



**FY 2025
Proposed Budget**

Currituck County

Services We MUST Provide

Deed Registration

Election Administration

Tax Assessment

Law enforcement

Courts

Social Services

Public Health

Mental Health

Jails

Building Code Enforcement

Public Schools

Medical Examiner

Services We Value

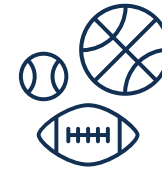
Fire Protection



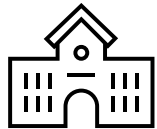
Solid Waste Collection and Disposal



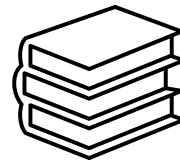
Parks and Recreation



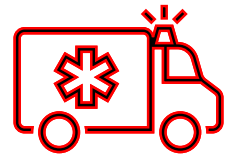
Community College



Libraries



Emergency Medical Services



Economic Conditions

**North Carolina Department of Commerce in
2024 named Currituck County as the**

LEAST

**economically distressed county out of all
100 North Carolina counties.**

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	
<i>Value</i>	<i>Rank</i>	<i>Value</i>	<i>Rank</i>	<i>Value</i>	<i>Rank</i>	<i>Value</i>	<i>Rank</i>
\$266,474	98	12.77%	99	\$82,759	97	3.20%	79

Occupancy Tax Litigation



No transfer of occupancy tax revenue to support law enforcement, emergency medical services or fire protection in Corolla.

General Fund

General Fund

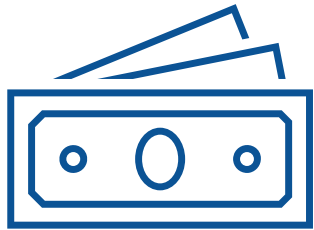
Principal operating fund

Major operating activities include general government administration, public safety, education, human services, and other governmental service functions



General Fund

37% of General Fund appropriations to departments associated with public safety



Proposed that **20%** of the General Fund is appropriated to Education.

General Fund – General Government

14%

of General Fund appropriations
to departments associated with
general government functions

**Investment in
IT hardware
and secure IT
systems**

\$1.3 million

Public Safety

Vehicle Replacement



Continued commitment to vehicle replacement programs

Investment

- Replace 10 patrol vehicles at a cost of \$694,950
- Replace 2 ambulances at a cost of \$802,500
- Allocate \$1,015,000 for fire apparatus



Reliable Communication



Keep first responders safe.

Investment

- Replace 100 radios per year for the next 5 years
- Annual expenditure of \$600,000

Education

Local Current Expense

**Strongly support Currituck County Schools
even in challenging economic times**

Local Current Expense \$14,288,105



Currituck County Schools
Inspiring Excellence in Every Student

Schools Capital Outlay

Proposed budget includes capital outlay appropriation of \$1,535,000.

Proposed budget also includes capital funding in the amount of \$2.9 million to support the five-year capital improvement plan.

Support prioritized request of facilities repairs and improvements over 5-year period.

Tulls Creek Elementary School



Investment

- Property tax increase of 4 cents in FY 2024 with understanding that additional 4 cent increase is necessary in FY 2025

Commitment to Higher Education

Ensure access to quality education opportunities from trades to general college level courses

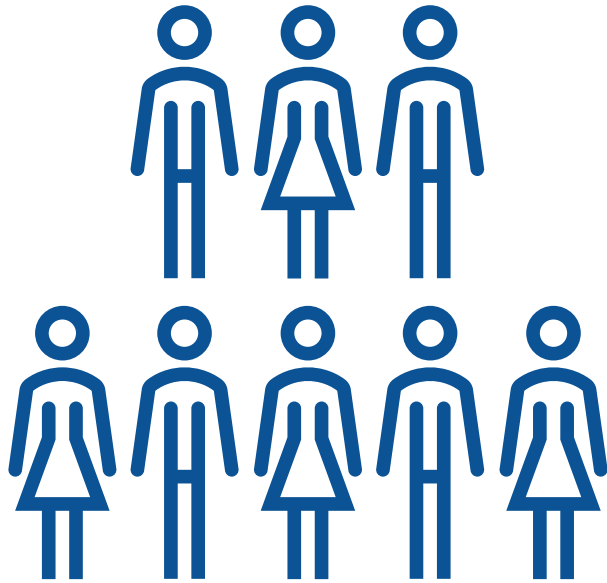
Investment

- Continue partnership with College of The Albemarle with allocation of \$287,147



Our Team

Cost-of-Living Adjustment



Need

- Reduce turnover
- Fill vacancies

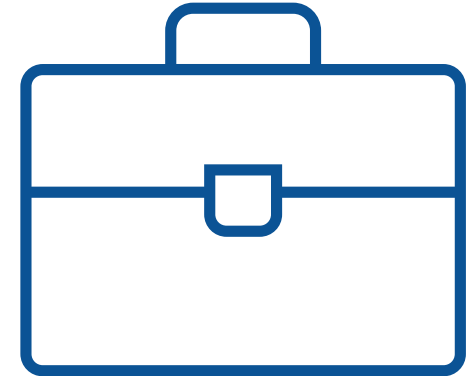
Solution

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

Personnel Changes

New Positions

- **Veterans Service Officer - Administration**
- **Accounting Clerk – Finance**
- **PT Elections Specialist - Elections**
- **MUNIS Software Specialist – Information Technology Services**
- **Planning Technician – Planning and Inspections**
- **EMS Logistics Specialist – Fire-EMS**



Personnel Changes

Reclassifications

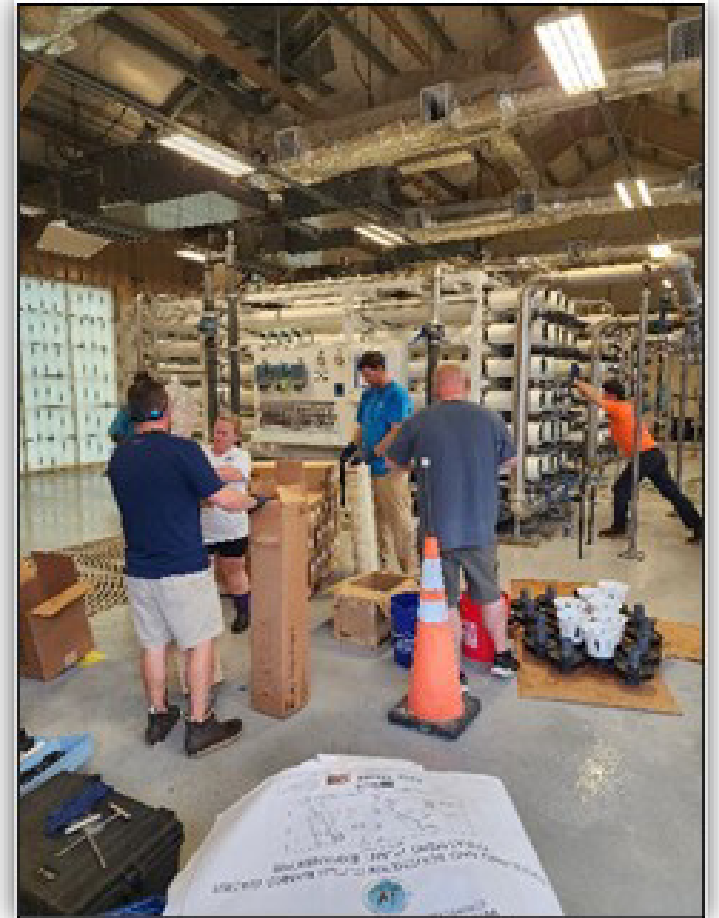
- Administrative Assistant II to Planning Clerk – Grade 64 to Grade 66
- Maintenance Worker HVAC - Grade 61 to Grade 74
- Maintenance Worker Plumber – Grade 61 to Grade 70
- Assistant Register of Deeds – Elimination of one position (1/2 year funded)
- Certified Deputy (2) – Reclassify two vacant positions – Sergeant and Lieutenant
- Increase Sheriff salary from \$101,310.60 to \$120,000
- DSS Director – Grade 95 to Grade 98

Enterprise Funds

Highlighted Projects

Investments in infrastructure

- New Reverse Osmosis Well at Historic Corolla Park and connection to Southern Outer Banks Water System
- Southern Outer Banks Water Treatment Plant Expansion
- 16-inch Water Main Upgrades from Currituck water tank to Sligo and pump stations
- Reverse Osmosis Well #4 and connection to Mainland Water Treatment Plan
- Mainland Water Treatment Plant Expansion



Highlighted Projects

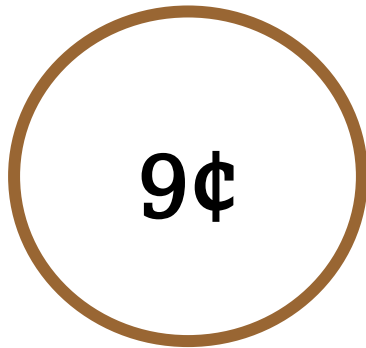


Expand services to meet needs

- Acquire land for new convenience center in Moyock Township
- Design expansion of existing Moyock Convenience Site on Panther Landing Road

Special Revenue Funds

Recommend increasing Corolla Fire Service District Tax Rate

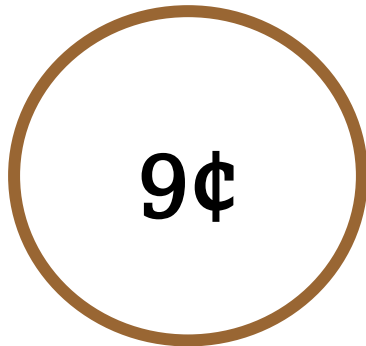


9¢

**Current rate does
not provide
sufficient revenue**

New rate would equal
9 cents per \$100 of
property value

Recommend increasing Knotts Island Fire Service District Tax Rate



9¢

**Current rate does
not provide
sufficient revenue**

New rate would equal
9 cents per \$100 of
property value

Capital Improvement Plan

Capital Improvement Plan



Involves substantial cost



Anything financed by debt



Acquisition of tangible asset



Takes more than one year to complete



Does not include operating expenses

Critical to determine the need and funding for capital facilities and infrastructure

FY 2025

Recommend following capital allocations:

General Fund Capital	\$5,613,716
Special Revenue Funds Capital	\$1,883,479
Enterprise Funds Capital	\$2,814,584

FY 2025 Financial Picture and Beyond

Property Tax Rate

Full debt payment
required for Tulls Creek
Elementary School in
FY 2025



**Requires
additional 4
cents**

Property Tax Rate

New revenue is not sufficient to meet rising cost and demand of services

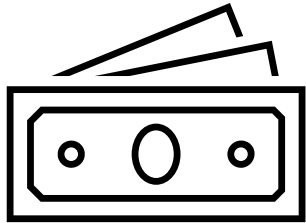
Proposed rate of 62 cents per \$100 of property value

FY 2025
Proposed Budget

\$81,939,449

Alternative Sources of Revenue

Identify alternative sources of revenue



Solution

Levy an additional one-quarter percent sales tax under Article 46 of local option sales tax

Recommended Schedule

May 20	June 3	June 17	July 1
Budget Presentation	Budget Work Session	Public Hearing & Possible Adoption	Effective Date of Adopted Budget

Review and Comment

The proposed budget will be posted on the county website and a hard copy will be available in the office of the Clerk to the Board in the Historic Courthouse.

Comments can be made on the recommended budget to commissioners@currituckcountync.gov.