

Fiscal Year 2025

**Adopted Operating Budget
& Capital Improvement Program**



Currituck County, North Carolina

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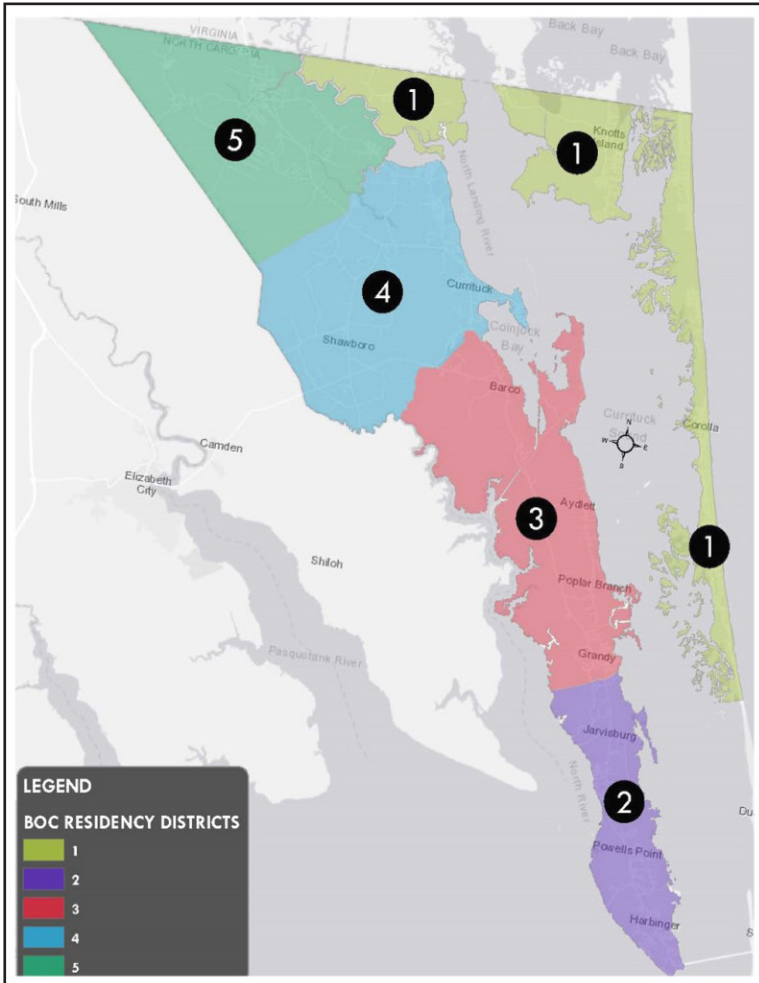
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Board of Commissioners

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.



Bob White
Chairman
District 1



Selina Jarvis
Vice-Chair
District 2



Mike Payment
District 3



Paul Beaumont
District 4



Owen Etheridge
District 5



Mary Etheridge
At Large



Kevin McCord
At Large



County Administration

- Interim County Manager: Rebecca Gay*
- County Attorney: Megan 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 also the official budget officer for Currituck County government and is charged with presenting a balanced budget proposal to the Board of Commissioners.

Advisory Boards

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

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

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

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

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

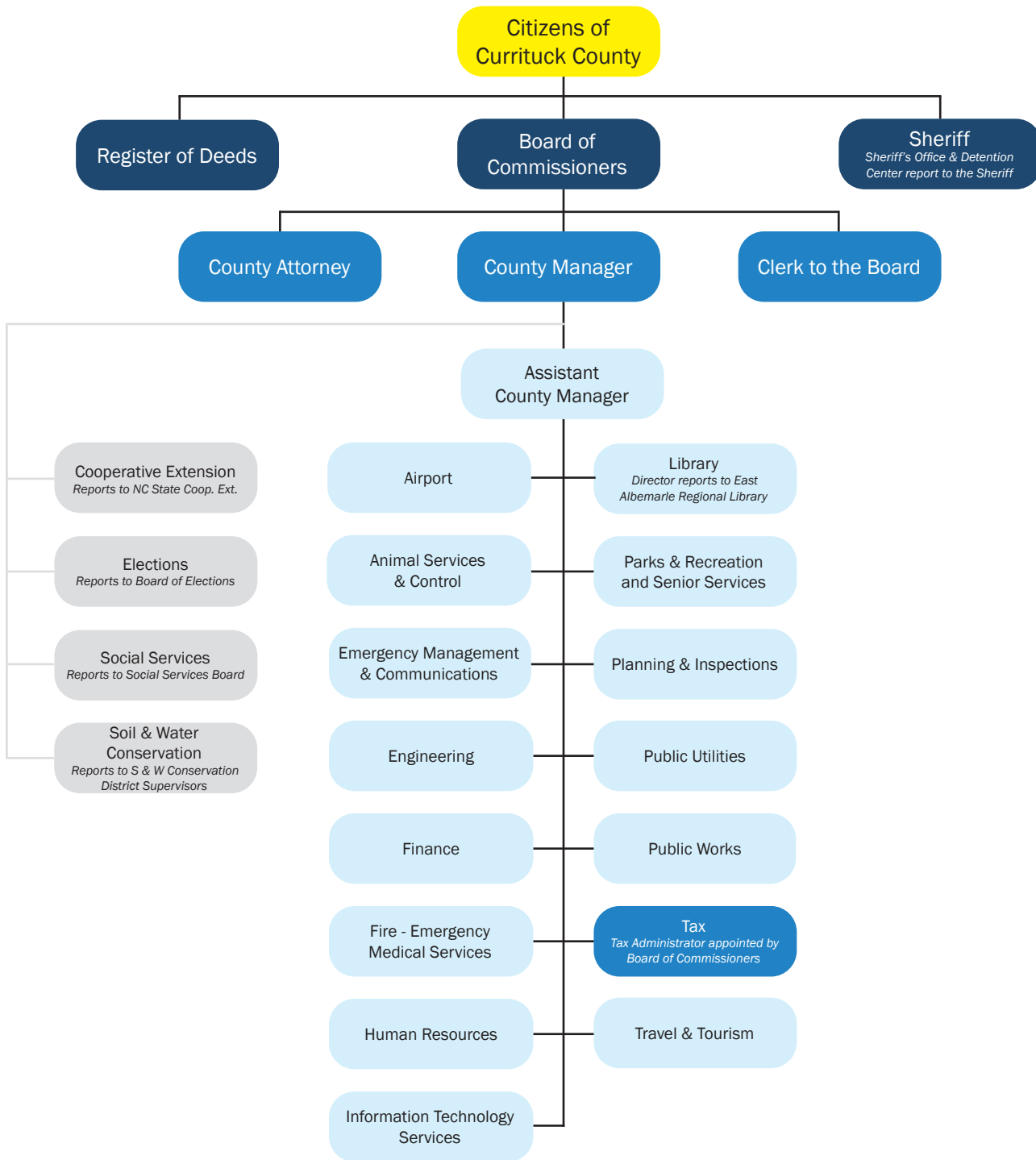
*Assistant County Manager Rebecca Gay is serving as interim County Manager following the retirement of Donald I. McRee, Jr., on March 31, 2024. The Board of Commissioners will appoint a permanent County Manager in the upcoming fiscal year.




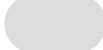
The following advisory boards have residency requirements for service:

- 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



-  Elected officials
-  Appointed by the Board of Commissioners
-  Director supervised by County Manager/Assistant County Manager
-  Consultive supervision provided by County Manager



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.

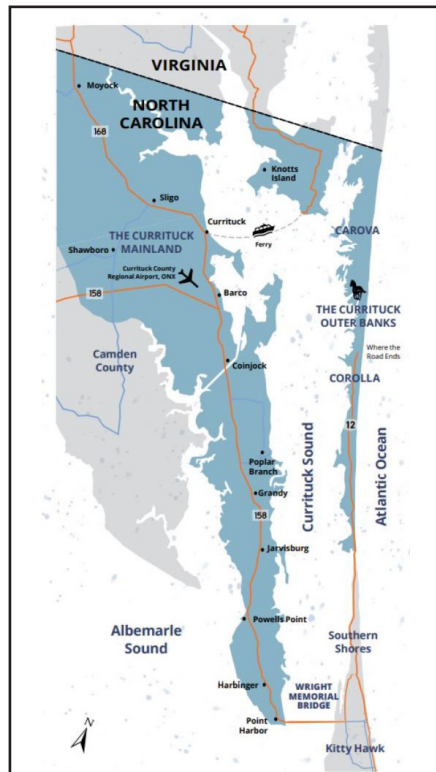
The county encompasses 261.91 square land miles and has a population of 31,593 year-round residents, according to the U.S. Census Bureau's 2023 data. Currituck is a growing county that experienced a 12.7% increase in population from July 2019 to July 2022.

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

Honorable Board of Commissioners,

I am pleased to submit Currituck County's Fiscal Year 2025 Proposed Budget. The proposed budget is prepared in accordance with the North Carolina Local Government and Budget 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.

Economic Conditions

Rising inflation rates have slowed, however, we continue to see higher prices for materials and services. Sales tax revenues continue to grow but at a much slower rate than we have experienced post-COVID.

In November 2023, Currituck County was again ranked as the least distressed county in North Carolina, receiving a Tier 3 designation for 2024 under the N.C. Department Commerce Development Tier Designations. The county has the state's third highest adjusted tax base per capita, the second highest population growth between 2019 and 2022, the fourth highest median household income, and the 21st lowest unemployment rate between October 2022 and September 2023.

Tier Designation Factors							
Adjusted Property Tax Base Per Capita FY 2023 - 2024		Population Growth July 2019 – July 2022		Median Household Income 2021		Unemployment 12-Month Avg 10/2022 to 09/2023	
Value	Rank	Value	Rank	Value	Rank	Value	Rank
\$266,474	98	12.77%	99	\$82,759	97	3.20%	79

While the county is grateful for its economic successes, it is difficult to understand how a rural county in northeastern North Carolina is ranked in the company of the counties of Wake, Chatham, Durham, and Union in the county-tier designation.

Occupancy Tax Litigation

Currituck County has historically utilized occupancy tax revenue to supplement the expense of providing public safety services to Corolla during the tourist season. Last year, you approved a transfer of \$3.39 million in occupancy tax revenue to support emergency medical services and law enforcement operations in Corolla. You also approved the transfer of \$1.4 million to the Corolla Fire Service District in support of fire protection services. The Board of Commissioners serving in its capacity as the Tourism Development Authority, determined in its own judgment expenditure of funds for public safety services in Corolla during tourist season "are designed to increase the use of lodging facilities, meeting facilities, recreational facilities, and convention facilities in a county by attracting tourists or business travelers to the county."

The use of these funds for public safety services, among other expenses, was challenged by a group of Corolla property owners in 2019. The lawsuit claimed that the county spends occupancy tax revenue in violation of state statute. The trial court ruled in the county's favor; however, the plaintiffs appealed, and the Court of Appeals reversed the trial court's decision in March 2024. The Court of Appeals ruling prohibits the use of occupancy tax revenue for public safety services. Therefore, this proposed budget does not include a transfer of occupancy tax revenue to support law enforcement, emergency medical services or fire protection in Corolla.

Approach to Budget Development

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, current economic conditions, and the recent NC Court of Appeals occupancy tax ruling, 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 \$11,763,576 or 14% of the General Fund appropriation to General Government operations. This proposed budget includes an appropriation of \$712,462 for the county's five-year computer replacement program and \$600,000 for information technology virtualization infrastructure.

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 \$694,950 for ten (10) patrol vehicles for the Sheriff's Office and \$802,500 for two (2) new ambulances for Fire-Emergency Medical Services.

Two years ago, you committed to incrementally purchase fire apparatus to replace the aging fleet. This proposed budget continues the replacement program with the allocation of \$1,015,000 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 2025 is identified as the first year of a five-year commitment to replacing these radios.

Education

Historically, Currituck County strongly supports 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 \$14,288,105 as Local Current Expense funding which is a 9.61% increase over the current fiscal year Local Current Expense funding.

Currituck County Schools Capital Outlay

Over the last several fiscal years, the county has appropriated \$1,400,000 in capital outlay funding for the Currituck County School System. Over those fiscal years, the school system has applied \$400,000 for technology. Currituck County School FY 2025 request for capital outlay is \$1,535,000. The additional request of \$135,000 is for a one-time technology expense.

Last year, you 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 \$2,900,000 for year two of the school system's capital outlay plan for a total recommended capital outlay allocation in the amount of \$4,435,000. To fully fund the school system's capital improvement request for the first year, it is expected that the school system will apply approximately \$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 the new Tulls Creek Elementary School in October 2024. Last year, you adopted a \$0.04 property tax increase for construction of the new elementary school under the understanding that an additional

\$0.04 property tax increase would be required in FY 2025 to fund the full debt payment. The total debt service payment for Tulls Creek Elementary School in FY 2025 is \$6,288,000 which equates to approximately \$0.08 of the proposed FY 2025 tax rate.

Commitment to Higher Education

For some time, Currituck County and the regional community college, College of The Albemarle, have partnered to ensure county citizens have access to quality educational opportunities from trades to general college level courses. The partnership 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 \$287,147 to College of The Albemarle.

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.

Our Team

Health Insurance Benefit

Following your approval last year, the county joined the North Carolina Health Insurance Pool (NCHIP) in FY 2024 to offer our team greater health coverage at much less cost to the county. Our first year with NCHIP continues to be a success. This proposed budget includes a 3% increase to our renewal rate which is 5.4% less than the market average of 8.4%.

Cost-of-Living Adjustment

Personnel requests submitted by department heads for FY 2025 indicated the need for thoughtful consideration of how to best address our current staffing realities of turnover, vacancies, and salary shortfalls.

Fifty-six (56) individuals have voluntarily resigned from employment this year. Eighty-four (84%) percent of those individuals have worked for Currituck County for less than 5 years which means they are not vested in the retirement system and are not yet eligible for longevity. While traditional benefits add tremendous value, their impacts are deferred and the younger workforce values more immediate impacts to their compensation.

These changing employment trends drew focus on how to recruit and retain qualified employees while also recognizing funding limitations. This proposed budget includes a banded approach to a cost-of-living adjustment (COLA) that provides 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.

The 8% cost-of-living adjustment in Grades 50 to 69 provides the greatest increase in pay to those positions where we experience the greatest turnover and vacancies. For example, there are currently multiple vacancies in the Social Services and Emergency Medical Services departments. Most of the positions within these departments fall within Grades 50 to 69. The proposed increase will make the salaries for these positions more competitive.

While a positive step, the proposed COLA does not fully address salary disparities. This proposed budget also includes the recommendation to conduct a comprehensive salary study.

Personnel Changes

The following personnel changes are proposed in this budget:

Administration - Addition of one (1) Veteran Services Officer position funded at Grade 73. This position will be shared with and partially funded by Camden County.

Elections – Addition of one (1) Part-Time Elections Specialist position funded at Grade 54.

Finance - Addition of one (1) Accounting Clerk position funded at Grade 56.

Information Technology Services - Addition of one (1) MUNIS Software Specialist position funded at Grade 86; creation of a Support Technician advancement opportunity, up to a Support Technician II with credentials funded at Grade 68.

Public Works – Reclassification of Maintenance Worker Plumber from Grade 61 to Grade 70, and reclassification of Maintenance Worker HVAC from Grade 61 to Grade 74.

Register of Deeds – Reduce Assistant Register of Deeds position from one (1) full year to six (6) months, or one-half (1/2) of a position.

Sheriff’s Office – Reclassification of two (2) current vacant Deputy positions to one (1) Sergeant position and one (1) Lieutenant position and increase the Sheriff’s salary from \$101,310.60 to \$120,000.

Fire-Emergency Medical Services – Addition of one (1) EMS Logistics Position funded at Grade 70.

Planning – Reclassification of Administrative Assistant II Grade 64 to Planning Clerk Grade 66 and addition of one (1) Planning Technician position funded at Grade 66.

Social Services – Reclassification of DSS Director from Grade 95 to Grade 98.

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 2025.

Those projects are:

- 16-inch Water Main Upgrades from Currituck Water Tank Sligo and Pumps Stations
- Reverse Osmosis Well #4 and Connection to Mainland Water Treatment Plant
- Mainland Water Treatment Plant Expansion
- New Reverse Osmosis Well and Connection to Southern Outer Banks Water System
- Southern Outer Banks Water Treatment Plant Expansion
- Reverse Osmosis Well at Historic Corolla Park
- Acquire land for new convenience center in Moyock Township
- Design expansion of Panther Landing Road Convenience Center.

Special Revenue Funds

Corolla Fire Service District

Corolla Fire Service District was established on May 21, 2018. Last year you increased the service district tax from \$0.05 to \$0.06 because the tax rate did not provide sufficient revenue to support the services. Due to the NC Court of Appeals ruling regarding the use of occupancy tax, occupancy tax revenue may not be transferred into the service district fund. The current tax rate does not provide sufficient revenue to support services provided and this proposed budget recommends a tax rate of \$0.09.

Knotts Island Fire Service District

Knotts Island Fire Service District was established on May 6, 2019. Because the current tax rate does not provide sufficient revenue to support services provided, this proposed budget recommends a tax rate increase from \$0.06 to \$0.09.

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 2025 through FY 2029. The result is the FY 2025-2029 Capital Improvement Program that is recommended to you for adoption with the FY 2025 budget. The FY 2025 capital budget represents projects proposed for funding in the proposed budget. The remaining projects shown in FY

2026 through FY 2029 represent planned projects that will be continually vetted and subject to change.

FY 2025 and Beyond

Like prior fiscal years, the budget process began with departments presenting their requests. The requests were not unreasonable, representing departmental professional judgment of funding required to maintain and enhance service to the community. Currituck County is a lean operation and department requests were in keeping with operational practice.

Following receipt of department requests the county management budget team vetted requests asking departments to justify some of the requests and thereafter deleting or delaying fulfillment of some requests. After that process, the amount of new revenue available in FY 2025 is not sufficient to meet rising cost and demand of county services and funding requests.

As presented above, last year you committed to increasing the property tax rate by 4 cents to fully fund the debt payment for Tulls Creek Elementary School. This budget proposes an additional 2 cent increase for a total tax rate increase of 6 cents. This increase is necessary to compensate for the elimination of the use of occupancy tax revenue to supplement public safety services in Corolla.

Therefore, this recommended budget proposes a property tax increase of 6 cents for the General Fund operating budget in the upcoming fiscal year setting the county's tax rate at 62 cents. I believe this \$81,939,449 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 encourage you to consider placing a referendum on the November 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.

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 3, 2024, a budget work session will be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 17, 2023, at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2024.

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, Human Resources Director Melissa Futrell, and Public Information Officer Randall Edwards for their efforts.

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



Rebecca L. Gay
Interim County Manager

Adjustments from Proposed to Adopted Budget

General Fund - Revenues

Proposed	81,939,449
A. Deed Stamp Excise Tax	250,000
B. Article 39 Sales Tax	912,835
C. Investment Earnings	30,785
D. Appropriated Fund Balance	180,918
Adopted	\$ 83,313,987

- A. Increase revenue estimate for Deed Stamp Excise Tax Collections by \$250,000.
- B. Increase revenue estimate for Article 39 Sales Tax collections by \$912,835.
- C. Increase investment earnings in the amount of \$30,785.
- D. Appropriated fund balance in the amount of \$180,918.

General Fund - Expenditures

Proposed	81,939,449
A. Worker's Compensation Premiums	254,961
B. Longevity	14,930
C. Deed Stamp Excise Stamp Fee	125,000
D. Public Safety	3,316
E. Planning	(76,849)
F. Local Current Expense	402,950
G. Insurance	859,723
H. Fire Services Contingency	(156,842)
I. Transfer to Fire Vehicle Replacement	(375,000)
J. Transfer to Corolla Fire District	322,349
Adopted	\$ 83,313,987

- A. Worker's Compensation premiums received June 10, 2024 resulted in an increase of \$254,961 in the General Fund.

- B. Staff identified a technical revision resulting in a total increase of \$14,930 for anticipated longevity increases in the following departments: Finance, Tax, Register of Deeds, Sheriff, Animal Services, Senior Services, Parks and Recreation, and Rural Center.
- C. Staff identified a technical revision resulting in an increase of \$125,000 in the Register of Deeds budget for the Deed Stamp Excise Fee remitted to the state.
- D. Staff identified a technical revision to the salary line in the Public Safety Building budget resulting in an increase of \$3,316.
- E. The Board of Commissioners directed elimination of the Development Liaison position from the Planning and Inspections Department at its June 5, 2024 work session resulting in a decrease of \$76,849.
- F. Local Current Expense was increased by \$402,950.
- G. Property and liability insurance premiums were received June 10, 2024 resulting in an increased expenditure of \$859,723.
- H. Fire Services Contingency was decreased in the amount of \$156,842.
- I. The Transfer to the Fire Vehicle Replacement Fund decreased in the amount of \$375,000.
- J. The Transfer to the Corolla Fire District Fund was increased in the amount of \$322,349.

Corolla Fire Service District - Revenues

Proposed	5,268,443
A. Special District Tax	(345,294)
B. Transfer from General Fund	348,307
Adopted	\$ 5,271,456

- A. Special District Tax reduced from \$0.09 per \$100 valuation to \$0.08 per \$100 valuation resulting in a decrease of \$345,294.
- B. Transfer from General Fund increased in the amount of \$348,307.

Corolla Fire Service District - Expenditures

Proposed	5,268,443
A. Worker's Compensation Premium	41,343
B. Contracted Services	9,137
C. Insurance	7,803
D. Corolla Fire (Paid) Capital Outlay	12,000
E. Corolla Fire (Volunteer) Capital Outlay	(12,000)
F. Insurance Corolla	(55,270)
Adopted	\$ 5,271,456

- A. Worker's Compensation premium received on June 10, 2024 resulted in an increase of \$41,343.
- B. Contracted Services amount increased by \$9,137.
- C. Increase of \$7,803 for insurance quote received following the budget presentation.
- D. Corolla Fire (paid) capital outlay increased by \$12,000.
- E. Corolla Fire (volunteer) capital outlay decreased by \$12,000.
- F. Staff identified a duplicate entry for insurance resulting in a decrease of \$55,270.

Knotts Island Fire Service District - Revenues

Proposed	1,872,226
A. Investment Earnings	13,044
Adopted	\$ 1,885,270

A. Increased investment earnings in the amount of \$13,044.

Knotts Island Fire Service District - Expenditures

Proposed	1,872,226
A. Worker's Compensation Premium	13,044
Adopted	\$ 1,885,270

A. Worker's Compensation premium received June 10, 2024 resulted in an increase of \$13,044.

Transfer Tax Capital Fund - Revenues

Proposed	6,548,822
A. Other Taxes and Licenses	222,032
Adopted	\$ 6,770,854

A. Other Taxes and Licenses increased by \$222,032.

Transfer Tax Capital Fund - Expenditures

Proposed	6,548,822
A. Transfers Out	222,032
Adopted	\$ 6,770,854

A. Transfers Out increased by \$222,032.

Mainland Water - Expenditures

Proposed	5,551,600
A. Worker's Compensation Premium	(3,745)
B. Insurance	136,627
C. Contingency	(132,882)
Adopted	\$ 5,551,600

A. Worker's Compensation premium received June 10, 2024 resulted in a decrease of \$3,745.

B. Property and liability premium received June 10, 2024 resulted in an increase of \$136,627.

C. Budgeted contingency was used to fund the increased insurance expenditure.

Southern Outer Banks Water System - Expenditures

Proposed	4,151,600
A. Longevity	1,288
B. Worker's Compensation Premium	(6,176)
C. Insurance	157,207
D. Contingency	(152,319)
Adopted	\$ 4,151,600

A. Staff identified a technical revision resulting in a total increase of \$1,288 for anticipated longevity increases.

B. Worker's Compensation premium received on June 10, 2024 resulted in a decrease of \$6,176

C. Property and liability insurance premium received on June 10, 2024 resulted in an increase of \$157,207.

D. Budgeted contingency was used to fund the increased insurance expenditure.

Solid Waste - Revenues

Proposed	10,810,863
A. Investment Earnings	6,923
Adopted	\$ 10,817,786

A. Increased investment earnings by \$6,923.

Solid Waste - Expenditures

Proposed	10,810,863
A. Worker's Compensation	934
B. Insurance	5,989
Adopted	\$ 10,817,786

A. Worker's Compensation premium received June 10, 2024 resulted in an increase of \$934.
B. Property and liability premium received June 10, 2024 resulted in an increase of \$5,989.

Mainland Sewer - Revenues

Proposed	2,062,532
A. Retained Earnings	36,022
Adopted	\$ 2,098,554

A. Retained Earnings increased by \$36,022.

Mainland Sewer - Expenditures

Proposed	2,062,532
A. Worker's Compensation	96
B. Insurance	35,926
Adopted	\$ 2,098,554

A. Worker's Compensation premium received on June 10, 2024 resulted in an increase of \$96.
B. Property and liability insurance premiums received on June 10, 2024 resulted in an increase of \$35,926.

Tourism Development Authority - Revenues

Proposed	11,792,865
A. Occupancy Tax (3%)	167,319
B. Intergovernmental Revenue	30,000
Adopted	\$ 11,990,184

A. Occupancy tax revenues increased by \$167,319.

B. Intergovernmental Revenue increased by \$30,000 to record grant funding.

Tourism Development Authority - Expenditures

Proposed	11,792,865
A. Worker's Compensation Premium	19,128
B. Longevity	7,130
C. Insurance	121,061
D. Aquatic Weed Control	50,000
Adopted	\$ 11,990,184

A. Worker's Compensation premiums received June 10, 2024 resulted in an increase of \$19,128.

B. Staff identified a technical revision resulting in an increase of \$7,130 for anticipated longevity increases.

C. Insurance: Property and liability premium received on June 10, 2024 resulted in an increase of \$121,061.

D. At its June 5, 2024 work session the Board of Commissioners requested an increase of \$50,000 for an aquatic weed match program.

Ocean Sands Water and Sewer District - Revenues

Proposed	2,978,313
A. Special District Taxes	2,000
B. Investment Earnings	30,833
C. Appropriated Retained Earnings	106,789
Adopted	\$ 3,117,935

- A. Staff identified a technical revision resulting in an increase of \$2,000 to the special district tax levy.
- B. Increase of Investment Earnings in the amount of \$30,833.
- C. Increase of Appropriated Retained Earnings in the amount of \$106,789.

Ocean Sands Water and Sewer District - Expenditures

Proposed	2,978,313
A. Longevity	833
B. Utilities	40,000
C. Worker's Compensation	(3,198)
D. Insurance - Water	101,987
Adopted	\$ 3,117,935

- A. Staff identified a technical revision resulting in an increase of \$7,130 for anticipated longevity increases.
- B. Increase of \$40,000 for utilities based on FY 2024 actuals.
- C. Worker's Compensation premiums received on June 10, 2024 resulted in a decrease of \$3,198.
- D. Property and liability premiums received on June 10, 2024 resulted in an increase of \$101,987.

Budget Ordinance

County Of Currituck Budget Ordinance
For the Year Ending June 30, 2025

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, 2024 and ending June 30, 2025.

A. Estimated Resources

Ad Valorem Taxes	54,247,100
Other Taxes and Licenses	10,970,335
Intergovernmental Revenues	2,953,518
Permits and Fees	5,024,370
Sales and Services	1,054,960
Investment Earnings	1,608,509
Miscellaneous	<u>987,500</u>
	<u>76,846,292</u>
Transfers In	6,286,777
Appropriated Fund Balance	<u>180,918</u>
	<u>6,467,695</u>
TOTAL ESTIMATED RESOURCES	\$ <u>83,313,987</u>

B. Appropriations

Administration	1,304,032
Legal	367,599
Governing Body	212,815
Elections	414,256
Finance	1,286,091
Information Technology Services	2,838,602
Human Resources	471,644
Tax	788,395
Public Works	2,004,127
Public Utilities	402,488
Engineering	309,054
Corolla ABC Store	22,500
Register of Deeds	1,053,564
Court Facilities	390,792
Sheriff	11,341,520
Detention Center	3,141,309
Animal Control	974,788
Jury Commission	3,995
Emergency Medical Services	8,411,998
Emergency Management	946,621
Communications	1,760,288
Inspections	1,367,698
County Fire Services	511,036

Volunteer System	337,352
Moyock Vol Fire Departmen	252,215
Crawford Vol Fire Department	327,766
Lower Currituck Vol Fire Department	336,305
Carova Beach Vol Fire Department	265,713
Public Safety Center	281,614
Medical Examiner	40,000
Airport	1,084,089
Soil Conservation	167,043
Inter County Transit Authority	56,142
Forestry	100,000
Cooperative Extension	738,144
Planning	1,491,049
Health Administration	394,963
Mental Health	83,893
Social Services Administration	4,976,928
Public Assistance	658,246
County Assistance	174,755
Juvenile Justice Programs	133,239
Parks & Recreation	1,289,314
Rural Center	304,369
Library	890,282
Senior Center	532,135
Local Current Expense	14,691,055
Capital Outlay	1,535,000
College of the Albemarle	287,147
Agency Appropriations	40,500
Central Services	894,823
Appropriations to other funds	<u>10,624,694</u>
TOTAL APPROPRIATIONS	<u>\$ 83,313,987</u>

SECTION 2: TOURISM DEVELOPMENT AUTHORITY

A. Estimated Resources

Other Taxes & Licenses	11,534,184
Other Revenues	206,000
Investment Earnings	200,000
Transfer-In	<u>50,000</u>
TOTAL ESTIMATED RESOURCES	<u>11,990,184</u>

B. Appropriations

Tourism Promotion	4,745,395
General Tourism Related Expenditures	2,514,209
Whalehead Museums	1,584,973
Capital Outlay	438,355
Transfers to other funds	<u>2,707,252</u>
TOTAL APPROPRIATIONS	<u>\$ 11,990,184</u>

SECTION 3. REVALUATION FUND

A. Estimated Resources

Transfer In	<u>121,000</u>
TOTAL ESTIMATED RESOURCES	<u>121,000</u>

B. Appropriations

Operations	<u>121,000</u>
TOTAL APPROPRIATIONS	<u>121,000</u>

SECTION 4. CAROVA BEACH ROAD SERVICE DISTRICT FUND

A. Estimated Resources

Ad Valorem Taxes	71,332
Permits and Fees	35,000
Transfer In	<u>30,000</u>
TOTAL ESTIMATED RESOURCES	<u>136,332</u>

B. Appropriations

Operations	<u>136,332</u>
TOTAL APPROPRIATIONS	<u>\$ 136,332</u>

SECTION 5. COROLLA FIRE SERVICE DISTRICT FUND

A. Estimated Resources

Ad Valorem Taxes	2,762,354
Transfer In	2,509,102
Fund Balance Appropriated	-
Other	-
TOTAL ESTIMATED RESOURCES	<u>5,271,456</u>

B. Appropriations

Operations	<u>5,271,456</u>
TOTAL APPROPRIATIONS	<u>5,271,456</u>

SECTION 6. KNOTTS ISLAND FIRE SERVICE DISTRICT FUND

A. Estimated Resources

Ad Valorem Taxes	196,134
Investment Earnings	33,044
Transfers from Other Funds	1,656,092
Appropriated Fund Balance	-
TOTAL ESTIMATED RESOURCES	<u>1,885,270</u>

B. Appropriations

Operations	1,716,793
Capital Outlaty	<u>168,477</u>
TOTAL APPROPRIATIONS	<u>\$ 1,885,270</u>

SECTION 7. EMERGENCY TELEPHONE SYSTEM FUND

A. Estimated Resources

911 Wireline Surcharges	186,913
Grants	-
Investment Earnings	4,000
Fund Balance Appropriated	<u>137,067</u>
TOTAL ESTIMATED RESOURCES	<u>\$ 327,980</u>

B. Appropriations

Contracted Services	291,580
Capital Outlay	<u>36,400</u>
TOTAL APPROPRIATIONS	\$ <u>327,980</u>

SECTION 8. EMERGENCY EQUIPMENT REPLACEMENT

A. Estimated Resources

Miscellaneous	15,000
Transfers	847,032
Appropriated Fund Balance	-
TOTAL ESTIMATED RESOURCES	<u>862,032</u>

B. Appropriations

Capital Outlay	<u>862,032</u>
TOTAL APPROPRIATIONS	\$ <u>862,032</u>

SECTION 9. GUINEA MILL WATERSHED IMPROVEMENT FUND

Transferred to Moyock Watershed Improvement District in FY2022. Once the fund balance is expended, the fund will be closed.

A. Estimated Resources

Appropriated Fund Balance	<u>200,028</u>
TOTAL ESTIMATED RESOURCES	<u>200,028</u>

B. Appropriations

Capital Outlay	<u>200,028</u>
TOTAL APPROPRIATIONS	\$ <u>200,028</u>

SECTION 10. HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND

A. Estimated Resources

Special District Taxes	8,991
Appropriated Fund Balance	<u>8,000</u>
TOTAL ESTIMATED RESOURCES	<u>16,991</u>

B. Appropriations

Operations	16,991
Transfers Out	-
TOTAL APPROPRIATIONS	\$ <u>16,991</u>

SECTION 11. MOYOCK WATERSHED IMPROVEMENT FUND

A. Estimated Resources

Special District Taxes	250,793
Investment Earnings	-
Appropriated Fund Balance	-
TOTAL ESTIMATED RESOURCES	<u>250,793</u>

B. Appropriations

Operations	250,793
Transfers Out	-
TOTAL APPROPRIATIONS	\$ <u>250,793</u>

SECTION 12. NORTHWEST WATERSHED IMPROVEMENT FUND

A. Estimated Resources

Special District Taxes	3,922
Investment Earnings	-
Appropriated Fund Balance	<u>50,000</u>
TOTAL ESTIMATED RESOURCES	<u>53,922</u>

B. Appropriations

Operations	53,922
Transfers Out	-
TOTAL APPROPRIATIONS	<u>\$ 53,922</u>

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

A. Estimated Resources

Special District Taxes	1,462,618
Investment Earnings	<u>20,000</u>
TOTAL ESTIMATED RESOURCES	<u>1,482,618</u>

B. Appropriations

Operations	<u>1,482,618</u>
TOTAL APPROPRIATIONS	<u>\$ 1,482,618</u>

SECTION 14. WHALEHEAD WATERSHED IMPROVEMENT FUND

A. Estimated Resources

Special District Taxes	706,174
Investments	-
Appropriated Fund Balance	<u>91,153</u>
TOTAL ESTIMATED RESOURCES	<u>797,327</u>

B. Appropriations

Operations	165,414
Capital Outlay	631,913
Transfers Out	-
TOTAL APPROPRIATIONS	<u>\$ 797,327</u>

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

A. Estimated Resources

Special District Taxes	105,926
Investment Earnings	5,000
Appropriated Fund Balance	<u>53,884</u>
TOTAL ESTIMATED RESOURCES	<u>164,810</u>

B. Appropriations

Operations	<u>164,810</u>
TOTAL APPROPRIATIONS	<u>\$ 164,810</u>

SECTION 16. DEPARTMENT OF SOCIAL SERVICES FUND

A. Estimated Resources

Operating Revenues - Client Accts.	<u>350,000</u>
TOTAL ESTIMATED RESOURCES	<u>350,000</u>

B. Appropriations

	Expenses paid of behalf of others - Client Accounts	<u>350,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 350,000</u>
SECTION 17. FINES AND FORFEITURES		
A. Estimated Resources		
	Operating Revenues - Fines and Forfeitures	<u>400,000</u>
	TOTAL ESTIMATED RESOURCES	<u>400,000</u>
B. Appropriations		
	Fees paid to Bd. of Education	<u>400,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 400,000</u>
SECTION 18. DEEDS OF TRUST		
A. Estimated Resources		
	Operating Revenues - Deeds of Trust	<u>75,000</u>
	TOTAL ESTIMATED RESOURCES	<u>75,000</u>
B. Appropriations		
	Remitted to State Treasurer	<u>75,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 75,000</u>
SECTION 19. INMATE CUSTODIAL		
A. Estimated Resources		
	Inmate Deposits	<u>200,000</u>
	TOTAL ESTIMATED RESOURCES	<u>200,000</u>
B. Appropriations		
	Inmate Expenses	<u>200,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 200,000</u>
SECTION 20. CAPITAL IMPROVEMENT FUND		
A. Estimated Resources		
	Other Taxes and Licenses	4,283,000
	Investment Earnings	300,000
	Appropriated Fund Balance	<u>512,000</u>
	TOTAL ESTIMATED RESOURCES	<u>5,095,000</u>
B. Appropriations		
	Transfers Out	<u>5,095,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 5,095,000</u>
SECTION 21. SCHOOL CAPITAL FUND		
A. Estimated Resources		
	Other Taxes and Licenses	4,016,331
	Investment Earnings	100,000
	Appropriated Fund Balance	<u>318,669</u>
	TOTAL ESTIMATED RESOURCES	<u>4,435,000</u>
B. Appropriations		
	T T - Operating Fund	1,535,000
	T T - School Facilities Fund	<u>2,900,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 4,435,000</u>

SECTION 22. TRANSFER TAX CAPITAL FUND

A. Estimated Resources

Other Taxes and Licenses	6,222,032
Investment Earnings	<u>548,822</u>
TOTAL ESTIMATED RESOURCES	<u>6,770,854</u>

B. Appropriations

Operations	700
Transfers Out	<u>6,770,154</u>
TOTAL APPROPRIATIONS	\$ <u>6,770,854</u>

SECTION 23. LAND BANKING FUND

A. Estimated Resources

Transfers In	200,000
Investment Earnings	-
TOTAL ESTIMATED RESOURCES	<u>200,000</u>

B. Appropriations

Capital Outlay	<u>200,000</u>
TOTAL APPROPRIATIONS	\$ <u>200,000</u>

SECTION 24. GOVERNMENTAL DEBT SERVICE FUND

A. Estimated Resources

Investment Earnings	<u>8,711,622</u>
TOTAL ESTIMATED RESOURCES	<u>8,711,622</u>

B. Appropriations

Debt Principal	5,840,000
Debt Interest	<u>2,871,622</u>
TOTAL APPROPRIATIONS	\$ <u>8,711,622</u>

SECTION 25. OCEAN SANDS WATER AND SEWER FUND

A. Estimated Resources

Special District Taxes	647,597
Operating Revenues	1,693,550
Investment Earnings	120,833
Transfers In	315,000
Appropriated Retained Earnings	<u>340,955</u>
TOTAL ESTIMATED RESOURCES	<u>3,117,935</u>

B. Appropriations

Administration	484,896
Water Treatment Operations	779,681
Sewer Treatment Operations	837,295
Capital Outlay	415,000
Debt Service	<u>601,063</u>
TOTAL APPROPRIATIONS	\$ <u>3,117,935</u>

SECTION 26. OCEAN SANDS WATER AND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources

Investment Earnings	15,000
Appropriated Retained Earnings	<u>300,000</u>
TOTAL ESTIMATED RESOURCES	<u>315,000</u>

B. Appropriations

Transfers Out	<u>315,000</u>
TOTAL APPROPRIATIONS	<u>\$ 315,000</u>

SECTION 27. MAINLAND WATER FUND

A. Estimated Resources

Operating Revenues	4,295,000
Other Revenue	232,000
T T Mainland H2O Construct	<u>1,024,669</u>
TOTAL ESTIMATED RESOURCES	<u>5,551,669</u>

B. Appropriations

Administration	1,953,613
Water Treatment Operations	1,485,503
Debt Service	1,553,969
Capital Outlay	<u>558,584</u>
TOTAL APPROPRIATIONS	<u>\$ 5,551,669</u>

SECTION 28. MAINLAND WATER DEVELOPMENTAL FEE FUND

A. Estimated Resources

Operating Revenues	-
TOTAL ESTIMATED RESOURCES	-

B. Appropriations

Transfers Out	-
TOTAL APPROPRIATIONS	-

SECTION 29. SOLID WASTE FUND

A. Estimated Resources

Operating Revenues	6,694,937
Transfers In	2,500,000
Appropriated Retained Earnings	1,535,926
Investment Earnings	<u>86,923</u>
TOTAL ESTIMATED RESOURCES	<u>10,817,786</u>

B. Appropriations

Administration	115,114
Solid Waste Operations	8,177,672
Capital Outlay	<u>2,525,000</u>
TOTAL APPROPRIATIONS	<u>\$ 10,817,786</u>

SECTION 30. SOUTHERN OUTER BANKS WATER FUND

A. Estimated Resources

Operating Revenues	3,737,000
Investment Earnings	162,000
Non-Operating Revenues	<u>252,600</u>

	TOTAL ESTIMATED RESOURCES	<u>4,151,600</u>
B. Appropriations		
	Administration	1,443,215
	Water Operations	1,524,385
	Capital Assets	<u>1,184,000</u>
	TOTAL APPROPRIATIONS	\$ <u>4,151,600</u>

SECTION 31. MAINLAND CENTRAL SEWER FUND

A. Estimated Resources

	Operating Revenues	1,023,600
	Investment Earnings	35,000
	Transfers In	500,000
	Appropriated Retained Earnings	<u>539,954</u>
	TOTAL ESTIMATED RESOURCES	<u>2,098,554</u>

B. Appropriations

	Administration	652,204
	Sewer Operations	814,350
	Capital Assets	<u>632,000</u>
	TOTAL APPROPRIATIONS	\$ <u>2,098,554</u>

SECTION 32. MAINLAND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources

	Operating Revenues	35,000
	Investment Earnings	15,000
	Appropriated Retained Earnings	<u>450,000</u>
	TOTAL ESTIMATED RESOURCES	<u>500,000</u>

B. Appropriations

	Transfers Out	<u>500,000</u>
	TOTAL APPROPRIATIONS	\$ <u>500,000</u>

SECTION 33. POST-EMPLOYMENT RETIREMENT BENEFITS FUND

A. Estimated Resources

	Retiree Benefits	1,124,000
	Investment Earnings	<u>16,500</u>
	TOTAL ESTIMATED RESOURCES	<u>1,140,500</u>

B. Appropriations

	Operations	<u>1,140,500</u>
	TOTAL APPROPRIATIONS	\$ <u>1,140,500</u>

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, 2024 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 \$8,351,556,341 and an estimated rate of collection of 99.27%. The estimated rate of collection is based on the fiscal year ended June 30, 2023.

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	0.015
Northwest Watershed Improvement District	0.020
Ocean Sands North and Crown Point Watershed Improvement District	0.255
Whalehead Watershed Improvement District	0.100
Whalehead Beach Solid Waste Collection & Disposal Service District	0.015
Ocean Sands Water & Sewer District	0.115

SECTION 35. ANIMAL TAX RATE ESTABLISHED

There is hereby levied an animal tax of four dollars (\$4.00) for all male and spayed female dogs and four dollars (\$4.00) for all fertile female dogs listed for taxes as of January 1, 2024.

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 sixty-seven dollars (\$467) for all units on the Southern Outer Banks with door to door service and two hundred fifty-six dollars (\$256) 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 Interim County Manager and Budget Officer

Leeann Walton is the Clerk to the Board

Samantha Evans is the Deputy Clerk to the Board

Sandra L. Hill is the Finance Director

Caron Crouse is the Assistant Finance Director

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 Investment Pool
- Towne Bank of Currituck, North Carolina Truist Bank, North Carolina
- U S Bank
- 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 24th day of June 2024.

Signature on File
Bob White
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 and ending June 30. The plan describes the anticipated sources of revenues and the intended usage of resources during the upcoming fiscal year. The budget document, along with the audited annual comprehensive financial report are the two key documents that describe the county's financial plans and the county's financial status each year. The budget document presents a look ahead while the audited annual comprehensive financial report provides a look back at the county's financial condition.

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

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

Reader's Guide

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

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

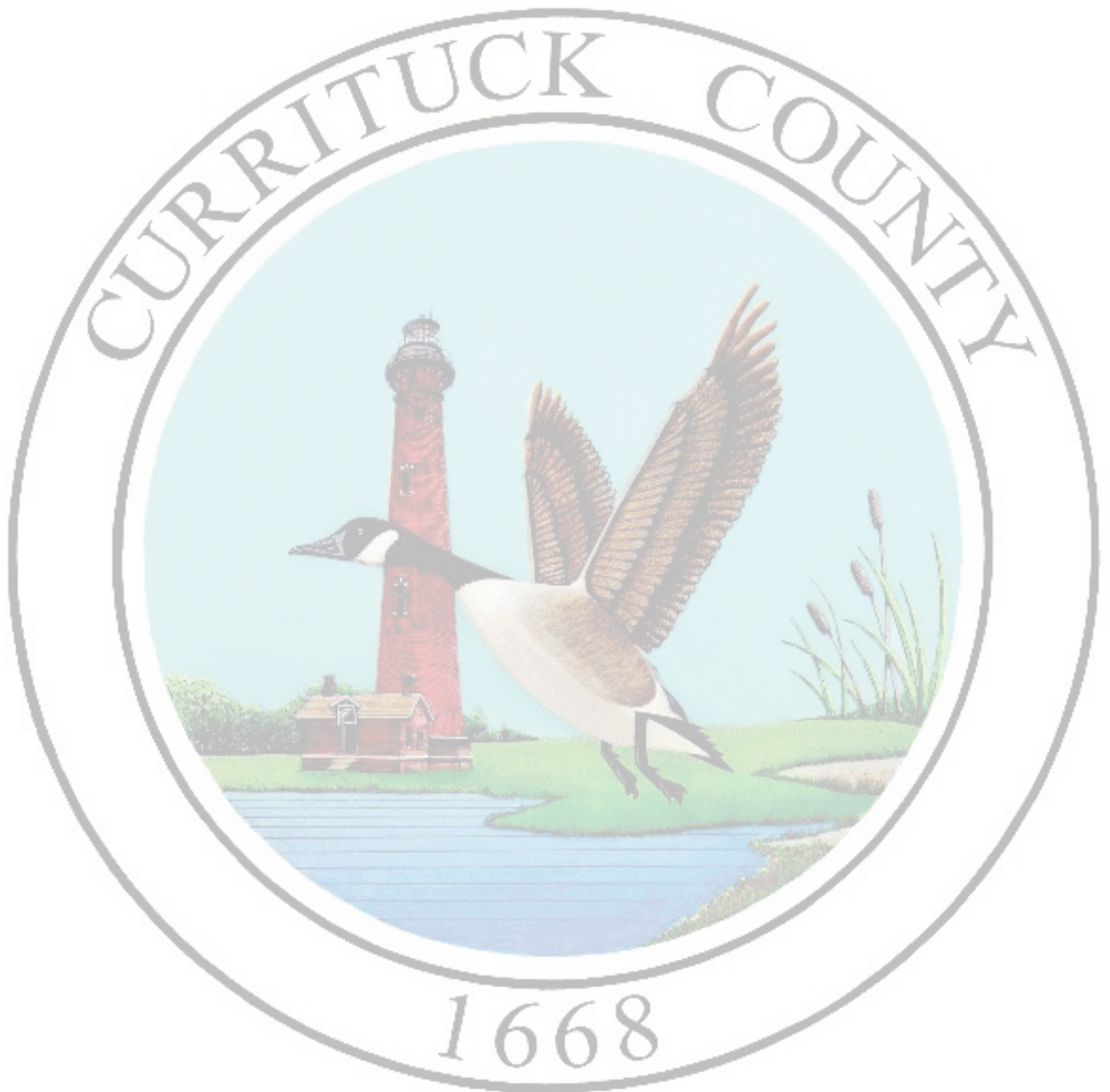
The information presented in the Expenditure Overview section of this budget document is primarily at a summary level to give the reader an overview of the budget from several different perspectives. Most of the summary tables in this section reflect both total appropriations by fund, as well as appropriations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

The county's operations are grouped into different funds as a means of reporting and accounting for all financial transactions. The various types of funds described more fully in the "Appropriations by Funds" section of the budget document. Within each fund are one or more county departments, with a department being an organizational unit which provides a major type of public service. Each section has a departmental or agency sheets showing total expenditures by type. The more detailed line-item departmental budget documents are provided in the appendix.

In this document, organizational charts are included to display the staffing of each department. Some of the organizational charts include lighter ovals. These lighter ovals depict a position that is supervised by the department head but is specifically funded by another budget. An example of this is the Sheriff's Office organizational chart, which includes the Detention Center. The Detention Center falls under the Sheriff's supervision but is funded by its own budget.

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

Budget Overview



Fund Structure

Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The presentation of the annual budget is organized into various related types of fund categories including the two major headings: operations and capital projects. Each type of fund is explained in the sections below, including the various revenue sources that support each fund and the services provided by the expenditures from each fund.

Operations

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

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

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

Financial Reporting

The county's Annual Comprehensive Financial Report (ACFR) is annually submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. Currituck has achieved the GFOA's highest rating in 16 of the past 17 fiscal years. Each annual financial report is maintained on the county website, available for public viewing, at www.currituckcountync.gov.

Fiscal Monitoring

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

Capital Improvement Plan

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

Capital and Debt

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

Public Engagement

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



Revenues



Overview

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

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

Property Tax Base

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

Fiscal Year	Assessed Value	Tax Rate	
2013	\$ 8,188,541,638	\$ 0.320	
2014	5,565,624,903	0.485	Revaluation
2015	5,864,064,156	0.480	
2016	5,995,996,462	0.480	
2017	6,111,443,899	0.480	
2018	6,246,566,250	0.480	
2019	6,403,894,792	0.480	
2020	6,592,164,374	0.480	
2021	6,778,769,583	0.480	
2022	8,143,596,305	0.460	Revaluation
2023	8,228,991,925	0.460	
2024	8,474,418,384	0.560	
2025	8,815,310,395	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 \$8,815,310,395 with a collection rate of 99.08%. This yields a current tax estimate of \$54,152,099. 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 \$228,000 in FY 2025.

North Carolina Beer And Wine Tax

The North Carolina Beer and Wine tax is a state shared revenue distributed to local governments based on beer and wine sales within the governmental jurisdiction. The State levies excise taxes on beer and wine at the wholesale level. It is estimated that the county share will be \$115,000 in FY 2025.

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 \$1,608,509 (\$3,518,631 total all funds) for FY 2025.

Excise Stamp Tax

The Excise Stamp Tax is a documentary stamp tax paid to the Register of Deeds for recording of deeds and mortgages whereby any interest in real property is conveyed to another. This tax is shared with the State. The county estimates collections of the excise stamp tax to be \$1,250,000 for FY 2025.

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 \$1,000,000 for FY 2025.

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 61.

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, page 132 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	
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
2025	\$ 8,815,310,395	4.02%	\$ 0.620	\$ 54,654,924	N/A	N/A
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 2021	FY 2022	FY 2023	FY 2024	FY 2025 Proposed	FY 2025 Adopted
County Direct Rates						
General	\$ 0.480	\$ 0.460	\$.460	\$ 0.560	\$ 0.620	\$ 0.620
Overlapping Rates						
Corolla Fire Protection District	0.050	0.050	0.050	0.060	0.090	0.080
Knotts Island Fire Protection Service District	0.050	0.050	0.050	0.060	0.090	0.090
Guinea Mill Watershed Improvement District	0.020	-	-	-	-	-
Hog Ditch Watershed Improvement District	0.010	0.010	0.010	0.030	0.030	0.030
Moyock Watershed Improvement District - Expanded 7/1/2021	0.015	0.015	0.015	0.015	0.015	0.015
Northwest Watershed	0.020	0.020	0.020	0.020	0.020	0.020
Ocean Sands North and Crown Point Water- shed Improvement District	0.050	0.050	0.150	0.255	0.255	0.255
Whalehead Watershed Improvement District	0.155	0.155	0.155	0.100	0.100	0.100
Whalehead Beach Solid Waste Collection & Disposal Service District	0.020	0.019	0.019	0.015	0.015	0.015
Carova Beach Road District	0.010	0.010	0.020	0.020	0.020	0.020
Ocean Sands Water and Sewer District	0.110	0.103	0.103	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		0.1136				
School Current Expense		0.1686				
Tulls Creek E.S.		0.0800				
Emergency Medical Services		0.1194				
Fire		0.0217				
Law Enforcement		0.1167				
Real Property	8,351,556,341		51,779,649	99.08%	51,303,277	
Motor Vehicles	463,754,054		2,875,275	99.08%	2,848,823	
	\$ 8,815,310,395	\$ 0.6200	\$ 54,654,924		\$ 54,152,099	\$ 843,704

Special Revenue Districts

Corolla Fire	\$ 3,485,004,391	0.0800	\$ 2,788,004	99.08%	\$ 2,762,354	\$ 345,294
Knotts Island Fire	212,661,485	0.0900	191,395	99.08%	189,634	21,070
Carova Beach Road District	359,972,568	0.0200	71,995	99.08%	71,332	35,666
Hog Bridge Ditch Watershed	28,566,937	0.0300	8,570	99.08%	8,491	2,830
Moyock Watershed	1,606,738,565	0.0150	241,011	99.08%	238,793	159,196
Northwest Watershed	19,790,037	0.0200	3,958	99.08%	3,922	1,961
Ocean Sands North and Crown Point Watershed	578,901,522	0.2550	1,476,199	99.08%	1,462,618	57,358
Whalehead Watershed	712,730,838	0.1000	712,731	99.08%	706,174	70,617
Whalehead Beach Solid Waste	712,730,838	0.0150	106,910	99.08%	105,926	70,617
Ocean Sands Water and Sewer District	557,825,278	0.1150	641,499	99.08%	635,597	55,269

Revenue Estimates - Operating Fund

	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	47,114,141	52,411,544	54,247,100	54,247,100
Other Taxes and Licenses	11,102,800	1,021,000	9,807,500	10,970,335
Unrestricted Intergovernmental	159,800	-	166,000	166,000
Restricted Intergovernmental	2,855,891	1,977,155	2,787,518	2,787,518
Permits and Fees	3,812,430	-	5,024,370	5,024,370
Sales and Services	909,328	-	1,054,960	1,054,960
Investment Earnings	251,600	-	1,577,724	1,608,509
Miscellaneous	31,000	-	987,500	987,500
TOTAL REVENUES	\$ 66,236,990	\$ 55,409,699	\$ 75,652,672	\$ 76,846,292
Other Financing Sources	11,128,437	-	6,286,777	6,467,695
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 77,365,427	\$ 55,409,699	\$ 81,939,449	\$ 83,313,987

User Fee Change Summary

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

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

	FY 2024	FY 2025 Adopted
Airport		
After Hours Fee - 5:01 PM through 7:59 AM Daily	\$75 first hour/\$25 each additional hour	\$75 per hour
Concession Fees - Banner Towing Operations	\$75 annual fee	\$300 annual fee
Concession Fees - Jet Ramp Fee	\$50	\$50, Not waived with fuel purchase
Hangar Leases - Noncommercial leases		\$3,000 Annual/due in monthly payments of \$250
Hangar Leases - Office Space		\$600 Annual/due in monthly payments of \$50
Hangar Leases - Commercial - A-5-T, A-11-T & office space 2 combined	\$5,796 Annual paid monthly payment of \$483	Delete Fee
Hangar Leases - Commercial - A-5-T, A-11-T & office space 2 combined	\$5,506 Annual paid once a year in advance	Delete Fee
Hangar Leases - Commercial - A-5-T, A-11-T & office space 2 combined	\$5,216 Annual if three year lease agreement. This may be paid by monthly payments of \$435	Delete Fee
Hangar Leases - Commercial - C-2, C-3, C-4 and C-5	\$6,555 Annual paid monthly of \$546.25	\$7,200 Annual paid monthly \$600
Hangar Leases - Commercial - C-2, C-3, C-4 and C-5	\$6,227 Annual paid once a year in advance	\$6,840 Annual paid once a year in advance
Hangar Leases - Commercial - C-2, C-3, C-4 and C-5	\$5,900 Annual if three year lease agreement. This may be paid by monthly payments of \$492	\$6,480 Annual if three year lease agreement. This may be paid monthly.
Hangar Leases - Commercial - A-1-T, A-6-T & office space 1 combined	\$5,520 Annual	Delete Fee
Hangar Leases - Commercial - A-1-T, A-6-T & office space 1 combined	\$5,244 Annual paid once a year in advance	Delete Fee
Hangar Leases - Commercial - A-1-T, A-6-T & office space 1 combined	\$4,968 Annual if three year lease agreement. This may be paid by monthly payments of \$414	Delete Fee
Hangar Leases - Commercial - B-1-C & B-2-C	\$5,520 Annual	\$6,000 Annual
Hangar Leases - Commercial - B-1-C & B-2-C	\$5,244 Annual paid once a year in advance	\$5,700 Annual paid once a year in advance
Hangar Leases - Commercial - B-1-C & B-2-C	\$4,968 Annual if three year lease agreement. This may be paid by monthly payments of \$414	\$5,400 Annual if three year lease agreement. Paid once a year in advance.

	FY 2024	FY 2025 Adopted
Hangar Leases - Commercial - C-1	\$7,590.00 Annual	\$8,400 Annual
Hangar Leases - Commercial - C-1	\$7,211.00 Annual paid once a year in advance	\$7,980 Annual paid once a year in advance.
Hangar Leases - Commercial - C-1	\$6,831.00 Annual if three year lease agreement. This may be paid by monthly payments of \$569	\$7,560 Annual if three year lease agreement. Paid once a year in advance.
Single/Multi Piston Tie-down Lease		\$20 Monthly Fee
Single/Multi Piston overnight parking		\$20 paid after staying more than 5 consecutive days

Planning Division

Zoning Compliance Permit	-	\$25 residential, \$50 commercial
Alternate residential lot stormwater review	-	\$150 residential, N/A commercial
Site Plan - Major (Planning review)	\$0.10/ square foot; \$400 minimum (commercial)	\$0.15/square foot; \$500 minimum (commercial)
Site Plan - Minor (Planning review)	\$200	N/A residential, \$350 commercial
Subdivision - Major (Planning review) - Residential	\$100 per lot \$250 Amended Plat	\$150 per lot \$250 Amended Plat
Subdivision - Major (Planning review) - Commercial	\$100 per lot \$250 Amended Plat	\$200 per lot \$300 Amended Plat
Subdivision - Major - additional fee	\$50	\$100 Conservation and Development Plan
Subdivision - Minor (Planning review)	\$50 per lot	\$75 per lot residential \$100 per lot commercial
Temporary Use Permit	\$50	\$75
Zoning determination letter	\$25	\$50
Flood determination letter	\$0	\$25
Literature and Materials - Land Use Plan	\$30	\$50
Literature and Materials - Small Area Plans or Technical Documents	\$20	\$25
Literature and Materials - Unified Development Ordinance	\$40	\$75
Planning Board - Conditional Rezoning	\$200 + \$5/acre	\$300 + \$7/acre
Planning Board - Development Agreement	\$300 + \$5/acre	\$350 + \$7/acre
Planning Board - Planned Development	\$300 + \$5/acre	\$400 + \$7/acre
Planning Board - Use Permit or Amended Use Permit	\$300	\$500
Planning Board - Zoning Map Amendment	\$200 + \$7/acre	\$300 + \$7/acre

Inspections and Central Permitting

New construction and additions	\$0.60 per sf commercial	\$0.75 per sf commercial
Alterations/Repair - Residential	\$0.25 per sf residential	\$0.35 per sf residential
	\$0.30 per sf commercial	\$0.50 per sf commercial
Decks and Porches	\$0.35 per sf residential	\$.50 per sf residential
	\$0.50 per sf commercial	\$0.75 per sf commercial
Detached Accessory Buildings	\$0.25 per sf residential	\$0.35 per sf residential
	\$0.35 per sf commercial	\$.50 per sf commercial
HVAC change out (includes all trade permits)	\$50 residential	\$75 residential
	\$100 commercial	\$125 commercial
Trade Permits P M E G (New)	\$75 each residential	\$100 each residential
	\$125 each/per suite commercial	\$150 per suite commercial
Trade Permits P M E G (Alterations)	\$30 each residential	\$50 each residential
	\$75 each/ per suite commercial	\$100 per suite commercial
Miscellaneous - Retaining wall	\$50 each residential	\$100 each residential
	\$100 each commercial	\$200 each commercial
Window, Door - Residential	> \$20,000 project \$50	Delete Fee
Window, Door - Commercial	\$75	Delete Fee

Tourism

Currituck Bulls & BBQ - Rodeo admission - Ages 13+	\$15 Adv/\$20 Day of Event	Delete Fee
Currituck Bulls & BBQ - Rodeo admission - Ages 6 - 12	\$10 Adv/\$15 Day of Event	Delete Fee
Currituck Bulls & BBQ - Rodeo admission - Ages 6+	-	\$15 Advance sale only
Currituck Bulls & BBQ - Rodeo admission - Family (2 Adult/2 Under 12)	\$45 Advance sale only	Delete Fee
Legacy Tour with purchase of Corolla Cork & Craft admission	No charge	Delete Fee
Corolla Cork & Craft	\$15 Event entry and tour of Whalehead Club	Delete Fee

Solid Waste

Availability Fee - All other areas (Convenience Sites) - Per property per year	\$247	\$256
Availability Fee - Southern Outer Banks (Door-to-Door) - Per property per year	\$451	\$467
Tipping Fee - County residents and businesses	\$90	\$95
Tipping Fee - Out of County	\$100	\$105

Mainland Water – Water Usage

5,000 gallons or less in addition to base rate per 1,000 gallons	\$ 4.99	\$ 5.16
10,000 gallons or less in addition to base rate per 1,000 gallons	6.10	6.31
15,000 gallons or less in addition to base rate per 1,000 gallons	7.21	7.46
20,000 gallons or less in addition to base rate per 1,000 gallons	8.32	8.61
> 20,000 gallons in addition to base rate per 1,000 gallons	9.42	9.75

Mainland Sewer – Sewer Usage

5,000 gallons or less in addition to base rate per 1,000 gallons	16.08	17.04
10,000 gallons or less in addition to base rate per 1,000 gallons	19.65	20.83
15,000 gallons or less in addition to base rate per 1,000 gallons	23.22	24.62
20,000 gallons or less in addition to base rate per 1,000 gallons	26.80	28.41
>20,000 gallons in addition to base rate per 1,000 gallons	30.37	32.19

Ocean Sands Water and Sewer – Water Usage

2,500 gallons or less in addition to base rate per 1,000 gallons	3.88	4.02
5,000 gallons or less in addition to base rate per 1,000 gallons	4.99	5.16
10,000 gallons or less in addition to base rate per 1,000 gallons	6.10	6.31
15,000 gallons or less in addition to base rate per 1,000 gallons	7.21	7.46
20,000 gallons or less in addition to base rate per 1,000 gallons	8.32	8.61
> 20,000 gallons in addition to base rate per 1,000 gallons	9.42	9.75

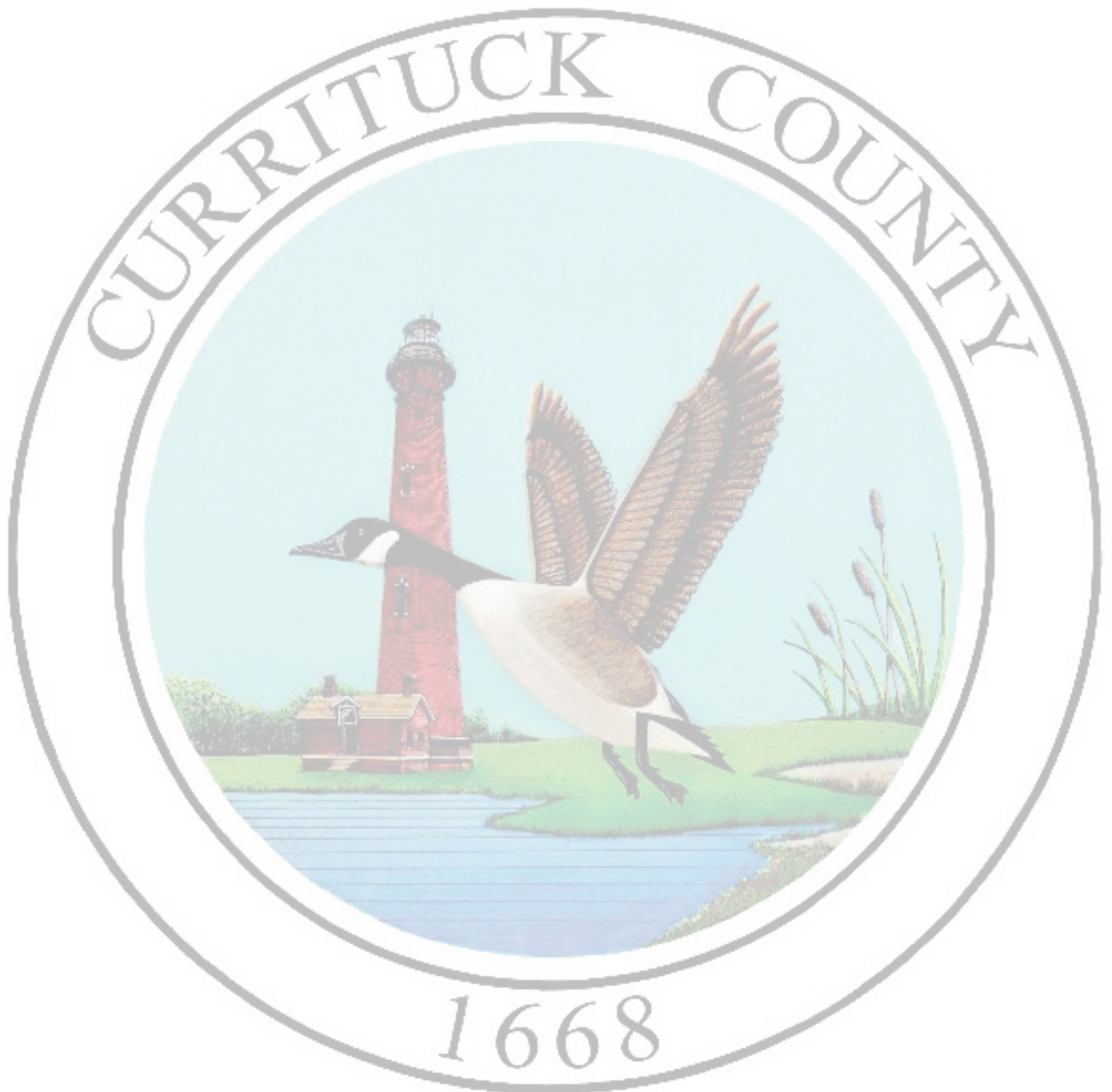
Ocean Sands Water and Sewer – Sewer Usage

Sewer Charge Monthly Base Rate for all customers	13.00	20.00
2,500 gallons or less in addition to base rate per 1,000 gallons	7.76	8.03
5,000 gallons or less in addition to base rate per 1,000 gallons	9.98	10.33
10,000 gallons or less in addition to base rate per 1,000 gallons	12.20	12.62
15,000 gallons or less in addition to base rate per 1,000 gallons	14.41	14.92
20,000 gallons or less in addition to base rate per 1,000 gallons	16.63	17.21
> 20,000 gallons in addition to base rate per 1,000 gallons	18.85	19.51

Southern Outer Banks Water, except Pine Island – Water Usage

2,500 gallons or less in addition to base rate per 1,000 gallons	3.88	4.02
5,000 gallons or less in addition to base rate per 1,000 gallons	4.99	5.16
10,000 gallons or less in addition to base rate per 1,000 gallons	6.10	6.31
15,000 gallons or less in addition to base rate per 1,000 gallons	7.21	7.46
20,000 gallons or less in addition to base rate per 1,000 gallons	8.32	8.61
> 20,000 gallons in addition to base rate per 1,000 gallons	9.42	9.75

Expenditures



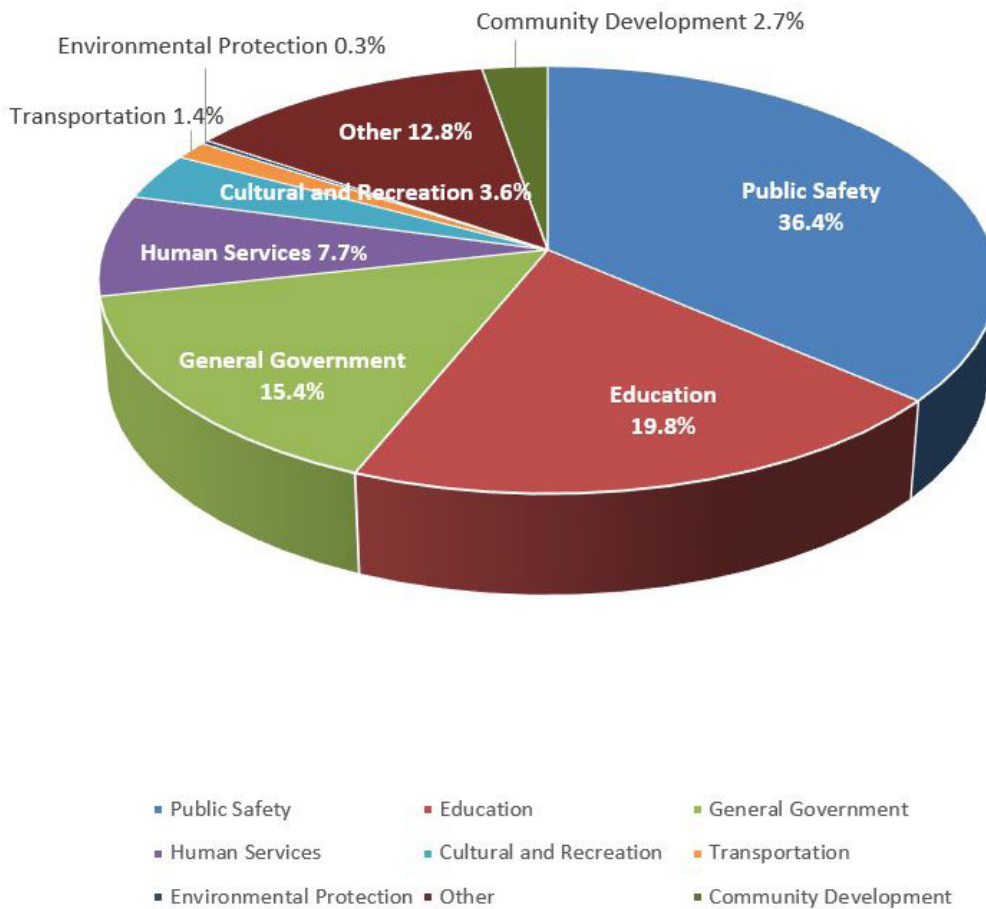
Overview

Within the General Fund, the largest portion of funding supports public safety. Departments associated with public safety include the Currituck County Sheriff's Office, Fire-Emergency Medical Services, Emergency Management, 911 Communications, Inspections, Animal Services and Control, and the Detention Center. Public safety accounts for 36.4% of General Fund expenditures.

Currituck County designates 19.8% 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 15.4% 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.

Expenditure by Function



Appropriation by Fund

	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted
Operating Funds			
General Fund	77,365,427	81,939,449	83,313,987
Revaluation	121,000	121,000	121,000
Tourism Development Authority	16,299,037	11,792,865	11,990,184
Carova Beach Service District	130,806	136,332	136,332
Corolla Fire District	4,885,753	5,268,443	5,271,456
Knotts Island Fire District	1,560,550	1,872,226	1,885,270
Emergency Telephone System	2,219,053	327,980	327,980
Guinea Mill Watershed	190,000	200,028	200,028
Hog Bridge Ditch Watershed	12,016	16,991	16,991
Moyock Watershed	630,312	250,793	250,793
Northwest Watershed	44,212	53,922	53,922
Ocean Sands N and Crown Point Watershed	1,448,413	1,482,618	1,482,618
Whalehead Watershed	1,075,393	797,327	797,327
Whalehead Beach SW Collect and Disp	127,160	164,810	164,810
Ocean Sands Water and Sewer	2,788,510	2,978,313	3,117,935
Ocean Sands W&S Developmental Fee	-	315,000	315,000
Mainland Water	5,275,093	5,551,669	5,551,669
Mainland Water Developmental Fee	-	-	-
Solid Waste	10,303,313	10,810,863	10,817,786
Southern Outer Banks Water	3,720,300	4,151,600	4,151,600
Mainland Central Sewer	2,737,940	2,062,532	2,098,554
Mainland Central Sewer Developmental Fee	-	500,000	500,000
DSS Client Accounts	350,000	350,000	350,000
Fines and Forfeitures	350,000	400,000	400,000
Deeds of Trust Fees	60,000	75,000	75,000
Inmate Custodial	200,000	200,000	200,000
Post Employment Benefits	821,164	1,140,500	1,140,500
Land Banking	200,000	200,000	200,000
Governmental Debt Service	-	<u>8,711,622</u>	<u>8,711,622</u>
GROSS APPROPRIATIONS	\$ 132,915,452	\$ 141,871,833	\$ 143,642,364
Less Transfers Out	12,695,683	14,199,597	14,146,946
NET OPERATING FUNDS	\$ 120,219,769	\$ 127,672,286	\$ 129,495,418

	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted
Capital Projects Fund			
Capital Improvements	5,100,000	5,095,000	5,095,000
Emergency Equipment Replacement	2,299,722	1,015,000	862,032
School Capital Reserve	4,485,000	4,435,000	4,435,000
Transfer Tax Capital Fund	<u>7,400,750</u>	<u>6,548,822</u>	<u>6,770,854</u>
GROSS APPROPRIATIONS	\$ 19,285,472	\$ 17,093,822	\$ 17,162,886
Less Transfers Out	<u>16,985,050</u>	<u>16,078,122</u>	<u>16,300,154</u>
NET CAPITAL PROJECTS	\$ 2,300,422	\$ 1,015,700	\$ 862,732
 TOTAL APPROPRIATIONS ALL FUNDS			
Operating Funds	132,915,452	141,871,883	143,642,364
Capital Projects Funds	<u>19,285,472</u>	<u>17,093,822</u>	<u>17,162,886</u>
	\$ 152,200,924	\$ 158,965,705	\$ 160,805,250
Less Transfers Out	29,680,733	30,277,719	30,447,100
NET ALL ANNUAL FUNDS	\$ 122,520,191	\$ 128,687,986	\$ 130,358,150

Appropriation by Department

	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted	Change Over Prior Year
OPERATIONS - GENERAL FUND				
General Government				
Administration	1,089,869	1,297,738	1,304,032	19.65%
Legal	404,382	365,298	367,599	-9.10%
Governing Body	212,315	212,815	212,815	0.24%
Elections	351,934	412,162	414,256	17.71%
Finance	1,193,257	1,276,937	1,286,091	7.78%
Information Technology Services	1,694,597	2,831,986	2,838,602	67.51%
Human Resources	404,043	468,358	471,644	16.73%
Tax	791,369	782,420	788,395	-0.38%
Public Works	1,880,600	1,996,637	2,004,127	6.57%
Public Utilities	421,543	399,131	402,488	-4.52%
Engineering	349,671	306,619	309,054	-11.62%
Corolla ABC Store	-	22,500	22,500	N/A
Register of Deeds	1,192,940	924,583	1,053,564	-11.68%
Court Facilities	459,089	390,792	390,792	-14.88%
Agency Appropriations	40,500	40,500	40,500	0.00%
Central Services	<u>1,392,976</u>	<u>35,100</u>	<u>894,823</u>	<u>-35.76%</u>
Total	\$ 11,879,085	\$ 11,763,576	\$ 12,801,282	7.76%
Public Safety				
Sheriff	10,773,933	11,260,415	11,341,520	5.27%
Detention Center	3,066,762	3,120,688	3,141,309	2.43%
Animal Services and Control	977,247	967,215	974,788	-0.25%
Jury Commission	3,140	3,995	3,995	27.23%
Emergency Medical Services	7,478,634	8,358,618	8,411,998	12.48%
Emergency Management	382,312	944,702	946,621	147.60%
Communications	1,661,464	1,748,897	1,760,288	5.95%
Inspections	1,553,525	1,358,327	1,367,698	-11.96%
Fire Services				
Carova Beach VFD	265,713	265,713	265,713	0.00%
Crawford VFD	327,466	327,766	327,766	0.09%
Lower Currituck VFD	408,694	336,305	336,305	-17.71%
Moyock VFD	326,285	252,215	252,215	-22.70%
VFD Group Purchases PPE and Insurance	331,035	494,194	337,352	1.91%
County Fire Services	346,765	509,193	511,036	47.37%

	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted	Change Over Prior Year
Public Safety Facility	245,176	277,834	281,614	14.86%
Medical Examiner	<u>30,000</u>	<u>40,000</u>	<u>40,000</u>	<u>33.33%</u>
Total	\$ 28,178,151	\$ 30,266,077	\$ 30,300,218	7.53%
Transportation				
Airport	1,036,706	1,081,805	1,084,089	4.57%
Inter County Transit Authority	<u>49,575</u>	<u>56,142</u>	<u>56,142</u>	<u>13.25%</u>
Total	\$ 1,086,281	\$ 1,137,947	\$ 1,140,231	4.97%
Environmental Protection				
Soil Conservation	165,891	167,138	167,043	0.69%
Forestry	<u>96,664</u>	<u>100,000</u>	<u>100,000</u>	<u>3.45%</u>
Total	\$ 262,555	\$ 267,138	\$ 267,043	1.71%
Community Development				
Cooperative Extension	674,134	736,136	738,144	9.50%
Planning	<u>1,221,324</u>	<u>1,558,126</u>	<u>1,491,049</u>	<u>22.08%</u>
Total	\$ 1,895,458	\$ 2,294,262	\$ 2,229,193	17.61%
Human Services				
Health Administration	390,000	394,963	394,963	1.27%
Mental Health	83,893	83,893	83,893	0.00%
Social Services Administration	4,392,437	4,977,043	4,976,928	13.31%
Public Assistance	652,696	658,246	658,246	0.85%
County Assistance	174,755	174,755	174,755	0.00%
Juvenile Justice Programs	<u>131,681</u>	<u>133,239</u>	<u>133,239</u>	<u>1.18%</u>
Total	\$ 5,825,462	\$ 6,422,139	\$ 6,422,024	10.24%
Cultural and Recreation				
Parks and Recreation	1,528,664	1,287,406	1,289,314	-15.66%
Rural Center	276,681	301,252	304,369	10.01%
Library	783,703	884,241	890,282	13.60%
Senior Center	<u>442,167</u>	<u>527,814</u>	<u>532,135</u>	<u>20.35%</u>
Total	\$ 3,031,215	\$ 3,000,713	\$ 3,016,100	-0.50%

	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted	Change Over Prior Year
Education				
Capital Outlay	1,400,000	1,535,000	1,535,000	9.64%
Local Current Expense	13,035,602	14,288,105	14,691,055	12.70%
College of the Albemarle	<u>243,927</u>	<u>287,147</u>	<u>287,147</u>	<u>17.72%</u>
Total	\$ 14,679,529	\$ 16,110,252	\$ 16,513,202	12.49%
Debt Management				
Notes Payable	2,670,915	-	-	-100.00%
Interest	<u>2,996,480</u>	<u>-</u>	<u>-</u>	<u>-100.00%</u>
Total	5,667,395	-	-	-100.00%
Other				
Appropriation to Other Funds	\$ 4,860,296	\$ 10,677,345	\$ 10,624,694	119.69%
GROSS GENERAL FUND	77,365,427	81,939,449	\$ 83,313,987	7.69%
TRANSFERS OUT	<u>4,860,296</u>	<u>10,677,345</u>	<u>10,624,694</u>	<u>118.60%</u>
NET GENERAL FUND	\$ 72,505,131	\$ 71,262,104	\$ 72,689,293	0.25%
GOVERNMENT DEBT SERVICE FUND	-	\$ 8,711,622	\$ 8,711,622	N/A
SPECIAL REVENUE FUNDS				
General Government				
Tourism Development Authority	16,299,037	11,792,865	11,990,184	-26.44%
Carova Beach Road Service District	130,806	136,332	136,332	4.22%
Revaluation	121,000	121,000	121,000	0.00%
Post-employment Retiree Benefits	821,164	1,140,500	1,140,500	38.89%
Department of Social Services - client accounts	350,000	350,000	350,000	0.00%
Fines and Forfeitures	350,000	400,000	400,000	14.29%
Deeds of Trust Fees	60,000	75,000	75,000	25.00%
Inmate Custodial	200,000	200,000	200,000	0.00%
Land Banking	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0.00%</u>
Total	\$ 18,532,007	\$ 14,415,697	\$ 14,613,016	-21.15%
Public Safety				
Corolla Fire	4,885,753	5,268,443	5,271,456	7.89%
Knotts Island Fire	1,560,550	1,872,226	1,885,270	20.81%
Emergency Telephone System	<u>2,219,053</u>	<u>327,980</u>	<u>327,980</u>	<u>-85.22%</u>
Total	\$ 8,665,356	\$ 7,468,649	\$ 7,484,706	-13.62%

	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted	Change Over Prior Year
Environmental Protection				
Guinea Mill Watershed	190,000	200,028	200,028	5.28%
Hog Ditch Watershed	12,016	16,991	16,991	41.40%
Moyock Watershed	630,312	250,793	250,793	-60.21%
Northwest Watershed	44,212	53,922	53,922	21.96%
Ocean Sands N & Crown Point Watershed	1,448,413	1,482,618	1,482,618	2.36%
Whalehead Watershed	1,075,393	797,327	797,327	-25.86%
Whalehead Bch SW Collect/Disp	<u>127,160</u>	<u>164,810</u>	<u>164,810</u>	<u>29.61%</u>
Total	\$ 3,527,506	\$ 2,966,489	\$ 2,966,489	-15.90%
GROSS SPECIAL REVENUE FUNDS	30,724,869	33,562,457	33,775,833	9.93%
TRANSFERS OUT	<u>7,835,387</u>	<u>2,707,252</u>	<u>2,707,252</u>	<u>-65.45%</u>
NET SPECIAL REVENUE FUNDS	\$ 22,889,482	\$ 30,855,205	\$ 31,068,581	35.73%
 ENTERPRISE FUNDS				
Operations				
Ocean Sands Water and Sewer	2,788,510	2,978,313	3,117,935	11.81%
Mainland Water	5,275,093	5,551,669	5,551,669	5.24%
Solid Waste	10,303,313	10,810,863	10,817,786	4.99%
Southern Outer Banks Water	3,720,300	4,151,600	4,151,600	11.59%
Mainland Central Sewer	<u>2,737,940</u>	<u>2,062,532</u>	<u>2,098,554</u>	<u>-23.35%</u>
Total	\$ 24,825,156	\$ 25,554,977	\$ 25,737,544	3.68%
 System Developmental Fee Capital Reserve				
Ocean Sands Water and Sewer	-	315,000	315,000	N/A
Mainland Water	-	-	-	
Mainland Central Sewer	<u>-</u>	<u>500,000</u>	<u>500,000</u>	N/A
Total	-	\$ 815,000	\$ 815,000	N/A
GROSS ENTERPRISE FUNDS	24,825,156	26,369,977	26,552,544	6.96%
Transfers Out	<u>-</u>	<u>815,000</u>	<u>815,000</u>	<u>-</u>
NET ENTERPRISE FUNDS	\$ 24,825,156	\$ 25,554,977	\$ 25,737,544	3.68%
GROSS OPERATING APPROPRIATIONS	132,915,452	141,871,833	143,642,364	8.07%
Transfers Out	<u>12,695,683</u>	<u>14,199,597</u>	<u>14,146,946</u>	<u>11.43%</u>
NET OPERATIONS	\$ 120,219,769	\$ 127,672,286	\$ 129,495,418	7.72%

	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted	Change Over Prior Year
CAPITAL PROJECTS				
Emergency Equipment Replacement Fund	2,299,722	1,015,000	862,032	-62.52%
Capital Improvements Fund	5,100,000	5,095,000	5,095,000	-0.10%
School Capital Fund	4,485,000	4,435,000	4,435,000	-1.11%
Transfer Tax Capital Fund	<u>7,400,750</u>	<u>6,548,822</u>	<u>6,770,854</u>	<u>-8.51%</u>
Total	\$ 19,285,472	\$ 17,093,822	17,162,886	-11.01%
GROSS CAPITAL PROJECTS APPROPRIATIONS				
Transfers Out	<u>16,985,050</u>	<u>16,078,122</u>	<u>16,300,154</u>	<u>-4.03%</u>
NET CAPITAL PROJECTS	\$ 2,300,422	\$ 1,015,700	\$ 862,732	-62.50%
GROSS APPROPRIATIONS				
Transfers Out	29,680,733	30,277,719	30,447,100	2.58%
TOTAL NET ANNUAL BUDGET	\$ 122,520,191	\$ 128,687,986	\$ 130,358,150	6.40%

General Fund Appropriation by Type

	FY 2024 Original	FY 2024 % of Total	FY 2025 Adopted	FY 2025 % of Total	% Change FY 2024 to FY 2025
Personnel Services	\$ 32,433,337	41.92%	\$ 35,654,542	42.80%	9.93%
Operating Expenses	15,430,911	19.95%	15,434,722	18.53%	0.02%
Capital Outlay	4,293,959	5.55%	5,010,852	6.01%	16.70%
Debt Service	5,667,395	7.33%	75,975	0.09%	-98.66%
Education	14,679,529	18.97%	16,513,202	19.82%	12.49%
Transfers Out	4,860,296	6.28%	10,624,694	12.75%	118.60%
	\$ 77,365,427	100.00%	\$ 83,313,987	100.00%	7.69%

Schedule of Interfund Transfers

Transfers from the General Fund To:

Tourism Development Authority Fund for administration of beach driving permits	50,000
Revaluation Fund to accumulate funds for the 2029 revaluation	121,000
Corolla Fire District Fund	2,509,102
Knotts Island Fire District to supplement cost of services in the Knotts Island Fire District	1,656,092
Debt Service Fund for Tulls Creek Elementary School	<u>6,288,500</u>
Total transfers from the General Fund	\$ 10,624,694

Transfers from the Tourism Development Authority To:

General Fund for administration of Occupancy Tax collections	195,000
General Fund for Currituck County Rural Center operations	301,252
General Fund for recreation field maintenance necessary for baseball/softball tournaments	60,000
Carova Beach Road Service District to supplement road maintenance	30,000
County Governmental Facilities Fund for Herring, Tuna, and Shad walkover replacement projects	1,200,000
County Governmental Facilities Fund for design services for Southern Beach Access and Albacore walkover	60,000
County Governmental Facilities Fund for Carova Beach Park Bulkhead Replacement	225,000
County Governmental Facilities Fund for Whalehead dredging project	500,000
Multi-year fund for Shoreline Stability Study	96,000
General Fund for promotional efforts at the Currituck County Regional Airport	<u>40,000</u>
Total transfers from the Tourism Development Authority Fund	\$ 2,707,252

Transfers from the Capital Improvement Fund To:

General Fund for FY 2025 IT computer replacement	700,000
General Fund for IT server for virtualization infrastructure	200,000
General Fund for BOC Meeting Room Technology	15,000
General Fund for Public Works capital outlay	100,000
General Fund for Public Works projects	295,500
General Fund for Judicial HVAC replacement	50,000
General Fund for Sheriff's Office capital outlay	700,000
General Fund for Detention Center capital outlay	25,000
General Fund for Emergency Medical Services capital outlay	1,000,000
General Fund for portable and mobile radio replacement	600,000
General Fund for Fire Self-Contained Breathing Apparatus (SCBA)	180,000

General Fund for Cooperative Extension lighting replacement	80,000
General Fund for Planning vehicle replacement	40,000
General Fund for Senior Center van replacement	59,500
General Fund for Library van replacement	50,000
County Governmental Facilities Fund for second Moyock Fire-EMS station purchase/design	<u>1,000,000</u>
Total transfers from Capital Improvements Fund	\$ 5,095,000

Transfers from the Transfer Tax Capital Fund To:

Emergency Equipment Replacement Fund for increased capital funding for fire apparatus	847,032
Debt Service Fund for debt on the Public Safety building	2,423,122
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	500,000
County Governmental Facility Fund for plumbing upgrades at the Detention Center	<u>300,000</u>
Total transfers from Transfer Tax Capital Fund	\$ 6,770,154

Transfers from the School Capital Fund To:

General Fund for school capital outlay	1,535,000
School Multi-year Construction fund for facility repairs	<u>2,900,000</u>
Total transfers from School Capital Fund	\$ 4,435,000

Transfers from Ocean Sands Water and Sewer Dev. Fee Fund to:

Ocean Sands Water and Sewer Fund	<u>315,000</u>
Total transfers from Ocean Sands Water and Sewer Dev. Fee Fund	\$ 315,000

Transfers from Mainland Sewer Dev. Fee Fund to:

Mainland Central Sewer Fund	<u>500,000</u>
Total transfers from Mainland Sewer Dev. Fee Fund	\$ 500,000

TOTAL TRANSFERS	\$ 30,447,100
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Authorized Positions

The following full-time equivalent positions are hereby authorized for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted
General Government					
Administration	5.16	5.00	5.00	6.00	6.00
Legal	2.00	2.00	2.00	2.00	2.00
Elections	2.40	2.84	2.73	2.96	2.96
Finance	9.48	10.48	10.48	11.48	11.48
Information Technology Services	7.34	7.00	7.00	8.00	8.00
Human Resources	2.54	4.00	4.00	4.00	4.00
Tax	7.00	7.00	7.00	7.00	7.00
Public Works	15.50	15.50	12.50	11.50	11.50
Public Utilities	3.00	4.00	3.00	3.00	3.00
Engineering	-	-	2.00	2.00	2.00
Register of Deeds	5.00	5.00	5.00	4.50	4.50
Total General Government	59.42	62.82	60.71	62.44	62.44
Public Safety					
Public Safety Center				1.00	1.00
Sheriff	75.42	75.42	83.00	83.00	83.00
Detention Center	32.50	32.50	32.00	32.00	32.00
Animal Services and Control	10.95	11.95	11.95	11.95	11.95
Emergency Medical Services	58.00	58.00	58.00	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	14.00	15.00	16.00	16.00	16.00
Inspections	13.00	13.00	13.00	13.00	13.00
Fire Services	1.75	1.75	1.75	1.00	1.00
Total Public Safety	258.62	260.62	268.70	268.95	268.95
Transportation					
Airport	3.13	3.13	4.16	4.16	4.16
Total Transportation	3.13	3.13	4.16	4.16	4.16
Environmental Protection					
Soil Conservation	2.00	2.00	2.00	2.00	2.00
Total Environmental Protection	2.00	2.00	2.00	2.00	2.00

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed	FY 2025 Adopted
Community Development					
Cooperative Extension	3.00	3.00	3.00	3.48	3.48
Economic Development	1.00	-	-	-	-
Planning	12.00	11.00	11.00	13.00	12.00
Total Community Development	16.00	14.00	14.00	16.48	15.48
Cultural And Recreation					
Recreation	8.48	9.48	8.48	8.48	8.48
Library	10.23	11.23	11.23	11.23	11.23
Rural Center	3.41	3.41	3.41	3.41	3.41
Total Cultural and Recreation	22.12	24.12	23.12	23.12	23.12
Human Services					
Social Services	41.00	41.00	41.00	46.00	46.00
Senior Citizens Coordination	4.75	4.75	4.75	4.75	4.75
Total Human Services	45.75	45.75	45.75	50.75	50.75
Enterprise Operations					
Solid Waste	0.50	0.50	1.78	1.78	1.78
Southern Outer Banks Water	13.16	13.50	13.50	13.50	13.50
Mainland Water System	18.48	18.98	18.98	18.98	18.98
Mainland Sewer System	2.50	2.50	5.50	5.50	5.50
Total Enterprise Operations	32.64	35.48	39.76	39.76	39.76
Tourism Development Authority					
Tourism Promotion	9.00	10.00	10.00	10.00	10.00
Tourism Related	12.00	12.00	13.00	13.00	13.00
Total Tourism Dev. Authority	21.00	22.00	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	463.18	472.00	483.70	493.16	492.16

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

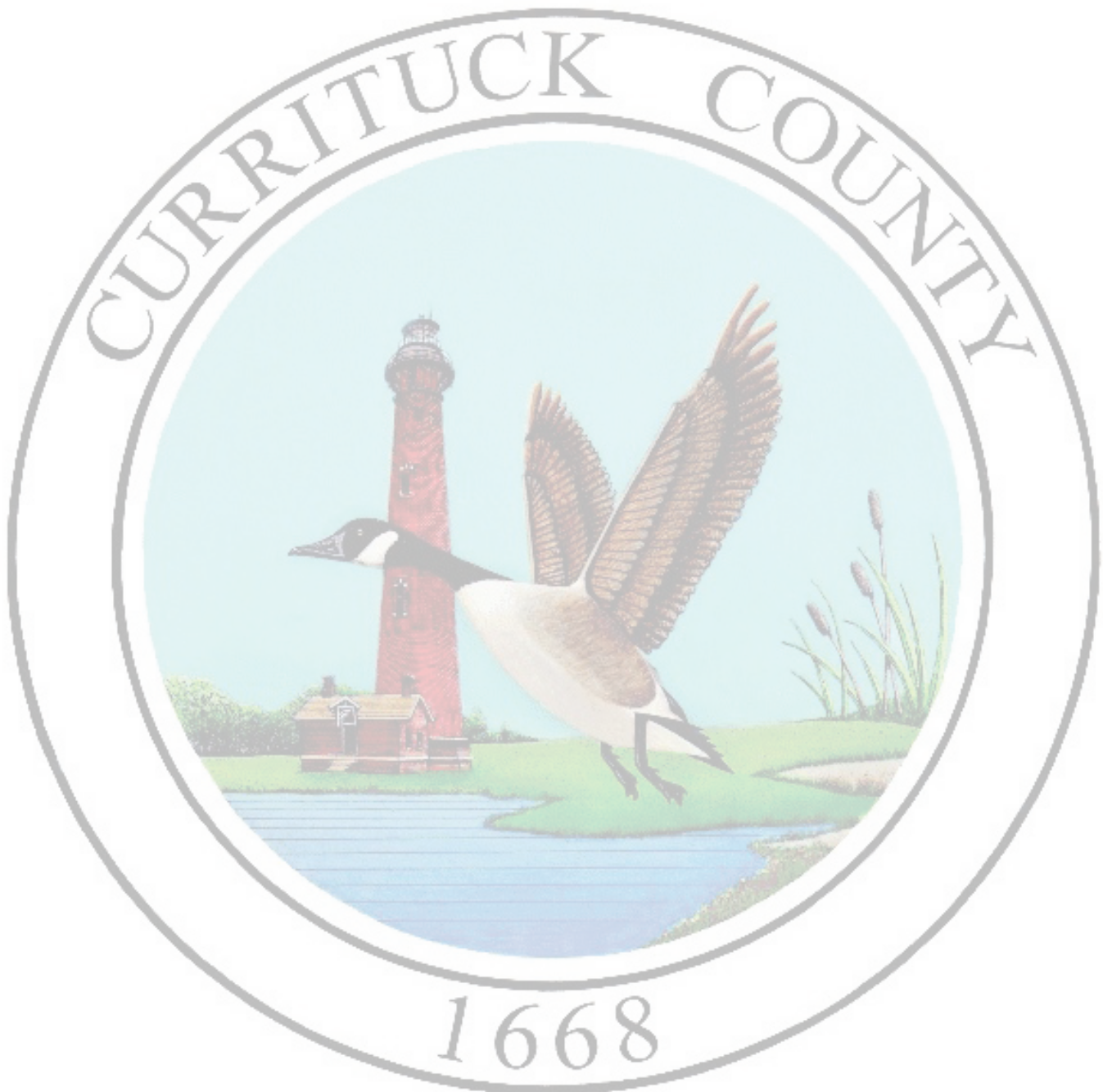
The following information details proposes staffing changes of Currituck County Government for the fiscal year ending June 30, 2025.

General Fund

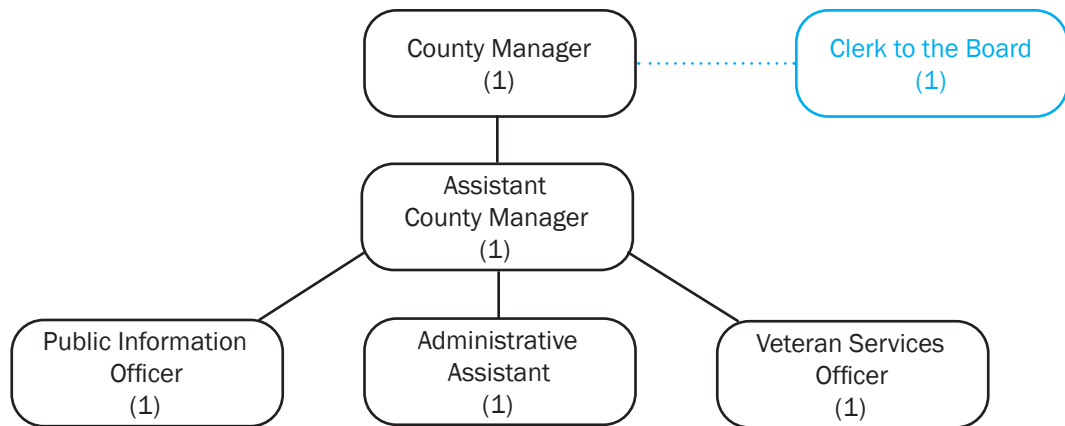
- ADMINISTRATION: Addition of one (1) Veteran Services Officer position funded at Grade 73. This position will be shared with and partially funded by Camden County.
- ELECTIONS: Addition of one (1) part-time Elections Specialist position funded at Grade 54.
- FINANCE: Addition of one (1) Accounting Clerk position funded at Grade 56.
- ITS: Addition of one (1) MUNIS Software Specialist position funded at Grade 86; creation of a Support Technician advancement opportunity up to a Support Technician II with credentials funded at Grade 68.
- PUBLIC WORKS – Reclassification of Maintenance Worker Plumber from Grade 61 to Grade 70 and reclassification of Maintenance Worker HVAC from Grade 61 to Grade 74.
- REGISTER OF DEEDS – Reduce Assistant Register of Deeds position from one (1) full year to six (6) months or one-half (1/2) of a position.
- SHERIFF'S OFFICE – Reclassification of two (2) existing vacant Deputy positions to one (1) Sergeant position and one (1) Lieutenant position, and increase the Sheriff's salary from \$101,310.60 to \$120,000.
- EMERGENCY MEDICAL SERVICES – Addition of one (1) EMS Logistics Specialist position funded at Grade 70.
- PLANNING – Reclassification of Administrative Assistant II Grade 64 to Planning Clerk Grade 66 and addition of one (1) Planning Technician position funded at Grade 66.
- SOCIAL SERVICES – Reclassification of DSS Director from Grade 95 to Grade 98.

General Fund:

General Government



Administration



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	933,365	948,657	725,695	1,154,445	1,154,445
Operating Expenses	131,351	141,212	141,543	143,293	149,587
	\$ 1,064,716	\$ 1,089,869	\$ 867,238	\$ 1,297,738	\$ 1,304,032

Mission

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

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

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

Accomplishments In FY 2024

The County Manager’s Office implemented a new public records request system that increases the ease of use for citizens and the efficiency of staff in fulfilling the requests.

The County Manager’s Office implemented an online Mainland Community Calendar and Business Directory.

The county successfully hosted its third cohort of the Citizens Academy. Approximately 30 county residents attended 12 free weekly sessions to learn about Currituck County government. From February 1 - April 18, 2024, the class met with a total of 23 departments over eleven class sessions. The twelfth and final session featured a “Budgetopolis” group activity facilitated by a staff member of the UNC School of Government.

FY 2025 Goals And Discussion

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

The Manager’s office will oversee the County Access Permit program for county residents, as well as the ATV permit distribution.

The office will support Human Resources in conducting a salary study.

The office will work with the lobbying firm of Ward & Smith to advance the legislative goals of the Board of

Commissioners.

The County Manager will seek grant opportunities for infrastructure and capital improvements

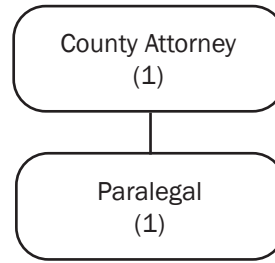
The county will utilize a variety of public information resources to maintain consistent lines of communication with citizens. The Focus on Currituck printed newsletter, which is mailed to every address in Currituck County, will be produced and delivered on a quarterly basis. The county will continue its ongoing series of informational videos on various departments and topics of importance.

The county will also host the fourth cohort of the Citizens Academy in 2025.

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.



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	233,542	253,416	255,948	266,648	266,648
Operating Expenses	157,477	150,966	98,400	98,650	100,951
Capital Outlay	14,019	-	-	-	-
	\$ 405,038	\$ 404,382	\$ 354,348	\$ 365,298	\$ 367,599

Mission

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

Accomplishments In FY 2024

During Fiscal Year 2024, 476 contracts were processed and 243 public records were reviewed. A total of 11 demand letters were sent concerning code enforcement violations and five lawsuits were filed for code enforcement violations. Overall, the county has 22 outstanding lawsuits entering the new fiscal year.

FY 2025 Goals And Discussion

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

Staff will prepare all ordinances and resolutions adopted by the Board of Commissioners as well as legislation

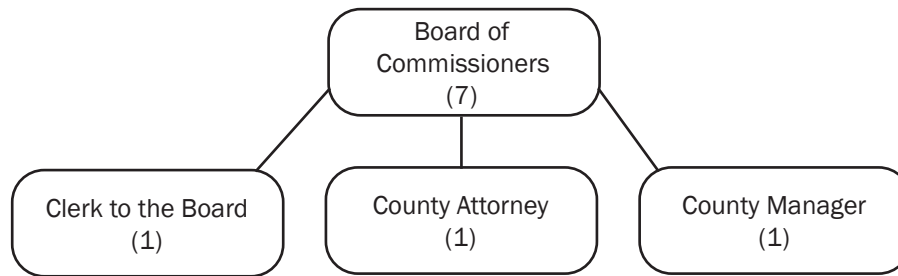
proposed by the Board of Commissioners for enactment by the North Carolina General Assembly.

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

The department will draft, review, interpret, and prepare all county legal documents. The department will represent the county in civil litigation filed by or against the county, including its officials and employees.

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

Governing Body



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	109,803	109,805	109,805	109,805	109,805
Operating Expenses	56,115	102,510	103,010	103,010	103,010
	\$ 165,918	\$ 212,315	\$ 212,815	\$ 212,815	\$ 212,815

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 hires the County Manager, County Attorney, and Clerk to the Board of Commissioners.

Accomplishments In FY 2024

The Board of Commissioners approved a spending plan to fund construction of Tulls Creek Elementary School in Moyock. This major construction project broke ground in October 2023 and completion is expected in October 2025.

The county celebrated the completion of renovations at Moyock Elementary School and Moyock Middle School. These projects increased classrooms and cafeteria capacity at both facilities.

Year 4 of the Shoreline Stability Study was completed in November 2023. The county has begun the process to develop a Beach Management Plan to help guide decisions on methods to protect the natural environment of the beach area and dune system in Corolla.

Commissioners continue to work with state and federal legislators to encourage legislation that benefits Currituck County.

The county also retains Ward and Smith, P.A., as lobbyists to work on the county's behalf with members of the North Carolina General Assembly. Ward & Smith helped to secure \$16 million for utility infrastructure and \$4 million for airport capital improvements.

FY 2025 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 recruit and hire a new County Manager.

Three newly elected members of the Board will be seated in December 2025.

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.

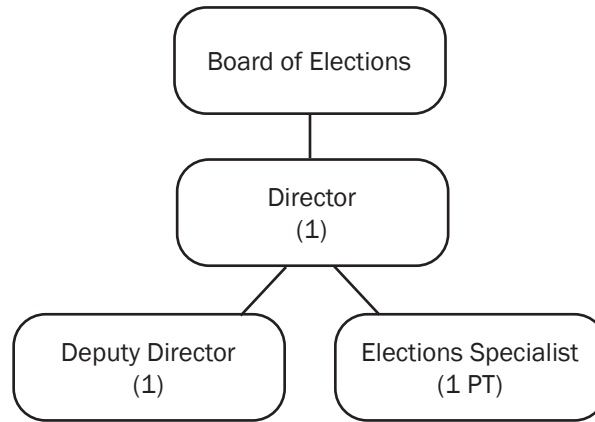
This must be done with respect to the county's growing residential population and pressures that come with continued growth and development.

Future school capital needs will be addressed in order to accommodate the county's growing population. The Board will continue to support Currituck County Schools with adequate facilities.

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

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





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

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	170,048	206,135	232,783	242,682	242,682
Operating Expenses	54,763	132,799	137,138	103,480	105,574
Capital Outlay	13,363	13,000	100,587	66,000	66,000
	\$ 238,174	\$ 351,934	\$ 470,508	\$ 412,162	\$ 414,256

Mission

The Elections Office is governed by the Currituck County Board of Elections, which is a five-member board appointed by the North Carolina State Board of Elections every two years in June. The Director of Elections oversees all federal, state, county, municipal, and special elections conducted in accordance with mandates set by federal and state law and State Board of Elections policy.

The Board of Elections will maintain the integrity of elections through accurate reporting of election results and will administer State Board of Elections policies that interpret federal and state statutes. The Board will secure ADA-compliant accessible polling places and provide an inclusive elections process for all eligible voters.

Accomplishments In FY 2024

The Board of Elections conducted the North Carolina Primary Election on March 5, 2024. At the time of the election, there were a total of 24,266 registered voters in Currituck County. Of the registered voters, 6,378 cast ballots in the Primary Election. This includes 1,335 votes cast during the early voting period and 101 ballots

received through absentee voting.

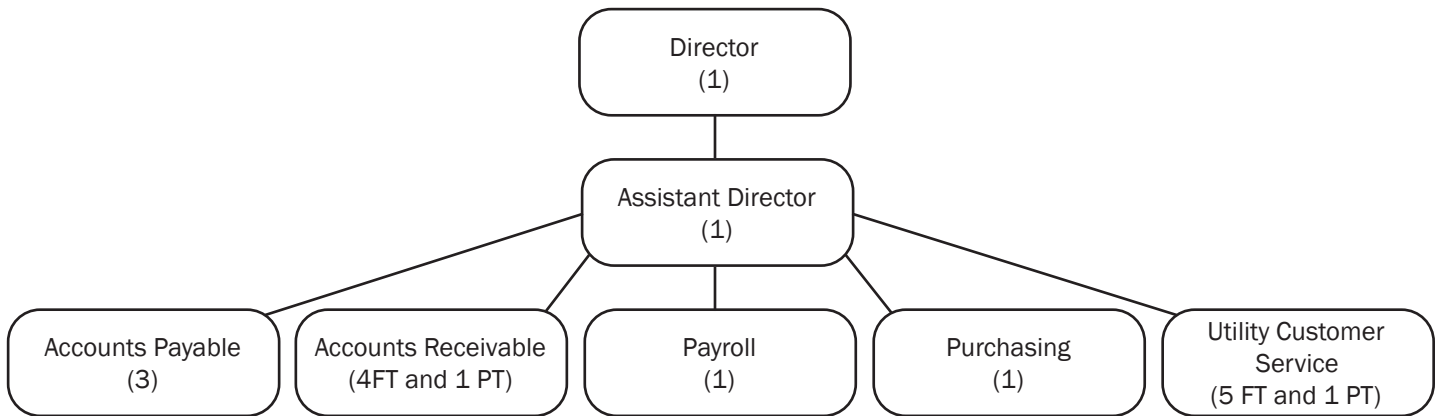
The Board of Elections achieved 100% reporting accuracy for the Primary Election.

FY 2025 Goals And Discussion

The Board of Elections will conduct the North Carolina General Election for Currituck County on November 5, 2024. This will include elections for the United States President and Vice-President, North Carolina Governor and Lieutenant Governor, as well as several other federal and state offices.

Locally, the General Election will include Currituck County races for the Board of Commissioners, Clerk of Superior Court, Board of Education, and Register of Deeds.

Staff will conduct the early voting period from October 17 - November 2, 2024. On election day, the Board of Elections will provide fair and accessible voting for county residents at 11 voting precincts in Currituck County. Currituck County Board of Elections will aim for achieving 100% reporting accuracy for the General Election.



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	926,710	999,400	1,024,478	1,066,779	1,068,227
Operating Expenses	161,702	193,857	210,158	210,158	217,864
	\$ 1,088,412	\$ 1,193,257	\$ 1,234,636	\$ 1,276,937	\$ 1,286,091

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 2024

The Finance Department started the fiscal year working to determine a cost-effective financing option for construction of Tulls Creek Elementary School. This is the largest financing in the county's history and staff worked with First Tryon Financial Advisors to successfully close on a fifteen-year debt on November 1, 2024. Staff submitted its twenty-first Annual Comprehensive Finance Report for the fiscal year ended June 30, 2022 to the Government Finance Officers Association of the United States and Canada. For this report, Currituck

County received the Certificate of Achievement for Excellence in Financial Reporting.

The Assistant Finance Director achieved a Certified Local Government Officers certification from the North Carolina Government Finance Officers Association. The Contract/Purchasing Agent achieved the Certified Purchasing Agent designation from the North Carolina Association of Governmental Purchasing.

FY 2025 Goals And Discussion

The primary focus of the Finance Department and the Customer Service Division of the Utilities Department is to continue efforts to cross-train staff that provide valuable services to our citizens. During FY 2024, two staff members each with twenty-nine years of service with the county have retired. Additional employees with longevity are expected to retire this year. This training will minimize the loss of institutional knowledge and experience.

Procedural manuals will be developed or revised as staff members cross-train. These manuals will have processes for both internal office staff and training guides for other departments that interact with our

financial systems. Finance is also working to have more frequent training available for other departmental staff.

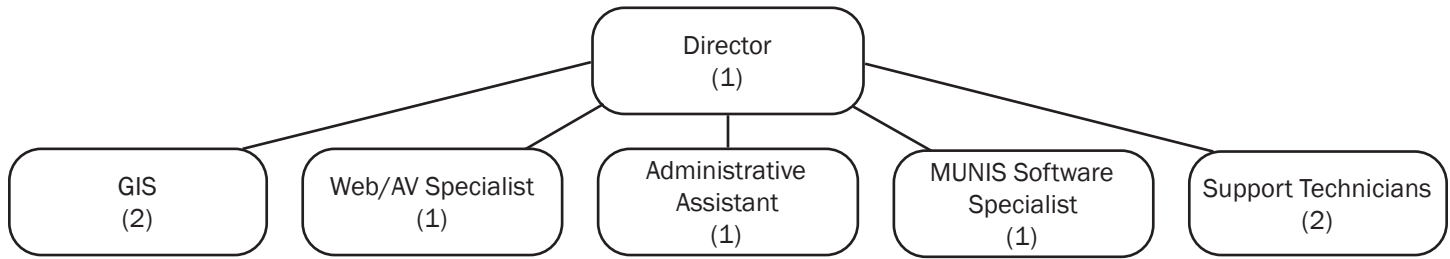
As Currituck County continues to grow in population, the Finance Department will be instrumental in assisting with funding and possible financing for construction to keep up with the demand for services for fire protection, solid waste management, water and sewer expansion and all other governmental services.

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 an integral part of funding and financing these large projects.

Hiring qualified employees is another challenge that all county departments continue to experience. 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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 20245 Adopted
Salaries and Benefits	597,332	614,986	721,483	766,691	766,691
Operating Expenses	520,493	742,611	1,125,175	1,128,375	1,134,991
Capital Outlay	106,099	337,000	1,000,550	936,920	936,920
	\$ 1,223,924	\$ 1,694,597	\$ 2,847,208	\$ 2,831,986	\$ 2,838,602

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 2024

The IT Department made significant strides in upgrading and securing the county's technological infrastructure. The department managed a significant fiber installation project to replace the existing backhaul connections, enhancing redundancy and protection by utilizing better routing. A critical project installing fiber from the public safety building to the Barco radio tower was completed, bolstering the redundancy and fault tolerance of 911 communications and supporting the upgrade of the radio system.

These improvements were complemented by the revamp of the county website and completion of the technology overhaul in the Board of Commissioners meeting room. These accomplishments have set a robust foundation for the county's IT capabilities, improving both the efficiency and reliability of public services.

FY 2025 Goals And Discussion

Looking ahead to Fiscal Year 2025, the IT Department has set ambitious goals to further enhance Currituck County's digital landscape. The primary objective is to refresh the IT infrastructure, ensuring that the county's technological backbone is modern, secure, and capable

of meeting the growing demands of its services.

The department is committed to proactively addressing the evolving landscape of cyber threats, ensuring that the county's systems and data remain secure against potential cyber-attacks.

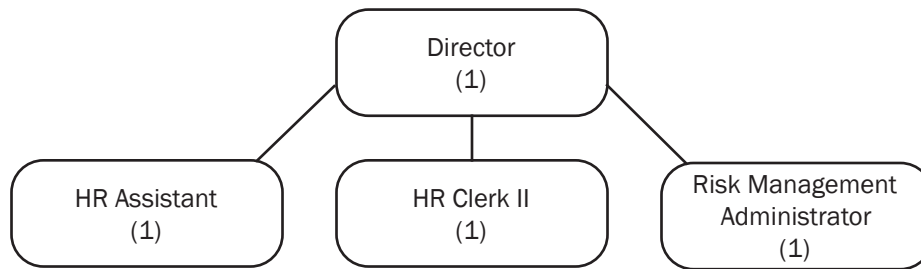
These initiatives are pivotal for maintaining Currituck County's reputation as a forward-thinking and secure community, ready to face the challenges of tomorrow.

Future Considerations

The department will continue to implement evolving cybersecurity strategies and provide a secure county network against constant cybersecurity threats to public agencies. Staff will continue to communicate regularly with state and federal agencies that provide information and guidance to local information technology departments in order to provide better services and improve security of systems.

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

Human Resources



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	267,536	363,700	363,895	380,783	380,783
Operating Expenses	88,076	40,343	47,575	87,575	90,861
Capital Outlay	5,559	-	-	-	-
	\$ 361,171	\$ 404,043	\$ 411,470	\$ 468,358	\$ 471,644

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 2024

The Risk Management Administrator was hired and has implemented an online learning management system, NEOGOV, for county staff. Through NEOGOV, each new county employee completes one-on-one safety orientations. These include North Carolina Department of Labor occupational health and safety mandated training.

The Risk Management Administrator serves as the county's Safety Director. In this role, the Risk Management Administrator chairs safety committee meetings and has developed a fact-finding analysis of all workers' compensation and general liability concerns. These efforts resulted in several financial savings regarding subrogation of liability of some claims.

Currituck County received a perfect score on a bi-annual safety assessment, which yielded a 3% savings on property loss and worker compensation insurance premiums.

Human Resources implemented email invoicing of retiree insurance payments. This has decreased mailing expenditures while expediting the payment process. Staff implemented a one-on-one hiring process, which

facilitates a robust personal experience and leads to positive initial experiences for new county employees.

Currituck County joined the North Carolina Health Insurance Pool, providing health insurance to employees through Blue Cross Blue Shield of NC and dental and vision insurance through Delta. This first year in the pool has been very successful and the renewal increase for FY 2025 is only 3%, compared to current market renewal rates at 8.4%.

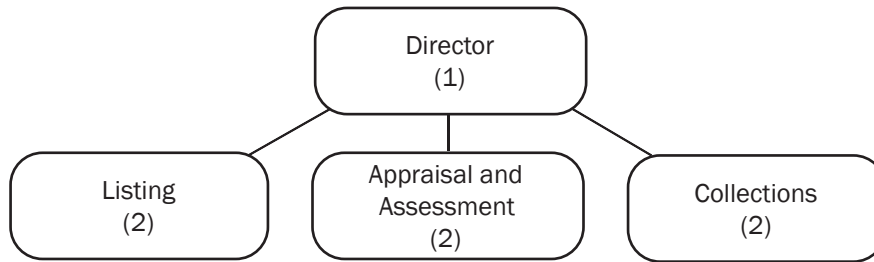
FY 2025 Goals And Discussion

The Risk Management Administrator will conduct an analysis of individual job safety and will also identify training and North Carolina Department of Labor deficiencies within each job classification.

Human Resources is researching a paperless onboarding process which would allow new hires to complete form online. This may save staff time and paper resources, while ensuring the employee onboarding process is organized and efficient. The department will also incorporate data-driven decisions to reassess and update the county's offboarding process.

Future Considerations

As the workforce evolves and new challenges arise, the county must adapt its strategies to meet changing needs. Retiring individuals have different expectations and plans for their retirement and county staff will have to enhance its engagement with these individuals to better understand their preferences. A proactive approach to new strategies will help the county effectively support its employees and retirees.



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 20245 Adopted
Salaries and Benefits	504,183	558,960	550,335	580,020	580,989
Operating Expenses	209,363	232,409	205,400	202,400	207,406
	\$ 713,546	\$ 791,369	\$ 755,735	\$ 782,420	\$ 788,395

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 2024

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 99.3%, which is one of the higher collection rates among all North Carolina counties.

Currituck County has an overall tax base of \$8.6 Billion and levies approximately \$53 Million in property taxes. In FY 2024, there are 26,323 taxable real estate parcels in the county. This represented an increase of 1.1% from the previous fiscal year.

In addition, there were 2,243 taxable personal property accounts. This was an increase of 5.3% from the previous fiscal year.

FY 2025 Goals And Discussion

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

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

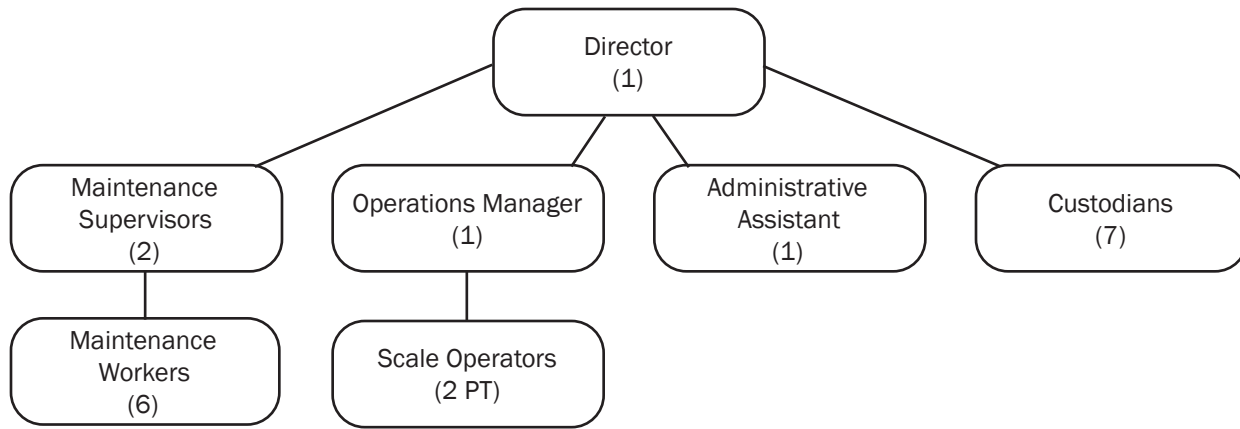
Tax administration will oversee the billing and collection of the hotel/motel room occupancy tax, animal and solid waste fees, special assessments, and calculate the amount of Land Transfer Tax on real estate deeds and leases.



Future Considerations

In North Carolina, counties are required to conduct a countywide property revaluation, or reassessment, at least every eight years. Currituck County last conducted a revaluation in 2021 and is scheduled to perform its next revaluation in 2029.

Public Works



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	977,783	830,530	872,726	867,901	867,901
Operating Expenses	521,7997	689,070	711,586	684,936	692,426
Capital Outlay	611,068	361,000	1,245,500	443,800	443,800
	\$ 2,110,648	\$ 1,880,600	\$ 2,829,812	\$ 1,996,637	\$ 2,004,127

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 2024

The Public Works Department moved into its new facility, located adjacent to Currituck Regional Airport. This building provides office space and much needed warehouse space. The improved storage capability allows Public Works to purchase maintenance and custodial items in bulk.



In FY 2024, Public Works maintained 60 county buildings encompassing approximately 600,000 square feet. Staff also maintained five beach access ramps, more than 11 miles of walkways, and more than 100 parking lots. Overall, staff completed 1,525 work orders for maintenance or repairs.

Public Works continued to order fuel for the county's fuel farm and maintain accurate reporting. Staff also oversaw various contracted services for the county, such as landscaping, waste disposal, generator maintenance, roofing, and pest control.

Public Works was involved in many successful county projects. These included the installation of 6 HVAC units at county buildings.

The door hardware at the Judicial Center was replaced and new parking lot lighting was installed at the complex. Inside the courts building, new carpet was installed in Courtroom B and the adjacent hallway. Carpet was also installed in the Social Services building.

Repairs to the roof of the Moyock Library were completed and a handicap-accessible door was installed at the building's entrance.

The county's solid waste convenience centers accepted 36,600 tons of trash and 3,041 tons of recycleable materials. Specialty wastes accepted included 3,517 lbs of light bulbs, 3,740 lbs of household batteries, 7,562 lbs of used cooking oil, 126,125 lbs of used motor oil, and 40,356 lbs of car batteries.

In addition, new apron was poured at the Transfer Station.

FY 2025 Goals And Discussion

The Public Works Department will facilitate replacement of the existing fuel farm.

The county plans to expand the Moyock convenience center for trash and recycling. This site is the county's busiest convenience center and expansion will better serve the fast-growing community of Moyock.

Staff will complete a full assessment of county facilities in FY 2025 to identify future areas of need. Planned facility projects include a new HVAC system at the Detention Center, resealing the parking lots at the Judicial Center and YMCA building, continuing roof repairs at various county buildings, and a geothermal line replacement.

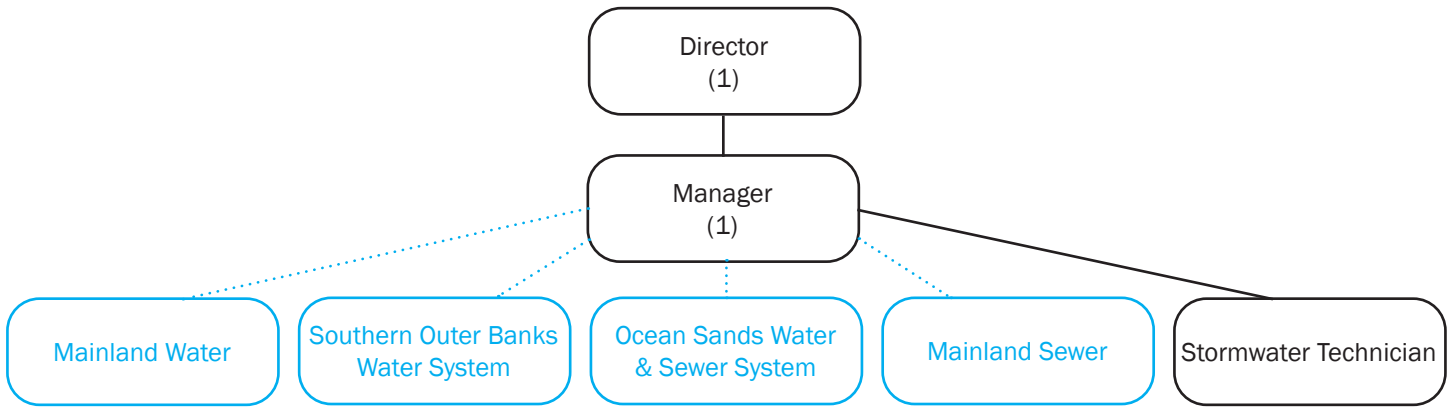
Engineering work will also be completed for upcoming projects, including the plumbing system at the Detention Center and the electrical system at the Judicial Center.

Future Considerations

The county must continue to invest in the maintenance of county facilities to provide excellent workspaces for employees and effective services for citizens.

Identified needs include installing new carpet in the Clerk of Court office and new flooring in the Corolla satellite office, Detention Center plumbing upgrades, and window replacement at the Knotts Island Senior Center.

Public Utilities



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	303,506	375,106	508,214	389,006	389,006
Operating Expenses	8,869	12,937	9,125	10,125	13,482
Capital Outlay	-	33,500	-	-	-
	\$ 312,375	\$ 421,543	\$ 517,339	\$ 399,131	\$ 402,488

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 2024

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

The Mainland and Southern Outer Banks Water Systems, combined, produced and treated 973 million gallons of water to serve 14,045 customers during the fiscal year.

Staff operated the two water treatment plants and maintained 145 raw water wells. Additionally, 450 miles of water line pipes and 170 cross connection backflow units were maintained throughout the county.

The water system staff responded to 4,835 work orders, which included 377 new service installations and 118 new meter changeouts. Staff also completed 6,410 utility location tasks.

The Mainland and Ocean Sands sewer systems treated a combined total of 90 million gallons of wastewater. Staff operated five wastewater treatment plants and

maintained 44 miles of collection lines. The county also continued its cleaning program for sewer system collection lines.

Sewer system staff also maintained 41 lift stations, nine Albemarle Regional Health sewer sites, 35 Newtown pump stations, and 10 stormwater stations.



Staff also continued public education efforts to help prevent fats, oils, and grease from being deposited into the sewer system.

Countywide, Public Utilities completed many projects during FY 2024. A major project was the expansion of both the Mainland Water Treatment Plant and the Southern Outer Banks Water System plant. At each facility, an additional reverse osmosis skid was installed. This increased the water treatment capacity by 750,000 gallons per day at each site.

A new well was established on Maple Road to provide additional raw water for the Mainland Water Treatment Plant.

At the Mainland Water Treatment Plant, wiring for the original sand plant well was replaced. The sand plant is still in operation and water treated in this section is mixed with treated water from the reverse osmosis facility.

In Corolla, a new generator was installed at the Whalehead deep well that serves the Southern Outer Banks treatment plant. Also, a new altitude valve was installed on the Ocean Sands water tower.

A new stormwater pumping station and generator was installed at Bonito Street, within the Whalehead Stormwater Service District, to help alleviate stormwater flooding in this area of Corolla.

Several projects were completed at wastewater treatment plants. At Ocean Sands, staff replaced chains and flights, as well as the EQ panel. Filter beds were replaced at the Waterside Villages wastewater treatment plant and the Moyock Commons plant received an electrical system upgrade. Staff also replaced the generator at the Welcome Center lift station.

FY 2025 Goals And Discussion

The Public Utilities Department has several projects planned for FY 2025 to continue the county's efforts to maintain and improve utility infrastructure.

At the new deep raw water well on Maple Road, the well housing structure and piping connection to the mainland water plant will be completed.

Configuration of the 16 inch water main piping extension from the Currituck water tank to the Sligo boost station is planned. Boost stations will be added at Sligo and Coinjock.

The housing structure and piping to the Southern Outer Banks treatment plant will be completed for the new Whalehead deep raw water well. A new electrical panel and power wiring will be installed for the shallow well field and wells along NC Highway 12 will be rehabbed and maintained.

A new bleach holding tank and new brine tank will be installed at the Southern Outer Banks Water System. A new generator will also be installed at the facility along with a new CL2 chlorine analyzer. In addition, the green sand media will be replaced.

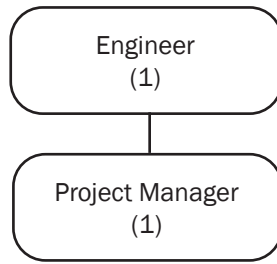
A new mobile package treatment plant will be installed at the Moyock wastewater plant. The county will work towards replacement of the permanent Moyock Regional Wastewater Treatment Plant.

The spray field will be replaced at the Waterside Villages Wastewater Treatment Plant. A clearing project will also be done for the plant's groundwater lowering pipes.

Additional wastewater projects include a bar screen replacement at the Ocean Sands facility, cleaning of sewer lines, and design of new wastewater storage facilities.

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.



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	-	269,639	272,298	282,209	282,209
Operating Expenses	-	37,532	24,410	24,410	26,845
Capital Outlay	-	42,500	-	-	-
	-	\$ 349,671	\$ 296,708	\$ 306,619	\$ 309,054

Mission

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

Accomplishments In FY 2024

The Engineering Department successfully led many projects during the 2024 Fiscal Year, including some that are still ongoing.

A major success was the completion of renovations at Moyock Elementary School and Moyock Middle School. These projects increased the number of classrooms and improved the dining areas at each school.

In Corolla, Engineering staff oversaw the construction of the a new sidewalk on Dolphin Street. In Historic Corolla Park, the vehicle air station was relocated to a more suitable location within the park. Construction of a new Corolla ABC store was also completed.

Phase III of the Corolla beach walkover replacement project was completed. This phase included replacing the walkovers at the Sturgeon and Bonito public access sites.

The county constructed a new Public Works facility in Barco. This building includes staff offices and two large garage bays for storage and equipment repairs. Renovations of county offices were initiated at the

Grandy satellite office facility and completed at the Historic Courthouse for Planning and Inspections staff. Also, restoration of the Historic Jarvisburg Colored School is in progress.

FY 2025 Goals And Discussion

The Engineering Department will manage several projects for Currituck County during FY 2025. The most significant project is the construction of Tulls Creek Elementary School, located in Moyock. A groundbreaking ceremony was held on October 27, 2023 to begin construction and the school is scheduled to open in 2025.

The county will construct a new fuel farm to service county vehicles. Repairs will also be made at the Historic Courthouse.

In Barco, the county will initiate Phase III of athletic field additions at Community Park. Also in Barco, new digital signage will be installed for The College of the Albemarle.

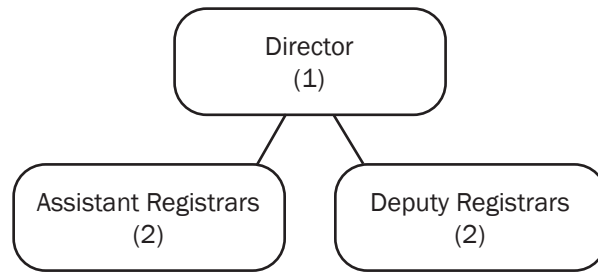
In Corolla, the county will construct a new beach walkover at Marlin Street and begin the design phase for new walkovers at additional locations. The Corolla Greenway multi-use path will be extended from Albacore Street to Dolphin Street.

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Operating Expenses	-	-	22,500	22,500	22,500
	-	-	\$ 22,500	\$ 22,500	\$22,500

Register of Deeds



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	344,356	358,087	363,018	344,557	345,564
Operating Expenses	832,480	834,853	573,676	580,026	708,000
	\$ 1,176,836	\$ 1,192,940	\$ 936,694	\$ 924,583	\$ 1,053,564

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 2024

The Register of Deeds office recorded 3,499 documents from May 1, 2023 to April 30, 2024. There were 326 marriage licenses recorded and 214 deaths. Zero births were recorded in the county for the fiscal year.

Commissioners Books B and C were preserved in the fiscal year. In addition, staff members earned annual continuing education credits.

Staff provided a free fraud detection service for citizens who registered. The office also provided a free online records search tool. This is used for genealogy and other research to locate records by name or date.

FY 2025 Goals And Discussion

The Register of Deeds office will continue to provide an accurate recording service for all real estate and business-related documents in Currituck County. The office will provide for the safe-keeping and security of all documents and records.

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

The office will continue to provide protection against cyber attacks to county records. Registered citizens will continue to receive free fraud detection services.

Staff will continue to preserve additional historical books and pursue continuing education credits and training.

Future Considerations

The county must continue efforts to protect vital records from cybersecurity threats. The office must also have appropriate HVAC systems to ensure proper temperature and humidity controls for the preservation of historic records.

Future technology needs will be critical for the Register of Deeds office in order to keep pace with the growth of Currituck County.

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Operating Expenses	190,507	238,589	291,476	290,792	290,792
Capital Outlay	23,200	220,500	-	100,000	100,000
	\$ 213,707	\$ 459,089	\$ 291,476	\$ 390,792	\$ 390,792

Agency Appropriations

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

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Operating Expenses	40,000	40,500	27,500	40,500	40,500
	\$ 40,000	\$ 40,500	\$ 27,500	\$ 40,500	\$ 40,500

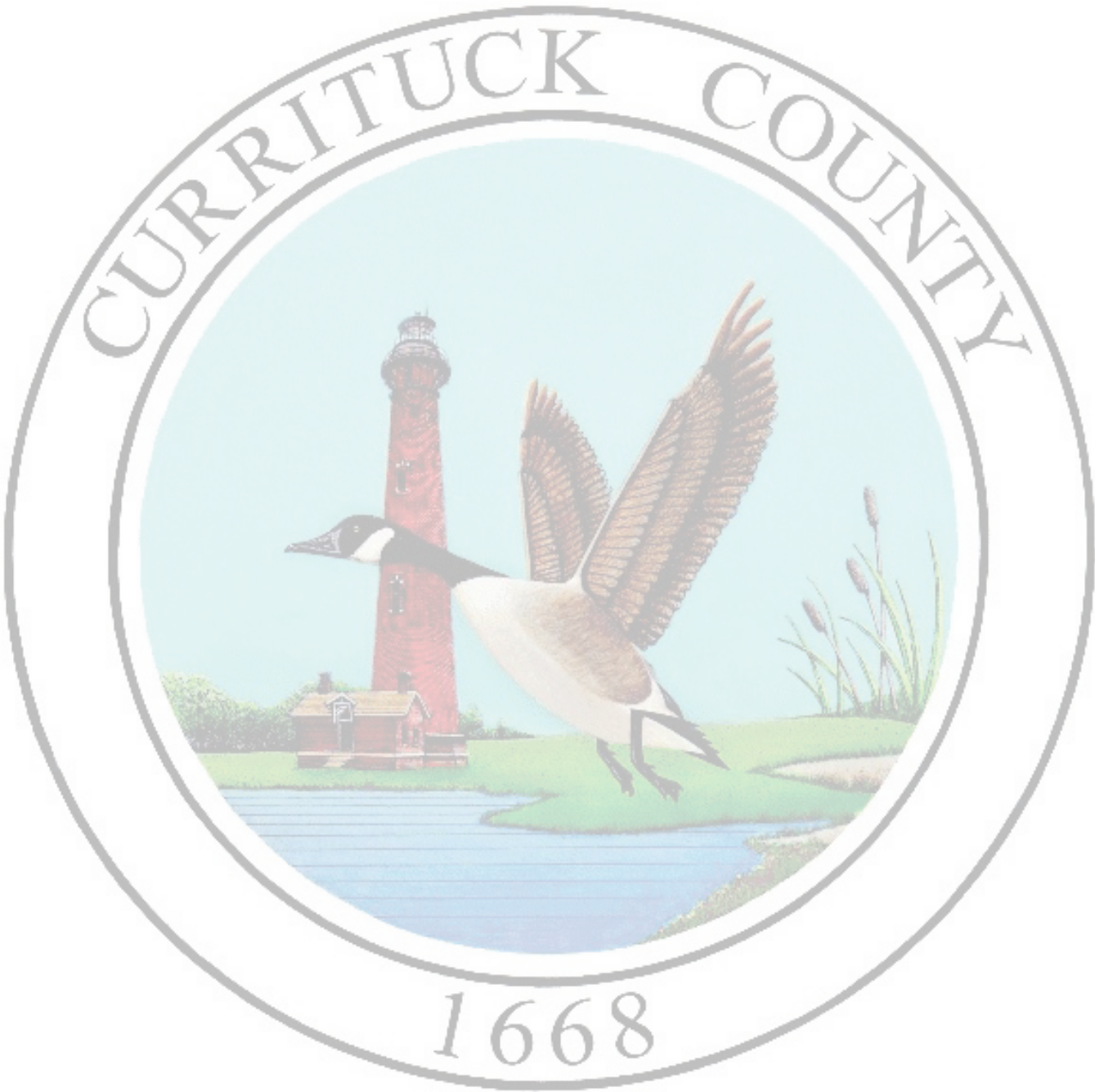
Central Services

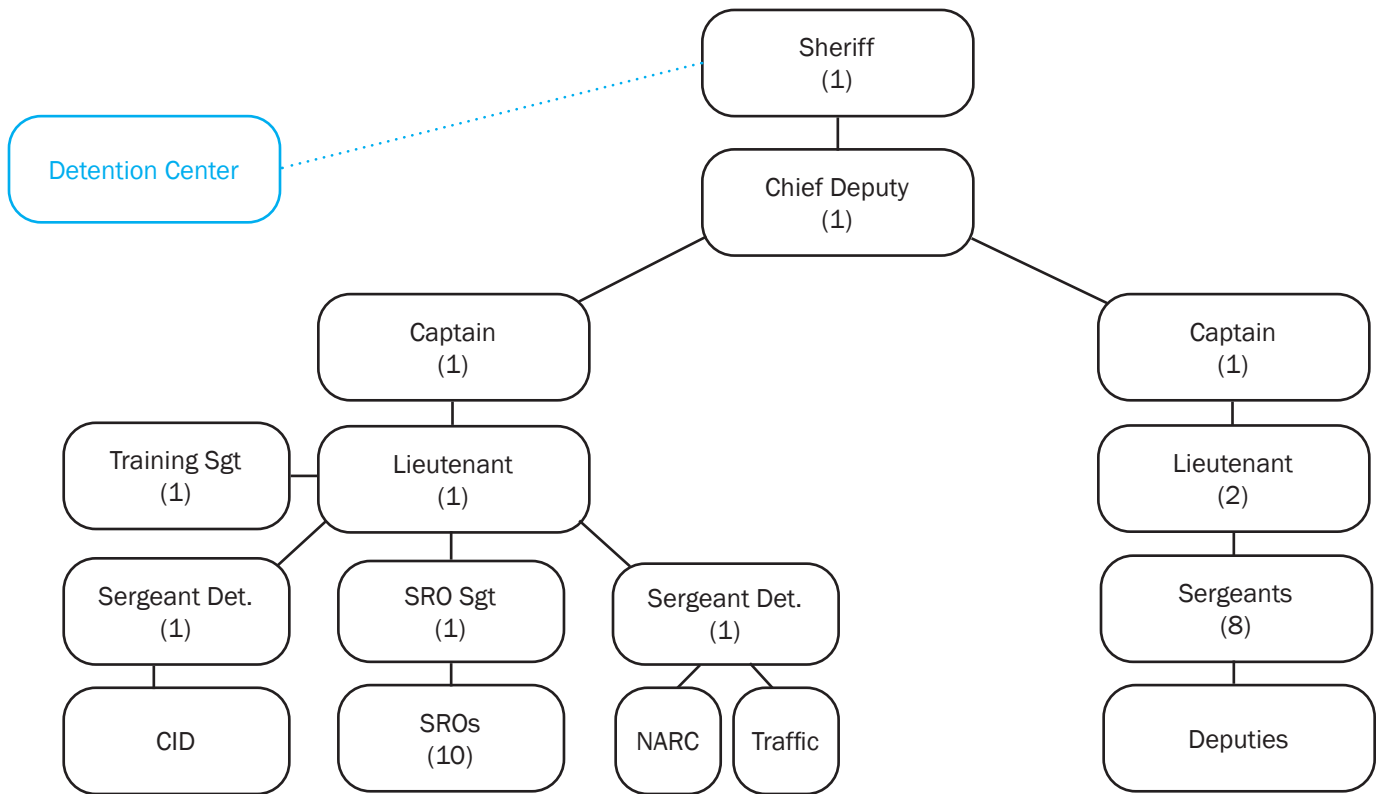
Central Services is for services that are provided internally to county agencies and departments like the fuel farm and certain supplies that are charged to the county agencies and departments for their use.

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Operating Expenses	921,685	1,392,976	-	35,100	894,823
	\$ 921,685	\$ 1,392,976	-	\$ 35,100	\$ 894,823

General Fund:

Public Safety





	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	7,199,435	8,485,544	9,796,050	9,332,519	9,337,357
Operating Expenses	1,014,441	1,136,841	1,041,492	1,040,492	1,116,759
Capital Outlay	696,428	1,151,548	1,227,305	887,404	887,404
	\$ 8,910,305	\$ 10,773,933	\$ 12,064,847	\$ 11,260,415	\$ 11,341,520

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 2024

The Sheriff's Office filled six School Resource Officer (SRO) positions during FY 2024. This allows for a SRO to be present every day in each school of the Currituck County Schools system.

The Sheriff's Office issued more than 4,000 citations. This helps provide additional funding for Currituck County Schools through money that is allotted from the state back to the county.

During the year, 11 deputies received their professional certificates. In addition, 10 deputies attended specialized leadership training.

Staff also maintained the Digital Forensics Lab located at the Sheriff's Office.



FY 2025 Goals And Discussion

The Sheriff's Office will work towards establishing a complete vehicle inventory.

Sheriff's Office personnel will continue high levels of training. Deputies will review all county ordinances. The Sheriff will work with the Board of Commissioners to maintain competitive salary levels for employees.

Overall, the department will attain strong community engagement through several methods, including public events, open houses, summer youth camp, Citizens Academy, social media, and deputy interaction during standard patrols.

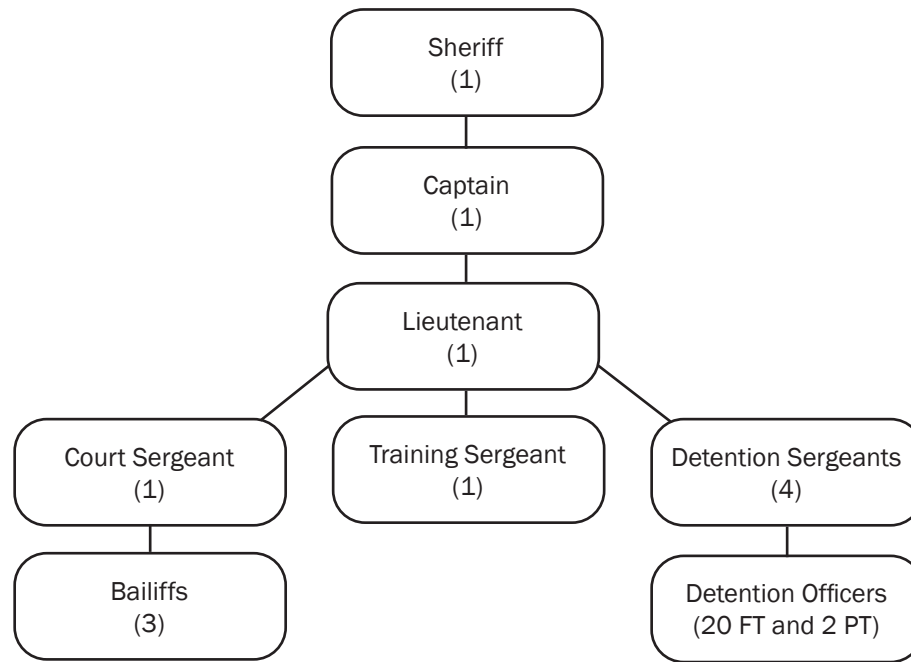
Future Considerations

Increasing the number of sworn deputies will be an important factor as Currituck County's residential population continues to increase. The number of businesses is growing as well. This growth will require a larger law enforcement presence to provide for community safety.

The Sheriff's Office will consider establishing a position of School Resource Officer (SRO) Supervisor. The position will provide direct oversight of the 10 School Resource Officers in Currituck County. An additional SRO position will be required in FY 2026.



Detention Center



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	1,725,420	2,335,538	2,503,726	2,389,438	2,389,438
Operating Expenses	607,349	696,474	674,100	694,127	714,748
Capital Outlay	53,750	34,750	31,700	37,123	37,123
	\$ 2,386,519	\$ 3,066,762	\$ 3,209,526	\$ 3,120,688	\$ 3,141,309

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 2024

The Detention Center achieved many successes during the fiscal year. Captain David Castelow was honored with the North Carolina Jail Administrator of the Year Award. Castelow retired during the fiscal year and was succeeded as captain and administrator of the Detention Center by Lt. Conrad Cervantes. Training Officer Erica Cartwright was promoted to Detention Center Lieutenant.

Three officers received the Intermediate Detention Officer certification from the North Carolina Sheriffs' Education and Standards Commission. One officer earned the Advanced Detention Officer certification.

Staff continued to provide knowledge and information relating to the Detention Center to citizens through participation in the Citizens Academy and the Sheriff's Youth Summer Camp.

The Detention Center generated revenue through statewide Misdemeanor Confinement Program housing of inmates, inmate phone, commissary, and Fresh-to-You Meals program.

The Detention Center also updated its contract with Southern Health Partners to provide a full-time nurse for inmate medical needs.

FY 2025 Goals And Discussion

The Detention Center will hire new staff for all remaining full-time open positions. Staff promotions will include two court security officers, two intake officers, one training sergeant, and one sergeant position vacated by the prior.

Technology will be improved at the Detention Center. The outdated inmate phone system will be upgraded during the next fiscal year. Also, the use of tablets will be implemented to allow inmates access to a variety of tools, such as educational and training material, to help reduce the recidivism rate.

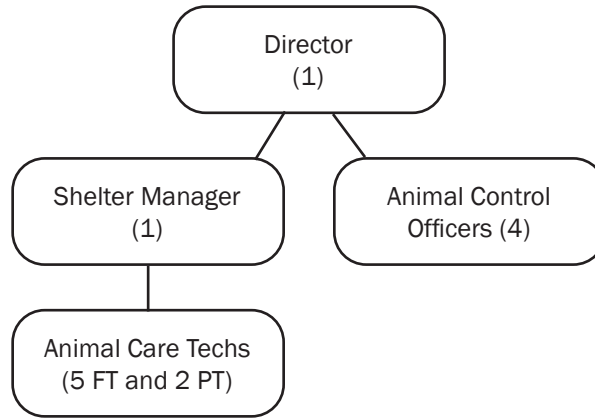
The Detention Center will implement Pre-TRIIP, a pretrial inmate health coverage plan, to cover inmate medical charges. This will reduce the inmate medical costs funded by Currituck County taxpayers.

The Detention Center will upgrade tasers used by staff to provide officers with the most up-to-date and safest equipment to best perform their duties. In addition, Detention Officer uniforms will be upgraded to align with the Sheriff's Office to provide a more unified appearance.

Future Considerations

Upgrades and repairs will need to continue at the Detention Center facility and kitchen. This will help provide the most effective and safest environment for inmates and staff.

Animal Services and Control



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	676,637	724,368	715,869	760,824	761,831
Operating Expenses	171,956	207,879	201,435	206,391	212,957
Capital Outlay	39,242	45,000	-	-	-
	\$ 887,835	\$ 977,247	\$ 917,304	\$ 967,215	\$ 974,788

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 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 enforce state laws and local ordinances related to animal care and welfare.

Accomplishments In FY 2024

The Animal shelter established several new rescue partnerships this year. These partnerships help decrease the length of stay for many animals. Staff was also able to expand the department's network of local volunteers.

Department staff completed several continuing education courses on animal cruelty, rabies updates, compassion fatigue, Fear Free classes, and Humane Society webinars.

Animal Control succeeded in a felony animal cruelty case that resulted in a prison sentence for the offender.

The animal shelter took in a total of 1,174 pets during FY 2024. This included 341 owner surrenders, 775 stray pets, and 38 transfers from other facilities. The shelter also took in 20 pets for safekeeping due to bite quarantines, cruelty, or mutual aid to another agency.

The shelter facilitate adoptions for 530 pets, returned 158 animals to owners, and transferred 217 to other organizations. In addition, 156 animals were euthanized.



Animal Control officers responded to 2,264 calls for service. This included 536 stray or loose animals, 438 investigations or followups, 265 animal bites or attacks, 92 animal cruelty complaints, 93 injured animals, 79 reports of vicious animals, 78 requests for animal traps, and 42 reports of livestock loose on roads.

FY 2025 Goals And Discussion

The Animal Shelter will utilize the facility's vet room to conduct spay and neuter procedures as well as other minor surgeries. This service helps control the overpopulation of pets in Currituck County.

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

Future Considerations

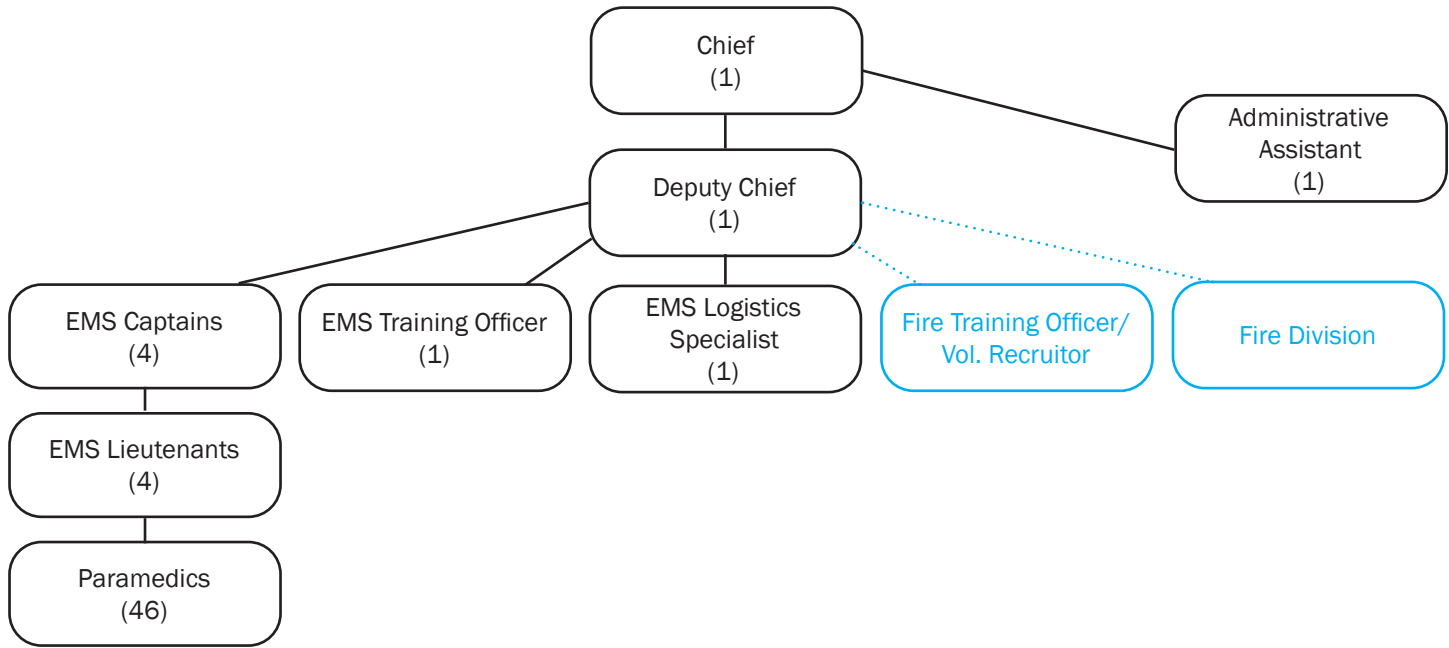
To continue addressing the problem of an overpopulation of stray pets in Currituck County, the department will provide community education on methods to reduce the stray and feral population. Large numbers of stray animals place a strain on county resources at the Animal Shelter and Animal Control officers. As the county continues to increase in population, public education to residents may help prevent the number of stray pets from continually increasing.

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Operating Expenses	2,350	3,140	3,995	3,995	3,995
	\$ 2,350	\$ 3,140	\$ 3,995	\$ 3,995	\$ 3,995

Emergency Medical Services



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	5,051,166	5,429,577	6,200,674	6,185,474	6,185,474
Operating Expenses	718,434	1,102,571	821,480	1,095,864	1,149,244
Capital Outlay	146,734	946,486	1,082,880	1,077,280	1,077,280
	\$ 5,916,334	\$ 7,478,634	\$ 8,105,034	\$ 8,358,618	\$ 8,411,998

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 2024

The Fire-Emergency Medical Services Department completed many updates during FY 2024. These updates ensure a comprehensive overview of the department's dedication to maintaining high standards of safety and efficiency. The inclusion of new firefighting equipment highlights the commitment to ensuring the safety of both team members and the community.

Ambulance stretchers were replaced with new models that are safer for patients and employees. A new ambulance stretcher load system will be implemented to improve operational efficiency. The 17 year old "stair chair" stretchers were replaced to improve mobility assistance.

All cardiac monitors were upgraded to more advanced

models, provides paramedics with better analysis capability for patients. Three (3) LUCAS devices were added to the department. These devices support automated CPR efforts. Also, outdated suction units were replaced with modern, more efficient models.

Airway management tools were upgraded to ensure high-quality respiratory care. The county also purchased new Self-Contained Breathing Apparatus (SCBA), turnout gear, fire hoses, and nozzles for fire personnel. This greatly enhances firefighting capabilities and safety for firefighters.

The department progressed towards adding needed vehicles during FY 2024. Two four-wheel drive van ambulances were ordered. These will be used specifically for beach area responses.

An ambulance replacement program was initiated with the order of two new medic units. These will be operated by personnel on the mainland.

FY 2025 Goals And Discussion

Fire-Emergency Medical Services will continue the ambulance replacement initiative by ordering two new medic units. In addition, an aging Quick Response Vehicle will be replaced to maintain rapid emergency response capabilities.

Staff will update the narcotics management program. This will include installing new safes with tracking software of medic units.

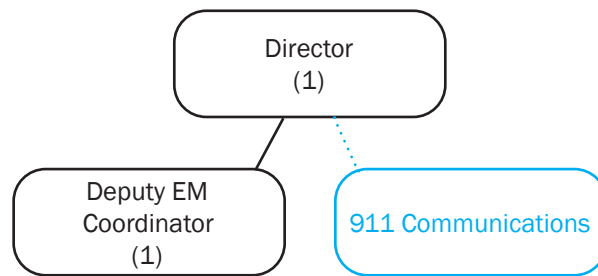
Future Considerations

The county will need to consider an increase to staffing levels of Fire-EMS as the county's residential population continues to grow. An increase in population leads to a rise in demand for services. Adjusting the staffing levels will also help decrease the amount of overtime required by current personnel.

Fire-EMS will benefit greatly from the ambulance replacement program in the coming years and staff will be able to provide enhanced services to the community. The county should also ensure that ambulances are outfitted with the best life-saving equipment available and that staff is granted the appropriate training on all equipment in order to provide the best service to the community.



Emergency Management



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	195,345	211,360	213,559	222,420	222,420
Operating Expenses	78,870	82,952	90,682	90,682	92,601
Capital Outlay	13,798	88,000	631,600	631,600	631,600
	\$ 288,013	\$ 382,312	\$ 935,841	\$ 944,702	\$ 946,621

Mission

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

Accomplishments In FY 2024

Emergency Management assisted the Sheriff's Office in a search for a missing person by securing resources, and utilizing various communication platforms to keep the community informed.

Staff partnered with the Sheriff's Office, Fire-EMS, Communications, and Currituck County Schools to conduct active assailant workshops and tabletop exercises with funding received from a Homeland Security Grant.

A shelter/evacuation transportation assistance tabletop exercise was conducted with staff from Social Services and the school system.

Emergency Management staff assisted various county

departments with planning and conducting county-sponsored events, included the July 4th fireworks display at Whalehead, Christmas Parade, and Bulls & BBQ. Staff also assisted the Eagle Creek Community with resource management and event security for a concert event that drew thousands of people.

Emergency Management staff attended several public events to share educational information regarding preparedness. These events included Fire & EMS Kids Camp, Citizens Academy, and the Currituck Business Expo.

Staff coordinated several vital training sessions for local and statewide partner agencies. Staff also attended training courses to expand its own capabilities.

In 2024, Emergency Management is working with Dare County to update the Outer Banks Hazard Mitigation Plan. This update is required every five years by the Federal Emergency Management Agency. Several county government departments and community stakeholders work with Dare County Government staff to evaluate and update this regional plan.

Emergency Management coordinated a hurricane exercise with county staff to prepare for the 2024 hurricane season.

FY 2025 Goals And Discussion

Emergency Management will meet requirements to maintain Emergency Management Performance Grant funding. Grant funding helps staff achieve many objectives throughout the year.

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. This includes ensuring that county staff have the equipment and supplies necessary in the Public Safety Center throughout the response period.

Staff will support the Sheriff's Office and Fire-Emergency Medical Services during emergency response incidents and large public safety events. Emergency Management staff will also facilitate resource coordination with regional, state, and federal partners.

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

As part of enhancing public awareness, Emergency Management will operate Currituck Alert, the county's mass notification system, to provide citizens with real-time safety information before, during, and after critical events. Staff will also continue other public education campaigns to increase citizen awareness including participation in the 2025 Citizens Academy.

Future Considerations

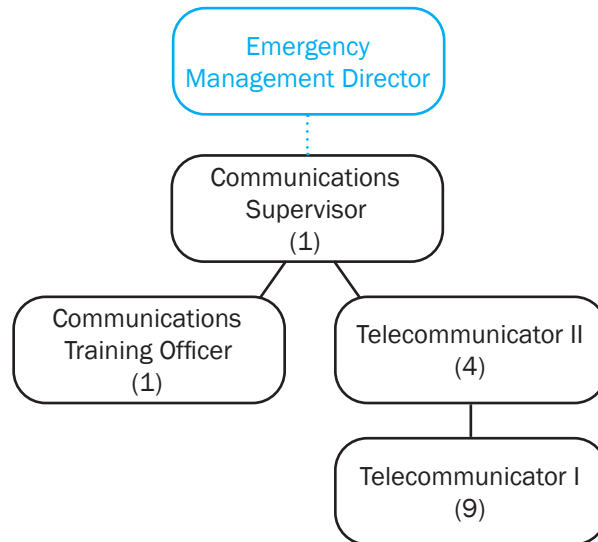
Climate change is a factor that will present significant challenges for Currituck County's environment and for the Emergency Management Department. As water levels rise and weather events become more intense, the county must continue to build responder and community knowledge for preparation and response.

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

Increasing the staff size in the Emergency Management Department will be an important consideration in the future.



Communications



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	1,011,383	1,231,742	1,291,954	1,319,987	1,319,987
Operating Expenses	254,610	420,722	395,910	406,910	418,301
Capital Outlay	6,893	9,000	22,000	22,000	22,000
	\$ 1,272,886	\$ 1,661,464	\$ 1,709,864	\$ 1,748,897	\$ 1,760,288

Mission

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

Accomplishments In FY 2024

The 911 Communications Center received 13,085 emergency calls for service, of which 9,064 were from a wireless phone. The center also received 30,242 calls for service on non-emergency lines.

Currituck Communications received a grant of a nearly \$2 million from the North Carolina 911 Board. These funds are being used to update the public radio system to provide more reliable communication and improve first responder safety. The upgraded radio system will be operational in the summer of 2024.

911 Communications Center staff participated in several community events, working 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. Also, Communications staff worked alongside county partners as tactical dispatchers to ensure the safety of the public at the July 4 Independence Day Celebration in Corolla.

911 Communications Center staff participated in Fire-Emergency Medical Services Advisory Board meetings to provide and receive feedback. Staff also collaborated with county partners on ways to improve responses for medical and fire calls for the community.

The 911 Communications Center joined Currituck County Schools in using Motorola's RAVE product. This program allows the school system to communicate with 911 through an application on faculty and staff members' cell phones. This technology will be crucial during any call for service at a school building.

911 Communications Center staff 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 during FY 2024. These included the 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.

Communication staff participated in the 2024 Citizens Academy. Staff shared information on all aspects of 911 and provided a tour of the 911 Center, along with a demonstration of technology used by dispatchers.

FY 2025 Goals And Discussion

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

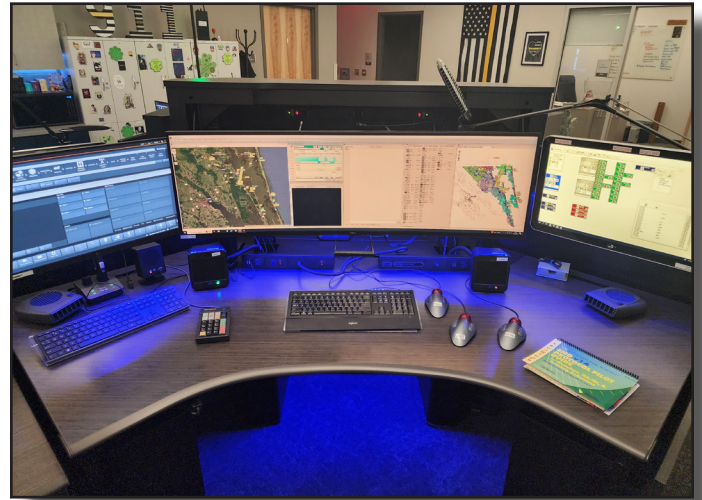
911 medical calls will continue to be evaluated through an in-house quality assurance program and will also be evaluated through the Emergency Medical Services Peer Review process.

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

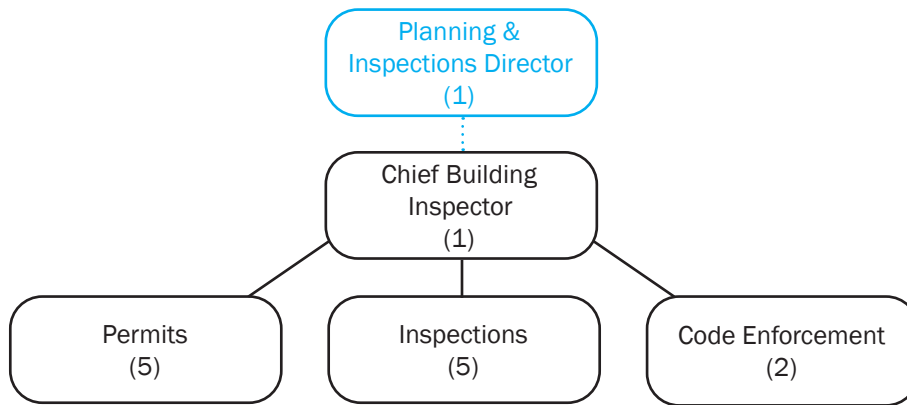
Future Considerations

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

The 911 Communications Center will implement a Fire Priority Dispatch System for prioritizing responses to fire incidents. This program will result in faster, more appropriate responses by fire departments throughout the county.



Inspections



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	950,668	1,023,405	1,142,512	1,085,832	1,085,832
Operating Expenses	75,292	395,120	227,495	227,495	236,866
Capital Outlay	33,488	135,000	40,000	45,000	45,000
	\$ 1,059,448	\$ 1,553,525	\$ 1,410,007	\$ 1,358,327	\$ 1,367,698

Mission

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

Accomplishments In FY 2024

The Permits and Inspections staff processed 2,838 building, fire, and zoning applications. Staff issued 6,955 permits, including building, electrical, plumbing, mechanical, and fire permits. Inspectors performed 12,917 building, fire, and zoning related inspections. Staff issued 440 new residential construction permits and 420 Certificates of Occupancy for single-family dwellings.

Currituck County has four inspectors with Level 3 certification in all trades. There are only approximately 200 inspectors with such credentials in the entire state.

FY 2025 Goals And Discussion

Staff will implement the new Energov permit software. Staff will maintain accurate records and provide excellent customer service to all customers and treat all customers fairly and equally.

The Permits and Inspection staff will receive applications for permits and issue or deny permits in a timely manner. Staff will conduct inspections in a timely, professional manner and properly issue or deny certificates of compliance. Staff will also correctly issue orders to correct violations and will bring judicial actions against actual or threatened violations.

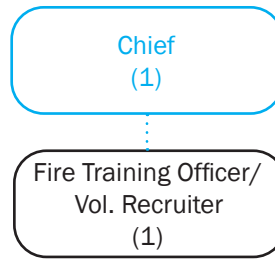
Future Considerations

The department will provide a high level of customer service as new development results in increased numbers of applications, permits, and required inspections. The department will accept applications and issue permits in a timely manner. Inspectors strive to perform inspections on an efficient schedule. However, a continued rise in construction may result in a need to increase the number of staff in the department.

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

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

Fire Services



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	78,411	233,882	243,899	213,556	213,556
Operating Expenses	45,592	101,883	105,637	105,637	107,480
Capital Outlay	6,562	11,000	190,000	190,000	190,000
	\$ 130,565	\$ 346,765	\$ 539,536	\$ 509,193	\$ 511,036

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Carova Beach VFD	217,389	265,713	65,002	265,713	265,713
Crawford VFD	341,964	327,466	27,400	327,766	327,766
Lower Currituck VFD	321,693	408,694	312,726	336,305	336,305
Moyock VFD	245,471	326,285	233,915	252,215	252,215
Group Purchases: PPE and Insurance	173,248	331,035	259,975	494,194	337,352
	\$ 1,299,765	\$ 1,659,193	\$ 899,018	\$ 1,676,193	\$ 1,519,651

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 here 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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	-	-	-	53,734	57,050
Operating Expenses	154,577	245,176	224,100	224,100	224,564
	\$ 154,577	\$ 245,176	\$ 224,100	\$ 277,834	\$ 281,614

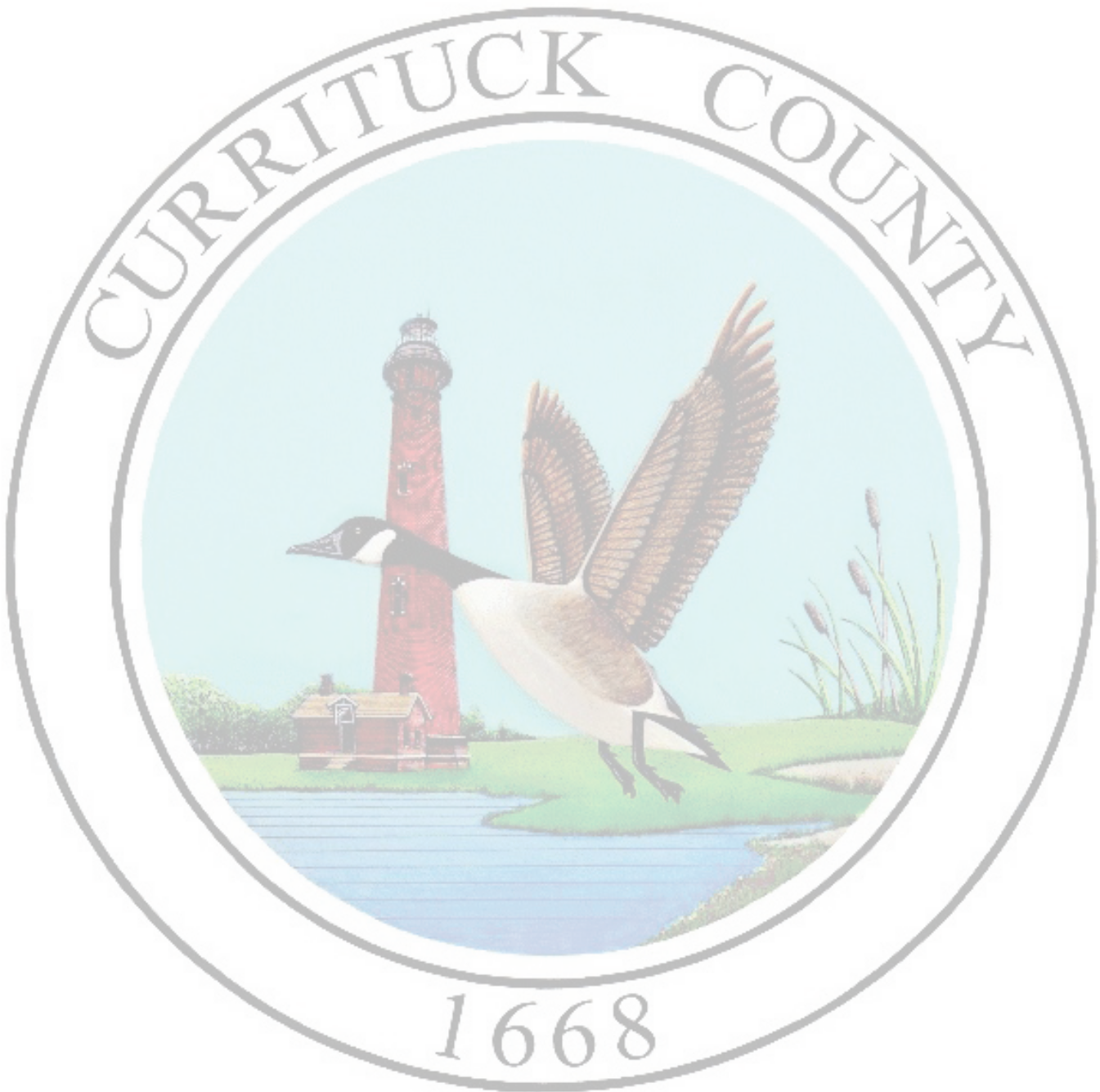
Medical Examiner

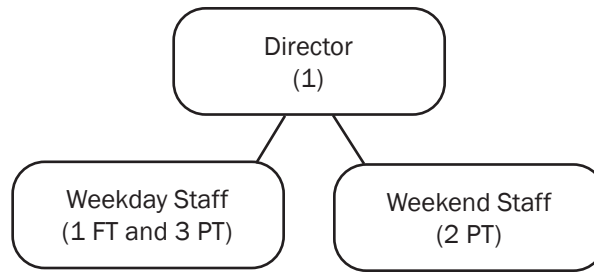
North Carolina has a centralized, state administered medical examiner system for post death investigations. The system includes a network of county medical examiners who are responsible for investigating deaths within their jurisdiction. The county medical examiner must make a full report of investigations 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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Medical Examiner	13,350	30,000	40,000	40,000	40,000
	\$ 13,350	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000

General Fund:

Transportation





	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	168,596	272,130	250,724	264,715	264,715
Operating Expenses	590,950	678,576	737,090	738,090	740,374
Capital Outlay	15,898	86,000	79,000	79,000	79,000
	\$ 775,444	\$ 1,036,706	\$ 1,066,814	\$ 1,081,805	\$ 1,084,089

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 2024

Currituck Regional Airport hosted a total of 24,164 operations during FY 2024. This included 9,766 aircraft landings and 11,620 takeoffs. There were also 1,708 go arounds and 1,070 overflights.

The airport features two runways, Runway 5 and Runway 23. Runway 5 accommodated 5,310 takeoffs and 4,929 landings. Runway 23 had 5,091 takeoffs and 4,576 landings.

Construction began on a new fuel farm and a 10 unit T hanger. Completion of both projects is expected in 2025.

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.



Staff participated in the 2024 Citizens Academy. The Airport Director informed citizens of services provided at the airport and the role of the airport in the tourism industry.

FY 2025 Goals And Discussion

Progress will continue on the projects to construct a new fuel farm and a new T hangar. These assets will be very beneficial to the airport’s ability to provide services.

Staff will again partner with the Cooperative Extension to host “Planes & Plows” at the airport facility. Staff will also participate in the 2025 Citizens Academy. These outreach efforts will help enhance the airport’s profile in the community and provide important information to the public.

Future Considerations

Currituck Regional Airport maintains a waiting list for hangar units. This list currently includes more than 50 individuals. The construction of additional hangars should be a future consideration.

The airport staff will seek funding opportunities through grants for a runway rehabilitation and strengthening project. This will be necessary due to to the airport’s popularity and the increasing amount of air traffic into and out of the airport.

Inter-County Public Transportation

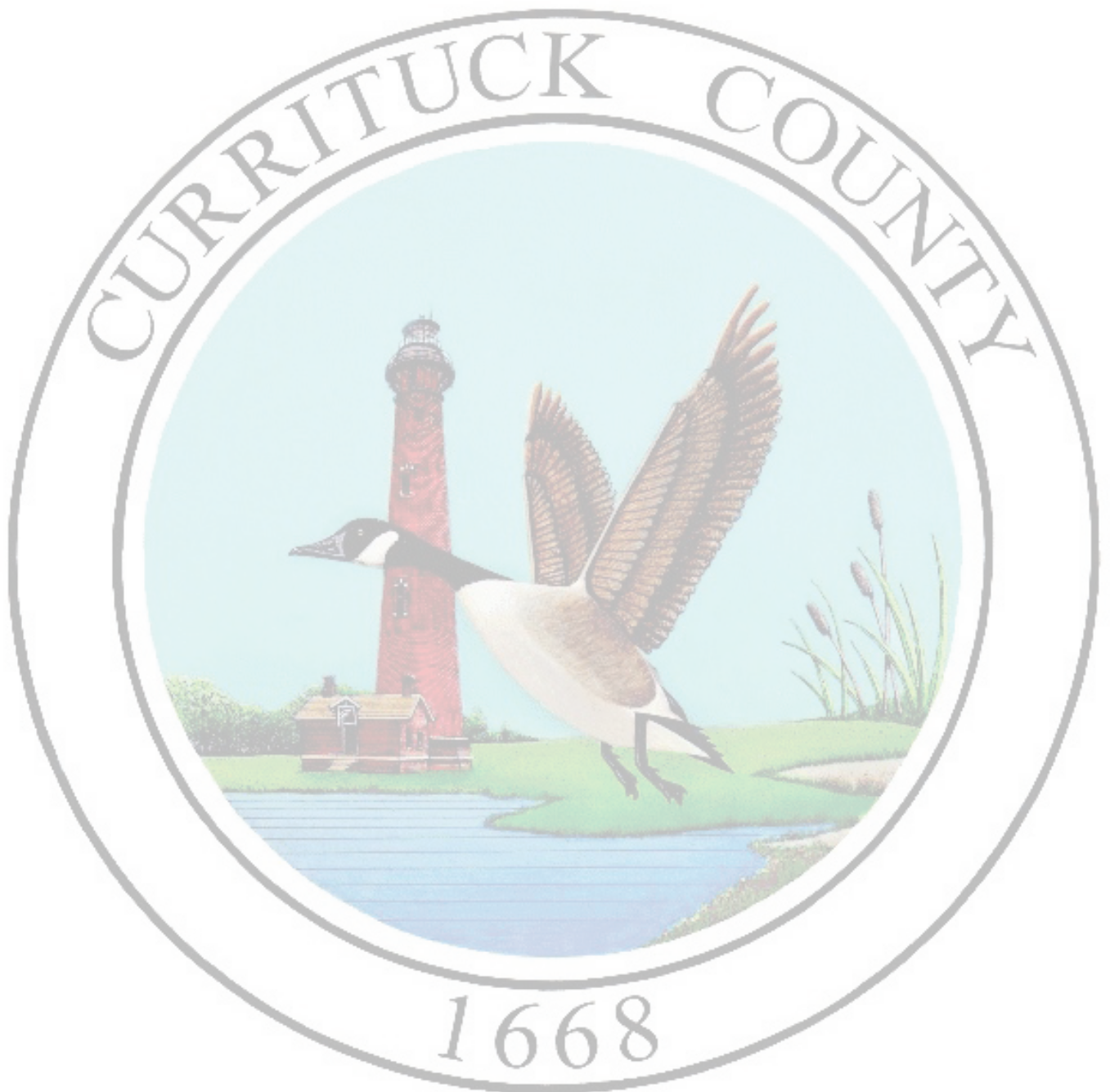
Currituck County is a member of the Inter-County Public Transportation Authority. The authority, managed by Albemarle Regional Health Services, serves Pasquotank, Perquimans, Camden, Chowan, and Currituck counties. The Authority's intended services are to transport the public to nutrition sites, medical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



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Operating Expenses	21,866	49,575	53,642	56,142	56,142
	\$ 21,866	\$ 49,575	\$ 53,642	\$ 56,142	\$ 56,142

General Fund:

Environmental Protection

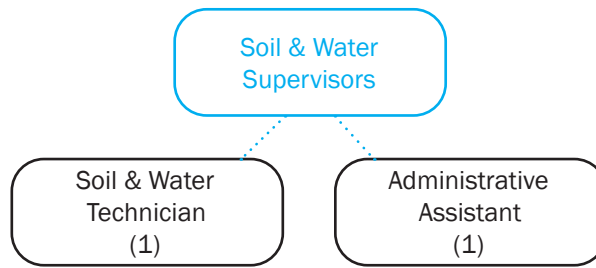


Forestry

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Operating Expenses	73,974	96,664	100,000	100,000	100,000
	\$ 73,974	\$ 96,664	\$ 100,000	\$ 100,000	\$ 100,000

Soil and Water Conservation



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	138,819	141,744	137,577	145,368	145,368
Operating Expenses	18,395	24,147	21,770	21,770	21,675
	\$ 157,214	\$ 165,891	\$ 159,347	\$ 167,138	\$ 167,043

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 2024

Through the Streamflow Rehabilitation Assistance Program, staff oversaw the clearing of 31,000 linear feet of stormwater ditches in the county. A total of \$293,600 in state funding was used for these projects.

Staff assisted local farmers and property owners in agricultural programs including cover crop, residue and tillage management.

FY 2025 Goals And Discussion

The county anticipates receiving more funding from the state for use by the Streamflow Rehabilitation Assistance Program. With additional funding, the clearing of stormwater drainage ditches will continue.

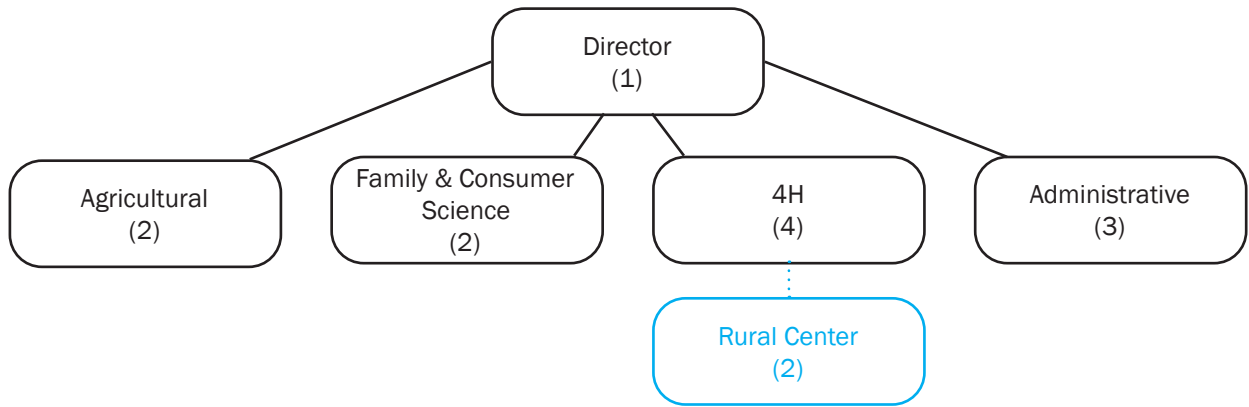


General Fund:

Community Development



Cooperative Extension



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	199,101	202,379	207,760	232,671	232,671
Operating Expenses	376,719	461,026	114,759	423,465	425,473
Capital Outlay	-	10,729	-	80,000	80,000
	\$ 575,820	\$ 674,134	\$ 322,519	\$ 736,136	\$ 738,144

Mission

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

Goals of NC Cooperative Extension

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

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

Accomplishments In FY 2024

The Currituck County Center of NC Cooperative Extension offered 504 educational classes. In addition, 272 one-on-one consultations were provided to farmers, landscapers, and homeowners to help them

solve agricultural or horticultural problems.

Extension volunteers contributed more than 5,500 hours of service time.



In the 4H program, a total of 2,612 youth participated in a wide variety of programs. Currituck 4H participants were very successful in various competitions. 334 youth from Currituck were recognized in 43 state or national level events. One received the highest 4H accolade of induction into the NC 4H Honor Club. Three local youths earned a spot on the national shooting sports team and two represented North Carolina on the National Horse Communications team.

The 2023 Northeast Ag Expo Variety Trials were conducted. The total impact for Currituck County farms was calculated to be \$1,395,403.95.

Senior adults saved more than \$255,000 in medical costs by utilizing Extension's Medicare counseling services.

Through classes offered at Extension, 184 local citizens learned how to utilize health cooking and safe food preservation practices. In addition, Extension received support through a Local Foods Proclamation that was adopted by the Board of Commissioners.

In the Master Gardener program, 21 new volunteers were certified.

Through Extension's weekend backpack program, 122 local students received free food for weekend meals.

Extension staff partnered with the Currituck Regional Airport to host "Planes & Plows". This special event highlighted the county's agricultural and aviation history and attracted hundreds of attendees to the airport facility.

FY 2025 Goals And Discussion

Cooperative Extension will deploy online volunteer training modules for 4H volunteers. This will create a more efficient system for volunteer requirements and help attract more potential volunteers.

The 4H staff will expand youth program opportunities in the county's geographically remote areas, such as Corolla and Knotts Island. 4H will also aim to increase participation in the public speaking program by 10%.



Through a partnership with Currituck County Schools, Extension will look to expand opportunities for classroom teachers to use 4H enrichment curriculum materials.

Agricultural staff will expand the high tunnel educational program series and farm trials. Farm variety trials will be conducted for corn, wheat, and soybean growers. Extension will provide safe pesticide handling and certification classes for area farmers and landscapers. Certification classes will also be offered in ServSafe Food Safety for local food service professionals.

Staff will expand the availability of Medicare Part D counseling services and educational programs.

Extension will continue to offer community events. These will include the Home, Flower & Garden Show and "Planes & Plows". Extension will also host the Currituck Holiday Tree Lighting and Parade.

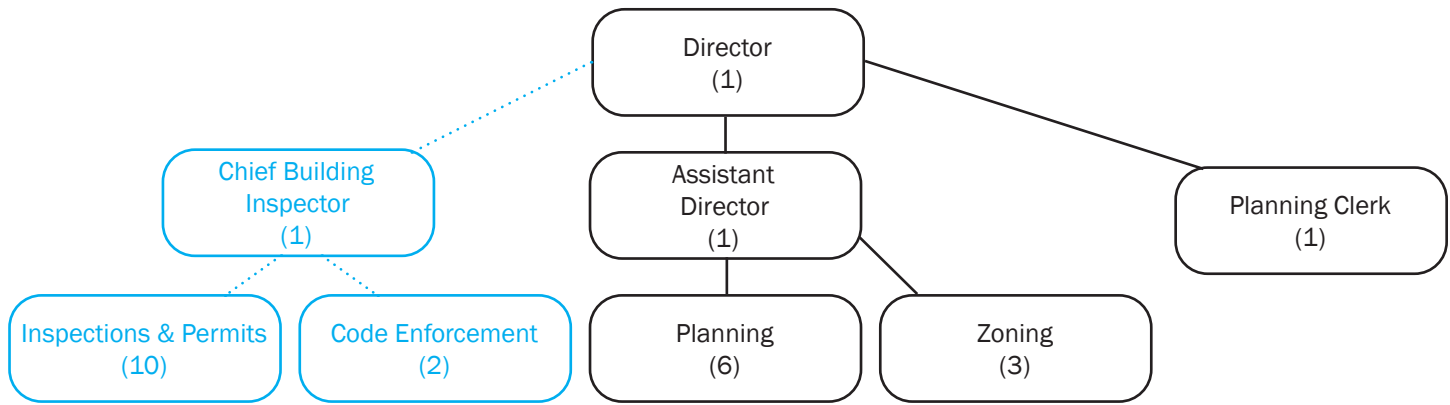
Extension staff will provide facilitation skills training for local business leaders and Currituck County staff. In addition, facilitation services will be provided for community groups.

Future Considerations

Cooperative Extension will continue working to help keep the local agricultural industry successful. This is a significant challenge due to areas of farmland being sold or converted into residential developments.

Staffing will present challenges as competition for quality employees among other agencies is a concern. Staffing part-time temporary positions is becoming more difficult. These positions are critical to the success of the 4H summer programs for children.

The Cooperative Extension building will need repairs and maintenance over the next few years. This aging facility has a high-rate of usage from the public and county staff for programs, meetings, conferences, and events.



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	891,659	1,022,102	1,171,380	1,209,181	1,132,332
Operating Expenses	65,010	168,222	133,945	308,945	318,717
Capital Outlay	-	31,000	40,000	40,000	40,000
	\$ 956,669	\$ 1,221,324	\$ 1,345,325	\$ 1,558,126	\$ 1,491,049

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 2024

The Zoning staff performed 1,323 reviews of site plans. The Technical Review Committee reviewed 67 planning items, including 9 major site plans and 8 final plans. Staff presented 24 planning items to the Board of Commissioners for consideration.

Staff coordinated a dune grass planting and sand fence cost-share program for oceanfront property owners. This program provides grant funding to oceanfront property owners who plant dune vegetation and install sand fences to stabilize and protect the dune line.

Staff retained McAdams, a third-party engineer, to assist with technical review of stormwater plans. McAdams is updating the Stormwater Manual and stormwater regulations in the Unified Development Ordinance.

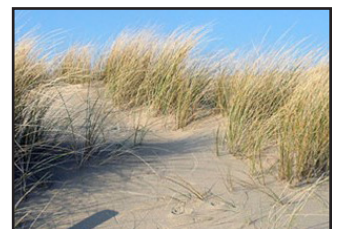
Staff effectively served and provided information for the Board of Commissioners, Planning Board, Board of Adjustment, and the Historic Preservation Commission.

FY 2025 Goals And Discussion

Staff will work to incorporate technological upgrades that will streamline the Technical Review Committee, Zoning, Minor and Family Subdivision application processes. Staff will update the Unified Development Ordinance for consistency with the newly adopted and certified Imagine Currituck 2040 Vision Plan. Staff will update the Stormwater Manual and stormwater regulations in the Unified Development Ordinance.

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

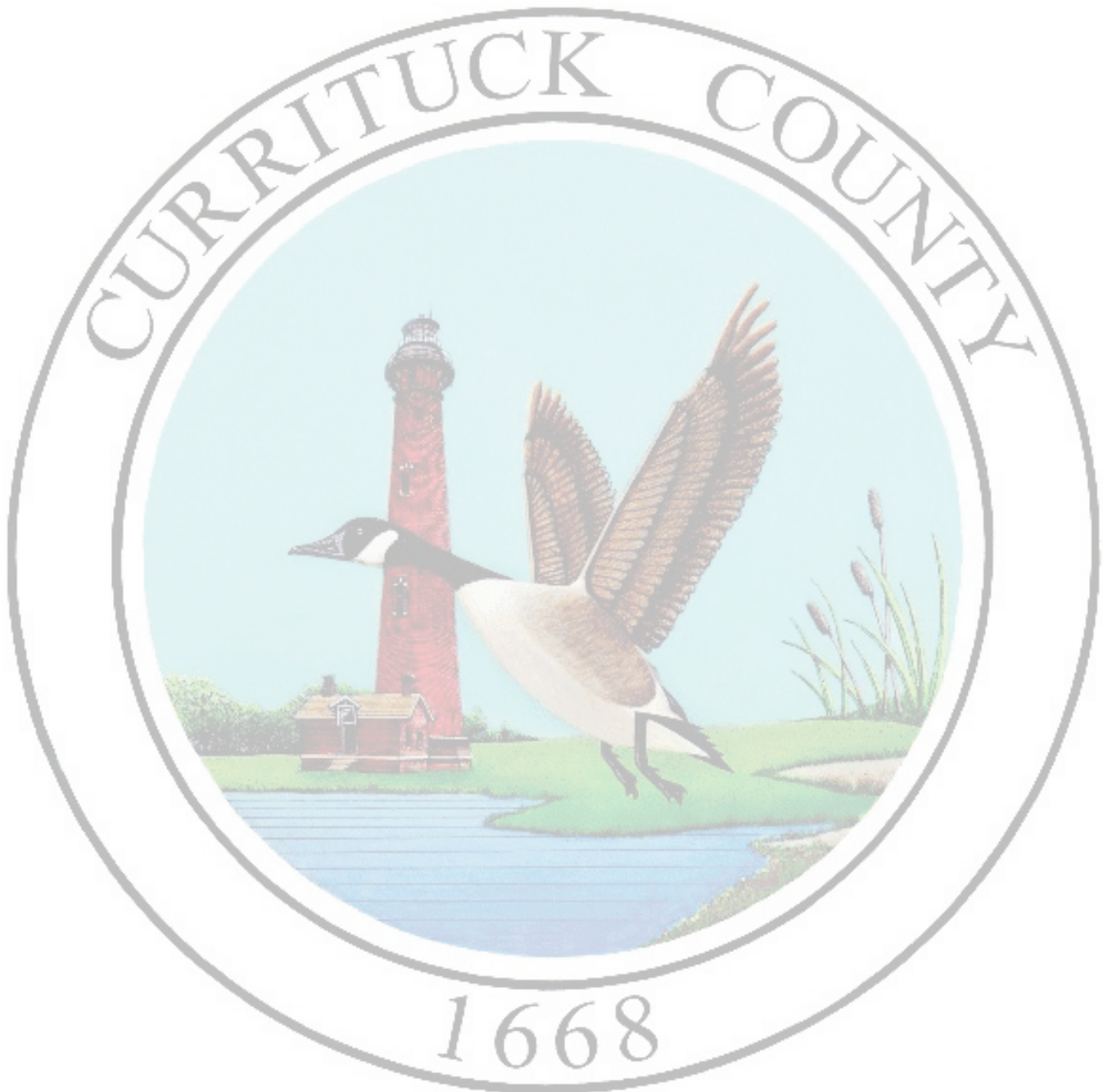
Staff will continue to promote a dune grass planting and sand fence cost share program for property owners. The department will also coordinate with the Nature Conservancy to work on regional initiatives for environmental projects.



An increased focus will be placed on continuing education and professional certifications for department staff.

General Fund:

Human Services



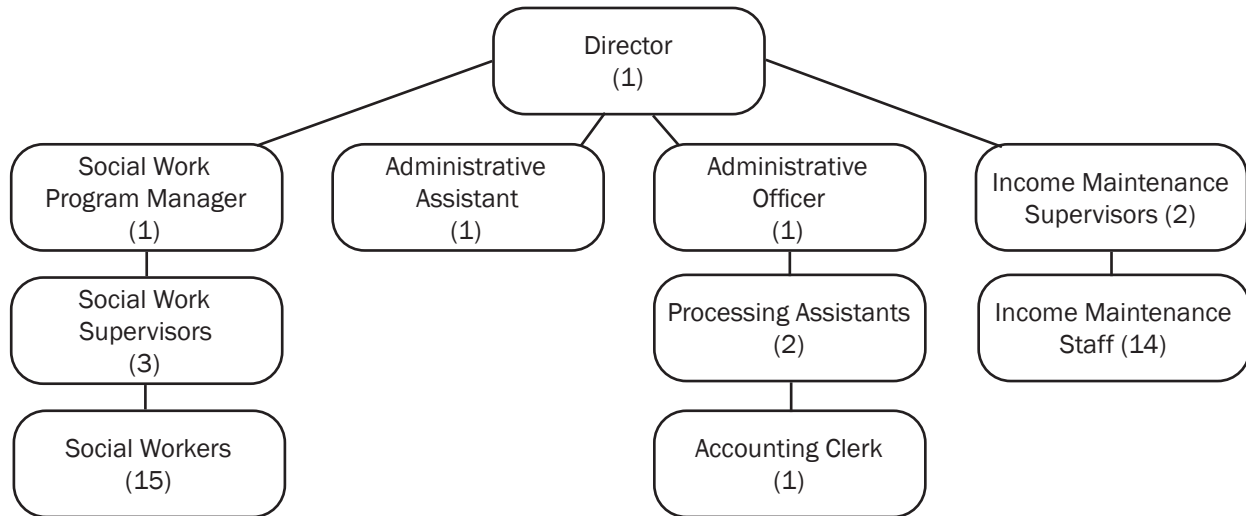
Health Administration

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Health	362,508	390,000	394,963	394,963	394,963
Mental Health	72,904	83,893	-	83,893	83,893
	\$ 435,412	\$ 473,893	\$ 394,963	\$ 478,856	\$ 478,856

Social Services Administration



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	2,706,657	3,363,822	3,912,811	3,875,982	3,875,982
Operating Expenses	756,914	900,615	982,184	982,136	982,021
Capital Outlay	5,585	128,000	112,925	118,925	118,925
	\$ 3,469,156	\$ 4,392,437	\$ 5,007,920	\$ 4,977,043	\$ 4,976,928

Mission

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

Accomplishments In FY 2024

The Social Services staff assisted 520 during Operation Santa Claus in December 2023. This program relies on community donations to provide Christmas presents for county children and food baskets for senior citizens and families.

Social Services received favorable program monitoring results from the North Carolina Department of Health and Human Services in the areas of child welfare, adult services, fiscal, Medicaid, and other public assistance programs.

Five additional positions were added at Social Services to support the increased workload that resulted from the expansion of Medicaid. This led to many more citizens

in Currituck County becoming eligible for assistance and greatly increased the staffing needs at Social Services.

A foster parent recruitment video was produced to assist with publicizing the need for licensed foster homes in Currituck County. Radio advertisements were also used to help recruit potential foster parents.

The Social Services building was improved through the replacement of flooring in the majority of offices and common areas.

FY 2025 Goals And Discussion

Social Services will provide high-quality internship opportunities for social work and human services students. The department will build existing staff capacity to prepare for the expected retirements of key staff within the next one to two years. The recruitment and retention of Social Services employees is very important, as staffing is a challenge throughout North Carolina.

Staff will continue to recruit additional foster parents and advertise the need in the county.

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
County Assistance	107,436	174,755	174,755	174,755	174,755
Public Assistance	334,050	652,696	652,696	658,246	658,246
	\$ 441,486	\$ 827,451	\$ 827,451	\$ 833,001	\$ 833,001

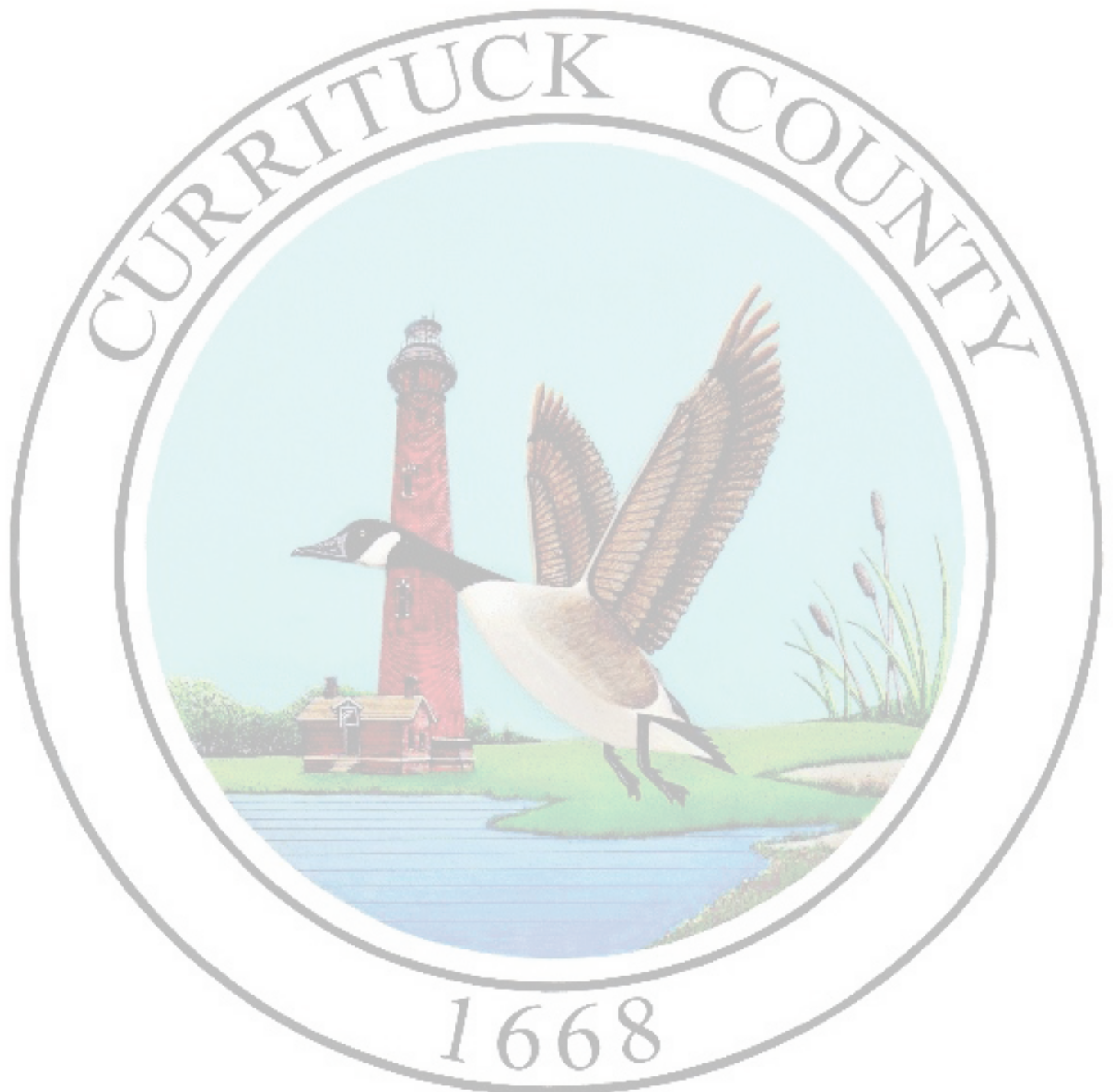
Juvenile Crime Prevention Control

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

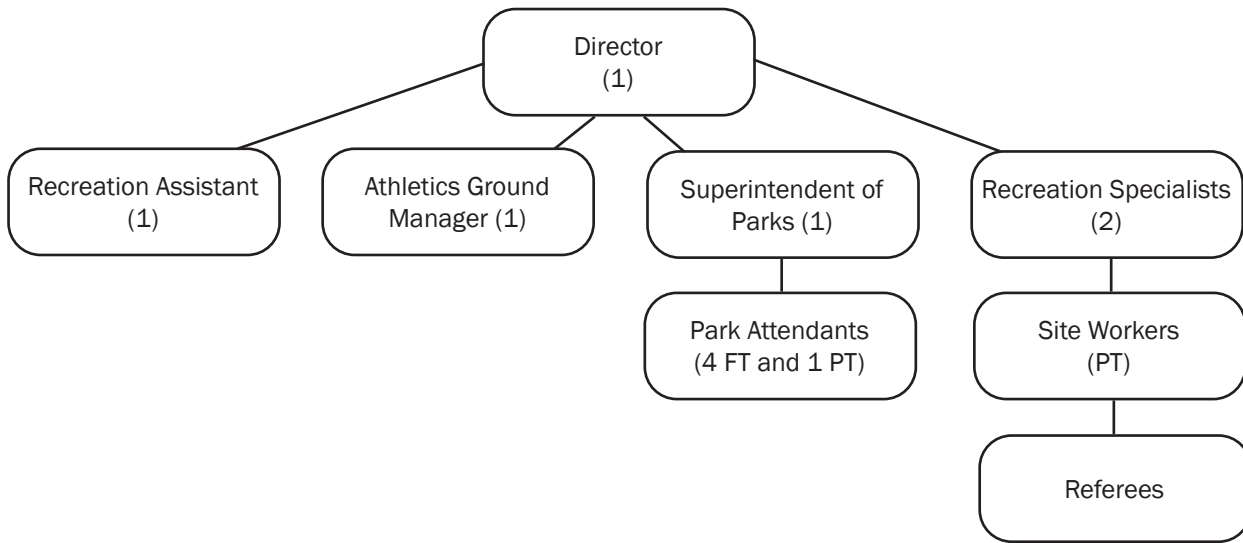
	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Operating Expenses	130,321	131,681	-	133,239	133,239
	\$ 130,321	\$ 131,681	-	\$ 133,239	\$ 133,239

General Fund:

Cultural and Recreational



Parks and Recreation



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	652,095	652,841	659,355	693,352	696,302
Operating Expenses	421,120	472,423	450,404	474,454	473,412
Capital Outlay	83,730	403,400	231,500	119,600	119,600
	\$ 1,156,945	\$ 1,528,664	\$ 1,341,259	\$ 1,287,406	\$ 1,289,314

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 2024

The Parks and Recreation youth athletic programs successfully served more than 3,000 children in Currituck County during the 2024 fiscal year. The department also offered adult softball and adult basketball programs to approximately 250 residents.

A new open gym program for pickleball was established and is serving more than 700 people of various ages. A new open gym for volleyball is serving an average of 20-25 people on Friday nights.

Department staff provided essential assistance for several public and private special events held in Currituck County. The department maintained healthy working relationships with other agencies such as

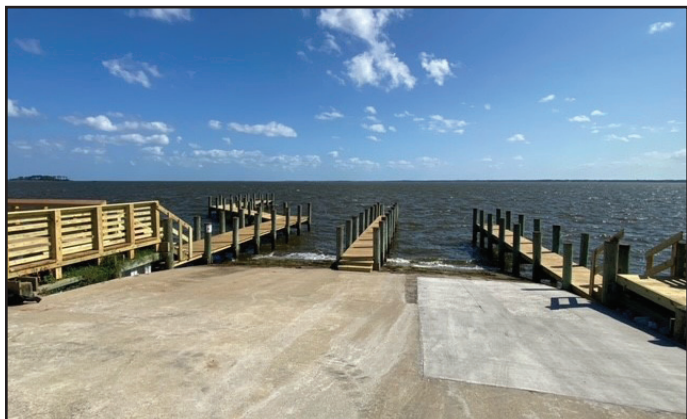
Currituck County Schools, Currituck County Travel & Tourism, Special Olympics of North Carolina, and YMCA of South Hampton Roads.

During fiscal year 2024, the department hosted 30 travel sports tournaments at Currituck Community Park Athletic Complex. These events brought in an estimated 15,000 visitors to Currituck County.



Construction was completed of a custom playground in Corolla. The playground (above) is a one-of-a-kind facility located at Historic Corolla Park.

A project was completed to repair and upgrade the boat ramp at Sound Park. This project also included replacement of finger piers and a waterfront boardwalk.



All full-time department staff and the majority of part-time site staff achieved certifications in First Aid and CPR, including AED training.

FY 2025 Goals And Discussion

In the coming fiscal year, Parks and Recreation will continue to offer athletic programs for Currituck County youth that builds character and teaches the basics of each sport, while placing an emphasis on displaying good sportsmanship.

The department will successfully implement an open gym program to offer basketball to the community. Staff will also work closely with Currituck Schools and Special Olympics of North Carolina to expand our athletic programs and make them more inclusive.

The department will address recreational infrastructure needs of the county, including design of Currituck Community Park Phase III.

Staff will continue the very important process of making repairs and renovations to some of the department's older facilities and complete renovations to restrooms at JP Knapp and Knotts Island Ruritan Park.

Parks and Recreation will support the county's economic base by hosting tournaments for travel sports teams. There are 39 tournaments scheduled for the upcoming season. The department aims to host as many of those scheduled events as possible and to provide the visitors an experience that cannot be matched in the surrounding area. Currituck Community Park is one of the most popular Travel and Tourism destinations on the Currituck Mainland, which is a testament to the quality

of the facility and the excellent service offered to visiting teams, coaches, and families.

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.

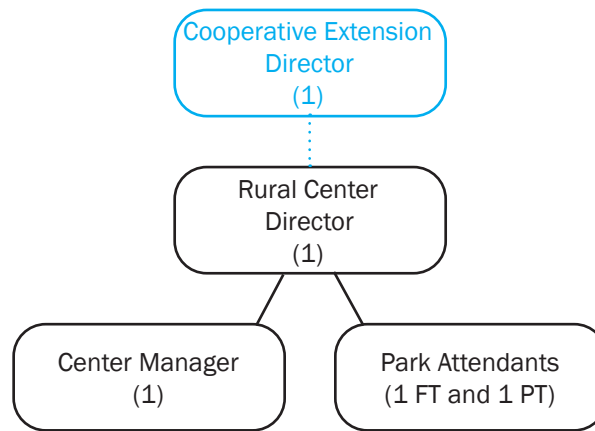
Aside from athletic leagues, population growth will increase the need for additional public park spaces and recreation opportunities. Current parks will also require additional maintenance and equipment upgrades.

Financially, the rising costs of equipment, uniforms, and athletic supplies will impact the department budget.

The staff is challenged to find an adequate number of quality coaches and volunteers from the community. In addition, the recruitment of referees and umpires is a challenge for youth sports.

As the county grows, the department may need to increase staffing levels to properly maintain facilities and coordinate athletic programs.

Currituck County Rural Center



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	167,884	205,619	207,926	221,614	222,818
Operating Expenses	44,336	57,062	59,110	59,638	61,551
Capital Outlay	30,571	14,000	20,000	20,000	20,000
	\$ 242,791	\$ 276,681	\$ 287,036	\$ 301,252	\$ 304,369

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 2024

The Rural Center averaged 755 visitors per month in 2023. This included a monthly average of 37 equestrians utilizing the facility.

Each month, an average of 148 rounds of disc golf were played on the facility's course.

The Rural Center hosted 12 animal events during the previous year.

The most popular months for visitation were October, with 1,365 visits, and November, with 1,745 visits. The months with the lowest attendance were December, with 279, and July, with 378.

FY 2025 Goals And Discussion

The Rural Center will educate the public about how the county's natural resources, geography, and human activity shaped the cultural history of Currituck County. The facility will provide a venue for environmental

education, agricultural education and demonstration, and for 4H youth development programs.

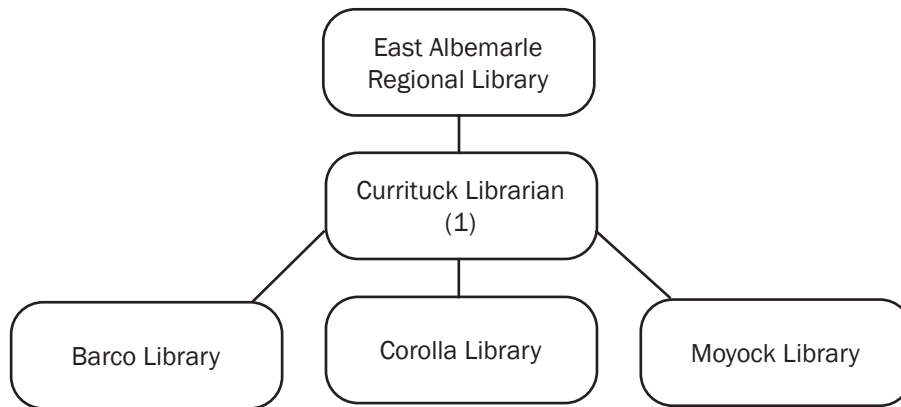
The facility will provide recreational and tourism space to support equine activities and events. The center will also provide additional recreational opportunities for Currituck County residents and visitors.



Future Considerations

Consideration must be given to assessing and facilitating repairs to the Rural Center's aging structures, boardwalk, and shorelines.

Marketing and advertising for the Rural Center's amenities and programs is essential to attract visitors to the facility. This is very important, in part due to the facility's location off of the main 168 corridor.



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	564,041	652,823	657,251	700,001	700,001
Operating Expenses	102,696	124,180	120,185	127,540	133,581
Capital Outlay	50,373	6,700	56,700	56,700	56,700
	\$ 717,110	\$ 783,703	\$ 834,136	\$ 884,241	\$ 890,282

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 2024

The Currituck Library is a member of the East Albemarle Regional Library with three branch locations to serve the citizens of Currituck County. Combined, these three branches welcomed a total of 46,607 visitors in FY 2024. Among these were 986 new library patrons.

The Currituck Library maintained a total collection of 65,994 materials. This included 24,530 items for adults and 32,500 for children and teens. The number of audio, video, and periodicals was 8,964.

The library offered public computers, which were utilized by citizens 3,798 times. The library's Wi-Fi network was used by guests 5,463 times.

The three branch locations received a total of 13,669 reference questions. Staff also provided assistance

to 88 job searches and 1,559 questions for technical assistance.

The Currituck Library offered 535 public programs, which were attended by 7,308 participants.

Library meeting rooms available to the public were used on 569 occasions by a total of 8,619 attendees.

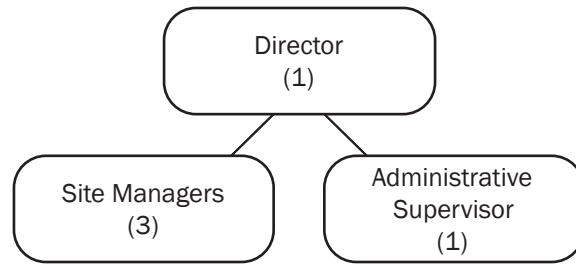
Through working with other regional libraries, the Currituck Library received 58 inter-library loans for local patrons. The library also loaned out 119 items through the inter-library loan system.

FY 2025 Goals And Discussion

In FY 2025, the Currituck Library will maintain its collection for use by Currituck County residents at all three branch locations. The library will offer a variety of programs for children, teens, and adults.

The library will prepare for the dissolution of the East Albemarle Regional Library. The Currituck Library will become a county department beginning July 1, 2026.

Senior Services



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Salaries and Benefits	297,604	304,147	307,878	326,058	327,565
Operating Expenses	124,579	138,020	136,812	142,256	145,070
Capital Outlay	-	-	59,500	59,500	59,500
	\$ 422,183	\$ 442,167	\$ 504,190	\$ 527,814	\$ 532,135

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 2024

The Aging and Senior Services Department has senior centers in Currituck, Knotts Island, and Powell's Point. Combined, these three facilities received more than 14,200 visits by Currituck County senior citizens in FY 2024.

In the senior nutrition program, a total of 3,772 congregate meals were served at the three sites. The home-delivered meal program served 11,601 meals to approximately 60 homebound senior citizens in the county.

The Senior Services staff offered 24 daily programs at the senior centers. In addition, 287 special programs and events were offered. These included day trips, crafting classes, and educational programs on health and nutrition. Special events included the Sock Hop, Senior Health and Wellness Day, Volunteer Banquet,

Christmas Party, Senior Dinner and Dance, Mother's Day Tea, Father's Day Coffee, Spring Fling, Tripp Harrison concert, and Scam Jam.

Two overnight group trips were taken to Asheville, N.C., and Savannah, Ga.

Eight (8) Title IIIID/Exercise programs were offered. These included the 10-week Bingocize

exercise, 10-week Bingocize exercise/nutrition, 10-week Bingocize exercise/fall prevention, 10-week Bingocize range of motion, Ball Drumming, Gentle Chi Yoga, Chair Exercise, and Walk in the Park programs.

The AARP Free Tax Preparation service aided 275 county residents in filing their tax returns.

Outreach programs included the Farmers Market Nutrition Program, Senior Bell Choir, March for Meals, Elder Abuse Prevention Walk, Operation Fan/Heat Relief, Sewers "Ditty Bags" for Hope House, Currituck County Library, Cooperative Extension Medicare, Nutrition, and Education, Know Your County, and County Highlights.

Donations were collected for Santa for Seniors, Food Baskets for the Elderly, Christmas in July for Hygiene, and Loads of Love Food Drive.



The Albemarle Senior Games included 39 participants from Currituck County. Currituck hosted the pickleball tournament.

A total of 107 volunteers donated 3,075 hours to Senior Center programs.

Senior Services achieved several goals in 2024. Year-round programming was fully reinstated in Corolla in September 2023. Senior Services offered two “open to the public” programs on Dementia and Scam Jam. The department also offered three “intergenerational” programs, including a summer reading program with Moyock Library, Mother’s Day Tea, and Veterans Picnic.

The Senior Bell Choir was reestablished in January 2024. Past performances included those at the Senior Center Christmas Party, CHKD, Currituck House, Central Elementary School, Whalehead, Sentara Nursing Home, and 2024 Citizens Academy.

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 three senior center sites received a 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 2025 Goals And Discussion

Senior Services will include “intergenerational” programming opportunities by partnering with local schools, libraries, and churches. Programs will include specific “open to the public” events, such as fire safety, health, and wellness presentations. Overall, programs will place a significant focus on health, nutrition, and education.

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.

The department will increase utilization of staff’s certifications and abilities interchangeably among the three senior center locations.

The department will utilize community contributors in areas of their expertise to offer more diverse programming. Senior Services will also increase programming opportunities in Corolla.

Future Considerations

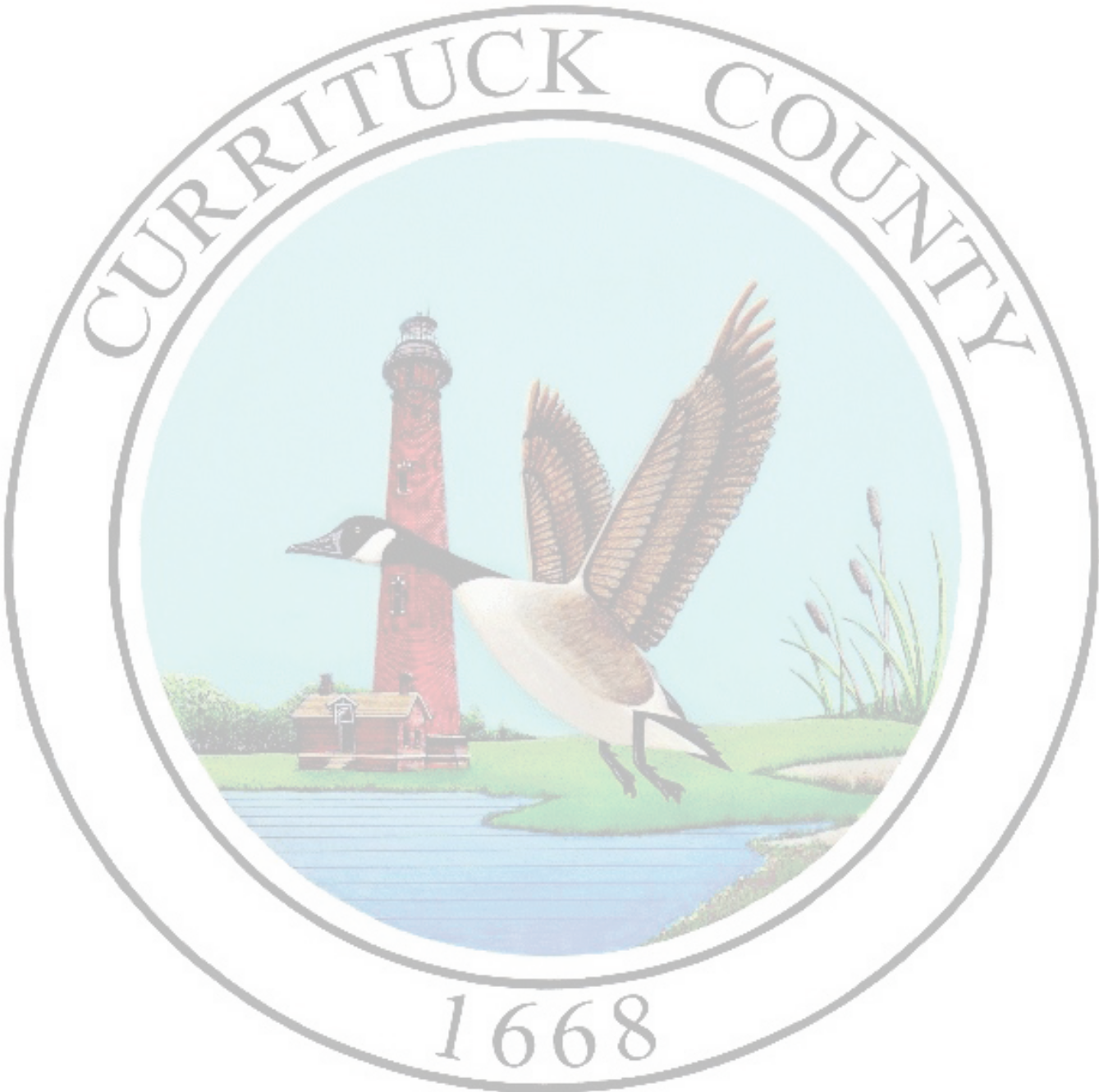
As Currituck County’s elderly population continues to increase, the demand for services provided by the Aging and Senior Services Department will also increase. In the future, this may require additional staff members to help provide services.

The department relies on volunteers for some programs, such as the Home Delivered Meals Program. Finding an adequate number of volunteers is a challenge, which is made more difficult by the county’s geography. The distances from Senior Centers to some homebound senior citizens’ homes requires considerable driving distances for volunteers. However, the program has been very successful and staff will work hard to continue this success.



General Fund:

Education



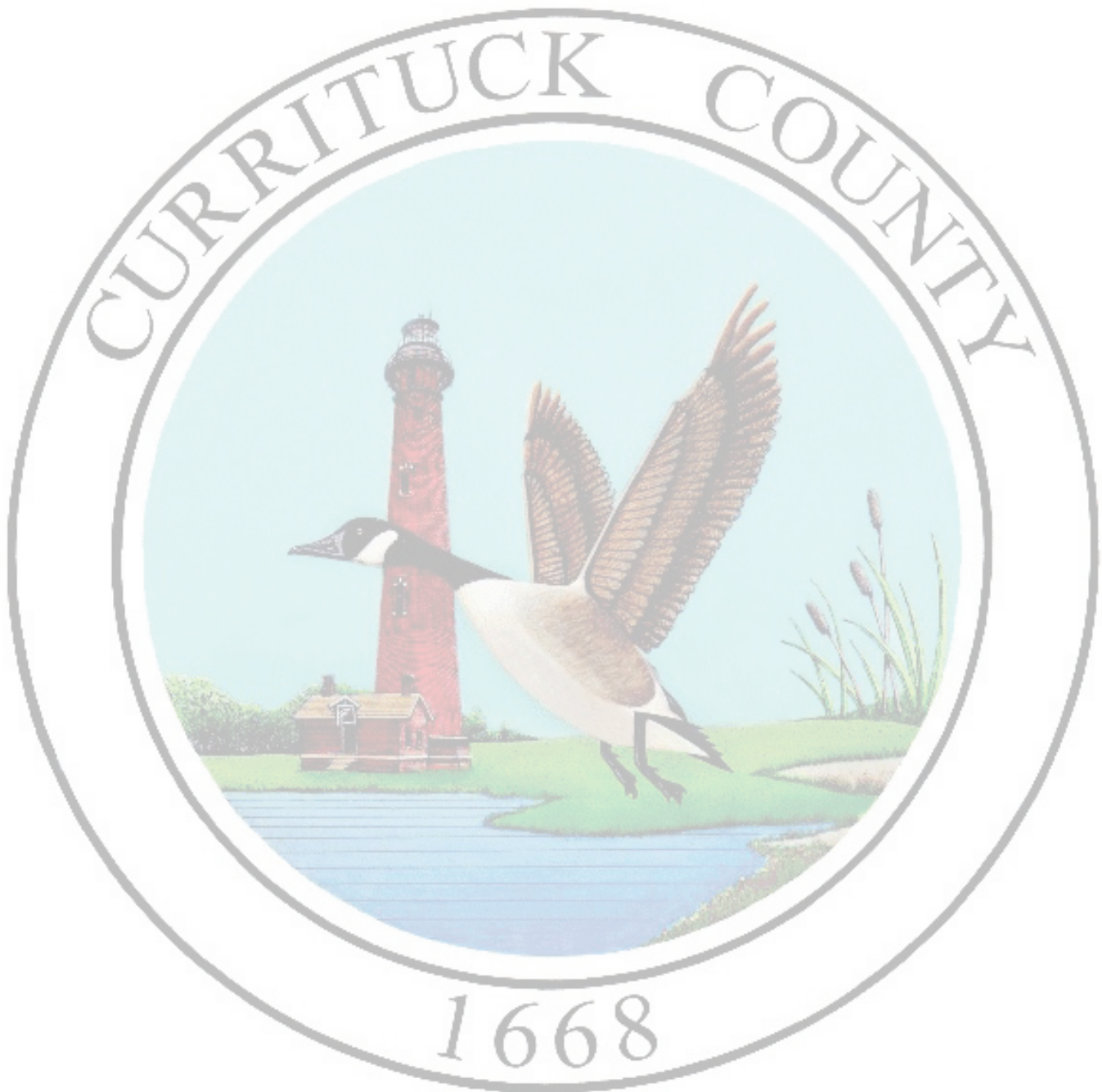
Currituck County Schools

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 2023 Actual	FY 2024 Original	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
College of the Albemarle	257,201	243,927	287,147	287,147	287,147
Local Current Expense	13,078,302	13,035,602	15,758,356	14,288,105	14,691,055
School Capital Outlay	1,400,000	1,400,000	1,535,000	1,535,000	1,535,000
	\$ 14,735,503	\$ 14,679,529	\$ 17,580,503	\$ 16,110,252	\$ 16,513,202



Government Debt Service Fund

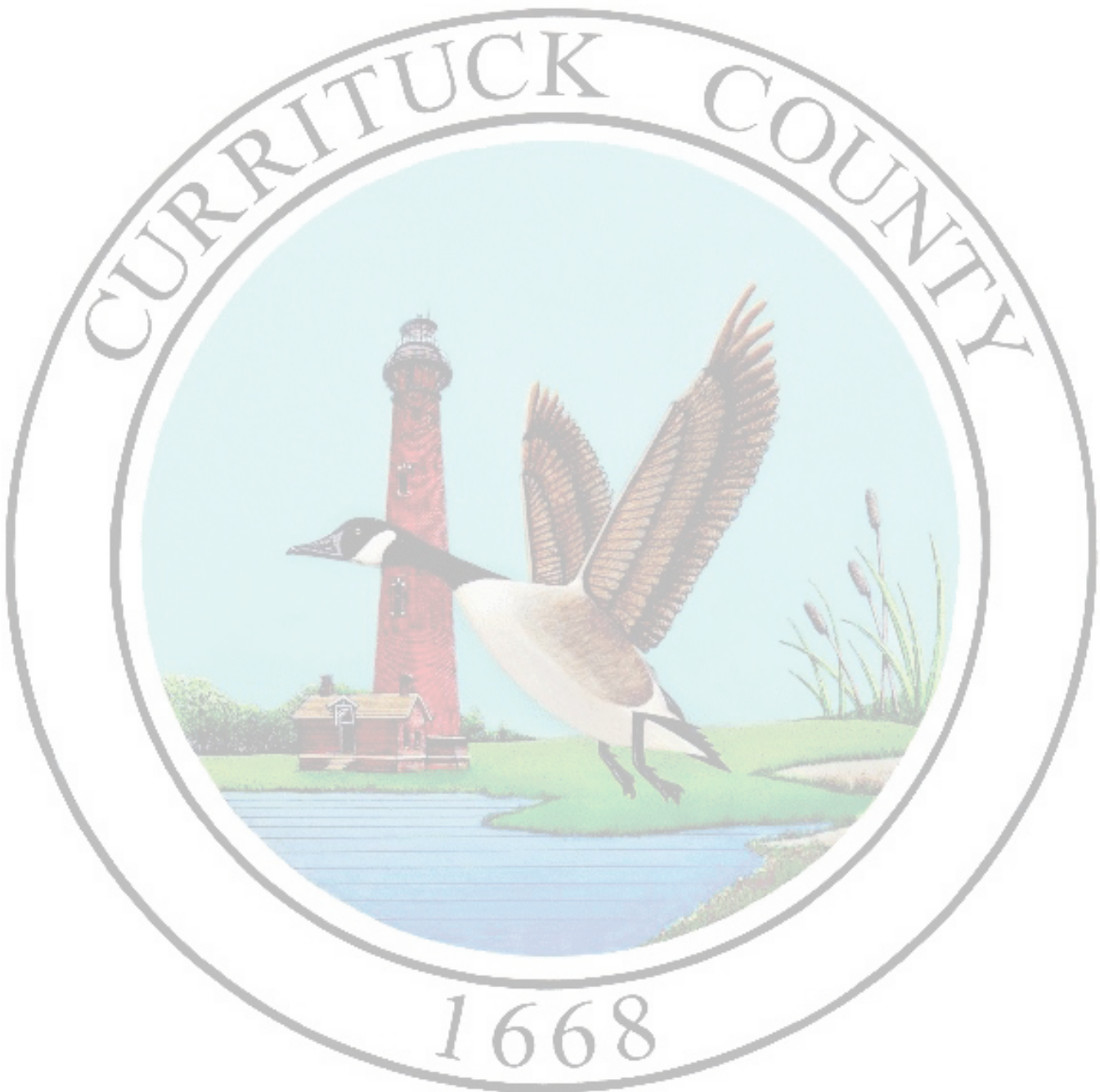


Governmental Debt Service Fund

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Debt Service Fund	-	-	-	-	-
Debt Payments	-	-	-	8,711,622	8,711,622
Transfers and Fund Balance	-	-	-	\$ 8,711,622	\$ 8,711,622

Special Revenue Funds



Special Revenue Funds

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

Tourism Development Authority

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

See pages 181-188 for budget information.

Carova Beach Road Service District

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

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Tax Revenue	65,827	66,806	69,466	71,332	71,332
Tour Permits and Other Revenue	24,849	34,000	35,000	35,000	35,000
Operating Expenditures	126,760	128,947	134,466	136,332	136,332
Transfers and Fund Balance	28,141	28,141	30,000	30,000	30,000
	\$ (7,943)	-	-	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Tax Revenue	1,673,789	2,021,831	2,069,497	3,107,648	2,762,354
Other Revenue	23,946	50,000	-	-	-
Wages and Benefits	1,714,770	4,087,178	4,209,775	4,790,637	4,790,637
Operating Expenditures	326,228	411,993	457,436	457,436	460,449
Capital Outlay	23,990	386,582	20,370	20,370	20,370
Transfers In	473,271	1,431,289	-	2,160,795	2,509,102
Fund Balance Appropriated	-	1,382,633	-	-	-
	\$ 106,018	-	\$ (2,618,084)	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Tax Revenue	101,972	127,543	250,874	196,134	196,134
Other Revenue	(3,347)	8,000	-	20,000	33,044
Wages and Benefits	555,629	1,248,831	1,733,483	1,511,461	1,511,461
Operating Expenditures	92,288	183,243	192,288	192,288	205,332
Capital Outlay	-	128,476	168,477	168,477	168,477
Transfers	693,753	1,425,007	-	1,656,092	1,656,092
	\$ 144,461	-	\$ (1,843,374)	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	164	-	-	-	-
Investment Earnings	3,718	-	-	-	-
Expenditures	-	190,000	190,000	200,028	200,028
Fund Balance Appropriated	-	190,000	190,000	200,028	200,028
	\$ 3,882	-	-	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	2,637	8,292	9,343	8,991	8,991
Investment Earnings	28	-	-	-	-
Expenditures	100	12,092	9,343	16,991	16,991
Transfers and Fund Balance	(710)	3,800	-	8,000	8,000
	\$ 1,855	-	-	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	225,095	221,923	266,058	250,793	250,793
Investment Earnings	2,656	5,000	-	-	-
Expenditures	461	621,923	266,058	250,793	250,793
Transfers Out	-	(8,389)	-	-	-
Transfers and Fund Balance	(8,389)	403,389	-	-	-
	\$ 218,901	-	-	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	4,034	4,070	4,462	3,922	3,922
Investment Earnings	720	142	-	-	-
Expenditures	109	44,212	4,462	53,922	53,922
Transfers and Fund Balance	142	40,000	-	50,000	50,000
	\$ 4,503	-	-	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	850,959	1,448,413	1,463,848	1,462,618	1,462,618
Investment Earnings	20,472	-	-	20,000	20,000
Expenditures	930,872	1,448,413	20,000	1,482,618	1,482,618
Transfers and Fund Balance	-	-	20,000	-	-
	\$ (59,441)	-	\$ 1,463,848	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	1,062,802	1,065,393	694,244	706,174	706,174
Other Revenue	200,000	-	-	-	-
Investment Earnings	29,761	10,000	-	-	-
Expenditures	107,255	851,445	147,604	165,414	165,414
Capital Outlay	716,209	176,000	121,000	631,913	631,913
Transfers and Fund Balance	(286,376)	47,948	-	91,153	91,153
	\$ 182,723	-	\$ 425,640	-	-

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 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	130,235	127,160	104,137	105,926	105,926
Investment Earnings	5,527	-	5,000	5,000	5,000
Expenditures	112,504	127,160	163,021	164,810	164,810
Transfers and Fund Balance	-	-	53,884	53,884	53,884
	\$ 23,258	-	-	-	-

Department of Social Services Client Accounts

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Deposits on Behalf of Individuals	203,880	350,000	-	350,000	350,000
Investment Earnings	32	-	-	-	-
Expenditures Paid on Behalf of Individuals	225,507	350,000	-	350,000	350,000
	\$ (21,595)		-	-	-

Fines and Forfeitures

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Fines and Penalties Collected	304,935	350,000	-	400,000	400,000
Expenditures Paid to Board of Education	304,935	350,000	-	400,000	400,000
	-	-	-	-	-

Inmate Custodial Funds

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Inmate Contributions	93,479	200,000	200,000	200,000	200,000
Inmate Expenditures	60,986	200,000	200,000	200,000	200,000
	\$ 32,493	-	-	-	-

Emergency Telephone System Fund

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
911 System Fees	204,689	243,126	-	186,913	186,913
Emergency Mgmt Grants	-	1,964,978	-	-	-
Investment Earnings	3,795	4,000	-	4,000	4,000
Operating Expenses	85,571	2,182,053	291,580	291,580	291,580
Capital Outlay	9,290	37,000	36,400	36,400	36,400
Transfers and Fund Balance	1,191	6,949	-	137,067	137,067
	\$ 114,814	-	\$ 327,980	-	-

Deed of Trust

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Revenues	26,592	60,000	-	75,000	75,000
Expenditures	26,592	60,000	-	75,000	75,000
	-	-	-	-	-

Revaluation

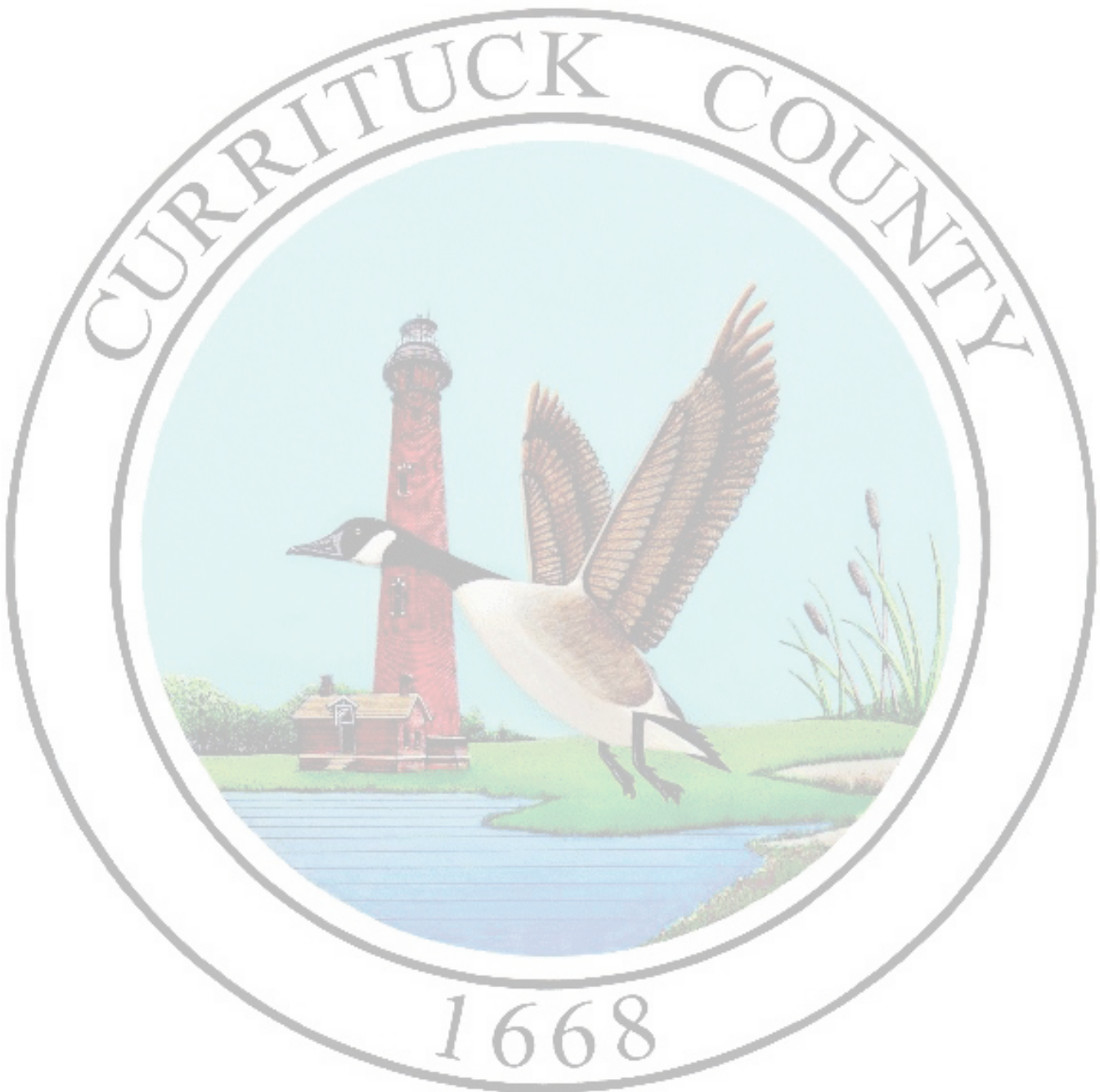
North Carolina law requires each county to reappraise all real property in the county for tax assessment purposes at least every eight years. Under Section 153A-150 of the North Carolina General Statutes, counties are required to estimate the cost of real property reappraisal and raise the necessary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

	FY 2023 Actual	FY 2024 Original	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Investment Earnings	10,668	-	-	-	-
Operating Expenditures	-	121,000	-	121,000	121,000
Transfers and Fund Balance	121,000	121,000	-	121,000	121,000
	\$ 131,668	-	-	-	-

Land Banking

	FY 2023 Actual	FY 2024 Original	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Investment Earnings	61,726	-	-	-	-
Capital Outlay	177,909	200,000	-	200,000	200,000
Transfers and Fund Balance	145,000	200,000	-	200,000	200,000
	\$ (261,183)	-	-	-	-

Capital Project Funds



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.

Emergency Equipment Replacement

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Miscellaneous Revenue	-	-	-	-	-
Investment Earnings	2,176	5,000	-	15,000	15,000
Capital Outlay	-	2,299,722	-	1,015,000	862,032
Transfers	600,000	1,000,000	-	1,000,000	847,032
Fund Balance Appropriated	-	1,294,722	-	-	-
	\$ 602,176	-	-	-	-



Capital Improvements

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Sales Tax Revenue	4,158,736	3,700,000	-	4,283,000	4,283,000
Investment Earnings	171,935	300,000	-	300,000	300,000
Capital Outlay	-	-	-	5,095,000	5,095,000
Transfers Out	2,475,000	5,100,000	-	-	-
Fund Balance Appropriated	-	1,100,000	-	512,000	512,000
	\$ 1,855,671	-	-	-	-

School Capital

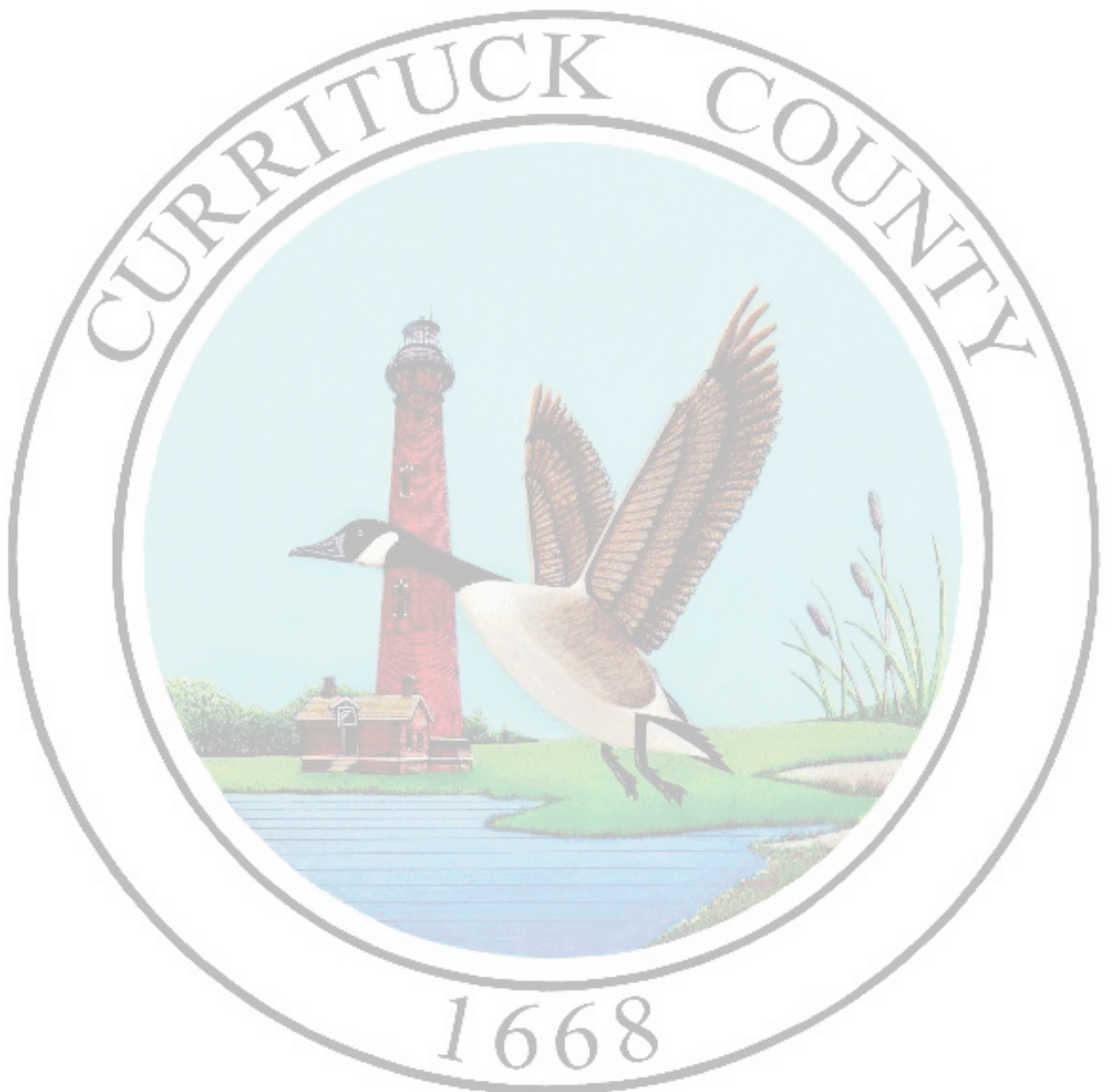
	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Sales Tax Revenue	3,899,351	3,235,000	-	4,016,331	4,016,331
Investment Earnings	34,358	50,000	-	100,000	100,000
Appropriated Fund Balance	-	1,200,000	-	318,669	318,669
Transfers Out	2,750,000	4,485,000	-	4,435,000	4,435,000
	\$ 1,183,709	-	-	-	-



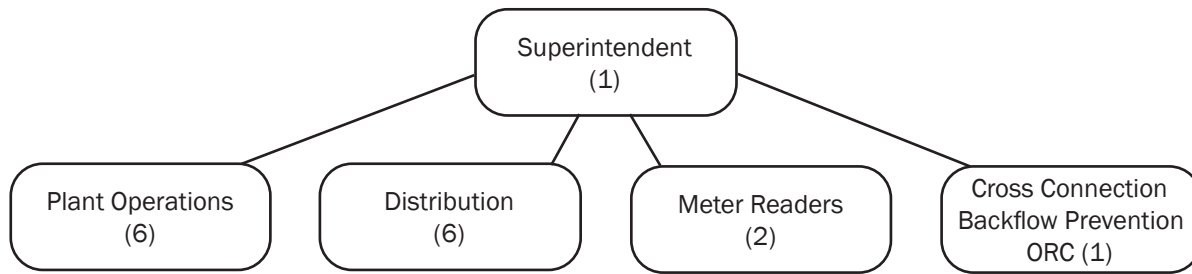
Transfer Tax Capital

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Land Transfer Tax	7,552,146	7,300,750	6,000,000	6,000,000	6,222,032
Investment Earnings	215,411	100,000	100,000	548,822	548,822
Operating Expenses		700	700	700	700
Transfers & Fund Balance	3,338,834	7,400,050	4,623,122	6,548,122	6,770,154
	\$ 4,428,723	-	\$ 1,476,178	-	-

Enterprise Funds



Mainland Water System



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Water Revenues	4,359,674	4,168,000	4,300,990	4,295,000	4,295,000
Investment Revenue	159,278	130,500	150,000	232,000	232,000
Other	1,241,153	-	-	-	-
Total Revenue	\$ 5,760,105	\$ 4,298,500	\$ 4,450,990	\$ 4,527,000	\$ 4,527,000
Salaries and Benefits	1,349,865	1,361,877	1,339,368	1,452,050	1,452,050
Operating Expenses	916,225	1,067,060	1,000,080	1,453,433	1,453,433
Administrative Expenses	-	260,000	265,000	533,633	533,633
Debt Service	1,523,906	1,537,156	1,553,969	1,553,969	1,553,969
Capital Outlay	1,596,148	1,049,000	3,287,814	558,584	558,584
Total Expenses	\$ 5,386,144	\$ 5,275,093	\$ 7,446,231	\$ 5,551,669	\$ 5,551,669
Transfers and Fund Balance	(1,811,031)	976,593	-	1,024,669	1,024,669
	\$ (1,437,070)	\$ -	\$ (2,995,241)	\$ -	

Mainland Water System Development Fees

Development Fee Revenue	1,223,091	-	-	-	-
Investment Earnings	38,838	-	-	-	-
Total Revenue	\$ 1,261,929	-	-	-	-
Transfers and Fund Balance	1,764,285	-	-	-	-
	\$ (502,356)	-	-	-	-

Mission

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

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

Accomplishments In FY 2024

A significant accomplishment achieved this year is the expansion of the reverse osmosis treatment system at the Mainland Water Department Plant on Maple Road. The expansion provides additional capacity of 750,000 gallons per day of treated water. Along with the plant expansion, a deep well was installed on Maple Road to provide a larger supply of raw water to the treatment plant.

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

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

FY 2025 Goals And Discussion

Progress will continue on the design and construction of a new 16-inch water main pipe from Currituck to Moyock to serve the northern section of the county's mainland. The initial phase includes new pump stations at Sligo and Barco, modifications to the Coinjock and Tulls Creek pump stations, and installation of 6,200 linear feet of 16" raw water main from the Currituck water tank to the Sligo pump station.

Staff will continue to test for the presence of PFAS chemicals and other harmful substances in the treated water supply. The county aims to provide safe, clean drinking water for all customers.

The staff will work to prevent fats, oils, and grease from entering the utility system through the public education program.

Future Considerations

Construction of two additional wells are programmed through FY 2028. Significant water main replacements

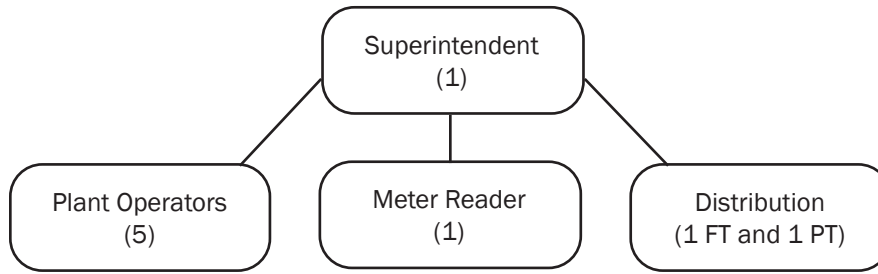
are also anticipated in Wedgewood Lakes and Walnut Island through FY 2029.

The rising costs of materials and construction will place financial pressure on the county when expansion projects are scheduled.

Solid Waste System

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Charges for Services	6,080,438	5,996,250	-	6,535,937	6,535,937
Investment Revenue	36,819	75,000	-	80,000	86,923
Other	190,060	152,500	53,000	159,000	159,000
Total Revenue	\$ 6,307,317	\$ 6,223,750	\$ 53,000	\$ 6,774,937	\$ 6,781,860
Salaries and Benefits	21,292	101,104	102,173	108,191	108,191
Operating Expenses	6,114,663	7,081,699	8,174,672	8,177,672	8,184,595
Administrative Expenses	110,200	-	-	-	-
Capital Outlay	10,300	3,210,000	25,000	2,525,000	2,525,000
Total Expenses	\$ 6,256,455	\$ 10,322,803	\$ 8,301,845	\$ 10,810,863	\$ 10,817,786
Transfers and Fund Balance	1,200,000	4,079,563	2,000,000	4,035,926	4,035,926
	\$ 1,250,862	-	\$ 6,248,845	-	-

Southern Outer Banks Water System



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Water Revenues	4,168,121	3,492,000	-	3,737,000	3,737,000
Investment Revenue	65,485	500	-	162,000	162,000
Other	246,947	227,800	-	252,600	252,600
Total Revenue	\$ 4,480,553	\$ 3,720,300	-	\$ 4,151,600	\$ 4,151,600
Salaries and Benefits	1,136,982	970,766	963,919	1,034,501	1,035,729
Operating Expenses	2,048,167	1,789,534	1,162,774	1,524,385	1,523,157
Administrative Expenses	204,709	205,000	200,000	408,714	408,714
Debt Service	-	-	-	-	-
Capital Outlay	392,621	755,000	3,887,806	1,184,000	1,184,000
Total Expenses	\$ 3,782,479	\$ 3,720,300	\$ 6,214,499	\$ 4,151,600	\$ 4,151,600
Transfers and Fund Balance	934,800	-	-	-	-
	\$ 1,632,874	-	\$ (6,214,449)	-	-

Southern Outer Banks Water System Development Fees

Development Fee Revenue	360,472	-	-	-	-
Investment Earnings	36,701	-	-	-	-
Total Revenue	\$ 397,173	-	-	-	-
Transfers and Fund Balance	-	-	-	-	-
	\$ 397,173	-	-	-	-

Mission

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

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



prevent these materials from being deposited into the utility system.

The SOBWS will meet the demands of customers during the peak usage months in the summer tourist season and for all permanent residents year round.

Future Considerations

Construction of an additional well site is anticipated in FY 2026. A 500,000 gallon elevated water tank is proposed in FY 2027. Both projects will require significant financial resources.

Accomplishments In FY 2024

The county expanded the Southern Outer Banks Water System's reverse osmosis treatment system this year. This expansion provides an additional capacity of 750,000 gallons per day of treated water for customers in Corolla. Along with the plant expansion, a deep well is under design to provide a larger raw water supply to the treatment plant

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

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

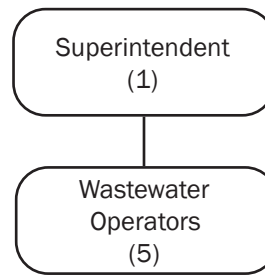
FY 2025 Goals And Discussion

Construction of the new deep well in Historic Corolla Park is expected to begin in the fall of 2024. 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.

Staff will continue to test treated water for the presence of PFAS chemicals and other harmful substances. The county aims to provide clean, safe drinking water for all customers.

The county will continue to provide the public with information on the Fats, Oils, and Grease program to

Mainland Central Sewer System



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Sewer Charges	911,376	1,094,400	964,507	1,020,000	1,020,000
Investment Revenue	15,738	20,250	20,000	35,000	35,000
Other	3,600	-	3,600	3,600	3,600
Total Revenue	\$ 930,714	\$ 1,114,650	\$ 988,107	\$ 1,058,600	\$ 1,058,600
Salaries and Benefits	262,518	387,387	522,910	416,707	416,707
Operating Expenses	1,046,723	962,553	965,032	812,350	848,372
Administrative Expenses	58,838	135,000	135,000	201,475	201,475
Capital Outlay	85,340	1,253,000	650,000	632,000	632,000
Total Expenses	\$ 1,453,419	\$ 2,737,940	\$ 2,272,942	\$ 2,062,532	\$ 2,098,554
Transfers and Fund Balance	-	1,623,290	-	1,003,932	1,039,954
	\$ (522,705)	-	\$ (1,284,835)	-	-

Mainland Central Sewer System Development Fees

Development Fee Revenue	19,870	-	-	35,000	35,000
Investment Earnings	6,326	-	-	15,000	15,000
Appropriated Retained Earnings	-	-	-	450,000	450,000
Total Revenue	\$ 26,196	-	-	\$ 500,000	\$ 500,000
Transfers Out	-	-	-	(500,000)	(500,000)
	\$ 26,196	-	-	-	-

Mission

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

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

Accomplishments In FY 2024

The county completed sprayfield repairs at the Walnut Island and Waterside Villages Wastewater Treatment Plant.

A temporary mobile plant at the Moyock Regional Wastewater Treatment Plant will be operational during the summer of 2024.

FY 2025 Goals And Discussion

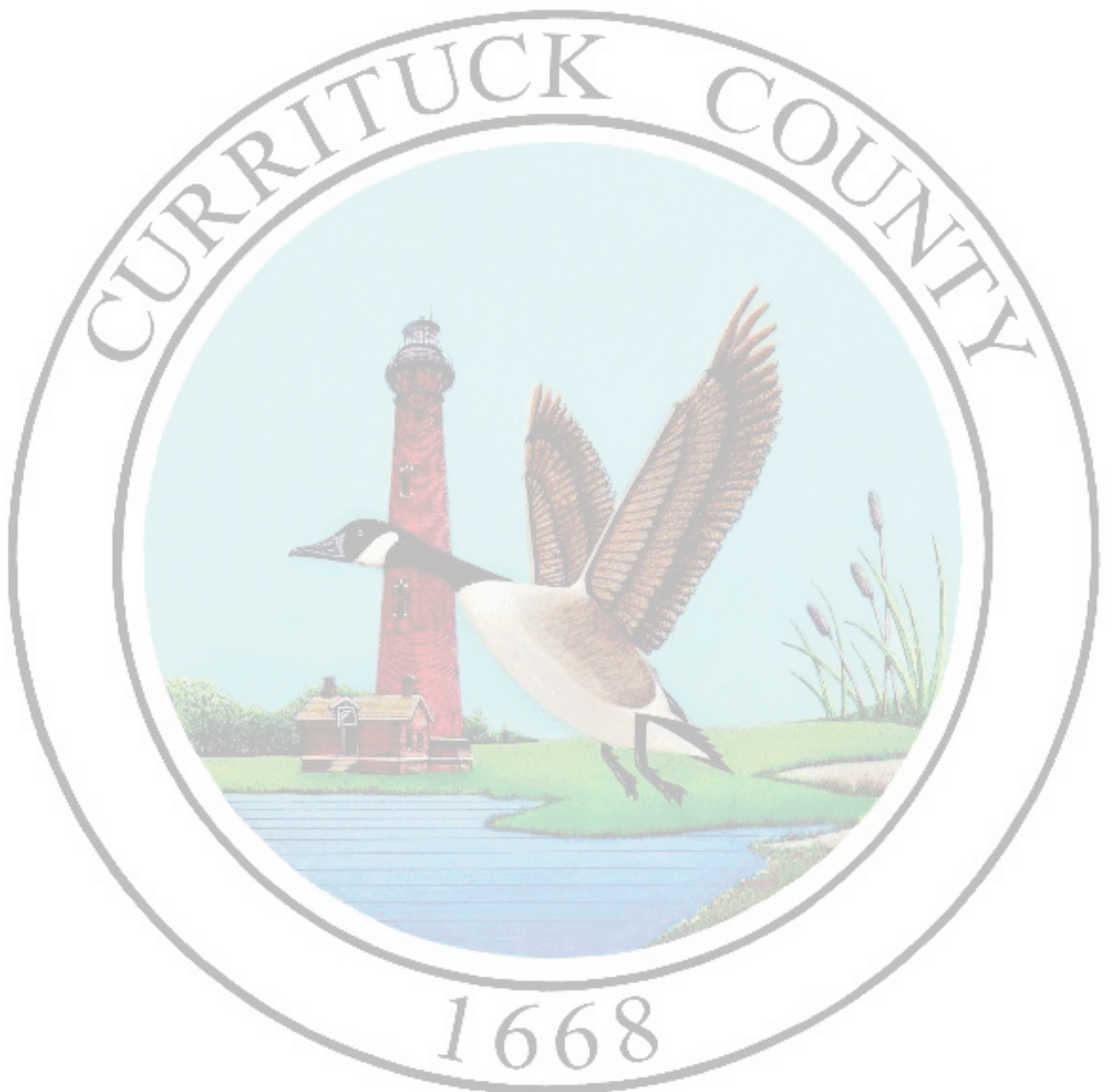
Staff will review proposals and select a design-builder for the design and construction of a 300,000 gallon per day wastewater treatment plant and high-rate infiltration system at the Moyock Regional Wastewater

Treatment Plant. The project will be funded with a direct appropriation received from the N.C. General Assembly.

Future Considerations

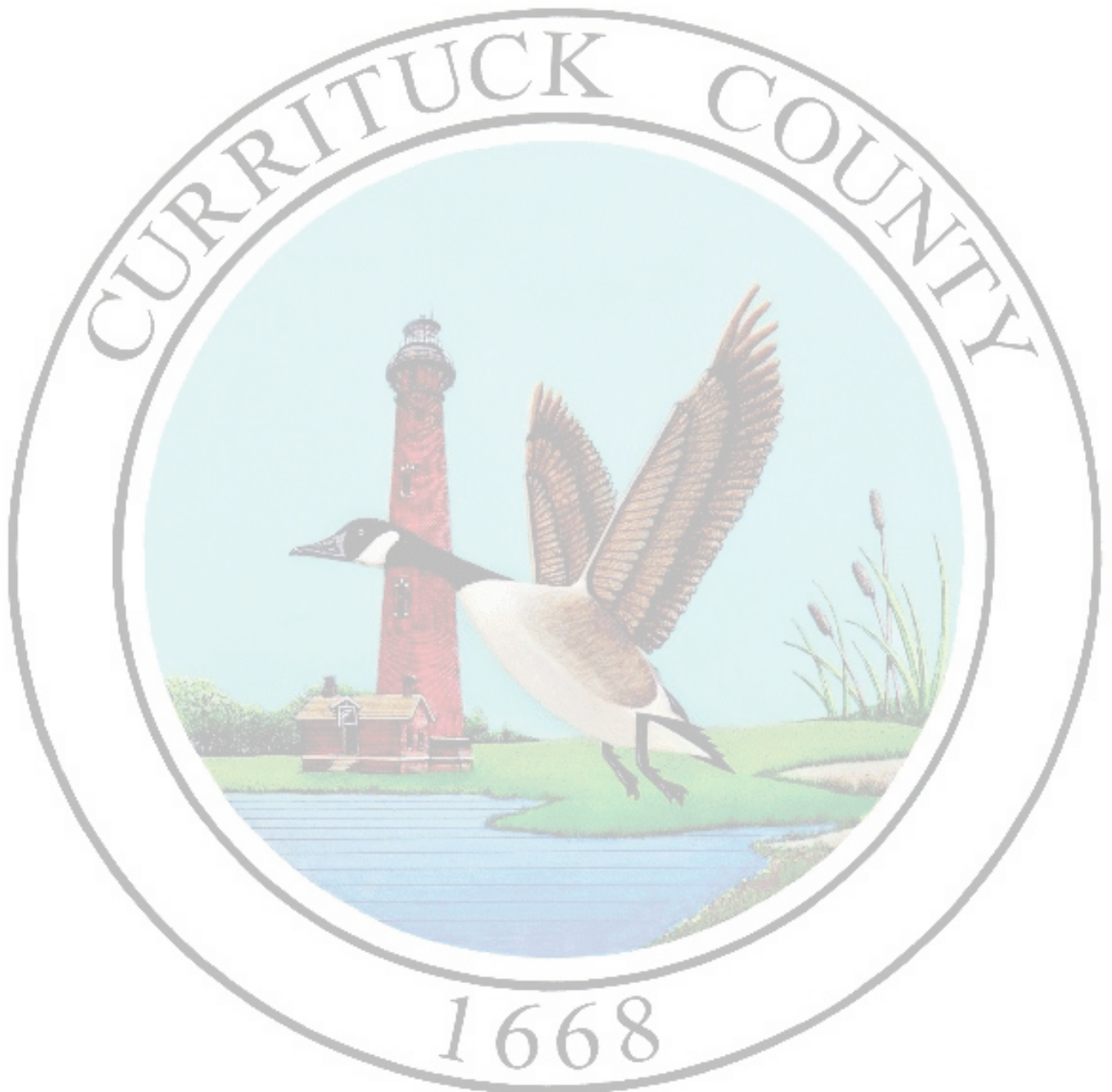
The county must continue to invest in its utility infrastructure to meet the demands of the growing residential population. A concern will be that future expansion of this system, when necessary, will be impacted by the rising costs of materials and construction.

Pension Trust Funds



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Other Post-Employee Benefits					
OPEB Benefits	225,000	250,000	-	250,000	250,000
Retiree Health Insurance	585,275	556,164	-	874,000	874,000
Investment Earnings	14,097	15,000	-	16,500	16,500
Total	\$ 824,372	\$ 821,164	-	\$ 1,140,500	\$ 1,140,500
Expenditures	1,278,212	821,164	-	1,140,500	1,140,500
Fund Balance Appropriated	\$ 453,840	-	-	-	-
Other Post-Employee Benefits Trust					
Transfers In	200,000	-	-	-	-
Investment Earnings	11,438	-	-	-	-
	\$ 201,438	-	-	-	-
Law Enforcement Officers Special Separation (LEOSSA) Trust					
Transfers In	100,000	-	-	-	-
Investment Earnings	11,333	-	-	-	-
	\$ 111,333	-	-	-	-

Capital Improvement Plan



Introduction

Capital facilities and adequate infrastructure are critical for the county's continuing growth. The FY 2025 - 2029 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 2025 capital budget represents funded projects. The remaining projects shown in FY 2026 - 2029 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 2025, 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 2025 - 2029

Capital Improvement Program

The FY 2025 - 2029 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 2025 request totals \$694,950 for the purchase and outfitting of ten vehicles.

Emergency Equipment Replacement

Fire-Emergency Medical Services programmed the replacement of two (2) ambulances at a cost of \$802,500 annually through FY 2029. The annual purchase of one fire apparatus has been programmed each year fiscal year through FY 2028.

Public Safety Communications

One hundred (100) radios will be purchased annually through FY 2029 at a cost of \$600,000 each year.

Fire Equipment Replacement

Fire-Emergency Medical Services programmed \$225,000 annually through FY 2028 for the replacement of self-contained breathing apparatus (SCBA) for county fire and volunteer fire services.

Technology

Approximately \$700,000 is required in FY 2025 in the General Fund for acquisition, upgrading, and modernization of the county's technical infrastructure including desktop and laptop computers and associated accessories.

Facilities Improvement

The facilities improvement plan includes funding for maintenance of existing county facilities and investments in new facilities or renovations as needed to meet service demand. This plan includes funds for lifecycle upgrades at county facilities including re-roofing and building systems projects, repaving projects at county facilities, minor renovations, and improvements identified in facility condition assessments.

Currituck County Public School System

The Currituck County Public School System's Capital Improvement Program is a five-year plan that includes funding for repairs and renovation at existing facilities, life cycle replacement, design and construction of new facilities, education equipment replacement, and technology. 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 four years to address repairs and renovation to existing facilities.



Summary by Fund FY 2025

Fund	Amount
Operating Fund	
General Government	1,531,720
Public Safety	2,933,029
Transportation	79,000
Community Development	120,000
Human Services	118,925
Cultural and Recreational	<u>255,800</u>
Total Operating Fund	\$ 5,038,474
Tourism Development Authority	
Tourism Promotion	48,730
Tourism Related	<u>389,625</u>
Total Tourism Development Authority	\$ 438,355
Corolla Fire Fund	\$ 20,370
Knotts Island Fire Fund	\$ 168,477
Emergency Telephone System Fund	\$ 36,400
Emergency Equipment Replacement Fund	\$ 862,032
Enterprise Funds	
Ocean Sands Water and Sewer District Fund	415,000
Mainland Water Fund	558,584
Solid Waste Fund	2,525,000
Southern Outer Banks Water System	1,184,000
Mainland Central Sewer Fund	<u>632,000</u>
Total Enterprise Funds	\$ 5,314,584

Operating Budget Detail FY 2025

Department	Description	Amount
General Government		
Elections	ExpressVote Machines (13)	<u>66,000</u>
	Total	\$ 66,000
Information Technology Services		
	Computer replacement	713,920
	Network hardware upgrade	8,000
	Servers for virtualization infrastructure (2)	<u>200,000</u>
	Total	\$ 921,920
Public Works		
	Van replacement	50,000
	50' Towable Articulating Lift	50,000
	Corolla Satellite Office flooring replacement	45,000
	Corolla Satellite Office HVAC replacement	10,500
	Health Department carpet replacement	50,000
	Health Department exterior lighting upgrade	60,000
	Knotts Island Senior Center window replacement	20,000
	Social Services exterior lighting upgrades	60,000
	YMCA roof repair	50,000
	Reseal YMCA parking lot	<u>48,300</u>
	Total	\$ 443,800
Court Facilities		
	Judicial carpet replacement	50,000
	Judicial HVAC replacement	<u>50,000</u>
	Total	\$ 100,000

Department	Description	Amount
Public Safety		
Sheriff	Ten (10) patrol vehicles	556,200
	Equipment to outfit ten (10) patrol vehicles	138,750
	Six (6) mobile radios for replacement vehicles	60,000
	Replacement of vehicle canine cage	11,000
	Nine (9) LE Patrol Rifles	10,215
	Twelve (12) Suppressors for DDM4	9,300
	Twelve (12) Night vision monoculars	54,000
	Twelve (12) infrared aiming lasers and lights	25,000
	Nineteen (19) Aimpoint RDS Plates	16,739
	Forensic workstation	<u>6,000</u>
	Total	\$ 887,404
Detention Center	Toilet valve replacement	6,400
	Taser replacement	5,423
	Cameras for medical and special watch cells	15,300
	Secure courthouse project	<u>10,000</u>
	Total	\$ 37,123
Emergency Medical Services	Two (2) ambulances	802,500
	One (1) quick response vehicle and striping, etc. for FY 2024 purchase	100,000
	Two (2) PowerLoad stretchers	70,000
	Two (2) training mannequins	54,780
	Cloud-based narcotics security program	<u>50,000</u>
	Total	\$ 1,077,280

Department	Description	Amount
Emergency Management	Replacement of 100 portable and mobile radios	600,000
	Mobile radio for vehicle	6,600
	Portable radios for Communications	<u>25,000</u>
	Total	\$ 631,600
Communications	Radio consolette	<u>22,000</u>
	Total	\$ 22,000
Inspections	Vehicle replacement	<u>45,000</u>
	Total	\$ 45,000
Fire Services	SBCA replacement	180,000
	Training supplies	<u>10,000</u>
	Total	\$ 190,000
Moyock Volunteer Fire Department	Pagers	8,000
	RIT packs	<u>8,322</u>
	Total	\$ 16,322
Crawford Township Volunteer Fire Dept.	Fire hose	16,000
	SCBA batteries/charger	<u>10,300</u>
	Total	\$ 26,300

Department	Description	Amount
Transportation		
Airport	Replacement mower	14,000
	Electric tug	<u>65,000</u>
	Total	\$ 79,000
 Community Development		
Cooperative Extension	Replacement of lighting system	<u>80,000</u>
	Total	\$ 80,000
 Planning		
	Vehicle replacement	<u>40,000</u>
	Total	\$ 40,000
 Human Services		
Social Services	Tablet computers for field use	5,500
	Vehicle replacement	34,000
	HVAC replacement	18,000
	Carpet replacement	25,000
	Computer replacement	<u>36,435</u>
	Total	\$ 118,925
 Cultural & Recreational		
Library	Book drop replacement	6,700
	Van replacement	<u>50,000</u>
	Total	\$ 56,700

Department	Description	Amount
Parks & Recreation	Pull behind blower	12,000
	Maintenance buggy	15,000
	Commercial refrigerator	5,000
	Restroom doors – Sound Park and Knotts Island	12,600
	Community Park and Maple Park field renovation	60,000
	Knapp restroom renovation (plumbing and electrical)	<u>15,000</u>
	Total	\$ 119,600
Rural Center	Barn roof replacement	<u>20,000</u>
	Total	\$ 20,000
Senior Services	Passenger van replacement	<u>59,500</u>
	Total	\$ 59,500

Tourism Development Authority Detail FY 2025

Fund	Description	Amount
Tourism Promotion	Replace tile at Moyock Welcome Center	14,000
	Replace Z drive	11,000
	Computer replacement	<u>23,730</u>
	Total	\$ 48,730
Tourism Related	Currituck Jack statue	\$ 180,000
Whalehead	Vehicle	50,000
	Gator replacement	21,000
	Computer replacement	8,625
	Wildlife Education Center AV Equipment replacement	90,000
	Replace two (2) HVAC units at Whalehead	<u>40,000</u>
	Total	\$ 209,625

Enterprise Funds Detail FY 2025

Fund	Description	Amount
Ocean Sands Water and Sewer District Fund	Major repairs - Water	30,000
	Hydrants	15,000
	Infiltration and inflow repairs	20,000
	Spare PLC parts	20,000
	Spare pumps	60,000
	Emergency repairs	50,000
	Lift station rehab	70,000
	Sewer crawler system	30,000
	Tractor for spray field	<u>120,000</u>
	Total	\$ 415,000
Mainland Water Fund	Valves	20,000
	Kamstrup meters	30,000
	Emergency repairs	50,000
	South Mills Road betterment costs	130,000
	Server replacement	100,000
	Computer replacement	22,584
	10 Sampling stations for Bac Ts	16,000
	Spare pump and motor for deep wells	60,000
	Vehicle replacement	55,000
	Water line locating equipment	15,000
	Shallow well rehab/upgrade	40,000
	Hydrants	<u>20,000</u>
Total	\$ 558,584	

Fund	Description	Amount
Solid Waste Fund	Repairs to Transfer Station	25,000
	Second convenience site in Moyock	<u>2,500,000</u>
	Total	\$ 2,525,000
Southern Outer Banks Water System	Rehabilitate 30 shallow well fiberglass houses	75,000
	Replacement vehicle	65,000
	Franklyn Street generator replacement	250,000
	Replace variable frequency drives	120,000
	Server replacement	100,000
	300 ¾ inch water meters with minodes	20,000
	Valves	20,000
	Emergency repairs	50,000
	Back up high service pump	150,000
	Salt holding tank replacement	80,000
	Vac trailer	65,000
	Hwy 12 well repairs	60,000
	7-ton equipment tilt trailer	14,000
	Rebuild of raw water pump impellers	30,000
	Access control for plant	25,000
	Spare pump and motor for Whalehead deep well	<u>60,000</u>
Total	\$ 1,184,000	

Fund	Description	Amount
Mainland Central Sewer Fund	Infiltration and inflow reduction	10,000
	Spare pumps	80,000
	Emergency repairs	40,000
	Lift station rehab	100,000
	By-pass valves for Moyock Commons, Hidden Oaks and Lakeview lift stations	100,000
	Maple bar screen upgrade	140,000
	Sewer crawler system	30,000
	UTV for dragging Waterside Villages	12,000
	Two (2) operator trucks	<u>120,000</u>
	Total	\$ 632,000

County Governmental Facilities Construction (Multi-Year)

Phase III Whalehead Public Access Dune Walkover Replacements

Design of the Bonito, Marlin, and Sturgeon public access dune walkover replacements was initiated mid-2022. Like Phase II, the walkovers will be constructed of wood and concrete panels, and will feature amenities such as bike racks, benches, and showers. Construction of the Sturgeon and Bonito walkovers will be complete in June 2024. Construction of the Marlin walkover will begin in the fall of 2024.

Sturgeon Walkover Replacement:

FY 2022	\$ 25,767
FY 2023	-
FY 2024	352,930



Bonito Walkover Replacement:

FY 2022	\$ 25,767
FY 2023	-
FY 2024	456,584



Marlin Walkover Replacement:

FY 2022	\$ 25,767
FY 2023	-
FY 2024	322,664



Historic Jarvisburg Colored School Siding Restoration

An architectural firm was engaged by staff in February of 2021 to investigate wood rot and exterior paint loss at the Historic Jarvisburg Colored School. The firm concluded that the addition of a moisture barrier and air conditioning during a previous restoration caused condensation in the walls and led to deterioration of the woodwork. The scope of the restoration project includes structural jacking and stabilization, exterior siding and wood trim repair and replacement, interior wood paneling and trim repair and replacement, wood window repair and replacement, installation of interior storm windows, wood door repair, and gutter and downspout installation.

FY 2021	\$ 50,000
FY 2022	-
FY 2023	250,000
FY 2024	26,764



Whalehead Boathouse Roof Repair

Upon recognizing a moisture intrusion, an architect was engaged to examine the boathouse structure and make recommendations for repair and preservation of the boathouse roof. Repairs will consist of the removal of the current wood shingle roof in its entirety and replacement with a new, in-kind roof.

FY 2023	\$ 8,900
FY 2024	200,000



Corolla ABC Store

Design of a new ABC liquor store in Corolla was initiated in 2019. The original construction bid was awarded in February 2019. Work stopped in July 2020 and was delayed until the project was re-bid in November 2022. The Certificate of Occupancy was issued in April 2024 and the store is tentatively scheduled to open in May 2024.

FY 2019	\$ 200,000
FY 2020	2,100,000
FY 2021	-
FY 2022	-
FY 2023	845,000
FY 2024	-



Fuel Farm Replacement

Currituck County owns and operates a fueling facility in Maple. The fuel facility equipment is failing and requires replacement. The scope of work includes the rehab of two existing 12,000-gallon tanks and addition of one 5,000 gallon and one 10,000-gallon tank for gasoline. Construction is ongoing with anticipated completion in the fall of 2024.

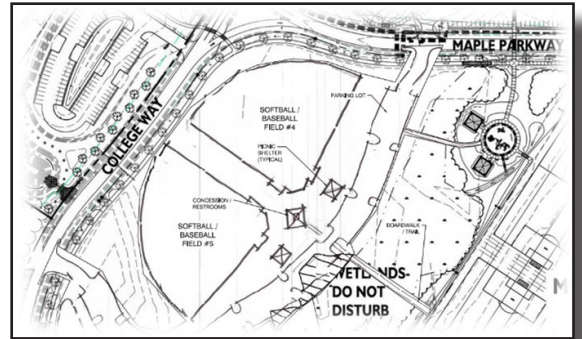
FY 2021	\$ 1,000,000
FY 2022	-
FY 2023	-
FY 2024	125,000



Currituck Community Park - Phase III

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.

FY 2023	\$ 50,000
FY 2024	450,000



Historic Courthouse Restoration

An architectural consulting firm was engaged in September 2022 to evaluate moisture intrusion and potential structural issues in the 1840s and 1898 sections of the historic courthouse. The consultant provided a conditions assessment and remedial plan of action. The assessment recommended several types of remedial work to address water intrusion into the building including replacement of all existing windows, flashing, and interior trim. The consultant is finalizing design for the remedial work.

FY 2024	\$ 1,500,000
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FY 2025 Programmed Projects

Phase IV Whalehead Public Access Dune Walkover Replacement

Continuation of a multi-year project to replace thirteen (13) existing public access dune walkovers within the Whalehead Subdivision in Corolla. Phase IV of the project includes replacement of the Herring, Tuna, and Shad dune walkovers. A consultant has been engaged and design will begin over the summer of 2024.

Phase V Whalehead Public Access Dune Walkover Replacement

Funding will be allocated for the design of improvements for the Southern Beach Access and Albacore public access dune walkover. Phase V is the final phase of the walkover replacement project.

Corolla Greenway - Albacore Street to Dolphin Street

The Board of Commissioners is prioritizing an extension of the Corolla Greenway multi-use path from Albacore Street to Dolphin Street, which includes the commercial areas of Timbuck II and Monterey Plaza. The section will connect to the existing Monterey Shores bike path terminus located behind the Towne Bank building. A consultant has been selected and design will begin in FY 2025.

Plan References: Connecting Corolla, Connect Currituck Pedestrian Plan

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

Judicial Center Generator

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.

Jail Plumbing

The project includes repairs to the existing plumbing systems at the Currituck County Detention Center located at 407 Maple Road.

Projects Completed in FY 2024

The following projects were completed in FY 2024:

- Bonito Street Sidewalk Replacement
- Corolla Village Road Public Access Handicap Ramp Extension
- Historic Corolla Park Playground
- Sound Park Bulkhead Repair
- Public Works Maintenance Facility

School Construction Fund (Multi-Year)

Tulls Creek Elementary School

The project consists of a new Tulls Creek Elementary School to be constructed on a 36-acre parcel off Tulls Creek Road in Moyock, North Carolina. A groundbreaking ceremony was held on October 27, 2023. 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 will be 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 October 2025.

Currituck County Schools is also programmed to spend approximately \$3.6 million on facility improvements in FY 2025.

FY 2022	\$ 3,500,000
FY 2023	-
FY 2024	58,000,000



Enterprise Construction Fund (Multi-Year)

Mainland Water System Construction Fund

16-inch Water Main Upgrades and Booster Pump Stations

The project includes hydraulic water modeling and design and construction of six and one-half miles of 16-inch water main along NC Hwy 168 from Sligo to the High Cotton elevated water tank in Moyock. 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.

FY 2022	\$ 750,000
FY 2023	-
FY 2024	-

Reverse Osmosis (RO) Well #4 and Connection to Maple Water Treatment Plant

The project includes design and construction of Reverse Osmosis Well #4, well site improvements (pumping system, well head facilities, etc.), and approximately 1,200 linear feet of raw water transmission main from the well site to a connection with existing piping on Maple Road. The project provides an additional source of water supply. The anticipated date of construction completion is July 2024

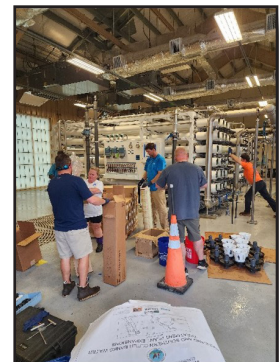
FY 2022	\$ 950,000
FY 2023	-
FY 2024	703,886



Maple Water Treatment Plant Expansion

The project consists of design and construction of a 750,000 gallon per day expansion of the Maple Water Treatment Plant. The project is scheduled for completion in mid-2024.

FY 2022	\$ 500,000
FY 2023	3,025,316
FY 2024	-



Southern Outer Banks Water System Construction Fund

New Reverse Osmosis (RO) Well and Connection to Southern Outer Banks Water System

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. The production well is scheduled to be drilled and testing over the winter of 2024/2025.

FY 2023	\$ 1,700,000
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Southern Outer Banks Water Treatment Plant Expansion

The project consists of design and construction of a 750,000 gallon per day expansion of the Southern Outer Banks Water Treatment Plant. The project is scheduled for completion in mid-2024.

FY 2022	\$ 500,000
FY 2023	5,269,653
FY 2024	1,000



FY 2025 Programmed Project

- Design of new distribution building at Pine Island.

Mainland Central Sewer Construction Fund

Temporary Mobile Plant

The project authorizes the installation, 36-month lease, and demobilization of a 100,000 gallon per day extended aeration modular wastewater package plant at the Moyock Regional Wastewater Treatment Plant. The plant is scheduled for delivery in May 2024, and installation completion is anticipated in June 2024.

FY 2023	\$ 1,222,784
FY 2024	410,000



Moyock Sewer Expansion 2022

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. Design-builder selection is anticipated in June 2024.

FY 2021	\$ 1,100,000
FY 2022	90,000
FY 2023	-
FY 2024	-

FY 2025 Programmed Projects

- Design of storage building at Maple Commerce WWTP and Moyock Commons WWTP.
- Design of operator building at Waterside Villages.

FY 2026 - FY 2029 CIP General Fund

Department	Description	FY 2026	FY 2027	FY 2028	FY 2029
Administration	Vehicle replacement	\$	40,000		
Information Technology Services	Storage server replacement	65,000			
	Server replacement			100,000	
Public Works	Vehicle replacement	60,000			
	Backhoe replacement	160,000			
	Barco Library - HVAC replacement	18,500			
	Barco Library - Flooring	50,000			
	COA - HVAC replacement	25,500			
	Cooperative Ext. HVAC replacement	25,500			
	Cooperative Ext. auditorium flooring	75,000			
	Programmed amount		200,000	200,000	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
Detention Center	Inmate heart rate monitoring system	145,000			
	Generator replacement	275,000			

Department	Description	FY 2026	FY 2027	FY 2028	FY 2029
Emergency Medical Services	Ambulance replacements (2)	\$ 802,500	802,500	802,500	802,500
	Quick response vehicle replacement	80,000	80,000	80,000	80,000
	PowerLoad Stretchers	70,000	70,000	70,000	70,000
	Video laryngoscopes (14)	49,000			
	Medical Equipment	20,000			
	Consumable medical supplies unit (4)	40,000			
	Tablets (12)	5,748			
	MCT (2)	9,800			
Emergency Management	Mobile/portable radio replacement	600,000	600,000	600,000	600,000
	Replacement of WebEOC software	30,000			
Communications	Addition of fifth CAD station			225,000	
Inspections	Vehicle replacement	46,000	47,000	48,000	98,000
Fire Services	SBCA replacement program	255,000	255,000	255,000	
	Baron CFS Breathing Air Compressor System	76,000			
	Fire training supplies	10,000	10,000	10,000	
Airport	Aircraft Lavatory Cart	8,500			
	Pull behind turbine blower		14,000		
	Replacement mower			16,000	

Department	Description	FY 2026	FY 2027	FY 2028	FY 2029
Cooperative Extension	Cargo trailer	\$ 5,000			
	Tool shed		12,000		
	Greenhouse			75,000	
	Auditorium tables and chairs				28,000
Planning	Vehicle replacement		50,000		
Social Services	Vehicle replacement	35,000	35,000		
	Van replacement	50,000			
	HVAC replacement	18,000	18,000	18,000	18,000
	Interior office remodel	50,000			
Parks & Recreation	Replacement mower	30,000	30,000	30,000	
	Replacement ballfield groomer	35,000			
	Replacement truck	57,000	40,000	48,000	45,000
	Security cameras	215,000			
Senior Services	Replacement bus		65,000		
TOTAL		\$4,251,998	\$3,123,450	\$3,332,450	\$2,696,450

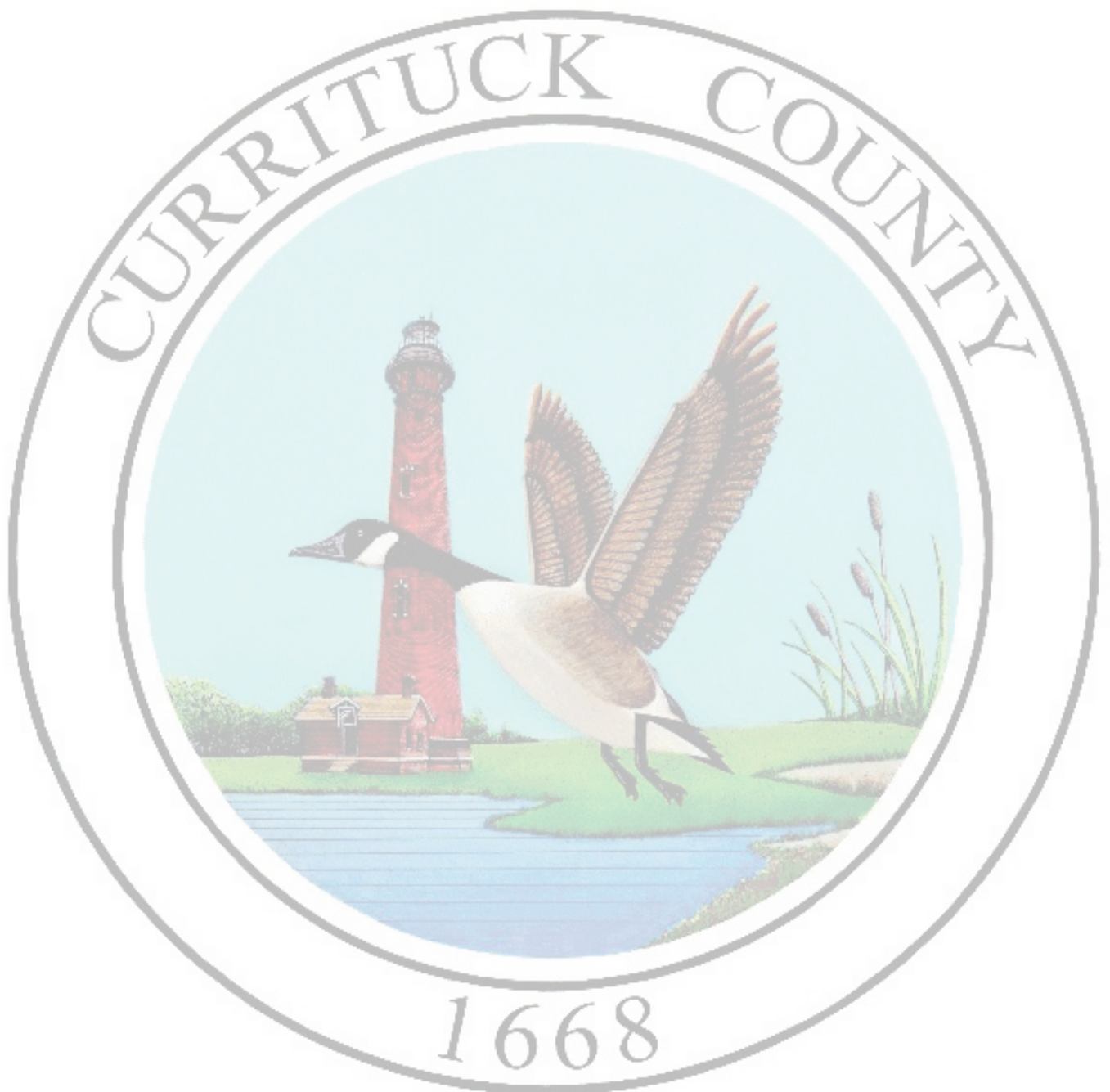
FY 2026 - FY 2029 CIP Enterprise Funds

Department	Description	FY 2026	FY 2027	FY 2028	FY 2029
Mainland Water	Automatic meter replacement stock	30,000	30,000	30,000	30,000
	Emergency repairs	50,000	55,000	55,000	60,000
	Wedgewood Lakes water main replacement (5 phases)	350,000	350,000	350,000	450,000
	Hwy 158 water main upgrade (road widening)	750,000			
	RO well/raw water main connection	2,000,000		3,000,000	
	RO membrane replacement		300,000.00		
	Vehicle replacement			80,000	80,000
	Walnut Is. water main replacement			2,000,000	2,000,000
	SCADA upgrade		130,000		
	Forklift	80,000			
	Valves	25,000	25,000	30,000	30,000
	Hydrants	25,000	25,000	30,000	30,000
	Sampling stations for Bac Ts	18,000			
	Spare pump and motor for deep wells	60,000			
	Shallow wells rehab/upgrade	40,000	40,000		
	Total		\$ 3,428,000	\$ 955,000	\$ 5,575,000
SOBWS	Emergency repairs	50,000	55,000	55,000	60,000
	Water meters	20,000	25,000	25,000	35,000
	Variable frequency drive pumps	120,000			
	Valves	25,000	25,000	30,000	30,000
	500,000 gallon elevated water tank		6,000,000		
	RO well - Bonito Street	2,000,000			
	Raw water main upgrade - Albacore to Bonito	2,600,000			
Generator - Shad Street well	250,000				

Department	Description	FY 2026	FY 2027	FY 2028	FY 2029
	Hwy 12 well repairs	60,000	60,000	60,000	60,000
	Hydrants	25,000	25,000	25,000	
	Raw water line - Currituck Club to Ocean Sands	300,000			
	Rehab 17 wells at Currituck Club	350,000			
	New distribution building at Pine Island	600,000			
	Paint water plant		100,000		
	Total	\$ 6,400,000	\$ 6,290,000	\$ 195,000	\$ 185,000
Mainland Central Sewer	Emergency repairs	40,000	50,000	50,000	50,000
	Spare pumps	60,000	60,000	60,000	60,000
	Moyock Commons setlink tank addition	60,000			
	Maple WWTP expansion		6,000,000		
	Storage building at Maple	200,000			
	Moyock Commons - new building	300,000			
	Bypass valves	100,000	100,000		
	Vehicle replacement		70,000		
	Waterside sprayfield piping replacement	170,000	170,000		
	Lift station rehab	100,000	100,000		
	Infiltration and inflow repairs	10,000	10,000	10,000	
	Waterside Villages Operator Building	200,000			
	Total	\$ 1,240,000	\$ 6,560,000	\$ 120,000	\$ 110,000

Department	Description	FY 2026	FY 2027	FY 2028	FY 2029
Ocean Sands Water and Sewer	EQ tank aeration	750,000			
	Spray field rehab	180,000	180,000		
	Inflow and infiltration repairs	20,000	25,000	25,000	30,000
	Spare PLC parts	20,000	25,000	25,000	30,000
	Spare pumps	60,000	70,000	70,000	70,000
	Storage building	350,000			
	Emergency repairs (sewer)	50,000	60,000	60,000	60,000
	Lift station rehab	70,000	75,000	75,000	75,000
	3/4 inch water meters with minodes	24,500			
	Repairs (water)	40,000	40,000	50,000	50,000
	Hydrants	25,000	25,000	25,000	30,000
	Total		\$ 1,589,500	\$ 500,000	\$ 358,000
Solid Waste	Transfer Station - resurface pit	150,000			
	Repairs	25,000	25,000	25,000	25,000
	Total		\$ 175,000	\$ 25,000	\$ 25,000

Tourism Development Authority



Budget Message

May 20, 2024

Honorable Board of Commissioners,

I am pleased to submit the Currituck County Tourism Development Authority's Fiscal Year 2025 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 2025 Financial Picture and Beyond

Since 2019, the collection of occupancy tax has continued to increase year over year. Although occupancy tax collections in FY 2024 are approximately 3% higher than the same time in FY 2023, 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 2025 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. Therefore, this proposed budget does not include a transfer of funds to support law enforcement, emergency medical services or fire protection in Corolla.

This recommended budget conservatively estimates occupancy tax revenue in the amount of \$11,792,865. 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 \$4,718,360. This allocation represents an increase of \$178,624 or 3.93% over the FY 2024 adopted budget.

Tourism-Related Expenditures

For tourism-related expenditures, this proposed budget allocates \$3,928,898 for the following for staff, operation and maintenance for beach access ramps, economic development, beach cleaning services, Carova Park, preservation of the county's historic buildings and properties, Corolla Wild Horse Fund's protection and management of the wild horse herd, and the Whalehead and Maritime Museums and Outer Banks Center for Wildlife Education in Historic Corolla Park.

The proposed budget allocates \$438,355 in capital outlay. Purchases and improvements include:

- \$32,355 for computer replacements

- \$90,000 for Wildlife Education Center audio-visual equipment replacement
- \$50,000 for vehicle replacement
- \$180,000 for Currituck Jack statue
- \$14,000 for Moyock Welcome Center improvements

The proposed budget includes transfers in the amount of \$2,707,252 for the following:

- \$195,000 for administration of the occupancy tax collections.
- \$301,252 for Currituck County Rural Center operations.
- \$60,000 for recreation field maintenance necessary for baseball/softball tournaments.
- \$30,000 for Carova Beach Road Service District maintenance of roads.
- \$60,000 for design of Southern Beach Access and Albacore walkover improvements.
- \$1,200,000 for construction of Herring, Tuna, and Shad walkover replacement projects.
- \$225,000 for Carova Beach Park bulkhead replacement.
- \$500,000 for Whalehead dredging project.
- \$96,000 for Shoreline Stability Study
- \$40,000 for promotional efforts for Currituck County Regional Airport.

I believe this \$11,792,865 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 3, 2024 a budget work session will be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 17, 2024 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2024.

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, Human Resources Director Melissa Futrell, and Public Information Officer Randall Edwards.

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



Rebecca L. Gay
Interim County Manager

Budget Ordinance

CURRITUCK COUNTY TOURISM DEVELOPMENT AUTHORITY BUDGET ORDINANCE For the Year Ending June 30, 2025

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, 2024 and ending June 30, 2025.

SECTION 1. OCCUPANCY TAX - PROMOTION

A. Estimated Resources

Other taxes and licenses	11,534,184
Intergovernmental Revenue	30,000
Sales and services	124,000
Miscellaneous	52,000
Investment Earnings	200,000
Transfer In	<u>50,000</u>
TOTAL ESTIMATED RESOURCES	<u>11,990,184</u>

B. Appropriations

Tourism Promotion	4,745,395
General Tourism Expenditures	2,514,209
Whalehead Museums	1,584,973
Capital Outlay	438,355
Transfers out	<u>2,707,252</u>
TOTAL APPROPRIATIONS	\$ <u>11,990,184</u>

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

SECTION 2. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

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

SECTION 3. CONTRACTUAL OBLIGATIONS

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

- A. They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
- B. They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment bond requirements for all formal bids of apparatus, supplies, materials and equipment as stated in G. S. 143-129.
- C. They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations; and (3) services which are within budgeted departmental appropriations.
- D. They may execute grant agreements to and from public and nonprofit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- E. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.

SECTION 4. MEMORANDA

A. Officers:

Rebecca L. Gay is the Interim County Manager and Budget Officer
 Leeann Walton is the Clerk to the Board
 Samantha Evans is the Deputy Clerk to the Board
 Sandra L. Hill is the Finance Director
 Caron Crouse is the Assistant Finance Director/Deputy Finance Director
 Olivia Luks, 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 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.

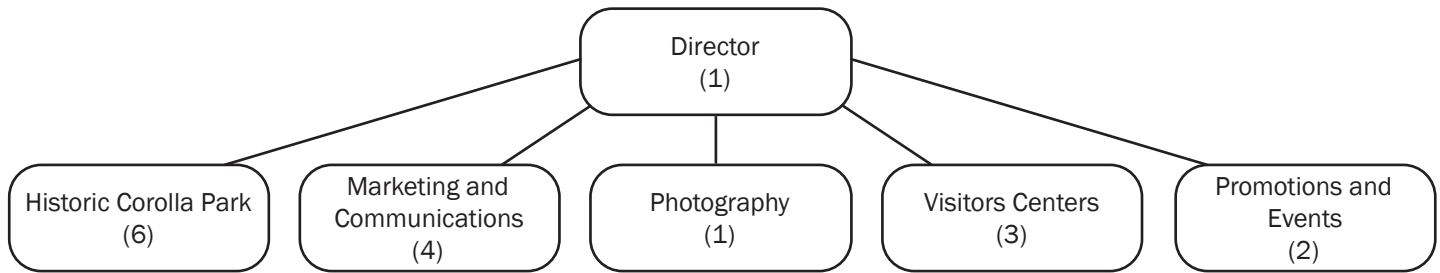
ADOPTED this 24th day of June 2024.

Signature on File
Bob White
Board of Commissioners

ATTEST:

Signature on File
Leeann Walton
Clerk to the Board of Commissioners

Travel and Tourism Department



	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Occupancy Tax	19,357,237	15,499,037	-	11,366,865	11,534,184
Penalties and Interest	6,367	-	-	-	-
Transfer In	50,000	50,000	-	50,000	50,000
Other Revenue	880,898	800,000	3,500,000	376,000	406,000
	20,294,502	16,299,037	3,500,000	11,792,865	11,990,184
Wages and Benefits	895,814	1,001,486	1,022,028	1,095,383	1,096,496
Tourism Promotion	3,177,879	3,528,640	3,467,221	3,622,977	3,648,899
Total Promotions	4,073,693	4,540,126	4,489,249	4,718,360	4,745,395
Wages and Benefits	794,975	1,065,684	1,068,834	1,136,071	1,142,088
Tourism Related	2,057,090	2,703,888	2,382,630	2,792,827	2,957,094
Total Tourism Related	2,852,065	4,032,572	3,451,464	3,928,898	4,099,182
Capital Outlay	70,767	273,000	168,355	438,355	438,355
Transfers and Fund Balance	(8,920,959)	7,726,339	(75,000)	2,707,252	2,707,252
	\$ 4,377,018	-	\$ (4,684,068)	-	-

Mission

To promote Currituck County to attract guests for the purpose of visitation spending, which strengthens to local economy through local and state sales tax. This enhances the quality of life for county residents and encourages growth of tourism-related businesses.

award for Community Engagement for its “Report to the Community on the Visitor Economy” and accompanying videos. Also, NC Coast Host awarded the Tourism Impact Award for the Northern Region to the Currituck Visitors Centers, including the Moyock Welcome Center and the Corolla Visitor Center.

Accomplishments In FY 2024

The department won two highly-coveted tourism awards this year. The North Carolina Travel Industry Association awarded the department the platinum

The Tourism Department contracted with Chandlerthinks for a rebranding project. Currituck County has three very distinct destinations that offer very different visitor experiences in Corolla and Carova, Mainland, and

Knotts Island. Chandler thinks will present its findings this year and the department will roll out its new brand in summer or fall of 2024.

The county surpassed previous amounts of occupancy tax funds collected and enjoyed a profitable season for Whalehead tours, weddings, Under the Oaks Arts Festival and Cork & Craft. The Bulls & BBQ event sold out its November 2023 rodeo. The department's email marketing list and Facebook page increased in subscribers. Also, the department distributed event grant funding totaling \$97,000 to six local businesses and organizations in support of their events, which attracted visitation and spending to the county.

The Tourism Department launched its Make It Your Nature campaign to increase environmental awareness among our visitors and residents. This program is geared towards children, but also engages parents.

Staff assumed operations of the Outer Banks Center for Wildlife Education and hired a general manager for this facility.

The Historic Jarvisburg Colored School and Historic Corolla Park were featured in several television spotlights. Current historical restoration projects are still ongoing with the boathouse in Historic Corolla Park and the Historic Jarvisburg Colored School. These are expected to be completed in 2024.

The department applied for a grant from the Z. Smith Reynolds Foundation Inclusive Public Art program to erect a statue to honor enslaved sailor and Revolutionary War hero, John Jasper White, known as Currituck Jack. While Currituck did not receive the grant, four community meetings helped bring attention outside of Currituck County to this historic figure.

Tourism also conducted four community meetings regarding the Historic Jail to determine a vision for the interpretation of this facility when it is opened to the public.

FY 2025 Goals And Discussion

Goals for marketing Currituck County include out-of-market advertising to attract visitors. Marketing sources will include digital marketing, TV, radio, print, social media, streaming audio, email, billboards, and more. This is focused on attracting new visitors, as well as encouraging repeat visitation from previous visitors.

In-market advertising opportunities will target visitors after they arrive on the Corolla Outer Banks. This will

showcase attractions, shopping and dining, and outdoor adventure opportunities in Currituck. This strategy will also target visitors in other Outer Banks locations to entice them to visit the county. These day trips will result in increased sales tax collections and help convince these visitors to stay in Corolla on their next trip.

The county will grow occupancy tax and sales tax revenues through promotional efforts that continue to position the county as a remote, upscale, family friendly destination.



Staff will continue to improve the email database, social media reach, website content, video assets, and other promotional materials. A new website will be developed following the rebranding.

Staff will enhance communication with local business and travel industry partners and provide continued added value to these partners through our visitor centers, printed materials, and website.

The Make It Your Nature programming will educate visitors and residents on environmentally friendly practices.

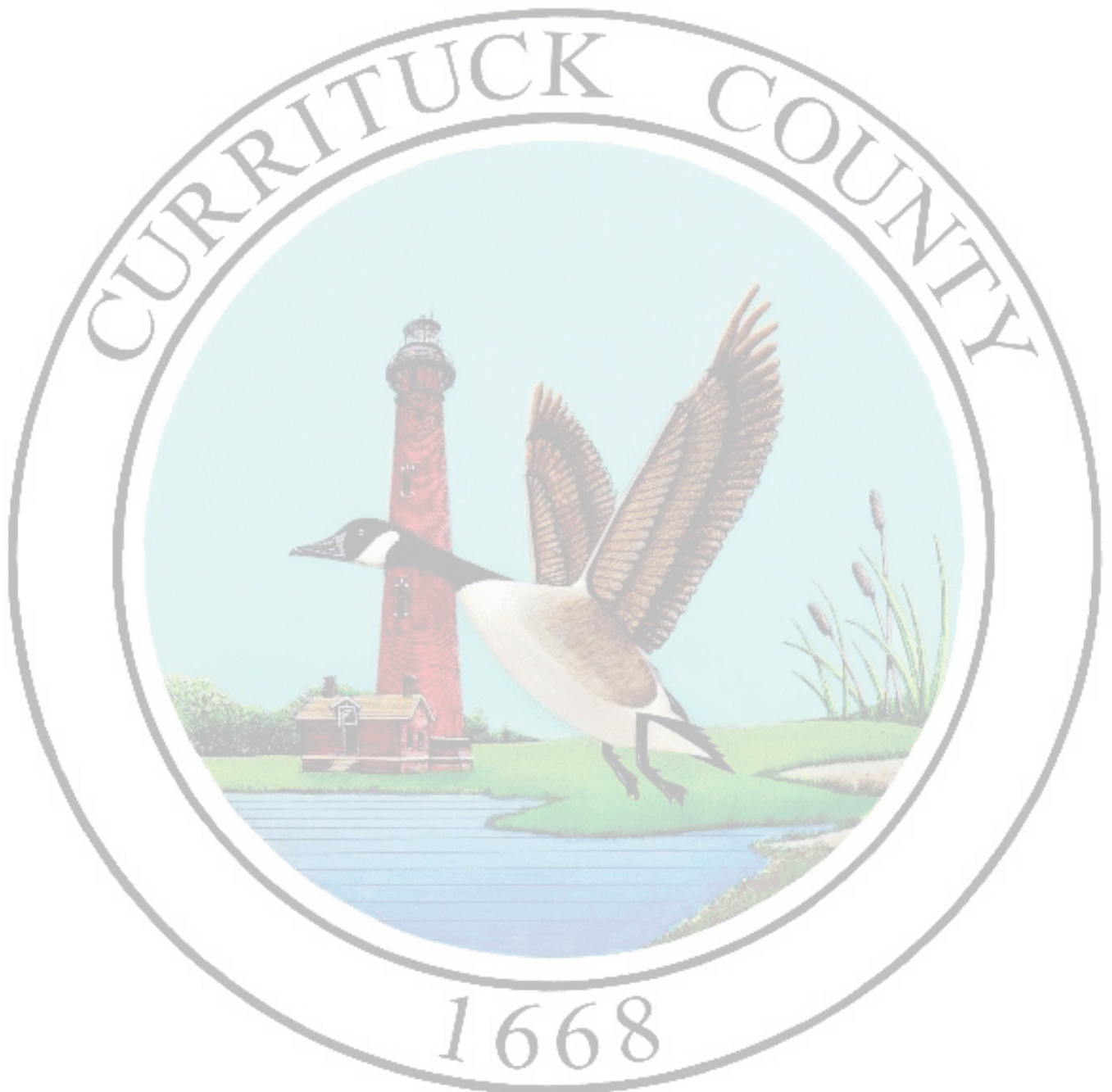
Staff will coordinate with the Currituck NC 250th Semi Quincentennial task force to bring programming to Currituck County in 2026. This may include a reenactment of Betsy Dowdy's ride that would include the counties of Currituck, Camden, Pasquotank and Perquimans.

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



Budget Message

May 20, 2024

Honorable Board of Commissioners,

I am pleased to submit Ocean Sands Water and Sewer District's Fiscal Year 2025 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 2025 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.

The current base rate for wastewater collection and treatment is well below the rate required to sustain the wastewater collection and treatment system. Last year, you adopted a budget in which the base sewer rate was increased from \$7.95 to \$13.00. This proposed budget includes a base sewer rate increase from \$13.00 to \$20.00. It is estimated that the base rate will need to be increased over a period of fiscal years so that revenue matches expenses.

This proposed budget conservatively estimates, with allocation of \$534,166 in appropriated retained earnings, revenues in the amount of \$2,978,313. It is recommended that expenditures are allocated as follows:

- For administration in the amount of \$359,574.
- For water treatment operations the amount of \$784,581.
- For sewer treatment operations in the amount of \$818,095.
- For debt service payment in the amount of \$601,063.

This proposed budget also includes the allocation of funds for capital outlay totaling \$415,000 for the following purposes:

- \$15,000 for hydrants.

- \$30,000 for major water system repairs.
- \$20,000 for infiltration and inflow repairs.
- \$20,000 for spare PLC parts.
- \$60,000 for spare pumps.
- \$50,000 for sewer emergency repairs.
- \$70,000 for lift station rehabilitation.
- \$30,000 for new operator truck.
- \$120,000 for tractor for spray field.

I believe this \$2,978,313 proposed budget is responsible and prudently raises additional revenue to properly meet the district's financial needs.

Now that the budget is yours, we want citizens to have the opportunity to 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 3, 2024 a budget work session will be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 17, 2024 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2024.

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, Human Resources Director Melissa Futrell, and Public Information Officer Randall Edwards.

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



Rebecca L. Gay
Interim County Manager

Budget Ordinance

CURRITUCK COUNTY OCEAN SANDS WATER & SEWER DISTRICT BUDGET ORDINANCE Annual Budget for FY 2025

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, 2024 and ending June 30, 2025.

SECTION 1. OCEAN SANDS WATER & SEWER OPERATING FUND

A. Estimated Resources

District Taxes	647,597
Charges for Services - Water	717,550
Charges for Services - Sewer	976,000
Other non-operating revenues	-
Investment earnings	120,833
Transfers from other funds	315,000
Retained earnings appropriated	<u>340,955</u>
TOTAL ESTIMATED RESOURCES	<u>3,117,935</u>

B. Appropriations

Water operations	779,681
Sewer operations	837,295
Operations - Administration	484,896
Debt - sewer	601,063
Capital outlay - water	45,000
Capital outlay - sewer	<u>370,000</u>
TOTAL APPROPRIATIONS	<u>\$ 3,117,935</u>

SECTION 2. OCEAN SANDS WATER AND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources

Investment Earnings	15,000
Appropriated Retained Earnings	<u>300,000</u>
TOTAL ESTIMATED RESOURCES	<u>315,000</u>

B. Appropriations

Transfers Out	<u>315,000</u>
TOTAL APPROPRIATIONS	<u>\$ 315,000</u>

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 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 5. MEMORANDA

A. Officers:

Rebecca L. Gay is the Interim County Manager and Budget Officer
Leeann Walton is the Clerk to the Board
Samantha Evans is the Deputy Clerk to the Board
Sandra L. Hill is the Finance Director
Caron Crouse is the Assistant Finance Director
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 Investment Pool, Charlotte, North Carolina
Towne Bank of Currituck, North Carolina
U S Bank, 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 24th day of June 2024.

Signature on File
Bob White
Board of Commissioners

ATTEST:

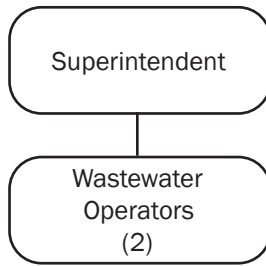
Signature on File
Leeann Walton
Clerk to the Board of Commissioners

Ocean Sands Water and Sewer System

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Requested	FY 2025 Proposed	FY 2025 Adopted
Ad Valorem Taxes	576,133	635,238	1,276,411	645,597	647,597
Investment Earnings	31,974	50,250	45,000	90,000	120,833
Water Revenues	704,971	695,500	714,471	717,550	717,550
Sewer Revenues	919,756	898,903	942,390	976,000	976,000
Total Revenues	\$ 2,232,835	\$ 2,279,891	\$ 2,978,272	\$ 2,429,147	\$ 2,461,980
Water Operations	695,462	565,869	744,200	779,681	779,681
Sewer Operations	459,814	751,341	838,095	797,295	837,295
Operations - Administration	1,069,309	368,987	242,374	385,274	484,896
Debt - Sewer	625,563	613,313	601,063	601,063	601,063
Capital Outlay - Water	7,143	63,000	43,169	45,000	45,000
Capital Outlay - Sewer	217,208	426,000	406,000	370,000	370,000
Total Expenses	\$ 3,074,498	\$ 2,788,510	\$ 2,874,901	\$ 2,978,313	\$ 3,117,935
Transfers and Fund Balance	-	508,619	-	549,166	655,955

Ocean Sands Water and Sewer System Development Fees

Appropriated Retained Earnings	104,819	-	-	300,000	300,000
Investment Earnings	3,464	-	-	15,000	15,000
Total Revenue	\$ 108,283	-	-	\$ 315,000	\$ 315,000
Transfers Out	-	-	-	(315,000)	(315,000)



Mission

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

The Ocean Sands Water and Sewer System serves the Ocean Sands properties in Corolla. The fund serves approximately 1,000 water and sewer customers.

Accomplishments In FY 2024

Staff replaced a chlorine analyzer, green sand media, and an Ocean Sands EQ pump. A rehab of shallow wells in Corolla was completed along with the cleaning of sewer collection lines.

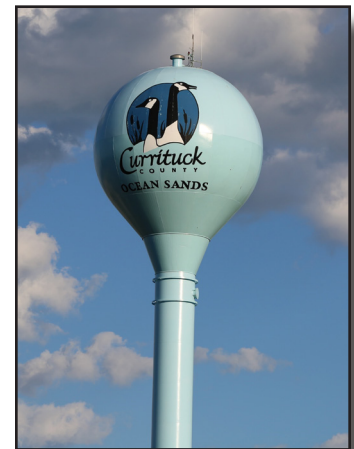
Staff continued to test for the presence of PFAS chemicals in the county’s water system.

FY 2025 Goals And Discussion

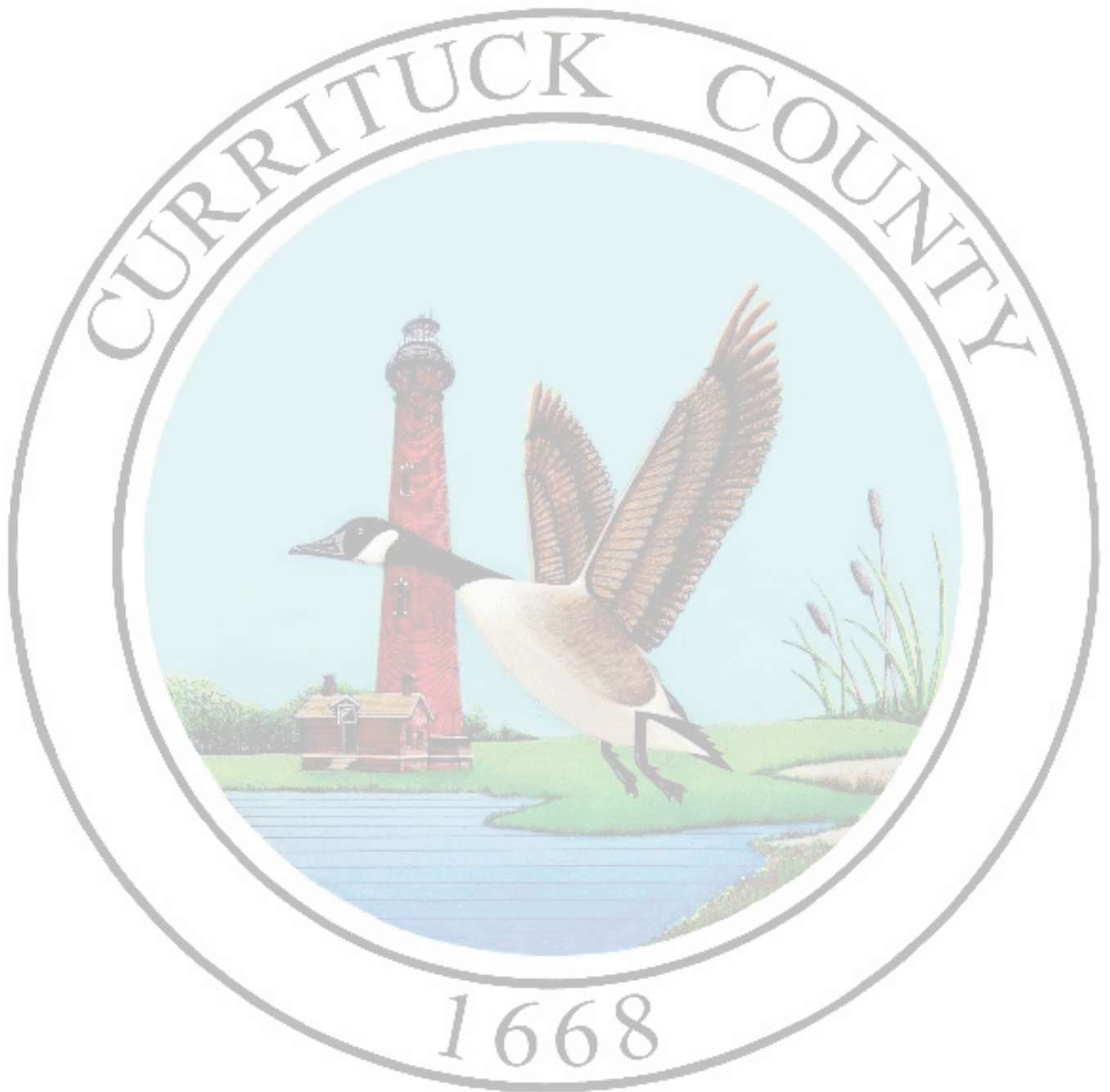
Staff will continue to test for the presence of PFAS chemicals and other dangerous substances in the treated water supply. The county aims to provide safe, clean drinking water for all customers.

Future Considerations

Future expansion may be necessary and maintenance must be sustained to provide an adequate utility system in Ocean Sands. Future needs will be impacted by the rising costs of materials and construction.



Appendix



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Detailed Debt Service Fund	Appendix 134
Development Fees	Appendix 135

CURRITUCK COUNTY
NORTH CAROLINA

SALARY AND COMPENSATION RESOLUTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

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

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

Chief Judge	\$170 on election day, \$20 on canvass day, \$15 on instruction day plus travel reimbursement at per diem rate, \$20 on recount day
Judge	\$125 on election day, \$15 on instruction day plus travel reimbursement at per diem rate
Assistants	\$110 on election day, \$15 on instruction day plus travel reimbursement at per diem rate
<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

<u>Library Board of Trustees</u>	
Members	\$50 per meeting
<u>Nutrition Board</u>	
Members	\$50 per meeting
<u>Parks and Recreation Board</u>	
Members	\$50 per meeting
<u>Planning Board</u>	
Members	\$50 per meeting
<u>Senior Citizens Advisory Board</u>	
Members	\$50 per meeting
<u>Social Services Board</u>	
Members	\$50 per meeting
Chairman	\$75 per meeting

SECTION 2 - PAYMENTS TO BOARDS

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

SECTION 3 - NEW APPOINTMENTS

Compensation

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

Minimum Wage

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

SECTION 4 - PART-TIME AND TEMPORARY EMPLOYEE BENEFITS

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

PART-TIME/TEMPORARY PAY RATES

Part-time and temporary positions are funded at the Step 1 hourly rate of the corresponding full-time position's grade.

DSS On Call	\$26.42 per hr
Summer Intern - Whalehead	\$15.00/\$15.61 per hr
Tour Guides - Whalehead	\$15.00 per hr
Visitor Relations Coordinator - Temporary	\$16.24 per hr

Parks & Recreation Temporary Staff

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

SECTION 5 - FULL TIME EMPLOYEE RATES

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


Positions with trainee classifications are funded at one grade below their respective fully certified position.

SECTION 6 - TRAVEL

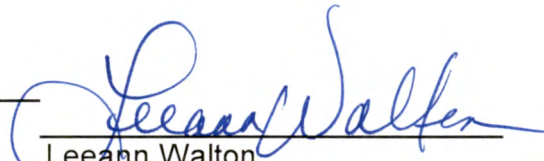
Per Diem Rate

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 24th day of June 2024.



Bob White, Chairman
Board of Comissioners



Leeann Walton
Clerk to the Board Comissioners

SALARY GRADE	Hiring Salary Step 1	Six Months Step 2	Standard Job Rate Step 3	CLASSIFICATION
50	\$33,696.00	\$34,369.92	\$35,057.32	Custodian
51	\$34,369.92	\$35,057.32	\$35,758.47	Senior Center Site Manager
52	\$35,057.32	\$35,758.47	\$36,473.63	Park Attendant Rural Attendant
53	\$35,758.47	\$36,473.63	\$37,203.11	Aging Senior Services Admin. Supervisor Animal Care Technician Community Social Services Assistant DSS DCI CP/Clerk Deputy Register of Deeds Library Assistant I Recreation Assistant Secretary I
54	\$36,473.63	\$37,203.11	\$37,947.17	Library Assistant II Maintenance/Repair Worker Meter Reader EMT Basic/Firefighter ^ Lineman - Airport Processing Assistant IV Tax Clerk Utilities Customer Service Representative

55	\$37,203.11	\$37,947.17	\$38,706.11	Detention Officer
56	\$37,947.17	\$38,706.11	\$39,480.23	4H Program Assistant Accounting Clerk Animal Control Officer Assistant Promotions & Events Coordinator Assistant Register of Deeds F&C Sciences Associate Human Resources Clerk II Income Maintenance Caseworker I Library Associate I
57	\$38,706.11	\$39,480.23	\$40,269.84	Intake Officer Permit Technician
58	\$39,480.23	\$40,269.84	\$41,075.24	Administrative Assistant I Park Superintendent Processing Assistant V Receptionist/IT Administrative Assistant Telecommunicator I ^ Tourism Promo & Event Coordinator
59	\$40,269.84	\$41,075.24	\$41,896.74	Courthouse Security Officer Deputy Director of Elections Rural Center Manager Shelter Manager

60	\$41,075.24	\$41,896.74	\$42,734.67	
61	\$41,896.74	\$42,734.67	\$43,589.37	Deputy Tax Collector EMT/Advanced ^ Education Specialist - WRC Evidence Technician Income Maintenance Caseworker II Sales & Marketing Associate Social Worker I Telecommunicator II ^ Visitor Relations Specialist
62	\$42,734.67	\$43,589.37	\$44,461.16	
63	\$43,589.37	\$44,461.16	\$45,350.38	Sergeant Detention Officer

64	\$44,461.16	\$45,350.38	\$46,257.38	Administrative Assistant II Athletic Grounds Manager Building Inspector I ^ Code Enforcement Officer Distribution Operator ^ Human Resources Assistant Recreation Specialist Rural Center Director Support Technician Wastewater Operator ^ Water Plant Operator ^ Water Plant Operator/Lab Technician ^
65	\$45,350.38	\$46,257.38	\$47,182.53	
66	\$46,257.38	\$47,182.53	\$48,126.18	Firefighter/EMT Basic ^ Income Maintenance Caseworker III Library Associate II Planning Technician Communications Training Officer ^ Planning Clerk
67	\$47,413.83	\$48,362.10	\$49,329.33	

68	\$48,599.17	\$49,571.15	\$50,562.58	Accounting Technician Building Inspector II probationary/FQ Inspect I ^ ** E Body Development Technician EMT Paramedic/Firefighter ^ Planner I Public Relations Coordinator Tax Appraiser Support Technician II Visitor Center Supervisor
69	\$49,814.15	\$50,810.43	\$51,826.64	Income Maintenance Supervisor I
70	\$49,869.49	\$50,866.89	\$51,884.22	Administrative Officer I Building Inspector II FQ ^ Cross Connection ORC ^ Deputy Emergency Management Coordinator Income Maintenance Supervisor II Lieutenant Detention Officer Lieutenant - EMS ^ Social Worker II Soil & Water District Technician Stormwater Technician Maintenance/Repair Worker Plumber EMS Logistics Specialist
71	\$51,116.23	\$52,138.56	\$53,181.32	Communications Supervisor ^ Firefighter EMT/Advanced ^ Maritime Museum Manager Outer Banks Center for Wildlife Education Manager

72	\$52,394.14	\$53,442.02	\$54,510.86	Building Inspector III probationary/FQ BI II ^ Creative Director GIS Specialist Paralegal Permit Coordinator Planner II Wastewater Supervisor ORC ^ Web/AV Specialist
73	\$53,442.02	\$54,510.86	\$55,601.08	Veteran Services Officer
74	\$54,510.86	\$55,601.08	\$56,713.11	Contract Purchasing Agent Operations Manager - Public Utilities Operations Manager - PW/Solid Waste Site Manager/Curator Social Worker III Social Worker Invest/Assess Treatment Maintenance/Repair Worker HVAC
75	\$55,601.08	\$56,713.11	\$57,847.36	
76	\$56,713.11	\$57,847.36	\$59,004.31	Aging Senior Services Director Animal Services and Control Director Building Inspector III FQ ^ Business Officer 1 Director of Elections Firefighter EMT/Paramedic ^ Maintenance Supervisor Social Work Supervisor II Water Treatment Plant Supervisor ^

77	\$57,847.36	\$59,004.31	\$60,184.39	Fire Training Officer/Recruitment Coordinator ^ EMT Training Officer ^
78	\$59,004.31	\$60,184.39	\$61,388.09	Accountant Fire Lieutenant ^ Jail Superintendent Senior Planner
79	\$60,184.39	\$61,388.09	\$62,615.84	
80	\$60,229.82	\$61,434.41	\$62,663.10	Captain - EMS ^ Director of Photography Project Manager Public Information Officer Senior Inspector ^
81	\$61,434.41	\$62,663.10	\$63,916.36	
82	\$62,663.10	\$63,916.36	\$65,194.69	Marketing & Communications Director Social Worker Supervisor III Wastewater Superintendent ^ Water Superintendent ^
83	\$64,229.68	\$65,514.27	\$66,824.56	Lieutenant - Sheriff ^ Social Work Program Manager
84	\$65,514.27	\$66,824.56	\$68,161.05	
85	\$66,824.56	\$68,161.05	\$69,524.27	Administrative Assistant/Clerk to the Board
86	\$68,495.17	\$69,865.08	\$71,262.38	GIS Coordinator MUNIS Software Specialist
87	\$69,865.08	\$71,262.38	\$72,687.63	Chief Building Inspector ^
88	\$71,262.38	\$72,687.63	\$74,141.38	

89	\$73,043.94	\$74,504.82	\$75,994.91	Captain- Sheriff ^ Risk Management Administrator Tourism Director
90	\$74,504.82	\$75,994.91	\$77,514.81	
91	\$75,994.91	\$77,514.81	\$79,065.11	Airport Director Assistant Planning Director Recreation Director Fire and EMS Captain ^
92	\$77,514.81	\$79,065.11	\$80,646.42	Chief Deputy - Sheriff ^
93	\$79,452.68	\$81,041.74	\$82,662.57	Tax Administrator
94	\$81,439.00	\$83,067.77	\$84,729.13	
95	\$83,474.98	\$85,144.48	\$86,847.36	
96	\$85,144.48	\$86,847.36	\$88,584.31	Public Utilities Manager ^ Emergency Management Director
97	\$86,847.36	\$88,584.31	\$90,356.00	Deputy Chief- Fire/EMS ^
98	\$88,584.31	\$90,356.00	\$92,163.12	Assistant County Engineer Assistant Finance Director Human Resources Director Public Works Director Director of Social Services
99	\$90,356.00	\$92,163.12	\$94,006.38	
100	\$92,614.89	\$94,467.19	\$96,356.54	
101	\$94,930.26	\$96,828.88	\$98,765.45	IT Director
102	\$97,303.52	\$99,249.59	\$101,234.59	Chief of EMS ^

103	\$99,736.11	\$101,730.83	\$103,765.45	
104	\$102,229.51	\$104,274.10	\$106,359.59	
105	\$104,785.25	\$106,880.96	\$109,018.58	
106	\$107,404.89	\$109,552.99	\$111,744.05	
107	\$109,552.99	\$111,744.05	\$113,978.92	Planning and Inspections Director
108	\$111,744.05	\$113,978.92	\$116,258.50	
109	\$113,978.92	\$116,258.50	\$118,583.67	Assistant County Manager
110	\$116,258.50	\$118,583.67	\$120,955.35	
111	\$118,583.67	\$120,955.35	\$123,374.45	
112	\$121,548.26	\$123,979.23	\$126,458.81	Finance Director Public Utilities Director County Engineer
113	\$124,586.97	\$127,078.71	\$129,620.29	
114	\$127,701.64	\$130,255.67	\$132,860.79	
115	\$130,894.18	\$133,512.07	\$136,182.31	

SHERIFF SALARY CLASSIFICATIONS - 84 HOUR SCHEDULE WITH SECTION 7(k) EXEMPTION

SALARY GRADE	Hiring Salary Step 1	Six Months Step 2	Standard Job Rate Step 3	CLASSIFICATION
1065	\$47,622.56	\$48,575.01	\$49,546.51	
1066	\$48,570.26	\$49,541.66	\$50,532.50	
1067	\$49,784.51	\$50,780.20	\$51,795.81	
1068	\$51,029.13	\$52,049.71	\$53,090.70	
1069	\$52,316.41	\$53,362.74	\$54,429.99	Deputy Sheriff - Certified ^
1070	\$52,366.20	\$53,413.53	\$54,481.80	Deputy Sheriff Certified/SRO ^
1071	\$53,672.12	\$54,745.56	\$55,840.47	
1072	\$55,013.92	\$56,114.19	\$57,236.48	
1073	\$56,116.57	\$57,238.90	\$58,383.68	Detective I ^ Senior Deputy Sheriff ^
1074	\$57,227.79	\$58,372.34	\$59,539.79	Deputy Sheriff/School Resource Officer ^ Detective II ^ Sheriff Civil Processing Deputy ^ Sheriff Corporal ^
1075	\$58,381.14	\$59,548.76	\$60,739.74	
1076	\$59,548.85	\$60,739.82	\$61,954.62	
1077	\$57,847.36	\$59,004.31	\$60,184.39	
1078	\$61,950.47	\$63,189.48	\$64,453.27	Sergeant ^

Italics indicates exempt status

^ indicates position eligible for incentive increase(s)

** E Body Grade is Dependent upon State Certification Level

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

County Manager
Sheriff

Register of Deeds
Attorney

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/Multil 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
		per hour (4 hr minimum):
Park Attendant or Custodian		\$25 nights/weekends/holidays
Stall Rental:		
Overnight, no event		\$35
With event:		
1 day event		\$15
2 day event		\$25
3 day event		\$30
Shavings - required for stall rental		\$8 Per bag
RV/Camper Hook-up		\$25 Per night
Vendor Hook-up		\$25 Per day
Admission Fees - Non-County Event		10% of ticket sales for all non-County sponsored events
Technology fee - includes Wi-Fi, fax access, phone & copier		\$50 Per event - 3 day max
Returned check/credit card/eft fee		\$35

COUNTY-WIDE FEES

Digital Media		\$10 Additional fees may apply to pull data
Public Copies - 1 sided		\$0.10 per page
Public Copies - 2 sided		\$0.15 per page
Public Copies color up the 8.5" X 14"		\$0.25 per side
Public Records Request - DVD/Disc		\$2
Public Records Request - Flash Drive		\$5
Copies, 11 x 17 black & white		\$0.25 per page
Copies, 11 x 17 color		\$0.50 per side
Fax - Incoming		\$0.10 per page
Fax - Outgoing		\$1.00 per page
Notary Fees		
Official County business	No charge	No charge
Other	\$10 per principal signature	\$10 per principal signature
Returned check/credit card/eft fee		\$35

DEVELOPMENT SERVICES

	<u>Residential</u>	<u>Commercial</u>
Central Permitting Fees:		
New construction and additions	\$0.50 per sf	\$0.75 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	\$0.35 per sf	\$0.50 per sf
Fuel Pumps	N/A	\$50 per pump
Fuel Tanks Above or Below Grade	N/A	\$250 per tank
HVAC change out (includes all trade permits)	\$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	\$0.40 per sf	\$0.45 per sf
Trade Permits P M E G (New)	\$100 each	\$150 each/per suite
Trade Permits P M E G (Alterations)	\$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)	\$100	\$250
Signs	N/A	\$100 per sign
Temporary Construction Office	N/A	\$100
Tents and Membrane Structures	Greater than 800 sq ft \$100	\$200 per structure
Towers		\$500 each
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	Greater of \$100 or 25% of cost
Private Schools/Daycare inspection	N/A	\$100
ABC Inspections	N/A	\$100
Commercial Exhaust Hoods	N/A	\$100 each
Generators (includes trade permits)	\$100	\$200
Change of Use (Includes new Certificate of Occupancy)		\$100
Mandatory Fire Code Permits		\$100
Commercial Pre-application Building Plan Review		\$100
Fireworks - Pyrotechnics		\$250
Express Permitting Fee (in addition to the regular permit fees)	\$25	N/A
Emergency Electrical Service Repair	\$100	\$200
Temporary Certificate of Occupancy	\$100	\$150 for each space
Technology Fee	\$1 per application	\$1 per application
Permit Modifications to approved plans (Re-review)	\$25	\$50
Home Occupations	\$50	NA

Planning Division Fees:

Administrative Adjustment	\$200	\$200
Clear-Cut Permit	\$50	\$50
Sign Return Fee (Unlawfully placed signs)	\$25 first 5 signs	\$25 first 5 signs
	\$50 6-25 signs	\$50 6-25 signs
	\$100 26 + signs	\$100 26 + signs
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	\$100 Conservation and Development Plan
Subdivision - Minor (Planning review)	\$75 per lot	\$100 per lot
Temporary Use Permit	\$75	\$75
Flood determination letter	\$0.00	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	\$300 + \$7/acre
Development Agreement	\$350 + \$7/acre	\$350 + \$7/acre
Land Use Plan Amendment	\$500	\$500
Planned Development	\$400 + \$7/acre	\$400 + \$7/acre
Text Amendment	\$300	\$300
Use Permit-or Amended Use Permit	\$500	\$500
Zoning Map Amendment	\$300 + \$7/acre	\$300 + \$7/acre

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

Beach Parking Permits:

Beach Parking Permits - VBRO, Air BnB or similar owner-managed rental	\$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
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Technology fee	\$1 per permit
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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
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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
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Fire Alarm - violation fee	\$250 per call
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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

Library

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

Facility Rental:		
Knotts Island		\$200 per day
Maple Athletic Complex - Baseball/Softball Fields		\$200 per field/per day
Maple Athletic Complex - Soccer Fields		\$200 per field/per day
Maple Park		\$300 per day
Maple Skate Park		\$200 per day
Picnic Shelter:		
1/2 day (4 hours)		\$25
Full day (8 hours)		\$50
Shingle Landing Park		\$500 per day
Sound Park		\$500 per day
Veteran's Memorial Park		\$200 per day
Walnut Island Park		\$200 per day

Field Fees:

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

Recreation Team Sports:

Adult Softball (men and women)		\$250	per team
Adult Basketball		\$200	per team
Youth Basketball		\$40	per player/\$80 family maximum
Youth Flag Football		\$40	per player/\$80 family maximum
Youth Soccer (Fall and Spring)		\$40	per player/\$80 family maximum
Youth Tackle Football		\$40	per player/\$80 family maximum
Youth T-Ball/Baseball/Softball		\$40	per player/\$80 family maximum
Youth Volleyball		\$40	per player/\$80 family maximum
Non-Resident Adult Fee		\$80	per adult player
Non-Resident Youth Fee		\$80	per youth player

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

Concessions:

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

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

REGISTER OF DEEDS

Birth or Death Amendments (preparation)	\$10
Birth or Death Amendments, NC Vital Records	\$15 payable to N.C. Vital Records Section
Birth or Death Legitimations County	\$10
Birth or Death Legitimations State (via check)	\$10
Birth or Death Record, Certified Copy	\$10
Birth, Delayed Birth Applications	\$20
Copies, Certified 1st page	\$5 plus \$2.00 each page of document
Copies, Uncertified	\$0.25
Copies, Uncertified Plats (11"x17")-per page	\$0.50
Copies, Uncertified Plats (11"x17")-per page VIA Mail or Fax	\$1
Copies, Uncertified Plats (18"x24")-per page	\$2
Copies, Uncertified Plats (18"x24")-per page VIA Mail	\$3
Copies, Uncertified VIA Mail	\$1
Deeds of Trust and Mortgages	\$64 Minimum fee for pages 1-35
Deeds of Trust and Mortgages per page for pages over 35	\$4
Deeds of Trust and Mortgages Additional (multi-instrument)	\$10
Deeds of Trust and Mortgages Satisfaction/Cancellation	No charge
Highway Maps 1st page	\$21
Highway Maps Additional Page(s)	\$5
Highway Maps Certified Copy (per 1st page)	\$5
Instrument, General	\$26 Minimum fee for pages 1-15
Instrument, General per page for pages over 15	\$4
Instrument, General Additional (multi-instrument)	\$10
Marriage License	\$60
Marriage License Certified Copy	\$10
Marriage License Corrections	\$10
Notary Fee - Official County Business	No charge
Notary Fee - Other than County Business	\$10 per principal signature
Notary Oath	\$10
Plats 1st page (GS 161-10)	\$21
Plats Additional Page(s)	\$21
Plats Certified Copy (per 1st page)	\$5
Plats Certified Copy - each additional page after first page	\$2
Uniform Commercial Code Fixture Filing Only 1-2 pages	\$38
Uniform Commercial Code Fixture Filing Only 3-10 pages	\$45
Uniform Commercial Code Fixture Filing Only over 10 pages	\$45 plus \$2.00 each additional page over 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
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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 Per property per year
Availability Fee - Southern Outer Banks (Door-to-Door)	\$467 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-
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	
Grounds Rental - Primary Site (N Lawn/S Lawn/Point)	\$750
Grounds Rental - Secondary Site	\$400
Grounds Rental - Picnic Shelter	\$50
Grounds Rental - Gazebo	\$150
Grounds Rental - Side Porch	\$50
Grounds Refundable Security Deposit	\$750
Picnic Shelter Refundable Security Deposit	\$25
Golf Cart Rental per 8 hours	\$300 each per day
Tourism and Whalehead \$0.00 - \$6.99 our cost retail merchandise	Cost + 100%

Tourism and Whalehead \$7.00 - \$10.99 our cost retail merchandise	Cost + 50%
Tourism and Whalehead \$11.00 - \$19.99 our cost retail merchandise	Cost + 35%
Tourism and Whalehead \$20.00 & up our cost retail merchandise	Cost + 25%
Under the Oaks Jury Fee for artists	\$40
Under the Oaks Booth Fee	\$150
Vendor Booth Fee	No charge - Currituck County Property Owner
Vendor Booth Fee	\$25 - Out of County Resident/Business

UTILITIES

Fees across all Water/Sewer systems

3" Riser	Actual cost + 20%
6" Riser	Actual cost + 20%
Backhoe per hour	\$125
Broken clean-out repair	\$75
Broken clean-out repair - Contractor/Developer	\$125
Check Valve	Actual cost + 20%
Chloride tests	\$20
Damaged clean out/stub out piping - Contractor/Developer	\$350
Ditch Witch per hour	\$125
ERT for Radio Read meter	Actual cost + 20%
Excavator per hour	\$125
Water meter - Single family residential - new service or aged/worn out	Included with connection fee County staff installations
Water meter - Commercial/Multi-family - new service or aged/worn out	Paid by contractor Contractor installations
Labor per man hour	\$60
Lid only	Actual cost + 20%
Lock	Actual cost + 20%
Meter - damaged/vandalized	Actual cost + 20%
Meter damage or tampering by contractor or developer	\$1,000 per occurrence
Meter accessibility charge	\$35
Meter Box	Actual cost + 20%
Meter tampering fee - residential	\$125
Meter testing fee	\$50 If meter accurate
Meter testing fee	No charge If more than 2.5% inaccurate
Pipe pressure/leakage retest	\$150
Pipe pressure/leakage test	\$150
Reconnection fee (after cutoff for nonpayment)	\$50 8AM - 5PM
Retrofit Meter	Actual cost + 20%

Returned check fee	\$35
Road Bore	Actual cost + 20%
Sewer pipe repair	Actual cost + 20%
Sewer service tampering fee	Actual cost + \$75
Special request meter reading	\$25
Turn on/off fee afterhours/nonwork days, per occurrence	\$50 After normal working hours
Union half with nut	Actual cost + 20%
Yoke	Actual cost + 20%
Yoke valve with meter nut	Actual cost + 20%
Any unauthorized work or connection to Currituck County Water System or water mains without prior approval from County	\$1,000 to \$10,000 fine

Mainland Water

Water usage

Water Charge Fire Service (sprinkler systems)	Same as all other water consumption charges
Water Charge Local Government/Board of Education	Same as all other water consumption charges
Base rate to all customers - monthly	\$20.00 Effective 7/1/2021
2,000 gallons or less in addition to base rate per 1,000 gallons	\$0.00 Effective 7/1/2024
5,000 gallons or less in addition to base rate per 1,000 gallons	\$5.16 Effective 7/1/2024
10,000 gallons or less in addition to base rate per 1,000 gallons	\$6.31 Effective 7/1/2024
15,000 gallons or less in addition to base rate per 1,000 gallons	\$7.46 Effective 7/1/2024
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.61 Effective 7/1/2024
> 20,000 gallons in addition to base rate per 1,000 gallons	\$9.75 Effective 7/1/2024

System Developmental Fees

Developmental Fee - Water	3/4"	\$4,279
Developmental Fee - Water	1"	\$10,697
Developmental Fee - Water	2"	\$34,231
Developmental Fee - Water	3"	\$68,463
Developmental Fee - Water	4"	\$106,973
Developmental Fee - Water	6"	\$213,946
Developmental Fee - Water	8"	\$342,313
Developmental Fee - Water	10"	\$513,470
Developmental Fee - Water - Centers of Worship		\$3,000
Developmental Fee - Water - 6" or greater Fire Service		\$6,000
Standalone irrigation meter development fee	3/4"	\$1,000 All others actual Cost plus 20%
Standalone irrigation meter development fee	1"	\$10,697
Standalone irrigation meter development fee	2"	\$34,231
Standalone irrigation meter development fee	3"	\$68,463
Standalone irrigation meter development fee	4"	\$106,973
Standalone irrigation meter development fee	6"	\$213,946
Standalone irrigation meter development fee	8"	\$342,313
Standalone irrigation meter development fee	10"	\$513,470

Water connection fees

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

Other miscellaneous fees

Fire hydrant meter	\$6,000
Fire hydrant meter - Deposit	\$2,500
Fire hydrant meter setup fee	\$50
Fire hydrant tampering fee	\$5,500
Valve tampering fee	\$5,500
High-risk deposit (owner or renter)	\$200 or three months' billing of previous usage, whichever is greater
Open/reopen/transfer account	\$25
Renter deposit	\$150
Reread meter - our reading correct	\$25
Reread meter - our reading incorrect	No charge

Mainland Sewer

Sewer usage

Sewer Utility Charge - Monthly Base Rate for all customers	\$40.00	Effective 7/1/2022
2,000 gallons or less in addition to base rate per 1,000 gallons	\$0.00	Effective 7/1/2024
5,000 gallons or less in addition to base rate per 1,000 gallons	\$17.04	Effective 7/1/2024
10,000 gallons or less in addition to base rate per 1,000 gallons	\$20.83	Effective 7/1/2024
15,000 gallons or less in addition to base rate per 1,000 gallons	\$24.62	Effective 7/1/2024
20,000 gallons or less in addition to base rate per 1,000 gallons	\$28.41	Effective 7/1/2024
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	\$32.19	Effective 7/1/2024

System Developmental Fees

Developmental Fee - Residential Sewer	\$5806
Developmental Fee - Commercial Sewer	\$5806 Per Equivalent Residential Unit

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 Effective 7/1/2024
5,000 gallons or less in addition to base rate per 1,000 gallons	\$5.16 Effective 7/1/2024
10,000 gallons or less in addition to base rate per 1,000 gallons	\$6.31 Effective 7/1/2024
15,000 gallons or less in addition to base rate per 1,000 gallons	\$7.46 Effective 7/1/2024
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.61 Effective 7/1/2024
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	\$9.75 Effective 7/1/2024

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 Effective 7/1/2024
5,000 gallons or less in addition to base rate per 1,000 gallons	\$10.33 Effective 7/1/2024
10,000 gallons or less in addition to base rate per 1,000 gallons	\$12.62 Effective 7/1/2024
15,000 gallons or less in addition to base rate per 1,000 gallons	\$14.92 Effective 7/1/2024
20,000 gallons or less in addition to base rate per 1,000 gallons	\$17.21 Effective 7/1/2024
addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	\$19.51 Effective 7/1/2024

System Developmental Fees

Developmental Fees - Sewer - Residential	\$5,924	
Developmental Fees - Sewer - Commercial	\$5,924 per equivalent residential unit of 533 gallons per day	
Developmental Fees - Water	3/4"	\$5,933
Developmental Fees - Water	1"	\$14,834
Developmental Fees - Water	2"	\$47,467
Developmental Fees - Water	3"	\$94,935
Developmental Fees - Water	4"	\$148,336
Developmental Fees - Water	6"	\$296,672
Developmental Fees - Water	8"	\$474,675
Developmental Fees - Water	10"	\$712,012
Developmental Fee - Water - 6" Fire Service		\$6,000
Standalone irrigation meter development fee	3/4"	\$1,000 >3/4" is actual cost plus 20%
Standalone irrigation meter development fee	1"	\$14,834

Standalone irrigation meter development fee	2"	\$47,467
Standalone irrigation meter development fee	3"	\$94,935
Standalone irrigation meter development fee	4"	\$148,336
Standalone irrigation meter development fee	6"	\$296,672
Standalone irrigation meter development fee	8"	\$474,675
Standalone irrigation meter development fee	10"	\$712,012

Water connection fees

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

Other miscellaneous fees

Sewer installation fee	Cost plus 20%
Fire hydrant tampering fee	\$5,500
Valve tampering fee	\$5,500

Southern Outer Banks Water

Water usage

Pine Island

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

Southern Outer Banks Water, except Pine Island

Water Charge Monthly Base Rate for all customers, except Pine Island	\$20.00 Effective 7/1/2021
2,500 gallons or less in addition to base rate in addition to base rate per 1,000 gallons	\$4.02 per 1000 gal./effective 7/1/2024
5,000 gallons or less in addition to base rate per 1,000 gallons	\$5.16 per 1000 gal./effective 7/1/2024
10,000 gallons or less in addition to base rate per 1,000 gallons	\$6.31 per 1000 gal./effective 7/1/2024
15,000 gallons or less in addition to base rate per 1,000 gallons	\$7.46 per 1000 gal./effective 7/1/2024
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.61 per 1000 gal./effective 7/1/2024
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	\$9.75 per 1000 gal./effective 7/1/2024

System Developmental Fees

Developmental Fees - Water	3/4"	\$7,281
Developmental Fees - Water	1"	\$18,202
Developmental Fees - Water	2"	\$58,247
Developmental Fees - Water	3"	\$116,493
Developmental Fees - Water	4"	\$182,020
Developmental Fees - Water	6"	\$364,041

Developmental Fees - Water	8"	\$582,465	
Developmental Fees - Water	10"	\$873,698	
Developmental Fee - Water - 6" Fire Service		\$6,000	
Developmental Fee - Centers of Worship		\$3,000	
Standalone irrigation meter development fee	3/4"	\$1,000	>3/4" is actual cost plus 20%
Standalone irrigation meter development fee	1"	\$18,202	
Standalone irrigation meter development fee	2"	\$58,247	
Standalone irrigation meter development fee	3"	\$116,493	
Standalone irrigation meter development fee	4"	\$182,020	
Standalone irrigation meter development fee	6"	\$364,041	
Standalone irrigation meter development fee	8"	\$582,465	
Standalone irrigation meter development fee	10"	\$873,698	

Water connection fees

Southern Outer Banks Water, except Village of Ocean Hill

Water connection - contractor installs	No fee
Water connection fee, 3/4 inch residential meter	\$1,000 County staff installs connection
Water connection fee > 3/4 inch	Actual cost + 20% County staff installs connection
Water connection fee, 3/4 inch fire service meter	\$1,000 County staff installs connection
Water connection fee, 3/4 inch irrigation meter	\$1,000 County staff installs connection
Water connection fee > 3/4 inch irrigation meter	Actual cost + 20% County staff installs connection
Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback)	\$1,000

Village of Ocean Hill

Village of Ocean Hill Water connection fee, standard 3/4" meter, commercial	\$1,000
Village of Ocean Hill Water connection fee, standard 3/4" meter, hotels/motels per two rooms	\$1,000
Village of Ocean Hill Water connection fee, standard 3/4" meter, laundry	\$1,000 per 3 machines
Village of Ocean Hill Water connection fee, standard 3/4" meter, multifamily	\$1,000 (condos, cottage courts, apartments) Each habitable
Village of Ocean Hill Water connection fee, standard 3/4" meter, restaurants	\$1,000 per 16 seats or fraction thereof
Village of Ocean Hill Water connection fee, standard 3/4" meter, sewer	\$700
Village of Ocean Hill Water connection fee, standard 3/4" meter, single family residential	\$1,000
Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback)	\$1,000

Other miscellaneous fees

Renter Deposit	\$150
Fire hydrant tampering fee	\$5,500
Valve tampering fee	\$5,500

Adopted this on the 24th of June 2024.

Signature on File
Chairman, Bob White

Signature on File
Clerk to the Board, Leeann Walton

COUNTY OF CURRITUCK
 BUDGET PREPARATION - REVENUES FOR THE GENERAL FUND

	FY 2023 ACTUAL	FY 2024 ORIGINAL BUDGET	FY 2024 REVISED BUDGET	FY 2025 DEPARTMENT REVISED	FY 2025 MANAGER PROPOSED	FY 2025 BOARD ADOPTED
REVENUES:						
AD VALOREM TAXES - 2014 LEVY	61	-	-	-	-	-
AD VALOREM TAXES - 2015 LEVY	358	-	-	-	-	-
AD VALOREM TAXES - 2016 LEVY	1,005	-	-	-	-	-
AD VALOREM TAXES - 2017 LEVY	3,635	-	-	-	-	-
AD VALOREM TAXES - 2018 LEVY	5,420	-	-	-	-	-
AD VALOREM TAXES - 2019 LEVY	13,558	-	-	-	-	-
AD VALOREM TAXES - 2020 LEVY	31,257	-	-	-	-	-
AD VALOREM TAXES - 2021 LEVY	169,057	-	-	-	-	-
AD VALOREM TAXES - 2022 LEVY	36,208,081	-	-	-	-	-
AD VALOREM TAXES - 2023 LEVY	1,237	44,589,294	44,589,294	-	-	-
AD VALOREM TAXES - 2024	-	-	-	49,649,332	51,303,277	51,303,277
VEHICLE TAX COLLECTED BY DMV	2,343,357	2,430,847	2,430,847	2,762,212	2,848,823	2,848,823
AD VALOREM TAXES - INTEREST	70,603	94,000	94,000	-	90,000	90,000
DMV INTEREST	3,648	-	-	-	5,000	5,000
ANIMAL TAXES	14,157	13,800	13,800	-	18,500	18,500
MARRIAGE LICENSE	22,020	28,000	28,000	21,000	21,000	21,000
FRANCHISE TAXES	228,206	311,000	311,000	-	228,000	228,000
DEED STAMP EXCISE TAX	1,509,703	1,750,000	1,750,000	1,000,000	1,000,000	1,250,000
ARTICLE 39 SALES TAX-LOCAL OPT	9,866,460	9,000,000	9,159,400	-	8,240,000	9,152,835
ARTICLE 44 SALES TAX-LOCAL OPT	795	-	-	-	-	-
MEDICAID HOLD HARMLESS FUNDS	666,711	-	-	-	300,000	300,000
GASOLINE TAX REFUNDS	772	1,000	1,000	-	1,000	1,000
PAYMENT IN LIEU OF TAXES	49,505	43,800	43,800	-	50,000	50,000
BEER & WINE TAXES	134,166	115,000	115,000	-	115,000	115,000
SAFE ROADS ACT	3,991	3,500	3,500	-	3,500	3,500
CRIME CONTROL ACT	8,929	7,500	7,500	-	3,500	3,500
COURT FACILITIES FEES	110,798	80,000	80,000	-	90,000	90,000
JAIL FEES	41,187	30,000	30,000	-	30,000	30,000
OFFICER FEES	90,149	100,000	100,000	-	90,000	90,000
DSS MISCELLANEOUS	13,364	5,000	11,012	5,000	5,000	5,000
ADOPTION FEES	400	-	-	-	-	-
CHILD SUPPORT APP FEE	470	300	300	300	300	300
LOW INC WATER ASST LIHWAP	-	-	3,796	-	-	-
ADOPTION ASSISTANCE	-	500	500	500	500	500
ELDERLY & DISABLED TRANSPORT	-	6,500	6,500	6,500	6,500	6,500
DSS ADMINISTRATION	1,973,692	1,800,000	2,098,093	1,800,000	1,800,000	1,800,000
MEDICAL TRANSPORTATION	14,840	20,000	20,000	20,000	10,000	10,000
IV-D COLLECTIONS	9,049	15,000	15,000	15,000	15,000	15,000
NC HEALTH CHOICE	-	1,000	1,000	1,000	1,000	1,000
HEALTH COVER WORKER DISABILITY	-	-	-	-	-	-
INDEPENDENT LIV - LINKS	1,500	15,000	15,000	15,000	15,000	15,000
FOSTER CARE & BOARDING HOME	69,917	50,000	50,000	50,000	50,000	50,000
HCBG IN HOME	45,250	63,855	63,855	63,855	63,855	63,855
SENIOR CENTER GRANTS	3,676	-	-	-	3,718	3,718

	FY 2023 ACTUAL	FY 2024 ORIGINAL BUDGET	FY 2024 REVISED BUDGET	FY 2025 DEPARTMENT REVISED	FY 2025 MANAGER PROPOSED	FY 2025 BOARD ADOPTED
NUTRITION SITE	24,860	24,000	24,000	-	24,860	24,860
EMERGENCY MANAGEMENT	39,032	-	15,700	-	700	700
FEMA - PUBLIC ASSISTANCE	179,306	-	-	-	-	-
CARES ACT (CORONAVIRUS AID...)	45,000	-	-	-	-	-
CAMA ADMINISTRATION	19,925	5,000	5,000	-	15,000	15,000
SOIL CONSERVATION	20,984	20,984	20,984	-	26,600	26,600
JUV CRIME PREV CONTROL (CBA)	103,577	103,985	103,985	-	103,985	103,985
SCS STATE MATCH	7,200	3,600	-	-	-	-
ROD RECORDS MGMT GRANT 2023	4,166	-	-	-	-	-
SHERIFF GRANTS	309,676	500,167	512,996	-	386,000	386,000
GRANTS - EMERGENCY MED SERVICE	-	-	7,520	-	-	-
GRANTS - COOP EXTENSION	-	-	2,595	-	-	-
MISCELLANEOUS GRANTS	14,095	-	8,704	-	42,500	42,500
PILOS - S MAINLAND	-	-	-	-	-	-
PILOS - N MAINLAND & GIBBS WDS	3,820	-	-	-	-	-
AMBULANCE SERVICE	1,906,053	1,575,290	1,902,290	-	1,500,000	1,500,000
BEACH PARKING PERMITS	326,550	640,000	640,000	-	300,000	300,000
ADMINISTRATION & FILING FEES	527,533	-	30,000	-	1,760,430	1,760,430
PEDDLER SOLICITOR LICENSE	140	140	140	-	140	140
CIGNA WELLNESS REIMBURSEMENT	89,156	-	-	-	-	-
REGISTER OF DEEDS FEES	206,632	250,000	250,000	-	250,000	250,000
BUILDING PERMITS	1,210,525	1,200,000	1,235,000	-	1,000,000	1,000,000
RE-INSPECTION FEES	63,300	50,000	65,000	-	45,000	45,000
FIRE INSPECTION FEES	400	200	200	-	-	-
PLANNING FEES	95,284	70,000	76,500	-	30,000	30,000
ZONING/ORDINANCE VIOLATION FEE	200	-	-	-	15,000	15,000
STORMWATER REVIEW FEE-PLANNIN	-	-	150,000	-	100,000	100,000
SHERIFF FEES	8,235	10,000	10,000	-	7,500	7,500
HOMEOWNERS RECOVERY FEES	5,860	6,000	6,000	-	7,500	7,500
CAMA PERMITS	7,800	10,000	10,000	-	8,000	8,000
STREET NAMING FEES	-	-	-	-	-	-
ANIMAL CONTROL FEES	1,150	800	800	-	800	800
RENTS	89,871	125,000	125,000	-	140,000	140,000
LEASE REVENUE	73,072	-	-	-	-	-
AIRPORT FEES	110,493	84,778	84,778	-	86,000	86,000
AIRPORT SALE OF MATERIALS	19,272	15,000	15,000	-	18,000	18,000
RENT - PARKS & REC FIELDS	15,269	15,000	15,000	-	15,000	15,000
VENDING SALES	11,619	10,000	10,000	-	17,000	17,000
SENIOR CENTER MEALS	140	-	-	-	250	250
RECREATION CONCESSIONS	22,282	20,000	20,000	-	15,000	15,000
ANIMAL ADOPTION FEES	36,780	30,000	30,000	-	30,000	30,000
ANIMAL RECLAIM FEES	4,516	4,000	4,000	-	4,000	4,000
EMS SCHOOL REIMBURSEMENT	10,975	5,000	5,000	-	7,500	7,500
RENT - COOP EXTENSION BLDG	5,484	2,500	2,500	-	2,500	2,500
RENT - 4H CULTURAL CTR	7,838	5,000	5,000	-	6,000	6,000
JAIL HOUSING	36,249	25,000	25,000	-	25,000	25,000
SALES OF MATERIALS	169	150	150	-	150	150
AVIATION FUEL RECEIPTS	640,677	500,000	500,000	-	550,000	550,000

	FY 2023 ACTUAL	FY 2024 ORIGINAL BUDGET	FY 2024 REVISED BUDGET	FY 2025 DEPARTMENT REVISED	FY 2025 MANAGER PROPOSED	FY 2025 BOARD ADOPTED
SALES OF FIXED ASSETS	21,130	-	28,000	-	30,000	30,000
COMMUNITY LEAGUE-FLAG FOOTBALL	5,040	4,800	7,110	-	13,000	13,000
COMMUNITY LEAGUE-CHEERLEADIN	2,955	3,500	5,890	-	5,500	5,500
COMMUNITY LEAGUE-BASKETBALL	8,470	7,500	7,500	-	13,500	13,500
COMMUNITY-BASEBALL/SOFTBALL	12,220	11,500	11,500	-	18,500	18,500
COMMUNITY LEAGUE - SOCCER	25,035	20,000	20,000	-	32,000	32,000
COMMUNITY-ADULT VOLLEYBALL	8,280	6,000	6,000	-	12,000	12,000
COMMUNITY - ADULT BASKETBALL	750	-	-	-	1,260	1,260
COMMUNITY - ADULT SOFTBALL	3,195	1,400	1,400	-	1,400	1,400
TACKLE FOOTBALL	2,020	1,200	3,165	-	2,400	2,400
MAPLE PARK SPONSORS	7,790	7,000	9,965	-	9,000	9,000
ADMISSION FEES - PARKS & REC	5,992	5,000	5,000	-	-	-
RETURNED CHECK CHARGE	7,864	6,000	6,000	-	2,500	2,500
INVESTMENT EARNINGS	11,613	-	-	-	-	-
INVESTMENT EARNINGS	401,516	248,600	1,044,827	-	1,557,724	1,588,509
INVESTMENT EARNINGS	7,764	3,000	3,000	-	20,000	20,000
MISCELLANEOUS	13,120	5,000	12,500	-	5,000	5,000
DONATIONS - SHERIFF	2,000	-	-	-	-	-
DONATIONS/ANIMAL CONTROL	13,224	-	-	-	-	-
EMS DONATIONS	-	-	-	-	-	-
INSURANCE RECOVERY	82,577	-	16,920	-	-	-
DONATIONS - COOP EXTENSION	870	-	-	-	-	-
SENIOR CENTER DONATIONS	40	-	-	-	-	-
DSS DONATIONS	27,809	20,000	20,000	10,000	10,000	10,000
ABC EDUCATION DISTRIBUTIONS	50,006	-	-	-	35,000	35,000
ABC LAW ENFORCEMENT DISTRIBUT	41,969	-	40,000	-	35,000	35,000
ABC PROFITS ALLOCATION	964,030	-	636,870	-	900,000	900,000
INTEREST REVENUE - LEASE	13,683	-	-	-	12,000	12,000
LEASE LIABILITY ISSUED	50,373	-	-	-	48,525	48,525
OTHER FIN SOURCES - SBITA	99,225	-	-	-	-	-
T F - CAROVA BCH RD SERV DIST	1,859	1,859	1,859	-	-	-
T F - OCCUPANCY TAX FUND	3,808,152	5,447,339	5,447,339	-	596,252	596,252
T F - HOG BRDG DITCH WATERSHD	710	710	710	-	-	-
T F - NORTHWEST WATERSHED	142	142	142	-	-	-
T F - WHALEHEAD WATERSHED	440,916	47,948	47,948	-	-	-
T F - MOYOCK WATERSHED	8,389	8,389	8,389	-	-	-
T F - CAPITAL IMPROVEMENTS FND	1,000,000	1,400,000	1,400,000	-	4,095,000	4,095,000
T F - SCHOOL CAPITAL FUND	1,400,000	1,400,000	1,900,000	-	1,535,000	1,535,000
T F - TRANSFER TAX CAPITAL FD	3,138,834	2,822,050	2,822,050	-	-	-
T F - CARES FUND	-	-	33,434	-	-	-
FUND BALANCE APPROPRIATED	-	-	944,247	-	-	180,918
FUND BALANCE APPROPRIATED	-	-	165,024	-	-	-
TOTAL REVENUES	71,725,710	77,365,427	81,617,828	55,419,699	81,939,449	83,313,987

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10410	ADMINISTRATION							
10410	502000 SALARIES	518,612.33	523,803.00	523,803.00	523,803.00	526,164.00	526,164.00	
10410	505000 FICA EXP	33,035.29	35,496.00	35,496.00	35,496.00	36,413.00	36,413.00	
10410	506000 INSUR EXP	57,960.56	59,625.00	58,125.00	61,425.00	61,425.00	61,425.00	
10410	507000 RETIRE EXP	93,757.36	99,733.00	99,733.00	104,971.00	105,443.00	105,443.00	
10410	509700 RETIRE INS	230,000.00	230,000.00	230,000.00	.00	425,000.00	425,000.00	
10410	511000 TEL & POST	18,076.75	14,810.00	16,310.00	15,010.00	15,490.00	15,490.00	
10410	511010 DATA TRANS	418.11	480.00	480.00	480.00	480.00	480.00	
10410	514000 TRAVEL	871.59	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
10410	514500 TRAIN & ED	1,100.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
10410	516200 AUTO MAINT	110.08	1,400.00	1,400.00	1,000.00	1,000.00	1,000.00	
10410	521000 EQUIP RENT	4,380.00	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00	
10410	526000 ADVERTISE	1,717.59	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	
10410	526200 PROMOTION	39,837.69	34,500.00	34,500.00	37,000.00	37,000.00	37,000.00	
10410	531000 FUEL	330.56	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10410	532000 SUPPLIES	7,394.61	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	
10410	540000 WRKER COMP	1,854.00	2,130.00	2,130.00	.00	.00	6,294.00	
10410	545200 RECRD MGMT	7,213.56	8,800.00	8,800.00	10,030.00	10,030.00	10,030.00	
10410	553000 DUES/SUBSC	36,812.74	39,692.00	39,692.00	38,623.00	39,893.00	39,893.00	
10410	557100 SOFT LICEN	1,080.91	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	
10410	561000 PROF SERV	10,150.00	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00	
	TOTAL ADMINISTRATION	1,064,713.73	1,089,869.00	1,089,869.00	867,238.00	1,297,738.00	1,304,032.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025		
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT	
10415	LEGAL								
10415	502000	SALARIES	169,321.89	181,203.00	181,203.00	181,203.00	189,582.00	189,582.00	_____
10415	505000	FICA EXP	12,244.22	13,862.00	13,862.00	13,862.00	14,503.00	14,503.00	_____
10415	506000	INSUR EXP	21,904.21	23,850.00	23,850.00	24,570.00	24,570.00	24,570.00	_____
10415	507000	RETIRE EXP	30,071.87	34,501.00	34,501.00	36,313.00	37,993.00	37,993.00	_____
10415	511000	TEL & POST	531.29	1,000.00	1,000.00	900.00	900.00	900.00	_____
10415	514000	TRAVEL	2,441.93	3,500.00	3,500.00	2,500.00	2,500.00	2,500.00	_____
10415	514500	TRAIN & ED	1,960.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	_____
10415	532000	SUPPLIES	3,234.17	3,000.00	3,000.00	2,500.00	2,500.00	2,500.00	_____
10415	540000	WRKER COMP	887.00	966.00	966.00	.00	.00	2,301.00	_____
10415	553000	DUES/SUBSC	7,031.92	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	_____
10415	561000	PROF SERV	137,129.40	125,000.00	125,450.00	75,000.00	75,000.00	75,000.00	_____
10415	582912	EXP SBITA	235.39	.00	.00	.00	250.00	250.00	_____
10415	583000	DEBT	4,026.56	.00	.00	.00	.00	.00	_____
10415	590000	CAP OUTLAY	14,018.61	.00	.00	.00	.00	.00	_____
TOTAL LEGAL			405,038.46	404,382.00	404,832.00	354,348.00	365,298.00	367,599.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
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	2,940.00	2,940.00	2,940.00	2,940.00	_____
10420	511010 DATA TRANS	2,926.77	3,360.00	3,360.00	3,360.00	3,360.00	3,360.00	_____
10420	514000 TRAVEL	9,550.78	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	_____
10420	514500 TRAIN & ED	.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	_____
10420	532000 SUPPLIES	1,509.08	1,200.00	1,200.00	1,700.00	1,700.00	1,700.00	_____
10420	561000 PROF SERV	37,008.00	73,010.00	73,010.00	73,010.00	73,010.00	73,010.00	_____
10420	589000 OSD RESERV	2,600.00	7,500.00	15,000.00	7,500.00	7,500.00	7,500.00	_____
	TOTAL GOVERNING BODY	165,917.63	212,315.00	219,815.00	212,815.00	212,815.00	212,815.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10430	ELECTIONS							
10430	501000 SALARY	4,391.00	3,780.00	4,580.00	3,780.00	3,780.00	3,780.00	
10430	502000 SALARIES	93,895.87	96,009.00	88,774.00	96,010.00	100,901.00	100,901.00	
10430	503000 PART TIME	3,410.40	9,360.00	16,360.00	59,482.00	32,492.00	32,492.00	
10430	503430 POLL WRKER	22,358.98	43,200.00	43,200.00	18,045.00	46,656.00	46,656.00	
10430	505000 FICA EXP	7,938.56	11,655.00	11,793.00	11,655.00	14,063.00	14,063.00	
10430	506000 INSUR EXP	21,078.47	23,850.00	17,876.00	24,570.00	24,570.00	24,570.00	
10430	507000 RETIRE EXP	16,974.99	18,281.00	18,281.00	19,241.00	20,220.00	20,220.00	
10430	511000 TEL & POST	2,249.47	5,000.00	5,000.00	5,300.00	5,300.00	5,300.00	
10430	514000 TRAVEL	2,941.73	24,382.00	7,382.00	24,682.00	17,316.00	17,316.00	
10430	516000 REPR/MAINT	227.45	2,000.00	2,000.00	2,000.00	500.00	500.00	
10430	521000 RENT	1,345.23	2,200.00	4,200.00	2,530.00	2,530.00	2,530.00	
10430	526000 ADVERTISE	663.00	3,000.00	3,300.00	3,500.00	3,500.00	3,500.00	
10430	532000 SUPPLIES	10,385.26	51,000.00	21,000.00	48,000.00	31,665.00	31,665.00	
10430	532100 BALLOTS	14,587.45	17,023.00	27,023.00	17,000.00	13,000.00	13,000.00	
10430	540000 WRKER COMP	1,618.00	2,363.00	2,363.00	.00	.00	2,094.00	
10430	545000 CONTRACT	13,991.09	25,471.00	42,680.00	33,748.00	29,291.00	29,291.00	
10430	553000 DUES/SUBSC	.00	360.00	360.00	378.00	378.00	378.00	
10430	583000 DEBT	6,754.09	.00	.00	.00	.00	.00	
10430	590000 CAP OUTLAY	13,363.18	13,000.00	35,762.00	100,587.00	66,000.00	66,000.00	
	TOTAL ELECTIONS	238,174.22	351,934.00	351,934.00	470,508.00	412,162.00	414,256.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10440	FINANCE							
10440	502000	SALARIES	637,690.64	676,068.00	676,068.00	683,226.00	714,259.00	715,393.00
10440	503500	TEMP SERV	13,084.67	15,725.00	15,725.00	15,725.00	18,215.00	18,215.00
10440	505000	FICA EXP	46,534.70	52,922.00	52,922.00	53,470.00	56,032.00	56,119.00
10440	506000	INSUR EXP	114,115.97	128,724.00	128,724.00	135,135.00	135,135.00	135,135.00
10440	507000	RETIRE EXP	115,284.10	125,961.00	125,961.00	136,922.00	143,138.00	143,365.00
10440	511000	TEL & POST	5,576.34	5,880.00	6,880.00	6,060.00	6,060.00	6,060.00
10440	511010	DATA TRANS	418.11	960.00	960.00	1,000.00	1,000.00	1,000.00
10440	514000	TRAVEL	4,181.90	10,000.00	14,800.00	11,000.00	11,000.00	11,000.00
10440	514500	TRAIN & ED	5,320.88	10,000.00	18,000.00	8,250.00	8,250.00	8,250.00
10440	516000	REPR/MAINT	.00	700.00	700.00	800.00	800.00	800.00
10440	526000	ADVERTISE	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10440	532000	SUPPLIES	10,744.63	15,000.00	18,000.00	15,000.00	15,000.00	15,000.00
10440	535000	SAFEKEEPNG	2,300.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10440	540000	WRKER COMP	1,201.00	1,719.00	1,719.00	1,500.00	1,500.00	9,206.00
10440	545000	CONTRACT	36,464.07	42,000.00	34,500.00	32,750.00	32,750.00	32,750.00
10440	545100	DATA PROC	18,134.66	18,000.00	18,000.00	24,000.00	24,000.00	24,000.00
10440	553000	DUES/SUBSC	1,455.00	1,700.00	1,700.00	1,750.00	1,750.00	1,750.00
10440	554000	INS & BNDS	175.00	250.00	7,000.00	7,000.00	7,000.00	7,000.00
10440	557100	SOFT LICEN	11,700.00	12,298.00	12,798.00	14,248.00	14,248.00	14,248.00
10440	561000	PROF SERV	64,030.00	69,350.00	76,850.00	80,800.00	80,800.00	80,800.00
10440	590000	CAP OUTLAY	.00	.00	17,509.00	.00	.00	.00
TOTAL FINANCE			1,088,411.67	1,193,257.00	1,234,816.00	1,234,636.00	1,276,937.00	1,286,091.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD	2025 BOARD	2025 ADOPTED	COMMENT
10441	INFORMATION TECHNOLOGY SERVICE									
10441	502000 SALARIES	414,819.65	419,537.00	419,537.00	488,059.00	523,463.00	523,463.00	523,463.00		
10441	505000 FICA EXP	30,403.30	32,095.00	32,095.00	37,337.00	40,045.00	40,045.00	40,045.00		
10441	506000 INSUR EXP	77,115.58	83,475.00	83,475.00	98,280.00	98,280.00	98,280.00	98,280.00		
10441	507000 RETIRE EXP	74,993.08	79,879.00	79,879.00	97,807.00	104,903.00	104,903.00	104,903.00		
10441	511000 TEL & POST	1,736.23	1,400.00	1,700.00	1,450.00	1,450.00	1,450.00	1,450.00		
10441	511010 TAX MODEMS	15,114.86	14,620.00	18,620.00	31,600.00	31,600.00	31,600.00	31,600.00		
10441	514000 TRAVEL	3,134.19	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00		
10441	514500 TRAIN & ED	7,964.11	5,300.00	2,300.00	5,650.00	5,650.00	5,650.00	5,650.00		
10441	516000 REPR/MAINT	1,959.97	2,000.00	2,000.00	2,600.00	2,600.00	2,600.00	2,600.00		
10441	516200 AUTO MAINT	.00	1,000.00	700.00	1,000.00	1,000.00	1,000.00	1,000.00		
10441	531000 GAS, OIL	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		
10441	532000 SUPPLIES	37,873.81	15,000.00	21,000.00	23,000.00	26,200.00	26,200.00	26,200.00		
10441	540000 WRKER COMP	1,500.00	1,711.00	1,711.00	.00	.00	6,616.00	6,616.00		
10441	545000 CONTRACT	13,688.82	183,735.00	126,735.00	97,072.00	97,072.00	97,072.00	97,072.00		
10441	553000 DUES/SUBSC	259.68	950.00	950.00	200.00	200.00	200.00	200.00		
10441	557100 SOFTWARE	414,096.44	509,795.00	512,795.00	955,503.00	955,503.00	955,503.00	955,503.00		
10441	583000 DEBT	23,165.00	.00	.00	.00	.00	.00	.00		
10441	590000 CAP OUTLAY	91,511.34	83,000.00	168,000.00	985,550.00	921,920.00	921,920.00	921,920.00		
10441	590003 BOC ROOM	14,587.90	254,000.00	254,000.00	15,000.00	15,000.00	15,000.00	15,000.00		
	TOTAL INFORMATION TECHNOLOGY	1,223,923.96	1,694,597.00	1,732,597.00	2,847,208.00	2,831,986.00	2,838,602.00	2,838,602.00		

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10445	HUMAN RESOURCES							
10445	502000 SALARIES	184,645.22	249,427.00	245,927.00	251,307.00	264,535.00	264,535.00	
10445	505000 FICA EXP	12,842.34	19,081.00	19,081.00	19,226.00	20,237.00	20,237.00	
10445	506000 INSUR EXP	36,607.80	47,700.00	46,100.00	42,998.00	42,998.00	42,998.00	
10445	507000 RETIRE EXP	33,440.68	47,492.00	47,492.00	50,364.00	53,013.00	53,013.00	
10445	511000 TEL & POST	1,876.51	2,500.00	3,100.00	3,200.00	3,200.00	3,200.00	
10445	514000 TRAVEL	815.02	1,000.00	4,500.00	5,000.00	5,000.00	5,000.00	
10445	514500 TRAIN & ED	1,342.02	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
10445	532000 SUPPLIES	26,459.98	4,000.00	4,000.00	4,500.00	4,500.00	4,500.00	
10445	534000 WELLNESS	36,449.71	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
10445	540000 WRKER COMP	750.00	943.00	943.00	.00	.00	3,286.00	
10445	545000 EAP	8,642.02	8,900.00	9,900.00	10,000.00	10,000.00	10,000.00	
10445	545001 FSA CARD	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10445	553000 DUES/SUBSC	.00	.00	.00	1,000.00	1,000.00	1,000.00	
10445	561000 PROF SERV	11,740.50	.00	15,000.00	875.00	40,875.00	40,875.00	
10445	590000 CAP OUTLAY	5,559.00	.00	.00	.00	.00	.00	
	TOTAL HUMAN RESOURCES	361,170.80	404,043.00	419,043.00	411,470.00	468,358.00	471,644.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10450	TAX							
10450	502000	SALARIES	335,969.79	375,314.00	375,314.00	363,646.00	386,893.00	387,652.00
10450	505000	FICA EXP	24,360.84	28,710.00	28,710.00	27,818.00	29,597.00	29,655.00
10450	506000	INSUR EXP	83,109.60	83,475.00	80,975.00	85,995.00	85,995.00	85,995.00
10450	507000	RETIRE EXP	60,742.15	71,461.00	71,461.00	72,876.00	77,535.00	77,687.00
10450	511000	TEL & POST	27,569.08	29,000.00	30,000.00	32,000.00	32,000.00	32,000.00
10450	514000	TRAVEL	232.25	2,000.00	2,000.00	2,200.00	2,200.00	2,200.00
10450	514500	TRAIN & ED	418.00	2,500.00	2,500.00	2,700.00	2,700.00	2,700.00
10450	514800	FEES OFFCL	300.00	700.00	700.00	700.00	700.00	700.00
10450	516200	AUTO MAINT	2,200.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
10450	526000	ADVERTISE	1,313.79	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
10450	531000	FUEL	2,555.04	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
10450	532000	SUPPLIES	29,562.46	30,500.00	30,500.00	35,000.00	32,000.00	32,000.00
10450	540000	WRKER COMP	825.00	1,909.00	1,909.00	.00	.00	5,006.00
10450	545100	CC FEES	29,933.22	38,000.00	39,500.00	.00	.00	.00
10450	545450	DMV TX FEE	114,660.53	115,000.00	115,000.00	120,000.00	120,000.00	120,000.00
10450	553000	DUES/SUBSC	100.00	100.00	100.00	100.00	100.00	100.00
10450	554000	INS & BNDS	175.00	200.00	200.00	200.00	200.00	200.00
10450	557000	REFUNDS	414.80	500.00	500.00	500.00	500.00	500.00
10450	557500	IN REM	-895.75	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
TOTAL TAX			713,545.80	791,369.00	791,369.00	755,735.00	782,420.00	788,395.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10460	PUBLIC WORKS							
10460	502000 SALARIES	680,052.73	537,901.00	537,901.00	563,211.00	564,243.00	564,243.00	
10460	505000 FICA EXP	51,961.41	41,149.00	41,149.00	43,084.00	43,165.00	43,165.00	
10460	506000 INSUR EXP	120,158.70	149,063.00	149,063.00	153,563.00	147,420.00	147,420.00	
10460	507000 RETIRE EXP	125,610.01	102,417.00	102,417.00	112,868.00	113,073.00	113,073.00	
10460	511000 TEL & POST	7,256.08	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00	
10460	511010 DATA TRANS	1,956.97	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	
10460	513000 UTILITIES	56,720.54	70,000.00	80,000.00	70,000.00	70,000.00	70,000.00	
10460	514000 TRAVEL	1,174.74	4,500.00	3,000.00	4,500.00	4,500.00	4,500.00	
10460	514500 TRAIN & ED	789.50	3,650.00	3,650.00	3,650.00	2,000.00	2,000.00	
10460	516000 REPR/MAINT	26,487.61	65,000.00	65,000.00	70,000.00	70,000.00	70,000.00	
10460	516001 SIGNS	.00	10,000.00	10,000.00	20,000.00	20,000.00	20,000.00	
10460	516200 AUTO MAINT	10,319.27	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
10460	516300 ST SIGNS	2,265.79	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
10460	516400 EQUIP M&R	560.00	1,700.00	1,700.00	.00	.00	.00	
10460	526000 ADVERTISE	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10460	531000 FUEL	19,082.83	35,000.00	35,000.00	40,000.00	25,000.00	25,000.00	
10460	531400 EQUIP FUEL	.00	250.00	250.00	.00	.00	.00	
10460	532000 SUPPLIES	51,484.86	60,000.00	60,000.00	65,000.00	55,000.00	55,000.00	
10460	532001 BCH PARKIN	14,864.17	7,500.00	7,500.00	5,000.00	5,000.00	5,000.00	
10460	532020 STORMH2O	.00	.00	.00	3,000.00	.00	.00	
10460	536000 UNIFORMS	6,471.08	9,500.00	11,000.00	9,500.00	9,500.00	9,500.00	
10460	540000 WRKER COMP	17,328.00	18,988.00	18,988.00	.00	.00	7,490.00	
10460	545000 CONTRACT	290,754.68	285,386.00	305,336.00	360,720.00	360,720.00	360,720.00	
10460	545800 CS-COA	11,833.94	35,996.00	35,996.00	31,616.00	31,616.00	31,616.00	
10460	553000 DUES/SUBSC	862.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
10460	557100 SOFT LICEN	1,585.30	.00	.00	.00	.00	.00	
10460	561000 PROF SERV	.00	50,000.00	50,000.00	.00	.00	.00	
10460	590000 CAP OUTLAY	49,495.09	16,000.00	16,000.00	100,000.00	100,000.00	100,000.00	
10460	592000 PROJECTS	561,572.83	345,000.00	411,115.00	1,145,500.00	343,800.00	343,800.00	
TOTAL PUBLIC WORKS		2,110,648.13	1,880,600.00	1,976,665.00	2,832,812.00	1,996,637.00	2,004,127.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10461	PUBLIC UTILITIES							
10461	502000 SALARIES	216,623.07	267,844.00	267,844.00	349,899.00	275,786.00	275,786.00	_____
10461	505000 FICA EXP	16,434.89	20,490.00	20,490.00	26,768.00	21,097.00	21,097.00	_____
10461	506000 INSUR EXP	34,180.84	35,775.00	35,775.00	61,425.00	36,855.00	36,855.00	_____
10461	507000 RETIRE EXP	36,266.72	50,997.00	50,997.00	70,122.00	55,268.00	55,268.00	_____
10461	511000 TEL & POST	70.00	500.00	500.00	500.00	500.00	500.00	_____
10461	511010 DATA TRANS	.00	400.00	400.00	400.00	400.00	400.00	_____
10461	514000 TRAVEL	.00	325.00	325.00	325.00	325.00	325.00	_____
10461	514500 TRAIN & ED	1,060.00	1,200.00	.00	1,200.00	1,200.00	1,200.00	_____
10461	516200 AUTO MAINT	840.86	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	_____
10461	531000 FUEL	3,963.55	2,000.00	5,200.00	2,000.00	2,000.00	2,000.00	_____
10461	532000 SUPPLIES	1,793.87	5,000.00	3,000.00	2,000.00	3,000.00	3,000.00	_____
10461	536000 UNIFORMS	390.75	500.00	500.00	500.00	500.00	500.00	_____
10461	540000 WRKER COMP	750.00	812.00	812.00	.00	.00	3,357.00	_____
10461	590000 CAP OUTLAY	.00	33,500.00	33,500.00	.00	.00	.00	_____
	TOTAL PUBLIC UTILITIES	312,374.55	421,543.00	421,543.00	517,339.00	399,131.00	402,488.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTED	COMMENT
10462	COROLLA ABC STORE - BLDG ONLY								
10462	545046 PWD CNTRCT	.00	.00	.00	22,500.00	22,500.00	22,500.00		_____
	TOTAL COROLLA ABC STORE - BL	.00	.00	.00	22,500.00	22,500.00	22,500.00		_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10463	ENGINEERING							
10463	502000 SALARIES	.00	194,008.00	194,008.00	194,008.00	201,768.00	201,768.00	
10463	505000 FICA EXP	.00	14,841.00	14,841.00	14,841.00	15,436.00	15,436.00	
10463	506000 INSUR EXP	.00	23,850.00	23,850.00	24,570.00	24,570.00	24,570.00	
10463	507000 RETIRE EXP	.00	36,940.00	36,940.00	38,879.00	40,435.00	40,435.00	
10463	511000 TEL & POST	.00	2,600.00	2,600.00	2,000.00	2,000.00	2,000.00	
10463	511010 DATA TRANS	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10463	514000 TRAVEL	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
10463	514500 TRAIN & ED	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
10463	516200 AUTO MAINT	.00	500.00	500.00	1,100.00	1,100.00	1,100.00	
10463	526000 ADVERTISE	.00	500.00	500.00	.00	.00	.00	
10463	531000 GAS, OIL	.00	4,800.00	4,800.00	2,500.00	2,500.00	2,500.00	
10463	532000 SUPPLIES	.00	8,500.00	8,500.00	1,000.00	1,000.00	1,000.00	
10463	536000 UNIFORMS	.00	350.00	350.00	250.00	250.00	250.00	
10463	540000 WRKER COMP	.00	1,457.00	1,457.00	.00	.00	2,435.00	
10463	545000 CONTRACT	.00	125.00	125.00	.00	.00	.00	
10463	553000 DUES/SUBSC	.00	500.00	500.00	500.00	500.00	500.00	
10463	557100 SOFT LICEN	.00	3,200.00	3,200.00	2,060.00	2,060.00	2,060.00	
10463	561000 PROF SERV	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
10463	590000 CAP OUTLAY	.00	42,500.00	42,500.00	.00	.00	.00	
	TOTAL ENGINEERING	.00	349,671.00	349,671.00	296,708.00	306,619.00	309,054.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10480	REGISTER OF DEEDS							
10480	502000 SALARIES	226,230.14	226,124.00	226,124.00	231,101.00	223,701.00	224,491.00	
10480	505000 FICA EXP	15,699.16	17,298.00	17,298.00	17,679.00	17,114.00	17,174.00	
10480	506000 INSUR EXP	58,098.00	59,625.00	59,625.00	61,425.00	55,283.00	55,283.00	
10480	507000 RETIRE EXP	40,898.70	49,040.00	49,040.00	46,313.00	41,959.00	42,116.00	
10480	508000 SUP PENSN	3,429.77	6,000.00	6,000.00	6,500.00	6,500.00	6,500.00	
10480	511000 TEL & POST	1,738.44	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
10480	514000 TRAVEL	818.34	3,000.00	3,000.00	3,100.00	3,100.00	3,100.00	
10480	514500 TRAIN & ED	500.00	2,000.00	2,000.00	2,100.00	2,100.00	2,100.00	
10480	516000 REPR/MAINT	.00	500.00	500.00	500.00	500.00	500.00	
10480	521000 EQUIP RENT	5,002.38	7,100.00	7,100.00	7,100.00	7,100.00	7,100.00	
10480	532000 SUPPLIES	-329.31	6,000.00	6,000.00	4,500.00	4,500.00	4,500.00	
10480	540000 WRKER COMP	1,250.00	1,578.00	1,578.00	.00	.00	2,974.00	
10480	545100 DATA PROC	24,828.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	
10480	545200 RECRD MGMT	33,886.00	10,000.00	10,000.00	7,000.00	7,000.00	7,000.00	
10480	545201 ROD REC MG	4,166.00	.00	.00	.00	.00	.00	
10480	545700 MICROFILM	1,134.70	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	
10480	553000 DUES/SUBSC	425.00	500.00	500.00	600.00	600.00	600.00	
10480	554000 INSURANCE	263.00	275.00	275.00	526.00	526.00	526.00	
10480	557300 EXCISE TAX	739,756.00	750,000.00	750,000.00	500,000.00	500,000.00	625,000.00	
10480	557400 CHLD TRST	1,835.00	2,400.00	2,400.00	1,750.00	1,750.00	1,750.00	
10480	558100 DOM VIOL	11,010.00	14,500.00	14,500.00	10,500.00	10,500.00	10,500.00	
10480	582902 DEBT LEASE	5,857.03	.00	.00	.00	6,000.00	6,000.00	
10480	582903 INT LEASE	339.80	.00	.00	.00	350.00	350.00	
	TOTAL REGISTER OF DEEDS	1,176,836.15	1,192,940.00	1,192,940.00	936,694.00	924,583.00	1,053,564.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10490	COURT FACILITIES							
10490	511000 TEL & POST	89.75	150.00	150.00	150.00	150.00	150.00	_____
10490	511003 TEL & PST	337.65	475.00	475.00	475.00	475.00	475.00	_____
10490	513000 UTILITIES	9,753.27	15,000.00	17,500.00	18,500.00	18,500.00	18,500.00	_____
10490	513003 UTIL - CF	36,690.54	55,000.00	61,500.00	60,500.00	60,500.00	60,500.00	_____
10490	516000 REPR/MAINT	1,983.50	9,500.00	9,500.00	9,500.00	9,500.00	9,500.00	_____
10490	516003 R&M-CT FAC	10,431.72	22,500.00	26,500.00	22,500.00	22,500.00	22,500.00	_____
10490	532000 SUPPLIES	1,269.19	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	_____
10490	532003 SUPPLIES	7,588.67	11,000.00	11,000.00	9,500.00	9,500.00	9,500.00	_____
10490	545000 CONTRACT	28,525.31	27,905.00	37,905.00	38,720.00	37,796.00	37,796.00	_____
10490	545003 CS-CRT/JL	93,837.33	93,559.00	103,559.00	128,131.00	128,371.00	128,371.00	_____
10490	590003 CAP OUTLAY	23,200.00	220,500.00	191,500.00	.00	100,000.00	100,000.00	_____
	TOTAL COURT FACILITIES	213,706.93	459,089.00	463,089.00	291,476.00	390,792.00	390,792.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025		
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT	
10510	SHERIFF								
10510	502000	SALARIES	4,032,830.88	5,053,960.00	4,786,789.00	5,631,955.00	5,413,160.00	5,415,256.00	
10510	502100	OVERTIME	707,947.78	475,337.00	650,337.00	675,000.00	675,000.00	675,000.00	
10510	503000	PART TIME	47,464.31	55,000.00	55,000.00	60,000.00	60,000.00	60,000.00	
10510	505000	FICA EXP	356,675.42	427,013.00	427,013.00	487,070.00	470,341.00	471,102.00	
10510	506000	INSUR EXP	749,070.41	989,775.00	963,775.00	1,056,510.00	1,019,655.00	1,019,655.00	
10510	507000	RETIRE EXP	661,890.64	787,181.00	787,181.00	953,578.00	909,930.00	911,396.00	
10510	508000	SUP PENS	236,785.73	262,278.00	262,278.00	301,228.00	289,433.00	289,948.00	
10510	508510	RETIRE	1,769.44	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
10510	509700	RETIREE	180,000.00	180,000.00	180,000.00	180,000.00	240,000.00	240,000.00	
10510	509800	SEP ALLOW	225,000.00	250,000.00	250,000.00	445,709.00	250,000.00	250,000.00	
10510	511000	TEL & POST	18,866.39	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
10510	511010	DATA TRANS	31,169.80	53,900.00	53,900.00	55,300.00	55,300.00	55,300.00	
10510	513000	UTILITIES	2,057.84	6,000.00	6,000.00	4,020.00	4,020.00	4,020.00	
10510	514000	TRAVEL	36,168.06	33,000.00	22,000.00	29,450.00	29,450.00	29,450.00	
10510	514500	TRAIN & ED	27,648.07	48,100.00	51,600.00	66,944.00	76,944.00	76,944.00	
10510	516000	REPR/MAINT	7,226.03	9,200.00	9,200.00	10,000.00	10,000.00	10,000.00	
10510	516200	AUTO MAINT	218,327.11	230,000.00	237,000.00	250,000.00	250,000.00	250,000.00	
10510	526000	ADVERTISE	80.00	500.00	500.00	500.00	500.00	500.00	
10510	526200	PROMOTION	4,303.71	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	
10510	531000	FUEL	311,185.85	300,000.00	296,500.00	250,000.00	250,000.00	250,000.00	
10510	532000	SUPPLIES	59,943.24	48,569.00	53,569.00	41,835.00	41,835.00	41,835.00	
10510	532001	CANINE SUP	13,533.13	15,000.00	15,000.00	31,000.00	20,000.00	20,000.00	
10510	532510	GHS GRANT	11,571.34	.00	.00	.00	.00	.00	
10510	536000	UNIFORMS	48,428.32	85,630.00	105,630.00	85,000.00	85,000.00	85,000.00	
10510	540000	WRKER COMP	63,908.00	81,794.00	81,794.00	.00	.00	76,267.00	
10510	545000	CONTRACT	85,533.97	63,730.00	63,730.00	55,600.00	55,600.00	55,600.00	
10510	553000	DUES/SUBSC	845.13	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00	
10510	554000	INS & BNDS	.00	305.00	305.00	305.00	305.00	305.00	
10510	557100	SOFT LICEN	71,382.41	102,563.00	108,563.00	107,588.00	107,588.00	107,588.00	
10510	557500	CRIME CTRL	1,190.88	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
10510	557600	MISC INFO	.00	5,000.00	5,000.00	.00	.00	.00	
10510	561000	PROF SERV	1,073.00	17,550.00	17,550.00	17,650.00	17,650.00	17,650.00	
10510	590000	CAP OUTLAY	686,587.91	1,151,548.00	1,645,798.00	1,227,305.00	887,404.00	887,404.00	
10510	590510	GHS GRANT	9,840.00	.00	.00	.00	.00	.00	
TOTAL SHERIFF			8,910,304.80	10,773,933.00	11,177,012.00	12,064,847.00	11,260,415.00	11,341,520.00	

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10511	DETENTION CENTER							
10511	502000 SALARIES	1,074,780.58	1,437,883.00	1,437,883.00	1,457,454.00	1,380,922.00	1,380,922.00	
10511	502100 OVERTIME	66,461.46	61,502.00	61,502.00	158,763.00	156,212.00	156,212.00	
10511	503000 PART TIME	16,369.56	39,423.00	39,423.00	43,526.00	42,577.00	42,577.00	
10511	505000 FICA EXP	85,728.08	117,720.00	117,720.00	126,972.00	120,851.00	120,851.00	
10511	506000 INSUR EXP	271,215.28	393,525.00	346,357.00	393,120.00	380,835.00	380,835.00	
10511	507000 RETIRE EXP	210,865.33	285,485.00	285,485.00	323,891.00	308,041.00	308,041.00	
10511	511000 TEL & POST	2,668.23	2,820.00	2,820.00	2,820.00	2,880.00	2,880.00	
10511	513000 UTILITIES	58,549.50	79,320.00	79,320.00	79,320.00	79,320.00	79,320.00	
10511	514000 TRAVEL	7,867.90	4,320.00	2,320.00	4,800.00	4,800.00	4,800.00	
10511	514500 TRAIN & ED	5,111.23	5,115.00	5,115.00	5,445.00	5,445.00	5,445.00	
10511	516000 REPR/MAINT	26,642.17	30,000.00	61,000.00	31,000.00	31,000.00	31,000.00	
10511	516200 AUTO MAINT	3,169.95	5,450.00	6,450.00	5,500.00	5,500.00	5,500.00	
10511	526000 ADVERTISE	410.00	1,300.00	1,300.00	500.00	500.00	500.00	
10511	531000 FUEL	9,872.55	14,150.00	12,150.00	14,300.00	14,300.00	14,300.00	
10511	532000 SUPPLIES	19,725.56	19,475.00	25,475.00	19,975.00	19,975.00	19,975.00	
10511	536000 UNIFORMS	12,542.14	14,150.00	14,150.00	14,150.00	14,150.00	14,150.00	
10511	540000 WRKER COMP	21,012.00	21,327.00	21,327.00	.00	.00	20,621.00	
10511	545000 CONTRACT	172,891.83	187,327.00	199,945.00	177,345.00	179,307.00	179,307.00	
10511	547000 MEALS	120,594.14	142,000.00	142,000.00	143,000.00	143,000.00	143,000.00	
10511	553000 DUES/SUBSC	335.00	420.00	420.00	420.00	420.00	420.00	
10511	554000 INS & BOND	2,675.40	2,800.00	2,800.00	3,025.00	3,025.00	3,025.00	
10511	557100 SOFT LICEN	9,620.93	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	
10511	561000 PROF SERV	133,660.00	155,000.00	178,202.00	161,000.00	179,005.00	179,005.00	
10511	590000 CAP OUTLAY	53,750.20	34,750.00	36,750.00	31,700.00	37,123.00	37,123.00	
TOTAL DETENTION CENTER		2,386,519.02	3,066,762.00	3,091,414.00	3,209,526.00	3,120,688.00	3,141,309.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10512	ANIMAL CONTROL							
10512	502000 SALARIES	426,784.74	438,954.00	438,954.00	425,761.00	458,643.00	459,433.00	
10512	503000 PART TIME	28,896.54	34,447.00	34,447.00	34,447.00	37,203.00	37,203.00	
10512	505000 FICA EXP	33,196.66	36,215.00	36,215.00	35,205.00	37,932.00	37,992.00	
10512	506000 INSUR EXP	110,597.63	131,175.00	125,675.00	135,135.00	135,135.00	135,135.00	
10512	507000 RETIRE EXP	77,159.67	83,577.00	83,577.00	85,321.00	91,911.00	92,068.00	
10512	511000 TEL & POST	2,954.17	3,540.00	3,540.00	3,540.00	3,540.00	3,540.00	
10512	511010 DATA TRANS	3,612.22	3,825.00	3,825.00	3,825.00	3,825.00	3,825.00	
10512	513000 UTILITIES	36,601.57	38,900.00	43,900.00	38,900.00	38,900.00	38,900.00	
10512	514000 TRAVEL	2,012.07	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	
10512	514500 TRAIN & ED	1,484.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
10512	514800 FEES OFFCL	200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
10512	516000 REPR/MAINT	935.84	1,000.00	1,500.00	1,000.00	1,000.00	1,000.00	
10512	516200 AUTO MAINT	8,958.07	12,400.00	12,400.00	12,400.00	8,000.00	8,000.00	
10512	526000 ADVERTISE	355.00	500.00	500.00	500.00	500.00	500.00	
10512	531000 FUEL	11,465.86	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
10512	532000 SUPPLIES	3,866.01	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	
10512	532460 BLDG SPLY	3,561.79	10,000.00	10,000.00	10,000.00	6,000.00	6,000.00	
10512	532512 VET SUPPLY	22,650.47	30,750.00	30,750.00	30,750.00	30,750.00	30,750.00	
10512	536000 UNIFORMS	1,704.97	2,950.00	2,950.00	2,950.00	2,950.00	2,950.00	
10512	540000 WRKER COMP	4,122.00	6,444.00	6,444.00	.00	.00	6,566.00	
10512	542000 RABIES	1,494.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	
10512	545000 CONTRACT	6,937.22	10,940.00	10,940.00	10,940.00	24,296.00	24,296.00	
10512	557100 SOFT LICEN	1,884.82	3,330.00	3,330.00	3,330.00	3,330.00	3,330.00	
10512	561000 PROF SERV	57,155.92	58,400.00	58,400.00	58,400.00	58,400.00	58,400.00	
10512	590000 CAP OUTLAY	39,242.24	45,000.00	51,000.00	.00	.00	.00	
	TOTAL ANIMAL CONTROL	887,833.48	977,247.00	983,247.00	917,304.00	967,215.00	974,788.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10515	JURY COMMISSION								
10515	514000	TRAVEL	.00	200.00	50.00	.00	.00	.00	_____
10515	514800	FEES OFFCL	.00	150.00	150.00	150.00	150.00	150.00	_____
10515	532000	SUPPLIES	.00	100.00	250.00	250.00	250.00	250.00	_____
10515	557100	SOFT LICEN	2,350.00	2,690.00	2,690.00	3,595.00	3,595.00	3,595.00	_____
	TOTAL JURY COMMISSION		2,350.00	3,140.00	3,140.00	3,995.00	3,995.00	3,995.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10530 EMERGENCY MEDICAL SERVICES							
10530 502000 SALARIES	2,770,839.42	3,090,624.00	2,965,624.00	3,426,112.00	3,542,185.00	3,542,185.00	
10530 502100 OVERTIME	734,993.40	522,249.00	938,249.00	754,587.00	727,748.00	727,748.00	
10530 503500 TEMP SERV	143,498.15	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	
10530 505000 FICA EXP	269,157.19	286,337.00	286,337.00	323,551.00	301,750.00	301,750.00	
10530 506000 INSUR EXP	583,550.47	715,500.00	620,625.00	749,385.00	724,815.00	724,815.00	
10530 507000 RETIRE EXP	549,127.72	684,867.00	684,867.00	817,039.00	758,976.00	758,976.00	
10530 511000 TEL & POST	18,695.18	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	
10530 511010 DATA TRANS	12,378.06	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	
10530 513000 UTILITIES	.00	.00	.00	9,600.00	9,600.00	9,600.00	
10530 514000 TRAVEL	4,879.98	12,454.00	12,454.00	11,492.00	11,492.00	11,492.00	
10530 514500 TRAIN & ED	10,547.26	17,170.00	17,170.00	10,478.00	10,478.00	10,478.00	
10530 514600 PUB EDUC	943.57	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10530 514800 FEES OFFCL	2,550.00	3,600.00	2,800.00	3,600.00	3,600.00	3,600.00	
10530 516000 REPR/MAINT	2,413.68	3,000.00	3,000.00	9,000.00	9,000.00	9,000.00	
10530 516200 AUTO MAINT	106,376.12	85,000.00	131,000.00	80,000.00	110,000.00	110,000.00	
10530 521100 EQUIP LEAS	.00	219,384.00	219,384.00	.00	219,384.00	219,384.00	
10530 526000 ADVERTISE	.00	1,000.00	.00	500.00	500.00	500.00	
10530 531000 FUEL	127,562.32	102,000.00	122,000.00	102,000.00	102,000.00	102,000.00	
10530 532000 SUPPLIES	11,302.75	16,720.00	16,720.00	21,000.00	21,000.00	21,000.00	
10530 532700 EMS GRANT	.00	.00	7,520.00	.00	.00	.00	
10530 533900 AMB SUPPLY	136,564.68	138,684.00	138,684.00	113,000.00	138,000.00	138,000.00	
10530 536000 UNIFORMS	24,488.66	91,300.00	56,300.00	105,310.00	105,310.00	105,310.00	
10530 540000 WRKER COMP	98,107.00	57,271.00	57,271.00	.00	.00	53,380.00	
10530 544000 VOL ASSIST	.00	200.00	200.00	500.00	500.00	500.00	
10530 545000 CONTRACT	39,256.77	169,478.00	163,809.00	170,000.00	170,000.00	170,000.00	
10530 553000 DUES/SUBSC	3,088.28	3,500.00	7,044.00	4,000.00	4,000.00	4,000.00	
10530 557100 SOFT LICEN	13,392.47	17,000.00	18,800.00	17,000.00	17,000.00	17,000.00	
10530 561000 PROF SERV	2,059.52	3,810.00	4,810.00	3,000.00	3,000.00	3,000.00	
10530 561200 BILL FEE	103,828.03	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	
10530 590000 CAP OUTLAY	146,733.56	946,486.00	1,433,904.00	1,082,880.00	1,077,280.00	1,077,280.00	
TOTAL EMERGENCY MEDICAL SERV	5,916,334.24	7,478,634.00	8,199,572.00	8,105,034.00	8,358,618.00	8,411,998.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10531	EMERGENCY MANAGEMENT							
10531	502000 SALARIES	140,445.05	148,007.00	148,007.00	148,007.00	154,946.00	154,946.00	
10531	505000 FICA EXP	10,408.08	11,322.00	11,322.00	11,322.00	11,853.00	11,853.00	
10531	506000 INSUR EXP	19,099.68	23,850.00	21,203.00	24,570.00	24,570.00	24,570.00	
10531	507000 RETIRE EXP	25,391.85	28,181.00	28,181.00	29,660.00	31,051.00	31,051.00	
10531	511000 TEL & POST	1,695.55	2,492.00	2,492.00	2,082.00	2,082.00	2,082.00	
10531	511010 DATA TRANS	1,674.71	1,848.00	2,348.00	2,400.00	2,400.00	2,400.00	
10531	514000 TRAVEL	6,877.62	7,000.00	7,000.00	5,500.00	5,500.00	5,500.00	
10531	514500 TRAIN & ED	2,268.00	1,875.00	1,875.00	3,550.00	3,550.00	3,550.00	
10531	516000 REPR/MAINT	23.08	500.00	500.00	500.00	500.00	500.00	
10531	516200 AUTO MAINT	1,266.06	500.00	117.00	500.00	500.00	500.00	
10531	531000 FUEL	1,240.94	2,000.00	1,832.00	2,300.00	2,300.00	2,300.00	
10531	532000 SUPPLIES	8,483.66	6,940.00	12,785.00	25,000.00	25,000.00	25,000.00	
10531	536000 UNIFORMS	519.20	500.00	500.00	500.00	500.00	500.00	
10531	540000 WRKER COMP	1,500.00	2,015.00	2,015.00	.00	.00	1,919.00	
10531	545000 CONTRACT	50,166.99	56,382.00	89,782.00	23,200.00	23,200.00	23,200.00	
10531	553000 DUES/SUBSC	998.00	800.00	800.00	800.00	800.00	800.00	
10531	557100 SOFT LICEN	87.91	100.00	7,030.00	24,350.00	24,350.00	24,350.00	
10531	561000 PROF SERV	2,068.00	.00	.00	.00	.00	.00	
10531	590000 CAP OUTLAY	13,798.37	88,000.00	139,018.00	631,600.00	631,600.00	631,600.00	
	TOTAL EMERGENCY MANAGEMENT	288,012.75	382,312.00	476,807.00	935,841.00	944,702.00	946,621.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10535	COMMUNICATIONS							
10535	502000 SALARIES	599,047.01	766,429.00	707,160.00	724,575.00	740,422.00	740,422.00	
10535	502100 OVERTIME	81,965.86	45,803.00	95,803.00	114,036.00	115,945.00	115,945.00	
10535	503500 TEMP SERV	.00	.00	17,580.00	.00	29,696.00	29,696.00	
10535	505000 FICA EXP	50,795.62	62,138.00	62,827.00	64,157.00	67,787.00	67,787.00	
10535	506000 INSUR EXP	156,469.46	202,725.00	196,825.00	221,130.00	196,560.00	196,560.00	
10535	507000 RETIRE EXP	123,105.21	154,647.00	151,547.00	168,056.00	169,577.00	169,577.00	
10535	511000 TEL & POST	1,240.03	1,844.00	1,844.00	2,550.00	2,550.00	2,550.00	
10535	511010 DATA TRANS	454.54	960.00	960.00	1,440.00	1,440.00	1,440.00	
10535	513000 UTILITIES	8,363.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
10535	514000 TRAVEL	11,103.14	12,800.00	12,800.00	14,500.00	14,500.00	14,500.00	
10535	514500 TRAIN & ED	3,417.62	4,648.00	4,648.00	8,700.00	8,700.00	8,700.00	
10535	514600 PUB ED	117.92	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	
10535	516000 REPR/MAINT	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
10535	521000 RENT	182.95	30,000.00	30,000.00	30,800.00	30,800.00	30,800.00	
10535	526000 ADVERTISE	.00	500.00	500.00	1,500.00	1,500.00	1,500.00	
10535	532000 SUPPLIES	6,432.54	6,500.00	6,500.00	24,000.00	8,000.00	8,000.00	
10535	536000 UNIFORMS	1,652.65	3,200.00	3,200.00	3,500.00	3,500.00	3,500.00	
10535	540000 WRKER COMP	3,000.00	3,000.00	3,000.00	.00	.00	11,391.00	
10535	545000 CONTRACT	156,566.20	284,620.00	303,586.00	195,670.00	195,670.00	195,670.00	
10535	553000 DUES/SUBSC	470.00	1,250.00	1,250.00	950.00	950.00	950.00	
10535	557100 SOFT LICEN	31,142.12	53,400.00	53,400.00	85,200.00	85,200.00	85,200.00	
10535	561000 PROF SERV	125.00	.00	3,000.00	10,100.00	10,100.00	10,100.00	
10535	582902 DEBT LEASE	11,397.03	.00	.00	.00	11,500.00	11,500.00	
10535	582903 INT LEASE	15,444.33	.00	.00	.00	15,500.00	15,500.00	
10535	582911 INT	31.51	.00	.00	.00	.00	.00	
10535	583000 DEBT	3,468.49	.00	.00	.00	.00	.00	
10535	590000 CAP OUTLAY	6,893.35	9,000.00	9,000.00	22,000.00	22,000.00	22,000.00	
	TOTAL COMMUNICATIONS	1,272,885.58	1,661,464.00	1,683,430.00	1,709,864.00	1,748,897.00	1,760,288.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10540	INSPECTIONS							
10540	502000 SALARIES	653,837.23	685,437.00	685,437.00	760,061.00	715,671.00	715,671.00	
10540	505000 FICA EXP	48,593.71	52,435.00	52,435.00	58,144.00	54,750.00	54,750.00	
10540	506000 INSUR EXP	130,025.06	155,025.00	154,522.00	171,990.00	171,990.00	171,990.00	
10540	507000 RETIRE EXP	118,212.02	130,508.00	130,508.00	152,317.00	143,421.00	143,421.00	
10540	511000 TEL & POST	5,940.12	6,890.00	6,890.00	6,955.00	6,955.00	6,955.00	
10540	511010 DATA TRANS	3,485.93	3,780.00	4,280.00	3,920.00	3,920.00	3,920.00	
10540	514000 TRAVEL	6,922.22	15,800.00	15,800.00	15,200.00	15,200.00	15,200.00	
10540	514500 TRAIN & ED	5,915.00	14,005.00	10,005.00	11,915.00	11,915.00	11,915.00	
10540	516000 REPR/MAINT	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00	
10540	516200 AUTO MAINT	3,494.55	8,300.00	8,300.00	8,400.00	8,400.00	8,400.00	
10540	526000 ADVERTISE	.00	300.00	300.00	350.00	350.00	350.00	
10540	531000 FUEL	17,205.58	17,500.00	17,500.00	18,000.00	18,000.00	18,000.00	
10540	532000 SUPPLIES	7,900.36	8,500.00	8,500.00	8,000.00	8,000.00	8,000.00	
10540	536000 UNIFORMS	600.17	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	
10540	540000 WRKER COMP	1,600.00	1,330.00	1,333.00	.00	.00	9,371.00	
10540	545000 CONTRACT	424.67	5,550.00	5,550.00	5,550.00	5,550.00	5,550.00	
10540	545100 CC FEE	11,456.45	15,000.00	9,000.00	16,000.00	16,000.00	16,000.00	
10540	553000 DUES/SUBSC	2,607.35	3,065.00	3,065.00	3,105.00	3,105.00	3,105.00	
10540	557100 SOFT LICEN	2,771.66	279,500.00	279,500.00	114,500.00	114,500.00	114,500.00	
10540	558300 HMONR RECV	4,968.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	
10540	561000 PROF SERV	.00	500.00	500.00	500.00	500.00	500.00	
10540	590000 CAP OUTLAY	33,487.86	135,000.00	200,000.00	40,000.00	45,000.00	45,000.00	
	TOTAL INSPECTIONS	1,059,447.94	1,553,525.00	1,603,525.00	1,410,007.00	1,358,327.00	1,367,698.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10541	FIRE SERVICES							
10541	502000 SALARIES	23,057.27	63,797.00	63,797.00	97,189.00	67,625.00	67,625.00	
10541	502100 OVERTIME	3,406.07	90,000.00	84,000.00	90,000.00	90,000.00	90,000.00	
10541	503000 PART TIME	17,881.87	19,047.00	11,047.00	.00	.00	.00	
10541	505000 FICA EXP	3,202.26	13,222.00	13,222.00	12,273.00	12,058.00	12,058.00	
10541	506000 INSUR EXP	9,220.89	14,906.00	22,906.00	12,285.00	12,285.00	12,285.00	
10541	507000 RETIRE EXP	21,642.85	32,910.00	32,910.00	32,152.00	31,588.00	31,588.00	
10541	511000 TEL & POST	552.92	1,020.00	1,020.00	600.00	600.00	600.00	
10541	511010 DATA TRANS	.00	2,520.00	20.00	700.00	700.00	700.00	
10541	513000 UTILITIES	6,030.07	6,780.00	11,780.00	8,000.00	8,000.00	8,000.00	
10541	514000 TRAVEL	2,467.75	10,400.00	2,400.00	10,400.00	10,400.00	10,400.00	
10541	514500 TRAIN & ED	3,444.38	6,050.00	6,050.00	12,750.00	12,750.00	12,750.00	
10541	514600 PUB EDUC	950.00	1,500.00	900.00	1,000.00	1,000.00	1,000.00	
10541	516000 REPR/MAINT	2,505.49	5,000.00	16,100.00	9,000.00	9,000.00	9,000.00	
10541	516200 AUTO MAINT	202.40	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10541	526000 ADVERTISE	.00	500.00	.00	.00	.00	.00	
10541	531000 FUEL	3,251.39	3,000.00	3,900.00	3,000.00	3,000.00	3,000.00	
10541	532000 SUPPLIES	13,129.07	23,100.00	23,100.00	23,100.00	23,100.00	23,100.00	
10541	536000 UNIFORMS	1,179.62	24,000.00	24,000.00	17,289.00	17,289.00	17,289.00	
10541	540000 WRKER COMP	1,122.00	2,406.00	2,406.00	.00	.00	1,843.00	
10541	545000 CONTRACT	8,653.62	12,483.00	13,983.00	12,483.00	12,483.00	12,483.00	
10541	553000 DUES/SUBSC	2,102.98	2,124.00	2,124.00	3,315.00	3,315.00	3,315.00	
10541	557100 SOFT LICEN	.00	.00	.00	3,000.00	3,000.00	3,000.00	
10541	590000 CAP OUTLAY	6,562.00	11,000.00	10,100.00	190,000.00	190,000.00	190,000.00	
	TOTAL FIRE SERVICES	130,564.90	346,765.00	346,765.00	539,536.00	509,193.00	511,036.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTED	COMMENT
10545	MEDICAL EXAMINER								
10545	561000 MED EXAM	13,350.00	30,000.00	30,000.00	40,000.00	40,000.00	40,000.00		
	TOTAL MEDICAL EXAMINER	13,350.00	30,000.00	30,000.00	40,000.00	40,000.00	40,000.00		

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10550	AIRPORT							
10550	502000	SALARIES	76,219.69	132,568.00	114,201.00	114,201.00	120,175.00	120,175.00
10550	503000	PART TIME	56,804.66	74,618.00	74,618.00	74,618.00	80,452.00	80,452.00
10550	505000	FICA EXP	9,919.70	15,853.00	14,448.00	14,448.00	15,435.00	15,435.00
10550	506000	INSUR EXP	11,872.79	23,850.00	22,009.00	24,570.00	24,570.00	24,570.00
10550	507000	RETIRE EXP	13,779.23	25,241.00	24,107.00	22,887.00	24,083.00	24,083.00
10550	511000	TEL & POST	1,782.31	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10550	511010	DATA TRANS	.00	1,100.00	.00	1,100.00	1,100.00	1,100.00
10550	513000	UTILITIES	16,618.82	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
10550	514000	TRAVEL	2,488.08	6,750.00	6,750.00	6,750.00	6,750.00	6,750.00
10550	514500	TRAIN & ED	475.20	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
10550	516000	REPR/MAINT	4,745.84	13,000.00	20,200.00	8,000.00	8,000.00	8,000.00
10550	516200	AUTO MAINT	2,533.92	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10550	516400	EQUIP M&R	3,216.21	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
10550	526100	ADV & P R	29,343.05	30,000.00	30,000.00	40,000.00	40,000.00	40,000.00
10550	531000	FUEL	5,541.03	7,000.00	7,000.00	8,000.00	8,000.00	8,000.00
10550	531002	AV GAS	472,005.35	550,000.00	550,000.00	600,000.00	600,000.00	600,000.00
10550	532000	SUPPLIES	6,362.53	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
10550	535000	CREDIT CRD	16,251.71	18,000.00	18,000.00	20,000.00	20,000.00	20,000.00
10550	536000	UNIFORMS	628.00	1,200.00	1,200.00	1,000.00	1,000.00	1,000.00
10550	540000	WRKER COMP	2,141.00	2,797.00	2,797.00	.00	.00	2,284.00
10550	545000	CONTRACT	21,552.25	6,890.00	12,590.00	11,310.00	11,310.00	11,310.00
10550	553000	DUES/SUBSC	1,314.85	2,889.00	2,889.00	2,980.00	2,980.00	2,980.00
10550	554000	INSURANCE	3,877.00	.00	5,000.00	.00	.00	.00
10550	561000	PROF SERV	73.00	150.00	441.00	150.00	150.00	150.00
10550	590000	CAP OUTLAY	15,898.27	86,000.00	75,750.00	79,000.00	79,000.00	79,000.00
TOTAL AIRPORT			775,444.49	1,036,706.00	1,020,800.00	1,067,814.00	1,081,805.00	1,084,089.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTED	COMMENT
10560	INTER-COUNTY TRANSPORTATION									
10560	519701	HCCBG-ACCS	8,668.75	11,000.00	11,000.00	11,000.00	13,500.00	13,500.00		
10560	545000	CONTRACT	13,197.00	38,575.00	38,575.00	42,642.00	42,642.00	42,642.00		
	TOTAL INTER-COUNTY TRANSPORT		21,865.75	49,575.00	49,575.00	53,642.00	56,142.00	56,142.00		

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10562	PUBLIC SAFETY FACILITY							
10562	502000 SALARIES	.00	.00	.00	.00	32,461.00	35,058.00	_____
10562	505000 FICA EXP	.00	.00	.00	.00	2,483.00	2,682.00	_____
10562	506000 INSUR EXP	.00	.00	.00	.00	12,285.00	12,285.00	_____
10562	507000 RETIRE EXP	.00	.00	.00	.00	6,505.00	7,025.00	_____
10562	511010 DATA TRANS	.00	540.00	540.00	540.00	540.00	540.00	_____
10562	513000 UTILITIES	76,056.28	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	_____
10562	516046 R&M PWD	14,805.01	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	_____
10562	532046 PWD SUPPLY	7,157.98	22,500.00	22,500.00	22,500.00	22,500.00	22,500.00	_____
10562	540000 WRKER COMP	1,350.00	.00	.00	.00	.00	464.00	_____
10562	545046 PWD CNTRCT	55,207.79	107,136.00	107,136.00	86,060.00	86,060.00	86,060.00	_____
	TOTAL PUBLIC SAFETY FACILITY	154,577.06	245,176.00	245,176.00	224,100.00	277,834.00	281,614.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTED	COMMENT
10600	FORESTRY									
10600	545000	CONTRACT	73,974.22	96,664.00	96,664.00	100,000.00	100,000.00	100,000.00		_____
	TOTAL FORESTRY		73,974.22	96,664.00	96,664.00	100,000.00	100,000.00	100,000.00		_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10606	SOIL CONSERVATION							
10606	502000 SALARIES	91,928.69	93,057.00	93,057.00	88,501.00	94,603.00	94,603.00	_____
10606	505000 FICA EXP	6,524.65	7,119.00	7,119.00	6,770.00	7,237.00	7,237.00	_____
10606	506000 INSUR EXP	23,745.60	23,850.00	23,650.00	24,570.00	24,570.00	24,570.00	_____
10606	507000 RETIRE EXP	16,619.82	17,718.00	17,718.00	17,736.00	18,958.00	18,958.00	_____
10606	511000 TEL & POST	597.26	600.00	600.00	800.00	800.00	800.00	_____
10606	514000 TRAVEL	2,335.59	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
10606	514500 TRAIN & ED	690.00	800.00	800.00	880.00	880.00	880.00	_____
10606	516200 AUTO MAINT	253.25	1,000.00	1,000.00	1,100.00	1,100.00	1,100.00	_____
10606	531000 FUEL	1,695.03	2,090.00	2,090.00	2,300.00	2,300.00	2,300.00	_____
10606	532000 SUPPLIES	759.21	550.00	750.00	600.00	600.00	600.00	_____
10606	533200 LAB TESTS	.00	200.00	200.00	.00	.00	.00	_____
10606	533500 CONS DIST	3,600.00	3,600.00	7,200.00	.00	.00	.00	_____
10606	540000 WRKER COMP	1,350.00	1,567.00	1,567.00	1,350.00	1,350.00	1,255.00	_____
10606	545000 CONTRACT	5,100.00	8,000.00	8,000.00	9,000.00	9,000.00	9,000.00	_____
10606	553000 DUES/SUBSC	2,015.00	2,740.00	2,740.00	2,740.00	2,740.00	2,740.00	_____
	TOTAL SOIL CONSERVATION	157,214.10	165,891.00	169,491.00	159,347.00	167,138.00	167,043.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10640	COOPERATIVE EXTENSION							
10640	502000 SALARIES	110,383.31	118,259.00	118,259.00	118,759.00	128,220.00	128,220.00	
10640	502100 OVERTIME	270.00	500.00	500.00	.00	500.00	500.00	
10640	503000 PART TIME	8,670.00	.00	15,704.00	.00	15,413.00	15,413.00	
10640	503500 TEMP SERV	14,180.25	15,000.00	15,000.00	15,413.00	15,000.00	15,000.00	
10640	505000 FICA EXP	10,023.96	10,233.00	11,435.00	10,264.00	10,987.00	10,987.00	
10640	506000 INSUR EXP	35,618.40	35,775.00	35,775.00	36,855.00	36,855.00	36,855.00	
10640	507000 RETIRE EXP	19,955.56	22,612.00	22,612.00	26,469.00	25,696.00	25,696.00	
10640	511000 TEL & POST	4,854.53	4,200.00	5,050.00	4,200.00	4,200.00	4,200.00	
10640	513000 UTILITIES	31,797.06	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00	
10640	514000 TRAVEL	1,508.20	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	
10640	514100 CAMP TRANS	153.24	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	
10640	514500 TRAIN & ED	2,016.94	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
10640	516000 REPR/MAINT	150.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
10640	516100 FOSTER HOM	6,486.69	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	
10640	516200 AUTO MAINT	108.75	750.00	750.00	750.00	750.00	750.00	
10640	521100 EQUIP LEAS	5,821.00	7,700.00	7,700.00	6,800.00	6,800.00	6,800.00	
10640	526000 ADVERTISE	.00	500.00	500.00	500.00	500.00	500.00	
10640	531000 FUEL	898.18	1,200.00	1,550.00	1,200.00	1,200.00	1,200.00	
10640	532000 SUPPLIES	10,392.89	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
10640	532001 CRD	1,028.57	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	
10640	532003 4-H	4,993.77	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
10640	532004 HOME ECON	6,037.81	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
10640	532005 AGRICULTRE	3,676.84	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	
10640	532008 SHIIP	.00	.00	15,394.00	.00	.00	.00	
10640	540000 WRKER COMP	1,831.00	1,821.00	1,821.00	.00	.00	2,008.00	
10640	545000 CONT SERV	12,460.28	19,537.00	19,537.00	20,509.00	25,509.00	25,509.00	
10640	545002 NCSU	281,032.23	344,518.00	344,518.00	.00	303,706.00	303,706.00	
10640	553000 DUES/SUBSC	1,470.40	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
10640	590000 CAP OUTLAY	.00	10,729.00	9,529.00	.00	80,000.00	80,000.00	
	TOTAL COOPERATIVE EXTENSION	575,819.86	674,134.00	706,434.00	322,519.00	736,136.00	738,144.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025		
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT	
10660	PLANNING								
10660	502000	SALARIES	623,508.81	703,233.00	703,233.00	827,285.00	821,894.00	771,331.00	
10660	505000	FICA EXP	45,604.23	53,799.00	53,799.00	63,285.00	62,875.00	59,007.00	
10660	506000	INSUR EXP	109,823.38	131,175.00	116,175.00	135,135.00	159,705.00	147,420.00	
10660	507000	RETIRE EXP	112,722.69	133,895.00	133,895.00	145,675.00	164,707.00	154,574.00	
10660	511000	TEL & POST	3,477.74	6,800.00	6,800.00	6,900.00	6,900.00	6,900.00	
10660	511010	DATA TRANS	1.45	1,000.00	1,000.00	1,100.00	1,100.00	1,100.00	
10660	514000	TRAVEL	4,619.60	6,300.00	6,300.00	6,720.00	6,720.00	6,720.00	
10660	514500	TRAIN & ED	2,295.89	6,100.00	6,100.00	5,350.00	5,350.00	5,350.00	
10660	514800	FEES OFFCL	3,700.00	7,300.00	5,800.00	7,300.00	7,300.00	7,300.00	
10660	516200	AUTO MAINT	1,497.66	5,000.00	5,000.00	5,100.00	5,100.00	5,100.00	
10660	526000	ADVERTISE	1,044.92	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
10660	531000	FUEL	2,332.01	5,000.00	4,000.00	5,000.00	5,000.00	5,000.00	
10660	532000	SUPPLIES	7,463.76	10,000.00	9,000.00	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	11,265.00	9,572.00	9,572.00	.00	.00	9,772.00	
10660	545000	CONTRACT	424.67	1,000.00	1,000.00	1,025.00	1,025.00	1,025.00	
10660	553000	DUES/SUBSC	569.95	1,500.00	1,500.00	1,700.00	1,700.00	1,700.00	
10660	557000	REFUNDS	.00	500.00	64,030.00	500.00	500.00	500.00	
10660	557100	SOFT LICEN	1,366.00	4,950.00	4,950.00	5,050.00	5,050.00	5,050.00	
10660	561000	PROF SERV	24,951.13	100,000.00	165,049.00	50,000.00	100,000.00	100,000.00	
10660	561004	STORMH20	.00	.00	150,000.00	25,000.00	150,000.00	150,000.00	
10660	590000	CAP OUTLAY	.00	31,000.00	46,000.00	40,000.00	40,000.00	40,000.00	
TOTAL PLANNING			956,668.89	1,221,324.00	1,496,403.00	1,345,325.00	1,558,126.00	1,491,049.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTED	COMMENT
10700	HEALTH									
10700	545000	CONTRACT	362,507.73	390,000.00	390,000.00	394,963.00	394,963.00	394,963.00		_____
	TOTAL HEALTH		362,507.73	390,000.00	390,000.00	394,963.00	394,963.00	394,963.00		_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10740	MENTAL HEALTH							
10740	509800 RETIRE BEN	23,892.30	23,893.00	23,893.00	.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	.00	83,893.00	83,893.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10750 SOCIAL SERVICES ADMIN							
10750 502000 SALARIES	1,782,084.96	2,126,941.00	2,266,465.00	2,497,234.00	2,423,106.00	2,423,106.00	
10750 502100 OVERTIME	41,736.24	50,715.00	50,715.00	50,715.00	50,715.00	50,715.00	
10750 505000 FICA EXP	133,846.33	166,598.00	181,097.00	194,930.00	189,255.00	189,255.00	
10750 506000 INSUR EXP	320,305.72	512,775.00	564,865.00	567,158.00	567,158.00	567,158.00	
10750 507000 RETIRE EXP	336,519.51	414,629.00	452,609.00	510,610.00	495,748.00	495,748.00	
10750 509700 RETIREE	92,164.00	92,164.00	92,164.00	92,164.00	150,000.00	150,000.00	
10750 511000 TEL & POST	23,472.11	28,400.00	28,400.00	28,400.00	28,400.00	28,400.00	
10750 511010 DATA TRANS	.00	5,650.00	.00	5,650.00	5,650.00	5,650.00	
10750 513000 UTILITIES	12,394.69	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
10750 514000 TRAVEL	13,651.81	35,000.00	35,000.00	45,000.00	45,000.00	45,000.00	
10750 514500 TRAIN & ED	4,095.00	4,200.00	9,850.00	6,200.00	6,200.00	6,200.00	
10750 514800 FEES OFFCL	2,800.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	
10750 516000 REPR/MAINT	5,780.96	8,000.00	11,200.00	.00	.00	.00	
10750 516200 AUTO MAINT	4,399.92	11,250.00	11,250.00	12,500.00	12,500.00	12,500.00	
10750 519500 TANF - EA	2,800.00	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	15,222.91	.00	3,796.00	.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	539.10	1,000.00	2,000.00	1,000.00	1,000.00	1,000.00	
10750 531000 FUEL	9,573.32	26,520.00	26,520.00	29,240.00	29,240.00	29,240.00	
10750 532000 SUPPLIES	37,694.30	51,100.00	62,600.00	45,100.00	45,100.00	45,100.00	
10750 532001 BLDG SUPP	4,998.30	4,500.00	6,000.00	4,500.00	4,500.00	4,500.00	
10750 540000 WRKER COMP	30,575.00	34,248.00	34,248.00	32,270.00	32,270.00	32,155.00	
10750 545000 CONTRACT	123,681.21	83,158.00	162,616.00	89,468.00	89,420.00	89,420.00	
10750 545002 CHLD SUPP	191,760.02	186,206.00	186,206.00	205,000.00	205,000.00	205,000.00	
10750 553000 DUES/SUBSC	4,872.08	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	
10750 553100 VERIFCTNS	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10750 554000 INSURANCE	.00	.00	.00	32,000.00	32,000.00	32,000.00	
10750 557100 SOFT LICEN	11,110.40	30,000.00	21,200.00	50,200.00	50,200.00	50,200.00	
10750 557700 CRISIS INT	35,380.45	60,000.00	53,083.00	64,273.00	64,273.00	64,273.00	
10750 557701 LIEAP	9,566.83	64,273.00	62,565.00	64,273.00	64,273.00	64,273.00	
10750 558200 INDP LIV	.00	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	
10750 561000 PROF SERV	212,442.36	222,360.00	277,360.00	222,360.00	222,360.00	222,360.00	
10750 561001 PROF SERV	103.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
10750 590000 CAP OUTLAY	5,585.00	128,000.00	185,128.00	112,925.00	118,925.00	118,925.00	
TOTAL SOCIAL SERVICES ADMIN	3,469,155.53	4,392,437.00	4,831,687.00	5,007,920.00	4,977,043.00	4,976,928.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10752	PUBLIC ASSISTANCE								
10752	511011	EBT	2,651.14	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
10752	519000	MED TRANS	12,801.49	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	
10752	519001	TANF	808.50	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10752	519004	SPEC ASST	81,971.50	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00	
10752	519005	ST FC & BD	128,720.67	185,000.00	185,000.00	185,000.00	185,000.00	185,000.00	
10752	519100	IV-E FC	13,870.90	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	
10752	519200	BLIND ASST	1,146.90	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
10752	519202	ADOPT ASST	12,911.62	22,300.00	22,300.00	22,300.00	22,300.00	22,300.00	
10752	519300	IV-B ADOPT	36,644.00	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	6,200.00	6,200.00	6,200.00	
10752	519700	HCCBG-IN H	40,619.75	77,996.00	77,996.00	77,996.00	83,546.00	83,546.00	
10752	532003	SPEC ADPT	396.00	11,000.00	17,012.00	11,000.00	11,000.00	11,000.00	
10752	553003	SPEC ADPT	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10752	558200	INDP LIV	1,506.49	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
	TOTAL PUBLIC ASSISTANCE		334,048.96	652,696.00	658,708.00	652,696.00	658,246.00	658,246.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10760	COUNTY ASSISTANCE								
10760	516100	FOSTER HOM	.00	500.00	500.00	500.00	500.00	500.00	_____
10760	519500	ADULT - EA	30,930.69	36,064.00	36,064.00	36,064.00	36,064.00	36,064.00	_____
10760	519504	LIHWAP	635.39	25,000.00	.00	25,000.00	25,000.00	25,000.00	_____
10760	532900	FC SUPP	31,145.95	40,000.00	30,000.00	40,000.00	40,000.00	40,000.00	_____
10760	561000	PROF SERV	19,294.17	63,191.00	34,791.00	63,191.00	63,191.00	63,191.00	_____
10760	585000	DONATIONS	25,430.07	10,000.00	32,691.00	10,000.00	10,000.00	10,000.00	_____
	TOTAL COUNTY ASSISTANCE		107,436.27	174,755.00	134,046.00	174,755.00	174,755.00	174,755.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10775	SR CITIZEN CENTERS							
10775	502000 SALARIES	166,723.66	168,176.00	168,176.00	193,008.00	207,246.00	208,426.00	
10775	503000 PART TIME	24,910.74	24,832.00	24,832.00	.00	.00	.00	
10775	505000 FICA EXP	14,619.44	14,766.00	14,766.00	14,766.00	15,855.00	15,945.00	
10775	506000 INSUR EXP	56,696.88	59,625.00	59,125.00	61,425.00	61,425.00	61,425.00	
10775	507000 RETIRE EXP	34,653.28	36,748.00	36,748.00	38,679.00	41,532.00	41,769.00	
10775	511000 TEL & POST	5,375.26	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	
10775	511010 DATA TRANS	570.25	552.00	1,052.00	552.00	552.00	552.00	
10775	513000 UTILITIES	16,581.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	
10775	514000 TRAVEL	409.59	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	
10775	514500 TRAIN & ED	.00	350.00	350.00	350.00	350.00	350.00	
10775	514800 FEES OFFCL	850.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	
10775	516000 REPR/MAINT	581.76	2,000.00	2,900.00	2,000.00	2,000.00	2,000.00	
10775	516200 AUTO MAINT	1,217.12	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
10775	526000 ADVERTISE	.00	250.00	250.00	250.00	250.00	250.00	
10775	531000 FUEL	2,073.73	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
10775	532000 SUPPLIES	12,298.91	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	
10775	540000 WRKER COMP	2,718.00	2,627.00	2,627.00	.00	.00	2,814.00	
10775	545000 CONTRACT	61,009.34	60,000.00	60,000.00	60,000.00	65,000.00	65,000.00	
10775	545001 CONT SERV	18,963.53	18,671.00	18,971.00	20,340.00	20,784.00	20,784.00	
10775	553000 DUES/SUBSC	750.00	1,070.00	1,070.00	820.00	820.00	820.00	
10775	554000 INSURANCE	.00	.00	662.00	.00	.00	.00	
10775	561300 INSTRUCTOR	1,180.00	8,500.00	7,300.00	8,500.00	8,500.00	8,500.00	
10775	590000 CAP OUTLAY	.00	.00	.00	59,500.00	59,500.00	59,500.00	
TOTAL SR CITIZEN CENTERS		422,182.49	442,167.00	442,829.00	504,190.00	527,814.00	532,135.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025		
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT	
10790	LIBRARY								
10790	502000	SALARIES	339,983.93	382,763.00	382,763.00	382,763.00	413,384.00	413,384.00	
10790	503000	PART TIME	33,634.47	42,405.00	42,405.00	42,405.00	45,798.00	45,798.00	
10790	505000	FICA EXP	27,737.63	35,525.00	35,525.00	32,525.00	35,127.00	35,127.00	
10790	506000	INSUR EXP	101,219.88	119,250.00	118,950.00	122,850.00	122,850.00	122,850.00	
10790	507000	RETIRE EXP	61,465.10	72,880.00	72,880.00	76,708.00	82,842.00	82,842.00	
10790	511000	TEL & POST	3,437.12	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
10790	513000	UTILITIES	20,436.19	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00	
10790	514000	TRAVEL	.00	200.00	200.00	200.00	200.00	200.00	
10790	514800	FEES OFFCL	750.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	
10790	516000	REPR/MAINT	1,903.46	2,000.00	2,300.00	2,000.00	2,000.00	2,000.00	
10790	532000	SUPPLIES	13,799.94	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
10790	532001	LIB MAT	34,896.95	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00	
10790	540000	WRKER COMP	3,904.00	4,787.00	4,787.00	.00	.00	6,041.00	
10790	545000	CONTRACT	16,621.09	33,793.00	33,293.00	34,585.00	34,665.00	34,665.00	
10790	557800	LIB PROG	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10790	582902	DEBT LEASE	6,687.36	.00	.00	.00	7,000.00	7,000.00	
10790	582903	INT LEASE	260.46	.00	.00	.00	275.00	275.00	
10790	590000	CAP OUTLAY	50,372.52	6,700.00	7,200.00	56,700.00	56,700.00	56,700.00	
TOTAL LIBRARY			717,110.10	783,703.00	783,703.00	834,136.00	884,241.00	890,282.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10794	JUV CRIME PREVENTION CNTRL							
10794	545000 PASS	100,640.24	101,715.00	104,054.00	.00	111,800.00	111,800.00	_____
10794	545002 RESTITUTN	14,681.29	14,966.00	14,966.00	.00	14,966.00	14,966.00	_____
10794	545005 JCPC	15,000.00	15,000.00	11,661.00	.00	6,473.00	6,473.00	_____
	TOTAL JUV CRIME PREVENTION C	130,321.53	131,681.00	130,681.00	.00	133,239.00	133,239.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR: OPERATING FUND	2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2025 DEPT REVISED	2025 MGR REV	2025 PROPSD BOARD	2025 ADOPTEDCOMMENT
10795	PARKS & RECREATION						
10795 502000	SALARIES	381,937.64	363,293.00	359,573.00	363,293.00	388,889.00	391,200.00
10795 503000	PART TIME	15,253.08	15,276.00	12,241.00	15,276.00	16,498.00	16,498.00
10795 503500	TEMP SERV	74,475.34	75,000.00	85,000.00	75,000.00	75,000.00	75,000.00
10795 505000	FICA EXP	34,982.66	34,700.00	34,700.00	34,700.00	36,749.00	36,926.00
10795 506000	INSUR EXP	76,319.48	95,400.00	89,900.00	98,280.00	98,280.00	98,280.00
10795 507000	RETIRE EXP	69,126.88	69,172.00	69,172.00	72,806.00	77,936.00	78,398.00
10795 511000	TEL & POST	3,246.76	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
10795 511010	DATA TRANS	1,161.67	1,020.00	1,520.00	1,020.00	1,500.00	1,500.00
10795 513001	UTILITIES	58,833.53	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
10795 514000	TRAVEL	51.99	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
10795 514500	TRAIN & ED	240.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10795 514800	FEES OFFCL	850.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
10795 516001	R & M-PARK	1,761.44	11,575.00	19,575.00	3,975.00	27,425.00	27,425.00
10795 516200	AUTO MAINT	2,871.90	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
10795 516400	EQUIP M&R	4,033.11	4,034.00	6,034.00	4,034.00	4,034.00	4,034.00
10795 526000	ADVERTISE	188.00	750.00	750.00	750.00	750.00	750.00
10795 531000	FUEL	17,092.44	12,000.00	14,500.00	12,000.00	12,000.00	12,000.00
10795 531400	EQUIP FUEL	.00	10,000.00	2,500.00	10,000.00	10,000.00	10,000.00
10795 532000	SUPPLIES	56,569.88	60,000.00	75,470.00	60,000.00	60,000.00	60,000.00
10795 536000	UNIFORMS	2,713.10	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
10795 540000	WRKER COMP	7,026.00	6,634.00	6,634.00	7,026.00	7,026.00	5,984.00
10795 545000	CONTRACT	35,094.41	40,642.00	40,642.00	40,642.00	40,762.00	40,762.00
10795 545100	CC FEE	2,766.82	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
10795 553000	DUES/SUBSC	195.00	750.00	750.00	750.00	750.00	750.00
10795 553002	TOURNAMENT	3,668.25	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
10795 576001	BASEBALL	44,219.72	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
10795 576002	BASKETBALL	8,194.99	8,300.00	8,300.00	8,300.00	8,300.00	8,300.00
10795 576003	FLAG FTBAL	5,005.62	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
10795 576007	YTH WRSTLG	.00	.00	.00	1,500.00	1,500.00	1,500.00
10795 576008	GRASS CUT	107,484.52	103,970.00	103,970.00	87,659.00	87,659.00	87,659.00
10795 576009	SOCCER	29,750.93	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
10795 576010	CHEERLEAD	3,205.73	3,800.00	4,700.00	3,800.00	3,800.00	3,800.00
10795 576011	ADT VOLLEY	4,484.11	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
10795 576012	ADT BSKTBL	952.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
10795 576013	ADT SFTBLL	3,972.59	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
10795 576014	TENNIS	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10795 576015	T FOOTBALL	12,139.33	12,548.00	12,548.00	12,548.00	12,548.00	12,548.00
10795 576016	SPEC OLYMP	1,845.87	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
10795 590000	CAP OUTLAY	26,659.96	94,000.00	91,400.00	32,000.00	44,600.00	44,600.00
10795 592000	PROJECTS	57,069.82	309,400.00	318,900.00	199,500.00	75,000.00	75,000.00
TOTAL PARKS & RECREATION		1,156,944.57	1,528,664.00	1,555,179.00	1,341,259.00	1,287,406.00	1,289,314.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10796	RURAL CENTER							
10796	502000 SALARIES	116,160.82	122,753.00	122,753.00	122,753.00	132,574.00	133,517.00	
10796	503000 PART TIME	.00	13,309.00	13,309.00	13,309.00	14,374.00	14,374.00	
10796	505000 FICA EXP	8,759.43	10,409.00	10,409.00	10,409.00	11,242.00	11,314.00	
10796	506000 INSUR EXP	21,962.38	35,775.00	35,775.00	36,855.00	36,855.00	36,855.00	
10796	507000 RETIRE EXP	21,002.23	23,373.00	23,373.00	24,600.00	26,569.00	26,758.00	
10796	511000 TEL & POST	320.81	500.00	500.00	500.00	500.00	500.00	
10796	511010 DATA TRANS	1,341.67	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
10796	513000 UTILITIES	5,789.55	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	
10796	514000 TRAVEL	3,044.52	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
10796	514500 TRAIN & ED	247.00	350.00	350.00	350.00	350.00	350.00	
10796	516000 REPR/MAINT	6,796.87	10,000.00	9,000.00	10,000.00	10,000.00	10,000.00	
10796	516200 AUTO MAINT	1,076.59	1,500.00	2,500.00	1,000.00	1,000.00	1,000.00	
10796	526000 ADVERTISE	.00	500.00	500.00	500.00	500.00	500.00	
10796	531000 FUEL	4,660.88	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	
10796	532000 SUPPLIES	9,495.90	12,000.00	12,000.00	16,700.00	16,700.00	16,700.00	
10796	532001 ED SUPP	.00	750.00	750.00	750.00	750.00	750.00	
10796	536000 UNIFORMS	881.39	500.00	500.00	500.00	500.00	500.00	
10796	540000 WRKER COMP	1,945.00	2,152.00	2,152.00	.00	.00	1,913.00	
10796	545000 CONTRACT	8,734.32	11,310.00	11,310.00	11,310.00	11,838.00	11,838.00	
10796	590000 CAP OUTLAY	30,571.15	14,000.00	14,000.00	20,000.00	20,000.00	20,000.00	
	TOTAL RURAL CENTER	242,790.51	276,681.00	276,681.00	287,036.00	301,252.00	304,369.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10800	EDUCATION								
10800	585009	COA	257,200.90	243,927.00	257,927.00	287,147.00	287,147.00	287,147.00	_____
10800	590100	SCHOOL CO	1,400,000.00	1,400,000.00	1,400,000.00	1,535,000.00	1,535,000.00	1,535,000.00	_____
10800	591000	LOC CUR EX	13,078,302.00	13,035,602.00	13,035,602.00	15,758,356.00	14,288,105.00	14,691,055.00	_____
	TOTAL EDUCATION		14,735,502.90	14,679,529.00	14,693,529.00	17,580,503.00	16,110,252.00	16,513,202.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10900	DEBT ADMINISTRATION							
10900	582000 INT ON DBT	396,535.50	2,996,480.00	1,493,480.00	.00	.00	.00	_____
10900	582200 BOND DEBT	.00	.00	3,700,000.00	.00	.00	.00	_____
10900	582400 NOTES PAY	2,520,000.00	2,670,915.00	2,140,000.00	.00	.00	.00	_____
	TOTAL DEBT ADMINISTRATION	2,916,535.50	5,667,395.00	7,333,480.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10950	AGENCY APPROPRIATIONS							
10950	510000 PROJ GRAD	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00	_____
10950	585003 FOOD BANK	10,000.00	10,000.00	10,000.00	.00	10,000.00	10,000.00	_____
10950	585004 SR GAMES	.00	500.00	500.00	.00	500.00	500.00	_____
10950	585005 ALBE HOPE	25,000.00	25,000.00	25,000.00	27,500.00	25,000.00	25,000.00	_____
	TOTAL AGENCY APPROPRIATIONS	40,000.00	40,500.00	40,500.00	27,500.00	40,500.00	40,500.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
10960	CENTRAL SERVICES							
10960	511000 POSTAGE	-26,878.04	5,000.00	5,000.00	.00	.00	.00	_____
10960	531000 FUEL	-6,228.35	80,000.00	80,000.00	.00	.00	.00	_____
10960	532000 SUPPLIES	-8,428.88	15,000.00	15,000.00	.00	.00	.00	_____
10960	539000 UNEMPLOYMT	3,287.13	35,000.00	35,000.00	.00	.00	.00	_____
10960	540000 WRKER COMP	31,100.00	35,000.00	35,000.00	.00	.00	.00	_____
10960	552000 OVER/SHORT	19.39	.00	.00	.00	.00	.00	_____
10960	554000 INSURANCE	894,093.70	1,222,976.00	1,222,976.00	.00	.00	859,723.00	_____
10960	582902 DEBT LEASE	33,150.10	.00	.00	.00	33,500.00	33,500.00	_____
10960	582903 INT LEASE	1,569.52	.00	.00	.00	1,600.00	1,600.00	_____
	TOTAL CENTRAL SERVICES	921,684.57	1,392,976.00	1,392,976.00	.00	35,100.00	894,823.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
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	587026	TT-E 911	1,190.80	.00	.00	.00	.00	.00	
10990	587028	TT-REVAL	121,000.00	121,000.00	121,000.00	.00	121,000.00	121,000.00	
10990	587029	TT-VEHICLE	600,000.00	375,000.00	375,000.00	.00	375,000.00	.00	
10990	587050	TT CO BLDG	1,529,955.00	165,000.00	220,785.00	.00	.00	.00	
10990	587051	TT SCH BLD	.00	93,000.00	93,000.00	.00	.00	.00	
10990	587063	T T SW	1,200,000.00	1,200,000.00	1,200,000.00	.00	.00	.00	
10990	587210	TT-COR FIR	473,270.63	1,431,289.00	1,431,289.00	.00	2,186,753.00	2,509,102.00	
10990	587220	TT - KI FI	693,752.98	1,425,007.00	1,527,007.00	.00	1,656,092.00	1,656,092.00	
10990	587400	T T - DEBT	.00	.00	.00	6,288,500.00	6,288,500.00	6,288,500.00	
	TOTAL TRANSFERS TO		4,669,169.41	4,860,296.00	5,018,081.00	6,288,500.00	10,677,345.00	10,624,694.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
Operating Fund - Fire Services			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
12541	FIRE SERVICES								
12541	536103	PPE	88.24	35,000.00	65,850.00	35,000.00	35,000.00	35,000.00	_____
12541	536104	PPE	.00	25,000.00	25,000.00	22,000.00	22,000.00	22,000.00	_____
12541	536105	PPE	1,008.00	40,000.00	40,000.00	42,000.00	42,000.00	42,000.00	_____
12541	536107	PPE	.00	17,450.00	17,450.00	10,125.00	10,125.00	10,125.00	_____
12541	545000	CONTRACT	13,939.36	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	_____
12541	554003	INS	23,908.43	25,000.00	25,000.00	25,000.00	40,000.00	40,000.00	_____
12541	554004	INS	66,272.50	74,100.00	74,100.00	56,450.00	65,937.00	65,937.00	_____
12541	554005	INS	40,870.91	50,085.00	50,085.00	.00	52,890.00	52,890.00	_____
12541	554007	INS	27,161.00	34,400.00	34,400.00	39,400.00	39,400.00	39,400.00	_____
12541	588000	CONTINGNCY	.00	.00	.00	.00	156,842.00	.00	_____
TOTAL FIRE SERVICES			173,248.44	331,035.00	361,885.00	259,975.00	494,194.00	337,352.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
Operating Fund - Fire Services			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
12543	MOYOCK FIRE DEPARTMENT								
12543	502000	SALARIES	.00	28,000.00	28,000.00	.00	28,000.00	.00	
12543	511003	TEL & PST	5,063.93	7,500.00	7,500.00	7,000.00	7,000.00	.00	
12543	513003	UTIL-MOYOC	12,659.58	16,500.00	16,500.00	16,000.00	16,000.00	.00	
12543	514503	TRAIN & ED	4,454.73	15,000.00	15,000.00	15,000.00	15,000.00	.00	
12543	516003	R & M	35,821.59	44,000.00	44,000.00	44,000.00	44,000.00	.00	
12543	516103	BLDG/GRD	7,813.90	18,000.00	18,000.00	18,000.00	18,000.00	.00	
12543	531003	GAS/OIL	13,733.89	9,000.00	17,500.00	8,000.00	14,000.00	.00	
12543	532003	SUPPLIES	10,860.35	7,800.00	7,800.00	9,000.00	7,800.00	.00	
12543	532103	FIRE SUP	18,330.64	25,000.00	25,000.00	25,000.00	25,000.00	.00	
12543	544003	VOL ASST	19,356.47	25,000.00	26,000.00	25,000.00	25,000.00	.00	
12543	545000	CONTRACT	33,835.88	22,934.00	37,743.00	.00	.00	235,893.00	
12543	553003	DUES/SUB	4,056.17	4,500.00	4,500.00	4,500.00	4,500.00	.00	
12543	561003	PROF SERV	9,467.50	.00	.00	16,000.00	16,000.00	.00	
12543	582203	DEBT	15,593.50	15,594.00	15,594.00	15,593.00	15,593.00	.00	
12543	590003	CAP OUTLAY	54,421.08	87,457.00	87,457.00	30,822.00	16,322.00	16,322.00	
	TOTAL MOYOCK FIRE DEPARTMENT		245,469.21	326,285.00	350,594.00	233,915.00	252,215.00	252,215.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
Operating Fund - Fire Services		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
12544	CRAWFORD FIRE DEPARTMENT							
12544	545000 CONTRACT	292,685.00	301,466.00	301,466.00	.00	301,466.00	301,466.00	_____
12544	590004 CAP OUTLAY	49,278.62	26,000.00	26,000.00	27,400.00	26,300.00	26,300.00	_____
	TOTAL CRAWFORD FIRE DEPARTME	341,963.62	327,466.00	327,466.00	27,400.00	327,766.00	327,766.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
Operating Fund - Fire Services		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
12545	LOWER CURRITUCK FIRE DEPARTMEN							
12545	545000 CONTRACT	321,693.00	336,305.00	336,373.00	.00	336,305.00	336,305.00	_____
12545	590005 CAP OUTLAY	.00	72,389.00	77,206.00	65,002.00	.00	.00	_____
	TOTAL LOWER CURRITUCK FIRE D	321,693.00	408,694.00	413,579.00	65,002.00	336,305.00	336,305.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
Operating Fund - Fire Services		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
12547	CAROVA BEACH FIRE DEPARTMENT							
12547	545000 CONTRACT	152,993.55	265,713.00	370,693.00	.00	265,713.00	265,713.00	_____
12547	590007 CAP OUTLAY	64,394.60	.00	.00	.00	.00	.00	_____
	TOTAL CAROVA BEACH FIRE DEPA	217,388.15	265,713.00	370,693.00	.00	265,713.00	265,713.00	_____
	GRAND TOTAL	64,255,685.90	77,365,427.00	81,617,828.00	77,939,938.00	81,939,449.00	83,313,987.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
CAROVA BCH ROAD SERV DISTRICT		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
14310	AD VALOREM TAXES							
14310	400100 VEHICLE TX	-156.40	.00	.00	.00	.00	.00	_____
14310	401200 TAX INT.	-119.90	.00	.00	.00	.00	.00	_____
14310	402019 2019 LEVY	.00	.00	.00	.00	.00	.00	_____
14310	402020 2020 LEVY	-3.59	.00	.00	.00	.00	.00	_____
14310	402021 2021 LEVY	-152.08	.00	.00	.00	.00	.00	_____
14310	402022 2022 LEVY	-65,394.95	.00	.00	.00	.00	.00	_____
14310	402023 2023 LEVY	.00	-66,806.00	-66,806.00	.00	.00	.00	_____
14310	402024 SD TX 2024	.00	.00	.00	-69,466.00	-71,332.00	-71,332.00	_____
	TOTAL AD VALOREM TAXES	-65,826.92	-66,806.00	-66,806.00	-69,466.00	-71,332.00	-71,332.00	_____
14340	PERMITS & FEES							
14340	456003 TOUR	-24,700.00	-34,000.00	-34,000.00	-34,000.00	-34,000.00	-34,000.00	_____
	TOTAL PERMITS & FEES	-24,700.00	-34,000.00	-34,000.00	-34,000.00	-34,000.00	-34,000.00	_____
14380	MISCELLANEOUS REVENUE							
14380	481000 INV EARN	-149.29	.00	.00	-1,000.00	-1,000.00	-1,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-149.29	.00	.00	-1,000.00	-1,000.00	-1,000.00	_____
14390	OTHER REVENUES							
14390	495015 TF-OCC TAX	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	_____
	TOTAL OTHER REVENUES	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	_____
14460	CAROVA BCH SERVICE DISTRICT							
14460	545000 CONTRACT	126,759.60	128,947.00	128,947.00	134,226.00	135,957.00	135,957.00	_____
14460	561900 ADMIN	.00	.00	.00	240.00	375.00	375.00	_____
14460	587010 TT-OP FUND	1,859.00	1,859.00	1,859.00	.00	.00	.00	_____
	TOTAL CAROVA BCH SERVICE DIS	128,618.60	130,806.00	130,806.00	134,466.00	136,332.00	136,332.00	_____
	TOTAL CAROVA BCH ROAD SERV D	7,942.39	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:	2023	2024	2024	2025	2025	2025		
OCCUPANCY TAX FUND	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD	ADOPTEDCOMMENT
15320 OTHER TAXES & LICENSES								
15320 415000 3% OCC TX	-19,357,237.43	-15,499,037.00	-17,056,073.00	.00	-11,366,865.00	-11,534,184.00		
TOTAL OTHER TAXES & LICENSES	-19,357,237.43	-15,499,037.00	-17,056,073.00	.00	-11,366,865.00	-11,534,184.00		
15330 INTERGOVERNMENTAL REVENUES								
15330 449900 MISC GRANT	-5,000.00	.00	.00	.00	.00	-30,000.00		
TOTAL INTERGOVERNMENTAL REVE	-5,000.00	.00	.00	.00	.00	-30,000.00		
15350 SALES & SERVICES								
15350 456003 TOUR	-89,782.24	.00	.00	.00	-50,000.00	-50,000.00		
15350 456004 WHAL EVENT	-47,068.34	.00	.00	-1,000,000.00	-12,000.00	-12,000.00		
15350 456442 PROMO	-33,187.21	.00	.00	-2,500,000.00	-35,000.00	-35,000.00		
15350 464000 RENTS	-57,142.93	.00	.00	.00	.00	.00		
15350 465003 RETAIL	-13,822.16	.00	.00	.00	-12,000.00	-12,000.00		
15350 465004 WHALEHEAD	-22,702.52	.00	.00	.00	-15,000.00	-15,000.00		
TOTAL SALES & SERVICES	-263,705.40	.00	.00	-3,500,000.00	-124,000.00	-124,000.00		
15380 MISCELLANEOUS REVENUE								
15380 468000 SALE F/A	.00	.00	.00	.00	.00	.00		
15380 480500 3% P & I	-6,367.30	.00	.00	.00	.00	.00		
15380 481000 INV EARN	-601,953.38	-800,000.00	-800,000.00	.00	-200,000.00	-200,000.00		
15380 482000 MISC	.00	.00	.00	.00	.00	.00		
15380 482448 OBC	.00	.00	.00	.00	-50,000.00	-50,000.00		
15380 483448 WHALEHEAD	-10,238.94	.00	.00	.00	-2,000.00	-2,000.00		
15380 484001 INSURANCE	.00	.00	.00	.00	.00	.00		
TOTAL MISCELLANEOUS REVENUE	-618,559.62	-800,000.00	-800,000.00	.00	-252,000.00	-252,000.00		
15390 OTHER REVENUES								
15390 495010 TF-OP FUND	-50,000.00	-50,000.00	-50,000.00	.00	-50,000.00	-50,000.00		
15390 499900 FND BAL AP	.00	.00	-23,011.00	.00	.00	.00		
TOTAL OTHER REVENUES	-50,000.00	-50,000.00	-73,011.00	.00	-50,000.00	-50,000.00		
15442 OCCUPANCY TAX - PROMOTION								
15442 502000 SALARIES	471,902.41	519,536.00	519,536.00	519,536.00	551,954.00	552,826.00		
15442 503000 PART TIME	170,546.44	196,967.00	189,967.00	196,967.00	212,724.00	212,724.00		
15442 503500 TEMP SERV	3,621.42	.00	7,000.00	.00	.00	.00		

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025			
OCCUPANCY TAX FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD	ADOPTED	COMMENT
15442	505000	FICA EXP	48,190.72	54,812.00	54,812.00	54,812.00	58,497.00		58,563.00		
15442	506000	INSUR EXP	92,727.00	119,250.00	106,250.00	146,596.00	146,596.00		146,596.00		
15442	507000	RETIRE EXP	85,079.87	98,921.00	98,921.00	104,117.00	110,612.00		110,787.00		
15442	509700	RETIREE	23,746.00	12,000.00	12,000.00	.00	15,000.00		15,000.00		
15442	511000	TEL & POST	26,147.63	27,040.00	27,040.00	27,040.00	27,040.00		27,040.00		
15442	511010	DATA TRANS	8,505.19	8,952.00	14,952.00	8,952.00	8,952.00		8,952.00		
15442	513000	UTILITIES	33,148.31	36,000.00	49,000.00	36,000.00	36,000.00		36,000.00		
15442	514000	TRAVEL	21,597.08	27,735.00	27,735.00	27,735.00	27,735.00		27,735.00		
15442	514500	TRAIN & ED	4,215.00	12,175.00	12,175.00	11,925.00	11,925.00		11,925.00		
15442	514800	FEES OFFCL	1,300.00	2,800.00	2,800.00	2,800.00	2,800.00		2,800.00		
15442	516000	REPR/MAINT	4,919.74	5,000.00	5,000.00	9,200.00	9,200.00		9,200.00		
15442	516200	AUTO MAINT	1,549.12	3,700.00	3,700.00	3,700.00	3,700.00		3,700.00		
15442	521000	RENT	-6,000.00	.00	.00	.00	.00		.00		
15442	521100	EQUIP LEAS	5,285.93	6,100.00	6,100.00	6,100.00	6,100.00		6,100.00		
15442	526000	ADVERTISE	324.00	1,000.00	1,000.00	1,000.00	1,000.00		1,000.00		
15442	526200	PROMOTION	2,848,640.00	3,025,000.00	3,025,000.00	3,025,000.00	3,025,000.00		3,025,000.00		
15442	526201	ED PROMO	.00	50,000.00	50,000.00	.00	30,000.00		30,000.00		
15442	526300	GRANTS	78,350.89	150,000.00	96,500.00	150,000.00	150,000.00		150,000.00		
15442	531000	GAS, OIL	3,657.58	3,950.00	3,950.00	3,950.00	3,950.00		3,950.00		
15442	532000	SUPPLIES	36,606.34	46,700.00	56,700.00	46,700.00	46,700.00		46,700.00		
15442	532001	TOURISM BD	84.03	3,000.00	3,000.00	3,000.00	3,000.00		3,000.00		
15442	532500	RETAIL	9,095.59	10,000.00	10,000.00	10,000.00	10,000.00		10,000.00		
15442	536000	UNIFORMS	1,578.84	4,000.00	4,000.00	4,000.00	4,000.00		4,000.00		
15442	540000	WRKER COMP	10,208.00	9,753.00	9,753.00	.00	.00		9,324.00		
15442	545000	CONTRACT	48,068.88	52,144.00	52,144.00	41,320.00	41,320.00		41,320.00		
15442	545015	REBRANDING	.00	.00	150,000.00	.00	.00		.00		
15442	545100	CRED CARD	2,333.29	3,400.00	3,400.00	5,000.00	5,000.00		5,000.00		
15442	552000	OVER/SHORT	-3.20	.00	.00	.00	.00		.00		
15442	553000	DUES/SUBSC	16,460.25	18,199.00	18,199.00	18,199.00	18,199.00		18,199.00		
15442	554000	INSURANCE	7,050.26	9,000.00	11,333.00	11,500.00	11,500.00		28,098.00		
15442	557100	SOFT LICEN	8,834.57	12,992.00	16,992.00	14,100.00	14,100.00		14,100.00		
15442	561900	ADMIN	.00	.00	.00	.00	119,406.00		119,406.00		
15442	582902	DEBT LEASE	5,094.96	.00	.00	.00	5,500.00		5,500.00		
15442	582903	INT LEASE	827.60	.00	.00	.00	850.00		850.00		
15442	587010	TT-OP FUND	72,272.05	73,689.00	73,689.00	75,000.00	105,000.00		105,000.00		
15442	590000	CAP OUTLAY	55,184.20	10,000.00	.00	48,730.00	48,730.00		48,730.00		
TOTAL OCCUPANCY TAX - PROMOT			4,201,149.99	4,613,815.00	4,722,648.00	4,612,979.00	4,872,090.00		4,899,125.00		
15447	OCCUPANCY TAX-TOURISM RELATED										
15447	502000	SALARIES	189,994.56	206,066.00	206,066.00	206,066.00	221,393.00		223,976.00		
15447	505000	FICA EXP	14,410.54	15,764.00	15,764.00	15,764.00	16,936.00		17,134.00		
15447	506000	INSUR EXP	51,120.90	59,625.00	59,625.00	61,425.00	61,425.00		61,425.00		

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025			
OCCUPANCY	TAX	FUND	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD	ADOPTED	COMMENT
15447	507000	RETIRE EXP	34,106.07	39,237.00	39,237.00	41,296.00	44,367.00	44,886.00			
15447	511000	TEL & POST	531.14	460.00	760.00	460.00	460.00	460.00			
15447	513000	UTILITIES	7,341.01	12,500.00	15,000.00	12,500.00	12,500.00	12,500.00			
15447	516000	REPR/MAINT	1,485.55	7,500.00	7,500.00	15,000.00	15,000.00	15,000.00			
15447	516001	SIGNS	1,356.97	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00			
15447	516002	ACC RAMPS	20,376.17	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00			
15447	516200	AUTO MAINT	2,129.25	5,000.00	6,000.00	5,000.00	5,000.00	5,000.00			
15447	516400	EQUIP M&R	.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00			
15447	531000	FUEL	8,200.29	8,000.00	11,500.00	10,000.00	10,000.00	10,000.00			
15447	532160	MAINT SPLY	9,404.79	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00			
15447	532795	CAROVA PK	1,952.43	2,000.00	2,000.00	.00	.00	.00			
15447	536000	UNIFORMS	2,842.07	3,000.00	4,500.00	6,500.00	6,500.00	6,500.00			
15447	540000	WRKER COMP	2,972.00	2,586.00	2,586.00	.00	.00	2,970.00			
15447	545000	CONT SERV	297,222.09	325,690.00	308,492.00	252,585.00	252,585.00	252,585.00			
15447	545001	BEACH SERV	1,043,355.61	1,100,000.00	1,235,000.00	1,379,385.00	1,379,385.00	1,379,385.00			
15447	545002	HIST PRESV	3,585.37	.00	16,611.00	.00	.00	.00			
15447	545004	CONTRACT	69,200.00	469,200.00	469,200.00	.00	69,200.00	69,200.00			
15447	545006	JBURG SCH	11,242.75	18,706.00	18,706.00	21,426.00	21,426.00	21,426.00			
15447	545015	BCH RENRSH	10,425.00	20,000.00	20,000.00	.00	20,000.00	20,000.00			
15447	545016	WEED CNTRL	.00	.00	.00	.00	.00	50,000.00			
15447	545100	CC FEE	31,975.63	30,000.00	30,000.00	.00	30,000.00	30,000.00			
15447	545795	CS-CAROVA	3,545.00	8,250.00	8,250.00	.00	8,250.00	8,250.00			
15447	554000	INSURANCE	.00	.00	.00	.00	.00	6,666.00			
15447	557100	SOFT LICEN	.00	.00	.00	.00	29,940.00	29,940.00			
15447	561000	PROF SERV	12,100.00	60,000.00	187,775.00	.00	50,000.00	50,000.00			
15447	561900	ADMIN	.00	.00	.00	.00	119,406.00	119,406.00			
15447	587010	TT-OP FUND	3,735,879.79	5,373,650.00	5,373,650.00	.00	491,252.00	491,252.00			
15447	587014	T T -CBSD	30,000.00	30,000.00	30,000.00	.00	30,000.00	30,000.00			
15447	587020	T T - WD	154,540.00	.00	.00	.00	.00	.00			
15447	587050	TT CO BLDG	1,303,900.00	2,299,000.00	3,132,720.00	.00	1,985,000.00	1,985,000.00			
15447	587052	TT-MULTIYR	275,525.00	.00	.00	.00	96,000.00	96,000.00			
15447	587066	TT-SOBWS	3,348,842.00	.00	.00	.00	.00	.00			
15447	590000	CAP OUTLAY	10,500.00	.00	6,873.00	.00	180,000.00	180,000.00			
TOTAL OCCUPANCY TAX-TOURISM			10,690,061.98	10,173,734.00	11,285,315.00	2,104,907.00	5,233,525.00	5,296,461.00			
15448	WHALEHEAD										
15448	502000	SALARIES	254,970.83	347,348.00	347,348.00	345,734.00	370,251.00	372,378.00			
15448	502100	OVERTIME	243.60	5,000.00	5,000.00	.00	.00	.00			
15448	503500	TEMP SERV	120,138.55	190,000.00	199,365.00	190,000.00	205,200.00	205,200.00			
15448	505000	FICA EXP	28,330.19	41,108.00	41,824.00	40,985.00	44,023.00	44,186.00			
15448	506000	INSUR EXP	55,751.07	95,400.00	95,400.00	98,280.00	98,280.00	98,280.00			
15448	507000	RETIRE EXP	45,907.68	66,136.00	66,136.00	69,284.00	74,196.00	74,623.00			

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025		
OCCUPANCY TAX FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD ADOPTED	COMMENT
15448	511000	TEL & POST	696.94	8,336.00	7,336.00	8,336.00	8,336.00	8,336.00	8,336.00	
15448	511010	DATA TRANS	10,645.06	16,668.00	16,668.00	16,668.00	16,668.00	16,668.00	16,668.00	
15448	513000	UTILITIES	37,016.11	81,960.00	81,960.00	81,960.00	81,960.00	81,960.00	81,960.00	
15448	514000	TRAVEL	.00	3,147.00	2,147.00	3,147.00	3,147.00	3,147.00	3,147.00	
15448	514500	TRAIN & ED	.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00	
15448	516000	REPR/MAINT	5,006.70	10,000.00	9,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
15448	516046	R&M PWD	5,012.60	20,000.00	20,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
15448	516200	AUTO MAINT	477.72	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
15448	526200	PROMOTION	41,547.74	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00	
15448	531000	FUEL	1,456.50	500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
15448	532000	SUPPLIES	14,950.75	19,100.00	19,100.00	19,100.00	19,100.00	19,100.00	19,100.00	
15448	532160	MAINT SPLY	33,145.78	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	
15448	532500	CONCESSION	6,540.54	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
15448	536000	UNIFORMS	1,502.03	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
15448	540000	WRKER COMP	6,767.00	6,699.00	6,699.00	.00	.00	.00	6,834.00	
15448	545000	CONTRACT	183,193.77	196,120.00	333,105.00	207,592.00	207,592.00	207,592.00	207,592.00	
15448	545046	PWD CNTRCT	10,918.48	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
15448	545100	CC FEES	5,208.68	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
15448	553000	DUES/SUBSC	2,931.00	1,865.00	1,865.00	1,865.00	1,865.00	1,865.00	1,865.00	
15448	554000	INSURANCE	23,333.00	56,931.00	63,098.00	56,931.00	56,931.00	154,728.00	154,728.00	
15448	557100	SOFT LICEN	.00	3,120.00	3,120.00	3,120.00	3,120.00	3,120.00	3,120.00	
15448	561900	ADMIN	125,498.07	.00	.00	36,005.00	119,406.00	119,406.00	119,406.00	
15448	587050	TT CO BLDG	.00	.00	350,000.00	.00	.00	.00	.00	
15448	590000	CAP OUTLAY	.00	63,000.00	63,000.00	79,625.00	169,625.00	169,625.00	169,625.00	
15448	590460	CAP PROJ	5,082.30	200,000.00	56,400.00	40,000.00	40,000.00	40,000.00	40,000.00	
TOTAL WHALEHEAD			1,026,272.69	1,561,488.00	1,921,121.00	1,466,182.00	1,687,250.00	1,794,598.00		
TOTAL OCCUPANCY TAX FUND			-4,377,017.79	.00	.00	4,684,068.00	.00	.00		

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025		
OCEAN SANDS N/CROWN PT WATERSH		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD	ADOPTEDCOMMENT
16310	AD VALOREM TAXES								
16310	400100 VEHICLE TX	149.56	.00	.00	.00	.00	.00	.00	
16310	401200 TAX INT.	-410.28	.00	.00	.00	.00	.00	.00	
16310	402018 2018 LEVY	.00	.00	.00	.00	.00	.00	.00	
16310	402019 2019 LEVY	.00	.00	.00	.00	.00	.00	.00	
16310	402020 2020 LEVY	.00	.00	.00	.00	.00	.00	.00	
16310	402021 2021 LEVY	.00	.00	.00	.00	.00	.00	.00	
16310	402022 2022 LEVY	-850,698.01	.00	.00	.00	.00	.00	.00	
16310	402023 2023 LEVY	.00	-1,448,413.00	-1,448,413.00	.00	.00	.00	.00	
16310	402024 SD TX 2024	.00	.00	.00	-1,463,848.00	-1,462,618.00	-1,462,618.00	-1,462,618.00	
	TOTAL AD VALOREM TAXES	-850,958.73	-1,448,413.00	-1,448,413.00	-1,463,848.00	-1,462,618.00	-1,462,618.00	-1,462,618.00	
16380	MISCELLANEOUS REVENUE								
16380	481000 INV EARN	-20,472.41	.00	.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	
	TOTAL MISCELLANEOUS REVENUE	-20,472.41	.00	.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	
16390	OTHER REVENUES								
16390	499900 FND BAL AP	.00	.00	-72,337.00	.00	.00	.00	.00	
	TOTAL OTHER REVENUES	.00	.00	-72,337.00	.00	.00	.00	.00	
16609	OCEAN SANDS N/CROWN PT WATERSH								
16609	514800 FEES OFFCL	550.00	.00	1,200.00	.00	2,100.00	2,100.00	2,100.00	
16609	545000 CONTRACT	921,121.93	1,448,413.00	1,519,550.00	.00	1,432,304.00	1,432,304.00	1,432,304.00	
16609	561900 ADMIN	9,200.00	.00	.00	20,000.00	48,214.00	48,214.00	48,214.00	
	TOTAL OCEAN SANDS N/CROWN PT	930,871.93	1,448,413.00	1,520,750.00	20,000.00	1,482,618.00	1,482,618.00	1,482,618.00	
	TOTAL OCEAN SANDS N/CROWN PT	59,440.79	.00	.00	-1,463,848.00	.00	.00	.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
WHALEHEAD BCH SWCD SERV DIST		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
17310	AD VALOREM TAXES							
17310	400100 VEHICLE TX	-396.19	.00	.00	.00	.00	.00	_____
17310	401200 TAX INT.	-81.49	.00	.00	.00	.00	.00	_____
17310	402016 2016 LEVY	.00	.00	.00	.00	.00	.00	_____
17310	402018 2018 LEVY	.00	.00	.00	.00	.00	.00	_____
17310	402021 2021 LEVY	-25.24	.00	.00	.00	.00	.00	_____
17310	402022 2022 LEVY	-129,731.59	.00	.00	.00	.00	.00	_____
17310	402023 2023 LEVY	.00	-127,160.00	-127,160.00	.00	.00	.00	_____
17310	402024 SD TX 2024	.00	.00	.00	-104,137.00	-105,926.00	-105,926.00	_____
	TOTAL AD VALOREM TAXES	-130,234.51	-127,160.00	-127,160.00	-104,137.00	-105,926.00	-105,926.00	_____
17380	MISCELLANEOUS REVENUE							
17380	481000 INV EARN	-5,527.27	.00	.00	-5,000.00	-5,000.00	-5,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-5,527.27	.00	.00	-5,000.00	-5,000.00	-5,000.00	_____
17390	OTHER REVENUES							
17390	499900 FND BAL AP	.00	.00	.00	-53,884.00	-53,884.00	-53,884.00	_____
	TOTAL OTHER REVENUES	.00	.00	.00	-53,884.00	-53,884.00	-53,884.00	_____
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	107,778.96	122,660.00	122,660.00	130,000.00	135,920.00	135,920.00	_____
17838	561900 ADMIN	4,725.00	.00	.00	28,521.00	24,390.00	24,390.00	_____
	TOTAL WHALEHEAD BCH SWCD SER	112,503.96	127,160.00	127,160.00	163,021.00	164,810.00	164,810.00	_____
	TOTAL WHALEHEAD BCH SWCD SER	-23,257.82	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
HOG DITCH WATERSHED DISTRICT		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
18310	AD VALOREM TAXES							
18310	400100 VEHICLE TX	-299.32	.00	.00	.00	-500.00	-500.00	_____
18310	401200 TAX INT.	-3.23	.00	.00	.00	.00	.00	_____
18310	402021 2021 LEVY	-13.07	.00	.00	.00	.00	.00	_____
18310	402022 2022 LEVY	-2,321.37	.00	.00	.00	.00	.00	_____
18310	402023 2023 LEVY	.00	-8,292.00	-8,292.00	.00	.00	.00	_____
18310	402024 SD TX 2024	.00	.00	.00	-9,343.00	-8,491.00	-8,491.00	_____
	TOTAL AD VALOREM TAXES	-2,636.99	-8,292.00	-8,292.00	-9,343.00	-8,991.00	-8,991.00	_____
18380	MISCELLANEOUS REVENUE							
18380	481000 INV EARN	-27.54	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-27.54	.00	.00	.00	.00	.00	_____
18390	OTHER REVENUES							
18390	499900 FND BAL AP	.00	-3,800.00	-3,800.00	.00	-8,000.00	-8,000.00	_____
	TOTAL OTHER REVENUES	.00	-3,800.00	-3,800.00	.00	-8,000.00	-8,000.00	_____
18609	HOG BRIDGE DITCH H2OSHED DIST							
18609	545000 CONTRACT	.00	11,282.00	11,282.00	9,320.00	16,767.00	16,767.00	_____
18609	561900 ADMIN	100.00	100.00	100.00	23.00	224.00	224.00	_____
18609	587010 TT-OP FUND	710.00	710.00	710.00	.00	.00	.00	_____
	TOTAL HOG BRIDGE DITCH H2OSH	810.00	12,092.00	12,092.00	9,343.00	16,991.00	16,991.00	_____
	TOTAL HOG DITCH WATERSHED DI	-1,854.53	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
NORTHWEST WATERSHED SERV DIST		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
19310	AD VALOREM TAXES							
19310	400100 VEHICLE TX	-462.79	.00	.00	.00	.00	.00	_____
19310	401200 TAX INT.	-1.61	.00	.00	.00	.00	.00	_____
19310	402020 2020 LEVY	.00	.00	.00	.00	.00	.00	_____
19310	402021 2021 LEVY	-4.94	.00	.00	.00	.00	.00	_____
19310	402022 2022 LEVY	-3,564.29	.00	.00	.00	.00	.00	_____
19310	402023 2023 LEVY	.00	-4,070.00	-4,070.00	.00	.00	.00	_____
19310	402024 SD TX 2024	.00	.00	.00	-4,462.00	-3,922.00	-3,922.00	_____
	TOTAL AD VALOREM TAXES	-4,033.63	-4,070.00	-4,070.00	-4,462.00	-3,922.00	-3,922.00	_____
19380	MISCELLANEOUS REVENUE							
19380	481000 INV EARN	-719.56	-142.00	-142.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-719.56	-142.00	-142.00	.00	.00	.00	_____
19390	OTHER REVENUES							
19390	499900 FND BAL AP	.00	-40,000.00	-40,000.00	.00	-50,000.00	-50,000.00	_____
	TOTAL OTHER REVENUES	.00	-40,000.00	-40,000.00	.00	-50,000.00	-50,000.00	_____
19609	NORTHWEST WATERSHED SERV DIST							
19609	545000 CONTRACT	.00	44,070.00	44,070.00	4,454.00	53,773.00	53,773.00	_____
19609	561900 ADMIN	109.00	.00	.00	8.00	149.00	149.00	_____
19609	587010 TT-OP FUND	142.00	142.00	142.00	.00	.00	.00	_____
	TOTAL NORTHWEST WATERSHED SE	251.00	44,212.00	44,212.00	4,462.00	53,922.00	53,922.00	_____
	TOTAL NORTHWEST WATERSHED SE	-4,502.19	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
WHALEHEAD SUBDIV DRAINAGE DIST		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
20310	AD VALOREM TAXES							
20310	400100 VEHICLE TX	-3,232.23	.00	.00	.00	.00	.00	_____
20310	401200 TAX INT.	-657.06	.00	.00	.00	.00	.00	_____
20310	402016 2016 LEVY	.00	.00	.00	.00	.00	.00	_____
20310	402018 2018 LEVY	.00	.00	.00	.00	.00	.00	_____
20310	402022 2022 LEVY	-1,058,912.59	.00	.00	.00	.00	.00	_____
20310	402023 2023 LEVY	.00	-1,065,393.00	-687,350.00	.00	.00	.00	_____
20310	402024 SD TX 2024	.00	.00	.00	-694,244.00	-706,174.00	-706,174.00	_____
	TOTAL AD VALOREM TAXES	-1,062,801.88	-1,065,393.00	-687,350.00	-694,244.00	-706,174.00	-706,174.00	_____
20330	INTERGOVERNMENTAL REVENUES							
20330	449609 GRANT	-200,000.00	.00	.00	.00	.00	.00	_____
	TOTAL INTERGOVERNMENTAL REVE	-200,000.00	.00	.00	.00	.00	.00	_____
20380	MISCELLANEOUS REVENUE							
20380	481000 INV EARN	-29,761.26	-10,000.00	-10,000.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-29,761.26	-10,000.00	-10,000.00	.00	.00	.00	_____
20390	OTHER REVENUES							
20390	495015 TF-OCC TAX	-154,540.00	.00	.00	.00	.00	.00	_____
20390	499900 FND BAL AP	.00	.00	-874,648.00	.00	-91,153.00	-91,153.00	_____
	TOTAL OTHER REVENUES	-154,540.00	.00	-874,648.00	.00	-91,153.00	-91,153.00	_____
20609	WHALEHEAD SUBDIV DRAINAGE DIST							
20609	511010 DATA TRANS	7,118.09	8,500.00	10,500.00	12,000.00	12,000.00	12,000.00	_____
20609	513000 UTILITIES	11,643.57	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	_____
20609	516000 REPR/MAINT	4,875.65	40,000.00	65,000.00	50,000.00	50,000.00	50,000.00	_____
20609	531400 EQUIP FUEL	4,313.46	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
20609	532000 SUPPLIES	1,208.09	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
20609	545000 CONTRACT	46,557.48	777,945.00	324,498.00	30,200.00	30,200.00	30,200.00	_____
20609	561900 ADMIN	31,538.00	.00	30,404.00	30,404.00	48,214.00	48,214.00	_____
20609	587010 TT-OP FUND	440,916.00	47,948.00	47,948.00	.00	.00	.00	_____
20609	590000 CAP OUTLAY	466,208.76	176,000.00	1,068,648.00	121,000.00	631,913.00	631,913.00	_____
20609	590020 GOLDENLEAF	250,000.00	.00	.00	.00	.00	.00	_____
	TOTAL WHALEHEAD SUBDIV DRAIN	1,264,379.10	1,075,393.00	1,571,998.00	268,604.00	797,327.00	797,327.00	_____
	TOTAL WHALEHEAD SUBDIV DRAIN	-182,724.04	.00	.00	-425,640.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
GUINEA MILL WATERSHED IMP SERV		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
25310	AD VALOREM TAXES							
25310	400100 VEHICLE TX	-9.50	.00	.00	.00	.00	.00	_____
25310	401200 TAX INT.	-31.87	.00	.00	.00	.00	.00	_____
25310	402018 2018 LEVY	-14.96	.00	.00	.00	.00	.00	_____
25310	402019 2019 LEVY	-32.64	.00	.00	.00	.00	.00	_____
25310	402020 2020 LEVY	-75.47	.00	.00	.00	.00	.00	_____
	TOTAL AD VALOREM TAXES	-164.44	.00	.00	.00	.00	.00	_____
25380	MISCELLANEOUS REVENUE							
25380	481000 INV EARN	-3,717.67	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-3,717.67	.00	.00	.00	.00	.00	_____
25390	OTHER REVENUES							
25390	499900 FND BAL AP	.00	-190,000.00	-190,000.00	-200,028.00	-200,028.00	-200,028.00	_____
	TOTAL OTHER REVENUES	.00	-190,000.00	-190,000.00	-200,028.00	-200,028.00	-200,028.00	_____
25607	GUINEA MILL H20SHED IMP SERV							
25607	545000 CONTRACT	.00	190,000.00	190,000.00	200,000.00	200,000.00	200,000.00	_____
25607	561900 ADMIN	.00	.00	.00	28.00	28.00	28.00	_____
	TOTAL GUINEA MILL H20SHED IM	.00	190,000.00	190,000.00	200,028.00	200,028.00	200,028.00	_____
	TOTAL GUINEA MILL WATERSHED	-3,882.11	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
EMERGENCY RESPONSE SYSTEM FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
26320	OTHER TAXES & LICENSES							
26320	406000 911 LINE	-204,688.58	-243,126.00	-243,126.00	.00	-186,913.00	-186,913.00	_____
	TOTAL OTHER TAXES & LICENSES	-204,688.58	-243,126.00	-243,126.00	.00	-186,913.00	-186,913.00	_____
26330	INTERGOVERNMENTAL REVENUES							
26330	445000 EMERG MGMT	.00	-1,964,978.00	-1,988,363.00	.00	.00	.00	_____
	TOTAL INTERGOVERNMENTAL REVE	.00	-1,964,978.00	-1,988,363.00	.00	.00	.00	_____
26380	MISCELLANEOUS REVENUE							
26380	481000 INV EARN	-3,794.69	-4,000.00	-4,000.00	.00	-4,000.00	-4,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-3,794.69	-4,000.00	-4,000.00	.00	-4,000.00	-4,000.00	_____
26390	OTHER REVENUES							
26390	495010 TF-OP FUND	-1,190.80	.00	.00	.00	.00	.00	_____
26390	499900 FND BAL AP	.00	-6,949.00	-6,949.00	.00	-137,067.00	-137,067.00	_____
	TOTAL OTHER REVENUES	-1,190.80	-6,949.00	-6,949.00	.00	-137,067.00	-137,067.00	_____
26535	EMERGENCY TELEPHONE SYSTEM FND							
26535	511000 TEL & POST	2,841.86	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	_____
26535	514000 TRAVEL	553.81	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
26535	514500 TRAIN & ED	4,365.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
26535	516000 REPR/MAINT	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	_____
26535	532000 SUPPLIES	1,228.16	11,700.00	11,700.00	2,500.00	2,500.00	2,500.00	_____
26535	545000 CONTRACT	25,853.20	76,475.00	76,475.00	178,180.00	178,180.00	178,180.00	_____
26535	557100 SOFT LICEN	50,729.47	112,000.00	112,000.00	94,000.00	94,000.00	94,000.00	_____
26535	590000 CAP OUTLAY	9,289.00	37,000.00	37,000.00	36,400.00	36,400.00	36,400.00	_____
26535	590535 911 GRANT	.00	1,964,978.00	1,988,363.00	.00	.00	.00	_____
	TOTAL EMERGENCY TELEPHONE SY	94,860.50	2,219,053.00	2,242,438.00	327,980.00	327,980.00	327,980.00	_____
	TOTAL EMERGENCY RESPONSE SYS	-114,813.57	.00	.00	327,980.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
MOYOCK WATERSHED SERVICE DIST		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
27310	AD VALOREM TAXES							
27310	400100 VEHICLE TX	-23,155.20	.00	.00	-12,000.00	-12,000.00	-12,000.00	
27310	401200 TAX INT.	-370.92	.00	.00	.00	.00	.00	
27310	402020 2020 LEVY	-3.74	.00	.00	.00	.00	.00	
27310	402021 2021 LEVY	-1,667.08	.00	.00	.00	.00	.00	
27310	402022 2022 LEVY	-199,898.31	.00	.00	.00	.00	.00	
27310	402023 2023 LEVY	.00	-221,923.00	-221,923.00	.00	.00	.00	
27310	402024 SD TX 2024	.00	.00	.00	-254,058.00	-238,793.00	-238,793.00	
	TOTAL AD VALOREM TAXES	-225,095.25	-221,923.00	-221,923.00	-266,058.00	-250,793.00	-250,793.00	
27380	MISCELLANEOUS REVENUE							
27380	481000 INV EARN	-2,656.21	-5,000.00	-5,000.00	.00	.00	.00	
	TOTAL MISCELLANEOUS REVENUE	-2,656.21	-5,000.00	-5,000.00	.00	.00	.00	
27390	OTHER REVENUES							
27390	499900 FND BAL AP	.00	-403,389.00	-403,389.00	.00	.00	.00	
	TOTAL OTHER REVENUES	.00	-403,389.00	-403,389.00	.00	.00	.00	
27608	MOYOCK WATERSHED SERVICES DIST							
27608	545000 CONTRACT	.00	621,923.00	621,923.00	265,994.00	240,027.00	240,027.00	
27608	561900 ADMIN	461.00	.00	.00	64.00	10,766.00	10,766.00	
27608	587010 TT-OP FUND	8,389.00	8,389.00	8,389.00	.00	.00	.00	
	TOTAL MOYOCK WATERSHED SERVI	8,850.00	630,312.00	630,312.00	266,058.00	250,793.00	250,793.00	
	TOTAL MOYOCK WATERSHED SERVI	-218,901.46	.00	.00	.00	.00	.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
REVALUATION FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
28380	MISCELLANEOUS REVENUE							
28380	481000 INV EARN	-10,668.40	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-10,668.40	.00	.00	.00	.00	.00	_____
28390	OTHER REVENUES							
28390	495010 TF-OP FUND	-121,000.00	-121,000.00	-121,000.00	.00	-121,000.00	-121,000.00	_____
	TOTAL OTHER REVENUES	-121,000.00	-121,000.00	-121,000.00	.00	-121,000.00	-121,000.00	_____
28450	REVALUATION							
28450	514800 FEES OFFCL	.00	3,500.00	3,500.00	.00	.00	.00	_____
28450	526000 ADVERTISE	.00	1,500.00	1,500.00	.00	.00	.00	_____
28450	545000 CONTRACT	.00	116,000.00	116,000.00	.00	121,000.00	121,000.00	_____
	TOTAL REVALUATION	.00	121,000.00	121,000.00	.00	121,000.00	121,000.00	_____
	TOTAL REVALUATION FUND	-131,668.40	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
FIRE VEHICLE REPLACEMENT FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
29380	MISCELLANEOUS REVENUE							
29380	481000 INV EARN	-2,176.46	-5,000.00	-5,000.00	.00	-15,000.00	-15,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-2,176.46	-5,000.00	-5,000.00	.00	-15,000.00	-15,000.00	_____
29390	OTHER REVENUES							
29390	495010 TF-OP FUND	-600,000.00	-375,000.00	-375,000.00	.00	-375,000.00	.00	_____
29390	495042 TR TAX CAP	.00	-625,000.00	-625,000.00	.00	-625,000.00	-847,032.00	_____
29390	499900 FND BAL AP	.00	-1,294,722.00	-2,594,444.00	.00	.00	.00	_____
	TOTAL OTHER REVENUES	-600,000.00	-2,294,722.00	-3,594,444.00	.00	-1,000,000.00	-847,032.00	_____
29690	FIRE VEHICLE REPLACEMENT FUND							
29690	590000 CAP OUTLAY	.00	2,299,722.00	3,599,444.00	.00	1,015,000.00	862,032.00	_____
	TOTAL FIRE VEHICLE REPLACEME	.00	2,299,722.00	3,599,444.00	.00	1,015,000.00	862,032.00	_____
	TOTAL FIRE VEHICLE REPLACEME	-602,176.46	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
POSTEMPLOYMENT BENEFITS		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
30380	MISCELLANEOUS REVENUE							
30380	481000 INV EARN	-14,097.39	-15,000.00	-25,000.00	.00	-16,500.00	-16,500.00	_____
30380	482500 RETIRE BEN	-810,275.00	-806,164.00	-806,164.00	.00	-1,124,000.00	-1,124,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-824,372.39	-821,164.00	-831,164.00	.00	-1,140,500.00	-1,140,500.00	_____
30390	OTHER REVENUES							
30390	499900 FND BAL AP	.00	.00	-146,000.00	.00	.00	.00	_____
	TOTAL OTHER REVENUES	.00	.00	-146,000.00	.00	.00	.00	_____
30850	POSTEMPLOYMENT BENEFITS							
30850	505000 FICA EXP	13,322.08	14,500.00	14,500.00	.00	17,765.00	17,765.00	_____
30850	506000 INSUR EXP	747,581.80	520,000.00	720,000.00	.00	858,700.00	858,700.00	_____
30850	506301 OPEB TRUST	200,000.00	.00	.00	.00	.00	.00	_____
30850	507100 SEP ALLOW	204,051.91	190,000.00	221,000.00	.00	232,235.00	232,235.00	_____
30850	507300 LEOSSA TST	100,000.00	.00	.00	.00	.00	.00	_____
30850	545000 CONTRACT	13,256.45	96,664.00	21,664.00	16,500.00	31,800.00	31,800.00	_____
	TOTAL POSTEMPLOYMENT BENEFIT	1,278,212.24	821,164.00	977,164.00	16,500.00	1,140,500.00	1,140,500.00	_____
	TOTAL POSTEMPLOYMENT BENEFIT	453,839.85	.00	.00	16,500.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
DSS AGENCY FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
31380	MISCELLANEOUS REVENUE							
31380	481000 INV EARN	-32.00	.00	.00	.00	.00	.00	_____
31380	482001 DSS	-203,880.00	-350,000.00	-350,000.00	.00	-350,000.00	-350,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-203,912.00	-350,000.00	-350,000.00	.00	-350,000.00	-350,000.00	_____
31750	SOCIAL SERVICES ADMIN							
31750	545001 DSS PMTS	225,507.00	350,000.00	350,000.00	.00	350,000.00	350,000.00	_____
	TOTAL SOCIAL SERVICES ADMIN	225,507.00	350,000.00	350,000.00	.00	350,000.00	350,000.00	_____
	TOTAL DSS AGENCY FUND	21,595.00	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
FINES & FORFEITURES		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
32330	INTERGOVERNMENTAL REVENUES							
32330	422000 FINES/FOR	-304,935.32	-350,000.00	-350,000.00	.00	-400,000.00	-400,000.00	_____
	TOTAL INTERGOVERNMENTAL REVE	-304,935.32	-350,000.00	-350,000.00	.00	-400,000.00	-400,000.00	_____
32490	COURT FACILITIES							
32490	545500 FINES/FOR	304,935.32	350,000.00	350,000.00	.00	400,000.00	400,000.00	_____
	TOTAL COURT FACILITIES	304,935.32	350,000.00	350,000.00	.00	400,000.00	400,000.00	_____
	TOTAL FINES & FORFEITURES	.00	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
DEED OF TRUST FEE FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
34380	MISCELLANEOUS REVENUE							
34380	482002 DEED TRUST	-26,591.80	-60,000.00	-60,000.00	.00	-75,000.00	-75,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-26,591.80	-60,000.00	-60,000.00	.00	-75,000.00	-75,000.00	_____
34480	DEED OF TRUST FEES							
34480	545001 DEEDTRST	26,591.80	60,000.00	60,000.00	.00	75,000.00	75,000.00	_____
	TOTAL DEED OF TRUST FEES	26,591.80	60,000.00	60,000.00	.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: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
INMATE CUSTODIAL FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
35340	PERMITS & FEES							
35340	400000 CURRENT	-93,479.17	-200,000.00	-200,000.00	.00	-200,000.00	-200,000.00	_____
	TOTAL PERMITS & FEES	-93,479.17	-200,000.00	-200,000.00	.00	-200,000.00	-200,000.00	_____
35511	INMATE LOCKDOWN CUSTODIAL FUND							
35511	532000 LOCKDOWN	60,985.51	200,000.00	200,000.00	.00	200,000.00	200,000.00	_____
	TOTAL INMATE LOCKDOWN CUSTOD	60,985.51	200,000.00	200,000.00	.00	200,000.00	200,000.00	_____
	TOTAL INMATE CUSTODIAL FUND	-32,493.66	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
CAPITAL IMPROVEMENTS FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
40320	OTHER TAXES & LICENSES							
40320	411001 ART 40 TAX	-2,182,835.63	-1,900,000.00	-2,030,000.00	.00	-2,248,000.00	-2,248,000.00	_____
40320	411002 ART 42 TAX	-1,975,900.28	-1,800,000.00	-1,865,000.00	.00	-2,035,000.00	-2,035,000.00	_____
	TOTAL OTHER TAXES & LICENSES	-4,158,735.91	-3,700,000.00	-3,895,000.00	.00	-4,283,000.00	-4,283,000.00	_____
40380	MISCELLANEOUS REVENUE							
40380	481000 INV EARN	-171,935.40	-300,000.00	-300,000.00	.00	-300,000.00	-300,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-171,935.40	-300,000.00	-300,000.00	.00	-300,000.00	-300,000.00	_____
40390	OTHER REVENUES							
40390	499900 FND BAL AP	.00	-1,100,000.00	-1,100,000.00	.00	-512,000.00	-512,000.00	_____
	TOTAL OTHER REVENUES	.00	-1,100,000.00	-1,100,000.00	.00	-512,000.00	-512,000.00	_____
40750	CAPITAL IMPROVEMENTS FUND							
40750	587010 TT-OP FUND	1,000,000.00	1,400,000.00	1,400,000.00	.00	4,095,000.00	4,095,000.00	_____
40750	587050 TT CO BLDG	1,475,000.00	3,700,000.00	3,895,000.00	.00	1,000,000.00	1,000,000.00	_____
	TOTAL CAPITAL IMPROVEMENTS F	2,475,000.00	5,100,000.00	5,295,000.00	.00	5,095,000.00	5,095,000.00	_____
	TOTAL CAPITAL IMPROVEMENTS F	-1,855,671.31	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
SCHOOL CAPITAL FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
41320	OTHER TAXES & LICENSES							
41320	411001 ART 40 TAX	-935,500.97	-835,000.00	-835,000.00	.00	-963,566.00	-963,566.00	_____
41320	411002 ART 42 TAX	-2,963,850.43	-2,400,000.00	-2,400,000.00	.00	-3,052,765.00	-3,052,765.00	_____
	TOTAL OTHER TAXES & LICENSES	-3,899,351.40	-3,235,000.00	-3,235,000.00	.00	-4,016,331.00	-4,016,331.00	_____
41380	MISCELLANEOUS REVENUE							
41380	481000 INV EARN	-34,357.67	-50,000.00	-50,000.00	.00	-100,000.00	-100,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-34,357.67	-50,000.00	-50,000.00	.00	-100,000.00	-100,000.00	_____
41390	OTHER REVENUES							
41390	499900 FND BAL AP	.00	-1,200,000.00	-1,200,000.00	.00	-318,669.00	-318,669.00	_____
	TOTAL OTHER REVENUES	.00	-1,200,000.00	-1,200,000.00	.00	-318,669.00	-318,669.00	_____
41990	SCHOOL CAPITAL RESERVE							
41990	587010 TT-OP FUND	1,400,000.00	1,400,000.00	1,900,000.00	.00	1,535,000.00	1,535,000.00	_____
41990	587051 TT SCH BLD	1,350,000.00	3,085,000.00	2,585,000.00	.00	2,900,000.00	2,900,000.00	_____
	TOTAL SCHOOL CAPITAL RESERVE	2,750,000.00	4,485,000.00	4,485,000.00	.00	4,435,000.00	4,435,000.00	_____
	TOTAL SCHOOL CAPITAL FUND	-1,183,709.07	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
TRANSFER TAX CAPITAL FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
42320	OTHER TAXES & LICENSES							
42320	414000 LND TRN TX	-7,552,146.00	-7,300,750.00	-7,300,750.00	-6,000,000.00	-6,000,000.00	-6,222,032.00	_____
	TOTAL OTHER TAXES & LICENSES	-7,552,146.00	-7,300,750.00	-7,300,750.00	-6,000,000.00	-6,000,000.00	-6,222,032.00	_____
42380	MISCELLANEOUS REVENUE							
42380	481000 INV EARN	-215,411.26	-100,000.00	-100,000.00	-100,000.00	-548,822.00	-548,822.00	_____
	TOTAL MISCELLANEOUS REVENUE	-215,411.26	-100,000.00	-100,000.00	-100,000.00	-548,822.00	-548,822.00	_____
42390	OTHER REVENUES							
42390	499900 FND BAL AP	.00	.00	-125,000.00	.00	.00	.00	_____
	TOTAL OTHER REVENUES	.00	.00	-125,000.00	.00	.00	.00	_____
42450	LAND TRANSFER TAX FUND							
42450	514800 FEES OFFCL	.00	700.00	700.00	700.00	700.00	700.00	_____
42450	587010 TT-OP FUND	3,138,834.00	2,822,050.00	2,822,050.00	2,423,122.00	.00	.00	_____
42450	587029 TT-VEHICLE	.00	625,000.00	625,000.00	.00	625,000.00	847,032.00	_____
42450	587043 T T - Land	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	_____
42450	587050 TT CO BLDG	.00	.00	125,000.00	.00	800,000.00	800,000.00	_____
42450	587063 T T SW	.00	2,500,000.00	2,500,000.00	2,000,000.00	2,500,000.00	2,500,000.00	_____
42450	587067 T T - MOYC	.00	1,253,000.00	1,253,000.00	.00	.00	.00	_____
42450	587400 T T - DEBT	.00	.00	.00	.00	2,423,122.00	2,423,122.00	_____
	TOTAL LAND TRANSFER TAX FUND	3,338,834.00	7,400,750.00	7,525,750.00	4,623,822.00	6,548,822.00	6,770,854.00	_____
	TOTAL TRANSFER TAX CAPITAL F	-4,428,723.26	.00	.00	-1,476,178.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
LAND BANKING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
43380	MISCELLANEOUS REVENUE							
43380	481000 INV EARN	-61,725.56	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-61,725.56	.00	.00	.00	.00	.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	587061 TT-MAINWTR	345,000.00	.00	.00	.00	.00	.00	_____
43848	590000 CAP OUTLAY	177,908.75	200,000.00	200,000.00	.00	200,000.00	200,000.00	_____
	TOTAL LAND BANKING FUND	522,908.75	200,000.00	200,000.00	.00	200,000.00	200,000.00	_____
	TOTAL LAND BANKING FUND	261,183.19	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OCEAN SANDS WATER & SEWER		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
60310	AD VALOREM TAXES							
60310	400100 VEHICLE TX	-10,683.83	-6,000.00	-6,000.00	-7,500.00	-10,000.00	-12,000.00	
60310	401200 TAX INT.	-284.48	.00	.00	.00	.00	.00	
60310	403018 2018 LEVY	.00	.00	.00	.00	.00	.00	
60310	403019 2019 LEVY	.00	.00	.00	.00	.00	.00	
60310	403020 2020 LEVY	.00	.00	.00	.00	.00	.00	
60310	403021 2021 LEVY	.00	.00	.00	.00	.00	.00	
60310	403022 2022 LEVY	-565,164.88	.00	.00	.00	.00	.00	
60310	403023 2023 LEVY	.00	-629,238.00	-629,238.00	-630,000.00	.00	.00	
60310	403024 DIST TX	.00	.00	.00	-638,911.00	-635,597.00	-635,597.00	
	TOTAL AD VALOREM TAXES	-576,133.19	-635,238.00	-635,238.00	-1,276,411.00	-645,597.00	-647,597.00	
60350	SALES & SERVICES							
60350	468000 SALE F/A	.00	.00	.00	.00	.00	.00	
	TOTAL SALES & SERVICES	.00	.00	.00	.00	.00	.00	
60360	ENTERPRISE CHARGES							
60360	467000 SALES	-258.16	.00	.00	.00	.00	.00	
60360	470000 UTL CHGS	-686,380.53	-687,500.00	-687,500.00	-706,971.00	-705,550.00	-705,550.00	
60360	470001 UTILITIES	-903,288.65	-886,903.00	-886,903.00	-930,390.00	-963,000.00	-963,000.00	
60360	471000 TAP/CONN	-6,000.00	.00	.00	.00	.00	.00	
60360	473000 RECONNECT	-3,559.20	-3,000.00	-3,000.00	.00	-2,500.00	-2,500.00	
60360	480700 PEN & INT	-9,031.68	-5,000.00	-5,000.00	-7,500.00	-9,500.00	-9,500.00	
60360	480701 PEN & INT	-16,467.58	-12,000.00	-12,000.00	-12,000.00	-13,000.00	-13,000.00	
	TOTAL ENTERPRISE CHARGES	-1,624,985.80	-1,594,403.00	-1,594,403.00	-1,656,861.00	-1,693,550.00	-1,693,550.00	
60380	MISCELLANEOUS REVENUE							
60380	481000 INV EARN	-31,716.17	-50,250.00	-85,250.00	-45,000.00	-90,000.00	-120,833.00	
60380	484001 DISASTER	.00	.00	.00	.00	.00	.00	
	TOTAL MISCELLANEOUS REVENUE	-31,716.17	-50,250.00	-85,250.00	-45,000.00	-90,000.00	-120,833.00	
60390	OTHER REVENUES							
60390	495600 OS SDF	.00	.00	.00	.00	-315,000.00	-315,000.00	
60390	499900 FND BAL AP	.00	-508,619.00	-683,611.00	.00	-234,166.00	-340,955.00	
	TOTAL OTHER REVENUES	.00	-508,619.00	-683,611.00	.00	-549,166.00	-655,955.00	
60808	OCEAN SANDS WATER & SEWER							
60808	502000 SALARIES	127,245.90	147,261.00	147,261.00	125,260.00	134,656.00	135,308.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
OCEAN SANDS WATER & SEWER			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
60808	503500	TEMP SERV	.00	19,761.00	.00	19,761.00	.00	.00	
60808	505000	FICA EXP	7,584.14	12,778.00	12,778.00	11,095.00	10,301.00	10,351.00	
60808	506000	INSUR EXP	30,585.84	35,775.00	30,275.00	36,855.00	36,855.00	36,855.00	
60808	507000	RETIRE EXP	7,558.67	28,038.00	28,038.00	25,103.00	26,985.00	27,116.00	
60808	510000	PROJ GRAD	14,270.00	.00	.00	.00	.00	.00	
60808	510001	PEN EXP	27,116.00	.00	.00	.00	.00	.00	
60808	511000	TEL & POST	2,807.11	3,600.00	3,600.00	.00	3,000.00	3,000.00	
60808	511001	TEL & POST	2,824.98	3,000.00	3,000.00	3,000.00	3,200.00	3,200.00	
60808	511010	DATA TRANS	1,040.35	1,800.00	3,200.00	2,300.00	3,200.00	3,200.00	
60808	513000	UTILITIES	5,423.32	8,000.00	8,000.00	10,000.00	8,000.00	8,000.00	
60808	513001	UTILITIES	51,800.87	70,000.00	105,000.00	90,000.00	70,000.00	110,000.00	
60808	514000	TRAVEL	.00	5,000.00	4,200.00	5,000.00	3,000.00	3,000.00	
60808	514500	TRAIN & ED	483.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
60808	516000	REPR/MAINT	15,047.13	28,000.00	28,000.00	28,000.00	25,000.00	25,000.00	
60808	516001	REPAIRS	59,298.30	60,000.00	60,104.00	70,000.00	65,000.00	65,000.00	
60808	531001	FUEL	4,261.09	12,000.00	12,000.00	12,000.00	8,000.00	8,000.00	
60808	532000	SUPPLIES	11,303.25	9,600.00	9,600.00	.00	10,000.00	10,000.00	
60808	532001	SUPPLIES	15,509.10	25,000.00	25,000.00	30,000.00	33,000.00	33,000.00	
60808	532003	HYDRANTS	.00	8,000.00	8,000.00	2,500.00	2,500.00	2,500.00	
60808	533200	LAB TESTS	2,602.11	6,000.00	6,000.00	5,000.00	6,500.00	6,500.00	
60808	533201	LAB TESTS	44,752.78	50,000.00	50,000.00	60,000.00	55,000.00	55,000.00	
60808	533600	SYS SUPPLY	14,133.45	18,000.00	18,000.00	15,000.00	18,000.00	18,000.00	
60808	533601	SYS SUPPLY	24,657.51	35,000.00	35,000.00	45,000.00	35,000.00	35,000.00	
60808	533801	CHEMICALS	65,900.60	110,000.00	100,000.00	110,000.00	100,000.00	100,000.00	
60808	536000	UNIFORMS	457.00	2,000.00	2,800.00	2,000.00	2,000.00	2,000.00	
60808	540000	WRKER COMP	2,053.00	1,974.00	1,974.00	5,000.00	5,000.00	1,802.00	
60808	545000	CONTRACT	15,245.28	23,669.00	28,669.00	3,700.00	26,581.00	26,581.00	
60808	545001	CONT SERV	177,645.29	332,091.00	317,352.00	390,095.00	390,095.00	390,095.00	
60808	545005	WATER	630,476.79	450,000.00	650,000.00	680,000.00	680,000.00	680,000.00	
60808	545100	CREDIT CD	3,886.29	6,000.00	6,000.00	5,000.00	4,500.00	4,500.00	
60808	552001	OVER/SHORT	1.60	.00	.00	.00	.00	.00	
60808	553000	DUES/SUBSC	870.00	1,800.00	1,800.00	.00	1,800.00	1,800.00	
60808	553001	DUES & SUB	13,161.87	15,000.00	50,000.00	25,000.00	35,000.00	35,000.00	
60808	554000	INSURANCE	.00	.00	.00	.00	.00	101,987.00	
60808	557100	LICEN FEE	360.80	1,300.00	1,300.00	.00	1,300.00	1,300.00	
60808	557101	SOFTWARE	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
60808	559000	DEPREC	-78,354.00	.00	.00	.00	.00	.00	
60808	559001	DEPREC.	666,809.63	.00	.00	.00	.00	.00	
60808	561000	PROF SERV	.00	11,500.00	1,500.00	.00	.00	.00	
60808	561001	PROF SERV	.00	36,250.00	16,250.00	.00	.00	.00	
60808	561900	ADMIN	49,529.00	50,000.00	50,000.00	.00	50,259.00	50,259.00	
60808	561901	ADMIN	49,529.00	50,000.00	50,000.00	.00	100,518.00	100,518.00	
60808	582000	INT ON DBT	125,562.51	113,313.00	113,313.00	101,063.00	101,063.00	101,063.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
OCEAN SANDS WATER & SEWER			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTED COMMENT
60808	582201	DEBT SERV.	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	_____
60808	590000	CAP OUTLAY	1,511.84	50,500.00	50,396.00	43,169.00	45,000.00	45,000.00	_____
60808	590001	CAP OUTLAY	217,208.05	426,000.00	439,592.00	406,000.00	370,000.00	370,000.00	_____
60808	590003	HYDRANTS	5,630.92	12,500.00	12,500.00	.00	.00	.00	_____
TOTAL OCEAN SANDS WATER & SE			2,917,790.37	2,788,510.00	2,998,502.00	2,874,901.00	2,978,313.00	3,117,935.00	_____
TOTAL OCEAN SANDS WATER & SE			684,955.21	.00	.00	-103,371.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:	2023	2024	2024	2025	2025	2025		
MAINLAND WATER	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD	ADOPTEDCOMMENT
61350 SALES & SERVICES								
61350 468000 SALE F/A	.00	.00	.00	.00	.00	.00	.00	
TOTAL SALES & SERVICES	.00	.00	.00	.00	.00	.00	.00	
61360 ENTERPRISE CHARGES								
61360 467000 SALES	-20,316.33	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	
61360 470000 UTL CHGS	-4,092,460.73	-3,933,000.00	-3,933,000.00	-4,050,990.00	-4,075,000.00	-4,075,000.00	-4,075,000.00	
61360 471000 TAP/CONN	-79,824.14	-65,000.00	-65,000.00	-60,000.00	-60,000.00	-60,000.00	-60,000.00	
61360 473000 RECONNECT	-78,436.12	-70,000.00	-70,000.00	-80,000.00	-80,000.00	-80,000.00	-80,000.00	
61360 480700 PEN & INT	-88,636.27	-80,000.00	-80,000.00	-90,000.00	-60,000.00	-60,000.00	-60,000.00	
TOTAL ENTERPRISE CHARGES	-4,359,673.59	-4,168,000.00	-4,168,000.00	-4,300,990.00	-4,295,000.00	-4,295,000.00	-4,295,000.00	
61380 MISCELLANEOUS REVENUE								
61380 481000 INV EARN	-159,278.44	-130,500.00	-130,500.00	-150,000.00	-232,000.00	-232,000.00	-232,000.00	
61380 482000 MISC	-1,132.65	.00	.00	.00	.00	.00	.00	
61380 484001 INSURANCE	-5,019.89	.00	.00	.00	.00	.00	.00	
TOTAL MISCELLANEOUS REVENUE	-165,430.98	-130,500.00	-130,500.00	-150,000.00	-232,000.00	-232,000.00	-232,000.00	
61390 OTHER REVENUES								
61390 495043 TF-LND BK	-345,000.00	.00	.00	.00	.00	.00	.00	
61390 495066 TF-SOBWS	-340,000.00	.00	.00	.00	.00	.00	.00	
61390 495610 MAINH2O DF	-550,000.00	.00	.00	.00	.00	.00	.00	
61390 499900 R/E APP	.00	-976,593.00	-1,237,998.00	.00	-1,024,669.00	-1,024,669.00	-1,024,669.00	
TOTAL OTHER REVENUES	-1,235,000.00	-976,593.00	-1,237,998.00	.00	-1,024,669.00	-1,024,669.00	-1,024,669.00	
61818 MAINLAND WATER								
61818 502000 SALARIES	862,812.46	858,669.00	785,669.00	857,264.00	919,648.00	919,648.00	919,648.00	
61818 503500 TEMP SERV	12,114.73	16,211.00	16,211.00	16,211.00	17,165.00	17,165.00	17,165.00	
61818 505000 FICA EXP	67,613.64	66,929.00	66,929.00	66,822.00	71,665.00	71,665.00	71,665.00	
61818 506000 INSUR EXP	209,240.77	226,575.00	190,075.00	227,273.00	227,273.00	227,273.00	227,273.00	
61818 507000 RETIRE EXP	52,286.33	163,493.00	163,493.00	171,798.00	184,299.00	184,299.00	184,299.00	
61818 509700 RETIREE	35,619.00	30,000.00	30,000.00	.00	32,000.00	32,000.00	32,000.00	
61818 510000 OPEB	127,400.00	.00	.00	.00	.00	.00	.00	
61818 510001 PEN EXP	176,354.00	.00	.00	.00	.00	.00	.00	
61818 511000 TEL & POST	45,948.45	41,000.00	51,000.00	41,000.00	45,000.00	45,000.00	45,000.00	
61818 511010 DATA TRANS	8,791.66	6,500.00	16,500.00	7,150.00	16,500.00	16,500.00	16,500.00	
61818 513000 UTILITIES	216,847.56	190,000.00	240,000.00	195,000.00	265,000.00	265,000.00	265,000.00	

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
MAINLAND WATER			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
61818	514000	TRAVEL	1,584.61	5,000.00	5,000.00	5,500.00	5,500.00	5,500.00	
61818	514500	TRAIN & ED	5,604.00	5,000.00	6,000.00	6,500.00	6,500.00	6,500.00	
61818	516000	REPR/MAINT	12,821.62	20,000.00	20,000.00	25,000.00	25,000.00	25,000.00	
61818	516200	AUTO MAINT	7,487.49	14,500.00	15,500.00	15,950.00	15,950.00	15,950.00	
61818	516400	EQUIP M&R	1,813.91	3,250.00	1,250.00	3,500.00	3,500.00	3,500.00	
61818	526000	ADVERTISE	100.00	.00	.00	.00	.00	.00	
61818	531000	FUEL	47,427.18	30,000.00	45,000.00	35,000.00	48,000.00	48,000.00	
61818	532000	SUPPLIES	69,364.80	75,000.00	80,500.00	80,000.00	75,000.00	75,000.00	
61818	532003	HYDRANTS	.00	7,500.00	7,500.00	.00	.00	.00	
61818	533200	LAB TESTS	22,457.66	20,000.00	24,000.00	25,000.00	25,000.00	25,000.00	
61818	533600	SYS SUPPLY	90,168.36	120,000.00	120,000.00	132,000.00	125,000.00	125,000.00	
61818	533800	CHEMICALS	132,605.37	125,000.00	155,000.00	160,000.00	140,000.00	140,000.00	
61818	536000	UNIFORMS	4,908.13	6,000.00	6,000.00	8,500.00	7,000.00	7,000.00	
61818	540000	WRKER COMP	9,916.00	12,418.00	12,418.00	16,000.00	16,000.00	12,255.00	
61818	545000	CONTRACT	193,906.14	302,892.00	302,892.00	172,480.00	305,116.00	305,116.00	
61818	545100	CREDIT CD	19,543.99	18,000.00	18,000.00	15,000.00	15,000.00	15,000.00	
61818	553000	DUES/SUBSC	22,446.59	25,000.00	25,000.00	29,500.00	26,000.00	26,000.00	
61818	554000	INSURANCE	.00	.00	.00	.00	.00	136,627.00	
61818	557100	LICEN FEE	12,324.80	22,000.00	31,159.00	22,000.00	32,000.00	32,000.00	
61818	559000	DEPREC	1,285,918.13	.00	.00	.00	.00	.00	
61818	561000	PROF SERV	72.00	18,000.00	7,000.00	5,000.00	5,000.00	5,000.00	
61818	561900	ADMIN	.00	260,000.00	260,000.00	265,000.00	533,633.00	533,633.00	
61818	582000	INT ON BND	243,906.21	207,156.00	207,156.00	168,969.00	168,969.00	168,969.00	
61818	582200	DEBT SERV	1,280,000.01	1,330,000.00	1,330,000.00	1,385,000.00	1,385,000.00	1,385,000.00	
61818	587055	T T - MW C	1,811,031.00	.00	.00	.00	.00	.00	
61818	588000	CONTINGNCY	.00	.00	.00	.00	251,367.00	118,485.00	
61818	590000	CAP OUTLAY	1,596,147.78	1,039,000.00	1,287,246.00	3,277,814.00	538,584.00	538,584.00	
61818	590003	HYDRANTS	.00	10,000.00	10,000.00	10,000.00	20,000.00	20,000.00	
		TOTAL MAINLAND WATER	8,686,584.38	5,275,093.00	5,536,498.00	7,446,231.00	5,551,669.00	5,551,669.00	
		TOTAL MAINLAND WATER	2,926,479.81	.00	.00	2,995,241.00	.00	.00	

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
SOLID WASTE FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
63310	AD VALOREM TAXES							
63310	401100 TX RESID	8.96	.00	.00	.00	.00	.00	_____
63310	401200 TAX INT.	-13,550.48	-10,000.00	-10,000.00	.00	.00	.00	_____
	TOTAL AD VALOREM TAXES	-13,541.52	-10,000.00	-10,000.00	.00	.00	.00	_____
63320	OTHER TAXES & LICENSES							
63320	413000 TIRE TAX	-55,854.87	-30,000.00	-30,000.00	-35,000.00	-35,000.00	-35,000.00	_____
63320	413500 WHITE GOOD	-14,650.21	-15,000.00	-15,000.00	-18,000.00	-18,000.00	-18,000.00	_____
63320	413600 SW DISP TX	-91,643.36	-80,000.00	-80,000.00	.00	-80,000.00	-80,000.00	_____
	TOTAL OTHER TAXES & LICENSES	-162,148.44	-125,000.00	-125,000.00	-53,000.00	-133,000.00	-133,000.00	_____
63340	PERMITS & FEES							
63340	462000 TIP FEES	-1,124,214.59	-990,000.00	-1,055,000.00	.00	-1,225,000.00	-1,225,000.00	_____
	TOTAL PERMITS & FEES	-1,124,214.59	-990,000.00	-1,055,000.00	.00	-1,225,000.00	-1,225,000.00	_____
63350	SALES & SERVICES							
63350	468000 SALE F/A	.00	.00	.00	.00	.00	.00	_____
	TOTAL SALES & SERVICES	.00	.00	.00	.00	.00	.00	_____
63360	ENTERPRISE CHARGES							
63360	470000 UTL CHGS	-4,956,224.45	-5,006,250.00	-5,156,250.00	.00	-5,310,937.00	-5,310,937.00	_____
	TOTAL ENTERPRISE CHARGES	-4,956,224.45	-5,006,250.00	-5,156,250.00	.00	-5,310,937.00	-5,310,937.00	_____
63380	MISCELLANEOUS REVENUE							
63380	481000 INV EARN	-36,818.75	-75,000.00	-160,000.00	.00	-80,000.00	-86,923.00	_____
63380	482000 MISC	-10,478.80	-7,500.00	-7,500.00	.00	-6,000.00	-6,000.00	_____
63380	482100 REC GLASS	.00	.00	.00	.00	.00	.00	_____
63380	482500 REC SCP MT	-3,873.21	-10,000.00	-25,000.00	.00	-20,000.00	-20,000.00	_____
63380	484001 DISASTER	.00	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-51,170.76	-92,500.00	-192,500.00	.00	-106,000.00	-112,923.00	_____
63390	OTHER REVENUES							
63390	495010 TF-OP FUND	-1,200,000.00	-1,200,000.00	-1,200,000.00	.00	.00	.00	_____
63390	495042 TR TAX CAP	.00	-2,500,000.00	-2,500,000.00	-2,000,000.00	-2,500,000.00	-2,500,000.00	_____
63390	499900 FND BAL AP	.00	-379,563.00	-384,463.00	.00	-1,535,926.00	-1,535,926.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
SOLID WASTE FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
TOTAL OTHER REVENUES		-1,200,000.00	-4,079,563.00	-4,084,463.00	-2,000,000.00	-4,035,926.00	-4,035,926.00	
63838	SOLID WASTE							
63838	502000 SALARIES	18,991.10	26,751.00	26,751.00	26,751.00	28,357.00	28,357.00	
63838	503000 PART TIME	.00	41,184.00	41,184.00	41,184.00	44,479.00	44,479.00	
63838	505000 FICA EXP	1,535.31	5,197.00	5,197.00	5,197.00	5,571.00	5,571.00	
63838	506000 INSUR EXP	4,414.99	17,888.00	17,888.00	18,428.00	18,428.00	18,428.00	
63838	507000 RETIRE EXP	1,081.36	10,084.00	10,084.00	10,613.00	11,356.00	11,356.00	
63838	510000 OPEB	-7,884.00	.00	.00	.00	.00	.00	
63838	510001 PEN EXP	3,154.00	.00	.00	.00	.00	.00	
63838	511000 TEL & POST	255.15	350.00	350.00	400.00	400.00	400.00	
63838	513000 UTILITIES	5,904.84	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	
63838	514000 TRAVEL	515.48	3,260.00	3,260.00	2,560.00	2,560.00	2,560.00	
63838	514500 TRAIN & ED	.00	2,122.00	2,122.00	2,122.00	2,122.00	2,122.00	
63838	516000 REPR/MAINT	35,986.07	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
63838	521000 RENT	24,000.00	43,200.00	43,200.00	45,000.00	45,000.00	45,000.00	
63838	532000 SUPPLIES	16,505.55	17,945.00	17,945.00	17,945.00	17,945.00	17,945.00	
63838	536000 UNIFORMS	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
63838	540000 WRKER COMP	398.00	767.00	767.00	.00	.00	934.00	
63838	545000 CONTRACT	25,906.00	41,630.00	46,530.00	41,630.00	41,630.00	41,630.00	
63838	545001 COLLECTION	2,446,724.15	2,929,721.00	2,929,721.00	3,855,718.00	3,855,718.00	3,855,718.00	
63838	545002 CS-DISPOSL	2,762,861.81	2,886,699.00	3,036,699.00	3,010,824.00	3,010,824.00	3,010,824.00	
63838	545600 LANDSCAPE	18,171.19	72,112.00	72,112.00	75,000.00	75,000.00	75,000.00	
63838	545800 WHITE GOOD	52,799.92	82,500.00	82,500.00	82,500.00	82,500.00	82,500.00	
63838	545900 TIRE DISP	42,661.89	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
63838	552000 OVER/SHORT	-3.21	.00	.00	.00	.00	.00	
63838	553000 DUES/SUBSC	440.00	678.00	678.00	678.00	678.00	678.00	
63838	554000 INSURANCE	.00	.00	.00	.00	.00	5,989.00	
63838	558400 SW DISP TX	59,747.68	.00	65,000.00	65,000.00	65,000.00	65,000.00	
63838	559000 DEPREC	67,882.85	.00	.00	.00	.00	.00	
63838	561000 PROF SERV	6,105.00	72,650.00	72,650.00	68,392.00	68,392.00	68,392.00	
63838	561500 MONITOR WL	7,710.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	
63838	561900 ADMIN	110,200.00	.00	.00	.00	.00	.00	
63838	571500 RECYCLING	474,273.77	637,575.00	737,575.00	705,903.00	705,903.00	705,903.00	
63838	571501 RECYCLE-EL	45,977.30	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	2,971.13	.00	.00	.00	3,000.00	3,000.00	
63838	590000 CAP OUTLAY	10,300.00	3,210,000.00	3,210,000.00	25,000.00	2,525,000.00	2,525,000.00	
TOTAL SOLID WASTE		6,256,449.99	10,303,313.00	10,623,213.00	8,301,845.00	10,810,863.00	10,817,786.00	
TOTAL SOLID WASTE FUND		-1,250,849.77	.00	.00	6,248,845.00	.00	.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
SOUTHERN OUTER BANKS H2O SYSTM			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
66350	SALES & SERVICES								
66350	464000	RENTS	-163,950.63	-224,000.00	-224,000.00	.00	-224,000.00	-224,000.00	
66350	464001	LEASE	-74,866.66	.00	.00	.00	.00	.00	
66350	467200	BILLING	-3,500.00	-3,800.00	-3,800.00	.00	-3,800.00	-3,800.00	
66350	468000	SALE F/A	-32.00	.00	.00	.00	.00	.00	
	TOTAL SALES & SERVICES		-242,349.29	-227,800.00	-227,800.00	.00	-227,800.00	-227,800.00	
66360	ENTERPRISE CHARGES								
66360	450500	ADMIN	-630,476.79	-492,000.00	-492,000.00	.00	-680,000.00	-680,000.00	
66360	467000	SALES	-1,325.31	.00	.00	.00	.00	.00	
66360	470000	UTL CHGS	-3,381,250.20	-3,000,000.00	-3,000,000.00	.00	-3,000,000.00	-3,000,000.00	
66360	471000	TAP/CONN	-104,339.67	.00	.00	.00	-20,000.00	-20,000.00	
66360	473000	RECONNECT	-16,675.00	.00	.00	.00	-12,000.00	-12,000.00	
66360	480700	PEN & INT	-34,054.59	.00	.00	.00	-25,000.00	-25,000.00	
	TOTAL ENTERPRISE CHARGES		-4,168,121.56	-3,492,000.00	-3,492,000.00	.00	-3,737,000.00	-3,737,000.00	
66380	MISCELLANEOUS REVENUE								
66380	481000	INV EARN	-65,484.82	-500.00	-500.00	.00	-162,000.00	-162,000.00	
66380	484001	INSURANCE	-4,598.00	.00	.00	.00	.00	.00	
	TOTAL MISCELLANEOUS REVENUE		-70,082.82	-500.00	-500.00	.00	-162,000.00	-162,000.00	
66390	OTHER REVENUES								
66390	490300	CAP CONT	-.49	.00	.00	.00	.00	.00	
66390	491901	LEASE INT	-24,798.05	.00	.00	.00	-24,800.00	-24,800.00	
66390	495015	TF-OCC TAX	-3,348,842.00	.00	.00	.00	.00	.00	
66390	499900	FND BAL AP	.00	.00	-15,883.00	.00	.00	.00	
	TOTAL OTHER REVENUES		-3,373,640.54	.00	-15,883.00	.00	-24,800.00	-24,800.00	
66868	SOUTHERN OUTER BANKS H2O SYSTM								
66868	502000	SALARIES	599,807.30	625,002.00	625,002.00	625,002.00	670,882.00	671,844.00	
66868	505000	FICA EXP	42,060.06	47,814.00	47,814.00	47,814.00	51,324.00	51,397.00	
66868	506000	INSUR EXP	148,707.12	166,950.00	166,950.00	165,848.00	165,848.00	165,848.00	
66868	507000	RETIRE EXP	37,826.58	119,000.00	119,000.00	125,255.00	134,447.00	134,640.00	
66868	509700	RETIREE	23,746.00	12,000.00	12,000.00	.00	12,000.00	12,000.00	
66868	510000	OPEB	164,598.00	.00	.00	.00	.00	.00	
66868	510001	PEN EXP	120,237.00	.00	.00	.00	.00	.00	
66868	511000	TEL & POST	21,177.31	19,200.00	24,200.00	23,040.00	24,200.00	24,200.00	

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025		
SOUTHERN	OUTER BANKS	H2O SYSTM	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD ADOPTED	COMMENT
66868	511010	DATA TRANS	8,924.36	25,000.00	25,000.00	28,000.00	25,000.00	25,000.00	25,000.00	
66868	513000	UTILITIES	231,131.66	312,000.00	377,000.00	375,000.00	350,000.00	350,000.00	350,000.00	
66868	514000	TRAVEL	1,257.20	3,000.00	500.00	3,300.00	3,300.00	3,300.00	3,300.00	
66868	514500	TRAIN & ED	1,920.00	3,000.00	3,000.00	3,600.00	3,600.00	3,600.00	3,600.00	
66868	516000	REPR/MAINT	11,498.15	15,000.00	18,000.00	25,000.00	18,000.00	18,000.00	18,000.00	
66868	516200	AUTO MAINT	6,998.54	9,000.00	23,500.00	10,800.00	11,000.00	11,000.00	11,000.00	
66868	516400	EQUIP M&R	667.34	9,000.00	6,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
66868	526000	ADVERTISE	.00	500.00	.00	600.00	600.00	600.00	600.00	
66868	531000	FUEL	41,131.07	26,000.00	38,000.00	29,000.00	38,000.00	38,000.00	38,000.00	
66868	532000	SUPPLIES	100,381.93	72,000.00	87,000.00	85,646.00	85,646.00	85,646.00	85,646.00	
66868	532003	HYDRANTS	.00	.00	.00	8,000.00	2,500.00	2,500.00	2,500.00	
66868	533200	LAB TESTS	19,662.50	30,000.00	30,000.00	36,000.00	30,000.00	30,000.00	30,000.00	
66868	533600	SYS SUPPLY	.00	60,000.00	60,000.00	72,000.00	72,000.00	72,000.00	72,000.00	
66868	533800	CHEMICALS	237,792.50	200,000.00	240,000.00	260,000.00	240,000.00	240,000.00	240,000.00	
66868	536000	UNIFORMS	3,469.49	3,700.00	4,200.00	2,900.00	2,900.00	2,900.00	2,900.00	
66868	540000	WRKER COMP	6,366.00	8,507.00	8,507.00	15,000.00	15,000.00	8,824.00	8,824.00	
66868	545000	CONTRACT	86,726.34	130,863.00	130,863.00	133,888.00	161,694.00	161,694.00	161,694.00	
66868	545100	CREDIT CRD	8,121.56	9,000.00	9,000.00	5,000.00	9,000.00	9,000.00	9,000.00	
66868	553000	DUES/SUBSC	7,770.40	12,000.00	12,000.00	15,000.00	12,000.00	12,000.00	12,000.00	
66868	554000	INSURANCE	.00	.00	.00	.00	.00	157,207.00	157,207.00	
66868	557100	SOFT LICEN	3,003.91	5,500.00	7,474.00	17,000.00	17,000.00	17,000.00	17,000.00	
66868	559000	DEPREC	1,250,087.59	.00	.00	.00	.00	.00	.00	
66868	561000	PROF SERV	79.00	58,000.00	8,000.00	5,000.00	125,000.00	125,000.00	125,000.00	
66868	561900	ADMIN	204,709.00	205,000.00	205,000.00	200,000.00	408,714.00	408,714.00	408,714.00	
66868	587056	T T SOBWS	2,098,841.00	.00	.00	.00	.00	.00	.00	
66868	587061	TT-MAINWTR	340,000.00	.00	.00	.00	.00	.00	.00	
66868	588000	CONTINGNCY	.00	778,264.00	678,948.00	.00	268,945.00	116,686.00	116,686.00	
66868	590000	CAP OUTLAY	392,620.85	735,000.00	749,225.00	3,887,806.00	1,184,000.00	1,184,000.00	1,184,000.00	
66868	590003	HYDRANTS	.00	20,000.00	20,000.00	.00	.00	.00	.00	
TOTAL SOUTHERN OUTER BANKS H			6,221,319.76	3,720,300.00	3,736,183.00	6,214,499.00	4,151,600.00	4,151,600.00	4,151,600.00	
TOTAL SOUTHERN OUTER BANKS H			-1,632,874.45	.00	.00	6,214,499.00	.00	.00	.00	

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
MOY CENTRAL SEWER OPERATIONS		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
67350	SALES & SERVICES							
67350	464000 RENTS	-3,600.00	.00	.00	-3,600.00	-3,600.00	-3,600.00	
	TOTAL SALES & SERVICES	-3,600.00	.00	.00	-3,600.00	-3,600.00	-3,600.00	
67360	ENTERPRISE CHARGES							
67360	470000 UTL CHGS	-891,043.53	-1,074,400.00	-1,074,400.00	-944,507.00	-1,000,000.00	-1,000,000.00	
67360	480700 PEN & INT	-20,332.18	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	
	TOTAL ENTERPRISE CHARGES	-911,375.71	-1,094,400.00	-1,094,400.00	-964,507.00	-1,020,000.00	-1,020,000.00	
67380	MISCELLANEOUS REVENUE							
67380	481000 INV EARN	-15,738.19	-20,250.00	-20,250.00	-20,000.00	-35,000.00	-35,000.00	
	TOTAL MISCELLANEOUS REVENUE	-15,738.19	-20,250.00	-20,250.00	-20,000.00	-35,000.00	-35,000.00	
67390	OTHER REVENUES							
67390	495042 TR TAX CAP	.00	-1,253,000.00	-1,253,000.00	.00	.00	.00	
67390	495670 MAINSWR DF	.00	.00	.00	.00	-500,000.00	-500,000.00	
67390	499900 FND BAL AP	.00	-370,290.00	-450,588.00	.00	-503,932.00	-539,954.00	
	TOTAL OTHER REVENUES	.00	-1,623,290.00	-1,703,588.00	.00	-1,003,932.00	-1,039,954.00	
67878	MOY CENTRAL SEWER OPERATIONS							
67878	502000 SALARIES	118,288.00	249,297.00	227,297.00	343,554.00	268,616.00	268,616.00	
67878	505000 FICA EXP	9,050.00	19,073.00	19,073.00	22,530.00	20,550.00	20,550.00	
67878	506000 INSUR EXP	29,683.00	71,550.00	71,550.00	98,280.00	73,710.00	73,710.00	
67878	507000 RETIRE EXP	7,338.00	47,467.00	47,467.00	58,546.00	53,831.00	53,831.00	
67878	510000 OPEN	65,040.00	.00	.00	.00	.00	.00	
67878	510001 PEN EXP	33,119.00	.00	.00	.00	.00	.00	
67878	511000 TEL & POST	1,761.55	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
67878	511010 DATA TRANS	1,672.44	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
67878	513000 UTILITIES	55,340.49	70,000.00	90,000.00	90,000.00	78,000.00	78,000.00	
67878	514000 TRAVEL	1,064.92	10,000.00	9,916.00	10,000.00	5,000.00	5,000.00	
67878	514500 TRAIN & ED	7,165.00	15,000.00	14,913.00	15,000.00	15,000.00	15,000.00	
67878	516000 REPR/MAINT	67,097.44	65,000.00	65,000.00	90,000.00	65,000.00	65,000.00	
67878	516200 AUTO MAINT	.00	12,000.00	12,000.00	25,000.00	12,000.00	12,000.00	
67878	531000 FUEL	23,983.48	20,000.00	20,000.00	23,000.00	23,000.00	23,000.00	
67878	532000 SUPPLIES	32,544.16	40,000.00	40,000.00	50,000.00	43,500.00	43,500.00	
67878	533200 LAB TESTS	51,139.58	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00	
67878	533800 CHEMICALS	85,608.67	120,000.00	120,000.00	125,000.00	120,000.00	120,000.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025		
MOY	CENTRAL	SEWER OPERATIONS	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD ADOPTED	COMMENT
67878	536000	UNIFORMS	2,058.27	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	
67878	540000	WRKER COMP	1,707.00	2,053.00	2,140.00	3,500.00	3,500.00	3,500.00	3,596.00	
67878	545000	CONTRACT	165,042.54	384,500.00	432,105.00	400,032.00	307,850.00	307,850.00	307,850.00	
67878	545100	CC FEES	4,325.15	2,500.00	4,500.00	3,000.00	4,000.00	4,000.00	4,000.00	
67878	553000	DUES/SUBSC	35,293.08	25,000.00	40,000.00	25,000.00	30,000.00	30,000.00	30,000.00	
67878	554000	INSURANCE	.00	.00	.00	.00	.00	.00	35,926.00	
67878	557100	LICEN FEE	2,152.80	1,500.00	1,584.00	2,000.00	2,000.00	2,000.00	2,000.00	
67878	559000	DEPREC	508,766.45	.00	.00	.00	.00	.00	.00	
67878	561000	PROF SERV	.00	96,500.00	81,500.00	5,000.00	5,000.00	5,000.00	5,000.00	
67878	561900	ADMIN	58,838.00	135,000.00	135,000.00	135,000.00	201,475.00	201,475.00	201,475.00	
67878	590000	CAP OUTLAY	85,340.06	1,253,000.00	1,285,693.00	650,000.00	632,000.00	632,000.00	632,000.00	
TOTAL MOY CENTRAL SEWER OPER			1,453,419.08	2,737,940.00	2,818,238.00	2,272,942.00	2,062,532.00	2,098,554.00		
TOTAL MOY CENTRAL SEWER OPER			522,705.18	.00	.00	1,284,835.00	.00	.00		

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
FIXED ASSETS FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
80960	CENTRAL SERVICES							
80960	559000 DEPREC	7,349,836.43	.00	.00	.00	.00	.00	_____
	TOTAL CENTRAL SERVICES	7,349,836.43	.00	.00	.00	.00	.00	_____
	TOTAL FIXED ASSETS FUND	7,349,836.43	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:	2023	2024	2024	2025	2025	2025	
CARES ACT - COVID 19	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
200330 INTERGOVERNMENTAL REVENUES							
200330 445430 ELECTION	.00	.00	-33,434.00	.00	.00	.00	_____
TOTAL INTERGOVERNMENTAL REVE	.00	.00	-33,434.00	.00	.00	.00	_____
200380 MISCELLANEOUS REVENUE							
200380 481000 INV EARN	-585.20	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE	-585.20	.00	.00	.00	.00	.00	_____
200430 ELECTIONS							
200430 587010 TT-OP FUND	.00	.00	33,434.00	.00	.00	.00	_____
TOTAL ELECTIONS	.00	.00	33,434.00	.00	.00	.00	_____
TOTAL CARES ACT - COVID 19	-585.20	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
COROLLA BEACH FIRE DISTRICT		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
210310	AD VALOREM TAXES							
210310	400100 VEHICLE TX	-14,540.14	-10,000.00	-10,000.00	-10,000.00	.00	.00	
210310	401200 TAX INT.	-1,340.56	-1,100.00	-1,500.00	.00	.00	.00	
210310	402018 2018 LEVY	.00	.00	.00	.00	.00	.00	
210310	402019 2019 LEVY	.00	.00	.00	.00	.00	.00	
210310	402020 2020 LEVY	.00	.00	.00	.00	.00	.00	
210310	402021 2021 LEVY	-1,169.41	.00	.00	.00	.00	.00	
210310	402022 2022 LEVY	-1,656,739.03	.00	.00	.00	.00	.00	
210310	402023 2023 LEVY	.00	-2,010,731.00	-2,010,731.00	.00	.00	.00	
210310	402024 SD TX 2024	.00	.00	.00	-2,059,497.00	-3,107,648.00	-2,762,354.00	
	TOTAL AD VALOREM TAXES	-1,673,789.14	-2,021,831.00	-2,022,231.00	-2,069,497.00	-3,107,648.00	-2,762,354.00	
210340	PERMITS & FEES							
210340	450541 EFFA	.00	.00	-1,000.00	.00	.00	.00	
	TOTAL PERMITS & FEES	.00	.00	-1,000.00	.00	.00	.00	
210380	MISCELLANEOUS REVENUE							
210380	481000 INV EARN	-23,945.78	-50,000.00	-156,253.00	.00	.00	.00	
	TOTAL MISCELLANEOUS REVENUE	-23,945.78	-50,000.00	-156,253.00	.00	.00	.00	
210390	OTHER REVENUES							
210390	495010 TF-OP FUND	-473,270.63	-1,431,289.00	-1,431,289.00	.00	-2,160,795.00	-2,509,102.00	
210390	499900 FND BAL AP	.00	-1,382,633.00	-1,549,164.00	.00	.00	.00	
	TOTAL OTHER REVENUES	-473,270.63	-2,813,922.00	-2,980,453.00	.00	-2,160,795.00	-2,509,102.00	
210541	COROLLA BEACH FIRE DISTRICT							
210541	502000 SALARIES	728,577.42	2,440,856.00	2,265,856.00	2,438,528.00	2,773,880.00	2,773,880.00	
210541	502100 OVERTIME	298,919.16	391,432.00	791,432.00	473,506.00	670,017.00	670,017.00	
210541	505000 FICA EXP	77,420.76	222,963.00	222,963.00	222,771.00	236,305.00	236,305.00	
210541	506000 INSUR EXP	161,150.38	477,000.00	451,000.00	491,400.00	491,400.00	491,400.00	
210541	507000 RETIRE EXP	448,703.43	554,927.00	554,927.00	583,570.00	619,035.00	619,035.00	
210541	511000 TEL & POST	.00	.00	.00	600.00	600.00	600.00	
210541	511010 DATA TRANS	836.30	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
210541	514000 TRAVEL	506.31	3,200.00	3,200.00	2,054.00	2,054.00	2,054.00	
210541	514500 TRAIN & ED	3,607.92	4,000.00	4,000.00	1,472.00	1,472.00	1,472.00	
210541	516000 REPR/MAINT	719.18	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
210541	531000 FUEL	6,921.45	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025		
COROLLA	BEACH	FIRE DISTRICT	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD	BOARD ADOPTED	COMMENT
210541	532000	SUPPLIES	8,540.51	11,500.00	12,300.00	11,500.00	11,500.00	11,500.00	11,500.00	
210541	532541	FIRE SUP	4,955.78	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
210541	536000	UNIFORMS	13,530.01	39,000.00	34,000.00	59,640.00	59,640.00	59,640.00	59,640.00	
210541	540000	WRKER COMP	43,710.00	47,672.00	47,672.00	.00	.00	.00	41,343.00	
210541	545000	CONTRACT	2,125.10	2,534.00	2,534.00	2,534.00	2,534.00	2,534.00	11,671.00	
210541	553000	DUES/SUBSC	2,179.00	2,175.00	2,175.00	2,175.00	2,175.00	2,175.00	2,175.00	
210541	554006	INS	52,810.00	53,660.00	60,413.00	53,000.00	53,000.00	53,000.00	60,803.00	
210541	561000	PROF SERV	717.00	5,000.00	5,000.00	5,585.00	5,585.00	5,585.00	5,585.00	
210541	590000	CAP OUTLAY	12,465.00	255,000.00	320,707.00	8,370.00	8,370.00	8,370.00	20,370.00	
210541	590006	CAP OUTLAY	11,524.71	12,500.00	12,500.00	12,000.00	12,000.00	12,000.00	.00	
TOTAL COROLLA BEACH FIRE DIS			1,879,919.42	4,542,419.00	4,809,679.00	4,387,705.00	4,968,567.00	5,026,850.00		
210546	COROLLA FIRE DEPARTMENT									
210546	511006	TEL & POST	3,622.86	4,104.00	4,104.00	4,227.00	4,227.00	4,227.00	4,227.00	
210546	513006	UTILITIES	23,355.15	23,749.00	25,849.00	24,461.00	24,461.00	24,461.00	24,461.00	
210546	514506	TRAIN & ED	824.39	1,000.00	1,000.00	.00	.00	.00	.00	
210546	516006	R & M	82,157.80	85,019.00	78,759.00	89,116.00	89,116.00	89,116.00	89,116.00	
210546	516106	BLDG/GRNDS	8,586.77	8,755.00	12,755.00	9,018.00	9,018.00	9,018.00	9,018.00	
210546	531006	GAS/OIL	24,421.58	30,900.00	25,900.00	31,827.00	31,827.00	31,827.00	31,827.00	
210546	532006	SUPPLIES	12,155.56	11,500.00	13,000.00	11,845.00	11,845.00	11,845.00	11,845.00	
210546	532106	FIRE SUPP	16,355.87	16,950.00	20,950.00	17,459.00	17,459.00	17,459.00	17,459.00	
210546	536006	UNIFORMS	674.14	1,000.00	2,840.00	1,030.00	1,030.00	1,030.00	1,030.00	
210546	536106	PPE	.00	.00	.00	12,875.00	12,875.00	12,875.00	12,875.00	
210546	544006	VOL ASST	.00	.00	.00	1,030.00	1,030.00	1,030.00	1,030.00	
210546	545000	CONTRACT	411.87	26,500.00	26,500.00	26,500.00	26,500.00	26,500.00	26,500.00	
210546	553006	DUES/SUB	851.53	2,900.00	720.00	2,987.00	2,987.00	2,987.00	2,987.00	
210546	554006	INS	.00	.00	.00	55,270.00	55,270.00	55,270.00	.00	
210546	561006	PROF SERV	11,650.00	11,875.00	11,875.00	12,231.00	12,231.00	12,231.00	12,231.00	
210546	590006	CAP OUTLAY	.00	119,082.00	126,006.00	.00	.00	.00	.00	
TOTAL COROLLA FIRE DEPARTMEN			185,067.52	343,334.00	350,258.00	299,876.00	299,876.00	244,606.00		
TOTAL COROLLA BEACH FIRE DIS			-106,018.61	.00	.00	2,618,084.00	.00	.00		

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
KNOTTS ISLAND FIRE DISTRICT FD		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
220310	AD VALOREM TAXES							
220310	400100 VEHICLE TX	-9,982.27	-6,500.00	-6,500.00	-6,500.00	-6,500.00	-6,500.00	
220310	401200 TAX INT.	-207.58	.00	.00	.00	.00	.00	
220310	402019 2019 LEVY	-17.33	.00	.00	.00	.00	.00	
220310	402020 2020 LEVY	-129.84	.00	.00	.00	.00	.00	
220310	402021 2021 LEVY	-671.83	.00	.00	.00	.00	.00	
220310	402022 2022 LEVY	-90,962.99	.00	.00	.00	.00	.00	
220310	402023 2023 LEVY	.00	-121,043.00	-121,043.00	-110,000.00	.00	.00	
220310	402024 SD TX 2024	.00	.00	.00	-134,374.00	-189,634.00	-189,634.00	
	TOTAL AD VALOREM TAXES	-101,971.84	-127,543.00	-127,543.00	-250,874.00	-196,134.00	-196,134.00	
220380	MISCELLANEOUS REVENUE							
220380	481000 INV EARN	3,346.94	-8,000.00	-8,000.00	.00	-20,000.00	-33,044.00	
	TOTAL MISCELLANEOUS REVENUE	3,346.94	-8,000.00	-8,000.00	.00	-20,000.00	-33,044.00	
220390	OTHER REVENUES							
220390	495010 TF-OP FUND	-693,752.98	-1,425,007.00	-1,527,007.00	.00	-1,656,092.00	-1,656,092.00	
220390	499900 FND BAL AP	.00	.00	-1,068.00	.00	.00	.00	
	TOTAL OTHER REVENUES	-693,752.98	-1,425,007.00	-1,528,075.00	.00	-1,656,092.00	-1,656,092.00	
220548	KNOTTS ISLAND FIRE DEPARTMENT							
220548	502000 SALARIES	221,981.61	739,276.00	659,276.00	954,614.00	857,087.00	857,087.00	
220548	502100 OVERTIME	111,674.13	98,851.00	300,851.00	249,020.00	217,966.00	217,966.00	
220548	505000 FICA EXP	24,945.66	73,284.00	73,284.00	92,080.00	79,839.00	79,839.00	
220548	506000 INSUR EXP	52,143.96	155,025.00	134,525.00	196,560.00	147,420.00	147,420.00	
220548	507000 RETIRE EXP	144,882.88	182,395.00	182,395.00	241,209.00	209,149.00	209,149.00	
220548	511010 DATA TRANS	418.11	1,000.00	1,000.00	500.00	500.00	500.00	
220548	511015 TEL & POST	5,061.97	5,300.00	5,300.00	5,000.00	5,000.00	5,000.00	
220548	513015 UTILITIES	6,505.66	12,000.00	12,000.00	13,000.00	13,000.00	13,000.00	
220548	514000 TRAVEL	191.01	2,144.00	144.00	2,525.00	2,525.00	2,525.00	
220548	514515 TRAIN & ED	1,070.08	770.00	770.00	1,490.00	1,490.00	1,490.00	
220548	516015 R & M	15,111.22	17,000.00	44,000.00	20,000.00	20,000.00	20,000.00	
220548	516115 BLDG/GRND	8,135.38	8,000.00	18,000.00	11,000.00	11,000.00	11,000.00	
220548	531015 GAS/OIL	7,917.99	10,000.00	20,000.00	10,000.00	10,000.00	10,000.00	
220548	532015 SUPPLIES	5,328.63	12,000.00	22,000.00	15,185.00	15,185.00	15,185.00	
220548	532115 FIRE SUPP	4,532.12	6,000.00	6,000.00	8,000.00	8,000.00	8,000.00	
220548	536015 UNIFORMS	8,878.72	35,200.00	5,700.00	37,660.00	37,660.00	37,660.00	
220548	540000 WRKER COMP	13,871.00	13,039.00	13,039.00	.00	.00	13,044.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
KNOTTS	ISLAND	FIRE DISTRICT FD	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
220548	545000	CONTRACT	14,306.61	24,420.00	25,488.00	25,488.00	25,488.00	25,488.00	_____
220548	553015	DUES/SUB	821.00	2,600.00	2,600.00	3,000.00	3,000.00	3,000.00	_____
220548	554015	INS	.00	15,520.00	520.00	15,000.00	15,000.00	15,000.00	_____
220548	561000	PROF SERV	138.00	2,000.00	2,000.00	8,440.00	8,440.00	8,440.00	_____
220548	561015	PROF SERV	.00	250.00	250.00	.00	.00	.00	_____
220548	582400	NOTES PAY	.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	_____
220548	590000	CAP OUTLAY	.00	128,476.00	118,476.00	143,477.00	143,477.00	143,477.00	_____
220548	590460	PW PROJ	.00	.00	.00	25,000.00	25,000.00	25,000.00	_____
TOTAL KNOTTS ISLAND FIRE DEP			647,915.74	1,560,550.00	1,663,618.00	2,094,248.00	1,872,226.00	1,885,270.00	_____
TOTAL KNOTTS ISLAND FIRE DIS			-144,462.14	.00	.00	1,843,374.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
LEOSSA TRUST FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
300380	MISCELLANEOUS REVENUE							
300380	481000 INV EARN	-11,333.39	.00	.00	.00	.00	.00	_____
300380	482500 LEOSSA	-100,000.00	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-111,333.39	.00	.00	.00	.00	.00	_____
	TOTAL LEOSSA TRUST FUND	-111,333.39	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OPEB TRUST FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
301380	MISCELLANEOUS REVENUE							
301380	481000 INV EARN	-11,437.87	.00	.00	.00	.00	.00	_____
301380	482500 OPEB	-200,000.00	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-211,437.87	.00	.00	.00	.00	.00	_____
	TOTAL OPEB TRUST FUND	-211,437.87	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:			2023	2024	2024	2025	2025	2025	
DEBT SERVICE FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
400390	OTHER REVENUES								
400390	495010	TF-OP FUND	.00	.00	.00	-6,288,500.00	-6,288,500.00	-6,288,500.00	_____
400390	495042	TR TAX CAP	.00	.00	.00	-2,423,122.00	-2,423,122.00	-2,423,122.00	_____
	TOTAL OTHER REVENUES		.00	.00	.00	-8,711,622.00	-8,711,622.00	-8,711,622.00	_____
400900	DEBT SERVICE								
400900	582000	INT	.00	.00	.00	2,871,622.00	2,871,622.00	2,871,622.00	_____
400900	582200	PRINCIPAL	.00	.00	.00	5,840,000.00	5,840,000.00	5,840,000.00	_____
	TOTAL DEBT SERVICE		.00	.00	.00	8,711,622.00	8,711,622.00	8,711,622.00	_____
	TOTAL DEBT SERVICE FUND		.00	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
OCEAN SANDS W/S DEVELOP FEES		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
600360	ENTERPRISE CHARGES							
600360	472000 DEV FEE	-69,275.00	.00	.00	.00	.00	.00	_____
600360	472500 SEWER FEE	-35,544.00	.00	.00	.00	.00	.00	_____
	TOTAL ENTERPRISE CHARGES	-104,819.00	.00	.00	.00	.00	.00	_____
600380	MISCELLANEOUS REVENUE							
600380	481000 INV EARN	-3,463.53	.00	.00	.00	-15,000.00	-15,000.00	_____
	TOTAL MISCELLANEOUS REVENUE	-3,463.53	.00	.00	.00	-15,000.00	-15,000.00	_____
600390	OTHER REVENUES							
600390	499900 FND BAL AP	.00	.00	.00	.00	-300,000.00	-300,000.00	_____
	TOTAL OTHER REVENUES	.00	.00	.00	.00	-300,000.00	-300,000.00	_____
600808	OCEAN SANDS W/S DEVELOP FEES							
600808	587060 T T OSWD	.00	.00	.00	.00	315,000.00	315,000.00	_____
	TOTAL OCEAN SANDS W/S DEVELO	.00	.00	.00	.00	315,000.00	315,000.00	_____
	TOTAL OCEAN SANDS W/S DEVELO	-108,282.53	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:	2023	2024	2024	2025	2025	2025		
MAINLAND H2O DEVELOP FEE	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTED	COMMENT
610360 ENTERPRISE CHARGES								
610360 472000 DEV FEE	-1,223,090.83	.00	-400,000.00	.00	.00	.00	.00	_____
TOTAL ENTERPRISE CHARGES	-1,223,090.83	.00	-400,000.00	.00	.00	.00	.00	_____
610380 MISCELLANEOUS REVENUE								
610380 481000 INV EARN	-38,838.24	.00	-40,000.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE	-38,838.24	.00	-40,000.00	.00	.00	.00	.00	_____
610390 OTHER REVENUES								
610390 499900 RET EARN	.00	.00	-263,886.00	.00	.00	.00	.00	_____
TOTAL OTHER REVENUES	.00	.00	-263,886.00	.00	.00	.00	.00	_____
610818 MAINLAND H2O DEVELOP FEE								
610818 587055 T T - MW C	1,214,285.00	.00	703,886.00	.00	.00	.00	.00	_____
610818 587061 TT-MAINWTR	550,000.00	.00	.00	.00	.00	.00	.00	_____
TOTAL MAINLAND H2O DEVELOP	1,764,285.00	.00	703,886.00	.00	.00	.00	.00	_____
TOTAL MAINLAND H2O DEVELOP	502,355.93	.00	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:		2023	2024	2024	2025	2025	2025	
SOBWS DEVELOP FEES		ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
660360	ENTERPRISE CHARGES							
660360	472000 DEV FEE	-380,780.22	.00	.00	.00	.00	.00	_____
	TOTAL ENTERPRISE CHARGES	-380,780.22	.00	.00	.00	.00	.00	_____
660380	MISCELLANEOUS REVENUE							
660380	481000 INV EARN	-62,440.82	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-62,440.82	.00	.00	.00	.00	.00	_____
660868	SOBWS DEVELOP FEES							
660868	587056 T T SOBWS	771,970.00	.00	.00	.00	.00	.00	_____
	TOTAL SOBWS DEVELOP FEES	771,970.00	.00	.00	.00	.00	.00	_____
	TOTAL SOBWS DEVELOP FEES	328,748.96	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2025 FY 2025 BUDGET - YEAR 2 OF 2

FOR PERIOD 99

ACCOUNTS FOR:	2023	2024	2024	2025	2025	2025	
MAINLAND SEWER DEVELOP FEE	ACTUAL	ORIG BUD	REVISED BUD	DEPT REVISED	MGR REV	PROPSD BOARD	ADOPTEDCOMMENT
670360 ENTERPRISE CHARGES							
670360 472500 SEWER FEE	-19,869.66	.00	.00	.00	-35,000.00	-35,000.00	_____
TOTAL ENTERPRISE CHARGES	-19,869.66	.00	.00	.00	-35,000.00	-35,000.00	_____
670380 MISCELLANEOUS REVENUE							
670380 481000 INV EARN	-6,326.20	.00	.00	.00	-15,000.00	-15,000.00	_____
TOTAL MISCELLANEOUS REVENUE	-6,326.20	.00	.00	.00	-15,000.00	-15,000.00	_____
670390 OTHER REVENUES							
670390 499900 FND BAL AP	.00	.00	.00	.00	-450,000.00	-450,000.00	_____
TOTAL OTHER REVENUES	.00	.00	.00	.00	-450,000.00	-450,000.00	_____
670878 MAINLAND SEWER DEVELOP FEE							
670878 587057 TT-MCS CON	.00	.00	.00	.00	500,000.00	500,000.00	_____
TOTAL MAINLAND SEWER DEVELOP	.00	.00	.00	.00	500,000.00	500,000.00	_____
TOTAL MAINLAND SEWER DEVELOP	-26,195.86	.00	.00	.00	.00	.00	_____