, and other financing sources	\$ (37,374)	\$ -	\$ -	\$ 163,561	\$ (2,668,500)	\$ -	\$ -

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER SYSTEM DEVELOPMENTAL FEE FUND
 Annual Budget for FY 2024

	FY 2022 Actual	Original Budget	FY 2023 Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
Revenues							
Sewer Revenues							
Sewer Sys Developmental Fees	\$ 5,860	\$ 165,000	\$ 165,000	\$ 17,008	\$ -	\$ -	\$ -
Penalties & Interest	-	-	-	-	-	-	-
	5,860	165,000	165,000	17,008	-	-	-
Non-operating Revenues							
Investment Earnings	(6,228)	12,000	12,000	25,632	-	20,000	20,250
	(6,228)	-	-	(11,521)	-	-	-
Total Revenues	(368)	165,000	165,000	5,487	-	-	-
Other Financing Sources (Uses)							
T T - Moy Cent Sewer Oper	-	(165,000)	(165,000)	-	-	-	-
	-	(165,000)	(165,000)	-	-	-	-
Revenues over (under) other financing uses	\$ (368)	\$ -	\$ -	\$ 5,487	\$ -	\$ -	\$ -

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE POST-EMPLOYMENT BENEFITS FUND
Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
Revenues							
Retiree Benefits							
Retiree Health Insurance	\$ 708,767	\$ 679,786	\$ 810,275	\$ 810,275	\$ -	\$ 806,164	\$ 806,164
Investment Earnings	52	-	20,000	19,146	-	15,000	15,000
Fund Balance Appropriated	-	-	-	-	-	-	-
Total Revenues	<u>708,819</u>	<u>679,786</u>	<u>830,275</u>	<u>829,421</u>	<u>-</u>	<u>821,164</u>	<u>821,164</u>
Expenditures							
FICA Expense	-	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)							
Fund Balance Appropriated	-	45,098	512,865	-	-	-	-
Revenues Over (Under) Expenditures	<u>708,819</u>	<u>724,884</u>	<u>1,343,140</u>	<u>829,421</u>	<u>-</u>	<u>821,164</u>	<u>821,164</u>
Fund balances, estimated:							
Beginning of year, July 1							
Health Benefits	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>
	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>	<u>784,078</u>

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE POST-EMPLOYMENT BENEFITS FUND
Annual Budget for FY 2024

	FY 2022 Actual	Original Budget	FY 2023 Revised Budget	Projected Actual	Original Request	FY 2024 Manager Proposed	Board Approved
End of year, June 30							
Health Benefits	1,138,488	1,146,520	1,455,648	1,198,789	784,078	1,194,660	1,194,660
	<u>\$ 1,138,488</u>	<u>\$ 1,146,520</u>	<u>\$ 1,455,648</u>	<u>\$ 1,198,789</u>	<u>\$ 784,078</u>	<u>\$ 1,194,660</u>	<u>\$ 1,194,660</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 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
OPEB Trust							
Revenues							
OPEB Benefits	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1,012	-	-	7,067	-	-	-
	501,012	-	-	7,067	-	-	-
Expenditures							
	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Total revenues over (under) expenses	501,012	-	-	7,067	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	-	-	-	-	-	-	-
End of year, June 30	\$ 501,012	\$ -	\$ -	\$ 7,067	\$ -	\$ -	\$ -

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE LAW ENFORCEMENT OFFICERS SPECIAL SEPARATION (LEOSSA) TRUST
 Annual Budget for FY 2024

	FY 2022 Actual	FY 2023 Original Budget Revised Budget Projected Actual			FY 2024 Original Request Manager Proposed Board Approved		
LEOSSA Trust							
Revenues							
LEOSSA Benefits	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Earnings	1,012	-	-	7,067	-	-	-
	501,012	-	-	7,067	-	-	-
Expenditures							
Contingency	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total revenues over (under) expenses	501,012	-	-	7,067	-	-	-
Fund balances, estimated:							
Beginning of year, July 1	-	-	-	-	-	-	-
End of year, June 30	\$ 501,012	\$ -	\$ -	\$ 7,067	\$ -	\$ -	\$ -