

An aerial photograph of a coastal residential area. The top portion shows a row of houses with brown roofs and some with swimming pools. Below the houses is a strip of dunes with sparse vegetation. The middle section is a wide, sandy beach. The bottom portion shows the ocean with waves breaking onto the shore. The image is partially obscured by a black diagonal shape on the left side.

2022 - 23 Ocean Sands
Water & Sewer District
Operating Budget

Presented May 16, 2022

Operations

	FY 2022	FY 2023
Operating Revenues		
Water	720,300	657,921
Sewer	744,910	800,000
	1,465,210	1,454,921
Operating Expenses		
Water	721,366	722,768
Sewer	1,623,135	1,939,780
	2,344,501	2,662,548
Revenues under expenses	(879,291)	(1,207,627)
Other Income		
District taxes	546,149	556,686
Other	40,225	47,500
Appropriated Fund Balance	292,917	603,441
	879,291	1,207,627

Capital

Water

- Upgrade aging infrastructure
- Meter replacement

Sewer

- Amphidrome/pump spare equipment for emergency
- Tank coating to reduce algae
- Separation wall for Dosing tank
- Mobile Pumping Station
- Control panels
- Bar screen upgrades
- Truck

BUDGET HIGHLIGHTS

- ▶ FY 2023 will be the second year of 3.5% annual rate increase proposed for 10 years
- ▶ Ongoing meter replacement will continue during the upcoming year.

Annual Balanced Budget

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

Locations to View Budget Document

- ▶ County Manager's Office
- ▶ County's website at:
- ▶ www.currituckgovernment.com

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

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Revenues							
Non-Operating Revenues							
Ad Valorem Taxes	\$ 539,078	\$ 546,149	\$ 546,149	\$ 566,832	\$ 556,686	\$ 556,686	\$ -
Investment Earnings	2,047	20,000	20,000	20,000	-	20,000	-
Other	60,713	-	-	-	13,621	13,621	-
	601,838	566,149	566,149	586,832	570,307	590,307	-
Charges for Services							
Water Revenues							
Sale Of Materials - Water	85	-	-	271	-	-	-
Utilities Charges - Water	733,941	709,000	709,000	630,000	732,950	630,000	-
Penalties & Interest - Water	13,442	6,800	6,800	6,800	6,800	6,800	-
Other	6,923	4,500	4,500	4,500	4,500	4,500	-
	754,391	720,300	720,300	641,571	744,250	641,300	-
Sewer Revenues							
Utilities Charges - Sewer	714,196	724,500	735,910	850,000	696,570	800,000	-
Penalties & Interest - Sewer	7,489	9,000	9,000	10,742	-	-	-
	721,685	733,500	744,910	860,742	696,570	800,000	-
Total Operating Revenues	1,476,076	1,453,800	1,465,210	1,502,313	1,440,820	1,441,300	-
TOTAL Revenues	2,077,914	2,019,949	2,031,359	2,089,145	2,011,127	2,031,607	-
Expenditures							
Personnel							
Salaries	99,561	120,640	120,640	120,640	120,640	124,176	-
Temporary Services	-	-	-	-	-	19,761	-
FICA Expense	6,178	9,229	9,229	9,229	9,229	11,011	-
Insurance Expense	17,803	26,953	26,953	30,995	30,995	29,683	-
Retirement Expense	23,260	20,558	20,558	18,511	22,005	22,401	-
	146,802	177,380	177,380	179,375	182,869	207,032	-
Operations - Administration							
Data Transmission	527	1,500	1,500	960	1,500	1,500	-
Travel	-	5,000	5,000	3,000	3,000	3,000	-
Training & Education	85	6,000	6,000	3,000	5,000	5,000	-

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	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	Manager Proposed	Board Adopted
Fees Paid To Officials	-	-	-	-	-	-	-
Uniforms	1,154	1,500	1,500	1,500	1,000	1,000	-
Workers Compensation	3,371	3,006	2,916	3,475	3,156	3,156	-
Credit Card Processing Fees	5,369	6,000	6,000	5,000	5,000	5,500	-
Depreciation	560,723	-	-	-	-	-	-
Contingency	-	9,880	9,880	-	-	-	-
	571,229	32,886	32,796	16,935	18,656	19,156	-
Operations - Water							
Administration - Water	43,408	45,736	45,736	43,408	-	49,529	-
Telephone & Postage - Water	2,473	2,500	2,500	3,000	2,500	3,000	-
Utilities - Water	4,552	6,000	6,000	8,000	8,000	8,000	-
Repairs & Maintenance - Water	2,574	23,334	23,334	16,169	10,000	23,334	-
Advertising - Water	-	-	-	-	-	-	-
Supplies - Water	8,081	12,000	12,000	5,000	10,000	8,000	-
Lab Tests - Water	5,981	3,500	3,500	5,000	3,500	5,000	-
System Supplies - Water	10,329	15,000	15,000	15,000	15,000	15,000	-
Chemicals - Water	-	-	-	-	-	-	-
Contracted Services - Water	17,162	11,500	11,500	14,700	27,900	28,034	-
Purchase Water From Another	443,232	525,000	525,000	460,000	525,000	525,000	-
Dues & Subscriptions - Water	870	1,500	1,500	1,070	1,500	1,500	-
Software License Fees-Water	317	-	-	1,136	446	1,200	-
Professional Services - Water	7,203	-	-	22,333	22,333	-	-
	546,182	646,070	646,070	594,816	626,179	667,597	-
Operations - Sewer							
Administration - Sewer	65,111	68,604	68,604	65,111	-	49,529	-
Telephone & Postage - Sewer	2,442	2,000	2,000	2,131	2,500	3,000	-
Utilities - Sewer	59,874	70,000	70,000	70,000	70,000	70,000	-
Repairs & Maintenance - Sewer	21,775	40,000	40,000	30,812	30,000	30,000	-
Fuel - Sewer	12,808	10,000	10,000	9,000	10,000	10,000	-
Supplies - Sewer	13,780	20,000	20,000	11,000	20,000	18,000	-
Lab Tests - Sewer	32,014	40,000	42,500	50,000	60,000	45,000	-
System Supplies - Sewer	3,647	25,000	25,000	25,000	25,000	25,000	-
Chemicals - Sewer	105,714	100,000	108,000	100,000	100,000	100,000	-
Contracted Services - Sewer	60,366	114,400	118,140	69,944	162,000	117,000	-
Dues & Subscriptions - Sewer	34,162	5,000	6,000	6,463	10,000	8,000	-

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

	FY 2021	FY 2022			FY 2023		
	Actual	Original Budget	Revised Budget	Projected Actual	Original Request	FY 2023 Manager Proposed	Board Adopted
Software License Fees-Sewer	433	1,000	1,000	1,000	671	671	-
Professional Services - Sewer	10,779	10,000	10,000	12,500	12,500	-	-
	422,905	506,004	521,244	452,961	502,671	476,200	-
Debt Service							
Debt Service - Sewer	500,000	500,000	500,000	500,000	500,000	500,000	-
Interest On Debt	150,062	137,813	137,813	150,062	125,563	125,563	-
	650,062	637,813	637,813	650,062	625,563	625,563	-
Capital Assets							
Capital Outlay - Water	-	33,750	33,750	33,334	59,834	46,500	-
Capital Outlay - Sewer	61,599	279,500	295,448	129,500	635,500	620,500	-
	61,599	313,250	329,198	162,834	695,334	667,000	-
Total Expenditures	2,398,779	2,313,403	2,344,501	2,056,983	2,651,272	2,662,548	-
Revenues Over (Under) Expenditures	(320,865)	(293,454)	(313,142)	32,162	(640,145)	(630,941)	-
Other Financing Sources (Uses)							
T F - Mainland Central Sewer	-	-	-	-	-	27,500	-
T F - Ocean Sands Sys Dev Fee	-	20,225	20,225	-	-	-	-
Retained Earnings Appropriated	-	273,229	292,917	153,263	294,164	603,441	-
	-	293,454	313,142	153,263	294,164	630,941	-
Revenues over (under) expenditures and other financings uses	\$ (320,865)	\$ -	\$ -	\$ 185,425	\$ (345,981)	\$ -	-

CURRITUCK COUNTY OCEAN SANDS WATER & SEWER DISTRICT
BUDGET ORDINANCE
Annual Budget for FY 2023

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, 2022 and ending June 30, 2023.

SECTION 1. OCEAN SANDS WATER & SEWER OPERATING FUND

A. Estimated Resources:	
District Taxes	\$ 556,686
Charges for Services - Water	641,300
Charges for Services - Sewer	800,000
Other non-operating revenues	13,621
Investment earnings	20,000
Transfers from other funds	27,500
Retained earnings appropriated	603,441
	<u>2,662,548</u>
 TOTAL ESTIMATED RESOURCES	 \$ <u>2,662,548</u>
B. Appropriations:	
Water operations	\$ 667,597
Sewer operations	476,200
Operations - Administration	226,188
Debt - sewer	625,563
Capital outlay - water	46,500
Capital outlay - sewer	620,500
	<u>2,662,548</u>
 TOTAL APPROPRIATIONS	 \$ <u>2,662,548</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. He may transfer amounts within the same department within the same fund up to Ten Thousand dollars (\$10,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners on a quarterly basis.
- B. He may transfer amounts between departments within the same fund up to One Thousand dollars (\$1,000) providing an official report on such transfers at the next regular meeting of the Board of Commissioners.
- C. He may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the County providing an office report on such transfers at the next regular meeting of the Board of Commissioners.
- D. He may make interfund loans for a period of not more than sixty days (60).
- E. He may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 3. CONTRACTUAL OBLIGATIONS

The County Manager or the County Attorney 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 Budget Officer
 Leeann Walton is the Clerk to the Board
 Samantha Evans is the Deputy Clerk to the Board
 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 had 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 _th day of June 2023.

Signature on File _____
 Michael H. Payment, Chairman
 Board of Commissioners

ATTEST:

Signature on File

Leeann Walton
Clerk to the Board