Fiscal Year 2026

Operating Budget & Capital Improvement Plan

Currituck County, North Carolina

Fiscal Year 2026

Operating Budget and Capital Improvement Plan

Adopted on June 11, 2025

County Manager
Rebecca L. Gay

Assistant County Manager
Melissa J. Futrell

Finance Director
Sandra Hill (retired June 30, 2025)
Caron Crouse (July 1, 2025)

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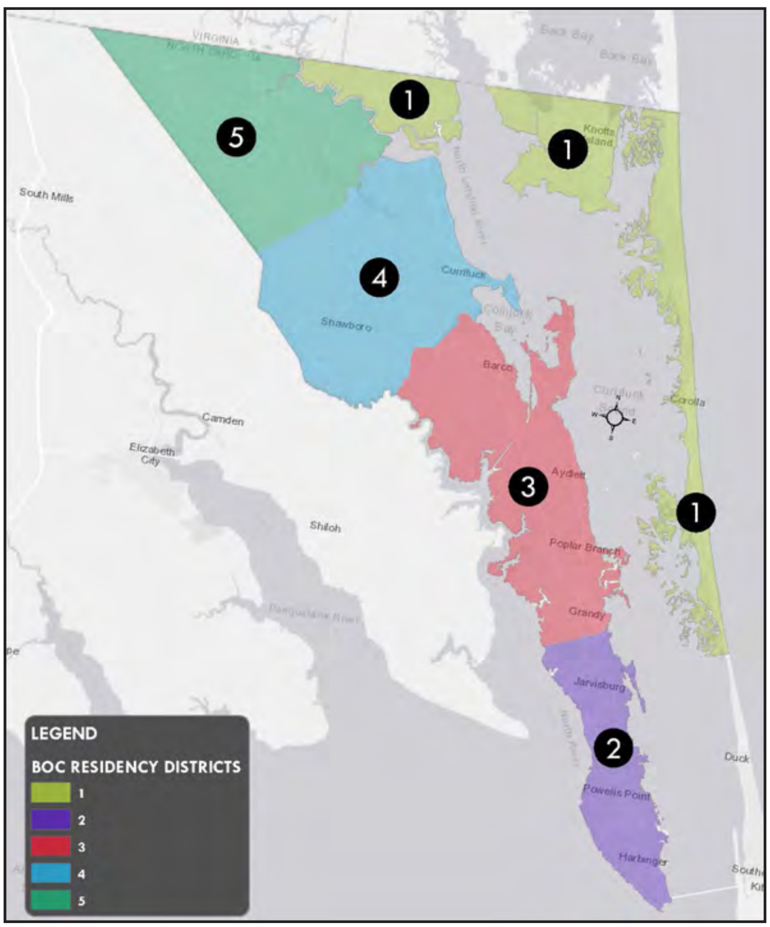
Board of Commissioners

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.

There are five residency districts from each of which one commissioner is elected. There are also two at-large commissioner seats that do not have a residency requirement.

The Board of Commissioners meets on the first and third Monday of each month in the Historic Courthouse. Special meetings and work sessions are scheduled as needed.



Paul O'Neal
Chair
At-Large

Selina Jarvis
Vice-Chair
District 2

Tony Angell
District 1

Owen Etheridge
District 5

Kevin McCord
At Large

Mike Payment
District 3

Janet Rose
District 4

County Administration

- County Manager: Rebecca L. Gay
- Assistant County Manager: Melissa J. Futrell
- County Attorney: Megan E. Morgan
- Clerk to the Board: Leeann Walton

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 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 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.

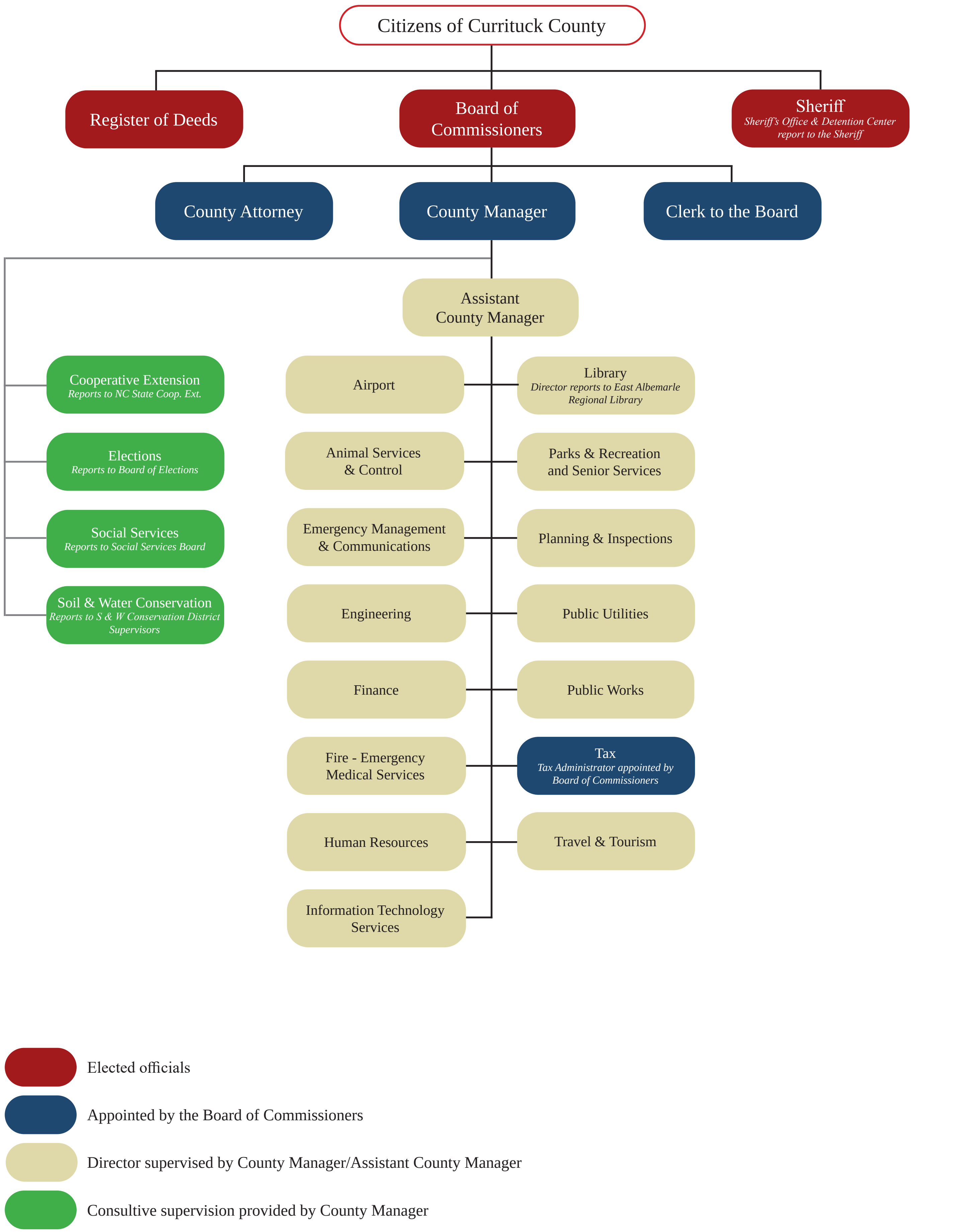
Currituck County residents who are at least 18 years old may apply to serve on the following advisory boards:

- 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
- Opioid 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



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 North Carolina counties.

The county encompasses 261.91 square land miles and has an estimated population of 33, 670 year-round residents, according to the North Carolina State Demographer's office. Currituck is a growing county that experienced a 36.5% increase in population from July 2014 to 2024.

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 mainly 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 seventh elementary school is under construction in Moyock. A five-member Board of Education is elected to serve four-year terms. Higher educational opportunities are available through College of The Albemarle, a community college that offers 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 also attracts a large number of hunters annually.

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

Budget Message

May 19. 2025

Honorable Board of Commissioners,

I am pleased to submit Currituck County's Fiscal Year 2026 Proposed Budget. The proposed budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act.

This proposed budget includes services that the county must provide, as well as those services that the community values. Community values are expressed through your policies, goals, and investments. 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.

State of the County

As you review the narrative sections of this budget document you will identify a theme: growth. The North Carolina State Demographer's Office most recent population estimate for Currituck County is 33,670. From 2014 to 2024, the county's population has grown by 36.5%. We have welcomed approximately 9,000 new residents to Currituck County in the last 10 years.

In recent years we have highlighted the unique challenges and opportunities the county faces due to our geography and standing as the only form of government in the county.

In November 2024, Currituck County was again named the least distressed county in North Carolina, receiving a Tier 3 designation for 2025 under the N.C. Department of Commerce Development Tier Designations. This designation continues to hamper the county's ability to obtain state grant funding. We will continue to advocate for legislation to modify or study the tier ranking criteria as well as the inclusion of population as a tier establishing criteria.

Due to population growth and the absence of another local government to share in the provision of services, our exceptional team is often asked to do more with less. In consideration of this concept, we evaluated staffing levels of neighboring Dare and Pasquotank counties. Dare County has a permanent population of 37,786 and six (6) municipalities. Pasquotank County has a population of 40,933 and one (1) municipality. Approximately half of the residents of Pasquotank County live within the City of Elizabeth City.

The following table provides staffing comparisons for three (3) departments in common among Currituck, Dare and Pasquotank counties.

	Number of Positions in Department		
Department	Currituck	Dare	Pasquotank
Social Services	43	80	99
Facilities Maintenance	9	16	7
Tax	7	22	9

The table illustrates three services in which we are doing more with less. For example, there is one (1) Currituck County Social Services employee for every 750 residents compared to one (1) Pasquotank County Social Services employee for every 418 residents. Additionally, Currituck County Public Works maintains over 60 facilities throughout the county with seven (7) less staff members than Dare County.

In making these comparisons, I would like to recognize the outstanding efforts of Currituck County employees. On the pages that follow you will learn of their many accomplishments in the current fiscal year as well as plans for the upcoming year. It is a great honor to work alongside such a dedicated group of professionals.

It remains a challenge to fund and provide services in a county with unique geography and without other local governments to share in the provision of services. In consideration of these challenges and current economic conditions, we will continue to seek additional revenue sources including grant funding opportunities and will evaluate opportunities for efficiencies in service delivery.

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 budget proposes an allocation of 37% 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 20% of the General Fund is appropriated to Education.

General Government
The proposed budget includes an appropriation of $12,892,911 or 15% of the General Fund appropriation to General Government operations. This proposed budget includes an appropriation of $400,000 for repairs to the YMCA roof, $100,000 for auxiliary power for IT infrastructure, $650,000 for athletic fields at Tulls Creek Elementary, $62,000 for walking bridge replacements at Currituck Community Park, and $53,000 for replacement office furniture for the Clerk of Court office.

Public Safety
This proposed budget continues the commitment to invest significant funding into vehicle replacement programs for the Sheriff's Office and Fire-Emergency Medical Services. This proposed budget allocates $693,000 for ten (10) patrol vehicles and $346,500 for five (5) trucks for the Sheriff's Office and $750,000 for two (2) new ambulances for Fire-Emergency Medical Services. Three years ago, the board committed to incrementally purchase fire apparatus to replace the aging fleet. This proposed budget continues the replacement program with the allocation of $700,000 for the purchase of fire apparatus.

Reliable communication is essential to safe and efficient public safety response. The county's cache of portable hand-held and vehicle mobile radios is reaching end-of-life. This proposed budget includes an appropriation of $600,000 for the replacement of a combination of 100 portable and mobile radios. FY 2026 is identified as the second year of a five-year commitment to replacing these radios.

Education
Historically, Currituck County has strongly supported education and the Currituck County School System. Even in challenging economic times the support is continued in this proposed budget.

Currituck County School System Local Current Expense
This proposed budget allocates $15,673,160 as Local Current Expense funding which is a 6.69% increase over the current fiscal year Local Current Expense funding. Of the $15,673,160 appropriation, $132,306 is included for six months of utilities expense for Tulls Creek Elementary School and $209,244 is included to fund an increase to teacher supplements.

Currituck County Schools Capital Outlay
Over the last several fiscal years, the county has appropriated $1,400,000 in capital outlay funding for Currituck County Schools. Over those fiscal years, the school system has applied $400,000 of that funding to technology. The FY 2025 budget included additional funding in the amount of $135,000 for technology. Currituck County Schools FY 2026 request again includes $135,000 for technology in addition to the annual appropriation of $1,400,000 for a total capital outlay request of $1,535,000. Funding in the amount of $350,000 is also included for the purchase and installation of bus radios, resulting in a capital outlay funding total of $1,885,000.

Two years ago, the board committed to funding improvements identified in the school system's five-year capital improvement plan at an annual expense of approximately $3,600,000. This proposed budget allocates $2,230,000 from the School Capital Reserve Fund, as well as $670,000 to be appropriated in a transfer from School Capital Improvements to make the total School Capital Construction appropriation of $2,900,000.

The total proposed capital outlay allocation for FY 2026 is $4,785,000. It is also expected that the school system will apply for approximately $400,000 from state lottery funds and approximately $300,000 from the state Public Schools Repair and Renovation Fund.

A New Elementary School

Construction began on Tulls Creek Elementary School in October 2023. Completion of the building is anticipated in early 2026, and the school is scheduled to open to students in August 2026. It is anticipated in FY 2027 that operational expense for Tulls Creek Elementary School will require an additional $1.8 million in annual funding.

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 resulted in the establishment of the COA-Currituck campus providing aviation systems technology, computer-aided drafting technology and computer-integrated machining programs. At the county's Public Safety Center, COA-Currituck offers basic law enforcement, nursing aide and general education programs. Continuing the partnership, this proposed budget allocates $289,765 to College of The Albemarle. This proposed budget also includes capital outlay funding in the amount of $100,000 for building and grounds improvements at COA-Currituck.

We also look forward to building upon our relationship with Elizabeth City State University as the university expands its Aviation Science flight program to Currituck County Regional Airport.

Team Currituck

Health Insurance Benefit

The county joined the North Carolina Health Insurance Pool (NCHIP) on July 1, 2023 to offer our team greater health coverage at much less cost to the county. Our first two years with NCHIP have been very successful, building a fund surplus of $1.8M which may be used in future years to support a more robust plan or reduced premiums. The outlook continues to be positive and NCHIP will begin investing the pool's total reserve balance, returning dividends to members. This proposed budget includes a 3% increase to our renewal rate which is 5.6% less than the market average of 8.6%.

Salary Study

In preparing last year's budget, a focus on employment trends prompted a progressive approach to a cost-of-living adjustment (COLA) that provided for the following:

- 8% COLA for Grades 50 to 69
- 6% COLA for Grade 70 to Grade 79
- 4% COLA for Grade 80 and above

In addition to implementation of the cost-of-living adjustment, you approved the recommendation to conduct a salary study. A comprehensive salary study was conducted with the assistance of a consultant with extensive experience in local government. The consultant recommended revisions to the pay plan that reduces the number of grades and expands each pay grade range to 50%. An additional recommendation is to increase the percentage difference between pay grades to eliminate compression. The proposed pay plan provides greater flexibility in salary determinations and better supports employee development, progression, and long-term retention strategies.

This proposed budget includes the recommendations of the pay study. The proposed pay plan is provided in the appendix to this document.

This proposed budget also includes a recommendation to cap the county's 401k contribution at 5%.

Personnel Changes

The following personnel changes are proposed in this budget:

General Fund

Administration – Move Veteran Services Officer position from Administration (10410) to Veteran Affairs (10776).

Communications - Reclassify Communications Supervisor to Communications Director.

Planning and Inspections – Reclassify one (1) Building Inspector III to Senior Inspector, eliminate one (1) Permit Technician position, and eliminate one (1) Planner position. Move three (3) Planning Technician positions from Planning (10660) to Inspections (10540).

Public Utilities – Reclassify Public Utilities Director from Grade 94 to Grade 83, removing the professional engineer requirement. Reclassify Public Utilities Manager to Public Utilities Infrastructure Manager from Grade 82 to Grade 76. Move Stormwater Technician position from Public Utilities (10461) to Stormwater (10609).

Rural Center – Eliminate one (1) part-time summer maintenance position.

Sheriff's Office – Reclassify one (1) Deputy position to Sergeant position and reclassify one (1) Administrative Assistant I position to Administrative Assistant II position.

Social Services – Eliminate two (2) Income Maintenance Caseworker II positions and eliminate one (1) Social Worker III position.

Tourism Development Authority
Historic Corolla Park - Add one (1) Whalehead Operations Manager position at Grade 73.
Tourism Promotions - Eliminate one (1) Assistant Promo and Events Coordinator position.
Increase Visitor Relations Coordinators hourly rate from $16.24 to $17.00 per hour.

Solid Waste Fund
Solid Waste – Add one (1) Machine Operator/Scale Operator position at grade 59.

Board of Elections and Poll Worker Compensation
Board of Elections

Chair	Increase to $125 per month plus mileage
Member	Increase to $75 per month annual plus mileage

Poll Worker

Chief Judge	Increase to $19 per hour
Judge	Increase to $17 per hour
Election Asst	Increase to $15 per hour

Enterprise Funds
Generally, enterprise funds account for operations that are financed and operate much like a private business. The county maintains nine (9) enterprise funds. In enterprise funds that are water, sewer or solid waste related there are capital projects planned to begin or continue in FY 2026.

Those projects are:
- Dump valve replacement at Ocean Sands water tower
- Spray field rehabilitation at Oceans Sands WWTP
- New generator for Lift Station #4 in Ocean Sands
- New SCADA for Ocean Sands WWTP and lift stations
- Second high service pump at the Mainland Water Treatment Plant
- Reverse osmosis well and transmission line engineering for Mainland Water
- 16-inch Water Main Upgrades from Currituck Water Tank Sligo and Pumps Stations.
- New Reverse Osmosis Well and Connection to Southern Outer Banks Water System.
- Engineering for SOBWS Distribution Warehouse
- Generator replacement for SOBWS – Franklyn Street well
- Engineering for third treatment train at Waterside Village/Walnut Island WWTP
- Design expansion of Panther Landing Road Convenience Center.

Moyock Watershed Service District
This proposed budget recommends reducing the Moyock Watershed Service District tax rate from $0.015 to $0.01. The FY 2025 projected levy was $238,793. The FY 2026 projected levy is $164,317. Maintenance on Moyock Service District Ditch #3 and Ditch #4 were completed in the current fiscal year. In the upcoming year, staff will recommend projects along additional drainage features within the service district including Guinea Mill Canal and Applewood Ditch. It should be noted that any work completed on Guinea Mill Canal will be funded first with tax district revenue that remains in the former Guinea Mill Service District Fund.

Fleet Program
The county makes considerable annual investments in its vehicle fleet. The average current cycle time of a county vehicle is 12.5 years. This lengthy cycle leads to high maintenance costs and greater fuel costs. To reduce this expense, staff evaluated participation in a vehicle lease program.

It is recommended that we transition to a more sustainable fleet plan, lowering the holding period of a vehicle from 12.5 years to 4 to 5 years. Maintenance costs will decrease as the fleet age and cycle time decreases. Fuel costs will also decrease with more efficient vehicles in the fleet. A shorter cycle period also results in higher resale gains to reinvest into the fleet. Additionally, participation in a lease program reduces staff time associated with fleet management, as the lease program manager acquires vehicles and processes all documentation, provides tools for maintenance and fuel evaluation, consolidates billing and handles resale.

This budget proposes the lease of 27 vehicles across all funds at a projected cost of $321,667.

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 2026 through FY 2030. The result is the FY 2026-2030 Capital Improvement Program that is recommended to you for adoption with the FY 2026 budget. The FY 2026 capital budget represents projects proposed for funding in the proposed budget. The remaining projects shown in FY 2027 through FY 2030 represent planned projects that will be continually vetted and subject to change.

FY 2026 and Beyond
This proposed budget maintains a property tax of $0.62 per $100 valuation. The proposed budget includes a fund balance appropriation of $2,009,129. I believe this $88,403,174 General Fund operating budget is responsible for addressing community needs and expectations. This proposed budget addresses challenges and recognizes good stewardship of county resources and facilities.

Consideration of alternative sources of revenue will be required in the future. I again encourage you to consider placing a referendum on the November 2026 ballot to levy an additional one-quarter percent sales tax under Article 46 of local option sales tax. Revenue is not restricted or earmarked and can therefore be used for any allowed use by counties. Article 46 sales tax does not apply to unprepared food (i.e. groceries) or gas purchases. The quarter cent sales tax will generate approximately $2.3 million annually, based on current sales tax collections. By comparison, one penny of Currituck County property tax generates $856,298.

Coming Soon
Now that the budget is yours, we want citizens to have the opportunity to review the budget, to ask questions and provide feedback. Comments can be made to commissioners@currituckcountync.gov. The proposed budget will also be posted on the county's website and hard copies will be located at the office of the Clerk to the Board in the Historic Courthouse, 153 Courthouse Road, Currituck, North Carolina, 27929.

On June 2, 2025, a budget work session is scheduled to be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 2, 2025 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2025.

In closing, I thank department heads for their diligent and dedicated work preparing their budget submissions. I also thank the budget team: Finance Director Sandra Hill, Assistant Finance Director, Caron Crouse, Assistant County Manager Melissa Futrell, and Public Information Officer Randall Edwards for their efforts.

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

Signature on File
Rebecca L. Gay
County Manager

Adjustments from Proposed to Adopted Budget

General Fund - Revenues

Proposed	**$ 88,403,174**
A. Intergovernmental Revenues	20,0000
B. Investment Earnings	213,378
C. T - F Occupancy Tax	8,977
D. Appropriated Fund Balance	410,210
Adopted	**$ 89,055,739**

A. Increase revenue estimate for Amateur Sports Grant award of $20,000.
B. Increase investment earnings in the amount of $213,378.
C. Increase transfer from Occupancy Tax Fund of $8,977.
D. Appropriated fund balance in the amount of $410,210.

General Fund - Expenditures

Proposed	**$ 88,403,174**
A. Salaries	45,020
B. Salaries Overtime	277,276
C. FICA	27,262
D. Retirement	38,557
E. Worker's Compensation	10,135
F. Public Works Projects	110,000
G. Deeds Supplemental Pension	(35,641)
H. Court Facilities	(40,000)
I. Law Enforcement Supplemental Retirement	9,420
J. Cooperative Extension Capital	80,000
K. Parks and Recreation Projects	52,000
L. Charter School Capital Appropriation	50,000
M. Insurance and Bonds	(15,315)
N. Appropriations to Other Funds	51,751
Adopted	**$ 89,055,739**

A. Salaries were increased across the General Fund in the amount of $45,020 due to a revision in the implementation of the pay classification plan.
B. Salaries Overtime was increased in the Sheriff's Office, Detention, EMS, and Communications budgets in the total amount of $277,276. Of the increase, $175,000 was added to the Sheriff's Office budget for additional overtime for a flex shift.
C. FICA increased across the General Fund in the amount of $27,262.

D. Retirement increased across the General Fund in the amount of $38,557.
E. Worker's Compensation increased across the General Fund in the amount of $10,135.
F. Carry forward of FY 2025 funding for windows at the Knotts Island Senior Center and YMCA roof repair.
G. Staff identified a technical revision reducing the Deeds Supplemental Pension by $35,641.
H. Staff identified a technical revision reducing the Court Facilities budget by $40,000.
I. Law Enforcement Supplemental Retirement increased by the amount of $9,420.
J. Cooperative Extension capital outlay was increased by $80,000 to carry forward funds allocated in the FY 2025 budget for lighting system replacement.
K. Parks and Recreation Projects was increased by $52,000 to complete improvements to the Maple Park dugouts.
L. The Board of Commissioners directed an appropriation of $50,000 to Charter School Capital Appropriation.
M. Staff identified a technical revision reducing Insurance and Bonds by $15,315.
N. Transfer to the Corolla Fire District Fund was increased in the amount of $51,751.

Corolla Fire Service District - Revenues

Proposed	**$ 5,474,899**
A. Transfer from General Fund	51,751
B. Appropriated Fund Balance	72,425
Adopted	**$ 5,599,075**

Corolla Fire Service District - Expenditures

Proposed	**$ 5,474,899**
A. Salaries	7,582
B. Salaries Overtime	15,000
C. FICA	2,111
D. Retirement	1,762
E. Worker's Compensation	5,340
F. Leased Vehicle	(7,929)
G. Debt - Corolla VFD	26,500
H. Capital Outlay - Corolla VFD	73,810
Adopted	**$ 5,599,075**

Salaries, Salaries Overtime, FICA, Retirement and Worker's Compensation were increased due to a revision in the implementation of the pay classification plan.
F. Staff identified a technical revision decreasing the Leased Vehicle line by $7,929.
G. Staff identified a technical revision increasing Debt for Corolla VFD by $26,500.
H. Corolla Fire (volunteer) capital outlay increased by $73,810 to carry forward funds budgeted in FY 2025 for capital purchases associated the apparatus expected for delivery in FY 2026.

Knotts Island Fire Service District - Revenues

Proposed	**$ 1,896,252**
A. Appropriated Fund Balance	35,878
Adopted	**$ 1,932,130**

Knotts Island Fire Service District - Expenditures

Proposed	**$ 1,892,252**
A. Salaries	7,865
B. Salaries Overtime	662
C. FICA	652
D. Retirement	1,827
E. Worker's Compensation	1,872
F. Capital Outlay	23,000
Adopted	**$ 1,932,130**

Salaries, Salaries Overtime, FICA, Retirement and Worker's Compensation were increased due to a revision in the implementation of the pay classification plan.
F. Carry forward of FY 2025 funding for roof repairs

Mainland Water - Revenues

Proposed	**$ 6,789,109**
A. Investment Earnings	21,747
Adopted	**$ 6,810,856**

Mainland Water - Expenditures

Proposed	**$ 6,789,109**
A. Salaries	13,481
B. FICA	1,031
C. Retirement	2,612
D. Worker's Compensation	22
E. Insurance	4,601
Adopted	**$ 6,810,856**

Salaries, FICA, Retirement and Worker's Compensation were increased due to a revision in the implementation of the pay classification plan.

Southern Outer Banks Water System - Revenues

Proposed	**$ 4,098,523**
A. Utilities Charge	5,580
B. Investment Earnings	12,573
Adopted	**$ 4,116,676**

Southern Outer Banks Water System - Expenditures

Proposed	**$ 4,098,523**
A. Salaries	9,896
B. FICA	757
C. Retirement	1,920
D. Worker's Compensation	286
E. Insurance	5,294
Adopted	**$ 4,116,676**

Salaries, FICA, Retirement and Worker's Compensation were increased due to a revision in the implementation of the pay classification plan.

Solid Waste - Revenues

Proposed	**$ 11,327,684**
A. Investment Earnings	2,033
Adopted	**$ 11,329,717**

Solid Waste - Expenditures

Proposed	**$ 11,327,684**
A. Salaries	806
B. FICA	62
C. Retirement	156
D. Worker's Compensation	627
E. Insurance	382
Adopted	**$ 11,329,717**

Salaries, FICA, Retirement and Worker's Compensation were increased due to a revision in the implementation of the pay classification plan.

Mainland Sewer - Revenues

Proposed	**$ 2,160,735**
A. Utilities Charge	410
B. Investment Earnings	1,222
Adopted	**$ 2,162,367**

Mainland Sewer - Expenditures

Proposed	**$ 2,160,735**
A. Salaries	322
B. FICA	25
C. Retirement	63
D. Worker's Compensation	13
E. Insurance	1,209
Adopted	**$ 2,162,367**

Salaries, FICA, Retirement and Worker's Compensation were increased due to a revision in the implementation of the pay classification plan.

Tourism Development Authority - Revenues

Proposed	**$ 15,363,098**
A. Occupancy Tax (3%)	65,708
Adopted	**$ 15,428,806**

Tourism Development Authority - Expenditures

Proposed	**$ 15,363,098**
A. Salaries	3,719
B. FICA	284
C. Retirement	724
D. Worker's Compensation	2,060
E. Promotions - Insurance and Bonds	(2,091)
F. Historic Corolla Park - Insurance	327
G. Tourism Related - Insurance and Bonds	224
H. Professional Services	50,000
I. Transfer to Operating Fund	10,461
Adopted	**$ 15,428,806**

Salaries, FICA, Retirement and Worker's Compensation were increased across the fund due to a revision in the implementation of the pay classification plan.

E. Promotions – Insurance and Bonds was decreased by $2,091.
F. Historic Corolla Park Insurance was increased by $327.
G. Tourism Related – Insurance and Bonds was increased by $224.
H. Professional Services was increased by $50,000 for services related to the Whalehead Dredging project.
I. Transfer to the Operating Fund was increased by $10,461.

Ocean Sands Water and Sewer District - Revenues

Proposed	**$ 3,441,218**
A. Investment Earnings	3,425
Adopted	**$ 3,444,643**

Accounts within the Ocean Sands Water and Sewer District were restructured between the Manager Proposed and Board Adopted versions of the budget to delineate between water and sewer related expenditures. The OSW&SD budget increased by $3,425

Ocean Sands Water and Sewer District - Expenditures

Proposed	**$ 3,441,218**
A. Water Operations	923,141
B. Sewer Operations	1,012,250
C. Administration	236,939
D. Debt	588,813
E. Capital Outlay	683,500
Adopted	**$ 3,444,643**

Budget Ordinance

County of Currituck Budget Ordinance
For the Year Ending June 30, 2026

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, 2025, and ending June 30, 2026.

A. Estimated Resources	Ad Valorem Taxes	$ 55,177,112
	Other Taxes and Licenses	12,089,400
	Intergovernmental Revenues	3,168,163
	Permits and Fees	5,475,672
	Sales and Services	1,033,960
	Investment Earnings	1,723,378
	Miscellaneous	617,500
		$ 79,285,185
	Transfers In	7,251,215
	Appropriated Fund Balance	2,519,339
		9,770,554
	TOTAL ESTIMATED RESOURCES	$ 89,055,739
B. Appropriations	Administration	$ 1,596,402
	Legal	367,165
	Governing Body	213,489
	Elections	419,152
	Finance	1,281,447
	Information Technology Services	1,860,145
	Human Resources	455,882
	Tax	894,129
	Public Works	2,569,290
	Public Utilities	274,641
	Engineering	307,484
	Corolla ABC Store	21,150
	Register of Deeds	983,901
	Court Facilities	509,181
	Sheriff	12,350,341
	Detention Center	3,559,996
	Animal Control	1,049,894
	Jury Commission	3,750
	Emergency Medical Services	9,073,506
	Emergency Management	920,402
	Communications	1,777,150
	Inspections	1,552,719
	County Fire Services	334,334
	Volunteer System	369,190
	Moyock Vol Fire Department	320,734
	Crawford Vol Fire Department	369,273

Lower Currituck Vol Fire Department	346,058
Carova Beach Vol Fire Department	273,419
Public Safety Center	353,520
Medical Examiner	40,000
Airport	1,126,579
Inter County Transit Authority	46,052
Soil Conservation	181,701
Stormwater Drainage	91,873
Forestry	133,180
Cooperative Extension	856,749
Planning	1,268,390
Health Administration	454,737
Mental Health	83,893
Social Services Administration	4,904,007
Public Assistance	611,430
County Assistance	216,640
Veteran Affairs	87,243
Juvenile Justice Programs	133,239
Parks & Recreation	2,298,963
Recreation - Payment in Lieu of Open Space	100,000
Rural Center	311,699
Library	894,720
Senior Center	492,816
Local Current Expense	15,673,160
Capital Outlay	1,885,000
College of the Albemarle	389,765
Charter School Capital Appropriations	50,000
Agency Appropriations	40,500
Central Services	1,155,480
Appropriations to other funds	11,120,179
TOTAL APPROPRIATIONS	$ 89,055,739

SECTION 2: TOURISM DEVELOPMENT AUTHORITY

A. Estimated Resources	Other Taxes & Licenses	$ 14,340,306
	Other Revenues	138,500
	Investment Earnings	900,000
	Transfer-In	50,000
	TOTAL ESTIMATED RESOURCES	$ 15,428,806
B. Appropriations	Tourism Promotion	$ 4,671,678
	General Tourism Related Expenditures	2,684,621
	Historic Corolla Park Operations	1,757,308
	Capital Outlay	5,577,500
	Transfers to other funds	737,699
	TOTAL APPROPRIATIONS	$ 15,428,806

SECTION 3. REVALUATION FUND

A. Estimated Resources	Transfer In	72,500
	TOTAL ESTIMATED RESOURCES	$ 72,500
B. Appropriations	Operations	72,500
	TOTAL APPROPRIATIONS	$ 72,500

SECTION 4. CAROVA BEACH ROAD SERVICE DISTRICT FUND

A. Estimated Resources	Ad Valorem Taxes	$ 71,697
	Permits and Fees	25,650
	Investment Earnings	1,800
	Transfer In	70,000
	TOTAL ESTIMATED RESOURCES	$ 169,147
B. Appropriations	Operations	$ 169,147
	TOTAL APPROPRIATIONS	$ 169,147

SECTION 5. COROLLA FIRE SERVICE DISTRICT FUND

A. Estimated Resources	Ad Valorem Taxes	$ 2,817,402
	Investment Earnings	50,363
	Transfer In	2,658,885
	Fund Balance Appropriated	72,425
	TOTAL ESTIMATED RESOURCES	$ 5,599,075
B. Appropriations	Operations	5,236,768
	Volunteer Fire Department	362,307
	TOTAL APPROPRIATIONS	$ 5,599,075

SECTION 6. KNOTTS ISLAND FIRE SERVICE DISTRICT FUND

A. Estimated Resources	Ad Valorem Taxes	$ 199,263
	Investment Earnings	15,000
	Transfers from Other Funds	1,673,202
	Appropriated Fund Balance	44,665
	TOTAL ESTIMATED RESOURCES	$ 1,932,130
B. Appropriations	Operations	$ 1,864,130
	Capital Outlay	68,000
	TOTAL APPROPRIATIONS	$ 1,932,130

SECTION 7. EMERGENCY TELEPHONE SYSTEM FUND

A. Estimated Resources	911 Wireline Surcharges	$ 112,437
	Grants	-
	Investment Earnings	-
	Fund Balance Appropriated	107,827
	TOTAL ESTIMATED RESOURCES	$ 220,264

B. Appropriations	Contracted Services	$ 120,464
	Capital Outlay	99,800
	TOTAL APPROPRIATIONS	$ 220,264

SECTION 8. EMERGENCY EQUIPMENT REPLACEMENT

A. Estimated Resources	Investment Earnings	$ 50,000
	Transfers	650,000
	Appropriated Fund Balance	-
	TOTAL ESTIMATED RESOURCES	$ 700,000
B. Appropriations	Capital Outlay	$ 700,000
	TOTAL APPROPRIATIONS	$ 700,000

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	Appropriated Fund Balance	$ 200,049
	TOTAL ESTIMATED RESOURCES	$ 200,049
B. Appropriations	Capital Outlay	$ 200,049
	TOTAL APPROPRIATIONS	$ 200,049

SECTION 10. HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND

A. Estimated Resources	Special District Taxes	$ 8,540
	Investment Earnings	220
	Appropriated Fund Balance	8,027
	TOTAL ESTIMATED RESOURCES	$ 16,787
B. Appropriations	Operations	$ 16,787
	Transfers Out	-
	TOTAL APPROPRIATIONS	$ 16,787

SECTION 11. MOYOCK WATERSHED IMPROVEMENT FUND

A. Estimated Resources	Special District Taxes	$ 164,317
	Investment Earnings	-
	Appropriated Fund Balance	-
	TOTAL ESTIMATED RESOURCES	$ 164,317
B. Appropriations	Operations	$ 164,317
	Transfers Out	-
	TOTAL APPROPRIATIONS	$ 164,317

SECTION 12. NORTHWEST WATERSHED IMPROVEMENT FUND

A. Estimated Resources	Special District Taxes	$ 4,536
	Investment Earnings	-
	Appropriated Fund Balance	49,247
	TOTAL ESTIMATED RESOURCES	$ 53,783
B. Appropriations	Operations	$ 53,783
	Transfers Out	-
	TOTAL APPROPRIATIONS	$ 53,783

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

A. Estimated Resources	Special District Taxes	$ 1,461,972
	Investment Earnings	35,000
	TOTAL ESTIMATED RESOURCES	$ 1,496,972
B. Appropriations	Operations	$ 1,496,972
	TOTAL APPROPRIATIONS	$ 1,496,972

SECTION 14. WHALEHEAD WATERSHED IMPROVEMENT FUND

A. Estimated Resources	Special District Taxes	$ 724,452
	Investments	-
	Appropriated Fund Balance	-
	TOTAL ESTIMATED RESOURCES	$ 724,452
B. Appropriations	Operations	$ 724,452
	Capital Outlay	-
	Transfers Out	-
	TOTAL APPROPRIATIONS	$ $724,452

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

A. Estimated Resources	Special District Taxes	$ 108,663
	Investment Earnings	10,000
	Appropriated Fund Balance	38,939
	TOTAL ESTIMATED RESOURCES	$ 157,602
B. Appropriations	Operations	$ 157,602
	TOTAL APPROPRIATIONS	$ 157,602

SECTION 16. DEPARTMENT OF SOCIAL SERVICES FUND

A. Estimated Resources	Operating Revenues - Client Accts.	$ 350,000
	TOTAL ESTIMATED RESOURCES	$ 350,000

B. Appropriations	Expenses paid of behalf of others - Client Accounts	$ 350,000
	TOTAL APPROPRIATIONS	$ 350,000

SECTION 17. FINES AND FORFEITURES

A. Estimated Resources	Operating Revenues - Fines and Forfeitures	$ 400,000
	TOTAL ESTIMATED RESOURCES	$ 400,000
B. Appropriations	Fees paid to Bd. of Education	$ 400,000
	TOTAL APPROPRIATIONS	$ 400,000

SECTION 18. DEEDS OF TRUST

A. Estimated Resources	Operating Revenues - Deeds of Trust	$ 75,000
	TOTAL ESTIMATED RESOURCES	$ 75,000
B. Appropriations	Remitted to State Treasurer	$ 75,000
	TOTAL APPROPRIATIONS	$ 75,000

SECTION 19. INMATE CUSTODIAL

A. Estimated Resources	Inmate Deposits	$ 250,000
	TOTAL ESTIMATED RESOURCES	$ 250,000
B. Appropriations	Inmate Expenses	$ 250,000
	TOTAL APPROPRIATIONS	$ 250,000

SECTION 20. CAPITAL IMPROVEMENT FUND

A. Estimated Resources	Other Taxes and Licenses	$ 4,500,000
	Investment Earnings	200,000
	Appropriated Fund Balance	-
	TOTAL ESTIMATED RESOURCES	$ 4,700,000
B. Appropriations	Transfers Out	$ 4,700,000
	TOTAL APPROPRIATIONS	$ 4,700,000

SECTION 21. SCHOOL CAPITAL FUND

A. Estimated Resources	Other Taxes and Licenses	$ 4,040,000
	Investment Earnings	75,000
	Appropriated Fund Balance	-
	TOTAL ESTIMATED RESOURCES	$ 4,115,000
B. Appropriations	T T - Operating Fund	$ 1,885,000
	T T - School Facilities Fund	2,230,000
	TOTAL APPROPRIATIONS	$ 4,115,000

SECTION 22. TRANSFER TAX CAPITAL FUND

A. Estimated Resources	Other Taxes and Licenses	$ 5,500,000
	Investment Earnings	250,000
	Appropriated Fund Balance	1,014,894
	TOTAL ESTIMATED RESOURCES	$ 6,764,894
B. Appropriations	Operations	$ 700
	Transfers Out	6,764,194
	TOTAL APPROPRIATIONS	$ 6,764,894

SECTION 23. LAND BANKING FUND

A. Estimated Resources	Transfers In	$ 200,000
	Investment Earnings	50,000
	TOTAL ESTIMATED RESOURCES	$ 250,000
B. Appropriations	Capital Outlay	$ 250,000
	TOTAL APPROPRIATIONS	$ 250,000

SECTION 24. GOVERNMENTAL DEBT SERVICE FUND

A. Estimated Resources	Transfer in from other funds	$ 8,472,694
	TOTAL ESTIMATED RESOURCES	$ 8,472,694
B. Appropriations	Debt Principal	$ 5,840,000
	Debt Interest	2,632,694
	TOTAL APPROPRIATIONS	$ 8,472,694

SECTION 25. OCEAN SANDS WATER AND SEWER FUND

A. Estimated Resources	Special District Taxes	$ 649,780
	Operating Revenues	1,686,356
	Investment Earnings	43,425
	Transfers In	100,000
	Appropriated Retained Earnings	965,082
	TOTAL ESTIMATED RESOURCES	$ 3,444,643
B. Appropriations	Administration	$ 236,939
	Water Treatment Operations	923,141
	Sewer Treatment Operations	1,012,250
	Capital Outlay	683,500
	Debt Service	588,813
	TOTAL APPROPRIATIONS	$ 3,444,643

SECTION 26. OCEAN SANDS WATER AND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources	Investment Earnings	-
	Appropriated Retained Earnings	100,000
	TOTAL ESTIMATED RESOURCES	$ 100,000
B. Appropriations	Transfers Out	100,000
	TOTAL APPROPRIATIONS	$ 100,000

SECTION 27. MAINLAND WATER FUND

A. Estimated Resources	Operating Revenues	$ 4,564,000
	Investment Earnings	271,747
	Transfers in from other funds	1,893,000
	Appropriated Retained Earnings	82,109
	TOTAL ESTIMATED RESOURCES	$ 6,810,856
B. Appropriations		
	Administration	$ 673,248
	Water Treatment Operations	2,675,404
	Debt Service	1,569,204
	Capital Outlay	1,893,000
	TOTAL APPROPRIATIONS	$ 6,810,856

SECTION 28. MAINLAND WATER DEVELOPMENTAL FEE FUND

A. Estimated Resources	Operating Revenues	$ 1,000,000
	Investment Earnings	35,000
	Appropriated Retained Earnings	858,000
	TOTAL ESTIMATED RESOURCES	$ 1,893,000
B. Appropriations	Transfers Out	$ 1,893,000
	TOTAL APPROPRIATIONS	$ 1,893,000

SECTION 29. SOLID WASTE FUND

A. Estimated Resources	Operating Revenues	$ 7,190,000
	Investment Earnings	102,057
	Transfers In	2,500,000
	Appropriated Retained Earnings	1,537,660
	TOTAL ESTIMATED RESOURCES	$ 11,329,717
B. Appropriations	Administration	$ 118,098
	Solid Waste Operations	8,666,619
	Capital Outlay	2,545,000
	TOTAL APPROPRIATIONS	$ 11,329,717

SECTION 30. SOUTHERN OUTER BANKS WATER FUND

A. Estimated Resources	Operating Revenues	$ 4,078,865
	Investment Earnings	37,811
	Non-Operating Revenues	-
	TOTAL ESTIMATED RESOURCES	$ 4,116,676
B. Appropriations	Administration	$ 340,247
	Water Operations	2,524,429
	Capital Assets	1,252,000
	TOTAL APPROPRIATIONS	$ 4,116,676

SECTION 31. MAINLAND CENTRAL SEWER FUND

A. Estimated Resources	Operating Revenues	$ 1,039,053
	Investment Earnings	6,222
	Transfers In	1,117,092
	Appropriated Retained Earnings	-
	TOTAL ESTIMATED RESOURCES	$ 2,162,367
B. Appropriations	Administration	$ 260,850
	Sewer Operations	1,411,517
	Capital Assets	490,000
	TOTAL APPROPRIATIONS	$ 2,162,367

SECTION 32. MAINLAND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources	Operating Revenues	$ 15,000
	Investment Earnings	5,000
	Appropriated Retained Earnings	-
	TOTAL ESTIMATED RESOURCES	$ 20,000
B. Appropriations	Transfers Out	20,000
	TOTAL APPROPRIATIONS	$ 20,000

SECTION 33. POST-EMPLOYMENT RETIREMENT BENEFITS FUND

A. Estimated Resources	Retiree Benefits	$ 1,468,584
	Investment Earnings	10,000
	TOTAL ESTIMATED RESOURCES	$ 1,478,584
B. Appropriations	Operations	$ 1,478,584
	TOTAL APPROPRIATIONS	$ 1,478,584

SECTION 34. AD VALOREM TAX RATE ESTABLISHED

There is hereby levied a tax rate of sixty-two cents ($0.62) per one hundred dollars ($100) valuation of all real and personal property situated in the County of Currituck on January 1, 2025, 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 $8,963,124,047 and an estimated rate of collection of 99.08%. The estimated rate of collection is based on the fiscal year ended June 30, 2024.

SECTION 35. SPECIAL DISTRICT TAX RATES ESTABLISHED

Corolla Fire Service District Tax	$ 0.080
Knotts Island Fire Service District	0.090
Carova Beach Road Service District	0.020
Hog Bridge Ditch Watershed Improvement District	0.030
Moyock Combined Watershed Improvement District	0.010
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 36. ANIMAL TAX RATE ESTABLISHED
There is hereby levied an animal tax of four dollars ($4.00) for dogs listed for taxes as of January 1, 2025.

SECTION 37. 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-five dollars ($95.00) per ton for in-county waste and one hundred and five dollars ($105.00) 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 eighty-three dollars ($483) for all units on the Southern Outer Banks with door to door service and two hundred sixty-five dollars ($265) for all units located elsewhere within the County of Currituck.

SECTION 38. EMPLOYEE COMPENSATION
Employee compensation is included in summary form. Individual employee salaries and benefits 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 39. 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 40. 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 41. 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 appropriations 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 42. 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 43. 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 44. MEMORANDA

A. Officers:

Rebecca L. Gay is the County Manager and Budget Officer
Leeann Walton is the Clerk to the Board
Jessica Timmons is the Deputy Clerk to the Board
Melissa J. Futrell is the Assistant County Manager
Caron Crouse is the Finance Director
Olivia Luks 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 device 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
North Carolina Cooperative Liquid Assets Securities System, North Carolina
Truist Bank, North Carolina
U S 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 on the last business day of each month and 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 45. 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 11th day of June 2025.
Signature on File
S. Paul O’Neal
Chairman, Board of Commissioners

ATTEST:
Signature on File
Leeann Walton
Clerk to the Board of Commissioners

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.

The budget document is the annual financial plan for county operations during the fiscal period beginning July 1, 2025, and ending June 30, 2026. 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.

In this document, organizational charts are included to display the staffing of each department. Some of the organizational charts include lighter ovals. These ligher 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.

The number beside the job title is the number of employees that fall under that description within the specified department.

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

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

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, 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.

Debt Service Fund

The Debt Service Fund accounts for principal interest payments for the debt associated with capital projects for the county and public school system. Enterprise fund debt is funded within each respective enterprise fund.

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: the Tourism Development Authority Fund; Carova Beach Road Service District; Emergency Telephone System Fund; Corolla Fire Fund; Knotts Island Fire Fund; Guinea Mill Watershed Improvement Fund (combined with Moyock during 2022); Hog Bridge Ditch Watershed Improvement Fund; Moyock Watershed Improvement Fund; Northwest Watershed Improvement Fund; Ocean Sands North and Crown Point Watershed Improvement Fund; Whalehead Watershed Improvement Fund; Whalehead Beach Solid Waste Collection and Disposal Fund; Department of Social Services (DSS) Client Accounts Fund; Fines and Forfeitures Fund; and 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 horse 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 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
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 several enterprise funds: Ocean Sands Water and Sewer Fund; Mainland Water Fund; Solid Waste Fund; Southern Outer Banks Water Fund; and the Mainland 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
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
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 revenue source 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 revenue source 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

Currituck County's financial policies guide the Board of Commissioners and 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, inspection fees, facility rentals, park rentals, sports registrations, airport hangar fees, deed recording, marriage licenses, noise 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

In accordance with state statute, appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum arising from liabilities, encumbrances, and deferred revenues arising from cash receipts at the close of the prior fiscal year.

The County will maintain an undesignated fund balance that exceeds eight percent (8%) in accordance with the North Carolina Local Government Commission's recommendation. Fund balance should be maintained for purposes such as avoiding cash-flow interruptions, generating interest income, eliminating the need for short–term borrowing, assisting in maintaining an investment grade bond rating, and sustaining operation during unanticipated emergencies and disasters. As a goal, the county will seek to establish a general fund operating reserve of 25% to 35%. This level will provide operational funding to help address emergency situations which may occur as a result of a significant financial downturn or natural disaster.

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.

Overview of Revenues

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	
2025	8,815,310,395	0.620	
2026	8,963,124,047	0.620	

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 $0.62 per $100 applied to the estimated tax base of $8,963,124,047 with a collection rate of 99.08%. This yields a current tax estimate of $55,177,112. 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 $300,000 in FY 2026.

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 $150,000 in FY 2026.

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.

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, 47 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 $1,723,378 ($3,872,023 total all funds) for FY 2026.

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 to $1,100,000 for FY 2026.

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 2026.

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 on page 51.

Special Revenue Funds

Special Revenue Funds address specific needs in the county and development strategies for addressing those needs. See the 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 developmental 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

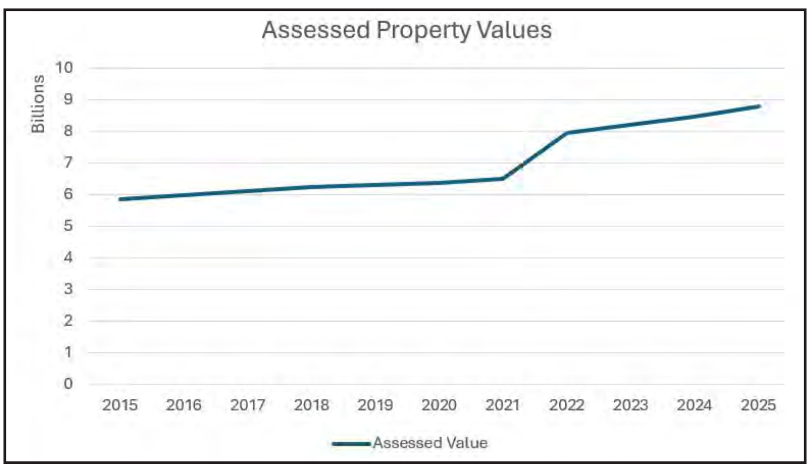
In prior budget years, actual revenues may exceed amounts projected to be collected or actual expenditures may be under amounts proposed to be spent. This excess is accumulated over time in fund balance. The portion of fund balance that represents expendable available financial resources can be utilized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

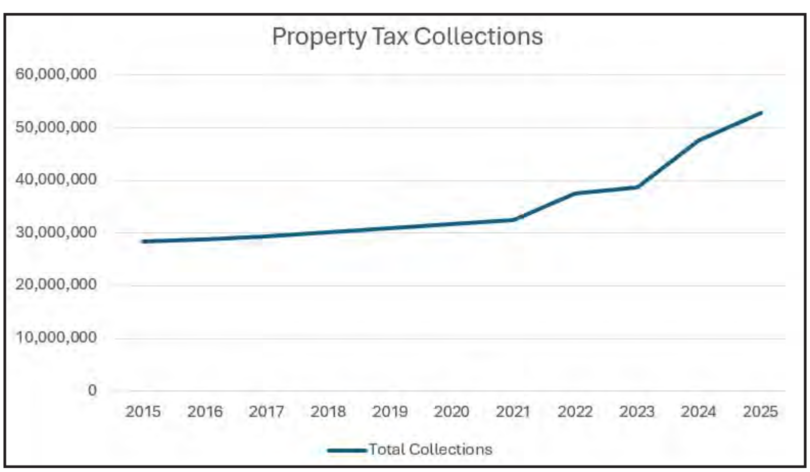
The appropriated fund balances for the upcoming year and for the preceding ten years is detailed below:

Fiscal Year	Appropriation	
2026	$ 2,519,339	
2025	180,918	
2024	0	
2023	3,852,000	
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	3,440,993	

Tax Values, Rates, and Collections

Fiscal Year	Assessed Value	Percent Change	Tax Rate	Gross Levy	Current Collections	Percent Collected
2026	$ 8,963,124,047	1.68%	$ 0.620	$ 55,571,369	N/A	N/A
2025	8,815,310,395	4.02%	0.620	54,654,924	$ 52,881,318	96.75%
2024	8,474,418,384	2.98%	0.560	47,456,742	47,555,620	100.21%
2023	8,228,991,925	3.24%	0.460	37,853,363	38,679,154	102.18%
2022	7,970,844,000	22.11%	0.460	36,665,882	37,437,331	102.10%
2021	6,527,692,209	2.14%	0.480	31,332,923	32,528,375	103.82%
2020	6,391,148,026	1.14%	0.480	30,677,511	31,623,182	103.08%
2019	6,318,857,138	1.16%	0.480	30,330,514	30,863,695	101.76%
2018	6,246,566,250	2.21%	0.480	30,006,249	30,099,106	100.31%
2017	6,111,443,899	1.93%	0.480	29,334,931	29,320,636	99.95%
2016	5,995,996,462	2.25%	0.480	28,803,514	28,769,423	99.88%
2015	5,864,064,156	5.36%	0.480	28,147,508	28,398,487	100.89%





Direct and Overlapping Property Tax Rates

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026 Proposed	FY 2026 Adopted
County Direct Rates						
General	$ 0.460	$ 0.460	$ 0.560	$ 0.620	$ 0.620	$ 0.620
Overlapping Rates						
Corolla Fire Protection District	0.050	0.050	0.060	0.080	0.080	0.080
Knotts Island Fire Protection Service District	0.050	0.050	0.060	0.090	0.090	0.090
Guinea Mill Watershed Improvement District	-	-	-	-	-	-
Hog Ditch Watershed Improvement District	0.010	0.010	0.030	0.030	0.030	0.030
Moyock Watershed Improvement District - Expanded 7/1/2021	0.015	0.015	0.015	0.015	0.010	0.010
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	0.150	0.255	0.255	0.255	0.255
Whalehead Watershed Improvement District	0.155	0.155	0.100	0.100	0.100	0.100
Whalehead Beach Solid Waste Collection & Disposal Service District	0.019	0.019	0.015	0.015	0.015	0.015
Carova Beach Road District	0.010	0.020	0.020	0.020	0.020	0.020
Ocean Sands Water and Sewer District	0.103	0.103	0.115	0.115	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
County Wide						
General Fund		$ 0.1097				
School Current Expense		0.1686				
Tulls Creek E.S.		0.0800				
Emergency Medical Services		0.1100				
Fire		0.0337				
Law Enforcement		0.1180				
Real Property	8,467,364,147		52,497,658	99.08%	52,014,679	
Motor Vehicles	495,759,900		3,073,711	99.08%	3,045,433	
Total County-Wide	**$ 8,963,124,047**	**0.6200**	**$ 55,571,369**		**$ 55,060,112**	**$ 856,298**
Special Revenue Districts						
Corolla Fire	3,554,453,150	0.0800	2,843,563	99.08%	2,817,402	352,175
Knotts Island Fire	212,244,507	0.0900	191,020	99.08%	189,263	21,029
Carova Beach Road District	361,811,557	0.0200	72,362	99.08%	71,697	35,848
Hog Bridge Ditch Watershed	28,731,108	0.0300	8,619	99.08%	8,540	2,847
Moyock Watershed	1,658,427,588	0.0100	165,843	99.08%	164,317	164,317
Northwest Watershed	22,888,567	0.0200	4,578	99.08%	4,536	2,268
Ocean Sands North and Crown Point Watershed	578,645,918	0.2550	1,475,547	99.08%	1,461,972	57,332
Whalehead Watershed	731,178,470	0.1000	731,178	99.08%	724,452	72,445
Whalehead Beach Solid Waste	731,148,470	0.0150	109,672	99.08%	108,663	72,442
Ocean Sands Water and Sewer District	564,567,693	0.1150	649,253	99.08%	643,280	55,937

Revenue Estimates - Operating Fund

	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes	54,247,100	55,065,112	55,177,112	55,177,112
Other Taxes and Licenses	10,970,335	11,388,900	12,089,400	12,089,400
Unrestricted Intergovernmental	166,000	172,250	195,250	195,250
Restricted Intergovernmental	2,787,518	2,937,895	2,952,913	2,972,913
Permits and Fees	5,024,370	3,606,550	5,475,672	5,475,672
Sales and Services	1,054,960	1,015,460	1,033,960	1,033,960
Investment Earnings	1,608,509	1,510,000	1,510,000	1,723,378
Miscellaneous	987,500	519,000	617,500	617,500
Total Revenues	**$ 76,846,292**	**$ 76,215,167**	**$ 79,051,807**	**$ 79,285,185**
Other Financing Sources	6,467,695	2,800,000	9,351,367	9,770,554
Total Revenues And Other Financing Sources	**$ 83,313,987**	**$ 79,015,167**	**$ 88,403,174**	**$ 89,055,739**

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.

Planning and Inspections	**Residential**		**Commercial**	
Central Permitting Fees	**FY 2025**	**FY 2026 Adopted**	**FY 2025**	**FY 2026 Adopted**
New construction ~~and additions~~ /Additions/ Accessory Buildings	$0.50 per sf	$0.50 per sf	$0.75 per sf	$0.75 per sf
~~Decks and Porches~~	~~$.50 per sf~~	~~$0.50 per sf~~	~~$0.75 per sf~~	~~$0.75 per sf~~
~~Detached~~ Accessory ~~Buildings~~ Structures	~~$0.35 per sf~~	$100	~~$.50 per sf~~	$200
~~Metal Carport, pre-manufactured (Open, enclosed 50% or open on two ends)~~				
~~Mobile Homes~~				
~~Modulars~~ Manufactured Homes	$0.40 per sf	$0.40 per sf	~~$0.45 per sf~~	$0.50 per sf
Trade Permits P M E G (New/Additions)	$75 each	$100 each	$125 each/per suite	$150 per suite
Trade Permits P M E G (Alterations/Repair)	$30 each	$50 each	$75each/per suite	$100 per suite
~~Elevator (includes trade permits)~~	~~$100~~		~~$200~~	
~~Hot Tub (includes trade permits)~~	~~$100~~		~~$150~~	
~~Miscellaneous - Retaining wall~~	~~$100~~	~~$200~~	~~$100 each~~	~~$200 each~~
~~Swimming Pool (includes trade permits)~~ Pool/Hot Tub/Spa	~~$100~~	$150		$250
~~Waterway Structure~~	~~$100~~	~~$200~~		
Inspection Division Fees				
Private Schools/Daycare/ABC inspection		N/A	$100	
~~ABC Inspections~~		~~N/A~~	~~$100~~	
Generators ~~(includes trade permits)~~	$100	$100	$200	$200
~~Mandatory Fire Code Permits~~			~~$100~~	
~~Fireworks - Pyrotechnics Fire Operational/ Construction Permit~~			~~$250~~	
~~Express Permitting Fee (in addition to the regular permit fees)~~	~~$25~~		~~N/A~~	

Planning and Inspections	Residential		Commercial	
	FY 2025	FY 2026 Adopted	FY 2025	FY 2026 Adopted
Planning Division Fees				
Flood determination letter	0	$25	$25	$25
Planning Board - Conditional Rezoning	$300 + $7/acre	$300 + $7/acre or part of an acre	$300 + $7/acre	$300 + $7/acre or part of an acre
Planning Board - Development Agreement	$350 + $7/acre	$350 + $7/acre or part of an acre	$350 + $7/acre	$350 + $7/acre or part of an acre
Planning Board - Planned Development	$400 + $7/acre	$400 + $7/acre or part of an acre	$400 + $7/acre	$400 + $7/acre or part of an acre
Planning Board - Zoning Map Amendment	$300 + $7/acre	$300 + $7/acre or part of an acre	$300 + $7/acre	$300 + $7/acre or part of an acre

	FY 2025	FY 2026 Adopted
Engineering		
~~Tower third party structural review~~	~~Actual cost not to exceed $2,000~~	*This fee is in Planning
Solid Waste		
Availability Fee - All other areas (Convenience Sites) - Per property per year	$256	$265
Availability Fee - Southern Outer Banks (Door-to-Door) - Per property per year	$467	$483
Mainland Water – Water Usage		
5,000 gallons or less in addition to base rate per 1,000 gallons	$ 5.16	$ 5.34
10,000 gallons or less in addition to base rate per 1,000 gallons	6.31	6.53
15,000 gallons or less in addition to base rate per 1,000 gallons	7.46	7.72
20,000 gallons or less in addition to base rate per 1,000 gallons	8.61	8.91
> 20,000 gallons in addition to base rate per 1,000 gallons	9.75	10.10
Mainland Sewer – Sewer Usage		
5,000 gallons or less in addition to base rate per 1,000 gallons	17.04	18.07
10,000 gallons or less in addition to base rate per 1,000 gallons	20.83	22.08
15,000 gallons or less in addition to base rate per 1,000 gallons	24.62	26.10
20,000 gallons or less in addition to base rate per 1,000 gallons	28.41	30.11
>20,000 gallons in addition to base rate per 1,000 gallons	32.19	34.12

	FY 2025	FY 2026 Adopted
Ocean Sands Water and Sewer – Water Usage		
2,500 gallons or less in addition to base rate per 1,000 gallons	$ 4.02	$ 4.16
5,000 gallons or less in addition to base rate per 1,000 gallons	5.16	5.34
10,000 gallons or less in addition to base rate per 1,000 gallons	6.31	6.53
15,000 gallons or less in addition to base rate per 1,000 gallons	7.46	7.72
20,000 gallons or less in addition to base rate per 1,000 gallons	8.61	8.91
> 20,000 gallons in addition to base rate per 1,000 gallons	9.75	10.10
Ocean Sands Water and Sewer – Sewer Usage		
2,500 gallons or less in addition to base rate per 1,000 gallons	8.03	8.31
5,000 gallons or less in addition to base rate per 1,000 gallons	10.33	10.69
10,000 gallons or less in addition to base rate per 1,000 gallons	12.62	13.06
15,000 gallons or less in addition to base rate per 1,000 gallons	14.92	15.44
20,000 gallons or less in addition to base rate per 1,000 gallons	17.21	17.82
> 20,000 gallons in addition to base rate per 1,000 gallons	19.51	20.19
Southern Outer Banks Water, except Pine Island – Water Usage		
2,500 gallons or less in addition to base rate per 1,000 gallons	4.02	4.16
5,000 gallons or less in addition to base rate per 1,000 gallons	5.16	5.34
10,000 gallons or less in addition to base rate per 1,000 gallons	6.31	6.53
15,000 gallons or less in addition to base rate per 1,000 gallons	7.46	7.72
20,000 gallons or less in addition to base rate per 1,000 gallons	8.61	8.91
> 20,000 gallons in addition to base rate per 1,000 gallons	9.75	10.10

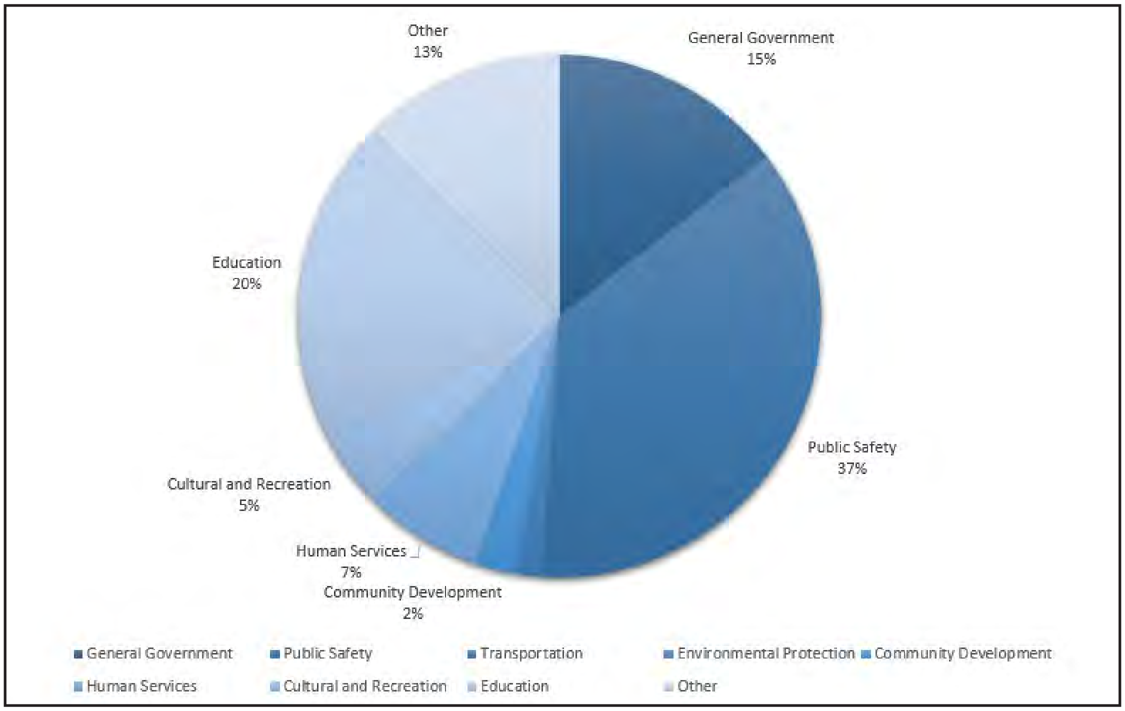
Overview of Expenditures

Within the General Fund, the largest portion of funding supports public safety. Public safety accounts for 37% of General Fund expenditures. 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.

Currituck County designates 20% of the General Fund to support 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 below depicts these and additional highlighted areas that receive funding through the General Fund.



Appropriation by Fund

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Operating Funds			
General Fund	83,313,987	88,403,174	89,055,739
Revaluation	121,000	72,500	72,500
Tourism Development Authority	11,990,184	15,363,098	15,428,806
Carova Beach Service District	136,332	169,147	169,147
Corolla Fire District	5,271,456	5,474,899	5,599,075
Knotts Island Fire District	1,885,270	1,896,252	1,932,130
Emergency Telephone System	327,980	220,264	220,264
Guinea Mill Watershed	200,028	200,049	200,049
Hog Bridge Ditch Watershed	16,991	16,787	16,787
Moyock Watershed	250,793	164,317	164,317
Northwest Watershed	53,922	53,783	53,783
Ocean Sands N and Crown Point Watershed	1,482,618	1,496,972	1,496,972
Whalehead Watershed	797,327	724,452	724,452
Whalehead Beach SW Collect and Disp	164,810	157,602	157,602
Ocean Sands Water and Sewer	3,117,935	3,441,218	3,444,643
Ocean Sands W&S Developmental Fee	315,000	100,000	100,000
Mainland Water	5,551,669	6,789,109	6,810,856
Mainland Water Developmental Fee	-	1,893,000	1,893,000
Solid Waste	10,817,786	11,327,684	11,329,717
Southern Outer Banks Water	4,151,600	4,098,523	4,116,676
Mainland Central Sewer	2,098,554	2,160,735	2,162,367
Mainland Central Sewer Develomental Fee	500,000	20,000	20,000
DSS Client Accounts	350,000	350,000	350,000
Fines and Forfeitures	400,000	400,000	400,000
Deeds of Trust Fees	75,000	75,000	75,000
Inmate Custodial	200,000	250,000	250,000
Post Employment Benefits	1,140,500	1,478,584	1,478,584
Land Banking	200,000	250,000	250,000
Governmental Debt Service	8,711,622	8,472,694	8,472,694

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Gross Appropriations	**143,642,364**	**155,519,843**	**156,445,160**
Less Transfers Out	14,146,946	13,808,666	13,870,878
Net Operating Funds	**$ 129,495,418**	**$ 141,711,177**	**$ 142,574,282**

Capital Projects Fund			
Capital Improvements	5,095,000	4,700,000	4,700,000
Emergency Equipment Replacement	862,032	700,000	700,000
School Capital Reserve	4,435,000	4,115,000	4,115,000
Transfer Tax Capital Fund	6,770,854	6,764,894	6,764,894
Gross Appropriations	**17,162,886**	**16,279,894**	**16,279,894**
Less Transfers Out	16,300,154	15,579,194	15,579,194
Net Capital Projects	**$ 862,732**	**$ 700,700**	**$ 700,700**

Total Appropriations All Funds			
Operating Funds	143,642,364	155,519,843	156,445,160
Capital Projects Funds	17,162,886	16,279,894	16,279,894
	160,805,250	**171,799,737**	**172,725,054**
Less Transfers Out	30,447,100	29,387,860	29,450,072
Net All Annual Funds	**$ 130,358,150**	**$ 142,411,877**	**$ 143,274,982**

Appropriation by Department

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Change Over Prior Year
<u>Operations - General Fund</u>				
General Government				
Administration	1,304,032	1,592,916	1,596,402	22.42%
Legal	367,599	365,641	367,165	-0.12%
Governing Body	212,815	213,489	213,489	0.32%
Elections	414,256	417,564	419,152	1.18%
Finance	1,286,091	1,291,995	1,281,447	-0.36%
Information Technology Services	2,838,602	1,857,808	1,860,145	-34.47%
Human Resources	471,644	455,166	455,882	-3.34%
Tax	788,395	876,846	894,129	13.41%
Public Works	2,004,127	2,460,672	2,569,290	28.20%
Public Utilities	402,488	271,230	274,641	-31.76%
Engineering	309,054	305,553	307,484	-0.51%
Corolla ABC Store	22,500	21,150	21,150	-6.00%
Register of Deeds	1,053,564	1,002,775	983,901	-6.61%
Court Facilities	390,792	549,181	509,181	30.29%
Agency Appropriations	40,500	40,500	40,500	0.00%
Central Services	894,823	1,170,425	1,155,480	29.13%
Total	**$ 12,801,282**	**$ 12,892,911**	**$ 12,949,438**	**1.16%**
Public Safety				
Sheriff	11,341,520	12,100,826	12,350,341	8.89%
Detention Center	3,141,309	3,547,172	3,559,996	13.33%
Animal Services and Control	974,788	1,048,088	1,049,894	7.70%
Jury Commission	3,995	3,750	3,750	-6.13%
Emergency Medical Services	8,411,998	9,056,572	9,073,506	7.86%
Emergency Management	946,621	919,663	920,402	-2.77%
Communications	1,760,288	1,677,164	1,777,150	0.96%
Inspections	1,367,698	1,574,230	1,552,719	13.53%
Carova Beach VFD	265,713	273,390	273,419	2.90%

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Change Over Prior Year
Crawford VFD	327,766	369,273	369,273	12.66%
Lower Currituck VFD	336,305	346,058	346,058	2.90%
Moyock VFD	252,215	320,734	320,734	27.17%
VFD Group Purchases PPE and Insurance	337,352	377,119	369,190	9.44%
County Fire Services	511,036	334,376	334,334	-34.58%
Public Safety Facility	281,614	353,542	353,520	25.53%
Medical Examiner	40,000	40,000	40,000	0.00%
Total	**$ 30,300,218**	**$ 32,341,957**	**$ 32,694,286**	**7.90%**

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Change Over Prior Year
Transportation				
Airport	1,084,089	1,126,175	1,126,579	3.92%
Inter County Transit Authority	56,142	46,052	46,052	-17.97%
Total	**$ 1,140,231**	**$ 1,172,227**	**$ 1,172,631**	**2.84%**
Environmental Protection				
Soil Conservation	167,043	181,691	181,701	8.77%
Forestry	100,000	133,180	133,180	33.18%
Stormwater	-	88,345	91,873	-
Total	**$ 267,043**	**$ 403,216**	**$ 406,754**	**52.32%**
Community Development				
Cooperative Extension	738,144	776,832	856,749	16.07%
Planning & Inspections	1,491,049	1,263,382	1,268,390	-14.93%
Total	**$ 2,229,193**	**$ 2,040,214**	**$ 2,125,139**	**-4.67%**
Human Services				
Health Administration	394,963	454,737	454,737	15.13%
Mental Health	83,893	83,893	83,893	0.00%
Social Services Administration	4,976,928	4,916,113	4,904,007	-1.47%
Public Assistance	658,246	611,430	611,430	-7.11%
County Assistance	174,755	216,640	216,640	23.97%
Veteran Affairs	-	87,243	87,243	-
Juvenile Justice Programs	133,239	133,239	133,239	0.00%
Total	**$ 6,422,024**	**$ 6,503,295**	**$ 6,491,189**	**1.08%**

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Change Over Prior Year
Cultural and Recreation				
Parks and Recreation	1,289,314	2,237,131	2,298,963	78.31%
Recreation - Payment in Lieu of Open Space	-	100,000	100,000	-
Rural Center	304,369	310,322	311,699	2.41%
Library	890,282	894,434	894,720	0.50%
Senior Center	532,135	491,114	492,816	-7.39%
Total	**$ 3,016,100**	**$ 4,033,001**	**$ 4,098,198**	**35.88%**
Education				
Capital Outlay	1,535,000	1,885,000	1,885,000	22.80%
Local Current Expense	14,691,055	15,673,160	15,673,160	6.69%
College of the Albemarle	287,147	389,765	389,765	35.74%
Charter School Capital Appropriations	-	-	50,000	-
Total	**$ 16,513,202**	**$ 17,947,925**	**$ 17,997,925**	**8.99%**
Debt Management				
Notes Payable	-	-	-	
Interest	-	-	-	
Total	**-**	**-**	**-**	
Other				
Appropriation to Other Funds	10,624,694	11,068,428	11,120,179	4.66%
Gross General Fund	**83,313,987**	**88,403,174**	**89,055,739**	**6.89%**
Transfers Out	10,624,694	11,068,428	11,120,179	4.66%
Net General Fund	**$ 72,689,293**	**$ 77,334,746**	**$ 77,935,560**	**7.22%**
Government Debt Service Fund	8,711,622	8,472,694	8,472,694	-2.74%

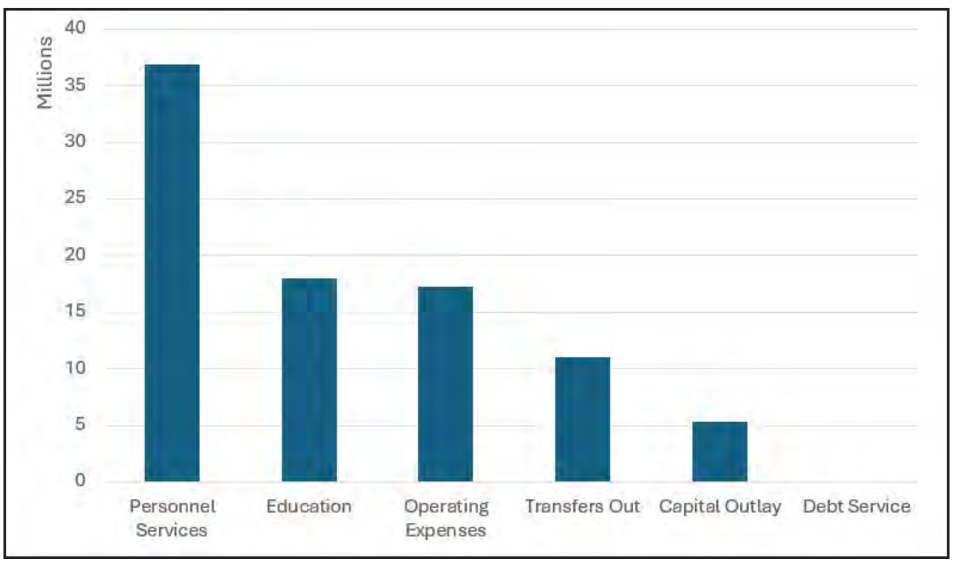
	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Change Over Prior Year
<u>Special Revenue Funds</u>				
General Government				
Tourism Development Authority	11,990,184	15,363,098	15,428,806	28.68%
Carova Beach Road Service District	136,332	169,147	169,147	24.07%
Revaluation	121,000	72,500	72,500	-40.08%
Post-employment Retiree Benefits	1,140,500	1,478,584	1,478,584	29.64%
Department of Social Services - client accounts	350,000	350,000	350,000	0,00%
Fines and Forfeitures	400,000	400,000	400,000	0.00%
Deeds of Trust Fees	75,000	75,000	75,000	0.00%
Inmate Custodial	200,000	250,000	250,000	25.00%
Land Banking	200,000	250,000	250,000	25.00%
Total	**$ 14,613,016**	**$ 18,408,329**	**$ 18,474,037**	**26.42%**
Public Safety				
Corolla Fire	5,271,456	5,474,899	5,599,075	6.21%
Knotts Island Fire	1,885,270	1,896,252	1,932,130	2.49%
Emergency Telephone System	327,980	220,264	220,264	-32.84%
Total	**$ 7,484,706**	**$ 7,591,415**	**$ 7,751,469**	**3.56%**
Environmental Protection				
Guinea Mill Watershed	200,028	200,049	200,049	0.01%
Hog Ditch Watershed	16,991	16,787	16,787	-1.20%
Moyock Watershed	250,793	164,317	164,317	-34.48%
Northwest Watershed	53,922	53,783	53,783	-0.26%
Ocean Sands N & Crown Point Watershed	1,482,618	1,496,972	1,496,972	0.97%
Whalehead Watershed	797,327	724,452	724,452	-9.14%
Whalehead Bch SW Collect/Disp	164,810	157,602	157,602	-4.37%
Total	**$ 2,966,489**	**$ 2,813,962**	**$ 2,813,962**	**-5.14%**
Gross Special Revenue Funds	**33,775,833**	**37,286,400**	**37,512,162**	**11.06%**
Transfers Out	2,707,252	727,238	737,699	-72.75%
Net Special Revenue Funds	**$ 31,068,581**	**$ 36,559,162**	**$ 36,774,463**	**18.37%**

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Change Over Prior Year
<u>**Enterprise Funds**</u>				
Operations				
Ocean Sands Water and Sewer	3,117,935	3,441,218	3,444,643	10.48%
Mainland Water	5,551,669	6,789,109	6,810,856	22.68%
Solid Waste	10,817,786	11,327,684	11,329,717	4.73%
Southern Outer Banks Water	4,151,600	4,098,523	4,116,676	-0.84%
Mainland Central Sewer	2,098,554	2,160,735	2,162,367	3.04%
Total	**$ 25,737,544**	**$ 27,817,269**	**$ 27,864,259**	**8.26%**
System Development Fee Capital Reserve				
Ocean Sands Water and Sewer	315,000	100,000	100,000	-68.25%
Mainland Water	-	1,893,000	1,893,000	-
Mainland Central Sewer	500,000	20,000	20,000	-96.00%
Total	**$ 815,000**	**$ 2,013,000**	**$ 2,013,000**	**146.99%**
Gross Enterprise Funds	**26,552,544**	**29,830,269**	**29,877,259**	12.52%
Transfers Out	815,000	2,013,000	2,013,000	146.99%
Net Enterprise Funds	**$ 25,737,544**	**$ 27,817,269**	**$ 27,864,259**	8.26%
Gross Operating Appropriations	**143,642,364**	**155,519,843**	**156,445,160**	8.91%
Transfers Out	14,146,946	13,808,666	13,870,878	-1.95%
Net Operations	**$ 129,495,418**	**$ 141,711,177**	**$ 142,574,282**	10.10%

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Change Over Prior Year
Capital Projects				
Emergency Equipment Replacement Fund	862,032	700,000	700,000	-18.80%
Capital Improvements Fund	5,095,000	4,700,000	4,700,000	-7.75%
School Capital Fund	4,435,000	4,115,000	4,115,000	-7.22%
Transfer Tax Capital Fund	6,770,854	6,764,894	6,764,894	-0.09%
Total	**$ 17,162,886**	**$ 16,279,894**	**$ 16,279,894**	**-5.14%**
Gross Capital Projects Appropriations	**17,162,886**	**16,279,894**	**16,279,894**	**-5.14%**
Transfers Out	16,300,154	15,579,194	15,579,194	-4.42%
Net Capital Projects	**$ 862,732**	**$ 700,700**	**$ 700,700**	**-18.78%**
Gross Appropriations	**160,805,250**	**171,799,737**	**172,725,054**	7.41%
Transfers Out	30,447,100	29,387,860	29,450,072	-3.27%
Total Net Annual Budget	**$ 130,358,150**	**$ 142,411,877**	**$ 143,274,982**	**9.91%**

General Fund Appropriation by Type

	FY 2025	FY 2025 % of Total	FY 2026 Adopted	FY 2026 % of Total	% Change FY 2025 to FY 2026
Personnel Services	$ 35,654,542	42.80%	$ 37,180,059	41.75%	4.28%
Operating Expenses	15,434,722	18.53%	16,205,301	18.20%	4.99%
Capital Outlay	5,010,852	6.01%	5,315,466	5.97%	6.08%
Debt Service	75,975	0.09%	0	0.00%	-100.00%
Education	16,513,202	19.82%	17,558,160	19.72%	6.33%
Transfers Out	10,624,694	12.75%	12,796,753	14.37%	4.37%
Total	**$ 83,313,987**	**100.00%**	**$ 89,055,739**	**100%**	**6.89%**



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	72,500
Emergency Equipment Replacement Fund	25,000
Corolla Fire District Fund to supplement cost of services in Corolla Fire District Fund	2,658,885
Knotts Island Fire District to supplement cost of services in the Knotts Island Fire District	1,673,202
Moyock Central Sewer Operating Fund to supplement operations of the sewer system	537,092
Debt Service Fund for Tulls Creek Elementary School	6,103,500
Total transfers from the General Fund	**$ 11,120,179**

Transfers from the Tourism Development Authority To:

General Fund for administration of Occupancy Tax collections	205,000
General Fund for Currituck County Rural Center operations	311,699
Carova Beach Road Service District to supplement road maintenance	70,000
General Fund for Carova Beach Park fencing	24,000
General Fund for Carova Beach Park restroom renovations	50,000
General Fund for Carova Beach Park landscaping stone	5,000
Youth Sports Grant Match	32,000
General Fund for promotional efforts at the Currituck County Regional Airport	40,000
Total transfers from the Tourism Development Authority Fund	**$ 737,699**

Transfers from the Capital Improvement Fund To:

General Fund for capital outlay	4,700,000
Total transfers from Capital Improvements Fund	**$ 4,700,000**

Transfers from the Transfer Tax Capital Fund To:

Emergency Equipment Replacement Fund for increased capital funding for fire apparatus	625,000
Debt Service Fund for debt on the Public Safety building	2,369,194
Land Banking Fund for future land purchases	200,000
Solid Waste Fund for additional site in Moyock	2,500,000
County Governmental Facility Fund for installation of generator and automatic transfer switch at the Judicial Center	250,000

County Governmental Facility Fund for plumbing upgrades at the Detention Center	260,000
Moyock Central Sewer capital outlay	560,000
Total transfers from Transfer Tax Capital Fund	**$ 6,764,194**

<u>Transfers from the School Capital Fund To:</u>

General Fund for school capital outlay	1,885,000
School Multi-year Construction fund for facility repairs	2,230,000
Total transfers from School Capital Fund	**$ 4,115,000**

<u>Transfers from Ocean Sands Water and Sewer Developmental Fee Fund To:</u>

Ocean Sands Water and Sewer Fund	100,000
Total Transfers from Ocean Sands Water and Sewer Developmental Fee Fund	**$ 100,000**

<u>Transfer from Mainland Water Developmental Fee Fund To:</u>

Mainland Water Fund	1,893,000
Total	**$ 1,893,000**

<u>Transfers from Mainland Sewer Developmental Fee Fund To:</u>

Mainland Central Sewer Fund	20,000
Total	**$ 20,000**

Total Transfers	**$ 29,450,072**

Authorized Positions

The following full-time equivalent positions are hereby authorized for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
General Government					
Administration	5.00	5.00	6.00	5.00	5.00
Legal	2.00	2.00	2.00	2.00	2.00
Elections	2.84	2.73	3.66	3.66	3.66
Finance	10.48	10.48	11.48	11.48	11.48
Information Technology Services	7.00	7.00	8.00	8.00	8.00
Human Resources	4.00	4.00	4.00	4.00	4.00
Tax	7.00	7.00	7.00	7.00	7.00
Public Works	15.50	12.50	11.50	11.50	11.50
Public Utilities	4.00	3.00	3.00	2.00	2.00
Engineering	-	2.00	2.00	2.00	2.00
Register of Deeds	5.00	5.00	4.50	4.00	4.00
Total	**62.82**	**60.71**	**63.14**	**60.64**	**60.64**

Public Safety					
Public Safety Center	0.00	0.00	1.00	1.00	1.00
Sheriff	75.00	83.00	83.00	83.00	83.00
Detention Center	32.50	32.00	32.00	32.00	32.00
Animal Services and Control	11.95	11.95	11.95	11.95	11.95
Emergency Medical Services	58.00	58.00	59.00	59.00	59.00
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	15.00	16.00	16.00	16.00	16.00
Inspections	13.00	13.00	13.00	15.00	15.00
Fire Services	1.75	1.75	1.00	1.00	1.00
Total	**260.20**	**268.70**	**269.95**	**271.95**	**271.95**

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Transportation					
Airport	3.13	4.16	4.16	4.16	4.16
Total	**3.13**	**4.16**	**4.16**	**4.16**	**4.16**
Environmental Protection					
Soil Conservation	2.00	2.00	2.00	2.00	2.00
Stormwater	-	-	-	1.00	1.00
Total	**2.00**	**2.00**	**2.00**	**3.00**	**3.00**
Community Development					
Cooperative Extension	3.00	3.00	3.48	3.48	3.48
Planning	11.00	11.00	12.00	8.00	8.00
Total	**14.00**	**14.00**	**15.48**	**11.48**	**11.48**
Cultural and Recreation					
Recreation	9.48	8.48	8.48	8.48	8.48
Library	11.23	11.23	11.23	11.23	11.23
Rural Center	3.41	3.41	3.41	3.00	3.00
Total	**24.12**	**23.12**	**23.12**	**22.71**	**22.71**
Human Services					
Social Services	41.00	41.00	46.00	43.00	43.00
Senior Citizens Coordination	4.75	4.75	4.75	4.75	4.75
Veteran Affairs	-	-	-	1.00	1.00
Total	**45.75**	**45.75**	**50.75**	**48.75**	**48.78**
Opioid Settlement					
Opioid Settlement	-	-	1.00	1.00	1.00
Total	-	-	**1.00**	**1.00**	1.00
Enterprise Operations					
Solid Waste	0.50	1.78	1.78	2.78	2.78
Southern Outer Banks Water	13.50	13.50	13.50	13.50	13.50

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted
Mainland Water System	18.98	18.98	18.98	18.98	18.98
Mainland Sewer System	2.50	5.50	5.50	5.50	5.50
Total	**35.48**	**39.76**	**39.76**	**40.76**	**40.76**
Tourism Development Authority					
Tourism Promotion	10.00	10.00	10.00	9.00	9.00
Tourism Related	12.00	13.00	13.00	14.00	14.00
Total Tourism Dev. Authority	**22.00**	**23.00**	**23.00**	**23.00**	**23.00**
Ocean Sands Water & Sewer District					
Total OSW&SD	**2.50**	**2.50**	**2.50**	**2.50**	**2.50**
Total FTE Positions	**472.00**	**483.70**	**494.86**	**489.95**	**489.95**

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.

NOTE: Included in the Authorized Positions are fractions of a position. This illustrates a portion of a full-time position. For budgeting purposes, Currituck County utilizes FTE or, Full-Time Equivalent, and it is essentially a count of "hours worked" rather than a number of employees. Forty hours (40) would equal 1.0 FTE, while nineteen hours (19) would equal .48 FTE.

Personnel Changes Summary

The following information explains staffing changes of Currituck County Government for the fiscal year ending June 30, 2026.

General Fund:

Administration – Move Veteran Services Officer position from Administration (10410) to Veteran Affairs (10776).

Communications - Reclassify Communications Supervisor to Communications Director.

Planning and Inspections – Reclassify one (1) Building Inspector III to Senior Inspector, eliminate one (1) Permit Technician position, and eliminate one (1) Planner position. Move three (3) Planning Technician positions from Planning (10660) to Inspections (10540).

Public Utilities – Reclassify Public Utilities Director from Grade 94 to Grade 83, removing the professional engineer requirement. Reclassify Public Utilities Manager to Public Utilities Infrastructure Manager from Grade 82 to Grade 76. Move Stormwater Technician position from Public Utilities (10461) to Stormwater (10609).

Rural Center – Eliminate one (1) part-time summer maintenance position.

Sheriff's Office – Reclassify one (1) Deputy position to Sergeant position and reclassify one (1) Administrative Assistant I position to Administrative Assistant II position.

Social Services – Eliminate two (2) Income Maintenance Caseworker II positions and eliminate one (1) Social Worker III position.

Tourism Development Authority :

Historic Corolla Park - Add one (1) Whalehead Operations Manager position at Grade 73.
Tourism Promotions - Eliminate one (1) Assistant Promo and Events Coordinator position.
Increase Visitor Relations Coordinators hourly rate from $16.24 to $17.00 per hour.

Solid Waste Fund:

Solid Waste – Add one (1) Machine Operator/Scale Operator position at grade 59.

Board of Elections and Poll Worker Compensation:

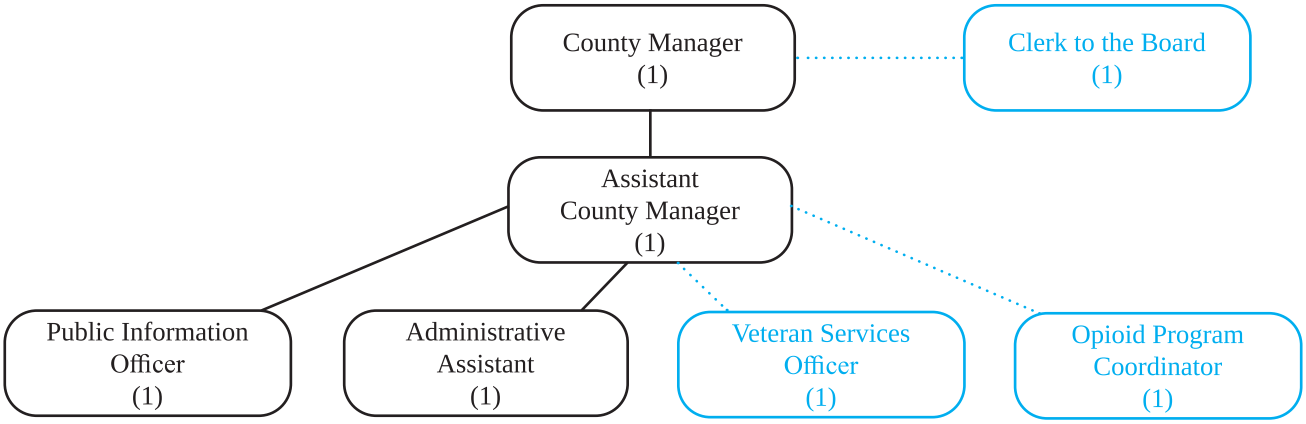
Board of Elections:

Chair	Increase to $125 per month plus mileage.
Member	Increase to $75 per month annual plus mileage.

Poll Worker:

Chief Judge	Increase to $19 per hour.
Judge	Increase to $17 per hour.
Election Asst	Increase to $15 per hour.

Administration



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	917,278	1,154,445	676,362	702,599	1,443,832
Operating Expenses	90,436	149,587	890,574	890,317	152,570
Capital Outlay	25,821	-	-	-	-
Total	**$ 1,033,535**	**$ 1,304,032**	**$ 1,566,936**	**$ 1,592,916**	**$ 1,596,402**

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 departments, 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 2025

Two (2) new full-time positions approved by the Board of Commissioners for FY 2025, the Veteran Services Officer and Opioid Program Coordinator, were filled this year. The Veteran Services Officer position is shared with Camden County.

Creation of the Opioid Program Coordinator position was a key strategy identified by the Opioid Advisory Board to combat opioid use and addiction in Currituck County. The Program Coordinator facilitates the goals and actions recommended by the advisory board and leads the county's efforts in partnering with local agencies, establishing a post-overdose response team, distributing Naxolone to organizations for overdose response, providing oversight of peer support specialists, applying for grants, providing public educational outreach, and facilitating community engagement. The position is funded with Opioid Settlement Funds.

The county successfully hosted its fourth cohort of the Citizens Academy. Approximately 20 county residents attended 12 free, weekly sessions to learn about Currituck County government. Over eleven class sessions, the class met with a total of 23 departments. The twelfth session featured a "Budgetopolis" activity facilitated by an official from the UNC School of Government.

The position of Assistant County Manager was filled in April 2025. This filled a position that had been vacant for approximately one year.

FY 2026 Goals And Discussion

The County Manager's Office will continue to direct staff in achieving the goals determined by the Board of Commissioners.

The County Manager will work with the Board of Commissioners to develop a Strategic Plan for Currituck County. Next steps include identifying focus areas and conducting community meetings.

The office will work with state legislators to advance the legislative goals of the Board of Commissioners. Also, the County Manager will seek grant opportunities for infrastructure and capital improvements.

The county will utilize a variety of public information resources to maintain consistent 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.

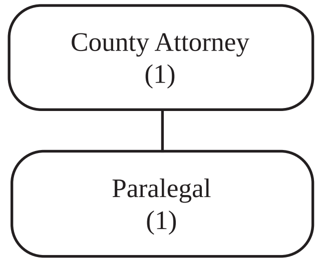
The county will also host the fifth cohort of the Citizens Academy in 2026

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 also promotes citizen involvement in county government and provides more communication with the public.

Legal



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	252,224	266,648	266,222	266,771	268,193
Operating Expenses	55,167	100,951	98,870	98,870	98,972
Capital Outlay	-	-	-	-	-
Total	**$ 307,391**	**$ 367,599**	**$ 365,092**	**$ 365,641**	**$ 367,165**

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 Legal Department plays a critical role in ensuring compliance with laws and regulations, mitigating risks, and supporting the County's strategic initiatives. Staff provides legal guidance on contracts, employment matters, regulatory compliance, litigation, and county governance.

Accomplishments In FY 2025
The Legal Department successfully updated county ordinances and policies to comply with new regulations, reducing legal exposure for the county.

Staff resolved several litigation cases through the courts and negotiations, leading to significant savings in the county's legal costs. Staff reduced turnaround time for contracts in the routing system and the response time for public records requests was also reduced.

The County Attorney continued to stay current on changing laws, regulations, and ethics by attending the County Attorney Summer and Winter Conferences, and the Essentials of County Government training.

The County Attorney was appointed to the Coastal Resource Advisory Commission in April 2025.

FY 2026 Goals And Discussion
The Legal Department will continue to work on ways to improve effectiveness and efficiency of legal processes for the county.

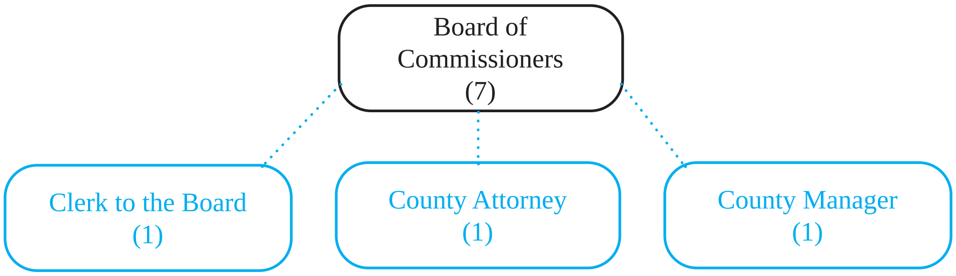
Staff will effectively defend the county and Board of Commissioners in litigation cases to minimize costs and proactively address legal disputes before they escalate.

Staff will continue to support the County, Commissioners, County Manager, and all other departments to stay in compliance with legal requirements and issues.

Future Considerations
To achieve these goals, the Legal Department requests an increase in some budget line items due to investments in technology, compliance initiatives, and professional development. However, the department is able to request a decrease in other budget line items.

Key budget allocations include implementing legal management software (LexisNexis with AI) to improve efficiency and managing anticipated legal matters and outside counsel fees.

Governing Body



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	109,803	109,805	109,805	109,805	109,805
Operating Expenses	100,713	103,010	103,684	103,684	103,684
Total	**$ 210,516**	**$ 212,815**	**$ 213,489**	**$ 213,489**	**$ 213,489**

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 2025
The Board of Commissioners welcomed three new members in December 2024, following the General Election. Commissioners began work on developing a Strategic Plan for Currituck County. The Board successfully developed a mission statement and vision statement, and identified four core values. These items will help guide the Board through future decisions as it continues to develop the Strategic Plan.

Commissioners continue to work with state and federal legislators to encourage legislation that benefits Currituck County. The county also lobbyists to work on the county's behalf with members of the North Carolina General Assembly.

FY 2026 Goals And Discussion
The Board of Commissioners will attend conference and training opportunities to represent Currituck County at local, state, and national gatherings.

Commissioners will meet with elected representatives in Raleigh and Washington D.C. in support of the county's priorities and coordinate with lobbyists to pursue legislation beneficial to Currituck County.

The Board will continue to develop a Strategic Plan for Currituck County.

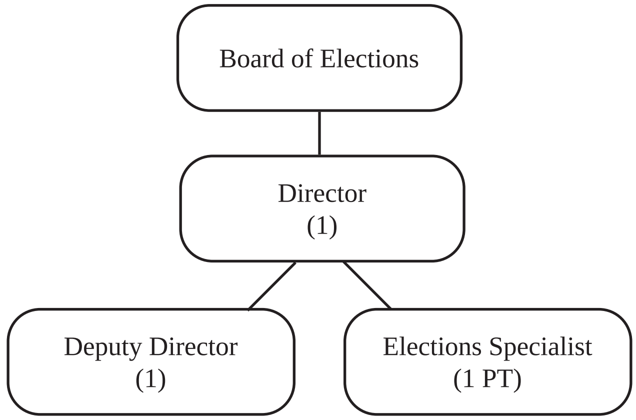
Future Considerations
The Board of Commissioners will adopt a county budget that funds and maintains a high level of services while preserving the lowest property tax rate that is possible.

The Board will continue to support Currituck County Schools with adequate facilities.

The county will continue to support the local tourism industry and 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 120 part-time poll workers per election cycle.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	173,956	242,682	239,979	258,751	259,939
Operating Expenses	81,403	105,574	179,838	123,727	124,127
Capital Outlay	-	66,000	35,086	35,086	35,086
Total	**$ 255,359**	**$ 414,256**	**$ 454,903**	**$ 417,564**	**$ 419,152**

Mission

Currituck County Board of Elections is committed to conducting secure, accurate, and transparent elections. We are dedicated to serving the community by protecting voter rights, promoting participation, and upholding the integrity of the electoral process.

Accomplishments In FY 2025

The Board of Elections conducted the Presidential Election on November 5, 2024. At the time of the election, there were 25,291 registered voters in Currituck County. Of the registered voters, 18,082 cast ballots in the Presidential Election. This includes 9,883 votes cast during the Early Voting period and 1,109 ballots received through Absentee voting. The Board of Elections achieved 100% reporting accuracy for the Presidential Election.

The Board of Elections introduced new ADA compliant, Express Vote ballot marking devices in all 11 voting precincts and at early voting, ensuring greater accessibility for all voters in Currituck County.

Additionally, The Board of Elections held its first-ever "I Voted" sticker contest. The winning design was distributed to voters during the Presidential Election cycle. The contest received national recognition by the U.S. Election Assistance Commission.

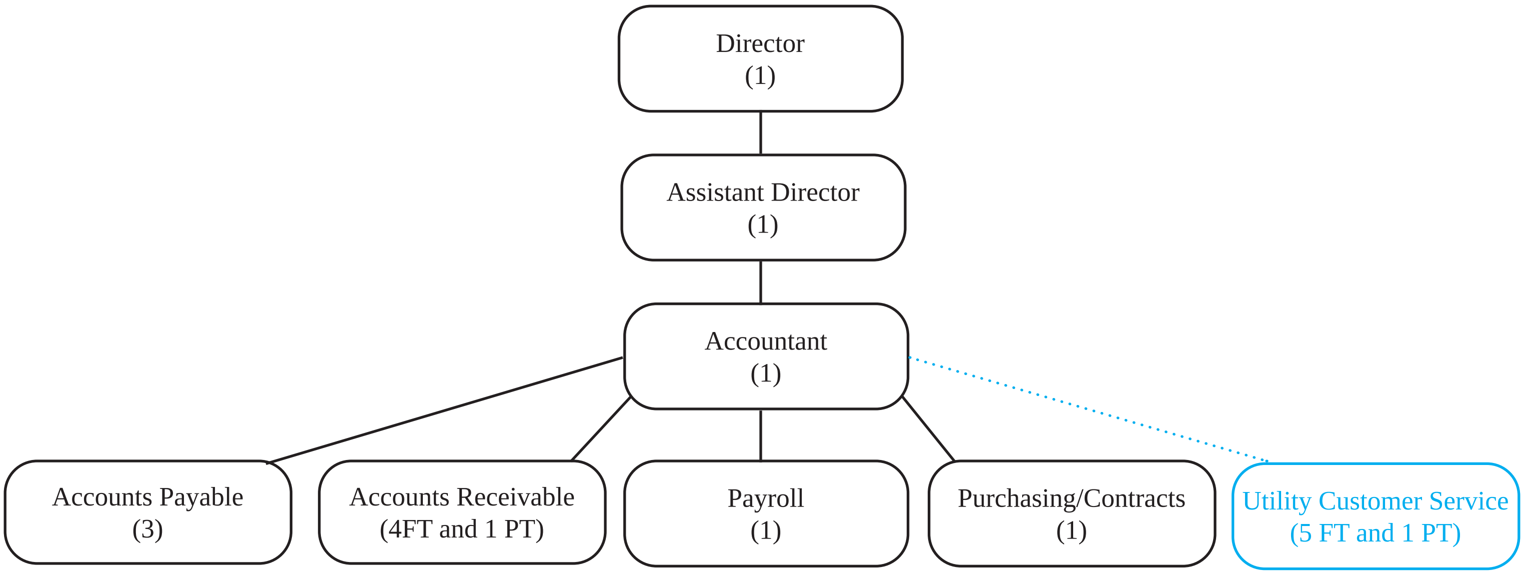
FY 2026 Goals And Discussion

The Board of Elections will conduct the North Carolina Mid-Term Election for Currituck County on March 3, 2026. This election will include races for the following: U.S. Senate and North Carolina State Senate. Local races on the Mid-Term ballot will include the Board of Commissioners, Currituck County Sheriff, Clerk of Courts, and Board of Education.

Candidate filing for the Mid-Term Election will begin on Monday, December 1, 2025, at 12:00 noon and conclude on Friday, December 19, 2025, at 12:00 noon.

The Board of Elections will aim to achieve 100% reporting accuracy for the 2026 Primary Election.

Finance



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	932,154	1,068,227	1,068,227	1,094,853	1,083,858
Operating Expenses	144,935	217,864	256,125	197,142	197,589
Capital Outlay	17,509	-	-	-	-
	$ 1,094,598	**$ 1,286,091**	**$ 1,324,352**	**$ 1,291,995**	**$ 1,281,447**

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 2025

The Purchasing Contract Agent received certification as a Certified Local Government Purchasing Officer by the North Carolina Association of Governmental Purchasing.

Staff implemented a finance training series. For the first session, Finance and Legal worked together to navigate the contract process. The second session focused on "Everything Accounts Payable." The third session focused on fiscal year end processes and procedures. The feedback received from these sessions has been very positive. Four sessions are scheduled for FY 2026.

The current year has also been filled with training for Finance staff. Several long-time staff members have retired or plan to retire in the near future.

FY 2026 Goals And Discussion

The main goal for FY 2026 is to successfully transition roles and responsibilities as the Finance Director retires on June 30, 2025. Efforts have been made to ensure institutional knowledge is passed on to the staff. Specific personnel have been identified to take over tasks and cross-trained, and all major processes have been documented. Cross-training and assignment of projects will continue into FY 2026.

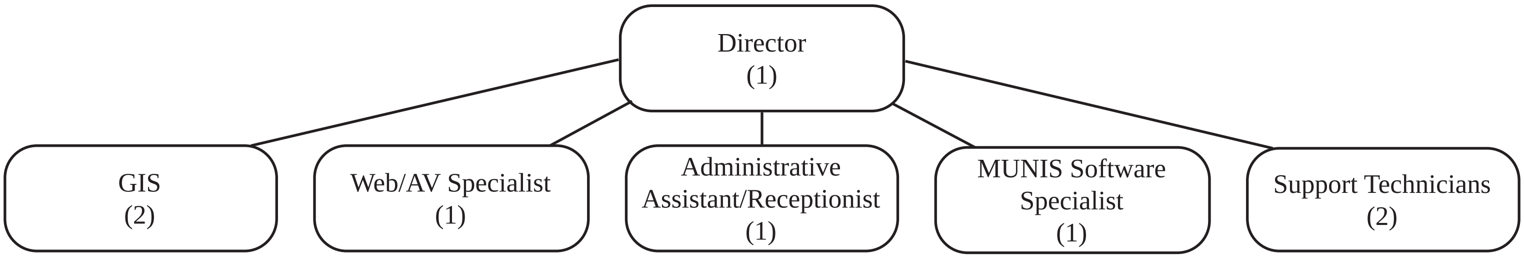
The training sessions that began in FY 2025 will continue. The next training will focus on payroll and more specialized training sessions will be offered in FY 2026.

Future Considerations

As the county continues with significant population growth, expansion of services will be necessary to meet citizen expectations. The county is planning expansion of the solid waste convenience system and water and sewer systems. A new Fire-EMS station is anticipated in the Moyock area. Finance plays a role in organizing the budget for these large projects.

The Finance Department will coordinate the hiring of future staff with Human Resources to recruit qualified individuals to work and support the Finance and Utilities departments as needed.

Information Technology Services



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	609,749	766,691	766,691	796,026	798,066
Operating Expenses	573,482	1,134,991	127,547	1,022,782	1,023,079
Capital Outlay	542,303	936,920	936,920	39,000	39,000
Total	**$ 1,725,534**	**$ 2,838,602**	**$ 1,831,158**	**$ 1,857,808**	**$ 1,860,145**

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 2025

The IT Department made great progress in the effort to modernize the county's information technology infrastructure. Staff is is the final stages of a major project to refresh hardware and replace outdated equipment. This sets the stage for future improvements.

The department has laid important groundwork for long-term infrastructure upgrades that will help improve reliability, security, and efficiency.

FY 2026 Goals And Discussion

In the coming year, the IT Department is shifting its focus to making systems more fault-tolerant and highly available—meaning fewer outages and better performance across the board. Staff will look to consolidate services to boost security and cut costs. Streamlining the infrastructure will eliminate redundancies, reduce complexity, and strengthen the overall security posture.

Top priorities for FY 2026 include completing the hardware refresh and migrating services to more resilient platforms.

Staff will build a stronger, more reliable IT environment to improve failover capabilities and reduce downtime. Staff will consolidate and optimize the county's technology systems to reduce the number of standalone systems. This will make IT operations more efficient, secure, and cost-effective.

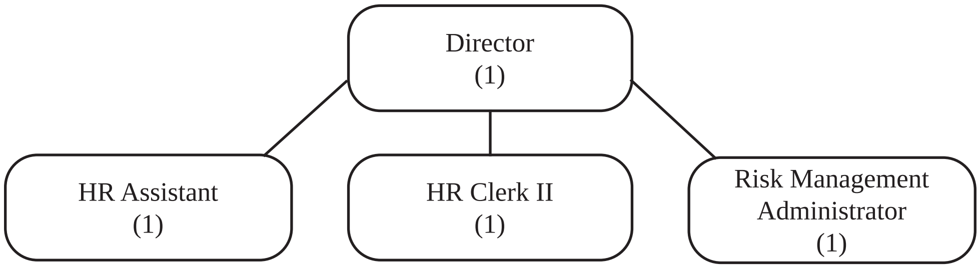
Enhancing security is another key priority. Staff will strengthen protections while keeping things user friendly and accessible for staff.

Future Considerations

The department will continue to implement evolving cybersecuity strategies and provide a secure county network againt 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



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	356,753	380,783	386,525	391,631	392,241
Operating Expenses	50,033	90,861	65,803	63,535	63,641
Capital Outlay	-	-	-	-	-
Total	**$ 406,786**	**$ 471,644**	**$ 452,328**	**$ 455,166**	**$ 455,882**

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 2025

The Human Resources Department focused on improving efficiency, enhancing employee support, and promoting a safe and healthy workplace. Staff enjoyed many successes during the year.

The Retiree Billing Process was improved, so retirees who opted for electronic communication now receive invoices by email, allowing for faster delivery, reduced printing, and lower postage costs.

A comprehensive, county-wide salary study was performed in partnership with the Piedmont Triad Regional Council. This effort aims to bring county salaries in line with market standards, helping recruit top talent and reduce employee turnover.

Employee training and development continued through increased employee participation in the NEOGOV online learning platform. Training topics included safety practices such as severe weather preparedness and preventing slips and falls.

The department provided retirement planning support that boosted employee engagement with retirement benefits, helping staff better understand their 401K options and long-term financial planning. A continued focus was placed on employee wellness with programs supporting both physical and mental health.

The county's first-ever Silver Safety Award was received from the NC Department of Labor, recognizing outstanding safety performance. Also, the Risk Management Administrator became an Authorized Safety Trainer through the NC Department of Labor, allowing for cost-effective, in-house safety training.

The OSHA Days Away, Restricted, or Transferred (DART) Rate was reduced from 2.43 in 2023 to 1.81 in 2024, reflecting fewer workplace injuries and improved safety practices.

Staff transitioned 1095C form processing and distribution to the BusinessSolver platform. The department also improved employee pay stubs to clearly reflect net pay with multiple deposit accounts.

Staff consolidated life insurance policies under a single management company, Dogwood Benefits, for better coordination. The county also successfully migrated from Prudential to Empower for retirement plan management.

FY 2026 Goals And Discussion

The Human Resources Department will continue to improve processes by exploring digital onboarding opportunities to streamline hiring and eliminate printing costs.

To improve employee development, the department will expand training options with a mix of online learning and in-person sessions, including supervisory and policy-based training during monthly department head meetings.

The department will investigate solutions for retirees to pay healthcare premiums electronically for added convenience.

Staff will launch electronic exit surveys to gather valuable insights from departing employees.

Future Considerations

The Human Resources Department is planning for the future with strategic goals aimed at long-term sustainability and staff support. The department will assess long-term department needs to determine if and when additional staff may be necessary.

Staff will continue advanced training in areas such as Risk Management, Fair Labor Standards, and Family Medical Leave Act compliance to ensure regulatory adherence.

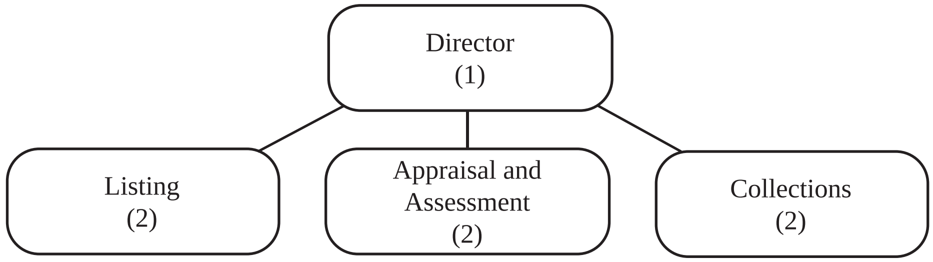
The department will perform annual salary evaluations using comparative-ratio analysis, while promoting employee engagement and work-life balance to reduce turnover.

Human Resources will continue to provide wellness events and challenges to promote a healthy workplace culture.

Staff will explore timekeeping software to simplify and automate the timesheet process, improving accuracy and efficiency.

The Human Resources Department remains committed to supporting Currituck County employees with quality services, innovative solutions, and a continued focus on workplace wellbeing, safety, and employee retention.

Tax



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	491,255	580,989	580,989	607,166	624,298
Operating Expenses	225,116	207,406	261,063	269,680	269,831
Total	**$ 716,371**	**$ 788,395**	**$ 842,052**	**$ 876,846**	**$ 894,129**

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 2025
The Tax Department is a consistent leader in county property tax collection within North Carolina. In the last fiscal year, the department achieved an overall collection rate of 99.14%, which is slightly above average among all North Carolina counties.

Currituck County has an overall tax base of $8.6 billion and levies approximately $54 billion in property taxes. In FY 2025, there are 26,566 taxable real estate parcels in the county. This represented an increase of 0.9% from the previous fiscal year.

In addition, there were 2,309 taxable personal property accounts. This was an increase of 2.9% from the previous fiscal year.

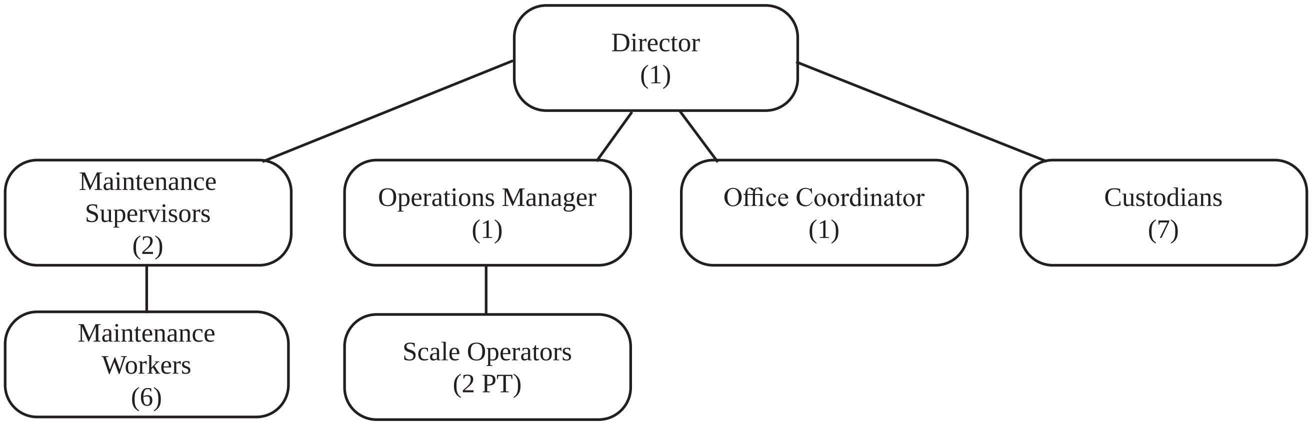
FY 2026 Goals And Discussion
The department will be responsible for appraising, assessing, and listing all real estate and personal property within the county, including ten (10) special service districts.

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. Currituck County last conducted a revaluation in 2021 and is scheduled to perform it's next revaluation in 2029.

Public Works



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	725,821	867,901	886,242	907,837	906,438
Operating Expenses	485,059	692,426	794,040	900,835	900,852
Capital Outlay	180,516	443,800	932,000	652,000	762,000
Total	**$ 1,391,396**	**$ 2,004,127**	**$ 2,612,282**	**$ 2,460,672**	**$ 2,569,290**

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 growths.

Accomplishments In FY 2025
The Public Works Department is responsible for maintaining 60 county facilties. Staff completed 2,155 work orders for repairs or services during FY 2025.

Staff completed several projects during the fiscal year, including installing parking lot sealant and striping at the Governmental Center complex and the Community Park lots that serve the YMCA and Cooperative Extension Center.

New HVAC units were installed at several county buildings. Carpet was replaced at the Department of Social Services and the Corolla satellite office. In addition, carpet was replaced in the lobby of the Health Department.

The office at the Gibbs Woods recycling facility was remodeled. Three offices at the Historic Courthouse were remodeled, complete with new carpet and paint.

The county fuel farm was upgraded and repairs were made at the Knotts Island Fire Department. The fire alarm panel at Moyock Library was also completed.

Solid waste operations were very successful in FY 2025. The county collected 31,705 tons of trash and 2,949 tons of recyclable materials.

Specialty wastes collected included 715 lbs. of light bulbs, 3,150 lbs. of household batteries, 29,662 lbs. of cooking oil, 124,793 lbs. of motor oil, 33,768 lbs. of car batteries, and 6,475 lbs. of oil filters.

FY 2026 Goals And Discussion
The Public Works Department works towards completion of several projects in the next fiscal year.

The Moyock Convenience Center will be expanded to provide improved service for citizens.

Staff will complete roof repair and replacement projects, along with a geothermal line replacement. A lighting upgrade will be completed at the Cooperative Extension Center.

Engineering design will be completed for the plumbing system at the Detention Center and for a new generator at the Governmental Center.

The department will continue a comprehensive assessment of county facilities to determine future needs.

Staff will complete work orders from county departments in a timely and efficient manner.

Future Considerations

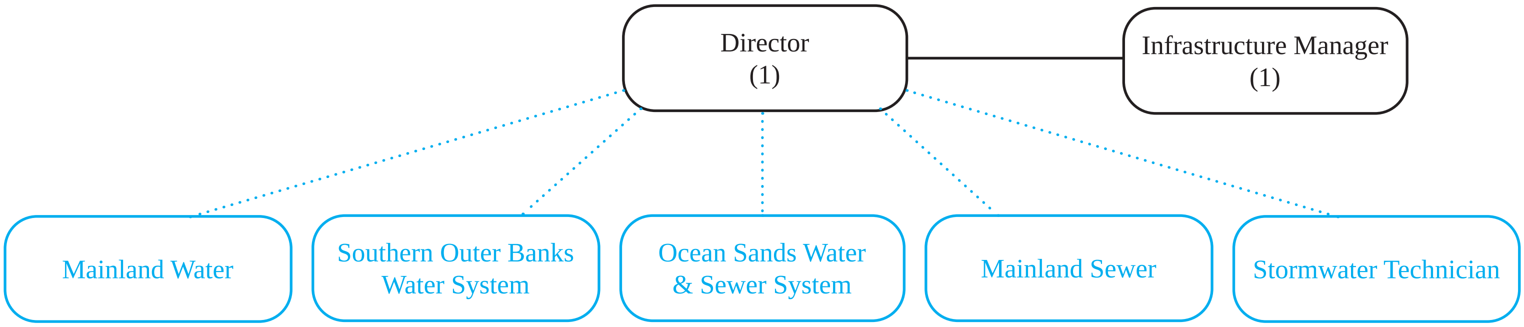
The department has identified several needs at county facilities that must be planned for in the near future. These include repairing and/or replacing the plumbing at the Detention Center.

The Clerk of Court office will need new carpeting installed. A new generator must be installed at the Governmental Center to serve the facilities there during emergencies.

The Governmental Center courthouse will need a new HVAC system in the near future, along with a new fire alarm panel. The parking lot at the Regional Aviation and Technical Training Center will need a new coat of sealant. The restrooms at the Barco Library are in need of an upgrade, as is the office at the convenience center on Spot Road.

The department's staffing needs should be assessed to ensure that county facilities receive necessary preventive maintenance and department work orders are completed in a timely manner.

Public Utilities



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	346,275	389,006	391,061	241,512	246,168
Operating Expenses	7,934	13,482	19,658	29,718	28,473
Capital Outlay	-	-	60,000	-	-
Total	**$ 354,209**	**$ 402,488**	**$ 470,719**	**$ 271,230**	**$ 274,641**

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 2025

The Public Utilities Department operates the Mainland water system, Southern Outer Banks Water System (SOBWS), Mainland sewer system, and the Ocean Sands Water and Sewer District.

The Mainland and Southern Outer Banks Water Systems treated a combined total of approximately 1 billion gallons in FY 2025. A total of 12,853 customers were served in Currituck County.

Public Utilities staff maintained the two water treatment plants, 146 wells, and 450 miles of water lines.

Mainland staff completed 1,909 work orders for service and installed 197 new service connections. Staff also completed 8,976 orders for locating utility lines and inspected 258 backflow cross connection units.

Crews at SOBWS completed 1,318 work orders and 67 installations for new service. Staff also completed 1,417 requests for utility locations and changed out 128 meters.

The Mainland Sewer and Ocean Sands Sewer systems treated 92 million gallons of wastewater in FY 2025 while serving 1,805 customers. Staff maintained five wastewater treatment plants, 44 miles of collection sewer lines, 42 lift stations, 9 sub-surface sites, and 35 Newtown pump stations.

The department also provided information to the public on keeping fats, oils, and grease out of the water and wastewater systems. These materials cause backups and damage pipes.

Public Utilities completed many projects during FY 2025, including the installation of a new reverse-osmosis skid at the Mainland Water Treatment Plant. This increases the production capacity of the plant to 2.25 million gallons per day.

Four of the greensand media vessels at the Mainland Water Plant were rehabilitated. The demolition of the Cl2 tank was completed and two new tanks were installed.

A new 800kw generator and transfer switch were installed at SOBWS and 12 shallow well houses were replaced. Also, new membranes were added to train 104, 1a, and 1b.

Staff installed a 12 inch gate valve on the shallow well raw waterline. SOBWS staff replaced 212 water meters. At the Ocean Sands plant, the ground water lowering pumps were replaced. Staff completed valve and hydrant replacement projects throughout the county, as well as the addition of sampling stations at various locations in the county.

Rehabilitation projects were completed on Highway 12 wells, the Waterside Villages spray field, and the dosing tank at Waterside Villages. At Moyock Commons, the north and south ponds were dredged.

FY 2026 Goals And Discussion

The Public Utilities Department has several current projects underway and new projects planned for FY 2026.

Staff will continue oversight of the Mainland deep well #4 project, which is in progress. The department will continue the replacement of well houses throughout the county and pump replacements for shallow wells. At SOBWS, a deep well is under construction near Whalehead.

The SCADA software used at the treatment plants will receive an upgrade. Development of a new 300,000 gpd wastewater treatment plant in Moyock will begin.

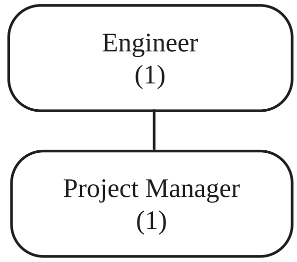
A 16-inch water main line will be connected to the High Cotton water tower. Mainland boost station replacements will also be completed.

At Waterside Villages, the spray field valves will be replaced. Air drops and valves will be replaced in aeration and clarifier tanks.

Future Considerations

Currituck County's population growth, combined with its status as a successful tourist destination, will continue to influence the investment in utility infrastructure. The ability to provide plentiful, clean drinking water and adequate sewer service for the community is a significant factor when planning for the future.

Engineering



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	242,919	282,209	281,698	287,695	289,449
Operating Expenses	5,630	26,845	17,858	17,858	18,035
Capital Outlay	37,919	-	-	-	-
Total	**$ 286,468**	**$ 309,054**	**$ 299,556**	**$ 305,553**	**$ 307,484**

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

Accomplishments In FY 2025
The Engineering Department successfully completed several projects during FY 2025. Additional projects are ongoing and continue to make progress.

A new dune beach walkover at Marlin Street was constructed. This is part of Phase III in the long-term beach walkover replacement project. The design phase of Phase IV was completed to replace additional walkovers at the Herring, Tuna, and Shad accesses.

Designs were completed for repairs to the Historic Courthouse. Designs were also completed for Phase III of Currituck Community Park, which includes adding more ballfields to the complex.

Construction of a new county fuel farm was completed at the Currituck Regional Airport property. This provides an essential need for county vehicles.

In Corolla, design was initiated on an extension of the Corolla Greenway multi-use path from Albacore Street to Dolphin Street. Design was also completed for the replacement of the bulkhead and boardwalk at Carova Beach Park.

Construction of Tulls Creek Elementary School is ongoing and projected for completion in early 2026.

FY 2026 Goals And Discussion
The Engineering Department will continue to oversee completion of the Tulls Creek Elementary School construction project. This facility is expected to open for the 2026-2027 school year.

The department will manage necessary repairs at the Historic Courthouse, including window replacements.

In Corolla, construction of dune walkovers will be completed during Phase IV of this long-term project. The boardwalk will be replaced at Carova Beach Park and the Corolla Greenway will be extended from Albacore Street to Dolphin Street.

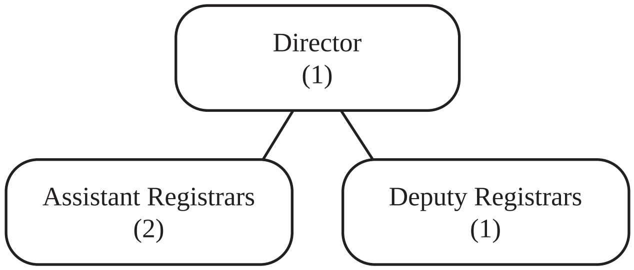
Design work will be initiated for a new Corolla Visitors Center and completed for expansion of the Moyock Convenience Center. A conceptual design of the repairs and renovation of the Historic Jail will also be completed.

Corolla ABC Store

The county owns a building in Corolla for lease to the Currituck County ABC Board. The county will establish funds to cover expenses for building maintenance.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Operating Expenses	-	22,500	21,150	21,150	21,150
Total	**-**	**$ 22,500**	**$ 21,150**	**$ 21,150**	**$ 21,150**

Register of Deeds



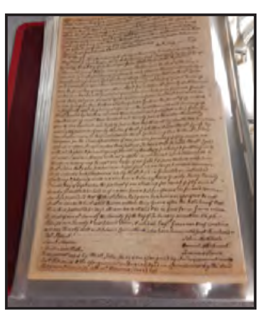
	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	347,904	345,564	303,550	304,770	325,385
Operating Expenses	676,501	708,000	652,364	691,505	652,016
Capital Outlay	147,471	-	52,500	6,500	6,500
Total	**$ 1,171,876**	**$ 1,053,564**	**$ 1,008,414**	**$ 1,002,775**	**$ 983,901**

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 2025

The Register of Deeds office preserved and digitized Commissioners Books B and C. The office also microfilmed 14 deed books. Staff is currently in the process of preserving and digitizing deed books 65 and 69.



In FY 2025, the office filled 42 deed books while recording 1,994 deeds and 6,742 documents. The office also recorded 129 assumed names and 81 plats, and e-recorded nine condominium plats.

Staff issued 368 marriage licenses and 808 certified copies of marriage licenses. A total of 216 deaths were recorded and the office issued 1,021 certified copies of death certificates. Four births were recorded and 60 certified copies of birth certificates were issued. Staff also issued 93 Notary Oaths of Office.

Members of the Register of Deeds staff attended continuing education conferences, workshops, and district meetings.

In FY 2025, the office received $6,893,671 in Land Transfer Tax.

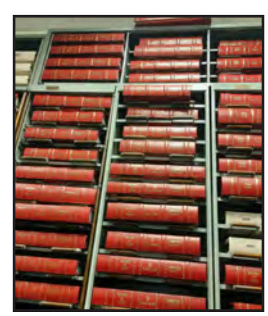
FY 2026 Goals And Discussion

The Register of Deeds office will preserve four or more deed books in FY 2026.

Staff will continue professional development by attending educational conferences, workshops, and district meetings. The office will continue to provide an accurate recording service and safe keeping of all real estate and business-related documents in Currituck County.

Services provided will include issuing marriage licenses, birth certificates, and death certificates. The office will also provide a notary service and free fraud detection service to citizens.

Future Considerations



The Register of Deeds office will work to preserve and digitize 68 additional deed books.

Staff will continue to attend educational conferences, workshops, and district meetings.

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.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Operating Expenses	234,050	290,792	301,181	301,181	301,181
Capital Outlay	120,588	100,000	542,140	248,000	208,000
Total	**$ 354,638**	**$ 390,792**	**$ 843,321**	**$ 549,181**	**$ 509,181**

Agency Appropriations

Agency Appropriations provides grant funding to non-profit organizations that support the citizens of Currituck County. Grant funds are provided to four (4) food banks, Project Graduation, Albemarle Hopeline, and Albemarle Senior Games.

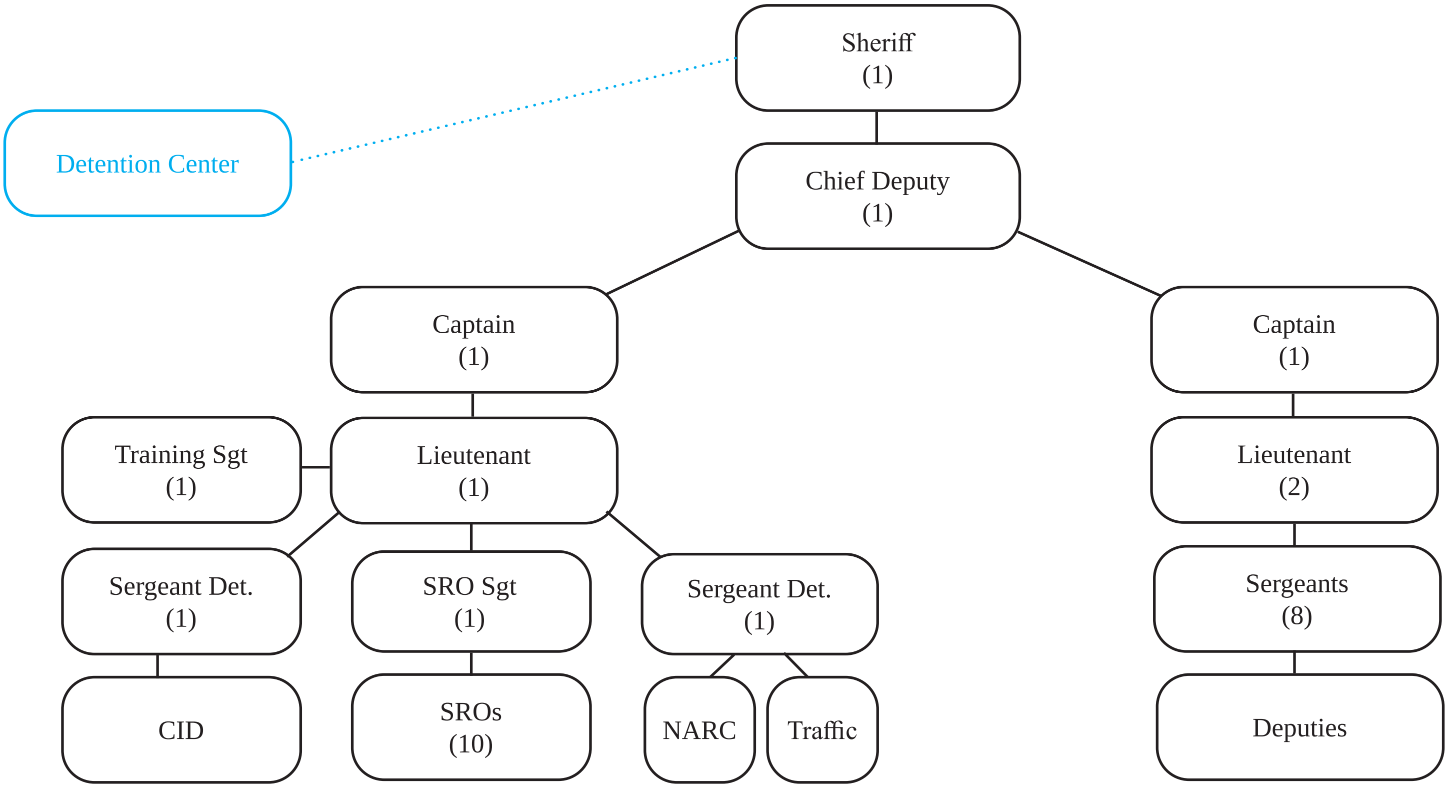
	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Operating Expenses	40,300	40,500	55,500	40,500	40,500
Total	**$ 40,300**	**$ 40,500**	**$ 55,500**	**$ 40,500**	**$ 40,500**

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.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Operating Expenses	1,155,410	894,823	1,170,425	1,170,425	1,155,480
Total	**$ 1,155,410**	**$ 894,823**	**$ 1,170,425**	**$ 1,170,425**	**$ 1,155,480**

Sheriff



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	8,054,357	9,337,357	8,946,481	8,793,443	9,834,556
Operating Expenses	910,563	1,116,759	1,826,497	2,176,353	1,384,755
Capital Outlay	1,908,267	887,404	1,142,830	1,131,030	1,131,030
Total	**$ 10,873,187**	**$ 11,341,520**	**$ 11,915,808**	**$ 12,100,826**	**$ 12,350,341**

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.

Accomplishments In FY 2025

The Sheriff's Office enjoyed many accomplishments in the previous year. In the 2024 calendar year, the Sheriff's Office responded to 67,302 calls for law enforcement services in Currituck County. This included 10,447 traffic stops and 8,910 calls resulting in citations or ordinance violations.

The SWAT Team is now recognized as a regional asset. The SWAT Team assisted other jurisdictions during critical incidents and events.

The Criminal Investigative Division works with other state and federal agencies. Likewise, the Narcotics Division is a member of a local task force. Multiple employees from the Sheriff's Office are assigned to a federal task force.

Search and rescue operations were completed on land and water.

Staff maintained a very successful Digital Foresics Lab, located at the Sheriff's Office. Detective Tice led the United States Secret Service Raleigh Field Office in forensic device examinations. Detective Tice ran 631 examinations from October 1, 2023, to September 30, 2024. By numbers, Detective Tice was ranked 47th out of 3,500 digital examiners in the United States.

Since October 1, 2024, Detective Tice has conducted over 200 additional device examinations. The devices that he has examined have assisted: four (4) Child Sexual assault investigations; two (2) federal weapons investigations; fourteen (14) death investigations; one (1) firearm by felon investigations; eleven (11) homicide investigations; two (2) attempted murder investigations; five (5) burglary investigations; one (1) felony hit and run investigation; fifty (50) felony drug investigations; five (5) possession of contraband by an inmate investigations; one (1) intimidating a witness investigation; one (1) arson investigation: nine (9) overdose investigations; one (1) sexual assault investigation; five (5) identity thefts investigations; three (3) secretly peeping investigations; ten (10) felony larceny investigations; two (2) shooting into a occupied dwelling investigations; one (1) assault with a deadly weapon investigation; one (1) child abuse investigation; twenty-one (21) CSAM (child pornography) investigations; three (3) felony stalking investigations; and one (1) felony sex offender violation investigation.

In 2024, Detective Tice assisted twenty-one (21) law enforcement agencies on a local, state and federal level. Each investigation often requires multiple devices to be examined by Detective Tice.

FY 2026 Goals And Discussion

The Sheriff's Office personnel will continue high levels of training. Deputies will use modern software, equipment, and techniques to solve and prevent crime.

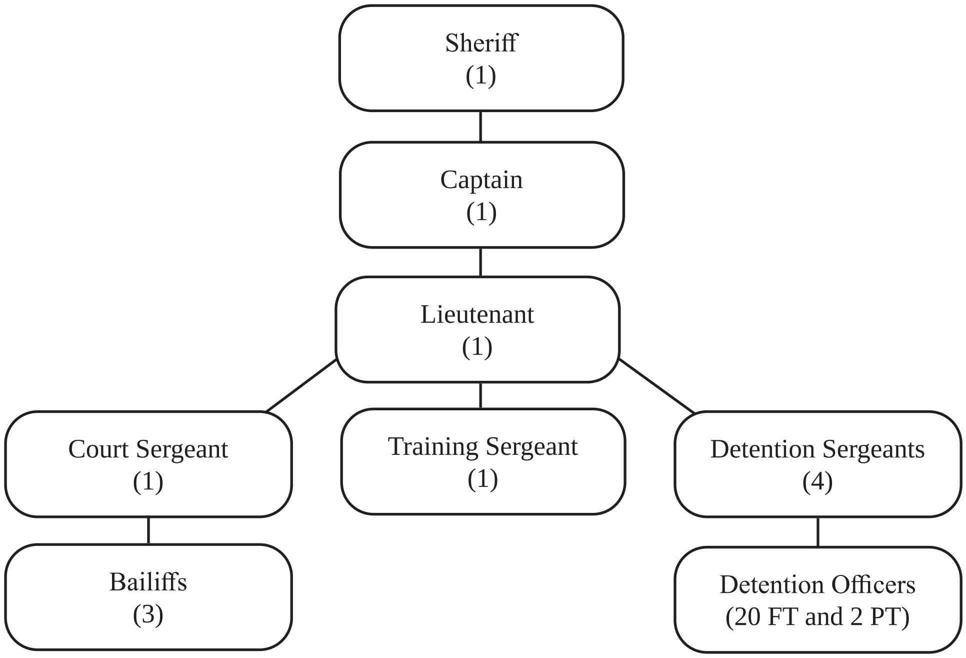
Staff will provide strong and effective community engagement through several methods, including public events, open houses, summer youth camp, Citizens Academy, social media, and deputy interaction during standard patrols.

Future Considerations

Increasing the number of sworn deputies will be an important factor as Currituck County's residential population continues to grow.

Another important consideration will be increasing the law enforcement presence in remote areas such as Knotts Island to provide for community and officer safety.

Detention Center



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	1,751,038	2,389,438	2,614,823	2,697,981	2,708,350
Operating Expenses	655,596	714,748	777,462	769,901	817,656
Capital Outlay	35,661	37,123	489,290	79,290	33,990
Total	**$ 2,442,295**	**$ 3,141,309**	**$ 3,881,575**	**$ 3,547,172**	**$ 3,559,996**

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 2025

The Detention Center successfully implemented several changes to personnel, including the promotion of Sergeant Audra Doxey to Detention Center Lieutenant.

Staff promotions also included: Officer Bryson Morris-Revelle to the Court Security Unit; Officer Dana Sutton to Shift Sergeant; Officer Gwenesha Jennings to Shift Sergeant; and Officer Frances Opperman to Intake Officer.

Four officers are newly certified by completing the Basic Detention Center Officer Certification course.

Five officers achieved career milestones with Currituck County: Austin Poff and Linda White, 5 years; Hiram Beasley, 10 years; Sgt. Jason Edmundson and Sgt. Erica Cartwright, 20 years.

Detention Center staff participated in the Citizens Academy and Sheriff's Office Youth Summer Camp to provide knowledge and information to citizens.

The Detention Center generated revenue through statewide misdemeanant confinement program housing of inmates, inmate phone, commissary, and fresh-to-you meal programs. Staff uniforms were upgraded to align with the Sheriff's Office, providing a more unified appearance.

The Detention Center implemented the use of tablets that allow inmates a variety of tools, including receiving training and educational material to help reduce the recidivism rate.

FY 2026 Goals And Discussion

Goals for the upcoming year include:

- To provide for the safety and security of the inmates housed in our facility.
- To discourage repeat offenders by managing inmate behavior in a professional, consistent and authoritative manner.
- To present inmates to courts for scheduled court appearances.
- To expect accountability from both inmates and officers.
- To provide professional development for employees.

The Detention Center will hire staff for the remaining full-time open positions. The Detention Center will also certify five officers. One officer will be promoted to general instructor, and one will be promoted to a Training Sergeant position.

The department will implement pre-trial inmate health coverage for inmate medical charges. This will reduce the medical costs paid by Currituck County.

The department will also implement an advanced inmate heart rate system, designed to monitor inmates and alert staff if the heart rate drops in high-risk inmates.

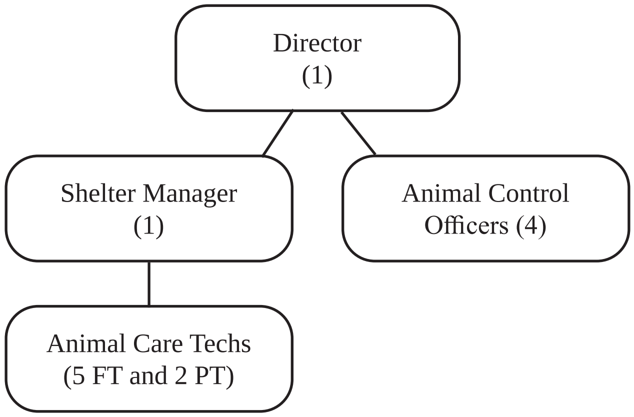
Future Considerations

The Detention Center will need to continue with updates and repairs to the kitchen and overall facility.

The department anticipates the need to create a Lieutenant position to increase supervision for additional shifts and court supervision.

The Detention Center plans to implement EMT training when staffing reaches appropriate levels.

Animal Services and Control



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	660,834	761,831	823,487	792,717	794,523
Operating Expenses	173,565	212,957	277,474	253,371	253,371
Capital Outlay	50,955	-	14,500	2,000	2,000
Total	**$ 885,354**	**$ 974,788**	**$ 1,115,461**	**$ 1,048,088**	**$ 1,049,894**

Mission

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 citizens with domesticated animal safety and welfare concerns.

The Currituck County Animal Shelter is an open admission shelter and receives all stray, abandoned, and surrendered pets in Currituck County. Staff works with fosters, volunteers, and transfer rescue partners 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 2025

Animal Services and Control implemented the Community Cat Trap, Neuter, Return program, which is designed to lower the number of feral cats over time and lower the number of animals arriving at the shelter. This is a cost-sharing program between the county and citizens who care for or feed feral cat colonies.

A large surrender of 22 dogs was received in July. At this time, all but three of the dogs have been successfully placed with new owners. Another large surrender of nine dogs, in December, has resulted in eight (8) of the pets finding new homes.

The animal shelter continued to develop new partnerships with rescue organizations. Because of these working relationships, many animals are able to be transferred from the shelter.

The animal shelter accepted a total of 1,335 pets during FY 2025. This included 946 strays, 303 owner surrenders, 52 mutual aid safekeeping and quarantines, and 38 transfers from other facilities.

In the past fiscal year, the shelter had 503 pets adopted, 142 animals returned to owners, and transferred 388 to other organizations. In addition, 235 animals were euthanized.

Animal Control officers responded to 2,458 calls for service. This included 592 investigations and follow-up calls, 469 stray or loose animal reports, 435 patrol checks, 399 animal pick-ups, 97 bite or attack reports, 84 animal cruelty reports, 40 vicious animal calls, and 16 instances of livestock loose on a public road.

FY 2026 Goals And Discussion

Staff will work to reduce the number of animals brought to the shelter. Community outreach programs will include spay/neuter education, low-cost veterinary clinics and a pet food pantry for county residents. The pantry is located at the animal shelter.

Animal Control officers will carry supply kits and offer items to pet owners that may be needed by their pets. These kits will include food, leashes, and other necessities.

Staff will work with local veterinarians to offer low-cost pet services to citizens who need assistance.

The Community Cat Trap, Neuter, Return program will be offered to county residents who care or provide food for feral cat colonies.

Future Considerations

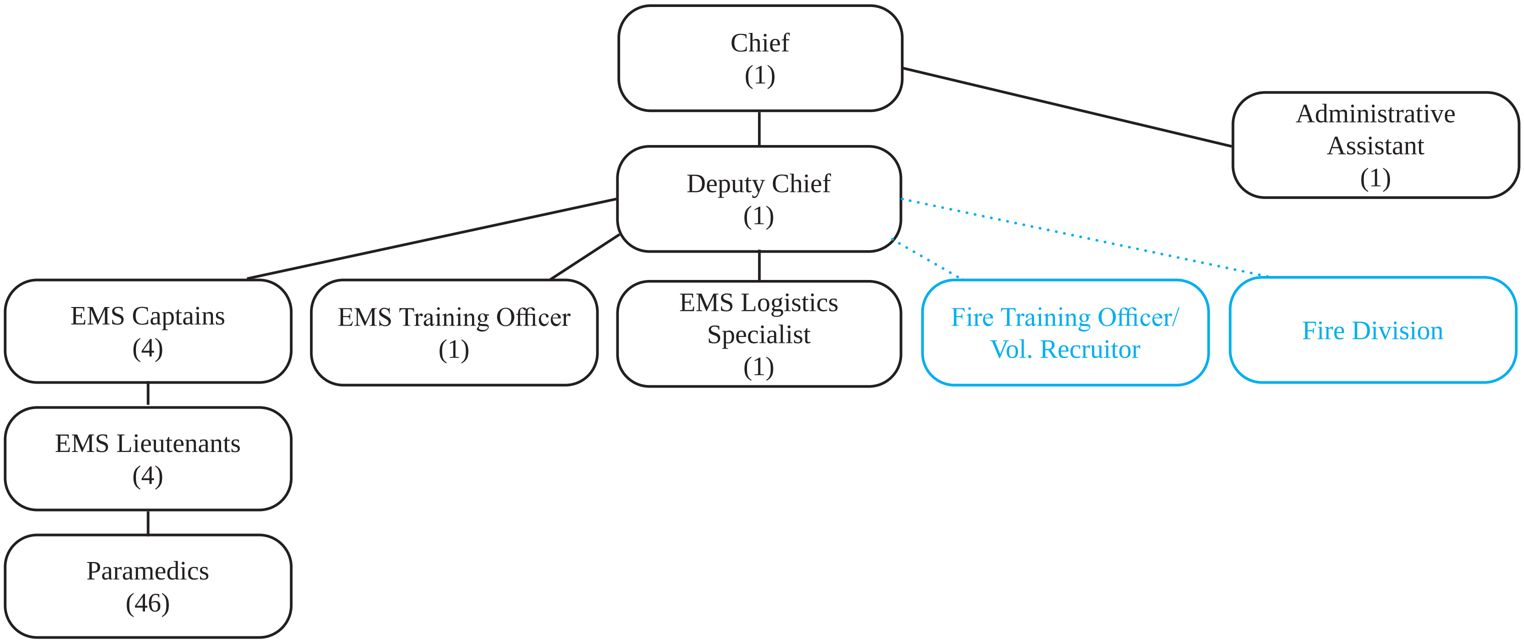
The county must continue addressing the problem stray pets, which strains the department's resources. Staff will provide will provide community education and programs to reduce the number of strays as Currituck County continues to increase its residential population.

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.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Operating Expenses	2,989	3,995	3,750	3,750	3,750
Total	**$ 2,989**	**$ 3,995**	**$ 3,750**	**$ 3,750**	**$ 3,750**

Emergency Medical Services



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	5,245,744	6,185,474	6,377,876	6,377,876	6,391,878
Operating Expenses	831,585	1,149,244	2,054,722	1,638,618	1,641,550
Capital Outlay	817,318	1,077,280	1,031,201	1,040,078	1,040,078
Total	**$ 6,894,647**	**$ 8,411,998**	**$ 9,463,799**	**$ 9,056,572**	**$ 9,073,506**

Mission

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

Accomplishments In FY 2025

The Fire-Emergency Medical Services Department continued to enhance operational capability and public outreach.

Three (3) new 4WD ambulances were received and put into service for beach operations.

The department initiated a pilot program for Rapid Sequence Induction (RSI) and Drug Assisted Intubation (DAI). The department also participated in the regional RACE-CARS Program, which is a coordinated initiative aimed at improving cardiac arrest outcomes through standardized protocols and strong hospital integration.

Ten (10) new AEDs were acquired for law enforcement deployment and staff held several public education events focused on CPR and AED use. Wireless biomedical data communication with area hospitals was enhanced to improve patient care.

The department also added a second paramedic-staffed QRV to serve the mainland.

FY 2026 Goals And Discussion

Fire-Emergency Medical Services will receive four (4) new replacement ambulances for mainland response. A new fire engine will also be received for use by the Lower Currituck Volunteer Fire Department.

The department will update its video laryngoscope systems to support the expanding RSI/DAI program.

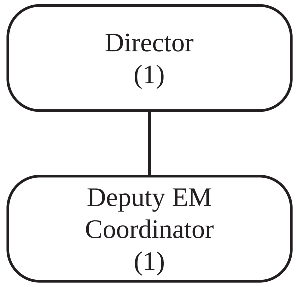
Wireless integration will be expanded across the fleet to include connected narcotic vaults, cardiac monitors, stretchers, LUCAS devices, and other equipment. This integration will enhance security, tracking, and clinical efficiency.

Future Considerations

The Fire-Emergency Medical Services Department is evaluating a restructure of command staff. Staff is also exploring the creation of a Fire Prevention Bureau, including a Fire Marshal and Inspectors.

Additional areas of focus will be expanding EMS ultrasound capabilities and exploring the development of marine operations.

Emergency Management



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	207,727	222,420	224,484	229,150	229,780
Operating Expenses	113,713	92,601	77,013	77,013	77,122
Capital Outlay	97,782	631,600	613,500	613,500	613,500
Total	**$ 419,222**	**$ 946,621**	**$ 914,997**	**$ 919,663**	**$ 920,402**

Mission

Emergency Management is a vital link to the public and all emergency services providers. Our mission is to provide 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.

Accomplishments In FY 2025

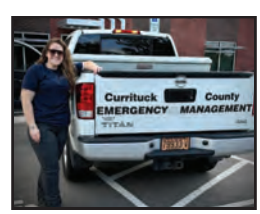
Emergency Management assisted the Sheriff's Office in searches for two (2) missing person events by securing resources and using Facebook and Currituck Alert platforms to keep the affected communities informed while providing logistics to the command post.

Staff partnered with the Sheriff's Office, Fire-EMS, Communications, and Currituck County Schools to strengthen response to active assailant situations. The county utilizes the Rave "Panic Button" system for awareness to school events.

Staff conducted a hurricane preparedness exercise with county staff. The exercise proved effective as county partners responded to excessive rainfall that caused stormwater flooding in Corolla.

Emergency Management assisted county departments with planning events, including the Independence Day fireworks show at Whalehead, Christmas Parade, Planes & Plows, Election Day, and Bulls & BBQ.

Staff attended several public events to share educational information regarding preparedness that included Fire & EMS Kids Camp, Citizens Academy and coordinated several vital trainings to include a Citizens Emergency Response Team (CERT) Training with Knotts Island Ruritans. Staff have partnered with 911 Communications, Fire/EMS and a local East Carolina University Graduate Student to facilitate the delivery of hands-only CPR and AED training across the county. This collaborative outreach effort, called "PRESS ON" was inspired by the Randomized Cluster Evaluation of Cardia Arrest System (RACE CARS) trial conducted in partnership with Duke University. To date, over 250 residents have participated in this life-saving training, strengthening community resilience and readiness.



Staff also attended training to continue to grow Emergency Management capabilities. This training allowed Currituck Emergency Management to assist in the response to western North Carolina in the aftermath of Hurricane

Helene on two (2) separate deployments.

Currituck County Government worked with Dare County Government to evaluate and update the joint Outer Banks Hazard Mitigation Plan, which was adopted by the Board of Commissioners in April.

FY 2026 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.

Staff will facilitate resource coordination with regional, state, and federal partners during critical events. The department will also 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 train other departments on the use of Currituck Alert.

Staff will conduct public education campaigns to increase citizen awareness and participation in Currituck Alert.

Staff will update the Emergency Operations Plan and continue to provide response training.

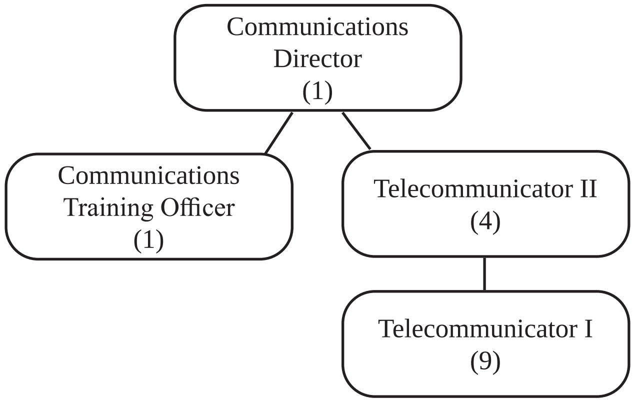
Future Considerations

Climate change will present significant challenges for Currituck County's environment and 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 will be 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 are challenged by time-consuming tasks such as grant applications, progress reports and resource maintenance.

Communications



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	972,006	1,319,987	1,308,704	1,333,375	1,433,713
Operating Expenses	283,339	418,301	291,207	291,207	290,855
Capital Outlay	10,046	22,000	52,582	52,582	52,582
Total	**$ 1,265,391**	**$ 1,760,288**	**$ 1,652,493**	**$ 1,677,164**	**$ 1,777,150**

Mission

Currituck County 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 2025

The 911 Communications Center received more than 55,000 phone calls during FY 2025. This included 15,650 emergency calls to 9-1-1. Of these, 11,324 calls were made from a wireless telephone. The Communications Center also received 1,458 text messages to 9-1-1.

The center received 38,042 non-emergency calls. There were also 1,714 abandoned calls, each of which required a telecommunicator to call back to ensure there is no emergency.

Currituck Communications is the recipient of a nearly $2 million from the North Carolina 911 Board. These funds are being used to update the public radio system and provide more reliable communication to create safer responses for first responders. The upgraded radio system should be operational in the fall of 2025.

911 Communications Center staff participated in several community events to provide information to the public about 9-1-1. These events included Currituck Food and Business Expo, Moyock Fire Department's Community Day, Currituck County Sheriff's Office Community Night Out, and Currituck County Planes & Plows.

Staff attended meetings of the Fire-Emergency Medical Services Advisory Board to provide and receive feedback, and to collaborate with county partners to improve responses for medical and fire calls in the community.

Five (5) staff members completed Crisis Intervention Team training. Staff also completed several training sessions geared towards team and personal resiliency.

911 Communications Center staff trains and exercises alongside county partners as tactical dispatchers on site

to ensure the safety of the public. The Independence Day Celebration in Corolla is used as a valuable tool to train in a planned event environment. Staff also participated in an active assailant exercise series with Emergency Management, the Sheriff's Office, Fire-Emergency Medical Services, and the Currituck County School System..

Several staff members obtained important certifications, including Center Manager Certification Program, Communications Training Officer, Emergency Medical Dispatch-Q, North Carolina Emergency Management Assisting Individuals and Groups in Crisis, and Critical Incidents Training through Trillium.

FY 2026 Goals And Discussion

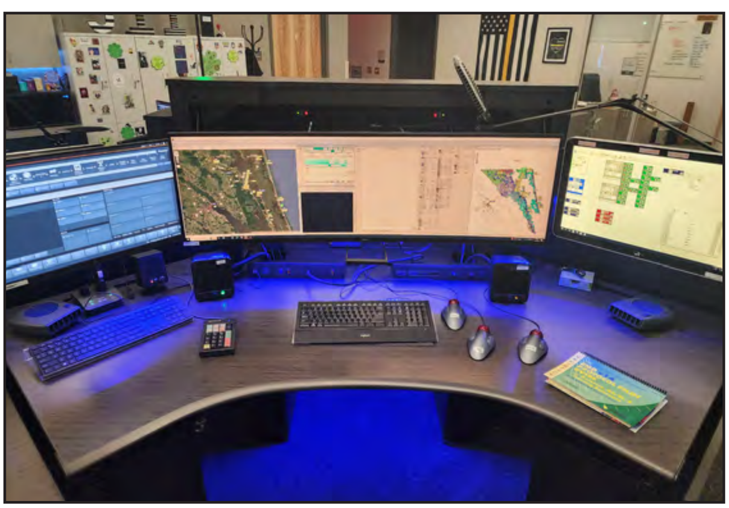
The 911 Communications Center will continue to provide professional service in a timely and efficient manner and will maintain or exceed industry standards for 9-1-1 call processing. Staff will meet all professional standards for training and education.

911 medical calls will be evaluated through an in-house quality assurance program and will also be evaluated through the Emergency Medical Services Peer Review process.

The 911 Communications Center will upgrade computer equipment used for call-taking and data entry to enable staff to provide the best services possible to county residents.

Staff will implement new technology to aid in communication with surrounding Public Safety Answering Points and improve interoperability between other counties in the region.

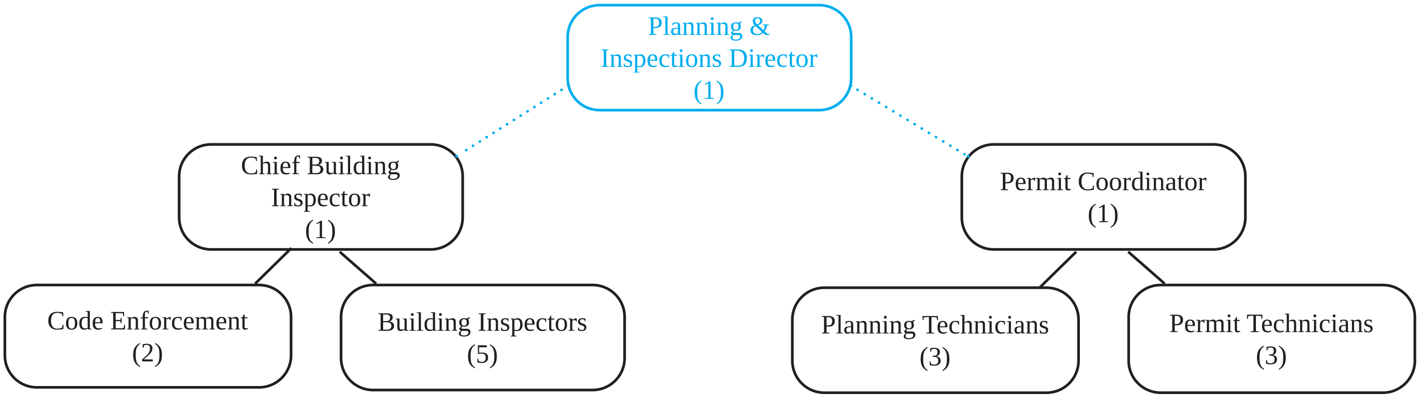
Staff will implement a Fire Priority Dispatch System for prioritizing responses to fire incidents. This will result in faster, more appropriate responses by fire departments.



Future Considerations

Emergency call volume continues to steadily increase as the county's population grows. For this reason, a need for more 911 telecommunicators is anticipated. The installation of a fifth console position in the 911 Center is expected within the next four years.

Permits, Inspections, & Code Enforcement



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	932,281	1,085,832	1,116,358	1,300,088	1,300,088
Operating Expenses	197,068	236,866	274,082	274,142	252,631
Capital Outlay	195,766	45,000	45,000	-	-
Total	**$ 1,325,115**	**$ 1,367,698**	**$ 1,435,440**	**$ 1,574,230**	**$ 1,552,719**

Mission

To enforce state and local laws, and local ordinances and regulations. Our focus encompasses the construction of buildings, installation of critical systems such as plumbing, electrical, heating, refrigeration, and air conditioning, and ongoing maintenance of buildings to ensure they remain in safe, sanitary, and healthful conditions for all residents.

Accomplishments In FY 2025

In FY 2025, the Permits and Inspections team demonstrated exceptional dedication and efficiency in processing and overseeing construction activities within the county. A total of 2,829 applications for building, fire, and zoning were reviewed and processed.

Staff issued 10,176 permits, covering a wide range of essential permits, including zoning, building, electrical, plumbing, mechanical, and fire-related permits.

The permits and inspections team conducted 11,876 inspections, ensuring compliance with safety standards and regulations across building, fire, and zoning categories.

The department facilitated 411 new residential construction permits and issued 441 certificates of occupancy for single-family dwellings, contributing to the county's growth and housing needs.

Four (4) Currituck County inspectors have Level 3 certification in all trades. This is a prestigious achievement, considering there are fewer than 200 such certified inspectors across the entire state, ensuring high-quality inspections and expertise.

The senior leadership team was restructured to enhance customer service and provide more effective guidance to staff.

FY 2026 Goals And Discussion

Looking ahead to FY 2026, Permits and Inspections is focused on several key initiatives aimed at further enhancing service delivery, efficiency, and the overall development of the county.

First is the implementation of new software. The department will transition to the Energov permit software system in early 2026, streamlining processes for permit applications and issuance, and improving overall operational efficiency.

Staff will strive for timely and professional service. The permit office is committed to processing permit applications efficiently and ensuring permits are issued or denied promptly. Inspections will be conducted with the highest standards of professionalism, and all certificates of compliance will be issued accurately. Violations will be addressed with clear and timely corrective actions, including judicial enforcement when necessary.

The department will maintain meticulous records and continue to provide exemplary customer service to every resident, contractor and developer. We prioritize fairness, respect, and equality in all our interactions.

Future Considerations

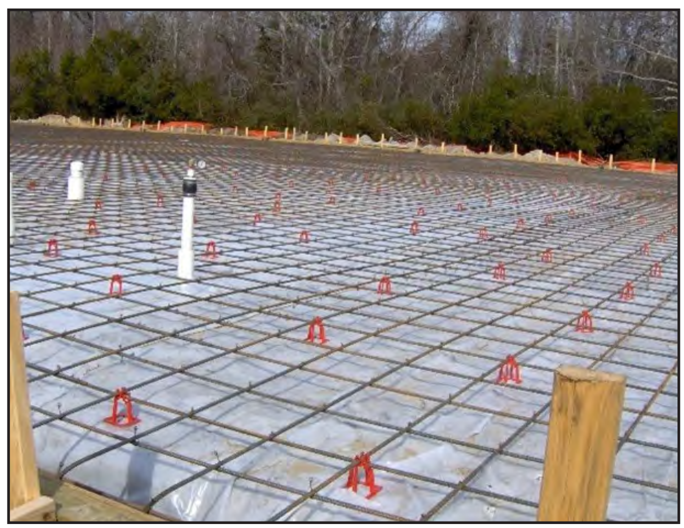
As Currituck County continues to grow, Permits and Inspections anticipates increased demand for services. This growth presents both opportunities and challenges.

With the surge in new development and construction activities, the department is poised to manage higher volumes of applications, permits, and inspections and is committed to maintaining efficiency and responsiveness.

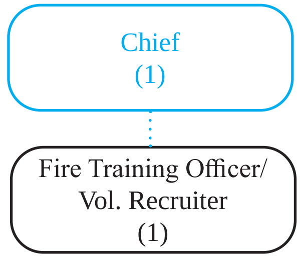
The rapid expansion of the county brings a larger number of properties and potential violations. As such, the department expects an increase in code violation complaints and requests for investigations, necessitating more proactive enforcement and inspection efforts.

The department will continue to leverage cutting-edge technology to enhance efficiency and service quality. Future upgrades to the permitting software are essential to streamline workflows, and the incorporation of video-based inspections and reviews will help expedite processes while maintaining regulatory standards. The use of artificial intelligence will be evaluated for building plan reviews to reduce plan review times and ensure accuracy.

Permits and Inspections remains committed to fostering a safe, healthy, and well-regulated environment for the residents and businesses of our growing community, ensuring that new development is built to the highest standards of safety and sustainability.



Fire Services



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	154,171	213,556	432,291	193,967	193,967
Operating Expenses	88,820	107,480	109,409	109,409	109,367
Capital Outlay	10,020	190,000	31,000	31,000	31,000
Total	**$ 253,011**	**$ 511,036**	**$ 572,700**	**$ 334,376**	**$ 334,334**

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Carova Beach VFD	370,693	265,713	-	273,390	273,419
Crawford VFD	311,446	327,766	426,350	369,273	369,273
Lower Currituck VFD	336,373	336,305	495,500	346,058	346,058
Moyock VFD	263,593	252,215	925,800	320,734	320,734
Group Purchases: PPE and Insurance	304,017	337,352	325,689	377,119	369,190
Total	**$ 1,586,122**	**$ 1,519,651**	**$ 2,173,339**	**$ 1,686,574**	**$ 1,678,674**

Notes

See Corolla Fire District for Corolla Volunteer Fire Department.
See Knotts Island Fire District for Knotts Island Fire Services.

Public Safety Center

The Public Safety Center opened in August 2021, and serves as the home for administrative offices of the Sheriff's Office, Fire-Emergency Medical Services, and Emergency Management. It also houses the 911 Communications Center. Additional agencies with office space in the facility include the North Carolina Forest Service, North Carolina Highway Patrol, and the College of the Albemarle's Basic Law Enforcement Training program.

The College of the Albemarle also utilizes classrooms and office space to provide post-secondary educational opportunities for county residents.

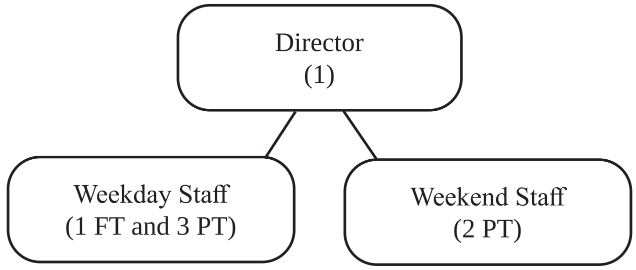
	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	-	57,050	57,250	57,240	57,240
Operating Expenses	171,241	144,564	221,302	221,302	141,280
Capital Outlay	7,251	80,000	75,000	75,000	155,000
Total	**$ 178,491**	**$ 281,614**	**$ 353,552**	**$ 353,542**	**$ 353,520**

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.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Medical Examiner	27,600	40,000	40,000	40,000	40,000
Total	**$ 27,600**	**$ 40,000**	**$ 40,000**	**$ 40,000**	**$ 40,000**

Airport



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	216,144	264,715	264,677	277,855	227,555
Operating Expenses	595,005	740,374	759,777	778,320	829,024
Capital Outlay	69,534	79,000	70,000	70,000	70,000
Total	**$ 880,683**	**$ 1,084,089**	**$ 1,094,454**	**$ 1,126,175**	**$ 1,126,579**

Mission

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

Accomplishments In FY 2025

Currituck Regional Airport hosted 19,965 operations during FY 2025. This included: 7,570 landings; 9,480 takeoffs; 1,915 go-arounds; and 1,000 overflights. The highest number of operations in a single day was 319.

The airport features two runways, Runway 5 and Runway 23. Runway 5 accommodated 4,948 takeoffs and 4,319 landings. Runway 23 had 3,928 takeoffs and 3,155 landings.

Seventy-six percent of airport traffic is coming from other counties or states. Only 24% of airport traffic is from local tenants. Also, 62% of traffic is arriving for a destination airport to the Outer banks and 38% of traffic is for flight training. This includes flight training for Elizabeth City State University (ECSU). The data indicates that Currituck is a very busy airport for jet traffic bringing families to the Outer Banks.

Construction of a new fuel farm was completed. This facility includes two (2) new self-serve fuel tanks with a capacity of 12,000 gallons of aviation gas and 12,000 gallons of jet fuel. A third fueling pad is ready for additional jet fuel in the future.

Construction began on a 10-unit T Hangar. The clearing of 17 acres was completed and the site is being prepared for the proper infrastructure to accommodate three additional hangars.

Airport staff partnered with the Cooperative Extension to host a very successful event, “Planes & Plows”, at the airport facility. The event attracted hundreds of visitors to the airport complex and provided attendees with free plane rides, entertainment, and information on airport operations and services.

FY 2026 Goals and Discussion

Goals for the upcoming fiscal year include providing outstanding customer service to all pilots and passengers who utilize Currituck Regional Airport.

The county will continue to expand partnership opportunities with the College of the Albemarle - Currituck aircraft maintenance program and ECSU’s Aviation Sciences Program.

Future Considerations

The waiting list for hangar space has grown to 67 people. This list grows regularly and shows a significant need for hangar space throughout the region.

There is also a significant need for corporate hangar space, which will help mitigate the long waiting list. In addition, more apron space is needed to accommodate the increase in traffic.The airport will need a runway rehabilitation and strengthening project.

Inter-County Public Transportation

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.

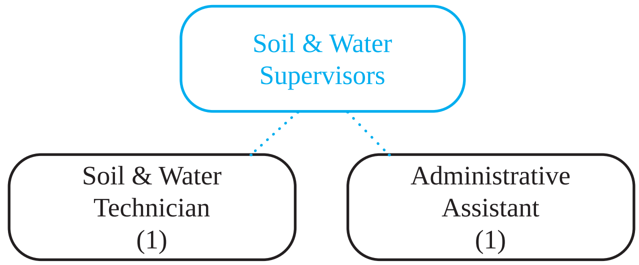
	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Operating Expenses	23,931	56,142	43,575	46,052	46,052
Total	**$ 23,931**	**$ 56,142**	**$ 43,575**	**$ 46,052**	**$ 46,052**

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.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Operating Expenses	74,064	100,000	133,180	133,180	133,180
Total	**$ 74,064**	**$ 100,000**	**$ 133,180**	**$ 133,180**	**$ 133,180**

Soil and Water Conservation



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	122,655	145,368	146,640	156,748	156,748
Operating Expenses	18,441	21,675	24,943	24,943	24,953
Total	**$ 141,096**	**$ 167,043**	**$ 171,583**	**$ 181,691**	**$ 181,701**

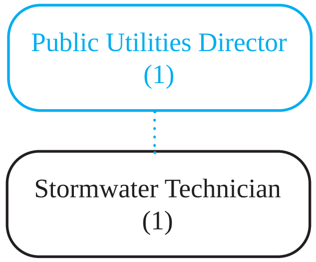
Mission
To assist agricultural producers and landowners with implementing best management practices for soil and water quality. To create a dynamic partnership between local and state government which is committed to excellent leadership and citizen service for the conservation of natural resources.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

Accomplishments In FY 2025
The department implemented $87,100 of clearing and snagging and sediment removal of ditches and canals through the Streamflow Rehabilitation Assistance Program.

Soil and Water staff provided $30,201 in cost share assistance to landowners through the North Carolina Cost Share Program.

FY 2026 Goals And Discussion
As the county receives additional funding for the Streamflow Rehabilitation Assistance Program, the clearing of stormwater drainage ditches will continue.

Stormwater



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	-	-	-	88,345	81,498
Operating Expenses	-	-	9,700		10,375
Capital Outlay	-	-	-	-	-
Total			**$ 9,700**	**$ 88,345**	**$ 91,873**

Mission

To provide stormwater management in special revenue districts created by the Board of Commissioners, including the following: Whalehead Watershed District, Ocean Sands North and Crown Point Improvement and Drainage District, Moyock Service District, and Hog Bridge Ditch Watershed District.

Accomplishments In FY 2025

The Whalehead Watershed District serves more than 880 residential properties. In FY 2025, staff maintained and operated 11 pumping stations. Six pumping stations were serviced with repairs. These included the replacement of one pump, two capacitors, two relays, one meter, one transformer, one circuit breaker, and two surge protectors. Two samples were tested for contamination from the outfall stormwater lines.

The Ocean Sands North and Crown Point groundwater lowering system is under construction. Of Phase 1, segments 1 and 2 have been completed.

Staff completed weekly inspections of emergency pumping standpipes, stilling basin, and the level spreader while documenting maintenance status and number of hours operating. In September 2024, staff conducted a lengthy emergency pumping operation in the Ocean Sands North and Crown Point District following a significant rainfall event.

In the Moyock Service District, staff works with residents in six different areas to resolve flooding issues. Maintenance of ditches 3 and 4 was completed during FY 2025. During the summer months, staff will work with the NC Department of Environmental Quality to spray herbicide for alligator grass.

Staff will also work with the NC Department of Environmental Quality to spray alligator grass in the Hog Bridge Ditch Watershed District during the summer months.

FY 2026 Goals And Discussion

Staff will complete planning for Phase VI of the Whalehead groundwater lowering system, which will be expanded onto Lighthouse Drive.

In Ocean Sands, planning will be completed for segments 3, 4, and 5 of the groundwater lowering system. Staff will also contract for service Ocean Sands ditches 1 and 2.

Staff will also complete the installation of a mag meter on the pumping station at Barracuda Street.

Three ditches in the Moyock Service District will be cleared. These are the Guinea Mill, Applewood, and Tulls Creek ditches.

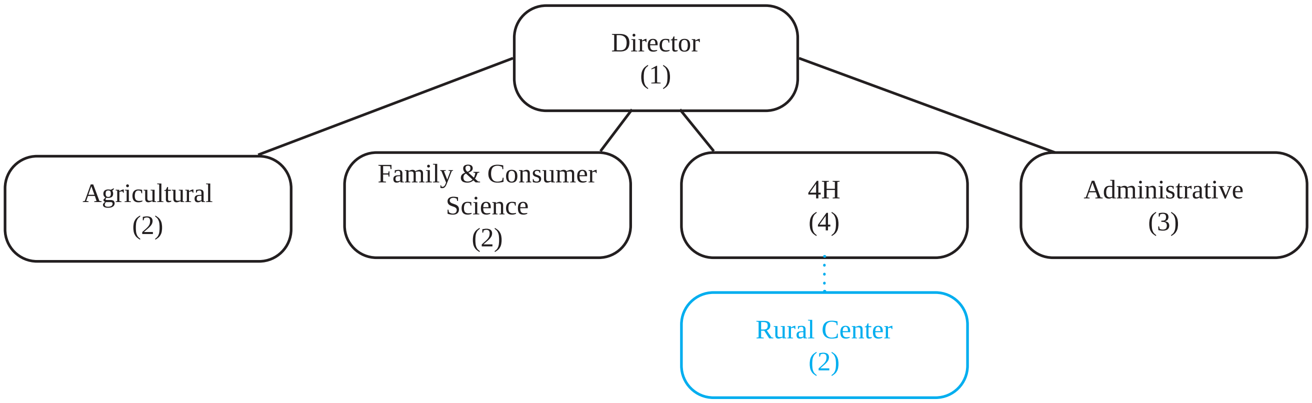
Staff will plan and execute a faster emergency pumping response in the event of storms with heavy rainfall.

Future Considerations

Staff will expand stormwater utility infrastructure. This is to include Phase 2 of the Ocean Sands North and Crown Point groundwater lowering system and Phase 4 of the Whalehead groundwater lowering system.

Construction of one or more storage facilities is necessary, as is the replacement of generators at pumping stations in the Whalehead Stormwater System.

Cooperative Extension



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	208,611	232,671	234,257	225,769	225,769
Operating Expenses	408,991	425,473	125,993	476,063	475,980
Capital Outlay	7,251	80,000	75,000	75,000	155,000
Total	**$ 624,853**	**$ 738,144**	**$ 435,250**	**$ 776,832**	**$ 856,749**

Mission

The 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 well being, youth, and communities.

Goals of NC Cooperative Extension

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

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

Accomplishments In FY 2025

For every dollar of county budgeted funds invested in FY 2025, Currituck Extension returned $1.37 in value to Currituck County residents. The overall economic impact of Currituck Extension work in 2024 was $922,811.

Currituck Extension enjoyed a 13% increase in educational opportunities offered to the community. A total of 571 classes were offered.

Nearly 5,000 hours of service were contributed by Extension volunteers. The value of volunteer time was approximately $184,883.

Approximately 2,100 Currituck County youth participated in 4-H programs. Of these, 85 county 4-H members participated in state level contests and won 65 different awards. Seven Currituck 4-H members participated in ten different national events and earned 13 awards. One Currituck 4-H member particpated in an international exchange program to Japan.

Medicare counseling offered through Cooperative Extension saved senior Currituck residents over $97,000 in prescription drug costs.

Participants in Currituck Extension high tunnel education programs successfully procured $30,000 in grants to enhance their farming systems.

A total of 95 pesticide applicators received continuing education credits through Extension classes.

One cargo van of supplies and $125 in cash donations were sent to western North Carolina to support Hurricane Helene relief efforts. A total of 243 pounds of fresh vegetables were donated to senior adults and other food insecure populations as a result of the Currituck Extension Community Garden.

Cooperative Extension partnered with the Currituck Regional Airport to host a successful Planes & Plows community event.

FY 2025 Goals And Discussion

Cooperative Extension will conduct a Med Assist event to help senior citizens control medication costs.

Staff will complete the orientation, training, and community integration of a new Agriculture and Family & Consumer Sciences Extension Agent.

Currituck Extension will implement a More In My Basket program to assist families in controlling food costs.

Updates will be made on property demonstration sites. This includes removing and relocating pollinator plots, weeding and updating the demonstration garden located in the courtyard, replacing the aging greenhouse structure with a more educator appropriate model, enhancing the area adjacent to the High Tunnel, and planning for future demonstration trails.

Staff will organize and deliver educationl information in regards to large animal emergency and complaint response.

Currituck Extension will reinvigorate the Extension Master Foods Volunteer Program. This will expand the availability of nutrition programming for the community.

Future Considerations

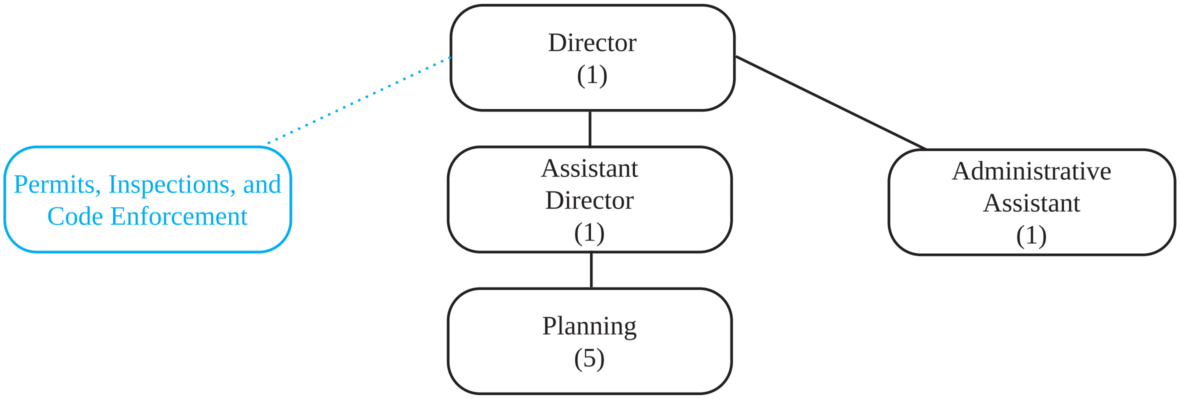
Cooperative Extension will continue to address agricultural sustainability and profitability in the face of intense competition for farmland.

Currituck must anticipate and remediate consequences of federal funding cuts and state budget stagnation to alleviate any potential negative impacts on Currituck residents. Agent salaries are 25% dependent on federal dollars. The SHIIP program has federal funding ties. More In My Basket and Steps to Health are tied to SNAP funding.

Currituck Extension must plan for the impending retirement of the Small Area Farms Specialist in 2026.

Currituck Extension will work to enhance organizational capacity and governance skills among community groups and Currituck County staff.

Planning



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	789,555	1,132,332	1,158,389	856,467	863,810
Operating Expenses	255,122	318,717	406,915	406,915	404,580
Capital Outlay	44,230	40,000	-	-	-
Total	**$ 1,088,907**	**$ 1,491,049**	**$ 1,565,304**	**$ 1,263,382**	**$ 1,268,390**

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 2025

The Planning and Inspections Department made significant strides in various aspects of community planning and development during FY 2025, all while remaining focused on the department's mission to drive sustainable growth and preserve natural resources.

The Zoning staff conducted 1,903 reviews of site plans and associated documents. These reviews are essential for ensuring that development projects align with the county's Unified Development Ordinance (UDO), promoting orderly growth and enhancing the built environment.

The Technical Review Committee (TRC) reviewed a total of 66 planning items, including 15 major site plans and 6 final plats. These reviews were crucial in ensuring that infrastructure and design proposals met the required standards before final approval. Staff began accepting digital submission of applications in the fall of 2023. Staff initiated a rolling submittal process in January 2025 to expedite reviews of Major Site Plans, Construction Drawings and Final Plats.

The department presented 34 planning items to the Board of Commissioners for consideration. This helped guide the local governance process and informed decisions that directly impacted community development.

In support of the environment, the Planning and Inspections Department successfully coordinated cost-share programs for dune grass planting and sand fence installation on the oceanfront. These programs recognize the importance of dune protection and restoration of oceanfront dunes.

Staff facilitated necessary updates to the UDO for better alignment with the adopted Imagine Currituck 2040 Vision Plan.

The department effectively served and provided timely and accurate information to various boards, including the Board of Commissioners, Planning Board, Board of Adjustment, and Historic Preservation Commission. This ensured that key stakeholders were informed and empowered to make decisions that reflected the community's best interests.

Staff created a Developer and Design Professional Focus Group to bring a problem-solving approach through open communication between staff and the development community.

FY 2026 Goals And Discussion

Several key goals have been identified to advance the department's mission while fostering continued growth and resilience.

A primary goal for FY 2026 is to continue to incorporate technology upgrades that streamline the Technical Review Committee (TRC), Zoning, Minor Subdivision, and Family Subdivision application and development application processes. By automating and enhancing these processes, the department aims to reduce administrative delays and improve overall efficiency in processing applications. Staff is looking forward to going live with Energov software.

The department will continue to update the UDO to reflect on the current priorities and future needs of the community. This will ensure that planning decisions are consistent with the county's long-term vision for sustainable growth and development.

The department is continuing work with McAdams to implement BOC directed updates to the Stormwater Ordinance and Stormwater Manual. This is an essential step in mitigating environmental risks and ensuring that future developments are resilient to flooding and other stormwater challenges. Anticipated completion of Stormwater Ordinance and Manual updates is late 2026.

In cooperation with the National Flood Insurance Program, the department will work to improve the county's Community Rating System (CRS) rating. This will lead to better flood protection measures and increased opportunities for insurance discounts for county residents.

The dune grass planting and sand fence cost-share program will continue to be promoted, helping property owners protect the coastal environment.

A heightened focus will be placed on continuing education and professional certification for department staff. By ensuring that staff remain knowledgeable about the latest trends, tools, and best practices in planning, the department will be better equipped to handle the evolving challenges of community development.

Future Considerations

As the department looks to the future, several key considerations will shape its approach.

Foremost is balancing growth with sustainability. As the community continues to grow, the department will need to focus on balancing development with environmental preservation. This includes maintaining natural buffers, supporting green infrastructure, and ensuring that new development aligns with the county's long-term vision for sustainable living.

Ongoing community engagement is crucial to ensuring that planning efforts are aligned with the needs and desires of residents. The department will continue to prioritize public involvement through outreach, surveys, and town hall meetings to ensure that all voices are heard in shaping the future of the community.

As technology innovations continue to advance, the department will explore new ways to incorporate emerging technologies into planning and zoning processes. From geographic information systems (GIS) to data-driven decision-making tools, technology will play a key role in improving planning efficiency and community outcomes.

FY 2026 promises to be a year of continued progress, with a focus on improving processes, engaging with the community, and preserving the environment. The Planning Department remains committed to fostering a sustainable and thriving community for generations to come.

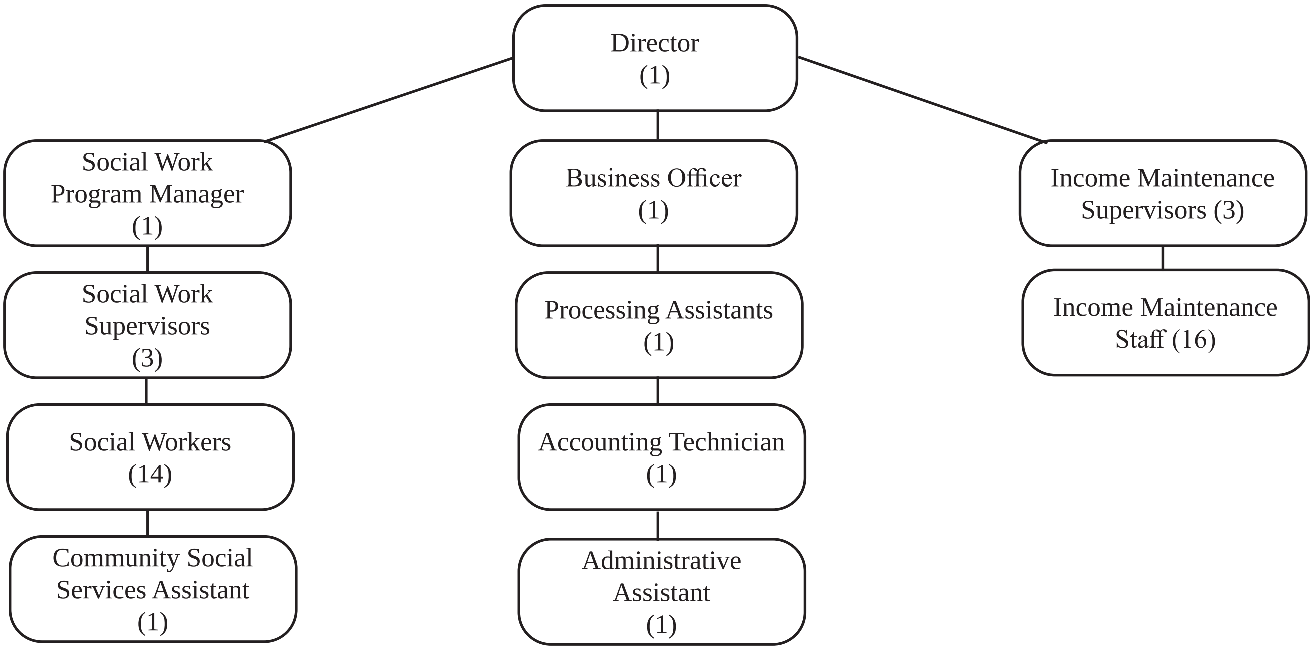
Health Administration

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.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Health	349,773	394,963	300,000	454,737	454,737
Mental Health	72,904	83,893	24,610	83,893	83,893
Total	**$ 422,677**	**$ 478,856**	**$ 324,610**	**$ 538,630**	**$ 538,630**

Social Services Administration



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	2,838,424	3,875,982	3,794,960	3,626,006	3,771,833
Operating Expenses	653,476	982,021	1,138,450	1,184,107	1,026,174
Capital Outlay	107,642	118,925	206,000	106,000	106,000
Total	**$ 3,599,542**	**$ 4,976,928**	**$ 5,139,410**	**$ 4,916,113**	**$ 4,904,007**

Mission

The Currituck County Department of Social Services fosters personal growth and responsibility while protecting the most vulnerable citizens of Currituck County through the implementation of essential social services.

Accomplishments In FY 2025

Social Services assisted over 500 children in December 2024 through Operation Santa, providing gifts to children of families in need.

Social Services received favorable program monitoring results from DHHS in the areas of child welfare, adult services, fiscal, Medicaid and several other public assistances programs. The agency received a 100% compliance monitoring rating for Medicaid programs.

Medicaid Expansion increased the number of individuals eligible for Medicaid. Newly hired staff have been trained and are absorbing the workload well.

FY 2026 Goals And Discussion

Social Services will migrate the Child Protective Services program to the PATH NC electronic case management system. This program will no longer be paper-based.

Social Services will continue to recruit foster parents and advertise the need in Currituck County.

The recruitment and retention of Social Services employees is a local and statewide challenge due to the demands of the work. Currituck County must continue to address this issue and employ a fully-staffed office to provide essential social services for county residents.

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.

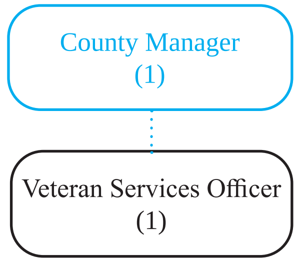
	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
County Assistance		174,755	216,640	216,640	216,640
Public Assistance		658,246	611,430	611,430	611,430
Total		**$ 833,001**	**$ 828,070**	**$ 828,070**	**$ 828,070**

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 quality for Juvenile Crime Prevention Council funding, the county must match state funding.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Operating Expenses		133,239	133,239	133,239	133,239
Total		**$ 133,239**	**$ 133,239**	**$ 133,239**	**$ 133,239**

Veteran Affairs



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits			133,239	82,725	82,725
Operating Expenses			(45,382)	4,518	4,518
Capital Outlay			-	-	-
Total			**$ 87,857**	**$ 87,243**	**$ 87,243**

Mission
The Veteran Services Officer (VSO) is dedicated to honoring the service and sacrifice of local veterans and their families by providing compassionate support, accurate guidance, and personalized advocacy.

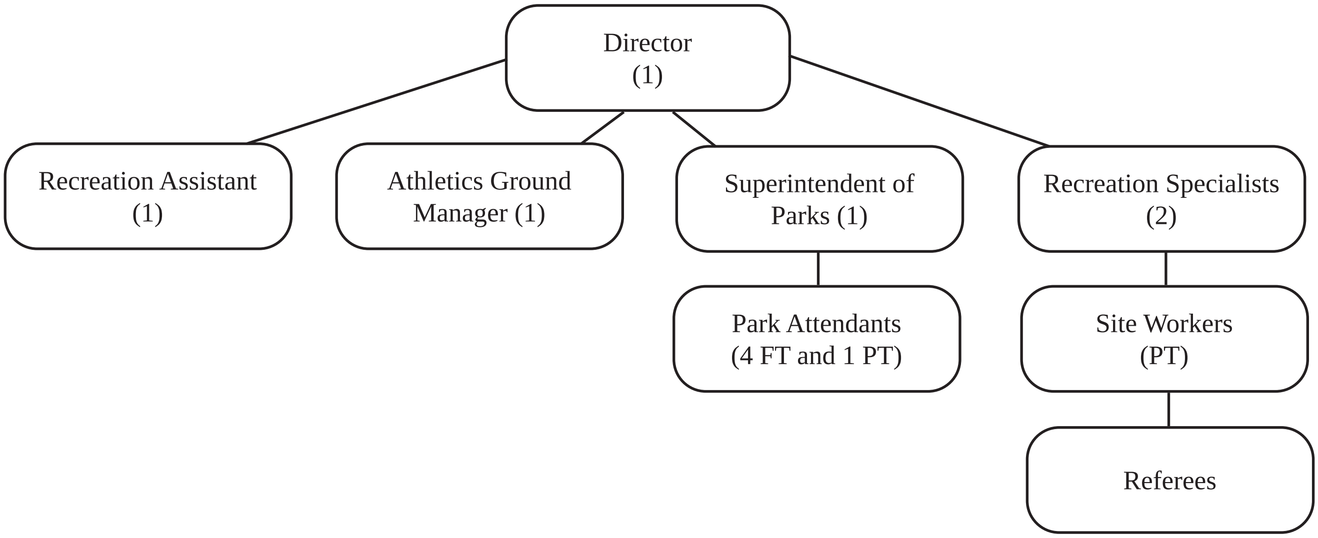
The VSO educate veterans on their benefits, assists with filing claims, and represents them in navigating the VA system. Through community outreach and tailored support, they foster trust, professionalism, and a deep respect for those who have served, ensuring veterans and their families can access the resources they have earned.

Accomplishments In FY 2025
The Veteran Services Officer position was approved by the Board of Commissioners for FY 2025. The position is a collaboration with Camden County and the counties equally share in the expense of the program.

The Veterans Services Officer served more than 120 veterans and/or surviving spouses from October 2025 to April 2025.

FY 2026 Goals And Discussion
Funding for the position was included in the Administration budget in FY 2025. A new Veterans Affairs budget was created for the upcoming fiscal year to better account for program expenditures.

Parks and Recreation



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	609,872	696,302	739,713	747,879	757,047
Operating Expenses	454,265	473,412	516,305	552,352	553,016
Capital Outlay	391,958	119,600	941,900	936,900	988,900
Total	**$ 1,456,095**	**$ 1,289,314**	**$ 2,197,918**	**$ 2,237,131**	**$ 2,298,963**

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 2025

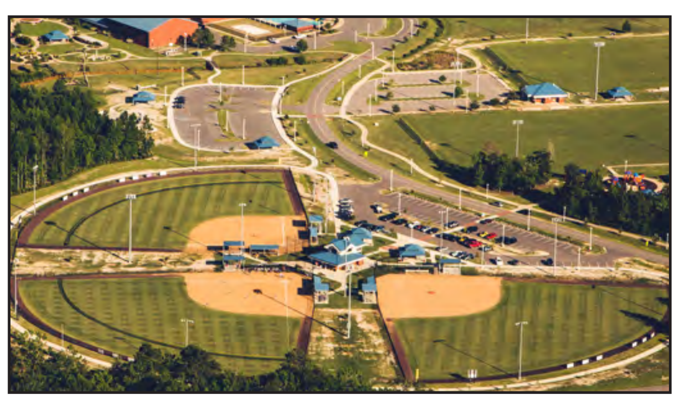
The Parks and Recreation Department successfully offered youth athletic programs that served almost 3,200 children in Currituck County. The department also offered adult softball and adult basketball programs to approximately 340 county residents.

Open gym programs were expanded to include basketball, pickleball, and volleyball. Open gym time was successfully offered to more than 1,000 participants.

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

The department maintained productive working relationships with other agencies such as Currituck County Schools, Currituck County Travel & Tourism, Special Olympics of North Carolina, YMCA of South Hampton Roads, and North Carolina Wildlife Resources.

The department hosted 32 travel sports tournaments at the Currituck Community Park Athletic Complex. These events brought in an estimated 16,000 visitors to Currituck County.



Repairs and renovations were successfully completed at several older recreational facilities.

FY 2026 Goals And Discussion

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

The department will complete repairs and renovations to the Carova Beach Park facility, including the restrooms, fencing, parking area, and waterfront.

Staff will work closely with Currituck Schools and Special Olympics of North Carolina to expand athletic programs and make them more inclusive in nature.

Staff will complete plans and bidding for the construction of Currituck Community Park Phase III.

Renovations will be completed at Walnut Island Park, including removing the old playground and replacing it with a new playground. Renovations will also be completed to the restroom facility and picnic shelter at Knotts Island Ruritan Park.

Lighted practice fields at the new Tulls Creek Elementary School will be added as available athletic facilities.

Forty-three (43) tournaments scheduled for the upcoming season. The department aims to host as many scheduled events as possible and provide visitors that come for tournaments with an experience that cannot be matched in the region. Currituck Community Park is one of the most popular Travel and Tourism destinations on the mainland, which is a testament to the quality of the facility.

Future Considerations

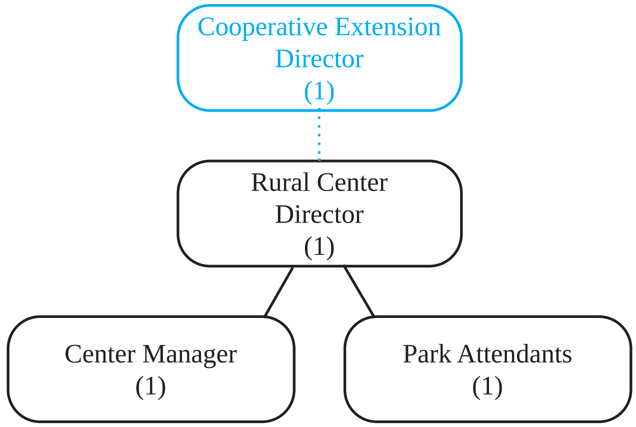
Currituck County's population growth will challenge the department in several ways. As youth athletics participation increases, the county must be able to provide adequate practice and game facilities, increase coaching and volunteer participation, and provide necessary equipment.

The county should work to complete the Phase III expansion of Currituck Community Park. The county should also consider completing the Phase II expansion of Shingle Landing Park in Moyock.

Repairs and improvements must continue to be assessed and completed at all existing facilities.

The couny must consider additional staffing needs of the Parks and Recreation Department to fulfill services as the county continues to grow in population.

Currituck County Rural Center



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	170,818	222,818	224,283	220,064	221,548
Operating Expenses	47,515	61,551	57,750	56,258	56,151
Capital Outlay	12,208	20,000	41,500	34,000	34,000
Total	**$ 230,541**	**$ 304,369**	**$ 323,533**	**$ 310,322**	**$ 311,699**

Mission

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

Accomplishments In FY 2025

The Rural Center averaged 750 visitors per month in 2024. This included a monthly average of 42 equestrians utilizing the facility.

Each month, an average of 154 rounds of disc golf were played on the facility’s course.

The Rural Center hosted ten (10) animal events, which included shows and educational clinics.

The most popular months for visitation were October with 1,245 visits and April with 1,214 visits. The months with the lowest attendance were December with 510 and January with 529.

FY 2026 Goals And Discussion

The Rural Center will provide a venue for environmental education, agricultural education and demonstration, and 4H and Youth Development programs.

The facility will provide recreational and tourism space to support equine activities and events.

The Rural Center will establish additional recreational opportunities for Currituck County residents and visitors. It will also educate the public about how the county’s natural resources, geography, and human activity shaped the cultural history of Currituck County.

Future Considerations

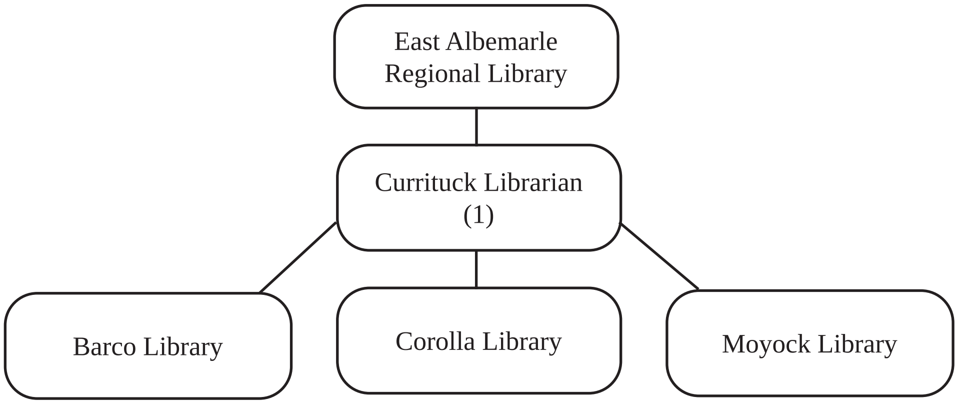
Repairs and maintenance of aging structures such as barn roofs must be considered, as well as to the facility’s boardwalk and shorelines amid escalating construction costs.

The county will need to address the replacement and upkeep of machinery for facility maintenance.

A seasonal increase in workload to cover the Rural Center’s needs may be required.

Currituck Extension and Currituck County must effectively market and advertise the Rural Center and its programs.

Library



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	633,952	700,001	701,556	707,186	707,047
Operating Expenses	92,946	133,581	195,297	180,448	180,873
Capital Outlay	6,865	56,700	6,800	6,800	6,800
Total	**$ 733,763**	**$ 890,282**	**$ 903,653**	**$ 894,434**	**$ 894,720**

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 2025

The Currituck Library is a member of the East Albemarle Regional Library system, comprising three branch locations to serve the citizens of Currituck County. In FY 2025, these branches welcomed a total of 56,329 visitors, including 934 new library patrons.

The library's collection consists of approximately 70,000 materials, which includes 32,460 items for adults and 25,009 for children and teens, along with 7,645 audio, video, and periodical materials.

Public computers at the library were used 3,883 times and the library's Wi-Fi network was accessed by guests 5,587 times.

The three branches collectively received 13,636 reference questions. Additionally, staff provided assistance for 95 job searches and addressed 2,480 technical assistance inquiries. The Currituck Library hosted 556 public programs, attended by 8,460 participants. Library meeting rooms were used on 606 occasions, with a total attendance of 8,585 people.

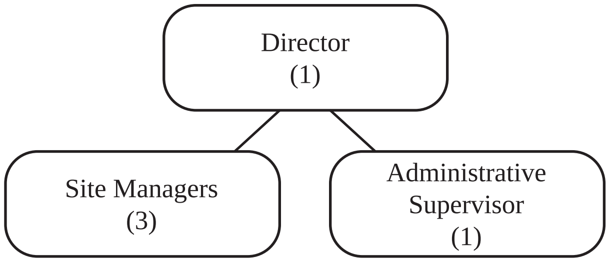
In collaboration with other regional libraries, the Currituck Library received 70 inter-library loans for local patrons and loaned out 116 items through the inter-library loan system.

FY 2026 Goals And Discussion

In FY 2026, the Currituck Library will continue to maintain its collection for the residents of Currituck County at all three branches. The library plans to offer a variety of programs, resources, and services for children, teens, and adults.

Preparations will be made for the dissolution of the East Albemarle Regional Library, as the Currituck Library is set to become a county department on July 1, 2026.

Senior Services



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Salaries and Benefits	302,167	327,565	328,332	334,298	336,125
Operating Expenses	126,527	145,070	97,316	156,816	156,691
Capital Outlay	-	59,500	59,500	-	-
Total	**$ 428,694**	**$ 532,135**	**$ 485,148**	**$ 491,114**	**$ 492,816**

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 citizens can meet, receive services, and participate in activities that will affirm their dignity and self-worth. The staff creates 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.

Accomplishments In FY 2025

The Aging and Senior Services Department has facilities in Barco, Knotts Island, and Powell's Point. Combined, these three senior centers received more than 14,770 visits by senior citizens in FY 2025.

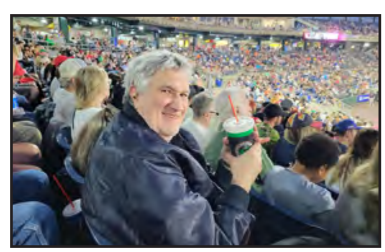
In the senior nutrition program, a total of 3,099 congregate meals were served. The home-delivered meal program served 11,753 meals to approximately 45-55 homebound senior citizens in the county.

The Senior Services staff offered 24 daily programs at the senior centers. In addition, 276 special programs and events were offered, including day trips, crafting classes, and educational programs on health and nutrition.

Educational classes included safe driving, financial planning, technology, holiday crafts, vases, painting clay pots, fall prevention, cooking classes, bird feeder construction, caregiver support, mosaics, dementia, origami, and genealogy.

Special events included the Sock Hop, Senior Health and Wellness Day, volunteer banquet, Christmas party, Mother's Day luncheon, aging retirement conference, Octoberfest, Alpha Kappa Alpha bingo, senior picnic, fish fry, self-defense demonstrations.

Day trips included the Tidewater Winds, Rudee Inlet fishing, Norfolk Tides baseball games, and Under the Oaks Arts Festival. Overnight group trips were taken to Myrtle Beach, SC and a West Virginia train trip.



Outreach programs included the Farmer's Market nutrition program, senior bell choir, March for Meals, Elder Abuse Walk, Operation Fan Heat Relief, Library Crafts, Cooperative Extension programs, Girl Scout "ditty bags", and Jarvisburg Church of Christ "hot/cold pads".

The AARP Free Tax Preparation service provided help to 216 county residents in filing their tax returns.

Donations were collected for Santa for Seniors and Food Baskets for the Elderly.

The Albemarle Senior Games included 43 participants from Currituck County. Currituck hosted the Senior Games pickleball tournament.

A total of 114 volunteers donated 3,387 hours to senior center programs.

Services provided in Corolla included a 10-month yoga program, two day trips, an instructional class on CPR/AED/First Aid, and a "Respecting Choices" presentation.

"Open to the public" programs included Tax Law presentation, instructional CPR/AED/First Aid, and Outsmarting Scammers in the Digital Age. An intergenerational program was the Mother's Day Tea.

The Senior Bell Choir performed at the Senior Center Christmas Party, Whalehead Club, Shawboro Ruritan Club, Precious Gifts Educational Center, Shawboro Elementary School, Currituck House, Central Elementary School, Whalehead, Sentara Nursing Home, Needham's Adult Care Home, and Citizen Academy.

New programs that began in FY 2025 included a monthly Alzheimer's Caregiver Support Group, monthly book club, and weekly Train-Dominoes.

The annual Senior Health and Wellness Day had more than 80 seniors in attendance and 22 vendors. Flu shots were given to 45 seniors and 110 boxed lunches were provided to participants and vendors.

All staff maintained certifications in CPR, AED, and first aid while completing a minimum of 15 hours of professional development and work-related training.

All nutrition sites maintained at 100% A health code rating.

Senior Services has representation on the following: Senior Citizens Advisory Board, Adult Protection Multidisciplinary Team, Regional Advisory Council, Albemarle Senior Games, LIHEAP Outreach Committee, and the Community Risk Reduction committee. Senior Services programs also receive support from other county government departments, various local and state agencies, local businesses, community groups and clubs, and many individual citizens.

FY 2026 Goals And Discussion

Senior Services will increase "intergenerational" programming opportunities by partnering with local schools, libraries, and churches.

Senior Services will increase "open to the public" events and offer more hands-on skill classes. The department will also increase programming opportunities in Corolla

Senior Services will work with fellow departments and local agencies to identify and serve persons in our community who are in need. This will include ways to combat abuse, neglect, nutritional, and transportation needs.

Future Considerations

Additional staff will be needed to address the continued growth in the Home Delivered Meals Program and other services as the community ages. The department must also continue efforts to recruit additional volunteers to help deliver meals.

Programs are necessary to address transportation needs of non-driving senior citizens to and from doctor appointments, pharmacies, and grocery stores.

Additional staff and facilities would allow for growth in areas that are logistically distant from the areas of service.

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.

	FY 2024 Actual	FY 2025 Original	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
College of the Albemarle	243,927	287,147	287,147	389,765	389,765
Local Current Expense	13,035,602	14,691,055	16,669,005	15,673,160	15,673,160
School Capital Outlay	1,400,000	1,535,000	1,885,000	1,885,000	1,885,000
Charter School Capital Appropriation	-	-	-	-	50,000
Total	**$ 14,679,529**	**$ 16,513,202**	**$ 18,841,152**	**$ 17,947,925**	**$ 17,997,925**

Governmental Debt Service Fund

The Governmental Debt Services Fund was established January 1, 2024. The Debt Service Fund accounts for principal interest payments for the debt associated with capital projects for the county and public school system.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Interest and Other Charges	2,871,622	2,871,622	2,632,694	2,632,694	2,632,694
Principal Retirement	5,840,000	5,840,000	5,840,000	5,840,000	5,840,000
Debt Administration	**$ 8,711,622**	**$ 8,711,622**	**$ 8,472,694**	**$ 8,472,694**	**$ 8,472,694**

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 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 pages 162-167 for Tourism Development Authority 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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Tax Revenue	68,757	71,332	71,697	71,697	71,697
Investment Earnings			1,800	1,800	-
Tour Permits and Other Revenue	27,419	35,000	25,650	25,650	27,450
Operating Expenditures	96,810	136,332	169,147	169,147	169,147
Transfers and Fund Balance	28,141	30,000	70,000	70,000	70,000
Total	**$ 29,367**	**-**	**-**	**-**	**-**

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Tax Revenue	2,048,114	2,762,354	-	2,817,402	2,817,402
Other Revenue	177,073	-	-	50,363	50,363
Wages and Benefits	3,823,275	4,790,637	4,469,516	4,966,105	4,992,560
Operating Expenditures	353,015	460,449	443,693	451,895	475,533
Capital Outlay	412,651	20,370	57,172	57,172	130,982
Transfers In	1,431,289	2,509,102	-	2,607,134	2,731,310
Fund Balance Appropriated	-	-			
Total	**$ (931,468)**	**-**	**$ (4,970,381)**	**-**	**-**

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Tax Revenue	123,787	196,134	-	199,263	199,263
Other Revenue	28,007	33,044	-	15,000	15,000
Wages and Benefits	1,131,401	1,511,461	1,737,680	1,626,470	1,646,706
Operating Expenditures	132,591	205,332	215,995	224,782	217,424
Capital Outlay	104,199	168,477	45,000	45,000	68,000
Transfers	1,527,007	1,656,092	-	1,681,989	1,717,867
Total	**$ 310,613**	**-**	**$ (1,998,675)**	**-**	**-**

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes	37	-	-	-	-
Investment Earnings	9,947	28	-	49	49
Expenditures	-	200,000	200,000	200,049	200,049
Transfers & Fund Balance	-	200,000	200,000	200,000	200,000
Total	**$ 9,984**	**-**	**-**	**-**	-

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes	8,300	8,991	8,540	8,540	8,540
Investment Earnings	217	-	200	200	220
Expenditures	2,875	16,991	16,767	16,787	16,787
Transfers and Fund Balance	(710)	8,000	8,027	8,027	8,027
Total	**$ 4,932**	**-**	**-**	**-**	**-**

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes		235,889	250,793	-	164,317	164,317
Investment Earnings		23,424	-	-	-	-
Expenditures		-	250,793	-	164,317	164,317
Transfers Out		-	-	-	-	-
Transfers and Fund Balance		(8,389)	-	-	-	-
Total	**$**	**250,924**	**-**	**-**	**-**	**-**

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes		4,856	3,922	3,922	4,536	4,536
Investment Earnings		2,206	-	-	-	-
Expenditures		-	53,922	53,922	53,783	53,783
Transfers and Fund Balance		(142)	50,000	50,000	49,247	49,247
Total	**$**	**6,920**	**-**	**-**	**-**	**-**

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes	1,452,077	1,462,618	1,461,972	1,461,972	1,461,972
Investment Earnings	47,393	20,000	35,000	35,000	35,000
Expenditures	35,848	1,482,618	1,438,404	1,496,972	1,496,972
Transfers and Fund Balance	-	-	-	-	-
Total	**$ 1,463,621**	**-**	**$ 58,568**	**-**	**-**

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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes	698,405	706,174	-	724,452	724,452
Other Revenue	50,000	-	-	-	-
Investment Earnings	68,996	-	-	-	-
Expenditures	103,419	165,414	132,200	724,452	724,452
Capital Outlay	864,363	631,913	-	-	-
Transfers and Fund Balance	(47,948)	91,153	-	-	-
Total	**$ (198,329)**	**-**	**$ (132,200)**	**-**	**-**

Whalehead Solid Waste Collection and Disposal

The 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 its attractiveness 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 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes	104,538	105,926	108,663	108,663	108,663
Investment Earnings	15,359	5,000	10,000	10,000	10,000
Expenditures	113,168	164,810	133,204	157,602	157,602
Transfers and Fund Balance	-	53,884	-	38,939	38,939
Total	**$ 6,729**	**-**	**$ (14,541)**	**-**	**-**

Department of Social Services Client Accounts

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Deposits on Behalf of Individuals		192,406	350,000	-	350,000	350,000
Investment Earnings		6	-	-	-	-
Expenditures Paid on Behalf of Individuals		201,855	350,000	-	350,000	350,000
Total	**$**	**(9,443)**	**-**	**-**	**-**	**-**

Fines and Forfeitures

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Fines and Penalties Collected	327,321	400,000	-	400,000	400,000
Expenditures Paid to Board of Education	327,321	400,000	-	400,000	400,000
Total	**$ -**	**-**	**-**	**-**	**-**

Inmate Custodial Funds

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Inmate Contributions		123,078	200,000	-	250,000	250,000
Inmate Expenditures		85,765	200,000	-	250,000	250,000
Total	**$**	**37,313**	**-**	**-**	**-**	**-**

Emergency Telephone System Fund

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
911 System Fees		243,126	186,913	-	-	-
Emergency Mgmt Grants		1,695,830	-	-	112,437	112,437
Investment Earnings		5,721	4,000	-	-	-
Operating Expenses		90,994	291,580	220,264	220,264	220,264
Capital Outlay		1,693,830	36,400	-	-	-
Transfers and Fund Balance		-	137,067	-	107,827	107,827
Total	**$**	**159,853**	**-**	**(220,264)**	**-**	**-**

Deed of Trust

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Revenues	29,761	75,000	-	75,000	75,000
Expenditures	29,761	75,000	-	75,000	75,000
Total	**$ -**	**-**	**-**	**-**	**-**

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 2024 Actual	FY 2025 Original	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Investment Earnings	40,806	-	-	-	-
Operating Expenditures	-	121,000	72,500	72,500	72,500
Transfers and Fund Balance	121,000	121,000	72,500	72,500	72,500
Total	**$ 161,806**	**-**	**-**	-	-

Land Banking

	FY 2024 Actual	FY 2025 Original	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Investment Earnings	136,981	-	-	50,000	50,000
Capital Outlay	193,916	200,000	-	250,000	250,000
Transfers and Fund Balance	200,000	200,000	-	250,000	250,000
Total	**$ 143,065**	-	-	-	-

Capital Project Funds

Capital Project 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.

Fire Equipment Replacement

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Miscellaneous Revenue	-	-	-	-	
Investment Earnings	64,938	15,000	-	50,000	50,000
Capital Outlay	-	862,032	-	700,000	700,000
Transfers	375,000	847,032	-	650,000	650,000
Fund Balance Appropriated	-	-	-	-	-
Total	**$ 439,938**	**-**	**-**	**-**	**-**

Capital Improvements

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Sales Tax Revenue	4,321,006	4,283,000	-	4,500,000	4,500,000
Investment Earnings	551,020	300,000	-	200,000	200,000
Capital Outlay	(3,831,759)	5,095,000	-	-	-
Transfers Out	-	-	-	(4,700,000)	(4,700,000)
Fund Balance Appropriated	-	512,000	-	-	-
Total	**$ 1,040,267**	-	**-**	**-**	**-**

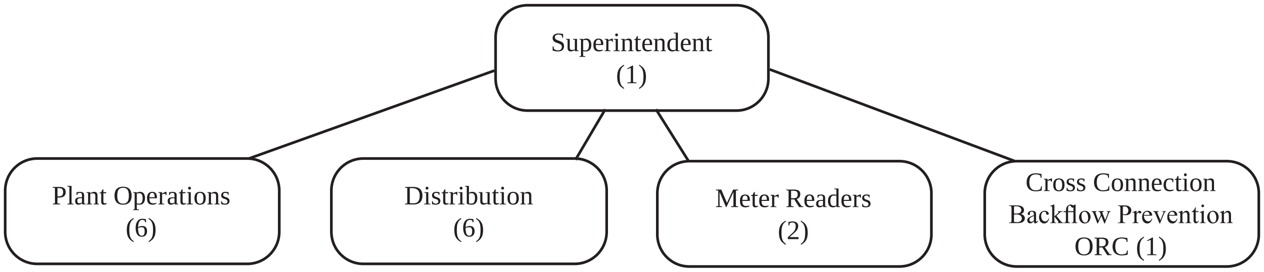
School Capital

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Sales Tax Revenue		4,011,697	4,016,331	-	4,040,000	4,500,000
Investment Earnings		126,810	100,000	-	75,000	200,000
Appropriated Fund Balance		-	318,669	-	-	-
Transfers Out		(4,485,000)	4,435,000	-	(4,115,000)	(4,700,000)
Total	**$**	**(346,493)**	-	-	**-**	-

Transfer Tax Capital

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Land Transfer Tax		6,666,610	6,222,032	-	5,500,000	5,500,000
Investment Earnings		845,243	548,822	-	250,000	250,000
Operating Expenses		-	700	-	6,764,894	6,764,894
Transfers and Fund Balance		(2,764,471)	(6,770,854)	-	1,014,894	1,014,894
Total	**$**	**4,747,382**	**-**	**-**	**-**	**-**

Mainland Water System



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Water Revenues	4,298,602	4,295,000	-	5,600,000	4,564,000
Investment Revenue	247,539	232,000	-	100,024	271,747
Other	310,757	-	-	-	-
Total Revenue	**4,856,898**	**4,527,000**	**-**	**5,499,976**	**4,835,747**
Salaries and Benefits	1,261,056	1,452,050	1,526,806	1,500,449	1,517,573
Operating Expenses	865,316	1,453,433	915,624	203,974	1,157,831
Administrative Expenses	528,616	533,633	467,313	415,458	673,248
Debt Service	1,593,478	1,553,969	1,569,204	1,569,204	1,569,204
Capital Outlay	809,502	558,584	18,903,000	1,893,000	1,893,000
Total Expenses	**5,057,968**	**5,551,669**	**23,381,947**	**5,582,085**	**6,810,856**
Transfers and Fund Balance	-	1,024,669	-	82,109	1,975,109
Total	**$ (201,070)**	**-**	**$ (23,381,947)**	**-**	**-**

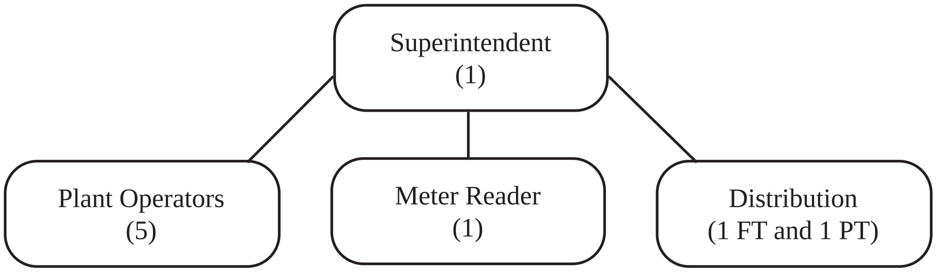
Mainland Water System Development Fees

Development Fee Revenues	1,180,954	-	-	1,000,000	1,000,000
Investment Earnings	36,083	-	-	35,000	35,000
Total Revenue	1,217,037	-	-	1,035,000	1,035,000
Retained Earnings	-	-	-	858,000	858,000
Transfers Out	-	-	-	(1,893,000)	(1,893,000)
Total	**$ 1,217,037**	**-**	**-**	**-**	**-**

Solid Waste System

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Charges for Services	6,402,686	5,310,937	-	7,000,000	7,000,000
Investment Revenue	215,277	86,923	-	100,024	102,057
Other	223,2752	112,923	-	190,000	190,000
Total Revenue	**6,841,235**	**5,336,937**	**-**	**7,290,024**	**$ 7,292,057**
Salaries and Benefits	449,108	108,191	190,900	183,476	184,500
Operating Expenses	7,016,560	6,739,672	8,726,822	8,481,110	8,482,119
Administrative Expenses	-	-	-	118,098	118,098
Debt Service	18,600	-	-	-	-
Capital Outlay	179,163	2,525,000	45,000	2,545,000	2,545,000
Total Expenses	**7,663,431**	**9,372,863**	**8,962,722**	**11,327,684**	**$ 11,329,717**
Transfers and Fund Balance	1,200,000	4,035,926	-	4,037,660	4,037,660
Total	**$ 377,804**	**-**	**$ (8,962,722)**	**-**	**-**

Southern Outer Banks Water System

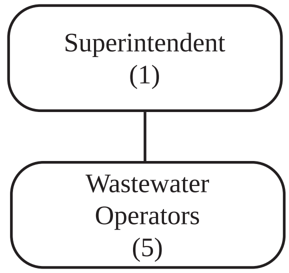


	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Water Revenues	3,874,065	3,737,000	3,944,575	3,829,485	3,835,065
Operating Revenues	243,279	227,800	243,800	243,800	243,800
Investment Revenues	381,915	162,000	150,000	25,238	37,811
Other	16,895	24,800	-	-	-
Total Revenue	**4,516,154**	**4,151,600**	**4,338,375**	**4,098,523**	**4,116,676**
Salaries and Benefits	1,181,066	1,035,729	1,044,112	1,102,001	1,114,574
Operating Expenses	2,311,704	1,523,157	1,312,510	1,422,364	1,409,855
Administrative Expenses	205,000	408,714	-	322,158	340,247
Debt Service	-	-	-	-	-
Capital Outlay	707,045	1,184,000	3,488,000	1,252,000	1,252,000
Total Expenses	**4,404,815**	**4,151,600**	**5,844,622**	**4,098,523**	**4,116,676**
Transfers and Fund Balance	-	-			
Total	**$ 111,339**	**-**	**$ (1,506,247)**	**-**	**-**

Southern Outer Banks Water System Development Fees

Development Fee Revenues	423,559	-	-	-	
Investment Earnings	42,561	-	-	-	
Total Revenue	**466,120**	**-**	**-**	**-**	
Transfers and Fund Balance	-	-	-	-	
Total	**$ 466,120**	**-**	**-**	**-**	

Mainland Central Sewer System



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Sewer Charges	981,171	1,020,000	-	1,035,043	1,039,053
Investment Revenue	39,499	36,500	-	5,000	6,222
Other	3,600	50,000	-	-	-
Total Revenue	**1,024,270**	**1,106,500**	**-**	**1,040,043**	**1,045,275**
Salaries and Benefits	315,976	416,707	577,628	577,628	433,242
Operating Expenses	584,920	893,272	930,216	897,080	978,275
Administrative Expenses	135,000	201,475	201,475	182,427	260,850
Debt Service	-	3,000	-	-	-
Capital Outlay	700,696	632,000	6,507,000	490,000	490,000
Total Expenses	**1,736,592**	**2,146,454**	**8,216,319**	**2,147,135**	**2,162,367**
Transfers and Fund Balance	-	1,039,954	-	1,117,092	1,117,092
Total	**$ (712,322)**	**-**	**$ (8,216,319)**	**-**	**-**

Mainland Central Sewer System Development Fees

Development Fee Revenues	93,760	35,000	-	-	15,000
Investment Earnings	19,766	15,000	-	-	5,000
Appropriated Retained Earnings	-	450,000	-	-	-
Total Revenue	113,526	500,000	-	-	20,000
			-		
Transfers Out	-	(500,000)	-		(20,000)
Total	**$ 113,526**	**-**	**-**	**-**	**-**

Other Post Employment Benefits

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Other Post-Employee Benefits					
OPEB Benefits	234,700	250,000	-	308,000	308,000
Retiree Benefits	571,464	874,000	-	1,160,584	1,160,584
Investment Earnings	31,965	16,500	-	10,000	10,000
Total	**$ 838,129**	**$ 1,140,500**	**-**	**$ 1,478,584**	**$ 1,478,584**
Expenditures	960,875	1,140,500	1,239,571	1,478,584	1,478,584
Fund Balance Appropriated	**122,746**	**-**	**(1,239,571)**	**-**	**-**

Capital facilities and adequate infrastructure are critical for the county's continuing growth. The FY 2026 - 2030 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 2026 capital budget represents funded projects. The remaining projects shown in FY 2027 - 2030 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 2026, 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 2026 - 2030 Capital Improvement Program

The FY 2026 - 2030 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 ten (10) patrol units annually. The FY 2026 request totals $693,000 for the purchase and outfitting of ten patrol vehicles and $346,500 for five trucks.

Emergency Equipment Replacement

Fire-Emergency Medical Services programmed the replacement of two (2) ambulances at a cost of $750,000 annually through FY 2030.

Public Safety Communications

One hundred (100) radios will be purchased annually through FY 2030 at a cost of $600,000 each year.

Fire Equipment Replacement

Fire–Emergency Medical Services programmed 70,000 annually for lease of ambulance stretchers.

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. Construction of a new elementary school in Moyock is underway. The school system also anticipates an annual request of approximately $3.6 million dollars for each of the next three years to address repairs and renovation to existing facilities.

Summary by Fund

Fund	Amount
Operating Fund	
General Government	980,586
Public Safety	3,041,244
Transportation	70,000
Community Development	75,000
Human Services	106,000
Cultural and Recreational	1,077,700
Total Operating Fund	**$ 5,350,530**
Tourism Development Authority	
Tourism Promotion	4,685,000
Tourism Related	892,500
Total Tourism Development Authority	**$ 5,577,500**
Corolla Fire Fund	**$ 57,172**
Knotts Island Fire Fund	**$ 45,000**
Emergency Telephone System Fund	**$ 99,800**
Emergency Equipment Replacement Fund	**$ 70,000**
Enterprise Funds	
Ocean Sands Water and Sewer District Fund	683,500
Mainland Water Fund	1,893,000
Solid Waste Fund	2,545,000
Southern Outer Banks Water System	1,252,000
Mainland Central Sewer Fund	490,000
Total Enterprise Funds	**$ 6,863,500**

Operating Budget Detail - General Fund

Department	Description	Amount
Elections	Precinct carts (2)	6,076
	DS200 Tabulators (2)	13,640
	Express vote machines	10,210
	D1/D2 hand scanners	5,160
	Total	**$ 35,086**
Information Technology Services	Palo Alto firewalls	25,000
	Barco Library fiber connection	9,000
	BOC tech	5,000
	Total	**$ 39,000**
Public Works	Snow plow attachment	12,000
	Backup Generator for IT	100,000
	Sealcoat COA parking lot	55,000
	YMCA roof backside	400,000
	Unanticipated projects	50,000
	Barco Library restrooms upgrade	15,000
	HC Courthouse Reno Design (Kitchen)	20,000
	Total	**$ 652,000**
Register of Deeds	Deed Book Shelving	6,500
	Total	**$ 6,500**
Court Facilities	Design for Judicial ramp	30,000
	Replace two HVAC units	50,000
	Access control system improvements	25,000
	Replace Clerk of Court Office cubicles	53,000
	Clerks Office carpet replacement	50,000
	Deeds Offce carpet replacement	40,000
	Total	**$ 248,000**

Department	Description	Amount
Sheriff	Pursuit rated Tahoes for patrol units (10)	550,000
	Lighting, striping, etc for patrol units	143,000
	Trucks (5)	275,000
	Lighting, striping, etc for trucks	71,500
	Vehicle kennel for patrol unit	6.700
	Patrol rifles and accessories	14,760
	Motorola dash mount mobile radios for new vehicles	40,600
	Aimpoint/Holoson RDS and plates	16,720
	Holsters for firearms that allow attachments and RDS	7,750
	Advanced phone repair/ vehicle chip off equipment	5,000
	Total	**$ 1,131,030**
Detention Center	Holding cells camera replacement and camera upgrades	18,000
	Replacement ice maker	12,000
	Security partition and striping for inmate transport van	3,990
	Total	**$ 33,990**
Animal Services	Striping for leased vehicle	**2,000**
Emergency Medical Services	Ambulances (2)	750,000
	Glidescope Go 2 Video Laryngoscopes	58,678
	Vending machine-style medical supply dispensing system	22,000
	Wifi Enables iPad for operational and administrative use	19,600
	Getac devices to support Mobile Computer Terminals	9,800
	Powerload system for 2 ambulances on order	140,000
	Capital for battallion vehicle on order	40,000
	Total	**$ 1,040,078**
Emergency Management	Mobile and Portable Radio Replacements	600,000
	StarLink setup for each VFD	7,500
	Laptop computers for EOC	6,000
	Total	**$ 613,500**

Department	Description	Amount
Communications	Radio consolette replacements	44,000
	Replacement batteries UPS at primary and backup PSAPs	8,582
	Total	**$ 52,582**
Fire Services	Multi-gas meter	10,000
	Max Fire fire training box	21,000
	Total	**$ 31,000**
Airport	20 ft batwing mower for tractor	70,000
	Total	**$ 70,000**
Cooperative Extension	Educator Series Greenhouse (25x50)	75,000
	Total	**$ 75,000**
Social Services	New HVAC Unit- exterior	20,000
	Security glass at front desk reception window and remodel of wall/counter	60,000
	Tablets for PATH NC program implementation	26,000
	Total	**$ 106,000**
Parks and Recreation	Toro Workman MDX	17,000
	Toro 7200 Groundsmaster Mower	30,000
	Baseball/ Softball ice machine	5,000
	Sound Park camera system	25,000
	Tulls Creek Elementary fields	650,000
	Knotts Island shelter roof	32,000
	Shingle Landing Park pickleball courts	18,000
	Gym Floor refinish	8,500
	Currituck Community Park Walk Bridges	62,000
	J.P. Knapp dugouts and shed repair	5.400
	Shingle Landing benches	5,000
	Carova Beach Park fencing	24,000
	Carova Beach Park restrooms	50,000

Department	Description	Amount
	Shingle Landing Park play surface replacement	100,000
	Carova Beach Park stone	5,000
	Total	**$ 1,036,900**
Library	Book drop	**6,800**
Rural Center (CCRC)	Roof replacement on the red barn	20,000
	Dumping utility trailer	7,000
	UTV drag attachment	7,000
	Total	**$ 34,000**
Moyock VFD	Extrication tools	50,000
	Turnout Gear Washer/Extractor - Replacement Unit	8,000
	Chainsaw/K12 - for forceable entry	10,000
	Fire Hose	10,000
	Total	**$ 78,000**
Crawford Township VFD	Fire Hose	16,488
	Nozzles	6,858
	Firefighting foam	24,078
	Safety rope/hardware	11,640
	Total	**$ 59,064**

Special Revenue Fund Detail

Fund	Description	Amount
Tourism Promotion	Replacement Welcome Sign at Moyock Welcome Center	150,000
	Exterior and interior painting at Moyock Welcome Center	35,000
	New Corolla Visitors Center	4,500,000
	Total	**4,685,000**
Tourism Related	Backhoe - replacement	180,000
	Horse fence repairs	65,000
	Total	**245,000**
Historic Corolla Park	Wildlife Education Center restroom renovation	40,000
	Wildlife Education Center carpet replacement	30,000
	Wildlife Education Center roof replacement	100,000
	Wildlife Education Center fiber upgrade	50,000
	Wildlife Education Center security system	17,500
	Wildlife Education Center new exhibit case lighting	20,000
	Fiber connection from Wildlife Education Center to Whalehead	30,000
	Additional Wildlife Education Center AV upgrades	35,000
	Whalehead repairs	250,000
	Replace two (2) HVAC units at Whalehead	40,000
	Wildlife Education Center beam repairs	35,000
	Total	**647,500**
TDA Total		**$ 5,577,500**

Fund	Description	Amouunt
Corolla Fire Service District	Technical Rescue equipment	15,000
	Urban Search & Rescue Strut System Kit	5,000
	Total	**$ 20,000**
Corolla Fire-Rescue	Rescue air lift bags	6,552
	MSA gas detectors	6,896
	Gear washer/extractor	13,825
	Gear dryer with hangers	9,899
	Total	**$ 37,172**
Corolla Fire Service District Total		**$ 57,172**
Knotts Island Fire Service District	One (1) Multigas meter	5,000
	Roof replacement	25,000
	Standby generator refurbishment	15,000
	Total	**$ 45,000**
Emergency Telephone System	Four (4) Chairs for CAD stations	8,800
	Fire Priority dispatch system	75,000
	CAD server replacement	10,000
	Four (4) monitors	6,000
	Total	**$ 99,800**

Enterprise Funds Detail

Fund	Description	Amount
Ocean Sands Water	3/4 inch water meters	25,500
	Major repairs	10,000
	Valves	8,000
	Replace dump valve at Ocean Sands water tower	70,000
	Total	**$ 113,500**
Ocean Sands Sewer	Spray field rehab. Continuing project	180,000
	I and I repairs	10,000
	Spare plc parts/ ongoing	10,000
	Spare pumps	30,000
	Emergency repairs	30,000
	Lift station rehab/ on going	70,000
	New generator for Lift station #4 Ocean Sands	100,000
	New Scada for Ocean Sands plant and lift stations	100,000
	New monitoring wells	30,000
	Electrical work for groundwater lowering station	10,000
	Total	**$ 570,000**
Mainland Water Fund	12-inch clay valve piping upgrade in the RO plant	30,000
	Add a second high service pump in the RO plant	500,000
	Shallow well rehab and abandonment.	30,000
	Sand Plant roof repairs	50,000
	Automatic meter stock	30,000
	Emergency repairs	50,000
	RO well and raw water main engineering	200,000
	New mini excavator	110,000
	Replacement valves	10,000
	Hydrants	10,000
	County sampling stations for bacteriological sampling	18,000
	Spare pump and motor for deep wells	40,000

Fund	Description	Amount
	Design fee for next phase of 16-inch water main project	500,000
	Metal pole barn building pre-engineered	85,000
	Back up VFD for RO feed pumps	135,000
	New mini split for VFD room	30,000
	Rehab Deep well number #3.	40,000
	Spare motor for membrane feed pump	25,000
	Total	**$ 1,893,000**
SOBWS	Track loader	77,000
	Mayla utilities locating equipment	27,000
	Generator for Franklyn Street well	250,000
	Emergency repairs	50,000
	3/4-inch water meters and minodes - approx 150 meters	60,000
	Valves	20,000
	Hwy 12 well repairs/ ongoing	60,000
	Hydrants	25,000
	Rehab 30 fiberglass well house enclosures - ongoing project	75,000
	Design fee for SOBWS Distribution warehouse and office	200,000
	Replace another VFD - ongoing replacement	135,000
	Anion pump and controls for waste basin	65,000
	Auma actuator train	8,000
	Backwash pump and controls	60,000
	Solenoid valves and controls for Corolla Light Tower	70,000
	Abandon Monteray Well #11	11,000
	Convert mutiple wells to cellular	9,000
	Upgrade and replace first set of existing chemical pump control drives	50,000
	Total	**$ 1,252,000**
Mainland Sewer	Emergency repairs	40,000
	Moyock Commons settling tank addition	80,000
	Moyock Commons replacement shed	10,000
	Bypass valves additions at lift stations - continuing project	30,000

Fund	Description	Amount
	Walnut Island Blvd. and Shell drive lift station rehab - continuing project	70,000
	Design/expansion of third treatment train at Waterside	180,000
	Spare pumps	80,000
	Total	**$ 490,000**
Solid Waste	Repair entrance to Grandy and Barco convenience sites	45,000
	Moyock Convenience - Elevated Site	2,500,000
	Total	**$ 2,545,000**

County Governmental Facilities Construction (Multi-Year)

Corolla Greenway – Albacore Street to Dolphin Street
Project Funding: $290,000
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 Monteray Plaza. The section will connect to the existing Monteray Shores bike path terminus located behind the Towne Bank building. The consultant provided 25% design plans in April 2025.

Carova Beach Park Boardwalk
Project Funding: $26,500
Design of the Carova Beach Park boardwalk and fencing replacement was initiated in February 2025.

Phase III Whalehead Public Access Dune Walkover Replacement
Design of the Bonito, Marlin, and Sturgeon public access dune walkover replacements was initiated mid-2022. The walkovers are constructed of wood and concrete panels, and will feature amenities such as bike racks, benches, and showers. Construction of the Sturgeon and Bonito walkovers was complete in June 2024. Construction of the Marlin walkover was complete in March 2025.

Sturgeon Walkover Replacement
Project Funding: $378,697

Bonito Walkover Replacement
Project Funding: $482,351

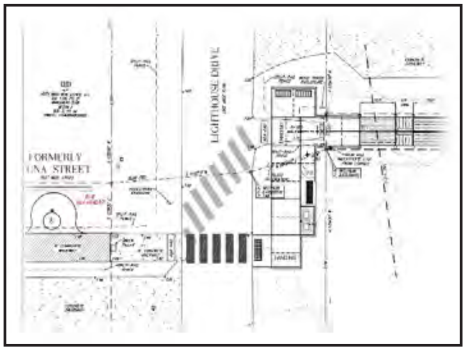
Marlin Walkover Replacement
Project Funding: $348,431

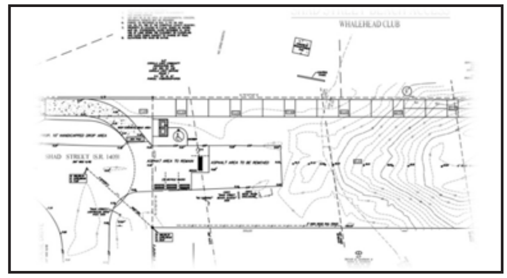
Phase IV Whalehead Public Access Dune Walkover Replacement
Phase IV of the project includes replacement of the Herring, Tuna, and Shad dune walkovers. Design is underway with construction anticipated to begin in the fall of 2026.

Herring Walkover Replacement
Project Funding: $20,000

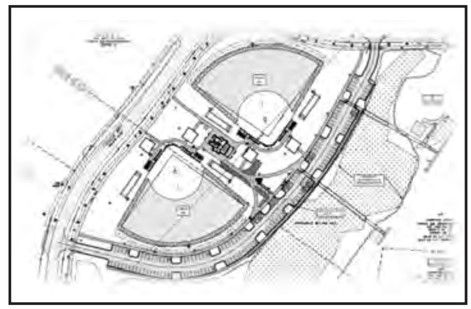
Tuna Walkover Replacement
Project Funding: $20,000

Shad Walkover Replacement
Project Funding: $20,000





Currituck Community Park – Phase III
Project Funding: $500,000
The county engaged a consultant in FY 2023 to complete design for the permitting of clearing and filling a wooded portion of Currituck Community Park in Barco. The project scope of work was revised in January 2024. The scope includes all design services for the construction of two (2) baseball/softball fields and associated facilities. 60% construction drawings were issued in April 2025.



Historic Courthouse Restoration
Project Funding: $1,500,000
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. The consultant is finalizing design for the remedial work. The project scope has also been expanded to address drainage issues on the courthouse grounds.

Judicial Center Generator
Project Funding: $100,000
The project includes the purchase installation of a generator and automatic transfer switch at the Currituck County Judicial Center located at 2801 Caratoke Highway in Currituck. Design is underway with construction anticipated in FY 2026.

Jail Plumbing
Project Funding: $65,000
The project includes repairs to the existing plumbing systems at the Currituck County Detention Center located at 407 Maple Road in Maple. Design is underway with construction anticipated in FY 2026.

Monopole at High Cotton
Project Funding: $100,000
Construction of a 150-foot monopole adjacent to the High Cotton Water Tank in Moyock. Public safety radio equipment will be relocated from the wank tank to the monopole. Construction is anticipated to begin in the fall of 2026.

FY 2026 Programmed Projects

Whalehead Dredging and Historic Corolla Park Improvements

The county has sought approval from regulatory agencies to dredge the historic channel into the boat basin at Whalehead in Historic Corolla Park unsuccessfully for many years. Recent efforts led to the engagement of a consultant to assist in obtaining regulatory approvals. The scope of works includes development of a preferred submerged aquatic vegetation (SAV) enhancement and restoration scenario, evaluation of existing living shoreline/wetland enhancement work, evaluation of an existing culvert crossing at the southern canal and Club Road, and identification of other in-kind (SAV) and out-of-kind mitigation alternatives. vegetation (SAV) resource impacts associated with the future dredging of the Whalehead Club side channel leading to the existing boat basin and boat ramp. The overall project scope will consider the following: channel dredging and associated SAV mitigation, pond remediation, basin dock replacement and construction of kayak launch, rip rap repair, and culvert improvements.

Projects completed in FY 2025

The following projects were completed in FY 2025:

- Historic Jarvisburg Colored School
- Whalehead Boat House Roof Repair
- Corolla ABC Store
- Fuel Farm Replacement

Tulls Creek Elementary School
Project Funding: $61,500,000

The project consists of a new Tulls Creek Elementary School constructed on a 36-acre parcel off Tulls Creek Road in Moyock, North Carolina. The approximately 118,000 square-foot school will have a capacity for 800 students and the core facilities will support a capacity of 920 students. The building is two stories with 58 total classrooms, including Pre-K, K-5, art, music, computer lab, STREAM and resource rooms. Design began in July 2022 and construction completion is anticipated in early 2026. The school is scheduled to open for students in August 2026.

Enterprise Construction Fund (Multi-Year)

Mainland Water System Construction Fund

16-inch Water Main Upgrades and Booster Pump Stations
Project Funding: $750,000
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. A preliminary engineering report completed in August 2023 identified construction needs for an initial phase of the total project due to escalating costs. The initial phase includes new pump stations at Sligo and Barco, modifications to the Coinjock and Tulls Creek pump stations, and the installation of 6,200 linear feet of 16” raw water main from the Currituck water tank to the Sligo pump station. The project is currently under design.

Reverse Osmosis (RO) Well #4 and Connection to Maple Water Treatment Plant
Project Funding: $1,653,886
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.

Southern Outer Banks Water System Construction Fund

New Reverse Osmosis (RO) Well and Connection to Southern Outer Banks Water System
RO Well Project Funding: $2,000,000
Transmission Line Project Funding: $575,000
The project includes drilling and testing a full-scale production well (Phase I), then developing the site with a wellhead, pumping system, and electrical systems (Phase II). The project also includes the construction of a water transmission line from the well site to the existing raw water main along NC Highway 12. Construction of the transmission line is complete. The well is under construction.

FY 2026 Programmed Project
- Design of new distribution building at Pine Island

Mainland Central Sewer Construction Fund

Moyock Regional Plant Expansion
Project Funding: $13,762,000

The Board of Commissioners authorized use of the design-build delivery method for the construction of a 300,000 gallon per day (gpd) wastewater treatment plant and high-rate infiltration system in February 2024. The design-build agreement was executed in February 2025 and is in the design phase.

FY 2026 Programmed Projects

- Design/expansion of third treatment train at Waterside Villages/Walnut Island WWTP

FY 2027 - FY 2030 CIP General Fund

Department	Description	FY 2027	FY 2028	FY 2029	FY 2030
Administration	Vehicle replacement	$ 45,000			
Information Technology Services	Server replacement		100,000		
Public Works	Cooperative Extension auditorium flooring replacement	80,000			
	Cooperative Extension HVAC replacement	75,000			
	Programmed amount	200,000	200,000	200,000	200,000
Sheriff	Patrol Unit - Qty. 10	556,200	556,200	556,200	556,200
	Equipment to outfit patrol unit - Qty. 10	138,750	138,750	138,750	138,750
	Mobile radio replacement	60,000	60,000	60,000	60,000
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
	PowerLoad Stretchers	70,000	70,000	70,000	70,000
	Medical Equipment	20,000	20,000	20,000	20,000
	ATV Ambulance		50,000		
	Rescue Truck			50,000	
	Utility Vehicle				100,000
Emergency Management	Mobile and portable radio replacement	600,000	600,000	600,000	600,000
Communications	Addition of fifth CAD station		225,000		
Inspections	Vehicle replacement	55,000	165,000	165,000	
Fire Services	SCBA replacement program	270,000	270,000		270,000
	Baron CFS Breathing Air Compressor System			76,000	
	Fire training supplies	10,000	10,000	10,000	10,000

Department	Description	FY 2027	FY 2028	FY 2029	FY 2030
	Inflatable rescue boat		$ 19,014		
	Burn building drill tower			5,000	
Knotts Island Fire	Hydraulic rescue tools			50,000	
Planning	Vehicle replacement	55,000		60,000	
Social Services	Vehicle replacement	50,000	70,000	40,000	60,000
	Van replacement				
	HVAC replacement	20,000	20,000	20,000	20,000
	Interior office remodel				80,000
Parks and Recreation	Replacement mower	30,000	30,000		
	Replacement ballfield groomer		35,000		
	Replacement truck		45,000	48,000	
	Walnut Island Playground	125,000			
Senior Services	Replacement bus	65,000			
Total		**$ 3,370,950**	**$ 3,533,964**	**$ 3,014,950**	**$ 3,032,950**

FY 2027 - FY 2030 CIP Enterprise Funds

Department	Description	FY 2027	FY 2028	FY 2029	FY 2030
Mainland Water	Automatic meter replacement stock	$ 30,000	$ 25,000	$ 35,000	$ 35,000
	Emergency repairs	55,000	55,000	60,000	60,000
	Wedgewood Lakes water main replacement (5 phases)		450,000	450,000	450,000
	Plant expansion and brine pump	3,500,000			
	RO membrane replacement	300,000.00			
	500,000 gallon elevated water tank - Moyock				7,000,000
	Vehicle replacement		80,000	80,000	
	Walnut Is. water main replacement			2,000,000	
	SCADA upgrade	130,000	15,000	130,000	
	Valves	25,000	30,000	30,000	35,000
	Hydrants	25,000	30,000	30,000	30,000
	Firefighting upgrades to system	50,000	50,000	50,000	50,000
	Deep well rehab	40,000	45,000		
	16 inch water main to High Cotton design	600,000	620,000		
	16 inch water main to High Cotton construction	4,000,000	7,900,000	5,000,000	3,000,000
	Total	**$ 8,755,000**	**$ 9,300,000**	**$ 7,865,000**	**$ 10,660,000**
SOBWS	Emergency repairs	55,000	55,000	60,000	60,000
	Water meters	25,000	25,000	35,000	35,000
	Variable frequency drive pumps	135,000			
	Valves	25,000	30,000	30,000	35,000
	RO well - Bonito Street		2,600,000		
	Raw water main upgrade - Albacore to Bonito			3,400,000	
	Generator - Shad Street well		250,000		
	Hwy 12 well repairs	60,000	60,000	60,000	60,000
	Hydrants	25,000	30,000	30,000	30,000
	Raw water line Currituck Club to Ocean Sands		300,000		
	Fiberglass well houses	75,000			
	Rehab 17 wells at Currituck Club		350,000		

Department	Description	FY 2027	FY 2028	FY 2029	FY 2030
	Vehicle replacement	70,000			
	Paint water plant		100,000		
	Total	**$ 470,000**	**$ 3,800,000**	**$ 3,585,000**	**$ 190,000**
Mainland Central Sewer	Emergency repairs	50,000	50,000	50,000	55,000
	Spare pumps	80,000	80,000	80,000	80,000
	Walnut/Waterside facility building		630,000		
	Bypass valves - Moyock Commons, Hidden Oaks, Lakeview	100,000			
	Vehicle replacement	70,000			
	Lift station rehab	75,000			
	Infiltration and inflow repairs	10,000	10,000	10,000	10,000
	Waterside Villages Operator Building	763,000			
	Total	**$ 1,148,000**	**$ 770,000**	**$ 140,000**	**$ 145,000**
OS Water & Sewer	EQ tank aeration		750,000		
	Inflow and infiltration repairs	25,000	25,000	30,000	30,000
	Spare PLC parts	25,000	25,000	30,000	30,000
	Spare pumps	60,000	60,000	60,000	60,000
	Storage building	1,400,000			
	Emergency repairs (sewer)	60,000	60,000	60,000	
	Lift station rehab	75,000	75,000	75,000	75,000
	Lift station generator replacement	100,000			
	3/4 inch water meters with minodes		28,000		32,000
	Repairs (water)	40,000	50,000	50,000	60,000
	Valves		8,000		8,000
	Hydrants	25,000	25,000	30,000	30,000
	Total	**$ 1,810,000**	**$ 356,000**	**$ 335,000**	**$ 325,000**
Solid Waste	Repairs	25,000	25,000	25,000	25,000
	Total	**$ 25,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**

Tourism Development Authority

May 19, 2025

Honorable Board of Commissioners,

I am pleased to submit the Currituck County Tourism Development Authority's Fiscal Year 2026 Proposed 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 2026 Financial Picture and Beyond

Since 2019, the collection of occupancy tax has continued to increase year over year. Although occupancy tax collections in FY 2025 remain similar to collections within the same period in FY 2024, there is indication that rental unit numbers are returning to pre-COVID levels. It is therefore important to carefully watch and evaluate estimated occupancy tax revenue, and services reliant on occupancy tax, over FY 2026 and thereafter.

As you are aware, the Tourism Development Authority's use of occupancy tax revenue has been challenged, and the state Court of Appeals ruled in March 2024 that the county cannot use occupancy tax revenue to fund public safety services. The county appealed the decision to the North Carolina Supreme Court but has not received notice of the court's intent to hear the appeal.

This recommended budget conservatively estimates Tourism Development Authority revenue in the amount of $15,363,098. 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 proposed budget allocates $4,671,048. This allocation represents a decrease of $74,347 over the FY 2025 adopted budget.

The proposed promotion budget allocates $4,685,000 in capital outlay for:
- $150,000 for sign replacement at Moyock Welcome Center
- $35,000 for interior and exterior painting at the Moyock Welcome Center
- $4,500,000 for design and construction of a new Visitors Center in Corolla

The proposed budget recommends the elimination of one (1) Assistant Promotions and Events Coordinator position. The proposed budget also includes an increase to the hourly rate for the Visitor Relations Coordinator position from $16.24 to $17.00 per hour.

Tourism-Related Expenditures
For tourism-related expenditures, this proposed budget allocates $4,387,312 for the following for staff, operation and maintenance

for beach access ramps, economic development, beach cleaning services, Carova Beach Park, preservation of the county's historic buildings and properties, Corolla Wild Horse Fund's protection and management of the wild horse herd, and the Whalehead and Maritime Museums and Outer Banks Center for Wildlife Education in Historic Corolla Park.

The proposed tourism-related budget allocates $892,500 in capital outlay. Purchases and improvements include:

- $180,000 for a backhoe replacement
- $65,000 for repairs to the Horse Fence
- $40,000 for restroom renovation at Wildlife Education Center
- $30,000 for carpet replacement at Wildlife Education Center
- $100,000 for roof repairs at Wildlife Education Center
- $50,000 for fiber upgrade at Wildlife Education Center
- $17,500 for security system at Wildlife Education Center
- $20,000 for new exhibit case lighting at Wildlife Education Center
- $35,000 for AV upgrades at Wildlife Education Center
- $30,000 for fiber connection from Wildlife Education Center to Whalehead Club
- $250,000 for repairs to the Whalehead Club
- $40,000 for replacement of two HVAC units at the Whalehead Club
- $35,000 for beam repairs at the Wildlife Education Center

The total proposed budget includes transfers in the amount of $727,238 for the following:

- $205,000 for administration of the occupancy tax collections
- $333,238 for Currituck County Rural Center operations
- $24,000 for Carova Beach Park fencing
- $50,000 for Carova Beach Park restroom renovations
- $5,000 for Carova Beach Park parking lot stone
- $70,000 for Carova Beach Road Service District maintenance of roads
- $40,000 for promotional efforts for Currituck County Regional Airport

The proposed budget recommends the addition of one (1) Whalehead Operations Manager position at grade 73. The proposed budget also includes an increase to the hourly rate for the Visitor Relations Coordinator position from $16.24 to $17.00 per hour.

I believe this $15,363,098 proposed budget is responsible to expend occupancy tax revenue.

Now that the budget is yours, we want citizens to have the opportunity to ask questions and provide feedback. Comments can be made to commissioners@currituckcountync.gov. The proposed 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 2, 2025, a budget work session is scheduled to be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 2, 2025 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2025.

In closing, I thank county staff for their diligent and dedicated work. I also thank the budget team: Finance Director Sandra Hill, Assistant Finance Director Caron Crouse, Assistant County Manager Melissa Futrell, and Public Information Officer Randall Edwards.

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

Signature on File
Rebecca L. Gay
County Manager

Budget Ordinance

CURRITUCK COUNTY TOURISM DEVELOPMENT AUTHORITY BUDGET ORDINANCE
For the Year Ending June 30, 2026

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, 2025, and ending June 30, 2026.

SECTION 1. OCCUPANCY TAX - PROMOTION

A. Estimated Resources

Other taxes and licenses	$ 14,340,306
Intergovernmental Revenue	0
Sales and services	132,000
Miscellaneous	6,500
Investment Earnings	900,000
Transfer In	50,000
TOTAL ESTIMATED RESOURCES	$ 15,428,806

B. Appropriations

Tourism Promotion Operations	$ 4,671,678
Tourism Related Operations	2,684,621
Historic Corolla Park Operations	1,757,308
Capital Outlay	5,577,500
Transfers out	737,699
TOTAL APPROPRIATIONS	$ 15,428,806

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:

Rebecca L. Gay is the County Manager and Budget Officer
Leeann Walton is the Clerk to the Board
Jessica Timmons is the Deputy Clerk to the Board
Melissa J. Futrell is the Assistant County Manager
Caron Crouse is the Finance Director
Olivia Luks 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
Truist, North Carolina
North Carolina Cash Management Trust, Charlotte, North Carolina
North Carolina Cooperative Liquid Assets Securities System, North Carolina
North Carolina Investment Pool, Charlotte, North Carolina
Towne Bank of Currituck, North Carolina
U S 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 on the last business day of the month and 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.

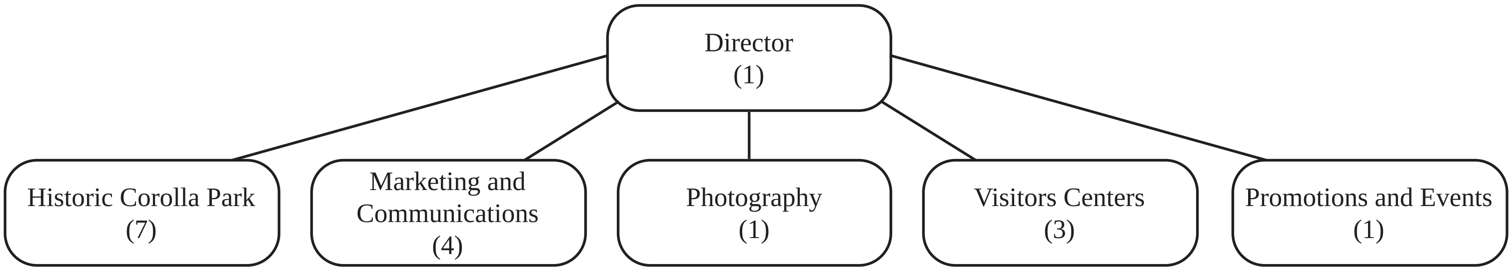
SECTION 5. USE OF BUDGET ORDINANCE

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

ADOPTED this 11th day of June 2025.
Signature on File
S. Paul O’Neal
Chairman, Board of Commissioners

ATTEST:
Signature on File
Leeann Walton
Clerk to the Board of Commissioners

Travel and Tourism Department



	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Occupancy Tax	19,719,685	11,534,184	19,500,000	14,274,598	14,340,306
Investment Earnings	1,662,761	200,000	900,000	900,000	900,000
Sales and Services	161,772	124,000	132,000	132,000	138,500
Other Revenue	449,094	82,000	56,500	56,500	50,000
	21,993,312	**11,990,184**	**20,588,500**	**15,363,098**	**15,428,806**
Wages and Benefits	946,456	1,096,496	1,088,979	1,049,169	1,051,739
Tourism Promotion	3,421,675	3,648,899	3,501,478	3,730,212	3,619,939
Total Promotions	**4,368,131**	**4,745,395**	**4,590,457**	**4,779,381**	**4,671,678**
Wages and Benefits	324,610	347,421	350,541	383,946	384,647
Tourism Related	2,109,242	2,166,788	2,053,067	2,249,527	2,299,974
Total Tourism Related	**2,433,852**	**2,514,209**	**2,403,608**	**2,633,473**	**2,684,621**
Wages and Benefits	587,607	794,667	799,245	924,744	926,200
Whalehead Expenditures	580,221	790,306	680,766	829,095	831,108
Total Whalehead	1,167,828	1,584,973	1,480,011	1,753,839	1,757,308
Capital Outlay	166,427	438,355	5,492,500	5,577,500	5,577,500
Transfers and Fund Balance	(5,508,673)	(2,707,252)	50,000	50,000	737,699
Total	**$ 8,179,736**	**-**	**$ 6,621,924**	**-**	**-**

Mission

To promote Currituck County as a premier visitor destination, driving economic growth through tourism-related spending and tax revenue. By attracting visitors, we strengthen the local economy, enhance the quality of life for residents, and support the development of tourism-related businesses.

The department serves as the marketing and promotions arm of the Tourism Development Authority. In addition to marketing initiatives, staff manages and oversees several key county attractions, including Historic Corolla Park, Whalehead, Outer Banks Center for Wildlife Education, Maritime Museum, and the Historic Jarvisburg Colored School.

Accomplishments In FY 2025

The department received a Gold Award from the North Carolina Travel Industry Association for the "it Never Gets Old" leisure travel marketing campaign.

Southern Living magazine featured Currituck County and named areas of the Northern Outer Banks in its "Vacation of the Year 2025 - Outer Banks" feature. This boosted national visibility for Currituck County.

Currituck County received a $30,000 grant from America 250 NC for the creation of a stature honoring John Jasper White, a historical figure in the county. The county also received a $10,000 grant from America 250 NC for the reenactment of Betsy Dowdy's Ride. This was a collaboration between Currituck, Camden, Pasquotank, and Perquimans counties.

The department adopted The Northern Outer Banks branding to unify all regions of the county under a single identity. The tourism website was redesigned to reflect the new branding and provide a streamlined system for tourism-related businesses to update their information directly.

The in-market visitor app is being updated to align with the new branding and better highlight attractions, activities, and businesses across all three county regions. Also, the printed visitor guide has been revamped to follow the new brand identity.

FY 2026 Goals And Discussion

Occupancy tax funds will be used for advertising campaigns targeting potential visitors in key markets. Advertising channels include digital marketing, television and radio spots, print media in travel publications, streaming audio services, and billboard advertising. The main goal is to attract new visitors, encourage repeat visits, and ultimately increase tourism-related spending in Currituck County.

Efforts are being made expand the advertising strategy to remain competitive as travelers consider a wider range of destinations. New media channels and strategies will be explored to maintain and grow visitor numbers.

Campaigns targeting visitors already vacationing in The Northern Outer Banks will promote local attractions, shopping, dining, and outdoor adventures. Additional efforts will encourage day trips from nearby Outer Banks locations, increasing sales tax revenue and positioning The Northern Outer Banks as a future vacation destination for these visitors.

To increase occupancy and sales tax revenue, promotional efforts will emphasize The Northern Outer Banks as a remote, upscale, and family-friendly destination to drive visitor spending.

Digital and content marketing will expand through improved social media engagement, enhanced email marketing campaigns, and high-quality video content.

Staff will ensure The Northern Outer Banks brand is consistently applied across all marketing materials, signage, and digital platforms.

The department will strengthen collaboration with local businesses, attractions, and tourism stakeholders through visitor center resources, printed marketing materials, website listings, and promotional opportunities.

Further development of the Make It Your Nature programming will occur. This encourages sustainable and nature-based tourism experiences.

Staff will work with the Currituck NC 250th Semi-Quincentennial Task Force to bring special events and programming to the county in honor of the USA's 250th anniversary in 2026.

Upgrades will be made at Historic Corolla Park. Necessary renovations and restorations will maintain and enhance visitor experiences.

The department will encourage county residents to visit the Moyock Welcome Center and Corolla Visitors Center to learn more about tourism efforts.

Future Considerations

Currituck County should continue to support the local tourism industry due to the many financial benefits it produces for the county government, residents, and county property owners.

Ocean Sands Water and Sewer District

May 19, 2025

Honorable Board of Commissioners,

I am pleased to submit Ocean Sands Water and Sewer District's Fiscal Year 2026 Proposed 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 for operations and capital expenditures are derived from ad valorem tax assessed on real and personal property within the district and utility rates.

Fiscal Year 2026 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.

This proposed budget conservatively estimates, with allocation of $965,082 in appropriated retained earnings, revenues in the amount of $3,441,218. It is recommended that expenditures are allocated as follows:
- For administration in the amount of $228,386
- For water treatment operations the amount of $923,141
- For sewer treatment operations in the amount of $1,017,378
- For debt service payment in the amount of $588,813

This proposed budget also includes the allocation of funds for capital outlay totaling $683,500 for the following purposes:
- $25,500 for water meters
- $10,000 for major water system repairs
- $8,000 for valves
- $70,000 to replace dump valve at Ocean Sands water tower
- $180,000 for spray field rehab
- $10,000 for infiltration and inflow repairs
- $10,000 for spare PLC parts
- $30,000 for spare pumps
- $30,000 for sewer emergency repairs
- $70,000 for lift station rehabilitation
- $100,000 for new generator for Lift Station #4
- $100,000 for new SCADA for wastewater plant and lift stations

- $30,000 for new monitoring wells
- $10,000 for electrical work for groundwater lowering station

I believe this $3,441,218 proposed budget is responsible to properly meet the district's financial needs.

Now that the budget is yours, we want citizens to have the opportunity to ask questions and provide feedback. Comments can be made to commissioners@currituckcountync.gov. The proposed 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 2, 2025, a budget work session is scheduled to be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 2, 2025, at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2025.

In closing, I thank county staff for their diligent and dedicated work. I also thank the budget team: Finance Director Sandra Hill, Assistant Finance Director Caron Crouse, Assistant County Manager Melissa Futrell, and Public Information Officer Randall Edwards.

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

Signature on File
Rebecca L. Gay
County Manager

Budget Ordinance

CURRITUCK COUNTY OCEAN SANDS WATER & SEWER DISTRICT BUDGET ORDINANCE
Annual Budget for FY 2026

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, 2025, and ending June 30, 2026.

SECTION 1. OCEAN SANDS WATER & SEWER OPERATING FUND

A. Estimated Resources		
	District Taxes	$ 649,780
	Charges for Services - Water	706,900
	Charges for Services - Sewer	979,456
	Other non-operating revenues	-
	Investment earnings	43,425
	Transfers from other funds	100,000
	Retained earnings appropriated	965,082
	TOTAL ESTIMATED RESOURCES	3,444,643
B. Appropriations		
	Water operations	923,141
	Sewer operations	1,012,250
	Operations - Administration	236,939
	Debt - sewer	588,813
	Capital outlay - water	113,500
	Capital outlay - sewer	570,000
	TOTAL APPROPRIATIONS	$ 3,444,643

SECTION 2. OCEAN SANDS WATER AND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources		
	Investment Earnings	-
	Appropriated Retained Earnings	100,000
	TOTAL ESTIMATED RESOURCES	100,000
B. Appropriations		
	Transfers Out	100,000
	TOTAL APPROPRIATIONS	$ 100,000

The information above is presented in summary form. Complete detailed information is available in the County budget.

SECTION 3. 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 4. 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 appropriati ons; (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 5. MEMORANDA

A. Officers:

Rebecca L. Gay is the County Manager and Budget Officer
Leeann Walton is the Clerk to the Board
Jessica Timmons is the Deputy Clerk to the Board
Melissa J. Futrell is the Assistant County Manager
Caron Crouse is the Finance Director
Olivia Luks 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 require 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
North Carolina Cooperative Liquid Assets Securities System, North Carolina
North Carolina Investment Pool, Charlotte, North Carolina
Towne Bank of Currituck, North Carolina
U S 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 on the last business day of each month and 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 6. 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 11th day of June 2025.

Signature on File

S. Paul O'Neal

Chairman, Board of Commissioners

ATTEST:

Signature on File

Leeann Walton

Clerk to the Board of Commissioners

Ocean Sands Water and Sewer System

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Ad Valorem Taxes	649,245	647,597	649,780	649,780	649,780
Investment Earnings	43,425	120,833	40,000	40,000	43,425
Water Revenues	678,120	717,550	708,600	706,900	706,900
Sewer Revenues	937,906	976,000	977,306	979,206	979,456
Other Revenues	48,571	-	250	250	-
Total Revenues	**2,357,267**	**2,461,980**	**2,375,936**	**2,376,136**	**2,379,561**
Water Operations	889,875	779,681	965,392	923,141	923,141
Sewer Operations	1,381,433	1,171,414	1,057,659	1,007,944	1,012,250
Administration	100,000	150,777	281,492	237,820	236,939
Debt Service	631,824	601,063	588,813	588,813	588,813
Capital Outlay	203,942	415,000	970,500	683,500	683,500
Total Expenses	**2,608,419**	**3,117,935**	**3,863,856**	**3,441,218**	**3,444,643**
Transfers and Fund Balance	-	655,955	-	1,065,082	1,065,082
Total	**$ (849,807)**	**-**	**$ (1,487,920)**	**-**	**-**

Ocean Sands Water and Sewer System Development Fees

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Requested	FY 2026 Proposed	FY 2026 Adopted
Appropriated Retained Earnings	23,714	300,000	-	-	-
Investment Earnings	17,200	15,000	-	-	100,000
Total Revenue	**40,914**	**315,000**	**-**	**-**	**100,000**
Transfers Out	-	(315,000)	-	100,000	100,000
Total	**$ 40,914**	**-**	**-**	**$ 100,000**	**-**

APPENDIX
TABLE OF CONTENTS

CURRITUCK COUNTY
NORTH CAROLINA

SALARY AND COMPENSATION RESOLUTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2026

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

SECTION 1: Changes in Pay Classification Chart

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	$125 per month plus travel reimbursement at per diem rate
Members	$75 per month plus travel reimbursement at per diem rate

Chief Judge	$19 per hour, plus travel reimbursement at per diem rate
Judge	$17 per hour plus travel reimbursement at per diem rate
Assistants	$15 per hour plus travel reimbursement at per diem rate
<u>Board of Equalization</u> Members	$100 per day; $50 per half day
<u>Fire Advisory Board</u> Members	$50 per meeting
<u>Historic Preservation Commission</u> Members	$50 per meeting
<u>Carova Beach Road Service District Advisory Board</u> Members	$50 per meeting
<u>Ocean Sands North and Crown Pointe Stormwater Advisory</u> Members	$50 per meeting
<u>Tourism Development Authority</u> Members	$50 per meeting
<u>Land Transfer Tax Appeals Board</u> Members	$50 per meeting
<u>Jury Commission</u>	$50 per day

Library Board of Trustees	
Members	$50 per meeting
Nutrition Board	
Members	$50 per meeting
Parks and Recreation Board	
Members	$50 per meeting
Planning Board	
Members	$50 per meeting
Senior Citizens Advisory Board	
Members	$50 per meeting
Social Services Board	
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 not to exceed the assigned grade midpoint; however, no new position may be established or salaries increased without the approval of the County Board of Commissioners.

Minimum Wage
Not withstanding 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	$18.78	per hr
Animal Care Technician	$17.70	per hr
Camp Counselors - Seasonal	$15.00	per hr
Clerical Position	$16.89	per hr
Deputy - Certified Part-time	$24.03	per hr
Sr Deputy Part-time	$26.26	per hr
Detention Officer - Part-time	$20.73	per hr
DSS On Call	$26.42	per hr
Elections Clerical - Part-time	$15.00	per hr
EMT Basic - Temporary	$19.34	per hr
EMT Advanced - Temporary	$22.42	per hr
EMT Paramedic - Temporary	$25.23	per hr
Library Assistant I - Part-time	$17.70	per hr
Maintenance Helper - Temporary	$16.24	per hr
Park Attendant	$17.70	per hr
Summer Intern - Whalehead	$15.00	per hr
Telecommunicator - Part-time	$21.77	per hr
Telecommunicator Trainee - Part-time	$21.13	per hr
Visitor Relations Coordinator - Temporary	$17.00	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 ___ day of June 2025.

FY 2026 PAY PLAN

Grade	Classification Title	Min	Midpt	Max
50	Custodian	33,696	42,120	50,544
51		34,707	43,384	52,060
52	Community Social Services Assistant	35,748	44,685	53,622
52	Scale Operator	35,748	44,685	53,622
52	Senior Center Site Manager	35,748	44,685	53,622
53	Aging Senior Services Administrative Supervisor	36,821	46,026	55,231
53	Animal Care Technician	36,821	46,026	55,231
53	Cultural Rural Center Park Attendant	36,821	46,026	55,231
53	Deputy Register of Deeds	36,821	46,026	55,231
53	Library Assistant I	36,821	46,026	55,231
53	Meter Reader	36,821	46,026	55,231
53	Park Attendant	36,821	46,026	55,231
53	Tax Clerk	36,821	46,026	55,231
54	DCI Civil Processing Clerk	37,925	47,406	56,888
54	Elections Specialist	37,925	47,406	56,888
54	Library Assistant II	37,925	47,406	56,888
54	Recreation Assistant	37,925	47,406	56,888
54	Secretary	37,925	47,406	56,888
55	Airport Lineman	39,063	48,829	58,594
55	Assistant Promotions and Events Coordinator	39,063	48,829	58,594
55	Family and Consumer Sciences Assistant	39,063	48,829	58,594
55	4H Program Assistant	39,063	48,829	58,594
55	Human Resources Clerk	39,063	48,829	58,594
56	EMT	40,235	50,293	60,352
56	EMT/Firefighter II	40,235	50,293	60,352
56	Library Associate I	40,235	50,293	60,352
56	Promotions and Events Coordinator	40,235	50,293	60,352
56	Receptionist/IT Administrative Assistant	40,235	50,293	60,352
57	Accounting Clerk II	41,442	51,802	62,163
57	Animal Control Officer	41,442	51,802	62,163
57	Customer Service Representative	41,442	51,802	62,163
57	Permit Technician	41,442	51,802	62,163

58	Administrative Assistant I	42,685	53,356	64,028
58	Education Specialist Wildlife Center	42,685	53,356	64,028
58	Income Maintenance Caseworker I	42,685	53,356	64,028
58	Processing Assistant V	42,685	53,356	64,028
58	Social Media/Retail Sales Coordinator	42,685	53,356	64,028
58	Visitor Relations Specialist	42,685	53,356	64,028
59	Machine Operator/Scale Operator	43,966	54,957	65,948
59	Maintenance Worker-Whalehead	43,966	54,957	65,948
59	Maintenance/Repair Worker	43,966	54,957	65,948
60	Administrative Assistant II	45,285	56,606	67,927
60	Animal Shelter Manager	45,285	56,606	67,927
60	Assistant Register of Deeds	45,285	56,606	67,927
60	Cultural Center Manager	45,285	56,606	67,927
60	Detention Officer	45,285	56,606	67,927
60	Evidence Technician	45,285	56,606	67,927
60	Human Resources Assistant	45,285	56,606	67,927
60	Income Maintenance Caseworker II	45,285	56,606	67,927
60	Information Technology Support Technician	45,285	56,606	67,927
60	Public Works Office Coordinator	45,285	56,606	67,927
60	Telecommunicator I	45,285	56,606	67,927
61	Cultural Rural Center Director	46,643	58,304	69,965
61	Deputy Tax Collector	46,643	58,304	69,965
61	Detention Intake Officer	46,643	58,304	69,965
61	Distribution Operator	46,643	58,304	69,965
61	EMT Advanced/Firefighter	46,643	58,304	69,965
61	Library Associate II	46,643	58,304	69,965
61	Planning Clerk	46,643	58,304	69,965
61	Planning Technician	46,643	58,304	69,965
61	Social Worker I	46,643	58,304	69,965
61	Wastewater ORC	46,643	58,304	69,965
61	Water Plant Operator	46,643	58,304	69,965
61	Water Plant Operator/Laboratory Technician	46,643	58,304	69,965
62	Courthouse Security Officer	48,042	60,053	72,064
62	Deputy Elections Director	48,042	60,053	72,064
62	Deputy Sheriff Trainee	48,042	60,053	72,064
62	Income Maintenance Caseworker III	48,042	60,053	72,064
62	Parks Superintendent	48,042	60,053	72,064
62	Sheriff Support Technician	48,042	60,053	72,064
62	Telecommunicator II	48,042	60,053	72,064
63	Accounting Technician I	49,484	61,855	74,226
63	Income Maintenance Caseworker Supervisor I	49,484	61,855	74,226
63	Tax Appraiser	49,484	61,855	74,226

64	Athletic Grounds Manager	50,968	63,710	76,452
64	Development Code Enforcement Officer	50,968	63,710	76,452
64	Income Maintenance Supervisor II	50,968	63,710	76,452
64	Information Technology Support Technician II	50,968	63,710	76,452
64	Maintenance Repair Worker-Plumber	50,968	63,710	76,452
64	Public Relations Coordinator	50,968	63,710	76,452
64	Recreation Specialist	50,968	63,710	76,452
64	Soil and Water Technician	50,968	63,710	76,452
64	Stormwater Technician	50,968	63,710	76,452
64	Telecommunications Training Officer	50,968	63,710	76,452
65	Cross Connection ORC	52,497	65,622	78,746
65	Deputy Sheriff	52,497	65,622	78,746
65	Firefighter/EMT	52,497	65,622	78,746
65	GIS Specialist	52,497	65,622	78,746
65	Maritime Museum Manager	52,497	65,622	78,746
65	OB Wildlife Education Manager	52,497	65,622	78,746
65	Paralegal	52,497	65,622	78,746
65	Paramedic/Firefighter	52,497	65,622	78,746
65	Social Worker II	52,497	65,622	78,746
65	Visitor Center Supervisor	52,497	65,622	78,746
65	Web-AV Specialist	52,497	65,622	78,746
66	Building Inspector I	54,072	67,590	81,108
66	Creative Director	54,072	67,590	81,108
66	Deputy Emergency Management Coordinator	54,072	67,590	81,108
66	Planner I	54,072	67,590	81,108
67	Building Inspector II	55,694	69,618	83,542
67	Detention Sergeant	55,694	69,618	83,542
67	Maintenance Repair Worker/HVAC	55,694	69,618	83,542
67	Permit Coordinator	55,694	69,618	83,542
67	Veteran Services Officer	55,694	69,618	83,542
68	Aging Senior Services Director	57,365	71,706	86,048
68	Senior Deputy Sheriff	57,365	71,706	86,048
68	EMS Lieutenant	57,365	71,706	86,048
68	EMS Logistics Specialist	57,365	71,706	86,048
68	Firefighter/EMT Advanced	57,365	71,706	86,048
68	Public Utilities Operations Manager	57,365	71,706	86,048
68	Public Works/Solid Waste Operations Manager	57,365	71,706	86,048
68	Site Manager/Curator	57,365	71,706	86,048
68	Social Worker III	57,365	71,706	86,048
68	Social Worker IA&T	57,365	71,706	86,048
69	Accountant	59,086	73,858	88,629
69	Building Inspector III	59,086	73,858	88,629
69	Civil Processing Officer	59,086	73,858	88,629
69	Deputy Sheriff Corporal	59,086	73,858	88,629
69	Deputy Sheriff Detective II	59,086	73,858	88,629
69	Deputy Sheriff III School Resource Officer	59,086	73,858	88,629
69	Director of Elections	59,086	73,858	88,629
69	Planner II	59,086	73,858	88,629

70	EMS Training Officer	60,859	76,073	91,288
70	Fire Training Officer/Recruitment Coordinator	60,859	76,073	91,288
70	Maintenance Supervisor	60,859	76,073	91,288
70	Water Distribution Supervisor	60,859	76,073	91,288
70	Water Treatment Plant Supervisor	60,859	76,073	91,288
71	Animal Services and Control Director	62,684	78,356	94,027
71	Business Officer I	62,684	78,356	94,027
71	Contract Purchasing Agent	62,684	78,356	94,027
71	Director of Photography	62,684	78,356	94,027
71	Firefighter/Paramedic	62,684	78,356	94,027
71	Opioid Program Manager	62,684	78,356	94,027
71	Senior Building Inspector	62,684	78,356	94,027
71	Social Worker Supervisor III	62,684	78,356	94,027
72	Deputy Sheriff Sergeant	64,565	80,706	96,848
72	Lieutenant Detention Officer	64,565	80,706	96,848
72	EMS Captain Shift Supervisor	64,565	80,706	96,848
72	Marketing and Communications Director	64,565	80,706	96,848
72	Project Manager	64,565	80,706	96,848
72	Social Work Program Manager	64,565	80,706	96,848
73	Communications Director	66,502	83,127	99,753
73	Fire Lieutenant	66,502	83,127	99,753
73	Senior Planner	66,502	83,127	99,753
73	Whalehead Operations Manager	66,502	83,127	99,753
74	Administrative Assistant/Clerk to the Board	68,497	85,621	102,746
74	GIS Coordinator	68,497	85,621	102,746
74	Munis Support Specialist	68,497	85,621	102,746
74	Register of Deeds	68,497	85,621	102,746
75	Information and Communications Officer	70,552	88,190	105,828
76	Chief Building Inspector	72,668	90,836	109,003
76	Deputy Sheriff Lieutenant	72,668	90,836	109,003
76	Utilities Infrastructure Manager	72,668	90,836	109,003
76	Wastewater Superintendent	72,668	90,836	109,003
76	Water Superintendent	72,668	90,836	109,003
77	Detention Superintendent	74,849	93,561	112,273
77	Risk Management Administrator	74,849	93,561	112,273
77	Tourism Director	74,849	93,561	112,273
78	Airport Director	77,094	96,368	115,641
78	Assistant Planning and Inspections Director	77,094	96,368	115,641
78	Fire Captain	77,094	96,368	115,641
79	Deputy Sheriff Captain	79,407	99,259	119,110

80		81,789	102,236	122,684
81	Recreation Director	84,243	105,303	126,364
82	Emergency Management Director	86,770	108,462	130,155
83	Assistant Finance Director	89,373	111,716	134,060
83	Chief Deputy Sheriff	89,373	111,716	134,060
83	Deputy Chief of Fire/EMS	89,373	111,716	134,060
83	Public Works Director	89,373	111,716	134,060
83	Tax Administrator	89,373	111,716	134,060
83	Utilities Director	89,373	111,716	134,060
84	Social Services Director	92,054	115,068	138,081
85	Human Resources Director	94,816	118,520	142,224
86	Chief of Fire/EMS	97,660	122,075	146,491
86	Information Technology Services Director	97,660	122,075	146,491
87		100,590	125,738	150,885
88		103,608	129,510	155,412
89		106,716	133,395	160,074
90	Planning and Inspections Director	109,918	137,397	164,876
90	Sheriff	109,918	137,397	164,876
91		113,216	141,519	169,823
92		116,612	145,765	174,918
93	Assistant County Manager	120,110	150,137	180,165
93	County Attorney	120,110	150,137	180,165
94	Finance Director	123,713	154,642	185,570
94	County Engineer	123,713	154,642	185,570
95		127,425	159,281	191,137
96		131,247	164,059	196,871
97		135,185	168,981	202,777
98		139,240	174,050	208,861
99		143,418	179,272	215,126
100	County Manager	147,720	184,650	221,580

COUNTY OF CURRITUCK
Master Fee Schedule

AIRPORT FEES

After Hours Fee - 5:01 PM through 7:59 AM Daily	$75	per 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	$300	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	$3,000	Annual/due in monthly payments of $250
Commercial:		
C-2, C-3, C-4 and C-5	$7,200	Annual paid monthly of $600
C-2, C-3, C-4 and C-5	$6,840	Annual paid once a year in advance
C-2, C-3, C-4 and C-5	$6,840	Annual if three year lease agreement. This may be paid by monthly.
B-1-C & B-2-C	$6,000	Annual
B-1-C & B-2-C	$5,700	Annual paid once a year in advance
B-1-C & B-2-C	$5,400	Paid once a year in advance.
C-1	$8,400	Annual
C-1	$7,980	Annual paid once a year in advance
C-1	$7,560	Annual if three year lease agreement. Paid once a year in advance.
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.
Single/Multi Piston Tie-down Lease	$20	Monthly fee.
Single/Multiple Piston overnight parking	$20	Paid after staying more than 5 consecutive days
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 - Dog	$125	Per animal. Discounts may be authorized by the Shelter Manager or County Manager.
Adoption Fee - Cat	$75	Per animal. Discounts may be authorized by the Shelter Manager or County Manager.
Rabbits	$75	(we spay/neuter)
Guinea pigs	$25	
Hamster, mouse, gerbil, rats	$5	
Ferrets	$40	
Sugar glider	$50	
Hedgehog	$50	
Birds: life expectancy > 5 years	$100	
Birds: all others	$20	
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	$25	per hour (4 hr minimum): nights/weekends/holidays
Stall Rental:		
Overnight, no event	$35	
With event:		
1 day event	$15	
2 day event	$25	
3 day event	$30	
Shavings - required for stall rental	$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		

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~~	*This fee is in Planning

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 4/2/89 & sign never installed)

Library

Books, Fines for Over dues	$	0.10	per book per day

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	$25	1/2 day - does not include staff, security or clean-up charges
Field Fees - Soccer, Baseball/Softball, Tennis Courts	$50	daily - does not include staff, security or clean-up charges
Field Set-up Fees - Baseball/Softball	$50	per field - does not include staff, security or clean-up charges
Field Set-up Fees - Soccer	$75	per field - does not include staff, 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
	$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

PLANNING & INSPECTION

	Residential	Commercial
Central Permitting Fees:		
New construction ~~and additions~~ /Additions/Accessory Buildings	$0.50 per sf	$0.75 per sf
Alterations/Repair	$0.35 per sf	$0.50 per sf
Cell Tower Evaluation		$1,000 minimum; actual cost for more complex evaluations
~~Decks/Porches~~	~~$0.50 per sf~~	~~$0.75 per sf~~
Demolition	$50	$100
~~Detached~~ Accessory ~~Buildings~~ Structures	~~$0.35 per sf~~ $100	~~$0.50 per sf~~ $200
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)	$75	$125
~~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~~ Manufactured Homes	$0.40 per sf	~~$0.45 per sf~~ $0.50 per sf
Trade Permits P M E G (New/Additions)	$100 each	$150 each/per suite
Trade Permits P M E G (Alterations/Repair)	$50 each	$100 each/ 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~~	~~$100 each~~	~~$200 each~~
~~Swimming Pool (includes trade permits)~~ Pool/Hot Tub/Spa	~~100~~ $150	$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
Wind Turbine	$200 each	$500 each
Amusement rides, water slides	N/A	$500 each ride
Elevated Industrial Structures	N/A	$500 each structure
~~Waterway Structure~~	~~$100~~	~~$200~~
Minimum permit fee	$50	$100
Projects that do not fall within the categories above shall be figured on a cost of construction basis as follows:		
$1-$5,000	$50	$100
Over $5,000	$10 per $1,000	$20 per $1,000

Inspection Division Fees:				
Re-inspection	$75 per trip		$75 per trip	
Working without a permit	Greater of $50 or 25% of		Greater of $100 or 25% of cost	
Private Schools/Daycare/ABC 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~~ Fire Operational/Construction Permit			$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		26 + signs
Zoning Compliance Permit	$25		$50	
Alternate residential lot stormwater review	$150		N/A	
Stormwater Development Review Fee/Deposit:				
Minor site plan stormwater review *	$1,500		$1,500	
Minor subdivision stormwater review (up to 3 lots) *	$1,500		$1,500	
Major site plan stormwater review (single device) *			$5,500	
Major subdivision stormwater review (4 - 20 lots) includes PP/CD *	$5,750		$5,750	
Major subdivision stormwater review (21+ lots) includes PP/CD *	$7,500		$7,500	
Major site plan stormwater review (multiple devices) *			$7,500	
Major subdivision stormwater review - final plat/as-builts *	$2,300		$2,300	
Maintenance transfer report review *	$1,600		$1,600	
* must maintain $1,000 balance in escrow account				
Site Plan - Major (Planning review)	N/A		$0.15/ square foot; $500 minimum	
Site Plan - Minor (Planning review)	N/A		$350	
Subdivision - Major (Planning review)	$150 per lot/$250 Amended Plat		$200 per lot/$300 Amended Plat	
Subdivision - Major - additional fee	$50 Conservation and Development		$100 Conservation and Development Plan	
Subdivision - Minor (Planning review)	$75 per lot		$100 per lot	
Temporary Use Permit	$75		$75	
Flood determination letter	~~0~~ 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	$50	$50
Official Zoning Map (Copy)	$10	$10
Small Area Plans or Technical Documents	$25	$25
Unified Development Ordinance (UDO)	$75	$75
Planning Board:		
Conditional Rezoning	$300 + $7/acre <u>or part of an acre</u>	$300 + $7/acre <u>or part of an acre</u>
Development Agreement	$350 + $7/acre <u>or part of an acre</u>	$350 + $7/acre <u>or part of an acre</u>
Land Use Plan Amendment	$500	$500
Planned Development	$400 + $7/acre <u>or part of an acre</u>	$400 + $7/acre <u>or part of an acre</u>
Text Amendment	$300	$300
Use Permit-or Amended Use Permit	$500	$500
Zoning Map Amendment	$300 + $7/acre <u>or part of an acre</u>	$300 + $7/acre <u>or part of an acre</u>

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

Beach Parking Permits:

Beach Parking Permits - VBRO, Air BnB or similar owner-managed rental	$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 a	No charge		
Seasonal Guest Permit - Two for each full-time, owner occupied dwelling unit	No charge		
Outdoor Tour Operator License		$950	per vehicle
Technology fee		$1	per permit

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 10
Excessive Recording Data - more than 20 distinct parties	$2	each name over 20 - G.S. 161-10(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)	~~256~~ 265	Per property per year
Availability Fee - Southern Outer Banks (Door-to-Door)	~~467~~ 483	Per property per year
Tipping Fee - County residences and businesses	$95	Per Ton
Tipping Fee - Out of County	$105	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 G.S. 105-357(b)(2)
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 0 - 5	No charge	
Currituck Bulls & BBQ - Rodeo admission - Ages 6+	$15 Advance sale 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
Specialty Tours	TBD	Based on type of Tour and Resources involved
Events requiring tent rentals or other structures on grounds must be rented for the day before, day of		
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	
Fire Hydrant Tampering Fee	$5,500	
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 afterhours/nonwork days, per occurrence	$50	After normal working hours
Union half with nut	Actual cost + 20%	
Valve tampering fee	$5,500	
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 7/1/2025
5,000 gallons or less in addition to base rate per 1,000 gallons	~~$5.16~~	$5.34	Effective 7/1/2025
10,000 gallons or less in addition to base rate per 1,000 gallons	~~$6.31~~	$6.53	Effective 7/1/2025
15,000 gallons or less in addition to base rate per 1,000 gallons	~~$7.46~~	$7.72	Effective 7/1/2025
20,000 gallons or less in addition to base rate per 1,000 gallons	~~$8.61~~	$8.91	Effective 7/1/2025
> 20,000 gallons in addition to base rate per 1,000 gallons	~~$9.75~~	$10.10	Effective 7/1/2025

System Developmental Fees

Developmental Fee - Water	5/8"	$ 2,041	
Developmental Fee - Water	1"	$ 5,102	
Developmental Fee - Water	1 1/2"	$ 10,203	
Developmental Fee - Water	2"	$ 16,325	
Developmental Fee - Water	3"	$ 32,651	
Developmental Fee - Water	4"	$ 51,017	
Developmental Fee - Water	6"	$ 102,034	
Developmental Fee - Water	8"	$ 163,254	
Developmental Fee - Water	10"	$ 244,881	
Developmental Fee - Water - Centers of Worship		$ 3,000	
Standalone irrigation meter development fee	5/8"	$2,041	
Standalone irrigation meter development fee	1"	5,102	
Standalone irrigation meter development fee	1 1/2"	10,203	
Standalone irrigation meter development fee	2"	16,325	
Standalone irrigation meter development fee	3"	32,651	
Standalone irrigation meter development fee	4"	51,017	
Standalone irrigation meter development fee	6"	102,034	
Standalone irrigation meter development fee	8"	163,254	
Standalone irrigation meter development fee	10"	244,881	

Water connection fees

Water connection - contractor installs	No fee	
Water connection fee, 5/8" inch	$1,000	County staff installs connection
Water connection fee, 5/8" inch irrigation	$1,000	
Irrigation meter, 5/8" inch, if existing water meter present to make connection (Piggyback)	$1,000	
Water connection fee, 5/8" inch fire service	$1,000	
Water connection fee, >5/8" inch irrigation	Actual cost + 20%	
Water connection fee > 5/8" 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	
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 7/1/2025
5,000 gallons or less in addition to base rate per 1,000 gallons	~~$17.04~~	$18.07	Effective 7/1/2025
10,000 gallons or less in addition to base rate per 1,000 gallons	~~$20.83~~	$22.08	Effective 7/1/2025
15,000 gallons or less in addition to base rate per 1,000 gallons	~~$24.62~~	$26.10	Effective 7/1/2025
20,000 gallons or less in addition to base rate per 1,000 gallons	~~$28.41~~	$30.11	Effective 7/1/2025
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	~~$32.19~~	$34.12	Effective 7/1/2025

System Developmental Fees

Developmental Fee - Sewer	5/8"	$	5,418
Developmental Fee - Sewer	1"	$	13,545
Developmental Fee - Sewer	1 1/2"	$	27,090
Developmental Fee - Sewer	2"	$	43,344
Developmental Fee - Sewer	3"	$	86,688
Developmental Fee - Sewer	4"	$	135,450
Developmental Fee - Sewer	6"	$	270,900
Developmental Fee - Sewer	8"	$	433,440
Developmental Fee - Sewer	10"	$	650,160

Other miscellaneous fees

Sewer installation fee	Cost plus 20%
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	~~$4.02~~	$4.16	Effective 7/1/2025
5,000 gallons or less in addition to base rate per 1,000 gallons	~~$5.16~~	$5.34	Effective 7/1/2025
10,000 gallons or less in addition to base rate per 1,000 gallons	~~$6.31~~	$6.53	Effective 7/1/2025
15,000 gallons or less in addition to base rate per 1,000 gallons	~~$7.46~~	$7.72	Effective 7/1/2025
20,000 gallons or less in addition to base rate per 1,000 gallons	~~$8.61~~	$8.91	Effective 7/1/2025
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	~~$9.75~~	$10.10	Effective 7/1/2025

Sewer usage

Sewer Charge Monthly Base Rate for all customers		$20.00	Effective 7/1/2024
2,500 gallons or less in addition to base rate in addition to base rate per 1,000 gallons	~~$8.03~~	$8.31	Effective 7/1/2025
5,000 gallons or less in addition to base rate per 1,000 gallons	~~$10.33~~	$10.69	Effective 7/1/2025
10,000 gallons or less in addition to base rate per 1,000 gallons	~~$12.62~~	$13.06	Effective 7/1/2025
15,000 gallons or less in addition to base rate per 1,000 gallons	~~$14.92~~	$15.44	Effective 7/1/2025
20,000 gallons or less in addition to base rate per 1,000 gallons	~~$17.21~~	$17.82	Effective 7/1/2025
addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	~~$19.51~~	$20.19	Effective 7/1/2025

System Developmental Fees

Developmental Fees - Sewer	5/8"	$	5,895
Developmental Fees - Sewer	1"	$	14,738
Developmental Fees - Sewer	1 1/2"	$	29,475
Developmental Fees - Sewer	2"	$	47,161
Developmental Fees - Sewer	3"	$	94,322
Developmental Fees - Sewer	4"	$	147,377
Developmental Fees - Sewer	6"	$	294,755
Developmental Fees - Sewer	8"	$	471,608
Developmental Fees - Sewer	10"	$	707,412
Developmental Fees - Water	5/8"	$	4,054
Developmental Fees - Water	1"	$	10,135
Developmental Fees - Water	1 1/2"	$	20,270
Developmental Fees - Water	2"	$	32,432
Developmental Fees - Water	3"	$	64,865
Developmental Fees - Water	4"	$	101,351
Developmental Fees - Water	6"	$	202,702
Developmental Fees - Water	8"	$	324,323
Developmental Fees - Water	10"	$	486,484
Developmental Fee - Water - 6" Fire Service		Same as above	
Standalone irrigation meter development fee	5/8"		$4,054
Standalone irrigation meter development fee	1"	$	10,135
Standalone irrigation meter development fee	1 1/2"	$	20,270
Standalone irrigation meter development fee	2"	$	32,432
Standalone irrigation meter development fee	3"	$	64,865
Standalone irrigation meter development fee	4"	$	101,351
Standalone irrigation meter development fee	6"	$	202,702
Standalone irrigation meter development fee	8"	$	324,323
Standalone irrigation meter development fee	10"	$	486,484

Water connection fees

Water connection - contractor installs	No fee	
Water connection fee, ~~3/4"~~ 5/8 inch	$1,000	County staff installs connection
Water connection fee, > ~~3/4"~~ 5/8 inch	Actual cost + 20%	County staff installs connection
Irrigation meter, ~~3/4"~~ 5/8 inch, if existing water meter present to make connection (Piggyback)	$1,000	

Other miscellaneous fees

Sewer installation fee	Cost plus 20%

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	~~$4.02~~	$4.16	Effective 7/1/2025
5,000 gallons or less in addition to base rate per 1,000 gallons	~~$5.16~~	$5.34	Effective 7/1/2025
10,000 gallons or less in addition to base rate per 1,000 gallons	~~$6.31~~	$6.53	Effective 7/1/2025
15,000 gallons or less in addition to base rate per 1,000 gallons	~~$7.46~~	$7.72	Effective 7/1/2025
20,000 gallons or less in addition to base rate per 1,000 gallons	~~$8.61~~	$8.91	Effective 7/1/2025
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	~~$9.75~~	$10.10	Effective 7/1/2025

System Developmental Fees

Developmental Fees - Water	5/8"	$	9,376
Developmental Fees - Water	1"	$	23,441
Developmental Fees - Water	1 1/2"	$	46,882
Developmental Fees - Water	2"	$	75,012
Developmental Fees - Water	3"	$	150,024
Developmental Fees - Water	4"	$	234,412
Developmental Fees - Water	6"	$	468,824
Developmental Fees - Water	8"	$	750,119
Developmental Fees - Water	10"	$	1,125,178
Developmental Fee - Water - 6" Fire Service		Same as above	
Developmental Fee - Centers of Worship			$3,000
Standalone irrigation meter development fee	5/8"	$	9,376
Standalone irrigation meter development fee	1"	$	23,441
Standalone irrigation meter development fee	1 1/2"	$	46,882
Standalone irrigation meter development fee	2"	$	75,012
Standalone irrigation meter development fee	3"	$	150,024
Standalone irrigation meter development fee	4"	$	234,412
Standalone irrigation meter development fee	6"	$	468,824
Standalone irrigation meter development fee	8"	$	750,119
Standalone irrigation meter development fee	10"	$	1,125,178

Water connection fees

Southern Outer Banks Water, except Village of Ocean Hill

Water connection - contractor installs	No fee	
Water connection fee, 5/8" inch residential meter	$1,000	County staff installs connection
Water connection fee > 5/8" inch	Actual cost + 20%	County staff installs connection
Water connection fee, 5/8" inch fire service meter	$1,000	County staff installs connection
Water connection fee, 5/8" inch irrigation meter	$1,000	County staff installs connection
Water connection fee > 5/8" inch irrigation meter	Actual cost + 20%	County staff installs connection
Irrigation meter, 5/8" inch, if existing water meter present to make connection (Piggyback)	$1,000	

Village of Ocean Hill

Village of Ocean Hill Water connection fee, standard 5/8" meter, commercial	$1,000	
Village of Ocean Hill Water connection fee, standard 5/8" meter, hotels/motels per two rooms	$1,000	
Village of Ocean Hill Water connection fee, standard 5/8" meter, laundry	$1,000	per 3 machines
Village of Ocean Hill Water connection fee, standard 5/8" meter, multifamily	$1,000	(condos, cottage courts, apartments) Each habitable unit
Village of Ocean Hill Water connection fee, standard 5/8" meter, restaurants	$1,000	per 16 seats or fraction thereof
Village of Ocean Hill Water connection fee, standard-5/8" meter, sewer	$700	
Village of Ocean Hill Water connection fee, standard 5/8" meter, single family residential	$1,000	
Irrigation meter, 5/8" inch, if existing water meter present to make connection (Piggyback)	$1,000	

The County Manager or designee may authorize discounts for retail sale merchandise and refunds for returns or services that were not provided.

Adopted this on the 2nd day of June 2025.

Draft
Chairman, S. Paul O'Neal

Draft
Clerk to the Board, Leeann Walton

COUNTY OF CURRITUCK

BUDGET PREPARATION - REVENUES FOR THE GENERAL FUND

DESCRIPTION	FY 2024 ACTUAL	FY 2025 ORGINAL BUDGET	FY 2025 REVISED BUDGET	FY 2026 DEPARTMENT REQUEST	FY 2026 MANAGER PROPOSED	FY 2026 BOARD ADOPTED
AD VALOREM TAXES - 2014 LEVY	90	-	-	-	-	-
AD VALOREM TAXES - 2015 LEVY	102	-	-	-	-	-
AD VALOREM TAXES - 2016 LEVY	2,366	-	-	-	-	-
AD VALOREM TAXES - 2017 LEVY	3,249	-	-	-	-	-
AD VALOREM TAXES - 2018 LEVY	5,168	-	-	-	-	-
AD VALOREM TAXES - 2019 LEVY	7,972	-	-	-	-	-
AD VALOREM TAXES - 2020 LEVY	13,674	-	-	-	-	-
AD VALOREM TAXES - 2021 LEVY	39,446	-	-	-	-	-
AD VALOREM TAXES - 2022 LEVY	164,565	-	-	-	-	-
AD VALOREM TAXES - 2023 LEVY	45,268,908	-	-	-	-	-
AD VALOREM TAXES - 2024	-	51,303,277	51,303,277	-	-	-
AD VALOREM TAXES - 2025	-	-	-	52,014,679	52,014,679	52,014,679
VEHICLE TAX COLLECTED BY DMV	2,882,429	2,848,823	2,848,823	3,045,433	3,045,433	3,045,433
AD VALOREM TAXES - INTEREST	92,442	90,000	129,150	-	112,000	112,000
DMV INTEREST	8,311	5,000	13,000	5,000	5,000	5,000
ANIMAL TAXES	18,501	18,500	18,500	18,500	19,000	19,000
MARRIAGE LICENSE	20,640	21,000	21,000	20,400	20,400	20,400
FRANCHISE TAXES	363,201	228,000	228,000	250,000	300,000	300,000
DEED STAMP EXCISE TAX	1,339,190	1,250,000	1,252,000	1,100,000	1,100,000	1,100,000
ARTICLE 39 SALES TAX-LOCAL OPT	10,039,203	9,152,835	9,320,278	9,500,000	10,100,000	10,100,000
ARTICLE 44 SALES TAX-LOCAL OPT	22	-	-	-	-	-
MEDICAID HOLD HARMLESS FUNDS	597,910	300,000	300,000	500,000	550,000	550,000
GASOLINE TAX REFUNDS	238	1,000	1,000	250	250	250
PAYMENT IN LIEU OF TAXES	47,676	50,000	50,000	45,000	45,000	45,000
BEER & WINE TAXES	149,839	115,000	119,500	130,000	150,000	150,000
SAFE ROADS ACT	3,335	3,500	3,500	3,300	3,300	3,300
CRIME CONTROL ACT	3,428	3,500	3,500	1,000	1,000	1,000
COURT FACILITIES FEES	110,886	90,000	90,000	100,000	110,000	110,000
JAIL FEES	30,659	30,000	30,000	30,000	30,000	30,000
OFFICER FEES	91,932	90,000	90,000	90,000	90,000	90,000
DSS MISCELLANEOUS	1,688	5,000	5,000	5,000	5,000	5,000
CHILD SUPPORT APP FEE	375	300	300	350	350	350
ADOPTION ASSISTANCE	-	500	500	500	500	500
ELDERLY & DISABLED TRANSPORT	-	6,500	6,500	-	-	-

DSS ADMINISTRATION	1,986,503	1,800,000	1,800,000	1,985,000	1,985,000	1,985,000
MEDICAL TRANSPORTATION	8,292	10,000	10,000	6,000	6,000	6,000
IV-D COLLECTIONS	11,429	15,000	15,000	10,000	10,000	10,000
NC HEALTH CHOICE	-	1,000	1,000	-	-	-
HEALTH COVER WORKER DISABILITY	150	-	-	-	-	-
INDEPENDENT LIV - LINKS	-	15,000	15,000	5,000	5,000	5,000
FOSTER CARE & BOARDING HOME	99,592	50,000	50,000	80,000	80,000	80,000
HCBG IN HOME	40,061	63,855	63,855	65,000	65,000	65,000
DSS PROGRAM INTEGRITY	-	-	-	1,000	1,000	1,000
SENIOR CENTER GRANTS	3,718	3,718	3,718	3,700	3,718	3,718
NUTRITION SITE	24,760	24,860	24,860	24,760	24,760	24,760
EMERGENCY MANAGEMENT	76,790	700	700	700	700	700
CAMA ADMINISTRATION	17,325	15,000	15,000	10,000	15,000	15,000
SOIL CONSERVATION	20,984	26,600	26,600	26,600	26,600	26,600
GRANT - JCPC	103,970	103,985	103,985	103,985	103,985	103,985
GRANTS - SHERIFF	342,250	386,000	386,000	386,000	386,000	386,000
GRANTS - EMERGENCY MED SERVICE	7,520	-	-	-	-	-
GRANTS - COOP EXTENSION	2,595	-	-	-	-	-
GRANTS - PARKS & RECREATION	-	-	-	-	-	20,000
MISCELLANEOUS GRANTS	12,061	42,500	65,650	-	-	-
PILOS - S MAINLAND	48,699	-	-	-	-	-
PILOS - N MAINLAND & GIBBS WDS	75,092	-	-	-	-	-
AMBULANCE SERVICE	1,932,527	1,500,000	1,640,300	1,900,000	1,960,000	1,960,000
BEACH PARKING PERMITS	302,225	300,000	306,000	300,000	300,000	300,000
ADMINISTRATION & FILING FEES	742,042	1,760,430	1,760,430	-	1,613,922	1,613,922
PEDDLER SOLICITOR LICENSE	-	140	140	-	-	-
CIGNA WELLNESS REIMBURSEMENT	70	-	-	-	-	-
REGISTER OF DEEDS FEES	191,734	250,000	250,000	180,000	180,000	180,000
BUILDING PERMITS	1,013,867	1,000,000	1,000,000	1,015,000	1,200,000	1,200,000
RE-INSPECTION FEES	49,200	45,000	45,000	45,000	50,000	50,000
FIRE INSPECTION FEES	250	-	-	250	250	250
PLANNING FEES	37,314	30,000	30,000	40,000	40,000	40,000
ZONING/ORDINANCE VIOLATION FEE	16,910	15,000	15,000	2,000	2,000	2,000
STORMWATER REVIEW FEE-PLANNING	93,865	100,000	115,000	110,000	110,000	110,000
SHERIFF FEES	8,645	7,500	7,500	7,500	7,500	7,500
HOMEOWNERS RECOVERY FEES	5,330	7,500	7,500	6,000	6,000	6,000
CAMA PERMITS	-	8,000	8,000	-	5,000	5,000
STREET NAMING FEES	75	-	-	-	-	-
ANIMAL CONTROL FEES	1,802	800	800	800	1,000	1,000

RENTS	95,861	140,000	175,000	90,000	100,000	100,000
LEASE REVENUE	73,072	-	-	-	-	-
AIRPORT FEES	76,638	86,000	86,000	86,000	86,000	86,000
AIRPORT SALE OF MATERIALS	23,125	18,000	18,000	20,000	20,000	20,000
RENT - PARKS & REC FIELDS	15,269	15,000	15,000	15,000	18,000	18,000
VENDING SALES	22,064	17,000	17,000	12,000	15,000	15,000
SENIOR CENTER MEALS	148	250	250	150	150	150
RECREATION CONCESSIONS	19,636	15,000	16,480	20,000	20,000	20,000
ANIMAL ADOPTION FEES	35,096	30,000	30,000	30,000	30,000	30,000
ANIMAL RECLAIM FEES	4,940	4,000	4,000	4,500	4,500	4,500
EMS SCHOOL REIMBURSEMENT	7,825	7,500	7,500	7,500	7,500	7,500
RENT - COOP EXTENSION BLDG	3,438	2,500	2,500	3,000	3,000	3,000
RENT - 4H CULTURAL CTR	7,336	6,000	6,000	6,000	6,000	6,000
JAIL HOUSING	15,954	25,000	25,000	15,000	15,000	15,000
SALES OF MATERIALS	155	150	150	150	150	150
AVIATION FUEL RECEIPTS	635,845	550,000	561,501	600,000	600,000	600,000
SALES OF FIXED ASSETS	39,408	30,000	30,000	-	-	-
COMMUNITY LEAGUE-FLAG FOOTBALL	13,923	13,000	13,000	12,000	12,000	12,000
COMMUNITY LEAGUE-CHEERLEADING	6,090	5,500	5,500	4,000	5,000	5,000
COMMUNITY LEAGUE-BASKETBALL	14,018	13,500	13,500	13,500	14,000	14,000
COMMUNITY-BASEBALL/SOFTBALL	19,550	18,500	18,500	18,500	19,500	19,500
COMMUNITY LEAGUE - SOCCER	41,685	32,000	32,000	32,000	32,000	32,000
COMMUNITY-ADULT VOLLEYBALL	17,923	12,000	12,000	12,000	12,000	12,000
COMMUNITY - ADULT BASKETBALL	1,260	1,260	1,260	1,260	1,260	1,260
COMMUNITY - ADULT SOFTBALL	3,110	1,400	1,400	1,500	1,500	1,500
TACKLE FOOTBALL	3,845	2,400	2,400	2,400	2,400	2,400
MAPLE PARK SPONSORS	9,965	9,000	9,000	9,000	9,000	9,000
RETURNED CHECK CHARGE	2,365	2,500	2,500	2,000	2,500	2,500
INVESTMENT EARNINGS	32,233	-	-	-	-	-
INVESTMENT EARNINGS	1,807,711	1,588,509	1,640,839	1,500,000	1,500,000	1,721,278
INVESTMENT EARNINGS	25,537	20,000	20,000	10,000	10,000	2,100
MISCELLANEOUS	52,263	5,000	5,000	5,000	5,000	5,000
DONATIONS - SHERIFF	2,220	-	-	2,000	2,000	2,000
DONATIONS/ANIMAL CONTROL	7,305	-	7,500	5,000	5,000	5,000
EMS DONATIONS	725	-	300	-	-	-
INSURANCE RECOVERY	82,432	-	32,091	-	-	-
DONATIONS - COOP EXTENSION	1,000	-	-	-	-	-
SENIOR CENTER DONATIONS	100	-	-	-	-	-
DSS DONATIONS	12,531	10,000	17,853	10,000	18,000	18,000

ABC EDUCATION DISTRIBUTIONS	19,490	35,000	52,340	25,000	50,000	50,000
ABC LAW ENFORCEMENT DISTRIBUTN	20,172	35,000	35,000	20,000	35,000	35,000
ABC PROFITS ALLOCATION	438,888	900,000	1,035,000	450,000	500,000	500,000
INTEREST REVENUE - LEASE	12,264	12,000	12,000	-	-	-
LEASE LIABILITY ISSUED	1,123,960	48,525	48,525	-	-	-
T F - CAROVA BCH RD SERV DIST	1,859	-	-	-	-	-
T F - OCCUPANCY TAX FUND	5,447,339	596,252	596,252	-	657,238	666,215
T F - HOG BRDG DITCH WATERSHD	710	-	-	-	-	-
T F - NORTHWEST WATERSHED	142	-	-	-	-	-
T F - WHALEHEAD WATERSHED	47,948	-	-	-	-	-
T F - MOYOCK WATERSHED	8,389	-	-	-	-	-
T F - CAPITAL IMPROVEMENTS FND	1,131,759	4,095,000	4,095,000	1,400,000	4,700,000	4,700,000
T F - SCHOOL CAPITAL FUND	1,900,000	1,535,000	1,535,000	1,400,000	1,885,000	1,885,000
T F - TRANSFER TAX CAPITAL FD	2,564,471	-	-	-	-	-
T F - CARES FUND	33,433	-	-	-	-	-
FUND BALANCE APPROPRIATED	-	-	-	-	100,000	100,000
FUND 10 FUND BAL APPROP	-	180,918	2,718,097	-	2,009,129	2,419,339
FUND 12 FUND BAL APPROP	-	-	58,045	-	-	-
	$ 84,569,513.39	$ 83,313,987.00	$ 86,615,149.00	$ 79,018,167.00	$ 88,403,174.00	$ 89,055,739.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   FY 2026 Budget   FOR PERIOD 99

ACCOUNTS FOR: GEN FUND - OPEN SPACE PIL			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
09795	PARKS & RECREATION								
09795	590005	MOY/GIBBS	.00	.00	.00	.00	100,000.00	100,000.00	________
TOTAL GEN FUND - OPEN SPACE			.00	.00	.00	.00	100,000.00	100,000.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10410	ADMINISTRATION								
10410	502000	SALARIES	502,036.83	526,164.00	506,339.00	482,466.00	504,652.00	507,331.00	________
10410	505000	FICA EXP	33,734.73	36,413.00	35,279.00	36,909.00	36,585.00	36,790.00	________
10410	506000	INSUR EXP	55,382.63	61,425.00	58,355.00	63,630.00	63,510.00	63,510.00	________
10410	507000	RETIRE EXP	93,992.81	105,443.00	102,472.00	93,357.00	97,852.00	98,372.00	________
10410	509700	RETIRE INS	230,000.00	425,000.00	425,000.00	739,286.00	737,829.00	737,829.00	________
10410	511000	TEL & POST	15,240.13	15,490.00	18,490.00	17,436.00	18,136.00	18,136.00	________
10410	511010	DATA TRANS	494.13	480.00	480.00	480.00	480.00	480.00	________
10410	514000	TRAVEL	173.09	2,000.00	2,000.00	4,000.00	4,000.00	4,000.00	________
10410	514500	TRAIN & ED	150.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	________
10410	516200	AUTO MAINT	92.08	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10410	521000	EQUIP RENT	204.00	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00	________
10410	526000	ADVERTISE	896.75	1,800.00	1,800.00	1,200.00	1,200.00	1,200.00	________
10410	526200	PROMOTION	33,881.80	37,000.00	37,000.00	31,700.00	31,700.00	31,700.00	________
10410	531000	FUEL	225.10	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10410	532000	SUPPLIES	7,199.28	7,000.00	8,300.00	7,500.00	8,000.00	8,000.00	________
10410	540000	WRKER COMP	2,130.00	6,294.00	6,294.00	6,483.00	6,483.00	6,565.00	________
10410	545200	RECRD MGMT	4,389.19	10,030.00	10,030.00	14,790.00	14,790.00	14,790.00	________
10410	553000	DUES/SUBSC	22,233.02	39,893.00	39,893.00	38,099.00	38,099.00	38,099.00	________
10410	557100	SOFT LICEN	1,057.91	1,300.00	2,000.00	1,300.00	1,300.00	1,300.00	________
10410	561000	PROF SERV	4,200.00	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00	________
10410	582902	DEBT LEASE	3,948.55	.00	.00	.00	.00	.00	________
10410	582903	INT LEASE	227.45	.00	.00	.00	.00	.00	________
10410	582912	EXP SBITA	12,697.94	.00	.00	.00	.00	.00	________
10410	582913	SUB INT	2.06	.00	.00	.00	.00	.00	________
10410	590000	CAP OUTLAY	25,820.53	.00	.00	.00	.00	.00	________
TOTAL ADMINISTRATION			1,050,410.01	1,304,032.00	1,282,032.00	1,566,936.00	1,592,916.00	1,596,402.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10415	LEGAL								
10415	502000	SALARIES	180,050.82	189,582.00	189,582.00	189,582.00	189,993.00	190,830.00	________
10415	505000	FICA EXP	13,005.60	14,503.00	14,503.00	14,503.00	14,534.00	14,958.00	________
10415	506000	INSUR EXP	23,849.76	24,570.00	24,570.00	25,452.00	25,404.00	25,404.00	________
10415	507000	RETIRE EXP	34,351.38	37,993.00	37,993.00	36,685.00	36,840.00	37,001.00	________
10415	511000	TEL & POST	757.68	900.00	900.00	500.00	500.00	500.00	________
10415	514000	TRAVEL	1,581.41	2,500.00	4,250.00	2,500.00	2,500.00	2,500.00	________
10415	514500	TRAIN & ED	1,280.00	3,500.00	1,500.00	3,000.00	3,000.00	3,000.00	________
10415	532000	SUPPLIES	2,102.58	2,500.00	4,500.00	2,000.00	2,000.00	2,000.00	________
10415	540000	WRKER COMP	966.00	2,301.00	2,301.00	2,370.00	2,370.00	2,472.00	________
10415	553000	DUES/SUBSC	12,777.42	14,000.00	20,000.00	18,500.00	18,500.00	18,500.00	________
10415	561000	PROF SERV	36,667.70	75,000.00	98,250.00	70,000.00	70,000.00	70,000.00	________
10415	582912	EXP SBITA	.00	250.00	250.00	.00	.00	.00	________
10415	582913	SUB INT	182.51	.00	.00	.00	.00	.00	________
10415	583000	DEBT	3,403.26	.00	.00	.00	.00	.00	________
TOTAL LEGAL			310,976.12	367,599.00	398,599.00	365,092.00	365,641.00	367,165.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10420	GOVERNING BODY								
10420	501000	SALARY	102,000.00	102,000.00	102,000.00	102,000.00	102,000.00	102,000.00	________
10420	505000	FICA EXP	7,803.00	7,805.00	7,805.00	7,805.00	7,805.00	7,805.00	________
10420	511000	TEL & POST	2,520.00	2,940.00	3,440.00	2,772.00	2,772.00	2,772.00	________
10420	511010	DATA TRANS	3,458.91	3,360.00	3,360.00	3,204.00	3,204.00	3,204.00	________
10420	514000	TRAVEL	5,555.90	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	________
10420	514500	TRAIN & ED	525.00	7,500.00	5,502.00	7,500.00	7,500.00	7,500.00	________
10420	532000	SUPPLIES	558.96	1,700.00	2,200.00	1,700.00	1,700.00	1,700.00	________
10420	561000	PROF SERV	74,008.00	73,010.00	74,008.00	74,008.00	74,008.00	74,008.00	________
10420	589000	OSD RESERV	14,085.60	7,500.00	49,443.00	7,500.00	7,500.00	7,500.00	________
TOTAL GOVERNING BODY			210,515.37	212,815.00	254,758.00	213,489.00	213,489.00	213,489.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10430	ELECTIONS								
10430	501000	SALARY	3,748.00	3,780.00	3,780.00	7,500.00	5,100.00	5,100.00	________
10430	502000	SALARIES	79,636.34	100,901.00	100,901.00	125,000.00	112,290.00	113,225.00	________
10430	503000	PART TIME	14,161.00	32,492.00	32,492.00	39,967.00	32,492.00	32,492.00	________
10430	503430	POLL WRKER	35,169.75	46,656.00	43,953.00	46,000.00	46,656.00	46,656.00	________
10430	503500	TEMP SERV	.00	.00	.00	17,000.00	.00	.00	________
10430	505000	FICA EXP	7,544.15	14,063.00	14,063.00	14,512.00	15,035.00	15,107.00	________
10430	506000	INSUR EXP	16,151.19	24,570.00	24,570.00	25,452.00	25,404.00	25,404.00	________
10430	507000	RETIRE EXP	15,183.24	20,220.00	20,220.00	20,659.00	21,774.00	21,955.00	________
10430	511000	TEL & POST	3,195.33	5,300.00	8,000.00	6,200.00	6,200.00	6,200.00	________
10430	514000	TRAVEL	7,814.38	17,316.00	17,316.00	13,000.00	13,000.00	13,000.00	________
10430	514500	TRAIN & ED	.00	.00	.00	7,000.00	7,000.00	7,000.00	________
10430	516000	REPR/MAINT	2,113.91	500.00	500.00	15,000.00	15,000.00	15,000.00	________
10430	521000	RENT	2,862.48	2,530.00	2,530.00	7,250.00	7,250.00	7,250.00	________
10430	526000	ADVERTISE	2,098.00	3,500.00	3,500.00	3,750.00	3,750.00	3,750.00	________
10430	532000	SUPPLIES	11,396.55	31,665.00	31,665.00	23,573.00	23,573.00	23,573.00	________
10430	532100	BALLOTS	19,130.17	13,000.00	33,203.00	23,200.00	23,200.00	23,200.00	________
10430	540000	WRKER COMP	2,363.00	2,094.00	2,094.00	2,157.00	2,157.00	2,557.00	________
10430	545000	CONTRACT	32,470.28	29,291.00	29,291.00	21,596.75	21,597.00	21,597.00	________
10430	553000	DUES/SUBSC	287.36	378.00	378.00	1,000.00	1,000.00	1,000.00	________
10430	582912	EXP SBITA	6,609.09	.00	.00	.00	.00	.00	________
10430	582913	SUB INT	145.00	.00	.00	.00	.00	.00	________
10430	590000	CAP OUTLAY	35.71	66,000.00	66,000.00	35,086.00	35,086.00	35,086.00	________
TOTAL ELECTIONS			262,114.93	414,256.00	434,456.00	454,902.75	417,564.00	419,152.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10440	FINANCE								
10440	502000	SALARIES	635,372.58	715,393.00	700,393.00	719,523.00	693,373.00	682,478.00	________
10440	503500	TEMP SERV	13,221.56	18,215.00	33,215.00	68,215.00	69,892.00	69,892.00	________
10440	505000	FICA EXP	46,001.69	56,119.00	56,119.00	60,261.00	58,115.00	58,086.00	________
10440	506000	INSUR EXP	114,628.35	135,135.00	135,135.00	139,986.00	139,722.00	139,722.00	________
10440	507000	RETIRE EXP	121,210.09	143,365.00	143,365.00	139,225.00	133,751.00	133,680.00	________
10440	511000	TEL & POST	5,770.59	6,060.00	6,060.00	6,540.00	6,540.00	6,540.00	________
10440	511010	DATA TRANS	494.13	1,000.00	1,000.00	960.00	960.00	960.00	________
10440	514000	TRAVEL	4,873.45	11,000.00	9,000.00	11,000.00	11,000.00	11,000.00	________
10440	514500	TRAIN & ED	6,321.78	8,250.00	10,250.00	8,800.00	8,800.00	8,800.00	________
10440	516000	REPR/MAINT	.00	800.00	800.00	500.00	500.00	500.00	________
10440	526000	ADVERTISE	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10440	532000	SUPPLIES	16,049.64	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	________
10440	535000	SAFEKEEPNG	850.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
10440	540000	WRKER COMP	1,719.00	9,206.00	9,206.00	9,482.00	9,482.00	9,929.00	________
10440	545000	CONTRACT	2,640.30	32,750.00	32,750.00	28,150.00	28,150.00	28,150.00	________
10440	545100	DATA PROC	17,103.26	24,000.00	24,000.00	12,000.00	12,000.00	12,000.00	________
10440	553000	DUES/SUBSC	1,673.79	1,750.00	1,750.00	1,760.00	1,760.00	1,760.00	________
10440	554000	INS & BNDS	4,087.00	7,000.00	7,000.00	5,000.00	5,000.00	5,000.00	________
10440	557100	SOFT LICEN	12,700.00	14,248.00	14,248.00	14,750.00	14,750.00	14,750.00	________
10440	561000	PROF SERV	72,370.65	80,800.00	84,650.00	77,200.00	77,200.00	77,200.00	________
10440	590000	CAP OUTLAY	17,508.83	.00	.00	.00	.00	.00	________
TOTAL FINANCE			1,094,596.69	1,286,091.00	1,289,941.00	1,324,352.00	1,291,995.00	1,281,447.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10441	INFORMATION TECHNOLOGY SERVICE								
10441	502000	SALARIES	415,286.92	523,463.00	523,463.00	525,644.00	546,607.00	548,212.00	________
10441	505000	FICA EXP	30,044.21	40,045.00	40,045.00	40,212.00	41,815.00	41,938.00	________
10441	506000	INSUR EXP	83,474.16	98,280.00	98,280.00	101,808.00	101,616.00	101,616.00	________
10441	507000	RETIRE EXP	79,232.53	104,903.00	104,903.00	101,712.00	105,988.00	106,300.00	________
10441	511000	TEL & POST	1,730.03	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	________
10441	511010	TAX MODEMS	16,005.03	31,600.00	31,600.00	33,700.00	33,700.00	33,700.00	________
10441	514000	TRAVEL	3,282.69	4,100.00	4,100.00	5,800.00	5,800.00	5,800.00	________
10441	514500	TRAIN & ED	1,859.32	5,650.00	5,650.00	6,850.00	6,850.00	6,850.00	________
10441	516000	REPR/MAINT	1,783.54	2,600.00	2,600.00	12,000.00	12,000.00	12,000.00	________
10441	516200	AUTO MAINT	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10441	531000	GAS, OIL	.00	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	________
10441	532000	SUPPLIES	14,442.20	26,200.00	26,200.00	66,950.00	66,950.00	66,950.00	________
10441	540000	WRKER COMP	1,711.00	6,616.00	6,616.00	6,814.00	6,814.00	7,111.00	________
10441	545000	CONTRACT	91,593.22	97,072.00	123,739.00	62,700.00	62,700.00	62,700.00	________
10441	553000	DUES/SUBSC	99.99	200.00	200.00	200.00	200.00	200.00	________
10441	557100	SOFTWARE	442,686.24	955,503.00	955,503.00	823,318.00	823,318.00	823,318.00	________
10441	582902	DEBT LEASE	12,514.67	.00	.00	.00	.00	.00	________
10441	582903	INT LEASE	1,121.57	.00	.00	.00	.00	.00	________
10441	582913	SUB INT	1,005.20	.00	.00	.00	.00	.00	________
10441	583000	DEBT	22,626.43	.00	.00	.00	.00	.00	________
10441	590000	CAP OUTLAY	356,298.04	921,920.00	921,920.00	34,000.00	34,000.00	34,000.00	________
10441	590003	BOC ROOM	186,004.58	15,000.00	15,000.00	5,000.00	5,000.00	5,000.00	________
TOTAL INFORMATION TECHNOLOGY			1,762,801.57	2,838,602.00	2,865,269.00	1,831,158.00	1,857,808.00	1,860,145.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10445	HUMAN RESOURCES								
10445	502000	SALARIES	246,688.82	264,535.00	264,135.00	266,055.00	268,300.00	268,761.00	________
10445	505000	FICA EXP	17,835.36	20,237.00	20,237.00	20,353.00	20,525.00	20,560.00	________
10445	506000	INSUR EXP	44,221.43	42,998.00	49,140.00	50,904.00	50,808.00	50,808.00	________
10445	507000	RETIRE EXP	47,065.15	53,013.00	53,013.00	51,481.00	51,998.00	52,112.00	________
10445	511000	TEL & POST	3,150.24	3,200.00	3,200.00	3,120.00	3,120.00	3,120.00	________
10445	511010	DATA TRANS	.00	.00	.00	480.00	480.00	480.00	________
10445	514000	TRAVEL	2,108.48	5,000.00	5,000.00	5,200.00	5,200.00	5,200.00	________
10445	514500	TRAIN & ED	1,321.00	2,000.00	3,362.00	3,000.00	3,000.00	3,000.00	________
10445	532000	SUPPLIES	3,685.93	4,500.00	4,375.00	7,000.00	7,000.00	7,000.00	________
10445	534000	WELLNESS	19,283.76	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	________
10445	540000	WRKER COMP	943.00	3,286.00	3,286.00	3,385.00	3,385.00	3,491.00	________
10445	545000	EAP	9,716.41	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	________
10445	545001	FSA CARD	992.75	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00	________
10445	553000	DUES/SUBSC	.00	1,000.00	163.00	650.00	650.00	650.00	________
10445	557300	EXCISE TAX	1,679.37	.00	1,680.00	2,000.00	2,000.00	2,000.00	________
10445	561000	PROF SERV	8,095.60	40,875.00	40,458.00	7,500.00	7,500.00	7,500.00	________
TOTAL HUMAN RESOURCES			406,787.30	471,644.00	479,049.00	452,328.00	455,166.00	455,882.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10450	TAX								
10450	502000	SALARIES	325,957.54	387,652.00	369,652.00	392,138.00	407,946.00	421,430.00	________
10450	505000	FICA EXP	23,698.14	29,655.00	29,655.00	29,998.00	31,206.00	32,240.00	________
10450	506000	INSUR EXP	77,511.72	85,995.00	71,995.00	89,082.00	88,914.00	88,914.00	________
10450	507000	RETIRE EXP	62,178.05	77,687.00	77,687.00	75,878.00	79,100.00	81,714.00	________
10450	511000	TEL & POST	29,735.55	32,000.00	32,000.00	36,000.00	36,000.00	36,000.00	________
10450	514000	TRAVEL	.00	2,200.00	2,200.00	2,300.00	2,300.00	2,300.00	________
10450	514500	TRAIN & ED	1,344.87	2,700.00	2,700.00	2,800.00	2,800.00	2,800.00	________
10450	514800	FEES OFFCL	.00	700.00	700.00	700.00	700.00	700.00	________
10450	516200	AUTO MAINT	1,353.86	2,500.00	2,500.00	2,600.00	2,600.00	2,600.00	________
10450	526000	ADVERTISE	1,978.36	2,500.00	3,200.00	3,500.00	3,500.00	3,500.00	________
10450	531000	FUEL	1,413.86	3,500.00	2,800.00	2,500.00	2,500.00	2,500.00	________
10450	532000	SUPPLIES	30,995.23	32,000.00	32,000.00	35,000.00	35,000.00	35,000.00	________
10450	540000	WRKER COMP	1,909.00	5,006.00	5,006.00	5,156.00	5,156.00	5,307.00	________
10450	545100	CC FEES	39,005.59	.00	48,000.00	40,000.00	40,000.00	40,000.00	________
10450	545450	DMV TX FEE	123,558.18	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	________
10450	553000	DUES/SUBSC	100.00	100.00	100.00	200.00	200.00	200.00	________
10450	554000	INS & BNDS	175.00	200.00	200.00	200.00	200.00	200.00	________
10450	557000	REFUNDS	21.00	500.00	500.00	500.00	500.00	500.00	________
10450	557500	IN REM	-4,565.95	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	________
10450	571000	LEASEVEH	.00	.00	.00	.00	14,724.00	14,724.00	________
TOTAL TAX			716,370.00	788,395.00	804,395.00	842,052.00	876,846.00	894,129.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10460	PUBLIC WORKS								
10460	502000	SALARIES	474,748.51	564,243.00	564,243.00	577,583.00	594,413.00	593,525.00	________
10460	505000	FICA EXP	36,115.61	43,165.00	43,165.00	44,186.00	45,472.00	45,404.00	________
10460	506000	INSUR EXP	105,354.44	147,420.00	124,420.00	152,712.00	152,424.00	152,424.00	________
10460	507000	RETIRE EXP	90,613.50	113,073.00	113,073.00	111,761.00	115,528.00	115,085.00	________
10460	511000	TEL & POST	7,894.02	8,800.00	13,300.00	9,300.00	9,300.00	9,300.00	________
10460	511010	DATA TRANS	1,794.97	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	________
10460	513000	UTILITIES	68,691.07	70,000.00	74,500.00	85,000.00	85,000.00	85,000.00	________
10460	514000	TRAVEL	.00	4,500.00	.00	3,500.00	3,500.00	3,500.00	________
10460	514500	TRAIN & ED	.00	2,000.00	.00	2,000.00	2,000.00	2,000.00	________
10460	516000	REPR/MAINT	55,116.67	70,000.00	85,000.00	85,000.00	85,000.00	85,000.00	________
10460	516001	SIGNS	4,111.08	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	________
10460	516200	AUTO MAINT	9,454.28	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	________
10460	516300	ST SIGNS	3,940.87	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
10460	526000	ADVERTISE	.00	1,000.00	1,000.00	.00	.00	.00	________
10460	531000	FUEL	13,013.53	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	________
10460	532000	SUPPLIES	27,397.87	55,000.00	65,000.00	65,000.00	65,000.00	65,000.00	________
10460	532001	BCH PARKIN	3,525.00	5,000.00	11,000.00	7,500.00	7,500.00	7,500.00	________
10460	536000	UNIFORMS	5,942.20	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	________
10460	540000	WRKER COMP	18,988.00	7,490.00	7,490.00	7,715.00	7,715.00	7,732.00	________
10460	545000	CONTRACT	250,129.81	360,720.00	337,720.00	341,129.00	441,129.00	441,129.00	________
10460	545800	CS-COA	32,888.20	31,616.00	31,616.00	37,596.00	37,596.00	37,596.00	________
10460	553000	DUES/SUBSC	438.00	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	________
10460	561000	PROF SERV	721.45	.00	49,279.00	75,000.00	75,000.00	75,000.00	________
10460	571000	LEASEVEH	.00	.00	.00	.00	6,795.00	6,795.00	________
10460	590000	CAP OUTLAY	14,920.00	100,000.00	100,000.00	12,000.00	12,000.00	12,000.00	________
10460	592000	PROJECTS	165,596.09	343,800.00	442,697.00	920,000.00	680,000.00	750,000.00	________
TOTAL PUBLIC WORKS			1,391,395.17	2,004,127.00	2,139,803.00	2,612,282.00	2,500,672.00	2,569,290.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10461	PUBLIC UTILITIES								
10461	502000	SALARIES	256,899.86	275,786.00	275,786.00	277,861.00	170,111.00	173,776.00	________
10461	505000	FICA EXP	19,391.18	21,097.00	21,097.00	21,256.00	13,013.00	13,294.00	________
10461	506000	INSUR EXP	20,176.42	36,855.00	34,055.00	38,178.00	25,404.00	25,404.00	________
10461	507000	RETIRE EXP	48,996.15	55,268.00	55,268.00	53,766.00	32,984.00	33,694.00	________
10461	511000	TEL & POST	350.00	500.00	500.00	500.00	500.00	500.00	________
10461	511010	DATA TRANS	.00	400.00	.00	.00	.00	.00	________
10461	514000	TRAVEL	.00	325.00	.00	2,000.00	2,000.00	2,000.00	________
10461	514500	TRAIN & ED	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	________
10461	516200	AUTO MAINT	105.45	2,200.00	2,500.00	2,500.00	2,500.00	2,500.00	________
10461	531000	FUEL	4,613.08	2,000.00	4,500.00	4,000.00	4,000.00	4,000.00	________
10461	532000	SUPPLIES	2,568.09	3,000.00	2,000.00	2,000.00	2,000.00	2,000.00	________
10461	536000	UNIFORMS	298.43	500.00	500.00	1,000.00	1,000.00	1,000.00	________
10461	540000	WRKER COMP	812.00	3,357.00	3,357.00	3,458.00	3,458.00	2,213.00	________
10461	553000	DUES/SUBSC	.00	.00	1,725.00	3,000.00	3,000.00	3,000.00	________
10461	571000	LEASEVEH	.00	.00	.00	.00	10,060.00	10,060.00	________
10461	590000	CAP OUTLAY	.00	.00	.00	60,000.00	.00	.00	________
TOTAL PUBLIC UTILITIES			354,210.66	402,488.00	402,488.00	470,719.00	271,230.00	274,641.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10462	COROLLA ABC STORE - BLDG ONLY								
10462	513000	UTILITIES	.00	.00	300.00	.00	.00	.00	________
10462	516046	R&M PWD	.00	.00	.00	2,500.00	2,500.00	2,500.00	________
10462	545046	PWD CNTRCT	.00	22,500.00	22,200.00	18,650.00	18,650.00	18,650.00	________
TOTAL COROLLA ABC STORE - BL			.00	22,500.00	22,500.00	21,150.00	21,150.00	21,150.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10463	ENGINEERING								
10463	502000	SALARIES	177,017.93	201,768.00	201,768.00	201,768.00	206,463.00	207,844.00	________
10463	505000	FICA EXP	13,087.92	15,436.00	15,436.00	15,436.00	15,795.00	15,900.00	________
10463	506000	INSUR EXP	17,577.51	24,570.00	24,570.00	25,452.00	25,404.00	25,404.00	________
10463	507000	RETIRE EXP	33,778.40	40,435.00	40,435.00	39,042.00	40,033.00	40,301.00	________
10463	511000	TEL & POST	424.20	2,000.00	2,000.00	1,800.00	1,800.00	1,800.00	________
10463	511010	DATA TRANS	.00	1,000.00	1,000.00	500.00	500.00	500.00	________
10463	514000	TRAVEL	.00	1,500.00	1,500.00	1,000.00	1,000.00	1,000.00	________
10463	514500	TRAIN & ED	809.00	2,500.00	2,500.00	1,500.00	1,500.00	1,500.00	________
10463	516200	AUTO MAINT	.00	1,100.00	1,100.00	2,200.00	2,200.00	2,200.00	________
10463	531000	GAS, OIL	721.96	2,500.00	2,500.00	1,100.00	1,100.00	1,100.00	________
10463	532000	SUPPLIES	1,315.22	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10463	536000	UNIFORMS	189.97	250.00	250.00	250.00	250.00	250.00	________
10463	540000	WRKER COMP	1,457.00	2,435.00	2,435.00	2,508.00	2,508.00	2,685.00	________
10463	545000	CONTRACT	31.95	.00	.00	.00	.00	.00	________
10463	553000	DUES/SUBSC	299.00	500.00	500.00	800.00	800.00	800.00	________
10463	557100	SOFT LICEN	1,667.08	2,060.00	2,060.00	2,700.00	2,700.00	2,700.00	________
10463	561000	PROF SERV	172.25	10,000.00	10,000.00	2,500.00	2,500.00	2,500.00	________
10463	590000	CAP OUTLAY	37,918.70	.00	.00	.00	.00	.00	________
TOTAL ENGINEERING			286,468.09	309,054.00	309,054.00	299,556.00	305,553.00	307,484.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10480	REGISTER OF DEEDS								
10480	502000	SALARIES	226,746.94	224,491.00	224,491.00	196,567.00	199,908.00	213,380.00	________
10480	505000	FICA EXP	15,714.90	17,174.00	17,174.00	15,038.00	15,292.00	16,323.00	________
10480	506000	INSUR EXP	57,418.00	55,283.00	55,283.00	50,904.00	50,808.00	50,808.00	________
10480	507000	RETIRE EXP	43,259.54	42,116.00	42,116.00	38,035.00	38,762.00	41,374.00	________
10480	508000	SUP PENSN	3,185.57	6,500.00	6,500.00	3,006.00	39,141.00	3,500.00	________
10480	511000	TEL & POST	1,729.15	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	________
10480	514000	TRAVEL	1,064.26	3,100.00	3,700.00	4,500.00	4,500.00	4,500.00	________
10480	514500	TRAIN & ED	950.00	2,100.00	2,400.00	3,400.00	3,400.00	3,400.00	________
10480	516000	REPR/MAINT	.00	500.00	500.00	500.00	500.00	500.00	________
10480	521000	EQUIP RENT	-16.71	7,100.00	6,400.00	7,100.00	7,100.00	7,100.00	________
10480	532000	SUPPLIES	2,349.52	4,500.00	6,400.00	5,000.00	5,000.00	5,000.00	________
10480	540000	WRKER COMP	1,578.00	2,974.00	2,974.00	3,063.00	3,063.00	2,715.00	________
10480	545100	DATA PROC	.00	32,000.00	31,400.00	32,000.00	32,000.00	32,000.00	________
10480	545200	RECRD MGMT	.00	7,000.00	8,426.00	30,000.00	30,000.00	30,000.00	________
10480	545201	ROD REC MG	.00	.00	8,543.00	.00	.00	.00	________
10480	545700	MICROFILM	1,420.95	2,000.00	1,274.00	2,000.00	2,000.00	2,000.00	________
10480	553000	DUES/SUBSC	500.00	600.00	400.00	375.00	375.00	375.00	________
10480	554000	INSURANCE	263.00	526.00	526.00	526.00	526.00	526.00	________
10480	557300	EXCISE TAX	656,201.00	625,000.00	625,000.00	550,000.00	550,000.00	550,000.00	________
10480	557400	CHLD TRST	1,720.00	1,750.00	1,750.00	1,700.00	1,700.00	1,700.00	________
10480	558100	DOM VIOL	10,320.00	10,500.00	10,500.00	10,200.00	10,200.00	10,200.00	________
10480	582902	DEBT LEASE	6,473.99	6,000.00	6,000.00	.00	.00	.00	________
10480	582903	INT LEASE	135.73	350.00	350.00	.00	.00	.00	________
10480	582912	EXP SBITA	31,190.00	.00	.00	.00	.00	.00	________
10480	590000	CAP OUTLAY	147,470.90	.00	.00	52,500.00	6,500.00	6,500.00	________
TOTAL REGISTER OF DEEDS			1,209,674.74	1,053,564.00	1,064,107.00	1,008,414.00	1,002,775.00	983,901.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10490	COURT FACILITIES								
10490	511000	TEL & POST	100.30	150.00	150.00	150.00	150.00	150.00	________
10490	511003	TEL & PST	377.30	475.00	475.00	475.00	475.00	475.00	________
10490	513000	UTILITIES	13,392.49	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	________
10490	513003	UTIL - CF	50,401.19	60,500.00	60,500.00	60,500.00	60,500.00	60,500.00	________
10490	516000	REPR/MAINT	6,444.25	9,500.00	9,500.00	11,000.00	11,000.00	11,000.00	________
10490	516003	R&M-CT FAC	24,340.50	22,500.00	22,500.00	25,000.00	25,000.00	25,000.00	________
10490	532000	SUPPLIES	1,189.94	3,500.00	3,500.00	4,000.00	4,000.00	4,000.00	________
10490	532003	SUPPLIES	5,703.68	9,500.00	9,500.00	11,000.00	11,000.00	11,000.00	________
10490	545000	CONTRACT	31,754.73	37,796.00	37,796.00	38,966.00	38,966.00	38,966.00	________
10490	545003	CS-CRT/JL	100,346.39	128,371.00	128,371.00	131,590.00	131,590.00	131,590.00	________
10490	590003	CAP OUTLAY	120,587.88	100,000.00	159,970.00	502,140.00	208,000.00	208,000.00	________
TOTAL COURT FACILITIES			354,638.65	390,792.00	450,762.00	803,321.00	509,181.00	509,181.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10510	SHERIFF								
10510	502000	SALARIES	4,638,636.48	5,415,256.00	5,345,256.00	5,427,827.00	5,530,642.00	5,538,689.00	________
10510	502100	OVERTIME	658,851.81	675,000.00	725,000.00	675,000.00	700,000.00	875,000.00	________
10510	503000	PART TIME	22,422.00	60,000.00	50,473.00	60,000.00	52,000.00	52,000.00	________
10510	505000	FICA EXP	396,276.21	471,102.00	471,102.00	483,368.00	472,200.00	494,626.00	________
10510	506000	INSUR EXP	826,159.27	1,019,655.00	978,115.00	1,094,436.00	1,054,266.00	1,054,266.00	________
10510	507000	RETIRE EXP	757,796.40	911,396.00	911,396.00	910,902.00	984,335.00	1,013,499.00	________
10510	508000	SUP PENSN	250,873.38	289,948.00	289,948.00	289,948.00	292,056.00	301,476.00	________
10510	508510	RETIRE	3,004.47	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
10510	509700	RETIREE	180,000.00	240,000.00	240,000.00	247,200.00	250,000.00	250,000.00	________
10510	509800	SEP ALLOW	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	________
10510	511000	TEL & POST	21,727.40	20,000.00	20,000.00	22,000.00	22,000.00	22,000.00	________
10510	511010	DATA TRANS	39,464.37	55,300.00	48,040.00	56,700.00	56,700.00	56,700.00	________
10510	513000	UTILITIES	602.58	4,020.00	1,020.00	1,000.00	1,000.00	1,000.00	________
10510	514000	TRAVEL	19,750.40	29,450.00	24,450.00	31,835.00	31,835.00	31,835.00	________
10510	514500	TRAIN & ED	50,585.10	76,944.00	67,944.00	42,000.00	42,000.00	42,000.00	________
10510	516000	REPR/MAINT	6,234.11	10,000.00	10,000.00	17,500.00	17,500.00	17,500.00	________
10510	516200	AUTO MAINT	210,897.11	250,000.00	270,000.00	260,000.00	260,000.00	260,000.00	________
10510	526000	ADVERTISE	171.00	500.00	500.00	500.00	500.00	500.00	________
10510	526200	PROMOTION	8,266.64	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	________
10510	531000	FUEL	288,812.45	250,000.00	255,405.00	290,000.00	290,000.00	290,000.00	________
10510	532000	SUPPLIES	55,443.53	41,835.00	45,335.00	37,470.00	37,470.00	37,470.00	________
10510	532001	CANINE SUP	12,514.61	20,000.00	20,000.00	19,200.00	19,200.00	19,200.00	________
10510	536000	UNIFORMS	104,109.05	85,000.00	95,000.00	90,450.00	90,450.00	90,450.00	________
10510	540000	WRKER COMP	70,339.00	76,267.00	76,267.00	78,555.00	78,555.00	84,013.00	________
10510	545000	CONTRACT	41,639.91	55,600.00	60,100.00	47,370.00	97,370.00	97,370.00	________
10510	553000	DUES/SUBSC	904.37	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	________
10510	554000	INS & BNDS	.00	305.00	.00	305.00	305.00	305.00	________
10510	557100	SOFT LICEN	25,628.07	107,588.00	234,920.00	286,512.00	286,512.00	286,512.00	________
10510	557500	CRIME CTRL	7,695.80	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	________
10510	561000	PROF SERV	16,118.00	17,650.00	5,650.00	31,600.00	31,600.00	31,600.00	________
10510	582912	EXP SBITA	77,898.85	.00	.00	.00	.00	.00	________
10510	582913	SUB INT	606.78	.00	.00	.00	.00	.00	________
10510	590000	CAP OUTLAY	1,908,267.11	887,404.00	970,567.00	1,142,830.00	1,131,030.00	1,131,030.00	________
TOTAL SHERIFF			10,951,696.26	11,341,520.00	11,487,788.00	11,915,808.00	12,100,826.00	12,350,341.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10511	DETENTION CENTER								
10511	502000	SALARIES	1,125,382.21	1,380,922.00	1,350,922.00	1,579,440.00	1,591,403.00	1,599,262.00	________
10511	502100	OVERTIME	31,322.67	156,212.00	106,212.00	154,923.00	180,162.00	180,738.00	________
10511	503000	PART TIME	22,957.03	42,577.00	42,577.00	43,526.00	49,815.00	49,815.00	________
10511	505000	FICA EXP	87,578.18	120,851.00	120,851.00	124,088.00	139,334.00	139,632.00	________
10511	506000	INSUR EXP	241,988.05	380,835.00	351,835.00	407,232.00	393,762.00	393,762.00	________
10511	507000	RETIRE EXP	220,572.99	308,041.00	308,041.00	305,614.00	343,505.00	345,141.00	________
10511	511000	TEL & POST	2,677.20	2,880.00	2,880.00	3,204.00	3,204.00	3,204.00	________
10511	513000	UTILITIES	61,752.40	79,320.00	79,320.00	86,784.00	86,784.00	86,784.00	________
10511	514000	TRAVEL	2,096.95	4,800.00	14,800.00	22,940.00	22,940.00	22,940.00	________
10511	514500	TRAIN & ED	4,158.77	5,445.00	5,445.00	12,992.00	12,992.00	12,992.00	________
10511	516000	REPR/MAINT	52,844.79	31,000.00	31,000.00	40,000.00	40,000.00	40,000.00	________
10511	516200	AUTO MAINT	2,581.32	5,500.00	5,500.00	6,000.00	6,000.00	6,000.00	________
10511	526000	ADVERTISE	.00	500.00	500.00	.00	.00	.00	________
10511	531000	FUEL	10,836.14	14,300.00	13,300.00	15,000.00	15,000.00	15,000.00	________
10511	532000	SUPPLIES	24,999.40	19,975.00	19,975.00	22,750.00	22,750.00	22,750.00	________
10511	536000	UNIFORMS	13,505.68	14,150.00	14,150.00	15,574.00	15,574.00	15,574.00	________
10511	540000	WRKER COMP	21,237.00	20,621.00	20,621.00	21,240.00	21,240.00	23,695.00	________
10511	545000	CONTRACT	176,263.73	179,307.00	179,307.00	201,740.00	201,740.00	201,740.00	________
10511	547000	MEALS	143,020.32	143,000.00	143,000.00	148,500.00	148,500.00	148,500.00	________
10511	553000	DUES/SUBSC	250.00	420.00	420.00	420.00	420.00	420.00	________
10511	554000	INS & BOND	2,765.95	3,025.00	3,025.00	3,100.00	3,100.00	3,100.00	________
10511	557100	SOFT LICEN	10,583.04	11,500.00	11,500.00	12,450.00	12,450.00	12,450.00	________
10511	561000	PROF SERV	147,260.74	179,005.00	279,005.00	164,768.00	184,768.00	184,768.00	________
10511	571000	LEASEVEH	.00	.00	.00	.00	17,739.00	17,739.00	________
10511	590000	CAP OUTLAY	35,660.80	37,123.00	37,123.00	489,290.00	33,990.00	33,990.00	________
TOTAL DETENTION CENTER			2,442,295.36	3,141,309.00	3,141,309.00	3,881,575.00	3,547,172.00	3,559,996.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10512	ANIMAL CONTROL								
10512	502000	SALARIES	412,932.36	459,433.00	437,433.00	496,636.00	482,217.00	483,638.00	________
10512	503000	PART TIME	30,406.97	37,203.00	37,203.00	37,203.00	37,511.00	37,511.00	________
10512	505000	FICA EXP	32,239.56	37,992.00	37,992.00	40,838.00	39,761.00	39,870.00	________
10512	506000	INSUR EXP	99,409.34	135,135.00	125,135.00	152,712.00	139,722.00	139,722.00	________
10512	507000	RETIRE EXP	78,802.02	92,068.00	92,068.00	96,098.00	93,506.00	93,782.00	________
10512	511000	TEL & POST	2,797.33	3,540.00	3,540.00	3,540.00	3,540.00	3,540.00	________
10512	511010	DATA TRANS	3,993.37	3,825.00	3,825.00	3,825.00	3,825.00	3,825.00	________
10512	513000	UTILITIES	43,867.89	38,900.00	47,900.00	45,000.00	45,000.00	45,000.00	________
10512	514000	TRAVEL	2,999.64	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	________
10512	514500	TRAIN & ED	209.95	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	________
10512	514800	FEES OFFCL	600.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	________
10512	516000	REPR/MAINT	1,175.51	1,000.00	1,000.00	2,000.00	2,000.00	2,000.00	________
10512	516200	AUTO MAINT	2,287.08	8,000.00	9,765.00	12,000.00	12,000.00	12,000.00	________
10512	526000	ADVERTISE	.00	500.00	500.00	.00	.00	.00	________
10512	531000	FUEL	7,997.06	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	________
10512	532000	SUPPLIES	2,372.68	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	________
10512	532460	BLDG SPLY	6,310.66	6,000.00	11,000.00	10,000.00	10,000.00	10,000.00	________
10512	532512	VET SUPPLY	31,263.07	30,750.00	50,750.00	45,000.00	45,000.00	45,000.00	________
10512	536000	UNIFORMS	1,361.01	2,950.00	2,950.00	2,950.00	2,950.00	2,950.00	________
10512	540000	WRKER COMP	6,444.00	6,566.00	6,566.00	6,763.00	6,763.00	6,763.00	________
10512	542000	RABIES	.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	________
10512	545000	CONTRACT	9,643.32	24,296.00	24,296.00	24,296.00	24,296.00	24,296.00	________
10512	557100	SOFT LICEN	2,073.28	3,330.00	3,330.00	3,300.00	3,300.00	3,300.00	________
10512	561000	PROF SERV	55,212.78	58,400.00	58,400.00	58,400.00	58,400.00	58,400.00	________
10512	571000	LEASEVEH	.00	.00	.00	.00	11,397.00	11,397.00	________
10512	590000	CAP OUTLAY	50,954.43	.00	14,500.00	50,000.00	2,000.00	2,000.00	________
TOTAL ANIMAL CONTROL			885,353.31	974,788.00	993,053.00	1,115,461.00	1,048,088.00	1,049,894.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10515	JURY COMMISSION								
10515	514800	FEES OFFCL	150.00	150.00	150.00	150.00	150.00	150.00	________
10515	532000	SUPPLIES	148.84	250.00	250.00	250.00	250.00	250.00	________
10515	557100	SOFT LICEN	2,690.00	3,595.00	3,595.00	3,350.00	3,350.00	3,350.00	________
TOTAL JURY COMMISSION			2,988.84	3,995.00	3,995.00	3,750.00	3,750.00	3,750.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10530	EMERGENCY MEDICAL SERVICES								
10530	502000	SALARIES	2,685,291.21	3,542,185.00	3,233,919.00	3,936,463.00	3,283,588.00	3,292,967.00	________
10530	502100	OVERTIME	884,001.22	727,748.00	1,027,748.00	900,000.00	1,053,193.00	1,054,857.00	________
10530	503000	PART TIME	.00	.00	.00	.00	.00	.00	________
10530	503500	TEMP SERV	82,484.09	130,000.00	130,000.00	130,000.00	115,000.00	115,000.00	________
10530	505000	FICA EXP	268,699.39	301,750.00	301,750.00	328,028.00	339,211.00	340,057.00	________
10530	506000	INSUR EXP	586,560.16	724,815.00	687,315.00	827,190.00	749,418.00	749,418.00	________
10530	507000	RETIRE EXP	681,437.60	758,976.00	758,976.00	797,133.00	837,466.00	839,579.00	________
10530	511000	TEL & POST	22,286.85	22,000.00	22,000.00	22,480.00	22,480.00	22,480.00	________
10530	511010	DATA TRANS	17,264.01	18,000.00	36,000.00	29,552.00	29,552.00	29,552.00	________
10530	513000	UTILITIES	.00	9,600.00	9,600.00	13,800.00	13,800.00	13,800.00	________
10530	514000	TRAVEL	7,002.07	11,492.00	11,492.00	19,950.00	19,950.00	19,950.00	________
10530	514500	TRAIN & ED	9,481.65	10,478.00	10,478.00	14,503.00	14,503.00	14,503.00	________
10530	514600	PUB EDUC	989.14	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00	________
10530	514800	FEES OFFCL	1,750.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	________
10530	516000	REPR/MAINT	2,354.68	9,000.00	14,000.00	5,550.00	5,550.00	5,550.00	________
10530	516200	AUTO MAINT	122,641.32	110,000.00	178,021.00	200,000.00	214,000.00	214,000.00	________
10530	521100	EQUIP LEAS	17,465.15	219,384.00	304,298.00	346,000.00	346,000.00	346,000.00	________
10530	526000	ADVERTISE	.00	500.00	.00	1,000.00	1,000.00	1,000.00	________
10530	531000	FUEL	118,658.83	102,000.00	142,000.00	122,000.00	130,540.00	130,540.00	________
10530	532000	SUPPLIES	14,874.49	21,000.00	25,040.00	30,900.00	30,900.00	30,900.00	________
10530	532700	EMS GRANT	5,503.81	.00	.00	.00	.00	.00	________
10530	533900	AMB SUPPLY	116,826.22	138,000.00	149,000.00	180,000.00	240,000.00	240,000.00	________
10530	536000	UNIFORMS	47,687.43	105,310.00	105,310.00	111,846.00	111,846.00	111,846.00	________
10530	540000	WRKER COMP	57,271.00	53,380.00	53,380.00	54,981.00	54,981.00	57,913.00	________
10530	544000	VOL ASSIST	143.55	500.00	500.00	250.00	250.00	250.00	________
10530	545000	CONTRACT	196,175.82	170,000.00	172,245.00	200,000.00	200,000.00	200,000.00	________
10530	553000	DUES/SUBSC	6,655.00	4,000.00	4,000.00	7,044.00	7,044.00	7,044.00	________
10530	557100	SOFT LICEN	18,660.52	17,000.00	17,000.00	23,828.00	23,828.00	23,828.00	________
10530	561000	PROF SERV	4,374.70	3,000.00	5,260.00	5,000.00	5,000.00	5,000.00	________
10530	561200	BILL FEE	100,790.18	120,000.00	160,000.00	120,000.00	140,000.00	140,000.00	________
10530	571000	LEASEVEH	.00	.00	.00	.00	22,294.00	22,294.00	________
10530	582902	DEBT LEASE	65,727.82	.00	.00	.00	.00	.00	________
10530	582903	INT LEASE	8,016.65	.00	.00	.00	.00	.00	________
10530	590000	CAP OUTLAY	817,317.92	1,077,280.00	2,039,026.00	1,031,201.00	1,040,078.00	1,040,078.00	________
TOTAL EMERGENCY MEDICAL SERV			6,968,392.48	8,411,998.00	9,602,958.00	9,463,799.00	9,056,572.00	9,073,506.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10531	EMERGENCY MANAGEMENT								
10531	502000	SALARIES	145,901.71	154,946.00	154,946.00	156,718.00	160,379.00	160,875.00	________
10531	505000	FICA EXP	10,804.47	11,853.00	11,853.00	11,989.00	12,269.00	12,307.00	________
10531	506000	INSUR EXP	21,170.16	24,570.00	24,570.00	25,452.00	25,404.00	25,404.00	________
10531	507000	RETIRE EXP	27,835.91	31,051.00	31,051.00	30,325.00	31,098.00	31,194.00	________
10531	511000	TEL & POST	1,816.63	2,082.00	6,582.00	2,090.00	2,090.00	2,090.00	________
10531	511010	DATA TRANS	2,320.53	2,400.00	2,400.00	2,328.00	2,328.00	2,328.00	________
10531	514000	TRAVEL	3,113.66	5,500.00	5,500.00	6,200.00	6,200.00	6,200.00	________
10531	514500	TRAIN & ED	974.00	3,550.00	3,550.00	4,200.00	4,200.00	4,200.00	________
10531	516000	REPR/MAINT	13.77	500.00	500.00	500.00	500.00	500.00	________
10531	516200	AUTO MAINT	116.89	500.00	500.00	500.00	500.00	500.00	________
10531	531000	FUEL	893.01	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	________
10531	532000	SUPPLIES	10,283.56	25,000.00	25,000.00	9,250.00	9,250.00	9,250.00	________
10531	536000	UNIFORMS	.00	500.00	500.00	500.00	500.00	500.00	________
10531	540000	WRKER COMP	2,015.00	1,919.00	1,919.00	1,977.00	1,977.00	2,086.00	________
10531	545000	CONTRACT	86,033.93	23,200.00	30,200.00	30,218.00	30,218.00	30,218.00	________
10531	553000	DUES/SUBSC	798.00	800.00	800.00	4,300.00	4,300.00	4,300.00	________
10531	557100	SOFT LICEN	7,346.70	24,350.00	24,350.00	12,650.00	12,650.00	12,650.00	________
10531	590000	CAP OUTLAY	97,781.58	631,600.00	674,931.00	613,500.00	613,500.00	613,500.00	________
TOTAL EMERGENCY MANAGEMENT			419,219.51	946,621.00	1,001,452.00	914,997.00	919,663.00	920,402.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10535	COMMUNICATIONS								
10535	502000	SALARIES	567,178.48	740,422.00	740,422.00	732,333.00	817,102.00	817,332.00	________
10535	502100	OVERTIME	95,134.11	115,945.00	115,945.00	115,983.00	25,194.00	125,230.00	________
10535	503500	TEMP SERV	10,603.82	29,696.00	29,696.00	29,696.00	32,536.00	32,536.00	________
10535	505000	FICA EXP	50,514.18	67,787.00	67,787.00	64,899.00	74,575.00	74,596.00	________
10535	506000	INSUR EXP	129,591.10	196,560.00	193,572.00	203,616.00	203,232.00	203,232.00	________
10535	507000	RETIRE EXP	126,588.68	169,577.00	169,577.00	162,177.00	180,736.00	180,787.00	________
10535	511000	TEL & POST	1,884.52	2,550.00	2,550.00	1,925.00	1,925.00	1,925.00	________
10535	511010	DATA TRANS	950.31	1,440.00	1,440.00	1,008.00	1,008.00	1,008.00	________
10535	513000	UTILITIES	9,135.40	10,000.00	10,000.00	13,280.00	13,280.00	13,280.00	________
10535	514000	TRAVEL	6,312.56	14,500.00	14,500.00	11,150.00	11,150.00	11,150.00	________
10535	514500	TRAIN & ED	2,484.69	8,700.00	8,700.00	12,500.00	12,500.00	12,500.00	________
10535	514600	PUB ED	477.43	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	________
10535	516000	REPR/MAINT	2,616.00	5,000.00	6,400.00	5,000.00	5,000.00	5,000.00	________
10535	521000	RENT	-.02	30,800.00	36,928.00	38,038.00	38,038.00	38,038.00	________
10535	526000	ADVERTISE	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	________
10535	532000	SUPPLIES	5,873.83	8,000.00	7,895.00	6,500.00	6,500.00	6,500.00	________
10535	536000	UNIFORMS	214.35	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	________
10535	540000	WRKER COMP	3,000.00	11,391.00	11,391.00	11,733.00	11,733.00	11,381.00	________
10535	545000	CONTRACT	207,526.40	195,670.00	182,236.00	106,022.92	106,023.00	106,023.00	________
10535	553000	DUES/SUBSC	475.34	950.00	1,055.00	1,090.00	1,090.00	1,090.00	________
10535	557100	SOFT LICEN	30,850.88	85,200.00	86,750.00	75,960.00	75,960.00	75,960.00	________
10535	561000	PROF SERV	3,935.10	10,100.00	4,010.00	.00	.00	.00	________
10535	582902	DEBT LEASE	12,593.03	11,500.00	11,500.00	.00	.00	.00	________
10535	582903	INT LEASE	16,193.67	15,500.00	15,500.00	.00	.00	.00	________
10535	582913	SUB INT	75.14	.00	.00	.00	.00	.00	________
10535	583000	DEBT	6,868.86	.00	.00	.00	.00	.00	________
10535	590000	CAP OUTLAY	10,045.85	22,000.00	35,434.00	52,582.00	52,582.00	52,582.00	________
TOTAL COMMUNICATIONS			1,301,123.71	1,760,288.00	1,760,288.00	1,652,492.92	1,677,164.00	1,777,150.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   FY 2026 Budget   FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10540	INSPECTIONS								
10540	502000	SALARIES	632,111.68	715,671.00	715,671.00	748,757.00	873,392.00	855,115.00	________
10540	505000	FICA EXP	46,812.86	54,750.00	54,750.00	57,279.00	66,814.00	65,415.00	________
10540	506000	INSUR EXP	131,421.55	171,990.00	171,990.00	165,438.00	190,530.00	190,530.00	________
10540	507000	RETIRE EXP	120,601.14	143,421.00	143,421.00	144,884.00	169,352.00	165,807.00	________
10540	511000	TEL & POST	6,350.21	6,955.00	6,955.00	15,935.00	15,935.00	15,935.00	________
10540	511010	DATA TRANS	4,248.10	3,920.00	3,920.00	4,320.00	4,320.00	4,320.00	________
10540	514000	TRAVEL	3,483.47	15,200.00	15,200.00	15,925.00	15,925.00	15,925.00	________
10540	514500	TRAIN & ED	5,889.84	11,915.00	11,915.00	9,790.00	9,790.00	9,790.00	________
10540	516000	REPR/MAINT	.00	5,000.00	5,000.00	1,000.00	1,000.00	1,000.00	________
10540	516200	AUTO MAINT	6,949.81	8,400.00	8,400.00	11,480.00	11,480.00	11,480.00	________
10540	526000	ADVERTISE	.00	350.00	350.00	500.00	500.00	500.00	________
10540	531000	FUEL	14,268.04	18,000.00	18,000.00	22,000.00	22,000.00	22,000.00	________
10540	532000	SUPPLIES	8,213.42	8,000.00	8,000.00	12,500.00	12,500.00	12,500.00	________
10540	536000	UNIFORMS	809.92	2,600.00	2,600.00	1,500.00	1,500.00	1,500.00	________
10540	540000	WRKER COMP	1,333.00	9,371.00	9,371.00	9,652.00	9,652.00	11,362.00	________
10540	545000	CONTRACT	-111.05	5,550.00	5,550.00	550.00	550.00	550.00	________
10540	545100	CC FEE	7,674.67	16,000.00	16,000.00	12,000.00	12,000.00	12,000.00	________
10540	553000	DUES/SUBSC	2,084.29	3,105.00	3,105.00	4,430.00	4,430.00	4,430.00	________
10540	557100	SOFT LICEN	132,793.33	114,500.00	244,594.00	133,500.00	133,500.00	133,500.00	________
10540	558300	HMONR RECV	3,969.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	________
10540	561000	PROF SERV	445.85	500.00	500.00	1,500.00	1,500.00	1,500.00	________
10540	571000	LEASEVEH	.00	.00	.00	.00	10,060.00	10,060.00	________
10540	590000	CAP OUTLAY	195,765.59	45,000.00	45,000.00	55,000.00	.00	.00	________
TOTAL INSPECTIONS			1,325,114.72	1,367,698.00	1,497,792.00	1,435,440.00	1,574,230.00	1,552,719.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10541	FIRE SERVICES								
10541	502000	SALARIES	64,782.85	67,625.00	67,625.00	211,322.00	62,684.00	62,684.00	________
10541	502100	OVERTIME	29,240.73	90,000.00	90,000.00	90,000.00	80,000.00	80,000.00	________
10541	503000	PART TIME	10,583.25	.00	.00	33,948.00	.00	.00	________
10541	505000	FICA EXP	7,637.73	12,058.00	12,058.00	17,953.00	10,915.00	10,915.00	________
10541	506000	INSUR EXP	19,578.00	12,285.00	12,285.00	38,178.00	12,702.00	12,702.00	________
10541	507000	RETIRE EXP	19,941.51	31,588.00	31,588.00	40,890.00	27,666.00	27,666.00	________
10541	511000	TEL & POST	501.00	600.00	600.00	600.00	600.00	600.00	________
10541	511010	DATA TRANS	.00	700.00	700.00	.00	.00	.00	________
10541	513000	UTILITIES	9,671.85	8,000.00	8,000.00	10,000.00	10,000.00	10,000.00	________
10541	514000	TRAVEL	441.01	10,400.00	10,400.00	3,000.00	3,000.00	3,000.00	________
10541	514500	TRAIN & ED	3,848.88	12,750.00	12,750.00	7,813.00	7,813.00	7,813.00	________
10541	514600	PUB EDUC	807.97	1,000.00	500.00	1,000.00	1,000.00	1,000.00	________
10541	516000	REPR/MAINT	9,676.12	9,000.00	9,500.00	10,000.00	10,000.00	10,000.00	________
10541	516200	AUTO MAINT	1,106.11	1,000.00	1,000.00	2,500.00	2,500.00	2,500.00	________
10541	531000	FUEL	3,034.90	3,000.00	3,000.00	4,000.00	4,000.00	4,000.00	________
10541	532000	SUPPLIES	22,297.36	23,100.00	23,100.00	27,800.00	27,800.00	27,800.00	________
10541	536000	UNIFORMS	23,869.60	17,289.00	17,289.00	25,000.00	25,000.00	25,000.00	________
10541	540000	WRKER COMP	2,406.00	1,843.00	1,843.00	1,898.00	1,898.00	1,856.00	________
10541	545000	CONTRACT	12,654.70	12,483.00	15,983.00	12,483.00	12,483.00	12,483.00	________
10541	553000	DUES/SUBSC	909.90	3,315.00	3,315.00	3,315.00	3,315.00	3,315.00	________
10541	557100	SOFT LICEN	.00	3,000.00	.00	.00	.00	.00	________
10541	590000	CAP OUTLAY	10,020.00	190,000.00	190,000.00	31,000.00	31,000.00	31,000.00	________
TOTAL FIRE SERVICES			253,009.47	511,036.00	511,536.00	572,700.00	334,376.00	334,334.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10545	MEDICAL EXAMINER								
10545	561000	MED EXAM	27,600.00	40,000.00	40,000.00	.00	40,000.00	40,000.00	________
TOTAL MEDICAL EXAMINER			27,600.00	40,000.00	40,000.00	.00	40,000.00	40,000.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10550	AIRPORT								
10550	502000	SALARIES	99,996.60	120,175.00	120,175.00	120,175.00	125,562.00	125,562.00	________
10550	503000	PART TIME	63,297.17	80,452.00	77,552.00	80,452.00	86,329.00	86,329.00	________
10550	505000	FICA EXP	12,089.40	15,435.00	15,435.00	15,345.00	16,213.00	16,213.00	________
10550	506000	INSUR EXP	18,881.06	24,570.00	18,570.00	25,452.00	25,404.00	25,404.00	________
10550	507000	RETIRE EXP	19,082.67	24,083.00	24,083.00	23,253.00	24,347.00	24,347.00	________
10550	511000	TEL & POST	2,187.08	2,000.00	2,000.00	2,200.00	2,200.00	2,200.00	________
10550	511010	DATA TRANS	.00	1,100.00	1,100.00	.00	.00	.00	________
10550	513000	UTILITIES	18,563.73	20,000.00	22,000.00	22,000.00	22,000.00	22,000.00	________
10550	514000	TRAVEL	1,315.43	6,750.00	6,750.00	9,250.00	9,250.00	9,250.00	________
10550	514500	TRAIN & ED	415.00	1,800.00	1,800.00	1,250.00	1,250.00	1,250.00	________
10550	516000	REPR/MAINT	20,402.69	8,000.00	12,000.00	18,000.00	18,000.00	18,000.00	________
10550	516200	AUTO MAINT	1,301.50	3,000.00	6,000.00	3,000.00	3,000.00	3,000.00	________
10550	516400	EQUIP M&R	4,628.12	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	________
10550	521100	EQUIP LEAS	.00	.00	.00	3,000.00	3,000.00	3,000.00	________
10550	526100	ADV & P R	24,353.85	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	________
10550	531000	FUEL	4,817.85	8,000.00	8,000.00	6,000.00	6,000.00	6,000.00	________
10550	531002	AV GAS	476,798.11	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	________
10550	532000	SUPPLIES	5,785.90	6,500.00	6,380.00	6,500.00	6,500.00	6,500.00	________
10550	535000	CREDIT CRD	16,210.63	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	________
10550	536000	UNIFORMS	1,097.03	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10550	540000	WRKER COMP	2,797.00	2,284.00	2,284.00	2,353.00	2,353.00	2,757.00	________
10550	545000	CONTRACT	10,184.24	11,310.00	20,310.00	10,398.00	10,398.00	10,398.00	________
10550	553000	DUES/SUBSC	1,632.50	2,980.00	3,100.00	3,826.00	3,826.00	3,826.00	________
10550	554000	INSURANCE	4,930.00	.00	2,900.00	5,200.00	5,200.00	5,200.00	________
10550	561000	PROF SERV	381.80	150.00	150.00	300.00	300.00	300.00	________
10550	571000	LEASEVEH	.00	.00	.00	.00	18,543.00	18,543.00	________
10550	590000	CAP OUTLAY	69,534.11	79,000.00	84,225.00	70,000.00	70,000.00	70,000.00	________
TOTAL AIRPORT			880,683.47	1,084,089.00	1,101,314.00	1,094,454.00	1,126,175.00	1,126,579.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10560	INTER-COUNTY TRANSPORTATION								
10560	519701	HCCBG-ACCS	10,074.00	13,500.00	13,500.00	5,000.00	5,000.00	5,000.00	________
10560	545000	CONTRACT	13,857.00	42,642.00	42,642.00	38,575.00	41,052.00	41,052.00	________
TOTAL INTER-COUNTY TRANSPORT			23,931.00	56,142.00	56,142.00	43,575.00	46,052.00	46,052.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10562	PUBLIC SAFETY FACILITY								
10562	502000	SALARIES	.00	35,058.00	35,058.00	35,058.00	35,058.00	35,058.00	________
10562	505000	FICA EXP	.00	2,682.00	2,682.00	2,682.00	2,682.00	2,682.00	________
10562	506000	INSUR EXP	.00	12,285.00	12,285.00	12,726.00	12,702.00	12,702.00	________
10562	507000	RETIRE EXP	.00	7,025.00	7,025.00	6,784.00	6,798.00	6,798.00	________
10562	511010	DATA TRANS	.00	540.00	540.00	540.00	540.00	540.00	________
10562	513000	UTILITIES	74,484.36	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	________
10562	516046	R&M PWD	15,927.37	20,000.00	20,000.00	25,000.00	25,000.00	25,000.00	________
10562	532046	PWD SUPPLY	10,105.18	22,500.00	22,500.00	22,500.00	22,500.00	22,500.00	________
10562	540000	WRKER COMP	.00	464.00	464.00	478.00	478.00	456.00	________
10562	545046	PWD CNTRCT	77,975.00	86,060.00	109,060.00	152,784.00	152,784.00	152,784.00	________
10562	590046	PWD CO	.00	.00	13,500.00	.00	.00	.00	________
TOTAL PUBLIC SAFETY FACILITY			178,491.91	281,614.00	318,114.00	353,552.00	353,542.00	353,520.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10600	FORESTRY								
10600	545000	CONTRACT	74,063.56	100,000.00	100,000.00	133,180.00	133,180.00	133,180.00	________
TOTAL FORESTRY			74,063.56	100,000.00	100,000.00	133,180.00	133,180.00	133,180.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10606	SOIL CONSERVATION								
10606	502000	SALARIES	80,300.32	94,603.00	94,603.00	95,424.00	100,173.00	100,173.00	________
10606	505000	FICA EXP	5,832.48	7,237.00	7,237.00	7,300.00	7,663.00	7,663.00	________
10606	506000	INSUR EXP	19,874.80	24,570.00	23,093.00	25,452.00	25,404.00	25,404.00	________
10606	507000	RETIRE EXP	15,081.01	18,958.00	18,958.00	18,464.00	23,508.00	23,508.00	________
10606	511000	TEL & POST	380.53	800.00	800.00	800.00	800.00	800.00	________
10606	514000	TRAVEL	2,691.97	3,000.00	4,220.00	4,500.00	4,500.00	4,500.00	________
10606	514500	TRAIN & ED	440.00	880.00	1,166.00	800.00	800.00	800.00	________
10606	516200	AUTO MAINT	156.98	1,100.00	900.00	1,000.00	1,000.00	1,000.00	________
10606	531000	FUEL	1,160.75	2,300.00	3,050.00	2,000.00	2,000.00	2,000.00	________
10606	532000	SUPPLIES	685.98	600.00	921.00	750.00	750.00	750.00	________
10606	533200	LAB TESTS	50.00	.00	.00	.00	.00	.00	________
10606	533500	CONS DIST	7,200.00	.00	.00	.00	.00	.00	________
10606	540000	WRKER COMP	1,567.00	1,255.00	1,255.00	1,293.00	1,293.00	1,303.00	________
10606	545000	CONTRACT	3,708.70	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	________
10606	553000	DUES/SUBSC	1,965.00	2,740.00	2,740.00	4,800.00	4,800.00	4,800.00	________
TOTAL SOIL CONSERVATION			141,095.52	167,043.00	167,943.00	171,583.00	181,691.00	181,701.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10609	STORMWATER DRAINAGE								
10609	502000	SALARIES	.00	.00	.00	.00	51,924.00	53,357.00	________
10609	505000	FICA EXP	.00	.00	.00	.00	3,972.00	5,093.00	________
10609	506000	INSUR EXP	.00	.00	.00	.00	12,702.00	12,702.00	________
10609	507000	RETIRE EXP	.00	.00	.00	.00	10,047.00	10,346.00	________
10609	511000	TEL & POST	.00	.00	.00	500.00	500.00	500.00	________
10609	514000	TRAVEL	.00	.00	.00	500.00	500.00	500.00	________
10609	514500	TRAIN & ED	.00	.00	.00	1,200.00	1,200.00	1,200.00	________
10609	516200	AUTO MAINT	.00	.00	.00	2,000.00	2,000.00	2,000.00	________
10609	531000	GAS, OIL	.00	.00	.00	2,500.00	2,500.00	2,500.00	________
10609	532000	SUPPLIES	.00	.00	.00	3,000.00	3,000.00	3,000.00	________
10609	540000	WRKER COMP	.00	.00	.00	.00	.00	675.00	________
TOTAL STORMWATER DRAINAGE			.00	.00	.00	9,700.00	88,345.00	91,873.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10640	COOPERATIVE EXTENSION								
10640	502000	SALARIES	113,400.82	128,220.00	128,220.00	128,220.00	121,240.00	121,240.00	________
10640	502100	OVERTIME	225.00	500.00	900.00	500.00	900.00	900.00	________
10640	503000	PART TIME	12,757.50	15,413.00	15,413.00	15,413.00	15,413.00	15,413.00	________
10640	503500	TEMP SERV	12,549.50	15,000.00	14,600.00	15,000.00	15,000.00	15,000.00	________
10640	505000	FICA EXP	10,522.90	10,987.00	10,987.00	12,135.00	11,602.00	11,602.00	________
10640	506000	INSUR EXP	35,698.38	36,855.00	36,855.00	38,178.00	38,106.00	38,106.00	________
10640	507000	RETIRE EXP	21,635.18	25,696.00	25,696.00	24,811.00	23,508.00	23,508.00	________
10640	511000	TEL & POST	5,101.71	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	________
10640	513000	UTILITIES	36,415.66	38,000.00	38,000.00	39,150.00	39,150.00	39,150.00	________
10640	514000	TRAVEL	1,582.03	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	________
10640	514100	CAMP TRANS	714.63	2,300.00	2,204.00	2,300.00	2,300.00	2,300.00	________
10640	514500	TRAIN & ED	2,755.92	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	________
10640	516000	REPR/MAINT	2,179.88	3,000.00	3,000.00	5,000.00	5,000.00	5,000.00	________
10640	516100	FOSTER HOM	6,495.87	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	________
10640	516200	AUTO MAINT	117.54	750.00	846.00	1,000.00	1,000.00	1,000.00	________
10640	521100	EQUIP LEAS	6,738.73	6,800.00	6,739.00	6,800.00	6,800.00	6,800.00	________
10640	526000	ADVERTISE	163.99	500.00	.00	500.00	500.00	500.00	________
10640	531000	FUEL	1,503.95	1,200.00	1,761.00	2,000.00	2,000.00	2,000.00	________
10640	532000	SUPPLIES	9,272.58	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	________
10640	532001	CRD	1,513.50	1,550.00	1,550.00	2,500.00	2,500.00	2,500.00	________
10640	532003	4-H	4,989.98	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
10640	532004	HOME ECON	2,955.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	________
10640	532005	AGRICULTRE	3,687.98	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	________
10640	532008	SHIIP	15,394.00	.00	26,507.00	.00	.00	.00	________
10640	540000	WRKER COMP	1,821.00	2,008.00	2,008.00	2,068.00	2,068.00	1,985.00	________
10640	545000	CONT SERV	14,358.81	25,509.00	25,509.00	24,525.00	24,595.00	24,595.00	________
10640	545002	NCSU	291,337.13	303,706.00	325,706.00	.00	350,000.00	350,000.00	________
10640	553000	DUES/SUBSC	1,710.28	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	________
10640	590000	CAP OUTLAY	7,251.20	80,000.00	80,000.00	75,000.00	75,000.00	155,000.00	________
TOTAL COOPERATIVE EXTENSION			624,850.65	738,144.00	786,651.00	435,250.00	776,832.00	856,749.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10660	PLANNING								
10660	502000	SALARIES	549,822.38	771,331.00	771,331.00	791,873.00	594,182.00	599,963.00	________
10660	505000	FICA EXP	40,391.01	59,007.00	59,007.00	60,578.00	45,456.00	45,898.00	________
10660	506000	INSUR EXP	86,439.58	147,420.00	147,420.00	152,712.00	101,616.00	101,616.00	________
10660	507000	RETIRE EXP	103,330.13	154,574.00	154,574.00	153,226.00	115,213.00	116,333.00	________
10660	511000	TEL & POST	3,139.69	6,900.00	6,900.00	9,530.00	9,530.00	9,530.00	________
10660	511010	DATA TRANS	.00	1,100.00	1,100.00	480.00	480.00	480.00	________
10660	514000	TRAVEL	1,160.99	6,720.00	6,720.00	5,500.00	5,500.00	5,500.00	________
10660	514500	TRAIN & ED	1,083.00	5,350.00	5,350.00	2,450.00	2,450.00	2,450.00	________
10660	514800	FEES OFFCL	4,350.00	7,300.00	7,300.00	7,800.00	7,800.00	7,800.00	________
10660	516000	REPR/MAINT	.00	.00	.00	5,000.00	5,000.00	5,000.00	________
10660	516200	AUTO MAINT	3,097.97	5,100.00	5,100.00	4,020.00	4,020.00	4,020.00	________
10660	526000	ADVERTISE	1,605.92	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	________
10660	531000	FUEL	1,297.74	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
10660	532000	SUPPLIES	10,011.47	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	________
10660	536000	UNIFORMS	.00	200.00	200.00	200.00	200.00	200.00	________
10660	540000	WRKER COMP	9,572.00	9,772.00	9,772.00	10,065.00	10,065.00	7,730.00	________
10660	545000	CONTRACT	-63.80	1,025.00	1,025.00	50,550.00	50,550.00	50,550.00	________
10660	553000	DUES/SUBSC	791.00	1,700.00	1,700.00	1,020.00	1,020.00	1,020.00	________
10660	557000	REFUNDS	61,705.00	500.00	28,415.00	500.00	500.00	500.00	________
10660	557100	SOFT LICEN	1,833.84	5,050.00	5,050.00	11,000.00	11,000.00	11,000.00	________
10660	561000	PROF SERV	97,958.87	100,000.00	100,000.00	130,800.00	130,800.00	130,800.00	________
10660	561004	STORMH20	67,149.78	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	________
10660	590000	CAP OUTLAY	44,230.36	40,000.00	40,000.00	.00	.00	.00	________
TOTAL PLANNING			1,088,906.93	1,491,049.00	1,518,964.00	1,565,304.00	1,263,382.00	1,268,390.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10700	HEALTH								
10700	545000	CONTRACT	349,772.92	394,963.00	394,963.00	300,000.00	454,737.00	454,737.00	________
TOTAL HEALTH			349,772.92	394,963.00	394,963.00	300,000.00	454,737.00	454,737.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10740	MENTAL HEALTH								
10740	509800	RETIRE BEN	23,892.30	23,893.00	23,893.00	24,610.00	23,893.00	23,893.00	________
10740	545500	MENTAL HTH	49,012.00	60,000.00	60,000.00	.00	60,000.00	60,000.00	________
TOTAL MENTAL HEALTH			72,904.30	83,893.00	83,893.00	24,610.00	83,893.00	83,893.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10750	SOCIAL SERVICES ADMIN								
10750	502000	SALARIES	1,862,457.81	2,423,106.00	2,589,848.00	2,485,612.00	2,373,577.00	2,365,295.00	________
10750	502100	OVERTIME	31,928.51	50,715.00	50,715.00	50,715.00	50,715.00	50,715.00	________
10750	505000	FICA EXP	140,189.96	189,255.00	204,239.00	190,156.00	185,455.00	184,821.00	________
10750	506000	INSUR EXP	317,030.74	567,158.00	597,743.00	587,517.00	546,186.00	546,186.00	________
10750	507000	RETIRE EXP	360,403.94	495,748.00	559,194.00	480,960.00	470,073.00	468,465.00	________
10750	509700	RETIREE	92,164.00	150,000.00	150,000.00	150,000.00	156,351.00	156,351.00	________
10750	511000	TEL & POST	23,222.45	28,400.00	28,400.00	30,000.00	30,000.00	30,000.00	________
10750	511010	DATA TRANS	.00	5,650.00	.00	9,000.00	9,000.00	9,000.00	________
10750	513000	UTILITIES	15,173.13	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	________
10750	514000	TRAVEL	14,998.77	45,000.00	45,000.00	55,000.00	55,000.00	55,000.00	________
10750	514500	TRAIN & ED	4,210.54	6,200.00	7,200.00	6,500.00	6,500.00	6,500.00	________
10750	514800	FEES OFFCL	2,725.00	3,300.00	3,300.00	3,500.00	3,500.00	3,500.00	________
10750	516000	REPR/MAINT	9,219.55	.00	11,000.00	15,000.00	15,000.00	15,000.00	________
10750	516200	AUTO MAINT	5,286.21	12,500.00	12,500.00	15,300.00	15,300.00	15,300.00	________
10750	519500	TANF - EA	2,076.78	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	________
10750	519502	TANF 200%	.00	500.00	500.00	500.00	500.00	500.00	________
10750	519504	LIHWAP	3,335.55	.00	.00	.00	.00	.00	________
10750	519800	TANF-TRAN	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10750	519801	TANF-SERV	.00	500.00	500.00	500.00	500.00	500.00	________
10750	526000	ADVERTISE	1,676.00	1,000.00	1,500.00	2,500.00	2,500.00	2,500.00	________
10750	531000	FUEL	8,605.78	29,240.00	29,240.00	25,000.00	25,000.00	25,000.00	________
10750	532000	SUPPLIES	60,924.71	45,100.00	53,550.00	47,000.00	47,000.00	47,000.00	________
10750	532001	BLDS SUPP	4,607.39	4,500.00	6,500.00	6,500.00	6,500.00	6,500.00	________
10750	540000	WRKER COMP	34,248.00	32,155.00	32,155.00	33,120.00	33,120.00	31,538.00	________
10750	545000	CONTRACT	96,647.09	89,420.00	164,420.00	114,466.00	114,466.00	114,466.00	________
10750	545002	CHLD SUPP	178,388.87	205,000.00	205,000.00	215,728.00	215,728.00	215,728.00	________
10750	553000	DUES/SUBSC	3,326.84	4,500.00	4,500.00	5,500.00	5,500.00	5,500.00	________
10750	553100	VERIFCTNS	45.00	1,000.00	1,000.00	2,000.00	2,000.00	2,000.00	________
10750	554000	INSURANCE	.00	32,000.00	32,000.00	.00	.00	.00	________
10750	557100	SOFT LICEN	11,297.00	50,200.00	50,200.00	61,336.00	61,336.00	61,336.00	________
10750	557700	CRISIS INT	2,107.36	64,273.00	52,273.00	10,000.00	10,000.00	10,000.00	________
10750	557701	LIEAP	7,726.96	64,273.00	57,473.00	65,000.00	65,000.00	65,000.00	________
10750	558200	INDP LIV	.00	1,450.00	1,450.00	2,000.00	2,000.00	2,000.00	________
10750	561000	PROF SERV	197,833.27	222,360.00	457,360.00	228,000.00	228,000.00	228,000.00	________
10750	561001	PROF SERV	42.00	2,500.00	2,500.00	4,000.00	4,000.00	4,000.00	________
10750	571000	LEASEVEH	.00	.00	.00	.00	39,306.00	39,306.00	________
10750	590000	CAP OUTLAY	107,642.27	118,925.00	174,134.00	206,000.00	106,000.00	106,000.00	________
TOTAL SOCIAL SERVICES ADMIN			3,599,541.48	4,976,928.00	5,616,394.00	5,139,410.00	4,916,113.00	4,904,007.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10752	PUBLIC ASSISTANCE								
10752	511011	EBT	2,562.42	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
10752	519000	MED TRANS	13,029.54	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	________
10752	519001	TANF	689.50	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10752	519004	SPEC ASST	96,400.57	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00	________
10752	519005	ST FC & BD	121,957.93	185,000.00	185,000.00	185,000.00	185,000.00	185,000.00	________
10752	519100	IV-E FC	23,908.60	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	________
10752	519200	BLIND ASST	1,184.35	1,200.00	1,222.00	1,400.00	1,400.00	1,400.00	________
10752	519202	ADOPT ASST	23,095.55	22,300.00	22,300.00	40,000.00	40,000.00	40,000.00	________
10752	519300	IV-B ADOPT	33,342.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	________
10752	519301	IVB VEND	.00	6,200.00	6,200.00	7,000.00	7,000.00	7,000.00	________
10752	519700	HCCBG-IN H	64,033.60	83,546.00	83,546.00	21,847.00	21,847.00	21,847.00	________
10752	532003	SPEC ADPT	8,829.48	11,000.00	11,000.00	8,182.52	8,183.00	8,183.00	________
10752	553003	SPEC ADPT	.00	1,000.00	1,000.00	.00	.00	.00	________
10752	558200	INDP LIV	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	________
TOTAL PUBLIC ASSISTANCE			389,033.54	658,246.00	658,268.00	611,429.52	611,430.00	611,430.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10760	COUNTY ASSISTANCE								
10760	516100	FOSTER HOM	.00	500.00	500.00	1,000.00	1,000.00	1,000.00	________
10760	519500	ADULT - EA	25,938.10	36,064.00	36,064.00	41,000.00	41,000.00	41,000.00	________
10760	519504	LIHWAP	.00	25,000.00	.00	.00	.00	.00	________
10760	532900	FC SUPP	7,545.28	40,000.00	40,000.00	55,000.00	55,000.00	55,000.00	________
10760	561000	PROF SERV	12,078.37	63,191.00	63,191.00	106,612.45	106,613.00	106,613.00	________
10760	585000	DONATIONS	21,099.04	10,000.00	21,976.00	13,026.93	13,027.00	13,027.00	________
TOTAL COUNTY ASSISTANCE			66,660.79	174,755.00	161,731.00	216,639.38	216,640.00	216,640.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10775	SR CITIZEN CENTERS								
10775	502000	SALARIES	166,600.72	208,426.00	208,426.00	208,426.00	213,152.00	214,590.00	________
10775	503000	PART TIME	24,832.40	.00	.00	.00	.00	.00	________
10775	505000	FICA EXP	14,624.32	15,945.00	15,945.00	15,945.00	16,306.00	16,416.00	________
10775	506000	INSUR EXP	56,944.80	61,425.00	55,425.00	63,630.00	63,510.00	63,510.00	________
10775	507000	RETIRE EXP	36,537.75	41,769.00	41,769.00	40,331.00	41,330.00	41,609.00	________
10775	511000	TEL & POST	5,373.52	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	________
10775	511010	DATA TRANS	708.25	552.00	1,022.00	1,050.00	1,050.00	1,050.00	________
10775	513000	UTILITIES	16,024.24	16,500.00	19,500.00	16,500.00	16,500.00	16,500.00	________
10775	514000	TRAVEL	558.85	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	________
10775	514500	TRAIN & ED	100.00	350.00	350.00	350.00	350.00	350.00	________
10775	514800	FEES OFFCL	1,100.00	2,800.00	2,330.00	2,800.00	2,800.00	2,800.00	________
10775	516000	REPR/MAINT	2,832.94	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	________
10775	516200	AUTO MAINT	1,802.43	2,500.00	2,500.00	1,800.00	1,800.00	1,800.00	________
10775	526000	ADVERTISE	.00	250.00	250.00	.00	.00	.00	________
10775	531000	FUEL	1,848.33	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00	________
10775	532000	SUPPLIES	12,413.83	13,000.00	13,000.00	16,800.00	16,800.00	16,800.00	________
10775	540000	WRKER COMP	2,627.00	2,814.00	2,814.00	2,898.00	2,898.00	2,773.00	________
10775	545000	CONTRACT	59,376.40	65,000.00	65,000.00	70,000.00	70,000.00	70,000.00	________
10775	545001	CONT SERV	18,356.94	20,784.00	20,784.00	21,244.00	21,244.00	21,244.00	________
10775	553000	DUES/SUBSC	811.50	820.00	820.00	1,174.00	1,174.00	1,174.00	________
10775	554000	INSURANCE	.00	.00	2,500.00	3,000.00	3,000.00	3,000.00	________
10775	561300	INSTRUCTOR	5,220.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	________
10775	590000	CAP OUTLAY	.00	59,500.00	59,500.00	.00	.00	.00	________
TOTAL SR CITIZEN CENTERS			428,694.22	532,135.00	531,635.00	485,148.00	491,114.00	492,816.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10776	VETERANS AFFAIRS								
10776	502000	SALARIES	.00	.00	.00	55,601.00	55,694.00	55,694.00	________
10776	505000	FICA EXP	.00	.00	.00	4,253.00	4,261.00	4,261.00	________
10776	506000	INSUR EXP	.00	.00	.00	12,726.00	12,702.00	12,702.00	________
10776	507000	RETIRE EXP	.00	.00	.00	10,759.00	10,068.00	10,068.00	________
10776	511000	TEL & POST	.00	.00	.00	736.00	736.00	736.00	________
10776	514000	TRAVEL	.00	.00	.00	2,000.00	2,000.00	2,000.00	________
10776	532000	SUPPLIES	.00	.00	.00	400.00	400.00	400.00	________
10776	553000	DUES/SUBSC	.00	.00	.00	150.00	150.00	150.00	________
10776	557100	SOFT LICEN	.00	.00	.00	1,232.00	1,232.00	1,232.00	________
TOTAL VETERANS AFFAIRS			.00	.00	.00	87,857.00	87,243.00	87,243.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10790	LIBRARY								
10790	502000	SALARIES	377,333.21	413,384.00	413,384.00	413,384.00	417,874.00	418,248.00	
10790	503000	PART TIME	37,455.78	45,798.00	45,798.00	45,797.00	45,798.00	45,798.00	
10790	505000	FICA EXP	30,763.83	35,127.00	35,127.00	35,127.00	35,469.00	35,498.00	
10790	506000	INSUR EXP	111,600.50	122,850.00	122,850.00	127,260.00	127,020.00	127,020.00	
10790	507000	RETIRE EXP	72,011.48	82,842.00	82,842.00	79,988.00	81,025.00	81,098.00	
10790	511000	TEL & POST	3,836.31	5,000.00	5,000.00	9,560.00	6,000.00	6,000.00	
10790	511010	DATA TRANS	.00	.00	.00	.00	900.00	900.00	
10790	513000	UTILITIES	22,932.10	27,000.00	26,300.00	23,000.00	23,000.00	23,000.00	
10790	514000	TRAVEL	180.00	200.00	.00	550.00	550.00	550.00	
10790	514500	TRAIN & ED	.00	.00	.00	2,000.00	2,000.00	2,000.00	
10790	514800	FEES OFFCL	400.00	1,400.00	1,000.00	1,400.00	1,400.00	1,400.00	
10790	516000	REPR/MAINT	2,127.48	2,000.00	3,000.00	7,140.00	7,140.00	7,140.00	
10790	521100	EQUIP LEAS	.00	.00	.00	.00	10,693.00	10,693.00	
10790	532000	SUPPLIES	11,303.65	12,000.00	12,800.00	12,000.00	14,250.00	14,250.00	
10790	532001	LIB MAT	36,612.67	37,000.00	36,500.00	47,000.00	47,000.00	47,000.00	
10790	533400	CLEANING	.00	.00	.00	10,000.00	10,000.00	10,000.00	
10790	540000	WRKER COMP	4,787.00	6,041.00	6,041.00	6,222.00	6,222.00	6,032.00	
10790	545000	CONTRACT	14,581.93	34,665.00	34,665.00	73,624.71	44,539.00	44,539.00	
10790	553000	DUES/SUBSC	.00	.00	.00	1,300.00	1,000.00	1,000.00	
10790	557100	SOFT LICEN	.00	.00	.00	.00	4,254.00	4,254.00	
10790	557800	LIB PROG	972.41	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00	
10790	582902	DEBT LEASE	9,607.06	7,000.00	7,000.00	.00	.00	.00	
10790	582903	INT LEASE	1,085.54	275.00	275.00	.00	.00	.00	
10790	590000	CAP OUTLAY	6,865.00	56,700.00	56,700.00	6,800.00	6,800.00	6,800.00	
TOTAL LIBRARY			744,455.95	890,282.00	890,282.00	903,652.71	894,434.00	894,720.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10794	JUV CRIME PREVENTION CNTRL								
10794	545000	PASS	101,790.35	111,800.00	111,800.00	111,800.00	111,800.00	111,800.00	________
10794	545002	RESTITUTN	14,947.99	14,966.00	14,966.00	14,966.00	14,966.00	14,966.00	________
10794	545005	JCPC	11,661.00	6,473.00	6,473.00	6,473.00	6,473.00	6,473.00	________
TOTAL JUV CRIME PREVENTION C			128,399.34	133,239.00	133,239.00	133,239.00	133,239.00	133,239.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10795	PARKS & RECREATION								
10795	502000	SALARIES	336,598.61	391,200.00	391,200.00	407,776.00	419,162.00	426,379.00	________
10795	503000	PART TIME	10,099.67	16,498.00	16,498.00	16,498.00	17,674.00	17,674.00	________
10795	503500	TEMP SERV	86,121.70	75,000.00	75,000.00	95,000.00	88,000.00	88,000.00	________
10795	505000	FICA EXP	31,950.35	36,926.00	36,926.00	39,724.00	40,149.00	40,701.00	________
10795	506000	INSUR EXP	73,521.03	98,280.00	91,430.00	101,808.00	101,616.00	101,616.00	________
10795	507000	RETIRE EXP	64,245.99	78,398.00	78,398.00	78,907.00	81,278.00	82,677.00	________
10795	511000	TEL & POST	3,237.20	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	________
10795	511010	DATA TRANS	1,204.12	1,500.00	2,080.00	2,460.00	2,460.00	2,460.00	________
10795	513001	UTILITIES	67,977.06	65,000.00	70,000.00	70,000.00	70,000.00	70,000.00	________
10795	514000	TRAVEL	58.10	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	________
10795	514500	TRAIN & ED	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10795	514800	FEES OFFCL	700.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	________
10795	516000	REPR/MAINT	.00	.00	850.00	.00	.00	.00	________
10795	516001	R & M-PARK	17,497.42	27,425.00	33,275.00	40,000.00	40,000.00	40,000.00	________
10795	516200	AUTO MAINT	3,629.70	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	________
10795	516400	EQUIP M&R	4,403.00	4,034.00	4,034.00	4,034.00	4,034.00	4,034.00	________
10795	526000	ADVERTISE	.00	750.00	750.00	.00	.00	.00	________
10795	531000	FUEL	14,224.75	12,000.00	12,000.00	17,000.00	17,000.00	17,000.00	________
10795	531400	EQUIP FUEL	.00	10,000.00	6,150.00	.00	.00	.00	________
10795	532000	SUPPLIES	78,155.38	60,000.00	61,200.00	73,000.00	73,000.00	73,000.00	________
10795	536000	UNIFORMS	2,842.96	3,200.00	3,700.00	5,700.00	5,700.00	5,700.00	________
10795	540000	WRKER COMP	6,634.00	5,984.00	5,984.00	6,164.00	6,164.00	6,828.00	________
10795	545000	CONTRACT	28,104.96	40,762.00	40,762.00	31,726.00	31,726.00	31,726.00	________
10795	545100	CC FEE	3,588.17	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	________
10795	553000	DUES/SUBSC	578.85	750.00	750.00	750.00	750.00	750.00	________
10795	553002	TOURNAMENT	2,055.00	6,000.00	6,000.00	4,000.00	4,000.00	4,000.00	________
10795	571000	LEASEVEH	.00	.00	.00	.00	36,047.00	36,047.00	________
10795	576001	BASEBALL	42,185.20	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	________
10795	576002	BASKETBALL	8,106.22	8,300.00	8,300.00	8,300.00	8,300.00	8,300.00	________
10795	576003	FLAG FTBAL	5,214.57	5,500.00	5,500.00	6,500.00	6,500.00	6,500.00	________
10795	576007	YTH WRSTLG	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	________
10795	576008	GRASS CUT	103,665.44	87,659.00	103,971.00	103,971.00	103,971.00	103,971.00	________
10795	576009	SOCCER	35,798.02	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	________
10795	576010	CHEERLEAD	4,658.53	3,800.00	3,800.00	5,000.00	5,000.00	5,000.00	________
10795	576011	ADT VOLLEY	6,948.07	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	________
10795	576012	ADT BSKTBL	983.50	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00	________
10795	576013	ADT SFTBLL	2,833.76	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	________
10795	576014	TENNIS	1,585.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	________
10795	576015	T FOOTBALL	12,408.52	12,548.00	16,148.00	19,000.00	19,000.00	19,000.00	________
10795	576016	SPEC OLYMP	2,322.53	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	________
10795	590000	CAP OUTLAY	91,376.71	44,600.00	44,600.00	77,000.00	77,000.00	77,000.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10795	592000	PROJECTS	300,581.25	75,000.00	93,910.00	864,900.00	859,900.00	859,900.00	________
10795	592795	GRANT	.00	.00	.00	.00	.00	52,000.00	________
TOTAL PARKS & RECREATION			1,456,095.34	1,289,314.00	1,331,416.00	2,197,918.00	2,237,131.00	2,298,963.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10796	RURAL CENTER								
10796	502000	SALARIES	111,519.53	133,517.00	133,517.00	134,355.00	143,228.00	144,396.00	________
10796	503000	PART TIME	.00	14,374.00	14,374.00	14,374.00	.00	.00	________
10796	505000	FICA EXP	8,331.54	11,314.00	11,314.00	11,378.00	10,957.00	11,047.00	________
10796	506000	INSUR EXP	27,533.86	36,855.00	36,855.00	38,178.00	38,106.00	38,106.00	________
10796	507000	RETIRE EXP	21,279.86	26,758.00	26,758.00	25,998.00	27,773.00	27,999.00	________
10796	511000	TEL & POST	312.29	500.00	500.00	500.00	500.00	500.00	________
10796	511010	DATA TRANS	1,342.72	1,500.00	1,500.00	1,550.00	1,550.00	1,550.00	________
10796	513000	UTILITIES	6,282.36	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	________
10796	514000	TRAVEL	1,942.82	2,000.00	1,000.00	2,000.00	2,000.00	2,000.00	________
10796	514500	TRAIN & ED	.00	350.00	350.00	350.00	350.00	350.00	________
10796	516000	REPR/MAINT	8,359.36	10,000.00	5,500.00	10,300.00	10,300.00	10,300.00	________
10796	516200	AUTO MAINT	1,892.54	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
10796	526000	ADVERTISE	.00	500.00	.00	500.00	.00	.00	________
10796	531000	FUEL	5,337.58	6,000.00	6,000.00	6,300.00	6,300.00	6,300.00	________
10796	532000	SUPPLIES	11,704.01	16,700.00	12,200.00	12,000.00	12,000.00	12,000.00	________
10796	532001	ED SUPP	174.93	750.00	750.00	750.00	750.00	750.00	________
10796	536000	UNIFORMS	476.99	500.00	500.00	500.00	500.00	500.00	________
10796	540000	WRKER COMP	2,152.00	1,913.00	1,913.00	1,970.00	1,970.00	1,863.00	________
10796	545000	CONTRACT	9,688.63	11,838.00	11,838.00	12,030.08	11,038.00	11,038.00	________
10796	590000	CAP OUTLAY	12,207.79	20,000.00	30,500.00	41,500.00	34,000.00	34,000.00	________
TOTAL RURAL CENTER			230,538.81	304,369.00	304,369.00	323,533.08	310,322.00	311,699.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10800	EDUCATION								
10800	584011	CHARTR SCH	.00	.00	.00	.00	.00	50,000.00	________
10800	585009	COA	243,927.00	287,147.00	300,999.00	287,147.00	389,765.00	289,765.00	________
10800	585011	COA CAPITL	.00	.00	.00	.00	.00	100,000.00	________
10800	590100	SCHOOL CO	1,400,000.00	1,535,000.00	1,535,000.00	1,885,000.00	1,885,000.00	1,885,000.00	________
10800	591000	LOC CUR EX	13,035,602.00	14,691,055.00	14,691,055.00	16,669,005.00	15,673,160.00	15,673,160.00	________
TOTAL EDUCATION			14,679,529.00	16,513,202.00	16,527,054.00	18,841,152.00	17,947,925.00	17,997,925.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10900	DEBT ADMINISTRATION								
10900	582000	INT ON DBT	1,492,674.99	.00	.00	.00	.00	.00	________
10900	582200	BOND DEBT	3,700,000.00	.00	.00	.00	.00	.00	________
10900	582400	NOTES PAY	2,140,000.00	.00	.00	.00	.00	.00	________
TOTAL DEBT ADMINISTRATION			7,332,674.99	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10950	AGENCY APPROPRIATIONS								
10950	510000	PROJ GRAD	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
10950	585003	FOOD BANK	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	________
10950	585004	SR GAMES	300.00	500.00	500.00	500.00	500.00	500.00	________
10950	585005	ALBE HOPE	25,000.00	25,000.00	25,000.00	40,000.00	25,000.00	25,000.00	________
TOTAL AGENCY APPROPRIATIONS			40,300.00	40,500.00	40,500.00	55,500.00	40,500.00	40,500.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10960	CENTRAL SERVICES								
10960	511000	POSTAGE	2,997.76	.00	5,000.00	5,000.00	5,000.00	5,000.00	________
10960	531000	FUEL	-27,700.78	.00	75,650.00	80,000.00	80,000.00	80,000.00	________
10960	532000	SUPPLIES	-9,481.65	.00	10,000.00	15,000.00	15,000.00	15,000.00	________
10960	539000	UNEMPLOYMT	24,914.03	.00	4,000.00	45,000.00	45,000.00	45,000.00	________
10960	540000	WRKER COMP	.00	.00	43,330.00	44,630.00	44,630.00	45,000.00	________
10960	552000	OVER/SHORT	-7,466.45	.00	.00	.00	.00	.00	________
10960	554000	INSURANCE	1,172,151.00	859,723.00	829,723.00	945,695.00	945,695.00	930,380.00	________
10960	582902	DEBT LEASE	14,817.45	33,500.00	33,500.00	33,500.00	33,500.00	33,500.00	________
10960	582903	INT LEASE	148.55	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	________
TOTAL CENTRAL SERVICES			1,170,379.91	894,823.00	1,002,803.00	1,170,425.00	1,170,425.00	1,155,480.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10980	DISASTER RECOVERY								
10980	502000	SALARIES	.00	.00	.00	.00	.00	.00	________
10980	502100	OVERTIME	.00	.00	.00	.00	.00	.00	________
10980	503500	TEMP SERV	.00	.00	.00	.00	.00	.00	________
10980	505000	FICA EXP	.00	.00	.00	.00	.00	.00	________
10980	506000	INSUR EXP	.00	.00	.00	.00	.00	.00	________
10980	507000	RETIRE EXP	.00	.00	.00	.00	.00	.00	________
10980	508000	SUP PENSN	.00	.00	.00	.00	.00	.00	________
10980	514000	TRAVEL	.00	.00	.00	.00	.00	.00	________
TOTAL DISASTER RECOVERY			.00	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
10990	TRANSFERS TO								
10990	587015	T T - OCC	50,000.00	50,000.00	50,000.00	.00	50,000.00	50,000.00	________
10990	587028	TT-REVAL	121,000.00	121,000.00	121,000.00	72,500.00	72,500.00	72,500.00	________
10990	587029	TT-VEHICLE	375,000.00	.00	.00	.00	25,000.00	25,000.00	________
10990	587050	TT CO BLDG	220,785.00	.00	.00	.00	.00	.00	________
10990	587051	TT SCH BLD	93,000.00	.00	.00	.00	.00	.00	________
10990	587063	T T SW	1,200,000.00	.00	.00	.00	.00	.00	________
10990	587067	T T - MOYC	.00	.00	450,000.00	.00	537,092.00	537,092.00	________
10990	587210	TT-COR FIR	1,431,289.00	2,509,102.00	2,509,102.00	.00	2,607,134.00	2,658,885.00	________
10990	587220	TT - KI FI	1,527,007.00	1,656,092.00	1,656,092.00	.00	1,673,202.00	1,673,202.00	________
10990	587400	T T - DEBT	.00	6,288,500.00	6,288,500.00	.00	6,103,500.00	6,103,500.00	________
TOTAL TRANSFERS TO			5,018,081.00	10,624,694.00	11,074,694.00	72,500.00	11,068,428.00	11,120,179.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: Operating Fund - Fire Services			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
12541	FIRE SERVICES								
12541	536103	PPE	52,799.23	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	________
12541	536104	PPE	24,129.12	22,000.00	22,000.00	42,000.00	42,000.00	42,000.00	________
12541	536105	PPE	34,088.87	42,000.00	42,000.00	41,600.00	41,600.00	41,600.00	________
12541	536107	PPE	.00	10,125.00	27,575.00	27,575.00	27,575.00	27,575.00	________
12541	545000	CONTRACT	28,160.70	30,000.00	30,000.00	.00	30,000.00	30,000.00	________
12541	554003	INS	25,785.58	40,000.00	40,000.00	16,500.00	30,000.00	30,000.00	________
12541	554004	INS	59,421.07	65,937.00	65,937.00	70,724.48	70,725.00	70,725.00	________
12541	554005	INS	49,869.52	52,890.00	52,890.00	52,890.00	52,890.00	52,890.00	________
12541	554007	INS	29,762.00	39,400.00	39,400.00	39,400.00	39,400.00	39,400.00	________
12541	571000	LEASEVEH	.00	.00	.00	.00	7,929.00	.00	________
TOTAL FIRE SERVICES			304,016.09	337,352.00	354,802.00	325,689.48	377,119.00	369,190.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: Operating Fund - Fire Services			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
12543	MOYOCK FIRE DEPARTMENT								
12543	502000	SALARIES	28,000.00	.00	.00	.00	.00	.00	________
12543	511003	TEL & PST	5,991.14	.00	.00	7,500.00	.00	.00	________
12543	513003	UTIL-MOYOC	11,998.90	.00	.00	17,000.00	.00	.00	________
12543	514503	TRAIN & ED	12,847.93	.00	.00	15,000.00	.00	.00	________
12543	516003	R & M	40,626.01	.00	.00	47,000.00	.00	.00	________
12543	516103	BLDG/GRD	17,039.18	.00	.00	18,000.00	.00	.00	________
12543	531003	GAS/OIL	15,958.55	.00	.00	10,000.00	.00	.00	________
12543	532003	SUPPLIES	5,216.93	.00	.00	7,800.00	.00	.00	________
12543	532103	FIRE SUP	22,064.57	.00	.00	25,000.00	.00	.00	________
12543	544003	VOL ASST	25,354.76	.00	.00	25,000.00	.00	.00	________
12543	545000	CONTRACT	17,343.85	235,893.00	235,893.00	73,000.00	242,734.00	242,734.00	________
12543	553003	DUES/SUB	4,507.03	.00	.00	4,500.00	.00	.00	________
12543	582203	DEBT	15,593.50	.00	.00	.00	.00	.00	________
12543	590003	CAP OUTLAY	41,051.10	16,322.00	56,917.00	676,000.00	78,000.00	78,000.00	________
TOTAL MOYOCK FIRE DEPARTMENT			263,593.45	252,215.00	292,810.00	925,800.00	320,734.00	320,734.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: Operating Fund - Fire Services			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
12544	CRAWFORD FIRE DEPARTMENT								
12544	545000	CONTRACT	301,466.00	301,466.00	301,466.00	352,285.52	310,209.00	310,209.00	________
12544	590004	CAP OUTLAY	9,979.80	26,300.00	26,300.00	74,064.00	59,064.00	59,064.00	________
TOTAL CRAWFORD FIRE DEPARTME			311,445.80	327,766.00	327,766.00	426,349.52	369,273.00	369,273.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: Operating Fund - Fire Services			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
12545	LOWER CURRITUCK FIRE DEPARTMEN								
12545	545000	CONTRACT	336,373.00	336,305.00	336,305.00	495,500.00	346,058.00	346,058.00	________
TOTAL LOWER CURRITUCK FIRE D			336,373.00	336,305.00	336,305.00	495,500.00	346,058.00	346,058.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: Operating Fund - Fire Services			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
12547	CAROVA BEACH FIRE DEPARTMENT								
12547	545000	CONTRACT	370,693.45	265,713.00	265,713.00	.00	273,390.00	273,419.00	________
	TOTAL CAROVA BEACH FIRE DEPA		370,693.45	265,713.00	265,713.00	.00	273,390.00	273,419.00	________
	GRAND TOTAL		74,292,959.00	83,313,987.00	86,615,149.00	79,764,725.36	88,403,174.00	89,055,739.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: CAROVA BCH ROAD SERV DISTRICT			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
14310	AD VALOREM TAXES								
14310	400100	VEHICLE TX	-789.79	.00	.00	.00	.00	.00	________
14310	401200	TAX INT.	-155.26	.00	.00	.00	.00	.00	________
14310	402019	2019 LEVY	-1.98	.00	.00	.00	.00	.00	________
14310	402020	2020 LEVY	-1.98	.00	.00	.00	.00	.00	________
14310	402021	2021 LEVY	-2.48	.00	.00	.00	.00	.00	________
14310	402022	2022 LEVY	-244.20	.00	.00	.00	.00	.00	________
14310	402023	2023 LEVY	-67,562.43	.00	.00	.00	.00	.00	________
14310	402024	SD TX 2024	.00	-71,332.00	-71,332.00	.00	.00	.00	________
14310	402025	SD TX 2025	.00	.00	.00	-71,697.00	-71,697.00	-71,697.00	________
TOTAL AD VALOREM TAXES			-68,758.12	-71,332.00	-71,332.00	-71,697.00	-71,697.00	-71,697.00	________
14340	PERMITS & FEES								
14340	456003	TOUR	-25,650.00	-34,000.00	-34,000.00	-25,650.00	-25,650.00	-25,650.00	________
TOTAL PERMITS & FEES			-25,650.00	-34,000.00	-34,000.00	-25,650.00	-25,650.00	-25,650.00	________
14380	MISCELLANEOUS REVENUE								
14380	481000	INV EARN	-1,769.19	-1,000.00	-1,000.00	-1,800.00	-1,800.00	-1,800.00	________
TOTAL MISCELLANEOUS REVENUE			-1,769.19	-1,000.00	-1,000.00	-1,800.00	-1,800.00	-1,800.00	________
14390	OTHER REVENUES								
14390	495015	TF-OCC TAX	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-70,000.00	-70,000.00	________
TOTAL OTHER REVENUES			-30,000.00	-30,000.00	-30,000.00	-30,000.00	-70,000.00	-70,000.00	________
14460	CAROVA BCH SERVICE DISTRICT								
14460	545000	CONTRACT	94,951.08	135,957.00	135,957.00	128,772.00	168,772.00	168,772.00	________
14460	561900	ADMIN	.00	375.00	375.00	375.00	375.00	375.00	________
14460	587010	TT-OP FUND	1,859.00	.00	.00	.00	.00	.00	________
TOTAL CAROVA BCH SERVICE DIS			96,810.08	136,332.00	136,332.00	129,147.00	169,147.00	169,147.00	________
TOTAL CAROVA BCH ROAD SERV D			-29,367.23	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026   FY 2026 Budget   FOR PERIOD 99

ACCOUNTS FOR: OCCUPANCY TAX FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
15320	OTHER TAXES & LICENSES								
15320	415000	3% OCC TX	-19,719,684.82	-11,534,184.00	-11,840,842.00	-19,500,000.00	-14,274,598.00	-14,340,306.00	________
	TOTAL OTHER TAXES & LICENSES		-19,719,684.82	-11,534,184.00	-11,840,842.00	-19,500,000.00	-14,274,598.00	-14,340,306.00	________
15330	INTERGOVERNMENTAL REVENUES								
15330	449900	MISC GRANT	.00	-30,000.00	.00	.00	.00	.00	________
	TOTAL INTERGOVERNMENTAL REVE		.00	-30,000.00	.00	.00	.00	.00	________
15350	SALES & SERVICES								
15350	456003	TOUR	-67,240.52	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	________
15350	456004	WHAL EVENT	-16,840.79	-12,000.00	-12,000.00	-10,000.00	-10,000.00	-10,000.00	________
15350	456442	PROMO	-28,081.66	-35,000.00	-35,000.00	-25,000.00	-25,000.00	-25,000.00	________
15350	464000	RENTS	-26,636.47	.00	.00	-25,000.00	-25,000.00	-25,000.00	________
15350	465003	RETAIL	-14,014.42	-12,000.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00	________
15350	465004	WHALEHEAD	-8,958.12	-15,000.00	-15,000.00	-10,000.00	-10,000.00	-10,000.00	________
	TOTAL SALES & SERVICES		-161,771.98	-124,000.00	-124,000.00	-132,000.00	-132,000.00	-132,000.00	________
15380	MISCELLANEOUS REVENUE								
15380	468000	SALE F/A	-55,223.00	.00	.00	.00	.00	.00	________
15380	480500	3% P & I	-3,508.87	.00	.00	.00	.00	.00	________
15380	481000	INV EARN	-1,662,761.20	-200,000.00	-202,000.00	-900,000.00	-900,000.00	-900,000.00	________
15380	482000	MISC	-107.95	.00	.00	.00	.00	.00	________
15380	482448	OBC	-210,700.00	-50,000.00	-50,000.00	.00	.00	.00	________
15380	483448	WHALEHEAD	-8,436.28	-2,000.00	-2,000.00	-6,500.00	-6,500.00	-6,500.00	________
15380	484001	INSURANCE	-2,451.61	.00	.00	.00	.00	.00	________
	TOTAL MISCELLANEOUS REVENUE		-1,943,188.91	-252,000.00	-254,000.00	-906,500.00	-906,500.00	-906,500.00	________
15390	OTHER REVENUES								
15390	491902	LEASE LIAB	-118,665.72	.00	.00	.00	.00	.00	________
15390	495010	TF-OP FUND	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	________
	TOTAL OTHER REVENUES		-168,665.72	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	________
15442	OCCUPANCY TAX - PROMOTION								
15442	502000	SALARIES	516,124.67	552,826.00	552,826.00	542,934.00	527,181.00	529,204.00	________
15442	503000	PART TIME	158,850.29	212,724.00	212,724.00	215,000.00	222,680.00	222,680.00	________
15442	503500	TEMP SERV	5,572.64	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OCCUPANCY TAX FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
15442	505000	FICA EXP	51,138.36	58,563.00	58,563.00	57,982.00	57,364.00	57,518.00	________
15442	506000	INSUR EXP	104,076.44	146,596.00	146,596.00	151,006.00	114,318.00	114,318.00	________
15442	507000	RETIRE EXP	98,693.79	110,787.00	110,787.00	105,057.00	102,222.00	102,615.00	________
15442	509700	RETIREE	12,000.00	15,000.00	15,000.00	17,000.00	25,404.00	25,404.00	________
15442	511000	TEL & POST	24,279.13	27,040.00	27,040.00	27,030.00	27,030.00	27,030.00	________
15442	511010	DATA TRANS	8,508.87	8,952.00	8,952.00	9,180.00	9,180.00	9,180.00	________
15442	513000	UTILITIES	49,057.27	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	________
15442	514000	TRAVEL	19,524.99	27,735.00	27,735.00	27,375.50	27,376.00	27,376.00	________
15442	514500	TRAIN & ED	6,385.85	11,925.00	11,925.00	8,170.00	8,170.00	8,170.00	________
15442	514800	FEES OFFCL	1,250.00	2,800.00	2,800.00	250.00	250.00	250.00	________
15442	516000	REPR/MAINT	3,137.80	9,200.00	9,200.00	9,000.00	9,000.00	9,000.00	________
15442	516200	AUTO MAINT	1,260.06	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	________
15442	521100	EQUIP LEAS	.00	6,100.00	6,100.00	5,380.00	5,380.00	5,380.00	________
15442	526000	ADVERTISE	.00	1,000.00	1,000.00	500.00	500.00	500.00	________
15442	526200	PROMOTION	2,877,484.26	3,025,000.00	3,050,000.00	3,024,500.00	3,024,500.00	3,024,500.00	________
15442	526201	ED PROMO	47,940.00	30,000.00	30,000.00	.00	.00	.00	________
15442	526300	GRANTS	92,787.60	150,000.00	110,000.00	150,000.00	150,000.00	150,000.00	________
15442	531000	GAS, OIL	4,311.71	3,950.00	3,950.00	4,500.00	4,500.00	4,500.00	________
15442	532000	SUPPLIES	49,875.47	46,700.00	46,700.00	43,000.00	43,000.00	43,000.00	________
15442	532001	TOURISM BD	.00	3,000.00	3,000.00	3,450.00	3,450.00	3,450.00	________
15442	532500	RETAIL	5,129.85	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	________
15442	536000	UNIFORMS	3,658.24	4,000.00	4,000.00	5,000.00	5,000.00	5,000.00	________
15442	540000	WRKER COMP	9,753.00	9,324.00	9,324.00	9,604.00	9,604.00	9,755.00	________
15442	545000	CONTRACT	47,494.62	41,320.00	56,320.00	57,455.80	57,456.00	57,456.00	________
15442	545015	REBRANDING	123,016.25	.00	21,709.00	.00	.00	.00	________
15442	545100	CRED CARD	2,289.96	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
15442	552000	OVER/SHORT	-44.51	.00	.00	.00	.00	.00	________
15442	553000	DUES/SUBSC	13,957.01	18,199.00	18,199.00	17,061.00	17,061.00	17,061.00	________
15442	554000	INSURANCE	7,702.32	28,098.00	28,098.00	30,908.00	30,908.00	28,817.00	________
15442	557100	SOFT LICEN	3,981.57	14,100.00	14,100.00	14,414.00	14,414.00	14,414.00	________
15442	561900	ADMIN	.00	119,406.00	119,406.00	.00	120,400.00	120,400.00	________
15442	582902	DEBT LEASE	17,697.43	5,500.00	5,500.00	.00	.00	.00	________
15442	582903	INT LEASE	1,236.82	850.00	850.00	.00	.00	.00	________
15442	587010	TT-OP FUND	73,689.00	105,000.00	110,000.00	.00	108,333.00	108,333.00	________
15442	590000	CAP OUTLAY	118,665.72	48,730.00	48,730.00	4,720,000.00	4,685,000.00	4,685,000.00	________
TOTAL OCCUPANCY TAX - PROMOT			4,560,486.48	4,899,125.00	4,925,834.00	9,310,457.30	9,464,381.00	9,465,011.00	________
15447	OCCUPANCY TAX-TOURISM RELATED								
15447	502000	SALARIES	209,078.08	223,976.00	223,976.00	225,915.00	252,233.00	252,784.00	________
15447	505000	FICA EXP	16,016.89	17,134.00	17,134.00	17,282.00	19,296.00	19,338.00	________
15447	506000	INSUR EXP	59,625.00	61,425.00	61,425.00	63,630.00	63,510.00	63,510.00	________
15447	507000	RETIRE EXP	39,889.59	44,886.00	44,886.00	43,714.00	48,907.00	49,015.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OCCUPANCY TAX FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
15447	511000	TEL & POST	770.00	460.00	860.00	800.00	800.00	800.00	________
15447	513000	UTILITIES	8,517.94	12,500.00	12,500.00	13,500.00	13,500.00	13,500.00	________
15447	516000	REPR/MAINT	1,799.08	15,000.00	9,200.00	15,000.00	15,000.00	15,000.00	________
15447	516001	SIGNS	2,175.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	________
15447	516002	ACC RAMPS	21,489.78	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	________
15447	516200	AUTO MAINT	4,533.12	5,000.00	6,500.00	6,000.00	6,000.00	6,000.00	________
15447	516400	EQUIP M&R	2,019.45	7,500.00	7,500.00	5,000.00	5,000.00	5,000.00	________
15447	531000	FUEL	11,410.93	10,000.00	12,000.00	15,000.00	15,000.00	15,000.00	________
15447	532006	CURR JACK	.00	.00	6,579.00	.00	.00	.00	________
15447	532160	MAINT SPLY	12,043.67	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	________
15447	532795	CAROVA PK	2,000.00	.00	2,000.00	2,000.00	2,000.00	2,000.00	________
15447	536000	UNIFORMS	2,404.32	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	________
15447	540000	WRKER COMP	2,586.00	2,970.00	2,970.00	3,059.00	3,059.00	3,282.00	________
15447	545000	CONT SERV	255,754.42	252,585.00	269,185.00	246,360.00	246,360.00	246,360.00	________
15447	545001	BEACH SERV	1,234,932.02	1,379,385.00	1,379,385.00	1,420,767.00	1,420,767.00	1,420,767.00	________
15447	545002	HIST PRESV	3,573.32	.00	13,038.00	.00	10,000.00	10,000.00	________
15447	545004	CONTRACT	469,200.00	69,200.00	69,200.00	69,200.00	69,200.00	69,200.00	________
15447	545006	JBURG SCH	10,753.93	21,426.00	18,226.00	17,698.00	17,698.00	17,698.00	________
15447	545015	BCH RENRSH	6,910.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	________
15447	545016	WEED CNTRL	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	________
15447	545100	CC FEE	33,956.95	30,000.00	40,000.00	35,000.00	35,000.00	35,000.00	________
15447	545795	CS-CAROVA	5,400.00	8,250.00	8,250.00	19,910.00	19,910.00	19,910.00	________
15447	554000	INSURANCE	.00	6,666.00	6,666.00	7,333.00	7,333.00	7,557.00	________
15447	557100	SOFT LICEN	.00	29,940.00	29,940.00	29,940.00	29,940.00	29,940.00	________
15447	561000	PROF SERV	17,013.00	50,000.00	222,734.00	.00	40,000.00	90,000.00	________
15447	561900	ADMIN	.00	119,406.00	119,406.00	.00	120,400.00	120,400.00	________
15447	571000	LEASE VEH	.00	.00	.00	.00	26,060.00	26,060.00	________
15447	587010	TT-OP FUND	5,373,650.00	491,252.00	501,252.00	.00	548,905.00	559,366.00	________
15447	587014	T T -CBSD	30,000.00	30,000.00	30,000.00	.00	70,000.00	70,000.00	________
15447	587050	TT CO BLDG	.00	1,985,000.00	2,160,225.00	.00	.00	.00	________
15447	587052	TT-MULTIYR	.00	96,000.00	96,000.00	.00	.00	.00	________
15447	590000	CAP OUTLAY	.00	180,000.00	15,873.00	180,000.00	180,000.00	180,000.00	________
15447	590460	Cap Faclty	.00	.00	.00	.00	65,000.00	65,000.00	________
TOTAL OCCUPANCY TAX-TOURISM			7,837,502.49	5,296,461.00	5,533,410.00	2,583,608.00	3,497,378.00	3,558,987.00	________
15448	WHALEHEAD								
15448	502000	SALARIES	281,613.31	372,378.00	372,378.00	375,256.00	455,913.00	457,058.00	________
15448	502100	OVERTIME	.00	.00	.00	205,200.00	.00	.00	________
15448	503500	TEMP SERV	149,553.41	205,200.00	205,200.00	.00	214,803.00	214,803.00	________
15448	505000	FICA EXP	32,581.15	44,186.00	44,186.00	44,406.00	51,309.00	51,397.00	________
15448	506000	INSUR EXP	70,023.02	98,280.00	98,280.00	101,808.00	114,318.00	114,318.00	________
15448	507000	RETIRE EXP	53,836.61	74,623.00	74,623.00	72,575.00	88,401.00	88,624.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OCCUPANCY TAX FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
15448	511000	TEL & POST	2,090.60	8,336.00	8,336.00	7,996.00	7,996.00	7,996.00	________
15448	511010	DATA TRANS	16,724.82	16,668.00	16,668.00	16,884.00	16,884.00	16,884.00	________
15448	513000	UTILITIES	86,352.29	81,960.00	81,960.00	90,910.00	90,910.00	90,910.00	________
15448	514000	TRAVEL	127.32	3,147.00	3,147.00	3,199.00	3,199.00	3,199.00	________
15448	514500	TRAIN & ED	.00	1,550.00	1,550.00	1,500.00	1,500.00	1,500.00	________
15448	516000	REPR/MAINT	12,067.32	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00	________
15448	516046	R&M PWD	14,352.84	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00	________
15448	516200	AUTO MAINT	1,148.15	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	________
15448	526200	PROMOTION	30,564.58	48,500.00	48,500.00	44,800.00	44,800.00	44,800.00	________
15448	531000	FUEL	2,829.76	3,500.00	3,500.00	3,000.00	3,000.00	3,000.00	________
15448	532000	SUPPLIES	11,822.72	19,100.00	19,100.00	25,000.00	25,000.00	25,000.00	________
15448	532046	PWD SUPPLY	.00	.00	.00	35,000.00	35,000.00	35,000.00	________
15448	532160	MAINT SPLY	34,501.28	35,000.00	35,000.00	.00	.00	.00	________
15448	532500	CONCESSION	6,799.21	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	________
15448	536000	UNIFORMS	959.79	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	________
15448	540000	WRKER COMP	6,699.00	6,834.00	6,834.00	7,039.00	7,039.00	8,725.00	________
15448	545000	CONTRACT	298,186.39	207,592.00	207,592.00	185,470.00	185,470.00	185,470.00	________
15448	545046	PWD CNTRCT	23,409.71	25,000.00	25,000.00	13,500.00	13,500.00	13,500.00	________
15448	545100	CC FEES	3,646.72	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
15448	553000	DUES/SUBSC	790.00	1,865.00	1,865.00	1,390.00	1,390.00	1,390.00	________
15448	554000	INSURANCE	24,953.25	154,728.00	154,728.00	170,201.00	170,201.00	170,528.00	________
15448	557100	SOFT LICEN	2,192.37	3,120.00	3,120.00	5,377.00	5,377.00	5,377.00	________
15448	561000	PROF SERV	.00	.00	15,000.00	.00	20,000.00	20,000.00	________
15448	561900	ADMIN	.00	119,406.00	119,406.00	.00	120,400.00	120,400.00	________
15448	571000	LEASEVEH	.00	.00	.00	.00	7,929.00	7,929.00	________
15448	587050	TT CO BLDG	200,000.00	.00	.00	.00	.00	.00	________
15448	590000	CAP OUTLAY	.00	169,625.00	169,625.00	552,500.00	572,500.00	572,500.00	________
15448	590460	CAP PROJ	47,760.60	40,000.00	40,000.00	40,000.00	75,000.00	75,000.00	________
TOTAL WHALEHEAD			1,415,586.22	1,794,598.00	1,809,598.00	2,072,511.00	2,401,339.00	2,404,808.00	________
TOTAL OCCUPANCY TAX FUND			-8,179,736.24	.00	.00	-6,621,923.70	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OCEAN SANDS N/CROWN PT WATERSH			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
16310	AD VALOREM TAXES								
16310	400100	VEHICLE TX	97.91	.00	.00	.00	.00	.00	________
16310	401200	TAX INT.	-691.29	.00	.00	.00	.00	.00	________
16310	402018	2018 LEVY	-165.00	.00	.00	.00	.00	.00	________
16310	402019	2019 LEVY	-132.65	.00	.00	.00	.00	.00	________
16310	402020	2020 LEVY	-257.65	.00	.00	.00	.00	.00	________
16310	402021	2021 LEVY	5.29	.00	.00	.00	.00	.00	________
16310	402022	2022 LEVY	-1,120.34	.00	.00	.00	.00	.00	________
16310	402023	2023 LEVY	-1,449,812.97	.00	.00	.00	.00	.00	________
16310	402024	SD TX 2024	.00	-1,462,618.00	-1,462,618.00	.00	.00	.00	________
16310	402025	SD TX 2025	.00	.00	.00	-1,461,972.00	-1,461,972.00	-1,461,972.00	________
	TOTAL AD VALOREM TAXES		-1,452,076.70	-1,462,618.00	-1,462,618.00	-1,461,972.00	-1,461,972.00	-1,461,972.00	________
16380	MISCELLANEOUS REVENUE								
16380	481000	INV EARN	-47,392.93	-20,000.00	-20,000.00	-35,000.00	-35,000.00	-35,000.00	________
	TOTAL MISCELLANEOUS REVENUE		-47,392.93	-20,000.00	-20,000.00	-35,000.00	-35,000.00	-35,000.00	________
16390	OTHER REVENUES								
16390	499900	FND BAL AP	.00	.00	-134,985.00	.00	.00	.00	________
	TOTAL OTHER REVENUES		.00	.00	-134,985.00	.00	.00	.00	________
16609	OCEAN SANDS N/CROWN PT WATERSH								
16609	514800	FEES OFFCL	850.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	________
16609	516000	REPR/MAINT	.00	.00	.00	2,000.00	2,000.00	2,000.00	________
16609	532000	SUPPLIES	.00	.00	1,000.00	2,000.00	2,000.00	2,000.00	________
16609	545000	CONTRACT	34,998.20	1,432,304.00	1,566,289.00	1,432,304.00	1,432,304.00	1,432,304.00	________
16609	561900	ADMIN	.00	48,214.00	48,214.00	.00	23,502.00	23,502.00	________
16609	588000	CONTINGNCY	.00	.00	.00	.00	35,066.00	35,066.00	________
	TOTAL OCEAN SANDS N/CROWN PT		35,848.20	1,482,618.00	1,617,603.00	1,438,404.00	1,496,972.00	1,496,972.00	________
	TOTAL OCEAN SANDS N/CROWN PT		-1,463,621.43	.00	.00	-58,568.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: WHALEHEAD BCH SWCD SERV DIST			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
17310	AD VALOREM TAXES								
17310	400100	VEHICLE TX	-330.91	.00	.00	.00	.00	.00	________
17310	401200	TAX INT.	-138.59	.00	.00	.00	.00	.00	________
17310	402016	2016 LEVY	-102.30	.00	.00	.00	.00	.00	________
17310	402018	2018 LEVY	-105.68	.00	.00	.00	.00	.00	________
17310	402022	2022 LEVY	-336.55	.00	.00	.00	.00	.00	________
17310	402023	2023 LEVY	-103,523.59	.00	.00	.00	.00	.00	________
17310	402024	SD TX 2024	.00	-105,926.00	-105,926.00	.00	.00	.00	________
17310	402025	SD TX 2025	.00	.00	.00	-108,663.00	-108,663.00	-108,663.00	________
TOTAL AD VALOREM TAXES			-104,537.62	-105,926.00	-105,926.00	-108,663.00	-108,663.00	-108,663.00	________
17380	MISCELLANEOUS REVENUE								
17380	481000	INV EARN	-15,359.22	-5,000.00	-5,000.00	-10,000.00	-10,000.00	-10,000.00	________
TOTAL MISCELLANEOUS REVENUE			-15,359.22	-5,000.00	-5,000.00	-10,000.00	-10,000.00	-10,000.00	________
17390	OTHER REVENUES								
17390	499900	FND BAL AP	.00	-53,884.00	-53,884.00	.00	-38,939.00	-38,939.00	________
TOTAL OTHER REVENUES			.00	-53,884.00	-53,884.00	.00	-38,939.00	-38,939.00	________
17838	WHALEHEAD BCH SWCD SERV DIST								
17838	532000	SUPPLIES	.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	________
17838	545000	CONTRACT	113,167.92	135,920.00	135,920.00	128,704.44	128,712.00	128,712.00	________
17838	561900	ADMIN	.00	24,390.00	24,390.00	.00	24,390.00	24,390.00	________
TOTAL WHALEHEAD BCH SWCD SER			113,167.92	164,810.00	164,810.00	133,204.44	157,602.00	157,602.00	________
TOTAL WHALEHEAD BCH SWCD SER			-6,728.92	.00	.00	14,541.44	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: HOG BRIDGE DITCH WTSH DISTRICT			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
18310	AD VALOREM TAXES								
18310	400100	VEHICLE TX	-871.61	-500.00	-500.00	.00	.00	.00	________
18310	401200	TAX INT.	-7.72	.00	.00	.00	.00	.00	________
18310	402022	2022 LEVY	-4.23	.00	.00	.00	.00	.00	________
18310	402023	2023 LEVY	-7,416.26	.00	.00	.00	.00	.00	________
18310	402024	SD TX 2024	.00	-8,491.00	-8,491.00	.00	.00	.00	________
18310	402025	SD TX 2025	.00	.00	.00	-8,540.00	-8,540.00	-8,540.00	________
TOTAL AD VALOREM TAXES			-8,299.82	-8,991.00	-8,991.00	-8,540.00	-8,540.00	-8,540.00	________
18380	MISCELLANEOUS REVENUE								
18380	481000	INV EARN	-216.92	.00	.00	-200.00	-220.00	-220.00	________
TOTAL MISCELLANEOUS REVENUE			-216.92	.00	.00	-200.00	-220.00	-220.00	________
18390	OTHER REVENUES								
18390	499900	FND BAL AP	.00	-8,000.00	-8,000.00	.00	-8,027.00	-8,027.00	________
TOTAL OTHER REVENUES			.00	-8,000.00	-8,000.00	.00	-8,027.00	-8,027.00	________
18609	HOG BRIDGE DITCH H2OSHED DIST								
18609	545000	CONTRACT	2,775.00	16,767.00	16,767.00	16,767.00	16,566.00	16,566.00	________
18609	561900	ADMIN	100.00	224.00	224.00	.00	221.00	221.00	________
18609	587010	TT-OP FUND	710.00	.00	.00	.00	.00	.00	________
TOTAL HOG BRIDGE DITCH H2OSH			3,585.00	16,991.00	16,991.00	16,767.00	16,787.00	16,787.00	________
TOTAL HOG BRIDGE DITCH WTSH			-4,931.74	.00	.00	8,027.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget

FOR PERIOD 99

ACCOUNTS FOR: NORTHWEST WATERSHED SERV DIST			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
19310	AD VALOREM TAXES								
19310	400100	VEHICLE TX	-461.62	.00	.00	.00	.00	.00	________
19310	401200	TAX INT.	-108.69	.00	.00	.00	.00	.00	________
19310	402020	2020 LEVY	-37.59	.00	.00	.00	.00	.00	________
19310	402021	2021 LEVY	-138.83	.00	.00	.00	.00	.00	________
19310	402022	2022 LEVY	-90.58	.00	.00	.00	.00	.00	________
19310	402023	2023 LEVY	-4,018.45	.00	.00	.00	.00	.00	________
19310	402024	SD TX 2024	.00	-3,922.00	-3,922.00	.00	.00	.00	________
19310	402025	SD TX 2025	.00	.00	.00	.00	-4,536.00	-4,536.00	________
TOTAL AD VALOREM TAXES			-4,855.76	-3,922.00	-3,922.00	.00	-4,536.00	-4,536.00	________
19380	MISCELLANEOUS REVENUE								
19380	481000	INV EARN	-2,205.98	.00	.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-2,205.98	.00	.00	.00	.00	.00	________
19390	OTHER REVENUES								
19390	499900	FND BAL AP	.00	-50,000.00	-50,000.00	.00	-49,247.00	-49,247.00	________
TOTAL OTHER REVENUES			.00	-50,000.00	-50,000.00	.00	-49,247.00	-49,247.00	________
19609	NORTHWEST WATERSHED SERV DIST								
19609	545000	CONTRACT	.00	53,773.00	53,773.00	53,773.00	53,617.00	53,617.00	________
19609	561900	ADMIN	.00	149.00	149.00	.00	166.00	166.00	________
19609	587010	TT-OP FUND	142.00	.00	.00	.00	.00	.00	________
TOTAL NORTHWEST WATERSHED SE			142.00	53,922.00	53,922.00	53,773.00	53,783.00	53,783.00	________
TOTAL NORTHWEST WATERSHED SE			-6,919.74	.00	.00	53,773.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: WHALEHEAD SUBDIV DRAINAGE DIST			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
20310	AD VALOREM TAXES								
20310	400100	VEHICLE TX	-2,300.80	.00	.00	.00	.00	.00	________
20310	401200	TAX INT.	-1,738.19	.00	.00	.00	.00	.00	________
20310	402016	2016 LEVY	-635.26	.00	.00	.00	.00	.00	________
20310	402018	2018 LEVY	-830.81	.00	.00	.00	.00	.00	________
20310	402022	2022 LEVY	-2,745.51	.00	.00	.00	.00	.00	________
20310	402023	2023 LEVY	-690,154.44	.00	.00	.00	.00	.00	________
20310	402024	SD TX 2024	.00	-706,174.00	-706,174.00	.00	.00	.00	________
20310	402025	SD TX 2025	.00	.00	.00	.00	-724,452.00	-724,452.00	________
	TOTAL AD VALOREM TAXES		-698,405.01	-706,174.00	-706,174.00	.00	-724,452.00	-724,452.00	________
20330	INTERGOVERNMENTAL REVENUES								
20330	449609	GRANT	-50,000.00	.00	.00	.00	.00	.00	________
	TOTAL INTERGOVERNMENTAL REVE		-50,000.00	.00	.00	.00	.00	.00	________
20380	MISCELLANEOUS REVENUE								
20380	481000	INV EARN	-68,995.51	.00	.00	.00	.00	.00	________
20380	484001	DISASTER	.00	.00	.00	.00	.00	.00	________
	TOTAL MISCELLANEOUS REVENUE		-68,995.51	.00	.00	.00	.00	.00	________
20390	OTHER REVENUES								
20390	499900	FND BAL AP	.00	-91,153.00	-111,918.00	.00	.00	.00	________
	TOTAL OTHER REVENUES		.00	-91,153.00	-111,918.00	.00	.00	.00	________
20609	WHALEHEAD SUBDIV DRAINAGE DIST								
20609	511010	DATA TRANS	11,568.44	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	________
20609	513000	UTILITIES	11,152.20	18,000.00	18,000.00	20,000.00	20,000.00	20,000.00	________
20609	516000	REPR/MAINT	30,541.78	50,000.00	47,000.00	50,000.00	50,000.00	50,000.00	________
20609	531400	EQUIP FUEL	1,059.00	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	________
20609	532000	SUPPLIES	168.90	2,000.00	2,000.00	10,000.00	10,000.00	10,000.00	________
20609	545000	CONTRACT	18,525.00	30,200.00	33,200.00	30,200.00	549,523.00	549,523.00	________
20609	561900	ADMIN	30,404.00	48,214.00	48,214.00	.00	72,929.00	72,929.00	________
20609	587010	TT-OP FUND	47,948.00	.00	.00	.00	.00	.00	________
20609	590000	CAP OUTLAY	864,363.30	631,913.00	652,678.00	.00	.00	.00	________
	TOTAL WHALEHEAD SUBDIV DRAIN		1,015,730.62	797,327.00	818,092.00	132,200.00	724,452.00	724,452.00	________
	TOTAL WHALEHEAD SUBDIV DRAIN		198,330.10	.00	.00	132,200.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: GUINEA MILL WATERSHED IMP SERV			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
25310	AD VALOREM TAXES								
25310	401200	TAX INT.	-8.70	.00	.00	.00	.00	.00	________
25310	402019	2019 LEVY	-15.61	.00	.00	.00	.00	.00	________
25310	402020	2020 LEVY	-11.67	.00	.00	.00	.00	.00	________
TOTAL AD VALOREM TAXES			-35.98	.00	.00	.00	.00	.00	________
25380	MISCELLANEOUS REVENUE								
25380	481000	INV EARN	-9,948.69	.00	.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-9,948.69	.00	.00	.00	.00	.00	________
25390	OTHER REVENUES								
25390	499900	FND BAL AP	.00	-200,028.00	-200,028.00	.00	-200,049.00	-200,049.00	________
TOTAL OTHER REVENUES			.00	-200,028.00	-200,028.00	.00	-200,049.00	-200,049.00	________
25607	GUINEA MILL H2OSHED IMP SERV								
25607	545000	CONTRACT	.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	________
25607	561900	ADMIN	.00	28.00	28.00	.00	49.00	49.00	________
TOTAL GUINEA MILL H2OSHED IM			.00	200,028.00	200,028.00	200,000.00	200,049.00	200,049.00	________
TOTAL GUINEA MILL WATERSHED			-9,984.67	.00	.00	200,000.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: EMERGENCY RESPONSE SYSTEM FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
26320	OTHER TAXES & LICENSES								
26320	406000	911 LINE	-243,126.36	-186,913.00	-186,913.00	.00	-112,437.00	-112,437.00	________
	TOTAL OTHER TAXES & LICENSES		-243,126.36	-186,913.00	-186,913.00	.00	-112,437.00	-112,437.00	________
26330	INTERGOVERNMENTAL REVENUES								
26330	445000	EMERG MGMT	-1,695,830.42	.00	-292,532.00	.00	.00	.00	________
	TOTAL INTERGOVERNMENTAL REVE		-1,695,830.42	.00	-292,532.00	.00	.00	.00	________
26380	MISCELLANEOUS REVENUE								
26380	481000	INV EARN	-5,721.26	-4,000.00	-4,000.00	.00	.00	.00	________
	TOTAL MISCELLANEOUS REVENUE		-5,721.26	-4,000.00	-4,000.00	.00	.00	.00	________
26390	OTHER REVENUES								
26390	499900	FND BAL AP	.00	-137,067.00	-139,067.00	.00	-107,827.00	-107,827.00	________
	TOTAL OTHER REVENUES		.00	-137,067.00	-139,067.00	.00	-107,827.00	-107,827.00	________
26535	EMERGENCY TELEPHONE SYSTEM FND								
26535	511000	TEL & POST	1,908.93	3,400.00	3,400.00	400.00	400.00	400.00	________
26535	514000	TRAVEL	1,371.43	6,000.00	5,000.00	6,000.00	6,000.00	6,000.00	________
26535	514500	TRAIN & ED	5,701.00	6,000.00	7,000.00	20,000.00	20,000.00	20,000.00	________
26535	516000	REPR/MAINT	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	________
26535	532000	SUPPLIES	5,096.13	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	________
26535	545000	CONTRACT	20,442.15	178,180.00	178,180.00	31,980.00	31,980.00	31,980.00	________
26535	557100	SOFT LICEN	55,727.82	94,000.00	94,000.00	58,084.00	58,084.00	58,084.00	________
26535	590000	CAP OUTLAY	.00	36,400.00	36,400.00	99,800.00	99,800.00	99,800.00	________
26535	590535	911 GRANT	1,693,830.42	.00	294,532.00	.00	.00	.00	________
	TOTAL EMERGENCY TELEPHONE SY		1,784,077.88	327,980.00	622,512.00	220,264.00	220,264.00	220,264.00	________
	TOTAL EMERGENCY RESPONSE SYS		-160,600.16	.00	.00	220,264.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: MOYOCK WATERSHED SERVICE DIST			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
27310	AD VALOREM TAXES								
27310	400100	VEHICLE TX	-24,972.41	-12,000.00	-12,000.00	.00	.00	.00	________
27310	401200	TAX INT.	-341.20	.00	.00	.00	.00	.00	________
27310	402021	2021 LEVY	-308.29	.00	.00	.00	.00	.00	________
27310	402022	2022 LEVY	-810.30	.00	.00	.00	.00	.00	________
27310	402023	2023 LEVY	-209,456.60	.00	.00	.00	.00	.00	________
27310	402024	SD TX 2024	.00	-238,793.00	-238,793.00	.00	.00	.00	________
27310	402025	SD TX 2025	.00	.00	.00	.00	-164,317.00	-164,317.00	________
TOTAL AD VALOREM TAXES			-235,888.80	-250,793.00	-250,793.00	.00	-164,317.00	-164,317.00	________
27380	MISCELLANEOUS REVENUE								
27380	481000	INV EARN	-23,424.32	.00	.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-23,424.32	.00	.00	.00	.00	.00	________
27608	MOYOCK WATERSHED SERVICES DIST								
27608	545000	CONTRACT	.00	240,027.00	240,027.00	.00	153,459.00	153,459.00	________
27608	561900	ADMIN	.00	10,766.00	10,766.00	.00	10,858.00	10,858.00	________
27608	587010	TT-OP FUND	8,389.00	.00	.00	.00	.00	.00	________
TOTAL MOYOCK WATERSHED SERVI			8,389.00	250,793.00	250,793.00	.00	164,317.00	164,317.00	________
TOTAL MOYOCK WATERSHED SERVI			-250,924.12	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: REVALUATION FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
28380	MISCELLANEOUS REVENUE								
28380	481000	INV EARN	-40,805.81	.00	.00	.00	.00	.00	________
	TOTAL MISCELLANEOUS REVENUE		-40,805.81	.00	.00	.00	.00	.00	________
28390	OTHER REVENUES								
28390	495010	TF-OP FUND	-121,000.00	-121,000.00	-121,000.00	-72,500.00	-72,500.00	-72,500.00	________
	TOTAL OTHER REVENUES		-121,000.00	-121,000.00	-121,000.00	-72,500.00	-72,500.00	-72,500.00	________
28450	REVALUATION								
28450	545000	CONTRACT	.00	121,000.00	121,000.00	72,500.00	72,500.00	72,500.00	________
	TOTAL REVALUATION		.00	121,000.00	121,000.00	72,500.00	72,500.00	72,500.00	________
	TOTAL REVALUATION FUND		-161,805.81	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: FIRE VEHICLE REPLACEMENT FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
29380	MISCELLANEOUS REVENUE								
29380	481000	INV EARN	-64,938.22	-15,000.00	-15,000.00	.00	-50,000.00	-50,000.00	________
TOTAL MISCELLANEOUS REVENUE			-64,938.22	-15,000.00	-15,000.00	.00	-50,000.00	-50,000.00	________
29390	OTHER REVENUES								
29390	495010	TF-OP FUND	-375,000.00	.00	.00	.00	-25,000.00	-25,000.00	________
29390	495042	TR TAX CAP	.00	-847,032.00	-847,032.00	.00	-625,000.00	-625,000.00	________
29390	499900	FND BAL AP	.00	.00	-1,299,722.00	.00	.00	.00	________
TOTAL OTHER REVENUES			-375,000.00	-847,032.00	-2,146,754.00	.00	-650,000.00	-650,000.00	________
29690	FIRE VEHICLE REPLACEMENT FUND								
29690	590000	CAP OUTLAY	.00	862,032.00	2,161,754.00	.00	700,000.00	700,000.00	________
TOTAL FIRE VEHICLE REPLACEME			.00	862,032.00	2,161,754.00	.00	700,000.00	700,000.00	________
TOTAL FIRE VEHICLE REPLACEME			-439,938.22	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: POSTEMPLOYMENT BENEFITS			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
30380	MISCELLANEOUS REVENUE								
30380	481000	INV EARN	-31,964.88	-16,500.00	-16,500.00	.00	-10,000.00	-10,000.00	________
30380	482500	RETIRE BEN	-806,164.00	-1,124,000.00	-1,124,000.00	.00	-1,468,584.00	-1,468,584.00	________
	TOTAL MISCELLANEOUS REVENUE		-838,128.88	-1,140,500.00	-1,140,500.00	.00	-1,478,584.00	-1,478,584.00	________
30850	POSTEMPLOYMENT BENEFITS								
30850	505000	FICA EXP	14,572.04	17,765.00	17,765.00	19,542.00	18,000.00	18,000.00	________
30850	506000	INSUR EXP	714,878.36	858,700.00	858,700.00	944,570.00	875,000.00	875,000.00	________
30850	506301	OPEB TRUST	.00	.00	.00	.00	275,584.00	275,584.00	________
30850	507100	SEP ALLOW	220,127.48	232,235.00	232,235.00	255,459.00	240,000.00	240,000.00	________
30850	507300	LEOSSA TST	.00	.00	.00	.00	50,000.00	50,000.00	________
30850	545000	CONTRACT	11,297.47	31,800.00	31,800.00	20,000.00	20,000.00	20,000.00	________
	TOTAL POSTEMPLOYMENT BENEFIT		960,875.35	1,140,500.00	1,140,500.00	1,239,571.00	1,478,584.00	1,478,584.00	________
	TOTAL POSTEMPLOYMENT BENEFIT		122,746.47	.00	.00	1,239,571.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: DSS AGENCY FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
31380	MISCELLANEOUS REVENUE								
31380	482001	DSS	.00	-350,000.00	-350,000.00	.00	-350,000.00	-350,000.00	________
	TOTAL MISCELLANEOUS REVENUE		.00	-350,000.00	-350,000.00	.00	-350,000.00	-350,000.00	________
31750	SOCIAL SERVICES ADMIN								
31750	545001	DSS PMTS	.00	350,000.00	350,000.00	.00	350,000.00	350,000.00	________
	TOTAL SOCIAL SERVICES ADMIN		.00	350,000.00	350,000.00	.00	350,000.00	350,000.00	________
	TOTAL DSS AGENCY FUND		.00	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: FINES & FORFEITURES			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
32330	INTERGOVERNMENTAL REVENUES								
32330	422000	FINES/FOR	-327,321.27	-400,000.00	-400,000.00	.00	-400,000.00	-400,000.00	________
TOTAL INTERGOVERNMENTAL REVE			-327,321.27	-400,000.00	-400,000.00	.00	-400,000.00	-400,000.00	________
32490	COURT FACILITIES								
32490	545500	FINES/FOR	327,321.27	400,000.00	400,000.00	.00	400,000.00	400,000.00	________
TOTAL COURT FACILITIES			327,321.27	400,000.00	400,000.00	.00	400,000.00	400,000.00	________
TOTAL FINES & FORFEITURES			.00	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: DEED OF TRUST FEE FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
34380	MISCELLANEOUS REVENUE								
34380	482002	DEED TRUST	.00	-75,000.00	-75,000.00	.00	-75,000.00	-75,000.00	________
TOTAL MISCELLANEOUS REVENUE			.00	-75,000.00	-75,000.00	.00	-75,000.00	-75,000.00	________
34480	DEED OF TRUST FEES								
34480	545001	DEEDTRST	.00	75,000.00	75,000.00	.00	75,000.00	75,000.00	________
TOTAL DEED OF TRUST FEES			.00	75,000.00	75,000.00	.00	75,000.00	75,000.00	________
TOTAL DEED OF TRUST FEE FUND			.00	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: INMATE CUSTODIAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
35340	PERMITS & FEES								
35340	400000	CURRENT	-123,077.99	-200,000.00	-200,000.00	.00	-250,000.00	-250,000.00	________
	TOTAL PERMITS & FEES		-123,077.99	-200,000.00	-200,000.00	.00	-250,000.00	-250,000.00	________
35511	INMATE LOCKDOWN CUSTODIAL FUND								
35511	532000	LOCKDOWN	85,764.97	200,000.00	200,000.00	.00	250,000.00	250,000.00	________
	TOTAL INMATE LOCKDOWN CUSTOD		85,764.97	200,000.00	200,000.00	.00	250,000.00	250,000.00	________
	TOTAL INMATE CUSTODIAL FUND		-37,313.02	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget

FOR PERIOD 99

ACCOUNTS FOR: CAPITAL IMPROVEMENTS FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
40320	OTHER TAXES & LICENSES								
40320	411001	ART 40 TAX	-2,305,157.53	-2,248,000.00	-2,248,000.00	.00	-2,400,000.00	-2,400,000.00	________
40320	411002	ART 42 TAX	-2,015,847.74	-2,035,000.00	-2,035,000.00	.00	-2,100,000.00	-2,100,000.00	________
	TOTAL OTHER TAXES & LICENSES		-4,321,005.27	-4,283,000.00	-4,283,000.00	.00	-4,500,000.00	-4,500,000.00	________
40380	MISCELLANEOUS REVENUE								
40380	481000	INV EARN	-551,020.39	-300,000.00	-300,000.00	.00	-200,000.00	-200,000.00	________
	TOTAL MISCELLANEOUS REVENUE		-551,020.39	-300,000.00	-300,000.00	.00	-200,000.00	-200,000.00	________
40390	OTHER REVENUES								
40390	499900	FND BAL AP	.00	-512,000.00	-512,000.00	.00	.00	.00	________
	TOTAL OTHER REVENUES		.00	-512,000.00	-512,000.00	.00	.00	.00	________
40750	CAPITAL IMPROVEMENTS FUND								
40750	587010	TT-OP FUND	1,131,758.89	4,095,000.00	4,095,000.00	.00	4,700,000.00	4,700,000.00	________
40750	587050	TT CO BLDG	2,700,000.00	1,000,000.00	1,000,000.00	.00	.00	.00	________
	TOTAL CAPITAL IMPROVEMENTS F		3,831,758.89	5,095,000.00	5,095,000.00	.00	4,700,000.00	4,700,000.00	________
	TOTAL CAPITAL IMPROVEMENTS F		-1,040,266.77	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: SCHOOL CAPITAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
41320	OTHER TAXES & LICENSES								
41320	411001	ART 40 TAX	-987,924.65	-963,566.00	-963,566.00	.00	-965,000.00	-965,000.00	________
41320	411002	ART 42 TAX	-3,023,771.60	-3,052,765.00	-3,052,765.00	.00	-3,075,000.00	-3,075,000.00	________
	TOTAL OTHER TAXES & LICENSES		-4,011,696.25	-4,016,331.00	-4,016,331.00	.00	-4,040,000.00	-4,040,000.00	________
41380	MISCELLANEOUS REVENUE								
41380	481000	INV EARN	-126,809.42	-100,000.00	-100,000.00	.00	-75,000.00	-75,000.00	________
	TOTAL MISCELLANEOUS REVENUE		-126,809.42	-100,000.00	-100,000.00	.00	-75,000.00	-75,000.00	________
41390	OTHER REVENUES								
41390	499900	FND BAL AP	.00	-318,669.00	-318,669.00	.00	.00	.00	________
	TOTAL OTHER REVENUES		.00	-318,669.00	-318,669.00	.00	.00	.00	________
41990	SCHOOL CAPITAL RESERVE								
41990	587010	TT-OP FUND	1,900,000.00	1,535,000.00	1,535,000.00	.00	1,885,000.00	1,885,000.00	________
41990	587051	TT SCH BLD	2,585,000.00	2,900,000.00	2,900,000.00	.00	2,230,000.00	2,230,000.00	________
	TOTAL SCHOOL CAPITAL RESERVE		4,485,000.00	4,435,000.00	4,435,000.00	.00	4,115,000.00	4,115,000.00	________
	TOTAL SCHOOL CAPITAL FUND		346,494.33	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: TRANSFER TAX CAPITAL FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
42320	OTHER TAXES & LICENSES								
42320	414000	LND TRN TX	-6,666,610.00	-6,222,032.00	-6,222,032.00	.00	-5,500,000.00	-5,500,000.00	________
TOTAL OTHER TAXES & LICENSES			-6,666,610.00	-6,222,032.00	-6,222,032.00	.00	-5,500,000.00	-5,500,000.00	________
42380	MISCELLANEOUS REVENUE								
42380	481000	INV EARN	-845,242.93	-548,822.00	-548,822.00	.00	-250,000.00	-250,000.00	________
TOTAL MISCELLANEOUS REVENUE			-845,242.93	-548,822.00	-548,822.00	.00	-250,000.00	-250,000.00	________
42390	OTHER REVENUES								
42390	499900	FND BAL AP	.00	.00	.00	.00	-1,014,894.00	-1,014,894.00	________
TOTAL OTHER REVENUES			.00	.00	.00	.00	-1,014,894.00	-1,014,894.00	________
42450	LAND TRANSFER TAX FUND								
42450	514800	FEES OFFCL	.00	700.00	700.00	.00	700.00	700.00	________
42450	587010	TT-OP FUND	2,564,471.36	.00	.00	.00	.00	.00	________
42450	587029	TT-VEHICLE	.00	847,032.00	847,032.00	.00	625,000.00	625,000.00	________
42450	587043	T T - Land	200,000.00	200,000.00	200,000.00	.00	200,000.00	200,000.00	________
42450	587050	TT CO BLDG	.00	800,000.00	800,000.00	.00	510,000.00	510,000.00	________
42450	587063	T T SW	.00	2,500,000.00	2,500,000.00	.00	2,500,000.00	2,500,000.00	________
42450	587067	T T - MOYC	.00	.00	.00	.00	560,000.00	560,000.00	________
42450	587400	T T - DEBT	.00	2,423,122.00	2,423,122.00	.00	2,369,194.00	2,369,194.00	________
TOTAL LAND TRANSFER TAX FUND			2,764,471.36	6,770,854.00	6,770,854.00	.00	6,764,894.00	6,764,894.00	________
TOTAL TRANSFER TAX CAPITAL F			-4,747,381.57	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: LAND BANKING FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
43380	MISCELLANEOUS REVENUE								
43380	481000	INV EARN	-136,980.95	.00	.00	.00	-50,000.00	-50,000.00	________
	TOTAL MISCELLANEOUS REVENUE		-136,980.95	.00	.00	.00	-50,000.00	-50,000.00	________
43390	OTHER REVENUES								
43390	495042	TR TAX CAP	-200,000.00	-200,000.00	-200,000.00	.00	-200,000.00	-200,000.00	________
	TOTAL OTHER REVENUES		-200,000.00	-200,000.00	-200,000.00	.00	-200,000.00	-200,000.00	________
43848	LAND BANKING FUND								
43848	590000	CAP OUTLAY	193,915.80	200,000.00	200,000.00	.00	250,000.00	250,000.00	________
	TOTAL LAND BANKING FUND		193,915.80	200,000.00	200,000.00	.00	250,000.00	250,000.00	________
	TOTAL LAND BANKING FUND		-143,065.15	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OCEAN SANDS WATER & SEWER			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
60310	AD VALOREM TAXES								
60310	400100	VEHICLE TX	-14,159.32	-12,000.00	-12,000.00	-7,500.00	-7,500.00	-7,500.00	________
60310	401200	TAX INT.	-663.03	.00	.00	.00	.00	.00	________
60310	403018	2018 LEVY	-302.50	.00	.00	.00	.00	.00	________
60310	403019	2019 LEVY	-291.82	.00	.00	.00	.00	.00	________
60310	403020	2020 LEVY	-566.82	.00	.00	.00	.00	.00	________
60310	403021	2021 LEVY	10.89	.00	.00	.00	.00	.00	________
60310	403022	2022 LEVY	-769.30	.00	.00	.00	.00	.00	________
60310	403023	2023 LEVY	-632,504.33	.00	.00	.00	.00	.00	________
60310	403024	DIST TX	.00	-635,597.00	-635,597.00	.00	.00	.00	________
60310	403025	DIST TX	.00	.00	.00	-642,280.00	-642,280.00	-642,280.00	________
TOTAL AD VALOREM TAXES			-649,246.23	-647,597.00	-647,597.00	-649,780.00	-649,780.00	-649,780.00	________
60350	SALES & SERVICES								
60350	468000	SALE F/A	-4,445.00	.00	.00	.00	.00	.00	________
TOTAL SALES & SERVICES			-4,445.00	.00	.00	.00	.00	.00	________
60360	ENTERPRISE CHARGES								
60360	467000	SALES	-491.00	.00	.00	-250.00	-250.00	-250.00	________
60360	470000	UTL CHGS	-663,022.75	-705,550.00	-705,550.00	-703,400.00	-703,400.00	-703,400.00	________
60360	470001	UTILITIES	-921,110.04	-963,000.00	-971,550.00	-977,206.00	-977,206.00	-977,206.00	________
60360	471000	TAP/CONN	.00	.00	.00	.00	.00	.00	________
60360	473000	RECONNECT	-2,400.00	-2,500.00	-2,500.00	-1,800.00	-2,000.00	-2,000.00	________
60360	480700	PEN & INT	-10,159.88	-9,500.00	-9,500.00	-1,500.00	-1,500.00	-1,500.00	________
60360	480701	PEN & INT	-14,396.11	-13,000.00	-13,000.00	-2,000.00	-2,000.00	-2,000.00	________
TOTAL ENTERPRISE CHARGES			-1,611,579.78	-1,693,550.00	-1,702,100.00	-1,686,156.00	-1,686,356.00	-1,686,356.00	________
60380	MISCELLANEOUS REVENUE								
60380	472000	IMPACT FEE	.00	.00	.00	.00	.00	.00	________
60380	481000	INV EARN	-87,841.84	-120,833.00	-120,833.00	-40,000.00	-40,000.00	-43,425.00	________
60380	484001	DISASTER	-4,154.20	.00	.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-91,996.04	-120,833.00	-120,833.00	-40,000.00	-40,000.00	-43,425.00	________
60390	OTHER REVENUES								
60390	495600	OS SDF	.00	-315,000.00	-315,000.00	.00	-100,000.00	-100,000.00	________
60390	499900	FND BAL AP	.00	-340,955.00	-604,295.00	.00	-965,082.00	-965,082.00	________
TOTAL OTHER REVENUES			.00	-655,955.00	-919,295.00	.00	-1,065,082.00	-1,065,082.00	________
60808	OCEAN SANDS W & S ADMINISTRATI								
60808	502000	SALARIES	131,118.23	135,308.00	135,308.00	181,565.00	141,967.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OCEAN SANDS WATER & SEWER			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
60808	505000	FICA EXP	7,783.31	10,351.00	10,351.00	13,890.00	10,860.00	.00	________
60808	506000	INSUR EXP	30,091.57	36,855.00	35,855.00	50,904.00	31,755.00	.00	________
60808	507000	RETIRE EXP	8,050.93	27,116.00	27,116.00	35,133.00	27,528.00	.00	________
60808	510000	PROJ GRAD	-9,910.00	.00	.00	.00	.00	.00	________
60808	510001	PEN EXP	27,457.00	.00	.00	.00	.00	.00	________
60808	511000	TEL & POST	2,885.07	3,000.00	3,550.00	3,800.00	3,800.00	3,800.00	________
60808	511001	TEL & POST	2,884.61	3,200.00	3,200.00	3,400.00	3,400.00	3,400.00	________
60808	511010	DATA TRANS	2,966.25	3,200.00	3,750.00	3,000.00	3,000.00	3,000.00	________
60808	513000	UTILITIES	5,109.72	8,000.00	8,000.00	8,500.00	8,500.00	.00	________
60808	513001	UTILITIES	85,303.50	110,000.00	110,000.00	100,000.00	90,000.00	.00	________
60808	514000	TRAVEL	628.98	3,000.00	430.00	3,000.00	3,000.00	3,000.00	________
60808	514500	TRAIN & ED	575.00	5,000.00	5,000.00	5,000.00	3,000.00	3,000.00	________
60808	516000	REPR/MAINT	23,630.25	25,000.00	25,000.00	30,000.00	25,000.00	.00	________
60808	516001	REPAIRS	55,440.21	65,000.00	65,000.00	60,000.00	60,000.00	.00	________
60808	531001	FUEL	8,627.72	8,000.00	12,000.00	12,000.00	12,000.00	.00	________
60808	532000	SUPPLIES	9,408.76	10,000.00	10,000.00	11,000.00	11,000.00	.00	________
60808	532001	SUPPLIES	25,024.92	33,000.00	33,000.00	30,000.00	30,000.00	.00	________
60808	532003	HYDRANTS	.00	2,500.00	3,420.00	2,500.00	2,500.00	.00	________
60808	533200	LAB TESTS	5,967.93	6,500.00	6,500.00	6,500.00	6,500.00	.00	________
60808	533201	LAB TESTS	47,423.01	55,000.00	63,000.00	55,000.00	55,000.00	.00	________
60808	533600	SYS SUPPLY	16,855.31	18,000.00	18,000.00	20,000.00	20,000.00	.00	________
60808	533601	SYS SUPPLY	31,129.08	35,000.00	35,000.00	35,000.00	35,000.00	.00	________
60808	533801	CHEMICALS	58,996.73	100,000.00	100,000.00	110,000.00	90,000.00	.00	________
60808	536000	UNIFORMS	2,736.34	2,000.00	2,000.00	2,000.00	2,000.00	.00	________
60808	540000	WRKER COMP	1,974.00	1,802.00	1,802.00	1,856.00	1,856.00	.00	________
60808	545000	CONTRACT	26,952.32	26,581.00	27,421.00	37,081.00	37,081.00	.00	________
60808	545001	CONT SERV	194,580.11	390,095.00	390,935.00	345,068.00	345,068.00	.00	________
60808	545005	WATER	833,114.58	680,000.00	680,000.00	800,000.00	800,000.00	.00	________
60808	545100	CREDIT CD	3,590.82	4,500.00	4,500.00	6,000.00	6,000.00	6,000.00	________
60808	553000	DUES/SUBSC	1,291.33	1,800.00	1,800.00	2,160.00	2,160.00	.00	________
60808	553001	DUES & SUB	36,864.83	35,000.00	35,000.00	30,000.00	30,000.00	.00	________
60808	554000	INSURANCE	.00	101,987.00	101,987.00	112,186.00	112,186.00	115,620.00	________
60808	557100	LICEN FEE	962.93	1,300.00	2,400.00	.00	10,400.00	.00	________
60808	557101	SOFTWARE	.00	3,000.00	.00	3,000.00	3,000.00	.00	________
60808	559001	DEPREC.	591,793.10	.00	.00	.00	.00	.00	________
60808	561001	PROF SERV	.00	.00	.00	35,000.00	45,344.00	.00	________
60808	561900	ADMIN	50,000.00	50,259.00	50,259.00	50,000.00	41,020.00	41,020.00	________
60808	561901	ADMIN	50,000.00	100,518.00	100,518.00	100,000.00	41,071.00	41,071.00	________
60808	582000	INT ON DBT	131,823.51	101,063.00	101,063.00	88,813.00	88,813.00	88,813.00	________
60808	582201	DEBT SERV.	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	________
60808	588000	CONTINGNCY	.00	.00	.00	.00	17,909.00	17,028.00	________
60808	590000	CAP OUTLAY	20,891.71	45,000.00	45,000.00	113,500.00	113,500.00	.00	________
60808	590001	CAP OUTLAY	183,050.17	370,000.00	631,660.00	857,000.00	570,000.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OCEAN SANDS WATER & SEWER			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
TOTAL OCEAN SANDS W & S ADMI			3,207,073.84	3,117,935.00	3,389,825.00	3,863,856.00	3,441,218.00	825,752.00	________
60818	OCEAN SANDS W & S WATER								
60818	513000	UTILITIES	.00	.00	.00	.00	.00	8,500.00	________
60818	516000	REPR/MAINT	.00	.00	.00	.00	.00	25,000.00	________
60818	532000	SUPPLIES	.00	.00	.00	.00	.00	11,000.00	________
60818	532003	HYDRANT	.00	.00	.00	.00	.00	2,500.00	________
60818	533200	LAB TESTS	.00	.00	.00	.00	.00	6,500.00	________
60818	533600	SYS SUPPLY	.00	.00	.00	.00	.00	20,000.00	________
60818	545000	CONTRACT	.00	.00	.00	.00	.00	37,081.00	________
60818	545005	WATER	.00	.00	.00	.00	.00	800,000.00	________
60818	553000	DUES/SUBSC	.00	.00	.00	.00	.00	2,160.00	________
60818	557100	SOFT LICEN	.00	.00	.00	.00	.00	10,400.00	________
60818	590000	CAP OUTLAY	.00	.00	.00	.00	.00	113,500.00	________
TOTAL OCEAN SANDS W & S WATE			.00	.00	.00	.00	.00	1,036,641.00	________
60878	OCEAN SANDS W & S SEWER								
60878	502000	SALARIES	.00	.00	.00	.00	.00	142,660.00	________
60878	505000	FICA EXP	.00	.00	.00	.00	.00	10,913.00	________
60878	506000	INSUR EXP	.00	.00	.00	.00	.00	31,755.00	________
60878	507000	RETIRE EXP	.00	.00	.00	.00	.00	27,663.00	________
60878	513001	UTILITIES	.00	.00	.00	.00	.00	90,000.00	________
60878	516001	R & M	.00	.00	.00	.00	.00	60,000.00	________
60878	531001	GAS/OIL/..	.00	.00	.00	.00	.00	12,000.00	________
60878	532000	SUPPLIES	.00	.00	.00	.00	.00	30,000.00	________
60878	533201	LAB TESTS	.00	.00	.00	.00	.00	55,000.00	________
60878	533601	SYS SUPPLY	.00	.00	.00	.00	.00	35,000.00	________
60878	533801	CHEMICALS	.00	.00	.00	.00	.00	90,000.00	________
60878	536000	UNIFORMS	.00	.00	.00	.00	.00	2,000.00	________
60878	540000	WRKER COMP	.00	.00	.00	.00	.00	1,847.00	________
60878	545001	CS-SEWER	.00	.00	.00	.00	.00	345,068.00	________
60878	553001	DUES	.00	.00	.00	.00	.00	30,000.00	________
60878	557101	SOFTWARE	.00	.00	.00	.00	.00	3,000.00	________
60878	561001	PROF SERV	.00	.00	.00	.00	.00	45,344.00	________
60878	590001	CO SEWER	.00	.00	.00	.00	.00	570,000.00	________
TOTAL OCEAN SANDS W & S SEWE			.00	.00	.00	.00	.00	1,582,250.00	________
TOTAL OCEAN SANDS WATER & SE			849,806.79	.00	.00	1,487,920.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: MAINLAND WATER			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
61350	SALES & SERVICES								
61350	468000	SALE F/A	-1,600.00	.00	.00	.00	.00	.00	________
TOTAL SALES & SERVICES			-1,600.00	.00	.00	.00	.00	.00	________
61360	ENTERPRISE CHARGES								
61360	467000	SALES	-14,129.92	-20,000.00	-20,000.00	.00	-20,000.00	-20,000.00	________
61360	470000	UTL CHGS	-4,298,602.09	-4,075,000.00	-4,075,000.00	.00	-4,429,000.00	-4,429,000.00	________
61360	471000	TAP/CONN	-49,915.84	-60,000.00	-60,000.00	.00	-50,000.00	-50,000.00	________
61360	473000	RECONNECT	-88,289.36	-80,000.00	-80,000.00	.00	-50,000.00	-50,000.00	________
61360	480700	PEN & INT	-109,339.71	-60,000.00	-60,000.00	.00	-15,000.00	-15,000.00	________
TOTAL ENTERPRISE CHARGES			-4,560,276.92	-4,295,000.00	-4,295,000.00	.00	-4,564,000.00	-4,564,000.00	________
61380	MISCELLANEOUS REVENUE								
61380	481000	INV EARN	-247,538.95	-232,000.00	-234,000.00	.00	-250,000.00	-271,747.00	________
61380	484001	INSURANCE	-47,479.26	.00	.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-295,018.21	-232,000.00	-234,000.00	.00	-250,000.00	-271,747.00	________
61390	OTHER REVENUES								
61390	495610	MAINH2O DF	.00	.00	.00	.00	-1,893,000.00	-1,893,000.00	________
61390	499900	R/E APP	.00	-1,024,669.00	-1,168,995.00	.00	-82,109.00	-82,109.00	________
TOTAL OTHER REVENUES			.00	-1,024,669.00	-1,168,995.00	.00	-1,975,109.00	-1,975,109.00	________
61818	MAINLAND WATER								
61818	502000	SALARIES	787,747.45	919,648.00	919,648.00	966,280.00	954,802.00	968,283.00	________
61818	503500	TEMP SERV	15,134.64	17,165.00	17,165.00	17,165.00	17,165.00	17,165.00	________
61818	505000	FICA EXP	61,324.17	71,665.00	71,665.00	75,234.00	74,355.00	75,386.00	________
61818	506000	INSUR EXP	190,515.76	227,273.00	217,273.00	248,157.00	234,987.00	234,987.00	________
61818	507000	RETIRE EXP	50,441.70	184,299.00	184,299.00	186,973.00	185,140.00	187,752.00	________
61818	509700	RETIREE	30,000.00	32,000.00	32,000.00	33,280.00	34,000.00	34,000.00	________
61818	510000	OPEB	-176,191.00	.00	.00	.00	.00	.00	________
61818	510001	PEN EXP	151,594.00	.00	.00	.00	.00	.00	________
61818	511000	TEL & POST	49,809.55	45,000.00	55,000.00	45,000.00	45,000.00	45,000.00	________
61818	511010	DATA TRANS	16,335.80	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	________
61818	513000	UTILITIES	231,476.29	265,000.00	265,000.00	265,000.00	265,000.00	265,000.00	________
61818	514000	TRAVEL	3,949.04	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	________
61818	514500	TRAIN & ED	5,306.17	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	________
61818	516000	REPR/MAINT	20,047.55	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: MAINLAND WATER			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
61818	516200	AUTO MAINT	12,909.36	15,950.00	15,950.00	18,000.00	18,000.00	18,000.00	________
61818	516400	EQUIP M&R	614.97	3,500.00	3,500.00	4,000.00	4,000.00	4,000.00	________
61818	531000	FUEL	42,164.01	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	________
61818	532000	SUPPLIES	77,974.06	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	________
61818	532003	HYDRANTS	7,488.65	.00	.00	5,000.00	5,000.00	5,000.00	________
61818	533200	LAB TESTS	26,490.00	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	________
61818	533600	SYS SUPPLY	119,852.95	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	________
61818	533800	CHEMICALS	130,987.99	140,000.00	162,000.00	165,000.00	165,000.00	165,000.00	________
61818	536000	UNIFORMS	5,915.75	7,000.00	7,000.00	8,500.00	8,500.00	8,500.00	________
61818	540000	WRKER COMP	12,418.00	12,255.00	12,255.00	12,623.00	12,623.00	12,645.00	________
61818	545000	CONTRACT	274,979.32	305,116.00	266,838.00	289,841.00	289,841.00	289,841.00	________
61818	545100	CREDIT CD	17,251.06	15,000.00	15,000.00	18,000.00	18,000.00	18,000.00	________
61818	553000	DUES/SUBSC	21,511.73	26,000.00	26,000.00	28,000.00	28,000.00	28,000.00	________
61818	554000	INSURANCE	.00	136,627.00	136,627.00	150,290.00	150,290.00	154,891.00	________
61818	557100	LICEN FEE	20,331.46	32,000.00	34,500.00	34,500.00	42,500.00	42,500.00	________
61818	559000	DEPREC	1,391,836.63	.00	.00	.00	.00	.00	________
61818	561000	PROF SERV	2,450.55	5,000.00	29,000.00	2,400.00	22,744.00	22,744.00	________
61818	561900	ADMIN	260,000.00	533,633.00	533,633.00	.00	415,458.00	415,458.00	________
61818	582000	INT ON BND	263,478.31	168,969.00	168,969.00	129,204.00	129,204.00	129,204.00	________
61818	582200	DEBT SERV	1,330,000.00	1,385,000.00	1,385,000.00	1,440,000.00	1,440,000.00	1,440,000.00	________
61818	588000	CONTINGNCY	.00	118,485.00	118,485.00	.00	.00	.00	________
61818	590000	CAP OUTLAY	853,720.03	538,584.00	674,688.00	18,903,000.00	1,893,000.00	1,893,000.00	________
61818	590003	HYDRANTS	9,360.00	20,000.00	20,000.00	.00	.00	.00	________
TOTAL MAINLAND WATER			6,319,225.95	5,551,669.00	5,697,995.00	23,381,947.00	6,789,109.00	6,810,856.00	________
TOTAL MAINLAND WATER			1,462,330.82	.00	.00	23,381,947.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: SOLID WASTE FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
63310	AD VALOREM TAXES								
63310	401200	TAX INT.	-14,894.73	.00	.00	.00	-10,000.00	-10,000.00	________
	TOTAL AD VALOREM TAXES		-14,894.73	.00	.00	.00	-10,000.00	-10,000.00	________
63320	OTHER TAXES & LICENSES								
63320	413000	TIRE TAX	-59,147.91	-35,000.00	-35,000.00	.00	-50,000.00	-50,000.00	________
63320	413500	WHITE GOOD	-17,955.29	-18,000.00	-18,000.00	.00	-15,000.00	-15,000.00	________
63320	413600	SW DISP TX	-95,435.82	-80,000.00	-90,000.00	.00	-95,000.00	-95,000.00	________
	TOTAL OTHER TAXES & LICENSES		-172,539.02	-133,000.00	-143,000.00	.00	-160,000.00	-160,000.00	________
63340	PERMITS & FEES								
63340	462000	TIP FEES	-1,227,845.66	-1,225,000.00	-1,290,000.00	.00	-1,400,000.00	-1,400,000.00	________
	TOTAL PERMITS & FEES		-1,227,845.66	-1,225,000.00	-1,290,000.00	.00	-1,400,000.00	-1,400,000.00	________
63350	SALES & SERVICES								
63350	468000	SALE F/A	-77.50	.00	.00	.00	.00	.00	________
	TOTAL SALES & SERVICES		-77.50	.00	.00	.00	.00	.00	________
63360	ENTERPRISE CHARGES								
63360	470000	UTL CHGS	-5,174,841.02	-5,310,937.00	-5,310,937.00	.00	-5,600,000.00	-5,600,000.00	________
	TOTAL ENTERPRISE CHARGES		-5,174,841.02	-5,310,937.00	-5,310,937.00	.00	-5,600,000.00	-5,600,000.00	________
63380	MISCELLANEOUS REVENUE								
63380	481000	INV EARN	-215,277.35	-86,923.00	-91,423.00	.00	-100,024.00	-102,057.00	________
63380	482000	MISC	-8,242.06	-6,000.00	-6,000.00	.00	-5,000.00	-5,000.00	________
63380	482100	REC GLASS	-1,364.63	.00	.00	.00	.00	.00	________
63380	482200	REC-ELECT	.00	.00	.00	.00	.00	.00	________
63380	482500	REC SCP MT	-14,871.53	-20,000.00	-20,000.00	.00	-15,000.00	-15,000.00	________
63380	484001	DISASTER	-11,281.77	.00	.00	.00	.00	.00	________
	TOTAL MISCELLANEOUS REVENUE		-251,037.34	-112,923.00	-117,423.00	.00	-120,024.00	-122,057.00	________
63390	OTHER REVENUES								
63390	495010	TF-OP FUND	-1,200,000.00	.00	.00	.00	.00	.00	________
63390	495042	TR TAX CAP	.00	-2,500,000.00	-2,500,000.00	.00	-2,500,000.00	-2,500,000.00	________
63390	499900	FND BAL AP	.00	-1,535,926.00	-1,560,015.00	.00	-1,537,660.00	-1,537,660.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: SOLID WASTE FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
TOTAL OTHER REVENUES			-1,200,000.00	-4,035,926.00	-4,060,015.00	.00	-4,037,660.00	-4,037,660.00	________
63838	SOLID WASTE								
63838	502000	SALARIES	27,931.71	28,357.00	28,357.00	83,249.00	73,188.00	73,994.00	________
63838	503000	PART TIME	38,770.21	44,479.00	44,479.00	44,479.00	48,958.00	48,958.00	________
63838	505000	FICA EXP	5,003.42	5,571.00	5,571.00	9,771.00	9,343.00	9,405.00	________
63838	506000	INSUR EXP	16,371.98	18,428.00	18,428.00	31,815.00	31,755.00	31,755.00	________
63838	507000	RETIRE EXP	1,533.78	11,356.00	11,356.00	21,586.00	20,232.00	20,388.00	________
63838	510000	OPEB	83,566.00	.00	.00	.00	.00	.00	________
63838	510001	PEN EXP	24,501.00	.00	.00	.00	.00	.00	________
63838	511000	TEL & POST	236.97	400.00	4,900.00	400.00	400.00	400.00	________
63838	513000	UTILITIES	5,933.92	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	________
63838	514000	TRAVEL	220.08	2,560.00	2,560.00	2,500.00	2,500.00	2,500.00	________
63838	514500	TRAIN & ED	175.00	2,122.00	2,122.00	2,000.00	2,000.00	2,000.00	________
63838	516000	REPR/MAINT	17,161.99	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	________
63838	521000	RENT	24,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	________
63838	531000	FUEL	.00	.00	.00	500.00	500.00	500.00	________
63838	532000	SUPPLIES	4,803.72	17,945.00	17,945.00	15,000.00	15,000.00	15,000.00	________
63838	536000	UNIFORMS	399.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________
63838	540000	WRKER COMP	767.00	934.00	934.00	962.00	962.00	1,589.00	________
63838	545000	CONTRACT	21,261.00	41,630.00	41,630.00	28,130.00	28,130.00	28,130.00	________
63838	545001	COLLECTION	3,239,436.23	3,855,718.00	3,855,718.00	4,158,000.00	4,082,974.00	4,082,974.00	________
63838	545002	CS-DISPOSL	3,053,629.44	3,010,824.00	3,085,824.00	3,237,500.00	3,030,000.00	3,030,000.00	________
63838	545600	LANDSCAPE	29,918.36	75,000.00	75,000.00	58,200.00	58,200.00	58,200.00	________
63838	545800	WHITE GOOD	89,933.25	82,500.00	92,500.00	82,500.00	82,500.00	82,500.00	________
63838	545900	TIRE DISP	50,095.11	60,000.00	70,000.00	60,000.00	60,000.00	60,000.00	________
63838	552000	OVER/SHORT	15.60	.00	.00	.00	.00	.00	________
63838	553000	DUES/SUBSC	555.00	678.00	678.00	2,034.00	2,034.00	2,034.00	________
63838	554000	INSURANCE	.00	5,989.00	5,989.00	6,588.00	6,588.00	6,970.00	________
63838	558400	SW DISP TX	63,108.90	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	________
63838	559000	DEPREC	63,501.51	.00	.00	.00	.00	.00	________
63838	561000	PROF SERV	1,232.50	68,392.00	48,392.00	50,000.00	86,814.00	86,814.00	________
63838	561500	MONITOR WL	9,550.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	________
63838	561900	ADMIN	.00	.00	.00	.00	118,098.00	118,098.00	________
63838	571500	RECYCLING	548,369.51	705,903.00	709,758.00	771,508.00	771,508.00	771,508.00	________
63838	571501	RECYCLE-EL	43,158.36	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	________
63838	581901	AMORT	16,862.66	.00	.00	.00	.00	.00	________
63838	582901	INT EXP	2,265.22	3,000.00	3,000.00	.00	.00	.00	________
63838	590000	CAP OUTLAY	179,162.92	2,525,000.00	2,545,234.00	45,000.00	2,545,000.00	2,545,000.00	________
TOTAL SOLID WASTE			7,663,431.35	10,817,786.00	10,921,375.00	8,962,722.00	11,327,684.00	11,329,717.00	________
TOTAL SOLID WASTE FUND			-377,803.92	.00	.00	8,962,722.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: SOUTHERN OUTER BANKS H2O SYSTM			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
66350	SALES & SERVICES								
66350	464000	RENTS	-163,356.74	-224,000.00	-224,000.00	-165,000.00	-165,000.00	-165,000.00	________
66350	464001	LEASE	-74,866.78	.00	.00	-75,000.00	-75,000.00	-75,000.00	________
66350	467200	BILLING	-3,220.00	-3,800.00	-3,800.00	-3,800.00	-3,800.00	-3,800.00	________
66350	468000	SALE F/A	-1,835.00	.00	.00	.00	.00	.00	________
TOTAL SALES & SERVICES			-243,278.52	-227,800.00	-227,800.00	-243,800.00	-243,800.00	-243,800.00	________
66360	ENTERPRISE CHARGES								
66360	450500	ADMIN	-833,114.58	-680,000.00	-680,000.00	-800,000.00	-800,000.00	-800,000.00	________
66360	467000	SALES	-1,753.34	.00	.00	.00	.00	.00	________
66360	470000	UTL CHGS	-2,939,084.67	-3,000,000.00	-3,000,000.00	-3,118,075.00	-3,002,985.00	-3,008,565.00	________
66360	471000	TAP/CONN	-56,304.54	-20,000.00	-20,000.00	-15,000.00	-15,000.00	-15,000.00	________
66360	473000	RECONNECT	-12,400.00	-12,000.00	-12,000.00	-7,500.00	-7,500.00	-7,500.00	________
66360	480700	PEN & INT	-31,407.96	-25,000.00	-25,000.00	-4,000.00	-4,000.00	-4,000.00	________
TOTAL ENTERPRISE CHARGES			-3,874,065.09	-3,737,000.00	-3,737,000.00	-3,944,575.00	-3,829,485.00	-3,835,065.00	________
66380	MISCELLANEOUS REVENUE								
66380	481000	INV EARN	-381,914.77	-162,000.00	-163,500.00	-150,000.00	-25,238.00	-37,811.00	________
TOTAL MISCELLANEOUS REVENUE			-381,914.77	-162,000.00	-163,500.00	-150,000.00	-25,238.00	-37,811.00	________
66390	OTHER REVENUES								
66390	491901	LEASE INT	-16,894.91	-24,800.00	-24,800.00	.00	.00	.00	________
66390	499900	FND BAL AP	.00	.00	-3,442,071.00	.00	.00	.00	________
TOTAL OTHER REVENUES			-16,894.91	-24,800.00	-3,466,871.00	.00	.00	.00	________
66868	SOUTHERN OUTER BANKS H2O SYSTM								
66868	502000	SALARIES	626,869.14	671,844.00	671,844.00	676,936.00	720,659.00	730,555.00	________
66868	505000	FICA EXP	45,683.60	51,397.00	51,397.00	51,787.00	55,129.00	55,886.00	________
66868	506000	INSUR EXP	173,153.10	165,848.00	165,848.00	171,801.00	171,477.00	171,477.00	________
66868	507000	RETIRE EXP	40,668.62	134,640.00	134,640.00	130,988.00	139,736.00	141,656.00	________
66868	509700	RETIREE	12,000.00	12,000.00	12,000.00	12,600.00	15,000.00	15,000.00	________
66868	510000	OPEB	141,560.00	.00	.00	.00	.00	.00	________
66868	510001	PEN EXP	141,131.00	.00	.00	.00	.00	.00	________
66868	511000	TEL & POST	22,655.91	24,200.00	24,200.00	23,000.00	23,000.00	23,000.00	________
66868	511010	DATA TRANS	15,874.12	25,000.00	16,000.00	25,000.00	25,000.00	25,000.00	________
66868	513000	UTILITIES	362,088.78	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	________
66868	514000	TRAVEL	377.36	3,300.00	300.00	3,000.00	3,000.00	3,000.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: SOUTHERN OUTER BANKS H2O SYSTM			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
66868	514500	TRAIN & ED	2,696.60	3,600.00	2,680.00	3,500.00	3,500.00	3,500.00	________
66868	516000	REPR/MAINT	15,771.86	18,000.00	18,000.00	20,000.00	20,000.00	20,000.00	________
66868	516200	AUTO MAINT	22,051.32	11,000.00	20,600.00	10,000.00	10,000.00	10,000.00	________
66868	516400	EQUIP M&R	280.00	9,000.00	9,000.00	10,000.00	10,000.00	10,000.00	________
66868	526000	ADVERTISE	.00	600.00	.00	.00	.00	.00	________
66868	531000	FUEL	38,257.47	38,000.00	38,000.00	39,000.00	39,000.00	39,000.00	________
66868	532000	SUPPLIES	86,832.53	85,646.00	85,646.00	75,000.00	75,000.00	75,000.00	________
66868	532003	HYDRANTS	.00	2,500.00	3,420.00	5,000.00	5,000.00	5,000.00	________
66868	533200	LAB TESTS	16,789.65	30,000.00	30,000.00	32,000.00	32,000.00	32,000.00	________
66868	533600	SYS SUPPLY	58,874.72	72,000.00	72,000.00	75,000.00	75,000.00	75,000.00	________
66868	533800	CHEMICALS	240,033.44	240,000.00	240,000.00	250,000.00	250,000.00	250,000.00	________
66868	536000	UNIFORMS	3,667.40	2,900.00	5,900.00	4,500.00	4,500.00	4,500.00	________
66868	540000	WRKER COMP	8,507.00	8,824.00	8,824.00	9,089.00	9,089.00	9,375.00	________
66868	545000	CONTRACT	125,687.96	161,694.00	164,034.00	181,493.00	181,493.00	181,493.00	________
66868	545100	CREDIT CRD	7,655.40	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	________
66868	553000	DUES/SUBSC	6,171.37	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	________
66868	554000	INSURANCE	.00	157,207.00	157,207.00	172,928.00	172,928.00	178,222.00	________
66868	557100	SOFT LICEN	3,738.24	17,000.00	37,234.00	.00	12,238.00	12,238.00	________
66868	559000	DEPREC	1,271,693.46	.00	.00	.00	.00	.00	________
66868	561000	PROF SERV	2,000.00	125,000.00	125,000.00	3,000.00	13,344.00	13,344.00	________
66868	561900	ADMIN	205,000.00	408,714.00	408,714.00	.00	322,158.00	322,158.00	________
66868	571000	LEASEVEH	.00	.00	.00	.00	87,272.00	87,272.00	________
66868	587056	T T SOBWS	.00	.00	3,348,842.00	.00	.00	.00	________
66868	588000	CONTINGNCY	.00	116,686.00	116,686.00	.00	.00	.00	________
66868	590000	CAP OUTLAY	707,044.95	1,184,000.00	1,236,155.00	3,488,000.00	1,252,000.00	1,252,000.00	________
66868	590003	HYDRANTS	.00	.00	20,000.00	.00	.00	.00	________
TOTAL SOUTHERN OUTER BANKS H			4,404,815.00	4,151,600.00	7,595,171.00	5,844,622.00	4,098,523.00	4,116,676.00	________
TOTAL SOUTHERN OUTER BANKS H			-111,338.29	.00	.00	1,506,247.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: MOY CENTRAL SEWER OPERATIONS			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
67350	SALES & SERVICES								
67350	464000	RENTS	-3,600.00	-3,600.00	-3,600.00	.00	-3,600.00	-3,600.00	________
TOTAL SALES & SERVICES			-3,600.00	-3,600.00	-3,600.00	.00	-3,600.00	-3,600.00	________
67360	ENTERPRISE CHARGES								
67360	470000	UTL CHGS	-955,989.52	-1,000,000.00	-977,053.00	.00	-1,032,043.00	-1,032,453.00	________
67360	480700	PEN & INT	-25,181.58	-20,000.00	-4,000.00	.00	-3,000.00	-3,000.00	________
TOTAL ENTERPRISE CHARGES			-981,171.10	-1,020,000.00	-981,053.00	.00	-1,035,043.00	-1,035,453.00	________
67380	MISCELLANEOUS REVENUE								
67380	481000	INV EARN	-39,498.92	-35,000.00	-6,500.00	.00	-5,000.00	-6,222.00	________
67380	484001	INSURANCE	.00	.00	.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-39,498.92	-35,000.00	-6,500.00	.00	-5,000.00	-6,222.00	________
67390	OTHER REVENUES								
67390	495010	TF-OP FUND	.00	.00	-450,000.00	.00	-537,092.00	-537,092.00	________
67390	495042	TR TAX CAP	.00	.00	.00	.00	-560,000.00	-560,000.00	________
67390	495670	MAINSWR DF	.00	-500,000.00	-500,000.00	.00	-20,000.00	-20,000.00	________
67390	499900	FND BAL AP	.00	-539,954.00	-293,518.00	.00	.00	.00	________
TOTAL OTHER REVENUES			.00	-1,039,954.00	-1,243,518.00	.00	-1,117,092.00	-1,117,092.00	________
67878	MOY CENTRAL SEWER OPERATIONS								
67878	502000	SALARIES	205,476.46	268,616.00	233,616.00	374,662.00	285,714.00	286,036.00	________
67878	505000	FICA EXP	14,963.96	20,550.00	17,950.00	28,662.00	21,857.00	21,882.00	________
67878	506000	INSUR EXP	50,208.83	73,710.00	53,710.00	101,808.00	69,861.00	69,861.00	________
67878	507000	RETIRE EXP	12,420.55	53,831.00	46,831.00	72,496.00	55,400.00	55,463.00	________
67878	510000	OPEN	138,817.00	.00	.00	.00	.00	.00	________
67878	510001	PEN EXP	52,753.00	.00	.00	.00	.00	.00	________
67878	511000	TEL & POST	1,854.84	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	________
67878	511010	DATA TRANS	1,976.52	3,000.00	3,000.00	3,200.00	3,200.00	3,200.00	________
67878	513000	UTILITIES	77,501.22	78,000.00	78,000.00	78,000.00	78,000.00	78,000.00	________
67878	514000	TRAVEL	1,482.81	5,000.00	1,000.00	10,000.00	10,000.00	10,000.00	________
67878	514500	TRAIN & ED	2,830.00	15,000.00	5,000.00	15,000.00	15,000.00	15,000.00	________
67878	516000	REPR/MAINT	56,953.68	65,000.00	72,630.00	70,000.00	70,000.00	70,000.00	________
67878	516200	AUTO MAINT	5,328.29	12,000.00	9,000.00	12,000.00	12,000.00	12,000.00	________
67878	531000	FUEL	17,119.37	23,000.00	24,000.00	25,000.00	25,000.00	25,000.00	________
67878	532000	SUPPLIES	35,804.88	43,500.00	49,000.00	50,000.00	50,000.00	50,000.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: MOY CENTRAL SEWER OPERATIONS			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
67878	533200	LAB TESTS	61,623.33	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	________
67878	533800	CHEMICALS	88,491.02	120,000.00	252,000.00	175,000.00	175,000.00	175,000.00	________
67878	536000	UNIFORMS	2,867.48	3,500.00	3,500.00	4,500.00	4,500.00	4,500.00	________
67878	540000	WRKER COMP	2,140.00	3,596.00	3,596.00	3,704.00	3,704.00	3,717.00	________
67878	545000	CONTRACT	219,074.77	307,850.00	363,720.00	415,068.00	415,068.00	415,068.00	________
67878	545100	CC FEES	4,129.40	4,000.00	4,000.00	4,500.00	4,500.00	4,500.00	________
67878	553000	DUES/SUBSC	24,658.41	30,000.00	22,000.00	30,000.00	30,000.00	30,000.00	________
67878	554000	INSURANCE	.00	35,926.00	35,926.00	39,519.00	39,519.00	40,728.00	________
67878	557100	LICEN FEE	2,248.84	2,000.00	4,553.00	4,200.00	4,200.00	4,200.00	________
67878	559000	DEPREC	475,090.65	.00	.00	.00	.00	.00	________
67878	561000	PROF SERV	.00	5,000.00	1,000.00	100,000.00	10,344.00	10,344.00	________
67878	561900	ADMIN	135,000.00	201,475.00	201,475.00	.00	182,427.00	182,427.00	________
67878	571000	LEASEVEH	.00	.00	.00	.00	13,441.00	13,441.00	________
67878	590000	CAP OUTLAY	686,999.34	632,000.00	657,164.00	6,507,000.00	490,000.00	490,000.00	________
67878	590099	LOSS	13,697.21	.00	.00	.00	.00	.00	________
TOTAL MOY CENTRAL SEWER OPER			2,391,511.86	2,098,554.00	2,234,671.00	8,216,319.00	2,160,735.00	2,162,367.00	________
TOTAL MOY CENTRAL SEWER OPER			1,367,241.84	.00	.00	8,216,319.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: COROLLA BEACH FIRE DISTRICT			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
210310	AD VALOREM TAXES								
210310	400100	VEHICLE TX	-16,972.29	.00	.00	.00	.00	.00	________
210310	401200	TAX INT.	-2,468.43	.00	.00	.00	.00	.00	________
210310	402018	2018 LEVY	-406.41	.00	.00	.00	.00	.00	________
210310	402019	2019 LEVY	-126.02	.00	.00	.00	.00	.00	________
210310	402020	2020 LEVY	-251.02	.00	.00	.00	.00	.00	________
210310	402021	2021 LEVY	-472.41	.00	.00	.00	.00	.00	________
210310	402022	2022 LEVY	-2,998.45	.00	.00	.00	.00	.00	________
210310	402023	2023 LEVY	-2,024,418.48	.00	.00	.00	.00	.00	________
210310	402024	SD TX 2024	.00	-2,762,354.00	-2,762,354.00	.00	.00	.00	________
210310	402025	SD TX 2025	.00	.00	.00	.00	-2,817,402.00	-2,817,402.00	________
TOTAL AD VALOREM TAXES			-2,048,113.51	-2,762,354.00	-2,762,354.00	.00	-2,817,402.00	-2,817,402.00	________
210340	PERMITS & FEES								
210340	450541	EFFA	-1,000.00	.00	.00	.00	.00	.00	________
TOTAL PERMITS & FEES			-1,000.00	.00	.00	.00	.00	.00	________
210380	MISCELLANEOUS REVENUE								
210380	481000	INV EARN	-177,072.74	.00	.00	.00	-50,363.00	-50,363.00	________
TOTAL MISCELLANEOUS REVENUE			-177,072.74	.00	.00	.00	-50,363.00	-50,363.00	________
210390	OTHER REVENUES								
210390	495010	TF-OP FUND	-1,431,289.00	-2,509,102.00	-2,509,102.00	.00	-2,607,134.00	-2,658,885.00	________
210390	499900	FND BAL AP	.00	.00	-128,786.00	.00	.00	-72,425.00	________
TOTAL OTHER REVENUES			-1,431,289.00	-2,509,102.00	-2,637,888.00	.00	-2,607,134.00	-2,731,310.00	________
210541	COROLLA BEACH FIRE DISTRICT								
210541	502000	SALARIES	2,072,897.84	2,773,880.00	2,773,880.00	2,387,066.00	2,890,318.00	2,897,900.00	________
210541	502100	OVERTIME	611,356.20	670,017.00	670,017.00	731,425.00	655,000.00	670,000.00	________
210541	505000	FICA EXP	198,289.80	236,305.00	236,305.00	238,560.00	270,834.00	272,945.00	________
210541	506000	INSUR EXP	430,532.22	491,400.00	491,400.00	509,040.00	508,080.00	508,080.00	________
210541	507000	RETIRE EXP	510,199.21	619,035.00	619,035.00	603,425.00	641,873.00	643,635.00	________
210541	511000	TEL & POST	.00	600.00	.00	300.00	300.00	300.00	________
210541	511010	DATA TRANS	1,178.33	1,000.00	1,600.00	2,920.00	2,920.00	2,920.00	________
210541	514000	TRAVEL	695.60	2,054.00	2,054.00	1,000.00	1,000.00	1,000.00	________
210541	514500	TRAIN & ED	3,161.76	1,472.00	1,472.00	.00	.00	.00	________
210541	516000	REPR/MAINT	234.65	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: COROLLA BEACH FIRE DISTRICT			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
210541	531000	FUEL	6,349.78	12,000.00	12,000.00	10,000.00	10,000.00	10,000.00	________
210541	532000	SUPPLIES	7,281.73	11,500.00	11,500.00	11,000.00	11,000.00	11,000.00	________
210541	532541	FIRE SUP	3,992.57	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	________
210541	536000	UNIFORMS	33,627.30	59,640.00	59,640.00	59,640.00	59,640.00	59,640.00	________
210541	540000	WRKER COMP	47,672.00	41,343.00	41,585.00	42,833.00	42,833.00	48,173.00	________
210541	545000	CONTRACT	1,235.57	11,671.00	11,671.00	7,000.00	7,000.00	7,000.00	________
210541	553000	DUES/SUBSC	1,912.00	2,175.00	2,175.00	2,175.00	2,175.00	2,175.00	________
210541	554006	INS	58,524.00	60,803.00	62,537.00	.00	.00	75,000.00	________
210541	561000	PROF SERV	379.05	5,585.00	5,585.00	1,000.00	1,000.00	1,000.00	________
210541	571000	LEASE VEH	.00	.00	.00	.00	7,929.00	.00	________
210541	590000	CAP OUTLAY	320,643.92	20,370.00	20,370.00	20,000.00	20,000.00	20,000.00	________
210541	590006	CAP OUTLAY	2,332.40	.00	.00	.00	.00	.00	________
TOTAL COROLLA BEACH FIRE DIS			4,312,495.93	5,026,850.00	5,028,826.00	4,633,384.00	5,137,902.00	5,236,768.00	________
210546	COROLLA FIRE DEPARTMENT								
210546	511006	TEL & POST	4,038.97	4,227.00	4,227.00	4,100.00	4,100.00	4,100.00	________
210546	513006	UTILITIES	28,173.47	24,461.00	24,461.00	26,700.00	26,700.00	26,700.00	________
210546	514506	TRAIN & ED	404.75	.00	.00	1,000.00	1,000.00	1,000.00	________
210546	516006	R & M	72,032.15	89,116.00	94,146.00	86,750.00	86,750.00	86,750.00	________
210546	516106	BLDG/GRNDS	12,801.57	9,018.00	9,018.00	11,300.00	11,300.00	11,300.00	________
210546	531006	GAS/OIL	20,258.70	31,827.00	27,177.00	23,000.00	23,000.00	23,000.00	________
210546	532006	SUPPLIES	13,911.24	11,845.00	13,845.00	11,500.00	11,500.00	11,500.00	________
210546	532106	FIRE SUPP	18,943.28	17,459.00	19,459.00	10,000.00	10,000.00	10,000.00	________
210546	536006	UNIFORMS	3,747.50	1,030.00	430.00	1,000.00	1,000.00	1,000.00	________
210546	536106	PPE	.00	12,875.00	12,875.00	12,875.00	12,875.00	12,875.00	________
210546	544006	VOL ASST	.00	1,030.00	.00	.00	.00	.00	________
210546	545000	CONTRACT	590.83	26,500.00	.00	.00	.00	.00	________
210546	553006	DUES/SUB	720.00	2,987.00	237.00	500.00	500.00	500.00	________
210546	554006	INS	.00	.00	.00	75,000.00	75,000.00	.00	________
210546	561006	PROF SERV	11,150.00	12,231.00	12,231.00	36,100.00	36,100.00	36,100.00	________
210546	582206	DEBT	.00	.00	79,500.00	.00	.00	26,500.00	________
210546	590000	CAP OUTLAY	.00	.00	.00	37,172.00	37,172.00	37,172.00	________
210546	590006	CAP OUTLAY	89,674.76	.00	73,810.00	.00	.00	73,810.00	________
TOTAL COROLLA FIRE DEPARTMEN			276,447.22	244,606.00	371,416.00	336,997.00	336,997.00	362,307.00	________
TOTAL COROLLA BEACH FIRE DIS			931,467.90	.00	.00	4,970,381.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: KNOTTS ISLAND FIRE DISTRICT FD			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
220310	AD VALOREM TAXES								
220310	400100	VEHICLE TX	-10,429.51	-6,500.00	-6,500.00	.00	-10,000.00	-10,000.00	________
220310	401200	TAX INT.	-426.64	.00	.00	.00	.00	.00	________
220310	402019	2019 LEVY	-1.31	.00	.00	.00	.00	.00	________
220310	402020	2020 LEVY	-165.04	.00	.00	.00	.00	.00	________
220310	402021	2021 LEVY	-107.82	.00	.00	.00	.00	.00	________
220310	402022	2022 LEVY	-1,210.71	.00	.00	.00	.00	.00	________
220310	402023	2023 LEVY	-111,445.92	.00	.00	.00	.00	.00	________
220310	402024	SD TX 2024	.00	-189,634.00	-189,634.00	.00	.00	.00	________
220310	402025	SD TX 2025	.00	.00	.00	.00	-189,263.00	-189,263.00	________
TOTAL AD VALOREM TAXES			-123,786.95	-196,134.00	-196,134.00	.00	-199,263.00	-199,263.00	________
220380	MISCELLANEOUS REVENUE								
220380	481000	INV EARN	-28,007.09	-33,044.00	-33,044.00	.00	-15,000.00	-15,000.00	________
TOTAL MISCELLANEOUS REVENUE			-28,007.09	-33,044.00	-33,044.00	.00	-15,000.00	-15,000.00	________
220390	OTHER REVENUES								
220390	495010	TF-OP FUND	-1,527,007.00	-1,656,092.00	-1,656,092.00	.00	-1,673,202.00	-1,673,202.00	________
220390	499900	FND BAL AP	.00	.00	-7,943.00	.00	-8,787.00	-44,665.00	________
TOTAL OTHER REVENUES			-1,527,007.00	-1,656,092.00	-1,664,035.00	.00	-1,681,989.00	-1,717,867.00	________
220548	KNOTTS ISLAND FIRE DEPARTMENT								
220548	502000	SALARIES	573,491.90	857,087.00	855,087.00	863,369.00	933,844.00	941,709.00	________
220548	502100	OVERTIME	229,495.42	217,966.00	217,966.00	361,522.00	242,785.00	243,447.00	________
220548	505000	FICA EXP	58,551.80	79,839.00	79,839.00	98,400.00	90,012.00	90,664.00	________
220548	506000	INSUR EXP	118,271.79	147,420.00	147,420.00	190,890.00	152,424.00	152,424.00	________
220548	507000	RETIRE EXP	151,590.44	209,149.00	209,149.00	223,499.00	216,635.00	218,462.00	________
220548	511010	DATA TRANS	494.13	500.00	500.00	.00	.00	.00	________
220548	511015	TEL & POST	5,466.94	5,000.00	5,000.00	6,000.00	6,000.00	6,000.00	________
220548	513015	UTILITIES	8,402.28	13,000.00	13,000.00	9,000.00	9,000.00	9,000.00	________
220548	514000	TRAVEL	55.02	2,525.00	2,525.00	1,000.00	1,000.00	1,000.00	________
220548	514515	TRAIN & ED	.00	1,490.00	1,490.00	1,000.00	1,000.00	1,000.00	________
220548	516015	R & M	24,274.28	20,000.00	33,943.00	38,000.00	38,000.00	38,000.00	________
220548	516115	BLDG/GRND	13,691.65	11,000.00	11,000.00	13,000.00	13,000.00	13,000.00	________
220548	531015	GAS/OIL	14,158.00	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00	________
220548	532015	SUPPLIES	16,107.89	15,185.00	15,185.00	20,900.00	20,457.00	20,457.00	________
220548	532115	FIRE SUPP	3,391.08	8,000.00	8,000.00	6,000.00	6,000.00	6,000.00	________
220548	536015	UNIFORMS	5,327.24	37,660.00	37,660.00	37,660.00	37,660.00	37,660.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: KNOTTS ISLAND FIRE DISTRICT FD			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
220548	540000	WRKER COMP	13,039.00	13,044.00	13,044.00	13,435.00	13,435.00	15,307.00	________
220548	545000	CONTRACT	25,377.18	25,488.00	40,488.00	51,000.00	51,000.00	51,000.00	________
220548	553015	DUES/SUB	1,382.00	3,000.00	1,000.00	2,000.00	2,000.00	2,000.00	________
220548	554015	INS	.00	15,000.00	.00	.00	.00	.00	________
220548	561000	PROF SERV	1,421.25	8,440.00	6,440.00	2,000.00	2,000.00	2,000.00	________
220548	582400	NOTES PAY	.00	16,000.00	16,000.00	.00	.00	.00	________
220548	590000	CAP OUTLAY	104,198.97	143,477.00	143,477.00	5,000.00	5,000.00	28,000.00	________
220548	590460	PW PROJ	.00	25,000.00	25,000.00	40,000.00	40,000.00	40,000.00	________
TOTAL KNOTTS ISLAND FIRE DEP			1,368,188.26	1,885,270.00	1,893,213.00	1,998,675.00	1,896,252.00	1,932,130.00	________
TOTAL KNOTTS ISLAND FIRE DIS			-310,612.78	.00	.00	1,998,675.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: LEOSSA TRUST FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
300380	MISCELLANEOUS REVENUE								
300380	481000	INV EARN	-25,634.48	.00	.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-25,634.48	.00	.00	.00	.00	.00	________
TOTAL LEOSSA TRUST FUND			-25,634.48	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OPEB TRUST FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
301380	MISCELLANEOUS REVENUE								
301380	481000	INV EARN	-29,825.12	.00	.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-29,825.12	.00	.00	.00	.00	.00	________
TOTAL OPEB TRUST FUND			-29,825.12	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: DEBT SERVICE FUND			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
400390	OTHER REVENUES								
400390	495010	TF-OP FUND	.00	-6,288,500.00	-6,288,500.00	.00	-6,103,500.00	-6,103,500.00	________
400390	495042	TR TAX CAP	.00	-2,423,122.00	-2,423,122.00	.00	-2,369,194.00	-2,369,194.00	________
TOTAL OTHER REVENUES			.00	-8,711,622.00	-8,711,622.00	.00	-8,472,694.00	-8,472,694.00	________
400900	DEBT SERVICE								
400900	582000	INT	.00	2,871,622.00	2,871,622.00	.00	2,632,694.00	2,632,694.00	________
400900	582200	PRINCIPAL	.00	5,840,000.00	5,840,000.00	.00	5,840,000.00	5,840,000.00	________
TOTAL DEBT SERVICE			.00	8,711,622.00	8,711,622.00	.00	8,472,694.00	8,472,694.00	________
TOTAL DEBT SERVICE FUND			.00	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: OCEAN SANDS W/S DEVELOP FEES			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
600360	ENTERPRISE CHARGES								
600360	472000	DEV FEE	-11,866.00	.00	.00	.00	.00	.00	________
600360	472500	SEWER FEE	-11,848.00	.00	.00	.00	.00	.00	________
TOTAL ENTERPRISE CHARGES			-23,714.00	.00	.00	.00	.00	.00	________
600380	MISCELLANEOUS REVENUE								
600380	481000	INV EARN	-17,200.26	-15,000.00	-15,000.00	.00	.00	.00	________
TOTAL MISCELLANEOUS REVENUE			-17,200.26	-15,000.00	-15,000.00	.00	.00	.00	________
600390	OTHER REVENUES								
600390	499900	FND BAL AP	.00	-300,000.00	-300,000.00	.00	-100,000.00	-100,000.00	________
TOTAL OTHER REVENUES			.00	-300,000.00	-300,000.00	.00	-100,000.00	-100,000.00	________
600808	OCEAN SANDS W/S DEVELOP FEES								
600808	587060	T T OSWSD	.00	315,000.00	315,000.00	.00	100,000.00	100,000.00	________
TOTAL OCEAN SANDS W/S DEVELO			.00	315,000.00	315,000.00	.00	100,000.00	100,000.00	________
TOTAL OCEAN SANDS W/S DEVELO			-40,914.26	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: MAINLAND H2O DEVELOP FEE			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
610360	ENTERPRISE CHARGES								
610360	472000	DEV FEE	-1,180,954.01	.00	.00	.00	-1,000,000.00	-1,000,000.00	________
TOTAL ENTERPRISE CHARGES			-1,180,954.01	.00	.00	.00	-1,000,000.00	-1,000,000.00	________
610380	MISCELLANEOUS REVENUE								
610380	481000	INV EARN	-36,082.42	.00	.00	.00	-35,000.00	-35,000.00	________
TOTAL MISCELLANEOUS REVENUE			-36,082.42	.00	.00	.00	-35,000.00	-35,000.00	________
610390	OTHER REVENUES								
610390	499900	RET EARN	.00	.00	.00	.00	-858,000.00	-858,000.00	________
TOTAL OTHER REVENUES			.00	.00	.00	.00	-858,000.00	-858,000.00	________
610818	MAINLAND H2O DEVELOP FEE								
610818	587061	TT-MAINWTR	.00	.00	.00	.00	1,893,000.00	1,893,000.00	________
TOTAL MAINLAND H2O DEVELOP			.00	.00	.00	.00	1,893,000.00	1,893,000.00	________
TOTAL MAINLAND H2O DEVELOP			-1,217,036.43	.00	.00	.00	.00	.00	________

CURRITUCK COUNTY, NC - LIVE

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: SOBWS DEVELOP FEES			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
660360	ENTERPRISE CHARGES								
660360	472000	DEV FEE	-423,559.08	.00	-100,000.00	.00	.00	.00	________
	TOTAL ENTERPRISE CHARGES		-423,559.08	.00	-100,000.00	.00	.00	.00	________
660380	MISCELLANEOUS REVENUE								
660380	481000	INV EARN	-42,561.06	.00	-50,000.00	.00	.00	.00	________
	TOTAL MISCELLANEOUS REVENUE		-42,561.06	.00	-50,000.00	.00	.00	.00	________
660390	OTHER REVENUES								
660390	499900	FND BAL AP	.00	.00	-325,000.00	.00	.00	.00	________
	TOTAL OTHER REVENUES		.00	.00	-325,000.00	.00	.00	.00	________
660868	SOBWS DEVELOP FEES								
660868	587056	T T SOBWS	.00	.00	475,000.00	.00	.00	.00	________
	TOTAL SOBWS DEVELOP FEES		.00	.00	475,000.00	.00	.00	.00	________
	TOTAL SOBWS DEVELOP FEES		-466,120.14	.00	.00	.00	.00	.00	________

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 FY 2026 Budget FOR PERIOD 99

ACCOUNTS FOR: MAINLAND SEWER DEVELOP FEE			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 DEPT REQ	2026 MGR PROPSD	2026 BOARD ADOPTED	COMMENT
670360	ENTERPRISE CHARGES								
670360	472500	SEWER FEE	-93,760.00	-35,000.00	-35,000.00	.00	-15,000.00	-15,000.00	________
TOTAL ENTERPRISE CHARGES			-93,760.00	-35,000.00	-35,000.00	.00	-15,000.00	-15,000.00	________
670380	MISCELLANEOUS REVENUE								
670380	481000	INV EARN	-19,765.99	-15,000.00	-15,000.00	.00	-5,000.00	-5,000.00	________
TOTAL MISCELLANEOUS REVENUE			-19,765.99	-15,000.00	-15,000.00	.00	-5,000.00	-5,000.00	________
670390	OTHER REVENUES								
670390	499900	FND BAL AP	.00	-450,000.00	-450,000.00	.00	.00	.00	________
TOTAL OTHER REVENUES			.00	-450,000.00	-450,000.00	.00	.00	.00	________
670878	MAINLAND SEWER DEVELOP FEE								
670878	587057	TT-MCS CON	.00	500,000.00	500,000.00	.00	.00	.00	________
670878	587067	T T - MOYC	.00	.00	.00	.00	20,000.00	20,000.00	________
TOTAL MAINLAND SEWER DEVELOP			.00	500,000.00	500,000.00	.00	20,000.00	20,000.00	________
TOTAL MAINLAND SEWER DEVELOP			-113,525.99	.00	.00	.00	.00	.00	________