



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



Currituck County, North Carolina

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Appendix

Board of Commissioners

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

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

*Currituck County
Board of Commissioners
FY2023-2024*



Bob White
Chairman
District 1



Selina Jarvis
Vice-Chair
District 2



Owen Etheridge
District 5



Mike Payment
District 3



Kevin McCord
At Large



Paul Beaumont
District 4



Mary Etheridge
At Large

Administration

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

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

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

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

Advisory Boards

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

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

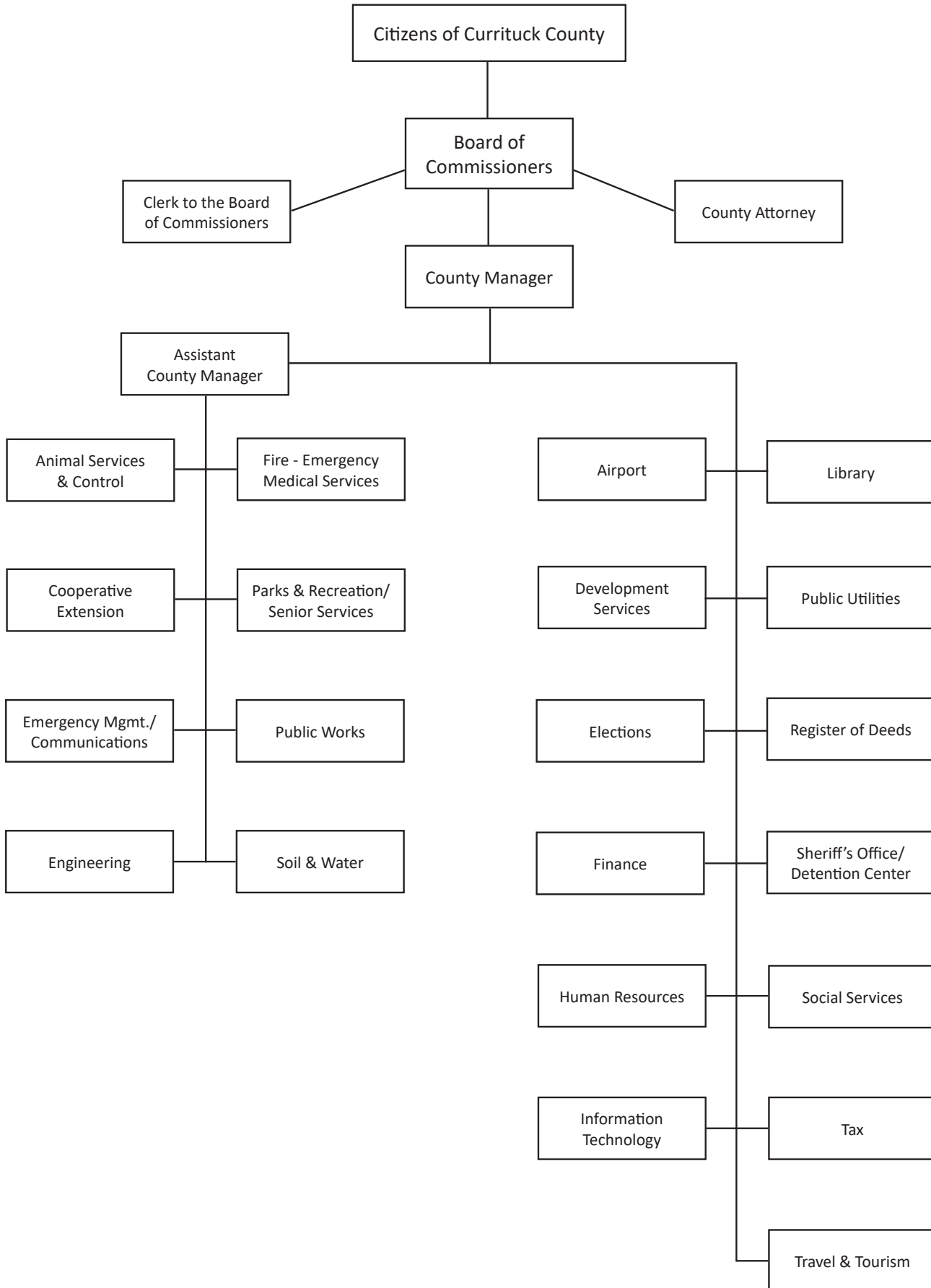
Currituck County residents who are at least 18 years old may apply to serve on the following advisory boards:

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

The following advisory boards have residency requirements for service:

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

Organizational Chart



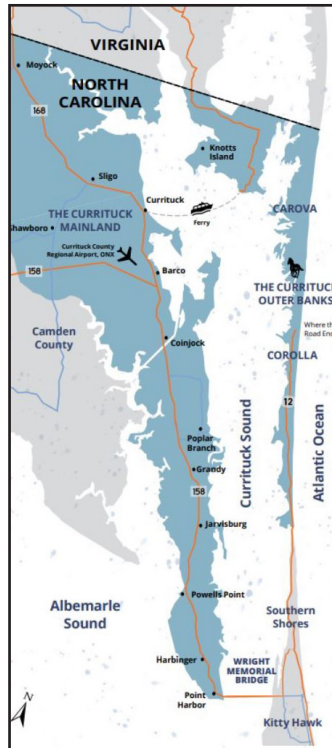
Currituck County Facts

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

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

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

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



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

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

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

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

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

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

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

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

Budget Message

May 30, 2023

Honorable Board of Commissioners,

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

A Narrative Budget

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

Overview

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

A Place to Call Home

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

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

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

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

The Economy

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

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

Lay of the Land and Standing Alone

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

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

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

General Fund

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

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

Public Safety

Currituck County Sheriff's Office

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

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

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

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

Emergency Medical Services

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

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

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

operate from the station 24 hours a day.

Fire Services

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

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

Communications

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

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

Education

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

Currituck County School System Local Current Expense

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

Currituck County Schools Capital Outlay

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

A New Elementary School

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

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

Commitment to Higher Education

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

Our Team

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

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

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

Personnel Changes

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

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

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

Communications - Telecommunicator I position added.

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

Airport - Lineman position added.

Engineering - Create Engineering Department with current positions.

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

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

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

Mainland Sewer - Wastewater Operator position added.

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

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

Enterprise Funds

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

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

Special Revenue Funds

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

Corolla Fire Service District

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

Knotts Island Fire Service District

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

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

Hog Bridge Ditch Watershed Improvement Service District

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

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

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

Whalehead Stormwater Drainage Service District

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

Whalehead Beach Service District for Solid Waste Collection and Disposal

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

Capital Improvement Plan

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

Financial Policies

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

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

to county management and the Board of Commissioners.

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

Fiscal Year 2024 Financial Picture And Beyond

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

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

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

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

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

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

Coming Soon

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

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

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

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

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



Donald I. McRee, Jr.
County Manager

Budget Ordinance

County Of Currituck Budget Ordinance

For the Year Ending June 30, 2024

BE IT ORDAINED by the Board of Commissioners, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2023 and ending June 30, 2024.

A. Estimated Resources:

| | |
|----------------------------------|---------------------|
| Ad Valorem Taxes | \$47,114,141 |
| Other Taxes and Licenses | 11,102,800 |
| Intergovernmental Revenues | 3,015,691 |
| Permits and Fees | 3,737,140 |
| Sales and Services | 909,328 |
| Investment Earnings | 291,630 |
| Miscellaneous | 31,000 |
| | 66,201,730 |
| Transfers In | 11,128,437 |
| Appropriated Fund Balance | 11,128,437 |
| | |
| TOTAL ESTIMATED RESOURCES | \$77,330,167 |

B. Appropriations:

| | |
|-------------------------------------|-------------|
| Administration | \$1,089,869 |
| Legal | 404,382 |
| Governing Body | 212,315 |
| Elections | 351,934 |
| Finance | 1,193,257 |
| Information Technology Services | 1,694,597 |
| Human Resources | 404,043 |
| Tax | 791,369 |
| Public Works | 1,880,600 |
| Public Utilities | 421,543 |
| Engineering | 349,671 |
| Corolla ABC Store | - |
| Register of Deeds | 1,192,940 |
| Court Facilities | 459,089 |
| Sheriff | 10,773,933 |
| Detention Center | 3,066,762 |
| Animal Control | 977,247 |
| Jury Commission | 2,850 |
| Emergency Medical Services | 7,478,634 |
| Emergency Management | 382,312 |
| Communications | 1,661,464 |
| Inspections | 1,553,525 |
| Fire Services | |
| County Fire Services | 346,765 |
| Volunteer System | 313,035 |
| Moyock Vol Fire Department | 326,285 |
| Crawford Vol Fire Department | 327,466 |
| Lower Currituck Vol Fire Department | 408,694 |
| Carova Bch Vol Fire Department | 265,713 |

| | |
|--------------------------------|------------|
| Public Safety Center | 245,176 |
| Medical Examiner | 30,000 |
| Airport | 1,036,706 |
| Soil Conservation | 165,891 |
| Inter County Transit Authority | 49,575 |
| Forestry | 96,664 |
| Cooperative Extension | 674,134 |
| Planning | 1,221,324 |
| Health Administration | 390,000 |
| Mental Health | 23,893 |
| Social Services Administration | 4,392,437 |
| Public Assistance | 652,696 |
| County Assistance | 174,755 |
| Juvenile Justice Programs | 120,000 |
| Parks & Recreation | 1,583,375 |
| Rural Center | 276,681 |
| Library | 783,703 |
| Senior Center | 442,167 |
| Local Current Expense | 13,035,602 |
| Capital Outlay | 1,400,000 |
| College of the Albemarle | 243,927 |
| Bonds Payable | 2,670,915 |
| Interest | 2,996,480 |
| Agency Appropriations | 40,500 |
| Central Services | 1,392,976 |
| Appropriations to other funds | 4,860,296 |

TOTAL APPROPRIATIONS **\$77,330,167**

SECTION 2. TOURISM DEVELOPMENT AUTHORITY

| | | |
|----|--------------------------------------|---------------------|
| A. | Estimated Resources: | |
| | Other Taxes & Licenses | \$15,199,037 |
| | Transfer In | 50,000 |
| | TOTAL ESTIMATED RESOURCES | \$15,249,037 |
| B. | Appropriations: | |
| | Tourism Promotion | \$4,540,126 |
| | Tourism Related Expenditures | |
| | General Tourism Related Expenditures | 1,371,084 |
| | Whalehead Museums | 1,298,488 |
| | Capital Outlay | 263,000 |
| | Transfers to other funds | 7,776,339 |
| | TOTAL APPROPRIATIONS | \$15,249,037 |

SECTION 3. REVALUATION FUND

| | | |
|----|----------------------------------|------------------|
| A. | Estimated Resources: | |
| | Transfer In | \$121,000 |
| | TOTAL ESTIMATED RESOURCES | \$121,000 |
| B. | Appropriations: | |
| | Operations | \$121,000 |
| | TOTAL APPROPRIATIONS | \$121,000 |

SECTION 4. CAROVA BEACH ROAD SERVICE DISTRICT FUND

| | | |
|----|----------------------------------|------------------|
| A. | Estimated Resources: | |
| | Ad Valorem Taxes | \$66,806 |
| | Permits and fees | 34,000 |
| | Transfer In | 30,000 |
| | TOTAL ESTIMATED RESOURCES | \$130,806 |
| B. | Appropriations: | |
| | Operations | \$128,947 |
| | Transfer Out | 1,859 |
| | TOTAL APPROPRIATIONS | \$130,806 |

SECTION 5. COROLLA FIRE SERVICE DISTRICT FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Ad Valorem Taxes | \$2,021,831 |
| | Transfer In | 1,431,289 |
| | Fund Balance Appropriated | 1,382,633 |
| | Other | 50,000 |
| | TOTAL ESTIMATED RESOURCES | \$4,885,753 |
| B. | Appropriations: | |
| | Operations | \$4,885,753 |
| | TOTAL APPROPRIATIONS | \$4,885,753 |

SECTION 6. KNOTTS ISLAND FIRE SERVICE DISTRICT FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Ad Valorem Taxes | \$127,543 |
| | Investment Earnings | 8,000 |
| | Transfers From Other Funds | 1,425,007 |
| | Appropriated Fund Balance | - |
| | TOTAL ESTIMATED RESOURCES | \$1,560,550 |
| B. | Appropriations: | |
| | Operations | \$1,401,574 |
| | Capital Outlay | 158,976 |
| | TOTAL APPROPRIATIONS | \$1,560,550 |

SECTION 7. EMERGENCY TELEPHONE SYSTEM FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | 911 Wireline Surcharges | \$243,126 |
| | Grants | 1,964,978 |
| | Investment Earnings | 4,000 |
| | Fund Balance Appropriated | 6,949 |
| | TOTAL ESTIMATED RESOURCES | \$2,219,053 |
| B. | Appropriations: | |
| | Contracted Services | \$217,075 |
| | Capital Outlay | 2,001,978 |
| | TOTAL APPROPRIATIONS | \$2,219,053 |

SECTION 8. EMERGENCY EQUIPMENT REPLACEMENT

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

| | |
|----------------------------------|--------------------|
| Appropriated Fund Balance | 1,294,722 |
| TOTAL ESTIMATED RESOURCES | \$2,299,722 |

| | |
|-----------------------------|--------------------|
| B. Appropriations: | |
| Capital Outlay | \$2,299,722 |
| TOTAL APPROPRIATIONS | \$2,299,722 |

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.

SECTION 10. HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND

| | |
|----------------------------------|----------------|
| A. Estimated Resources: | |
| Fund Balance Appropriated | \$3,800 |
| TOTAL ESTIMATED RESOURCES | \$3,800 |

| | |
|-----------------------------|----------------|
| B. Appropriations: | |
| Operations | \$3,800 |
| TOTAL APPROPRIATIONS | \$3,800 |

SECTION 11. MOYOCK WATERSHED IMPROVEMENT FUND

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

| | |
|-----------------------------|------------------|
| B. Appropriations: | |
| Operations | \$621,923 |
| Transfer Out | 8,389 |
| TOTAL APPROPRIATIONS | \$630,312 |

SECTION 12. NORTHWEST WATERSHED IMPROVEMENT FUND

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

| | |
|-----------------------------|-----------------|
| B. Appropriations: | |
| Operations | \$44,070 |
| Transfers Out | 142 |
| TOTAL APPROPRIATIONS | \$44,212 |

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

| | |
|----------------------------------|--------------------|
| A. Estimated Resources: | |
| Special District Taxes | \$1,448,413 |
| TOTAL ESTIMATED RESOURCES | \$1,448,413 |

| | |
|-----------------------------|--------------------|
| B. Appropriations: | |
| Operations | \$1,448,413 |
| TOTAL APPROPRIATIONS | \$1,448,413 |

SECTION 14. WHALEHEAD WATERSHED IMPROVEMENT FUND

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

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

| | | |
|----|----------------------------------|------------------|
| A. | Estimated Resources: | |
| | Special District Taxes | \$127,160 |
| | TOTAL ESTIMATED RESOURCES | \$127,160 |
| B. | Appropriations: | |
| | Operations | \$127,160 |
| | TOTAL APPROPRIATIONS | \$127,160 |

SECTION 16. DEPARTMENT OF SOCIAL SERVICES FUND

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

SECTION 17. FINES AND FORFEITURES

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

SECTION 18. DEEDS OF TRUST

| | | |
|----|--|-----------------|
| A. | Estimated Resources: | |
| | Operating Revenues - Deeds of Trust | \$60,000 |
| | TOTAL ESTIMATED RESOURCES | \$60,000 |
| B. | Appropriations: | |
| | Remitted to the State Treasurer - Deeds of Trust | \$60,000 |
| | TOTAL APPROPRIATIONS | \$60,000 |

SECTION 19. INMATE CUSTODIAL

| | | |
|----|----------------------------------|------------------|
| A. | Estimated Resources: | |
| | Inmate Deposits | \$200,000 |
| | TOTAL ESTIMATED RESOURCES | \$200,000 |

| | | |
|----|-----------------------------|------------------|
| B. | Appropriations: | |
| | Inmate Expenses | \$200,000 |
| | TOTAL APPROPRIATIONS | \$200,000 |

SECTION 20. CAPITAL IMPROVEMENT FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Other Taxes and Licenses | \$3,700,000 |
| | Investment Earnings | 300,000 |
| | Fund Balance Appropriated | 1,100,000 |
| | TOTAL ESTIMATED RESOURCES | \$5,100,000 |

| | | |
|----|-----------------------------|--------------------|
| B. | Appropriations: | |
| | Transfers Out | \$5,100,000 |
| | TOTAL APPROPRIATIONS | \$5,100,000 |

SECTION 21. SCHOOL CAPITAL FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Other Taxes and Licenses | \$3,235,000 |
| | Investment Earnings | 50,000 |
| | Appropriated Fund Balance | 1,200,000 |
| | TOTAL ESTIMATED RESOURCES | \$4,485,000 |

| | | |
|----|------------------------------|--------------------|
| B. | Appropriations: | |
| | T T - Operating Fund | \$1,400,000 |
| | T T - School Facilities Fund | 3,085,000 |
| | TOTAL APPROPRIATIONS | \$4,485,000 |

SECTION 22. TRANSFER TAX CAPITAL FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Other Taxes and Licenses | \$7,300,050 |
| | Investment earnings | 100,000 |
| | TOTAL ESTIMATED RESOURCES | \$7,400,050 |

| | | |
|----|-----------------------------|--------------------|
| B. | Appropriations: | |
| | Transfers Out | 7,400,050 |
| | TOTAL APPROPRIATIONS | \$7,400,050 |

SECTION 23. LAND BANKING FUND

| | | |
|----|----------------------------------|------------------|
| A. | Estimated Resources: | |
| | Transfers In | \$200,000 |
| | Investment Earnings | |
| | TOTAL ESTIMATED RESOURCES | \$200,000 |

| | | |
|----|-----------------------------|------------------|
| B. | Appropriations: | |
| | Capital outlay | \$200,000 |
| | Fees Paid To Officials | |
| | TOTAL APPROPRIATIONS | \$200,000 |

SECTION 24. OCEAN SANDS WATER AND SEWER FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Special District Taxes | \$635,238 |
| | Operating Revenues | 1,594,403 |
| | Investment Earnings | 50,000 |
| | Appropriated Retained Earnings | 508,619 |
| | TOTAL ESTIMATED RESOURCES | \$2,788,260 |
| B. | Appropriations: | |
| | Administration | \$399,687 |
| | Water Treatment Operations | 552,919 |
| | Sewer Treatment Operations | 733,341 |
| | Capital Outlay | 489,000 |
| | Debt Service | 613,313 |
| | TOTAL APPROPRIATIONS | \$2,788,260 |

SECTION 25. MAINLAND WATER FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Operating Revenues | \$4,148,000 |
| | Other Revenue | 150,000 |
| | Appropriated Retained Earnings | 1,086,593 |
| | TOTAL ESTIMATED RESOURCES | \$5,384,593 |
| B. | Appropriations: | |
| | Administration | \$1,780,295 |
| | Water Treatment Operations | 908,142 |
| | Debt Service | 1,537,156 |
| | Capital Outlay | 1,159,000 |
| | TOTAL APPROPRIATIONS | \$5,384,593 |

SECTION 26. MAINLAND WATER DEVELOPMENTAL FEE FUND

| | | |
|----|-----------------------------|------------|
| A. | Estimated Resources: | |
| | Operating Revenues | \$0 |
| B. | Appropriations: | |
| | Transfers Out | \$0 |
| | TOTAL APPROPRIATIONS | \$0 |

SECTION 27. SOLID WASTE FUND

| | | |
|----|----------------------------------|---------------------|
| A. | Estimated Resources: | |
| | Operating Revenues | \$6,148,750 |
| | Transfers In | 3,700,000 |
| | Appropriated Retained Earnings | 379,563 |
| | Investment Earnings | 75,000 |
| | TOTAL ESTIMATED RESOURCES | \$10,303,313 |
| B. | Appropriations: | |
| | Administration | \$210,385 |
| | Solid Waste Operations | 6,882,928 |
| | Capital Outlay | 3,210,000 |
| | TOTAL APPROPRIATIONS | \$10,303,313 |

SECTION 28. SOUTHERN OUTER BANKS WATER FUND

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Operating Revenues | \$3,000,000 |
| | Non-Operating Revenues | 719,800 |
| | TOTAL ESTIMATED RESOURCES | \$3,719,800 |
| B. | Appropriations: | |
| | Administration | \$1,310,466 |
| | Water Operations | 1,654,334 |
| | Capital Assets | 755,000 |
| | TOTAL APPROPRIATIONS | \$3,719,800 |

SECTION 29. MAINLAND CENTRAL SEWER

| | | |
|----|----------------------------------|--------------------|
| A. | Estimated Resources: | |
| | Operating revenues | \$1,094,400 |
| | Investment Earnings | 20,000 |
| | Transfer In | 1,253,000 |
| | Appropriated Retained Earnings | 370,290 |
| | TOTAL ESTIMATED RESOURCES | \$2,737,690 |
| B. | Appropriations: | |
| | Administration | \$581,387 |
| | Sewer Operations | 903,303 |
| | Capital Assets | 1,253,000 |
| | TOTAL APPROPRIATIONS | \$2,737,690 |

SECTION 30. MAINLAND SEWER DEVELOPMENTAL FEE FUND

| | | |
|----|----------------------------------|------------|
| A. | Estimated Resources: | |
| | Operating Revenues | \$0 |
| | TOTAL ESTIMATED RESOURCES | \$0 |
| B. | Appropriations: | |
| | Transfers Out | \$0 |
| | TOTAL APPROPRIATIONS | \$0 |

SECTION 31. POST-EMPLOYMENT RETIREMENT BENEFITS FUND

| | | |
|----|----------------------------------|------------------|
| A. | Estimated Resources: | |
| | Retiree benefits | \$806,164 |
| | Investment Earnings | 15,000 |
| | TOTAL ESTIMATED RESOURCES | \$821,164 |
| B. | Appropriations: | |
| | Operations | \$821,164 |
| | TOTAL APPROPRIATIONS | \$821,164 |

SECTION 32. AD VALOREM TAX RATE ESTABLISHED

There is hereby levied a tax rate of fifty-six cents (\$0.56) per one hundred dollars (\$100) valuation of all real and personal property situated in the County of Currituck on January 1, 2023 for the purpose of raising the revenue listed as "Ad Valorem Taxes" in Section 1, Part A of this ordinance.

The rate of tax is based on estimated total valuation of property for the purpose of taxation of

\$8,474,418,384 and an estimated rate of collection of 99.08%. The estimated rate of collection is based on the fiscal year ended June 30, 2022.

SECTION 33. SPECIAL DISTRICT TAX RATES ESTABLISHED

| | |
|--|-------|
| Corolla Fire Service District | 0.060 |
| Knotts Island Fire Service District | 0.060 |
| Carova Beach Road Service District | 0.020 |
| Hog Bridge Ditch Watershed Improvement District | 0.000 |
| Moyock Combined Watershed Improvement District | 0.015 |
| Northwest Watershed Improvement District | 0.020 |
| Ocean Sands North and Crown Point Watershed Improvement District | 0.255 |
| Whalehead Watershed Improvement District | 0.100 |
| Whalehead Beach Solid Waste Collection & Disposal Service District | 0.015 |
| Ocean Sands Water & Sewer District | 0.115 |

SECTION 34. ANIMAL TAX RATE ESTABLISHED

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

SECTION 35. SOLID WASTE COLLECTION AND DISPOSAL RATE ESTABLISHED

There is hereby established a disposal fee pursuant to Section 11-5(a) of the Solid Waste Ordinance of ninety dollars (\$90.00) per ton for in-county waste and one hundred dollars (\$100.00) per ton for out-of-county waste.

There is hereby levied an annual solid waste collection and disposal availability fee pursuant to Section 11-5(b) of the Solid Waste Ordinance of four hundred fifty-one dollars (\$451) for all units on the Southern Outer Banks with door to door service and two hundred forty-seven dollars (\$247) for all units located elsewhere within the County of Currituck.

SECTION 36. EMPLOYEE COMPENSATION

Employee compensation is included in summary form. Individual employee salaries are hereby approved and set as presented in the supporting documents presented as part of the budget deliberation process and officially filed with the Human Resources Director.

SECTION 37. OTHER FEES

The County of Currituck charges various fees. These fees are detailed in the Master Fee schedule that is presented in the appendix of the budget document.

SECTION 38. DISBURSEMENT OF SCHOOL APPROPRIATIONS

The amount here within appropriated as School Local Current Expense shall be disbursed to the school finance officer in twelve (12) equal monthly installments.

The amount here within appropriated as School Capital Outlay shall be disbursed to the school finance officer according to a mutually agreed disbursing schedule.

A quarterly progress report shall be furnished by the Board of Education to the Board of Commissioners detailing the extent to which all school capital outlay and school capital construction monies have been expended.

SECTION 39. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

- A. They may transfer amounts within the same department within the same fund up to ten thousand dollars (\$10,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners.
- B. They may transfer amounts between departments within the same fund up to one

thousand dollars (\$1,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners.

- C. They may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the county providing an official report on such transfers at a regular meeting of the Board of Commissioners.
- D. They may make inter-fund loans for a period of not more than sixty (60) days.
- E. They may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 40. CONTRACTUAL OBLIGATIONS

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

- A. They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
- B. They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment bond requirements for all formal bids of apparatus, supplies, materials and equipment as stated in G. S. §143-129.
- C. They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations; and (3) services which are within budgeted departmental appropriations.
- D. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- E. They may execute contracts, as the lessor or lessee of real property, which are of duration of one year or less which are within the budgeted departmental appropriations.
- F. Notwithstanding the authority granted in paragraphs a, b, c, d and e of this section, they may execute contracts with an elected official representing the county only after the contract with an elected official representing the county, and the amount to be paid under the contract, is approved by the Board of Commissioners in the manner provided by G. S. §14-234.

SECTION 41. MICRO-PURCHASE THRESHOLD SELF-CERTIFICATION

In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the county hereby self-certifies the following micro-purchase thresholds, each of which is a “higher threshold consistent with State law” under 2 C.F.R. § 200.320(a)(1)(iv) (C):

- A. \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”; and
- B. \$30,000, for the purchase of “construction or repair work”; and
- C. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law;
- D. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the county has exercised an exemption to the Mini-Brooks Act, in writing, for a particular

project pursuant to N.C Gen. Stat. § 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.

The self-certification made herein shall be effective as of the date hereof and shall be applicable until the end of the current fiscal year but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).

In the event that the county receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the county shall comply with the more restrictive threshold when expending such funds.

The county shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

The county shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2 C.F.R. § 200.334.

The Purchasing and Contracting Policy shall be revised to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of this Section.

SECTION 42. MEMORANDA

A. Officers:

Donald I. McRee, Jr. is the County Manager and Budget Officer
Leeann Walton is the Clerk to the Board
Samantha Evans is the Deputy Clerk to the Board
Rebecca Gay is the Assistant County Manager
Sandra L. Hill is the Finance Director
Caron Crouse is the Assistant Finance Director
Bridget Brinkley is the Deputy Finance Director
Tracy L. Sample is the Tax Collector
Michelle Rose is the Deputy Tax Collector

B. Facsimile Signatures:

The use of facsimile signature machines, signature stamps, or similar devices in signing checks and drafts is hereby authorized; however, off-line checks and pre-audit certification requires in the minimum of one original authorizing signature. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices.

C. Official Depositories:

The official depositories of the County of Currituck are:
Bank of America, North Carolina
North Carolina Cash Management Trust, Charlotte, North Carolina
Towne Bank of Currituck, North Carolina
Truist Bank, North Carolina
Wells Fargo, North Carolina

D. Bank for Imprest Expenditure Accounts for Health Benefits:
Citibank, N.A.

E. Daily deposits are required by all departments when the amount of money held on hand sums to five hundred dollars (\$500).

F. Returned Check or Electronic Funds Transfer Fees:

The County will assess a returned check charge consistent with G.S. §25-3-512 on all checks or electronic funds transfers returned to the County due to insufficient or unavailable funds, except for the payment of taxes. The returned check fee will be \$35.00 per item returned. This fee will also be charged for ACH or credit card transactions that are not paid due to insufficient funds.

G. Policy on Appropriations:

The Board of County Commissioners will not consider supplemental appropriations for any service, function, purpose or activity that could have been reasonably considered during the budget process.

SECTION 43. USE OF BUDGET ORDINANCE

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

ADOPTED this __day of June 2023

Signature on File
Bob White, Chairman
Board of Commissioners

ATTEST:

Signature on File
Leeann Walton
Clerk to the Board



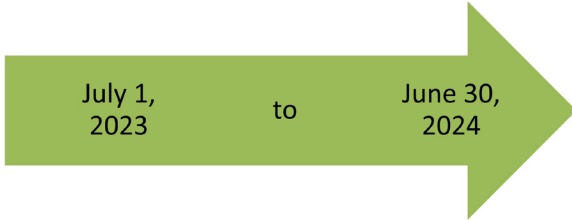
Introduction & Reader's Guide

Introduction & Reader's Guide

Introduction & Process

The purpose of the annual budget process is to prepare a financial plan for the upcoming fiscal year. The plan should be consistent with, and a reference for, the goals and objectives of the Board of Commissioners. The plan should also provide for professional efficiency and effectiveness in goal accomplishment and utilization of valuable county resources.

Fiscal Year 2024



The budget document is the annual financial plan for county operations during the fiscal period commencing July 1 and ending June 30. The plan describes the anticipated sources of revenues and the intended usage of resources during the upcoming fiscal year. The budget document, along with the audited annual comprehensive financial report are the two key documents that describe the county's financial plans and the county's financial status each year. The budget document presents a look ahead while the audited annual comprehensive financial report provides a look back at the county's financial condition.

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

The North Carolina General Statutes also provide for balanced project ordinances adopted for the life of projects which are expected to extend beyond the end of the fiscal year. The budget appropriations

for project ordinances do not lapse until the completion of the project, while the appropriations for funds that adopt annual budgets lapse at the end of the fiscal year. The county adopts project ordinances for the County Governmental Facilities Fund, the School Facilities Fund, the Multi-year Grant fund, and construction funds associated with various enterprise construction projects. Therefore, the activities of these funds are not included in the Annual Budget.

Reader's Guide

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

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

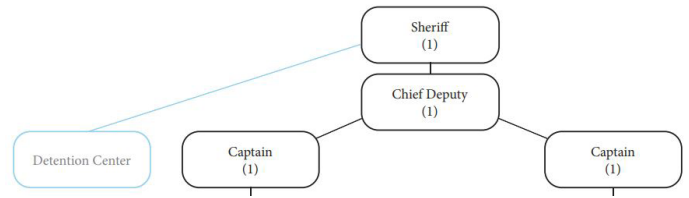
The information presented in the Expenditure Overview section of this budget document is primarily at a summary level to give the reader an overview of the budget from several different perspectives. Most of the summary tables in this section reflect both total appropriations by fund, as well as appropriations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

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

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

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

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





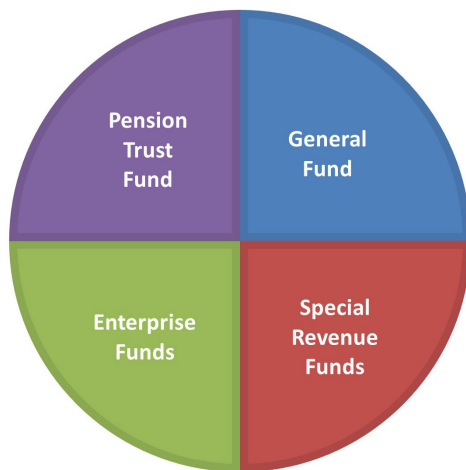
Budget Overview

Fund Structure

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

Operations

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



General Fund

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

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

Special Revenue Funds

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

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

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

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

Enterprise Funds

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

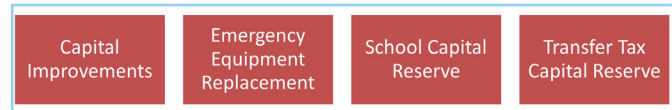
Pension Funds

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

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

Capital Projects

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



Capital Improvement Fund

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

Emergency Equipment Replacement Fund

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

School Capital Reserve Fund

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

Transfer Tax Capital Reserve Fund

The Transfer Tax Capital Fund's primary revenue

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

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



Financial Policies

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

Operating Budget

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

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

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

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

Revenues

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

potential funding through user fees.

User Fees

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

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

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

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

Fund Balance

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

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

Financial Reporting

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

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

Fiscal Monitoring

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

Capital Improvement Plan

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

Capital and Debt

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

Public Engagement

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

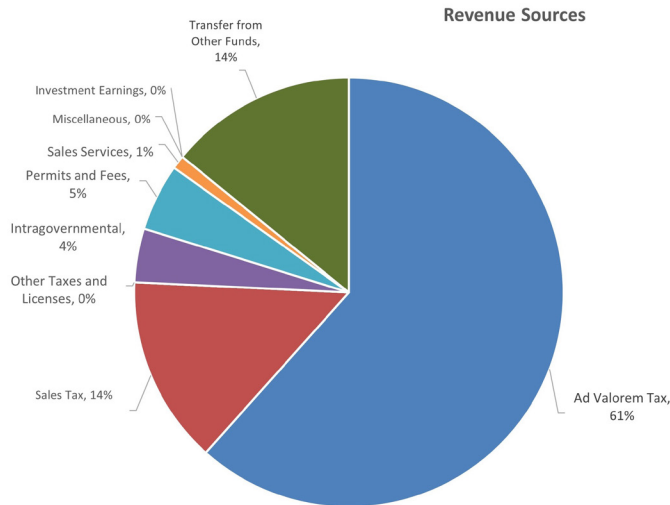




Revenue Overview

Revenue Overview

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



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

Property Tax Base

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

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

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 proposed tax rate of \$0.56 per \$100 applied to the estimated tax base of \$8,474,418,384 with a collection rate of 99.08%. This yields a current tax estimate of \$47,020,141. North Carolina General Statutes limit the collection rate so that it cannot exceed the percentage of the levy actually realized in cash at the end of preceding fiscal year. While actual collections may exceed the budgeted collection percentage, it is desirable to allow excess revenue to offset other potential shortages that may occur when other revenues do not meet expectations.

North Carolina Franchise Tax

Franchises are special privileges granted by local governments to certain types of business that either exhibit a strong public service characteristic or that utilize public rights-of-ways in the provision of their services. A franchise tax is assessed (normally expressed as a percentage of gross sales) in exchange for the special privileges being extended. The county receives a franchise tax from the State of North Carolina, which has been paid in by the cable service providers that operate within the county. It is estimated that proceeds for these taxes will be \$311,000 in FY 2024.

North Carolina Beer And Wine Tax

The North Carolina Beer and Wine tax is a state shared revenue distributed to local governments based on beer and wine sales within the governmental jurisdiction. The State levies excise taxes on beer and wine at the wholesale level. It is estimated that the county share will be \$115,000 in FY 2024.

Local Option Sales Tax

North Carolina counties rely heavily on local sales taxes as an important revenue source within the county general fund to support critical public services. Local sales taxes are the second largest county-levied revenue.

North Carolina counties are limited in the amount and type of local sales taxes to those specifically

authorized by the General Assembly. The General Assembly authorized the first cent of local option sales tax in 1971 “to afford the counties and municipalities with opportunity to obtain an added source of revenue with which to meeting their growing financial needs”.

While cited statutorily as a local government sales and use tax, the local sales tax levy is imposed solely by the Board of Commissioners by resolution following a favorable referendum, if required, or by board resolution. North Carolina’s Department of Revenue oversees local sales tax collections from retailers, in concert with state sales tax collections.

North Carolina maintains two distinct, and unique, inter-county allocation methods for sales taxes collected under the local levy. The point of delivery allocation method credits the county to which the goods are delivered, and all local sales tax levies save a ½ cent tax are allocated in this manner. Generally point of delivery coincides with the point of sale, e.g. where the sales transaction actually occurs and the purchaser walks away with the goods in hand. Larger items such as appliances and construction materials may be delivered to the purchaser’s home or where the goods are to be used. It is the county area to which the goods are delivered that is credited for the sales tax collected.

The second inter-county allocation method is based on the county’s population as a percent of the state’s total population, according to the most recent state-certified population estimates. Local sales taxes allocated under the per capita method are collected in a statewide pool and then allocated to the county area based on the county’s population percentage.

However, a statutory adjustment is made prior to the individual county area distribution that could increase, decrease or retain the actual per capita percentage. This adjustment factor, ranging from 1.49 in Dare County to 0.81 in Columbus County, is thought to correct for the 1987 sourcing change from destination to the retailer’s location, and was put in place in conjunction with legislative authority for the second ½ cent per capita local sales tax. Currituck County’s adjustment factor is 0.94.

Several local option sales taxes have been authorized since the initial local sales tax in 1971. Below is a description of each local sales tax as referenced by its statutory citation in Chapter 105 of the North Carolina General Statutes. Largely, any local sales tax authorized prior to 2000 included unprepared food sales in the local sales tax base. After the state phased out food sales in the state sales tax base

in 1998, the General Assembly has not permitted any new local sales tax levies to be applied to unprepared food.

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

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

In keeping with the Streamlined Sales Tax Agreement (see below) and following the state’s phase out of state sales taxes on unprepared food, the two percent local sales tax on food—its administration and accounting—is now treated as if it is a state sales tax (beginning with fiscal year 2003 collections). For allocation purposes, one-half of the food sales tax is distributed on a per capita basis while the other half is distributed proportional to the 1997-98 Article 39 tax on food. Overall, food accounted for nearly \$140 million per penny in 2012-13, or 12.5 percent of the total.

Article 39 was the original local option sales tax and authorized in 1971. It was set at one percent of eligible sales, the highest individual levy authorized, and is allocated on a point of delivery basis. All counties impose Article 39, which may be levied via a referendum or by board resolution. Since Article 39 was the original local sales tax, all subsequent local sales tax articles refer back to Article 39 for administrative purposes. For example, Article 39 outlines the steps for repealing a local sales tax and allows for a petition of 15% of qualified voters to force a referendum on the levy’s repeal. (Dare County’s levy of a 1 percent sales tax for beach re-nourishment, as allowed under a local bill, was repealed in this manner).

Article 40 was authorized in 1983 to provide “an added source of revenue with which to meet their (counties and cities) growing financial needs, and to reduce their reliance on other revenues, such as the property tax”. Set at one-half percent, Article 40 is allocated on a per capita basis. All counties impose Article 40, which may be levied similarly to Article 39.

Article 40’s statutory language requires counties to set aside 30 percent of its proceeds for public school capital outlay purposes, including school indebtedness. When originally enacted, counties were required to set aside 40 percent for the first 5 years of the levy, and then 30 percent for the next 5

years. Cities sharing in the distribution had similar set aside requirements for water and sewer capital outlays. The General Assembly enacted legislation to extend the county-required set aside indefinitely while the city set aside was allowed to sunset.

A county may petition the Local Government Commission (LGC) to allow the county to use part or all of its required set aside for purposes other than school capital needs, if it can demonstrate that it is able to meet its public school capital needs without Article 40 proceeds. Informal discussions with the LGC indicate that the local board of education would need to sign off on the county's petition prior to the LGC approving the set aside release. Since the local sales tax on food was converted to a "state" sales tax and decoupled from Article 40, the school capital set-aside is not required for the food portion of proceeds.

Article 42, authorized in 1986 at one-half percent, was originally allocated like Article 40 on a per capita basis. It too was enacted as an added source of local revenue and to reduce reliance on other revenues such as the property tax but also for the loss of "federal revenue sharing". After its enactment, counties could levy a total of two percent in sales taxes, with 50% allocated on a point of sale basis and 50% allocated on a per capita basis. All counties levy Article 42, which may be imposed similarly to Article 39.

In 2009, and as a part of the historic county Medicaid Relief Swap of 2007, Article 42 was converted from a per capita to a point-of-delivery basis. This change was made to reduce the state's financial exposure to a state-funded hold harmless for those counties whose loss of Article 44 sales taxes as a part of the swap exceeded their gain from Medicaid relief. The food sales tax receipts originally levied under Article 42, now levied under Article 5, the state's sales tax legislation, remain distributed on a per capita basis.

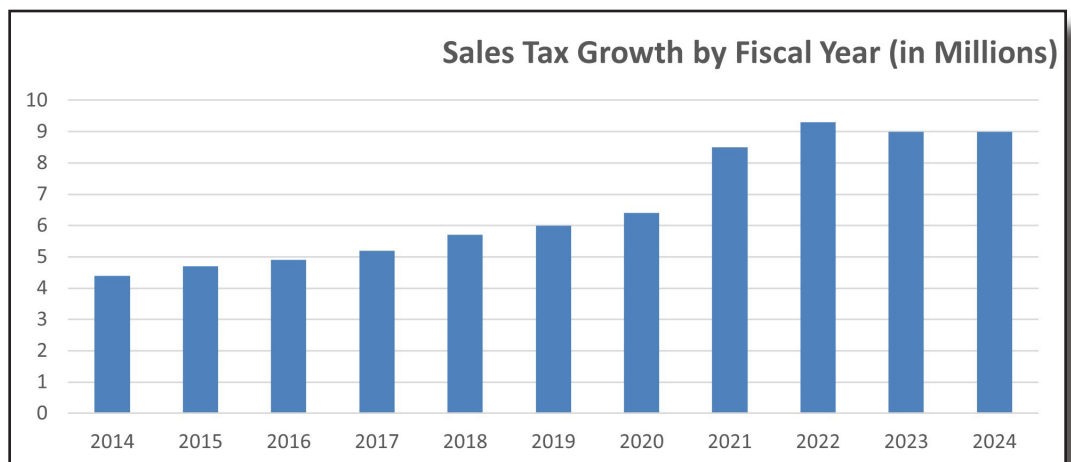
Article 42, like Article 40, also has set aside requirements. Current law requires counties to use 60 percent of Article 42 receipts for public school capital outlay purposes. As originally enacted, the required set aside stepped down and phased out

after 11 years but subsequent legislation removed the step down and mandated the 60 percent set aside indefinitely. The General Assembly further modified the set aside to require counties whose Article 42 receipts are less under the point of delivery allocation to earmark enough revenue to make up for the loss of school construction funding.

Article 44, set at one-half percent, was authorized in 2001 to replace state reimbursements for local tax base losses legislatively repealed in the 1980s. The state was facing a fiscal crisis at that time, and chose to withhold and repeal the local reimbursement distribution of \$333 million. All counties immediately took action to impose Article 44, which permitted an accelerated levy and collections schedule to replace lost state reimbursements within the 2001-2002 fiscal year.

As a part of the 2007 Medicaid Relief Swap, Article 44 was ceded to the state to offset the state's increased Medicaid costs for assuming the county Medicaid cost share. Counties continue to see Article 44 adjustments as refund requests are processed and sales tax discoveries are made. As originally enacted, Article 44 followed the then established local sales tax allocation of 50% per capita and 50% point of delivery, the first levy to have a dual allocation method. Legislation authorizing Article 44 provided for a 10-year hold harmless provision for those local governments whose expected Article 44 receipts did not replace their repealed state reimbursements. After several extensions, the Article 44 hold harmless sunset in 2013.

Article 46, at one-quarter percent and allocated by point of delivery, was also authorized as a part of the 2007 Medicaid Relief swap, whereby legislators acknowledged the substantial infrastructure and operating demands facing county governments.



Unlike the previous local sales tax options, the county’s voters must approve its levy via an advisory referendum prior to board enactment. As of this writing, 29 counties have been successful in having Article 46 approved by their voters. The county has neither voted on or enacted Article 46.

Investment Earnings

The prudent investment of public funds is a key responsibility of local governments. Available funds are invested following the principles of the prudent person rule which states: Investments shall be made with judgment and care, under circumstances then prevailing, which person of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The long term time span on significantly low earning rates combined with completion of several ongoing construction projects accounts for the lower projections for investment earnings. The county is projected to earn \$300,000 (\$1,113,772 total all funds) for FY 2024.

Excise Stamp Tax

The Excise Stamp Tax is a documentary stamp tax paid to the Register of Deeds for recording of deeds and mortgages whereby any interest in real property is conveyed to another. This tax is shared with the State. The county estimates collections of the excise stamp tax to be \$1,750,000 for FY 2024.

Building Permits

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

Transfers From Other Funds

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

Special Revenue Funds

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

Enterprise Funds

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

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

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

Appropriated Fund Balance

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

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

| Fiscal Year | Appropriation | |
|-------------|---------------|------------------------------|
| 2024 | \$ 0 | Proposed |
| 2023 | 3,852,000 | Estimated |
| 2022 | 11,357,638 | Increase for school projects |
| 2021 | 6,373,558 | |
| 2020 | 4,518,013 | |
| 2019 | 4,254,530 | |
| 2018 | 3,458,315 | |
| 2017 | 3,831,972 | |
| 2016 | 3,411,669 | |
| 2015 | 3,440,933 | |
| 2014 | 3,166,029 | |
| 2013 | 3,703,647 | |

Tax Values, Rates, and Collections

| Fiscal Year | Assessed Value | Percent Change | Tax Rate | Gross Levy | Current Collections | Percent Collected |
|-------------|----------------|----------------|----------|------------|---------------------|-------------------|
| 2024 | 8,474,418,384 | 2.98% | 0.560 | 47,456,742 | N/A | N/A |
| 2023 | 8,228,991,925 | 3.24% | 0.460 | 37,853,363 | N/A | N/A |
| 2022 | 7,970,844,000 | 22.11% | 0.460 | 36,665,882 | 37,241,093 | 99.33% |
| 2021 | 6,527,692,209 | 2.14% | 0.480 | 31,332,923 | 29,735,660 | 94.90% |
| 2020 | 6,391,148,026 | 1.14% | 0.480 | 30,677,511 | 30,645,466 | 99.90% |
| 2019 | 6,318,857,138 | 1.16% | 0.480 | 30,330,514 | 32,231,872 | 106.27% |
| 2018 | 6,246,566,250 | 2.21% | 0.480 | 30,006,249 | 29,737,939 | 99.11% |
| 2017 | 6,111,443,899 | 1.93% | 0.480 | 29,334,931 | 29,261,694 | 99.75% |
| 2016 | 5,995,996,462 | 2.25% | 0.480 | 28,803,514 | 28,758,729 | 99.84% |
| 2015 | 5,864,064,156 | 5.36% | 0.480 | 28,147,508 | 28,151,742 | 100.02% |
| 2014 | 5,565,624,903 | -32.03% | 0.485 | 26,993,281 | 28,144,614 | 98.61% |
| 2013 | 8,188,541,638 | 0.62% | 0.320 | 26,203,333 | 26,763,091 | 102.14% |
| 2012 | 8,138,455,399 | 0.60% | 0.320 | 26,347,506 | 26,598,467 | 100.95% |
| 2011 | 8,090,220,573 | 0.45% | 0.320 | 26,347,506 | 26,322,567 | 99.91% |

Direct and Overlapping Property Tax Rates

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

Ad Valorem Taxes

| Rate | Total Net Property Valuation | Tax Rate | Total Levy | Projected Collection Rate | Projected Net Levy | Additional One Cent Net Levy |
|---|------------------------------|---------------|-------------------|---------------------------|--------------------|------------------------------|
| <u>County Wide</u> | | | | | | |
| General Fund | | 0.1430 | | | | |
| School Current Expense | | 0.1630 | | | | |
| Tulls Creek E.S. (20 yr, 9% est.) | | 0.0400 | | | | |
| Emergency Medical Services | | 0.0650 | | | | |
| Fire | | 0.0520 | | | | |
| Law Enforcement | | 0.0970 | | | | |
| Real Property | 8,036,308,026 | | 45,003,325 | 99.08% | 44,589,294 | |
| Motor Vehicles | <u>438,110,358</u> | | <u>2,453,418</u> | 99.08% | <u>2,430,847</u> | |
| | 8,474,418,384 | | 47,456,743 | | 47,020,141 | |
| | 8,474,418,384 | 0.5600 | 47,456,743 | | 47,020,141 | 811,571 |
| <u>Special Revenue Districts</u> | | | | | | |
| Corolla Fire | 3,382,335,572 | 0.0600 | 2,029,401 | 99.08% | 2,010,731 | 335,122 |
| Knotts Island Fire | 203,611,207 | 0.0600 | 122,167 | 99.08% | 121,043 | 20,174 |
| Carova Beach Road District | 337,132,266 | 0.0200 | 67,426 | 99.08% | 66,806 | 33,403 |
| Hog Ditch Watershed | 27,897,901 | 0.0000 | 0 | 99.08% | 0 | 2,764 |
| Moyock Watershed | 1,493,226,670 | 0.0150 | 223,984 | 99.08% | 221,923 | 147,949 |
| Northwest Watershed | 20,539,754 | 0.0200 | 4,108 | 99.08% | 4,070 | 2,035 |
| Ocean Sands North and Crown Point Watershed | 573,279,370 | 0.2550 | 1,461,862 | 99.08% | 1,448,413 | 56,801 |
| Whalehead Watershed | 693,732,429 | 0.1000 | 693,732 | 99.08% | 687,350 | 68,735 |
| Whalehead Beach Solid Waste | 693,732,429 | 0.0150 | 104,060 | 99.08% | 103,103 | 68,735 |
| Ocean Sands Water and Sewer District | 552,244,426 | 0.1150 | 635,081 | 99.08% | 629,238 | 54,716 |

Revenue Estimates - Operating Fund

| | FY 2023 Adopted | FY 2023 Projected | FY 2024 Request | FY 2024 Proposed | FY 2024 Adopted |
|---|----------------------|----------------------|----------------------|----------------------|--------------------|
| Ad Valorem Taxes | \$ 37,624,267 | \$ 38,188,171 | \$ 38,874,223 | \$ 47,114,141 | |
| Other Taxes and Licenses | 11,401,796 | 9,437,876 | 11,102,800 | 11,102,800 | |
| Unrestricted Intergovernmental | 160,000 | 4,497 | 159,800 | 159,800 | |
| Restricted Intergovernmental | 2,429,654 | 2,883,789 | 2,355,724 | 2,855,891 | |
| Permits and Fees | 4,203,578 | 4,108,418 | 3,720,340 | 3,737,140 | |
| Sales and Services | 1,070,956 | 1,030,396 | 914,128 | 909,328 | |
| Investment Earnings | 424,648 | 825,841 | 300,000 | 291,630 | |
| Miscellaneous | 126,819 | 146,028 | 43,000 | 31,000 | |
| <u>Total Revenues</u> | \$ 57,441,718 | \$ 56,625,016 | \$ 57,470,015 | \$ 66,201,730 | |
| Other Financing Sources | 18,343,436 | 12,481,867 | 3,877,050 | 11,128,437 | |
| Total Revenues and Other Financing Sources | \$ 75,785,154 | \$ 69,106,883 | \$ 61,347,065 | \$ 77,330,167 | |

User Fee Change Summary

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

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

| | FY 2023 | FY 2024 Proposed |
|---|---|--|
| All Departments – Notary Fee | \$5 | \$10 per signature G.S. 10B-31 |
| Administration – Flash Drive for Public Records Request | - | \$5 |
| Animal Tax Rate | \$3.00 all male and spayed females & \$6.00 all fertile females | \$4.00 per dog |
| Development Services – Insulation (new) | \$75 Residential/ \$125 Commercial | Delete Fee |
| Development Services – Insulation (alteration) | \$30 Residential/\$50 Commercial | Delete Fee |
| Development Services – Mobile Homes | \$0.30 per sq foot Residential \$0.40 per sq foot Commercial | \$0.35 per sq foot Residential No Commercial Mobile Homes |
| Development Services – Modulares | \$0.30 per sq foot Residential \$0.40 per sq foot Commercial | \$0.35 per sq foot Residential \$0.45 per sq foot Commercial |
| Development Services – Roofing (sheathing replacement) | \$75 Residential \$100 Commercial | Delete Fee |
| Development Services – Roofing (shingles only) | \$50>\$20,000 project Residential \$75 Commercial | Delete Fee |
| Development Services – Title Change | Bulkhead, Pier, Dock, Boatlift | Waterway Structure |
| Development Services – Siding Replacement | \$50>\$20,000 project Residential \$75 Commercial | Delete Fee |
| Development Services – Signs | \$75 on premise Commercial \$100 off premise Commercial | \$100 per sign |
| Development Services – Sign Removal | \$25 | \$25 for first 5 signs \$50 for 6-25 signs \$100 over 25 signs |

| | FY 2023 | FY 2024 Proposed |
|---|---|--|
| Development Services – Window/Door Replacement | \$50>\$20,000 project Residential \$75 Commercial | Delete Fee |
| Development Services – Wind Turbine | \$200 Residential \$500 Commercial | Residential no longer permitted \$500 Commercial |
| Sheriff – Gun Purchase Permits | \$5 | Repealed by Senate Bill 41 |
| Solid Waste Availability Fee – All other areas | \$239.00 | \$247.00 |
| Solid Waste Availability Fee – Southern Outer Banks (door-to-door) | \$436.00 | \$451.00 |
| Parks & Recreation – Non-Resident Fee | - | \$80.00 |
| Tax – Labels, per label | \$0.03 Minimum \$10 | No longer provided |
| Travel & Tourism – Historic Corolla Park Usage – unlimited usage with the exception of stated hours | \$250 Jan-May & Sept – Dec \$400 Jun – Aug | Delete Fee |
| Travel & Tourism – Historic Corolla Park Usage – business use 1 day a week or less | \$50 per day | Delete Fee |
| Travel & Tourism – Co-op advertising in selected print ads | N/A | \$150 per ad |
| Utilities – Bacteriological test | | Service no longer provided |
| Mainland Water – Water Usage | | |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | | |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$4.82 | \$4.99 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$5.89 | \$6.10 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$6.96 | \$7.21 |
| 25,000 gallons or less in addition to base rate per 1,000 gallons | \$8.03 | \$8.32 |
| > 20,000 gallons in addition to base rate per 1,000 gallons | \$9.11 | \$9.42 |
| Mainland Sewer – Sewer Usage | | |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | | |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$15.17 | \$16.08 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$18.54 | \$19.65 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$21.91 | \$23.22 |
| 25,000 gallons or less in addition to base rate per 1,000 gallons | \$25.28 | \$26.80 |
| >20,000 gallons in addition to base rate per 1,000 gallons | \$28.65 | \$30.37 |

Ocean Sands Water and Sewer – Water Usage

| | | |
|---|--------|--------|
| 2,500 gallons or less in addition to base rate per 1,000 gallons | | |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | \$3.75 | \$3.88 |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$4.82 | \$4.99 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$5.89 | \$6.10 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$6.96 | \$7.21 |
| | \$8.03 | \$8.32 |
| | \$9.11 | \$9.42 |
| > 20,000 gallons in addition to base rate per 1,000 gallons | | |

Ocean Sands Water and Sewer – Sewer Usage

Sewer Chare Monthly Base Rate for all customers

| | | |
|---|---------|---------|
| 2,500 gallons or less in addition to base rate per 1,000 gallons | | \$13.00 |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | \$7.95 | \$7.76 |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$7.50 | \$9.98 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$9.64 | \$12.20 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$11.78 | \$14.41 |
| | \$13.93 | \$16.63 |
| | \$16.07 | \$18.85 |
| | \$18.21 | |
| > 20,000 gallons in addition to base rate per 1,000 gallons | | |

Southern Outer Banks Water, except Pine Island – Water Usage

| | | |
|---|--------|--------|
| 2,500 gallons or less in addition to base rate per 1,000 gallons | | |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | \$3.75 | \$3.88 |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$4.82 | \$4.99 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$5.89 | \$6.10 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$6.96 | \$7.21 |
| | \$8.03 | \$8.32 |
| | \$9.11 | \$9.42 |
| > 20,000 gallons in addition to base rate per 1,000 gallons | | |



Expenditure Overview

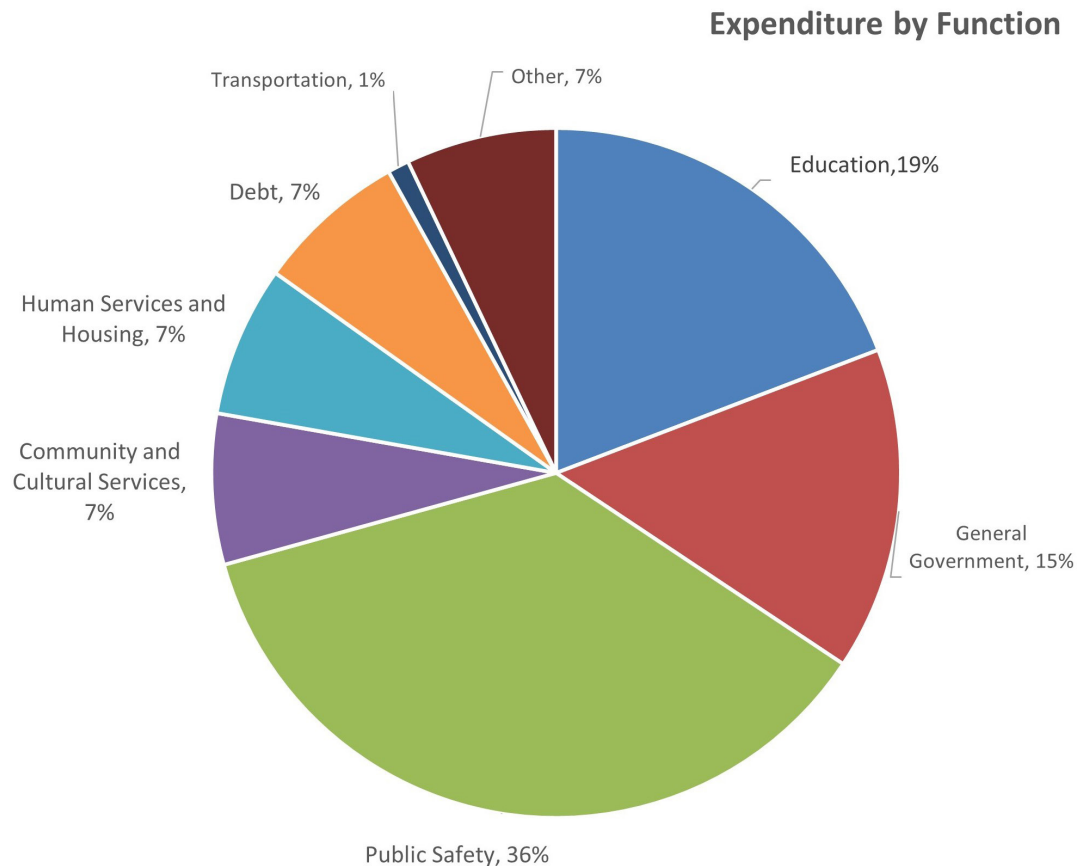
Expenditure Overview

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

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

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

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



Appropriation by Fund

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

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

Appropriation by Department

| | FY 2023 Original | FY 2024 Proposed | Change Over Prior Year | FY 2024 Adopted |
|---------------------------------------|---------------------|---------------------|---------------------------|--------------------|
| OPERATIONS - GENERAL FUND | | | | |
| <u>General Government</u> | | | | |
| Administration | \$ 1,050,637 | \$ 1,089,869 | 3.73% | |
| Legal | 397,285 | 404,382 | 1.79% | |
| Governing Body | 190,955 | 212,315 | 11.19% | |
| Elections | 222,985 | 351,934 | 57.83% | |
| Finance | 1,153,740 | 1,193,257 | 3.43% | |
| Information Technology Services | 1,283,589 | 1,694,597 | 32.02% | |
| Human Resources | 407,772 | 404,043 | -0.91% | |
| Tax | 714,299 | 791,369 | 10.79% | |
| Public Works | 3,258,535 | 1,880,600 | -42.29% | |
| Public Utilities | 420,045 | 421,543 | 0.36% | |
| Engineering | - | 349,671 | 100.00% | |
| Corolla ABC Store | 27,500 | - | -100.00% | |
| Register of Deeds | 1,350,888 | 1,192,940 | -11.69% | |
| Court Facilities | 235,770 | 459,089 | 94.72% | |
| Agency Appropriations | 41,000 | 40,500 | -1.22% | |
| Central Services | <u>1,028,888</u> | <u>1,392,976</u> | <u>35.39%</u> | |
| | 11,783,888 | 11,879,085 | 0.81% | |
| <u>Public Safety</u> | | | | |
| Sheriff | 8,958,847 | 10,773,933 | 20.26% | |
| Detention Center | 2,833,253 | 3,066,762 | 8.24% | |
| Animal Services and Control | 946,598 | 977,247 | 3.24% | |
| Jury Commission | 2,450 | 2,850 | 16.33% | |
| Emergency Medical Services | 6,307,527 | 7,478,634 | 18.57% | |
| Emergency Management | 325,981 | 382,312 | 17.28% | |
| Communications | 1,488,345 | 1,661,464 | 11.63% | |
| Inspections | 1,134,186 | 1,553,525 | 36.97% | |
| Fire Services | | | | |
| Carova Beach VFD | 427,974 | 265,713 | -37.91% | |
| Crawford VFD | 353,241 | 327,466 | 7.30% | |
| Lower Currituck VFD | 326,510 | 408,694 | 25.17% | |
| Moyock VFD | 253,125 | 326,285 | 28.90% | |
| VFD Group Purchases PPE and Insurance | 263,353 | 313,035 | 18.87% | |
| County Fire Services | 258,946 | 346,765 | 33.91% | |

| | FY 2023 Original | FY 2024 Proposed | Change Over Prior Year | FY 2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------------|----------------------------|
| Public Safety Facility | 213,494 | 245,176 | 14.84% | |
| Medical Examiner | <u>35,000</u> | <u>30,000</u> | <u>-14.29%</u> | |
| | 24,128,830 | 28,159,861 | 16.71% | |
| <u>Transportation</u> | | | | |
| Airport | 553,739 | 1,036,706 | 87.22% | |
| Inter County Transit Authority | <u>48,592</u> | <u>49,575</u> | <u>2.02%</u> | |
| | 602,331 | 1,086,281 | 80.35% | |
| <u>Environmental Protection</u> | | | | |
| Soil Conservation | 161,900 | 165,891 | 2.47% | |
| Forestry | <u>102,774</u> | <u>96,664</u> | <u>-5.95%</u> | |
| | 264,674 | 262,555 | -0.80% | |
| <u>Community Development</u> | | | | |
| Cooperative Extension | 613,901 | 674,134 | 9.81% | |
| Development Services | <u>1,098,314</u> | <u>1,221,324</u> | <u>11.20%</u> | |
| | 1,712,215 | 1,895,458 | 10.70% | |
| <u>Human Services</u> | | | | |
| Health Administration | 386,765 | 390,000 | 0.84% | |
| Mental Health | 89,225 | 23,893 | -73.22% | |
| Social Services Administration | 4,294,768 | 4,392,437 | 2.27% | |
| Public Assistance | 636,770 | 652,696 | 2.50% | |
| County Assistance | 149,304 | 174,755 | 17.05% | |
| Juvenile Justice Programs | <u>131,681</u> | <u>120,000</u> | <u>-8.87%</u> | |
| | 5,688,513 | 5,753,781 | 1.15% | |
| <u>Cultural and Recreation</u> | | | | |
| Parks and Recreation | 1,186,563 | 1,583,375 | 33.44% | |
| Rural Center | 261,194 | 276,681 | 5.93% | |
| Library | 769,786 | 783,703 | 1.81% | |
| Senior Center | <u>437,804</u> | <u>442,167</u> | <u>1.00%</u> | |
| | \$ 2,655,347 | \$ 3,085,926 | 16.22% | |

| | FY 2023 Original | FY 2024 Proposed | Change Over Prior Year | FY 2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------------|----------------------------|
| <u>Education</u> | | | | |
| Capital Outlay | 1,400,000 | 1,400,000 | 0.00% | |
| Local Current Expense | 13,078,302 | 13,035,602 | -0.33% | |
| College of the Albemarle | <u>243,927</u> | <u>243,927</u> | <u>0.00%</u> | |
| | 14,722,229 | 14,679,529 | -0.29% | |
| <u>Debt Management</u> | | | | |
| Notes Payable | 2,784,423 | 2,670,915 | -4.08% | |
| Interest | <u>407,113</u> | <u>2,996,480</u> | <u>636.03%</u> | |
| | 3,191,536 | 5,667,395 | 77.58% | |
| <u>Other</u> | | | | |
| Appropriations to other funds | 5,813,016 | 4,860,296 | -16.39% | |
| Gross General Fund | 70,562,579 | 77,330,167 | 9.59% | |
| Transfers Out | 5,813,016 | 4,860,296 | -16.39% | |
| Net General Fund | \$ 64,749,563 | \$ 72,469,871 | 11.92% | |
| SPECIAL REVENUE FUNDS | | | | |
| <u>General Government</u> | | | | |
| Tourism Development Authority | 15,732,586 | 15,249,037 | -3.07% | |
| Carova Beach Road Service District | 128,535 | 130,806 | 1.77% | |
| Revaluation | 121,000 | 121,000 | 0.00% | |
| Post-Employment Retiree Benefits | 724,884 | 821,164 | 13.28% | |
| DSS Client Accounts | 250,000 | 350,000 | 40.00% | |
| Fines and Forfeitures | 250,000 | 350,000 | 40.00% | |
| Deeds of Trust Fees | 50,000 | 60,000 | 20.00% | |
| Inmate Custodial | 200,000 | 200,000 | 0.00% | |
| Land Banking | 200,000 | 200,000 | 0.00% | |
| | 17,657,005 | 17,482,007 | -0.99% | |
| <u>Public Safety</u> | | | | |
| Corolla Fire | 4,325,471 | 4,885,753 | 12.95% | |
| Knotts Island Fire | 1,529,436 | 1,560,550 | 2.03% | |
| Emergency Telephone System | <u>215,688</u> | <u>2,219,053</u> | <u>928.83%</u> | |
| | 6,070,595 | 8,665,356 | 42.74% | |
| <u>Environmental Protection</u> | | | | |
| Guinea Mill Watershed | - | 190,000 | 100.00% | |
| Hog Bridge Ditch Watershed | 2,575 | 3,800 | 47.57% | |

| | FY 2023 Original | FY 2024 Proposed | Change Over Prior Year | FY 2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------------|----------------------------|
| Moyock Watershed | 202,147 | 630,312 | 211.81% | |
| Northwest Watershed | 4,104 | 44,212 | 977.29% | |
| Ocean Sands N and Crown Point Watershed | 851,059 | 1,448,413 | 70.19% | |
| Whalehead Watershed | 1,320,654 | 1,075,393 | -18.57% | |
| Whalehead Beach SW Collection/Disposal | <u>125,503</u> | <u>127,160</u> | <u>1.32%</u> | |
| | 2,506,042 | 3,519,290 | 40.43% | |
| Gross Special Revenue Funds | 26,233,642 | 29,666,653 | 13.09% | |
| Transfers Out | <u>8,603,855</u> | <u>7,834,677</u> | <u>-8.94%</u> | |
| Net Special Revenue Funds | \$ 17,629,787 | \$ 21,831,976 | 23.84% | |
| ENTERPRISE FUNDS | | | | |
| <u>Operations</u> | | | | |
| Ocean Sands Water and Sewer | 2,660,885 | 2,788,260 | 4.79% | |
| Mainland Water | 6,384,606 | 5,384,593 | -15.66% | |
| Solid Waste | 8,530,357 | 10,303,313 | 20.78% | |
| Southern Outer Banks Water | 4,555,053 | 3,719,800 | -18.34% | |
| Mainland Central Sewer | <u>1,601,466</u> | <u>2,737,690</u> | <u>70.95%</u> | |
| | 23,732,367 | 24,933,656 | 5.06% | |
| <u>System Developmental Fee Capital Reserve</u> | | | | |
| Mainland Water | 550,000 | - | -100.00% | |
| Mainland Central Sewer | <u>165,000</u> | - | <u>-100.00%</u> | |
| | 715,000 | - | -100.00% | |
| Gross Enterprise Funds | 24,447,367 | 24,933,656 | 1.99% | |
| Transfers Out | <u>3,477,500</u> | - | <u>-100.00%</u> | |
| Net Enterprise Funds | 20,804,867 | 24,933,656 | 19.85% | |
| Gross Operating Appropriations | 121,243,588 | 131,930,476 | 8.81% | |
| Transfers Out | 17,894,371 | 12,694,973 | -29.06% | |
| Net Operations | \$ 103,349,217 | \$ 119,235,503 | 15.37% | |
| CAPITAL PROJECTS | | | | |
| Emergency Equipment Replacement Fund | 327,500 | 2,299,722 | 602.20% | |
| Capital Improvement Fund | 2,900,000 | 5,100,000 | 75.80% | |
| School Capital Fund | 2,750,000 | 4,485,000 | -63.19% | |

| | FY 2023 Original | FY 2024 Proposed | Change Over Prior Year | FY 2024 Adopted |
|--|-----------------------------|-----------------------------|-----------------------------------|----------------------------|
| Transfer Tax Capital Fund | <u>5,763,834</u> | <u>7,400,050</u> | <u>28.39%</u> | |
| | 11,741,334 | 19,284,772 | 64.25% | |
| Gross Capital Projects Appropriations | 11,741,334 | 19,284,772 | 64.25% | |
| Transfers Out | <u>9,513,834</u> | <u>15,585,050</u> | <u>63.81%</u> | |
| Net Capital Projects | 2,227,500 | 3,699,722 | 66.09% | |
| Gross Appropriations | 132,984,922 | 151,215,248 | 13.71% | |
| Transfers Out | <u>27,408,205</u> | <u>28,280,023</u> | <u>3.18%</u> | |
| Total Net Annual Budget | \$ 105,576,717 | \$ 122,935,225 | 16.44% | |

General Fund Appropriation by Type

| | FY 2023 Original | FY 2023 % of Total | FY 2023 % Change | FY 2024 Proposed | FY 2024 % of Total | FY 2024 % Change |
|--------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|
| Personnel Services | \$31,445,033 | 44.37% | 8.99% | \$32,465,048 | 41.98% | 5.67% |
| Operating Expenses | 12,984,957 | 18.36% | -4.48% | 27,060,723 | 34.99% | 96.09% |
| Capital Outlay | 2,992,093 | 4.23% | -21.36% | 5,508,113 | 7.12% | 102.60% |
| Debt Service | 2,784,423 | 3.94% | 0.00% | 2,477,050 | 3.20% | -8.89% |
| Public Schools | 14,722,229 | 20.84% | 0.09% | 14,679,529 | 18.98% | -0.29% |
| Transfers Out | (5,813,016) | -8.22% | 0.00% | (4,860,296) | -6.29% | -183.61% |
| | \$ 70,741,912 | 100.00% | 6.89% | \$ 77,330,167 | 100.00% | 9.69% |

Schedule of Interfund Transfers

General Fund To

| | |
|---------------------------------|--------------|
| Tourism Development Authority | \$ 50,000 |
| Revaluation | 121,000 |
| Emergency Equipment Replacement | 375,000 |
| Government Facilities | 165,000 |
| School Construction | 93,000 |
| Solid Waste | 1,200,000 |
| Corolla Fire District | 1,431,289 |
| Knotts Island Fire District | 1,425,007 |
| Total | \$ 4,860,296 |

Carova Service District To

| | |
|--------------|----------|
| General Fund | \$ 1,859 |
|--------------|----------|

Tourism Development Authority To

| | |
|-------------------------------|--------------|
| General Fund | \$ 73,689 |
| Mainland Central Sewer | 5,373,650 |
| Carova Beach Service District | 30,000 |
| Government Facilities | 2,299,000 |
| Total | \$ 7,776,339 |

Hog Bridge Ditch To

General Fund

Northwest Watershed District To

| | |
|--------------|--------|
| General Fund | \$ 142 |
|--------------|--------|

Whalehead Watershed District To

| | |
|--------------|-----------|
| General Fund | \$ 47,948 |
|--------------|-----------|

Moyock Watershed District To

| | |
|--------------|----------|
| General Fund | \$ 8,389 |
|--------------|----------|

Capital Improvement Fund To

Government Facilities \$ 3,700,000

School Capital To

General Fund \$ 1,400,000

School Facilities 3,085,000

Total from School Capital \$ 4,485,000

Transfer Tax To

General Fund \$ 2,822,050

Emergency Equipment Replacement 625,000

Land Banking 200,000

Solid Waste 2,500,000

Moyock Central Sewer 1,253,000

Total from Transfer Tax \$ 7,400,050

TOTAL \$ 28,280,023

Multi-Year Funds Not Budgeted

Government Facilities \$ 6,164,000

School Construction 93,000

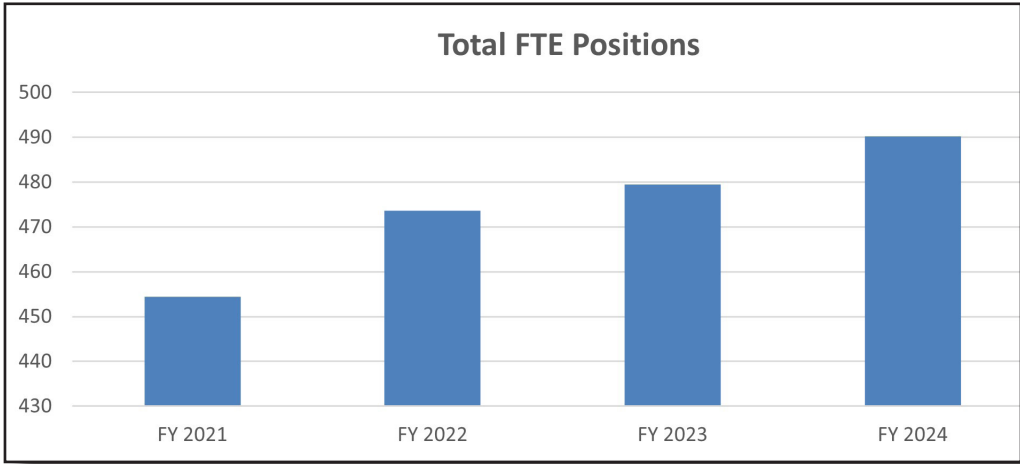
School Facilities 3,085,000

Total \$ 9,342,000

Personnel Summary

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Proposed | FY 2024 Adopted |
|--|-------------------|-------------------|-------------------|---------------------|--------------------|
| <u>General Government</u> | | | | | |
| Administration | 5.08 | 5.16 | 5.00 | 5.00 | |
| Legal | 3.00 | 2.00 | 2.00 | 2.00 | |
| Governing Body | 7.00 | 7.00 | 7.00 | 7.00 | |
| Elections | 2.40 | 2.40 | 2.84 | 2.73 | |
| Finance | 8.48 | 9.48 | 10.48 | 10.48 | |
| Information Technology Services | 5.34 | 7.34 | 7.00 | 7.00 | |
| Human Resources | 2.00 | 3.00 | 4.00 | 4.00 | |
| Tax | 7.00 | 7.00 | 7.00 | 7.00 | |
| Public Works | 15.50 | 15.50 | 15.50 | 12.50 | |
| Public Utilities | - | - | - | 3.00 | |
| Engineering | - | - | - | 2.00 | |
| Register of Deeds | 5.00 | 5.00 | 5.00 | 5.00 | |
| Occupancy Tax | 21.00 | 22.00 | 22.00 | 22.00 | |
| Total General Government | 81.80 | 85.88 | 87.82 | 89.82 | |
| <u>Public Safety</u> | | | | | |
| Sheriff | 75.42 | 75.42 | 75.42 | 83.00 | |
| Detention Center | 32.50 | 32.50 | 32.50 | 32.00 | |
| Animal Services and Control | 10.95 | 10.95 | 11.95 | 11.95 | |
| Emergency Medical Services | 58.00 | 58.00 | 58.00 | 58.00 | |
| Corolla Fire Services | 39.00 | 39.00 | 39.00 | 39.00 | |
| Knotts Island Fire Services | 12.00 | 12.00 | 12.00 | 12.00 | |
| Emergency Management | 2.00 | 2.00 | 2.00 | 2.00 | |
| Communications | 14.00 | 14.00 | 15.00 | 16.00 | |
| Inspections | 13.00 | 13.00 | 13.00 | 13.00 | |
| Fire Services | 1.75 | 1.75 | 1.75 | 1.75 | |
| Total Public Safety | 258.62 | 258.62 | 260.62 | 268.70 | |
| <u>Transportation</u> | | | | | |
| Airport | 2.65 | 3.13 | 3.13 | 4.16 | |
| Total Transportation | 2.65 | 3.13 | 3.13 | 4.16 | |
| <u>Environmental Protection</u> | | | | | |
| Soil Conservation | 2.00 | 2.00 | 2.00 | 2.00 | |
| Total Environmental Protection | 2.00 | 2.00 | 2.00 | 2.00 | |

| | FY 2021 Actual | FY 2022 Actual | FY 2023 Actual | FY 2024 Proposed | FY 2024 Adopted |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| <u>Community Development</u> | | | | | |
| Cooperative Extension | 3.00 | 3.00 | 3.00 | 3.00 | |
| Economic Development | 1.00 | 1.00 | - | - | |
| Planning | 10.00 | 12.00 | 11.00 | 11.00 | |
| Total Community Development | 14.00 | 16.00 | 14.00 | 14.00 | |
| <u>Cultural And Recreation</u> | | | | | |
| Recreation | 7.48 | 8.48 | 9.48 | 9.48 | |
| Library | 10.23 | 10.23 | 11.23 | 11.23 | |
| Rural Center | 3.41 | 3.41 | 3.41 | 3.41 | |
| Total Cultural and Recreation | 21.12 | 22.12 | 24.12 | 24.12 | |
| <u>Human Services</u> | | | | | |
| Social Services | 40.00 | 41.00 | 41.00 | 41.00 | |
| Senior Citizens Coordination | 4.75 | 4.75 | 4.75 | 4.75 | |
| Total Human Services | 44.75 | 45.75 | 45.75 | 45.75 | |
| <u>Enterprise Operations</u> | | | | | |
| Solid Waste | 0.50 | 0.50 | 0.50 | 1.78 | |
| Southern Outer Banks Water | 10.00 | 13.16 | 13.50 | 13.50 | |
| Ocean Sands Water and Sewer | 2.50 | 2.50 | 2.50 | 2.50 | |
| Mainland Water System | 13.00 | 18.48 | 18.98 | 18.98 | |
| Mainland Sewer System | 2.50 | 2.50 | 2.50 | 5.50 | |
| Wastewater | 3.00 | 3.00 | 4.00 | - | |
| Total Enterprise Operations | 31.50 | 40.14 | 41.98 | 41.76 | |
| TOTAL FTE POSITIONS | 454.44 | 473.64 | 479.42 | 490.21 | |



Personnel Changes Summary

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

I. General Fund

Sheriff's Office

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

Detention Center

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

Emergency Medical Services

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

Communications

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

Fire Services

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

Airport

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

Engineering

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

Social Services

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

Occupancy Tax

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

II. Enterprise Funds

Solid Waste

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

Mainland Sewer

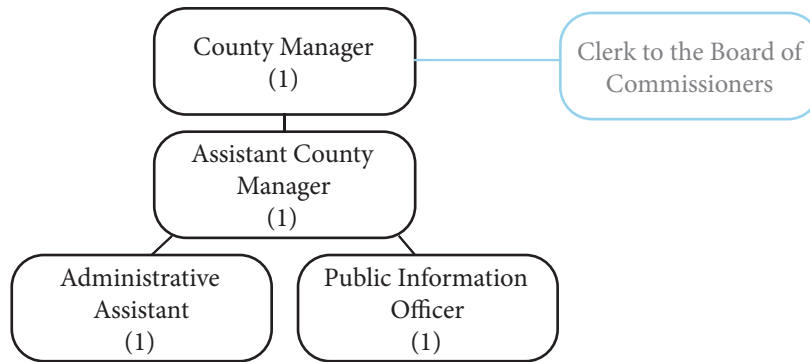
Addition of one (1) Wastewater Operator position.



Appropriations by Fund

General Fund

Administration



Summary

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

Mission

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

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

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

Accomplishments In FY 2023

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

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

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



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

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

FY 2024 Goals And Discussion

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

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

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

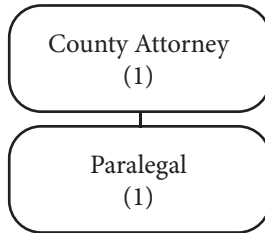
provide a more efficient process for staff to identify and collect requested information.

Future Considerations

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

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

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



Summary

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

Mission

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

Accomplishments In FY 2023

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

FY 2024 Goals And Discussion

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

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

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

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

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

Governing Body

Commissioners
(7)

Summary

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

Mission

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

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

Accomplishments In FY 2023

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

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

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

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

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

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

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



FY 2024 Goals And Discussion

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

Future Considerations

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

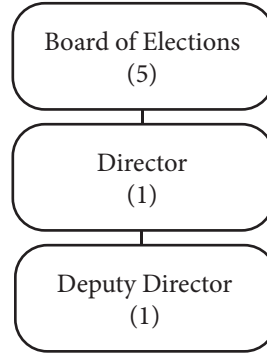
The county must fund the construction of an elementary school in Moyock, which is expected to open in the fall of 2025. The county must also plan for additional school construction in the near future and identify funding strategies.

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

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

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

Elections



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

Summary

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

Mission

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

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

Accomplishments In FY 2023

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

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

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

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

FY 2024 Goals And Discussion

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

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

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

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

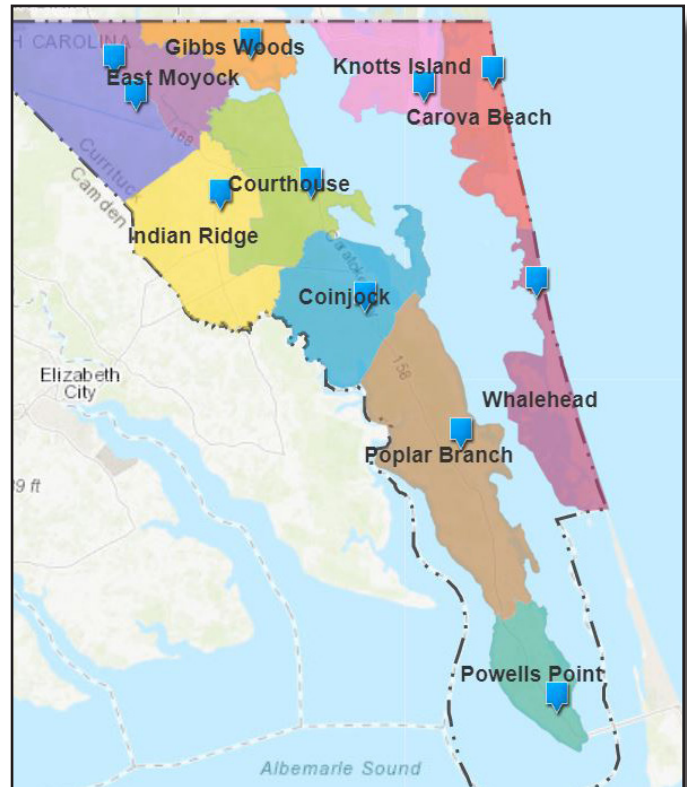
Future Considerations

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

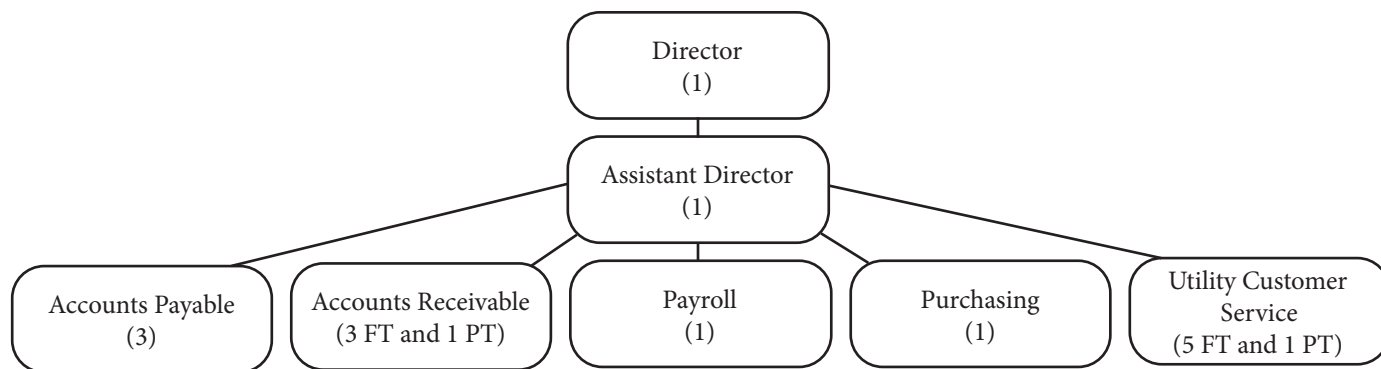
County growth will impact the Board of Elections. Per the North Carolina State Board of Elections, no more than 5,500 registered voters should be assigned to vote at a single precinct. Some precincts could approach or surpass that threshold within the next two to three years. As of May 1, 2023, the Courthouse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

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

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



Currituck County is divided into 11 voting precincts.



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

FY 2024 Goals And Discussion

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

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

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

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

Future Considerations

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

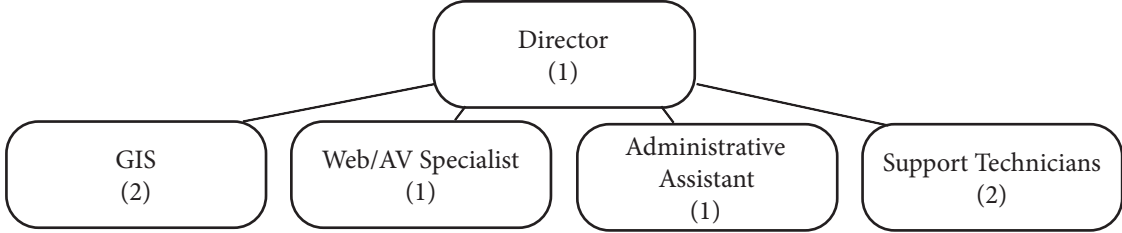
The first major project that will be addressed is the construction of an elementary school in Moyock. The school is estimated to cost between \$55 million to \$60 million, depending on the cost

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

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

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

Information Technology Services



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

FY 2024 Goals And Discussion

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

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

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

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

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

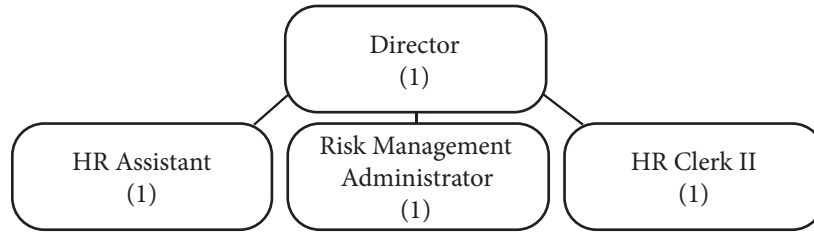
Future Considerations

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

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

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

Human Resources



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

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



FY 2024 Goals And Discussion

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

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

Future Considerations

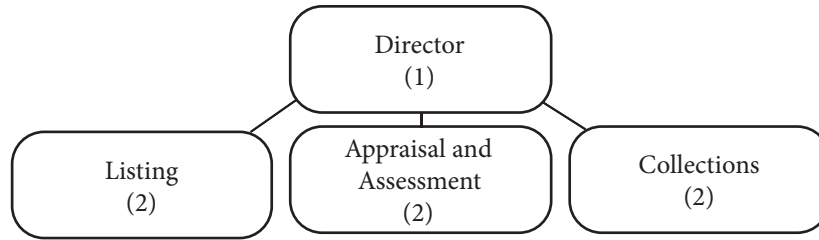
As the county continues to grow, so does the need for county services, supported by assets (staff and infrastructure). In the next two to four years, it will be a goal to refine current positions including reclassifications from HR Assistant (64) to Payroll & Benefits Specialist (66) and from HR Clerk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

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



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

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



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

FY 2024 Goals And Discussion

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

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

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

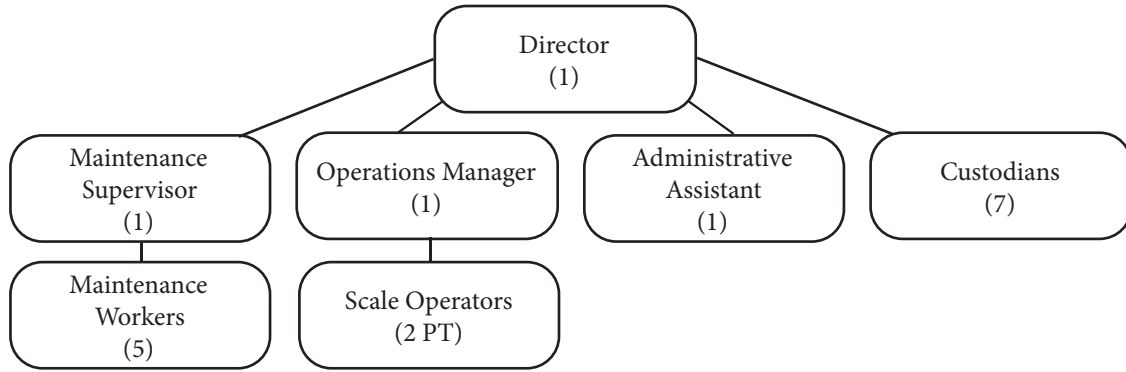
Future Considerations

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

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



Public Works



Summary

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

Mission

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

Accomplishments In FY 2023

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



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

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

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

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

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

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

FY 2024 Goals And Discussion

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

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

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

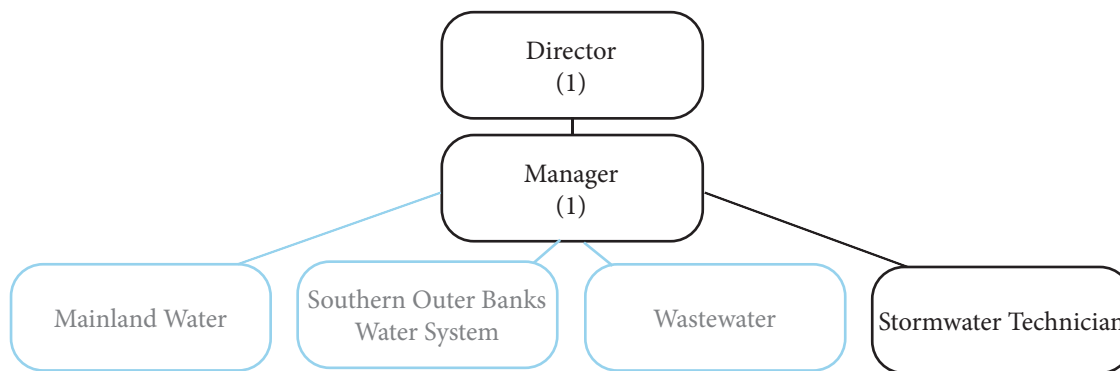
Future Considerations

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

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



Public Utilities



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

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

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

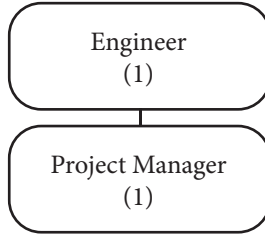
Future Considerations

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

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

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

Engineering



Summary

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

Mission

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

Accomplishments In FY 2023

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

FY 2024 Goals And Discussion

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

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

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

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

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



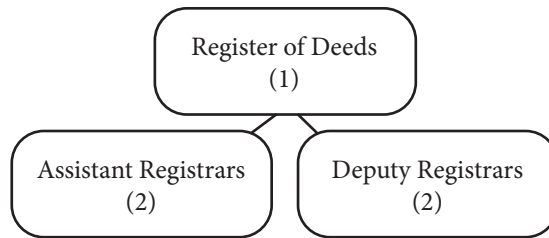
Corolla ABC Store

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

Summary

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|-----------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Salaries and Benefits | - | - | - | - | - |
| Operating Expenses | - | \$27,500 | - | - | - |
| Capital Outlay | - | - | - | - | - |
| | - | \$27,500 | - | - | - |

Register of Deeds



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

FY 2024 Goals And Discussion

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

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

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

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

Future Considerations

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

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

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

Court Facilities

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

Summary

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



Agency Appropriations

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

Summary

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

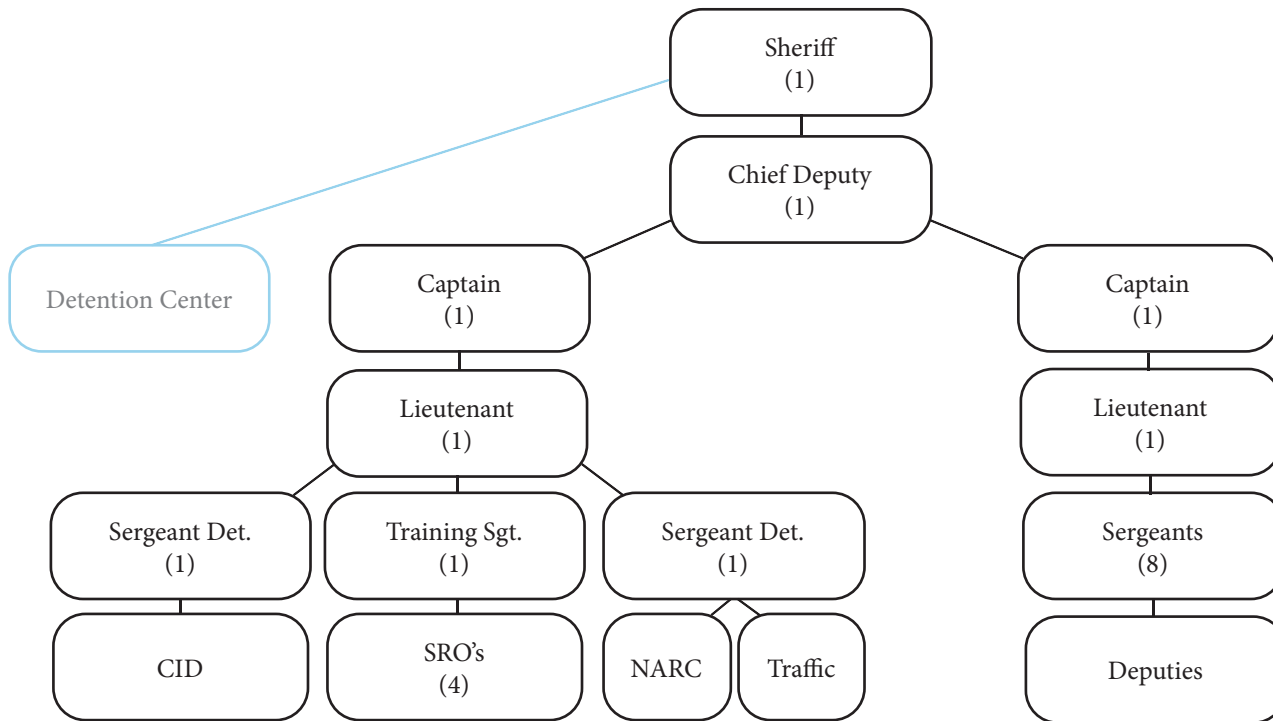
Central Services

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

Summary

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

Sheriff



Summary

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

Mission

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



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

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

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

Accomplishments In FY 2023

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

FY 2024 Goals And Discussion

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

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

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

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

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

Future Considerations

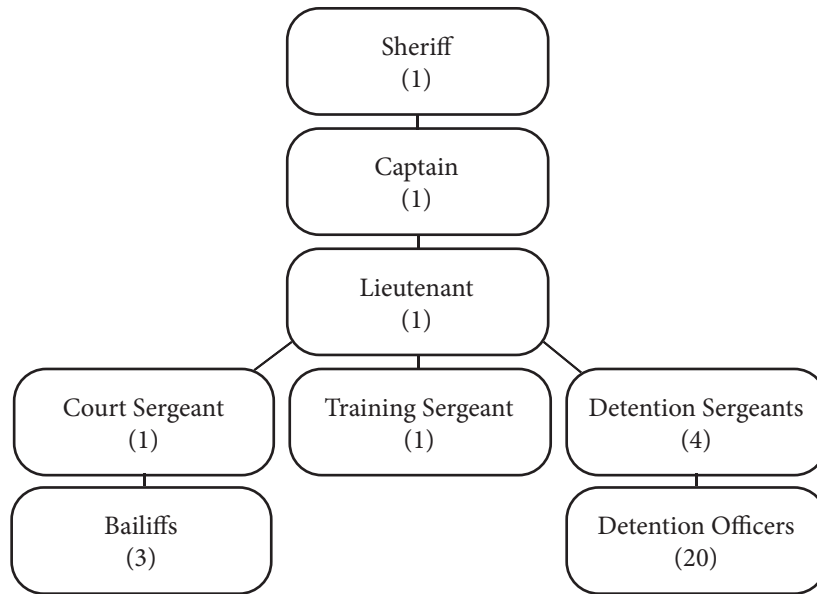
The Sheriff's Office will continue providing effective law enforcement for the community as it continues to grow in population and commercial businesses. The growth may require a need for increased staffing levels within the Sheriff's Office.

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

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



Detention Center



Summary

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

Mission

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

Accomplishments In FY 2023

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

- Division of Health Service Regulation (DHSR) –

Construction Section Bi-Annual Inspection

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

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

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

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

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

FY 2024 Goals And Discussion

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

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

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

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

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

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

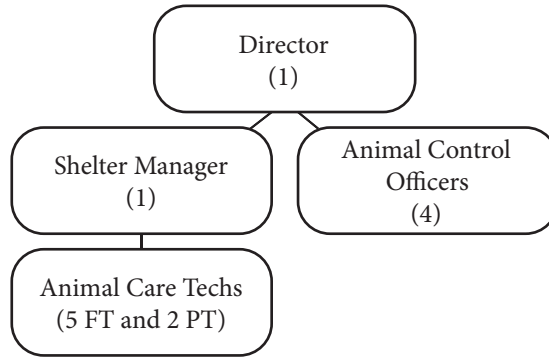
In 2025, the center will finish the technology project by adding (16) sixteen "special watch" cameras

Future Considerations

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

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

Animal Services and Control



Summary

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

Mission

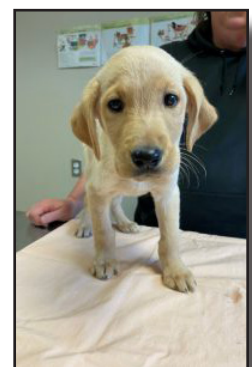
Currituck County Animal Services and Control protects the rights of animals in the community to ensure proper care and accommodations are provided. The department operates the animal shelter and provides animal control services for the citizens of Currituck County with domesticated animal safety and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

Accomplishments In FY 2023

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

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

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



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

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

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

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

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

FY 2024 Goals And Discussion

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

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

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

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

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



Future Considerations

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

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

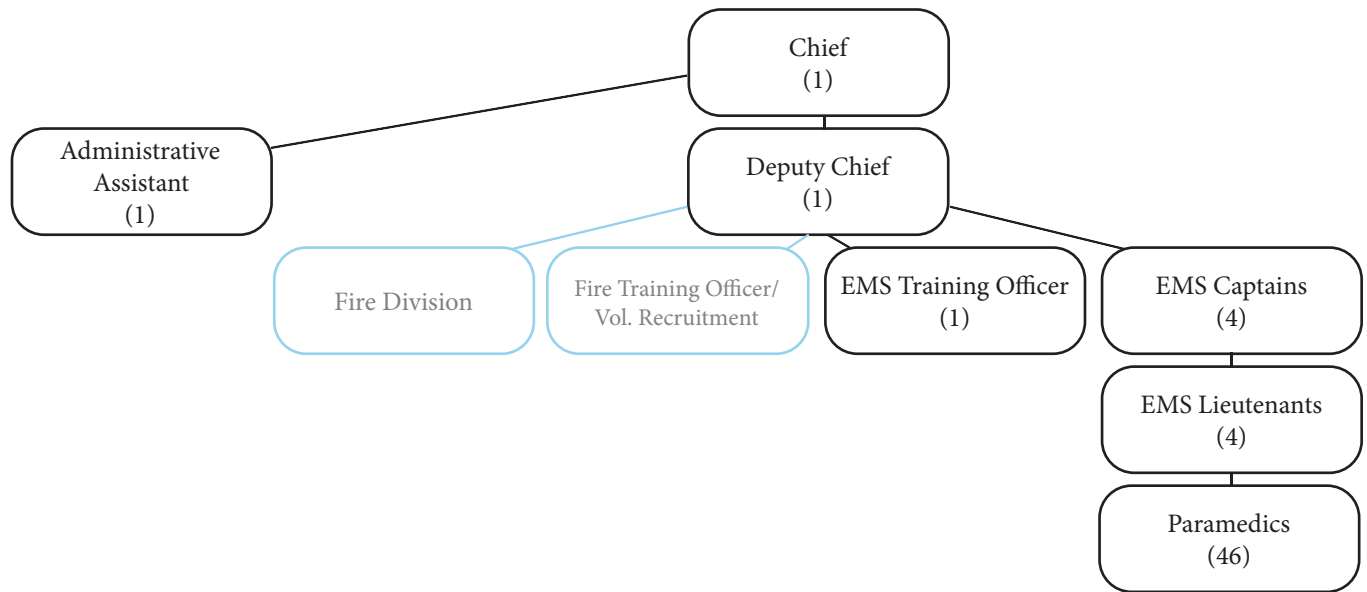
Jury Commission

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

Summary

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|-----------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Salaries and Benefits | - | - | - | - | - |
| Operating Expenses | \$2,500 | \$2,450 | - | 2,850 | - |
| Capital Outlay | - | - | - | - | - |
| | \$2,500 | \$2,450 | - | 2,850 | - |

Emergency Medical Services



Summary

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

Mission

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

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

Accomplishments In FY 2023

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

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



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

FY 2024 Goals And Discussion

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

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

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

Future Considerations

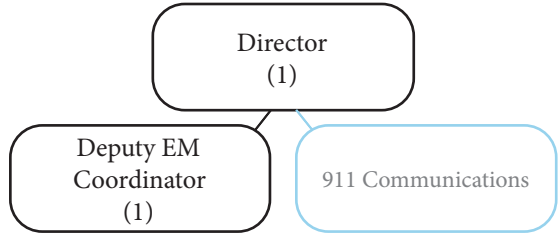
Additional personnel will be necessary due to increased demand for services. Two additional Emergency Medical Services positions are being requested to help meet this need and reduce the amount of overtime required of current personnel.

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

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



Emergency Management



Summary

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

Mission

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

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



Accomplishments In FY 2023

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

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

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

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

FY 2024 Goals And Discussion

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

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

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

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

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

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

Future Considerations

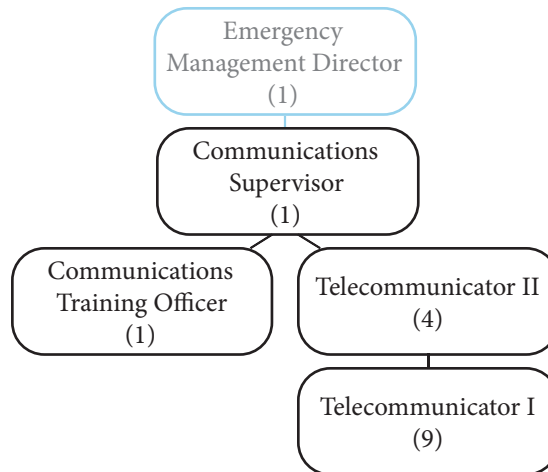
Climate change is a factor that will present significant challenges for Currituck County's environment and for the Emergency Management Department. As water levels rise and weather events become more intense, the county must continue to build responder and community knowledge for preparation and response.

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

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



Communications



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

all calls were answered in less than 30 seconds.

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

FY 2024 Goals And Discussion

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

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

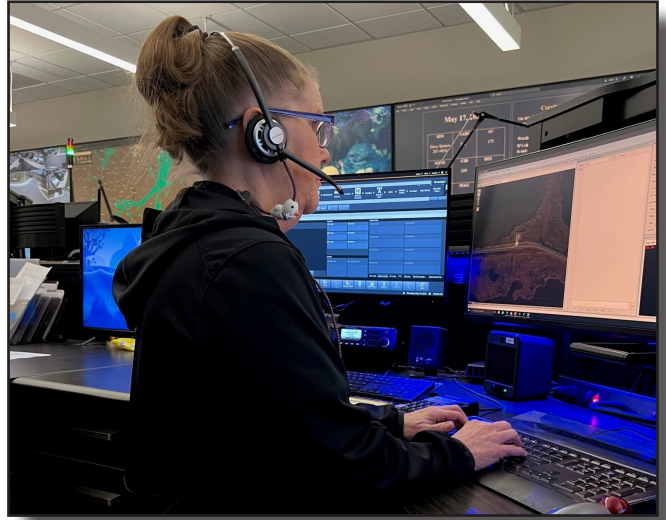
Staff will participate in Fire-Emergency Medical Services Advisory Board meetings to receive feedback on Fire-Emergency Medical Services calls.

Future Considerations

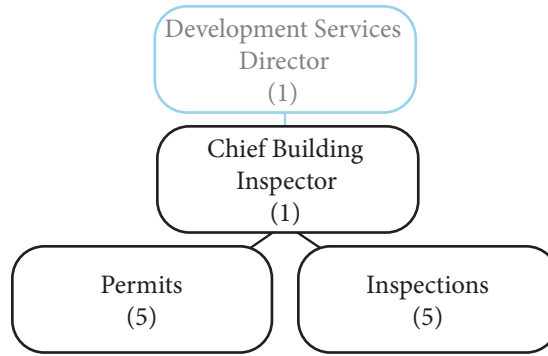
The continued population growth of the county will result in a higher number of calls to the 911 Communication Center. This will challenge staff to maintain a high level of response, which can be measured in time to answer a call and time to dispatch emergency response personnel. The department strives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

An increased number of 911 telecommunicators is anticipated.

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



Inspections



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

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

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



FY 2024 Goals And Discussion

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

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

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

Future Considerations

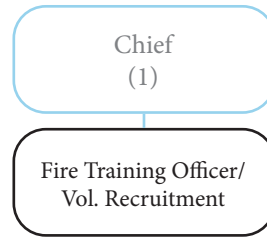
The department will provide a high level of customer service as new development results in increased numbers of applications, permits, and required inspections.

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

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

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

Fire Services



Summary

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

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



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

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

Public Safety Building

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

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



Summary

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|-----------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Salaries and Benefits | - | - | - | - | - |
| Operating Expenses | \$111,671 | \$ 213,494 | 245,176 | 245,176 | |
| Capital Outlay | - | - | - | - | |
| | \$ 111,671 | \$ 213,494 | 245,176 | 245,176 | |

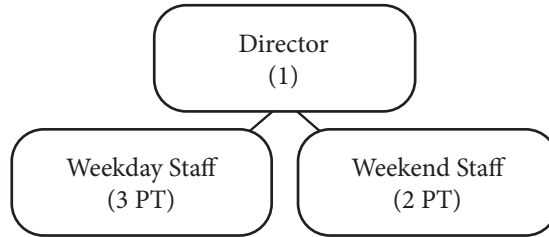
Medical Examiner

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

Summary

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

Airport



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

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

FY 2024 Goals And Discussion

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

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

Future Considerations

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

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

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



Inter County Public Transportation Authority

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

Summary

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



Forestry

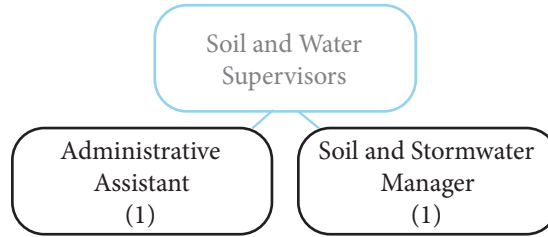
The county has a cooperative agreement with the North Carolina Department of Agriculture and Consumer Services, Forest Service Division, for forest protection and management. The county funds 40% of the annual county forestry program.



Summary

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

Soil and Water Conservation



Summary

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

Mission

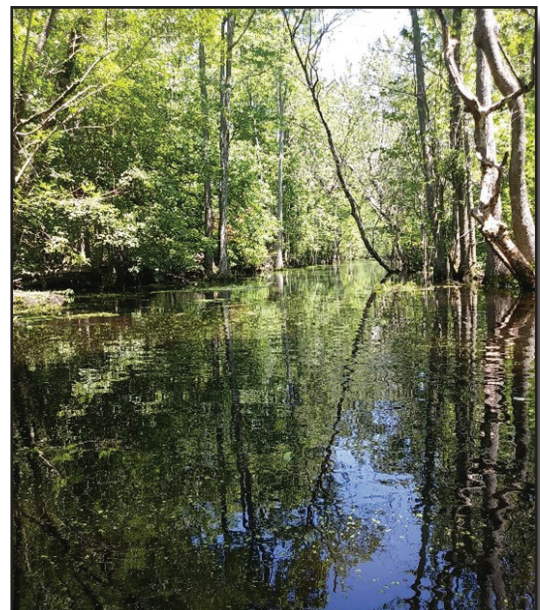
To assist agricultural producers and landowners with implementing best management practices for soil and water quality. The department's vision is to create a dynamic partnership between local and state government which is committed to excellent leadership and citizen service for the conservation of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

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

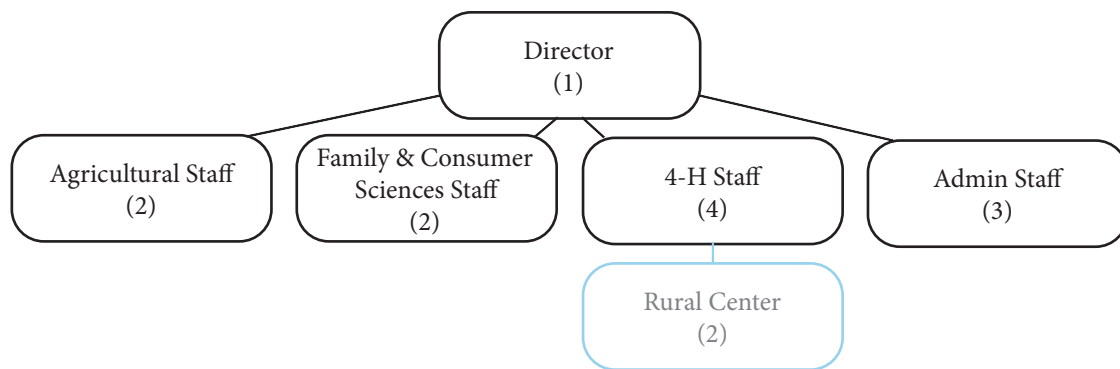
Accomplishments In FY 2023

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

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



Cooperative Extension



Summary

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

Mission

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

Goals Of NC Cooperative Extension

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

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

Accomplishments In FY 2023

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



4,500 hours of service contributed by Extension volunteers.

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

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

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

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

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

FY 2024 Goals And Discussion

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

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

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

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

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

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

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

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

Future Considerations

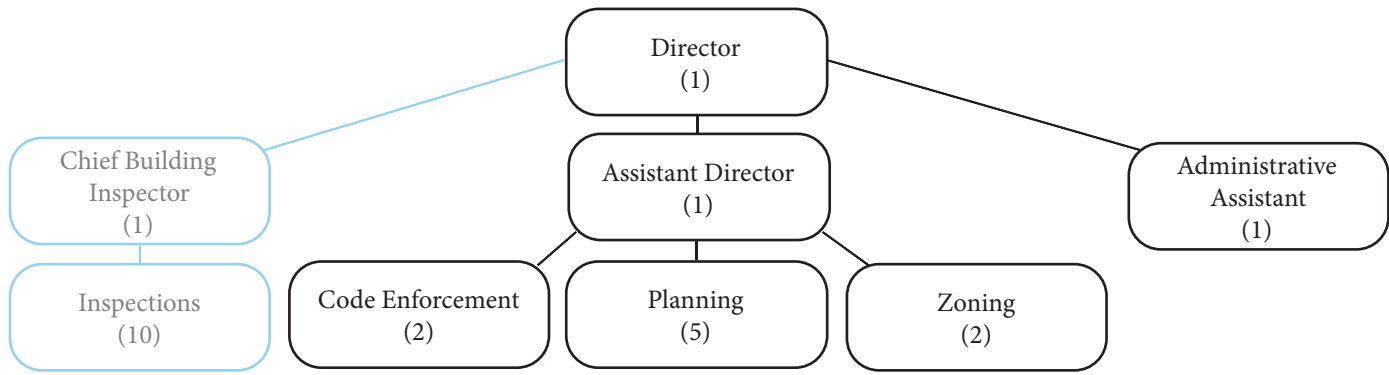
Helping to keep the agriculture industry thriving in Currituck County is a very real challenge for Extension. As farmland is being sold or converted to residential areas and our community is becoming more urbanized, the economic sustainability of farming becomes more and more challenging. Helping farm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

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

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

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

Development Services



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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



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

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

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

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

FY 2024 Goals And Discussion

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

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

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

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



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

Future Considerations

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

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

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

Health Administration and Mental Health

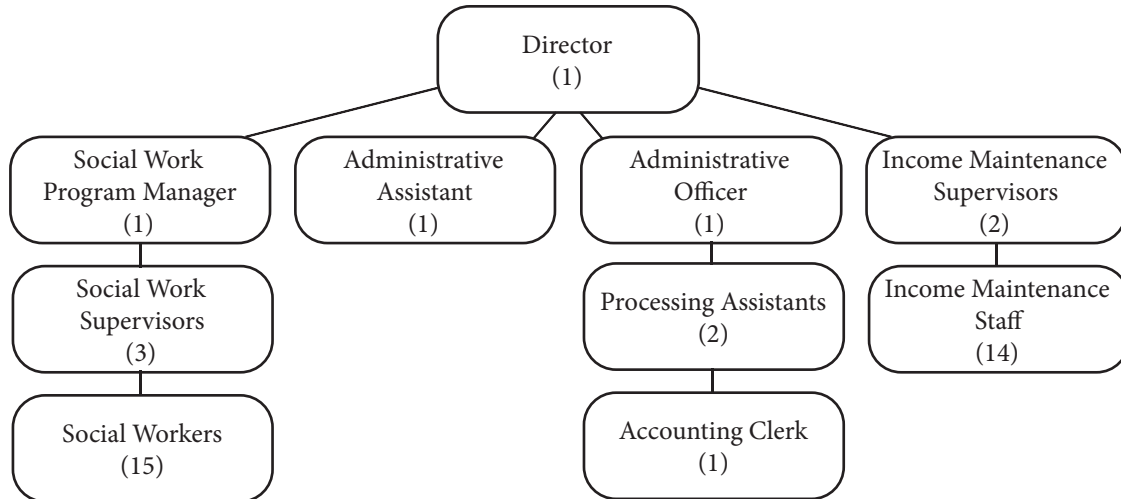
Currituck County is a member of, and served by, Albemarle Regional Health Services that provides public health services to eight counties in Northeastern North Carolina.

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

Summary

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

Social Services Administration



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

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

FY 2024 Goals And Discussion

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

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

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

Nutrition Services, Energy Assistance, Child Care Subsidy, Work First, Adoption Assistance.

Other public assistance responsibilities include trust account management, issuing fishing license waivers, and a Christmas Assistance program for families in need.

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

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

Future Considerations

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

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

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

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

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

County and Public Assistance

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

Summary

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

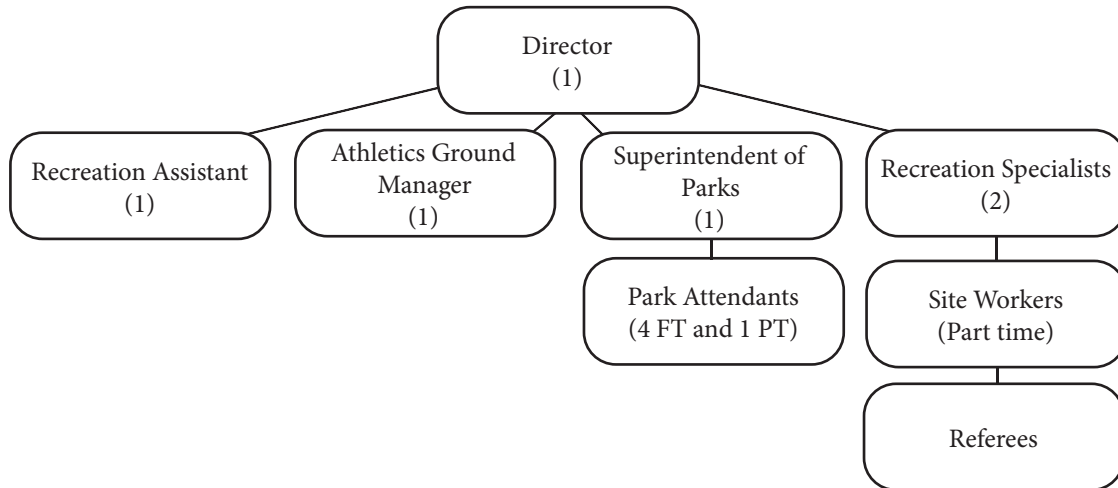
Juvenile Crime Prevention Control

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

Summary

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

Parks and Recreation



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

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



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

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

FY 2024 Goals And Discussion

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

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

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

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

Future Considerations

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

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



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

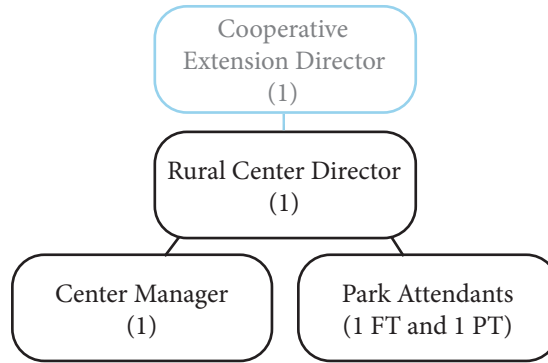
The recruitment of quality coaches and volunteers from the community is a significant challenge. One possible solution may be to begin paying coaches.

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

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

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

Currituck County Rural Center



Summary

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

Mission

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

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

Accomplishments In FY 2023

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

Future Considerations

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

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

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

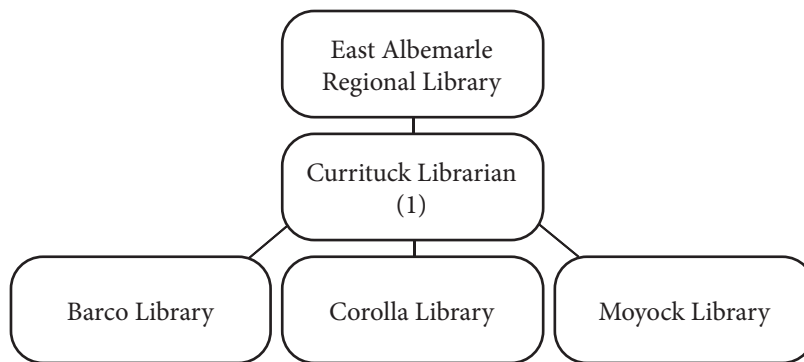
FY 2024 Goals And Discussion

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

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



Libraries



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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

Many programs and events were held at the library

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

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

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

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



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

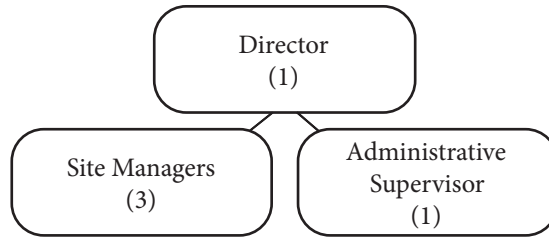
The library received 69 requests for books that were not available within the four-county EARL service area. These books were obtained through inter-county library loans for citizens. A total of 70 books were loaned in this manner.

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

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

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

Senior Services



Summary

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

Mission

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

Accomplishments In FY 2023

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

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

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



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

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

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

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

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

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

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

FY 2024 Goals And Discussion

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

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

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

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

Future Considerations

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

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



Education

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

Summary

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



Appropriation by Fund

Special Revenue Funds

Special Revenue Funds

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

Tourism Development Authority

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



See the Tourism Development Authority section on pages 176-181 for budget information.

Carova Beach Road Service District

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

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|--------------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Tax Revenue | \$32,699 | \$64,535 | \$65,187 | \$66,806 | |
| Tour Permits and Other Revenue | 26,337 | 34,000 | - | 34,000 | |
| Operating Expenditures | 42,466 | 28,141 | 23,238 | 128,947 | |
| Transfers and Fund Balance | 22,657 | 28,141 | 28,141 | 28,141 | |
| | \$(19,809) | - | \$4,903 | - | |

Corolla Fire Service District

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

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

Knotts Island Fire Service District

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

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|----------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Tax Revenue | \$101,417 | \$105,486 | - | \$127,543 | |
| Other Revenue | (6,863) | 5,000 | 8,000 | 8,000 | |
| Wages and Benefits | 986,199 | 1,370,824 | 1,383,405 | 1,248,831 | |
| Operating Expenditures | 72,776 | 148,112 | 163,420 | 1,432,074 | |
| Capital Outlay | 16,295 | 10,500 | 158,976 | 128,476 | |
| Transfers and Fund Balance | 1,227,825 | 1,418,950 | - | 1,425,007 | |
| | \$247,109 | - | \$(1,697,801) | - | |

Guinea Mill Watershed

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

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

Hog Bridge Ditch Watershed

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

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

Moyock Watershed

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

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

Northwest Watershed

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

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|-------------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Ad Valorem Taxes | \$3,589 | \$4,104 | \$8,670 | \$4,070 | |
| Investment Earnings | (711) | - | 1,000 | 142 | |
| Expenditures | 16 | 3,962 | - | 44,070 | |
| Capital Outlay | - | - | - | - | |
| Transfers and Fund Balance | - | (142) | - | 39,858 | |
| | \$2,862 | - | \$9,670 | - | |

Ocean Sands North And Crown Point Watershed

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

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

Whalehead Watershed

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

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

Whalehead Solid Waste Collection And Disposal

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

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

Department of Social Services Client Accounts

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

Fines and Forfeitures

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|---|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Fines and Penalties Collected | \$321,953 | \$250,000 | | | |
| Expenditures Paid to Board of Education | \$321,953 | \$250,000 | | | |
| Capital Outlay | - | - | | | |
| Transfers and Fund Balance | - | - | | | |
| | - | - | | | |

Inmate Custodial Funds

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|----------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Inmate Contributions | \$87,661 | \$200,000 | \$200,000 | \$200,000 | |
| Inmate Expenditures | 50,542 | \$200,000 | \$200,000 | \$200,000 | |
| Capital Outlay | - | - | - | - | |
| Transfers and Fund Balance | - | - | - | - | |
| | \$37,119 | - | - | - | |

Emergency Telephone System Fund

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

Deed of Trust

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

Revaluation

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

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

Land Banking

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

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



Appropriation by Fund

Capital Project Funds

Capital Projects Funds

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

Emergency Equipment Replacement

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

Capital Improvements

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

School Capital

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

Transfer Tax Capital

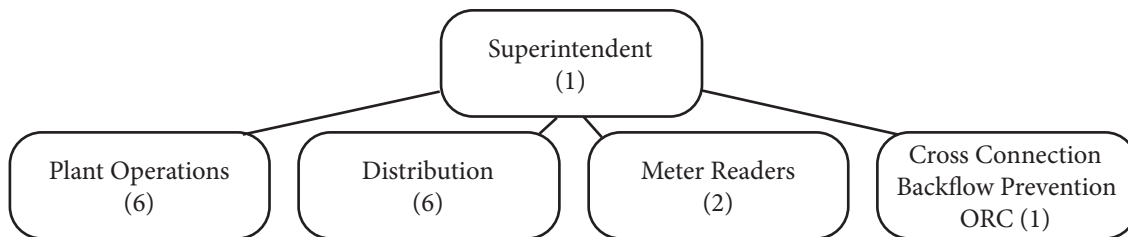
| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|-------------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Land Transfer Tax | \$9,962,417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



Appropriation by Fund

Enterprise Funds

Mainland Water System



Summary

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

Mainland Water System Development Fees

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

Mission

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

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

Accomplishments In FY 2023

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

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

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

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

FY 2024 Goals And Discussion

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

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

Future Considerations

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

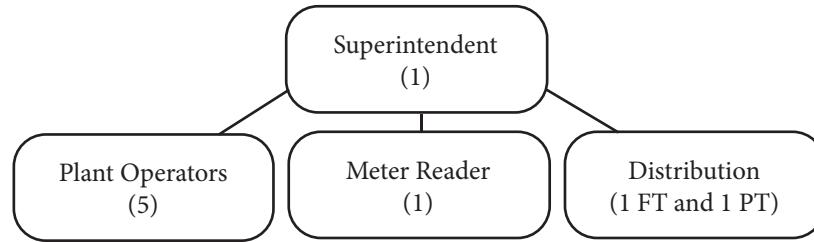


Solid Waste System

Summary

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

Southern Outer Banks Water System



Summary

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

Southern Outer Banks Water System Development Fees

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

Mission

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

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

Accomplishments In FY 2023

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

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

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

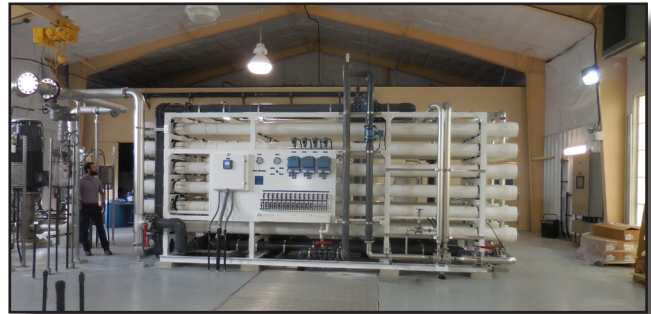
FY 2024 Goals And Discussion

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

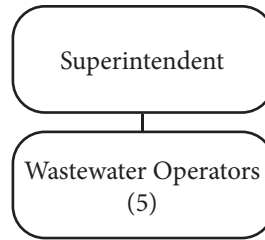


Future Considerations

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



Mainland Central Sewer System



Summary

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|----------------------------|-------------------|--------------------|----------------------|---------------------|--------------------|
| Sewer Charges | \$835,152 | \$1,103,107 | - | \$1,114,400 | |
| Investment Revenue | (14,726) | 12,000 | - | 20,000 | |
| Other | 6,900 | 3,600 | - | - | |
| Total Revenue | 827,326 | 1,118,707 | - | 1,134,400 | |
| Salaries and Benefits | 122,378 | 178,361 | - | 387,387 | |
| Operating Expenses | 334,272 | 822,085 | 931,500 | 903,303 | |
| Administrative Expenses | 180,687 | 102,520 | 194,000 | 194,000 | |
| Capital Outlay | 227,363 | 471,000 | 1,543,000 | 1,253,000 | |
| Total Expenses | 864,700 | 1,573,966 | 2,668,500 | 2,737,690 | |
| Transfers and Fund Balance | - | 455,259 | - | 1,603,290 | |
| | \$(37,374) | - | \$(2,668,500) | - | |

Mainland Central Sewer System Development Fees

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

Mission

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

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

Accomplishments In FY 2023

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

Future Considerations

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



Appropriation by Fund

Pension Trust Funds

Pension Trust Funds

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



Capital Improvement Plan

Introduction

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

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

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

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

Capital Projects Funds

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

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

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

The Emergency Equipment Replacement Fund's

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

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

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

Multi-Year Funds

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

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

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

Capital Budget Process

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

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

Needs Assessment

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

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

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

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

Project Prioritization

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

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

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

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

Cost Estimation

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

Funding Capacity Analysis

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

Highlights of the FY 2024 - 2028 Capital Improvement Program

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

Vehicle Procurement

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

Emergency Equipment Replacement

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

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

Public Safety Communications

Approximately \$1.2 million dollars is identified in

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

Fire Equipment Replacement

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

Technology

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

Facilities Improvement

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

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

Currituck County Public School System

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

Summary by Fund FY 2024

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

Operating Budget Detail FY 2024

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

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

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

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

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

Tourism Development Authority Detail FY 2024

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

Enterprise Funds Detail FY 2024

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

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

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

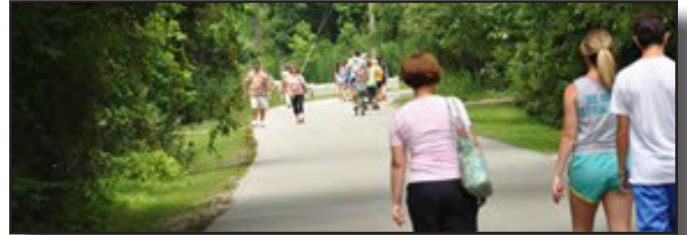
County Governmental Facilities Construction Fund (Multi-Year)

Historic Corolla Village Sidewalk Project

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

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

| | | |
|----------------|----------------|----------------|
| <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> |
| \$96,825.94 | | |



Phase III Whalehead Public Access Dune Walkover Replacements

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

Sturgeon walkover replacement:

| | |
|----------------|---------------|
| <u>FY 2022</u> | <u>FY2023</u> |
| \$25,767 | |



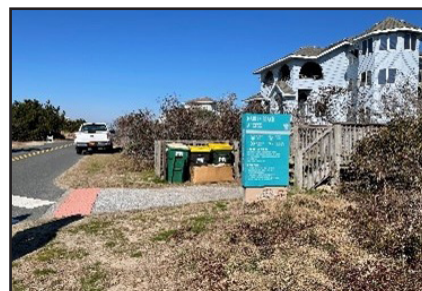
Bonito walkover replacement:

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



Marlin walkover replacement:

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



Bonito Street Sidewalk Replacement

Project consists of improvements to the existing sidewalk on the north side of Bonito Street as part of the Whalehead Stormwater Bonito Street Drainage Improvement project.

FY 2023
\$160,000



Corolla Village Road Public Access Handicap Ramp Extension

The project consists of demolition of 30 feet of the existing walkway/ramp and replacement with approximately 50 feet of new walkway/ramp to provide for safe use of the handicap accessible ramp. Sand at the end of the ramp significantly eroded following a nor'easter in February 2022. The beach recovered, but not to its previous condition. Staff initiated design modifications to the ramp in early 2023. The new ramp extension will be constructed over the summer of 2023.

FY 2023
\$150,000



Historic Jarvisburg Colored School Siding Restoration

An architectural firm was engaged by staff in February of 2021 to investigate wood rot and exterior paint loss at the Historic Jarvisburg Colored School. The firm concluded that the addition of a moisture barrier and air conditioning during a previous restoration caused condensation in the walls and led to deterioration of the woodwork. The scope of the restoration project includes structural jacking and stabilization, exterior siding and wood trim repair and replacement, interior wood paneling and trim repair and replacement, wood window repair and replacement, installation of interior storm windows, wood door repair, and gutter and downspout installation. The restoration is under way and should be complete by the early fall of 2023.

FY 2021 FY 2022 FY 2023
\$50,000 \$250,000



Historic Corolla Park Playground

The custom playground at Historic Corolla Park will feature play structures that recognize Currituck County’s rich hunting and boating history. A goose climber measuring 24 feet in length and 26 feet wide will serve as the main attraction. The site will also feature a duck boat and the play structure has been designed to resemble a duck blind. Construction of the playground began in April 2023.

| | |
|----------------|----------------|
| <u>FY 2022</u> | <u>FY 2023</u> |
| \$750,000 | \$50,500 |



Whalehead Boathouse Roof Repair

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

| | |
|----------------|----------------|
| <u>FY 2022</u> | <u>FY 2023</u> |
| \$8,900 | |



Corolla ABC Store

Design of a new ABC liquor store in Corolla was initiated in 2019. The original construction bid was awarded in February 2019. Work stopped in July 2020 and was delayed until the project was re-bid in November 2022. Construction is under way with completion expected in early 2024.

| | | | | |
|----------------|----------------|----------------|----------------|----------------|
| <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> |
| \$8,900 | \$2,100,000 | | | \$845,000 |



Fuel Farm Replacement

Currituck County owns and operates a fueling facility in Maple. The fuel facility equipment is failing and requires replacement. A design-builder was engaged in June 2022 and design of the facility continues.

FY 2021 FY 2022 FY 2023
\$1,000,000



Public Works Maintenance Facility

The new Public Works Maintenance facility is located in Maple adjacent to the county fuel farm and Currituck County Regional Airport. The project consists of the construction of an approximately 6,000 square foot prefabricated metal building. The building will provide five (5) offices, file storage, a reception area with waiting room, breakroom, temperature-controlled bulk storage, 3 garage bays and auxiliary power connection. The design also provides for future expansion of the building. Construction began in February 2023 with expected completion in the fall of 2023.

FY 2022 FY 2023
\$1,000,000 \$1,475,000



Currituck Community Park Phase III

The county engaged a consultant to complete design for the permitting of clearing and filling a wooded portion of Currituck Community Park in Barco. Conceptual plans for the site include the construction of two (2) additional softball/baseball fields. The land clearing project is scheduled for construction in FY 2024.

FY 2023
\$50,000

Historic Courthouse Restoration

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

FY 2023
\$100,000

Sound Park Bulkhead Repair

A structural assessment of the Sound Park bulkhead in 2021 found the boat ramp, access piers, bulkhead and timber boardwalk to be in good condition with components of the elements requiring replacement. The project scope of work includes removal and replacement of approximately 2,200 square feet of elevated timber boardwalk and 1,400 square feet of decking and timber stringers for three boat launch piers, installation of new bulkhead earth anchors, and repair of approximately 350 square feet of concrete boat launch ramp. Repairs began in April 2023.

FY 2022
\$50,000

FY 2023
\$635,000



FY 2024 Programmed Projects

Phase IV Whalehead Public Access Dune Walkover Replacement

Continuation of a multi-year project to replace thirteen (13) existing public access dune walkovers within the Whalehead Subdivision in Corolla. Phase IV of the project includes replacement of the Herring, Tuna, and Shad dune walkovers.

Corolla Greenway - Albacore Street to Dolphin Street

The Board of Commissioners is prioritizing an extension of the Corolla Greenway multi-use path from Albacore Street to Dolphin Street, which includes the commercial areas of Timbuck II and Monterey Plaza. The section will connect to the existing Monterey Shores bike path terminus located behind the Towne Bank building. Staff will engage a consultant in FY 2024 for surveying, design, permitting, and construction administration.

Repairs to Pond Bulkhead at Whalehead

The project will include a structural assessment of approximately 300 feet of bulkhead around the pond on the Whalehead property in Historic Corolla Park.

Docks and Kayak Launch at Historic Corolla Park Boat Basin

The Historic Corolla Boat Basin is used for kayaking, paddle boarding, canoeing, crabbing, exploring and small boat docking. The proposed project builds upon work completed in 2021 that included the removal of 36 finger piers from the existing dock structures. Improvements will provide for ADA accessibility including an accessible kayak launch.



School Construction Fund (Multi-Year)

Moyock Elementary School Additions and Renovations Project

The project includes the design and construction of a two-story 16-classroom addition and cafeteria addition to increase capacity of the school to 770 students. Expected completion is August 2024.

| <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> |
|----------------|----------------|----------------|
| \$1,200,000 | \$14,099,800 | |



Moyock Middle School Additions and Renovations Project

The project includes design and construction of a six-classroom addition, dining room expansion, and multi-purpose room renovation to increase capacity of the school to 800 students. Expected completion is August 2024.

| <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> |
|----------------|----------------|----------------|
| \$900,000 | \$6,763,039 | |



Tulls Creek Elementary School

The project includes the design and construction of a new elementary school in Moyock. The programmed capacity is 800 students with a 920-student core capacity. Design began in July 2022. The county will apply for debt to the NC Local Government Commission in the fall of 2023. The project is estimated to cost between \$55 and \$60 million dollars.

| <u>FY 2022</u> | <u>FY 2023</u> |
|----------------|----------------|
| \$3,500,000 | |

Enterprise Construction Fund (Multi-Year)

Mainland Water Construction Fund

16-inch Water Main Upgrades and Three Booster Stations

The project includes hydraulic water modeling and design and construction of six and one-half miles of 16-inch water main along NC Hwy 168 from Sligo to the High Cotton elevated water tank in Moyock. New pump stations will be constructed in Sligo and at the High Cotton elevated water tank. A third pump station will be constructed to replace the existing Coinjock pump station which serves to push water to the southern end of the county. The location and size of the replacement pump station will be determined upon completion of the water system modeling.

| | |
|----------------|----------------|
| <u>FY 2022</u> | <u>FY 2023</u> |
| \$750,000 | |

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

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



| | |
|----------------|----------------|
| <u>FY 2022</u> | <u>FY 2023</u> |
| \$950,000 | |

Maple Water Treatment Plant Expansion

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

| | |
|----------------|----------------|
| <u>FY 2022</u> | <u>FY 2023</u> |
| \$500,000 | \$3,025,316 |

Southern Outer Banks Water System Construction Fund

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

The project includes the design and construction of a new Reverse Osmosis (RO) well and raw water transmission line. The project provides an additional source of water supply.

| |
|----------------|
| <u>FY 2023</u> |
| \$1,700,000 |

Southern Outer Banks Water Treatment Plant Expansion

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

| | |
|----------------|----------------|
| <u>FY 2022</u> | <u>FY 2023</u> |
| \$500,000 | \$5,269,653 |

Mainland Central Sewer Construction Fund

Temporary Mobile Plant

The project authorizes the installation, 36-month lease, and demobilization of a 100,000 gallon per day extended aeration modular wastewater package plant at the Moyock Regional Wastewater Treatment Plant. The lease agreement was executed in April 2023.

FY 2023

\$1,222,784

Moyock Sewer Expansion 2022

FY 2021

\$1,100,000

FY 2022

\$90,000

FY 2023

FY 2025 - FY 2028 CIP General Fund

| Department | Description | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|------------------------------------|--------------------------------------|-----------|----------|-----------|-----------|
| Administration | Vehicle replacement | | | \$40,000 | |
| Information Technology Services | Computer replacement - 5 year cycle | \$500,000 | | | |
| | Storage server replacement | | \$65,000 | | |
| | Server replacement | | | | \$90,000 |
| Public Works | Replacement vehicle-Transit Van | \$40,000 | | | |
| | 50' towable Articulating Manlift | \$30,000 | | | |
| | Corolla Office flooring | \$30,000 | | | |
| | Corolla Office HVAC replacement | \$10,500 | | | |
| | Health Dept - Carpet replacement | \$50,000 | | | |
| | Health Dept - Parking lot resurface | \$25,000 | | | |
| | Health Dept - Exterior lighting | \$60,000 | | | |
| | Judicial Ctr - Carpet replacement | \$10,000 | | | |
| | Judicial Ctr - HVAC replacement | \$50,000 | | | |
| | K.I. Senior Ctr. window replacement | \$15,000 | | | |
| | Barco Library - HVAC replacement | | \$18,500 | | |
| | Barco Library - Flooring | | \$50,000 | | |
| | COA - HVAC replacement | | \$25,500 | | |
| | Cooperative Ext. HVAC replacement | | \$25,500 | | |
| | Cooperative Ext. auditorium flooring | | \$75,000 | | |
| | Programmed amount | | | \$200,000 | \$200,000 |

| Department | Description | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|----------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| Court Facilities | Judicial Ctr. - Carpet replacement | \$40,000 | | | |
| Sheriff | Patrol Unit - Qty. 10 | \$393,000 | \$393,000 | \$393,000 | \$393,000 |
| | Patrol Unit equipment - Qty. 10 | \$138,750 | \$138,750 | \$138,750 | \$138,750 |
| | SUV Patrol Unit - Qty. 5 | \$216,000 | | | |
| | SUV Patrol Unit equipment - Qty. 5 | \$81,450 | | | |
| | Canine vehicle cage | \$11,000 | | | |
| | Mobile radio replacement | \$82,890 | \$55,260 | \$55,260 | \$55,260 |
| | Patrol rifles | \$10,215 | | | |
| Detention Center | Toilet valve replacement | \$6,400 | | | |
| | Surveillance cameras | \$15,300 | | | |
| | Court security | \$10,000 | | | |
| Emergency Medical Services | Ambulance replacement - Qty. 2 | \$750,000 | \$750,000 | \$750,000 | \$750,000 |
| | Quick response vehicle replacement | \$80,000 | \$80,000 | \$80,000 | \$80,000 |
| | "Sim Baby" Trainer Mannequin | \$27,390 | | | |
| | Scoop stretcher replacement | | | \$15,000 | |
| | Transit vehicle | | | | \$42,000 |
| Emergency Management | Mobile/portable radio replacement | \$1,242,000 | \$1,242,000 | | |
| Communications | Radio consolette | \$9,000.00 | | | |
| | Addition of fifth CAD station | | | | \$225,000 |

| Department | Description | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|----------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Inspections | Vehicle replacement | \$36,000 | \$37,000 | \$38,000 | \$39,000 |
| | Vehicle for new position | | | \$38,000 | |
| Fire Services | SCBA replacement program | \$170,000 | \$255,000 | \$255,000 | \$255,000 |
| | Baron Air Compressor System | | \$76,000 | | |
| | Fire training supplies | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| Airport | Mower replacement | \$14,000 | | | |
| | Electric Aircraft Tug | \$65,000 | | | |
| Planning | Vehicle replacement | \$36,000 | \$33,000 | \$38,000 | \$39,000 |
| Social Services | Vehicle replacement | \$34,000 | | | |
| | HVAC replacement | \$12,000 | | | |
| | Carpet replacement | \$25,000 | | | |
| Parks and Recreation | Maintenance buggy replacement | \$15,000 | | | |
| | Pull behind blower replacement | \$12,000 | | | |
| | Walnut Isl. playground replacement | | \$125,000 | | |
| Senior Services | Replacement bus | | \$65,000 | | |
| | | \$4,362,895 | \$3,519,510 | \$2,051,010 | \$2,317,010 |

FY 2025 - FY 2028 CIP Enterprise Funds

| Department | Description | FY 2025 | FY 2026 | FY 2027 | FY 2028 | |
|------------------------------------|---|-------------------|--------------------|------------------|------------------|--------------------|
| Mainland Water | Automatic meter replacement stock | \$20,000 | \$20,000 | \$25,000 | \$25,000 | |
| | Emergency repairs | \$50,000 | \$50,000 | \$55,000 | \$55,000 | |
| | Wedgewood Lakes water main replacement (5 phases) | | \$350,000 | \$350,000 | \$350,000 | |
| | Hwy 158 water main upgrade | \$750,000 | | | | |
| | RO well/raw water main connection | \$2,000,000 | | | \$3,000,000 | |
| | RO membrane replacement | | | \$300,000.00 | | |
| | Vehicle replacement | | | | \$55,000. | |
| | Walnut Is. water main replacement | | | | \$1,000,000 | |
| | SCADA upgrade | | | \$130,000 | | |
| | Forklift | \$80,000 | | | | |
| | Valves | \$20,000 | \$25,000 | \$25,000 | \$30,000 | |
| | Hydrants | \$25,000 | \$25,000 | \$25,000 | \$30,000 | |
| | Total | | \$2,945,000 | \$470,000 | \$910,000 | \$4,545,000 |
| | SOBWS | Emergency repairs | \$50,000 | \$50,000 | \$55,000 | \$55,000 |
| Water meters | | \$20,000 | \$20,000 | \$25,000 | \$25,000 | |
| Variable frequency drive pumps | | \$120,000 | | | | |
| Valves | | \$20,000 | \$25,000 | \$25,000 | \$30,000 | |
| 500,000 gallon elevated water tank | | | \$6,000,000 | | | |
| RO well - Bonito Street | | \$600,000 | | | | |
| Water main upgrade | | \$2,600,000 | | | | |
| Vac trailer | | \$65,000 | | | | |
| Generator - Shad Street well | \$250,000 | | | | | |

| Department | Description | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|-----------------------------|--|--------------------|--------------------|------------------|------------------|
| | Hwy 12 well repairs | \$50,000 | \$50,000 | \$50,000 | \$50,000 |
| | Hydrants | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| | Replacement vehicle | \$70,000 | | | |
| | Water line Currituck Club to Ocean Sands | | \$300,000 | | |
| | Rehab 17 wells at Currituck Club | | \$350,000 | | |
| | Paint water plant | | | \$100,000 | |
| | Total | \$3,870,000 | \$6,820,000 | \$280,000 | \$185,000 |
| Mainland Central Sewer | Emergency repairs | \$40,000 | \$40,000 | \$50,000 | \$50,000 |
| | Spare pumps | \$50,000 | \$50,000 | \$50,000 | \$60,000 |
| | Maple bar screen upgrade | \$80,000 | | | |
| | Maple WWTP expansion | \$6,000,000 | | | |
| | Storage building at Maple | \$200,000 | | | |
| | Moyock Commons - new building | \$30,000 | | | |
| | Bypass valves | \$100,000 | | | |
| | New vehicle | \$70,000 | \$60,000 | \$60,000 | |
| | Waterside sprayfield piping replacement | | \$170,000 | \$170,000 | |
| | Lift station rehab | \$70,000 | \$70,000 | \$75,000 | |
| | Infiltration and inflow repairs | \$10,000 | \$10,000 | \$15,000 | \$150,000 |
| | Total | \$6,650,000 | \$400,000 | \$420,000 | \$260,000 |
| Ocean Sands Water and Sewer | FEQ tank aeration | | \$750,000 | | |
| | Spray field rehab | \$180,000 | \$180,000 | | |
| | Inflow and infiltration repairs | \$20,000 | \$20,000 | \$25,000 | \$25,000 |
| | Spare PLC parts | \$40,000 | \$50,000 | \$50,000 | \$60,000 |

| Department | Description | FY 2025 | FY 2026 | FY 2027 | FY 2028 |
|-------------|----------------------------------|------------------|--------------------|------------------|------------------|
| | Emergency repairs (sewer) | \$50,000 | \$50,000 | \$60,000 | \$60,000 |
| | Lift station rehab | \$70,000 | \$70,000 | \$75,000 | \$75,000 |
| | Repairs (water) | \$30,000 | \$40,000 | \$40,000 | \$50,000 |
| | Hydrants | \$20,000 | \$25,000 | \$25,000 | \$25,000 |
| | Total | \$410,000 | \$1,185,000 | \$275,000 | \$295,000 |
| Solid Waste | Transfer Station - resurface pit | | \$150,000 | | |
| | Repairs | \$25,000 | \$25,000.00 | \$25,000 | \$25,000 |
| | Total | \$25,000 | \$175,000 | \$25,000 | \$25,000 |



Tourism Development Authority

TDA Budget Message

May 30, 2023

Honorable Board of Commissioners,

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

Overview

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

The Tourism Development Authority receives funds from the assessment of occupancy tax on the rental of lodging units within the county. Of the net amount of occupancy tax collected, two-thirds must be used for tourism-related expenses and the remaining one-third for promotion of travel and tourism in the county.

Fiscal Year 2024 Financial Picture and Beyond

Since 2019, the collection of occupancy tax has continued to increase year over year. It is believed that the continued increase in occupancy tax collections is because of the COVID-19 panic. Although occupancy tax collections in FY 2023 are 9.56% higher than the same time in FY 2022, there

is indication that rental unit numbers are returning to at least 2019 levels. It is therefore important to carefully watch and evaluate estimated occupancy tax revenue, and services reliant on occupancy tax, over FY 2024 and thereafter.

This recommended budget conservatively estimates occupancy tax revenue in the amount of \$15,249,037. It is recommended that occupancy tax expenditures are allocated as follows:

Tourism Promotion

For the authority's management, operation of the county's Travel and Tourism Department, media, print publications and other promotional activities this recommended budget allocates \$4,540,126.

Tourism-Related Expenditures

For tourism-related expenditures, this recommended budget allocates \$2,932,572 for the following for staff, operation and maintenance for beach access ramps, economic development, beach cleaning services, Carova Park, preservation of the county's historic buildings and properties, Corolla Wild Horse Fund's protection and management of the wild horse herd, and Whalehead Museums in Historic Corolla Park.

The recommended budget includes transfers in the amount of \$7,776,339 for the following.

- \$276,681 for the operation and administration of the Currituck County Rural Center.
- \$2,693,483 for Sheriff's Office and increased law enforcement during tourist season.
- \$2,130,108 for Emergency Medical Services and increased coverage during tourist season.
- \$180,000 for collection and administration of the occupancy tax.
- \$83,378 for indirect costs as established by the indirect cost plan.
- \$10,000 for recreation field chemicals.
- \$30,000 for Carova Beach Road Service District maintenance of roads.
- \$60,000 for design of Herring, Tuna and Shad streets beach access walkways.
- \$900,000 for construction of Bonito, Marlin and Sturgeon streets beach access walkways.
- \$150,000 for Albacore Street to Dolphin Street sidewalk design.
- \$300,000 for kayak launch at Historic Corolla Park.

- \$65,000 for Historic Corolla Park pond bulkhead engineering.
- \$500,000 for Historic Courthouse repairs.
- \$324,000 for Community Park Phase III clearing and grubbing.

I believe this \$15,249,037 recommended budget is responsible to expend occupancy tax revenue.

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

On June 5, 2023 a budget workshop will be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 19, 2023 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2023.

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

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



Donald I. McRee, Jr.
County Manager

TDA Budget Ordinance

CURRITUCK COUNTY TOURISM DEVELOPMENT AUTHORITY BUDGET ORDINANCE

For the Year Ending June 30, 2024

BE IT ORDAINED by the Currituck County Tourism Development Authority, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2023 and ending June 30, 2024.

SECTION 1. OCCUPANCY TAX - PROMOTION

| | | | |
|----|----------------------------------|---------------------|--|
| A. | Estimated Resources: | | |
| | Other taxes and licenses | \$15,199,037 | |
| | Transfer in | 50,000 | |
| | TOTAL ESTIMATED RESOURCES | \$15,249,037 | |
| B. | Appropriations: | | |
| | Tourism Promotion | \$4,540,126 | |
| | General Tourism Expenditures | 1,371,084 | |
| | Whalehead Museums | 1,298,488 | |
| | Capital Outlay | 263,000 | |
| | Transfers out | 7,776,339 | |
| | TOTAL APPROPRIATIONS | \$15,249,037 | |

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

SECTION 2. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

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

SECTION 3. CONTRACTUAL OBLIGATIONS

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

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

SECTION 4. MEMORANDA

- A. Officers:
 - Donald I. McRee, Jr. is the County Manager and Budget Officer
 - Leeann Walton is the Clerk to the Board
 - Samantha Evans is the Deputy Clerk to the Board
 - Rebecca Gay is the Assistant County Manger
 - Sandra L. Hill is the Finance Director
 - Caron Crouse is the Assistant Finance Director/Deputy Finance Director
 - Bridget Brinkley, Deputy Finance Director
 - Tracy L. Sample is the Tax Collector
 - Michelle Rose is the Deputy Tax Collector
- B. Facsimile Signatures:
 - The use of facsimile signature machines, signature stamps, or similar devices in signing checks and drafts is hereby authorized; however, off-line checks and pre-audit certification requires in the minimum of one original authorizing signature. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices.
- C. Official Depositories:
 - The official depositories of the County of Currituck are:
 - Bank of America, North Carolina
 - Truist, North Carolina
 - North Carolina Cash Management Trust, Charlotte, North Carolina
 - Towne Bank of Currituck, North Carolina
 - Wells Fargo, North Carolina
- D. Bank for Imprest Expenditure Accounts for Health Benefits:
 - Citibank, N.A.
- E. Daily deposits are required by all departments when the amount of money held on hand sums to five hundred dollars (\$500).
- F. Returned Check or Electronic Funds Transfer Fees:

The county will assess a returned check charge consistent with G.S. §25-3-512 on all checks or electronic funds transfers returned to the county due to insufficient or unavailable funds, except for the payment of taxes. The returned check fee will be \$35.00 per item returned. This fee will also be charged for ACH or credit card transactions that are not paid due to insufficient funds.

G. Policy on Appropriations:

The Board of County Commissioners will not consider supplemental appropriations for any service, function, purpose or activity that could have been reasonably considered during the budget process.

SECTION 5. USE OF BUDGET ORDINANCE

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

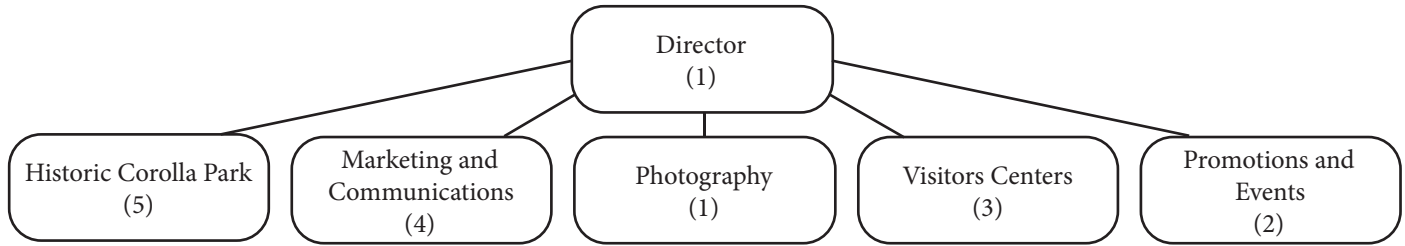
ADOPTED this ____ day of June 2023.

Signature on File
Bob White
Board of Commissioners

ATTEST:

Signature on File
Leeann Walton
Clerk to the Board

Travel and Tourism



Summary

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|----------------------------|--------------------|--------------------|----------------------|---------------------|--------------------|
| Occupancy Tax | \$17,936,277 | \$13,246,084 | - | \$15,199,037 | |
| Other Revenue | (124,794) | 344,876 | - | 50,000 | |
| | 17,811,483 | 13,590,960 | - | 15,249,037 | |
| Wages and Benefits | 812,371 | 1,003,656 | 1,000,836 | 1,001,486 | |
| Tourism Promotion | 3,076,914 | 3,233,914 | 3,461,813 | 3,528,640 | |
| Capital Outlay | 93,295 | - | 10,000 | 10,000 | |
| Total Promotions | 3,982,580 | 4,237,570 | 4,472,649 | 4,540,126 | |
| Wages and Benefits | 739,270 | 979,538 | 1,003,817 | 1,065,684 | |
| Tourism Related | 1,936,826 | 2,561,989 | 1,147,753 | 1,603,888 | |
| Capital Outlay | 465,265 | 90,000 | 255,000 | 263,000 | |
| Total Tourism Related | 3,141,361 | 3,631,527 | 2,406,570 | 2,932,572 | |
| Transfers and Fund Balance | (6,726,557) | (5,721,863) | (75,000) | (7,776,339) | |
| | \$3,960,985 | - | \$(6,954,219) | - | |

Mission

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

Here” Campaign (Platinum), Best in Show award, and Gold award for the African American Experience of Northeastern NC. Staff also won the Best Marketing Award for “Find Yourself Here” campaign and Best Partnership Award for the African American Experience of Northeastern NC from the Southeast Tourism Society.

Accomplishments In FY 2023

The department won awards from North Carolina Travel Industry Association for the “Find Yourself

The county surpassed previous amounts of occupancy tax funds collected and enjoyed a profitable season for Whalehead tours, weddings,

Under the Oaks Arts Festival and Cork & Craft. The Bulls & BBQ event sold out shows in April and November of 2022.

The department's email marketing list increased in subscribers and staff distributed event grant funding to local businesses in support of their events, which attracted more visitors to the county.

FY 2024 Goals And Discussion

Out-of-market promotions will be funded in a method to attract visitors who are planning trips and evaluating different destinations, as well as to those have made final decisions. Sources will include TV, radio, print, social media, streaming audio, email, billboards, and more.

In-market promotions will target visitors who have already arrived on the Outer Banks for their vacations. This includes targeting visitors in other Outer Banks locations outside of the county in order to entice them to visit the county's attractions. These day-trips will result in increased sales tax collections. It also provides an opportunity to convince these visitors to stay in the county on their next trip.

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

Continue to improve the email database, social media reach, website content, video assets, and other promotional materials.

Enhance communication with local business partners and travel industry partners, and with the Outdoor NC Trailblazer partnership.





Ocean Sands Water & Sewer District

OSWSD Budget Message

May 30, 2023

Honorable Board of Commissioners,

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

Overview

Ocean Sands Water and Sewer District is a water and sewer district created under Article 6 of Chapter 162A of the General Statutes of North Carolina to facilitate the financing, construction and management of water and sewer facilities in most of Ocean Sands planned unit development on the county's Outer Banks. The impetus for the district's creation was a settlement agreement between the Ocean Sands' developer, Coastland Corporation, and the county which reduced developmental density and obligated the county to establish a district which would provide water and sewer to the development to the extent possible. The district was created by the Board of Commissioners on July 6, 1987.

The Ocean Sands Water and Sewer District operates a wastewater collection system and treatment plant and provides water within the district's boundary after district and county water is treated and blended at the county's Southern Outer Banks water treatment plant. The district's revenue is operations and capital expenditures are derived from ad valorem tax assessed on real and personal property within the district and utility rates.

Fiscal Year 2024 Financial Picture and Beyond

A water and sewer district is an entity that serves a small geographical area of the county and provides a greater level of service than other areas of the county receive. Ocean Sands Water and Sewer District is expected to pay for its operational and

capital needs through financial resources from ad valorem taxes within the district and rates charged for utility services. Since the district's last issuance of debt for construction of a wastewater treatment plant, ad valorem taxes were designated to pay debt service. However, the assessment of ad valorem taxes at the rate of 10.3 cents is not sufficient to pay debt service and the district has relied upon rates derived from operational revenue to supplement debt service payments. To apply the original debt service payment plan and avoid use of operations revenue for debt service, this recommended budget includes a 1.2 cent increase in ad valorem tax rate to 11.5 cents.

Similarly, the current base rate for wastewater collection and treatment is well below the rate required to sustain the wastewater collection and treatment system. It is therefore recommended in this budget that the base sewer rate be increased from \$7.95 to \$13.00. It is estimated that the base rate will need to be increased over a period of fiscal years so that revenue matches expenses.

This recommended budget conservatively estimates, with allocation of \$508,618 in appropriated retained earnings, revenues in the amount of \$2,788,260. This recommended budget also includes allocation of funds for capital outlay totaling \$489,000 for the following purposes:

- \$20,500 for 60 water meters and minodes.
- \$30,000 for major water system repairs.
- \$100,000 for Phase I, II and III SCADA upgrades for the wastewater treatment plant.
- \$20,000 for infiltration and inflow repairs.
- \$20,000 for spare PLC parts.
- \$50,000 for spare pumps.
- \$40,000 to reopen fence and gate at N.C. Hwy. 12 for large truck access.
- \$50,000 for emergency repairs.
- \$70,000 for lift station rehabilitation.
- \$70,000 for new operator truck.
- \$6,000 for access road clearing and maintenance.

I believe this \$2,788,260 recommended budget is responsible and prudently raises additional revenue to properly meet the district's financial needs.

Now that the budget is yours, we want citizens to have the opportunity to become familiar with the budget format, to ask questions and provide

feedback. Comments can be made to commissioners@currituckcountync.gov The recommended budget will also be posted on the county's website at www.currituckcountync.gov and a hard copy will be located at the office of the Clerk to the Board in the Historic Courthouse.

On June 5, 2023 a budget workshop will be held prior to your regular meeting. A public hearing on the budget will be held at your regular meeting on June 19, 2023 at 6:00 p.m. at the Historic Currituck Courthouse. You may adopt the budget anytime following the public hearing but before July 1, 2023.

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

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

A handwritten signature in blue ink, appearing to read "D. McKee, Jr.", is positioned above the typed name.

Donald I. McKee, Jr.
County Manager

OSWSD Budget Ordinance

CURRITUCK COUNTY OCEAN SANDS WATER & SEWER DISTRICT BUDGET ORDINANCE

Annual Budget for FY 2024

BE IT ORDAINED by the Currituck County Ocean Sands Water and Sewer District, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2023 and ending June 30, 2024.

SECTION 1. OCEAN SANDS WATER & SEWER OPERATING FUND

A. Estimated Resources:

| | |
|--------------------------------|-----------|
| District Taxes | \$635,238 |
| Charges for Services - Water | 692,500 |
| Charges for Services - Sewer | 901,903 |
| Other non-operating revenues | 0 |
| Investment earnings | 50,000 |
| Transfers from other funds | 0 |
| Retained earnings appropriated | 508,619 |

TOTAL ESTIMATED RESOURCES **\$2,788,260**

B. Appropriations:

| | |
|-----------------------------|---------|
| Water operations | 552,919 |
| Sewer operations | 733,341 |
| Operations - Administration | 399,687 |
| Debt - sewer | 613,313 |
| Capital outlay - water | 63,000 |
| Capital outlay - sewer | 426,000 |

TOTAL APPROPRIATIONS **\$2,788,260**

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

SECTION 2. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

- A. They may transfer amounts within the same department within the same fund up to ten thousand dollars (\$10,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners on a quarterly basis.
- B. They may transfer amounts between departments within the same fund up to one thousand dollars (\$1,000) providing an official report on such transfers at the next regular meeting of the Board of Commissioners.
- C. They may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the County providing an office report on such transfers at the next regular meeting of the Board of Commissioners.

- D. They may make interfund loans for a period of not more than sixty days (60).
- E. They may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 3. CONTRACTUAL OBLIGATIONS

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

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

SECTION 4. MEMORANDA

- A. Officers:
 - Donald I. McRee, Jr. is the County Manager and Budget Officer
 - Leeann Walton is the Clerk to the Board
 - Samantha Evans is the Deputy Clerk to the Board
 - Rebecca Gay is the Assistant County Manager
 - Sandra L. Hill is the Finance Director
 - Caron Crouse is the Assistant Finance Director
 - Bridget Brinkley, Deputy Finance Director
 - Tracy L. Sample is the Tax Collector
 - Michelle Rose is the Deputy Tax Collector
- B. Facsimile Signatures:
 - The use of facsimile signature machines, signature stamps, or similar devices in signing checks and drafts is hereby authorized; however, off-line checks and pre-audit certification requires in the minimum of one original authorizing signature. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices.
- C. Official Depositories:
 - The official depositories of the County of Currituck are:
 - Bank of America, North Carolina
 - Truist, North Carolina
 - North Carolina Cash Management Trust, Charlotte, North Carolina
 - Towne Bank of Currituck, North Carolina

Wells Fargo, North Carolina

D. Bank for Imprest Expenditure Accounts for Health Benefits:
Citibank, N.A.

E. Daily deposits are required by all departments when the amount of money held on hand sums to five hundred dollars (\$500).

F. Returned Check or Electronic Funds Transfer Fees:

The county will assess a returned check charge consistent with G.S. §25-3-512 on all checks or electronic funds transfers returned to the County due to insufficient or unavailable funds, except for the payment of taxes. The returned check fee will be \$35.00 per item returned. This fee will also be charged for ACH or credit card transactions that are not paid due to insufficient funds.

G. Policy on Appropriations:

The Board of County Commissioners will not consider supplemental appropriations for any service, function, purpose or activity that could have been reasonably considered during the budget process.

SECTION 5. USE OF BUDGET ORDINANCE

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

ADOPTED this ___ day of June 2023.

Bob White, Chairman
Board of Commissioners

ATTEST:

Leeann Walton
Clerk to the Board

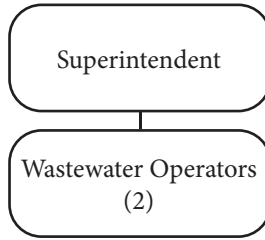
Ocean Sands Water and Sewer System

| | FY 2022 Actual | FY 2023 Adopted | FY 2024 Requested | FY 2024 Proposed | FY 2024 Adopted |
|----------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| Ad Valorem Taxes | \$568,278 | \$559,948 | \$569,579 | \$635,238 | |
| Investment Earnings | (30,585) | 33,621 | 20,000 | 50,000 | |
| Water Revenues | 802,219 | 636,800 | 653,900 | 50,000 | |
| Sewer Revenues | 912,252 | 804,500 | 836,000 | 901,903 | |
| Total Revenues | 2,252,164 | 2,034,869 | 2,079,479 | 2,279,641 | |
| Water Expenses | | | | | |
| Salaries and Benefits | 85,417 | 103,236 | 106,308 | 121,807 | |
| Operating Expenses | 493,250 | 604,368 | 540,100 | 552,919 | |
| Administrative Expenses | 14,001 | 70,906 | 78,300 | 78,037 | |
| Debt Service | 318,907 | 312,782 | 306,657 | 306,657 | |
| Capital Outlay | 8,964 | 46,500 | 83,669 | 63,000 | |
| | 920,538 | 1,137,791 | 1,115,033 | 1,122,419 | |
| Sewer Expenses | | | | | |
| Salaries and Benefits | 85,417 | 103,236 | 106,308 | 121,807 | |
| Operating Expenses | 368,480 | 415,671 | 777,091 | 733,341 | |
| Administrative Expenses | 14,001 | 70,906 | 78,300 | 78,037 | |
| Debt Service | 318,907 | 312,782 | 306,657 | 306,657 | |
| Capital Outlay | 80,312 | 620,500 | 356,000 | 426,000 | |
| Total Expenses | 867,116 | 1,523,094 | 1,624,355 | 1,665,841 | |
| Transfers and Fund Balance | 20,225 | 626,016 | - | 508,619 | |
| | \$484,735 | - | \$(659,909) | - | |

Ocean Sands Water and Sewer System Development Fees

| | |
|----------------------------|-----------------|
| Development Fee Revenue | \$94,596 |
| Investment Earnings | (4,359) |
| Total Revenue | 90,237 |
| Transfers and Fund Balance | (20,225) |
| | \$70,012 |

Ocean Sands Water and Sewer System



Mission

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

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

Accomplishments In FY 2023

At Ocean Sands, staff completed the addition of aeration to sludge holding tanks. In addition, the control panel was replaced and electric upgrades were installed.

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

FY 2024 Goals And Discussion

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

Future Considerations

Future expansion and maintenance needs will be impacted by the rising costs of materials and construction.





Appendix

Appendix - Table of Contents

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| Master Fee Schedule | App. 22 |
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| Detailed Pension Trust Funds | App. 145 |

CURRITUCK COUNTY
NORTH CAROLINA

SALARY AND COMPENSATION RESOLUTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

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

SECTION 1 - BOARDS

Animal Services and Control Advisory Board

Members \$50 per meeting

Board of Adjustment

Members \$50 per meeting

Board of Commissioners

Chairman \$1300 per month

Members \$1200 per month

Commissioners assigned to County advisory boards will receive the same compensation as other members of that board.

Board of Elections

Chairman

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

Members

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

Chief Judge

\$170 on election day, \$20 on canvass day, \$15 on instruction day plus travel reimbursement at per diem rate, \$20 on recount day

Judge

\$125 on election day, \$15 on instruction day plus travel reimbursement at per diem rate

Assistants

\$110 on election day, \$15 on instruction day plus travel reimbursement at per diem rate

Board of Equalization

Members

\$100 per day; \$50 per half day

Fire Advisory Board

Members

\$50 per meeting

Historic Preservation Commission

Members

\$50 per meeting

Carova Beach Road Service District Advisory Board

Members

\$50 per meeting

Ocean Sands North and Crown Pointe Stormwater Advisory

Members

\$50 per meeting

Tourism Development Authority

Members

\$50 per meeting

| | |
|---|------------------|
| <u>Land Transfer Tax Appeals Board</u> Members | \$50 per meeting |
| <u>Jury Commission</u> | \$50 per day |
| <u>Library Board of Trustees</u> Members | \$50 per meeting |
| <u>Nutrition Board</u> Members | \$50 per meeting |
| <u>Parks and Recreation Board</u> Members | \$50 per meeting |
| <u>Planning Board</u> Members | \$50 per meeting |
| <u>Senior Citizens Advisory Board</u> Members | \$50 per meeting |
| <u>Social Services Board</u> Members | \$50 per meeting |
| Chairman | \$75 per meeting |

SECTION 2 - PAYMENTS TO BOARDS

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

SECTION 3 - NEW APPOINTMENTS

Compensation

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

Minimum Wage

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

SECTION 4 - PART-TIME AND TEMPORARY EMPLOYEE BENEFITS

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

PART-TIME/TEMPORARY PAY RATES

Hourly

| | |
|------------------------------|----------------|
| Airport Lineman - Part-time | \$16.24 per hr |
| Animal Care Technician | \$15.92 per hr |
| Camp Counselors - Seasonal | \$15.00 per hr |
| Clerical Position | \$16.89 per hr |
| Deputy - Certified Part-time | \$22.18 per hr |
| Sr Deputy Part-time | \$24.24 per hr |

| | |
|---|------------------------|
| Detention Officer - Part-time | \$16.56 per hr |
| DSS On Call | \$26.42 per hr |
| Elections Clerical - Part-time | \$15.00 per hr |
| EMT Basic - Temporary | \$16.24 per hr |
| EMT Advanced - Temporary | \$18.65 per hr |
| EMT Paramedic - Temporary | \$21.63 per hr |
| Library Assistant I - Part-time | \$15.92 per hr |
| Maintenance Helper - Temporary | \$16.24 per hr |
| Park Attendant | \$15.61 per hr |
| Summer Intern - Whalehead | \$15.00/\$15.61 per hr |
| Telecommunicator - Part-time | \$17.57 per hr |
| Telecommunicator Trainee - Part-time | \$16.89 per hr |
| Tour Guides - Whalehead | \$15.00 per hr |
| Visitor Relations Coordinator - Temporary | \$16.24 per hr |

Parks & Recreation Temporary Staff

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

SECTION 5 - FULL TIME EMPLOYEE RATES

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

SECTION 6 - TRAVEL

Per Diem Rate

Subject to the approval of their department head, employees are entitled to travel reimbursement for use of a personal vehicle while transacting County business at the current standard mileage rate allowed by the Internal Revenue Service.

Adopted this 19th day of June 2023.

ATTEST

Signature on file

Bob White, Chairman
Board of Commissioners

Signature on file

Leeann Walton
Clerk to the Board

| SALARY GRADE | Hiring Salary Step 1 | Six Months Step 2 | Standard Job Rate Step 3 | CLASSIFICATION |
|--------------|-------------------------|----------------------|-----------------------------|--|
| 50 | \$31,200.00 | \$31,824.00 | \$32,460.48 | Custodian Scale Operator |
| 51 | \$31,824.00 | \$32,460.48 | \$33,109.69 | Senior Center Site Manager |
| | | | | Park Attendant Rural Attendant |
| 53 | \$33,109.69 | \$33,771.88 | \$34,447.32 | Aging Senior Services Admin. Supervisor Animal Care Technician Community Social Services Assistant DSS DCI CP/Clerk Deputy Register of Deeds Library Assistant I Recreation Assistant Secretary I |
| | | | | Library Assistant II Maintenance/Repair Worker Meter Reader EMT Basic/Firefighter ^ Lineman - Airport Processing Assistant IV Tax Clerk Utilities Customer Service Representative |
| 55 | \$34,447.32 | \$35,136.27 | \$35,838.99 | Detention Officer |

| | | | | |
|----|-------------|-------------|-------------|--|
| 56 | \$35,136.27 | \$35,838.99 | \$36,555.77 | 4H Program Assistant Accounting Clerk Animal Control Officer Assistant Promotions & Events Coordinator Assistant Register of Deeds F&C Sciences Associate Human Resources Clerk II Income Maintenance Caseworker I Library Associate I |
| 57 | \$35,838.99 | \$36,555.77 | \$37,286.89 | Intake Officer Permit Technician Telecommunicator I Trainee |

| | | | | |
|----|-------------|-------------|-------------|--|
| 58 | \$36,555.77 | \$37,286.89 | \$38,032.63 | Administrative Assistant I Park Superintendent Processing Assistant V Receptionist/IT Administrative Assistant Telecommunicator I Tourism Promo & Event Coordinator |
| 59 | \$37,286.89 | \$38,032.63 | \$38,793.28 | Courthouse Security Officer Deputy Director of Elections Rural Center Manager Shelter Manager |
| 60 | \$38,032.63 | \$38,793.28 | \$39,569.14 | |

| | | | | |
|----|-------------|-------------|-------------|--|
| 61 | \$38,793.28 | \$39,569.14 | \$40,360.53 | Deputy Tax Collector EMT/Advanced ^ Education Specialist - WRC Evidence Technician Income Maintenance Caseworker II Maintenance/Repair Worker/Electrician Maintenance/Repair Worker/HVAC Maintenance/Repair Worker/Plumber Sales & Marketing Associate Social Worker I Telecommunicator II Visitor Relations Specialist |
| 62 | \$39,569.14 | \$40,360.53 | \$41,167.74 | |
| 63 | \$40,360.53 | \$41,167.74 | \$41,991.09 | Sergeant Detention Officer Wastewater Operator Trainee ^ Water Plant Operator Trainee ^ |

| | | | | |
|----|-------------|-------------|-------------|---|
| 64 | \$41,167.74 | \$41,991.09 | \$42,830.91 | Administrative Assistant II Athletic Grounds Manager Building Inspector I ^ Code Enforcement Officer Distribution Operator ^ Human Resources Assistant Recreation Specialist Rural Center Director Support Technician Wastewater Operator ^ Water Plant Operator ^ Water Plant Operator/Lab Technician ^ |
| 65 | \$41,991.09 | \$42,830.91 | \$43,687.53 | |
| 66 | \$42,830.91 | \$43,687.53 | \$44,561.28 | Firefighter/EMT Basic ^ Income Maintenance Caseworker III Library Associate II Planning Technician Communications Training Officer |
| 67 | \$43,901.69 | \$44,779.72 | \$45,675.31 | |

| | | | | |
|----|-------------|-------------|-------------|---|
| 68 | \$44,999.23 | \$45,899.21 | \$46,817.20 | Accounting Technician Building Inspector II probationary/FQ Inspect I ^ ** E Body Development Technician EMT Paramedic/Firefighter ^ Planner I Public Relations Coordinator Tax Appraiser Visitor Center Supervisor |
| 69 | \$46,124.21 | \$47,046.69 | \$47,987.63 | |

| | | | | |
|----|-------------|-------------|-------------|---|
| 70 | \$47,046.69 | \$47,987.63 | \$48,947.38 | <i>Administrative Officer I</i> Building Inspector II FQ ^ Cross Connection ORC ^ Deputy Emergency Management Coordinator <i>Income Maintenance Supervisor II</i> <i>Lieutenant Detention Officer</i> Lieutenant - EMS ^ Risk Manager Social Worker II Stormwater Technician |
| 71 | \$48,222.86 | \$49,187.32 | \$50,171.06 | <i>Communications Supervisor</i> <i>Outer Banks Center for Wildlife Education</i> Firefighter EMT/Advanced ^ Maritime Museum Manager Water Distribution Supervisor Trainee ^ |

| | | | | | |
|----|-------------|-------------|-------------|--|-----------------------|
| 72 | \$49,428.43 | \$50,417.00 | \$51,425.34 | Building Inspector III probationary/FQ BI II ^ Creative Director GIS Specialist Paralegal Permit Coordinator Planner II Water Distribution Supervisor ^ Web/AV Specialist | No budgeted positions |
| 73 | \$50,417.00 | \$51,425.34 | \$52,453.85 | | |

| | | | | |
|----|-------------|-------------|-------------|---|
| 74 | \$51,425.34 | \$52,453.85 | \$53,502.93 | <i>Contract Purchasing Agent</i> <i>Operations Manager - Public Utilities</i> <i>Operations Manager - PW/Solid Waste</i> Site Manager/Curator Social Worker III Social Worker Invest/Assess Treatment Soil & Stormwater Manager |
| 75 | \$52,453.85 | \$53,502.93 | \$54,572.98 | |

| | | | | |
|----|-------------|-------------|-------------|---|
| 76 | \$53,502.93 | \$54,572.98 | \$55,664.44 | <i>Aging Senior Services Director</i> <i>Animal Services and Control Director</i> <i>Building Inspector III FQ ^</i> <i>Business Officer I</i> <i>Director of Elections</i> <i>Firefighter EMT/Paramedic ^</i> <i>Maintenance Supervisor</i> <i>Social Work Supervisor II</i> <i>Water Treatment Plant Supervisor ^</i> |
| 77 | \$54,572.98 | \$55,664.44 | \$56,777.73 | <i>Fire Training Officer/Recruitment Coordinator ^</i> <i>EMT Training Officer ^</i> |
| 78 | \$55,664.44 | \$56,777.73 | \$57,913.29 | <i>Accountant</i> <i>Fire Lieutenant ^</i> <i>Jail Superintendent</i> <i>Senior Planner</i> |
| 79 | \$56,777.73 | \$57,913.29 | \$59,071.55 | |
| | | | | <i>Captain - EMS ^</i> <i>Director of Photography</i> <i>Project Manager</i> <i>Public Information Officer</i> <i>Senior Inspector ^</i> |
| 81 | \$59,071.55 | \$60,252.98 | \$61,458.04 | |
| 82 | \$60,252.98 | \$61,458.04 | \$62,687.20 | <i>Marketing & Communications Director</i> <i>Social Worker Supervisor III</i> <i>Wastewater Superintendent ^</i> <i>Water Superintendent ^</i> |
| 83 | \$61,750.31 | \$62,904.40 | \$64,254.38 | <i>Lieutenant - Sheriff ^</i> |

| | | | | |
|-----|-------------|-------------|-------------|--|
| 83 | \$61,759.51 | \$62,994.49 | \$64,254.38 | <i>Social Work Program Manager</i> |
| 84 | \$62,994.49 | \$64,254.38 | \$65,539.47 | |
| 85 | \$64,254.38 | \$65,539.47 | \$66,850.26 | <i>Administrative Assistant/Clerk to the Board</i> |
| 86 | \$65,860.74 | \$67,177.96 | \$68,521.52 | <i>GIS Coordinator</i> |
| 87 | \$67,177.96 | \$68,521.52 | \$69,891.95 | <i>Chief Building Inspector ^</i> |
| 88 | \$68,521.52 | \$69,891.95 | \$71,289.79 | |
| 89 | \$70,234.56 | \$71,639.25 | \$73,072.03 | <i>Captain- Sheriff ^</i> <i>Risk Management Administrator</i> <i>Tourism Director</i> |
| 90 | \$71,639.25 | \$73,072.03 | \$74,533.47 | |
| 91 | \$73,072.03 | \$74,533.47 | \$76,024.14 | <i>Airport Director</i> <i>Assistant Planning Director</i> <i>Recreation Director</i> <i>Fire and EMS Captain ^</i> |
| 92 | \$74,533.47 | \$76,024.14 | \$77,544.63 | <i>Chief Deputy - Sheriff ^</i> |
| 93 | \$76,396.81 | \$77,924.75 | \$79,483.24 | <i>Tax Administrator</i> |
| 94 | \$78,306.73 | \$79,872.86 | \$81,470.32 | |
| 95 | \$80,264.40 | \$81,869.69 | \$83,507.08 | <i>Director of Social Services</i> |
| 96 | \$81,869.69 | \$83,507.08 | \$85,177.22 | <i>Public Utilities Manager ^</i> <i>Emergency Management Director</i> |
| 97 | \$83,507.08 | \$85,177.22 | \$86,880.77 | <i>Deputy Chief- Fire/EMS ^</i> |
| 98 | \$85,177.22 | \$86,880.77 | \$88,618.38 | <i>Assistant County Engineer</i> <i>Assistant Finance Director</i> <i>Human Resources Director</i> <i>Public Works Director</i> |
| 99 | \$86,880.77 | \$88,618.38 | \$90,390.75 | |
| 100 | \$89,052.78 | \$90,833.84 | \$92,650.52 | |

No budgeted positions

| | | | | |
|-----|-------------|-------------|-------------|--------------------|
| 101 | \$91,279.10 | \$93,104.69 | \$94,966.78 | <i>IT Director</i> |
|-----|-------------|-------------|-------------|--------------------|

| | | | | |
|-----|--------------|--------------|--------------|-------------------------------------|
| 102 | \$93,561.08 | \$95,432.30 | \$97,340.95 | Chief of EMS ^ |
| 103 | \$95,900.11 | \$97,818.11 | \$99,774.47 | |
| 104 | \$98,297.61 | \$100,263.56 | \$102,268.84 | |
| 105 | \$100,755.05 | \$102,770.15 | \$104,825.56 | |
| 106 | \$103,273.93 | \$105,339.41 | \$107,446.20 | |
| | | | | Development Services Director |
| 108 | \$107,446.20 | \$109,595.12 | \$111,787.02 | Public Utilities Director |
| 109 | \$109,595.12 | \$111,787.02 | \$114,022.76 | Assistant County Manager |
| 110 | \$111,787.02 | \$114,022.76 | \$116,303.22 | |
| 111 | \$114,022.76 | \$116,303.22 | \$118,629.28 | |
| 112 | \$116,873.33 | \$119,210.80 | \$121,595.01 | Finance Director County Engineer |
| 113 | \$119,795.16 | \$122,191.07 | \$124,634.89 | |
| 114 | \$122,790.04 | \$125,245.84 | \$127,750.76 | |
| 115 | \$125,859.79 | \$128,376.99 | \$130,944.53 | |

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

| SALARY GRADE | Hiring Salary Step 1 | Six Months Step 2 | Standard Job Rate Step 3 | CLASSIFICATION |
|---------------------|---------------------------------|------------------------------|-------------------------------------|--------------------------------|
| 1065 | \$44,094.96 | \$44,976.86 | \$45,876.40 | Deputy Sheriff - Trainee ^ |
| 1066 | \$44,972.46 | \$45,871.91 | \$46,789.35 | |
| 1067 | \$46,096.77 | \$47,018.71 | \$47,959.08 | |
| 1068 | \$47,249.19 | \$48,194.17 | \$49,158.06 | |
| 1069 | \$48,441.12 | \$49,409.94 | \$50,398.14 | Deputy Sheriff - Certified ^ |
| 1070 | \$49,402.08 | \$50,390.12 | \$51,397.92 | Deputy Sheriff Certified/SRO ^ |
| 1071 | \$50,634.07 | \$51,646.76 | \$52,679.69 | |
| 1072 | \$51,899.92 | \$52,937.92 | \$53,996.68 | |

| | | | | |
|------|-------------|-------------|-------------|---|
| 1073 | \$52,940.16 | \$53,998.96 | \$55,078.94 | Detective I ^ Senior Deputy Sheriff ^ |
| 1074 | \$53,988.48 | \$55,068.25 | \$56,169.61 | Deputy Sheriff/School Resource Officer ^ Detective II ^ Sheriff Civil Processing Deputy ^ Sheriff Corporal ^ |
| 1075 | \$55,076.55 | \$56,178.08 | \$57,301.64 | |
| 1076 | \$56,178.16 | \$57,301.72 | \$58,447.76 | |
| 1077 | \$54,572.98 | \$55,664.44 | \$56,777.73 | |
| 1078 | \$58,443.84 | \$59,612.72 | \$60,804.97 | Sergeant ^ |

Italics indicates exempt status

^ indicates position eligible for incentive increase(s)

** E Body Grade is Dependent upon State Certification Level

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

*County Manager
Sheriff*

COUNTY OF CURRITUCK
INCENTIVE PLANS

SHERIFF INCENTIVE PLAN

New Hire:

Starting pay – base salary – step 1

- Completion of 6 months – advance 1 step
- Completion of additional 6 months - advance 1 step

Recognized certifications:

- Associates degree related to law enforcement – 1 step
- Bachelor's degree related to law enforcement – total of 2 steps to include the 1 step of Associates degree
- Intermediate Certificate – 2 steps
- Advanced Certificate – 2 steps
- Specific Training Certifications – 1 step

In certain cases, new hires may already be experienced and fully certified. In these cases, the Sheriff may choose to hire at a step 3 for base salary. In these instances, the 6 month and 1 year steps would be advanced at hire and employees would not receive additional steps for 6 months and 1 year.

Sheriff's Office employees that are eligible for the incentive plan are:

Deputy Sheriff – Certified
Senior Deputy Sheriff
Deputy Sheriff/School Resource Officer

Sheriff Civil Processing Officer

Detective II
Lieutenant Sheriff

Captain Sheriff
Chief Deputy Sheriff

COUNTY OF CURRITUCK

Master Fee Schedule

AIRPORT FEES

After Hours Fee - 5:01 PM through 7:59 AM Daily \$75 first hour/\$25 each additional hour

Concession Fees:

| | |
|---|---|
| Aviation Maintenance & Repair Services | \$75 Annual Fee |
| Based Charter Aircraft Travel Services | 5% of booked fee, due on 10th of month following end of quarter (Jan 10/Apr 10/Jul 10/Sep 10) |
| Banner Towing Operations | \$75 Annual Fee |
| Crop Dusting | \$300 Annual Fee |
| Flight Lessons/0 Currituck based planes | \$300 Annual Fee |
| Flight Lessons/1 Currituck based plane | \$150 Annual Fee |
| Flight Lessons/2 or more Currituck based planes | \$75 Annual Fee |
| Hang Gliding | \$7,000 Annual Fee |
| Ramp Fee | \$50 Not waived with fuel purchase |
| Rental Car Services | \$300 Annual Fee |

Ground Power Unit (GPU) \$50 per hour

Hangar Leases:

| | |
|---|---|
| Non-commercial leases | \$2,760 Annual/due in monthly payments of \$230 |
| Commercial: | |
| A-5-T, A-11-T & office space 2 combined | \$5,796 Annual paid monthly payment of \$483 |
| A-5-T, A-11-T & office space 2 combined | \$5,506 Annual paid once a year in advance Annual if three year lease agreement. This may be paid by |
| A-5-T, A-11-T & office space 2 combined | \$5,216 monthly payments of \$435 |
| C-2, C-3, C-4 and C-5 | \$6,555 Annual paid monthly of \$546.25 |
| C-2, C-3, C-4 and C-5 | \$6,227 Annual paid once a year in advance Annual if three year lease agreement. This may be paid by |
| C-2, C-3, C-4 and C-5 | \$5,900 monthly payments of \$492 |
| A-1-T, A-6-T & office space 1 combined | \$5,520 Annual |
| A-1-T, A-6-T & office space 1 combined | \$5,244 Annual paid once a year in advance Annual if three year lease agreement. This may be paid by |
| A-1-T, A-6-T & office space 1 combined | \$4,968 monthly payments of \$414 |
| B-1-C & B-2-C | \$5,520 Annual |

| | | |
|-------------------------|---------|---|
| B-1-C & B-2-C | \$5,244 | Annual paid once a year in advance |
| B-1-C & B-2-C | \$4,968 | Annual if three year lease agreement. This may be paid by monthly payments of \$414 |
| C-1 | \$7,590 | Annual |
| C-1 | \$7,211 | Annual paid once a year in advance |
| C-1 | \$6,831 | Annual if three year lease agreement. This may be paid by monthly payments of \$569 |
| Hangar Late Fee | \$15 | Monthly fee for Hangar payments received after the 10th of the month of rent. |
| Landing Fee | \$100 | Fee waived with 150 gallon fuel purchase. |
| Overnight Fee | \$75 | One night fee waived with 150 gallon fuel purchase. |
| Tie-down Lease | \$10 | Monthly fee. |
| Tie-down Lease Late Fee | \$15 | Monthly fee for Hangar payments received after the 10th of the month of rent. |

ANIMAL SERVICES AND CONTROL

| | | |
|---|-------|---|
| Adoption Fee - Cat | \$75 | Per animal. Discounts may be authorized by the Shelter Manager or County Manager. |
| Adoption Fee - Dog | \$125 | Per animal. Discounts may be authorized by the Shelter Manager or County Manager. |
| Bite Quarantine | \$10 | Per day |
| Rabies Shots - County sponsored events | \$10 | |
| Reclaim Fees: | | |
| 1st offense | \$25 | |
| 2nd offense | \$50 | |
| 3rd offense | \$75 | |
| 4th offense | \$100 | |
| Daily rate for housing animals turned in to shelter | \$10 | Per day for any portion of day in shelter |
| Safekeeping Fee | \$10 | Per day |

COMMUNICATIONS

| | |
|----------------------------------|------------------|
| Digital format 911 data | \$25 Per request |
| 911 Incident Reports/Transcripts | \$1 Per page |

COOPERATIVE EXTENSION & CURRITUCK COUNTY RURAL CENTER (CCRC)

Facility rental fees - rentals will also be charged NC sales tax in addition to the rental fee.

| | |
|---|-----------------------|
| Complete facility rental fee/Exclusive right to use grounds | \$500 Per day |
| Picnic Shelter- half day rental (4 hours) | \$25 Per day/per room |
| Picnic Shelter- full day rental (8 hours) | \$50 Per day/per room |
| Classroom rental | \$50 Per day/per room |

| | |
|-------------------|-------|
| Indoor Arena: | |
| Week days | \$175 |
| Weekends/Holidays | \$150 |

| | |
|-------------------|-------|
| Outdoor Arena: | |
| Week days | \$125 |
| Weekends/Holidays | \$100 |

| | |
|---|-------------------------------------|
| Cooperative Extension Auditorium | \$500 Per day |
| Cooperative Extension Auditorium set up day | \$100 11 AM - 4 PM day before event |
| Cooperative Extension Conference Room | \$100 Per room/per 2 hour period |
| Cooperative Extension Classroom | \$50 Per room/per 2 hour period |

| | |
|-----------------------------|---|
| Park Attendant or Custodian | per hour (4 hr minimum): \$25 nights/weekends/holidays |
|-----------------------------|---|

| | |
|--------------------------------------|-------------|
| Stall Rental: | |
| Overnight, no event | \$35 |
| With event: | |
| 1 day event | \$15 |
| 2 day event | \$25 |
| 3 day event | \$30 |
| Shavings - required for stall rental | \$8 Per bag |

| | |
|---|---|
| RV/Camper Hook-up | \$25 Per night |
| Vendor Hook-up | \$25 Per day |
| Admission Fees - Non-County Event | 10% of ticket sales for all non-County sponsored events |
| Technology fee - includes Wi-Fi, fax access, phone & copier | \$50 Per event - 3 day max |
| Returned check/credit card/eft fee | \$35 |

COUNTY-WIDE FEES

| | | |
|---------------------------------------|--------|--|
| Digital Media | \$10 | Additional fees may apply to pull data |
| Public Copies - 1 sided | \$0.10 | per page |
| Public Copies - 2 sided | \$0.15 | per page |
| Public Copies color up the 8.5" X 14" | \$0.25 | per side |
| Public Records Request - DVD/Disc | \$2 | |
| Public Records Request - Flash Drive | \$5 | |
| Copies, 11 x 17 black & white | \$0.25 | per page |
| Copies, 11 x 17 color | \$0.50 | per side |
| Fax - Incoming | \$0.10 | per page |
| Fax - Outgoing | \$1.00 | per page |

| | | |
|------------------------------------|------------------------------|------------------------------|
| Notary Fees | | |
| Official County business | No charge | No charge |
| Other | \$10 per principal signature | \$10 per principal signature |
| Returned check/credit card/eft fee | \$35 | |

DEVELOPMENT SERVICES

| | <u>Residential</u> | <u>Commercial</u> |
|--|--------------------|---|
| Central Permitting Fees: | | |
| New construction and additions | \$0.50 per sf | \$0.60 per sf |
| Alterations | \$0.25 per sf | \$0.30 per sf |
| Cell Tower Evaluation | | \$1,000 minimum; actual cost for more complex evaluations |
| Decks | \$0.35 per sf | \$0.50 per sf |
| Demolition | \$50 | \$100 |
| Detached Accessory Buildings | \$0.25 per sf | \$0.35 per sf |
| Fuel Pumps | N/A | \$50 per pump |
| Fuel Tanks Above or Below Grade | N/A | \$250 per tank |
| HVAC change out (includes all trade permits) | \$50 | \$100 |

| | | |
|--|------------------------------|-------------------------------|
| Metal Carport, pre-manufactured (Open, enclosed 50% or open on two ends) | Greater than 400 sq ft \$50 | \$100 |
| Wooden Carport, Pole Barns (Open, enclosed 50% or open on two ends) | \$50 | \$100 |
| Mobile Homes | \$0.35 per sf | |
| Modulars | \$0.40 per sf | \$0.45 per sf |
| Trade Permits P M E G (New) | \$75 each | \$125 each/per suite |
| Trade Permits P M E G (Alterations) | \$30 each | \$75each/ per suite |
| Solar array | \$50 base + \$0.20 per panel | \$200 base + \$0.20 per panel |
| County, State, Federal, Non-profit | No fee | No fee |

Miscellaneous:

| | | |
|--|------------------------------|---------------------|
| Amusement rides, water slides | N/A | \$500 each ride |
| CAMA Minor Permit | \$100 | \$100 |
| Elevator (includes trade permits) | \$100 | \$200 |
| Fire Alarm | N/A | \$100 |
| Fire Sprinklers | \$50 | \$100 |
| Hot Tub (includes trade permits) | \$100 | \$150 |
| Minimum permit fee | \$50 | \$100 |
| Moving Permit | \$0.20 per sf | \$0.20 per sf |
| Retaining wall | \$50 each | \$100 each |
| Swimming Pool (includes trade permits) | \$100 | \$250 |
| Signs | N/A | \$100 per sign |
| Temporary Construction Office | N/A | \$60 |
| Tents and Membrane Structures | Greater than 800 sq ft \$100 | \$200 per structure |
| Towers | | \$500 each |
| Waterway Structure | \$100 | \$200 |

Projects that do not fall within the categories above shall be figured on a cost of construction basis as follows:

| | | |
|--------------|------------------|------------------|
| \$1-\$5,000 | \$50.00 | \$100 |
| Over \$5,000 | \$10 per \$1,000 | \$20 per \$1,000 |

Inspection Division Fees:

| | | |
|------------------------------------|--------------------|---------------------------------|
| Re-inspection | \$75 per trip | \$75 per trip |
| Working without a permit | Greater of \$50 or | Greater of \$100 or 25% of cost |
| Private Schools/Daycare inspection | N/A | \$100 |

| | | |
|---|----------------------------------|---------------------------------------|
| ABC Inspections | N/A | \$100 |
| Commercial Exhaust Hoods | N/A | \$100 each |
| Generators (includes trade permits) | \$100 | \$200 |
| Change of Use (Includes new Certificate of Occupancy) | | \$100 |
| Mandatory Fire Code Permits | | \$100 |
| Commercial Pre-application Building Plan Review | | \$100 |
| Fireworks - Pyrotechnics | | \$250 |
| Express Permitting Fee (in addition to the regular permit fees) | \$25 | N/A |
| Emergency Electrical Service Repair | \$100 | \$200 |
| Temporary Certificate of Occupancy | \$100 | \$150 for each space |
| Technology Fee | \$1 per application | \$1 per application |
| Permit Modifications to approved plans (Re-review) | \$25 | \$50 |
| Home Occupations | \$50 | NA |
| Planning Division Fees: | | |
| Administrative Adjustment | \$200 | \$200 |
| Clear-Cut Permit | \$50 | \$50 |
| Sign Return Fee (Unlawfully placed signs) | \$25 first 5 signs | \$25 first 5 signs |
| | \$50 6-25 signs | \$50 6-25 signs |
| | \$100 26 + signs | \$100 26 + signs |
| Site Plan - Major | N/A | \$0.10/ square foot; \$400 minimum |
| Site Plan - Minor | \$200 | \$200 |
| Subdivision - Major | \$100 per lot/\$250 Amended Plat | \$100 per lot/\$250 Amended Plat |
| Subdivision - Major - additional fee | \$50 Conservation and | \$50 Conservation and Development |
| Subdivision - Minor | \$50 per lot | \$50 per lot |
| Temporary Use Permit | \$50 | \$50 |
| Zoning/Flood determination letter | \$25 | \$25 |
| Board of Adjustment Fees: | | |
| Appeal or Interpretation | \$500 | \$500 |
| Variance | \$500 | \$500 |

Historic Preservation:

| | | |
|--|-------|-------|
| Certificate of Appropriateness Application Fee | \$25 | \$25 |
| Local Historic Landmark Application Fee | \$100 | \$100 |

Literature and Materials:

| | | |
|---|------|------|
| Land Use Plan | \$30 | \$30 |
| Official Zoning Map (Copy) | \$10 | \$10 |
| Small Area Plans or Technical Documents | \$20 | \$20 |
| Unified Development Ordinance (UDO) | \$40 | \$40 |

Planning Board:

| | | |
|----------------------------------|------------------|------------------|
| Conditional Rezoning | \$200 + \$5/acre | \$200 + \$5/acre |
| Development Agreement | \$300 + \$5/acre | \$300 + \$5/acre |
| Land Use Plan Amendment | \$500 | \$500 |
| Planned Development | \$300 + \$5/acre | \$300 + \$5/acre |
| Text Amendment | \$300 | \$300 |
| Use Permit-or Amended Use Permit | \$300 | \$300 |
| Zoning Map Amendment | \$200 + \$5/acre | \$200 + \$5/acre |

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

Beach Parking Permits:

| | |
|--|--|
| Beach Parking Permits - VBRO, Air BnB or similar | \$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 | No charge |
| Seasonal Guest Permit - Two for each full-time, owner | No charge |

| | |
|-------------------------------|-------------------|
| Outdoor Tour Operator License | \$950 per vehicle |
|-------------------------------|-------------------|

Technology fee \$1 per permit

ELECTIONS

| | |
|---------------|-----------------------------------|
| Digital media | \$10 per file |
| Labels | \$0.01 per label - \$1.00 minimum |
| Printout | \$0.05 per page - \$1.00 minimum |

ENGINEERING

Tower third party structural review Actual cost not to exceed \$2,000

FIRE & EMERGENCY MEDICAL SERVICES

| | |
|---|---|
| Ambulance transports | Rates are subject to insurance provider contracts |
| Mileage | \$13 Per mile |
| Round Trip | \$550 |
| Treat no transport/Basic | \$75 |
| Treat no transport/Advanced | \$150 |
| Advanced Life Support | \$3,103.30 |
| Advanced Life Support 2 | \$3,103.30 |
| Advanced Life Support Emergency | \$3,103.30 |
| Basic Life Support | \$3,103.30 |
| Basic Life Support Emergency | \$3,103.30 |
| EMS personnel for non-County sponsored events | \$50 per personnel per hour |
| Fire Alarm - violation fee | \$250 per call |

INFORMATION TECHNOLOGY SERVICES

| | |
|---|---|
| CD1: GIS Digital media | \$50 |
| CD2: 2003, 2008, 2010 or 2012 Color Aerial | \$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.) | plus variable (Exception: Subdivisions created prior to \$75 4/2/89 & sign never installed) |

Library

| | | |
|----------------------------|----|-----------------------|
| Books, Fines for Over dues | \$ | 0.10 per book per day |
|----------------------------|----|-----------------------|

Parks & Recreation

| | |
|---|-------------------------|
| Facility Rental: | |
| Knotts Island | \$200 per day |
| Maple Athletic Complex - Baseball/Softball Fields | \$200 per field/per day |
| Maple Athletic Complex - Soccer Fields | \$200 per field/per day |
| Maple Park | \$300 per day |
| Maple Skate Park | \$200 per day |

Picnic Shelter:

| | |
|-------------------------|---------------|
| 1/2 day (4 hours) | \$25 |
| Full day (8 hours) | \$50 |
| Shingle Landing Park | \$500 per day |
| Sound Park | \$500 per day |
| Veteran's Memorial Park | \$200 per day |
| Walnut Island Park | \$200 per day |

Field Fees:

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

Recreation Team Sports:

| | |
|--------------------------------|-------------------------------------|
| Adult Softball (men and women) | \$250 per team |
| Adult Basketball | \$200 per team |
| Youth Basketball | \$40 per player/\$80 family maximum |
| Youth Cheerleading | \$40 per player/\$80 family maximum |
| Youth Flag Football | \$40 per player/\$80 family maximum |
| Youth Soccer (Fall and Spring) | \$40 per player/\$80 family maximum |
| Youth Tackle Football | \$40 per player/\$80 family maximum |
| Youth T-Ball/Baseball/Softball | \$40 per player/\$80 family maximum |
| Youth Volleyball | \$40 per player/\$80 family maximum |
| Non-Resident Adult Fee | \$80 per adult player |
| Non-Resident Youth Fee | \$80 per youth player |

| | |
|--|--------------------------------|
| Tournament Admission Fees- Under 5 & Participant | No charge |
| Tournament Admission Fees- Ages 6-12 | \$3 Not participating in sport |
| Tournament Admission Fees-13 and up | \$5 Not participating in sport |

Concessions:

| | |
|-------------------|---|
| County provided | Cost + 100% to 300% |
| County contracted | TBD by concession agreement with vendor |

Recreation Staff:

| | |
|--|---------------|
| Staff for Events (if required) - Park Attendant | \$25 per hour |
| Staff for Events (if required) - Park Superintendent | \$25 per hour |
| Staff for Events (if required) - Recreation Director | \$35 per hour |
| Staff for Events (if required) - Recreation Specialist | \$25 per hour |

REGISTER OF DEEDS

| | |
|--|--|
| Birth or Death Amendments (preparation) | \$10 |
| Birth or Death Amendments, NC Vital Records | \$15 payable to N.C. Vital Records Section |
| Birth or Death Legitimations County | \$10 |
| Birth or Death Legitimations State (via check) | \$10 |
| Birth or Death Record, Certified Copy | \$10 |
| Birth, Delayed Birth Applications | \$20 |
| Copies, Certified 1st page | \$5 plus \$2.00 each page of document |
| Copies, Uncertified | \$0.25 |
| Copies, Uncertified Plats (11"x17")-per page | \$0.50 |
| Copies, Uncertified Plats (11"x17")-per page VIA Mail or Fax | \$1 |
| Copies, Uncertified Plats (18"x24")-per page | \$2 |
| Copies, Uncertified Plats (18"x24")-per page VIA Mail | \$3 |
| Copies, Uncertified VIA Mail | \$1 |
| Deeds of Trust and Mortgages | \$64 Minimum fee for pages 1-35 |
| Deeds of Trust and Mortgages per page for pages over 35 | \$4 |
| Deeds of Trust and Mortgages Additional (multi-instrument) | \$10 |
| Deeds of Trust and Mortgages Satisfaction/Cancellation | No charge |
| Highway Maps 1st page | \$21 |
| Highway Maps Additional Page(s) | \$5 |
| Highway Maps Certified Copy (per 1st page) | \$5 |
| Instrument, General | \$26 Minimum fee for pages 1-15 |
| Instrument, General per page for pages over 15 | \$4 |
| Instrument, General Additional (multi-instrument) | \$10 |
| Marriage License | \$60 |
| Marriage License Certified Copy | \$10 |
| Marriage License Corrections | \$10 |
| Notary Fee - Official County Business | No charge |

| | |
|--|--|
| Notary Fee - Other than County Business | \$10 per principal signature |
| Notary Oath | \$10 |
| Plats 1st page (GS 161-10) | \$21 |
| Plats Additional Page(s) | \$21 |
| Plats Certified Copy (per 1st page) | \$5 |
| Plats Certified Copy - each additional page after first page | \$2 |
| Uniform Commercial Code Fixture Filing Only 1-2 pages | \$38 |
| Uniform Commercial Code Fixture Filing Only 3-10 pages | \$45 |
| Uniform Commercial Code Fixture Filing Only over 10 pages | \$45 plus \$2.00 each additional page over |
| Excessive Recording Data - more than 20 distinct parties | \$2 each name over 20 - G.S. 161-10(a)(1) |
| Non-standard Fee | \$25 G.S. 161-14(b) |

SOIL CONSERVATION

Soil surveys/publications No charge

SHERIFF

| | |
|--|----------------------------------|
| Peddler License initial fee | \$35 |
| Peddler License renewal fee | \$20 |
| Noise permits | \$25 |
| Adult Entertainment Business Permit - New | \$100 |
| Adult Entertainment Business Permit - Renew | \$50 |
| Copies; uncertified black & white | \$0.10 single side/\$0.15 duplex |
| Copies; uncertified color | \$0.25 per page |
| Copies; Certified | \$1 |
| Copies; Certified - for official County business | No charge |
| Digital Media - Detention Interviews | \$10 |
| Entertainer's License - New | \$50 |
| Entertainer's License - Renew | \$25 |
| Fingerprint fee - Official County business | No charge |
| Fingerprint fee - other | \$5 |
| Handgun Purchase Permit | \$5 |
| Concealed Weapon Permit - New | \$90 |
| Concealed Weapon Permit - Renew | \$80 |
| Security Fee | \$60 Per Hour Per Deputy |
| Ordinance Violations | \$75 |

SOLID WASTE

| | |
|--|-----------------------------|
| Availability Fee - All other areas (Convenience Sites) | \$247 Per property per year |
| Availability Fee - Southern Outer Banks (Door-to-Door) | \$451 Per property per year |
| Tipping Fee - County residences and businesses | \$90 Per Ton |
| Tipping Fee - Out of County | \$100 Per Ton |

SENIOR CITIZENS CENTERS

| | |
|---|-----------------|
| Deposit, Rental of Senior Center Space (Refundable) | \$100 |
| Powells Point Bldg- Deposit | \$100 per event |
| Powells Point Bldg- Rent | \$100 per event |

TAX

| | |
|--|--|
| Public Copies - 1 sided | \$0.10 |
| Public Copies - 2 sided | \$0.15 |
| Public Copies - Color (Up to 8.5" X 14") | \$0.25 per side |
| Public Copies - Color (11" x 17") | \$0.50 per side |
| Aerial Tax Maps | \$8.00 |
| Subdivision Tax Maps | \$3.00 per sheet |
| Street Atlas | \$8.00 |
| Returned check/credit card/debit card/EFT/ACH fee - Tax payment | 10% Payment for Taxes; Minimum \$25.00 |
| Returned check/credit card/debit card/EFT/ACH fee - All other than Tax | \$35.00 All other than taxes |
| Property Record Card | \$0.50 each |

TOURISM

| | |
|---|---|
| Kansas City BBQ Contest Registration | \$300 per team - includes RV hookup fee |
| Event sponsorships | TBD per event |
| Co-op Advertising for Currituck County tourism related businesses in selected print ads | \$150 |
| Currituck Bulls & BBQ - Rodeo admission - Ages 13+ | \$15 Adv/\$20 Day of Event |
| Currituck Bulls & BBQ - Rodeo admission - Ages 6-12 | \$10 Adv/\$15 Day of Event |
| Currituck Bulls & BBQ - Rodeo admission - Ages 0-5 | No charge |
| Currituck Bulls & BBQ - Rodeo admission - Family (2 Adult/2 Under 12) | \$45 Advance sales only |
| Currituck Bulls & BBQ - Rodeo admission - BBQ Participants | No charge |

| | |
|---|---|
| Legacy Tours Whalehead Ages 0-5 | No charge |
| Legacy Tours Whalehead Ages 6-12 | \$5 |
| Legacy Tours Whalehead Ages 13-54 | \$7 |
| Legacy Tours Whalehead Ages 55+ | \$5 |
| Legacy Tours Whalehead Active Military | \$5 |
| Legacy Tours Wounded Warrior | No charge |
| Legacy Tours Whalehead Group Student | \$3 Coordinator/Bus Driver No charge |
| Legacy Tours Whalehead Group Adult | \$5 Coordinator/Bus Driver No charge |
| Legacy Tours Whalehead | No charge VIP tickets to encourage tourism Based on type of Tour and Resources |
| Specialty Tours | TBD involved |
| Corolla Cork & Craft | \$15 Event entry and tour of Whalehead |
| Legacy Tour with purchase of Corolla Cork & Craft admission | No charge Included with event |

Events requiring tent rentals or other structures on grounds

| | |
|---|---|
| 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 | Included with connection fee County staff installations |
| Water meter - Commercial/Multi-family - new service or aged/worn out | Paid by contractor Contractor installations |
| Labor per man hour | \$60 |
| Lid only | Actual cost + 20% |
| Lock | Actual cost + 20% |
| Meter - damaged/vandalized | Actual cost + 20% |
| Meter damage or tampering by contractor or developer | \$1,000 per occurrence |
| Meter accessibility charge | \$35 |
| Meter Box | Actual cost + 20% |
| Meter tampering fee - residential | \$125 |
| Meter testing fee | \$50 If meter accurate |
| Meter testing fee | No charge If more than 2.5% inaccurate |
| Pipe pressure/leakage retest | \$150 |
| Pipe pressure/leakage test | \$150 |
| Reconnection fee (after cutoff for nonpayment) | \$50 8AM - 5PM |
| Retrofit Meter | Actual cost + 20% |
| Returned check fee | \$35 |
| Road Bore | Actual cost + 20% |
| Sewer pipe repair | Actual cost + 20% |
| Sewer service tampering fee | Actual cost + \$75 |
| Special request meter reading | \$25 |
| Turn on/off fee 8 AM-5 PM work days, per occurrence | \$25 |
| Turn on/off fee afterhours/nonwork days, per occurrence | \$50 After normal working hours |
| Union half with nut | Actual cost + 20% |
| Yoke | Actual cost + 20% |
| Yoke valve with meter nut | Actual cost + 20% |
| Any unauthorized work or connection to Currituck County Water System or water mains without prior | \$1,000 to \$10,000 fine |

Mainland Water

Water usage

| | |
|---|---|
| Water Charge Fire Service (sprinkler systems) | Same as all other water consumption charges |
| Water Charge Local Government/Board of Education | Same as all other water consumption charges |
| Base rate to all customers - monthly | \$20.00 Effective 7/1/2021 |
| 2,000 gallons or less in addition to base rate per 1,000 gallons | \$0.00 Effective 7/1/2023 |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | \$4.99 Effective 7/1/2023 |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$6.10 Effective 7/1/2023 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$7.21 Effective 7/1/2023 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$8.32 Effective 7/1/2023 |
| > 20,000 gallons in addition to base rate per 1,000 gallons | \$9.42 Effective 7/1/2023 |

System Developmental Fees

| | | |
|--|------|---|
| Developmental Fee - Water | 3/4" | \$4,279 |
| Developmental Fee - Water | 1" | \$10,697 |
| Developmental Fee - Water | 2" | \$34,231 |
| Developmental Fee - Water | 3" | \$68,463 |
| Developmental Fee - Water | 4" | \$106,973 |
| Developmental Fee - Water | 6" | \$213,946 |
| Developmental Fee - Water | 8" | \$342,313 |
| Developmental Fee - Water | 10" | \$513,470 |
| Developmental Fee - Water - Centers of Worship | | \$3,000 |
| Developmental Fee - Water - 6" or greater Fire Service | | \$6,000 |
| Standalone irrigation meter development fee | 3/4" | \$1,000 All others actual Cost plus 20% |
| Standalone irrigation meter development fee | 1" | \$10,697 |
| Standalone irrigation meter development fee | 2" | \$34,231 |
| Standalone irrigation meter development fee | 3" | \$68,463 |
| Standalone irrigation meter development fee | 4" | \$106,973 |
| Standalone irrigation meter development fee | 6" | \$213,946 |
| Standalone irrigation meter development fee | 8" | \$342,313 |
| Standalone irrigation meter development fee | 10" | \$513,470 |

Water connection fees

| | |
|---|--|
| Water connection - contractor installs | No fee |
| Water connection fee, 3/4 inch | \$1,000 County staff installs connection |
| Water connection fee, 3/4 inch irrigation | \$1,000 |

| | |
|--|-------------------|
| Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback) | \$1,000 |
| Water connection fee, 3/4 inch fire service | \$1,000 |
| Water connection fee, >3/4 inch irrigation | Actual cost + 20% |
| Water connection fee > 3/4 inch | Actual cost + 20% |

County staff installs

connection

Other miscellaneous fees

| | |
|--------------------------------------|-----------|
| Fire hydrant meter | \$6,000 |
| Fire hydrant meter - Deposit | \$2,500 |
| Fire hydrant meter setup fee | \$50 |
| Fire hydrant tampering fee | \$5,500 |
| Valve tampering fee | \$5,500 |
| High-risk deposit (owner or renter) | \$200 |
| Open/reopen/transfer account | \$25 |
| Renter deposit | \$150 |
| Reread meter - our reading correct | \$25 |
| Reread meter - our reading incorrect | No charge |

or three months' billing of previous usage, whichever is greater

Mainland Sewer

Sewer usage

| | | |
|---|---------|--------------------|
| Sewer Utility Charge - Monthly Base Rate for all customers | \$40.00 | Effective 7/1/2022 |
| 2,000 gallons or less in addition to base rate per 1,000 gallons | \$0.00 | Effective 7/1/2023 |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | \$16.08 | Effective 7/1/2023 |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$19.65 | Effective 7/1/2023 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$23.22 | Effective 7/1/2023 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$26.80 | Effective 7/1/2023 |
| addition to base rate for all usage when | \$30.37 | Effective 7/1/2023 |

System Developmental Fees

| | | |
|---------------------------------------|----|---------------------------------------|
| Developmental Fee - Residential Sewer | \$ | 5,806 |
| Developmental Fee - Commercial Sewer | \$ | 5,806 Per Equivalent Residential Unit |

Other miscellaneous fees

| | | |
|------------------------------|----|----|
| Open/reopen/transfer account | \$ | 25 |
|------------------------------|----|----|

Ocean Sands Water and Sewer

Water usage

| | | |
|---|---------|--------------------|
| Water Charge Monthly Base Rate for all customers | \$20.00 | Effective 7/1/2021 |
| 2,500 gallons or less in addition to base rate in addition to base rate per 1,000 | \$3.88 | Effective 7/1/2023 |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | \$4.99 | Effective 7/1/2023 |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$6.10 | Effective 7/1/2023 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$7.21 | Effective 7/1/2023 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$8.32 | Effective 7/1/2023 |
| addition to base rate for all usage when monthly usage exceeds 20,000 gallons | \$9.42 | Effective 7/1/2023 |

Sewer usage

| | | |
|---|---------|--------------------|
| Sewer Charge Monthly Base Rate for all customers | \$13.00 | Effective 7/1/2023 |
| 2,500 gallons or less in addition to base rate in addition to base rate per 1,000 | \$7.76 | Effective 7/1/2023 |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | \$9.98 | Effective 7/1/2023 |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$12.20 | Effective 7/1/2023 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$14.41 | Effective 7/1/2023 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$16.63 | Effective 7/1/2023 |
| addition to base rate for all usage when monthly usage exceeds 20,000 gallons | \$18.85 | Effective 7/1/2023 |

System Developmental Fees

| | |
|--|--|
| Developmental Fees - Sewer - Residential | \$5,924 |
| Developmental Fees - Sewer - Commercial | \$5,924 per equivalent residential unit of 533 gallons per day |

| | | |
|---|------|-----------|
| Developmental Fees - Water | 3/4" | \$5,933 |
| Developmental Fees - Water | 1" | \$14,834 |
| Developmental Fees - Water | 2" | \$47,467 |
| Developmental Fees - Water | 3" | \$94,935 |
| Developmental Fees - Water | 4" | \$148,336 |
| Developmental Fees - Water | 6" | \$296,672 |
| Developmental Fees - Water | 8" | \$474,675 |
| Developmental Fees - Water | 10" | \$712,012 |
| Developmental Fee - Water - 6" Fire Service | | \$6,000 |

| | | | |
|---|------|---------|-------------------------------|
| Standalone irrigation meter development fee | 3/4" | \$1,000 | >3/4" is actual cost plus 20% |
|---|------|---------|-------------------------------|

| | | |
|---|-----|-----------|
| Standalone irrigation meter development fee | 1" | \$14,834 |
| Standalone irrigation meter development fee | 2" | \$47,467 |
| Standalone irrigation meter development fee | 3" | \$94,935 |
| Standalone irrigation meter development fee | 4" | \$148,336 |
| Standalone irrigation meter development fee | 6" | \$296,672 |
| Standalone irrigation meter development fee | 8" | \$474,675 |
| Standalone irrigation meter development fee | 10" | \$712,012 |

Water connection fees

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

Other miscellaneous fees

| | |
|----------------------------|---------|
| Fire hydrant tampering fee | \$5,500 |
| Valve tampering fee | \$5,500 |

Southern Outer Banks Water

Water usage

Pine Island

| | |
|--|---------------------|
| Water Charge - Pine Island Base Rate | \$30.00 month |
| Water Charge - Pine Island per 1,000 gallons | \$4.50 per 1000 gal |

Southern Outer Banks Water, except Pine Island

| | |
|---|---|
| Water Charge Monthly Base Rate for all customers, except Pine Island | \$20.00 Effective 7/1/2021 |
| 2,500 gallons or less in addition to base rate in addition to base rate per 1,000 | \$3.88 per 1000 gal./effective 7/1/2023 |
| 5,000 gallons or less in addition to base rate per 1,000 gallons | \$4.99 per 1000 gal./effective 7/1/2023 |
| 10,000 gallons or less in addition to base rate per 1,000 gallons | \$6.10 per 1000 gal./effective 7/1/2023 |
| 15,000 gallons or less in addition to base rate per 1,000 gallons | \$7.21 per 1000 gal./effective 7/1/2023 |
| 20,000 gallons or less in addition to base rate per 1,000 gallons | \$8.32 per 1000 gal./effective 7/1/2023 |
| addition to base rate for all usage when monthly usage exceeds 20,000 gallons | \$9.41 per 1000 gal./effective 7/1/2023 |

System Developmental Fees

| | | | |
|---|------|-----------|-------------------------------|
| Developmental Fees - Water | 3/4" | \$7,281 | |
| Developmental Fees - Water | 1" | \$18,202 | |
| Developmental Fees - Water | 2" | \$58,247 | |
| Developmental Fees - Water | 3" | \$116,493 | |
| Developmental Fees - Water | 4" | \$182,020 | |
| Developmental Fees - Water | 6" | \$364,041 | |
| Developmental Fees - Water | 8" | \$582,465 | |
| Developmental Fees - Water | 10" | \$873,698 | |
| Developmental Fee - Water - 6" Fire Service | | \$6,000 | |
| Developmental Fee - Centers of Worship | | \$3,000 | |
| Standalone irrigation meter development fee | 3/4" | \$1,000 | >3/4" is actual cost plus 20% |
| Standalone irrigation meter development fee | 1" | \$18,202 | |
| Standalone irrigation meter development fee | 2" | \$58,247 | |
| Standalone irrigation meter development fee | 3" | \$116,493 | |
| Standalone irrigation meter development fee | 4" | \$182,020 | |
| Standalone irrigation meter development fee | 6" | \$364,041 | |
| Standalone irrigation meter development fee | 8" | \$582,465 | |
| Standalone irrigation meter development fee | 10" | \$873,698 | |

Water connection fees

Southern Outer Banks Water, except Village of Ocean Hill

| | |
|--|--|
| Water connection - contractor installs | No fee |
| Water connection fee, 3/4 inch residential meter | \$1,000 County staff installs connection |
| Water connection fee > 3/4 inch | Actual cost + 20% County staff installs connection |
| Water connection fee, 3/4 inch fire service meter | \$1,000 County staff installs connection |
| Water connection fee, 3/4 inch irrigation meter | \$1,000 County staff installs connection |
| Water connection fee > 3/4 inch irrigation meter | Actual cost + 20% County staff installs connection |
| Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback) | \$1,000 |

Village of Ocean Hill

| | |
|--|--|
| Village of Ocean Hill Water connection fee, standard 3/4" meter, commercial | \$1,000 |
| Village of Ocean Hill Water connection fee, standard 3/4" meter, hotels/motels per two rooms | \$1,000 |
| Village of Ocean Hill Water connection fee, standard 3/4" meter, laundry | \$1,000 per 3 machines |
| Village of Ocean Hill Water connection fee, standard 3/4" meter, multifamily | \$1,000 (condos, cottage courts, apartments) |
| Village of Ocean Hill Water connection fee, standard 3/4" meter, restaurants | \$1,000 per 16 seats or fraction thereof |
| Village of Ocean Hill Water connection fee, standard 3/4" meter, sewer | \$700 |
| Village of Ocean Hill Water connection fee, standard 3/4" meter, single | \$1,000 |
| Irrigation meter, 3/4 inch, if existing water meter present to make connection (Piggyback) | \$1,000 |

Other miscellaneous fees

| | |
|----------------------------|---------|
| Renter Deposit | \$150 |
| Fire hydrant tampering fee | \$5,500 |
| Valve tampering fee | \$5,500 |

Adopted this 19th day of June 2023.

Chairman, Bob White

Clerk to the Board, Leean Walton

COUNTY OF CURRITUCK
 BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND
 Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------------------|---------------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| AD VALOREM TAXES | | | | | | | |
| Current Year Taxes | \$ 37,259,671 | \$ 37,505,112 | \$ 37,534,267 | \$ 38,060,940 | \$ 38,780,223 | \$ 47,020,141 | \$ - |
| Prior Years Taxes | 261,386 | - | - | 53,412 | - | - | - |
| Penalties & Interest | 93,790 | 90,000 | 90,000 | 73,819 | 94,000 | 94,000 | - |
| | 37,614,847 | 37,595,112 | 37,624,267 | 38,188,171 | 38,874,223 | 47,114,141 | - |
| OTHER TAXES AND LICENSES | | | | | | | |
| Animal Taxes | 13,659 | 13,500 | 13,500 | 14,133 | 13,800 | 13,800 | - |
| Marriage License | 28,380 | 27,000 | 27,000 | 21,535 | 28,000 | 28,000 | - |
| Franchise Taxes | 313,055 | 311,000 | 311,000 | 165,788 | 311,000 | 311,000 | - |
| Deed Stamp Excise Tax | 1,981,763 | 1,800,000 | 1,800,000 | 1,408,603 | 1,750,000 | 1,750,000 | - |
| Article 39 Sales Tax-Local Opt | 9,332,223 | 8,000,000 | 9,000,296 | 7,059,004 | 9,000,000 | 9,000,000 | - |
| Article 44 Sales Tax-Local Opt | 293 | - | - | 104 | - | - | - |
| Medicaid Hold Harmless Funds | 342,293 | 250,000 | 250,000 | 768,709 | - | - | - |
| | 12,011,666 | 10,401,500 | 11,401,796 | 9,437,876 | 11,102,800 | 11,102,800 | - |
| UNRESTRICTED INTERGOVERNMENTAL | | | | | | | |
| Gasoline Tax Refunds | 1,185 | 1,000 | 1,000 | 677 | 1,000 | 1,000 | - |
| Payment In Lieu Of Taxes | 219,186 | 44,000 | 44,000 | 3,820 | 43,800 | 43,800 | - |
| Beer & Wine Taxes | 112,484 | 115,000 | 115,000 | - | 115,000 | 115,000 | - |
| | 332,855 | 160,000 | 160,000 | 4,497 | 159,800 | 159,800 | - |
| RESTRICTED INTERGOVERNMENTAL | | | | | | | |
| Safe Roads Act | 3,863 | 3,500 | 3,500 | 3,219 | 3,500 | 3,500 | - |
| Crime Control Act | 13 | 7,500 | 7,500 | 8,821 | 7,500 | 7,500 | - |
| NC OPIOID Settlement | - | 101,634 | - | - | - | - | - |
| Court Facilities Fees | 77,027 | 75,000 | 75,000 | 91,254 | 80,000 | 80,000 | - |
| Jail Fees | 35,314 | 30,000 | 34,110 | 34,111 | 30,000 | 30,000 | - |
| Officer Fees | 100,284 | 90,000 | 90,000 | 80,502 | 100,000 | 100,000 | - |
| DSS Miscellaneous | - | 5,000 | 5,000 | 2,309 | 5,000 | 5,000 | - |
| Adoption Fees | - | - | - | 200 | - | - | - |
| Child Support App Fee | 370 | 300 | 300 | 360 | 300 | 300 | - |
| Adoption Assistance | - | 500 | 500 | - | 500 | 500 | - |
| Elderly & Disabled Transport | - | 6,500 | 6,500 | - | 6,500 | 6,500 | - |
| DSS Administration | 1,842,564 | 1,800,000 | 1,800,000 | 1,771,701 | 1,800,000 | 1,800,000 | - |
| Medical Transportation | 15,242 | 20,000 | 20,000 | 13,199 | 20,000 | 20,000 | - |
| IV-D Collections | 13,046 | 15,000 | 15,000 | 8,101 | 15,000 | 15,000 | - |
| NC Health Choice | - | 1,000 | 1,000 | - | 1,000 | 1,000 | - |
| ARRA - CA Medicaid Transportation | - | - | - | - | - | - | - |
| LIHEAP (Crisis Intervention) | - | - | - | - | - | - | - |
| Independent Liv - Links | 54,552 | 15,000 | 15,000 | 1,636 | 15,000 | 15,000 | - |
| Foster Care & Boarding Home | 35,609 | 50,000 | 50,000 | 98,284 | 50,000 | 50,000 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|-----------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Senior Center Grants | 8,096 | 4,806 | 4,806 | 4,010 | - | - | - |
| Nutrition Site | 24,860 | 20,000 | 20,000 | 13,397 | 24,000 | 24,000 | - |
| Emergency Management | 97,226 | 700 | 65,732 | 42,580 | - | - | - |
| FEMA - Public Assistance | 600,954 | - | - | 179,306 | - | - | - |
| Cares Act (Coronavirus Aid...) | - | - | - | 45,000 | - | - | - |
| Cama Administration | 2,070 | 5,000 | 5,000 | 16,200 | 5,000 | 5,000 | - |
| Soil Conservation | 21,101 | 26,600 | 26,600 | - | 20,984 | 20,984 | - |
| Community Based Alternatives | 104,985 | 104,985 | 104,985 | 103,985 | 103,985 | 103,985 | - |
| SCS State Match | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | - |
| HCBG In Home | 39,812 | 63,855 | 63,855 | 48,172 | 63,855 | 63,855 | - |
| Support Our Students | - | - | - | - | - | - | - |
| ROD Records Management Grant | - | - | 4,166 | 4,166 | - | - | - |
| Sheriff Grants | 127,316 | - | 7,500 | 309,676 | - | 500,167 | - |
| | 3,207,904 | 2,450,480 | 2,429,654 | 2,883,789 | 2,355,724 | 2,855,891 | - |
| PERMITS AND FEES | | | | | | | |
| Homeowners Recovery Fees | 5,780 | 7,500 | 7,500 | 5,695 | 6,000 | 6,000 | - |
| Cama Permits | 16,275 | 10,000 | 10,000 | 8,509 | 10,000 | 10,000 | - |
| Animal Control Fees | 1,108 | 800 | 800 | 870 | 800 | 800 | - |
| Animal Services Grants | - | - | - | - | - | - | - |
| Grants - COOP Extension | - | - | 4,095 | - | - | - | - |
| Miscellaneous Grants | 234,489 | 220,000 | 220,000 | 4,467 | - | - | - |
| Ambulance Service | 1,674,554 | 1,000,000 | 1,150,000 | 1,515,867 | 1,500,000 | 1,500,000 | - |
| Beach Parking Permits | 648,124 | 300,000 | 310,000 | 295,445 | 640,000 | 640,000 | - |
| Administration & Filing Fees | 765,656 | 807,237 | 807,237 | 786,570 | - | - | - |
| Peddler Solicitor License | 280 | 500 | 500 | 153 | 140 | 140 | - |
| Excessive False Fire Alarm | - | - | - | - | - | - | - |
| Inspection Fees | - | - | - | - | - | - | - |
| Wellness Fees | - | - | 36,746 | 20,323 | - | - | - |
| Rezoning Fees | 304,749 | 350,000 | 350,000 | 194,788 | 250,000 | 250,000 | - |
| Building Permits | 1,197,998 | 1,200,000 | 1,200,000 | 1,156,265 | 1,200,000 | 1,200,000 | - |
| Re-Inspection Fees | 62,775 | 50,000 | 50,000 | 54,050 | 50,000 | 50,000 | - |
| Fire Inspection Fees | 400 | - | - | 200 | 200 | 200 | - |
| Planning Fees | 67,362 | 65,000 | 65,000 | 72,650 | 70,000 | 70,000 | - |
| Zoning/Ordinance Violation Fee | - | - | - | 200 | - | - | - |
| Sheriff Fees | 12,002 | 10,000 | 10,000 | 7,440 | 10,000 | 10,000 | - |
| | 4,991,552 | 4,021,037 | 4,221,878 | 4,123,492 | 3,737,140 | 3,737,140 | - |
| SALES AND SERVICES | | | | | | | |
| Rents | 124,254 | 132,664 | 145,364 | 153,142 | 125,000 | 125,000 | - |
| Lease revenue | 35,276 | - | - | - | - | - | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|-----------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Airport Fees | 94,086 | 84,778 | 84,778 | 90,956 | 84,778 | 84,778 | - |
| Airport Sale Of Materials | 12,688 | 10,000 | 10,000 | 16,172 | 15,000 | 15,000 | - |
| Rent - Parks & Rec Fields | 15,014 | 15,000 | 15,000 | 14,409 | 15,000 | 15,000 | - |
| Vending Sales | 11,686 | 9,000 | 9,000 | 8,860 | 10,000 | 10,000 | - |
| Senior Center Meals | - | - | - | 140 | - | - | - |
| EMS School Reimbursement | 19,981 | 20,000 | 20,000 | 15,302 | 20,000 | 20,000 | - |
| Animal Adoption Fees | 33,383 | 30,000 | 30,000 | 31,990 | 30,000 | 30,000 | - |
| Animal Reclaim Fees | 4,750 | 4,000 | 4,000 | 4,058 | 4,000 | 4,000 | - |
| Ems School Reimbursement | 6,095 | 3,500 | 3,500 | 10,975 | 5,000 | 5,000 | - |
| Rent - Coop Extension Bldg | 2,960 | 2,000 | 2,000 | 5,284 | 2,500 | 2,500 | - |
| Rent - 4H Cultural Ctr | 7,761 | 5,000 | 5,000 | 7,313 | 5,000 | 5,000 | - |
| Jail Housing | 25,293 | 25,000 | 25,000 | 26,729 | 25,000 | 25,000 | - |
| Sales Of Materials | 246 | 300 | 300 | 153 | 150 | 150 | - |
| Aviation Fuel Receipts | 596,282 | 400,000 | 590,384 | 556,600 | 500,000 | 500,000 | - |
| Sales Of Fixed Assets | 94,784 | 30,000 | 30,000 | 11,911 | - | 12,000 | - |
| 4H Day Camp | 20 | 20,000 | 20,000 | - | - | - | - |
| Community League-Flag Football | 4,430 | 4,500 | 4,950 | 5,040 | 4,800 | 4,800 | - |
| Community League-Cheerleading | 2,315 | 2,300 | 2,975 | 2,955 | 3,500 | 3,500 | - |
| Community League-Basketball | 7,980 | 8,000 | 8,000 | 8,470 | 7,500 | 7,500 | - |
| Community-Baseball/Softball | 12,440 | 11,500 | 11,500 | 12,220 | 11,500 | 11,500 | - |
| Community League - Soccer | 17,590 | 15,000 | 22,635 | 22,615 | 20,000 | 20,000 | - |
| Community-Adult Volleyball | 4,640 | 4,400 | 4,400 | 7,060 | 6,000 | 6,000 | - |
| Community - Adult Basketball | 780 | 1,100 | 1,100 | 818 | - | - | - |
| Community - Adult Softball | 3,580 | 1,400 | 1,400 | 780 | 1,400 | 1,400 | - |
| Tackle Football | 770 | 750 | 1,370 | 1,370 | 1,200 | 1,200 | - |
| | 1,139,084 | 840,192 | 1,052,656 | 1,015,322 | 897,328 | 909,328 | - |
| INVESTMENT EARNINGS | (463,714) | 200,000 | 424,648 | 825,841 | 291,630 | 291,630 | - |
| MISCELLANEOUS | | | | | | | |
| Maple Park Sponsors | 9,905 | 7,000 | 7,000 | 6,895 | 7,000 | 7,000 | - |
| Admission Fees - Parks & Rec | 4,122 | 5,000 | 5,000 | 5,992 | 5,000 | 5,000 | - |
| Returned Check Charge | 6,246 | 4,000 | 7,027 | 7,625 | 6,000 | 6,000 | - |
| Donations - EMS | 500 | - | - | - | - | - | - |
| Insurance Recovery | 51,979 | - | 73,192 | 77,785 | - | - | - |
| Miscellaneous | 5,459 | 5,000 | 5,000 | 5,409 | 5,000 | 5,019 | - |
| Donations - Sheriff | 9,350 | - | - | 2,000 | - | - | - |
| Donations - Coop Extension | 430 | - | - | 870 | - | - | - |
| Donations - Animal Control | 21,024 | - | - | 11,603 | - | - | - |

COUNTY OF CURRITUCK
 BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND
 Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|---------------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Donations - Senior Center | 100 | - | - | 40 | - | - | - |
| Donations - Airport | 500 | - | - | - | - | - | - |
| Donations - DSS | 26,058 | 10,000 | 29,600 | 27,809 | 20,000 | 7,981 | - |
| | 135,673 | 31,000 | 126,819 | 146,028 | 43,000 | 31,000 | - |
| TOTAL REVENUES | 58,969,867 | 55,699,321 | 57,441,718 | 56,625,016 | 57,461,645 | 66,201,730 | - |
| OTHER FINANCING SOURCES | | | | | | | |
| T F - OS/Crwn Pt N Watershed | 13,350 | 288,350 | 288,350 | - | - | - | - |
| T F - Fire Services | 1,468,122 | (1,624,203) | 1,660,303 | 1,660,313 | - | - | - |
| T F - Carova Beh Rd Serv Dist | 7,343 | 1,859 | 1,859 | 1,859 | - | 1,859 | - |
| T F - Occupancy Tax Fund | 4,325,707 | 5,360,489 | 5,687,581 | 4,154,347 | - | 5,447,339 | - |
| T F - Northwest Watershed | - | 142 | 142 | 142 | - | 142 | - |
| T F - Whalehead Watershed | 408,320 | 440,916 | 440,916 | 440,916 | - | 47,948 | - |
| T F - School Capital Fund | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | - |
| T F - Hog Brdg Ditch Watershd | 668 | 710 | 710 | 710 | - | 710 | - |
| T F - Moyock Watershed | 30,038 | 8,389 | 8,389 | 8,389 | 8,389 | 8,389 | - |
| T F - Capital Improvements Fnd | 950,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | 1,400,000 | - |
| Lease Liability Issued | 696,581 | - | - | - | - | - | - |
| ABC Profits Allocation | 1,374,258 | 600,000 | 800,000 | 620,111 | - | - | - |
| ABC Education Distributions | 77,525 | 35,000 | 35,000 | 28,833 | - | - | - |
| ABC Law Enforcement Distribution | 61,625 | 30,000 | 30,000 | 27,413 | - | - | - |
| T F - Transfer Tax Capital Fd | 3,284,679 | 3,138,834 | 3,138,834 | 3,138,834 | 2,477,050 | 2,822,050 | - |
| Fund Balance Appropriated | - | 2,558,569 | 3,851,352 | - | - | - | - |
| | 14,098,216 | 13,239,055 | 18,343,436 | 12,481,867 | 3,885,439 | 11,128,437 | - |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 73,068,083 | \$ 68,938,376 | \$ 75,785,154 | \$ 69,106,883 | \$ 61,347,084 | \$ 77,330,167 | \$ - |

COUNTY OF CURRITUCK
APPROPRIATION BY DEPARTMENT
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------------|------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 368,098 | \$ 511,284 | \$ 511,284 | \$ 478,636 | \$ 523,803 | \$ 523,803 | \$ - |
| FICA Expense | 25,703 | 35,119 | 35,119 | 29,638 | 35,496 | 35,496 | - |
| Health Insurance Expense | 48,022 | 59,365 | 58,365 | 57,948 | 65,300 | 59,625 | - |
| Retirement Expense | 59,638 | 92,235 | 92,235 | 86,346 | 99,733 | 99,733 | - |
| Retiree Health Insurance | 220,815 | 230,000 | 230,000 | 230,000 | - | 230,000 | - |
| | 722,276 | 928,003 | 927,003 | 882,568 | 724,332 | 948,657 | - |
| Operations | | | | | | | |
| Telephone & Postage | 10,293 | 12,730 | 22,730 | 15,929 | 14,810 | 14,810 | - |
| Data Transmission | 456 | 420 | 420 | 415 | 480 | 480 | - |
| Travel | 177 | 2,000 | 2,000 | 855 | 2,000 | 2,000 | - |
| Training & Education | 2,170 | 2,500 | 2,500 | 1,200 | 2,500 | 2,500 | - |
| Repairs & Maintenance | - | - | - | - | - | - | - |
| Vehicle Maintenance | 127 | - | 111 | 110 | 200 | 1,400 | - |
| Equipment Lease | 4,380 | 4,600 | 4,600 | 3,584 | 4,600 | 4,600 | - |
| Advertising | 535 | 1,500 | 4,500 | 1,420 | 1,800 | 1,800 | - |
| Promotional Efforts | 21,585 | 33,500 | 41,000 | 36,950 | 34,500 | 34,500 | - |
| Fuel | 214 | 1,000 | 1,000 | 361 | 1,000 | 1,000 | - |
| Supplies | 6,863 | 7,000 | 6,500 | 6,534 | 7,000 | 7,000 | - |
| Workers Compensation | 903 | 1,854 | 1,854 | 1,854 | - | 2,130 | - |
| Contracted Services | 13 | - | - | - | - | - | - |
| Records Management | 3,009 | 4,000 | 7,500 | 3,509 | 8,800 | 8,800 | - |
| Dues & Subscriptions | 34,942 | 35,530 | 37,030 | 36,813 | 39,332 | 39,692 | - |
| Software License Fee | 1,326 | 1,300 | 1,300 | 1,179 | 1,300 | 1,300 | - |
| Professional Services | 2,178 | 14,700 | 14,700 | 9,764 | 13,200 | 19,200 | - |
| | 89,171 | 122,634 | 147,745 | 120,477 | 131,522 | 141,212 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total Administration | \$ 811,447 | \$ 1,050,637 | \$ 1,074,748 | \$ 1,003,045 | \$ 855,854 | \$ 1,089,869 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------|------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 198,970 | \$ 216,539 | \$ 216,539 | \$ 155,288 | \$ 181,203 | \$ 181,203 | \$ - |
| FICA Expense | 11,350 | 17,669 | 17,669 | 11,213 | 14,987 | 13,862 | - |
| Insurance Expense | 18,667 | 23,746 | 23,746 | 21,737 | 26,120 | 23,850 | - |
| Retirement Expense | 31,878 | 39,064 | 39,064 | 27,424 | 34,501 | 34,501 | - |
| | 260,865 | 297,018 | 297,018 | 215,662 | 256,811 | 253,416 | - |
| Operations | | | | | | | |
| Telephone & Postage | 460 | 1,380 | 1,380 | 496 | 1,000 | 1,000 | - |
| Travel | - | 3,500 | 3,500 | 2,012 | 3,500 | 3,500 | - |
| Training & Education | 1,407 | 3,500 | 2,000 | 1,960 | 3,500 | 3,500 | - |
| Supplies | 5,793 | 2,500 | 4,000 | 3,179 | 3,000 | 3,000 | - |
| Workers Compensation | 506 | 887 | 887 | 887 | - | 966 | - |
| Dues & Subscriptions | 10,572 | 13,500 | 13,500 | 11,074 | 14,000 | 14,000 | - |
| Professional Services | 90,290 | 75,000 | 200,000 | 144,022 | 125,000 | 125,000 | - |
| | 109,028 | 100,267 | 225,267 | 163,630 | 150,000 | 150,966 | - |
| Total Legal | \$ 369,893 | \$ 397,285 | \$ 522,285 | \$ 379,292 | \$ 406,811 | \$ 404,382 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------------|------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salary Paid To Officials | \$ 102,000 | \$ 102,000 | \$ 102,000 | \$ 93,500 | \$ 102,000 | \$ 102,000 | \$ - |
| FICA Expense | 7,803 | 7,805 | 7,805 | 7,803 | 7,805 | 7,805 | - |
| | 109,803 | 109,805 | 109,805 | 101,303 | 109,805 | 109,805 | - |
| Operations | | | | | | | |
| Telephone & Postage | 2,520 | 2,940 | 2,940 | 2,520 | 2,940 | 2,940 | - |
| Data Transmission | 3,193 | 3,360 | 3,360 | 2,903 | 3,360 | 3,360 | - |
| Travel | 10,420 | 14,000 | 12,000 | 9,028 | 14,000 | 7,000 | - |
| Training & Education | - | - | - | - | 7,500 | 7,500 | - |
| Fees Paid To Officials | - | 1,400 | 1,400 | - | - | - | - |
| Supplies | 1,194 | 1,200 | 1,200 | 1,064 | 1,200 | 1,200 | - |
| Professional Services | 8,950 | 50,750 | 50,139 | 20,736 | 72,502 | 73,010 | - |
| OSD Reserve | 7,500 | 7,500 | 7,500 | 2,727 | 7,500 | 7,500 | - |
| | 33,777 | 81,150 | 78,539 | 38,978 | 109,002 | 102,510 | - |
| Total Governing Body | \$ 143,580 | \$ 190,955 | \$ 188,344 | \$ 140,281 | \$ 218,807 | \$ 212,315 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salary Paid To Officials | \$ 1,899 | \$ 3,700 | \$ 5,500 | \$ 4,486 | \$ 3,780 | \$ 3,780 | \$ - |
| Salaries | 92,365 | 94,458 | 94,458 | 86,579 | 96,009 | 96,009 | - |
| Salaries - Part Time | 5,315 | 6,657 | 6,657 | 3,720 | 59,482 | 9,360 | - |
| Poll Workers | 13,021 | 15,130 | 23,130 | 22,359 | 18,045 | 43,200 | - |
| FICA Expense | 7,150 | 9,174 | 9,924 | 7,485 | 13,565 | 11,655 | - |
| Insurance Expense | 19,912 | 23,746 | 23,689 | 21,078 | 26,120 | 23,850 | - |
| Retirement Expense | 15,218 | 17,040 | 17,040 | 15,619 | 18,280 | 18,281 | - |
| | <u>154,880</u> | <u>169,905</u> | <u>180,398</u> | <u>161,326</u> | <u>235,281</u> | <u>206,135</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 3,803 | 5,000 | 4,200 | 2,272 | 5,000 | 5,000 | - |
| Travel | 1,639 | 11,000 | 6,400 | 2,935 | 24,382 | 24,382 | - |
| Fees Paid To Princt Officials | - | - | - | - | - | - | - |
| Repairs & Maintenance | 68 | 300 | 900 | 248 | 2,000 | 2,000 | - |
| Rent | 1,556 | 1,300 | 1,346 | 1,345 | 2,200 | 2,200 | - |
| Advertising | 801 | 1,100 | 1,326 | 723 | 3,000 | 3,000 | - |
| Supplies | 3,616 | 8,252 | 11,042 | 10,317 | 64,000 | 51,000 | - |
| Elections Hava Grant Supplies | - | - | - | - | - | - | - |
| Ballot Programs & Imprint | 3,415 | 8,000 | 14,588 | 14,587 | 17,023 | 17,023 | - |
| Workers Compensation | 1,380 | 1,618 | 1,618 | 1,618 | - | 2,363 | - |
| Contracted Services | 15,697 | 16,200 | 20,944 | 20,745 | 25,471 | 25,471 | - |
| Dues & Subscriptions | - | 310 | - | - | 360 | 360 | - |
| | <u>31,975</u> | <u>53,080</u> | <u>62,364</u> | <u>54,790</u> | <u>143,436</u> | <u>132,799</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | - | - | - | 13,000 | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,000</u> | <u>-</u> |
| Total Elections | <u>\$ 186,855</u> | <u>\$ 222,985</u> | <u>\$ 242,762</u> | <u>\$ 216,116</u> | <u>\$ 378,717</u> | <u>\$ 351,934</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------|------------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 516,250 | \$ 654,887 | \$ 654,887 | \$ 588,671 | \$ 661,567 | \$ 676,068 | \$ - |
| Temporary Services | 10,138 | 15,727 | 15,727 | 11,843 | 15,725 | 15,725 | - |
| FICA Expense | 37,703 | 51,303 | 51,303 | 42,852 | 51,812 | 52,922 | - |
| Insurance Expense | 90,062 | 118,730 | 115,230 | 113,981 | 130,600 | 128,724 | - |
| Retirement Expense | 88,150 | 118,142 | 118,142 | 106,196 | 125,961 | 125,961 | - |
| | 742,303 | 958,789 | 955,289 | 863,543 | 985,665 | 999,400 | - |
| Operations | | | | | | | |
| Telephone & Postage | 5,031 | 6,000 | 6,000 | 5,068 | 5,880 | 5,880 | - |
| Data Transmission | 456 | 1,000 | 1,000 | 415 | 960 | 960 | - |
| Travel | 2,834 | 6,750 | 13,550 | 4,420 | 10,000 | 10,000 | - |
| Training & Education | 3,236 | 7,000 | 13,500 | 5,041 | 10,000 | 10,000 | - |
| Repairs & Maintenance | - | - | - | - | 700 | 700 | - |
| Advertising | 280 | 1,000 | 1,000 | - | 1,000 | 1,000 | - |
| Supplies | 12,790 | 15,000 | 15,000 | 10,517 | 15,000 | 15,000 | - |
| Safekeeping Fees | 2,300 | 5,000 | 5,000 | 2,182 | 5,000 | 5,000 | - |
| Workers Compensation | 941 | 1,201 | 1,201 | 1,201 | 1,201 | 1,719 | - |
| Contracted Services | 1,972 | 26,000 | 50,000 | 34,447 | 42,000 | 42,000 | - |
| Credit Card Fees | 66,638 | 50,000 | 32,000 | 16,419 | 18,000 | 18,000 | - |
| Dues & Subscriptions | 1,530 | 2,800 | 2,800 | 1,042 | 1,700 | 1,700 | - |
| Software License Fee | - | - | 11,700 | 3,476 | 248 | 12,298 | - |
| Insurance & Bonds | 175 | 200 | 200 | 191 | 250 | 250 | - |
| Professional Services | 55,774 | 63,000 | 63,000 | 60,530 | 65,000 | 69,350 | - |
| | 153,957 | 184,951 | 215,951 | 144,949 | 176,939 | 193,857 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | - | 10,000 | 10,000 | - | - | - | - |
| | - | 10,000 | 10,000 | - | - | - | - |
| Total Finance | \$ 896,260 | \$ 1,153,740 | \$ 1,181,240 | \$ 1,008,492 | \$ 1,162,604 | \$ 1,193,257 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------------|--------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 352,433 | \$ 414,368 | \$ 414,368 | \$ 382,979 | \$ 419,537 | \$ 419,537 | \$ - |
| Temporary Services | 1,782 | - | - | - | - | - | - |
| FICA Expense | 25,849 | 31,700 | 31,700 | 28,061 | 32,095 | 32,095 | - |
| Insurance Expense | 60,193 | 83,111 | 82,361 | 77,131 | 91,420 | 83,475 | - |
| Retirement Expense | 60,182 | 74,752 | 74,752 | 69,090 | 79,879 | 79,879 | - |
| | 500,439 | 603,931 | 603,181 | 557,261 | 622,931 | 614,986 | - |
| Operations | | | | | | | |
| Telephone & Postage | 1,993 | 1,400 | 2,150 | 1,551 | 1,400 | 1,400 | - |
| Data Transmission/Wan | 13,461 | 14,784 | 14,784 | 13,786 | 14,620 | 14,620 | - |
| Travel | 898 | 1,700 | 5,100 | 2,847 | 4,100 | 4,100 | - |
| Training & Education | 17,064 | 8,400 | 8,400 | 8,334 | 5,300 | 5,300 | - |
| Repairs & Maintenance | - | 2,000 | 2,000 | 1,960 | 2,000 | 2,000 | - |
| Vehicle Maintenance | - | - | - | - | - | 1,000 | - |
| Gas, Oil, etc. | - | - | - | - | - | 3,000 | - |
| Supplies | 15,928 | 11,000 | 38,926 | 28,132 | 15,000 | 15,000 | - |
| Workers Compensation | 650 | 1,500 | 1,500 | 1,500 | - | 1,711 | - |
| Contracted Services | 32,799 | 67,828 | 56,910 | 35,070 | 83,735 | 183,735 | - |
| Dues & Subscriptions | 500 | 779 | 779 | 240 | 950 | 950 | - |
| Software License Fees | 350,132 | 382,267 | 417,722 | 395,138 | 509,795 | 509,795 | - |
| | 433,425 | 491,658 | 548,271 | 488,558 | 636,900 | 742,611 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 69,286 | 23,000 | 22,663 | 9,394 | 47,000 | 83,000 | - |
| BOC Meeting Room Technology | 100 | 165,000 | 254,000 | 15,914 | 15,000 | 254,000 | - |
| | 69,386 | 188,000 | 276,663 | 25,308 | 62,000 | 337,000 | - |
| Total Information Technology | \$ 1,003,250 | \$ 1,283,589 | \$ 1,428,115 | \$ 1,071,127 | \$ 1,321,831 | \$ 1,694,597 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 124,133 | \$ 208,805 | \$ 197,319 | \$ 160,722 | \$ 252,938 | \$ 249,427 | \$ - |
| Temporary Services | 8,957 | - | - | - | - | - | - |
| FICA Expense | 9,348 | 15,973 | 15,973 | 11,069 | 19,350 | 19,081 | - |
| Insurance Expense | 14,643 | 30,672 | 36,658 | 35,618 | 48,160 | 47,700 | - |
| Retirement Expense | 21,207 | 37,668 | 37,668 | 29,035 | 40,791 | 47,492 | - |
| | <u>178,288</u> | <u>293,118</u> | <u>287,618</u> | <u>236,444</u> | <u>361,239</u> | <u>363,700</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 2,172 | 1,200 | 3,200 | 1,322 | 2,500 | 2,500 | - |
| Vehicle Maintenance | - | - | - | - | - | 1,000 | - |
| Travel | - | 1,000 | 1,000 | 382 | 1,000 | 1,000 | - |
| Training & Education | 1,115 | 2,000 | 2,000 | 485 | 2,000 | 2,000 | - |
| Supplies | 13,294 | 3,500 | 26,441 | 23,329 | 4,000 | 4,000 | - |
| Wellness Program | 10,579 | 25,000 | 36,746 | 35,548 | 20,000 | 20,000 | - |
| Workers Compensation | 232 | 750 | 750 | 750 | - | 943 | - |
| Employee Assistance | 8,578 | 6,204 | 8,704 | 7,846 | 8,900 | 8,900 | - |
| Professional Services | 32,520 | 75,000 | 71,500 | 11,222 | 42,000 | - | - |
| | <u>68,490</u> | <u>114,654</u> | <u>150,341</u> | <u>80,884</u> | <u>80,400</u> | <u>40,343</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | 5,559 | 5,559 | - | - | - |
| | <u>-</u> | <u>-</u> | <u>5,559</u> | <u>5,559</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Human Resources | <u>\$ 246,778</u> | <u>\$ 407,772</u> | <u>\$ 443,518</u> | <u>\$ 322,887</u> | <u>\$ 441,639</u> | <u>\$ 404,043</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 308,530 | \$ 358,075 | \$ 358,075 | \$ 312,873 | \$ 375,314 | \$ 375,314 | \$ - |
| FICA Expense | 22,061 | 27,391 | 27,391 | 22,649 | 28,710 | 28,710 | - |
| Insurance Expense | 75,466 | 83,111 | 83,111 | 83,110 | 91,420 | 83,475 | - |
| Retirement Expense | 52,674 | 64,597 | 64,597 | 56,442 | 71,459 | 71,461 | - |
| | 458,731 | 533,174 | 533,174 | 475,074 | 566,903 | 558,960 | - |
| Operations | | | | | | | |
| Telephone & Postage | 15,874 | 24,800 | 28,800 | 26,911 | 29,000 | 29,000 | - |
| Travel | - | 2,000 | 2,000 | 393 | 2,000 | 2,000 | - |
| Training & Education | 1,025 | 2,500 | 2,500 | 456 | 2,500 | 2,500 | - |
| Fees Paid To Officials | 300 | 700 | 700 | 327 | 700 | 700 | - |
| Repairs & Maintenance | - | - | - | - | - | - | - |
| Vehicle Maintenance | 1,949 | 2,200 | 2,200 | 2,108 | 2,500 | 2,500 | - |
| Equipment Lease | - | - | - | - | - | - | - |
| Advertising | 1,055 | 2,000 | 2,000 | 1,972 | 2,500 | 2,500 | - |
| Fuel | 2,612 | 2,800 | 2,800 | 2,408 | 3,500 | 3,500 | - |
| Supplies | 24,401 | 28,000 | 30,000 | 28,856 | 30,500 | 30,500 | - |
| Workers Compensation | 668 | 825 | 825 | 825 | - | 1,909 | - |
| Contracted Services | - | 6,000 | - | - | - | - | - |
| Credit Card Fees | - | - | 36,000 | 31,702 | 28,000 | 38,000 | - |
| Motor Vehicle Tx Fees | 108,716 | 105,000 | 105,000 | 102,512 | 115,000 | 115,000 | - |
| Dues & Subscriptions | 100 | 100 | 100 | 100 | 100 | 100 | - |
| Insurance & Bonds | 175 | 200 | 200 | 191 | 200 | 200 | - |
| Tax Refunds | 113 | 500 | 500 | 453 | 500 | 500 | - |
| In Rem Foreclosure | (2,803) | 3,500 | 3,500 | 1,130 | 3,500 | 3,500 | - |
| | 154,185 | 181,125 | 217,125 | 200,344 | 220,500 | 232,409 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total Tax | <u>\$ 612,916</u> | <u>\$ 714,299</u> | <u>\$ 750,299</u> | <u>\$ 675,418</u> | <u>\$ 787,403</u> | <u>\$ 791,369</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 644,551 | \$ 853,414 | \$ 853,414 | \$ 650,129 | \$ 586,848 | \$ 537,901 | \$ - |
| FICA Expense | 49,005 | 65,286 | 65,286 | 49,691 | 44,893 | 41,149 | - |
| Insurance Expense | 110,182 | 189,968 | 187,968 | 122,563 | 169,780 | 149,063 | - |
| Retirement Expense | 107,855 | 153,957 | 153,957 | 116,371 | 111,735 | 102,417 | - |
| | <u>911,593</u> | <u>1,262,625</u> | <u>1,260,625</u> | <u>938,754</u> | <u>913,256</u> | <u>830,530</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 7,691 | 8,820 | 8,820 | 6,951 | 8,800 | 8,800 | - |
| Data Transmission | 2,331 | 960 | 2,460 | 1,927 | 2,800 | 2,800 | - |
| Utilities | 52,140 | 65,200 | 65,200 | 55,401 | 70,000 | 70,000 | - |
| Travel | - | 4,500 | 4,500 | 1,282 | 4,500 | 4,500 | - |
| Training & Education | 829 | 3,650 | 3,650 | 861 | 3,650 | 3,650 | - |
| Repairs & Maintenance | 53,913 | 40,000 | 45,060 | 22,937 | 65,000 | 65,000 | - |
| Vehicle Maintenance | 6,857 | 12,000 | 12,000 | 9,779 | 12,000 | 12,000 | - |
| Street Signs | 4,862 | 4,500 | 4,500 | 1,806 | 5,000 | 5,000 | - |
| Equipment Maintenance | 602 | 3,400 | 700 | - | 1,700 | 1,700 | - |
| Advertising | - | 1,000 | 1,000 | - | 1,000 | 1,000 | - |
| Fuel | 20,525 | 18,500 | 26,000 | 18,678 | 35,000 | 35,000 | - |
| Equipment Fuel | - | 250 | 250 | - | 250 | 250 | - |
| Supplies | 47,885 | 53,000 | 63,000 | 43,262 | 60,000 | 60,000 | - |
| Supplies - Beach Parking | 12,940 | 18,000 | 18,000 | 16,215 | - | 7,500 | - |
| Stormwater Supplies | 255 | 3,000 | 3,000 | - | 3,000 | - | - |
| Signs | - | - | - | - | - | 10,000 | - |
| Uniforms | 6,136 | 7,800 | 9,800 | 5,473 | 9,500 | 9,500 | - |
| Workers Compensation | 16,008 | 17,328 | 17,328 | 17,328 | - | 18,988 | - |
| Contracted Services | 270,837 | 358,236 | 338,936 | 273,611 | 349,366 | 285,386 | - |
| Contract Services - Coa | 20,261 | 32,256 | 21,156 | 8,825 | 35,996 | 35,996 | - |
| Dues & Subscription | 1,815 | 1,310 | 1,310 | 940 | 2,000 | 2,000 | - |
| Software License Fee | 1,585 | 1,200 | 1,700 | 1,585 | 3,200 | - | - |
| Professional Services | 2,700 | 27,500 | 27,500 | - | 10,000 | 50,000 | - |
| | <u>530,172</u> | <u>682,410</u> | <u>675,870</u> | <u>486,861</u> | <u>682,762</u> | <u>689,070</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 105,355 | - | 49,509 | 49,495 | 92,500 | 16,000 | - |
| Projects | 375,610 | 1,313,500 | 1,323,745 | 556,621 | 730,500 | 345,000 | - |
| | <u>480,965</u> | <u>1,313,500</u> | <u>1,373,254</u> | <u>606,116</u> | <u>823,000</u> | <u>361,000</u> | <u>-</u> |
| Total Public Works | <u>\$ 1,922,730</u> | <u>\$ 3,258,535</u> | <u>\$ 3,309,749</u> | <u>\$ 2,031,731</u> | <u>\$ 2,419,018</u> | <u>\$ 1,880,600</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 125,564 | \$ 289,440 | \$ 289,440 | \$ 162,408 | \$ 353,506 | \$ 267,844 | \$ - |
| FICA Expense | 9,653 | 22,143 | 22,143 | 12,536 | 27,044 | 20,490 | - |
| Insurance Expense | 20,045 | 47,492 | 45,992 | 27,278 | 65,300 | 35,775 | - |
| Retirement Expense | 23,065 | 52,215 | 52,215 | 30,163 | 67,308 | 50,997 | - |
| | 178,327 | 411,290 | 409,790 | 232,385 | 513,158 | 375,106 | - |
| Operations | | | | | | | |
| Telephone & Postage | - | 500 | 500 | 38 | 500 | 500 | - |
| Data Transmission | - | 480 | 480 | - | 400 | 400 | - |
| Travel | - | 325 | 325 | - | 325 | 325 | - |
| Training & Education | 260 | 1,200 | 1,200 | 1,156 | 1,200 | 1,200 | - |
| Vehicle Maintenance | 1,464 | 1,000 | 1,000 | 57 | 2,200 | 2,200 | - |
| Fuel | 1,298 | 2,000 | 3,500 | 2,924 | 2,000 | 2,000 | - |
| Supplies | 1,983 | 2,000 | 2,000 | 1,529 | 2,000 | 5,000 | - |
| Uniforms | 419 | 500 | 500 | 426 | 500 | 500 | - |
| Workers Compensation | 210 | 750 | 750 | 750 | - | 812 | - |
| | 5,634 | 8,755 | 10,255 | 6,880 | 9,125 | 12,937 | - |
| Capital Outlay | - | - | - | - | - | 33,500 | - |
| | - | - | - | - | - | 33,500 | - |
| Total Public Utilities | \$ 183,961 | \$ 420,045 | \$ 420,045 | \$ 239,265 | \$ 522,283 | \$ 421,543 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------|-------------|-----------------|----------------|------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ - | \$ - | \$ - | \$ - | \$ 217,262 | \$ 194,008 | \$ - |
| FICA Expense | - | - | - | - | 16,620 | 14,841 | - |
| Insurance Expense | - | - | - | - | 26,120 | 23,850 | - |
| Retirement Expense | - | - | - | - | 41,367 | 36,940 | - |
| | - | - | - | - | 301,369 | 269,639 | - |
| Operations | | | | | | | |
| Telephone & Postage | - | - | - | - | 2,600 | 2,600 | - |
| Data Transmission | - | - | - | - | 1,000 | 1,000 | - |
| Travel | - | - | - | - | 1,500 | 1,500 | - |
| Training & Education | - | - | - | - | 2,500 | 2,500 | - |
| Vehicle Maintenance | - | - | - | - | - | 500 | - |
| Advertising | - | - | - | - | 500 | 500 | - |
| Gas, Oil | - | - | - | - | 4,800 | 4,800 | - |
| Supplies | - | - | - | - | 5,000 | 8,500 | - |
| Uniforms | - | - | - | - | 350 | 350 | - |
| Workers Compensation | - | - | - | - | - | 1,457 | - |
| Professional Services | - | - | - | - | - | 10,000 | - |
| Contracted Services | - | - | - | - | 125 | 125 | - |
| Dues & Subscriptions | - | - | - | - | 500 | 500 | - |
| Software License Fee | - | - | - | - | 1,700 | 3,200 | - |
| | - | - | - | - | 20,575 | 37,532 | - |
| Capital Assets | | | | | | 10,000 | |
| Capital Outlay | - | - | - | - | - | 42,500 | - |
| | - | - | - | - | - | 42,500 | - |
| Total Engineering | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 321,944</u> | <u>\$ 349,671</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|-------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Repairs & Maint For Pub Wrks | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$ - | \$ - | \$ - |
| Contracts For Public Works | - | 25,000 | 25,000 | - | - | - | - |
| | - | 27,500 | 27,500 | - | - | - | - |
| Total Corolla ABC Store Operations | <u>\$ -</u> | <u>\$ 27,500</u> | <u>\$ 27,500</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 207,028 | \$ 225,435 | \$ 225,435 | \$ 208,961 | \$ 226,124 | \$ 226,124 | \$ - |
| FICA Expense | 14,274 | 17,246 | 17,246 | 14,450 | 17,298 | 17,298 | - |
| Insurance Expense | 52,764 | 59,365 | 59,365 | 58,098 | 65,300 | 59,625 | - |
| Retirement Expense | 35,321 | 48,434 | 48,434 | 37,697 | 131,072 | 49,040 | - |
| Supplemental Pension | 4,997 | 6,500 | 6,500 | 3,074 | 6,000 | 6,000 | - |
| | <u>314,384</u> | <u>356,980</u> | <u>356,980</u> | <u>322,280</u> | <u>445,794</u> | <u>358,087</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 2,045 | 1,500 | 1,500 | 1,466 | 2,000 | 2,000 | - |
| Travel | 1,479 | 3,000 | 900 | 871 | 3,000 | 3,000 | - |
| Training & Education | 1,350 | 2,000 | 600 | 545 | 2,000 | 2,000 | - |
| Repairs & Maintenance | 355 | - | - | - | 500 | 500 | - |
| Equipment Lease | 554 | 7,008 | 7,008 | 6,118 | 7,100 | 7,100 | - |
| Supplies | 4,822 | 8,300 | 5,528 | 5,124 | 6,000 | 6,000 | - |
| Workers Compensation | 414 | 1,250 | 1,250 | 1,250 | 1,250 | 1,578 | - |
| Data Processing | 24,828 | 26,800 | 24,828 | 24,828 | 32,000 | 32,000 | - |
| Records Management | 24,978 | 25,000 | 34,119 | 2,560 | 10,000 | 10,000 | - |
| ROD Record Management Grant | - | - | 4,166 | 2,182 | - | - | - |
| Microfilm Processing | 1,843 | 3,000 | 1,700 | 716 | 3,000 | 3,000 | - |
| Dues & Subscriptions | 375 | - | 425 | 425 | 500 | 500 | - |
| Insurance & Bonds | 263 | 300 | 300 | 287 | 275 | 275 | - |
| Excise Tax On Deeds | 971,060 | 900,000 | 900,000 | 641,774 | 750,000 | 750,000 | - |
| Floodplain Mapping Fees | - | - | - | - | - | - | - |
| Children'S Trust Funds | 2,365 | 2,250 | 2,250 | 1,631 | 2,400 | 2,400 | - |
| Domestic Violence Center | 14,190 | 13,500 | 13,500 | 9,785 | 14,500 | 14,500 | - |
| Debt Service - Principle Lease | 6,062 | - | - | - | - | - | - |
| Debt Service - Interest | 473 | - | - | - | - | - | - |
| | <u>1,057,456</u> | <u>993,908</u> | <u>998,074</u> | <u>699,562</u> | <u>834,525</u> | <u>834,853</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 19,395 | - | - | - | - | - | - |
| | <u>19,395</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Register of Deeds | <u>\$ 1,391,235</u> | <u>\$ 1,350,888</u> | <u>\$ 1,355,054</u> | <u>\$ 1,021,842</u> | <u>\$ 1,280,319</u> | <u>\$ 1,192,940</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Telephone & Postage - Other | \$ 114 | \$ 125 | \$ 125 | \$ 59 | \$ 150 | \$ 150 | \$ - |
| Telephone & Postage | 430 | 450 | 450 | 222 | 475 | 475 | - |
| Utilities - Other | 9,980 | 15,000 | 15,000 | 8,845 | 15,000 | 15,000 | - |
| Utilities - Court Facilities | 37,544 | 55,000 | 55,000 | 33,275 | 55,000 | 55,000 | - |
| Repairs & Maintenance - Other | 1,805 | 9,500 | 9,500 | 2,164 | 9,500 | 9,500 | - |
| Repairs & Maint - Court/Jail | 9,559 | 22,500 | 20,500 | 10,180 | 22,500 | 22,500 | - |
| Rent - Ct Facilities | - | - | - | - | - | - | - |
| Supplies - Other | 950 | 3,500 | 3,500 | 1,140 | 3,500 | 3,500 | - |
| Supplies - Court Facility/Jail | 5,210 | 9,500 | 9,500 | 7,360 | 11,000 | 11,000 | - |
| Contracted Services - Other | 22,890 | 26,463 | 33,463 | 28,117 | 38,720 | 27,905 | - |
| Contracted Services - Crt/Jail | 80,322 | 93,732 | 106,232 | 92,497 | 112,131 | 93,559 | - |
| Professional Services - Other | 21,751 | - | - | - | - | - | - |
| | <u>190,555</u> | <u>235,770</u> | <u>253,270</u> | <u>183,859</u> | <u>267,976</u> | <u>238,589</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay - Ct/Jail Fac | - | - | 30,000 | 25,309 | - | 220,500 | - |
| | - | - | 30,000 | 25,309 | - | 220,500 | - |
| Total Court Facilities | <u>\$ 190,555</u> | <u>\$ 235,770</u> | <u>\$ 283,270</u> | <u>\$ 209,168</u> | <u>\$ 267,976</u> | <u>\$ 459,089</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|--------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 3,244,032 | \$ 4,397,254 | \$ 4,367,254 | \$ 3,946,461 | \$ 4,640,157 | \$ 5,053,960 | \$ - |
| Salaries - Overtime | 689,396 | 625,000 | 625,000 | 578,576 | 675,000 | 475,337 | - |
| Salaries - Part Time | 25,918 | 35,000 | 47,000 | 43,986 | 55,000 | 55,000 | - |
| Temporary Services | 38,143 | - | - | - | - | - | - |
| FICA Expense | 295,416 | 386,800 | 386,800 | 344,806 | 410,818 | 427,013 | - |
| Insurance Expense | 507,313 | 890,475 | 890,475 | 780,955 | 1,031,740 | 989,775 | - |
| Retirement Expense | 463,916 | 667,154 | 667,154 | 606,257 | 755,547 | 787,181 | - |
| Supplemental Retirement | 206,409 | 238,862 | 238,862 | 217,424 | 253,427 | 262,278 | - |
| Supp Retirement - Sheriff | 4,068 | 5,000 | 5,000 | 1,930 | 5,000 | 5,000 | - |
| Retiree Health Insur | 145,985 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | - |
| Law Enforcement Sep Allowance | 190,610 | 225,000 | 225,000 | 225,000 | 250,000 | 250,000 | - |
| | 5,811,206 | 7,650,545 | 7,632,545 | 6,925,395 | 8,256,689 | 8,485,544 | - |
| Operations | | | | | | | |
| Telephone & Postage | 19,221 | 19,680 | 17,680 | 16,306 | 20,000 | 20,000 | - |
| Data Transmission | 33,942 | 75,471 | 35,471 | 30,935 | 53,900 | 53,900 | - |
| Utilities | 2,323 | 4,020 | 3,520 | 2,013 | 600 | 6,000 | - |
| Travel | 18,570 | 46,575 | 36,575 | 35,161 | 32,650 | 33,000 | - |
| Training & Education | 32,671 | 25,800 | 30,800 | 29,907 | 48,100 | 48,100 | - |
| Repairs & Maintenance | 17,439 | 17,000 | 17,000 | 10,490 | 9,200 | 9,200 | - |
| Vehicle Maintenance | 313,000 | 160,000 | 244,361 | 191,954 | 230,000 | 230,000 | - |
| Rent | - | - | - | - | - | - | - |
| Advertising | 229 | 500 | 500 | 87 | 500 | 500 | - |
| Promotional Efforts | 4,905 | 5,000 | 5,000 | 4,695 | 6,000 | 6,000 | - |
| Fuel | 295,130 | 235,000 | 290,000 | 280,057 | 248,000 | 300,000 | - |
| Supplies | 83,771 | 57,882 | 53,882 | 51,463 | 50,889 | 48,569 | - |
| Canine Supplies | 8,871 | 10,500 | 14,000 | 13,356 | 15,000 | 15,000 | - |
| Supplies - GHS Grant | 3,745 | - | 14,916 | 5,573 | - | - | - |
| Uniforms | 86,438 | 69,890 | 47,890 | 44,065 | 75,750 | 85,630 | - |
| Workers Compensation | 98,090 | 63,908 | 63,908 | 63,908 | - | 81,794 | - |
| Contracted Services | 72,343 | 66,099 | 93,099 | 76,898 | 78,480 | 63,730 | - |
| Dues & Subscriptions | 1,173 | 1,300 | 1,300 | 922 | 1,000 | 1,000 | - |
| Insurance & Bonds | 425 | 305 | 305 | - | 305 | 305 | - |
| Software License Fee | 74,025 | 73,850 | 73,850 | 71,382 | 92,738 | 102,563 | - |
| Miscellaneous Information | - | 10,000 | 10,000 | - | 5,000 | 5,000 | - |
| Crime Control Act | 7,524 | 9,000 | 9,000 | 1,016 | 9,000 | 9,000 | - |
| Professional Services | 1,464 | 2,875 | 2,875 | 1,171 | 2,800 | 17,550 | - |
| | 1,175,299 | 954,655 | 1,065,932 | 931,359 | 979,912 | 1,136,841 | - |
| Capital Assets | | | | | | | |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------|--------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Capital Outlay | 596,293 | 353,647 | 725,120 | 697,405 | 1,231,425 | 1,151,548 | - |
| Capital - GHSP | 79,489 | - | 9,840 | 9,840 | - | - | - |
| Technology Over \$1,000 | - | - | - | - | - | - | - |
| | 675,782 | 353,647 | 734,960 | 707,245 | 1,231,425 | 1,151,548 | - |
| Total Sheriff | \$ 7,662,287 | \$ 8,958,847 | \$ 9,433,437 | \$ 8,563,999 | \$ 10,468,026 | \$ 10,773,933 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 1,103,514 | \$ 1,304,438 | \$ 1,221,138 | \$ 993,129 | \$ 1,378,896 | \$ 1,437,883 | \$ - |
| Salaries - Overtime | 68,935 | 144,550 | 144,550 | 64,297 | 148,939 | 61,502 | - |
| Holiday Pay | - | - | - | - | - | - | - |
| Salaries - Part Time | 1,115 | 17,919 | 17,919 | 13,432 | 39,423 | 39,423 | - |
| FICA Expense | 86,490 | 112,165 | 112,165 | 79,282 | 121,197 | 117,720 | - |
| Insurance Expense | 287,949 | 379,936 | 379,936 | 271,276 | 430,980 | 393,525 | - |
| Retirement Expense | 197,580 | 261,274 | 261,274 | 188,170 | 294,141 | 285,485 | - |
| | <u>1,745,583</u> | <u>2,220,282</u> | <u>2,136,982</u> | <u>1,609,586</u> | <u>2,413,576</u> | <u>2,335,538</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 2,749 | 2,820 | 2,820 | 2,509 | 2,820 | 2,820 | - |
| Utilities | 54,289 | 73,320 | 73,320 | 53,147 | 79,320 | 79,320 | - |
| Travel | 6,611 | 4,020 | 9,020 | 6,365 | 4,320 | 4,320 | - |
| Training & Education | 6,771 | 5,115 | 5,115 | 477 | 5,115 | 5,115 | - |
| Repairs & Maintenance | 17,737 | 25,000 | 28,800 | 17,528 | 30,000 | 30,000 | - |
| Vehicle Maintenance | 6,112 | 5,200 | 5,200 | 2,688 | 5,450 | 5,450 | - |
| Advertising | - | 450 | 450 | 447 | 1,300 | 1,300 | - |
| Fuel | 11,126 | 13,500 | 13,500 | 9,529 | 14,150 | 14,150 | - |
| Supplies | 19,215 | 19,475 | 19,475 | 10,786 | 19,475 | 19,475 | - |
| Canine Supplies | - | - | - | - | - | - | - |
| Uniforms | 18,290 | 13,500 | 13,500 | 3,334 | 14,150 | 14,150 | - |
| Unemployment Compensation | - | - | - | - | - | - | - |
| Workers Compensation | 16,781 | 21,012 | 21,012 | 21,012 | - | 21,327 | - |
| Contracted Services | 120,911 | 132,053 | 202,053 | 147,362 | 186,825 | 187,327 | - |
| Meals | 113,269 | 138,000 | 136,500 | 102,750 | 142,000 | 142,000 | - |
| Dues & Subscription | 420 | 360 | 360 | - | 420 | 420 | - |
| Insurance & Bonds | 2,585 | 2,600 | 2,676 | 2,675 | 2,800 | 2,800 | - |
| Software License Fee | 9,163 | 9,896 | 9,896 | 9,621 | 11,500 | 11,500 | - |
| Professional Services | 133,444 | 146,650 | 152,650 | 121,715 | 155,000 | 155,000 | - |
| | <u>539,473</u> | <u>612,971</u> | <u>696,347</u> | <u>511,945</u> | <u>674,645</u> | <u>696,474</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 49,527 | - | 52,065 | 33,543 | 34,750 | 34,750 | - |
| | <u>49,527</u> | <u>-</u> | <u>52,065</u> | <u>33,543</u> | <u>34,750</u> | <u>34,750</u> | <u>-</u> |
| Total Detention Center | <u>\$ 2,334,583</u> | <u>\$ 2,833,253</u> | <u>\$ 2,885,394</u> | <u>\$ 2,155,074</u> | <u>\$ 3,122,971</u> | <u>\$ 3,066,762</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 363,668 | \$ 434,326 | \$ 434,326 | \$ 392,213 | \$ 438,954 | \$ 438,954 | \$ - |
| Salaries - Part Time | 24,455 | 34,447 | 34,447 | 26,791 | 34,447 | 34,447 | - |
| Temporary Services | 127 | - | - | - | - | - | - |
| FICA Expense | 28,381 | 35,859 | 35,859 | 30,491 | 36,215 | 36,215 | - |
| Insurance Expense | 92,815 | 130,603 | 124,403 | 110,216 | 143,660 | 131,175 | - |
| Retirement Expense | 62,095 | 78,350 | 78,350 | 70,756 | 83,577 | 83,577 | - |
| | <u>571,541</u> | <u>713,585</u> | <u>707,385</u> | <u>630,467</u> | <u>736,853</u> | <u>724,368</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 2,985 | 3,540 | 3,540 | 2,723 | 3,540 | 3,540 | - |
| Data Transmission | 3,799 | 3,825 | 3,825 | 3,457 | 3,825 | 3,825 | - |
| Utilities | 35,882 | 38,900 | 38,900 | 37,459 | 38,900 | 38,900 | - |
| Travel | 266 | 2,900 | 2,900 | 1,063 | 2,900 | 2,900 | - |
| Training & Education | 505 | 4,000 | 4,000 | 1,619 | 4,000 | 4,000 | - |
| Fees Paid To Officials | 450 | 1,200 | 1,200 | 218 | 1,200 | 1,200 | - |
| Repairs & Maintenance | 3,926 | 1,000 | 1,000 | 936 | 1,000 | 1,000 | - |
| Vehicle Maintenance | 3,542 | 5,400 | 12,400 | 9,272 | 12,400 | 12,400 | - |
| Advertising | - | 500 | 500 | 387 | 500 | 500 | - |
| Fuel | 10,857 | 7,500 | 13,700 | 10,354 | 9,000 | 9,000 | - |
| Office Supplies | 1,399 | 2,600 | 2,600 | 2,186 | 2,600 | 2,600 | - |
| Technology Under \$1,000 | - | 700 | 700 | - | - | - | - |
| Building Supplies | 2,312 | 10,000 | 10,000 | 2,783 | 10,000 | 10,000 | - |
| Pet Supplies/Meds/Pet Food | 35,269 | 27,610 | 27,610 | 20,234 | 30,750 | 30,750 | - |
| Uniforms | 2,467 | 2,950 | 2,950 | 1,253 | 2,950 | 2,950 | - |
| Workers Compensation | 3,185 | 4,122 | 4,122 | 4,122 | - | 6,444 | - |
| Rabies Vaccination | 1,260 | 5,200 | 5,200 | - | 5,200 | 5,200 | - |
| Contracted Services | 3,411 | 10,940 | 10,940 | 6,878 | 10,940 | 10,940 | - |
| Professional Services | 28,603 | 56,796 | 49,796 | 40,773 | 58,400 | 58,400 | - |
| Software License Fee | 1,795 | 3,330 | 3,330 | 2,056 | 3,330 | 3,330 | - |
| | <u>141,913</u> | <u>193,013</u> | <u>199,213</u> | <u>147,773</u> | <u>201,435</u> | <u>207,879</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | - | 40,000 | 75,860 | 42,810 | 45,000 | 45,000 | - |
| | <u>-</u> | <u>40,000</u> | <u>75,860</u> | <u>42,810</u> | <u>45,000</u> | <u>45,000</u> | <u>-</u> |
| Total Animal Services and Control | <u>\$ 713,454</u> | <u>\$ 946,598</u> | <u>\$ 982,458</u> | <u>\$ 821,050</u> | <u>\$ 983,288</u> | <u>\$ 977,247</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------------|-----------------|-----------------|-----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Travel | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200 | \$ - |
| Fees Paid To Officials | 150 | - | - | - | - | 150 | - |
| Supplies | - | 100 | 100 | - | - | 100 | - |
| Software License Fee | 2,350 | 2,350 | 2,350 | 2,350 | - | 2,400 | - |
| | <u>2,500</u> | <u>2,450</u> | <u>2,450</u> | <u>2,350</u> | <u>-</u> | <u>2,850</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Jury Commission | <u>\$ 2,500</u> | <u>\$ 2,450</u> | <u>\$ 2,450</u> | <u>\$ 2,350</u> | <u>\$ -</u> | <u>\$ 2,850</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 2,699,871 | \$ 3,118,208 | \$ 2,935,665 | \$ 2,553,148 | \$ 3,010,124 | \$ 3,090,624 | \$ - |
| Salaries - Overtime | 680,427 | 600,000 | 775,000 | 666,869 | 700,000 | 522,249 | - |
| Temporary Services | 105,004 | 120,000 | 160,000 | 139,573 | 130,000 | 130,000 | - |
| FICA Expense | 255,084 | 280,054 | 283,114 | 247,487 | 293,778 | 286,337 | - |
| Insurance Expense | 539,951 | 688,634 | 645,574 | 582,475 | 783,600 | 715,500 | - |
| Retirement Expense | 658,245 | 638,758 | 638,758 | 577,826 | 703,541 | 684,867 | - |
| | <u>4,938,582</u> | <u>5,445,654</u> | <u>5,438,111</u> | <u>4,767,378</u> | <u>5,621,043</u> | <u>5,429,577</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 17,001 | 14,964 | 16,964 | 15,813 | 22,000 | 22,000 | - |
| Data Transmission | 14,248 | 16,500 | 16,500 | 11,431 | 18,000 | 18,000 | - |
| Travel | 6,597 | 5,900 | 5,900 | 3,907 | 12,454 | 12,454 | - |
| Training & Education | 6,474 | 11,485 | 12,485 | 11,261 | 17,480 | 17,170 | - |
| Public Education | 237 | 1,000 | 1,000 | 944 | 1,000 | 1,000 | - |
| Fees Paid To Officials | 2,550 | 3,600 | 3,600 | 2,236 | 3,600 | 3,600 | - |
| Repairs & Maintenance | 1,020 | 2,500 | 3,500 | 2,633 | 3,000 | 3,000 | - |
| Vehicle Maintenance | 68,889 | 60,000 | 144,000 | 93,770 | 85,000 | 85,000 | - |
| Advertising | - | 1,000 | - | - | 1,000 | 1,000 | - |
| Fuel | 101,789 | 67,000 | 122,000 | 117,827 | 102,000 | 102,000 | - |
| Supplies | 14,502 | 10,000 | 10,000 | 9,492 | 16,720 | 16,720 | - |
| Ambulance Supplies | 110,925 | 85,000 | 144,000 | 130,395 | 138,684 | 138,684 | - |
| Uniforms | 17,003 | 21,300 | 24,300 | 23,925 | 91,300 | 91,300 | - |
| Unemployment Compensation | - | - | - | - | - | - | - |
| Workers Compensation | 114,153 | 98,107 | 98,107 | 98,107 | - | 57,271 | - |
| Volunteer Assistance | 189 | 500 | - | - | 200 | 200 | - |
| Contracted Services | 100,665 | 71,000 | 171,000 | 36,180 | 165,500 | 169,478 | - |
| Dues & Subscriptions | 3,368 | 2,897 | 3,097 | 2,898 | 3,500 | 3,500 | - |
| Software License Fee | 16,875 | 15,000 | 15,000 | 14,610 | 17,000 | 17,000 | - |
| Professional Services | 2,615 | 33,620 | 1,820 | 1,775 | 3,810 | 3,810 | - |
| Billing Fees | 55,118 | 55,000 | 115,000 | 93,978 | 120,000 | 120,000 | - |
| | <u>654,218</u> | <u>576,373</u> | <u>908,273</u> | <u>671,182</u> | <u>1,058,248</u> | <u>1,102,571</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 235,059 | 285,500 | 740,810 | 158,879 | 1,284,289 | 946,486 | - |
| | <u>235,059</u> | <u>285,500</u> | <u>740,810</u> | <u>158,879</u> | <u>1,284,289</u> | <u>946,486</u> | <u>-</u> |
| Total Emergency Medical Services | <u>\$ 5,827,859</u> | <u>\$ 6,307,527</u> | <u>\$ 7,087,194</u> | <u>\$ 5,597,439</u> | <u>\$ 7,963,580</u> | <u>\$ 7,478,634</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 108,001 | \$ 146,050 | \$ 146,050 | \$ 127,629 | \$ 148,007 | \$ 148,007 | \$ - |
| FICA Expense | 7,546 | 11,172 | 11,172 | 9,445 | 11,322 | 11,322 | - |
| Insurance Expense | 16,810 | 23,746 | 23,746 | 18,920 | 26,120 | 23,850 | - |
| Retirement Expense | 18,428 | 26,347 | 26,347 | 23,024 | 28,181 | 28,181 | - |
| | <u>150,785</u> | <u>207,315</u> | <u>207,315</u> | <u>179,018</u> | <u>213,630</u> | <u>211,360</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 2,439 | 2,002 | 2,002 | 1,434 | 2,492 | 2,492 | - |
| Data Transmission | 1,622 | 924 | 1,848 | 1,661 | 1,848 | 1,848 | - |
| Travel | 1,430 | 6,800 | 6,800 | 6,285 | 7,000 | 7,000 | - |
| Training & Education | 570 | 2,055 | 2,655 | 2,474 | 1,875 | 1,875 | - |
| Repairs & Maintenance | - | 500 | 500 | 25 | 500 | 500 | - |
| Vehicle Maintenance | - | 500 | 5,000 | 1,381 | 500 | 500 | - |
| Fuel | 765 | 2,000 | 2,000 | 978 | 2,000 | 2,000 | - |
| Supplies | 11,663 | 3,000 | 19,625 | 3,971 | 6,940 | 6,940 | - |
| Uniforms | - | 500 | 500 | 325 | 500 | 500 | - |
| Workers Compensation | 251 | 1,500 | 1,500 | 1,500 | - | 2,015 | - |
| Contracted Services | 77,833 | 45,113 | 79,096 | 47,288 | 67,270 | 56,382 | - |
| Dues & Subscription | 595 | 760 | 1,160 | 1,089 | 800 | 800 | - |
| Software License Fee | 84 | 900 | 900 | 96 | 100 | 100 | - |
| Professional Services | 2,068 | 2,112 | 2,112 | 1,920 | - | - | - |
| | <u>99,320</u> | <u>68,666</u> | <u>125,698</u> | <u>70,427</u> | <u>91,825</u> | <u>82,952</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 70,862 | 50,000 | 64,300 | 6,872 | 50,000 | 88,000 | - |
| | <u>70,862</u> | <u>50,000</u> | <u>64,300</u> | <u>6,872</u> | <u>50,000</u> | <u>88,000</u> | <u>-</u> |
| Total Emergency Management | <u>\$ 320,967</u> | <u>\$ 325,981</u> | <u>\$ 397,313</u> | <u>\$ 256,317</u> | <u>\$ 355,455</u> | <u>\$ 382,312</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|--------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 515,917 | \$ 633,077 | \$ 633,077 | \$ 555,904 | \$ - | \$ 766,429 | \$ - |
| Salaries - Overtime | 84,495 | 100,000 | 100,000 | 75,579 | - | 45,803 | - |
| FICA Expense | 44,580 | 56,050 | 56,050 | 47,147 | - | 62,138 | - |
| Insurance Expense | 105,136 | 189,968 | 189,792 | 157,700 | - | 202,725 | - |
| Retirement Expense | 102,532 | 132,173 | 132,173 | 113,920 | - | 154,647 | - |
| | 852,660 | 1,111,268 | 1,111,092 | 950,250 | - | 1,231,742 | - |
| Operations | | | | | | | |
| Telephone & Postage | 1,747 | 3,144 | 3,144 | 1,218 | 1,844 | 1,844 | - |
| Data Transmission | 969 | 960 | 960 | 454 | 960 | 960 | - |
| Utilities | 7,086 | 10,000 | 10,000 | 7,477 | 10,000 | 10,000 | - |
| Travel | 3,133 | 13,200 | 13,200 | 7,197 | 15,100 | 12,800 | - |
| Training & Education | 2,706 | 3,273 | 3,418 | 3,418 | 4,648 | 4,648 | - |
| Public Education | 500 | 500 | 500 | 129 | 3,000 | 3,000 | - |
| Repairs & Maintenance | 640 | 5,000 | 5,000 | - | 5,000 | 5,000 | - |
| Rent | - | 28,100 | 28,131 | 28,131 | 30,000 | 30,000 | - |
| Advertising | - | 1,500 | 1,500 | - | 1,500 | 500 | - |
| Supplies | 7,825 | 10,000 | 10,000 | 6,696 | 10,000 | 6,500 | - |
| Uniforms | 3,203 | 8,250 | 8,250 | 1,604 | 8,250 | 3,200 | - |
| Workers Compensation | 1,308 | 3,000 | 3,000 | 3,000 | - | 3,000 | - |
| Contracted Services | 260,583 | 246,700 | 246,190 | 75,319 | 279,700 | 284,620 | - |
| Dues & Subscriptions | 353 | 1,150 | 1,150 | 513 | 1,250 | 1,250 | - |
| Software License Fee | 22,577 | 37,550 | 37,550 | 33,973 | 36,400 | 53,400 | - |
| Professional Services | - | 4,750 | 4,750 | 136 | 5,000 | - | - |
| Debt Service - Principle Lease | 11,677 | - | - | - | - | - | - |
| Debt Service - Interest Lease | 16,785 | - | - | - | - | - | - |
| | 341,092 | 377,077 | 376,743 | 169,265 | 412,652 | 420,722 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 573,617 | - | 510 | - | 2,491,000 | 9,000 | - |
| | 573,617 | - | 510 | - | 2,491,000 | 9,000 | - |
| Total Communications | \$ 1,767,369 | \$ 1,488,345 | \$ 1,488,345 | \$ 1,119,515 | \$ 2,903,652 | \$ 1,661,464 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------|------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 588,522 | \$ 662,281 | \$ 662,281 | \$ 600,324 | \$ 685,437 | \$ 685,437 | \$ - |
| FICA Expense | 43,505 | 50,665 | 50,665 | 44,594 | 52,435 | 52,435 | - |
| Insurance Expense | 118,627 | 154,349 | 154,349 | 129,366 | 169,780 | 155,025 | - |
| Retirement Expense | 100,492 | 119,476 | 119,476 | 108,298 | 130,508 | 130,508 | - |
| | 851,146 | 986,771 | 986,771 | 882,582 | 1,038,160 | 1,023,405 | - |
| Operations | | | | | | | |
| Telephone & Postage | 6,227 | 5,300 | 5,300 | 5,242 | 6,890 | 6,890 | - |
| Data Transmission | 3,654 | 4,130 | 4,130 | 3,430 | 3,780 | 3,780 | - |
| Travel | 2,906 | 13,500 | 13,500 | 7,552 | 15,800 | 15,800 | - |
| Training & Education | 2,370 | 7,770 | 7,770 | 6,345 | 14,005 | 14,005 | - |
| Repairs & Maintenance | - | - | - | - | 5,000 | 5,000 | - |
| Vehicle Maintenance | 2,132 | 6,500 | 6,500 | 3,552 | 8,300 | 8,300 | - |
| Advertising | - | 300 | 300 | - | 300 | 300 | - |
| Fuel | 16,547 | 15,000 | 15,000 | 14,404 | 17,500 | 17,500 | - |
| Supplies | 8,829 | 8,250 | 8,250 | 6,532 | 10,500 | 8,500 | - |
| Uniforms | - | 2,000 | 2,000 | - | 2,600 | 2,600 | - |
| Workers Compensation | 1,184 | 1,600 | 1,600 | 1,600 | - | 1,330 | - |
| Contracted Services | 545 | 5,550 | 5,550 | 463 | 5,550 | 5,550 | - |
| Credit Card Fees | 19,570 | 24,000 | 24,000 | 9,676 | 15,000 | 15,000 | - |
| Dues & Subscriptions | 3,501 | 2,715 | 2,715 | 763 | 3,065 | 3,065 | - |
| Software License Fee | 2,180 | 2,800 | 3,364 | 3,024 | 4,500 | 279,500 | - |
| Homeowner'S Recovery Fund | 6,507 | 7,500 | 7,500 | 4,114 | 7,500 | 7,500 | - |
| Professional Services | 62 | 500 | 500 | - | 500 | 500 | - |
| | 76,214 | 107,415 | 107,979 | 66,697 | 120,790 | 395,120 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 52,857 | 40,000 | 40,000 | 29,225 | 310,000 | 135,000 | - |
| | 52,857 | 40,000 | 40,000 | 29,225 | 310,000 | 135,000 | - |
| Total Inspections | \$ 980,217 | \$ 1,134,186 | \$ 1,134,750 | \$ 978,504 | \$ 1,468,950 | \$ 1,553,525 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 52,426 | \$ 53,980 | \$ 53,980 | \$ 49,671 | \$ 67,702 | \$ 63,797 | \$ - |
| Salaries - Overtime | 26,161 | 25,000 | 31,000 | 25,001 | 90,000 | 90,000 | - |
| Salaries - Part Time | 39,440 | 48,289 | 48,289 | 38,392 | 19,047 | 19,047 | - |
| FICA Expense | 8,029 | 9,736 | 10,196 | 7,817 | 13,521 | 13,222 | - |
| Insurance Expense | 23,868 | 23,746 | 23,746 | 23,074 | 16,325 | 14,906 | - |
| Retirement Expense | 20,117 | 22,960 | 24,043 | 20,525 | 33,654 | 32,910 | - |
| | <u>170,041</u> | <u>183,711</u> | <u>191,254</u> | <u>164,480</u> | <u>240,249</u> | <u>233,882</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 579 | 1,020 | 1,020 | 408 | 1,020 | 1,020 | - |
| Data Transmission | 675 | 2,520 | 2,520 | - | 2,520 | 2,520 | - |
| Utilities | 7,094 | 6,780 | 6,780 | 5,659 | 6,780 | 6,780 | - |
| Travel | 1,672 | 8,001 | 7,101 | 2,692 | 10,400 | 10,400 | - |
| Training & Education | 1,914 | 3,500 | 3,500 | 3,424 | 6,050 | 6,050 | - |
| Public Education | - | 1,000 | 1,000 | 950 | 1,500 | 1,500 | - |
| Repairs & Maintenance | 4,020 | 5,000 | 3,000 | 2,733 | 5,000 | 5,000 | - |
| Vehicle Maintenance | - | 1,000 | 500 | 221 | 1,000 | 1,000 | - |
| Advertising | - | - | - | - | 500 | 500 | - |
| Fuel | 2,960 | 1,000 | 3,500 | 3,141 | 3,000 | 3,000 | - |
| Supplies | 7,478 | 8,000 | 14,200 | 12,875 | 23,100 | 23,100 | - |
| Uniforms | 14,013 | 1,000 | 1,200 | 1,180 | 24,000 | 24,000 | - |
| Workers Compensation | 282 | 1,122 | 1,122 | 1,122 | - | 2,406 | - |
| Contracted Services | 8,208 | 11,168 | 12,271 | 7,590 | 12,483 | 12,483 | - |
| Dues & Subscription | 509 | 624 | 2,324 | 2,272 | 2,124 | 2,124 | - |
| Software License Fee | - | 6,000 | - | - | - | - | - |
| | <u>49,404</u> | <u>57,735</u> | <u>60,038</u> | <u>44,267</u> | <u>99,477</u> | <u>101,883</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 36,054 | 17,500 | 9,800 | 7,159 | 21,000 | 11,000 | - |
| | <u>36,054</u> | <u>17,500</u> | <u>9,800</u> | <u>7,159</u> | <u>21,000</u> | <u>11,000</u> | <u>-</u> |
| Total County Fire Services | <u>\$ 255,499</u> | <u>\$ 258,946</u> | <u>\$ 261,092</u> | <u>\$ 215,906</u> | <u>\$ 360,726</u> | <u>\$ 346,765</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Carova Beach Vol Fire Department | \$ 250,460 | \$ 427,974 | \$ 427,974 | \$ 271,950 | \$ 4,654,350 | \$ 265,713 | \$ - |
| Crawford Vol Fire Department | 284,160 | 353,241 | 353,241 | 318,685 | 391,750 | 327,466 | - |
| Knotts Island Vol Fire Department | - | - | - | - | - | - | - |
| Lower Currituck Vol Fire Department | 374,215 | 326,510 | 326,510 | 321,650 | 450,600 | 408,694 | - |
| Moyock Vol Fire Department | 226,273 | 253,125 | 253,125 | 193,619 | 2,309,257 | 326,285 | - |
| Group Purchases: PPE & Insurance | 279,588 | 263,353 | 299,453 | 137,863 | 301,035 | 313,035 | - |
| | <u>1,414,696</u> | <u>1,624,203</u> | <u>1,660,303</u> | <u>1,243,767</u> | <u>8,106,992</u> | <u>1,641,193</u> | <u>-</u> |
| Total Volunteer Fire Departments | <u>\$ 1,414,696</u> | <u>\$ 1,624,203</u> | <u>\$ 1,660,303</u> | <u>\$ 1,243,767</u> | <u>\$ 8,106,992</u> | <u>\$ 1,641,193</u> | <u>\$ -</u> |

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

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------------|------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Telephone & Postage | \$ - | \$ 540 | \$ 540 | \$ - | \$ - | \$ - | \$ - |
| Data Transmission | - | - | - | - | 540 | 540 | - |
| Utilities | 78,291 | 95,000 | 95,000 | 65,911 | 95,000 | 95,000 | - |
| Repairs & Maint For Pub Wrks | 1,588 | 20,000 | 20,000 | 7,674 | 20,000 | 20,000 | - |
| Supplies For Public Works | 10,255 | 20,500 | 20,500 | 7,011 | 22,500 | 22,500 | - |
| Contracted Services | 21,537 | 76,104 | 76,104 | 50,980 | 107,136 | 107,136 | - |
| Workers Compensation | - | 1,350 | 1,350 | 1,350 | - | - | - |
| | 111,671 | 213,494 | 213,494 | 132,926 | 245,176 | 245,176 | - |
| Capital Assets | | | | | | | |
| Capital Outlay For Pwd | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total Public Safety Building | \$ 111,671 | \$ 213,494 | \$ 213,494 | \$ 132,926 | \$ 245,176 | \$ 245,176 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|------------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Medical Examiner | \$ 19,000 | \$ 35,000 | \$ 35,000 | \$ 12,436 | \$ 30,000 | \$ 30,000 | \$ - |
| | <u>19,000</u> | <u>35,000</u> | <u>35,000</u> | <u>12,436</u> | <u>30,000</u> | <u>30,000</u> | <u>-</u> |
| Total Medical Examiner | <u>\$ 19,000</u> | <u>\$ 35,000</u> | <u>\$ 35,000</u> | <u>\$ 12,436</u> | <u>\$ 30,000</u> | <u>\$ 30,000</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 51,006 | \$ 76,024 | \$ 76,024 | \$ 70,389 | \$ 132,568 | \$ 132,568 | \$ - |
| Salaries - Part Time | 53,252 | 71,916 | 71,916 | 51,773 | 72,929 | 74,618 | - |
| Temporary Services | - | - | - | - | - | - | - |
| FICA Expense | 7,929 | 11,320 | 11,320 | 9,100 | 15,717 | 15,853 | - |
| Insurance Expense | 10,781 | 11,873 | 11,873 | 11,873 | 26,120 | 23,850 | - |
| Retirement Expense | 8,709 | 13,715 | 13,715 | 12,698 | 25,241 | 25,241 | - |
| | <u>131,677</u> | <u>184,848</u> | <u>184,848</u> | <u>155,833</u> | <u>272,575</u> | <u>272,130</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 1,819 | 1,600 | 1,600 | 1,415 | 2,000 | 2,000 | - |
| Data Transmission | - | 1,100 | 1,100 | - | 1,100 | 1,100 | - |
| Utilities | 17,258 | 17,000 | 17,000 | 15,461 | 20,000 | 20,000 | - |
| Travel | 1,268 | 1,750 | 3,250 | 2,714 | 6,750 | 6,750 | - |
| Training & Education | 300 | 2,000 | 500 | 475 | 1,800 | 1,800 | - |
| Repairs & Maintenance | 7,747 | 5,600 | 5,600 | 2,329 | 13,000 | 13,000 | - |
| Vehicle Maintenance | 1,048 | 3,000 | 3,000 | 2,764 | 3,000 | 3,000 | - |
| Equipment Maintenance | 3,011 | 3,000 | 3,000 | 2,674 | 5,500 | 5,500 | - |
| Advertising & Public Relations | 19,196 | 20,000 | 30,000 | 28,583 | 30,000 | 30,000 | - |
| Fuel | 3,929 | 3,400 | 5,400 | 5,105 | 7,000 | 7,000 | - |
| Aviation Fuel | 467,552 | 250,000 | 400,000 | 388,103 | 550,000 | 550,000 | - |
| Equipment Fuel | - | - | - | - | - | - | - |
| Supplies | 10,681 | 6,500 | 6,500 | 4,729 | 6,500 | 6,500 | - |
| Credit Card Maintenance Fees | 13,781 | 9,000 | 14,000 | 14,358 | 18,000 | 18,000 | - |
| Uniforms | 920 | 700 | 700 | - | 1,200 | 1,200 | - |
| Workers Compensation | 201 | 2,141 | 2,141 | 2,141 | - | 2,797 | - |
| Contracted Services | 4,156 | 8,880 | 26,807 | 23,359 | 6,890 | 6,890 | - |
| Dues & Subscription | 190 | 1,720 | 1,720 | 1,434 | 2,889 | 2,889 | - |
| Professional Services | - | - | 73 | 73 | 150 | 150 | - |
| Insurance & Bonds | 3,879 | 4,500 | 4,500 | - | - | - | - |
| Software License Fee | - | - | - | - | - | - | - |
| | <u>556,936</u> | <u>341,891</u> | <u>526,891</u> | <u>495,717</u> | <u>675,779</u> | <u>678,576</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 42,098 | 27,000 | 27,000 | 11,886 | 50,000 | 86,000 | - |
| | <u>42,098</u> | <u>27,000</u> | <u>27,000</u> | <u>11,886</u> | <u>50,000</u> | <u>86,000</u> | <u>-</u> |
| Total Airport | <u>\$ 730,711</u> | <u>\$ 553,739</u> | <u>\$ 738,739</u> | <u>\$ 663,436</u> | <u>\$ 998,354</u> | <u>\$ 1,036,706</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|-----------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| HCCBG - Access Services | \$ 3,787 | \$ 10,017 | \$ 10,884 | \$ 7,146 | \$ 11,000 | \$ 11,000 | \$ - |
| Contracted Services | 12,875 | 38,575 | 38,575 | 14,397 | 38,575 | 38,575 | - |
| | 16,662 | 48,592 | 49,459 | 21,543 | 49,575 | 49,575 | - |
| Total Inter-County Transportation | \$ 16,662 | \$ 48,592 | \$ 49,459 | \$ 21,543 | \$ 49,575 | \$ 49,575 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------|------------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Contracted Services | \$ 57,422 | \$ 102,774 | \$ 102,774 | \$ 39,443 | \$ 96,664 | \$ 96,664 | \$ - |
| Total Forestry | <u>\$ 57,422</u> | <u>\$ 102,774</u> | <u>\$ 102,774</u> | <u>\$ 39,443</u> | <u>\$ 96,664</u> | <u>\$ 96,664</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 87,493 | \$ 93,057 | \$ 93,057 | \$ 84,859 | \$ 96,816 | \$ 93,057 | \$ - |
| FICA Expense | 6,148 | 7,119 | 7,119 | 6,006 | 7,406 | 7,119 | - |
| Insurance Expense | 21,562 | 23,746 | 23,746 | 23,746 | 26,120 | 23,850 | - |
| Retirement Expense | 14,939 | 16,788 | 16,788 | 15,309 | 18,435 | 17,718 | - |
| | <u>130,142</u> | <u>140,710</u> | <u>140,710</u> | <u>129,920</u> | <u>148,777</u> | <u>141,744</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 396 | 800 | 700 | 522 | 600 | 600 | - |
| Travel | 2,741 | 2,500 | 2,500 | 2,227 | 3,000 | 3,000 | - |
| Training & Education | 340 | 800 | 800 | 753 | 800 | 800 | - |
| Repairs & Maintenance | - | - | - | - | - | - | - |
| Vehicle Maintenance | 107 | 1,000 | 1,000 | 276 | 1,000 | 1,000 | - |
| Fuel | 1,658 | 1,900 | 1,900 | 1,669 | 2,090 | 2,090 | - |
| Supplies | 1,588 | 500 | 650 | 711 | 550 | 550 | - |
| Lab Tests | - | - | - | - | 200 | 200 | - |
| Conservation District | - | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | - |
| Workers Compensation | 177 | 1,350 | 1,350 | 1,350 | 1,350 | 1,567 | - |
| Contracted Services | 1,420 | 6,000 | 6,000 | 3,000 | 8,000 | 8,000 | - |
| Dues & Subscriptions | 1,816 | 2,740 | 2,690 | 2,198 | 2,740 | 2,740 | - |
| | <u>10,243</u> | <u>21,190</u> | <u>21,190</u> | <u>16,306</u> | <u>23,930</u> | <u>24,147</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Soil & Water Conservation | <u>\$ 140,385</u> | <u>\$ 161,900</u> | <u>\$ 161,900</u> | <u>\$ 146,226</u> | <u>\$ 172,707</u> | <u>\$ 165,891</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 94,917 | \$ 111,421 | \$ 111,421 | \$ 101,911 | \$ 118,259 | \$ 118,259 | \$ - |
| Salaries - Overtime | - | - | 500 | 295 | 500 | 500 | - |
| Salaries Part-Time | - | - | 11,115 | - | - | - | - |
| Temporary Services | 2,340 | 15,000 | 14,500 | 11,100 | 15,000 | 15,000 | - |
| FICA Expense | 7,500 | 9,671 | 10,521 | 9,026 | 10,195 | 10,233 | - |
| Insurance Expense | 32,217 | 35,619 | 35,619 | 35,618 | 39,180 | 35,775 | - |
| Retirement Expense | 16,786 | 20,101 | 20,101 | 18,385 | 22,516 | 22,612 | - |
| | <u>153,760</u> | <u>191,812</u> | <u>203,777</u> | <u>176,335</u> | <u>205,650</u> | <u>202,379</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 5,439 | 4,200 | 4,200 | 4,171 | 4,200 | 4,200 | - |
| Utilities | 27,199 | 35,000 | 35,000 | 29,871 | 38,000 | 38,000 | - |
| Travel | 1,084 | 1,750 | 1,750 | 1,405 | 1,750 | 1,750 | - |
| Camp Transportation | - | 1,000 | 1,000 | - | 2,300 | 2,300 | - |
| Training & Education | 1,630 | 4,000 | 2,500 | 674 | 4,000 | 4,000 | - |
| Repairs & Maintenance | 13 | 3,000 | 3,000 | - | 3,000 | 3,000 | - |
| Building Supplies | 5,365 | 6,500 | 6,500 | 5,270 | 6,500 | 6,500 | - |
| Vehicle Maintenance | 297 | 750 | 750 | 119 | 750 | 750 | - |
| Equipment Lease | 5,821 | 6,500 | 5,900 | 5,821 | 7,700 | 7,700 | - |
| Advertising | - | 500 | 500 | - | 500 | 500 | - |
| Fuel | 490 | 1,200 | 1,700 | 733 | 1,200 | 1,200 | - |
| Supplies | 9,336 | 10,000 | 11,600 | 10,009 | 10,000 | 10,000 | - |
| Supplies - CRD | 606 | 1,050 | 1,050 | 509 | 1,550 | 1,550 | - |
| Supplies - 4H | 5,201 | 5,000 | 5,000 | 4,602 | 5,000 | 5,000 | - |
| Supplies - Home Economics | 10,654 | 3,000 | 6,431 | 5,975 | 3,000 | 3,000 | - |
| Supplies - Agriculture | 3,691 | 3,700 | 3,700 | 3,257 | 3,700 | 3,700 | - |
| Supplies - 4H Day Camp | 1 | 9,600 | 2 | 2 | - | - | - |
| SHIIP Grant | - | - | 4,095 | - | - | - | - |
| Workers Compensation | 1,367 | 1,831 | 1,831 | 1,831 | - | 1,821 | - |
| Contracted Services | 12,655 | 19,473 | 17,106 | 11,115 | 19,537 | 19,537 | - |
| Contract Services-Ncsu Salary | 274,283 | 302,035 | 302,035 | 229,094 | - | 344,518 | - |
| Dues & Subscriptions | 1,524 | 2,000 | 2,000 | 1,342 | 2,000 | 2,000 | - |
| | <u>366,656</u> | <u>422,089</u> | <u>417,650</u> | <u>315,800</u> | <u>114,687</u> | <u>461,026</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | - | - | 10,729 | 10,729 | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,729</u> | <u>10,729</u> | <u>-</u> |
| Total Cooperative Extension | <u>\$ 520,416</u> | <u>\$ 613,901</u> | <u>\$ 621,427</u> | <u>\$ 492,135</u> | <u>\$ 331,066</u> | <u>\$ 674,134</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------------------|------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 75,985 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| FICA Expense | 5,813 | - | - | - | - | - | - |
| Insurance Expense | 10,781 | - | - | - | - | - | - |
| Retirement Expense | 12,989 | - | - | - | - | - | - |
| | 105,568 | - | - | - | - | - | - |
| Operations | | | | | | | |
| Telephone & Postage | 614 | - | - | - | - | - | - |
| Travel | 1,884 | - | - | - | - | - | - |
| Training & Education | 300 | - | - | - | - | - | - |
| Fees Paid To Officials | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - |
| Vehicle Maintenance | 1,994 | - | - | - | - | - | - |
| Fuel | 917 | - | - | - | - | - | - |
| Advertising | - | - | - | - | - | - | - |
| Promotional Efforts | 110,100 | - | - | - | - | - | - |
| Economic Development Incent | 14,305 | - | - | - | - | - | - |
| Supplies | 240 | - | - | - | - | - | - |
| County Newsletter | - | - | - | - | - | - | - |
| Workers Compensation | 158 | - | - | - | - | - | - |
| Contracted Services | 9,908 | - | - | - | - | - | - |
| Dues & Subscriptions | 7,443 | - | - | - | - | - | - |
| | 147,863 | - | - | - | - | - | - |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total Economic Development | \$ 253,431 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

This department was funded through June 30, 2022.

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------|--------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 726,808 | \$ 684,417 | \$ 684,417 | \$ 574,924 | \$ 703,233 | \$ 703,233 | \$ - |
| FICA Expense | 51,921 | 52,359 | 52,359 | 41,930 | 53,799 | 53,799 | - |
| Insurance Expense | 111,402 | 130,603 | 130,603 | 109,014 | 143,660 | 131,175 | - |
| Retirement Expense | 124,039 | 123,470 | 123,470 | 103,717 | 133,895 | 133,895 | - |
| | 1,014,170 | 990,849 | 990,849 | 829,585 | 1,034,587 | 1,022,102 | - |
| Operations | | | | | | | |
| Telephone & Postage | 4,272 | 5,500 | 5,500 | 3,023 | 6,800 | 6,800 | - |
| Data Transmission | - | 500 | 500 | 2 | 1,000 | 1,000 | - |
| Travel | 738 | 3,000 | 4,500 | 2,167 | 6,300 | 6,300 | - |
| Training & Education | 1,590 | 3,000 | 3,600 | 2,505 | 6,100 | 6,100 | - |
| Fees Paid To Officials | 4,000 | 7,500 | 5,000 | 3,109 | 7,300 | 7,300 | - |
| Repairs & Maintenance | - | - | - | - | - | - | - |
| Vehicle Maintenance | 6,671 | 4,000 | 4,000 | 1,226 | 5,000 | 5,000 | - |
| Advertising | 1,562 | 4,000 | 4,000 | 882 | 3,000 | 3,000 | - |
| Fuel | 3,604 | 2,500 | 2,900 | 2,195 | 5,000 | 5,000 | - |
| Supplies | 17,216 | 10,000 | 10,000 | 7,106 | 10,000 | 10,000 | - |
| Uniforms | - | 400 | 400 | - | 200 | 200 | - |
| Workers Compensation | 6,704 | 11,265 | 11,265 | 11,265 | - | 9,572 | - |
| Contracted Services | 425 | 1,000 | 1,000 | 463 | 1,000 | 1,000 | - |
| Dues & Subscriptions | 1,344 | 1,800 | 1,800 | 549 | 1,500 | 1,500 | - |
| Refunds | - | 500 | 500 | - | 500 | 500 | - |
| Software License Fee | 470 | 2,500 | 2,500 | 1,154 | 4,950 | 4,950 | - |
| Professional Services | 25,000 | 50,000 | 50,000 | 4,429 | 100,000 | 100,000 | - |
| | 73,596 | 107,465 | 107,465 | 40,075 | 158,650 | 168,222 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 26,429 | - | - | - | 31,000 | 31,000 | - |
| | 26,429 | - | - | - | 31,000 | 31,000 | - |
| Total Planning | \$ 1,114,195 | \$ 1,098,314 | \$ 1,098,314 | \$ 869,660 | \$ 1,224,237 | \$ 1,221,324 | \$ - |

| FY 2022 | FY 2023 | | | FY 2024 | | |
|---------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |

Operations

Contracted Services

| | | | | | | |
|------------|------------|------------|------------|------|------------|------|
| \$ 332,100 | \$ 386,765 | \$ 386,765 | \$ 327,057 | \$ - | \$ 390,000 | \$ - |
|------------|------------|------------|------------|------|------------|------|

Total Health

| | | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|-------------|
| <u>\$ 332,100</u> | <u>\$ 386,765</u> | <u>\$ 386,765</u> | <u>\$ 327,057</u> | <u>\$ -</u> | <u>\$ 390,000</u> | <u>\$ -</u> |
|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|-------------|

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Mental Health Center | \$ 49,012 | \$ 65,332 | \$ 65,332 | \$ 53,468 | \$ - | \$ - | \$ - |
| Retiree Benefits | - | 23,893 | 23,893 | 23,892 | - | 23,893 | - |
| Total Mental Health | <u>\$ 49,012</u> | <u>\$ 89,225</u> | <u>\$ 89,225</u> | <u>\$ 77,360</u> | <u>\$ -</u> | <u>\$ 23,893</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|--------------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 1,742,311 | \$ 2,084,895 | \$ 2,054,895 | \$ 1,631,259 | \$ 2,171,500 | \$ 2,126,941 | \$ - |
| Salaries - Overtime | 26,005 | 35,000 | 35,000 | 35,588 | 50,715 | 50,715 | - |
| FICA Expense | 130,257 | 162,174 | 162,174 | 122,277 | 170,007 | 166,598 | - |
| Insurance Expense | 309,730 | 498,666 | 498,666 | 321,236 | 561,580 | 512,775 | - |
| Retirement Expense | 298,927 | 382,429 | 382,429 | 298,401 | 423,113 | 414,629 | - |
| Retiree Health Insur | 109,951 | 92,164 | 92,164 | 92,164 | 92,164 | 92,164 | - |
| | 2,617,181 | 3,255,328 | 3,225,328 | 2,500,925 | 3,469,079 | 3,363,822 | - |
| Operations | | | | | | | |
| Telephone & Postage | 23,178 | 26,400 | 26,400 | 21,895 | 28,400 | 28,400 | - |
| Data Transmission | - | 5,650 | - | - | 5,650 | 5,650 | - |
| Utilities | 11,854 | 20,000 | 20,000 | 11,425 | 20,000 | 20,000 | - |
| Travel | 11,338 | 35,000 | 35,000 | 10,127 | 35,000 | 35,000 | - |
| Training & Education | 3,455 | 4,200 | 4,200 | 2,291 | 4,200 | 4,200 | - |
| Fees Paid To Officials | 2,725 | 3,300 | 3,300 | 2,509 | 3,300 | 3,300 | - |
| Repairs & Maintenance | 6,675 | 13,000 | 13,000 | 6,307 | 8,000 | 8,000 | - |
| Vehicle Maintenance | 11,346 | 10,000 | 10,000 | 2,394 | 11,250 | 11,250 | - |
| TANF Emergency Assistance | 2,000 | 10,000 | 10,000 | 2,618 | 10,000 | 10,000 | - |
| Advertising | - | 1,000 | - | - | 1,000 | 1,000 | - |
| TANF 200% Funds | - | 500 | 500 | - | 500 | 500 | - |
| Low Inc Water Asst LIHWAP | - | - | 24,119 | 16,105 | - | - | - |
| TANF Transportation | - | 1,000 | 1,000 | - | 1,000 | 1,000 | - |
| Equipment Lease | - | - | - | - | - | - | - |
| Fuel | 10,867 | 26,520 | 16,520 | 8,761 | 26,520 | 26,520 | - |
| Supplies | 41,765 | 44,900 | 44,900 | 33,236 | 51,100 | 51,100 | - |
| Supplies - Building | 3,850 | 4,500 | 4,500 | 4,172 | 4,500 | 4,500 | - |
| Workers Compensation | 27,077 | 30,575 | 30,575 | 30,575 | - | 34,248 | - |
| Contracted Services | 169,186 | 163,084 | 193,084 | 92,375 | 83,158 | 83,158 | - |
| Contract Serv - Child Support | 189,421 | 197,955 | 197,955 | 175,044 | 186,206 | 186,206 | - |
| Dues & Subscriptions | 3,962 | 4,500 | 4,500 | 3,526 | 4,500 | 4,500 | - |
| Verifications | 299 | 1,000 | 1,000 | - | 1,000 | 1,000 | - |
| Software License Fee | 15,865 | 21,000 | 21,000 | 10,037 | 30,000 | 30,000 | - |
| LIEAP - COVID 19 Pandemic Fund | 77,960 | - | - | - | - | - | - |
| Crisis Intervention | 27,003 | 64,273 | 57,572 | 38,597 | 60,000 | 60,000 | - |
| LIEAP - 1571 Part II | 75,309 | 64,273 | 64,273 | 10,437 | 64,273 | 64,273 | - |
| Independent Living Skills | - | 1,450 | 1,450 | - | 1,450 | 1,450 | - |
| Prof Services - Reimbursable | 170,836 | 222,360 | 263,010 | 181,285 | 222,360 | 222,360 | - |
| Prof Serv - Child Support | 421 | 2,500 | 2,500 | 112 | 2,500 | 2,500 | - |
| | 886,392 | 979,440 | 1,050,858 | 663,828 | 866,367 | 900,615 | - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Capital Assets | | | | | | | |
| Capital Outlay | - | 60,000 | 65,585 | 6,093 | 128,000 | 128,000 | - |
| | - | 60,000 | 65,585 | 6,093 | 128,000 | 128,000 | - |
| Total Social Services Administration | <u>\$ 3,503,573</u> | <u>\$ 4,294,768</u> | <u>\$ 4,341,771</u> | <u>\$ 3,170,846</u> | <u>\$ 4,463,446</u> | <u>\$ 4,392,437</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Electronic Issuance | \$ 2,453 | \$ 5,000 | \$ 5,000 | \$ 2,287 | \$ 5,000 | \$ 5,000 | \$ - |
| Medical Transportation | 15,499 | 42,000 | 42,000 | 11,002 | 42,000 | 42,000 | - |
| St/Co Special Assistance | 89,300 | 145,000 | 145,000 | 78,316 | 145,000 | 145,000 | - |
| TANF (County Initiated Checks) | - | 1,000 | 1,000 | 882 | 1,000 | 1,000 | - |
| State Foster Care & Boarding H | 47,177 | 185,000 | 185,000 | 113,376 | 185,000 | 185,000 | - |
| Title IV-E Foster Care | 7,139 | 75,000 | 75,000 | 15,132 | 75,000 | 75,000 | - |
| Special Assistance For Blind | 1,097 | 1,000 | 1,147 | 1,147 | 1,200 | 1,200 | - |
| Title IV-E Adoption Assistance | 11,494 | 22,300 | 22,300 | 12,676 | 22,300 | 22,300 | - |
| Title IV-B Adoption Assistance | 42,774 | 65,000 | 65,000 | 36,004 | 65,000 | 65,000 | - |
| IV-B Adopt Assist - Vendor Pmt | - | 6,200 | 6,200 | - | 6,200 | 6,200 | - |
| Child Daycare | - | - | - | - | - | - | - |
| Smart Start Daycare | - | - | - | - | - | - | - |
| Arra Daycare | - | - | - | - | - | - | - |
| HCCBG - In Home | 43,057 | 62,270 | 77,996 | 32,470 | 77,996 | 77,996 | - |
| Advertising - Spec Adopt | - | - | - | - | - | - | - |
| Supplies - Spec Adopt | 4,319 | 11,000 | 6,680 | 432 | 11,000 | 11,000 | - |
| DSS COVID FC/CPS/APS | - | - | - | - | - | - | - |
| Contract Serv - Spec Adopt | - | - | - | - | - | - | - |
| Dues & Sub - Spec Adopt | - | 1,000 | 1,000 | - | 1,000 | 1,000 | - |
| Links - Special | 50,000 | 15,000 | 15,000 | 1,643 | 15,000 | 15,000 | - |
| | <u>314,309</u> | <u>636,770</u> | <u>648,323</u> | <u>305,367</u> | <u>652,696</u> | <u>652,696</u> | <u>-</u> |
| Total Public Assistance | <u>\$ 314,309</u> | <u>\$ 636,770</u> | <u>\$ 648,323</u> | <u>\$ 305,367</u> | <u>\$ 652,696</u> | <u>\$ 652,696</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Adult - Emergency Assistance | \$ 30,956 | \$ 36,064 | \$ 36,064 | \$ 33,743 | \$ 36,064 | \$ 36,064 | \$ - |
| Low Inc Water Asst Lihwap | 5,991 | - | - | 635 | 25,000 | 25,000 | - |
| District Dss Support | - | - | - | - | - | - | - |
| Foster Care Supplement | 53,149 | 40,000 | 40,000 | 32,149 | 40,000 | 40,000 | - |
| Foster Home Assistance | - | 500 | 500 | - | 500 | 500 | - |
| Prof Services-Nonreimbursable | 12,787 | 62,740 | 37,740 | 15,416 | 63,191 | 63,191 | - |
| Donations | 29,631 | 10,000 | 49,912 | 27,742 | 10,000 | 10,000 | - |
| Donations - Currituck Kids | - | - | - | - | - | - | - |
| | <u>132,514</u> | <u>149,304</u> | <u>164,216</u> | <u>109,685</u> | <u>174,755</u> | <u>174,755</u> | <u>-</u> |
| Total County Assistance | <u>\$ 132,514</u> | <u>\$ 149,304</u> | <u>\$ 164,216</u> | <u>\$ 109,685</u> | <u>\$ 174,755</u> | <u>\$ 174,755</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 146,355 | \$ 166,163 | \$ 166,163 | \$ 153,993 | \$ 168,176 | \$ 168,176 | \$ - |
| Salaries - Part Time | 20,412 | 24,832 | 24,832 | 23,008 | 24,832 | 24,832 | - |
| FICA Expense | 12,643 | 14,611 | 14,611 | 13,501 | 14,766 | 14,766 | - |
| Insurance Expense | 51,489 | 59,365 | 59,365 | 56,697 | 65,300 | 59,625 | - |
| Retirement Expense | 28,489 | 34,455 | 34,455 | 31,939 | 36,748 | 36,748 | - |
| | <u>259,388</u> | <u>299,426</u> | <u>299,426</u> | <u>279,138</u> | <u>309,822</u> | <u>304,147</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 5,412 | 4,600 | 4,600 | 4,419 | 5,500 | 5,500 | - |
| Data Transmission | 564 | 552 | 552 | 524 | 552 | 552 | - |
| Utilities | 16,598 | 16,000 | 16,000 | 15,066 | 16,500 | 16,500 | - |
| Travel | 752 | 1,400 | 1,400 | 396 | 1,200 | 1,200 | - |
| Training & Education | 319 | 350 | 350 | - | 350 | 350 | - |
| Fees Paid To Officials | 650 | 2,800 | 2,800 | 600 | 2,800 | 2,800 | - |
| Repairs & Maintenance | 693 | 2,000 | 2,000 | 635 | 2,000 | 2,000 | - |
| Vehicle Maintenance | 3,694 | 2,500 | 2,500 | 955 | 2,500 | 2,500 | - |
| Equipment Lease | - | - | - | - | - | - | - |
| Advertising | - | 250 | 250 | - | 250 | 250 | - |
| Fuel | 1,972 | 2,500 | 2,500 | 1,836 | 2,500 | 2,500 | - |
| Supplies | 11,673 | 12,500 | 12,500 | 11,604 | 13,000 | 13,000 | - |
| Workers Compensation | 1,430 | 2,718 | 2,718 | 2,718 | - | 2,627 | - |
| Contracted Services-Nutrition | 57,870 | 62,000 | 62,000 | 58,053 | 60,000 | 60,000 | - |
| Contract Services | 17,405 | 18,958 | 18,958 | 17,520 | 18,668 | 18,671 | - |
| Dues & Subscriptions | 953 | 750 | 750 | 750 | 1,070 | 1,070 | - |
| Instructor Fees | 150 | 8,500 | 8,500 | 829 | 8,500 | 8,500 | - |
| | <u>120,135</u> | <u>138,378</u> | <u>138,378</u> | <u>115,905</u> | <u>135,390</u> | <u>138,020</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 20,836 | - | - | - | - | - | - |
| | <u>20,836</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Senior Citizens Centers | <u>\$ 400,359</u> | <u>\$ 437,804</u> | <u>\$ 437,804</u> | <u>\$ 395,043</u> | <u>\$ 445,212</u> | <u>\$ 442,167</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 270,788 | \$ 384,443 | \$ 384,443 | \$ 313,551 | \$ 382,763 | \$ 382,763 | \$ - |
| Salaries - Part Time | 30,014 | 42,405 | 42,405 | 29,980 | 42,405 | 42,405 | - |
| FICA Expense | 21,748 | 32,653 | 32,653 | 25,478 | 35,525 | 35,525 | - |
| Insurance Expense | 79,788 | 118,730 | 118,730 | 100,950 | 130,600 | 119,250 | - |
| Retirement Expense | 46,241 | 69,354 | 69,354 | 56,565 | 72,880 | 72,880 | - |
| | <u>448,579</u> | <u>647,585</u> | <u>647,585</u> | <u>526,524</u> | <u>664,173</u> | <u>652,823</u> | <u>-</u> |
| Operations | | | | | | | |
| Telephone & Postage | 3,899 | 5,000 | 5,000 | 3,091 | 5,000 | 5,000 | - |
| Utilities | 22,313 | 27,000 | 27,000 | 19,189 | 27,000 | 27,000 | - |
| Travel | - | 200 | 200 | - | 200 | 200 | - |
| Training & Education | - | - | - | - | - | - | - |
| Fees Paid To Officials | 200 | 1,400 | 850 | 818 | 1,400 | 1,400 | - |
| Repairs & Maintenance | 1,474 | 2,000 | 2,900 | 1,324 | 2,000 | 2,000 | - |
| Rent | - | - | - | - | - | - | - |
| Advertising | - | - | - | - | - | - | - |
| Supplies | 4,755 | 10,000 | 20,250 | 7,815 | 12,000 | 12,000 | - |
| Library Materials | 35,304 | 37,000 | 37,000 | 24,596 | 37,000 | 37,000 | - |
| Library Programs | - | - | - | - | 1,000 | 1,000 | - |
| Workers Compensation | 740 | 3,904 | 3,904 | 3,904 | - | 4,787 | - |
| Debt Service - Principle Lease | 4,883 | - | - | - | - | - | - |
| Debt Service - Interest Lease | 217 | - | - | - | - | - | - |
| Contracted Services | 25,701 | 35,697 | 25,097 | 18,060 | 29,485 | 33,793 | - |
| | <u>99,486</u> | <u>122,201</u> | <u>122,201</u> | <u>78,797</u> | <u>115,085</u> | <u>124,180</u> | <u>-</u> |
| Capital Assets | | | | | | | |
| Capital Outlay | 9,889 | - | - | - | 6,700 | 6,700 | - |
| | <u>9,889</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,700</u> | <u>6,700</u> | <u>-</u> |
| Total Libraries | <u>\$ 557,954</u> | <u>\$ 769,786</u> | <u>\$ 769,786</u> | <u>\$ 605,321</u> | <u>\$ 785,958</u> | <u>\$ 783,703</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| PASS | \$ 100,405 | \$ 101,715 | \$ 101,715 | \$ 95,510 | \$ 120,000 | \$ 120,000 | \$ - |
| Restitution | 14,877 | 14,966 | 14,966 | 14,453 | - | - | - |
| JCPC Council | 15,000 | 15,000 | 15,000 | 1,427 | - | - | - |
| | <u>130,282</u> | <u>131,681</u> | <u>131,681</u> | <u>111,390</u> | <u>120,000</u> | <u>120,000</u> | <u>-</u> |
| Total Juvenile Crime Prevention | <u>\$ 130,282</u> | <u>\$ 131,681</u> | <u>\$ 131,681</u> | <u>\$ 111,390</u> | <u>\$ 120,000</u> | <u>\$ 120,000</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------------|------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 294,632 | \$ 396,375 | \$ 396,375 | \$ 353,804 | \$ 397,064 | \$ 397,064 | \$ - |
| Salaries - Part Time | 11,951 | 15,276 | 15,276 | 14,051 | 15,276 | 15,276 | - |
| Temporary Services | 80,756 | 75,000 | 75,000 | 65,711 | 75,000 | 75,000 | - |
| FICA Expense | 28,673 | 37,231 | 37,231 | 32,116 | 37,284 | 37,284 | - |
| Insurance Expense | 61,239 | 106,857 | 98,761 | 76,200 | 117,540 | 107,325 | - |
| Retirement Expense | 50,447 | 71,506 | 71,506 | 63,841 | 75,603 | 75,603 | - |
| | 527,698 | 702,245 | 694,149 | 605,723 | 717,767 | 707,552 | - |
| Operations | | | | | | | |
| Telephone & Postage | 3,455 | 4,500 | 4,500 | 2,896 | 4,500 | 4,500 | - |
| Data Transmission | 1,159 | 1,020 | 1,020 | 968 | 1,020 | 1,020 | - |
| Utilities-Maple Park | 52,349 | 65,000 | 65,000 | 54,392 | 65,000 | 65,000 | - |
| Travel | 109 | 2,100 | 2,100 | 57 | 2,100 | 2,100 | - |
| Training & Education | 340 | 1,000 | 1,000 | 262 | 1,000 | 1,000 | - |
| Fees Paid To Officials | 1,050 | 2,100 | 2,100 | 927 | 2,100 | 2,100 | - |
| Repairs & Maint - Comm Schools | - | - | - | - | - | - | - |
| Repairs & Maint - Maple Park | 6,505 | 1,975 | 1,975 | 1,922 | 3,975 | 11,575 | - |
| Vehicle Maintenance | 3,957 | 4,000 | 4,000 | 2,564 | 4,000 | 4,000 | - |
| Equipment Maintenance | 3,283 | 4,034 | 4,034 | 2,501 | 4,034 | 4,034 | - |
| Advertising | 11 | 750 | 750 | 205 | 750 | 750 | - |
| Fuel | 14,006 | 12,000 | 20,000 | 15,610 | 12,000 | 12,000 | - |
| Equipment Fuel | - | 3,000 | 3,000 | - | 10,000 | 10,000 | - |
| Supplies | 47,484 | 45,000 | 56,513 | 54,897 | 60,000 | 60,000 | - |
| Concessions | - | - | - | - | - | - | - |
| Uniforms | 2,879 | 2,500 | 2,650 | 2,533 | 3,200 | 3,200 | - |
| Workers Compensation | 5,866 | 7,026 | 7,026 | 7,026 | 7,026 | 6,634 | - |
| Contracted Services | 36,309 | 36,706 | 36,706 | 30,433 | 40,642 | 40,642 | - |
| Credit Card Fees | 2,442 | 1,050 | 2,795 | 2,570 | 3,500 | 3,500 | - |
| Dues & Subscription | 100 | 750 | 750 | 213 | 750 | 750 | - |
| Tournament Fees | 2,090 | 6,000 | 6,000 | 4,002 | 6,000 | 6,000 | - |
| Youth Baseball/Softball | 43,901 | 45,000 | 45,000 | 36,424 | 45,000 | 45,000 | - |
| Youth Basketball | 7,795 | 8,300 | 8,221 | 8,093 | 8,300 | 8,300 | - |
| Youth Flag Football | 5,289 | 5,500 | 5,200 | 5,006 | 5,500 | 5,500 | - |
| Youth Wrestling | - | 2,500 | 19 | - | 1,500 | - | - |
| Grass Cutting/Spraying | 102,903 | 87,659 | 111,659 | 98,352 | 87,659 | 103,970 | - |
| Youth Soccer | 25,631 | 21,000 | 30,135 | 28,657 | 36,000 | 36,000 | - |
| Youth Cheerleading | 3,569 | 3,800 | 3,250 | 3,206 | 3,800 | 3,800 | - |
| Adult Volleyball | 5,010 | 5,000 | 4,500 | 4,176 | 7,000 | 7,000 | - |
| Adult Basketball | 822 | 1,000 | 1,000 | 733 | 1,000 | 1,000 | - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------------|--------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Adult Softball | 3,799 | 4,000 | 4,000 | 2,936 | 4,000 | 4,000 | - |
| Tennis | 1,585 | 3,000 | 3,000 | - | 3,000 | 3,000 | - |
| Community - Tackle Football | 8,270 | 12,548 | 12,548 | 8,493 | 12,548 | 12,548 | - |
| Special Olympics | 1,949 | 3,500 | 3,266 | 552 | 3,500 | 3,500 | - |
| Community Aerobics | - | - | - | - | - | - | - |
| | 393,917 | 403,318 | 453,717 | 380,606 | 450,404 | 472,423 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 62,667 | 23,000 | 26,756 | 26,660 | 94,000 | 94,000 | - |
| Projects | 335,376 | 58,000 | 62,821 | 59,320 | 649,000 | 309,400 | - |
| | 398,043 | 81,000 | 89,577 | 85,980 | 743,000 | 403,400 | - |
| Total Parks & Recreation | \$ 1,319,658 | \$ 1,186,563 | \$ 1,237,443 | \$ 1,072,309 | \$ 1,911,171 | \$ 1,583,375 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|------------|--------------------|-------------------|---------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Personnel | | | | | | | |
| Salaries | \$ 111,325 | \$ 122,753 | \$ 122,753 | \$ 108,109 | \$ 122,753 | \$ 122,753 | \$ - |
| Salaries - Part Time | - | 13,309 | 13,309 | - | 13,309 | 13,309 | - |
| FICA Expense | 8,367 | 10,409 | 10,409 | 8,151 | 10,409 | 10,409 | - |
| Insurance Expense | 29,927 | 35,619 | 35,619 | 21,078 | 39,180 | 35,775 | - |
| Retirement Expense | 19,008 | 22,145 | 22,145 | 19,503 | 23,373 | 23,373 | - |
| | 168,627 | 204,235 | 204,235 | 156,841 | 209,024 | 205,619 | - |
| Operations | | | | | | | |
| Telephone & Postage | 290 | 500 | 500 | 258 | 500 | 500 | - |
| Data Transmission | 1,339 | 1,500 | 1,500 | 1,220 | 1,500 | 1,500 | - |
| Utilities | 5,639 | 10,000 | 10,000 | 5,493 | 8,000 | 8,000 | - |
| Travel | 1,139 | 2,000 | 3,250 | 2,988 | 2,000 | 2,000 | - |
| Training & Education | 50 | 350 | 350 | 269 | 350 | 350 | - |
| Repairs & Maintenance | 8,740 | 10,000 | 9,300 | 4,883 | 10,000 | 10,000 | - |
| Vehicle Maintenance | 95 | 1,000 | 1,700 | 1,174 | 1,500 | 1,500 | - |
| Advertising | - | 500 | 500 | - | 500 | 500 | - |
| Fuel | 4,784 | 5,000 | 5,000 | 4,625 | 6,000 | 6,000 | - |
| Equipment Fuel | - | - | - | - | - | - | - |
| Supplies | 10,970 | 12,000 | 11,500 | 5,186 | 12,000 | 12,000 | - |
| Educational Supplies | 235 | 750 | 500 | - | 750 | 750 | - |
| Uniforms | 663 | 500 | 1,000 | 525 | 500 | 500 | - |
| Workers Compensation | 1,770 | 1,945 | 1,945 | 1,945 | - | 2,152 | - |
| Contracted Services | 8,963 | 10,914 | 10,914 | 8,058 | 11,310 | 11,310 | - |
| | 44,677 | 56,959 | 57,959 | 36,624 | 54,910 | 57,062 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | (15,565) | - | 30,575 | 30,571 | 14,000 | 14,000 | - |
| | (15,565) | - | 30,575 | 30,571 | 14,000 | 14,000 | - |
| Total Currituck Co Rural Center | \$ 197,739 | \$ 261,194 | \$ 292,769 | \$ 224,036 | \$ 277,934 | \$ 276,681 | \$ - |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Community College | | | | | | | |
| College Of The Albemarle | \$ 293,927 | \$ 243,927 | \$ 257,201 | \$ 236,874 | \$ 243,927 | \$ 243,927 | \$ - |
| | <u>293,927</u> | <u>243,927</u> | <u>257,201</u> | <u>236,874</u> | <u>243,927</u> | <u>243,927</u> | <u>-</u> |
| Public Schools | | | | | | | |
| Local Current Expense | 12,634,099 | 13,078,302 | 13,078,302 | 11,988,444 | 14,124,947 | 13,035,602 | - |
| School Capital Outlay | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 | - |
| | <u>14,034,099</u> | <u>14,478,302</u> | <u>14,478,302</u> | <u>13,388,444</u> | <u>15,524,947</u> | <u>14,435,602</u> | <u>-</u> |
| Total Education | <u>\$ 14,328,026</u> | <u>\$ 14,722,229</u> | <u>\$ 14,735,503</u> | <u>\$ 13,625,318</u> | <u>\$ 15,768,874</u> | <u>\$ 14,679,529</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Interest | | | | | | | |
| Interest on Bonds | \$ 457,874 | \$ 407,113 | \$ 407,113 | \$ 396,536 | \$ 337,050 | \$ 2,996,480 | \$ - |
| | 457,874 | 407,113 | 407,113 | 396,536 | 337,050 | 2,996,480 | - |
| Principal | | | | | | | |
| Notes Payable | 2,520,000 | 2,784,423 | 2,784,423 | 2,749,091 | 2,140,000 | 2,670,915 | - |
| | 2,520,000 | 2,784,423 | 2,784,423 | 2,749,091 | 2,140,000 | 2,670,915 | - |
| Total Debt Service | <u>\$ 2,977,874</u> | <u>\$ 3,191,536</u> | <u>\$ 3,191,536</u> | <u>\$ 3,145,627</u> | <u>\$ 2,477,050</u> | <u>\$ 5,667,395</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Albemarle Hopeline | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 27,500 | \$ 25,000 | \$ - |
| Caswell Center | 400 | 500 | 500 | 500 | - | - | - |
| Project Graduation | 5,000 | 5,000 | 5,000 | 5,000 | - | 5,000 | - |
| Region R Senior Games | - | 500 | 500 | - | - | 500 | - |
| Food Bank | 10,000 | 10,000 | 10,000 | 10,000 | - | 10,000 | - |
| | <u>40,400</u> | <u>41,000</u> | <u>41,000</u> | <u>40,500</u> | <u>27,500</u> | <u>40,500</u> | <u>-</u> |
| Total Agency Appropriations | <u>\$ 40,400</u> | <u>\$ 41,000</u> | <u>\$ 41,000</u> | <u>\$ 40,500</u> | <u>\$ 27,500</u> | <u>\$ 40,500</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|---------------------|--------------------------------|-------------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Operations | | | | | | | |
| Postage | \$ (23,141) | \$ 5,000 | \$ 5,000 | \$ 1,547 | \$ - | \$ 5,000 | \$ - |
| Fuel | 67,661 | 50,000 | 80,000 | 8,414 | - | 80,000 | - |
| Supplies | (8,986) | 10,000 | 10,000 | 9,801 | - | 15,000 | - |
| Unemployment Compensation | 19,626 | 35,000 | 3,288 | 3,287 | - | 35,000 | - |
| Workers Compensation | - | - | 31,100 | 31,100 | - | 35,000 | - |
| (Overage) Shortage | (435) | - | - | 48 | - | - | - |
| Insurance & Bonds | 777,299 | 928,888 | 928,888 | 894,094 | - | 1,222,976 | - |
| Debt Service - Principle Lease | 32,332 | - | - | - | - | - | - |
| Debt Service - Interest Lease | 2,452 | - | - | - | - | - | - |
| | 866,808 | 1,028,888 | 1,058,276 | 948,291 | - | 1,392,976 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 98,789 | - | - | - | - | - | - |
| | 98,789 | - | - | - | - | - | - |
| Total Central Services | <u>\$ 965,597</u> | <u>\$ 1,028,888</u> | <u>\$ 1,058,276</u> | <u>\$ 948,291</u> | <u>\$ -</u> | <u>\$ 1,392,976</u> | <u>\$ -</u> |

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Other Financing Uses | | | | | | | |
| Transfers | | | | | | | |
| T T - Fires Services | \$ 1,468,122 | \$ 1,624,203 | \$ 1,660,313 | \$ 1,660,313 | \$ - | \$ - | \$ - |
| TF - Tourism Development Authority | 50,000 | 50,000 | 50,000 | 50,000 | - | (50,000) | - |
| TF - Occupancy Tax Fund | | | | | | 5,373,650 | |
| TF - Occupancy Tax Fund | | | | | | 73,689 | |
| TF - Carova Service District | - | - | - | - | - | 1,859 | - |
| TF - Moyock Watershed District | | | | | | 8,389 | |
| T T - Crawford Fire Fund | - | - | - | - | - | 142 | - |
| T T - Emergency Response System | - | - | - | - | - | 47,948 | - |
| T T - Revaluation Fund | 121,000 | 121,000 | 121,000 | 121,000 | - | (121,000) | - |
| T T - Fire Vehicle Replacement | 267,000 | 325,000 | 600,000 | 600,000 | 50,000 | (375,000) | - |
| TF - School Capital Fund | - | - | - | - | - | 1,400,000 | - |
| T T - Co Gov'T Facilities Fd | 467,890 | 600,000 | 1,529,955 | 1,529,955 | - | (165,000) | - |
| T T - School Construction Fund | 9,163,039 | - | - | - | - | (93,000) | - |
| T F - Transfer Tax | - | - | - | - | - | 2,822,050 | - |
| T T - Multi-Year Fund | - | - | - | - | - | (7,135) | - |
| T T - Land Banking Fund | - | - | - | - | - | - | - |
| T T - Mainland Water | - | - | - | - | - | - | - |
| T T - Solid Waste Fund | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | - | (1,200,000) | - |
| T T - Maple Commerce Sewer | - | - | - | - | - | - | - |
| T T - Moyock Commons Sewer | - | - | - | - | - | - | - |
| T T - Moy Cent Sewer Oper | - | - | - | - | - | - | - |
| T T - CARES Act COVID 19 | - | - | - | - | - | - | - |
| T T - Corolla Fire District | 2,186,753 | 2,252,356 | 2,252,356 | 516,295 | - | (1,431,289) | - |
| T T - Knotts Island Fire Dist | 1,227,825 | 1,264,660 | 1,264,660 | 756,821 | - | (1,425,007) | - |
| | <u>16,151,629</u> | <u>7,437,219</u> | <u>8,678,284</u> | <u>6,434,384</u> | <u>50,000</u> | <u>4,860,296</u> | <u>-</u> |
| Total Other Financing Uses | <u>\$ 16,151,629</u> | <u>\$ 7,437,219</u> | <u>\$ 8,678,284</u> | <u>\$ 6,434,384</u> | <u>\$ 50,000</u> | <u>\$ 4,860,296</u> | <u>\$ -</u> |
| Total Expenses - Operating Fund | <u>\$ 73,603,810</u> | <u>\$ 72,186,782</u> | <u>\$ 75,785,154</u> | <u>\$ 62,242,924</u> | <u>\$ 76,421,221</u> | <u>\$ 77,330,167</u> | <u>\$ -</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE REVALUATION FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|-------------------|--|------------|-------------|---|------------|------------|
| Other Sources of Inflows | | | | | | | |
| Investment Earnings | \$ (12,285) | \$ - | \$ - | \$ (22,380) | \$ - | \$ - | \$ - |
| | (12,285) | - | - | (22,380) | - | - | - |
| Expenditures | | | | | | | |
| Contracted Services | 49,023 | 119,800 | 119,800 | - | - | 116,000 | - |
| Fees Paid To Officials | - | 1,000 | 1,000 | - | - | 3,500 | - |
| Telephone & Postage | - | 200 | 200 | - | - | 1,500 | - |
| | 49,023 | 121,000 | 121,000 | - | - | 121,000 | - |
| Total Revenues Over (Under) Expenditures | (61,308) | (121,000) | (121,000) | (22,380) | - | (121,000) | - |
| Other Financing Sources | | | | | | | |
| T F - Operating Fund | 121,000 | 121,000 | 121,000 | 121,000 | - | 121,000 | - |
| Fund Balance Appropriated | - | - | - | - | - | - | - |
| | 121,000 | 121,000 | 121,000 | 121,000 | - | 121,000 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 59,692 | - | - | 98,620 | - | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 807,608 | 867,300 | 867,300 | 867,300 | 965,920 | 965,920 | 965,920 |
| End of year, June 30 | \$ 867,300 | \$ 867,300 | \$ 867,300 | \$ 965,920 | \$ 965,920 | \$ 965,920 | \$ 965,920 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE LAND BANKING FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|-------------------|--|---------------|---------------|---|---------------|--------------|
| Revenues | | | | | | | |
| Investment Earnings | \$ (51,734) | \$ - | \$ - | \$ (96,921) | \$ - | \$ - | \$ - |
| | (51,734) | - | - | (96,921) | - | - | - |
| Expenditures | | | | | | | |
| Capital Outlay | 885,863 | 200,000 | 200,000 | 50,455 | - | 200,000 | - |
| C O - Farmland Preservation | - | - | - | - | - | - | - |
| Total Expenditures | 885,863 | 200,000 | 200,000 | 50,455 | - | 200,000 | - |
| Total Revenues Over (Under) Expenditures | (937,597) | (200,000) | (200,000) | (147,376) | - | (200,000) | - |
| Other Financing Sources | | | | | | | |
| T F - Transfer Tax Capital Fd | 200,000 | 200,000 | 200,000 | 200,000 | - | 200,000 | - |
| TT Mainland Water | - | (345,000) | (345,000) | - | - | - | - |
| Fund Balance Appropriated | - | 345,000 | 345,000 | - | - | - | - |
| | 200,000 | 200,000 | 200,000 | 200,000 | - | 200,000 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | (737,597) | - | - | 52,624 | - | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 3,890,169 | 3,152,572 | 3,152,572 | 3,152,572 | 3,205,196 | 3,152,572 | 3,205,196 |
| End of year, June 30 | \$ 3,152,572 | \$ 3,152,572 | \$ 3,152,572 | \$ 3,205,196 | \$ 3,205,196 | \$ 3,152,572 | \$ 3,205,196 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-----------------------------|---------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Revenues | | | | | | | |
| Occupancy Tax | \$ 17,936,277 | \$ 13,246,084 | \$ 16,973,733 | \$ 17,781,683 | \$ - | \$ 15,199,037 | \$ - |
| Tour Operator Permits | 93,854 | 60,000 | 60,000 | 71,732 | - | - | - |
| Events - Whalehead | 48,743 | 35,000 | 35,000 | 40,289 | - | - | - |
| Events - Promotion | 32,641 | 25,000 | 25,000 | 33,187 | - | - | - |
| Rent - Whalehead Weddings | 56,953 | 29,000 | 29,000 | 42,764 | - | - | - |
| Tourism Retail Sales | 18,182 | 10,000 | 10,000 | 11,556 | - | - | - |
| Co-Op Advertising | - | 23,500 | 23,500 | - | - | - | - |
| Retail - Whalehead | 15,601 | 15,000 | 15,000 | 21,409 | - | - | - |
| Penalties & Interest (3%) | 20,479 | - | - | 6,315 | - | - | - |
| Investment Earnings | (453,340) | 142,376 | 142,376 | 959,071 | - | 50,000 | - |
| Donations - Whalehead | 3,424 | 5,000 | 5,000 | 7,780 | - | - | - |
| Lease Liability Issued | 37,529 | - | - | - | - | - | - |
| Miscellaneous Grants | 1,140 | - | - | 5,000 | - | - | - |
| | | | | | | | |
| | 17,811,483 | 13,590,960 | 17,318,609 | 18,980,786 | - | 15,249,037 | - |
| Expenditures | | | | | | | |
| Tourism Promotion | | | | | | | |
| Personnel | | | | | | | |
| Salaries | 438,875 | 516,465 | 516,465 | 424,078 | 519,536 | 519,536 | - |
| Salaries - Part Time | - | 196,967 | 196,967 | - | 196,967 | 196,967 | - |
| Temporary Services | 167,992 | - | - | 14,336 | - | - | - |
| FICA Expense | 45,262 | 54,578 | 54,578 | 43,349 | 54,812 | 54,812 | - |
| Insurance Expense | 73,427 | 118,730 | 112,205 | 91,558 | 130,600 | 119,250 | - |
| Retirement Expense | 74,917 | 93,170 | 93,170 | 76,504 | 98,921 | 98,921 | - |
| Salary-Future Appropriation | - | - | - | - | - | - | - |
| Retiree Health Insurance | 11,898 | 23,746 | 23,746 | 23,746 | - | 12,000 | - |
| | 812,371 | 1,003,656 | 997,131 | 673,571 | 1,000,836 | 1,001,486 | - |
| Operations | | | | | | | |
| Telephone & Postage | 25,069 | 25,160 | 25,160 | 24,595 | 27,040 | 27,040 | - |
| Data Transmission | 8,398 | 8,715 | 9,515 | 7,820 | 8,952 | 8,952 | - |
| Utilities - Visitors Center | 30,359 | 36,000 | 36,000 | 30,095 | 36,000 | 36,000 | - |
| Travel+C441 | 22,446 | 28,600 | 28,600 | 22,921 | 27,735 | 27,735 | - |
| Training & Education | 9,098 | 8,655 | 8,655 | 4,598 | 12,175 | 12,175 | - |
| Fees Paid To Officials | 1,000 | 2,800 | 2,800 | 1,145 | 2,800 | 2,800 | - |
| Repairs & Maintenance | 2,482 | 5,000 | 5,000 | 4,293 | 5,000 | 5,000 | - |
| Vehicle Maintenance | 1,389 | 3,700 | 3,700 | 1,669 | 3,700 | 3,700 | - |
| Equipment Lease | 4,473 | 6,084 | 6,084 | 4,436 | 6,100 | 6,100 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Advertising | 415 | 1,000 | 1,000 | 353 | 1,000 | 1,000 | - |
| Economic Development | - | - | - | - | - | 50,000 | - |
| Promotional Efforts | 2,774,653 | 2,853,000 | 2,848,640 | 2,799,086 | 3,025,000 | 3,025,000 | - |
| Promotion Grants | 52,360 | 100,000 | 90,000 | 85,474 | 150,000 | 150,000 | - |
| Fuel | 3,674 | 3,500 | 3,500 | 3,183 | 3,950 | 3,950 | - |
| Supplies | 48,003 | 43,000 | 35,500 | 34,448 | 46,700 | 46,700 | - |
| Tourism Advisory Bd Expenses | 1,025 | 3,000 | 3,000 | 92 | 3,000 | 3,000 | - |
| Retail Merchandise | 12,049 | 10,000 | 10,000 | 5,246 | 10,000 | 10,000 | - |
| Uniforms | 2,951 | 3,000 | 3,000 | 1,722 | 4,000 | 4,000 | - |
| Workers Compensation | 5,882 | 10,208 | 10,208 | 10,208 | - | 9,753 | - |
| Contracted Services | 32,257 | 45,885 | 52,410 | 41,156 | 45,070 | 52,144 | - |
| Credit Card Processing Fees | 1,132 | 4,000 | 4,000 | 2,488 | 3,400 | 3,400 | - |
| (Overage) Shortage | 185 | - | - | 2 | - | - | - |
| Dues & Subscription | 18,380 | 18,629 | 18,629 | 16,787 | 18,199 | 18,199 | - |
| Insurance & Bonds | 6,570 | 9,000 | 9,000 | 7,691 | 9,000 | 9,000 | - |
| Software License Fee | 6,587 | 4,978 | 8,538 | 7,692 | 12,992 | 12,992 | - |
| Debt Service - Principle Lease | 5,038 | - | - | 5,038 | - | - | - |
| Debt Service - Interest Lease | 1,039 | - | - | 1,039 | - | - | - |
| Capital Outlay | 93,295 | - | 56,509 | 55,184 | 10,000 | 10,000 | - |
| | 3,170,209 | 3,233,914 | 3,279,448 | 3,178,461 | 3,471,813 | 3,538,640 | - |
| Total Tourism Promotion | 3,982,580 | 4,237,570 | 4,276,579 | 3,852,032 | 4,472,649 | 4,540,126 | - |
| Tourism Related Expenditures | | | | | | | |
| Personnel | | | | | | | |
| Salaries | 172,856 | 206,066 | 206,066 | 170,356 | 206,066 | 206,066 | - |
| FICA Expense | 13,124 | 15,764 | 15,764 | 13,014 | 15,764 | 15,764 | - |
| Health Insurance Expense | 44,932 | 59,365 | 59,365 | 50,244 | 65,300 | 59,625 | - |
| Retirement Expense | 29,508 | 37,174 | 37,174 | 30,733 | 39,237 | 39,237 | - |
| | 260,420 | 318,369 | 318,369 | 264,347 | 326,367 | 320,692 | - |
| Operations | | | | | | | |
| Telephone & Postage | 420 | 468 | 718 | 541 | 460 | 460 | - |
| Utilities | 8,491 | 12,500 | 12,500 | 6,851 | 12,500 | 12,500 | - |
| Repairs & Maintenance | 2,116 | 15,000 | 13,347 | 883 | 15,000 | 7,500 | - |
| Signs | 2,171 | 12,500 | 12,500 | 1,202 | 15,000 | 15,000 | - |
| Outer Banks Access Ramps | 25,205 | 35,000 | 35,000 | 16,529 | 35,000 | 35,000 | - |
| Vehicle Maintenance | 3,480 | 5,000 | 5,000 | 2,232 | 5,000 | 5,000 | - |
| Fuel | 6,880 | 6,500 | 9,000 | 6,828 | 8,000 | 8,000 | - |
| Maintenance Supplies | 15,739 | 31,500 | 31,500 | 9,382 | 31,500 | 20,000 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|-----------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Equipment Maintenance | - | 7,500 | 7,500 | - | 7,500 | 7,500 | - |
| Economic Development | - | 25,000 | 25,000 | 25,000 | - | 50,000 | - |
| Building Supplies | 16 | - | - | - | - | - | - |
| Supplies - Carova Park | 1,889 | 2,000 | 2,000 | 1,122 | - | 2,000 | - |
| Uniforms | 2,476 | 4,577 | 5,577 | 2,375 | 6,500 | 3,000 | - |
| Unemployment Compensation | - | - | - | - | - | - | - |
| Workers Compensation | 948 | 2,972 | 2,972 | 2,972 | - | 2,586 | - |
| Contract Services | 291,751 | 400,744 | 396,994 | 253,199 | 403,994 | 325,690 | - |
| Beach Services | 971,746 | 1,000,000 | 1,057,750 | 1,043,356 | - | - | - |
| Contract Serv:Historic Preserv | 9,564 | 100,000 | 120,196 | - | - | - | - |
| Corolla Wild Horse Fund | 80,950 | 69,200 | 69,200 | 69,200 | - | 469,200 | - |
| Historic Jburg Colored School | 11,418 | 25,900 | 25,900 | 10,581 | 19,030 | 18,706 | - |
| Beach Renourishment | 12,670 | 20,000 | 21,110 | 8,645 | - | 20,000 | - |
| Credit Card Fees | - | 20,000 | 40,000 | 28,624 | 30,000 | 30,000 | - |
| Cont Services - Carova Park | - | 8,250 | 8,250 | - | - | 8,250 | - |
| Software License Fee | - | 2,200 | - | - | - | - | - |
| Professional Services | - | 147,500 | 147,500 | - | - | 60,000 | - |
| Capital Outlay | 447,143 | 50,000 | 51,653 | - | - | - | - |
| | 1,895,073 | 2,004,311 | 2,101,167 | 1,489,522 | 589,484 | 1,100,392 | - |
| Total General Tourism Related | 2,155,493 | 2,322,680 | 2,419,536 | 1,753,869 | 915,851 | 1,421,084 | - |
| Whalehead Museums in Historic Corolla Park | | | | | | | |
| Salaries | 265,749 | 297,177 | 297,177 | 232,098 | 297,177 | 347,348 | - |
| Salaries - Overtime | - | - | - | - | 5,000 | 5,000 | - |
| Temporary Services | 91,542 | 190,000 | 190,000 | 103,334 | 190,000 | 190,000 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------------------|-----------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| FICA Expense | 25,748 | 37,270 | 37,270 | 25,390 | 37,270 | 41,108 | - |
| Health Insurance Expense | 52,201 | 83,111 | 71,111 | 55,241 | 91,420 | 95,400 | - |
| Retirement Expense | 43,610 | 53,611 | 53,611 | 41,937 | 56,583 | 66,136 | - |
| | 478,850 | 661,169 | 649,169 | 458,000 | 677,450 | 744,992 | - |
| Operations | | | | | | | |
| Telephone & Postage | 1,773 | 4,930 | 4,930 | 686 | 8,336 | 8,336 | - |
| Data Transmission | 4,497 | 5,000 | 11,000 | 10,216 | 16,668 | 16,668 | - |
| Utilities | 36,512 | 38,000 | 38,000 | 32,862 | 81,960 | 81,960 | - |
| Travel | - | 3,720 | - | - | 3,147 | 3,147 | - |
| Training & Education | - | 1,850 | 70 | - | 1,550 | 1,550 | - |
| Repairs & Maintenance | 11,206 | 10,000 | 10,000 | 5,462 | 10,000 | 10,000 | - |
| Repairs & Maint For Pub Wrks | - | 20,000 | 20,000 | - | 20,000 | 20,000 | - |
| Vehicle Maintenance | 171 | 1,500 | 1,500 | 521 | 1,500 | 1,500 | - |
| Promotional Efforts | 43,115 | 43,425 | 43,425 | 33,439 | 48,500 | 48,500 | - |
| Fuel | 339 | 1,300 | 1,300 | 974 | 500 | 500 | - |
| Supplies | 14,051 | 13,000 | 15,847 | 15,366 | 19,100 | 19,100 | - |
| Supplies For Public Works | 37 | - | - | - | - | - | - |
| Maintenance Supplies | 24,687 | 30,000 | 30,000 | 27,959 | 35,000 | 35,000 | - |
| Concessions | 18,135 | 19,400 | 13,400 | 5,556 | 10,000 | 10,000 | - |
| Uniforms | - | 2,000 | 2,000 | 305 | 2,500 | 2,500 | - |
| Workers Compensation | 3,852 | 6,767 | 6,767 | 6,767 | - | 6,699 | - |
| Contracted Services | 119,622 | 187,413 | 199,413 | 172,926 | 207,592 | 196,120 | - |
| Contracts For Public Works | 84 | 25,000 | 25,000 | 4,844 | 25,000 | 25,000 | - |
| Credit Card Fees | 5,612 | 5,000 | 5,000 | 4,538 | 5,000 | 5,000 | - |
| Dues & Subscription | 540 | 2,463 | 3,463 | 2,477 | 1,865 | 1,865 | - |
| Insurance | 43,631 | 36,910 | 36,910 | 25,454 | 56,931 | 56,931 | - |
| Software License Fee | - | - | 2,200 | - | 3,120 | 3,120 | - |
| Administration | 161,032 | 150,000 | 150,000 | 134,329 | - | - | - |
| | 488,896 | 607,678 | 620,225 | 484,681 | 558,269 | 553,496 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | - | - | 1,653 | - | - | 63,000 | - |
| Capital Facility Projects | 18,122 | 40,000 | 45,000 | 5,544 | 255,000 | 200,000 | - |
| | 18,122 | 40,000 | 46,653 | 5,544 | 255,000 | 263,000 | - |
| Total Expenditures | 985,868 | 1,308,847 | 1,316,047 | 948,225 | 1,490,719 | 1,561,488 | - |
| Total Tourism Related Expenditures | 3,141,361 | 3,631,527 | 3,735,583 | 2,702,094 | 2,406,570 | 2,982,572 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|-------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Other Financing Sources (Uses) | | | | | | | |
| T F - Operating Fund | 50,000 | 50,000 | 50,000 | 50,000 | - | 50,000 | - |
| T T - Operating Fund | (4,197,744) | (5,296,800) | (5,613,892) | (4,075,505) | - | (5,373,650) | - |
| T T - Operating Fund | (127,963) | (63,689) | (73,689) | (72,272) | (75,000) | (73,689) | - |
| T T Carova Beach Service Fund | (30,000) | (30,000) | (30,000) | (30,000) | - | (30,000) | - |
| TT - Whalehead Drainage | - | - | (154,540) | - | - | - | - |
| T T Co Government Facilities Fund | (2,170,850) | (2,473,000) | (3,026,900) | (1,422,436) | - | (2,299,000) | - |
| T T - So Outer Banks Water | - | - | (3,348,842) | - | - | - | - |
| T T Multi-Year Fund | (250,000) | - | (275,525) | (275,525) | - | - | - |
| Fund Balance Appropriated | - | 2,091,626 | 3,166,941 | - | - | - | - |
| | (6,726,557) | (5,721,863) | (9,306,447) | (5,825,738) | (75,000) | (7,726,339) | - |
| Revenues Over (Under) Expenses, Other Financing Sources and Uses, and Appropriated Fund Balances | 3,960,985 | - | - | 728,388 | (6,954,219) | - | - |
| Fund balances: | | | | | | | |
| Beginning of year, July 1 | | | | | | | |
| Tourism promotion | 13,872,562 | 16,442,577 | 16,442,577 | 16,442,577 | 16,928,120 | 16,928,120 | 16,928,120 |
| Tourism related expenditures | 8,842,914 | 10,233,882 | 10,233,882 | 10,233,882 | 10,476,676 | 10,476,676 | 10,476,676 |
| | 22,715,476 | 26,676,459 | 26,676,459 | 26,676,459 | 27,404,796 | 27,404,796 | 27,404,796 |
| End of year, June 30 | | | | | | | |
| Tourism promotion | 16,442,577 | 16,442,577 | 16,442,577 | 16,928,120 | 22,769,114 | 16,928,120 | 16,928,120 |
| Tourism related expenditures | 10,233,882 | 10,233,882 | 10,233,882 | 10,476,676 | 8,158,834 | 10,476,676 | 10,476,676 |
| | 26,676,459 | 26,676,459 | 26,676,459 | 27,404,796 | 30,927,948 | 27,404,796 | 27,404,796 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE CAROVA BEACH ROAD SERVICE DISTRICT FUND
Annual Budget for FY 2024

| | FY 2022 Actual | Original Budget | FY 2023 Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
|--|-------------------|--------------------|------------------------------|---------------------|---------------------|--------------------------------|-------------------|
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ 32,699 | \$ 64,535 | \$ 64,620 | \$ 65,187 | \$ 66,806 | \$ 66,806 | \$ - |
| Tour Operator Permits | 26,600 | 34,000 | 34,000 | - | 34,000 | 34,000 | - |
| Investment Earnings | (263) | - | - | - | - | - | - |
| | 59,036 | 98,535 | 98,620 | 65,187 | 100,806 | 100,806 | - |
| Expenditures | | | | | | | |
| Contracted Services | 101,502 | 126,676 | 126,761 | 88,425 | - | 128,947 | - |
| Total Revenues Over (Under) Expenditures | 101,502 | 126,676 | 126,761 | 88,425 | - | 128,947 | - |
| Other Financing Sources | | | | | | | |
| T F - Occupancy Tax Fund | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - |
| T T - Operating Fund | (7,343) | (1,859) | (1,859) | (1,859) | - | (1,859) | - |
| | 22,657 | 28,141 | 28,141 | 28,141 | 30,000 | 28,141 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | (19,809) | - | - | 4,903 | 130,806 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 171,003 | 151,194 | 151,194 | 151,194 | 156,097 | 156,097 | 156,097 |
| End of year, June 30 | \$ 151,194 | \$ 151,194 | \$ 151,194 | \$ 156,097 | \$ 286,903 | \$ 156,097 | \$ 156,097 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE COROLLA FIRE FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|------------------|------------------|------------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ 15,197 | \$ - | \$ - | \$ 13,388 | \$ 1,675,609 | \$ 2,021,831 | \$ - |
| Ad Valorem Taxes - Prior Years | 1,929 | - | - | - | - | - | - |
| Special Dist Tax - 2021 Levy | 1,626,216 | 1,642,175 | 1,642,175 | 1,654,901 | - | - | - |
| Miscellaneous Grants | - | - | - | - | - | - | - |
| Investment Earnings | (27,875) | - | 30,783 | 83,964 | 25,000 | 50,000 | - |
| Total Revenues | 1,615,467 | 1,642,175 | 1,672,958 | 1,752,253 | 1,700,609 | 2,071,831 | - |
| Expenditures | | | | | | | |
| Corolla County Fire Services | | | | | | | |
| Personnel | | | | | | | |
| Salaries | 279,538 | 2,262,600 | 1,948,771 | 1,597,743 | 2,214,537 | 2,440,856 | - |
| Salaries Overtime | 679,739 | 450,000 | 803,873 | 691,557 | 700,000 | 391,432 | - |
| FICA Expense | 67,935 | 207,516 | 234,587 | 170,721 | 222,963 | 222,963 | - |
| Health Insurance Expense | 137,000 | 474,920 | 436,574 | 385,644 | 522,400 | 477,000 | - |
| Retirement Expense | 163,109 | 489,363 | 489,363 | 412,990 | 554,927 | 554,927 | - |
| | - | - | - | - | - | - | - |
| | 1,327,321 | 3,884,399 | 3,913,168 | 3,258,655 | 4,214,827 | 4,087,178 | - |
| Operating | | | | | | | |
| Telephone & Postage | - | 600 | - | - | - | - | - |
| Data Transmission | 913 | 1,000 | 1,000 | 829 | 1,000 | 1,000 | - |
| Utilities | - | - | - | - | - | - | - |
| Travel | 845 | 2,000 | 2,000 | 921 | 3,200 | 3,200 | - |
| Training & Education | 1,355 | 4,000 | 4,000 | 736 | 4,000 | 4,000 | - |
| Repairs & Maintenance | - | 1,000 | 1,000 | 785 | 1,000 | 1,000 | - |
| Fuel | 9,888 | 12,000 | 12,000 | 6,611 | 12,000 | 12,000 | - |
| Supplies | 4,520 | 7,000 | 16,500 | 9,430 | 11,500 | 11,500 | - |
| Fire Supplies | - | 5,000 | 5,000 | 4,956 | 5,000 | 5,000 | - |
| Uniforms | 6,475 | 6,000 | 18,000 | 12,365 | 39,000 | 39,000 | - |
| Workers Compensation | 49,000 | 43,710 | 43,710 | 43,710 | - | 47,672 | - |
| Contracted Services | 1,616 | 2,534 | 2,534 | 1,923 | 2,534 | 2,534 | - |
| Dues & Subscription | 1,954 | 2,175 | 2,379 | 2,377 | 2,175 | 2,175 | - |
| Insurance - Corolla | 49,175 | 50,200 | 52,810 | 52,810 | - | 53,660 | - |
| Professional Services | 932 | 25,080 | 11,880 | 782 | 5,000 | 5,000 | - |
| | 126,673 | 162,299 | 172,813 | 138,235 | 86,409 | 187,741 | - |
| Capital Outlay | | | | | | | |
| Capital Outlay - County Services | 13,764 | 82,500 | 74,000 | 8,738 | 267,000 | 255,000 | - |
| Capital Outlay - Corolla VFD | 6,560 | 11,800 | 11,800 | 11,525 | - | 12,500 | - |
| | 20,324 | 94,300 | 85,800 | 20,263 | 267,000 | 267,500 | - |
| Total Corolla County Fire Services | 1,474,318 | 4,140,998 | 4,171,781 | 3,417,153 | 4,568,236 | 4,542,419 | - |
| Corolla Volunteer Fire Services | | | | | | | |
| Operating | | | | | | | |
| Telephone & Postage-Corolla | 3,742 | 5,000 | 3,950 | 3,137 | 4,104 | 4,104 | - |
| Utilities - Corolla | 21,877 | 23,000 | 24,000 | 21,989 | 23,749 | 23,749 | - |
| Travel/Train/Educ - Corolla | 980 | 1,000 | 1,200 | 899 | 1,000 | 1,000 | - |
| Repairs & Maint - Corolla | 96,755 | 75,000 | 82,012 | 69,577 | 86,520 | 85,019 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE COROLLA FIRE FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|--------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Buildings & Grounds - Corolla | 3,259 | 18,500 | 8,500 | 8,258 | 8,755 | 8,755 | - |
| Gas, Oil, Etc - Corolla | 21,152 | 18,500 | 28,500 | 22,676 | 30,900 | 30,900 | - |
| Supplies - Corolla | 10,603 | 10,000 | 12,000 | 11,367 | 11,500 | 11,500 | - |
| Fire Supplies - Corolla | 9,599 | 13,000 | 18,150 | 16,962 | 16,950 | 16,950 | - |
| Ambulance Supplies - Corolla | - | - | - | - | - | - | - |
| Uniforms - Corolla | 822 | 1,000 | 1,000 | 735 | 1,000 | 1,000 | - |
| Personal Protect Equip-Corolla | - | - | - | - | 12,500 | - | - |
| Volunteer Assistance-Corolla | - | - | - | - | - | - | - |
| Contracted Services | 639 | 9,623 | 480 | 468 | 26,500 | 26,500 | - |
| Dues & Subscriptions-Corolla | 1,070 | 1,200 | 700 | 852 | 2,900 | 2,900 | - |
| Insurance - Corolla | - | - | - | - | 53,660 | - | - |
| Professional Serv - Corolla | 8,650 | 8,650 | 11,500 | 11,291 | 11,875 | 11,875 | - |
| | 179,148 | 184,473 | 191,992 | 168,211 | 291,913 | 224,252 | - |
| Capital Outlay | | | | | | | |
| Capital Outlay - Corolla | 7,252 | - | - | - | 142,134 | 119,082 | - |
| | 186,400 | 184,473 | 191,992 | 168,211 | 434,047 | 343,334 | - |
| Total Corolla Volunteer Fire Department | | | | | | | |
| | 1,660,718 | 4,325,471 | 4,363,773 | 3,585,364 | 5,002,283 | 4,885,753 | - |
| Total Expenses | | | | | | | |
| Total Revenues Over (Under) Expenses | (45,251) | (2,683,296) | (2,690,815) | (1,833,111) | (3,301,674) | (2,813,922) | - |
| Other Financing Sources | | | | | | | |
| T F - Operating Fund | 2,186,753 | 2,252,356 | 2,252,356 | 516,295 | - | 1,431,289 | - |
| Fund Balance Appropriated | - | 430,940 | 438,459 | - | - | 1,382,633 | - |
| | 2,186,753 | 2,683,296 | 2,690,815 | 516,295 | - | 2,813,922 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 2,141,502 | - | - | (1,316,816) | (3,301,674) | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginnng of year, July 1 | 1,192,622 | 3,334,124 | 3,334,124 | 3,334,124 | 2,017,308 | 2,017,308 | 2,017,308 |
| End of year, June 30 | \$ 3,334,124 | \$ 3,334,124 | \$ 3,334,124 | \$ 2,017,308 | \$ (1,284,366) | \$ 2,017,308 | \$ 2,017,308 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE KNOTTS ISLAND FIRE FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | FY 2024 Original Request Manager Proposed Board Approved | | | |
|---|-------------------|--|------------|---|-----------|------------|------|
| Revenues | | | | | | | |
| Special district taxes | \$ 100,055 | \$ 105,486 | \$ 105,486 | \$ 107,157 | \$ - | \$ 127,543 | \$ - |
| Special district taxes - prior years | 1,362 | - | - | 145 | - | - | - |
| Investment Earnings | (6,863) | 5,000 | 5,000 | 7,869 | 8,000 | 8,000 | - |
| | 94,554 | 110,486 | 110,486 | 115,171 | 8,000 | 135,543 | - |
| Expenditures | | | | | | | |
| Knotts Island County Fire Services | | | | | | | |
| Personnel | | | | | | | |
| Salaries | 491,342 | 692,008 | 692,008 | 492,036 | 682,121 | 739,276 | - |
| Salaries - Overtime | 216,998 | 275,825 | 275,825 | 250,949 | 275,825 | 98,851 | - |
| FICA Expense | 51,412 | 74,041 | 74,041 | 54,859 | 73,284 | 73,284 | - |
| Health Insurance Expense | 107,711 | 154,349 | 154,349 | 123,968 | 169,780 | 155,025 | - |
| Retirement Expense | 118,736 | 174,601 | 174,601 | 134,034 | 182,395 | 182,395 | - |
| | 986,199 | 1,370,824 | 1,370,824 | 1,055,846 | 1,383,405 | 1,248,831 | - |
| Operating | | | | | | | |
| Data Transmission | 456 | 1,000 | 1,000 | 415 | 1,000 | 1,000 | - |
| Telephone & Postage-Knotts Isl | 4,618 | 5,300 | 5,300 | 5,040 | 5,300 | 5,300 | - |
| Utilities - Knotts Island | 12,573 | 12,000 | 12,000 | 5,794 | 12,000 | 12,000 | - |
| Travel | - | 1,000 | 1,000 | 151 | 2,144 | 2,144 | - |
| Travel/Train/Educ - Knotts Isl | - | 2,000 | 2,000 | 1,167 | 770 | 770 | - |
| Repairs & Maint - Knotts Isl | 16,326 | 9,000 | 29,000 | 11,172 | 17,000 | 17,000 | - |
| Buildings & Grounds-Knotts Isl | 9,018 | 8,000 | 8,000 | 7,825 | 8,000 | 8,000 | - |
| Promo & Pr - Knotts Island | - | - | - | - | - | - | - |
| Gas, Oil, Etc - Knotts Island | 4,583 | 8,000 | 13,000 | 8,042 | 10,000 | 10,000 | - |
| Supplies - Knotts Island | 7,918 | 8,000 | 12,000 | 5,418 | 12,000 | 12,000 | - |
| Fire Supplies - Knotts Island | - | 6,000 | 6,000 | 4,319 | 6,000 | 6,000 | - |
| Uniforms - Knotts Island | 1,785 | 5,000 | 10,000 | 8,875 | 35,200 | 35,200 | - |
| Personal Protect Equip-KI | - | 8,000 | 3,000 | - | - | - | - |
| Workers Compensation | 13,425 | 13,871 | 13,871 | 13,871 | - | 13,039 | - |
| Volunteer Assistance-Knotts Is | - | - | - | - | - | - | - |
| Contracted Services | 4,798 | 17,636 | 17,636 | 10,606 | 17,636 | 24,420 | - |
| Dues & Subscriptions-Knotts Is | 2,095 | 2,975 | 2,975 | 896 | 2,600 | 2,600 | - |
| Insurance - Knotts Island | (4,819) | 15,520 | 20 | - | 15,520 | 15,520 | - |
| Professional Services | - | 8,310 | 3,810 | 84 | 2,000 | 2,000 | - |
| Professional Serv - Knotts Isl | - | 500 | 500 | - | 250 | 250 | - |
| | 72,776 | 148,112 | 157,112 | 83,675 | 163,420 | 183,243 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE KNOTTS ISLAND FIRE FUND
Annual Budget for FY 2024

| | FY 2022 Actual | Original Budget | FY 2023 Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
|--|-------------------|--------------------|------------------------------|---------------------|---------------------|--------------------------------|-------------------|
| Capital Outlay | | | | | | | |
| Capital Outlay | 16,295 | 10,500 | 1,500 | - | 158,976 | 128,476 | - |
| | 16,295 | 10,500 | 1,500 | - | 158,976 | 128,476 | - |
| Total Expenses | 1,075,270 | 1,529,436 | 1,529,436 | 1,139,521 | 1,705,801 | 1,560,550 | - |
| Total Revenues Over (Under) Expenses | (980,716) | (1,418,950) | (1,418,950) | (1,024,350) | (1,697,801) | (1,425,007) | - |
| Other Financing Sources | | | | | | | |
| T F - Operating Fund | 1,227,825 | 1,264,660 | 1,264,660 | 756,821 | - | 1,425,007 | - |
| Fund Balance Appropriated | - | 154,290 | 154,290 | - | - | - | - |
| | 1,227,825 | 1,418,950 | 1,418,950 | 756,821 | - | 1,425,007 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 247,109 | - | - | (267,529) | (1,697,801) | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 64,887 | 311,996 | 311,996 | 311,996 | 44,467 | 44,467 | 44,467 |
| End of year, June 30 | \$ 311,996 | \$ 311,996 | \$ 311,996 | \$ 44,467 | \$ (1,653,334) | \$ 44,467 | \$ 44,467 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE GUINEA MILL WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2022 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|-------------------|--|--------------|--------------|---|--------------|--------------|
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ad Valorem Taxes - Prior Years | 4,302 | - | - | 113 | - | - | - |
| Ad Valorem Taxes Interest | 544 | - | - | 23 | - | - | - |
| Investment Earnings | (3,504) | - | - | (6,463) | - | - | - |
| | 1,342 | - | - | (6,327) | - | - | - |
| Expenditures | | | | | | | |
| Administration | 16 | - | - | - | - | - | - |
| Contracted Services | 2,500 | - | - | - | - | 190,000 | - |
| | 2,516 | - | - | - | - | 190,000 | - |
| Total Revenues Over (Under) Expenses | (1,174) | - | - | (6,327) | - | (190,000) | - |
| Other Financing Sources | | | | | | | |
| T T - Operating Fund | - | - | - | - | - | - | - |
| Fund Balance Appropriated | - | - | - | - | - | 190,000 | - |
| | - | - | - | - | - | 190,000 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | (1,174) | - | - | (6,327) | - | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 210 | 210 | 210 | 210 | 210 | 210 | 210 |
| Transfer to Moyock Watershed Improvement | (217,809) | (218,773) | (218,773) | (218,773) | (224,890) | (224,890) | (224,890) |
| End of year, June 30 | \$ (218,773) | \$ (218,563) | \$ (218,563) | \$ (224,890) | \$ (224,680) | \$ (224,680) | \$ (224,680) |

Effective July 1, 2021, the Guinea Mill Watershed Improvement Fund were consolidated into the Moyock Watershed Improvement District.

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|--|----------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ 2,514 | \$ 2,575 | \$ 2,575 | \$ 2,545 | \$ 2,764 | \$ - | \$ - |
| Ad Valorem Taxes - Interest | 25 | - | - | - | - | - | - |
| Investment Earnings | (24) | - | - | 73 | - | - | - |
| | 2,515 | 2,575 | 2,575 | 2,618 | 2,764 | - | - |
| Expenditures | | | | | | | |
| Contracted Services | 4,058 | 1,765 | 1,765 | - | - | 3,800 | - |
| Administration | 16 | 100 | 100 | 100 | - | - | - |
| | 4,074 | 1,865 | 1,865 | 100 | - | 3,800 | - |
| Total Revenues Over (Under) Expenses | (1,559) | 710 | 710 | 2,518 | 2,764 | 3,800 | - |
| Other Financing Sources | | | | | | | |
| T T - Operating Fund | 668 | 710 | 710 | 710 | - | - | - |
| Fund Balance Appropriated | - | - | - | - | - | 3,800 | - |
| | 668 | 710 | 710 | 710 | - | 3,800 | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | (2,227) | - | - | 1,808 | 2,764 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 4,300 | 2,073 | 2,073 | 2,073 | 3,881 | 6,645 | 6,645 |
| End of year, June 30 | \$ 2,073 | \$ 2,073 | \$ 2,073 | \$ 3,881 | \$ 6,645 | \$ 6,645 | \$ 6,645 |

This Watershed District is transferring operations and the remaining assets to the board as of July 1, 2023.

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MOYOCK WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|-------------------|--|------------------|-------------------|---|------------------|------------------|
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ 198,442 | \$ 202,147 | \$ 202,147 | \$ 199,505 | \$ 221,923 | \$ 221,923 | \$ - |
| Ad Valorem Taxes - Prior Years | 30 | - | - | 4 | - | - | - |
| Ad Valorem Taxes Interest | 225 | - | - | 355 | - | - | - |
| Investment Earnings | (4,351) | - | - | (8,539) | 5,000 | 5,000 | - |
| | <u>194,346</u> | <u>202,147</u> | <u>202,147</u> | <u>191,325</u> | <u>226,923</u> | <u>226,923</u> | <u>-</u> |
| Expenditures | | | | | | | |
| Administration | 16 | 461 | 461 | 461 | - | - | - |
| Contracted Services | - | 193,297 | 193,297 | - | - | 621,923 | - |
| | <u>16</u> | <u>193,758</u> | <u>193,758</u> | <u>461</u> | <u>-</u> | <u>621,923</u> | <u>-</u> |
| Total Revenues Over (Under) Expenses | 194,330 | 8,389 | 8,389 | 190,864 | 226,923 | (395,000) | - |
| Other Financing Sources | | | | | | | |
| Fund Balance Appropriated | - | - | - | - | - | 403,389 | - |
| T F - Operating Fund | (30,038) | (8,389) | (8,389) | (8,389) | - | (8,389) | - |
| | <u>(30,038)</u> | <u>(8,389)</u> | <u>(8,389)</u> | <u>(8,389)</u> | <u>-</u> | <u>395,000</u> | <u>-</u> |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 164,292 | - | - | 182,475 | 226,923 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 55,581 | 55,581 | 55,581 | 55,581 | 55,581 | 55,581 | 55,581 |
| Transfer of Guinea Mill Watershed Improvement | - | - | - | - | - | - | - |
| | <u>55,581</u> | <u>55,581</u> | <u>55,581</u> | <u>55,581</u> | <u>55,581</u> | <u>55,581</u> | <u>55,581</u> |
| End of year, June 30 | <u>\$ 219,873</u> | <u>\$ 55,581</u> | <u>\$ 55,581</u> | <u>\$ 238,056</u> | <u>\$ 282,504</u> | <u>\$ 55,581</u> | <u>\$ 55,581</u> |

Effective July 1, 2021, the Guinea Mill Watershed Improvement Fund was consolidated into the Moyock Watershed Improvement District.

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE NORTHWEST WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|-------------------|--|------------------|------------------|---|------------------|------------------|
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ 3,589 | \$ 4,104 | \$ 4,104 | \$ - | \$ 8,670 | \$ 4,070 | \$ - |
| Ad Valorem Taxes - Prior Years | - | - | - | - | - | - | - |
| Ad Valorem Taxes - Interest | - | - | - | 2 | - | - | - |
| Investment Earnings | (711) | - | - | 1,318 | 1,000 | 142 | - |
| | <u>2,878</u> | <u>4,104</u> | <u>4,104</u> | <u>1,320</u> | <u>9,670</u> | <u>4,212</u> | <u>-</u> |
| Expenditures | | | | | | | |
| Contracted Services | - | 3,853 | 3,853 | - | - | 44,070 | - |
| Administration | 16 | 109 | 109 | 109 | - | - | - |
| | <u>16</u> | <u>3,962</u> | <u>3,962</u> | <u>109</u> | <u>-</u> | <u>44,070</u> | <u>-</u> |
| Total Revenues Over (Under) Expenses | 2,862 | 142 | 142 | 1,211 | 9,670 | (39,858) | - |
| Other Financing Sources | | | | | | | |
| Fund Balance Appropriated | - | - | - | - | - | 40,000 | - |
| T T - Operating Fund | - | (142) | (142) | (142) | - | (142) | - |
| | <u>-</u> | <u>(142)</u> | <u>(142)</u> | <u>(142)</u> | <u>-</u> | <u>39,858</u> | <u>-</u> |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 2,862 | - | - | 1,069 | 9,670 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | <u>35,361</u> | <u>38,223</u> | <u>38,223</u> | <u>38,223</u> | <u>39,292</u> | <u>39,292</u> | <u>39,292</u> |
| End of year, June 30 | <u>\$ 38,223</u> | <u>\$ 38,223</u> | <u>\$ 38,223</u> | <u>\$ 39,292</u> | <u>\$ 48,962</u> | <u>\$ 39,292</u> | <u>\$ 39,292</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS NORTH AND CROWN POINT WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|-------------------|--|------------|------------|---|--------------|------------|
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ 281,837 | \$ 846,720 | \$ 846,720 | \$ 850,698 | \$ 852,008 | \$ 1,448,413 | \$ - |
| Ad Valorem Taxes - Prior Years | 171 | - | - | - | - | - | - |
| Ad Valorem Taxes - Interest | 147 | - | - | 410 | - | - | - |
| Investment Earnings | (12,082) | 4,339 | 4,339 | 26,899 | - | - | - |
| | 270,073 | 851,059 | 851,059 | 878,007 | 852,008 | 1,448,413 | - |
| Expenditures | | | | | | | |
| Fees Paid To Officials | 950 | 2,100 | 2,100 | 600 | - | - | - |
| Contracted Services | 371,900 | 551,409 | 1,044,959 | 881,811 | - | 1,448,413 | - |
| Administration | 1,200 | 9,200 | 9,200 | 9,200 | - | - | - |
| Contingency | - | - | - | - | - | - | - |
| | 374,050 | 562,709 | 1,056,259 | 891,611 | - | 1,448,413 | - |
| Total Revenues Over (Under) Expenses | (103,977) | 288,350 | (205,200) | (13,604) | 852,008 | - | - |
| Other Financing Sources | | | | | | | |
| T T - Operating Fund | (13,350) | (288,350) | - | - | - | - | - |
| Fund Balance Appropriated | - | - | 205,200 | - | - | - | - |
| | (13,350) | (288,350) | 205,200 | - | - | - | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | (117,327) | - | - | (13,604) | 852,008 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 628,554 | 628,554 | 628,554 | 628,554 | 628,554 | 628,554 | 628,554 |
| End of year, June 30 | \$ 511,227 | \$ 628,554 | \$ 628,554 | \$ 614,950 | \$ 1,480,562 | \$ 628,554 | \$ 628,554 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE WHALEHEAD WATERSHED IMPROVEMENT FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|---------------------|--|---------------------|-------------------|---|-------------------|-------------------|
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ 1,044,389 | \$ 1,051,515 | \$ 1,051,515 | \$ 1,051,515 | \$ 1,065,393 | \$ 1,065,393 | \$ - |
| Grants - Stormwater | - | - | 250,000 | - | - | - | - |
| Ad Valorem Taxes - Interest | 756 | - | - | 413 | - | - | - |
| Investment Earnings | (22,904) | 7,500 | 7,500 | 45,835 | 10,000 | 10,000 | - |
| | <u>1,022,241</u> | <u>1,059,015</u> | <u>1,309,015</u> | <u>1,097,763</u> | <u>1,075,393</u> | <u>1,075,393</u> | <u>-</u> |
| Expenditures | | | | | | | |
| Data Transmission | 10,648 | 8,500 | 8,500 | 6,811 | 8,500 | 8,500 | - |
| Utilities | 9,252 | 18,000 | 18,000 | 10,081 | 18,000 | 18,000 | - |
| Repairs & Maintenance | 15,001 | 40,000 | 36,000 | 2,978 | 40,000 | 40,000 | - |
| Equipment Fuel | - | 1,000 | 5,000 | 4,706 | 4,000 | 5,000 | - |
| Supplies | 1,052 | 2,000 | 2,000 | \$ 1,137,771 | 2,000 | 2,000 | - |
| Contracted Services | 30,007 | 28,700 | 51,870 | 41,527 | 38,000 | 777,945 | - |
| Motor Vehicle Tx Fees | - | - | - | - | - | - | - |
| Administration | 36,905 | 31,538 | 31,538 | 31,538 | - | - | - |
| | <u>102,865</u> | <u>129,738</u> | <u>152,908</u> | <u>1,235,412</u> | <u>110,500</u> | <u>851,445</u> | <u>-</u> |
| Capital Outlay | <u>58,711</u> | <u>750,000</u> | <u>2,007,502</u> | <u>68,152</u> | <u>-</u> | <u>176,000</u> | <u>-</u> |
| Total Expenditures | 161,576 | 879,738 | 2,160,410 | 1,303,564 | 110,500 | 1,027,445 | - |
| Total Revenues Over (Under) Expenses | 860,665 | 179,277 | (851,395) | (205,801) | 964,893 | 47,948 | - |
| Other Financing Sources | | | | | | | |
| T T - Operating Fund | (408,320) | (440,916) | (440,916) | (440,916) | - | (47,948) | - |
| TT Occupancy Tax Fund | - | - | 154,540 | (440,916) | - | 47,948 | - |
| Fund Balance Appropriated | - | 261,639 | 1,137,771 | - | - | - | - |
| | <u>(408,320)</u> | <u>(179,277)</u> | <u>851,395</u> | <u>(881,832)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 452,345 | - | - | (1,087,633) | 964,893 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | <u>880,902</u> | <u>1,333,247</u> | <u>1,333,247</u> | <u>1,333,247</u> | <u>245,614</u> | <u>245,614</u> | <u>245,614</u> |
| End of year, June 30 | <u>\$ 1,333,247</u> | <u>\$ 1,333,247</u> | <u>\$ 1,333,247</u> | <u>\$ 245,614</u> | <u>\$ 1,210,507</u> | <u>\$ 245,614</u> | <u>\$ 245,614</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE WHALEHEAD BEACH SOLID WASTE COLLECTION AND DISPOSAL SERVICE DISTRICT
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|------------|------------|---|------------|------------|
| Revenues | | | | | | | |
| Ad Valorem Taxes - Current Year | \$ 128,400 | \$ 125,503 | \$ 125,503 | \$ 254,715 | \$ 127,160 | \$ 127,160 | \$ - |
| Ad Valorem Taxes - Interest | 93 | - | - | 52 | - | - | - |
| Investment Earnings | (5,063) | - | - | 9,512 | - | - | - |
| | 123,430 | 125,503 | 125,503 | 264,279 | 127,160 | 127,160 | - |
| Expenditures | | | | | | | |
| Contracted Services | 107,779 | 114,458 | 114,458 | 97,981 | 114,458 | 122,660 | - |
| Administration | 3,744 | 4,725 | 4,725 | 4,725 | - | - | - |
| Supplies | 400 | 6,320 | 6,320 | - | 4,500 | 4,500 | - |
| | 111,923 | 125,503 | 125,503 | 102,706 | 118,958 | 127,160 | - |
| Total Revenues Over (Under) Expenses | 11,507 | - | - | 161,573 | 8,202 | - | - |
| Fund Balance Appropriated | - | - | - | - | - | - | - |
| Revenues and appropriated fund balance over (under) expenditures | 11,507 | - | - | 161,573 | 8,202 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 273,994 | 285,501 | 285,501 | 285,501 | 447,074 | 447,074 | 447,074 |
| End of year, June 30 | \$ 285,501 | \$ 285,501 | \$ 285,501 | \$ 447,074 | \$ 455,276 | \$ 447,074 | \$ 447,074 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE DEPARTMENT OF SOCIAL SERVICES CLIENT ACCOUNTS
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|------------------|------------------|---|------------------|------------------|
| Revenues | | | | | | | |
| Deposits on behalf of individuals | \$ 270,668 | \$ 250,000 | \$ 250,000 | \$ - | \$ - | \$ 350,000 | \$ - |
| Investment income | 19 | - | - | - | - | - | - |
| | <u>270,687</u> | <u>250,000</u> | <u>250,000</u> | <u>-</u> | <u>-</u> | <u>350,000</u> | <u>-</u> |
| Expenditures | | | | | | | |
| Expenses paid on behalf of individuals | <u>271,153</u> | <u>250,000</u> | <u>250,000</u> | <u>-</u> | <u>-</u> | <u>350,000</u> | <u>-</u> |
| Total revenues over (under) expenses | (466) | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | <u>36,499</u> | <u>36,033</u> | <u>36,033</u> | <u>36,033</u> | <u>36,033</u> | <u>36,033</u> | <u>36,033</u> |
| End of year, June 30 | <u>\$ 36,033</u> | <u>\$ 36,033</u> | <u>\$ 36,033</u> | <u>\$ 36,033</u> | <u>\$ 36,033</u> | <u>\$ 36,033</u> | <u>\$ 36,033</u> |

Note: This fund was considered a fiduciary fund in prior years. As of July 1, 2021, it required to be classified as a special revenue fund that is included in the budget process.

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE FINES AND FORFEITURES FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|------------|------------|---|------------|------|
| Revenues | | | | | | | |
| Fines and penalties collected | \$ 321,953 | \$ 250,000 | \$ 310,000 | \$ 274,103 | \$ - | \$ 350,000 | \$ - |
| Expenditures | | | | | | | |
| Fees paid to the Board of Education | 321,953 | 250,000 | 310,000 | 274,103 | - | 350,000 | - |
| Total revenues over (under) expenses | - | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | - | - | - | - | - | - | - |
| End of year, June 30 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Note: This fund was considered a fiduciary fund in prior years. As of July 1, 2021, it required to be classified as a special revenue fund that is included in the budget process.

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE DEED OF TRUST FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|-----------|-----------|---|-----------|------|
| Revenues | | | | | | | |
| \$5 for each deed processed | \$ 46,866 | \$ 50,000 | \$ 50,000 | \$ 29,009 | \$ - | \$ 60,000 | \$ - |
| Expenditures | | | | | | | |
| Remitted to the State Treasurer | 46,289 | 50,000 | 50,000 | 29,009 | - | 60,000 | - |
| Total revenues over (under) expenses | 577 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | - | - | - | - | - | - | - |
| End of year, June 30 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Note: This fund was considered a fiduciary fund in prior years. As of July 1, 2021, it is required to be classified as a special revenue fund that is included in the budget process.

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE INMATE FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|------------------|-------------------|---|-------------------|-------------------|
| Revenues | | | | | | | |
| Inmate Contributions | \$ 87,661 | \$ 200,000 | \$ 200,000 | \$ 85,045 | \$ - | \$ 200,000 | \$ - |
| Expenditures | | | | | | | |
| Inmate Expenses | 50,542 | 200,000 | 200,000 | 53,857 | - | 200,000 | - |
| Total revenues over (under) expenses | 37,119 | - | - | 31,188 | - | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 37,614 | 74,733 | 74,733 | 74,733 | 105,921 | 105,921 | 105,921 |
| End of year, June 30 | <u>\$ 74,733</u> | <u>\$ 74,733</u> | <u>\$ 74,733</u> | <u>\$ 105,921</u> | <u>\$ 105,921</u> | <u>\$ 105,921</u> | <u>\$ 105,921</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE EMERGENCY TELEPHONE SYSTEM FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|-------------------|--|----------------|----------------|---|------------------|------------|
| Revenues | | | | | | | |
| 911 Wireline Surcharges | \$ 549,716 | \$ 204,688 | \$ 204,688 | \$ 167,472 | \$ - | \$ 243,126 | \$ - |
| Emergency Mgmt Grants | 332,700 | - | - | - | - | 1,964,978 | - |
| Fund Balance Appropriated | - | 11,000 | 11,730 | - | - | 6,949 | - |
| Investment Earnings | - | - | - | - | - | 4,000 | - |
| Total Revenues | 882,416 | 215,688 | 216,418 | 167,472 | - | 2,219,053 | - |
| Expenditures | | | | | | | |
| Operations | | | | | | | |
| Telephone & Postage | 3,130 | 3,000 | 3,000 | 2,113 | 3,400 | 3,400 | - |
| Travel | 419 | 6,000 | 6,000 | 572 | 6,000 | 6,000 | - |
| Training & Education | 2,215 | 6,000 | 6,000 | 2,508 | 6,000 | 6,000 | - |
| Repairs & Maintenance | - | 1,500 | 1,500 | - | 1,500 | 1,500 | - |
| Supplies | 538 | 2,500 | 2,500 | 406 | 11,700 | 11,700 | - |
| Contracted Services | 59,205 | 142,000 | 132,355 | 20,522 | 76,475 | 76,475 | - |
| Software License Fee | 48,314 | 50,000 | 50,730 | 50,729 | 61,000 | 112,000 | - |
| Contingency | - | 4,688 | - | - | - | - | - |
| | - | - | 4,688 | - | - | - | - |
| | 113,821 | 215,688 | 206,773 | 76,850 | 166,075 | 217,075 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 1,003,861 | - | 9,645 | 9,289 | 88,000 | 2,001,978 | - |
| Total Expenditures | 1,117,682 | 215,688 | 216,418 | 86,139 | 254,075 | 2,219,053 | - |
| Revenues, and appropriated fund balance over (under) expenditures | (235,266) | - | - | 81,333 | (254,075) | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 321,496 | 321,496 | 321,496 | 321,496 | 321,496 | 321,496 | 321,496 |
| End of year, June 30 | \$ 86,230 | \$ 321,496 | \$ 321,496 | \$ 402,829 | \$ 67,421 | \$ 321,496 | \$ 321,496 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE EMERGENCY EQUIPMENT REPLACEMENT FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|-------------------|-------------------|---|-------------------|-------------------|
| Revenues | | | | | | | |
| Investment Earnings | \$ (12,992) | \$ 2,500 | \$ 2,500 | \$ 22,850 | \$ - | \$ 5,000 | \$ - |
| Miscellaneous | - | - | - | - | - | - | - |
| | 30 | - | - | 4 | - | - | - |
| | <u>(12,962)</u> | <u>2,500</u> | <u>2,500</u> | <u>22,854</u> | <u>-</u> | <u>5,000</u> | <u>-</u> |
| Expenditures | | | | | | | |
| Contracted Services | - | 31,000 | - | - | - | - | - |
| Capital Outlay | - | 296,500 | 1,596,222 | - | 695,955 | 2,299,722 | - |
| | - | <u>327,500</u> | <u>1,596,222</u> | - | <u>695,955</u> | <u>2,299,722</u> | - |
| Other Financing Sources | | | | | | | |
| T F - Operating Fund | 267,000 | 325,000 | 600,000 | 600,000 | 50,000 | 375,000 | - |
| T F - Transfer Tax Capital Fd | - | - | - | - | - | 625,000 | - |
| Fund Balance Appropriated | - | - | 993,722 | - | 695,955 | 1,294,722 | - |
| | - | <u>325,000</u> | <u>1,593,722</u> | - | <u>745,955</u> | <u>2,294,722</u> | - |
| Revenues under expenditures, other financing sources and appropriated fund balance | (12,962) | - | - | 22,854 | 50,000 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | <u>285,205</u> | <u>285,205</u> | <u>285,205</u> | <u>285,205</u> | <u>308,059</u> | <u>308,059</u> | <u>308,059</u> |
| End of year, June 30 | <u>\$ 272,243</u> | <u>\$ 285,205</u> | <u>\$ 285,205</u> | <u>\$ 308,059</u> | <u>\$ 358,059</u> | <u>\$ 308,059</u> | <u>\$ 308,059</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE CAPITAL IMPROVEMENTS FUND
Annual Budget for FY 2024

| | FY 2022 Actual | Original Budget | FY 2023 Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
|---|-------------------|--------------------|------------------------------|---------------------|---------------------|--------------------------------|-------------------|
| Revenues | | | | | | | |
| Article 40 Supp Sales Tax | \$ 1,951,946 | \$ 1,600,000 | \$ 1,950,000 | \$ 1,554,404 | \$ - | \$ 1,900,000 | \$ - |
| Article 42 Addt'L Supp Sale Tx | 1,864,599 | 1,300,000 | 1,875,000 | 1,413,568 | - | 1,800,000 | - |
| Investment Earnings | (160,447) | - | - | (305,002) | - | 300,000 | - |
| | 3,656,098 | 2,900,000 | 3,825,000 | 2,662,970 | - | 4,000,000 | - |
| Expenditures | | | | | | | |
| Contingency | - | 1,900,000 | 1,900,000 | - | - | - | - |
| Other Financing Sources (Uses) | | | | | | | |
| T T - Operating Fund | - | (1,000,000) | (1,000,000) | - | - | (1,400,000) | - |
| T T - Co Gov'T Facilities Fund | - | - | (1,475,000) | - | (3,700,000) | (3,700,000) | - |
| Fund Balance Appropriated | - | - | 550,000 | - | - | 1,100,000 | - |
| | - | (1,000,000) | (1,925,000) | - | (3,700,000) | (4,000,000) | - |
| | | | | | | - | |
| Revenues Over (Under) Expenditures, Other Financing Uses | 3,656,098 | - | - | 2,662,970 | (3,700,000) | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 5,154,557 | 5,154,557 | 5,154,557 | 5,154,557 | 5,154,557 | 5,154,557 | 5,154,557 |
| End of year, June 30 | \$ 8,810,655 | \$ 5,154,557 | \$ 5,154,557 | \$ 7,817,527 | \$ 1,454,557 | \$ 5,154,557 | \$ 5,154,557 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SCHOOL CAPITAL FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|--------------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Revenues | | | | | | | |
| Article 40 Supp Sales Tax | \$ 836,548 | \$ 550,000 | \$ 550,000 | \$ 610,659 | \$ - | \$ 835,000 | \$ - |
| Article 42 Addtl Supp Sale Tx | 2,796,899 | 2,200,000 | 2,200,000 | 2,120,352 | - | 3,800,000 | - |
| Transfers In | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | - | - |
| Investment Earnings | (11,440) | - | - | (50,560) | - | 50,000 | - |
| | 3,822,007 | 2,950,000 | 2,950,000 | 2,880,451 | 200,000 | 4,685,000 | - |
| Other Financing Sources (Uses) | | | | | | | |
| T T - Operating Fund | (1,400,000) | (1,400,000) | (1,400,000) | (1,400,000) | - | (1,400,000) | - |
| T T - School Facilities Fund | (4,090,000) | (1,350,000) | (1,350,000) | (1,350,000) | - | (3,285,000) | - |
| Fund Balance Appropriated | - | - | - | - | - | - | - |
| | (5,490,000) | (2,750,000) | (2,750,000) | (2,750,000) | - | (4,685,000) | - |
| Revenues Over (Under) Expenditures, Other Financing Uses | (1,667,993) | 200,000 | 200,000 | 130,451 | 200,000 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | 4,752,114 | 3,084,121 | 3,084,121 | 3,084,121 | 3,214,572 | 3,214,572 | 3,214,572 |
| End of year, June 30 | \$ 3,084,121 | \$ 3,284,121 | \$ 3,284,121 | \$ 3,214,572 | \$ 3,414,572 | \$ 3,214,572 | \$ 3,214,572 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TRANSFER TAX CAPITAL FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|---------------------|--|---------------------|---------------------|---|---------------------|---------------------|
| Revenues | | | | | | | |
| Land Transfer Tax | \$ 9,962,417 | \$ 5,763,834 | \$ 5,763,834 | \$ 6,459,827 | \$ 7,500,000 | \$ 7,300,750 | \$ - |
| Investment Earnings | (199,411) | - | - | (433,029) | 100,000 | 100,000 | - |
| | <u>9,763,006</u> | <u>5,763,834</u> | <u>5,763,834</u> | <u>6,026,798</u> | <u>7,600,000</u> | <u>7,400,750</u> | <u>-</u> |
| Expenditures | | | | | | | |
| Fees Paid To Officials | - | - | - | - | - | 700 | - |
| Other Financing Sources (Uses) | | | | | | | |
| T T - Operating Fund | (3,284,679) | (3,138,834) | (3,138,834) | (3,138,834) | (700) | (2,822,050) | - |
| T T - Land Banking Fund | (200,000) | (200,000) | (200,000) | (200,000) | (2,477,050) | (200,000) | - |
| T T - Co Gov'T Facilities Fund | (2,646,486) | (425,000) | (425,000) | - | (200,000) | - | - |
| T T - School Facilities Fund | (10,009,800) | - | - | - | - | - | - |
| T T - Fire Vehicle Replacement | - | - | - | - | - | (625,000) | - |
| T T - Moy Central Sewer Const | - | - | - | - | - | - | - |
| T T - Mainland Water | - | - | - | - | - | - | - |
| T T - Solid Waste Fund | - | (2,000,000) | (2,000,000) | - | (2,000,000) | (2,500,000) | - |
| T T - Moy Cent Sewer Oper | - | - | - | - | - | (1,253,000) | - |
| | <u>(16,140,965)</u> | <u>(5,763,834)</u> | <u>(5,763,834)</u> | <u>(3,338,834)</u> | <u>(4,677,750)</u> | <u>(7,400,050)</u> | <u>-</u> |
| Revenues Over (Under) Expenditures, Other Financing Uses | (6,377,959) | - | - | 2,687,964 | 2,922,250 | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | <u>12,397,016</u> | <u>6,019,057</u> | <u>6,019,057</u> | <u>6,019,057</u> | <u>8,707,021</u> | <u>8,707,021</u> | <u>8,707,021</u> |
| End of year, June 30 | <u>\$ 6,019,057</u> | <u>\$ 6,019,057</u> | <u>\$ 6,019,057</u> | <u>\$ 8,707,021</u> | <u>\$ 11,629,271</u> | <u>\$ 8,707,021</u> | <u>\$ 8,707,021</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------------------|------------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Revenues | | | | | | | |
| Non-Operating Revenues | | | | | | | |
| Ad Valorem Taxes | \$ 568,278 | \$ 559,948 | \$ 559,948 | \$ 565,445 | \$ 569,579 | \$ 635,238 | \$ - |
| Investment Earnings | (30,585) | 20,000 | 20,000 | 53,165 | 20,000 | 50,000 | - |
| Other | - | 13,621 | 13,621 | - | - | - | - |
| | 537,693 | 593,569 | 593,569 | 618,610 | 589,579 | 685,238 | - |
| Charges for Services | | | | | | | |
| Water Revenues | | | | | | | |
| Utilities Charges - Water | 799,076 | 630,000 | 630,000 | 624,639 | 648,900 | 687,500 | - |
| Penalties & Interest - Water | 2,872 | 6,800 | 6,800 | 8,584 | 5,000 | 5,000 | - |
| Other | 271 | - | - | 258 | - | - | - |
| | 802,219 | 636,800 | 636,800 | 633,481 | 653,900 | 692,500 | - |
| Sewer Revenues | | | | | | | |
| Sewer Impact Fees | 878,984 | 800,000 | 800,000 | 818,674 | 824,000 | 886,903 | - |
| Penalties & Interest - Sewer | 11,516 | - | - | 15,957 | 12,000 | 12,000 | - |
| Tap And Connection Fees | 17,799 | - | - | 6,000 | - | - | - |
| Other | 3,953 | 4,500 | 4,500 | 3,583 | - | 3,000 | - |
| | 912,252 | 804,500 | 804,500 | 844,214 | 836,000 | 901,903 | - |
| Total Operating Revenues | 1,714,471 | 1,441,300 | 1,441,300 | 1,477,695 | 1,489,900 | 1,594,403 | - |
| TOTAL Revenues | 2,252,164 | 2,034,869 | 2,034,869 | 2,096,305 | 2,079,479 | 2,279,641 | - |
| Expenditures | | | | | | | |
| Personnel | | | | | | | |
| Salaries | 96,225 | 123,730 | 123,730 | 115,592 | 125,260 | 147,261 | - |
| Temporary Services | - | 19,761 | 19,761 | - | 19,761 | 19,761 | - |
| FICA Expense | 7,007 | 10,977 | 10,977 | 6,920 | 11,095 | 12,778 | - |
| Insurance Expense | 52,619 | 29,683 | 29,683 | 27,966 | 32,650 | 35,775 | - |
| Retirement Expense | 14,982 | 22,321 | 22,321 | 20,853 | 23,849 | 28,038 | - |
| | 170,833 | 206,472 | 206,472 | 171,331 | 212,615 | 243,613 | - |
| Operations - Administration | | | | | | | |
| Telephone & Postage | 5,128 | 6,000 | 6,000 | 5,234 | 6,600 | 6,600 | - |
| Data Transmission | 913 | 1,500 | 1,500 | 831 | 1,800 | 1,800 | - |
| Travel | - | 3,000 | 1,500 | - | 5,000 | 5,000 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|----------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Training & Education | 137 | 5,000 | 5,000 | 434 | 5,000 | 5,000 | - |
| Uniforms | 220 | 1,000 | 1,000 | 499 | 2,000 | 2,000 | - |
| Workers Compensation | 2,916 | 2,053 | 2,053 | 2,053 | 2,500 | 1,974 | - |
| Credit Card Processing Fees | 5,330 | 5,500 | 5,500 | 3,298 | 6,000 | 6,000 | - |
| Administrative Fee | 45,736 | 99,058 | 99,058 | 99,058 | 100,000 | 100,000 | - |
| Supplies | 9,607 | 8,000 | 12,679 | 9,130 | 9,600 | 9,600 | - |
| Miscellaneous | (50,944) | - | - | - | - | - | - |
| Dues & Subscriptions | 7,623 | 9,500 | 19,500 | 14,424 | 16,800 | 16,800 | - |
| Software License | 1,336 | 1,200 | 1,200 | 394 | 1,300 | 1,300 | - |
| | 28,002 | 141,811 | 154,990 | 135,355 | 156,600 | 156,074 | - |
| Operations - Water | | | | | | | |
| Utilities - Water | 4,689 | 8,000 | 8,000 | 4,460 | 9,600 | 8,000 | - |
| Repairs & Maintenance - Water | 21,674 | 23,334 | 21,334 | 14,140 | 28,000 | 28,000 | - |
| Supplies - Fire Hydrants | - | - | - | - | 8,000 | 8,000 | - |
| Lab Tests - Water | 1,338 | 5,000 | 5,000 | 2,325 | 6,000 | 6,000 | - |
| System Supplies - Water | 12,069 | 15,000 | 14,500 | 10,474 | 18,000 | 18,000 | - |
| Chemicals - Water | - | - | - | - | - | - | - |
| Purchase Water From Another | 445,439 | 525,000 | 525,000 | - | 450,000 | 450,000 | - |
| Contracted Services - Water | 7,981 | 28,034 | 28,034 | 16,078 | 15,500 | 23,669 | - |
| Professional Services | 60 | - | - | - | 5,000 | 11,250 | - |
| | 493,250 | 604,368 | 601,868 | 47,477 | 540,100 | 552,919 | - |
| Operations - Sewer | | | | | | | |
| Utilities - Sewer | 51,890 | 70,000 | 70,000 | 48,134 | 90,000 | 70,000 | - |
| Repairs & Maintenance - Sewer | 33,151 | 30,000 | 71,633 | 45,379 | 60,000 | 60,000 | - |
| Supplies - Sewer | 17,338 | 18,000 | 18,500 | 14,550 | 25,000 | 25,000 | - |
| Lab Tests - Sewer | 37,390 | 45,000 | 45,000 | 38,043 | 50,000 | 50,000 | - |
| Fuel - Sewer | 7,818 | 10,000 | 10,000 | 3,966 | 12,000 | 12,000 | - |
| System Supplies - Sewer | 22,475 | 25,000 | 30,000 | 26,231 | 35,000 | 35,000 | - |
| Chemicals - Sewer | 108,394 | 100,000 | 100,000 | 56,399 | 110,000 | 110,000 | - |
| Contracted Services - Sewer | 89,898 | 117,000 | 236,007 | 116,067 | 382,091 | 332,091 | - |
| Software License Fees-Sewer | - | 671 | 671 | - | 3,000 | 3,000 | - |
| Professional Services - Sewer | 126 | - | - | - | 10,000 | 36,250 | - |
| | 368,480 | 415,671 | 581,811 | 348,769 | 777,091 | 733,341 | - |
| Debt Service | | | | | | | |
| Debt Service - Sewer | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|------------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Interest On Debt | 137,813 | 125,563 | 125,563 | 125,563 | 113,313 | 113,313 | - |
| | 637,813 | 625,563 | 625,563 | 625,563 | 613,313 | 613,313 | - |
| Capital Assets | | | | | | | |
| Capital Outlay - Water | 8,964 | 46,500 | 59,000 | 1,649 | 83,669 | 63,000 | - |
| Capital Outlay - Sewer | 80,312 | 620,500 | 487,968 | 233,601 | 356,000 | 426,000 | - |
| | 89,276 | 667,000 | 546,968 | 235,250 | 439,669 | 489,000 | - |
| Total Expenditures | 1,787,654 | 2,660,885 | 2,717,672 | 1,563,745 | 2,739,388 | 2,788,260 | - |
| Revenues Over (Under) Expenditures | 464,510 | (626,016) | (682,803) | 532,560 | (659,909) | (508,619) | - |
| Other Financing Sources (Uses) | | | | | | | |
| Retained Earnings Appropriated | - | 598,516 | 655,303 | - | - | 508,619 | - |
| T F - Ocean Sands Sys Dev Fee | 20,225 | - | - | - | - | - | - |
| T F Mainland Central Sewer | - | 27,500 | 27,500 | - | - | - | - |
| | 20,225 | 626,016 | 682,803 | - | - | 508,619 | - |
| Revenues over (under) expenditures and other financings uses | \$ 484,735 | \$ - | \$ - | \$ 532,560 | \$ (659,909) | \$ - | \$ - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER SYSTEM DEVELOPMENTAL FEES FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2022 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|-------------|------------------|---|-------------|-------------|
| Revenues | | | | | | | |
| Operating Revenues | | | | | | | |
| Water Sys Developmental Fees | \$ 53,128 | \$ - | \$ - | \$ 69,275 | \$ - | \$ - | \$ - |
| Sewer Sys Developmental Fees | 41,468 | - | - | 35,544 | - | - | - |
| | <u>94,596</u> | <u>-</u> | <u>-</u> | <u>104,819</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Non-operating Revenues | | | | | | | |
| Investment Earnings | (4,359) | - | - | (8,218) | - | - | - |
| | <u>(4,359)</u> | <u>-</u> | <u>-</u> | <u>(8,218)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>90,237</u> | <u>-</u> | <u>-</u> | <u>96,601</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | | | |
| T T - OSWSD Operations | (20,225) | - | - | - | - | - | - |
| FICA Expense | - | - | - | - | - | - | - |
| | <u>(20,225)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Revenues over (under) other financing uses | <u>\$ 70,012</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 96,601</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF CURRITUCK
BUDGET PREPARTION FOR THE MAINLAND WATER FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|------------------------------------|-------------------|--|--------------|--------------|---|--------------|------|
| Revenues | | | | | | | |
| Charges for Services | | | | | | | |
| Utilities Charges | \$ 3,832,386 | \$ 4,802,000 | \$ 4,802,000 | \$ 3,939,919 | \$ - | \$ 3,933,000 | \$ - |
| Tap And Connection Fees | 62,203 | 40,000 | 55,000 | 66,708 | - | 65,000 | - |
| Reconnection Fees | 93,341 | 70,000 | 70,000 | 67,993 | - | 70,000 | - |
| Penalties & Interest | 88,548 | 50,000 | 80,000 | 78,057 | - | 80,000 | - |
| Miscellaneous Grants | - | - | - | - | - | - | - |
| | 4,076,478 | 4,962,000 | 5,007,000 | 4,152,677 | - | 4,148,000 | - |
| Non-Operating Revenues | | | | | | | |
| Investment Earnings | (117,043) | 20,000 | 57,500 | 215,663 | - | 130,000 | - |
| Sales Of Materials | 35,982 | 25,000 | 25,000 | 18,453 | - | 20,000 | - |
| | (81,061) | 45,000 | 82,500 | 234,116 | - | 150,000 | - |
| Total Revenues | 3,995,417 | 5,007,000 | 5,089,500 | 4,386,793 | - | 4,298,000 | - |
| Expenditures | | | | | | | |
| Personnel | | | | | | | |
| Salaries | 730,486 | 856,866 | 856,866 | 787,443 | 896,046 | 858,669 | - |
| Temporary Services | 7,302 | 16,211 | 16,211 | 11,728 | 16,211 | 16,211 | - |
| FICA Expense | 54,507 | 66,791 | 66,791 | 61,250 | 69,789 | 66,929 | - |
| Insurance Expense | 161,419 | 219,651 | 210,651 | 209,774 | 248,140 | 226,575 | - |
| Retirement Expense | 40,575 | 154,579 | 154,579 | 142,093 | 170,609 | 163,493 | - |
| Retiree Health Insur | 18,413 | 35,619 | 35,619 | 35,619 | - | 30,000 | - |
| OPEB Expense | (256,797) | - | - | - | - | - | - |
| Pension Exp - LGERS | 94,239 | - | - | - | - | - | - |
| | 850,144 | 1,349,717 | 1,340,717 | 1,247,907 | 1,400,795 | 1,361,877 | - |
| Operations - Administration | | | | | | | |
| Telephone & Postage | 42,187 | 33,000 | 42,652 | 39,588 | 41,000 | 41,000 | - |
| Data Transmission | 20,425 | 3,200 | 8,900 | 8,702 | 6,500 | 6,500 | - |
| Travel | - | 4,000 | 2,408 | 1,729 | 5,000 | 5,000 | - |
| Training & Education | 4,981 | 4,000 | 5,940 | 5,515 | 5,000 | 5,000 | - |
| Uniforms | 4,470 | 3,250 | 5,050 | 4,908 | 6,000 | 6,000 | - |
| Credit Card Fees | 19,145 | 15,000 | 15,000 | 14,860 | 18,000 | 18,000 | - |
| Dues & Subscriptions | 14,851 | 11,700 | 24,650 | 24,487 | 25,000 | 25,000 | - |

COUNTY OF CURRITUCK
BUDGET PREPARTION FOR THE MAINLAND WATER FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|-----------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Software License Fee | 5,950 | 6,020 | 17,579 | 12,034 | 22,000 | 22,000 | - |
| Workers Compensation | 13,533 | 9,916 | 9,916 | 9,916 | 15,700 | 12,418 | - |
| Professional Services | 346 | 7,000 | 4,500 | 79 | 5,000 | 17,500 | - |
| Advertising | - | 250 | 250 | 109 | - | - | - |
| Administration | 255,863 | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 | - |
| | - | - | - | - | - | - | - |
| | 381,751 | 357,336 | 396,845 | 381,927 | 409,200 | 418,418 | - |
| Operations - Water | | | | | | | |
| Utilities | 204,386 | 190,000 | 219,000 | 178,740 | 190,000 | 190,000 | - |
| Repairs & Maintenance | 23,094 | 20,000 | 13,000 | 10,427 | 25,000 | 20,000 | - |
| Vehicle Maintenance | 12,865 | 9,500 | 9,500 | 6,151 | 14,500 | 14,500 | - |
| Equipment Maintenance | 1,465 | 3,000 | 3,000 | 2,124 | 3,250 | 3,250 | - |
| Fuel | 41,377 | 27,000 | 63,000 | 43,540 | 30,000 | 30,000 | - |
| Lab Tests | 3,559 | 18,000 | 25,000 | 22,023 | 20,000 | 20,000 | - |
| Supplies | 49,133 | 40,000 | 70,000 | 53,088 | 75,000 | 75,000 | - |
| Supplies - Fire Hydrants | - | - | 7,500 | - | - | 7,500 | - |
| System Supplies | 204,171 | 100,000 | 100,000 | 93,483 | 120,000 | 120,000 | - |
| Chemicals | 104,447 | 125,000 | 180,500 | 111,593 | 125,000 | 125,000 | - |
| Contracted Services | 266,882 | 247,998 | 274,528 | 259,844 | 171,218 | 302,892 | - |
| | 911,379 | 780,498 | 965,028 | 781,013 | 773,968 | 908,142 | - |
| Debt Service | | | | | | | |
| Bond Interest | 279,078 | 243,907 | 243,907 | 243,906 | 207,156 | 207,156 | - |
| Bond Principal | 1,225,000 | 1,280,000 | 1,280,000 | 1,280,000 | 1,330,000 | 1,330,000 | - |
| | 1,504,078 | 1,523,907 | 1,523,907 | 1,523,906 | 1,537,156 | 1,537,156 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 562,429 | 1,173,148 | 2,166,085 | 1,427,363 | 1,067,230 | 1,159,000 | - |
| | 562,429 | 1,173,148 | 2,166,085 | 1,427,363 | 1,067,230 | 1,159,000 | - |
| Total Expenditures | 4,209,781 | 5,184,606 | 6,392,582 | 5,362,116 | 5,188,349 | 5,384,593 | - |
| Revenues Over (Under) Expenditures | (214,364) | (177,606) | (1,303,082) | (975,323) | (5,188,349) | (1,086,593) | - |
| Other Financing Sources (Uses) | | | | | | | |
| T T - Mainland H2O Construct | (600,000) | (1,200,000) | (1,811,031) | (1,811,031) | - | - | - |
| Land Banking Fund | - | - | 345,000 | 345,000 | - | - | - |
| TF - SOBWS | - | - | 340,000 | 340,000 | - | - | - |

COUNTY OF CURRITUCK
BUDGET PREPARTION FOR THE MAINLAND WATER FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|---------------------|--|-------------|-----------------------|---|-------------|-------------|
| T F - Main H2O Sys Dev Fees | - | 550,000 | 550,000 | - | - | - | - |
| Retained Earnings Appropriated | - | 827,606 | 1,879,113 | - | - | 1,086,593 | - |
| | (600,000) | 177,606 | 1,303,082 | (1,126,031) | - | 1,086,593 | - |
| Revenues over (under) expenditures and other financing uses | \$ (814,364) | \$ - | \$ - | \$ (2,101,354) | \$ (5,188,349) | \$ - | \$ - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND WATER SYSTEM DEVELOPMENTAL FEE FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-----------------------|--|-------------|---------------------|---|-------------|-------------|
| Revenues | | | | | | | |
| Water Revenues | | | | | | | |
| Water Sys Developmental Fees | \$ 859,970 | \$ 550,000 | \$ 901,556 | \$ 1,028,482 | \$ - | \$ - | \$ - |
| Penalties & Interest | - | - | - | - | - | - | - |
| | 859,970 | 550,000 | 901,556 | 1,028,482 | - | - | - |
| Non-operating Revenues | | | | | | | |
| Investment Earnings | (30,188) | - | - | (45,295) | - | - | - |
| | (30,188) | - | - | (45,295) | - | - | - |
| Total Revenues | 829,782 | 550,000 | 901,556 | 983,187 | - | - | - |
| Other Financing Sources (Uses) | | | | | | | |
| T T - Mainland H2O Construct | (2,135,000) | - | (1,214,285) | (1,214,285) | - | - | - |
| T T - Mainland Water | - | (550,000) | (550,000) | - | - | - | - |
| Appropriated Retained Earnings | - | - | 862,729 | - | - | - | - |
| | (2,135,000) | (550,000) | (901,556) | (1,214,285) | - | - | - |
| Revenues over (under) other financing uses | \$ (1,305,218) | \$ - | \$ - | \$ (231,098) | \$ - | \$ - | \$ - |

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE SOLID WASTE FUND
 Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|-----------------------------------|-------------------|--|------------------|------------------|---|------------------|---------------|
| Revenues | | | | | | | |
| Non-operating Revenues | | | | | | | |
| Tax Revenue | \$ 12,988 | \$ - | \$ - | \$ 12,617 | \$ - | \$ 10,000 | \$ - |
| White Goods | 21,555 | 12,000 | 12,000 | 11,180 | - | 15,000 | - |
| White Goods Disposal | 82,842 | 75,000 | 75,000 | 73,453 | - | 80,000 | - |
| Tire Tax | 47,396 | 30,000 | 30,000 | 41,631 | - | 30,000 | - |
| Lease Liability Issued | 55,847 | 55,847 | 55,847 | 55,847 | 55,847 | - | 55,847 |
| Investment Earnings | (49,856) | 40,000 | 40,000 | 88,719 | - | 75,000 | - |
| | <u>170,772</u> | <u>212,847</u> | <u>212,847</u> | <u>283,447</u> | <u>55,847</u> | <u>210,000</u> | <u>55,847</u> |
| Charges for Services | | | | | | | |
| Solid Waste Disposal | 4,674,923 | 4,243,857 | 4,243,857 | 4,941,425 | - | 5,006,250 | - |
| Recycling | 33,950 | 29,500 | 29,500 | 13,235 | - | 17,500 | - |
| Tipping Fees | 1,088,574 | 900,000 | 900,000 | 840,008 | - | 990,000 | - |
| | <u>5,797,447</u> | <u>5,173,357</u> | <u>5,173,357</u> | <u>5,794,668</u> | <u>-</u> | <u>6,013,750</u> | <u>-</u> |
| Total Revenues | <u>5,968,219</u> | <u>5,386,204</u> | <u>5,386,204</u> | <u>6,078,115</u> | <u>55,847</u> | <u>6,223,750</u> | <u>55,847</u> |
| Expenditures | | | | | | | |
| Administration | | | | | | | |
| Salaries | 23,640 | 26,751 | 26,751 | 22,002 | 26,751 | 26,751 | - |
| Salaries - Part Time | - | - | - | - | 29,640 | 41,184 | - |
| FICA Expense | 1,712 | 2,046 | 2,046 | 1,675 | 4,313 | 5,197 | - |
| Insurance Expense | 4,629 | 5,937 | 5,937 | 4,816 | 6,530 | 17,888 | - |
| Retirement Expense | 1,248 | 4,826 | 4,826 | 3,969 | 5,094 | 10,084 | - |
| OPEB Expense | - | - | - | - | - | - | - |
| Pension Exp - LGERS | 4,390 | - | - | - | - | - | - |
| | <u>35,619</u> | <u>39,560</u> | <u>39,560</u> | <u>32,462</u> | <u>72,328</u> | <u>101,104</u> | <u>-</u> |
| Telephone & Postage | 272 | 300 | 300 | 186 | 350 | 350 | - |
| Travel | 1,502 | 2,560 | 2,560 | 562 | 2,560 | 3,260 | - |
| Training & Education | 681 | 2,122 | 2,122 | - | 2,122 | 2,122 | - |
| Other administrative Expenditures | 83,848 | 167,823 | 168,123 | 168,123 | 57,923 | 2,445 | 57,525 |
| | <u>121,922</u> | <u>212,365</u> | <u>212,665</u> | <u>201,333</u> | <u>135,283</u> | <u>109,281</u> | <u>57,525</u> |
| Solid Waste Operations | | | | | | | |
| Utilities | 6,068 | 6,500 | 6,500 | 5,497 | 7,000 | 7,000 | - |
| Repairs & Maintenance | 22,830 | 30,000 | 40,000 | 29,660 | 30,000 | 30,000 | - |
| Rent | 23,500 | 35,400 | 45,550 | 43,255 | 43,200 | 43,200 | - |
| Supplies | 24,167 | 36,000 | 39,945 | 17,576 | 17,945 | 17,945 | - |
| Contracted Services | 30,787 | 56,416 | 56,416 | 21,171 | 41,630 | 41,630 | - |
| Contracted Services-Collection | 2,410,109 | 2,706,449 | 2,771,490 | 2,184,892 | 2,929,721 | 2,929,721 | - |
| Contracted Services-Disposal | 2,559,889 | 2,461,674 | 2,561,674 | 2,305,271 | 2,886,699 | 2,886,699 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOLID WASTE FUND
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|------------------------------|-----------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Site Work/Landscaping | 16,305 | 56,000 | 55,700 | 19,823 | 75,000 | 72,112 | - |
| White Goods Disposal | 53,251 | 82,500 | 82,500 | 47,377 | 82,500 | 82,500 | - |
| Tire Disposal | 41,042 | 60,000 | 60,000 | 38,139 | 60,000 | 60,000 | - |
| (Overage) Shortage | 14 | - | - | 3 | - | - | - |
| Sol Wste Disposal Tax-Jul 08 | 61,000 | 65,000 | 65,000 | 47,302 | - | - | - |
| Professional Services | 2,635 | 68,400 | 68,400 | 4,560 | 66,400 | 72,650 | - |
| Monitoring Wells | 2,570 | 19,500 | 19,500 | 5,607 | 13,000 | 13,000 | - |
| Recycling | 498,819 | 600,000 | 600,000 | 426,857 | 637,575 | 637,575 | - |
| Recycling - Electronics | 45,593 | 90,000 | 90,000 | 34,448 | 90,000 | 90,000 | - |
| | 5,798,579 | 6,373,839 | 6,562,675 | 5,231,438 | 6,980,670 | 6,984,032 | - |

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE SOLID WASTE FUND
 Annual Budget for FY 2024

| | FY 2022 Actual | Original Budget | FY 2023 Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
|---|---------------------|--------------------|------------------------------|---------------------|-----------------------|--------------------------------|-------------------|
| Capital Assets | | | | | | | |
| Capital Outlay | - | 2,000,000 | 1,829,850 | 11,236 | 3,175,000 | 3,210,000 | - |
| | - | 2,000,000 | 1,829,850 | 11,236 | 3,175,000 | 3,210,000 | - |
| Total Expenditures | <u>5,920,501</u> | <u>8,586,204</u> | <u>8,605,190</u> | <u>5,444,007</u> | <u>10,290,953</u> | <u>10,303,313</u> | <u>57,525</u> |
| Revenues over (under) expenditures | 47,718 | (3,200,000) | (3,218,986) | 634,108 | (10,235,106) | (4,079,563) | - |
| Other Financing Sources (Uses) | | | | | | | |
| T F - Operating Fund | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | - | 1,200,000 | - |
| T F - Transfer Tax Capital Fd | - | 2,000,000 | 2,000,000 | - | 2,000,000 | 2,500,000 | - |
| Retained Earnings Appropriated | - | - | 18,986 | - | - | 379,563 | - |
| | <u>1,200,000</u> | <u>3,200,000</u> | <u>3,218,986</u> | <u>1,200,000</u> | <u>2,000,000</u> | <u>4,079,563</u> | <u>-</u> |
| Revenues over (under) expenditures, other financing sources (uses) and appropriated fund balance | <u>\$ 1,247,718</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,834,108</u> | <u>\$ (8,235,106)</u> | <u>\$ -</u> | <u>-</u> |

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM
 Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| Revenues | | | | | | | |
| Non-operating Revenues | | | | | | | |
| Rents | \$ 155,005 | \$ 224,000 | \$ 224,000 | \$ 221,673 | \$ - | \$ 224,000 | \$ - |
| Lease Revenue | 74,769 | - | - | 74,769 | - | - | - |
| Billing Services | 8,583 | 3,800 | 3,800 | 3,513 | - | 3,800 | - |
| Administration Revenue | 445,439 | 525,000 | 525,000 | - | - | 492,000 | - |
| Sales Of Materials | 3,296 | - | - | 1,209 | - | - | - |
| Investment Earnings | (168,027) | 30,000 | 30,000 | 168,557 | - | - | - |
| Interest Revenue | - | - | - | - | - | - | - |
| Capital Contribution | 30,000 | - | - | 24,020 | - | - | - |
| | <u>549,065</u> | <u>782,800</u> | <u>782,800</u> | <u>493,741</u> | <u>-</u> | <u>719,800</u> | <u>-</u> |
| Charges for Services | | | | | | | |
| Water Sales | 3,226,356 | 3,302,000 | 3,472,000 | 2,994,171 | - | 3,000,000 | - |
| Tap And Connection Fees | 74,265 | - | 27,000 | 77,320 | - | - | - |
| Reconnection Fees | 17,208 | 10,000 | 17,000 | 16,227 | - | - | - |
| Penalties & Interest | 39,546 | 21,000 | 26,000 | 31,073 | - | - | - |
| | <u>3,357,375</u> | <u>3,333,000</u> | <u>3,542,000</u> | <u>3,118,791</u> | <u>-</u> | <u>3,000,000</u> | <u>-</u> |
| Total Revenues | <u>3,906,440</u> | <u>4,115,800</u> | <u>4,324,800</u> | <u>3,612,532</u> | <u>-</u> | <u>3,719,800</u> | <u>-</u> |
| Expenditures | | | | | | | |
| Administration | | | | | | | |
| Personnel | | | | | | | |
| Salaries | 498,807 | 627,349 | 627,349 | 546,726 | 625,002 | 625,002 | - |
| FICA Expense | 37,073 | 47,993 | 47,993 | 40,226 | 47,814 | 47,814 | - |
| Insurance Expense | 106,155 | 160,286 | 152,286 | 148,894 | 176,310 | 166,950 | - |
| Retirement Expense | 29,961 | 113,177 | 113,177 | 98,630 | 119,000 | 119,000 | - |
| Retiree Health Insur | 11,095 | 23,746 | 23,746 | 23,746 | - | 12,000 | - |
| Pension Exp - LGERS | 111,950 | - | - | - | - | - | - |
| | <u>795,041</u> | <u>972,551</u> | <u>964,551</u> | <u>858,222</u> | <u>968,126</u> | <u>970,766</u> | <u>-</u> |
| Telephone & Postage | 19,451 | 16,000 | 17,000 | 17,161 | 19,200 | 19,200 | - |
| Data Transmission | 13,179 | 24,000 | 24,000 | 8,748 | 25,000 | 25,000 | - |
| Advertising | - | 500 | - | - | 500 | 500 | - |
| Travel | 685 | 2,500 | 2,500 | 1,371 | 3,000 | 3,000 | - |
| Training & Education | 1,790 | 2,500 | 2,800 | 1,898 | 3,000 | 3,000 | - |
| Dues & Subscription | 8,068 | 10,000 | 10,000 | 8,477 | 12,000 | 12,000 | - |
| Credit Card Fees | 8,932 | 9,000 | 9,000 | 6,718 | 9,000 | 9,000 | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---------------------------------------|-----------|-----------------|----------------|------------------|------------------|--------------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
| Professional Services | - | 52,000 | 54,000 | - | 5,000 | 57,500 | - |
| Software License Fee | 2,342 | 5,096 | 11,753 | 2,989 | 5,500 | 5,500 | - |
| Administration | 266,176 | 204,709 | 204,709 | 204,709 | 205,000 | 205,000 | - |
| | 320,623 | 326,305 | 335,762 | 252,071 | 287,200 | 339,700 | - |
| Water treatment operations | | | | | | | |
| Repairs & Maintenance | 8,371 | 12,000 | 17,000 | 8,252 | 15,000 | 15,000 | - |
| Vehicle Maintenance | 5,717 | 7,500 | 7,500 | 7,457 | 9,000 | 9,000 | - |
| Equipment Maintenance | 213 | 7,500 | 7,500 | 728 | 9,000 | 9,000 | - |
| Fuel | 27,593 | 20,000 | 40,000 | 37,686 | 26,000 | 26,000 | - |
| Supplies | 66,409 | 60,000 | 103,000 | 81,741 | 72,000 | 72,000 | - |
| System Supplies | - | - | - | - | 60,000 | 60,000 | - |
| Supplies - Fire Hydrants | - | - | - | - | - | - | - |
| Utilities Charges | 243,593 | 260,000 | 260,000 | 200,668 | 312,000 | 312,000 | - |
| Lab Tests | 22,895 | 22,000 | 26,000 | 16,400 | 30,000 | 30,000 | - |
| Chemicals | 188,672 | 170,000 | 210,000 | 182,278 | 216,000 | 200,000 | - |
| Uniforms | 2,160 | 3,000 | 3,500 | 3,469 | 3,700 | 3,700 | - |
| Workers Compensation | 11,342 | 6,366 | 6,366 | 6,366 | 15,000 | 8,507 | - |
| Contingency | - | - | - | - | - | 778,264 | - |
| Contracted Services | 90,812 | 111,831 | 111,831 | 78,922 | 98,107 | 130,863 | - |
| | 667,777 | 680,197 | 792,697 | 623,967 | 865,807 | 1,654,334 | - |
| Capital Assets | | | | | | | |
| Capital Outlay | 184,887 | 876,000 | 809,230 | 326,684 | 932,806 | 755,000 | - |
| | 184,887 | 876,000 | 809,230 | 326,684 | 932,806 | 755,000 | - |
| Debt service: | | | | | | | |
| Note Principal | 425,000 | - | - | - | - | - | - |
| Interest On Debt | 5,058 | - | - | - | - | - | - |
| | 430,058 | - | - | - | - | - | - |
| Total Expenditures | 2,398,386 | 2,855,053 | 2,902,240 | 2,060,944 | 3,053,939 | 3,719,800 | - |
| Revenues over (under) expenditures | 1,508,054 | 1,260,747 | 1,422,560 | 1,551,588 | (3,053,939) | - | - |
| Other Financing Sources (Uses) | | | | | | | |
| TT - Mainland Water | - | - | (340,000) | (340,000) | - | - | - |
| T F - Occupancy Tax Fund | - | - | - | 3,348,842 | - | - | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|-------------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| T T - Sobws Construction | (1,500,000) | (1,700,000) | (2,098,841) | (2,098,841) | - | - | - |
| Retained Earnings Appropriated | - | 439,253 | 1,016,281 | - | - | - | - |
| | (1,500,000) | (1,260,747) | (1,422,560) | 910,001 | - | - | - |
| Revenues over (under) expenditures, other financing sources (uses) and appropriated fund balance | \$ 8,054 | \$ - | \$ - | \$ 2,461,589 | \$ (3,053,939) | \$ - | \$ - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM
Annual Budget for FY 2024

| | FY 2022 | FY 2023 | | | FY 2024 | | |
|---|-------------|-----------------|----------------|------------------|------------------|------------------|----------------|
| | Actual | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved |
| T T - Sobws Construction | (1,500,000) | (1,700,000) | (2,098,841) | (2,098,841) | - | - | - |
| Retained Earnings Appropriated | - | 439,253 | 1,016,281 | - | - | - | - |
| | (1,500,000) | (1,260,747) | (1,422,560) | 910,001 | - | - | - |
| Revenues over (under) expenditures, other financing sources (uses) and appropriated fund balance | \$ 8,054 | \$ - | \$ - | \$ 2,461,589 | \$ (3,053,939) | \$ - | \$ - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER SYSTEM DEVELOPMENTAL FEE FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|------------------|---------------------|---|-------------|-------------|
| Revenues | | | | | | | |
| Water Revenues | | | | | | | |
| Water Sys Developmental Fees | \$ 795,841 | \$ - | \$ 363,367 | \$ 299,287 | \$ - | \$ - | \$ - |
| Penalties & Interest | - | - | - | - | - | - | - |
| | <u>795,841</u> | <u>-</u> | <u>363,367</u> | <u>299,287</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Non-operating Revenues | | | | | | | |
| Investment Earnings | 5,399 | - | - | 69,951 | - | - | - |
| | <u>5,399</u> | <u>-</u> | <u>-</u> | <u>69,951</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>801,240</u> | <u>-</u> | <u>363,367</u> | <u>369,238</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | | | |
| T T - SOBWS Construction | (500,000) | - | (771,970) | (771,970) | - | - | - |
| Appropriated Retained Earnings | - | - | 408,603 | - | - | - | - |
| | <u>(500,000)</u> | <u>-</u> | <u>(363,367)</u> | <u>(771,970)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Revenues over (under) other financing uses | <u>\$ 301,240</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (402,732)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|-------------------------------------|-------------------|--|--------------|------------|---|--------------|------|
| Revenues | | | | | | | |
| Charges for Services - Sewer | | | | | | | |
| Sewer Charges | \$ 755,192 | \$ 1,043,107 | \$ 1,043,107 | \$ 872,990 | \$ - | \$ 1,094,400 | \$ - |
| Tap And Connection Fees | 68,927 | 40,000 | 40,000 | - | - | - | - |
| Penalties & Interest | 11,033 | 20,000 | 20,000 | 19,720 | - | 20,000 | - |
| | 835,152 | 1,103,107 | 1,103,107 | 892,710 | - | 1,114,400 | - |
| Non-operating Revenues | | | | | | | |
| Investment Earnings | (14,726) | 12,000 | 12,000 | 25,632 | - | 20,000 | - |
| Rents | 6,900 | 3,600 | 3,600 | 3,273 | - | - | - |
| | (7,826) | 15,600 | 15,600 | 28,905 | - | 20,000 | - |
| Total Revenues | 827,326 | 1,118,707 | 1,118,707 | 921,615 | - | 1,134,400 | - |
| Expenditures | | | | | | | |
| Administration | | | | | | | |
| Personnel | | | | | | | |
| Salaries | 88,417 | 118,288 | 118,288 | 119,611 | - | 249,297 | - |
| FICA Expense | 6,404 | 9,050 | 9,050 | 9,033 | - | 19,073 | - |
| Health Insurance Expense | 17,463 | 29,683 | 29,683 | 32,650 | - | 71,550 | - |
| Retirement Expense | 4,830 | 21,340 | 21,340 | 21,583 | - | 47,467 | - |
| OPEB | 5,264 | - | - | - | - | - | - |
| | 122,378 | 178,361 | 178,361 | 182,877 | - | 387,387 | - |
| Telephone & Postage | 1,460 | 2,000 | 2,000 | 1,481 | 2,000 | 2,000 | - |
| Data Transmission | 1,824 | 1,824 | 1,824 | 1,659 | 3,000 | 3,000 | - |
| Training & Education | 1,360 | 15,000 | 15,000 | 7,445 | 15,000 | 15,000 | - |
| Travel | - | 5,000 | 3,817 | 1,069 | 10,000 | 10,000 | - |
| Credit Card Fees | 4,116 | 4,000 | 4,000 | 3,562 | 2,500 | 2,500 | - |
| Dues & Subscriptions | 39,686 | 15,000 | 45,000 | 34,822 | 25,000 | 25,000 | - |
| Software License Fee | 916 | 858 | 2,041 | 2,013 | 1,500 | 1,500 | - |
| Administration | 131,325 | 58,838 | 58,838 | 58,838 | 135,000 | 135,000 | - |
| | 180,687 | 102,520 | 132,520 | 110,889 | 194,000 | 194,000 | - |
| Sewer Treatment Operations | | | | | | | |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--|--------------------|--|------------------|-------------------|---|------------------|-------------|
| Repairs & Maintenance | 16,844 | 45,000 | 70,000 | 45,873 | 85,000 | 65,000 | - |
| Vehicle Maintenance | - | - | - | - | 25,000 | 12,000 | - |
| Professional Services | - | - | - | - | 5,000 | 96,250 | - |
| Utilities | 44,764 | 70,000 | 70,000 | 46,592 | 90,000 | 70,000 | - |
| Fuel | 17,775 | 18,000 | 20,000 | 20,405 | 20,000 | 20,000 | - |
| Supplies | 32,046 | 30,000 | 33,000 | 31,521 | 40,000 | 40,000 | - |
| Lab Tests | 55,936 | 74,000 | 74,000 | 48,726 | 90,000 | 90,000 | - |
| Chemicals | 76,590 | 90,000 | 90,000 | 81,049 | 120,000 | 120,000 | - |
| Uniforms | 570 | 2,500 | 2,500 | 2,245 | 3,500 | 3,500 | - |
| Workers Compensation | (2,179) | 1,707 | 1,707 | 1,707 | 3,000 | 2,053 | - |
| Contracted Services | 91,926 | 490,878 | 460,878 | 125,254 | 450,000 | 384,500 | - |
| | <u>334,272</u> | <u>822,085</u> | <u>822,085</u> | <u>403,372</u> | <u>931,500</u> | <u>903,303</u> | <u>-</u> |
| Capital Outlay | 227,363 | 471,000 | 441,000 | 60,916 | 1,543,000 | 1,253,000 | - |
| | <u>227,363</u> | <u>471,000</u> | <u>441,000</u> | <u>60,916</u> | <u>1,543,000</u> | <u>1,253,000</u> | <u>-</u> |
| Total Expenditures | <u>864,700</u> | <u>1,573,966</u> | <u>1,573,966</u> | <u>758,054</u> | <u>2,668,500</u> | <u>2,737,690</u> | <u>-</u> |
| Revenues over (under) expenditures | (37,374) | (455,259) | (455,259) | 163,561 | (2,668,500) | (1,603,290) | - |
| Other Financing Sources | | | | | | | |
| Appropriated retained earnings | - | 317,759 | 317,759 | - | - | 370,290 | - |
| T F - Transfer Tax Capital Fd | - | - | - | - | - | 1,253,000 | - |
| T T - Maple Commerce Sewer | - | (27,500) | (27,500) | - | - | - | - |
| T F - Mainland Sewer Sys Dev F | - | 165,000 | 165,000 | - | - | - | - |
| | - | | | | | (20,000) | |
| | <u>-</u> | <u>455,259</u> | <u>455,259</u> | <u>-</u> | <u>-</u> | <u>1,603,290</u> | <u>-</u> |
| Revenues over (under) expenditures, and other financing sources | <u>\$ (37,374)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 163,561</u> | <u>\$ (2,668,500)</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND CENTRAL SEWER SYSTEM DEVELOPMENTAL FEE FUND
Annual Budget for FY 2024

| | FY 2022 Actual | Original Budget | FY 2023 Revised Budget | Projected Actual | Original Request | FY 2024 Manager Proposed | Board Approved |
|--|-------------------|--------------------|------------------------------|---------------------|---------------------|--------------------------------|-------------------|
| Revenues | | | | | | | |
| Sewer Revenues | | | | | | | |
| Sewer Sys Developmental Fees | \$ 5,860 | \$ 165,000 | \$ 165,000 | \$ 17,008 | \$ - | \$ - | \$ - |
| Penalties & Interest | - | - | - | - | - | - | - |
| | <u>5,860</u> | <u>165,000</u> | <u>165,000</u> | <u>17,008</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Non-operating Revenues | | | | | | | |
| Investment Earnings | (6,228) | - | - | (11,521) | - | - | - |
| | <u>(6,228)</u> | <u>-</u> | <u>-</u> | <u>(11,521)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>(368)</u> | <u>165,000</u> | <u>165,000</u> | <u>5,487</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | | | |
| T T - Moy Cent Sewer Oper | - | - | (165,000) | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>(165,000)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Revenues over (under) other financing uses | <u>\$ (368)</u> | <u>\$ 165,000</u> | <u>\$ -</u> | <u>\$ 5,487</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE POST-EMPLOYMENT BENEFITS FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---------------------------------------|-------------------|--|----------------|----------------|---|----------------|----------------|
| Revenues | | | | | | | |
| Retiree Benefits | | | | | | | |
| Retiree Health Insurance | \$ 708,767 | \$ 679,786 | \$ 810,275 | \$ 810,275 | \$ - | \$ 806,164 | \$ - |
| Investment Earnings | 52 | - | 20,000 | 19,146 | - | 15,000 | - |
| Fund Balance Appropriated | - | - | - | - | - | - | - |
| Total Revenues | <u>708,819</u> | <u>679,786</u> | <u>830,275</u> | <u>829,421</u> | <u>-</u> | <u>821,164</u> | <u>-</u> |
| Expenditures | | | | | | | |
| FICA Expense | - | - | - | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | | | |
| Fund Balance Appropriated | - | - | - | - | - | - | - |
| Revenues Over (Under) Expenditures | <u>708,819</u> | <u>679,786</u> | <u>830,275</u> | <u>829,421</u> | <u>-</u> | <u>821,164</u> | <u>-</u> |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | | | | | | | |
| Health Benefits | <u>784,078</u> | <u>784,078</u> | <u>784,078</u> | <u>784,078</u> | <u>784,078</u> | <u>784,078</u> | <u>784,078</u> |
| | 784,078 | 784,078 | 784,078 | 784,078 | 784,078 | 784,078 | 784,078 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE POST-EMPLOYMENT BENEFITS FUND
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|---------------------|--|---------------------|---------------------|---|---------------------|-------------------|
| End of year, June 30 Health Benefits | 1,138,488 | 1,123,971 | 1,199,216 | 1,198,789 | 784,078 | 1,194,660 | 784,078 |
| | <u>\$ 1,138,488</u> | <u>\$ 1,123,971</u> | <u>\$ 1,199,216</u> | <u>\$ 1,198,789</u> | <u>\$ 784,078</u> | <u>\$ 1,194,660</u> | <u>\$ 784,078</u> |

Note: Two new trusts have been created in FY 2022 with initial funding of \$500,000 each.

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE COUNTY OF CURRITUCK OTHER POST-EMPLOYMENT BENEFITS TRUST
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|--------------------------------------|-------------------|--|------|----------|---|------|------|
| OPEB Trust | | | | | | | |
| Revenues | | | | | | | |
| OPEB Benefits | \$ 500,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment Earnings | 1,012 | - | - | 7,067 | - | - | - |
| | 501,012 | - | - | 7,067 | - | - | - |
| Expenditures | | | | | | | |
| | - | - | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - | - | - |
| Total revenues over (under) expenses | 501,012 | - | - | 7,067 | - | - | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | - | - | - | - | - | - | - |
| End of year, June 30 | \$ 501,012 | \$ - | \$ - | \$ 7,067 | \$ - | \$ - | \$ - |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE LAW ENFORCEMENT OFFICERS SPECIAL SEPARATION (LEOSSA) TRUST
Annual Budget for FY 2024

| | FY 2022 Actual | FY 2023 Original Budget Revised Budget Projected Actual | | | FY 2024 Original Request Manager Proposed Board Approved | | |
|---|-------------------|--|------|----------|---|------------|------|
| LEOSSA Trust | | | | | | | |
| Revenues | | | | | | | |
| LEOSSA Benefits | \$ 500,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment Earnings | 1,012 | - | - | 7,067 | 158,976 | 128,476 | - |
| | 501,012 | - | - | 7,067 | 158,976 | 128,476 | - |
| Expenditures | | | | | | | |
| Contingency | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - | - | - |
| Total revenues over (under) expenses | 501,012 | - | - | 7,067 | 158,976 | 128,476 | - |
| Fund balances, estimated: | | | | | | | |
| Beginning of year, July 1 | - | - | - | - | - | - | - |
| End of year, June 30 | \$ 501,012 | \$ - | \$ - | \$ 7,067 | \$ 158,976 | \$ 128,476 | \$ - |