

Operating Budget
&
Capital Improvement Plan
Manager Proposed FY 2027



Currituck County,
North Carolina



Fiscal Year 2027

Manager Proposed

Operating Budget and Capital Improvement Plan

Board of Commissioners

S. Paul O'Neal, Chairman

Selina Jarvis, Vice-Chair

Tony Angell

Troy Breathwaite

Kevin McCord

Michael H. Payment

Janet Rose

County Manager

Rebecca L. Gay

Assistant County Manager

Melissa J. Futrell

Finance Director

Caron Crouse



VISION STATEMENT

A sustainable, economically diverse environment that preserves natural resources and strengthens livelihoods.

MISSION STATEMENT

Currituck County is committed to preserving our heritage and providing quality services while maintaining a safe, healthy and thriving community for all.

Board of Commissioners

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

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

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

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

Paul O'Neal
Chair
At-Large



Selina Jarvis
Vice-Chair
District 2



Tony Angell
District 1



Troy Breathwaite
District 5



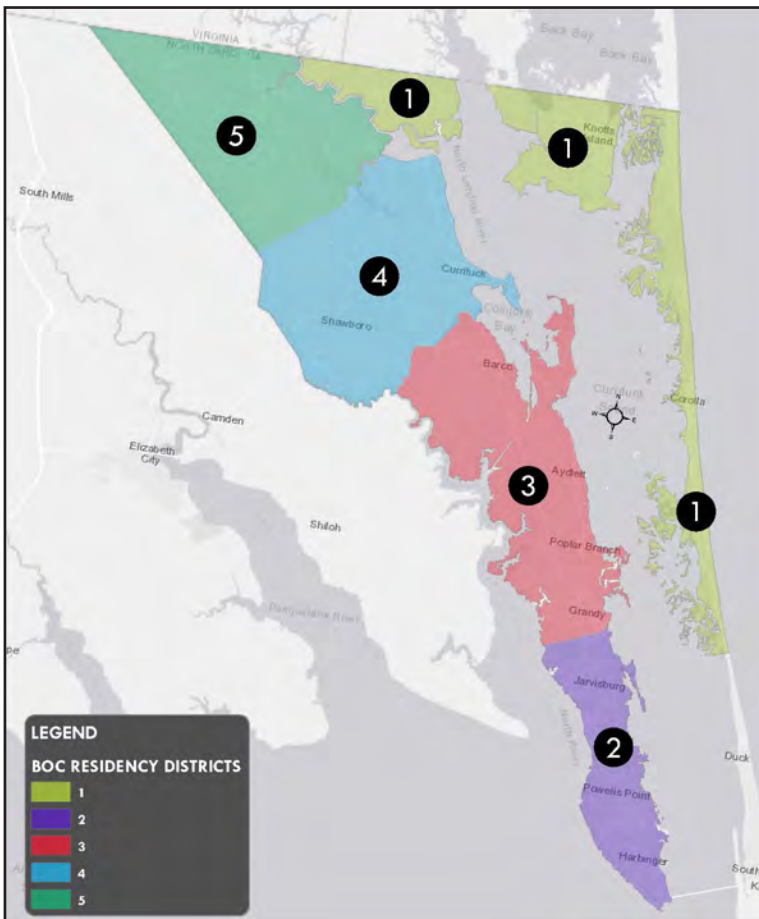
Kevin McCord
At Large



Mike Payment
District 3



Janet Rose
District 4



County Administration

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

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

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

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

Advisory Boards

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

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

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

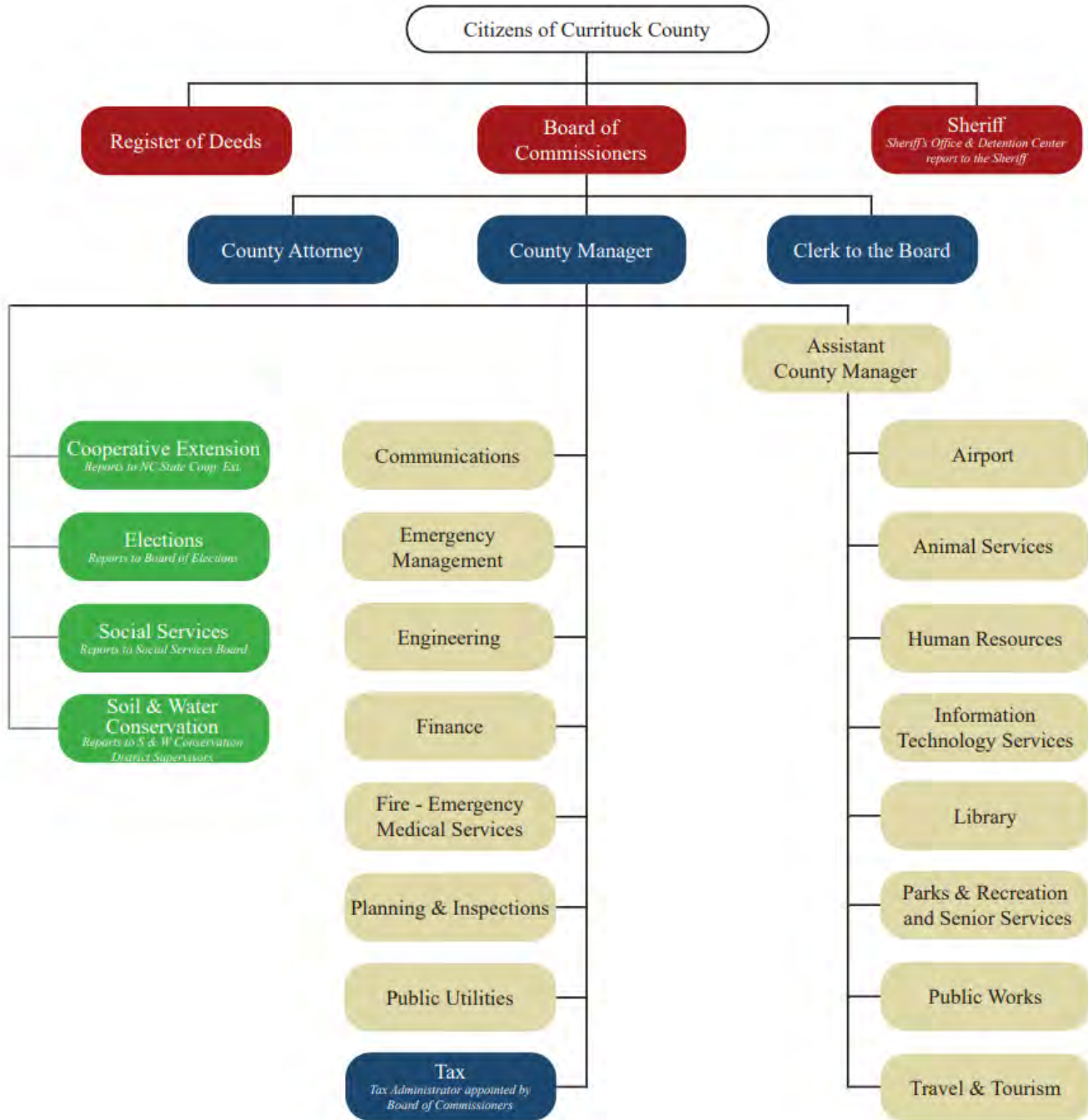
- Alcoholic Beverage Control Board
- Animal Services and Control Advisory Board
- Board of Adjustment
- Fire Advisory Board
- Historic Preservation Commission
- Jury Commission
- Land Transfer Tax Appeals Board
- Library Board
- Nursing Home Advisory Board
- Opioid Advisory Board
- Planning Board
- Recreation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

The following advisory boards have residency requirements for service:

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



Organizational Chart



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

County Facts

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

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

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

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

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

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

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

Tourism is a major economic asset of Currituck County. Visitors come from all over the world to enjoy Currituck

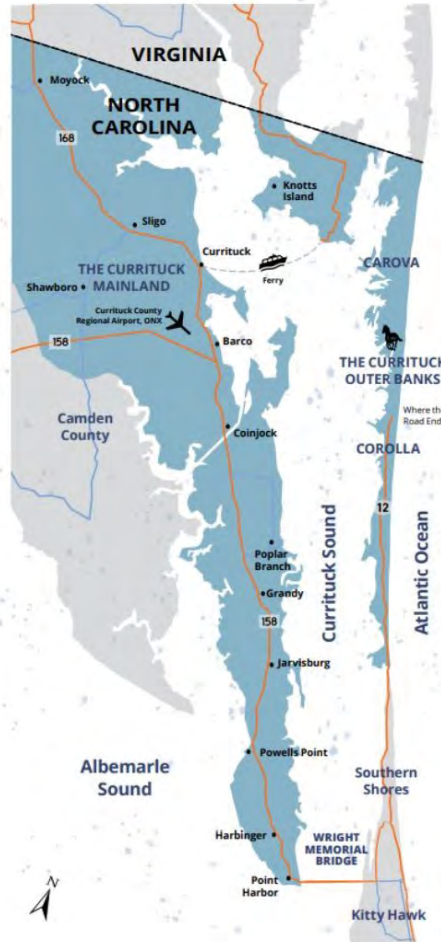
County's beaches and historical attractions. During the summer months, the population in Corolla can increase by approximately 50,000 people per week. Important attractions include the historic Whalehead house, Maritime Museum, Outer Banks Center for Wildlife Education, Historic Jarvisburg Colored School, Historic Courthouse and Old Jail, and the Currituck Beach Lighthouse.

The county has many tourism-related businesses that hire large numbers of local employees. Due to the successful tourism industry, Currituck County enjoys significant revenue gains through occupancy tax and sales tax.

Currituck County Schools consists of one high school, one early college high school, two middle schools, and six elementary schools. The seventh elementary school, in Moyock, will open in August 2026. A five-member Board of Education is elected to serve four-year terms. Higher educational opportunities are available through College of The Albemarle, a community college that offers courses at two county-owned facilities in Community Park: The Regional Aviation and Technology Training Center and the Public Safety Center. Adjacent to these facilities is the Currituck Regional Airport which features a 5,000-foot runway, full-length parallel taxiway, hangars, and tie-down space.

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

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



Budget Message

May 18, 2026

Honorable Board of Commissioners,

I am pleased to submit Currituck County's Fiscal Year 2027 Proposed Budget. The proposed budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act.

This proposed budget includes services that the county must provide, as well as those services that the community values. Community values are expressed through your policies, goals, and investments. This budget is a financially sound proposal addressing the important needs in this community and within the county's governing organization. As this budget is transmitted from the county manager to you, it now becomes your budget as the governing body to review, debate, modify and adopt.

State of the County

Many of our conversations in the past few years have centered on growth, and we continue to be one of the fastest growing counties in North Carolina. We have also discussed the unique challenges and opportunities the county faces due to our geography and standing as the only form of government in the county.

In November 2025, Currituck County was again named the least distressed county in North Carolina, receiving a Tier 3 designation for 2026 under the N.C. Department of Commerce Development Tier Designations. The impacts of this seemingly positive designation are significant. The tier system does not account for the cost of managing growth, seasonal population impacts, or infrastructure strain, limiting access to funding even when legitimate needs exist. Tier 3 counties often face higher local match requirements, reduced competitiveness, or ineligibility for certain state funding programs. You all have identified tier system reform as a top legislative priority. We will continue to advocate for legislation to modify the tier ranking criteria and to work with stakeholders to seek tier system reform.

In the face of these issues, we continue to do more with less because county government is, at its core, a service provider and our team is setting great expectations. Every day, residents rely on county services that protect public safety, support education, maintain public health, assist vulnerable populations, guide growth, and preserve quality of life.

In the past year:

- Senior Services offered 312 special programs and events
- Parks and Recreation served nearly 3,400 children in youth athletic programs
- Currituck farmers realized net income gains of a combined \$2,565,638 by following best management practices provided by Extension
- Zoning staff conducted 1,360 plan reviews (zoning, stormwater, flood, etc.)
- Currituck Library system hosted 461 public programs, attended by 8,422 participants
- Register of Deeds office issued 447 marriage licenses
- Sheriff's Office answered approximately 39,000 calls for service
- The animal shelter had 572 adoptions
- Over 17,000 emergency calls were answered by 9-1-1
- Conservation efforts prevented an estimated 1,500 tons of soil from eroding off agricultural fields.

These statistics are only a snapshot of the work that goes on in Currituck County government every day as we focus on delivering services that citizens need, value, and depend upon.

General Fund

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

What's New?

The Currituck County Library System, comprised of three branches, officially becomes a county department on July 1 following the dissolution of the East Albemarle Regional Library System. Migration to the NC Cardinal Catalog system is effective June 22, 2026.

We will migrate to new phone system in FY 2027 and anticipate cost savings of \$600,000 in following fiscal year.

Currituck Alert, the county's public alert and warning system, will migrate to another platform. The new platform will provide improved functionality at a lower cost.

This budget proposes implementation of a pre-hospital blood administration program for Fire-EMS. Shift supervisors will carry cold-stored whole blood or components for field transfusion for patients in hemorrhagic shock.

This budget also proposes a feasibility use study for the Satellite Office located in Corolla.

General Government

The proposed budget includes an appropriation of \$12,463,320 or 14% of the General Fund appropriation to General Government operations. This proposed budget includes an appropriation of \$60,000 for lighting upgrades at the COA Aviation building, \$75,000 for Historic Courthouse Board Meeting Room and Conference Room and \$50,000 for carpet replacement for the Tax Office.

Public Safety

Keeping residents safe is of primary importance. Because of its importance and the costs associated with personnel, vehicles, and facility maintenance, this budget proposes an allocation of 38% of the General Fund to departments associated with public safety. The departments are Currituck County Sheriff's Office, Fire-Emergency Medical Services, Emergency Management, 911 Communications, Inspections, Animal Services and Control and Detention Center.

This proposed budget continues the commitment to invest significant funding into vehicle replacement programs for the Sheriff's Office and Fire-Emergency Medical Services. This proposed budget allocates \$693,000 for ten (10) patrol vehicles and \$346,500 for five (5) trucks for the Sheriff's Office and \$750,000 for two (2) new ambulances for Fire-Emergency Medical Services. Three years ago, the board committed to incrementally purchase fire apparatus to replace the aging fleet. This proposed budget continues the replacement program with the allocation of \$550,000 for the purchase of fire apparatus.

Reliable communication is essential to safe and efficient public safety response. The county's cache of portable hand-held and vehicle mobile radios is reaching end-of-life. This proposed budget includes an appropriation of \$600,000 for the replacement of a combination of 100 portable and mobile radios. FY 2027 is identified as the third year of a five-year commitment to replacing these radios.

Education

Historically, Currituck County has strongly supported education and the Currituck County School System. This recommended budget proposes an allocation of 22% of the General Fund to Education.

Currituck County School System Local Current Expense

This proposed budget allocates \$17,958,809 as Local Current Expense funding which is a 12.73% increase over the current fiscal year Local Current Expense funding. A portion of the funding, \$1,847,531, is recommended to fund operational costs associated with the opening of Tulls Creek Elementary School in August 2026.

Currituck County Schools Capital Outlay

The FY 2027 budget includes an appropriation of \$1,535,000 for school capital outlay.

Three years ago, the board committed to funding improvements identified in the school system's five-year capital improvement plan. This proposed budget allocates \$2,700,000 from the School Capital Reserve Fund to School Capital Construction projects.

The total proposed capital outlay allocation for FY 2027 is \$4,23,000. It is also anticipated that the school system will apply for state lottery funds and state Public Schools Repair and Renovation Funds.

Commitment to Higher Education

For some time, Currituck County and the regional community college, College of The Albemarle, have partnered to ensure county citizens have access to quality educational opportunities from trades to general college level courses. The partnership resulted in the establishment of the COA-Currituck campus providing aviation systems technology, computer-aided drafting technology and computer-integrated machining programs. At the county's Public Safety Center, COA-Currituck offers basic law enforcement, nursing aide and general education programs. Continuing the partnership, this proposed budget allocates \$293,025 to College

of The Albemarle. This proposed budget also includes capital outlay funding in the amount of \$100,000 for building and grounds improvements at COA-Currituck.

Team Currituck

Salary Study

This proposed budget includes full implementation of the salary study recommendations initiated in FY 2026. Three examples are provided to illustrate the meaning of full implementation:

- An employee who has worked for the county for 8 years and has been in the same position for 8 years will be at the midpoint of the salary grade range
- A new hire will see a 2.5% increase annually through year 8 of employment at which time the salary will be the midpoint of the salary grade range
- An employee serving more than 8 years who has held the same position will see a slight salary increase over the midpoint

While not included in the budget, the board may wish to consider a mid-year cost of living adjustment to maintain market competitiveness.

Health Insurance Benefit

The county joined the North Carolina Health Insurance Pool (NCHIP) on July 1, 2023 to offer our team greater health coverage at much less cost to the county. Our first three years with NCHIP have been very successful, building a fund surplus which we strategically elected to use for the upcoming year to reduce premiums. The outlook continues to be positive and NCHIP will continue investing the pool's total reserve balance, returning dividends to members. This proposed budget includes a 5.5% increase to our renewal rate.

Personnel Changes

The following personnel changes are proposed in this budget:

General Fund

1. Sheriff's Office – Add one School Resource Officer position
2. Sheriff's Office – Add new position of Major at Grade 81
3. Sheriff's Office – Reclassify position of Certified Deputy from Grade 65 to Grade 66
4. Social Services – Reclassify position of vacant Processing Asst V (Grade 58) to Staff Development Specialist II (Grade 67)
5. Human Resources – Reclassify position of HR Assistant to HR Specialist – title change only
6. Human Resources – Reclassify position of HR Clerk to HR Coordinator – title change only
7. Communications – Reclassify position of Telecommunicator II to Communications Supervisor – title change only
8. Communications – Reclassify position of Training Officer to Training and Quality Assurance Manager – title change only
9. Cooperative Extension – Increase hourly rate for Part-time Admin Support from \$15.60 to \$16.20

Solid Waste Fund

1. Solid Waste – Increase one (1) Scale Operator position from .80 Full Time Equivalent (FTE) to 1.0 FTE

Mainland Water Fund

1. Mainland Water - Add one (1) Water Treatment Plant Operator position

Enterprise Funds

Generally, enterprise funds account for operations that are financed and operate much like a private business. The county maintains nine (9) enterprise funds. In enterprise funds that are water, sewer or solid waste related there are capital projects planned to begin or continue in FY 2027.

Those projects include:

- RO membrane replacement at Mainland Water Treatment Plant
- Booster Pump Stations project for Mainland Water
- Design of plant expansion with brine discharge pump for Mainland Water
- Second high service pump for Mainland Water Treatment Plant
- Barco Convenience Site entrance improvements
- Moyock Convenience Site expansion
- Construction of distribution building for Southern Outer Banks Water System
- Waterside Villages pump station repairs

- Waterside Villages WWTP expansion of third train to 120,000 gallons per day
- Meter replacement project for Ocean Sands Water and SOBWS
- Generator replacements of Ocean Sands Sewer
- Groundwater lowering pump station improvements for Ocean Sands Sewer

Fleet Program

The county began participating in a vehicle lease program in FY 2026. Twenty (20) vehicles were purchased through the lease program in FY 2026 at an annual cost of \$185,178. This budget proposes the lease of twenty (20) vehicles across all funds at a projected cost of \$259,667.

Capital Improvement Plan

Capital facilities and adequate infrastructure are critical for Currituck County's provision of services and facilities. A plan is critical to determine the need and funding for capital facilities and infrastructure. In a deliberate process, county departments were asked to identify capital needs from FY 2027 through FY 2031. The result is the FY 2027-2031 Capital Improvement Program that is recommended to you for adoption with the FY 2027 budget. The FY 2027 capital budget represents projects recommended for funding in the proposed budget. The remaining projects shown in FY 2028 through FY 2031 represent planned projects that will be continually vetted and subject to change.

FY 2027 and Beyond

This proposed budget maintains a property tax of \$0.62 per \$100 valuation. The proposed budget includes a fund balance appropriation of \$2,679,101. I believe this \$92,186,308 General Fund operating budget is responsible for addressing community needs and expectations. This proposed budget addresses challenges and recognizes good stewardship of county resources and facilities.

Consideration of alternative sources of revenue will be required in the future, particularly in light of the General Assembly's interest in modifying county government property tax authority. The November 2026 General Election ballot will include a referendum to levy an additional one-quarter cent sales tax under Article 46 of local option sales tax. Revenue is not restricted or earmarked and can therefore be used for any allowed use by counties. Article 46 sales tax does not apply to unprepared food (i.e. groceries) or gas purchases. The quarter cent sales tax will generate approximately \$2.3 million annually, based on current sales tax collections. By comparison, one penny of Currituck County property tax generates \$901,376.

Coming Soon

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

A public hearing on the budget will be held at your regular meeting on June 1, 2026 at 6:00 p.m. at the Historic Currituck Courthouse. You may choose to hold a budget work session prior to the public hearing, and you may adopt the budget anytime following the public hearing but before July 1, 2026.

In closing, I thank department heads for their dedicated work preparing their budget submissions. I also thank the budget team: Finance Director Caron Crouse, Accountant Olivia Luks, Assistant County Manager Melissa Futrell, Human Resources Director Emily Beasley, and Public Information Officer Randall Edwards for their efforts.

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

Signature on file

Rebecca L. Gay
County Manager

Budget Ordinance

County of Currituck Budget Ordinance
For the Year Ending June 30, 2027

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, 2026, and ending June 30, 2027.

A. Estimated Resources	Ad Valorem Taxes	57,974,999
	Other Taxes and Licenses	12,555,400
	Intergovernmental Revenues	2,996,852
	Permits and Fees	5,515,672
	Sales and Services	1,033,960
	Investment Earnings	1,810,284
	Miscellaneous	<u>1,117,197</u>
		<u>83,004,364</u>
	Transfers In	6,205,843
	Appropriated Fund Balance	<u>2,679,101</u>
		<u>9,181,944</u>
	TOTAL ESTIMATED RESOURCES	<u>\$ 92,186,308</u>

B. Appropriations	Administration	1,381,619
	Legal	385,843
	Governing Body	212,277
	Elections	383,442
	Finance	1,331,833
	Information Technology Services	2,006,816
	Human Resources	480,353
	Tax	941,982
	Public Works	2,076,409
	Public Utilities	294,739
	Engineering	333,354
	Corolla ABC Store	21,650
	Register of Deeds	1,045,640
	Court Facilities	366,786
	Sheriff	12,799,255
	Detention Center	3,695,895
	Animal Control	1,147,510
	Jury Commission	3,750
	Emergency Medical Services	9,739,367
	Emergency Management	1,028,210
	Communications	2,563,665
	Inspections	1,647,514
	County Fire Services	398,288
	Volunteer System	369,190
	Moyock Vol Fire Department	257,803

Crawford Vol Fire Department	376,947
Lower Currituck Vol Fire Department	402,837
Carova Beach Vol Fire Department	280,081
Public Safety Center	321,372
Medical Examiner	40,000
Airport	1,107,928
Inter-County Transit Authority	25,120
Soil Conservation	195,187
Stormwater Drainage	99,439
Forestry	115,280
Cooperative Extension	798,443
Planning	1,331,283
Health Administration	492,725
Mental Health	83,893
Social Services Administration	5,003,548
Public Assistance	627,329
County Assistance	223,792
Veteran Affairs	91,228
Juvenile Justice Programs	133,239
Parks & Recreation	1,775,709
Recreation - Payment in Lieu of Open Space	-
Rural Center	297,843
Library	1,102,133
Senior Center	664,954
Local Current Expense	17,958,809
School Capital Outlay	1,535,000
College of the Albemarle	393,025
Charter School Capital Appropriations	-
Agency Appropriations	40,300
Central Services	1,160,277
Appropriations to other funds	<u>10,595,397</u>
TOTAL APPROPRIATIONS	<u>\$ 92,186,308</u>

SECTION 2: TOURISM DEVELOPMENT AUTHORITY

A. Estimated Resources	Other Taxes & Licenses	13,140,777
	Other Revenues	138,500
	Investment Earnings	1,000,000
	Transfer-In	<u>50,000</u>
	TOTAL ESTIMATED RESOURCES	<u>14,329,277</u>
B. Appropriations	Tourism Promotion	4,758,879
	General Tourism Related Expenditures	3,391,231
	Historic Corolla Park Operations	1,884,324
	Capital Outlay	3,577,000

	Transfers to other funds	<u>717,843</u>
--	--------------------------	----------------

	TOTAL APPROPRIATIONS	<u>\$ 14,329,277</u>
--	-----------------------------	-----------------------------

SECTION 3. REVALUATION FUND

A. Estimated Resources	Transfer In	<u>72,500</u>
	TOTAL ESTIMATED RESOURCES	<u>72,500</u>

B. Appropriations	Operations	<u>72,500</u>
	TOTAL APPROPRIATIONS	<u>\$ 72,500</u>

SECTION 4. CAROVA BEACH ROAD SERVICE DISTRICT FUND

A. Estimated Resources	Ad Valorem Taxes	75,223
	Permits and Fees	25,650
	Investment Earnings	1,800
	Transfer In	70,000
	Fund Balance Appropriated	<u>3,321</u>
	TOTAL ESTIMATED RESOURCES	<u>175,994</u>

B. APPROPRIATIONS	Operations	<u>175,994</u>
	TOTAL APPROPRIATIONS	<u>\$ 175,994</u>

SECTION 5. COROLLA FIRE SERVICE DISTRICT FUND

A. Estimated Resources	Ad Valorem Taxes	2,855,017
	Investment Earnings	50,363
	Transfer In	2,262,278
	Fund Balance Appropriated	<u>515,644</u>
	TOTAL ESTIMATED RESOURCES	<u>5,683,302</u>

B. APPROPRIATIONS	County Operations	5,313,464
	Volunteer Fire Department	<u>369,838</u>
	TOTAL APPROPRIATIONS	<u>\$ 5,683,302</u>

SECTION 6. KNOTTS ISLAND FIRE SERVICE DISTRICT FUND

A. Estimated Resources	Ad Valorem Taxes	204,569
	Investment Earnings	25,000
	Transfers from Other Funds	1,673,202
	Appropriated Fund Balance	<u>474,713</u>
	TOTAL ESTIMATED RESOURCES	<u>2,377,484</u>

B. APPROPRIATIONS	Operations	1,816,864
	Capital Outlay	<u>560,620</u>
	TOTAL APPROPRIATIONS	<u>\$ 2,377,484</u>

SECTION 7. EMERGENCY TELEPHONE SYSTEM FUND

A. Estimated Resources	911 Wireline Surcharges	183,315
	Fund Balance Appropriated	<u>375,368</u>
	TOTAL ESTIMATED RESOURCES	<u>558,683</u>

B. APPROPRIATIONS	Contracted Services	423,479
	Capital Outlay	<u>135,204</u>
	TOTAL APPROPRIATIONS	\$ <u>558,683</u>

SECTION 8. EMERGENCY EQUIPMENT REPLACEMENT

A. Estimated Resources	Investment Earnings	50,000
	Transfers In	350,000
	Appropriated Fund Balance	<u>150,000</u>
	TOTAL ESTIMATED RESOURCES	<u>550,000</u>

B. Appropriations	Capital Outlay	<u>550,000</u>
	TOTAL APPROPRIATIONS	\$ <u>550,000</u>

SECTION 9. GUINEA MILL WATERSHED IMPROVEMENT FUND

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

A. Estimated Resources	Appropriated Fund Balance	<u>220,049</u>
	TOTAL ESTIMATED RESOURCES	<u>220,049</u>

B. Appropriations	Capital Outlay	<u>220,049</u>
	TOTAL APPROPRIATIONS	\$ <u>220,049</u>

SECTION 10. HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND

A. Estimated Resources	Special District Taxes	8,900
	Investment Earnings	220
	Appropriated Fund Balance	<u>7,667</u>
	TOTAL ESTIMATED RESOURCES	<u>16,787</u>

B. Appropriations	Operations	<u>16,787</u>
	TOTAL APPROPRIATIONS	\$ <u>16,787</u>

SECTION 11. MOYOCK WATERSHED IMPROVEMENT FUND

A. Estimated Resources	Special District Taxes	<u>294,406</u>
	TOTAL ESTIMATED RESOURCES	<u>294,406</u>

B. Appropriations	Operations	<u>294,406</u>
	TOTAL APPROPRIATIONS	\$ <u>294,406</u>

SECTION 12. NORTHWEST WATERSHED IMPROVEMENT FUND

A. Estimated Resources	Special District Taxes	5,101
	Appropriated Fund Balance	<u>48,682</u>
	TOTAL ESTIMATED RESOURCES	<u>53,783</u>

B. Appropriations	Operations	<u>53,783</u>
	TOTAL APPROPRIATIONS	\$ <u>53,783</u>

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

A. Estimated Resources	Special District Taxes	1,501,745
------------------------	------------------------	-----------

Investment Earnings	50,000
TOTAL ESTIMATED RESOURCES	<u>1,551,745</u>

B. Appropriations	Operations	<u>1,551,745</u>
	TOTAL APPROPRIATIONS	<u>\$ 1,551,745</u>

SECTION 14. WHALEHEAD WATERSHED IMPROVEMENT FUND

A. Estimated Resources	Special District Taxes	736,110
	Investment Earnings	50,000
	Appropriated Fund Balance	<u>603,599</u>
	TOTAL ESTIMATED RESOURCES	<u>1,389,709</u>

B. Appropriations	Operations	<u>1,389,709</u>
	TOTAL APPROPRIATIONS	<u>\$ 1,389,709</u>

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

A. Estimated Resources	Special District Taxes	111,384
	Investment Earnings	10,000
	Appropriated Fund Balance	<u>36,218</u>
	TOTAL ESTIMATED RESOURCES	<u>157,602</u>

B. Appropriations	Operations	<u>157,602</u>
	TOTAL APPROPRIATIONS	<u>\$ 157,602</u>

SECTION 16. DEPARTMENT OF SOCIAL SERVICES FUND

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

B. Appropriations	Expenses paid on behalf of others - Client Accounts	<u>350,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 350,000</u>

SECTION 17. FINES AND FORFEITURES

A. Estimated Resources	Operating Revenues - Fines and Forfeitures	<u>400,000</u>
	TOTAL ESTIMATED RESOURCES	<u>400,000</u>

B. Appropriations	Fees paid to Board of Education	<u>400,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 400,000</u>

SECTION 18. DEEDS OF TRUST

A. Estimated Resources	Operating Revenues - Deeds of Trust	<u>75,000</u>
	TOTAL ESTIMATED RESOURCES	<u>75,000</u>

B. Appropriations	Remitted to State Treasurer	<u>75,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 75,000</u>

SECTION 19. INMATE CUSTODIAL

A. Estimated Resources	Inmate Deposits	<u>250,000</u>
------------------------	-----------------	----------------

	TOTAL ESTIMATED RESOURCES	<u>250,000</u>
B. Appropriations	Inmate Expenses	<u>250,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 250,000</u>
SECTION 20. CAPITAL IMPROVEMENT FUND		
A. Estimated Resources	Other Taxes and Licenses	4,200,000
	Investment Earnings	<u>200,000</u>
	TOTAL ESTIMATED RESOURCES	<u>4,400,000</u>
B. Appropriations	Transfers Out	<u>4,400,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 4,400,000</u>
SECTION 21. SCHOOL CAPITAL FUND		
A. Estimated Resources	Other Taxes and Licenses	4,185,000
	Investment Earnings	<u>50,000</u>
	TOTAL ESTIMATED RESOURCES	<u>4,235,000</u>
B. Appropriations	T T - Operating Fund	1,535,000
	T T - School Facilities Fund	<u>2,700,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 4,235,000</u>
SECTION 22. TRANSFER TAX CAPITAL FUND		
A. Estimated Resources	Other Taxes and Licenses	5,500,000
	Investment Earnings	500,000
	Appropriated Fund Balance	<u>1,845,966</u>
	TOTAL ESTIMATED RESOURCES	<u>7,845,966</u>
B. Appropriations	Operations	700
	Transfers Out	<u>7,845,266</u>
	TOTAL APPROPRIATIONS	<u>\$ 7,845,966</u>
SECTION 23. LAND BANKING FUND		
A. Estimated Resources	Transfers In	175,000
	Investment Earnings	<u>75,000</u>
	TOTAL ESTIMATED RESOURCES	<u>250,000</u>
B. Appropriations	Capital Outlay	<u>250,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 250,000</u>
SECTION 24. GOVERNMENTAL DEBT SERVICE FUND		
A. Estimated Resources	Transfer in from other funds	<u>8,233,766</u>
	TOTAL ESTIMATED RESOURCES	<u>8,233,766</u>
B. Appropriations	Debt Principal	5,840,000
	Debt Interest	<u>2,393,766</u>
	TOTAL APPROPRIATIONS	<u>\$ 8,233,766</u>

SECTION 25. OCEAN SANDS WATER AND SEWER FUND

A. Estimated Resources	Special District Taxes	660,208
	Operating Revenues	1,801,323
	Investment Earnings	60,000
	Transfers In	100,000
	Appropriated Retained Earnings	<u>1,156,986</u>
	TOTAL ESTIMATED RESOURCES	<u>3,778,517</u>
B. Appropriations	Administration	227,111
	Water Treatment Operations	915,436
	Sewer Treatment Operations	990,816
	Capital Outlay	1,068,591
	Debt Service	<u>576,563</u>
	TOTAL APPROPRIATIONS	\$ <u>3,778,517</u>

SECTION 26. OCEAN SANDS WATER AND SEWER DEVELOPMENTAL FEE FUND

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

SECTION 27. MAINLAND WATER FUND

A. Estimated Resources	Operating Revenues	4,985,003
	Investment Earnings	271,747
	Transfers in from other funds	1,893,000
	Appropriated Retained Earnings	<u>2,368,620</u>
	TOTAL ESTIMATED RESOURCES	<u>9,518,370</u>
B. Appropriations	Administration	415,458
	Water Treatment Operations	3,341,053
	Debt Service	1,587,859
	Capital Outlay	<u>4,174,000</u>
	TOTAL APPROPRIATIONS	\$ <u>9,518,370</u>

SECTION 28. MAINLAND WATER DEVELOPMENTAL FEE FUND

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

SECTION 29. SOLID WASTE FUND

A. Estimated Resources	Operating Revenues	7,435,000
------------------------	--------------------	-----------

Investment Earnings	150,000
Transfers In	2,500,000
Appropriated Retained Earnings	<u>1,952,224</u>
TOTAL ESTIMATED RESOURCES	<u>12,037,224</u>

B. Appropriations	Administration	118,098
	Solid Waste Operations	9,374,126
	Capital Outlay	<u>2,545,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 12,037,224</u>

SECTION 30. SOUTHERN OUTER BANKS WATER FUND

A. Estimated Resources	Operating Revenues	4,373,921
	Investment Earnings	175,000
	Appropriated Retained Earnings	<u>2,759,858</u>
	TOTAL ESTIMATED RESOURCES	<u>7,308,779</u>

B. Appropriations	Administration	322,158
	Water Operations	2,594,276
	Capital Assets	<u>4,392,345</u>
	TOTAL APPROPRIATIONS	<u>\$ 7,308,779</u>

SECTION 31. MAINLAND CENTRAL SEWER FUND

A. Estimated Resources	Operating Revenues	1,075,189
	Investment Earnings	26,222
	Transfers In	1,898,917
	Appropriated Retained Earnings	<u>50,002</u>
	TOTAL ESTIMATED RESOURCES	<u>3,050,330</u>

B. Appropriations	Administration	182,427
	Sewer Operations	1,587,903
	Capital Assets	<u>1,280,000</u>
	TOTAL APPROPRIATIONS	<u>\$ 3,050,330</u>

SECTION 32. MAINLAND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources	Operating Revenues	-
	Investment Earnings	-
	Appropriated Retained Earnings	-
	TOTAL ESTIMATED RESOURCES	-

B. Appropriations	Transfers Out	-
	TOTAL APPROPRIATIONS	-

SECTION 33. POST-EMPLOYMENT RETIREMENT BENEFITS FUND

A. Estimated Resources	Retiree Benefits	1,468,584
	Investment Earnings	10,000
	Appropriated Fund Balance	<u>10,500</u>
	TOTAL ESTIMATED RESOURCES	<u>1,489,084</u>

B. Appropriations	Operations	<u>1,489,084</u>
TOTAL APPROPRIATIONS		\$ <u>1,489,084</u>

SECTION 34. AD VALOREM TAX RATE ESTABLISHED

There is hereby levied a tax rate of sixty-two cents (\$0.62) per one hundred dollars (\$100) valuation of all real and personal property situated in the County of Currituck on January 1, 2026, 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 \$9,409,089,867 and an estimated rate of collection of 99.18%. The estimated rate of collection is based on the fiscal year ended June 30, 2025.

SECTION 35. SPECIAL DISTRICT TAX RATES ESTABLISHED

Corolla Fire Service District Tax	\$ 0.080
Knotts Island Fire Service District	0.090
Carova Beach Road Service District	0.020
Hog Bridge Ditch Watershed Improvement District	0.030
Moyock Combined Watershed Improvement District	0.010
Northwest Watershed Improvement District	0.020
Ocean Sands North and Crown Point Watershed Improvement District	0.255
Whalehead Watershed Improvement District	0.100
Whalehead Beach Solid Waste Collection & Disposal Service District	0.015
Ocean Sands Water & Sewer District	0.115

SECTION 36. ANIMAL TAX RATE ESTABLISHED

There is hereby levied an animal tax of four dollars (\$4.00) for dogs listed for taxes as of January 1, 2026.

SECTION 37. SOLID WASTE COLLECTION AND DISPOSAL RATE ESTABLISHED

There is hereby established a disposal fee pursuant to Section 11-5(a) of the Solid Waste Ordinance of one hundred and five dollars (\$105.00) per ton for in-county waste and one hundred and fifteen dollars (\$115.00) 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 five hundred dollars (\$500) for all units on the Southern Outer Banks with door-to-door service and two hundred seventy-four dollars (\$274) for all units located elsewhere within the County of Currituck.

SECTION 38. EMPLOYEE COMPENSATION

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

SECTION 39. OTHER FEES

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

SECTION 40. DISBURSEMENT OF SCHOOL APPROPRIATIONS

The amount here within appropriated as School Local Current Expense shall be disbursed to the school finance officer in twelve (12) equal monthly installments. The amount here within appropriated as School Capital Outlay shall be disbursed to the school finance officer according to a mutually agreed disbursing schedule. A quarterly progress report shall be furnished by the Board of Education to the Board of Commissioners detailing the extent to which all school capital outlay and school capital construction monies have been expended.

SECTION 41. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

1. 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.

2. 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.
3. They may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the county providing an official report on such appropriations at a regular meeting of the Board of Commissioners.
4. They may make inter-fund loans for a period of not more than sixty (60) days.
5. They may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 42. CONTRACTUAL OBLIGATIONS

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

1. They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
2. 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.
3. 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.
4. 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.
5. 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.
6. Notwithstanding the authority granted in paragraphs a, b, c, d and e of this section, they may execute contracts with an elected official representing the county only after the contract with an elected official representing the county, and the amount to be paid under the contract, is approved by the Board of Commissioners in the manner provided by G. S. §14-234.

SECTION 43. MICRO-PURCHASE THRESHOLD SELF-CERTIFICATION

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

1. \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”; and
2. \$30,000, for the purchase of “construction or repair work”; and
3. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law;
4. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the county has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to N.C Gen. Stat. § 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.

The self-certification made herein shall be effective as of the date hereof and shall be applicable until the end of the current fiscal year but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136). In the event that the county receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the county shall comply with the more restrictive threshold when expending such funds.

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

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

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

SECTION 44. MEMORANDA

A. Officers

Rebecca L. Gay is the County Manager and Budget Officer
 Leeann Walton is the Clerk to the Board

Jessica Timmons is the Deputy Clerk to the Board
Melissa J. Futrell is the Assistant County Manager
Caron Crouse is the Finance Director
Olivia Luks is the Deputy Finance Director
Tracy L. Sample is the Tax Collector
Michelle Rose is the Deputy Tax Collector

B. Facsimile Signatures

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

C. Official Depositories

The official depositories of the County of Currituck are:

- Bank of America, North Carolina
- North Carolina Cash Management Trust, Charlotte, North Carolina
- North Carolina Cooperative Liquid Assets Securities System, North Carolina
- Truist Bank, North Carolina
- U S Bank, North Carolina
- Wells Fargo, North Carolina

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

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

F. Returned Check or Electronic Funds Transfer Fees

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

G. Policy on Appropriations

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

SECTION 45. USE OF BUDGET ORDINANCE

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

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.

The budget document is the annual financial plan for county operations during the fiscal period beginning July 1, 2026, and ending June 30, 2027. The plan describes the anticipated sources of revenues and the intended usage of resources during the upcoming fiscal year. The budget document, along with the audited annual comprehensive financial report are the two key documents that describe the county's financial plans and the county's financial status each year. The budget document presents a look ahead while the audited annual comprehensive financial report provides a look back at the county's financial condition.

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

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

Reader's Guide

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

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

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

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

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

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

Fund Structure

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

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

Operations

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

General Fund

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

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

Debt Service Fund

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

funded within each respective enterprise fund.

Special Revenue Funds

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

The Tourism Development Authority Fund revenues primarily consist of the lodging occupancy tax, currently 6%, which by authorizing legislation is largely restricted to promote tourism and tourism related activities. The Carova Beach Road Service District Fund revenues consist of ad valorem taxes, revenues received from horse tour operator permits and occupancy taxes. The Emergency Telephone System Fund is funded by a surcharge assessed on each telephone line and cell phone utilized within the county. The county also shares in the surcharge assessed on wireless services within the State. The proceeds of these surcharges are restricted for the operations and maintenance of the 911 system.

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

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises— where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis will be financed or recovered primarily through use charges; or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other useful purposes.

The county currently maintains several enterprise funds: Ocean Sands Water and Sewer Fund; Mainland Water Fund; Solid Waste Fund; Southern Outer Banks Water Fund; and the Mainland Sewer Fund. The proposed budget also includes Ocean Sands Water and Sewer Developmental Fee Fund; Mainland Water Developmental Fee Fund; Southern Outer Banks Water Developmental Fee Fund; and Mainland Sewer Developmental Fee Fund. These developmental fee funds were created in the fiscal year ending June 30, 2019, during implementation of Session Law 2018-34.

Pension Funds

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

Capital Projects

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

Capital Improvement Fund

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

Emergency Equipment Replacement Fund

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

School Capital Reserve Fund

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

Transfer Tax Capital Reserve Fund

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

Multi-Year Project And Grant Ordinances

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

Financial Policies

Currituck County's financial policies guide the Board of Commissioners and County Manager as they make decisions concerning resource allocations. The financial condition of the county must be accurately maintained to ensure 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 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 people who receive the service. Fees shall be developed based on the cost of providing services and county-wide goals and objectives as set by the Board of Commissioners. All user fees shall be evaluated annually, and updates shall be presented to the Board of Commissioners during the annual budget process.

Examples of fees include building permits, inspection fees, facility rentals, park rentals, sports registrations, airport hangar fees, deed recording, marriage licenses, noise permits, solid waste tipping fees, utilities, maps, and event registrations. A complete master fee list is available on the county website at www.currituckcountync.gov and in the appendix of this document.

Fund Balance

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

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

Financial Reporting

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

Fiscal Monitoring

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

Capital Improvement Plan

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

Capital and Debt

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

Public Engagement

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

Overview of Revenues

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

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

Property Tax Base

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

Fiscal Year	Assessed Value	Tax Rate	
2013	\$ 8,188,541,638	\$ 0.320	
2014	5,565,624,903	0.485	Revaluation
2015	5,864,064,156	0.480	
2016	5,995,996,462	0.480	
2017	6,111,443,899	0.480	
2018	6,246,566,250	0.480	
2019	6,403,894,792	0.480	
2020	6,592,164,374	0.480	
2021	6,778,769,583	0.480	
2022	8,143,596,305	0.460	Revaluation
2023	8,228,991,925	0.460	
2024	8,474,418,384	0.560	
2025	8,815,310,395	0.620	
2026	8,963,124,047	0.620	
2027	9,409,089,867	0.620	

Revaluation

North Carolina General Statutes require that real property values for ad valorem purposes be revalued not less than each eighth year. The most recent revaluation by the county became effective for the fiscal year ended June 30, 2023.

Ad Valorem Tax

The ad valorem tax revenue estimate represents a tax rate of \$0.62 per \$100 applied to the estimated tax base of \$9,409,089,867 with a collection rate of 99.18%. This yields a current tax estimate of \$57,857,999. North Carolina General Statutes limit the collection rate so that it cannot exceed the percentage of the levy 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 for by the cable service providers that operate within the county. It is estimated that proceeds for these taxes will be \$300,000 in FY 2027.

North Carolina Beer And Wine Tax

The North Carolina Beer and Wine tax is a state shared revenue distributed to local governments based on beer and wine sales within the governmental jurisdiction. The State levies excise taxes on beer and wine at the wholesale level. It is estimated that the county share will be \$150,000 in FY 2027.

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 meet 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 occurs and the purchaser walks away with the goods in hand. Larger items such as

appliances and construction materials may be delivered to the purchaser's home or where the goods are to be used. It is the county area to which the goods are delivered that is credited for the sales tax collected.

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

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

Several local option sales taxes have been authorized since the initial local sales tax in 1971. Below is a description of each local sales tax as referenced by its statutory citation in Chapter 105 of the North Carolina General Statutes. Largely, any local sales tax authorized prior to 2000 included unprepared food sales in the local sales tax base. After the state phased out food sales in the state sales tax base in 1998, the General Assembly has not permitted any new local sales tax levies to be applied to unprepared food.

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

Article 39 was the original local option sales tax and authorized in 1971. It was set at one percent of eligible sales, the highest individual levy authorized and is allocated on a point of delivery basis. All counties impose Article 39, which may be levied via a referendum or by board resolution. Since Article 39 was the original local sales tax, all subsequent local sales tax articles refer 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, 48 counties have been successful in having Article 46 approved by their voters. The county has neither voted on or enacted Article 46.

Investment Earnings

The prudent investment of public funds is a key responsibility of local governments. Available funds are invested following the principles of the prudent person rule which states: Investments shall be made with judgment and care, under circumstances then prevailing, which person of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The long-term time span on significantly low earning rates combined with completion of several ongoing construction projects accounts for the lower projections for investment earnings. The county is projected to earn \$1,810,284 (\$4,665,636 total all funds) for FY 2027.

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 at \$1,200,000 for FY 2027.

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 2027.

Transfers From Other Funds

Some services and projects provided through the General Fund are financially supported by revenues collected through other funds. Therefore, in an effort to match revenues with the corresponding expenditures, funds are transferred into the General Fund. Information for anticipated transfers into the General Fund for the upcoming budget year is provided in the Schedule of Transfers on page 47.

Special Revenue Funds

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

Enterprise Funds

Enterprise funds supply water and sewer services to various sections of the county. There are four funds that provide water and sewer services. In addition, there are construction funds and developmental fee funds for each. There is also a solid waste fund that provides convenience center services to county residents. The fees charged for all 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	
2027	\$ 2,679,101	
2026	2,519,339	
2025	180,918	
2024	0	
2023	3,852,000	
2022	11,357,638	Increase for school projects
2021	6,373,558	
2020	4,518,013	
2019	4,254,530	
2018	3,458,315	
2017	3,831,972	
2016	3,411,669	

Tax Values, Rates, and Collections

Fiscal Year	Assessed Value	Percent Change	Tax Rate	Gross Levy	Current Collections	Percent Collected
2027	\$ 9,409,089,867	4.98%	\$ 0.620	-	N/A	N/A
2026	8,963,124,047	1.68%	0.620	\$ 55,571,369	\$ 52,881,318	96.75%
2025	8,815,310,395	4.02%	0.620	54,654,924	48,526,523	102.25%
2024	8,474,418,384	2.98%	0.560	47,456,742	38,877,544	102.71%
2023	8,228,991,925	3.24%	0.460	37,853,363	37,577,527	102.49%
2022	7,970,844,000	22.11%	0.460	36,665,882	32,579,792	103.98%
2021	6,527,692,209	2.14%	0.480	31,332,923	31,782,560	103.60%
2020	6,391,148,026	1.14%	0.480	30,677,511	30,973,999	102.12%
2019	6,318,857,138	1.16%	0.480	30,330,514	30,213,538	100.68%
2018	6,246,566,250	2.21%	0.480	30,006,249	29,431,551	100.33%
2017	6,111,443,899	1.93%	0.480	29,334,931	28,892,781	100.31%
2016	5,995,996,462	2.25%	0.480	28,803,514	28,257,587	100.39%

Direct and Overlapping Property Tax Rates

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027 Proposed	FY 2027 Adopted
<u>County Direct Rates</u>						
General	\$ 0.460	\$ 0.560	\$ 0.620	\$ 0.620	\$ 0.620	
 <u>Overlapping Rates</u>						
Corolla Fire Protection District	0.050	0.060	0.080	0.080	0.080	
Knotts Island Fire Protection Service District	0.050	0.060	0.090	0.090	0.090	
Guinea Mill Watershed Improvement District	-	-	-	-	-	
Hog Ditch Watershed Improvement District	0.010	0.030	0.030	0.030	0.030	
Moyock Watershed Improvement District - Expanded 7/1/2021	0.015	0.015	0.015	0.010	0.010	
Northwest Watershed	0.020	0.020	0.020	0.020	0.020	
Ocean Sands North and Crown Point Watershed Improvement District	0.150	0.255	0.255	0.255	0.255	
Whalehead Watershed Improvement District	0.155	0.100	0.100	0.100	0.100	
Whalehead Beach Solid Waste Collection & Disposal Service District	0.019	0.015	0.015	0.015	0.015	
Carova Beach Road District	0.020	0.020	0.020	0.020	0.020	
Ocean Sands Water and Sewer District	0.103	0.115	0.115	0.115	0.115	

Ad Valorem Taxes

	Total Net Property Valuation	Tax Rate	Total Levy	Projected Collection Rate	Projected Net Levy	Additional One Cent Net Levy
<u>County Wide</u>						
Real Property	8,913,329,967		55,262,646	99.18%	54,809,492	
Motor Vehicles	495,759,900		3,073,711	99.18%	3,048,507	
Total County-Wide	\$ 9,409,089,867	\$ 0.6200	\$ 58,336,357		\$ 57,857,999	\$ 901,376
<u>Special Revenue Districts</u>						
Corolla Fire	3,601,908,651	0.0800	2,881,527	99.18%	2,855,017	356,877
Knotts Island Fire	218,195,211	0.0900	196,376	99.18%	194,569	21,619
Carova Beach Road District	379,605,457	0.0200	75,921	99.18%	75,223	37,611
Hog Bridge Ditch Watershed	29,942,813	0.0300	8,983	99.18%	8,900	2,967
Moyock Watershed	1,980,930,884	0.0150	297,140	99.18%	294,406	196,271
Northwest Watershed	25,743,422	0.0200	5,149	99.18%	5,101	2,551
Ocean Sands North and Crown Point Watershed	593,912,966	0.2550	1,514,478	99.18%	1,500,545	58,845
Whalehead Watershed	742,945,479	0.1000	742,945	99.18%	736,110	73,611
Whalehead Beach Solid Waste	749,457,932	0.0150	112,419	99.18%	111,384	74,256
Ocean Sands Water and Sewer District	572,842,357	0.1150	658,769	99.18%	652,708	56,757

Revenue Estimates - Operating Fund

	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	\$ 55,177,112	\$ 58,453,357	\$ 57,974,999	
Other Taxes and Licenses	12,089,400	12,189,400	12,555,400	
Unrestricted Intergovernmental	195,250	195,250	195,250	
Restricted Intergovernmental	2,972,913	2,800,431	2,801,602	
Permits and Fees	5,475,672	5,475,672	5,515,672	
Sales and Services	1,033,960	1,033,960	1,033,960	
Investment Earnings	1,723,378	1,802,100	1,810,284	
Miscellaneous	617,500	640,381	1,117,197	
Total Revenues	79,285,185	82,590,551	83,004,364	
Other Financing Sources	9,770,554	9,532,398	9,181,944	
Total Revenues And Other Financing Sources	\$ 89,055,739	\$ 92,122,949	\$ 92,186,308	

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 2026 Adopted	FY 2027 Proposed
<u>Airport</u>		
After Hours Fee 5:01 pm - 7:59 am Daily	\$ 75 per hour	\$ 100 per hour
Ground Power Unit	\$ 50 per hour	\$ 100 per hour
Lav Services	-	\$ 100
Aircraft Tow	-	\$ 50
Transient Hangar Fee	-	\$ 25 per day
D1-D9 Hangar Leases	-	\$ 350 monthly
Ground Power Unit	\$ 50 per hour	\$ 100 per hour
 Facility Fee (Gallons of Fuel Purchase to Waive Fee):		
Single Engine Turbo Prop (100 g)	-	\$250 fee/\$50 overnight
Multi Engine Turbo Prop (150 g)	-	\$350 fee/\$50 overnight
Light Jet (150 g)	-	\$400 fee/\$50 overnight
Medium Jet (200 g)	-	\$550 fee/\$100 overnight
Large Jet (300 g)	-	\$650 fee/\$150 overnight
Heavy Corporate Jet (500 g)	-	\$750 fee/\$250 overnight
 <u>Library - Lost Items (\$3.00 processing fee for each lost item)</u>		
Adult hardcover book	-	Up to \$35
Adult paperback book	-	Up to \$20
Large Print book	-	Up to \$40
DVD	-	Up to \$20
Audiobook	-	Up to \$35
Magazine	-	Up to \$8
Tablets	-	Up to \$50
Vox book	-	Up to \$40

	FY 2026 Adopted	FY 2027 Proposed
Board book	-	Up to \$10
Picture book	-	Up to \$20
Early Readers	-	Up to \$20
Chapter Books	-	Up to \$20
Juvenile Fiction/Non-Fiction Book	-	Up to \$20
Graphic Novel	-	Up to \$25
Teen Book	-	Up to \$20
	-	
Library		
Visitor Library Card	-	\$ 15 for three years
Replacement Card	-	\$ 3
<u>Solid Waste</u>		
Availability Fee - All other areas (Convenience Sites) - Per property per year	\$ 265	\$ 274
Availability Fee - Southern Outer Banks (Door-to-Door) - Per property per year	\$ 483	\$ 500
Tipping Fee - In County	\$ 95	\$ 105
Tipping Fee - Out of County	\$ 105	\$ 115
<u>Utilities - Fees Across All Water/Sewer Systems</u>		
Meter Testing Fee (Third Party Testing)	\$ 50	Cost + shipping if meter accurate
Road Bore	Actual cost + 20%	Actual cost
<u>Mainland Water – Water</u>		
Water Utility Charge - Base Rate	\$ 20.00	\$ 20.00
5,000 gallons or less in addition to base rate per 1,000 gallons	5.34	5.53
10,000 gallons or less in addition to base rate per 1,000 gallons	6.53	6.76
15,000 gallons or less in addition to base rate per 1,000 gallons	7.72	7.99
20,000 gallons or less in addition to base rate per 1,000 gallons	8.91	9.22
> 20,000 gallons in addition to base rate per 1,000 gallons	10.10	10.45
Developmental Fee - Fire Hydrant/Fire Suppression 6" or greater	-	\$ 6,000
Water Connection Fee, 5/8 inch	\$ 1,000	Actual Cost + 20%
Water Connect Fee, 5/8 inch irrigation	\$ 1,000	Actual Cost + 20%
Fire Hydrant Meter Deposit	\$ 2,500	\$ 4,000

Mainland Sewer – Sewer Usage

Sewer Utility Charge - Base Rate	\$ 40.00	\$ 40.00
5,000 gallons or less in addition to base rate per 1,000 gallons	18.07	19.15
10,000 gallons or less in addition to base rate per 1,000 gallons	22.08	23.41
15,000 gallons or less in addition to base rate per 1,000 gallons	26.10	27.66
20,000 gallons or less in addition to base rate per 1,000 gallons	30.11	31.92
>20,000 gallons in addition to base rate per 1,000 gallons	34.12	36.17

Ocean Sands Water and Sewer – Water Usage

Water Utility Charge - Base Rate	\$ 20.00	\$ 20.00
2,500 gallons or less in addition to base rate per 1,000 gallons	4.16	4.30
5,000 gallons or less in addition to base rate per 1,000 gallons	5.34	5.53
10,000 gallons or less in addition to base rate per 1,000 gallons	6.53	6.76
15,000 gallons or less in addition to base rate per 1,000 gallons	7.72	7.99
20,000 gallons or less in addition to base rate per 1,000 gallons	8.91	9.22
> 20,000 gallons in addition to base rate per 1,000 gallons	10.10	10.45
Ocean Sands Water Connection Fee 5/8"	\$ 1,000	Actual Cost + 20%
Ocean Sands Water Connection Fee 5/8" irrigation	-	Actual Cost + 20%

Ocean Sands Water and Sewer – Sewer Usage

Sewer Utility Charge - Base Rate	\$ 20.00	\$ 20.00
2,500 gallons or less in addition to base rate per 1,000 gallons	8.31	8.60
5,000 gallons or less in addition to base rate per 1,000 gallons	10.69	11.06
10,000 gallons or less in addition to base rate per 1,000 gallons	13.06	13.52
15,000 gallons or less in addition to base rate per 1,000 gallons	15.44	15.98
20,000 gallons or less in addition to base rate per 1,000 gallons	17.82	18.44
> 20,000 gallons in addition to base rate per 1,000 gallons	20.19	20.90

Southern Outer Banks Water, except Pine Island – Water Usage

Water Utility Charge - Base Rate	\$ 20.00	\$ 20.00
2,500 gallons or less in addition to base rate per 1,000 gallons	4.16	4.30
5,000 gallons or less in addition to base rate per 1,000 gallons	5.34	5.53
10,000 gallons or less in addition to base rate per 1,000 gallons	6.53	6.76
15,000 gallons or less in addition to base rate per 1,000 gallons	7.72	7.99
20,000 gallons or less in addition to base rate per 1,000 gallons	8.91	9.22
> 20,000 gallons in addition to base rate per 1,000 gallons	10.10	10.45
SOBWS Fire Hydrant/Fire Suppression 6" or greater	-	\$ 6,000

Southern Outer Banks Water, except Village of Ocean Hill – Water Usage

Water connection fee, 5/8" residential meter	\$ 1,000	Actual cost + 20%
Water connection fee, 5/8" irrigation meter	\$ 1,000	Actual cost + 20%

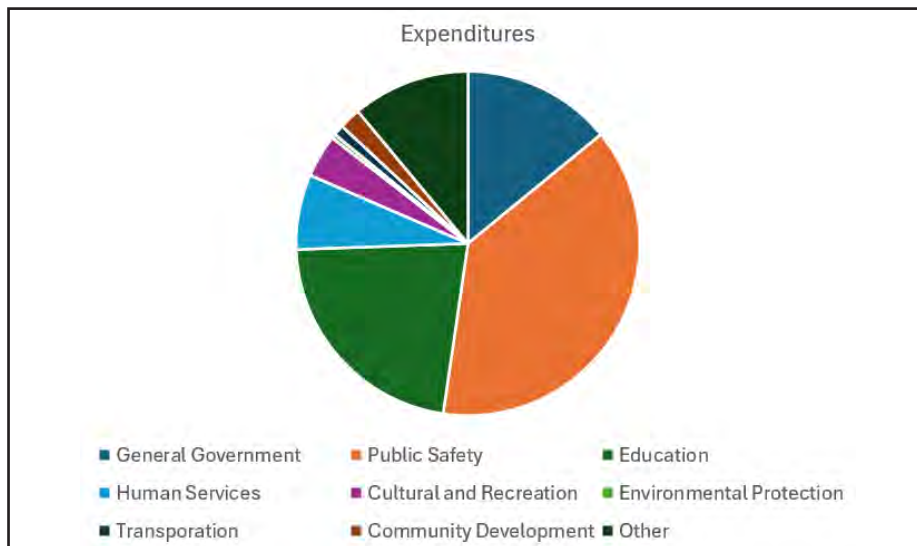
Overview of Expenditures

Within the General Fund, the largest portion of funding supports public safety. Public safety accounts for 38% of General Fund expenditures. Departments associated with public safety include the Currituck County Sheriff's Office, Fire-Emergency Medical Services, Emergency Management, 911 Communications, Inspections, Animal Services and Control, and the Detention Center.

General government operations accounts for 14% of the General Fund budget. This includes salary and benefits for county personnel.

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

Currituck County designates 22% of the General Fund to support education. This funding is allocated to Currituck County Schools and College of The Albemarle.



Appropriation by Fund

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted
<u>Operating Funds</u>			
General Fund	\$ 89,055,739	\$ 92,186,308	
Revaluation	72,500	72,500	
Tourism Development Authority	15,428,806	14,329,277	
Carova Beach Service District	169,147	175,994	
Corolla Fire District	5,599,075	5,683,302	
Knotts Island Fire District	1,932,130	2,377,484	
Emergency Telephone System	220,264	558,683	
Guinea Mill Watershed	200,049	220,049	
Hog Bridge Ditch Watershed	16,787	16,787	
Moyock Watershed	164,317	294,406	
Northwest Watershed	53,783	53,783	
Ocean Sands N and Crown Point Watershed	1,496,972	1,551,745	
Whalehead Watershed	724,452	1,389,709	
Whalehead Beach SW Collect and Disp	157,602	157,602	
Ocean Sands Water and Sewer	3,444,643	3,778,517	
Ocean Sands W&S Developmental Fee	100,000	100,000	
Mainland Water	6,810,856	9,518,370	
Mainland Water Developmental Fee	1,893,000	1,893,000	
Solid Waste	11,329,717	12,037,224	
Southern Outer Banks Water	4,116,676	7,308,779	
Mainland Central Sewer	2,162,367	3,050,330	
Mainland Central Sewer Developmental Fee	20,000	-	
DSS Client Accounts	350,000	350,000	
Fines and Forfeitures	400,000	400,000	
Deeds of Trust Fees	75,000	75,000	
Inmate Custodial	250,000	250,000	
Post Employment Benefits	1,478,584	1,489,084	
Land Banking	250,000	250,000	
Governmental Debt Service	8,472,694	8,233,766	

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted
Gross Appropriations	156,445,160	167,801,699	
Less Transfers Out	13,870,878	13,306,240	
Net Operating Funds	\$ 142,574,282	\$ 154,495,459	
<u>Capital Projects Fund</u>			
Capital Improvements	4,700,000	4,400,000	
Emergency Equipment Replacement	700,000	550,000	
School Capital Reserve	4,115,000	4,235,000	
Transfer Tax Capital Fund	6,764,894	7,845,966	
Gross Appropriations	16,279,894	17,030,966	
Less Transfers Out	15,579,194	16,480,266	
Net Capital Projects	\$ 700,700	\$ 550,700	
<u>Total Appropriations All Funds</u>			
Operating Funds	156,445,160	167,801,699	
Capital Projects Funds	16,279,894	17,030,966	
Total	172,725,054	184,832,665	
Less Transfers Out	29,450,072	29,786,506	
Net All Annual Funds	\$ 143,274,982	\$ 155,046,159	

Appropriation by Department

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Change Over Prior Year
<u>Operations - General Fund</u>				
General Government				
Administration	\$ 1,596,402	\$ 1,381,619		-15.55%
Legal	367,165	385,843		4.84%
Governing Body	213,489	212,277		-0.57%
Elections	419,152	383,442		-9.31%
Finance	1,281,447	1,331,833		3.78%
Information Technology Services	1,860,145	2,006,816		7.31%
Human Resources	455,882	480,353		5.09%
Tax	894,129	941,982		5.08%
Public Works	2,569,290	2,076,409		-23.74%
Public Utilities	274,641	294,739		6.82%
Engineering	307,484	333,354		7.76%
Corolla ABC Store	21,150	21,650		2.31%
Register of Deeds	983,901	1,045,640		5.90%
Court Facilities	509,181	366,786		-38.82%
Agency Appropriations	40,500	40,300		-0.50%
Central Services	1,155,480	1,160,277		0.41%
Total	\$ 12,949,438	\$ 12,463,320		-3.90%
Public Safety				
Sheriff	12,350,341	12,799,255		3.51%
Detention Center	3,559,996	3,695,895		3.68%
Animal Services and Control	1,049,894	1,147,510		8.51%
Jury Commission	3,750	3,750		0.00%
Emergency Medical Services	9,073,506	9,739,367		6.84%
Emergency Management	920,402	1,028,210		10.49%
Communications	1,777,150	2,563,665		30.68%
Inspections	1,552,719	1,647,514		5.75%
Carova Beach VFD	273,419	280,081		2.38%

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Change Over Prior Year
Crawford VFD	369,273	376,947		2.04%
Lower Currituck VFD	346,058	402,837		14.09%
Moyock VFD	320,734	257,803		-24.41%
VFD Group Purchases PPE and Insurance	369,190	369,190		0.00%
County Fire Services	334,334	398,288		16.06%
Public Safety Facility	353,520	321,372		-10.00%
Medical Examiner	40,000	40,000		0.00%
Total	\$ 32,694,286	\$ 35,071,684		6.78%
Transportation				
Airport	1,126,579	1,107,928		-1.68%
Inter County Transit Authority	46,052	25,120		-83.33%
Total	\$ 1,172,631	\$ 1,133,048		-3.49%
Environmental Protection				
Soil Conservation	181,701	195,187		6.91%
Forestry	133,180	115,280		-15.53%
Stormwater	91,873	99,439		7.61%
Total	\$ 406,754	\$ 409,906		0.77%
Community Development				
Cooperative Extension	856,749	798,443		-7.30%
Planning & Inspections	1,268,390	1,331,283		4.72%
Total	\$ 2,125,139	\$ 2,129,726		0.22%
Human Services				
Health Administration	454,737	492,725		7.71%
Mental Health	83,893	83,893		0.00%
Social Services Administration	4,904,007	5,003,548		1.99%
Public Assistance	611,430	627,329		2.53%
County Assistance	216,640	223,792		3.20%
Veteran Affairs	87,243	91,228		4.37%
Juvenile Justice Programs	133,239	133,239		0.00%
Total	\$ 6,491,189	\$ 6,655,754		2.47%

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Change Over Prior Year
Cultural and Recreation				
Parks and Recreation	2,298,963	1,775,709		-29.47%
Recreation - Payment in Lieu of Open Space	100,000	-		-
Rural Center	311,699	297,843		-4.65%
Library	894,720	1,102,133		18.82%
Senior Center	492,816	664,954		25.89%
Total	\$ 4,098,198	\$ 3,840,639		-6.71%
Education				
Capital Outlay	1,885,000	1,535,000		-22.80%
Local Current Expense	15,673,160	17,958,809		12.73%
College of the Albemarle	389,765	393,025		0.83%
Charter School Capital Appropriations	50,000	-	-	-
Total	\$ 17,997,925	\$ 19,886,834		9.50%
Debt Management				
Notes Payable	-	-	-	-
Interest	-	-	-	=
Total	-	-	-	-
Other				
Appropriation to Other Funds	11,120,179	10,595,397		-4.95%
Gross General Fund	89,055,739	92,186,308		3.40%
Transfers Out	11,120,179	10,595,397		-4.95%
Net General Fund	\$ 77,935,560	\$ 81,590,911		4.48%
Government Debt Service Fund	8,472,694	8,233,766		-2.90%

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Change Over Prior Year
Special Revenue Funds				
General Government				
Tourism Development Authority	15,428,806	14,329,277		-7.67%
Carova Beach Road Service District	169,147	175,994		3.89%
Revaluation	72,500	72,500		0.00%
Post-employment Retiree Benefits	1,478,584	1,489,084		0.71%
Department of Social Services - client accounts	350,000	350,000		0.00%
Fines and Forfeitures	400,000	400,000		0.00%
Deeds of Trust Fees	75,000	75,000		0.00%
Inmate Custodial	250,000	250,000		0.00%
Land Banking	250,000	250,000		0.00%
Total	\$ 18,474,037	\$ 17,391,855		-6.22%
Public Safety				
Corolla Fire	5,599,075	5,683,302		1.48%
Knotts Island Fire	1,932,130	2,377,484		18.73%
Emergency Telephone System	220,264	558,683		60.57%
Total	\$ 7,751,469	\$ 8,619,469		10.07%
Environmental Protection				
Guinea Mill Watershed	200,049	220,049		9.09%
Hog Ditch Watershed	16,787	16,787		0.00%
Moyock Watershed	164,317	294,406		44.19%
Northwest Watershed	53,783	53,783		0.00%
Ocean Sands N & Crown Point Watershed	1,496,972	1,551,745		3.53%
Whalehead Watershed	724,452	1,389,709		47.87%
Whalehead Bch SW Collect/Disp	157,602	157,602		0.00%
Total	\$ 2,813,962	\$ 3,684,081		23.62%
Gross Special Revenue Funds	37,512,162	37,929,171		1.10%
Transfers Out	737,699	567,843		-29.91%
Net Special Revenue Funds	\$ 36,774,463	\$ 37,361,328		1.57%

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Change Over Prior Year
<u>Enterprise Funds</u>				
Operations				
Ocean Sands Water and Sewer	3,444,643	3,778,517		8.84%
Mainland Water	6,810,856	9,518,370		28.45%
Solid Waste	11,329,717	12,037,224		5.88%
Southern Outer Banks Water	4,116,676	7,308,779		43.67%
Mainland Central Sewer	2,162,367	3,050,330		29.11%
Total	\$ 27,864,259	\$ 35,693,220		21.93%
System Development Fee Capital Reserve				
Ocean Sands Water and Sewer	100,000	100,000		0.00%
Mainland Water	1,893,000	1,893,000		0.00%
Mainland Central Sewer	20,000	-		-
Total	\$ 2,013,000	\$ 1,993,000		-1.00%
Gross Enterprise Funds	29,877,259	37,686,220		20.72%
Transfers Out	2,013,000	1,993,000		-1.00%
Net Enterprise Funds	\$ 27,864,259	\$ 35,693,220		21.93%
Gross Operating Appropriations	156,445,160	167,801,699		6.77%
Transfers Out	13,870,878	13,306,240		-5.43%
Net Operations	\$ 142,574,282	\$ 154,495,459		7.72%

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Change Over Prior Year
<u>Capital Projects</u>				
Emergency Equipment Replacement Fund	700,000	550,000		-27.27%
Capital Improvements Fund	4,700,000	4,400,000		-6.82%
School Capital Fund	4,115,000	4,235,000		2.83%
Transfer Tax Capital Fund	6,764,894	7,845,966		13.78%
Total	\$ 16,279,894	\$ 17,030,966		4.41%
Gross Capital Projects Appropriations	16,279,894	17,030,966		4.41%
Transfers Out	15,579,194	16,480,266		5.47%
Net Capital Projects	\$ 700,700	\$ 550,700		-27.24%
Gross Appropriations	172,725,054	184,832,665		6.55%
Transfers Out	29,450,072	29,636,506		0.63%
Total Net Annual Budget	\$ 143,274,982	\$ 155,046,159		7.59%

General Fund Appropriation by Type

	FY 2026 Adopted	FY 2026 % of Total	FY 2027 Proposed	FY 2027 % of Total	% Change FY 2026 to FY 2027
Personnel Services	37,180,059	41.75%	39,297,780	42.63%	5.70%
Operating Expenses	16,205,301	18.20%	18,127,192	19.66%	11.86%
Capital Outlay	5,315,466	5.97%	4,279,105	4.64%	-19.50%
Debt Service	-	-	-	-	-
Education	17,558,160	19.72%	19,886,834	21.57%	13.26%
Transfers Out	12,796,753	14.37%	10,595,397	11.49%	-17.20%
Total	\$ 89,055,739	100%	\$ 92,186,308	100%	3.52%

Schedule of Interfund Transfers

Transfers from the General Fund To:

Tourism Development Authority Fund for administration of beach driving permits	50,000
Revaluation Fund to accumulate funds for the 2029 revaluation	72,500
Corolla Fire District Fund	2,262,278
Knotts Island Fire District to supplement cost of services in the Knotts Island Fire District	1,673,202
Mainland Sewer Fund	618,917
Debt Service Fund for Tulls Creek Elementary School	5,918,500
Total transfers from the General Fund	\$ 10,595,397

Transfers from the Tourism Development Authority To:

General Fund for administration of Occupancy Tax collections	205,000
General Fund for Currituck County Rural Center operations	297,843
General Fund for promotional efforts at the Currituck County Regional Airport	60,000
Carova Beach Road Service District to supplement road maintenance	70,000
General Fund for Carova Beach Park stone	5,000
County Governmental Facilities Fund for So. Beach Access and Albacore walkover improvements design	80,000
Total transfers from the Tourism Development Authority Fund	\$ 717,843

Transfers from the Capital Improvement Fund To:

General Fund for capital outlay	4,400,000
Total transfers from Capital Improvements Fund	\$ 4,400,000

Transfers from the Transfer Tax Capital Fund To:

Emergency Equipment Replacement Fund for increased capital funding for fire apparatus	350,000
Debt Service Fund for debt on the Public Safety building	2,315,266
Land Banking Fund for future land purchases	175,000
Solid Waste Fund for additional site in Moyock	2,500,000
County Governmental Facility Fund for Health Department Reception Renovation	100,000
County Governmental Facility Fund for plumbing upgrades at the Detention Center	260,000
County Governmental Facilities Fund for Judicial Ramp	200,000

County Governmental Facilities Fund for Judicial Lighting Upgrades	165,000
County Governmental Facilities Fund for Moyock Fire Substation	500,000
Mainland Sewer capital outlay	1,280,000
Total transfers from Transfer Tax Capital Fund	\$ 7,845,266

Transfers from the School Capital Fund To:

General Fund for school capital outlay	1,535,000
School Multi-year Construction fund for facility repairs	2,700,000
Total transfers from School Capital Fund	\$ 4,235,000

Transfers from Ocean Sands Water and Sewer Developmental Fee Fund To:

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

Transfer from Mainland Water Developmental Fee Fund To:

Mainland Water Fund	1,893,000
Total Transfers from Mainland Water Developmental Fee Fund	\$ 1,893,000

Total Transfers	\$ 29,786,506
------------------------	----------------------

Authorized Positions

The following full-time equivalent positions are hereby authorized for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

	FY 2024	FY 2025	FY 2026	FY 2027 Proposed	FY 2027 Adopted
<u>General Government</u>					
Administration	5.00	6.00	7.00	7.00	
Legal	2.00	2.00	2.00	2.00	
Elections	2.73	2.96	3.66	3.66	
Finance	10.48	11.48	11.48	11.48	
Information Technology Services	7.00	8.00	8.00	8.00	
Human Resources	4.00	4.00	4.00	4.00	
Tax	7.00	7.00	7.00	7.00	
Public Works	12.50	11.50	11.50	11.50	
Public Utilities	3.00	5.00	5.00	5.00	
Engineering	2.00	2.00	2.00	2.00	
Register of Deeds	5.00	4.50	4.00	4.50	
Total	60.71	64.44	66.14	66.14	
<u>Public Safety</u>					
Public Safety Center	0.00	1.00	1.00	1.00	
Sheriff	83.00	83.00	83.00	85.00	
Detention Center	32.00	32.00	32.00	32.00	
Animal Services and Control	11.95	11.95	11.95	11.95	
Emergency Medical Services	58.00	59.00	59.00	59.00	
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	16.00	16.00	16.00	16.00	
Inspections	13.00	13.00	12.00	12.00	
Fire Services	1.75	1.00	1.00	1.00	
Total	268.70	269.95	268.95	270.95	

	FY 2024	FY 2025	FY 2026	FY 2027 Proposed	FY 2027 Adopted
<u>Transportation</u>					
Airport	4.16	4.16	4.16	4.16	
Total	4.16	4.16	4.16	4.16	
Environmental Protection					
Soil Conservation	2.0	2.0	2.0	2.0	
Total	2.0	2.0	2.0	2.0	
Community Development					
Cooperative Extension	3.00	3.48	3.48	3.48	
Economic Development	-	-	-	-	
Planning	11.00	13.00	11.00	11.00	
Total	14.00	16.48	14.48	14.48	
Cultural & Recreation					
Recreation	8.48	8.48	8.48	8.48	
Library	11.23	11.23	11.23	12.23	
Rural Center	3.41	3.41	3.00	3.00	
Total	23.12	23.12	22.71	23.71	
Human Services					
Social Services	41.00	46.00	44.00	44.00	
Senior Citizens Coordination	4.75	4.75	4.75	4.75	
Total	45.75	50.75	48.75	48.75	
Enterprise Operations					
Solid Waste	1.78	1.78	2.78	2.98	
Southern Outer Banks Water System	13.50	13.50	13.50	13.50	
Mainland Water System	18.98	18.98	18.98	18.98	
Mainland Sewer System	5.50	5.50	5.50	5.50	
Total	39.76	39.76	40.76	41.96	

	FY 2024	FY 2025	FY 2026	FY 2027 Proposed	FY 2027 Adopted
Tourism Development Authority					
Tourism Promotion	10.00	10.00	9.00	9.00	
Tourism Related	13.00	13.00	14.00	14.00	
Total	23.00	23.00	23.00	23.00	
Ocean Sands Water & Sewer District	2.50	2.50	2.50	2.50	
Total	2.50	2.50	2.50	2.50	
Total FTE Position	483.70	495.16	493.45	497.65	

Governing Board

The seven-member Board of Commissioners receives a monthly stipend. The stipend is \$1,200.00 per month with the exception of the Chairman who receives a monthly stipend of \$1,300.00.

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

Personnel Changes Summary

The following information explains staffing changes of Currituck County Government for the fiscal year ending June 30, 2027.

General Fund

- Communications - Reclassify Telecommunicator II to Communications Supervisor and reclassify Communications Training Officer to Training and Quality Assurance Manager
- Cooperative Extension – Increase hourly rate of part-time Administrative Support from \$15.60 to \$16.20
- Human Resources – Reclassify Human Resources Clerk II to Human Resources Coordinator and reclassify Human Resources Assistant to Human Resources Specialist
- Sheriff’s Office – Add one (1) Major position at Grade 81 and add one (1) School Resource Officer position. Reclassify the Certified Deputy position from Grade 65 to Grade 66
- Social Services – Reclassify Processing Assistant V position to Staff Development Specialist II at Grade 67

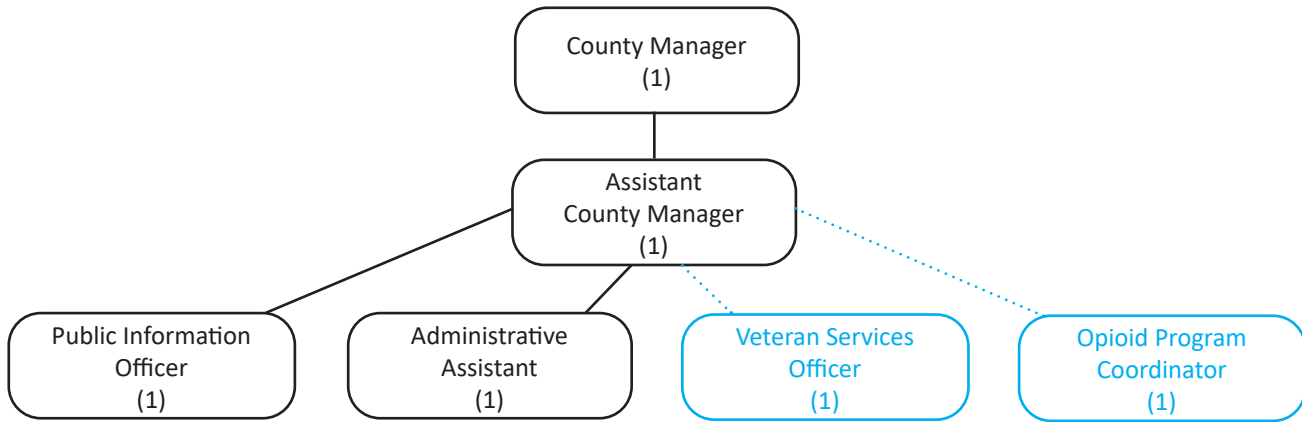
Mainland Water Fund

- Add one (1) Plant Operator position

Solid Waste Fund

- Increase one (1) Scale Operator position from 0.80 FTE to 1.00 FTE

Administration



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	991,982	1,443,832	1,490,842	1,199,945	
Operating Expenses	118,205	152,570	154,044	171,674	
Capital Outlay	-	-	-	10,000	
Total	\$ 1,110,187	\$ 1,596,402	\$ 1,644,886	\$ 1,381,619	

Mission

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

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

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

Accomplishments In FY 2026

The county successfully hosted its fifth cohort of the Citizens Academy. Approximately 25 county residents attended 12 free, weekly sessions to learn about Currituck County government. Over eleven class sessions, the class met with

a total of 23 departments. The twelfth session featured a “Budgetopolis” activity facilitated by an official from the UNC School of Government.

The Assistant County Manager reinvigorated the county’s economic development program engaging with EDPNC, the NC East Alliance, NC Economic Development Association, Federal Economic Development Association, and Currituck County Chamber of Commerce. Staff is focused on positioning Maple Commerce Park as a hub for technology, logistics, and advanced manufacturing, leveraging workforce readiness and cost advantages to attract high-value employers.

The administrative team continued to facilitate development of the county strategic plan. Community meetings were held in the spring and summer to receive input on the four focus areas identified in the plan: housing, infrastructure, economic development, and quality of life.

The Assistant County Manager also served as Interim Library Director leading the transition of the Currituck County Library System from a member of the East Albemarle Regional Library System to a county department.

FY 2027 Goals And Discussion

The County Manager's Office will continue to advance the goals and policy directives of the governing board.

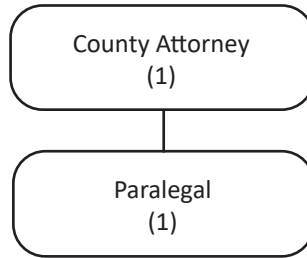
The administrative team will also engage in long-term planning efforts to ensure the county is prepared for future growth and infrastructure needs.

The office will work with state legislators to advance the legislative goals of the Board of Commissioners.

The county will utilize a variety of public information resources to maintain consistent lines of communication with citizens.

The Focus on Currituck printed newsletter, which is mailed to every address in Currituck County, will be produced and delivered on a quarterly basis. The county will continue its ongoing series of informational videos on various departments and topics of importance.

Legal



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	266,476	268,193	271,326	283,614	
Operating Expenses	80,402	98,972	102,372	102,229	
Capital Outlay	6,120	-	-	-	
Total	\$ 352,998	\$ 367,165	\$ 373,698	\$ 385,843	

Mission

The County Attorney is appointed by and serves at the pleasure of the Board of Commissioners. The County Attorney represents the county’s interests, including its county officials and employees, in litigation filed by or against them on a broad range of issues.

The Legal Department plays a critical role in ensuring compliance with laws and regulations, mitigating risks, and supporting the County’s strategic initiatives. Our team provides legal guidance on contracts, employment matters, regulatory compliance, litigation, and county governance among other things.

Accomplishments In FY 2026

Successes of the Legal Department include:

- Updated county ordinances and policies to comply with new regulations, reducing legal exposure.
- Resolved several litigation cases through the courts and negotiations, saving the county in legal costs.
- Reduced turnaround time for contracts in the routing system and turnaround time for public records request.
- County Attorney is keeping up to date with changing laws, regulations, and ethics by attending the County Attorney Summer and Winter Conferences and the Essentials of County Government.
- Attorney Morgan serves on the Coastal Resource Advisory Council.

FY 2027 Goals And Discussion

During the next fiscal year, the Legal Department will:

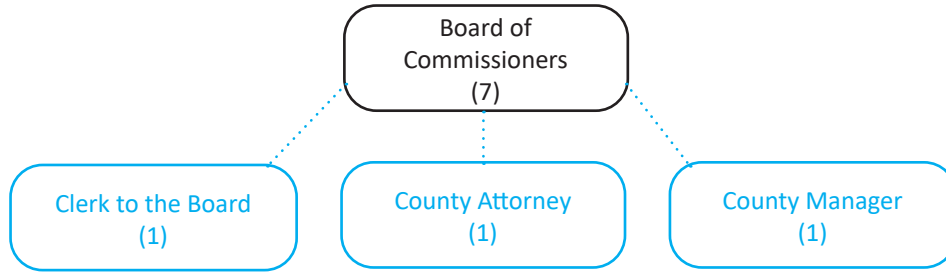
- Continue to work on ways to improve effectiveness and efficiency of legal processes for the county.
- Effectively defend the county and Board of Commissioners in litigation cases to minimize costs and proactively address legal disputes before they escalate.
- Continue to support the County, Commissioners, County Manager and all departments to stay in compliance with legal requirements and issues.

Future Considerations

To achieve these goals, requests an increase in some budget line items, an increase from last year due to investments in technology, compliance initiatives, and professional development, but a decrease in others.

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

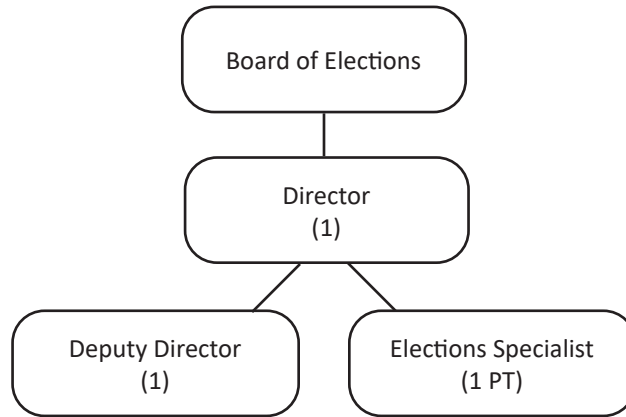
Governing Body



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	109,803	109,805	109,805	109,805	
Operating Expenses	90,377	103,684	102,172	102,472	
Total	\$ 200,180	\$ 213,489	\$ 211,977	\$ 212,277	

The Board of Commissioners is a seven-member elected group that serves as the governing body of Currituck 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.

Elections



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	210,509	259,939	338,794	273,656	
Operating Expenses	59,082	124,127	124,217	109,786	
Capital Outlay	61,317	35,086	35,086	-	
Total	\$ 360,908	\$ 419,152	\$ 498,097	\$ 383,442	

Mission

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

Accomplishments In FY 2026

The Board of Elections conducted the North Carolina Mid-Term Primary Election on March 3, 2026.

At the time of the election, there were 24,186 registered voters in Currituck County. Of the registered voters, 4,478 cast ballots in the Mid-Term Primary.

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

FY 2027 Goals And Discussion

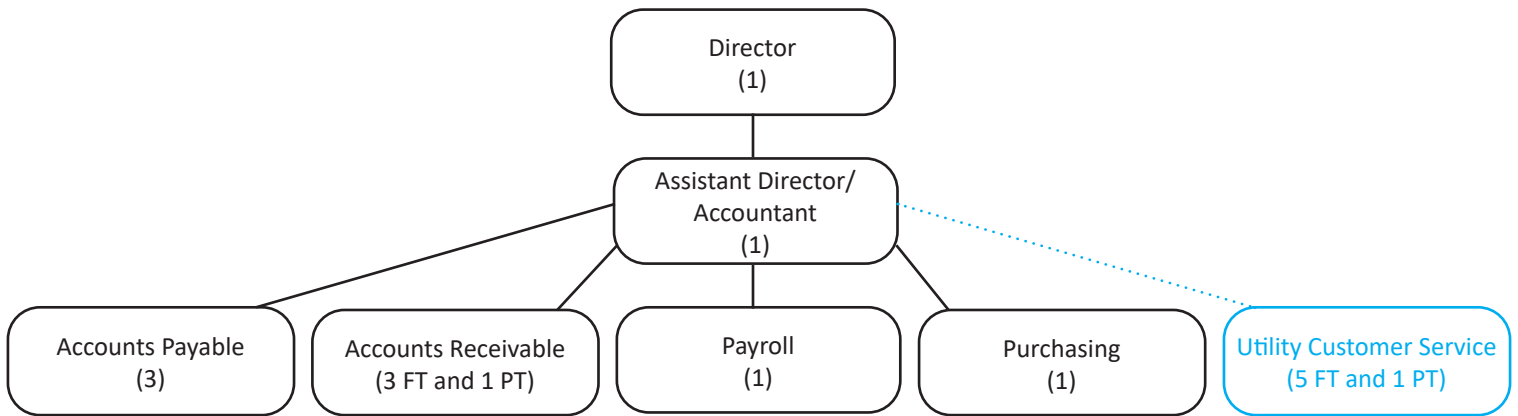
The Board of Elections will conduct the North Carolina Mid-Term General Election on November 3, 2026.

This election will include races for the following: U.S. Senate, US House, North Carolina State Senate, North Carolina State House, NC Supreme Court Associate Judge, NC Court of Appeals Judges, NC Superior Court Judge, NC District Court Judges and District Attorney.

Local races on the Mid-Term ballot will include the Board of Commissioners, Currituck County Sheriff, Clerk of Courts, Board of Education and Soil & Water Conservation District Supervisor. Candidate filing for Soil & Water Conservation District Supervisor will be June 8, 2026, at noon through July 6, 2026, at 5:00 pm.

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

Finance



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	966,773	1,083,858	1,049,127	1,096,225	
Operating Expenses	133,630	197,589	232,770	235,608	
Capital Outlay	17,509	-	-	-	
	\$ 1,117,912	\$ 1,281,447	\$ 1,281,897	\$ 1,331,833	

Mission

The Finance Department provides financial direction, accurate and timely accounting processes and reporting to internal and external stakeholders, compliance and oversight of procurement practice, 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 2026

The Finance Department assisted with the Tulls Creek Elementary School project. The funding for the school is the largest financing in the history of the county. Staff also assisted the school system with the purchase of technology and supplies for the school.

With the retirement of the long-term finance director as of June 30, 2025, the entire department helped to make the

transition successful. Duties and responsibilities have been evaluated and changes made to ensure segregation of duties and internal controls are effective.

FY 2027 Goals And Discussion

The primary focus of the Finance Department and the Customer Service Division of the Utilities Department is to continue efforts to cross-train staff who provide valuable services to our citizens.

Upcoming retirements of long-term employees will require the same evaluation of duties and responsibilities. Our average tenure has and will continue to decrease providing opportunities for growth.

Retirements provide opportunities for our employees to take on more responsibility and learn new skills. Procedure manuals have been created to assist new employees and the cross training of current employees.

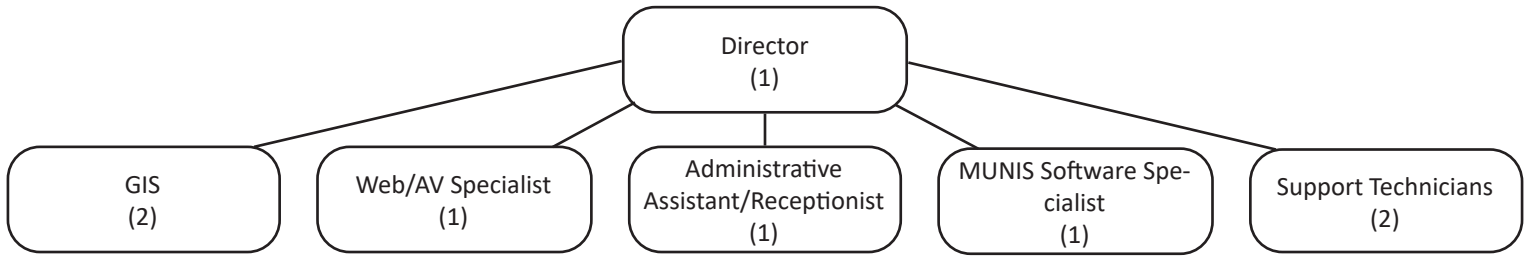
To support staff, the department is also implementing more frequent performance evaluations.

Future Considerations

Department leadership is continuing to look for opportunities for efficiency through the use of software and simplifying routine processes. Effective use of each person's time means that more growth in the county will not necessarily result in the need for more employees.

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

Information Technology Services



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	719,337	798,066	803,979	829,143	
Operating Expenses	1,002,703	1,023,079	1,081,509	1,081,673	
Capital Outlay	1,109,732	39,000	5,000	96,000	
Total	\$ 2,831,772	\$ 1,860,145	\$ 1,890,488	\$ 2,006,816	

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 2026

The IT Department made significant strides in modernizing the county’s information technology infrastructure. Staff successfully completed the hardware refresh, replacing all outdated equipment and bringing the county’s infrastructure up to modern standards. In parallel, the department laid critical foundational groundwork to prepare for a transition to a highly available and fault-tolerant infrastructure — positioning the county for greater reliability and reduced downtime in the years ahead.

These efforts were accomplished while achieving considerable cost savings, demonstrating the department’s commitment to responsible stewardship of county resources.

FY 2027 Goals And Discussion

In the coming year, the IT Department will focus on continuing the migration of remaining infrastructure to the new cloud environment. Building on the foundation established in FY 2026, staff will work to bring all remaining systems onto the

modernized platform, further advancing the department’s mission of high availability, fault tolerance, and security.

Consolidating services within the cloud infrastructure will reduce complexity, improve resilience, and maintain strong protections for county data and systems.

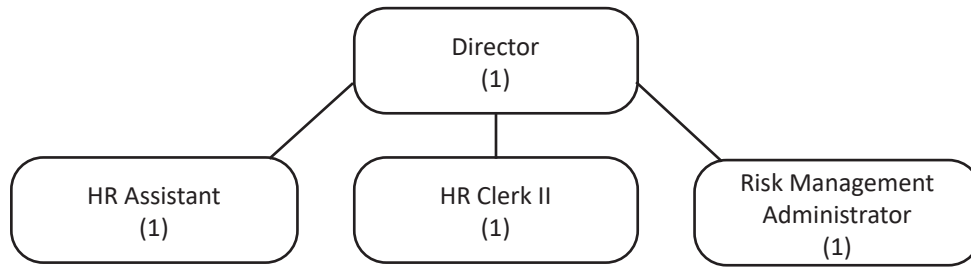
The department remains committed to delivering a secure, reliable technology environment that supports county operations and the services provided to the public.

Future Considerations

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

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

Human Resources



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	356,145	392,241	397,532	413,582	
Operating Expenses	84,511	63,641	66,691	66,771	
Capital Outlay	-	-	-	-	
Total	\$ 440,656	\$ 455,882	\$ 464,223	\$ 480,353	

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 2026

The Human Resources Department assisted with the implementation of a new compensation plan with pay grades and salary ranges effective at the beginning of the fiscal year. With the implementation of the new compensation plan, the Human Resources Department processed pay increases for a majority of the workforce. The new compensation plan adds additional flexibility and movement to the County’s pay structure as compared to the previous step-based compensation model.

The Human Resources Department started facilitating annual meetings for retirees to promote ongoing communication and understanding regarding the benefits to which they are entitled; depending upon eligibility these can include benefits offered through the North Carolina Health Insurance Pool, Humana, Empower, and the North Carolina Local Governmental Employee Retirement System.

The Human Resources Department also implemented HR Huddle meetings on a quarterly basis beginning in the spring of 2026. These meetings, which are facilitated at various sites

throughout the County for ease of access to employees, are an opportunity for the Human Resources Department to share with our workforce any personnel-related information or important updates as well as help increase employees’ understanding of their total compensation package to include their retirement plans and other benefits. These meetings are a great opportunity to break down any barriers that may exist with employee access to HR; this may include employees being unable to leave their workplaces to come to the Human Resources Department given the type of work that they perform and/or long travel times from their workplaces to the Human Resources Department. These meetings also help foster improved dialogue and connections between the HR department and the overall workforce.

The Human Resources Department also created a newly revised exit interview form to gather candid and specific feedback from departing employees regarding their reasons for separating service with the County. Gathering this targeted information will help the County improve workplace culture, retention, and overall organizational effectiveness.

In November 2025, the North Carolina Association of County Commissioners conducted its biennial Safety Credit Assessment of county government operations. The County again performed exceptionally well, achieving a near-perfect score of 83 out of 84. As a result, the County was awarded a 3% safety credit toward its property and liability insurance premiums for the next two fiscal years.

The County also achieved a Days Away, Restricted, or Transfer (DART) rate of 1.99 for 2025, which remains significantly below both the national average of 4.4 and the state average of 3.3 for state and local government entities, reflecting strong workplace safety performance.

The Risk Management Administrator earned the Manager of Environmental Safety and Health in Industrial Hygiene certificate through North Carolina State University and the North Carolina Department of Labor, enhancing the County's capacity to provide advanced occupational safety and health support, particularly in areas involving industrial hygiene compliance and risk mitigation across County departments and facilities.

The Human Resources Department continues to utilize the NEOGOV online learning management system to deliver a comprehensive range of safety and awareness training programs to County staff. These efforts are focused on protecting employees and reducing costs associated with workplace injuries and illnesses. Employee training participation and completion rates have continued to increase over the past year.

Additionally, the Risk Management Administrator conducted the County's first two North Carolina Department of Labor OSHA 10 certification courses, delivered internally for the Public Utilities and Public Works Departments. Offering these courses in-house eliminated traditional travel expenses and employee downtime, enabling greater staff participation while reducing overall training costs and maximizing taxpayer value.

FY 2027 Goals And Discussion

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

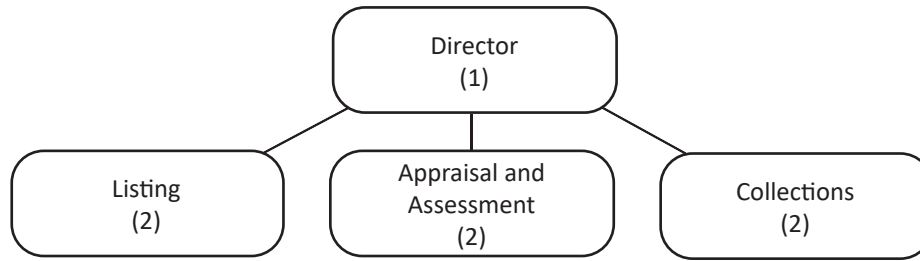
The department will explore solutions for retirees to pay healthcare premiums electronically for added convenience.

The department will also explore the creation of electronic exit surveys to be able to track metrics and patterns related to employee separations.

Future Considerations

The Human Resources Department remains committed to supporting Currituck County employees with quality services, innovative solutions, and a continued focus on workplace wellbeing, safety, and employee retention. In the upcoming fiscal year, the Human Resources Department is also committed to exploring automation to streamline processes and tracking analytics to use data to make informed personnel related decisions.

Tax



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	523,133	624,298	640,706	671,628	
Operating Expenses	221,497	269,831	265,152	270,354	
Total	\$ 744,630	\$ 894,129	\$ 905,152	\$ 941,982	

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 2026

The Tax Department is a consistent leader in county property tax collection within North Carolina. In the last fiscal year, the department achieved an overall collection rate of 99.18%, which is slightly above average among all North Carolina counties.

Currituck County has an overall tax base of \$9.2 billion and levies approximately \$61 billion in property taxes. There are 26,777 taxable real estate parcels in the county. This represented an increase of 0.8% from the previous fiscal year.

In addition, there were 2,401 taxable personal property accounts. This was an increase of 4.0% from the previous fiscal year.

FY 2027 Goals And Discussion

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

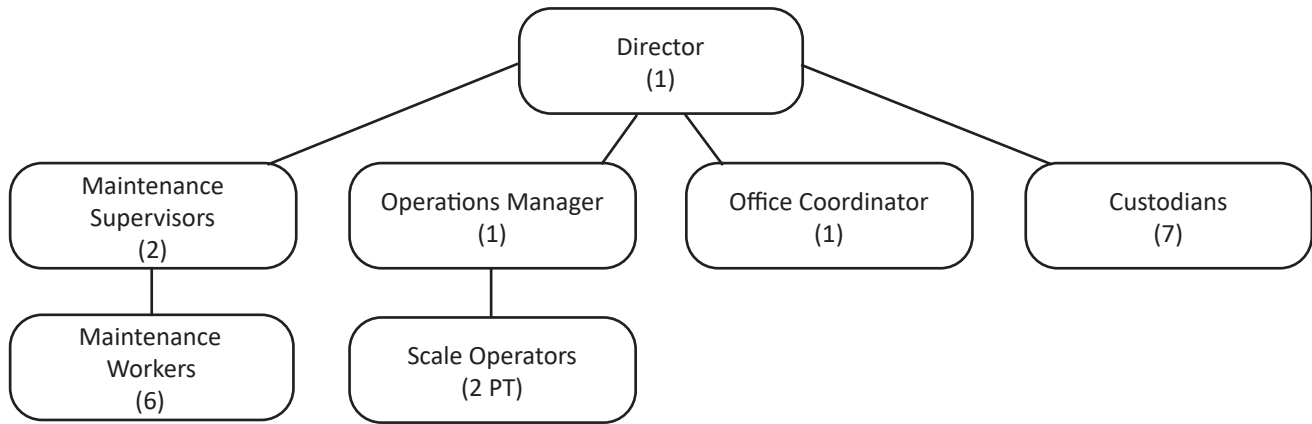
The department will collect all current and delinquent taxes on such property excluding registered motor vehicles.

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

Future Considerations

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

Public Works



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	710,496	906,438	938,470	957,448	
Operating Expenses	609,703	900,852	854,316	888,961	
Capital Outlay	335,526	762,000	242,000	230,000	
Total	\$ 1,655,725	\$ 2,569,290	\$ 2,034,786	\$ 2,076,409	

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.

- Register of Deeds carpet replacement
- Detention Center plumbing
- Historic Courthouse office painting and carpet replacement

Accomplishments In FY 2026

The Public Works Department is responsible for maintaining and repairing all county owned and operated facilities. This includes 60 county facilities with a total of more than 600,000 square feet. Staff also maintain over 11 miles of walkways, 13 dune walkovers, 5 beach access ramps, 10 solid waste facilities, more than 100 parking lots, county signage, exterior lighting, and the fuel farm for county vehicles.

Eight manned convenience centers served approximately 18,250 households. Corolla curbside collections served approximately 4,270 homes.

Last year 33,529 tons of trash were collected in Currituck County. Also collected 2,934.75 tons of recycling and 1,152.75 tons of yard waste.

Staff also oversees service contracts for landscaping, waste disposal, building maintenance, generator maintenance, HVAC maintenance, fire suppression, and pest control.

Additional materials collected include: 1,200 lbs. lightbulbs; 2,100 lbs. household batteries; 27,075 lbs. cooking oil; 154,910 lbs. motor oil; 38,011 lbs. car batteries; 3,150 lbs. oil filters; and 6,340 lbs. household hazardous wastes

In 2025, staff completed 2,202 work orders.

FY 2027 Goals And Discussion

Completed projects include:

The Public Works Department works towards completion of several projects in the next fiscal year. These include:

- Whalehead geothermal line replacement
- Clerk of Court carpet replacement

- Installing new carpet in the Tax Department
- Installing a new generator at the Knotts Island fire station

- Upgrading lighting at the Judicial Center
- Installing a new generator at the Judicial Center
- Upgrading the flooring at the Knotts Island and Waterlily fire stations
- Replacing HVAC units at several county buildings
- Design of a Moyock Convenience Center

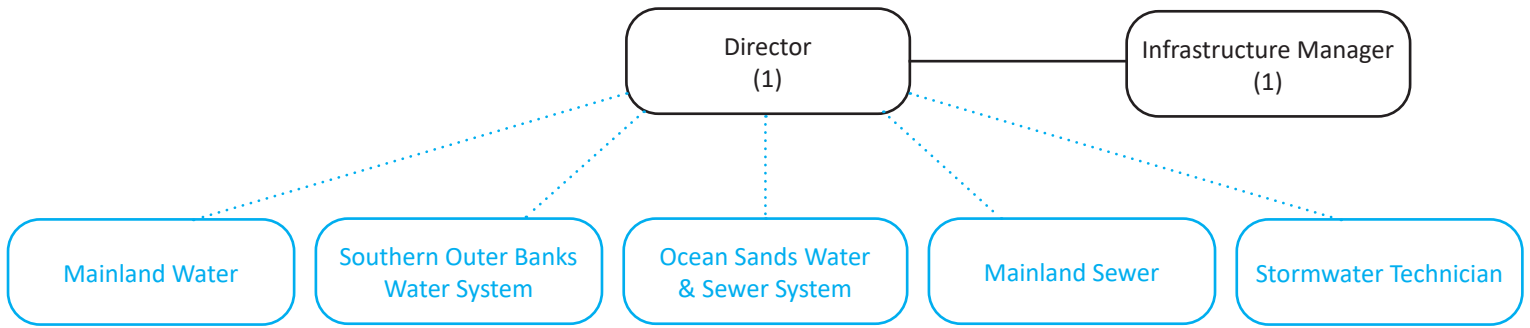
Future Considerations

The department has identified several needs at county facilities that must be planned for in the near future. These needs should be discussed and prioritized during the county budget process.

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



Public Utilities



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	349,034	246,168	251,516	267,796	
Operating Expenses	12,914	28,473	26,892	26,943	
Capital Outlay	-	-	-	-	
Total	\$ 361,948	\$ 274,641	\$ 278,408	\$ 294,739	

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 2026

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

Mainland Water and Southern Outer Banks Water System:

- 15,649 customers served
- 3,688 work orders completed
- 288 new service installations
- 13,325 utility locates completed
- 272 new meter change outs
- 2 RO water treatment plants maintained and operated
- 93 wells maintained
- 1,013,613,797 Gallons of water produced and treated
- 582 miles of water line maintained
- 296 backflow cross connection devices logged

Mainland Sewer and Ocean Sands Sewer systems:

- 1,832 sewer customers served
- 83.8 million gallons of wastewater treated
- 44 miles of sewer lines maintained
- 5 wastewater treatment plants maintained and operated
- 41 lift stations maintained
- 35 Newtown pump stations maintained
- 16 ARH sites maintained and operated

The department provided monthly information to the public on keeping fats, oils, and grease out of the water and wastewater systems.

Public Utilities completed many projects during FY 2026, including:

- Connected deep well #4 to mainland water plant
- Mainland deep well #4
- SOBWS waterline install from new Whale Head Deep well to Hwy 12
- Replaced spray field valves at Waterside Villages WWTP
- Water line installed from main to Moyock Regional WWTP
- Sewer line cleanings Ocean Sands and Waterside Villages
- Completed 20% sewer collections cleaning/ cctv and root

control

- Removal of filter house at Moyock Regional WWTP
- SOBWS replaced green sand media
- SOBWS rehabilitation of Highway 12 wells
- SOBWS Abandoned Monterey well # 11
- SOBWS plant chem drives replaced
- SOBWS mobile transceivers installed
- SOBWS replaced pump and motor at Whale head deep well
- SOBWS replacement of 14 fiberglass well houses
- SOBWS replaced lights and wiring on top of Pine Island water tower
- Addition of bacteriological sampling stations throughout county
- Mainland shallow well rehabilitation.

FY 2027 Goals And Discussion

The Public Utilities Department has several current projects underway. These include:

- Additional high service pump at mainland water plant
- Mainland #5 deep well engineering
- Whalehead deep well installation
- Mainland water boost stations engineering
- VFD for RO feed pump
- Generator for Shad Street
- SOBWS design of new distribution building
- SOBWS repairing 9 Monterey wells
- SOBWS new VFDs
- Solenoid valves and controls at Corolla Light Tower
- Well-house replacement
- Design of third treatment train at Waterside Villages WWTP
- Lift station rehabilitation Shell Drive
- Lift station bypass valves installed
- Newtown road lift station pipe replacement
- Opening north entrance to Ocean Sands WWTP
- VFD replacement at Ocean Sands WWTP
- Sewer generator installation at lift station #4 Ocean Sands
- SCADA upgrades at Ocean Sands WWTP and lift stations
- Mainland shallow well rehab
- Disposal system improvements at Moyock Regional WWTP

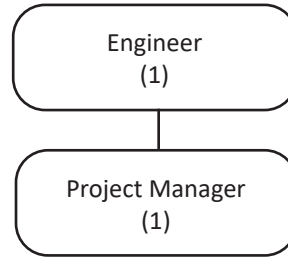
Future Considerations

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

Future utility projects planned include:

- Mainland deep well #5
- Raw water line for deep well #5
- Additional 750,000 gpd RO train
- Outfall boost station
- SOBWS 500,000-gallon water tower
- Mainland 500,000-gallon water tower
- Mainland water treatment plant expansion
- Onsite well for SOBWS
- Abandon the old Monterey water plant
- Boost station for Pine Island
- Maple Commerce Park WWTP expansion
- Building/ lab for Waterside Villages WWTP
- Maple Commerce Park WWTP spray field rehab

Engineering



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	279,779	289,449	297,822	316,157	
Operating Expenses	6,772	18,035	17,135	17,197	
Capital Outlay	-	-	-	-	
Total	\$ 286,551	\$ 307,484	\$ 314,957	\$ 333,354	

Mission

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

Accomplishments In FY 2026

The Engineering Department successfully completed several projects. Additional projects are ongoing and continue to make progress. These include the following:

- Design of Currituck Community Park, Phase III
- Whalehead dune walkovers at Herring (Design and Construction), Shad and Tuna (Design and Permitting)
- Design of Corolla Greenway extension from Albacore to Dolphin St.
- Construction of the Carova Beach bulkhead and replacement of the boardwalk
- Construction of Tulls Creek Elementary School
- Design procurement for the Corolla Visitor Center
- Assisted Public Works with the YMCA roof replacement bid, Whalehead geothermal bid, and grounds maintenance bid process
- Renovation of the Public Utilities Billing Office reception renovation, window and reception design, bidding, and construction, and new site and building signage
- Managed the maintenance contract for the Carova Beach Road Service District
- Completed various county facility signage projects
- Expanded the driveway at the Grandy Convenience Center
- Renovated electrical system at the Corolla Visitor Center

- Completed a Historic Bridge assessment in Corolla Park
- Installation of flagpoles and digital signs at Community Park
- Design of upgrades to the Judicial Center ramp

The department provided training for Purchasing Agent in the areas of prioritizing projects for bidding, developing bid packages, reviewing relevant regulations, and providing guidance on bid documents and bidding procedures.

FY 2027 Goals And Discussion

The Engineering Department will oversee many projects to completion during the next fiscal year. These include the following:

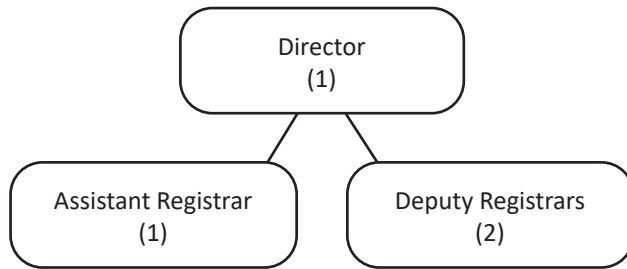
- Construction of Community Park Phase III
- Construction of dune walkovers at Shad and Tuna streets
- Corolla Greenway extension from Albacore to Dolphin Street, including utility coordination, easement acquisition, and construction
- Repairs to the Historic Courthouse
- Design of the Corolla Visitors Center
- Design for the expansion of the Moyock Convenience site
- Design for the renovation of the Historic Jail
- Continue to manage the Carova Beach Road Service District
- Various renovation projects for the building that houses the Department of Social Services, Health Department, and Board of Elections
- Construction of the ramp at the Judicial Center

Corolla ABC Store

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Operating Expenses	7,911	21,150	21,650	21,650	
Total	\$ 7,911	\$ 21,150	\$ 21,650	\$ 21,650	

Register of Deeds



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	334,153	325,385	342,000	369,961	
Operating Expenses	676,752	652,016	664,616	664,679	
Capital Outlay	24,993	6,500	11,000	11,000	
Total	\$ 1,035,898	\$ 983,901	\$ 1,017,616	\$1,045,640	

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 2026

The Register of Deeds preserved and digitized eight deed books and microfilmed 42 deed books.

Staff filled 42 deed books and recorded 6,846 documents, 1,800 deeds, 154 assumed names, and 108 plats. Four condominium plats were e-recorded.

Staff issued 447 marriage licenses and provided 1,097 certified copies of marriage licenses.

Staff recorded 215 deaths and issued 902 certified copies of death certificates.

Staff recorded five births and issued 95 certified copies of birth certificates.

A total of 88 notary Oaths of Office were issued.

The department staff attended continuing education conferences, workshops, and district meetings.

The office received \$6,687,973 in Land Transfer Tax.

FY 2027 Goals And Discussion

The Register of Deeds office will preserve five or more deed books.

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

Future Considerations

The Register of Deeds office will work to preserve and digitize 60 additional deed books.

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

Court Facilities

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Operating Expenses	194,204	301,181	312,796	266,786	
Capital Outlay	77,783	208,000	265,000	100,000	
Total	\$ 271,987	\$ 509,181	\$ 577,796	\$ 366,786	

Agency Appropriations

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

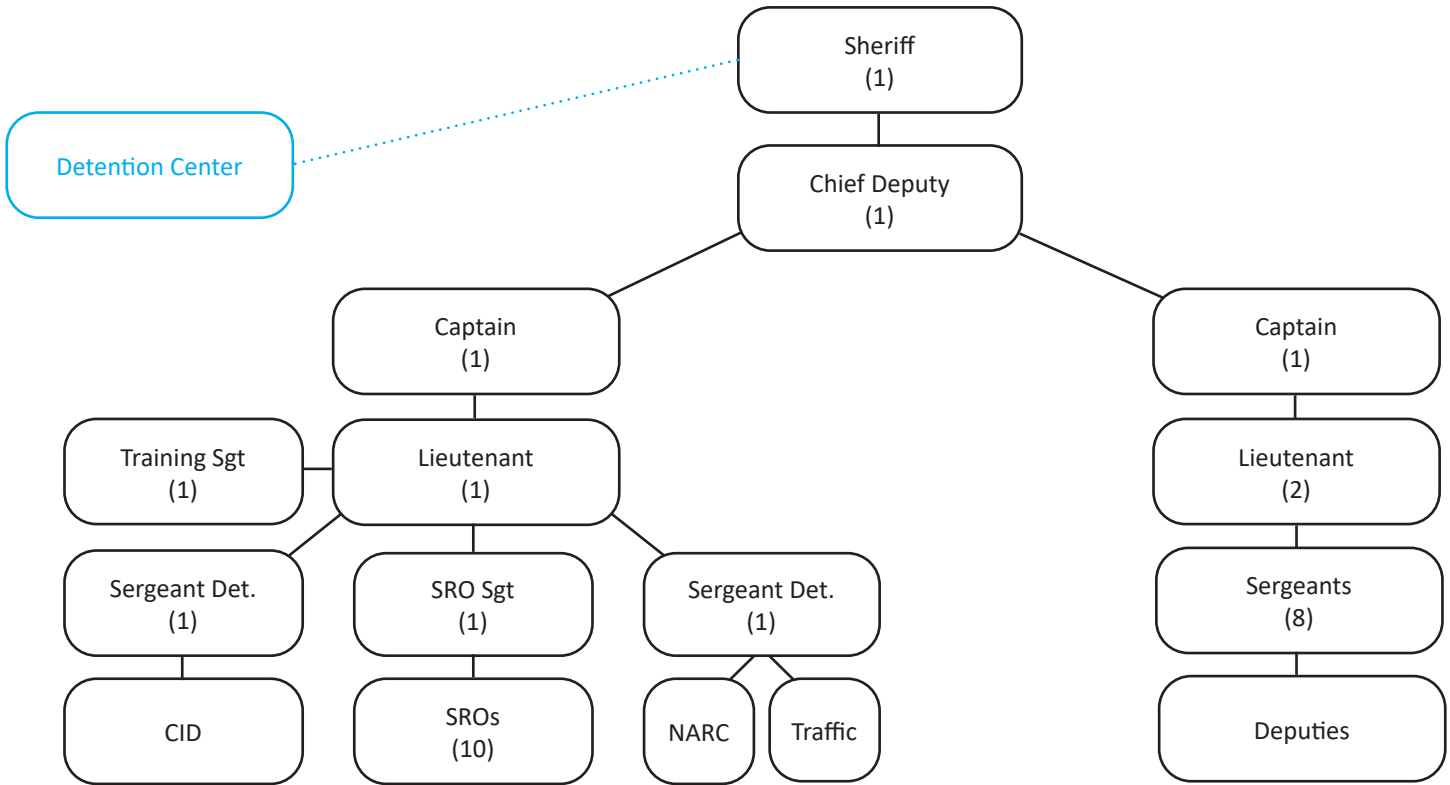
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Operating Expenses	40,300	40,500	40,300	40,300	
Total	\$ 40,300	\$ 40,500	\$ 40,300	\$ 40,300	

Central Services

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Operating Expenses	906,475	1,155,480	1,155,480	1,160,277	
Total	\$ 906,475	1,155,480	1,155,480	1,160,277	

Sheriff



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	9,034,130	9,584,556	10,154,106	10,209,736	
Operating Expenses	844,365	1,344,755	1,333,727	1,344,899	
Capital Outlay	1,088,741	1,131,030	1,314,974	1,244,620	
Total	\$ 10,967,236	\$ 12,060,341	\$ 12,802,807	\$ 12,799,255	

Mission

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

Accomplishments In FY 2026

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

The Sheriff's Office:

- Answered approximately 39,000 calls of service and

made a mid-shift that added the need for extra patrol on high call volume times.

- Successfully established a multi-agency drug task force.
- Made 74 felony drug arrests along with 122 DWI arrests.
- A total of 82 lab cases were completed with positive results.
- Acknowledged by the GHSP as the most active agency in the region.
- Added in-service driving training as we had 12 vehicle pursuits this year.

The Criminal Investigative Division works with state and federal agencies.

The Sheriff's Office collaborated with Fire-EMS to hold a

successful Public Safety Camps for kids.

FY 2027 Goals And Discussion

Sheriff's Office personnel will continue high levels of training to include multi-agency hands-on training.

Deputies will use some of the most modern software, equipment and techniques to solve and prevent crime.

The Sheriff's Office will also maintain strong community relations, be transparent on news released to the media, and participate in community functions.

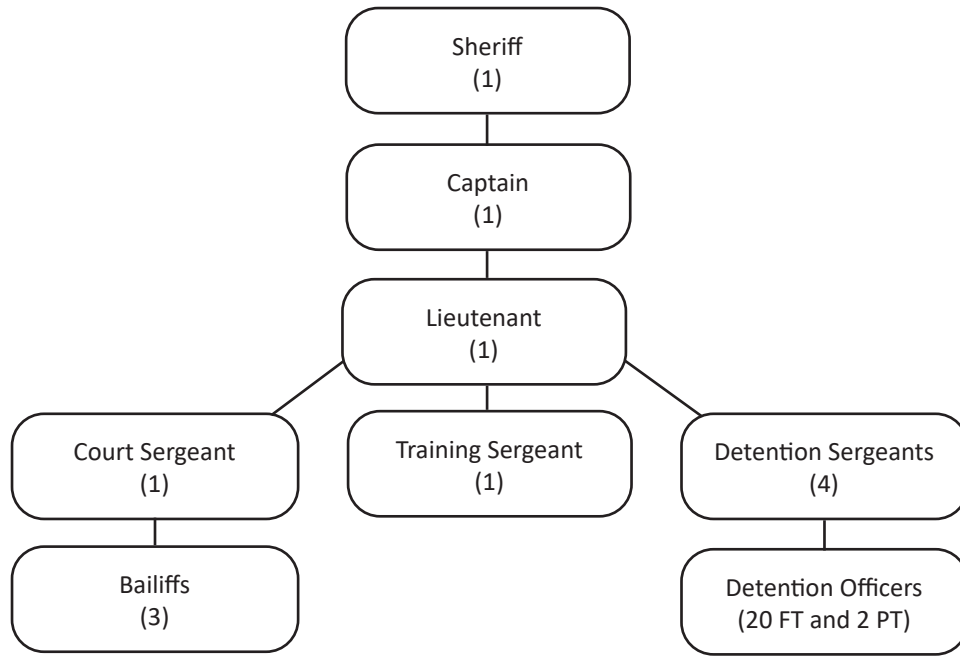
Future Considerations

Increasing the number of sworn deputies will be an important factor as Currituck County's residential population continues to increase. Increasing the law enforcement presence in remote areas such as Knotts Island to provide for community and officer safety.

Other considerations include:

- Growing the rank and structure to relief some stress and tasks from the office administrators.
- Expanding community outreach programs and the drunk and drug awareness program in the schools.
- Collaborating with other law enforcement agencies to offer better grant opportunities for advancements in technical and operational funding.
- Presenting quarterly stats and program progress to the Board of Commissioners.

Detention Center



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	1,883,339	2,708,350	2,660,366	2,800,935	
Operating Expenses	747,268	817,656	830,195	804,960	
Capital Outlay	51,764	33,990	535,000	90,000	
Total	\$ 2,682,371	\$ 3,559,996	\$ 4,025,561	\$ 3,695,895	

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 2026

The Currituck County Detention Center had both Bi-Annual inspections and both inspections found “No Deficiencies”.

Tonya Capps was rehired by the Currituck County Detention

Center as the Training Sergeant. Officer Michelle Eden was promoted to the Court Security Unit of the Detention Center. Officer Nikolas Berger was promoted to the Court Security Unit of the Detention Center. Officer Shamioka Williams was promoted to Intake Officer Detention Officer Jesse Archambo was promoted and transferred to the Currituck County Sheriff’s Office Patrol Division.

Four officers are newly certified by completing the Basic Detention Officer Certification Course. Two officers were certified with specialized training in the field of Inmate Transports.

Four Intake Officers were certified with specialized training in the field of First Line Supervision. Two officers are newly certified with specialized training as Field Training Officers.

Two Sergeants are completing specialized training to become General Instructors to instruct in various subjects for both the Detention Center and Patrol Division.

Currituck had four officers reach career milestones with the County of Currituck: Officer Terrence Roberson and Sergeant Michelle Gibbs reached 5 years of service; Officer Jon Dennis reached 15 years of service; and Sergeant Dana Sutton reached 20 years of service.

Staff implemented, with the help of a local chapter, an Alcoholics/Narcotics Anonymous program in the Detention Center to assist inmates dealing with various substance abuse issues and to try and reduce recidivism.

Staff provided knowledge and information relating to the Detention Center to Currituck County citizens through participation in the Citizens Academy and the Sheriff's Office Youth Summer Camp.

The Currituck County Detention Center generated revenue through Statewide Misdemeanant Confinement Program Housing of inmates, Inmate phone, commissary and Fresh-To-You meal programs.

With consent of the Sheriff, staff partnered with the Pitt County Detention Center to participate in the NC RISE (Restoring Individuals Safely and Effectively) program that aims to provide needed mental health and restoration services to ITP (Incapable to Proceed to Trial) inmates awaiting trial in our Detention Center.

FY 2027 Goals And Discussion

General goals for the Detention Center include:

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

Five officers plan to complete their certifications by attending the Basic Detention Officer Certification Course.

Other goals include:

- Investing in officers by sending both new and veteran officers to specialized training courses to ensure the highest standards are being met.
- Replacing the 20+ year old generator that is responsible for backup power in the event of emergency.
- Replacing outdated cameras within the Detention Center with new IP cameras to ensure safety of officers, inmates and volunteers
- Implementing (Pre-TRIIP) pretrial inmate health coverage

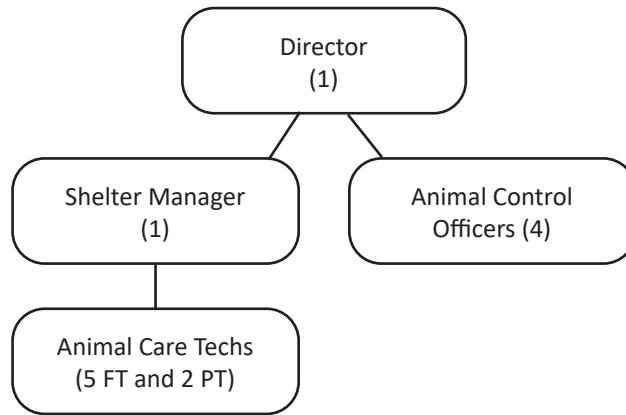
to cover inmate medical charges. This will cut down on the medical cost paid for by Currituck County citizens.

- Upgrading safety/security checks monitoring device for documenting mandated security rounds with a mobile device to ensure real time security rounds, checks and activities to assist officers in their daily functions.

Future Considerations

The Detention Center will continue to make needed updates and repairs to the Detention Center and kitchen.

Animal Services and Control



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	678,958	794,523	870,878	847,015	
Operating Expenses	192,225	253,371	253,371	290,495	
Capital Outlay	2,000	-	20,000	10,000	
Total	\$ 873,183	\$ 1,047,894	\$ 1,144,249	\$ 1,147,510	

Mission

Animal Services and Control protects the rights of animals in the community to ensure proper care and accommodations are provided. The department operates the animal shelter and provides animal control services for citizens with domesticated animal safety and welfare concerns.

The Currituck County Animal Shelter is an open admission shelter and receives all stray, abandoned, and surrendered pets in Currituck County. Staff works with fosters, volunteers, and transfer rescue partners to treat and rehome more than 1,000 animals every year. Animal Control officers administer and enforce state laws and local ordinances related to animal care and welfare.

Accomplishments In FY 2026

The Animal Shelter assisted Pasquotank County as they were assuming operations of their shelter by transferring in 39 animals to Currituck and accepting 31 dogs via Animal Control.

Staff continued to develop new partnerships with rescue organizations and transfer animals to other organizations,

which improves the county’s live release rate.

The tethering ordinance was amended to provide animals with a higher quality of life.

The use of social media to promote available pets has helped to decrease the length of stay in the shelter for many pets.

The animal shelter accepted a total of 1,353 pets during the year. This included 866 strays, 356 owner surrenders, 47 mutual aid safekeeping and quarantines, and 84 transfers from other facilities.

The shelter had 572 pets adopted, 151 animals returned to owners, and transferred 474 pets to other organizations. In addition, 168 animals were euthanized.

Animal Control officers responded to 1,971 calls for service. These included the following:

- 580 investigations or follow-up
- 126 patrol checks
- 130 animal bites or attacks
- 144 miscellaneous Animal Control calls

- 78 complaints of animal cruelty
- 47 injured animals
- 322 animal pick ups
- 72 requests for traps
- 343 stray or loose animals
- 75 vicious animals
- 17 calls for livestock on roads
- 338 animal noise complaints

FY 2027 Goals And Discussion

Staff will work to reduce the number of animals brought to the shelter. Community outreach programs will include spay/neuter education and low-cost veterinary clinics.

The county will expand the shelter's pet food pantry to include items other than food, such as leashes, collars, and various medical supplies.

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

Staff will work with local resources to offer low-cost spay and neuter clinics for county residents. to citizens who need assistance. These, along with public education, help reduce the number of feral or unwanted pets being born.

The Community Cat Trap, Neuter, Return program will be offered to county residents who care or provide food for feral cat colonies. This will help to reduce the feral cat population over time.

Future Considerations

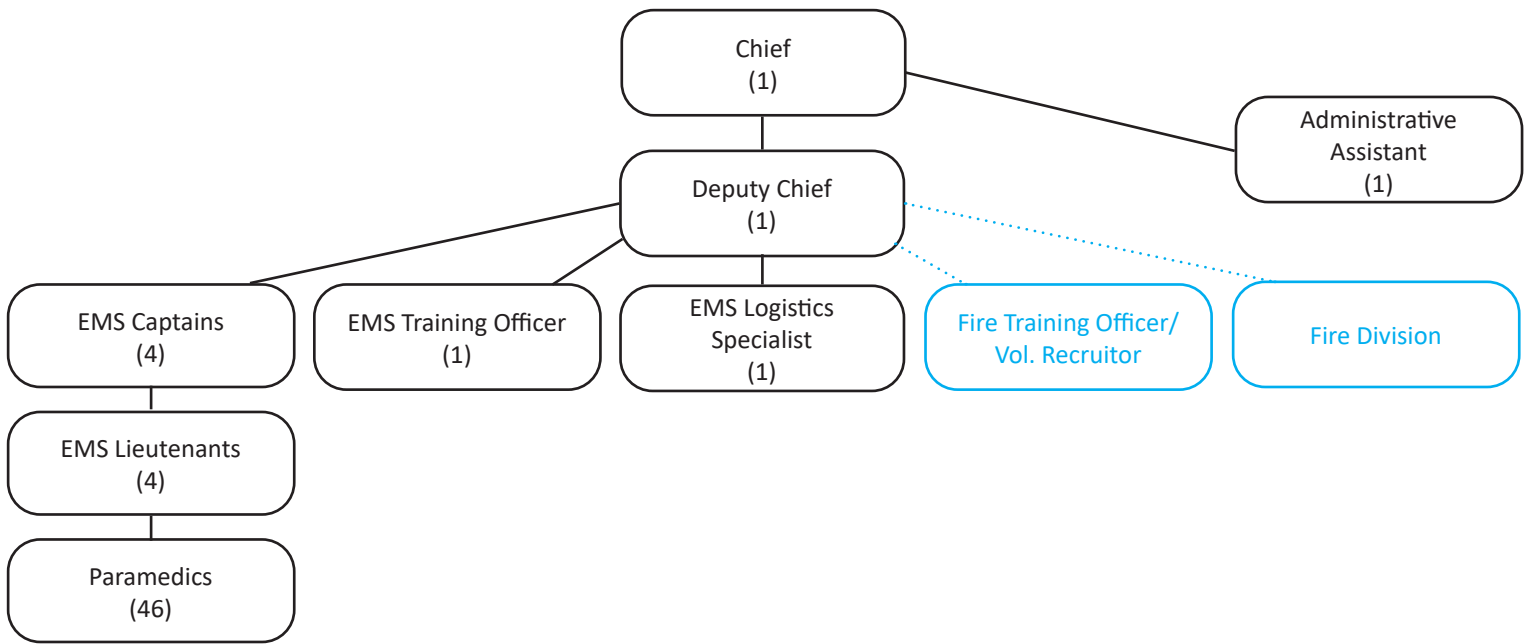
The county must continue addressing the problem of stray pets, which strains the department's resources. Staff will provide community education and programs to reduce the number of strays as Currituck County continues to increase its residential population.

Jury Commission

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Operating Expenses	3,595	3,750	3,750	3,750	
Total	\$ 3,595	\$ 3,750	\$ 3,750	\$ 3,750	

Emergency Medical Services



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	5,679,373	6,391,878	6,631,834	7,087,253	
Operating Expenses	1,092,918	1,641,550	1,679,907	1,552,114	
Capital Outlay	438,072	1,040,078	1,105,028	1,100,000	
Total	\$ 7,210,363	\$ 9,073,506	\$ 9,416,769	\$ 9,739,367	

Mission

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

Accomplishments In FY 2026

The Fire-Emergency Medical Services Department continued to enhance operational capabilities, improve patient care, and strengthen system reliability across the county.

The department successfully placed a new fire engine into service with the Lower Currituck Volunteer Fire Department, strengthening fire suppression capabilities and reinforcing the partnership between county and volunteer agencies.

Advancements in clinical care were achieved through the expansion of the advanced airway program, including upgrades to video laryngoscope systems. These improvements directly supported the Rapid Sequence Induction (RSI)

and Drug Assisted Intubation (DAI) program, resulting in improved airway management success rates and better patient outcomes.

The department also replaced all stair chairs used for patient movement in challenging environments, improving both patient safety and provider ergonomics.

Fleet replacement efforts began with the delivery of one new ambulance and placed it into service at Station 4. Additional units are expected to be received later in the fiscal cycle, continuing the department’s strategy to address aging apparatus and rising maintenance costs.

FY 2027 Goals And Discussion

Fire-Emergency Medical Services Department will continue to evaluate its organizational structure to enhance operational efficiency and command effectiveness. This includes consideration of expanded command staff roles

and the potential development of a Fire Prevention Bureau, including a Fire Marshal and Inspectors, to strengthen code enforcement and community risk reduction initiatives.

Clinical capabilities will continue to expand through the implementation of prehospital ultrasound to improve diagnostic accuracy in the field. Additionally, the department will work toward the implementation of whole blood administration, a critical advancement that will significantly improve outcomes for trauma patients.

Fleet sustainability remains a priority, with continued efforts to replace aging ambulances to ensure reliability, reduce maintenance costs, and maintain consistent emergency response coverage.

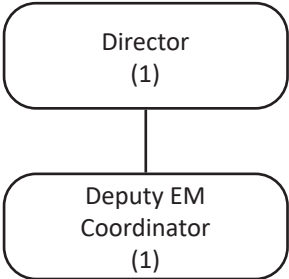
Future Considerations

The Fire-Emergency Medical Services Department will continue to pursue opportunities to enhance staffing in the Knott's Island district to improve response capabilities in this critical access area. Consideration will also be given to the addition of a Quick Response Vehicle (QRV) on the mainland to provide enhanced field supervision and operational support to EMS units.

Further evaluation will include the potential development of a marine operations program to address increasing service demands within Currituck County's coastal and waterway environments.

These initiatives reflect a forward-looking approach to service delivery, ensuring the department remains adaptable to evolving community needs and emergency response challenges.

Emergency Management



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	217,231	229,780	422,176	254,773	
Operating Expenses	74,416	77,122	162,679	163,177	
Capital Outlay	626,226	613,500	601,800	610,260	
Total	\$ 917,873	\$ 920,402	\$ 1,186,655	\$ 1,028,210	

Mission

Emergency Management serves as a vital link between the public and emergency services providers. Our mission is to provide residents, visitors, and stakeholders with the education and operational support necessary to mitigate loss of life, minimize property damage, and protect environmentally vulnerable areas. This is achieved through a comprehensive, risk-based, all-hazard management program focused on community resilience.

Accomplishments In FY 2026

Search and Rescue support was provided to the Sheriff’s Office during three missing person events by securing critical resources, managing command post logistics, and utilizing Facebook and Everbridge to provide real-time community updates.

Staff conducted two partial Emergency Operations Center (EOC) activations, one in response to Hurricane Erin and the other was the January 2026 winter storm.

Staff participated in Incident Management Team training with public safety professionals throughout North Carolina, and utilized those skills during two different mutual aid responses in Hertford County. The Deputy Coordinator completed the

FEMA Basic Academy and the Logistics Section Chief task book. Staff also participated in a high-level pre-air show exercise at Oceana Naval Air Station.

The department led a multi-departmental initiative to update the County Emergency Operations Plan, with a full-scale hurricane simulation exercise scheduled for the coming months.

Emergency Management provided safety planning and operational oversight for major county events, including the Independence Day fireworks at Whalehead, the Christmas Parade, Planes and Plows, Election Day, and Bulls & BBQ.

Preparedness education was provided at the Fire-EMS Kids Camp, Pilmoor United Methodist Church, and the Citizens Academy to strengthen community readiness.

FY 2027 Goals And Discussion

To maintain all requirements for Emergency Management Performance Grant (EMPG) funding to ensure continued operational support.

To facilitate EOC operations and resource coordination with regional, state, and federal partners during all-county response incidents and large-scale public safety events.

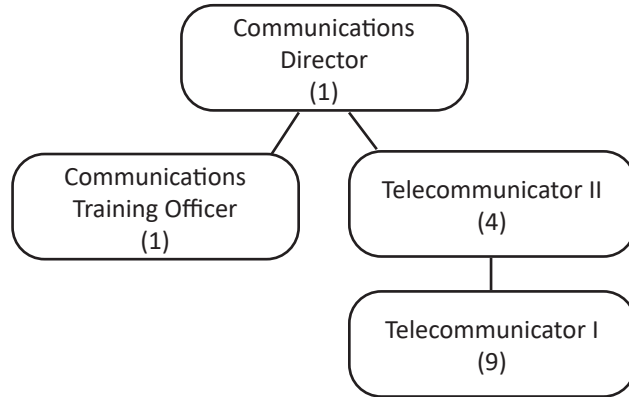
Launch a targeted hurricane safety campaign prior to the season and expand the “Currituck Alert” mass notification system through increased enrollment and staff training.

Continue with plan review, updates, and training for county personnel.

Future Considerations

Currituck County is one of the fastest growing counties in North Carolina. Staffing will need to expand in the near future to handle increased planning, outreach, and coordination needs to maintain public safety services.

Communications



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	927,402	1,433,713	1,601,861	1,485,833	
Operating Expenses	348,394	290,855	1,294,779	770,828	
Capital Outlay	141,798	52,582	307,004	307,004	
Total	\$ 1,417,594	\$ 1,777,150	\$ 3,203,644	\$ 2,563,665	

Mission

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

Accomplishments In FY 2026

The 911 Communications Center handled 17,550 emergency calls for service in 2025. This includes 12,350 calls for law enforcement, 2,154 calls for fire services, and 3,046 calls for emergency medical services.

The center answered 55,834 administrative or non-emergency calls. Combined with the emergency calls, these totals average out to approximately 7,340 calls received per dispatcher during the year.

Staff implemented a Fire Priority Dispatch System for prioritizing responses to fire incidents. This system enables faster, more appropriate responses.

Currituck dispatchers maintained professional certifications through ongoing education to meet professional standards. Each dispatcher must complete 48 hours of continuing education every two years.

FY 2027 Goals And Discussion

The department will strengthen dispatch protocols, which are structured, step-by-step systems that guide dispatchers through emergency calls.

All dispatchers will maintain certifications in medical, fire, and law enforcement call handling and maintain compliance with state and national standards.

The department will address technology with regular maintenance, updates, and integration to function properly. This includes systems for Computer Aided Dispatch, voice recording, paging, and quality assurance.

Equipment replacement will be completed as necessary, including consoles, headsets, monitors, and servers.

The department will maintain emergency preparedness plans. This includes remaining operational during severe weather events, power outages, and large-scale emergencies.

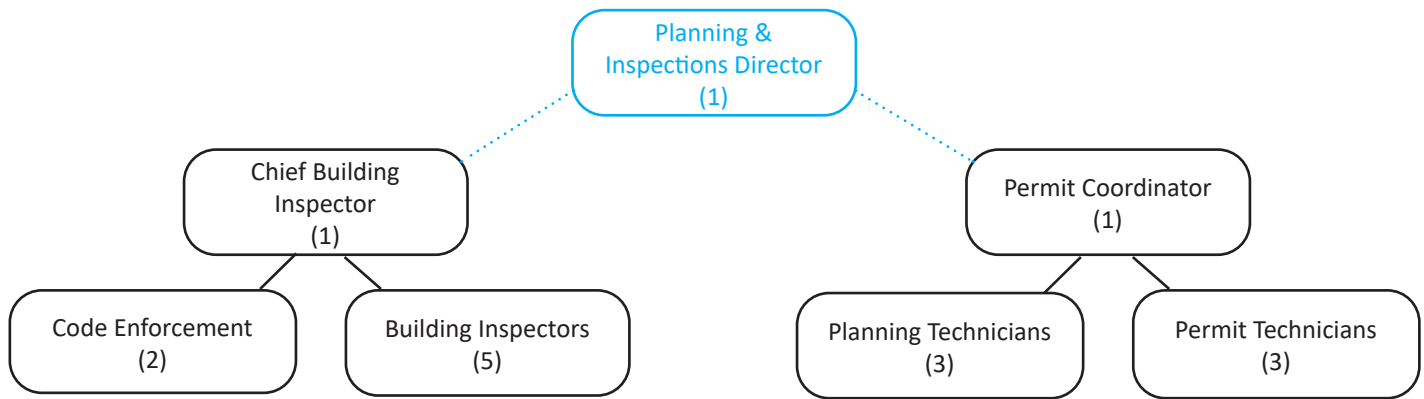
Future Considerations

Department staffing must be assessed as Currituck County's population continues to grow. Increases in population lead to increases in emergency calls, so the county must be prepared with both personnel and equipment.

Appropriate budgeting in 911 is fundamentally about risk management and continuity of service. 911 operates 24 hours per day, 365 days per year, without seasonal closure, delayed service windows, or deferrable workload.

This is a highly skilled public safety profession that requires both advanced training and dependable technology. Underfunding training or technology increases the risk of errors, delays, and long-term costs.

Permits, Inspections, & Code Enforcement



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	1,037,387	1,276,867	1,300,399	1,361,702	
Operating Expenses	111,892	275,852	287,591	285,812	
Capital Outlay	38,514	-	55,000		
Total	\$ 1,187,793	\$ 1,552,719	\$ 1,642,990	\$ 1,647,514	

Mission

The Planning and Inspections Department is committed to ensuring the safety, health, and welfare of our community by enforcing state laws, local ordinances, and regulations. The Permits and Inspections team focuses on building construction, installation of critical systems such as plumbing, electrical, heating, refrigeration, and air conditioning, and the ongoing maintenance of buildings to ensure they remain safe and sanitary. The team also enforces zoning requirements and the county’s Code of Ordinances, supporting orderly development and overall community well-being.

Accomplishments In FY 2026

The Permits and Inspections team demonstrated exceptional dedication and efficiency in processing permits and inspecting construction activities throughout the county.

A total of 2,655 applications for building, fire, and zoning were reviewed and processed.

Staff issued 10,053 permits, covering a wide range of essential permits, including zoning, building, electrical, plumbing, mechanical, and fire-related permits.



The permits and inspections team conducted 10,240 inspections, ensuring compliance with safety standards and regulations across building, fire, and zoning categories.

The department facilitated 326 new residential construction permits and issued 387 Certificates of Occupancy for single-family dwellings, contributing to the county’s growth and housing needs.

Currituck has five inspectors with Level 3 certification in all trades—a prestigious distinction held by fewer than 200 inspectors statewide—ensuring the highest standards of

inspection quality and professional expertise.

The Chief Building Inspector received the 2025 District Building Inspector of the Year award from the North Carolina Building Association, becoming the second building inspector from Currituck to earn this recognition in the last five years.

The restructuring of the senior leadership team has enhanced customer service and provides more efficient and effective guidance to staff.

Currituck County is recognized as a high-performing jurisdiction in North Carolina for timely inspection delivery, according to the NC Benchmarking Project conducted by the NC Office of State Fire Marshal, Office of Strategic Partnerships, and Office of State Budget and Management in partnership with the UNC School of Government.

FY 2027 Goals And Discussion

The Permits and Inspections Team are focused on several key initiatives aimed at enhancing service delivery, efficiency, and the overall development of the county.

In 2026, the department will transition to the Energov permit software system to streamline permit application and issuance processes and enhance overall operational efficiency.



To process permit applications efficiently, ensuring decisions are made promptly, inspections are conducted to the highest professional standards, certificates of compliance are issued accurately, and violations are addressed with clear, timely corrective actions, including judicial enforcement when necessary.

The department will maintain meticulous records and provide exemplary customer service to every resident, contractor and developer.

Future Considerations

The Planning and Inspections Department anticipates increased demand for services. This growth presents both opportunities and challenges.

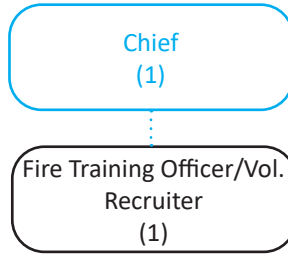
With the surge in new development and construction activities, the department is poised to manage higher volumes of applications, permits, and inspections. We are committed to maintaining efficiency and responsiveness as this demand rises.

With the county's rapid growth, the number of properties and potential code violations is increasing. As a result, the department anticipates more complaints and investigation requests, requiring enhanced proactive enforcement and inspection efforts.

The department will continue to leverage cutting-edge technology to enhance efficiency and service quality. Planned upgrades to the permitting software will streamline workflows, while the use of video-based inspections and remote reviews will expedite processes without compromising regulatory standards. Additionally, the department will explore the application of artificial intelligence in building plan reviews to improve accuracy and reduce review times.

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

Fire Services



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	182,936	193,967	198,201	195,706	
Operating Expenses	66,454	109,367	156,434	140,282	
Capital Outlay	188,154	31,000	92,300	62,300	
Total	\$ 437,544	\$ 334,334	\$ 446,935	\$ 398,288	

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 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Carova Beach VFD	370,693	265,713	273,390	346,058	
Crawford VFD	311,446	327,766	369,273	369,273	
Lower Currituck VFD	336,373	336,305	346,058	346,058	
Moyock VFD	263,594	252,215	320,734	320,734	
Group Purchases: PPE and Insurance	304,017	337,352	377,119	369,190	
Total	\$ 1,586,123	\$ 1,519,351	\$ 1,686,574	\$ 1,751,313	

Notes

See Corolla Fire District for Corolla Volunteer Fire Department.

See Knotts Island Fire District for Knotts Island Fire Services.

Public Safety Center

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



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

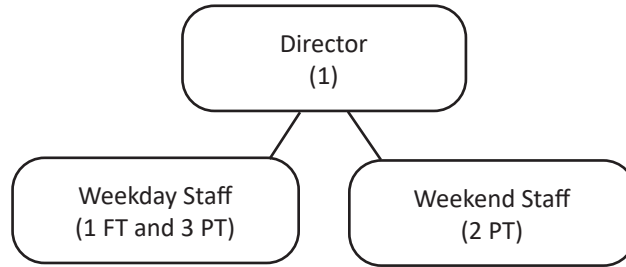
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	55,824	57,240	57,240	58,073	
Operating Expenses	205,311	141,280	270,328	248,299	
Capital Outlay	13,201	155,000	15,000	15,000	
Total	\$ 274,336	\$ 353,520	\$ 342,568	\$ 321,372	

Medical Examiner

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Medical Examiner	23,000	40,000	40,000	40,000	
Total	\$ 23,000	\$ 40,000	\$ 40,000	\$ 40,000	

Airport



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	232,138	227,855	280,597	293,431	
Operating Expenses	430,451	77,7248	795,213	798,497	
Capital Outlay	71,026	70,000	16,000	16,000	
Total	\$ 733,615	\$ 1,126,579	\$ 1,091,810	\$ 1,107,928	

Mission

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

will bring more aviation traffic and an increase in fuel sales to the airport.

Staff incorporated quarterly training and monthly safety training programs.

Accomplishments In FY 2026

Currituck Regional Airport hosted 22,374 operations. This includes takeoffs, landings, and overflights.

Peak days for operations were January 20, 2026, which had 205 operations and June 20, 2025, with 203 operations.

Air operations continue to increase annually due to Currituck's welcoming environment for small general aviation aircraft. The airport provides clean facilities and affordable fuel and fees. The airport also participates in several flight planning apps used by pilots, such as Foreflight and Flight Plan Go.

FY 2027 Goals and Discussion

Currituck will continue to provide outstanding customer service to all pilots and passengers who utilize Currituck Regional Airport. Currituck is the welcome center for pilots and passengers flying into the Northern Outer Banks.

The waiting list for hangar space has increased to 72 and continues to grow consistently.

Staff will seek funding to construct additional apron space. Staff is also seeking funds for design and construction of eight 60' x 60' box hangars. The site for this project has been identified on the airport property.

Construction of a 10-unit T Hangar is complete. Ten new tenants moved into the hangar, beginning on April 1, 2026. These tenants will pay county property taxes on airplanes kept in the hangar.

A grant has been approved for the runway rehabilitation analysis, which began in April. The county also received notice of funding from the FAA for the design and construction of the runway rehabilitation and lighting project. This funding should be received in 2027.

Currituck received an increase in the amount of fees paid for the fiscal year.

Future Considerations

The past year resulted in a slight decrease in fuel sales, particularly in jet fuel. This is the first year of an increase in

fees paid and a decrease in jet fuel sales. After discussion with the fuel vendor, staff will propose an increase in fees for Jet aircraft. This increase in fees will encourage jets to purchase more fuel rather than pay a large fee.

Staff will be working with Elizabeth City State University to coordinate the needs of the ECSU Flight School, which will have a taxiway connection to the airport. Staff will host a community meeting for local pilots, ECSU students and instructors, and staff to promote safety and a sense of friendship and cooperation between the flight school and hangar tenants.

There remains a significant need for hangar space. The county should continue to pursue funding for hangar construction.

Inter-County Public Transportation

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



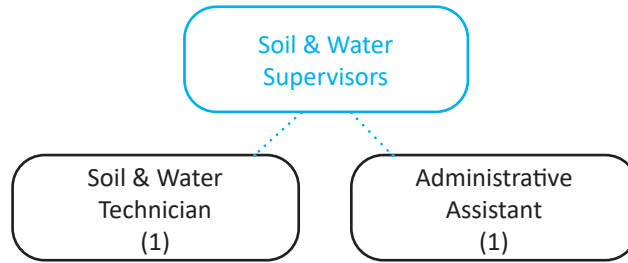
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Operating Expenses	18,628	46,052	43,575	25,120	
Total	\$ 18,628	\$ 46,052	\$ 43,575	\$ 25,120	

Forestry

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Operating Expenses	77,030	133,180	115,280	115,280	
Total	\$ 77,030	\$ 133,180	\$ 115,280	\$ 115,280	

Soil and Water Conservation



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	133,793	156,748	158,137	159,254	
Operating Expenses	102,971	24,953	31,603	35,933	
Total	\$ 236,764	\$ 181,701	\$ 189,740	\$ 195,187	

Mission

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

This year, these conservation efforts prevented an estimated 1,500 tons of soil from eroding off agricultural fields. In addition, approximately 1,100 pounds of nutrients were kept out of nearby streams, canals, and sounds.

By keeping soil and nutrients where they belong, these practices help preserve productive farmland, improve water quality, and support the overall environmental health of Currituck County.

Accomplishments In FY 2026

The Soil and Water Conservation Department continues to make a meaningful impact on the long-term health of our farmland and waterways. Through conservation practices supported by \$28,235 dollars in cost-share funding, local farmers were able to reduce erosion and protect vital natural resources across the county.

FY 2027 Goals And Discussion

The Soil and Water Conservation Department remains committed to working hand in hand with landowners to promote responsible land stewardship and ensure that Currituck’s natural resources remain strong for future generations.

Stormwater

Public Utilities Director
(1)

Stormwater Technician
(1)

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	-	81,498	93,150	86,539	
Operating Expenses	-	9,700	11,900	12,900	
Capital Outlay	-	-	8,222	-	
Total		\$ 91,198	\$ 113,272	\$ 99,439	

Mission

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

Accomplishments In FY 2026

The Whalehead Stormwater District includes more than 880 residential properties. In FY 2026, the Stormwater Technician:

- Maintained and operated 11 pumping stations. Maintenance included the replacement of one pump, one generator, one panel relay, and five surge protectors.
- Took three sets of samples tested for contamination taken from the outfall line and from two ponds in January, April, June, July, August and October.
- Installed a mag flow meter at Barracuda pump station.
- Worked through planning process of Dolphin and Coral portions of Phase VI.
- Conducted quarterly meetings with Stormwater Advisory Board.

The Ocean Sands North/Crown Point Stormwater District includes more than 900 residential properties. Efforts include:

- Installing outfall pipe across NC 12 to pump station in Crown Point.
- Inspecting emergency pumping standpipes weekly.

- Updating flood response plan.
- Maintaining pricing agreements and contracts with pump supply vendors.
- Quarterly maintenance of Ocean Sands ditches 1 and 2.
- Quarterly meetings with Stormwater Advisory Council.

In the Moyock Service District, the Stormwater Technician worked with residents on flooding issues, which included contracts for ditch maintenance and coordination with NCDOT.

Recent accomplishments include:

- Serviced 7 ditches within the Moyock Service District.
- Coordinated with 16 residents and NCDOT to address roadside flooding issues.

In the Hog Bridge Ditch Watershed District, staff worked with residents to address drainage concerns.

FY 2027 Goals And Discussion

Goals include:

- Planning for Phase VI of the Whalehead groundwater lowering system to be expanded onto Lighthouse Dr. and expansions at Coral and Dolphin streets.
- Planning for segment 8 of the Ocean Sands groundwater lowering system and for the Crown Point pump station
- Addressing Moyock ditches detailed in the Army Corps study.

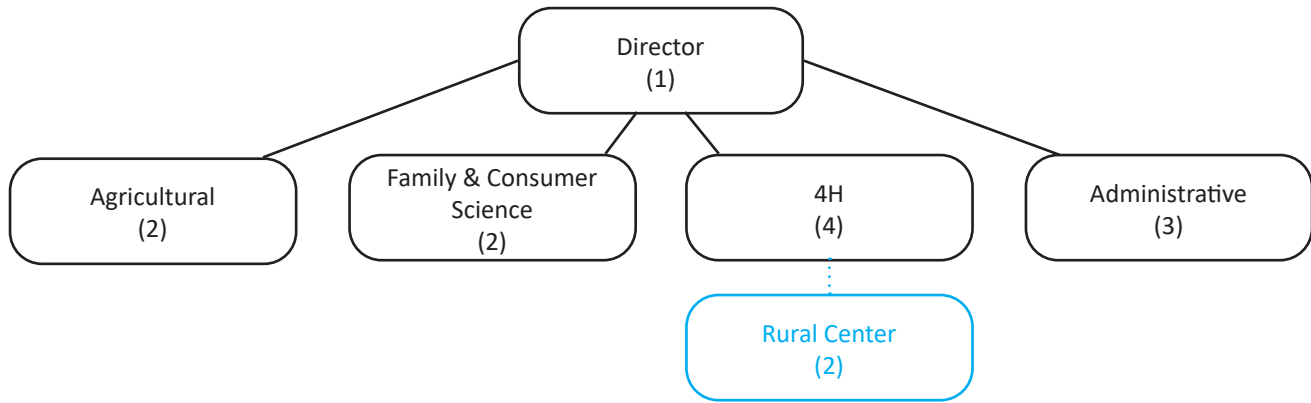
- Planning for a faster and more-targeted emergency pumping response during storms.

Future Considerations

Staff will plan for the following future projects:

- Phase one segments 5-7 of the Ocean Sands ground water lowering system.
- Phase VI of the Whalehead ground water lowering system Lighthouse pumpstation.
- Replacement of generators at pumping stations in Whalehead: Marlin, Coral, Herring and Barracuda.
- Reconstruction of Barracuda pump station walls.
- Army Corps of Engineer report findings for ditch upgrades and maintenance in Moyock.

Cooperative Extension



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	226,805	226,805	229,281	241,947	
Operating Expenses	399,695	474,944	475,921	498,496	
Capital Outlay	-	155,000	113,000	58,000	
Total	\$ 626,500	\$ 856,749	\$ 818,202	\$ 798,443	

Mission

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

Goals of NC Cooperative Extension

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

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

Accomplishments In FY 2026

For every dollar of county budgeted funds invested, Currituck Extension returned \$3.81 in value to Currituck residents. The

total economic impact from Extension programming and resources was \$3,265,642.

Additional accomplishments include:

- Extension offered 568 educational classes and events for Currituck citizens in 2025, reaching over 13,000 individuals.
- Just under 5,700 hours of service were contributed by Extension Volunteers.
- Nearly 1,900 Currituck youth participated in 4-H Programs
- 104 Currituck County youth participated in state level competitions
- Eight Currituck County youth participated in national level competitions, with two being declared national champions.
- Medicare counseling offered through Cooperative Extension saved senior Currituck residents over \$130,000 in prescription drug costs.
- Participants in Currituck Extension agriculture programs successfully procured \$30,000 in grants to enhance their farming systems.
- Currituck farmers realized net income gains of a combined \$2,565,638 by following best management

practices provided by Extension. These include those practices related to nutrient management, conservation, production, cultivars, pest management (weeds, diseases, insects), business management, and marketing.

FY 2027 Goals And Discussion

Cooperative Extension will continue to provide programs to the community in several topics for adults and children.

Update on property demonstration sites including:

- Weeding and updating the demonstration garden in the courtyard.
- Replacement of aging greenhouse structure with a more educator-appropriate model.
- Enhancing area adjacent to the High Tunnel and planning for future demonstration trials.

Reinvigorate the Extension Master Foods Volunteer Program to expand the availability of nutrition programming for the community.

Future Considerations

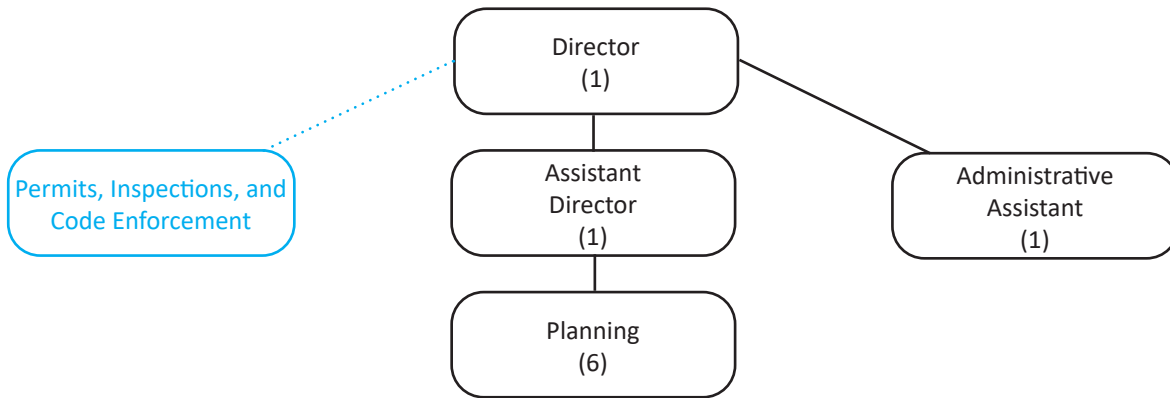
Cooperative Extension will continue to address agricultural sustainability and profitability in the face of intense competition for farmland.

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

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

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

Planning



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	797,987	863,810	894,754	888,935	
Operating Expenses	199,414	404,580	445,170	442,348	
Capital Outlay	38,514	-	55,000		
Total	\$ 1,035,915	\$ 1,268,390	\$ 1,394,924	\$ 1,331,283	

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 2026

In FY 2026, the Planning and Inspections Department advanced a range of planning and development initiatives while remaining focused on promoting sustainable growth and preserving natural resources.

In 2025, the Zoning staff conducted 1,360 plan reviews (zoning, stormwater, flood, etc.). These reviews are essential for ensuring that development projects align with the county's Unified Development Ordinance (UDO), promoting orderly growth and enhancing the built environment.

As of March 13, 2026, the Technical Review Committee reviewed 20 planning items (text amendments, rezonings, special use permits) and 23 rolling submittals (construction drawings, final plats, and major site plans).

The department presented 20 planning items to the Board of Commissioners for consideration, supporting the local decision-making process and helping inform actions that shape community development.

The Planning and Inspections Department successfully coordinated cost-share programs for dune grass planting and sand fence installation on the oceanfront, with the program receiving significantly increased funding. These initiatives underscore the importance of protecting and restoring oceanfront dunes.



Staff facilitated necessary updates to the Unified Development Ordinance based on BOC direction.

The county engaged a third-party reviewer for engineering services related to stormwater management, recognizing that stormwater is a critical component of our work and essential to ensuring the safety, effectiveness, and sustainability of local development projects.

Throughout the year, the department efficiently supported multiple boards, including the Board of Commissioners, Planning Board, Board of Adjustment, and Historic Preservation Commission—providing timely and accurate information. This ensured that stakeholders were well-informed and equipped to make decisions that advance the community’s best interests.

Staff continued to coordinate a Developer and Design Professional Focus Group. This group works to bring a problem-solving approach through open communication between staff and the development community.

FY 2027 Goals And Discussion

A key goal for FY 2027 is to continue implementing technological upgrades that streamline the development application process while maintaining thorough review standards. By enhancing these processes, the department aims to reduce administrative delays and improve overall efficiency. We are especially looking forward to launching the Energov software, which will offer an improved user interface for customers, citizens, and developers.

The department will continue updating the UDO to align with current priorities and anticipate the community’s future needs. These updates help ensure that planning decisions remain consistent with the county’s long-term vision for sustainable growth and development.

The department is actively implementing Board of Commissioners-directed updates to the Stormwater Ordinance and Stormwater Manual. These updates are a critical step in mitigating environmental risks and ensuring that future developments are resilient to flooding and other stormwater challenges. Completion of the updated Ordinance and Manual is anticipated in late 2026. The revisions will address both upstream and downstream impacts and introduce additional mechanisms for managing stormwater on infill lots not covered by an approved subdivision drainage plan.

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

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

The department will place increased emphasis on continuing education and professional certification for staff. By keeping staff up to date on the latest trends, tools, and best practices in planning, the department will be better prepared to address the evolving challenges of community development.

Future Considerations

To balance growth with adopted plans, ensuring that community growth aligns with adopted plans remains a top priority. This is accomplished through implementation of the goals, policies, and actions of the Imagine Currituck 2040 Vision Plan, as well as the purpose and intent of the Unified Development Ordinance (UDO). These guiding documents help direct appropriate development patterns, protect natural resources, and support the county’s long-term vision for sustainable growth.

Promoting community engagement by actively involving residents, developers, and design professionals in planning decisions is essential. The department will continue to ensure meaningful dialogue and collaboration. Our team is here to help—not just to review permits and regulations, but to work alongside the community and industry professionals to explore practical, solution-oriented paths forward.

The department will continue to monitor legislative actions from the state’s General Assembly and evaluate their potential impacts on local planning priorities. By staying informed and proactive, the department can ensure compliance while identifying practical, solution-oriented approaches to address new requirements and maintain effective community planning and development practices.

Prepare and train staff to communicate effectively, perform their roles efficiently, and advance in their careers will strengthen departmental capacity and service delivery.

Simplifying internal processes and public-facing applications will enhance efficiency, improve accessibility for residents, and support timely, effective decision-making.

FY 2027 will be a year of proactive, solution-focused planning, emphasizing alignment with adopted plans, streamlined processes, community engagement, and workforce development. By leveraging technology, monitoring legislative changes, and collaborating closely with residents, developers, and design professionals, the department will continue to support informed decision-making and effective implementation of the county’s vision. The Planning and Inspections Department remains committed to fostering a sustainable, resilient, and thriving community for current and future generations.



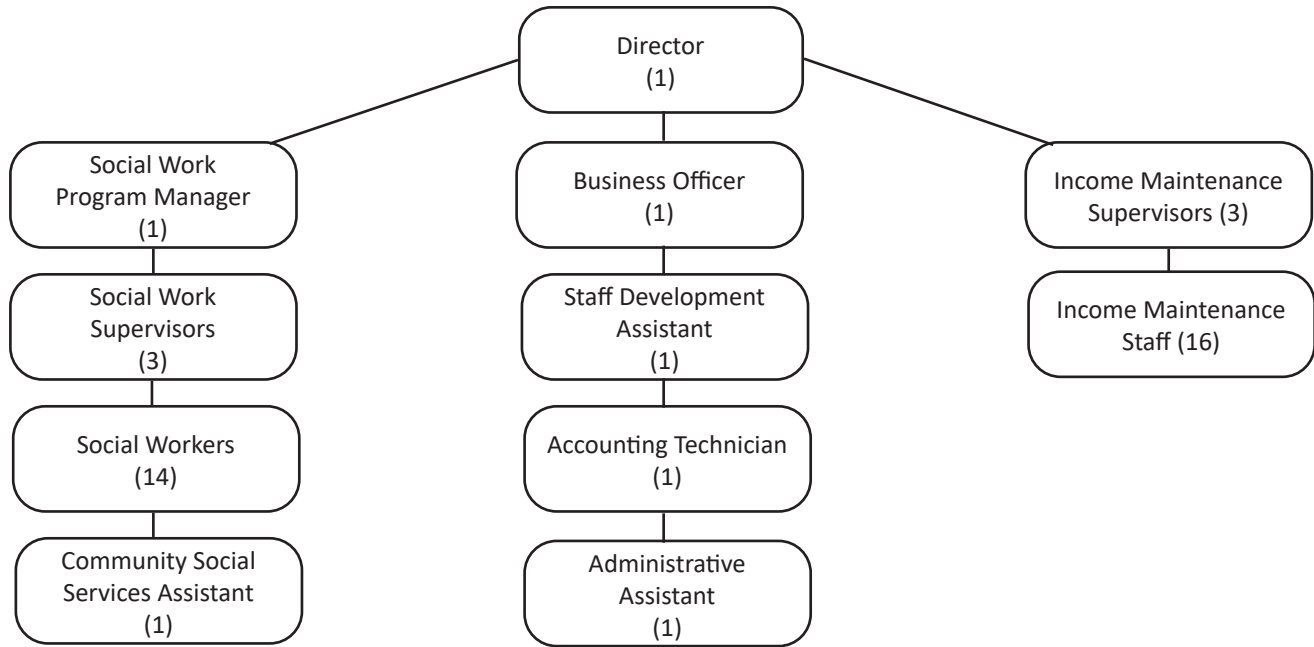
Health Administration

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

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Health	389,482	454,737	492,725	492,725	
Mental Health	72,904	83,893	83,893	83,893	
Total	\$ 478,856	\$ 538,630	\$ 576,618	\$ 576,618	

Social Services Administration



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	3,207,728	3,771,833	3,773,158	3,871,325	
Operating Expenses	832,404	1,026,174	1,060,467	1,029,298	
Capital Outlay	104,997	106,000	30,000	102,925	
Total	\$ 4,145,129	\$ 4,904,007	\$ 4,863,625	\$ 5,003,548	

Mission

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

Accomplishments In FY 2026

Social Services assisted over 310 children in December 2025 through Operation Santa, providing gifts to children of families in need.

Social Services successfully implemented the Path NC electronic case management system for child protective services. This program is no longer paper-based, which increases the efficiency of the program.

FY 2027 Goals And Discussion

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

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

County and Public Assistance

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

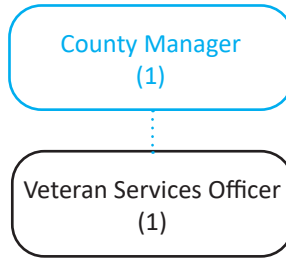
	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
County Assistance	123,034	216,640	223,792	223,792	
Public Assistance	301,853	611,430	617,329	627,329	
Total	\$ 424,887	\$ 828,070	\$ 841,121	\$ 841,121	

Juvenile Crime Prevention Control

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Operating Expenses	132,588	133,239	133,239	133,239	
Total	\$ 132,588	\$ 133,239	\$ 133,239	\$ 133,239	

Veteran Services



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits		82,725	22,770	86,669	
Operating Expenses		4,518	4,324	4,559	
Capital Outlay		-	-	-	
Total		\$ 87,243	\$ 27,094	\$ 91,228	

Mission

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

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

Accomplishments In FY 2026

Veteran Services expanded its capacity to serve veterans and their families across Currituck and Camden Counties through professional development, strategic partnerships, and measurable service delivery outcomes. These efforts directly support the mission to improve access to benefits, resources, and overall quality of life for the veteran population.

The Veteran Services Officer completed several training courses, including:

- Mental Health First Aid
- Sequential Intercept Mapping and Taking Action for Change
- Veteran Support Specialist Certification
- Re-entry Simulation Training

- Virtual Dementia Training Tour
- National Veterans Legal Services Program

The Veteran Services Officer established key partnerships and connections with local, state, and federal organizations, including:

- Interfaith Community Outreach
- NC Serves
- NC Works
- Semper Fi Housing Assistance
- VA Emergency Care for Suicide
- Veterans Crisis Line
- Veterans Last Patrol
- Veteran Services of the Carolinas
- Code of Support Foundation
- Mission22
- El Futuro
- Hampton VA Suicide Prevention Outreach Program
- NC4Vets
- The Veteran’s Farm

The Veteran Services Officer completed the following actions:

- Held 246 in-person appointments
- Uploaded 686 documents to VetPro VA Claims Submission System
- Submitted 116 NC State Veterans Benefits applications
- Established 86 new clients in Currituck and Camden.

FY 2027 Goals And Discussion

Veteran Services of Currituck and Camden Counties has established the following goals for Fiscal Year 2027 to further expand capacity, enhance service delivery, and improve outcomes for veterans and their families.

Increase access to services:

- Expand total client engagement by increasing in-person and virtual appointments by 10-15%.
- Improve outreach efforts to underserved and rural veteran populations within both counties.
- Increase the number of veterans represented with Power of Attorney (POA) by 10%.

Enhance claims processing and accuracy:

- Increase the number of VA claims and supporting documents submitted through the VetPro system by 15%.
- Reduce processing delays by improving document completeness and claim accuracy at the time of submission.
- Continue to advance training in VA claims development, including secondary and supplemental claims.

Strengthen community partnerships:

- Formalize and expand partnerships with existing organizations to improve referral coordination.
- Establish at least 2-3 new partnerships with agencies focused on housing, mental health, and employment services.
- Increase participation in regional veteran support networks and collaborative initiatives.

Continuing professional development:

- Complete additional certifications and training focused on mental health, suicide prevention, and veteran-specific case management.
- Stay current on changes in VA policies, benefits, and claims processes.
- Apply training knowledge to improve service delivery and client outcomes.

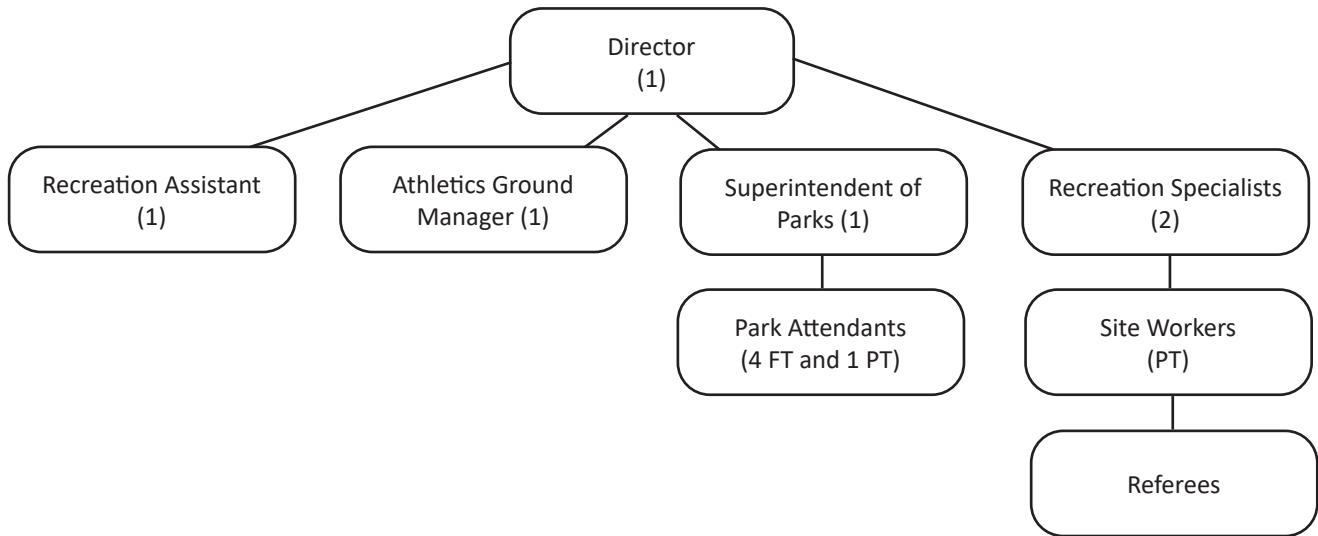
These clearly defined goals for Fiscal Year 2027 demonstrate Veteran Services' continued commitment to providing high-quality, accessible, and results-driven support to veterans and their families in Currituck and Camden counties. Through ongoing professional development, strengthened community partnerships, and a focus on measurable outcomes, the program is well-positioned to meet increasing demand and address the evolving needs of the veteran population.

Future Considerations

Sustained investment in staffing, training, and operational resources will be critical to maintaining this momentum and achieving future objectives.

With continued support, Veteran Services will further enhance its ability to deliver timely, effective assistance, ensuring that veterans receive the benefits, services, and care they have earned through their service.

Parks and Recreation



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	627,107	757,047	778,781	827,234	
Operating Expenses	458,281	553,016	536,213	573,475	
Capital Outlay	132,544	936,900	420,000	375,000	
Total	\$ 1,217,932	\$ 2,246,963	\$ 1,734,994	\$ 1,775,709	

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 2026

The Parks and Recreation Department offered youth athletic programs that served almost 3,400 children in Currituck County. The department offered adult softball and adult basketball programs to approximately 345 participants.

The department:

- Provided essential assistance for several public and private special events held in Currituck County.
- Offered essential assistance to both the Currituck Tennis Association and the Defiant Wrestling Club. Both are Currituck County-based sports organizations that are open to all residents

- Maintained healthy working relationships with other agencies such as: Currituck County Schools, Currituck County Travel & Tourism, Special Olympics of North Carolina, YMCA of South Hampton Roads, and North Carolina Wildlife Resources.
- Hosted Forty-Three (43) travel sports tournaments at the Community Park Athletic Complex. These events brought an estimated 21,500 visitors to Currituck County.
- Successfully completed renovations to Carova Beach Park. Restrooms were remodeled, fencing was repaired, stone was added to the parking areas, and the waterfront boardwalk repairs were completed.
- Replaced the picnic pavilion roof at Knotts Island Ruritan Park.
- Refinished the gymnasium floor at Currituck Community Center.
- Resurfaced Shingle Landing Park pickleball courts and replaced all posts and nets.
- Renovated and restored dugouts and storage buildings at J.P. Knapp Early College.

- Repaired walk bridges at Currituck Community Park.
- Constructed two dugouts at Maple Park with assistance from an NC Amateur Youth Sports Grant.

Maintenance needs will require the replacement of large area mowers (Toro 4500 and 4000).

Design plans were finalized for Phase 3 of Currituck Community Park. The bidding process was completed as well.

Lighted athletic practice fields at Tulls Creek Elementary will be completed in the summer.

FY 2027 Goals And Discussion

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

The department will also:

- Continue to offer quality adult athletic programs and potentially expand the adult programming where possible.
- Work closely with Currituck Schools and Special Olympics of North Carolina to expand our athletic programs to make them more inclusive in nature.
- Renovate the Walnut Island Park and replace the existing playground with a new one.
- Complete renovations to the Knotts Island Ruritan Park restroom facility.
- Resurface all 6 tennis courts at Currituck County High School.
- Construct Phase 3 of Currituck Community Park Athletic Complex upon approval the Board of Commissioners.
- Continue to assess existing facilities to identify needed repairs and improvements.



Currently, there are forty-eight (48) travel sports tournaments scheduled for the upcoming season. Our goal is to host as many of those scheduled events as possible and to provide the visitors that come for the tournaments an experience that can't be matched in our area. Currituck Community Park is one of the most popular Travel and Tourism destinations on the Currituck Mainland and we like to think that is a testament to the quality of our facility.

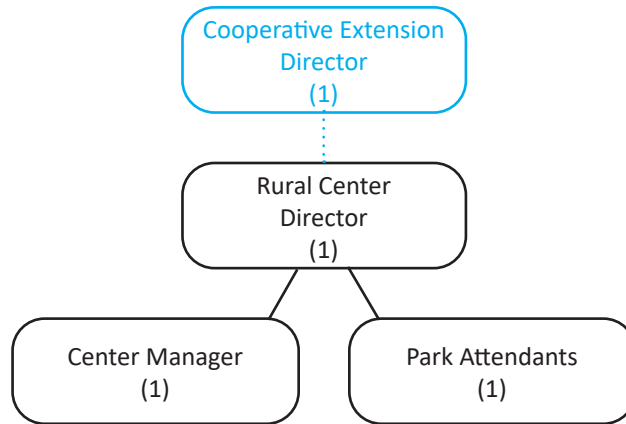
Future Considerations

The county should consider construction of Phase 2 of Shingle Landing Park in Moyock.

The county must continue to make repairs and improvements to existing facilities as needs are identified.

Additional staffing needs should be considered as the county continues to grow and additional programs are offered.

Currituck County Rural Center



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	203,085	221,548	226,697	238,878	
Operating Expenses	44,453	56,151	58,923	58,965	
Capital Outlay	32,817	34,000	-	-	
Total	\$ 280,355	\$ 311,699	\$ 285,620	\$ 297,843	

Mission

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

Accomplishments In FY 2026

The Rural Center averaged 905 visitors per month. This represents a 21% increase from the previous year.

On average, 177 rounds of disc golf were played per month, a 15% increase from the previous year. An average of 40 equestrians per month utilized the Rural Center and the facility hosted 10 animal events.

The most popular months for visitation were April, May, October, and November. The months with the lowest visitation were January, June, July, and August.

Roof repairs were completed on both barns.

FY 2027 Goals And Discussion

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

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

The Rural Center will establish additional recreational opportunities for Currituck County residents and visitors.

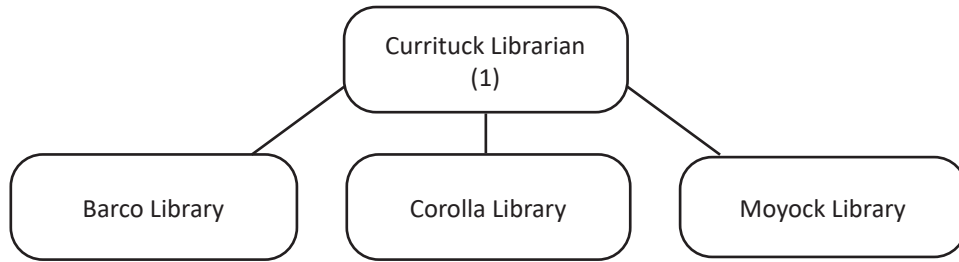
It will educate the public about how the county’s natural resources, geography, and human activity shaped the cultural history of Currituck County.

Future Considerations

Considerations include:

- Repairs and maintenance of the boardwalk and shoreline amid escalating construction costs, as well as replacement and upkeep of machinery used for facility maintenance.
- Seasonal increase in workload for the two staff members to cover the center’s needs as well as other county property landscape needs in southern Currituck.
- Marketing and advertising for the facility and programs.
- Difficulty in recruiting larger equine events due to limited stalls and area lodging options.
- Lack of a sewer dump out for RV sites.

Library



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	600,632	707,662	857,980	873,578	
Operating Expenses	114,625	180,258	194,451	198,555	
Capital Outlay	39,454	6,800	30,000	30,000	
Total	\$ 754,711	\$ 894,720	\$ 1,082,431	\$ 1,102,133	

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 2026

With the dissolution of the East Albemarle Regional Library system, the Currituck Public Library becomes a county department effective July 1, 2026.

The library is joining NC Cardinal which will provide access to additional resources across the state, as NC Cardinal is a library consortium with an integrated library system (ILS).

There are three branch locations that serve the citizens of Currituck County. In 2025, these branches welcomed a total of 50,430 visitors, including 928 new library patrons.

The library’s collection consists of approximately 59,000 materials. This includes:

- 27,590 items for adults
- 23,432 items for children and teens
- 7,882 audio, video, and periodical materials.
- 4,554 e-resources, including 3,074 e-books and 1,480 e-audiobooks.

The library’s public computers were used 3,752 times, and the Wi-Fi network was accessed by guests 7,935 times.

The three branches collectively conducted 3,736 readers advisory transactions. Additionally, staff provided assistance for 132 job searches and addressed 2,889 technical assistance inquiries.

The Currituck Library hosted 461 public programs, attended by 8,422 participants. Library meeting rooms were used on 540 occasions, with a total attendance of 7,089 people.

In collaboration with other regional libraries, the Currituck Library received 38 inter-library loans for local patrons and loaned out 63 items through the inter-library loan system.

FY 2027 Goals And Discussion

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

Currituck County Public Libraries will expand their outreach by focusing on large community events in Currituck. Staff from the mainland branches will assist Corolla in creating programming that meets the needs of their patrons and addresses the need for programming at that branch.

Branch Managers will assist the new Co-Chairs for the Foundation Fundraising Committee and will work towards creating a team of volunteers to fundraise for additional programming at the library.

Moyock Public Library will create an all-new Technology and Cultural Center and will create a new Children's room with expanded materials, and manipulatives.

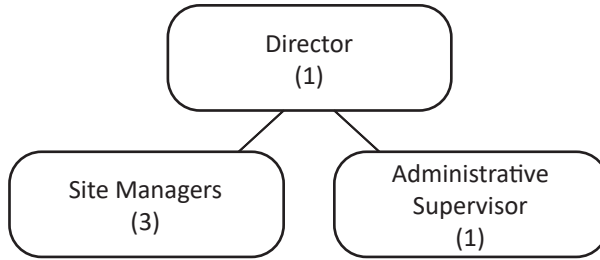
Staff will participate in virtual conferences with training focused on expanding services offered to the community.

The library will expand technology services offered by adding additional Launchpads into our collection.

The library will increase accessibility by purchasing adult books in Spanish for patrons. In addition, we will also add more VOX books, which are a great resource for struggling or neurodivergent young readers.

The library will increase its social media presence with innovative marketing ideas and in addition encourage patrons to leave us a review on Facebook or Google to increase awareness of services we provide to the public.

Senior Services



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Salaries and Benefits	320,840	336,125	344,899	377,686	
Operating Expenses	137,607	156,691	160,191	169,268	
Capital Outlay	56,936	-	118,000	118,000	
Total	\$ 515,383	\$ 492,816	\$ 623,090	\$ 664,954	

Mission

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

Accomplishments In FY 2026

The Aging and Senior Services Department has facilities in Barco, Knotts Island, and Powell's Point. In total, these facilities received more than 16,680 visits by senior citizens.

In the senior nutrition program, 3,062 congregate meals were served. The home-delivered meal program served 9,641 meals to approximately 50 senior citizens.

Staff offered 24 daily programs at the senior centers. In addition, 312 special programs and events were offered. These included day trips, crafting classes, and educational



programs on health and nutrition.

Educational classes included Instructional CPR, Scams, Bonsai, Patel Art, Bathroom Safety, Decluttering, Understanding the Digital Age, Financial Planning, Terrariums, Adult Services, Holiday Crafts, History for Lunch, Latin Cooking, Health Eating, Beekeeping, Herb Garden, and quarterly cooking classes.



Special events included the Sock Hop, Senior Health and Wellness Day, Volunteer Banquet, Chili Cookoff, Christmas Party, Mother's Day Luncheon, Octoberfest, Senior Picnic, Fish Fry, Wilber Wright Reenactment, the Drive Ins, Diners and Drive Series, and the Hops, Harvest and Raising Cane Series.

Day trips included the Tidewater Winds, Rudee Inlet fishing, Norfolk Tides baseball games, and Under the Oaks Arts Festival, Mid-Atlantic Quilt Show, and Beachcombers Breakfast and Bingo.



Overnight group trips were taken to Washington DC and Vermont.

The AARP Free Tax Preparation service helped 220 county residents file their tax returns.

Outreach programs included the Farmer's Market nutrition program, Senior Bell Choir, March for Meals, Elder Abuse Walk, Operation Fan Heat Relief, Library Crafts, Cooperative Extension programs, and the Community Care Project.



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

The Albemarle Senior Games included 51 participants from Currituck County. Once again, Currituck hosted the Senior Games pickleball tournament.

A total of 151 volunteers donated 3,236 hours to senior center programs.

Services provided in Corolla included a 10-month yoga program, Medicare presentation, and a Respecting Choices presentation.

“Open to the public” programs included the AARP Tax Assistance program. Intergenerational programs included Mother's Day Tea and Knotts Island Halloween Bash.

The Senior Bell Choir performed at the Senior Center Christmas Party, Volunteer Banquet, Central Elementary School, Shawboro Ruritan Club, Currituck House, and Elizabeth City Health and Rehab.

New programs that included the Community Care Project and Scrapbooking.

The annual Senior Health and Wellness Day in October had more than 75 seniors in attendance and 21 vendors. Flu shots were given to 40 seniors, and 110 boxed lunches were provided to participants and vendors.



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

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

Senior Services has representation on the following: Senior Citizens Advisory Board, Adult Protection Multidisciplinary Team, Regional Advisory Council, Albemarle Senior Games, LIHEAP Outreach Committee, and the Community Risk Reduction committee.

FY 2027 Goals And Discussion

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

Senior Services will increase “open to the public” events and presentations. The department will offer more hands-on skill classes.

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

The department will work to increase programming opportunities in Corolla.

Future Considerations

Additional staff will be needed to address the continued growth in the Home Delivered Meals Program and other services as the community ages.

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

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

Education

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
College of the Albemarle	300,612	389,765	289,765	393,025	
Local Current Expense	14,691,055	15,673,160	-	17,958,809	
School Capital Outlay	1,535,000	1,885,000	1,535,000	1,535,000	
Charter School Capital Ap- propriation	-	50,000	-	-	
Total	\$ 16,526,667	\$ 17,997,925	\$ 1,824,765	\$ 19,886,834	

Governmental Debt Service Fund

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Interest and Other Charges	2,871,622	2,632,694	2,632,694	2,393,766	
Principal Retirement	5,840,000	5,840,000	5,840,000	5,840,000	
Debt Administration	\$ 8,711,622	\$ 8,472,694	\$ 8,472,694	\$ 8,233,766	

Special Revenue Funds

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

Tourism Development Authority

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

See pages 149-154 for Tourism Development Authority budget information.

Carova Beach Road Service District

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Tax Revenue	72,942	71,697	75,921	75,223	
Investment Earnings	2,806	1,800	1,800	1,800	
Tour Permits and Other Revenue	27,550	25,650	25,650	25,650	
Operating Expenditures	114,541	169,147	175,994	175,994	
Transfers & Fund Balance	30,000	70,000	76,847	73,321	
Total	\$ 18,757	-	\$ 4,224	-	

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 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Tax Revenue	2,803,537	2,817,402	2,817,402	2,855,017	
Other Revenue	151,302	50,363	50,363	50,363	
Wages and Benefits	3,907,888	4,992,560	4,992,560	5,037,913	
Operating Expenditures	404,150	560,015	412,157	497,531	
Capital Outlay	19,639	130,982	194,358	147,858	
Transfers In	2,509,102	2,731,310	2,731,310	2,777,922	
Fund Balance Appropriated	-				
Total	\$ 1,143,901	\$ 26,500	\$ 238,722	-	

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 of 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 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Tax Revenue	191,979	199,263		204,569	
Other Revenue	46,945	15,000		25,000	
Wages and Benefits	1,381,753	1,646,706		1,585,962	
Operating Expenditures	163,076	217,424		230,902	
Capital Outlay	110,380	68,000		560,620	
Transfers	1,656,092	1,717,867		2,147,915	
Total	\$ 239,807	-		-	

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 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	5	-	200,049	-	
Investment Earnings	8,228	-	-	-	
Expenditures	28	200,049	200,049	220,049	
Transfers & Fund Balance	-	200,049	-	220,049	
Total	\$ 8,205	-	-	-	

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 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	8,916	8,540	8,540	8,540	
Investment Earnings	526	220	221	220	
Expenditures	225	16,787	16,788	16,787	
Transfers & Fund Balance	-	8,027	8,027	8,027	
Total	\$ 9,217	-	-	-	

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 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	255,429	164,317	164,317	294,406	
Investment Earnings	31,517	-	-	-	
Expenditures	77,046	164,317	164,317	294,406	
Transfers Out	-	-	-	-	
Transfers & Fund Balance	-	-	-	-	
Total	\$ 209,880	-	-	-	

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 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	4,406	4,536	4,536	5,101	
Investment Earnings	2,070	-	-	-	
Expenditures	149	53,783	53,783	53,783	
Transfers & Fund Balance	-	49,247	49,247	48,682	
Total	\$ 6,327	-	-	-	

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, the service district was created for watershed and drainage improvements to correct negative impacts of flooding during storm events.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	1,472,437	1,461,972	1,461,972	1,501,745	
Investment Earnings	85,244	35,000	35,000	50,000	
Expenditures	1,239,320	1,496,972	1,690,381	1,364,494	
Capital Outlay	-	-	187,251	187,251	
Transfers & Fund Balance	-	-	182,409	-	
Total	\$ 318,361	-	-	-	

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 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	717,714	724,452	724,452	736,110	
Investment Earnings	68,510	-	-	50,000	
Expenditures	135,059	724,452	731,158	205,169	
Capital Outlay	183,897	-	160,998	1,184,540	
Transfers & Fund Balance	-	-	167,704	603,599	
Total	\$ 467,268	-	-	-	

Whalehead Solid Waste Collection and Disposal

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	107,658	108,663	108,663	111,384	
Investment Earnings	12,659	10,000	10,000	10,000	
Expenditures	142,947	157,602	157,590	157,602	
Transfers & Fund Balance	-	38,939	38,939	36,218	
Total	\$(22,630)	-	-	-	

Department of Social Services Client Accounts

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Deposits on Behalf of Individuals	197,660	350,000	350,000	350,000	
Investment Earnings	9	-	-	-	
Expenditures Paid on Behalf of Individuals	198,746	350,000	350,000	350,000	
Total	(1,077)	-	-	-	

Fines and Forfeitures

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Fines and Penalties Collected	273,478	400,000	400,000	400,000	
Expenditures Paid to Board of Education	273,478	400,000	400,000	400,000	
Total	-	-	-	-	

Inmate Custodial Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Inmate Contributions	130,971	250,000	250,000	250,000	
Inmate Expenditures	151,882	250,000	250,000	250,000	
Total	(20,911)	-	-	-	

Emergency Telephone System Fund

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
911 System Fees	182,245	112,437	112,437	183,315	
Emergency Mgmt Grants	23,385	-	-	-	
Investment Earnings	9,544	-	-	-	
Operating Expenses	98,729	120,464	105,584	423,479	
Capital Outlay	38,952	99,800	496,630	135,204	
Transfers & Fund Balance		107,827	489,777	375,368	
Total	\$ 77,493	-	-	-	

Deed of Trust

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Revenues	30,510	75,000	75,000	75,000	
Expenditures	30,510	75,000	75,000	75,000	
Total	-	-	-	-	

Revaluation

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

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Investment Earnings	40,252	-	-	-	
Operating Expenditures	-	72,500	72,500	72,500	
Transfers & Fund Balance	121,000	72,500	72,500	72,500	
Total	\$ 161,252	-	-	-	

Land Banking

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Investment Earnings	116,099	50,000	50,000	75,000	
Capital Outlay	445	250,000	250,000	250,000	
Transfers & Fund Balance	200,000	200,000	200,000	175,000	
Total	\$ 315,654	-	-	-	

Capital Project Funds

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

Emergency Equipment Replacement

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Miscellaneous Revenue	-				
Investment Earnings	82,730	50,000	50,000	50,000	
Capital Outlay	608,648	700,000	2,096,816	550,000	
Transfers	847,032	650,000	2,046,816	500,000	
Total	\$ 321,114	-	-	-	

Capital Improvements

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Sales Tax Revenue	4,420,707	4,500,000	4,500,000	4,200,000	
Investment Earnings	466,995	200,000	200,000	200,000	
Capital Outlay	-	-	-	-	
Transfers & Fund Balance	2,816,228	4,700,000	4,700,000	4,400,000	
Total	\$ 2,071,474	-	-	-	

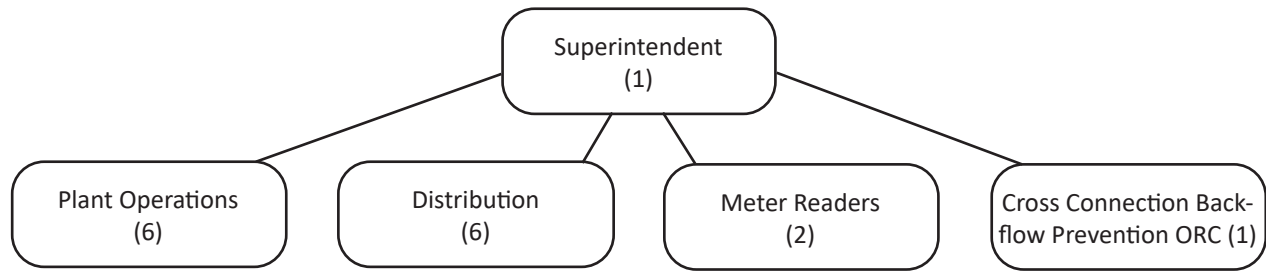
School Capital

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Sales Tax Revenue	4,065,620	4,040,000	4,040,000	4,185,000	
Investment Earnings	57,270	75,000	75,000	50,000	
Capital Outlay	-	-	-	-	
Transfers & Fund Balance	4,313,481	4,115,000	4,115,000	4,235,000	
Total	(190,591)	-	-	-	

Transfer Tax Capital

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Land Transfer Tax	6,133,363	5,500,000	5,500,000	5,500,000	
Investment Earnings	841,441	250,000	250,000	500,000	
Expenditures	-	700	700	700	
Transfers & Fund Balance	(4,983,233)	(5,749,300)	(5,749,300)	(5,999,300)	
Total	1,991,571	-	-	-	

Mainland Water System



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Water Revenues	4,835,430	4,564,000	4,564,000	4,985,003	
Investment Revenue	207,749	271,747	271,747	271,747	
Other	87,111	-	-	-	
Total Revenue	\$ 4,956,058	\$ 4,835,747	\$ 4,835,747	\$ 5,256,750	
Salaries and Benefits	1,441,529	1,517,573	1,656,503	1,708,198	
Operating Expenses	2,783,801	1,415,621	1,674,816	1,596,107	
Administrative Expenses	533,633	415,458	415,458	415,458	
Debt Service	168,969	1,569,204	1,569,204	1,587,859	
Capital Outlay	-	1,893,000	1,473,000	4,174,000	
Total Expenses	\$ 4,927,932	6,810,856	\$ 6,788,981	\$ 9,481,622	
Transfers & Fund Balance	-	-1,975,109	-2,007,419	-4,261,620	
Total	179,700	-	(13,202,815)	-	

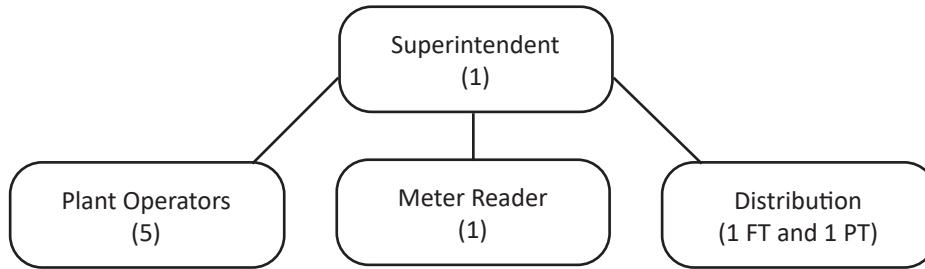
Mainland Water System Development Fees

Development Fee Revenues	927,438	1,000,000	1,000,000	1,000,000
Investment Earnings	76,929	35,000	35,000	35,000
Total Revenue	\$ 1,004,367	\$ 1,035,000	\$ 1,035,000	\$ 1,035,000
Retained Earnings	-	858,000	858,000	858,000
Transfers Out	-	1,893,000	1,893,000	1,893,000
Total	\$ 1,004,367	-	-	-

Solid Waste System

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Charges for Services	6,955,344	7,000,000	7,000,000	7,245,000	
Investment Revenue	188,309	102,057	102,057	150,000	
Other	212,003	190,000	190,000	190,000	
Total Revenue	\$ 7,355,656	\$ 7,292,057	\$ 7,292,057	\$ 7,585,000	
Salaries and Benefits	121,693	184,500	193,970	204,878	
Operating Expenses	8,650,685	8,482,119	8,815,251	9,169,248	
Administrative Expenses	-	118,098	118,098	118,098	
Capital Outlay		2,545,000	-	2,545,000	
Total Expenses	\$ 8,772,378	\$ 11,329,717	\$ 9,127,319	\$ 12,037,224	
Transfers & Fund Balance	1,513,080	4,037,660	4,037,660	4,452,224	
Total	\$ 1,416,722	-	(11,329,717)	-	

Southern Outer Banks Water System

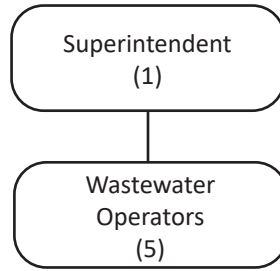


	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Water Revenues	4,077,023	3,835,065	3,835,065	4,130,121	
Operating Revenues	246,577	243,800	243,800	243,800	
Investment Revenues	307,886	37,811	37,811	175,000	
Other	18,142	-	-	-	
Total Revenue	\$ 4,613,343	\$ 4,116,676	\$ 4,116,676	\$ 4,548,921	
Salaries and Benefits	977,111	1,114,574	1,150,691	1,211,410	
Operating Expenses	2,448,714	1,427,944	1,191,990	1,382,866	
Administrative Expenses	408,714	322,158	322,158	322,158	
Capital Outlay	-	1,252,000	4,920,000	4,392,345	
Total Expenses	\$ 3,834,539	\$ 4,116,676	\$ 7,584,839	\$ 7,308,779	
Transfers & Fund Balance	3,348,842	-	153,807	2,759,858	
Total	\$ 1,264,501	-	(4,270,483)	-	

Southern Outer Banks Water System Development Fees

Development Fee Revenues	-			
Investment Earnings	-	-	-	-
Total Revenue	-	-	-	-
Transfers & Fund Balance	-	-	-	-
Total	-	-	-	-

Mainland Central Sewer System



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Sewer Charges	1,004,507	1,039,053	1,039,053	1,075,189	
Investment Revenue	786	6,222	6,222	26,222	
Total Revenue	\$ 1,005,293	\$ 1,045,275	\$ 1,045,275	\$ 1,101,411	
Salaries and Benefits	344,827	433,242	563,278	464,676	
Operating Expenses	1,900,499	1,056,698	1,207,363	1,123,227	
Administrative Expenses	201,475	182,427	182,427	182,427	
Capital Outlay	-	490,000	8,190,000	1,280,000	
Total Expenses	\$ 2,446,801	\$ 2,162,367	\$ 10,143,068	\$ 3,050,330	
Transfers & Fund Balance	800,000	1,117,092	1,157,094	1,948,919	
Total	\$ 641,508	-	(7,940,699)	-	

Mainland Central Sewer System Development Fees

Development Fee Revenues	61,344	15,000	15,000	-
Investment Earnings	19,355	5,000	5,000	-
Appropriated Retained Earnings	-	-	-	-
Total Revenue	\$ 80,699	\$ 20,000	\$ 20,000	-
Transfers Out	-	20,000	20,000	-
Total	-	-	-	-

Other Post Employment Benefits

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Other Post-Employee Benefits					
Retiree Benefits	1,124,000	1,468,584	1,468,584	1,468,584	
Investment Earnings	7,257	10,000	10,000	10,000	
Total	\$ 1,131,257	\$ 1,478,584	\$ 1,478,584	\$ 1,478,584	
Expenditures	948,235	1,478,584	1,471,084	1,489,084	
Fund Balance Appropriated	-	-	10,500	10,500	
Total	\$ 183,022	-	(3,000)	-	

Capital Improvement Plan

Capital facilities and adequate infrastructure are critical for the county's continuing growth. The FY 2027 - 2031 Capital Improvement Plan (CIP) is a long-term plan that anticipates future needs and supports responsible stewardship of existing facilities and assets.

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

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

The FY 2027 capital budget represents funded projects. The remaining projects shown in FY 2028 - 2031 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 2027 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 2027 - 2031

Capital Improvement Program

The FY 2027 - 2031 Capital Improvement Program addresses routine and non-routine capital projects including facilities improvements and maintenance, technology improvements, parks and recreation improvements, public safety communication upgrades and new construction of county facilities.

Vehicle Procurement

The Sheriff's Office programmed the replacement of ten (10) patrol units annually. The FY 2027 request totals \$693,000 for the purchase and outfitting of ten patrol vehicles and \$346,500 for five trucks.

Emergency Equipment Replacement

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

Public Safety Communications

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

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.

Summary by Fund

Fund	Amount
Operating Fund	
General Government	447,000
Public Safety	3,251,244
Transportation	16,000
Community Development	58,000
Human Services	102,925
Cultural and Recreational	523,000
Total Operating Fund	\$ 4,398,169
Tourism Development Authority	
Tourism Promotion	2,150,000
Tourism Related	65,000
Historic Corolla Park	1,362,000
Total Tourism Development Authority	\$ 3,577,000
Corolla Fire Fund	147,858
Knotts Island Fire Fund	560,620
Emergency Telephone System Fund	135,204
Emergency Equipment Replacement Fund	550,000
Enterprise Funds	
Ocean Sands Water and Sewer District Fund	1,068,591
Mainland Water Fund	4,174,000
Solid Waste Fund	2,545,000
Southern Outer Banks Water System	4,392,345
Mainland Central Sewer Fund	1,280,000
Total Enterprise Funds	\$ 13,459,936

Operating Budget Detail - General Fund

Department	Description	Amount
Administration	Chairs for Historic Courthouse Board Room and Conference Room	\$ 10,000
Information Tech. Services	Zoom phones	46,000
	Board Room technology	50,000
	Total	96,000
Public Works	Animal Shelter Trane BAS System	30,000
	Historic Courthouse parking lot sealcoat	35,000
	Barco Library lighting upgrade	35,000
	COA lighting upgrade	60,000
	Unanticipated projects	50,000
	HR stairs repair	20,000
	Total	230,000
Register of Deeds	Deed book shelving	11,000
Court Facilities	Replace two HVAC units	50,000
	Replace carpet in Tax Office	50,000
	Total	100,000
Sheriff's Office	Ten (10) Patrol SUVs	550,000
	Five (5) Trucks	275,000
	Emergency Equipment Upfit for ten (10) patrol SUVs	143,000
	Emergency Eequipment Upfit for five (5) trucks	71,500
	Dash mount mobile radios for new vehicles	40,600
	Portable Radio/accessories for two (2) new positions	11,800
	Patrol Rifles	11,400
	EOTECH HWS for patrol rifles/optics	5,000
	Firearms attachments	16,720
	Firearms holsters	7,500
	Emergency response vehicle for high risk incidents	65,000

Department	Description	Amount
	22' Skiff and tandem axle trailer	42,100
	Provision Diagnostic Micro-soldering repair equipment	5,000
	Total	1,244,620
Detention Center	55 lb capacity industrial dryer	10,000
	Inmate Transport Van	80,000
	Total	90,000
Animal Services	Commerical dryer replacement	10,000
Fire-EMS	Two (2) ambulances	750,000
	Two (2) quick response vehicles	160,000
	Stryker Powerload ambulance load system	70,000
	Ultrasounds - Butterfly	20,000
	Prehospital Blood Administration Program	80,000
	Ten (10) Automatic External Defibrillators	20,000
	Total	1,100,000
Emergency Management	Portable and mobile radio replacements	600,000
	Public Safety Drone Package	10,260
	Total	610,260
Fire Services	Ruth Lee Manikin	6,300
	Keiser Sled	6,000
	Cascade System	50,000
	Total	62,300
Airport	Zero turn lawn mower replacement	16,000
Public Safety Building	Cutoff switch installation on the overhead doors at Annex	15,000
Cooperative Extension	Tables and storage dollies	10,000
	Projector Replacement	23,000

Department	Description	Amount
	Greenhouse water, plumbing, electrical	25,000
	Total	58,000
Social Services	HVAC Units	30,000
	Zoom phones	12,925
	Security Glass	60,000
	Total	102,925
Senior Services	Fifteen (15) Passenger Bus	118,000
Library	HVAC Unit Replacement	30,000
Parks and Recreation	Replacement Mower	32,000
	Carova Beach Park stone	5,000
	Sound Park parking lots lighting improvements	52,000
	Walnut Island Playground Replacement	125,000
	Knotts Island Restroom Remodel	40,000
	Knotts Island Trash Receptacle Replacement	6,000
	Currituck County High School Tennis Court Resurface	115,000
	Total	375,000
Moyock VFD	Chainsaw/KR	10,000
Crawford Township VFD	Fire Hose	16,488
	Nozzles	6,858
	Firefighting Foam	24,078
	Safety Rope/Hardware	11,640
	Total	59,064
Lower Currituck VFD	Extrication Tools	50,000
TOTAL		\$ 4,398,169.00

Special Revenue Fund Detail

Fund	Description	Amount
Tourism Development Authority		
Tourism Promotion	Corolla Village Sidewalk Design	150,000
	Connecting Corolla - Greenway Extension	2,000,000
	Total	2,150,000
Tourism Related		65,000
Historic Corolla Park		
Historic Corolla Park	Wildlife Education Center new projection system	32,000
	Whalehead HVAC replacement	40,000
	Wildlife Education Center HVAC replacement	50,000
	Replacement of pavilion roof	35,000
	Wildlife Education Center roof repairs	100,000
	Wildlife Education Center structural beam repair	30,000
	Whalehead dredging project	100,000
	Whalehead repairs	500,000
	Historic Bridge repairs	475,000
	Total	1,362,000
	TDA Total	\$ 3,577,000
Corolla Fire Service District		
Corolla Fire Service District	Heavy duty air bag kit	8,000
	DJI Matrix 4T Drone Bundle	10,262
	Total	18,262
Corolla Fire-Rescue		
Corolla Fire-Rescue	New equipment for engines	93,934
	TFT Tech Gear	35,662
	Total	129,596

Corolla Fire Service District Total		\$ 147,858
--	--	-------------------

Knotts Island Fire Service District	Thermal Imaging Camera	9,000
	Rescue Tools	51,620
	Generator replacement	500,000
	Total	560,620

Emergency Telephone System		\$ 135,204
-----------------------------------	--	-------------------

Enterprise Funds Detail

Fund	Description	Amount
Ocean Sands Water	Replacement valves	8,000
	Meter replacement project	390,591
	Total	\$ 398,591
Ocean Sands Sewer	SCADA Upgrade	150,000
	Reopen access road	20,000
	Spare pumps	50,000
	Spare PLC parts	25,000
	I & I repairs	5,000
	Lift station rehab	80,000
	Generator replacements	240,000
	Groundwater lowering pump station improvements	100,000
Total	\$ 670,000	
Mainland Water	Meter replacements	60,000
	Emergency repairs	55,000
	RO membrane replacement	355,000
	SCADA Upgrade	130,000
	Valves	12,000
	Hydrants	12,000
	Booster Pump Stations project	2,300,000
	RO Deep Well #2 Rehab	40,000
	Spare motor for membrane feed pump	35,000
	Design for plant expansion 0.750 MGD with brine discharge pump	670,000
	Mainland Water Treatment Plant HVAC controls replacement	105,000
	Eye wash station upgrades	40,000
	High Service Pump	300,000
	SCADA Server Replacement	60,000
Total	\$ 4,174,000	

Fund	Description	Amount
SOBWS	Replacement valves	18,000
	Highway 12 well repairs	60,000
	Hydrants	12,000
	VFD replacement	135,000
	Well house enclosure replacements	75,000
	Emergency repairs	55,000
	Distrbution building construction	3,200,000
	Brine tank replacement	300,000
	Raw water spare pump	35,000
	Franklyn Street well rehab	25,000
	Well rehab - Qty. 16	280,000
	Meter replacement project	162,345
	Spare pump and motor for Whalehead deep well	35,000
Total	\$ 4,392,345	
Mainland Sewer	Emergency repairs	50,000
	Spare pumps	80,000
	Bypass valves	100,000
	Lift station rehab at Moyock Commons and Keller	75,000
	I & I repairs	10,000
	Waterside Villages Pump Station repairs	80,000
	Waterside Village WWTP expansion of third train to 120,000 gpd	885,000
	Total	\$ 1,280,000
Solid Waste	Barco Convenience Site entrance improvements	45,000
	Moyock Convenience Site expansion	2,500,000
	Total	\$ 2,545,000

County Governmental Facilities Construction (Multi-Year)

Corolla Greenway – Albacore Street to Dolphin Street

Project Funding: \$320,000

The Board of Commissioners is prioritizing an extension of the Corolla Greenway multi-use path from Albacore Street to Dolphin Street, which includes the commercial areas of Timbuck II and Monterey Plaza. The section will connect to the existing Monterey Shores bike path terminus located behind the Towne Bank building. The project is scheduled for bid in the fall of 2026.



Phase IV Whalehead Public Access Dune Walkover Replacement

Phase IV of the project includes replacement of the Herring, Tuna, and Shad dune walkovers. Construction of the Herring walkover is scheduled for completion in the spring of 2026. The consultant is in the design phase for the Tuna and Shad walkovers. The project is scheduled for bid in the summer of 2026 with construction in the fall/winter of 2026/2027.

Herring Walkover Replacement

Project Funding: \$420,000

Tuna Walkover Replacement

Project Funding: \$420,000

Shad Walkover Replacement

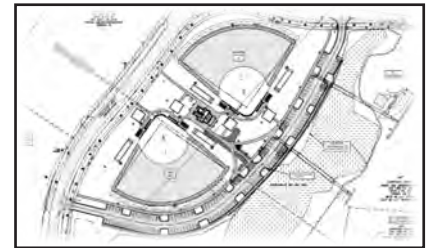
Project Funding: \$420,000



Currituck Community Park – Phase III

Project Funding: \$500,000

The county engaged a consultant in FY 2023 to complete design for the permitting of clearing and filling a wooded portion of Currituck Community Park in Barco. The project scope of work was revised in January 2024. The scope includes all design services for the construction of two (2) baseball/softball fields and associated facilities. The project was bid in March 2026.



Historic Courthouse Restoration

Project Funding: \$1,500,000

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

Judicial Center Generator

Project Funding: \$500,000

The project includes the purchase installation of a generator and automatic transfer switch at the Currituck County Judicial Center located at 2801 Caratoke Highway in Currituck. Construction is underway with anticipated completion in FY 2027.

Jail Plumbing

Project Funding: \$65,000

The project includes repairs to the existing plumbing systems at the Currituck County Detention Center located at 407 Maple Road in Maple. Design is complete with construction anticipated in FY 2027.

Whalehead Dredging and Historic Corolla Park Improvements

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

boat basin and boat ramp. The overall project scope will consider the following: channel dredging and associated SAV mitigation, pond remediation, basin dock replacement and construction of kayak launch, rip rap repair, and culvert improvements.

FY 2027 Programmed Projects

- Judicial Center LED Lighting Upgrades
- Moyock Fire Substation
- Health Department Reception Renovation
- Corolla Visitors Center (Design)
- Southern Beach Access Improvements (Design)
- Albacore Walkover Improvements (Design)
- Corolla Village Road Sidewalk project (Design)

Project completed in FY 2026

- Carova Beach Park Boardwalk Repairs
- Phase III Whalehead Public Access Dune Walkover Replacement: Bonito, Marlin, and Sturgeon

Enterprise Construction Fund (Multi-Year)

Mainland Water System Construction Fund

16-inch Water Main Upgrades and Booster Pump Stations

Project Funding: \$750,000

The project includes hydraulic water modeling and design and construction of six and one-half miles of 16-inch water main along NC Hwy 168 from Sligo to the High Cotton elevated water tank in Moyock. A preliminary engineering report completed in August 2023 identified construction needs for an initial phase of the total project due to escalating costs. The initial phase includes new pump stations at Sligo and Barco and modifications to the Coinjock and Tulls Creek pump stations. The project is anticipated to bid in the summer of 2026.

Reverse Osmosis Well #5

The project includes design and construction of a new deep well and a pump station for the treatment plant brine line discharge. Design is anticipated in FY 2027 and construction in FY 2028.

Plant Expansion

The project includes 750,000 gallon per day expansion. Design is anticipated in FY 2027 with construction in FY 2028.

Southern Outer Banks Water System Construction Fund

Pine Island Distribution Building

Construction of a prefabricated metal building for with area for equipment storage and two offices. Design is underway and the project is anticipated to bid in the spring of 2027.

Mainland Central Sewer Construction Fund

Moyock Regional Plant Expansion

Project Funding: \$15,760,000

Expansion of the disposal system to 299,000 gallons per day is underway. Completion is anticipated in November 2026. The design team is developing plans for the next phase of the project which will include the construction of a new influent flow metering vault, headworks and grit removal system, and flow equalization basin. These improvements will utilize the current earmarked funds while enabling the expansion of treatment capacity in the future.

FY 2027 Programmed Projects

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

Projects completed in FY 2026

- Mainland Water: Reverse Osmosis (RO) Well #4 and connection to Maple Water Treatment Plant
- SOBWS: New Reverse Osmosis (RO) Well and Connection to Southern Outer Banks Water System

FY 2028 - FY 2031 CIP General Fund

Department	Description	FY 2028	FY 2029	FY 2030	FY 2031
Information Technology Services	Computer replacement			600,000	
Public Works	Programmed amount	200,000	200,000	200,000	200,000
Sheriff	Patrol Unit - Qty. 10	556,200	556,200	556,200	556,200
	Equipment to outfit patrol unit - Qty. 10	138,750	138,750	138,750	138,750
	Mobile radio replacement	60,000	60,000	60,000	60,000
Emergency Medical Services	Ambulance replacement - Qty. 2	750,000	750,000	750,000	
	Quick response vehicle replacement	80,000	80,000	80,000	
	PowerLoad Stretchers	70,000	70,000	70,000	
	Medical Equipment	20,000	20,000	20,000	
	ATV Ambulance	50,000			
	Rescue Truck		50,000		
	Utility Vehicle			100,000	
Emergency Management	Mobile and portable radio replacement	600,000	600,000	600,000	
Communications	Addition of fifth CAD station	225,000			
Fire Services	SCBA replacement program	270,000		270,000	
	Baron CFS Breathing Air Compressor System		76,000		
	Fire training supplies	10,000	10,000	10,000	
	Inflatable rescue boat	19,014			
	Burn building drill tower		5,000		
Knotts Island Fire	Hydraulic rescue tools		50,000		

Department	Description	FY 2028	FY 2029	FY 2030	FY 2031
Airport	Hangar Lighting Upgrade	20,000			
	Replacement Mower		17,000		
	Replacement UTV			18,000	
	Replacement Tractor				160,000
Social Services	HVAC replacement	20,000	20,000	20,000	
	Interior office remodel			80,000	
Parks and Recreation	Replacement mower	30,000			
	Replacement ballfield groomer	35,000			
Total		\$ 3,153,964	\$ 2,702,950	\$ 3,572,950	\$ 1,114,950

FY 2028 - FY 2031 CIP Enterprise Funds

Department	Description	FY 2028	FY 2029	FY 2030	FY 2031	
Mainland Water	Automatic meter replacement stock	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000	
	Emergency repairs	55,000	60,000	60,000	60,000	
	Wedgewood Lakes water main replacement (5 phases)	450,000	450,000	450,000		
	Plant expansion and brine pump	6,700,000				
	RO membrane replacement					
	500,000 gallon elevated water tank - Moyock			15,000,000		
	Walnut Is. water main replacement		2,000,000	3,000,000		
	SCADA upgrade	15,000	130,000			
	Valves	30,000	30,000	35,000	35,000	
	Hydrants	30,000	30,000	30,000	30,000	
	Firefighting upgrades to system	50,000	50,000	50,000		
	Deep well #1 rehab	170,000	1,000,000			
	RO Well #5	2,500,000				
	16-inch water main to High Cotton					
	Total		\$ 10,280,000	\$ 3,785,000	\$ 18,660,000	\$ 160,000
SOBWS	Emergency repairs	25,000	30,000	30,000	35,000	
	Water meters	350,000	350,000	35,000	30,000	
	Variable frequency drive pumps					
	Valves	30,000	30,000	30,000	35,000	
	RO well - Bonito Street	2,600,000				
	Raw water main upgrade - Albacore to Bonito		3,400,000			
	Generator - Shad Street well	250,000				
	Hwy 12 well repairs	60,000	60,000	60,000	60,000	
	Hydrants	10,000	10,000	10,000	10,000	
	Raw water line Currituck Club to Ocean Sands	300,000				
	Fiberglass well houses					
	Rehab 17 wells at Currituck Club	350,000				
	Paint water plant	100,000				
	Total		\$ 4,075,000	\$ 3,870,000	\$ 150,000	\$ 160,000

Department	Description	FY 2028	FY 2029	FY 2030	FY 2031
Mainland Central Sewer	Emergency repairs	50,000	50,000	55,000	55,000
	Spare pumps	80,000	80,000	80,000	80,000
	Maple Commerce WWTP expansion		6,000,000		
	Bypass valves - Moyock Commons, Hidden Oaks, Lakeview				
	Lift station rehab				
	Infiltration and inflow repairs	10,000	10,000	10,000	10,000
	ATV for sprayfield	8,400			
	Waterside Villages Operator Building		630,000		
Total		\$ 140,000	\$ 6,770,000	\$ 145,000	\$ 145,000
OS Water & Sewer	EQ tank aeration	750,000			
	Inflow and infiltration repairs	25,000	30,000	30,000	30,000
	Spare PLC parts	25,000	30,000	30,000	30,000
	Spare pumps	60,000	60,000	60,000	60,000
	Groundwater lowering pump station improvements		300,000		
	Sprayfield rehab		350,000		
	Emergency repairs (sewer)	60,000	60,000		
	Lift station rehab	75,000	75,000	75,000	75,000
	Equipment storage building			1,400,000	
	New fencing for lift stations		80,000		
	3/4 inch water meters with minodes	28,000		32,000	
	Repairs (water)	50,000	50,000	60,000	
	Valves	8,000		8,000	
	Hydrants	25,000	30,000	30,000	30,000
	Total		\$ 1,106,000	\$ 1,065,000	\$ 1,725,000
Solid Waste	Repairs	25,000	25,000	25,000	25,000
	Total		\$ 25,000	\$ 25,000	\$ 25,000

Tourism Development Authority

May 18, 2026

Honorable Board of Commissioners,

I am pleased to submit the Currituck County Tourism Development Authority's Fiscal Year 2027 Proposed Budget. The budget is prepared in accordance with the North Carolina Local Government Budget and 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 2027 Financial Picture and Beyond

Occupancy tax collections are down slightly from within the same period in FY 2025 but remain stable. It will be important to carefully watch and evaluate estimated occupancy tax revenue, and services reliant on occupancy tax, over FY 2027 and thereafter.

As you are aware, the Tourism Development Authority's use of occupancy tax revenue has been challenged, and the state Court of Appeals ruled in March 2024 that the county cannot use occupancy tax revenue to fund public safety services. The county appealed the decision to the North Carolina Supreme Court, and the appeal was granted. Oral arguments were held in February 2026, and the court has not yet issued a decision.

This recommended budget conservatively estimates occupancy tax revenue in the amount of \$14,329,277. It is recommended that occupancy tax expenditures are allocated as follows:

Tourism Promotion

For the authority's management, operation of the county's Travel and Tourism Department, media, print publications and other promotional activities this proposed budget allocates \$4,758,879. This allocation represents an increase of \$87,201 over the FY 2026 adopted budget.

The proposed budget allocates \$2,150,000 in capital outlay for:

- \$150,000 for Corolla Village Sidewalk project design
- \$2,000,000 for Connecting Corolla: Greenway Extension from Albacore Street to Dolphin Street

Tourism-Related Expenditures

For tourism-related expenditures, this proposed budget allocates \$5,275,555 for staff, operation and maintenance for beach access ramps, economic development, beach cleaning services, Carova Beach Park, preservation of the county's historic buildings and properties, Corolla Wild Horse Fund's protection and management of the wild horse herd, and the Whalehead and Maritime Museums and Outer Banks Center for Wildlife Education in Historic Corolla Park.

The proposed budget allocates \$1,427,000 in capital outlay. Purchases and improvements include:

- \$65,000 for repairs to the Horse Fence
- \$32,000 for new projection system for Center for Wildlife Education

- \$40,000 for replacement of HVAC units at Whalehead
- \$50,000 for replacement of HVAC unit at Center for Wildlife Education
- \$35,000 for replacement of Historic Corolla Park pavilion roof
- \$30,000 for structural beam repair at Center for Wildlife Education
- \$100,000 for roof repairs at Center for Wildlife Education
- \$100,000 for Whalehead dredging project
- \$500,000 for repairs to the Whalehead Club
- \$475,000 for Historic Bridge repairs

The proposed budget includes transfers in the amount of \$717,843 for the following:

- \$205,000 for administration of the occupancy tax collections.
- \$297,843 for Currituck County Rural Center operations.
- \$5,000 for Carova Beach Park parking lot stone
- \$70,000 for Carova Beach Road Service District maintenance of roads.
- \$60,000 for promotional efforts for Currituck County Regional Airport.
- \$80,000 for professional design fees for the Southern Beach Access and Albacore Street walkover improvements.

I believe this \$14,329,277 proposed budget is responsible to expend occupancy tax revenue.

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

A public hearing on the budget will be held at your regular meeting on June 1, 2026 at 6:00 p.m. at the Historic Currituck Courthouse. You may choose to hold a budget work session prior to the public hearing and you may adopt the budget anytime following the public hearing but before July 1, 2026.

In closing, I thank county staff for their dedicated work. I also thank the budget team: Finance Director Caron Crouse, Accountant Oliva Luks, Assistant County Manager Melissa Futrell, Human Resources Director Emily Beasley, and Public Information Officer Randall Edwards.

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

Signature on File
 Rebecca L. Gay
 County Manager

Budget Ordinance

CURRITUCK COUNTY TOURISM DEVELOPMENT AUTHORITY BUDGET ORDINANCE For the Year Ending June 30, 2027

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, 2026, and ending June 30, 2027.

SECTION 1. OCCUPANCY TAX - PROMOTION

A. Estimated Resources

Other taxes and licenses	13,140,777
Intergovernmental Revenue	-
Sales and services	132,000
Miscellaneous	6,500
Investment Earnings	1,000,000
Transfer In	<u>50,000</u>
TOTAL ESTIMATED RESOURCES	\$ <u>14,329,277</u>

B. Appropriations

Tourism Promotion Operations	4,758,879
Tourism Related Operations	3,391,231
Historic Corolla Park Operations	1,884,324
Capital Outlay	3,577,000
Transfers out	<u>717,843</u>
TOTAL APPROPRIATIONS	\$ <u>14,329,277</u>

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

SECTION 2. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

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

SECTION 3. CONTRACTUAL OBLIGATIONS

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

- A. They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
- B. They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment bond requirements for all formal bids of apparatus, supplies, materials and equipment as stated in G. S. 143-129.
- C. They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted

departmental appropriations; and (3) services which are within budgeted departmental appropriations.

D. They may execute grant agreements to and from public and nonprofit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.

E. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less, which are within the budgeted departmental appropriations.

SECTION 4. MEMORANDA

A. Officers:

Rebecca L. Gay is the County Manager and Budget Officer

Leeann Walton is the Clerk to the Board

Jessica Timmons is the Deputy Clerk to the Board

Melissa J. Futrell is the Assistant County Manager

Caron Crouse is the Finance Director

Olivia Luks is the Deputy Finance Director

Tracy L. Sample is the Tax Collector

Michelle Rose is the Deputy Tax Collector

B. Facsimile Signatures:

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

C. Official Depositories:

The official depositories of the County of Currituck are:

Bank of America, North Carolina

Truist, North Carolina

North Carolina Cash Management Trust, Charlotte, North Carolina

North Carolina Cooperative Liquid Assets Securities System, North Carolina

North Carolina Investment Pool, Charlotte, North Carolina

Towne Bank of Currituck, North Carolina

U S Bank, North Carolina

Wells Fargo, North Carolina

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

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

F. Returned Check or Electronic Funds Transfer Fees:

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

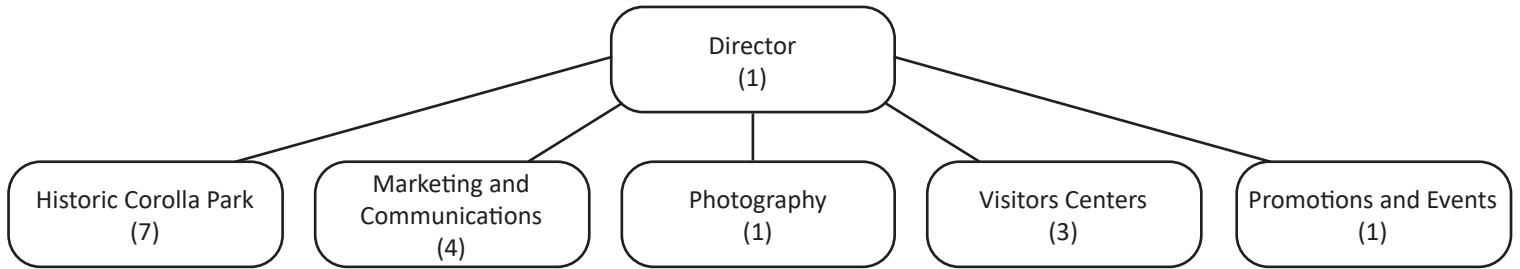
G. Policy on Appropriations:

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

SECTION 5. USE OF BUDGET ORDINANCE

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

Travel and Tourism Department



	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Occupancy Tax	19,797,056	14,340,306	14,585,306	13,140,777	
Investment Earnings	1,812,363	900,000	900,000	1,000,000	
Sales and Service	194,340	132,000	132,000	132,000	
Other Revenue	56,500	60,746	184,489	56,500	
	\$ 21,860,259	\$ 15,433,052	\$ 15,801,795	\$ 14,329,277	
Wages and Benefits	928,149	1,051,739	1,074,496	1,148,453	
Tourism Promotion	3,472,864	3,619,939	3,608,549	3,610,426	
Capital Outlay	-	-	-		
Total Promotions	\$ 4,401,013	\$ 4,671,678	\$ 4,683,045	\$ 4,758,879	
Wages and Benefits	407,321	384,647	398,744	422,190	
Tourism Related	2,133,439	2,299,974	3,082,202	2,969,041	
Capital Outlay	-	-	-	-	
Total Tourism Related	\$ 2,540,760	\$ 2,684,621	\$ 3,480,946	\$ 3,391,231	
Wages and Benefits	656,831	926,200	934,663	964,449	
HCP Operations	728,049	831,108	941,403	919,875	
Capital Outlay	-	-	-	-	
Total Whalehead	\$ 1,384,880	\$ 1,757,308	\$ 1,876,066	\$ 1,884,324	
Capital Outlay	302,484	5,577,500	5,372,000	3,577,000	
Transfers and Fund Balance	896,443	737,699	942,699	717,843	
Total	\$ 9,525,580	-	\$ 5,966,738	-	

Mission

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

The department serves as the marketing and promotions arm of the Tourism Development Authority. Staff operates the Moyock Welcome Center and Corolla Visitors Center. Staff manage several county attractions, including Historic Corolla Park, Whalehead, Outer Banks Center for Wildlife Education, Maritime Museum, and the Historic Jarvisburg Colored School.

Accomplishments In FY 2026

- A tourism promotional video, The Northern Outer Banks: Make It Your Nature, produced with Eye Candy Digital Video, won a prestigious Telly Award in May 2025.
- Southern Living named the Outer Banks its “Vacation of the Year 2025,” prominently featuring Corolla as a key northern destination.
- The 2025 Lonely Planet guide named Corolla Beach one of the top beaches in North Carolina.
- Historic Corolla Park and Whalehead celebrated their 100th anniversary with special exhibits and events.
- A theatrical performance about Augustin Fresnel was held at the Outer Banks Center for Wildlife Education to celebrate the 150th anniversary of the Currituck Beach Lighthouse.
- A restoration architect has begun planning improvements to Whalehead and a historical researcher is documenting the history of the county’s historic jail to support future restoration efforts.
- During the 2025 Juneteenth Celebration, new interpretive signs were dedicated recognizing the Dunston Family and the historic Currituck Union School.

FY 2027 Goals And Discussion

Planning is underway for a new Corolla Visitor Center on county property.

The Moyock Welcome Center sign will receive a “refresh” reflecting the new brand and the center itself now reflects the new brand and new colors.

Marketing goals include:

- Continue growing occupancy tax and sales tax revenue by positioning Currituck as an upscale, family-friendly destination.
- Adapt to changing technology and advertising trends, including artificial intelligence tools used in search platforms.
- Strengthen email marketing, social media engagement, website content, and video assets.
- Improve communication with local tourism businesses

and provide added value through our marketing platforms.

- Promote environmental sustainability through the “Make It Your Nature” program.
- Continue educating visitors about safety and best practices related to the Corolla wild horses.
- Work with the Currituck NC 250th Task Force to support programs celebrating America’s 250th anniversary.

Future Considerations

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

Ocean Sands Water and Sewer District

May 18, 2026

Honorable Board of Commissioners,

I am pleased to submit Ocean Sands Water and Sewer District's Fiscal Year 2027 Proposed Budget. The budget is prepared in accordance with the North Carolina Local Government Budget and Fiscal Control Act. This budget is a financially sound proposal addressing the important needs in the district and within the district and county governing organizations. As this budget is transmitted from the district's budget officer to you, it now becomes your budget as the Ocean Sands Water and Sewer District governing body to review, debate, modify and adopt.

Overview

Ocean Sands Water and Sewer District is a water and sewer district created under Article 6 of Chapter 162A of the General Statutes of North Carolina to facilitate the financing, construction and management of water and sewer facilities in most of Ocean Sands planned unit development on the county's Outer Banks. The impetus for the district's creation was a settlement agreement between the Ocean Sands' developer, Coastland Corporation, and the county which reduced developmental density and obligated the county to establish a district which would provide water and sewer to the development to the extent possible. The district was created by the Board of Commissioners on July 6, 1987.

The Ocean Sands Water and Sewer District operates a wastewater collection system and treatment plant and provides water within the district's boundary after district and county water is treated and blended at the county's Southern Outer Banks water treatment plant.

The district's revenue for operations and capital expenditures are derived from ad valorem tax assessed on real and personal property within the district and utility rates.

Fiscal Year 2027 Financial Picture and Beyond

A water and sewer district is an entity that serves a small geographical area of the county and provides a greater level of service than other areas of the county receive. Ocean Sands Water and Sewer District is expected to pay for its operational and capital needs through financial resources from ad valorem taxes within the district and rates charged for utility services.

This proposed budget conservatively estimates, with allocation of \$1,156,986 in appropriated retained earnings, revenues in the amount of \$3,778,517. It is recommended that expenditures are allocated as follows:

- For administration in the amount of \$227,111.
- For water treatment operations the amount of \$915,436.
- For sewer treatment operations in the amount of \$990,816.
- For debt service payment in the amount of \$576,563

This proposed budget also includes the allocation of funds for capital outlay totaling \$1,068,591 for the following purposes:

- \$8,000 for replacement valves.
- \$390,591 for water meter replacement project.
- \$150,000 for SCADA upgrade.
- \$5,000 for infiltration and inflow repairs.
- \$25,000 for spare PLC parts.
- \$50,000 for spare pumps.
- \$80,000 for lift station rehabilitation.
- \$240,000 for generator replacements.
- \$100,000 for groundwater lowering pump station improvements.

I believe this \$3,778,517 proposed budget is responsible and prudently raises additional revenue to properly meet the district's financial needs.

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

A public hearing on the budget will be held at your regular meeting on June 1, 2026 at 6:00 p.m. at the Historic Currituck Courthouse. You may choose to hold a budget work session prior to the public hearing and you may adopt the budget anytime following the public hearing but before July 1, 2026.

In closing, I thank county staff for their dedicated work. I also thank the budget team: Finance Director Caron Crouse, Accountant Olivia Luks, Assistant County Manager Melissa Futrell, Human Resources Director Emily Beasley, and Public Information Officer Randall Edwards.

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

Signature on File
Rebecca L. Gay
County Manager

Budget Ordinance

CURRITUCK COUNTY OCEAN SANDS WATER & SEWER DISTRICT BUDGET ORDINANCE For the Year Ending June 30, 2027

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, 2026, and ending June 30, 2027.

SECTION 1. OCEAN SANDS WATER & SEWER OPERATING FUND

A. Estimated Resources

District Taxes	660,208
Charges for Services - Water	731,769
Charges for Services - Sewer	1,069,554
Other non-operating revenues	-
Investment earnings	60,000
Transfers from other funds	100,000
Retained earnings appropriated	<u>1,156,986</u>
TOTAL ESTIMATED RESOURCES	<u>3,778,517</u>

B. Appropriations

Administration	227,111
Water Operations	915,436
Sewer Operations	990,816
Sewer Debt	576,563
Capital outlay - water	398,591
Capital outlay - sewer	<u>670,000</u>
TOTAL APPROPRIATIONS	<u>\$ 3,778,517</u>

SECTION 2. OCEAN SANDS WATER AND SEWER DEVELOPMENTAL FEE FUND

A. Estimated Resources

Investment Earnings	-
Appropriated Retained Earnings	<u>100,000</u>
TOTAL ESTIMATED RESOURCES	

B. Appropriations

Transfers Out	<u>100,000</u>
TOTAL APPROPRIATIONS	<u>\$ 100,000</u>

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

SECTION 3. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

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

B. They may transfer amounts between departments within the same fund up to one thousand dollars (\$1,000),

providing an official report on such transfers at the next regular meeting of the Board of Commissioners.

C. They may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the County providing an office report on such transfers at the next regular meeting of the Board of Commissioners.

D. They may make interfund loans for a period of not more than sixty days (60).

E. They may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 4. CONTRACTUAL OBLIGATIONS

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

A. They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.

B. They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment bond requirements for all formal bids of apparatus, supplies, materials and equipment as stated in G. S. 143-129.

C. They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations; and (3) services which are within budgeted departmental appropriations.

D. They may execute grant agreements to and from public and nonprofit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.

E. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.

SECTION 5. MEMORANDA

A. Officers:

Rebecca L. Gay is the County Manager and Budget Officer

Leeann Walton is the Clerk to the Board

Jessica Timmons is the Deputy Clerk to the Board

Melissa J. Futrell is the Assistant County Manager

Caron Crouse is the Finance Director

Olivia Luks is the Deputy Finance Director

Tracy L. Sample is the Tax Collector

Michelle Rose is the Deputy Tax Collector

B. Facsimile Signatures:

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

C. Official Depositories:

The official depositories of the County of Currituck are:

Bank of America, North Carolina

Truist, North Carolina

North Carolina Cash Management Trust, Charlotte, North Carolina

North Carolina Cooperative Liquid Assets Securities System, North Carolina

North Carolina Investment Pool, Charlotte, North Carolina

Towne Bank of Currituck, North Carolina

U S Bank, North Carolina

Wells Fargo, North Carolina

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

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

F. Returned Check or Electronic Funds Transfer Fees:

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

G. Policy on Appropriations:

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

SECTION 6. USE OF BUDGET ORDINANCE

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

Ocean Sands Water and Sewer System

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Requested	FY 2027 Proposed	FY 2027 Adopted
Ad Valorem Taxes	662,600	649,780	649,780	660,208	
Investment Earnings	65,665	43,425	43,425	60,000	
Water Revenues	677,568	706,900	707,150	731,769	
Sewer Revenues	1,032,661	979,456	979,206	1,069,554	
Other Revenues	-	-	-	-	
Total Revenues	\$ 2,438,494	\$ 2,379,561	\$ 2,379,561	\$ 2,521,531	
Water Operations	1,014,461	923,141	922,741	915,436	
Sewer Operations	607,155	1,012,250	1,090,285	990,816	
Administration	92,957	236,939	604,986	227,111	
Debt Service	601,062	588,813	588,813	576,563	
Capital Outlay	330,687	683,500	1,268,500	1,068,591	
Total Expenses	2,646,322	3,444,643	4,475,352	3,778,517	
Transfers and Fund Balance	315,000	1,065,082	1,065,082	1,256,986	
Total	\$ 131,819	-	(1,047,710)	-	

Ocean Sands Water and Sewer System Development Fees

Operating Revenue	114,584	-	-	-
Appropriated Retained Earnings	29,574	-	-	-
Investment Earnings	85,010	100,000	100,000	100,000
Total Revenue	229,168	100,000	100,000	100,000
Transfers Out	315,000	100,000	100,000	100,000
Total	\$ 276,916	-	-	-

APPENDIX TABLE OF CONTENTS

Salary and Compensation Resolution	Appendix - 1 Pages 1-6
Employee Pay Classification	Appendix - 2 Pages 1-5
Master Fee Schedule	Appendix - 3 Pages 1-18
Detailed Revenue Estimates - Operating Fund	Appendix - 4 Pages 1-7
Detailed Operating Fund by Department	Appendix - 4 Pages 7-50
Detailed Debt Service Fund	Appendix - 4 Page 92
Detailed Special Revenue Funds	Appendix - 4 Pages 50-70
Detailed Enterprise Funds	Appendix - 4 Pages 70-86
Detailed Pension Trust Funds	Appendix - 4 Pages 86-91
Development Fees	Appendix - 4 Pages 92-94

CURRITUCK COUNTY
NORTH CAROLINA

SALARY AND COMPENSATION RESOLUTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

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

SECTION 1: Changes in Pay Classification Chart

Animal Services and Control Advisory Board
Members

\$50 per meeting

Board of Adjustment
Members

\$50 per meeting

Board of Commissioners
Chairman

\$1300 per month

Members

\$1200 per month

Commissioners assigned to County advisory boards will receive the same compensation as other members of that board.

Board of Elections
Chairman

\$125 per month plus travel
reimbursement at per diem rate

Members

\$75 per month plus travel
reimbursement at per diem rate

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

<u>Library Board of Trustees</u>	
Members	\$50 per meeting
<u>Nutrition Board</u>	
Members	\$50 per meeting
<u>Opioid Advisory 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
<u>Whalehead Subdivison Improvement Advisory Board</u>	
Members	\$50 per meeting

SECTION 2 - PAYMENTS TO BOARDS

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

SECTION 3 - NEW APPOINTMENTS

Compensation

The County Manager is authorized without further approval to enroll new personnel not to exceed the assigned grade midpoint; however, no new position may be established or salaries increased without the approval of the County Board of Commissioners.

Minimum Wage

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

Administrative Support - Part-time	\$16.20 per hr
Airport Lineman - Part-time	\$18.78 per hr
Animal Care Technician	\$17.70 per hr
Camp Counselors - Seasonal	\$15.00 per hr
Clerical Position	\$16.89 per hr
Deputy - Certified Part-time	\$24.76 per hr
Sr Deputy Part-time	\$26.26 per hr
Detention Officer - Part-time	\$20.73 per hr
DSS On Call	\$26.42 per day
Elections Clerical - Part-time	\$15.00 per hr
EMT Basic - Temporary	\$19.34 per hr
EMT Advanced - Temporary	\$22.42 per hr

EMT Paramedic - Temporary	\$25.23 per hr
Library Assistant I - Part-time	\$17.70 per hr
Maintenance Helper - Temporary	\$16.24 per hr
Park Attendant	\$17.70 per hr
Summer Intern - Whalehead	\$15.00 per hr
Telecommunicator - Part-time	\$21.77 per hr
Telecommunicator Trainee - Part-time	\$21.13 per hr
Visitor Relations Coordinator - Temporary	\$17.00 per hr

Parks & Recreation Temporary Staff

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

SECTION 5 - FULL TIME EMPLOYEE RATES

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

SECTION 6 - TRAVEL

Per Diem Rate

Subject to the approval of their department head, employees are entitled to travel reimbursement for use of a personal vehicle while transacting County business at the current standard mileage rate allowed by the Internal Revenue Service.

Adopted this ____ day of June 2026.

FY 2026 PAY PLAN

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

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

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

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

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

COUNTY OF CURRITUCK

Master Fee Schedule

AIRPORT FEES

After Hours Fee - 5:01 PM through 7:59 AM Daily \$75-\$100 per hour

Concession Fees:

Aviation Maintenance & Repair Services	\$75	Annual Fee
Based Charter Aircraft Travel Services	5% of booked fee, due on 10th of month following end of quarter (Jan 10/Apr 10/Jul 10/Sep 10)	
Banner Towing Operations	\$300	Annual Fee
Crop Dusting	\$300	Annual Fee
Flight Lessons/0 Currituck based planes	\$300	Annual Fee
Flight Lessons/1 Currituck based plane	\$150	Annual Fee
Flight Lessons/2 or more Currituck based planes	\$75	Annual Fee
Hang Gliding	\$7,000	Annual Fee
Ramp Fee	\$50	Not waived with fuel purchase
Rental Car Services	\$300	Annual Fee

Ground Power Unit (GPU) \$50 \$100 per hour

Lav Service \$100

Aircraft Tow Fee \$50

Transient Hangar Fee \$25 per day

Hangar Leases:

Non-commercial leases	\$3,000	Annual/due in monthly payments of \$250
Commercial:		
C-2, C-3, C-4 and C-5	\$7,200	Annual paid monthly of \$600
C-2, C-3, C-4 and C-5	\$6,840	Annual paid once a year in advance
C-2, C-3, C-4 and C-5	\$6,840	Annual if three year lease agreement. This may be paid by monthly.
B-1-C & B-2-C	\$6,000	Annual
B-1-C & B-2-C	\$5,700	Annual paid once a year in advance
B-1-C & B-2-C	\$5,400	Paid once a year in advance.
C-1	\$8,400	Annual
C-1	\$7,980	Annual paid once a year in advance
C-1	\$7,560	Annual if three year lease agreement. Paid once a year in advance.

D1 - D9 \$350 Monthly

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.

Facility Fee	Gallons of Fuel		
Aircraft Type / Takeoff Weight	Facility Fee	to Waive Fee	Overnight
Single Engine Turbo Prop	\$250	100	\$50
Multi Engine Turbo Prop	\$350	150	\$50
Light Jet (less than 12.5k MTOW)	\$400	150	\$50
Medium Jet (12.5k - 30k MTOW)	\$550	200	\$100
Large Jet (30.1k - 55k MTOW)	\$650	300	\$150
Heavy Corporate Jet (55.1k MTOW)	\$750	500	\$250
Overnight Fee	\$75	One night fee waived with 150 gallon fuel purchase.	
Single/Multi Piston Tie-down Lease	\$20	Monthly fee.	
Single/Multiple Piston overnight parking	\$20	Paid after staying more than 5 consecutive days	
Tie-down Lease Late Fee	\$15	Monthly fee for Hangar payments received after the 10th of the month of rent.	

ANIMAL SERVICES AND CONTROL

Adoption Fee - Dog	\$125	Per animal. Discounts may be authorized by the Shelter Manager or County Manager.
Adoption Fee - Cat	\$75	Per animal. Discounts may be authorized by the Shelter Manager or County Manager.
Rabbits	\$75	(we spay/neuter)
Guinea pigs	\$25	
Hamster, mouse, gerbil, rats	\$5	
Ferrets	\$40	
Sugar glider	\$50	
Hedgehog	\$50	
Birds: life expectancy > 5 years	\$100	
Birds: all others	\$20	
Bite Quarantine	\$10	Per day
Rabies Shots - County sponsored events	\$10	
Reclaim Fees:		
1st offense	\$25	
2nd offense	50	
3rd offense	\$75	
4th offense	\$100	
Daily rate for housing animals turned in to shelter	\$10	Per day for any portion of day in shelter
Safekeeping Fee	\$10	Per day

COMMUNICATIONS

Digital format 911 data	\$25 Per request
911 Incident Reports/Transcripts	\$1 Per page

COOPERATIVE EXTENSION & CURRITUCK COUNTY RURAL CENTER (CCRC)

Facility rental fees - rentals will also be charged NC sales tax in addition to the rental fee.

Complete facility rental fee/Exclusive right to use grounds	\$500 Per day
Picnic Shelter- half day rental (4 hours)	\$25 Per day/per room
Picnic Shelter- full day rental (8 hours)	\$50 Per day/per room
Classroom rental	\$50 Per day/per room
Indoor Arena:	
Week days	\$175
Weekends/Holidays	\$150
Outdoor Arena:	
Week days	\$125
Weekends/Holidays	\$100
Cooperative Extension Auditorium	\$500 Per day
Cooperative Extension Auditorium set up day	\$100 11 AM - 4 PM day before event
Cooperative Extension Conference Room	\$100 Per room/per 2 hour period
Cooperative Extension Classroom	\$50 Per room/per 2 hour period
Park Attendant or Custodian	\$25 per hour (4 hr minimum): nights/weekends/holidays
Stall Rental:	
Overnight, no event	\$35
With event:	
1 day event	\$15
2 day event	\$25
3 day event	\$30
Shavings - required for stall rental	\$8 Per bag
RV/Camper Hook-up	\$25 Per night
Vendor Hook-up	\$25 Per day
Admission Fees - Non-County Event	10% of ticket sales for all non-County sponsored events
Technology fee - includes Wi-Fi, fax access, phone & copier	\$50 Per event - 3 day max
Returned check/credit card/eft fee	\$35

COUNTY-WIDE FEES

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

ELECTIONS

Digital media	\$10	per file
Labels	\$0.01	per label - \$1.00 minimum
Printout	\$0.05	per page - \$1.00 minimum

FIRE & EMERGENCY MEDICAL SERVICES

Ambulance transports		Rates are subject to insurance provider contracts
Mileage	\$13	Per mile
Round Trip	\$550	
Treat no transport/Basic	\$75	
Treat no transport/Advanced	\$150	
Advanced Life Support	\$3,103.30	
Advanced Life Support 2	\$3,103.30	
Advanced Life Support Emergency	\$3,103.30	
Basic Life Support	\$3,103.30	
Basic Life Support Emergency	\$3,103.30	
EMS personnel for non-County sponsored events	\$50	per personnel per hour
Fire Alarm - violation fee	\$250	per call

INFORMATION TECHNOLOGY SERVICES

CD1: GIS Digital media	\$50
CD2: 2003, 2008, 2010 or 2012 Color Aerial Photography	\$100 per year requested
Copies, GIS Data, Laser 11 x 17 black and white	\$1
Copies, GIS Data, Laser 11 x 17 color	\$2
Copies, GIS Data, Laser 8 1/2 x 11 black and white	\$0.50
Copies, GIS Data, Laser 8 1/2 x 11 color	\$1.00
Copies, GIS Data, Laser 8 1/2 x 14 black and white	\$0.75
Copies, GIS Data, Laser 8 1/2 x 14 color	\$1.50
Copies, GIS Data, Plotter 20 x 24 up to 28 x 36	\$5
Copies, GIS Data, Plotter Greater than 28 x 36 to 36 x 42	\$8
Copies, GIS Data, Plotter Greater than 36 x 42	\$10
Copies, GIS Data, Plotter less than 20 x 24	\$3
Official Zoning Map	\$10
CD3: 1995 Aerial Photography (black & white only)	\$50
Street Naming/Name Changing (payable to U.S. Sign Co.)	\$75 plus variable (Exception: Subdivisions created prior to 4/2/89 & sign never installed)

Library

Books, Fines for Over dues	\$	0.10	per book per day
Lost item Fees (Based on Item Value)			
Adult Hardcover Books		Up to	\$35
Adult Paperback Books		Up to	\$20
Large Print Books		Up to	\$40
DVDs		Up to	\$20
Audiobooks		Up to	\$35
Magazines		Up to	\$8
Tablets		Up to	\$50
Vox Books		Up to	\$40
Board Books		Up to	\$10
Picture Books		Up to	\$20
Early Readers		Up to	\$20
Chapter Books		Up to	\$20
Juvenile Fiction/Nonfiction Books		Up to	\$20
Graphic Novels		Up to	\$25
Teen Books		Up to	\$20
Processing Fee	\$3	Per	lost item
Visitor Library Cards	\$15	For	3 Years
Replacement Library Card (Lost Card)	\$3	Each	

Parks & Recreation

Facility Rental:

Knotts Island	\$200 per day
Maple Athletic Complex - Baseball/Softball Fields	\$200 per field/per day
Maple Athletic Complex - Soccer Fields	\$200 per field/per day
Maple Park	\$300 per day
Maple Skate Park	\$200 per day

Picnic Shelter:

1/2 day (4 hours)	\$25
Full day (8 hours)	\$50

Shingle Landing Park	\$500 per day
Sound Park	\$500 per day
Veteran's Memorial Park	\$200 per day
Walnut Island Park	\$200 per day

Field Fees:

Field Fees - Soccer, Baseball/Softball, Tennis Courts	\$25 1/2 day - does not include staff, security or clean-up charges
---	---

Field Fees - Soccer, Baseball/Softball, Tennis Courts	\$50 daily - does not include staff, security or clean-up charges
---	---

Field Set-up Fees - Baseball/Softball	\$50 per field - does not include staff, security or clean-up charges
---------------------------------------	---

Field Set-up Fees - Soccer	\$75 per field - does not include staff, security or clean-up charges
----------------------------	---

Recreation Team Sports:

Adult Softball (men and women)	\$250 per team
Adult Basketball	\$200 per team
Youth Basketball	\$40 per player/\$80 family maximum
Youth Flag Football	\$40 per player/\$80 family maximum
Youth Soccer (Fall and Spring)	\$40 per player/\$80 family maximum
Youth Tackle Football	\$40 per player/\$80 family maximum
Youth T-Ball/Baseball/Softball	\$40 per player/\$80 family maximum
Youth Volleyball	\$40 per player/\$80 family maximum
Non-Resident Adult Fee	\$80 per adult player
Non-Resident Youth Fee	\$80 per youth player

Tournament Admission Fees- Under 5 & Participant	No charge
Tournament Admission Fees- Ages 6-12	\$3 Not participating in sport
Tournament Admission Fees-13 and up	\$5 Not participating in sport

Concessions:

County provided	Cost + 100% to 300%
County contracted	TBD by concession agreement with vendor

Recreation Staff:

Staff for Events (if required) - Park Attendant	\$25 per hour
Staff for Events (if required) - Park Superintendent	\$25 per hour
Staff for Events (if required) - Recreation Director	\$35 per hour
Staff for Events (if required) - Recreation Specialist	\$25 per hour

PLANNING & INSPECTION

	<u>Residential</u>	<u>Commercial</u>
County, State, Federal, Non-profit	No fee	No fee
Central Permitting Fees:		
New construction/Additions/Accessory Buildings	\$0.50 per sf	\$0.75 per sf
Alterations/Repair	\$0.35 per sf	\$0.50 per sf
Cell Tower Evaluation		\$1,000 minimum; actual cost for more complex evaluations
Demolition	\$50	\$100
Accessory Structures	\$100	\$200
Fuel Pumps	N/A	\$50 per pump
Fuel Tanks Above or Below Grade	N/A	\$250 per tank
HVAC change out (includes all trade permits)	\$75	\$125
Manufactured Homes	\$0.40 per sf	\$0.50 per sf
Trade Permits P M E G (New/Additions)	\$100 each	\$150 each/per suite
Trade Permits P M E G (Alterations/Repair)	\$50 each	\$100 each/ per suite
Solar array	\$50 base + \$0.20 per panel	\$200 base + \$0.20 per panel
Miscellaneous:		
Amusement rides, water slides	N/A	\$500 each ride
CAMA Minor Permit	\$119	\$119
Fire Alarm	N/A	\$100
Fire Sprinklers	\$50	\$100
Minimum permit fee	\$50	\$100
Moving Permit	\$0.20 per sf	\$0.20 per sf
Pool/Hot Tub/Spa	\$150	\$250
Signs	N/A	\$100 per sign
Temporary Construction Office	N/A	\$100
Tents and Membrane Structures	Greater than 800 sq ft \$100	\$200 per structure
Towers		\$500 each
Wind Turbine	\$200 each	\$500 each
Amusement rides, water slides	N/A	\$500 each ride
Elevated Industrial Structures	N/A	\$500 each structure
Minimum permit fee	\$50	\$100

Projects that do not fall within the categories above shall be figured on a cost of construction basis as follows:		
\$1-\$5,000	\$50	\$100
Over \$5,000	\$10 per \$1,000	\$20 per \$1,000
Inspection Division Fees:		
Re-inspection	\$75 per trip	\$75 per trip
Working without a permit	Greater of \$50 or 25% of	Greater of \$100 or 25% of cost
Private Schools/Daycare/ABC inspection	N/A	\$100
Commercial Exhaust Hoods	N/A	\$100 each
Generators	\$100	\$200
Change of Use (Includes new Certificate of Occupancy)		\$100
Commercial Pre-application Building Plan Review		\$100
Fire Operational/Construction Permit		\$250
Emergency Electrical Service Repair	\$100	\$200
Temporary Certificate of Occupancy	\$100	\$150 for each space
Technology Fee	\$1 per application	\$1 per application
Permit Modifications to approved plans (Re-review)	\$25	\$50
Home Occupations	\$50	NA
Planning Division Fees:		
Administrative Adjustment	\$200	\$200
Clear-Cut Permit	\$50	\$50
Sign Return Fee (Unlawfully placed signs)	\$25 first 5 signs	\$25 first 5 signs
	\$50 6-25 signs	\$50 6-25 signs
	\$100 26 + signs	\$100 26 + signs
Zoning Compliance Permit	\$25	\$50
Alternate residential lot stormwater review	\$150	N/A
Stormwater Development Review Fee/Deposit:		
Minor site plan stormwater review *	\$1,500	\$1,500
Minor subdivision stormwater review (up to 3 lots) *	\$1,500	\$1,500
Major site plan stormwater review (single device) *		\$5,500
Major subdivision stormwater review (4 - 20 lots) includes PP/CD *	\$5,750	\$5,750
Major subdivision stormwater review (21+ lots) includes PP/CD *	\$7,500	\$7,500
Major site plan stormwater review (multiple devices) *		\$7,500
Major subdivision stormwater review - final plat/as-builts *	\$2,300	\$2,300
Maintenance transfer report review *	\$1,600	\$1,600
* must maintain \$1,000 balance in escrow account		
Site Plan - Major (Planning review)	N/A	\$0.15/ square foot; \$500 minimum
Site Plan - Minor (Planning review)	N/A	\$350

Subdivision - Major (Planning review)	\$150 per lot/\$250 Amended Plat	\$200 per lot/\$300 Amended Plat
Subdivision - Major - additional fee	\$50 Conservation and Development	\$100 Conservation and Development Plan
Subdivision - Minor (Planning review)	\$75 per lot	\$100 per lot
Temporary Use Permit	\$75	\$75
Flood determination letter		\$25
Board of Adjustment Fees:		
Appeal or Interpretation	\$500	\$500
Variance	\$500	\$500
Historic Preservation:		
Certificate of Appropriateness Application Fee	\$25	\$25
Local Historic Landmark Application Fee	\$100	\$100
Literature and Materials:		
Land Use Plan	\$50	\$50
Official Zoning Map (Copy)	\$10	\$10
Small Area Plans or Technical Documents	\$25	\$25
Unified Development Ordinance (UDO)	\$75	\$75
Planning Board:		
Conditional Rezoning	\$300 + \$7/acre or part of an acre	\$300 + \$7/acre or part of an acre
Development Agreement	\$350 + \$7/acre or part of an acre	\$350 + \$7/acre or part of an acre
Land Use Plan Amendment	\$500	\$500
Planned Development	\$400 + \$7/acre or part of an acre	\$400 + \$7/acre or part of an acre
Text Amendment	\$300	\$300
Use Permit-or Amended Use Permit	\$500	\$500
Zoning Map Amendment	\$300 + \$7/acre or part of an acre	\$300 + \$7/acre or part of an acre
Note: Preliminary, amended preliminary, final and amended final plats will be assessed at \$33 per lot fee if the sketch plan was approved prior to March 3, 2003.		
Beach Parking Permits:		
Beach Parking Permits - VBRO, Air BnB or similar owner-managed rental	\$75	Fee to replace lost/stolen rental unit season pass
Beach Parking User Permit --7 Day	\$50	Weekly pass from Saturday through Friday of each week. There is a limit of 300 passes for each week.
Beach Parking User Permit - Currituck Property Owners and Residents:		
Seasonal Guest Permit - Two for each house located in Off-road area in a	No charge	
Seasonal Guest Permit - Two for each full-time, owner occupied dwelling unit	No charge	
Outdoor Tour Operator License		\$950 per vehicle
Technology fee		\$1 per permit

REGISTER OF DEEDS

Birth or Death Amendments (preparation)	\$10
Birth or Death Amendments, NC Vital Records	\$15 payable to N.C. Vital Records Section
Birth or Death Legitimations County	\$10
Birth or Death Legitimations State (via check)	\$10
Birth or Death Record, Certified Copy	\$10
Birth, Delayed Birth Applications	\$20
Copies, Certified 1st page	\$5 plus \$2.00 each page of document
Copies, Uncertified	\$0.25
Copies, Uncertified Plats (11"x17")-per page	\$0.50
Copies, Uncertified Plats (11"x17")-per page VIA Mail or Fax	\$1
Copies, Uncertified Plats (18"x24")-per page	\$2
Copies, Uncertified Plats (18"x24")-per page VIA Mail	\$3
Copies, Uncertified VIA Mail	\$1
Deeds of Trust and Mortgages	\$64 Minimum fee for pages 1-35
Deeds of Trust and Mortgages per page for pages over 35	\$4
Deeds of Trust and Mortgages Additional (multi-instrument)	\$10
Deeds of Trust and Mortgages Satisfaction/Cancellation	No charge
Highway Maps 1st page	\$21
Highway Maps Additional Page(s)	\$5
Highway Maps Certified Copy (per 1st page)	\$5
Instrument, General	\$26 Minimum fee for pages 1-15
Instrument, General per page for pages over 15	\$4
Instrument, General Additional (multi-instrument)	\$10
Marriage License	\$60
Marriage License Certified Copy	\$10
Marriage License Corrections	\$10
Notary Fee - Official County Business	No charge
Notary Fee - Other than County Business	\$10 per principal signature
Notary Oath	\$10
Plats 1st page (GS 161-10)	\$21
Plats Additional Page(s)	\$21
Plats Certified Copy (per 1st page)	\$5
Plats Certified Copy - each additional page after first page	\$2
Uniform Commercial Code Fixture Filing Only 1-2 pages	\$38
Uniform Commercial Code Fixture Filing Only 3-10 pages	\$45
Uniform Commercial Code Fixture Filing Only over 10 pages	\$45 plus \$2.00 each additional page over 10
Excessive Recording Data - more than 20 distinct parties	\$2 each name over 20 - G.S. 161-10(a)(1)
Non-standard Fee	\$25 G.S. 161-14(b)

SOIL CONSERVATION

Soil surveys/publications No charge

SHERIFF

Peddler License initial fee	\$35
Peddler License renewal fee	\$20
Noise permits	\$25
Adult Entertainment Business Permit - New	\$100
Adult Entertainment Business Permit - Renew	\$50
Copies; uncertified black & white	\$0.10 single side/\$0.15 duplex
Copies; uncertified color	\$0.25 per page
Copies; Certified	\$1
Copies; Certified - for official County business	No charge
Digital Media - Detention Interviews	\$10
Entertainer's License - New	\$50
Entertainer's License - Renew	\$25
Fingerprint fee - Official County business	No charge
Fingerprint fee - other	\$5
Handgun Purchase Permit	\$5
Concealed Weapon Permit - New	\$90
Concealed Weapon Permit - Renew	\$80
Security Fee	\$60 Per Hour Per Deputy
Ordinance Violations	\$75

SOLID WASTE

Availability Fee - All other areas (Convenience Sites)	\$265 \$274 Per property per year
Availability Fee - Southern Outer Banks (Door-to-Door)	\$483 \$500 Per property per year
Tipping Fee - County residences and businesses	\$95 \$105 Per Ton
Tipping Fee - Out of County	\$105 \$115 Per Ton

SENIOR CITIZENS CENTERS

Deposit, Rental of Senior Center Space (Refundable)	\$100
Powells Point Bldg- Deposit	\$100 per event
Powells Point Bldg- Rent	\$100 per event

TAX

Public Copies - 1 sided	\$0.10
Public Copies - 2 sided	\$0.15
Public Copies - Color (Up to 8.5" X 14")	\$0.25 per side
Public Copies - Color (11" x 17")	\$0.50 per side
Aerial Tax Maps	\$8.00
Subdivision Tax Maps	\$3.00 per sheet
Street Atlas	\$8.00

Returned check/credit card/debit card/EFT/ACH fee - Tax payment	10% Payment for Taxes; Minimum \$25.00 G.S. 105-357(b)(2)
Returned check/credit card/debit card/EFT/ACH fee - All other than Tax	\$35.00 All other than taxes
Property Record Card	\$0.50 each

TOURISM

Kansas City BBQ Contest Registration	\$300 per team - includes RV hookup fee
Event sponsorships	TBD per event
Co-op Advertising for Currituck County tourism related businesses in selected print ads	\$150
Currituck Bulls & BBQ - Rodeo admission - Ages 0 - 5	No charge
Currituck Bulls & BBQ - Rodeo admission - Ages 6+	\$15 Advance sale only
Currituck Bulls & BBQ - Rodeo admission - BBQ Participants	No charge
Legacy Tours Whalehead Ages 0-5	No charge
Legacy Tours Whalehead Ages 6-12	\$5
Legacy Tours Whalehead Ages 13-54	\$7
Legacy Tours Whalehead Ages 55+	\$5
Legacy Tours Whalehead Active Military	\$5
Legacy Tours Wounded Warrior	No charge
Legacy Tours Whalehead Group Student	\$3 Coordinator/Bus Driver No charge
Legacy Tours Whalehead Group Adult	\$5 Coordinator/Bus Driver No charge
Legacy Tours Whalehead	No charge VIP tickets to encourage tourism

Specialty Tours TBD Based on type of Tour and Resources involved

Events requiring tent rentals or other structures on grounds must be rented for the day before, day of

Grounds Rental - Primary Site (N Lawn/S Lawn/Point)	\$750
Grounds Rental - Secondary Site	\$400
Grounds Rental - Picnic Shelter	\$50
Grounds Rental - Gazebo	\$150
Grounds Rental - Side Porch	\$50
Grounds Refundable Security Deposit	\$750
Picnic Shelter Refundable Security Deposit	\$25
Golf Cart Rental per 8 hours	\$300 each per day
Tourism and Whalehead \$0.00 - \$6.99 our cost retail merchandise	Cost + 100%
Tourism and Whalehead \$7.00 - \$10.99 our cost retail merchandise	Cost + 50%
Tourism and Whalehead \$11.00 - \$19.99 our cost retail merchandise	Cost + 35%
Tourism and Whalehead \$20.00 & up our cost retail merchandise	Cost + 25%
Under the Oaks Jury Fee for artists	\$40
Under the Oaks Booth Fee	\$150
Vendor Booth Fee	No charge - Currituck County Property Owner
Vendor Booth Fee	\$25 - Out of County Resident/Business

UTILITIES

Fees across all Water/Sewer systems

3" Riser	Actual cost + 20%	
6" Riser	Actual cost + 20%	
Backhoe per hour	\$125	
Broken clean-out repair	\$75	
Broken clean-out repair - Contractor/Developer	\$125	
Check Valve	Actual cost + 20%	
Chloride tests	\$20	
Damaged clean out/stub out piping - Contractor/Developer	\$350	
Ditch Witch per hour	\$125	
ERT for Radio Read meter	Actual cost + 20%	
Excavator per hour	\$125	
Water meter - Single family residential - new service or aged/worn out	Included with connection fee	County staff installations
Water meter - Commercial/Multi-family - new service or aged/worn out	Paid by contractor	Contractor installations
Labor per man hour	\$60	
Lid only	Actual cost + 20%	
Lock	Actual cost + 20%	
Meter accessibility charge	\$35	
Meter Box	Actual cost + 20%	
Meter testing fee (Third-party testing)	\$50 Cost + shipping	If meter accurate
Meter testing fee (Third-party testing)	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%	
Special request meter reading	\$25	
Turn on/off fee afterhours/nonwork days, per occurrence	\$50	After normal working hours
Union half with nut	Actual cost + 20%	
Yoke	Actual cost + 20%	
Yoke valve with meter nut	Actual cost + 20%	

Mainland Water

Water usage

Water Charge Fire Service (sprinkler systems)	Same as all other water consumption charges	
Water Charge Local Government/Board of Education	Same as all other water consumption charges	
Base rate to all customers - monthly	\$20.00	Effective 7/1/2021
2,000 gallons or less in addition to base rate per 1,000 gallons	\$0.00	Effective 7/1/2025
5,000 gallons or less in addition to base rate per 1,000 gallons	\$5.34 \$5.53	Effective 7/1/2026
10,000 gallons or less in addition to base rate per 1,000 gallons	\$6.53 \$6.76	Effective 7/1/2026
15,000 gallons or less in addition to base rate per 1,000 gallons	\$7.72 \$7.99	Effective 7/1/2026
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.91 \$9.22	Effective 7/1/2026
> 20,000 gallons in addition to base rate per 1,000 gallons	\$10.10 \$10.45	Effective 7/1/2026

System Developmental Fees

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

Water connection fees

Water connection - contractor installs		No fee
Water connection fee, 5/8" inch	\$1000	Actual Cost + 20% County staff installs connection
Water connection fee, 5/8" inch irrigation	\$1000	Actual Cost + 20% County staff installs connection
Irrigation meter, 5/8" inch, if existing water meter present to make connection (Piggyback)		\$1,000
Water connection fee, >5/8" inch irrigation (Piggyback)		Actual cost + 20%
Water connection fee > 5/8" inch		Actual cost + 20% County staff installs connection

Other miscellaneous fees

Fire hydrant meter	\$6,000
Fire hydrant meter - Deposit	\$2500 \$4000
Fire hydrant meter setup fee	\$50
High-risk deposit (owner or renter)	\$200 or three months' billing of previous usage, whichever is greater
Open/reopen/transfer account	\$25
Renter deposit	\$150
Reread meter - our reading correct	\$25
Reread meter - our reading incorrect	No charge

Mainland Sewer

Sewer usage

Sewer Utility Charge - Monthly Base Rate for all customers		\$40.00	Effective 7/1/2022
2,000 gallons or less in addition to base rate per 1,000 gallons		\$0.00	Effective 7/1/2025
5,000 gallons or less in addition to base rate per 1,000 gallons		\$18.07 \$19.15	Effective 7/1/2026
10,000 gallons or less in addition to base rate per 1,000 gallons		\$22.08 \$23.41	Effective 7/1/2026
15,000 gallons or less in addition to base rate per 1,000 gallons		\$26.10 \$27.66	Effective 7/1/2026
20,000 gallons or less in addition to base rate per 1,000 gallons		\$30.11 \$31.92	Effective 7/1/2026
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons		\$34.12 \$36.17	Effective 7/1/2026

System Developmental Fees

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

Other miscellaneous fees

Sewer installation fee	Cost plus 20%
Open/reopen/transfer account	\$25

Ocean Sands Water and Sewer

Water usage

Water Charge Monthly Base Rate for all customers		\$20.00	Effective 7/1/2021
2,500 gallons or less in addition to base rate in addition to base rate per 1,000 gallons		\$4.16 \$4.30	Effective 7/1/2026
5,000 gallons or less in addition to base rate per 1,000 gallons		\$5.34 \$5.53	Effective 7/1/2026
10,000 gallons or less in addition to base rate per 1,000 gallons		\$6.53 \$6.76	Effective 7/1/2026
15,000 gallons or less in addition to base rate per 1,000 gallons		\$7.72 \$7.99	Effective 7/1/2026
20,000 gallons or less in addition to base rate per 1,000 gallons		\$8.91 \$9.22	Effective 7/1/2026
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons		\$10.10 \$10.45	Effective 7/1/2026

Sewer usage

Sewer Charge Monthly Base Rate for all customers		\$20.00	Effective 7/1/2024
2,500 gallons or less in addition to base rate in addition to base rate per 1,000 gallons		\$8.31 \$8.60	Effective 7/1/2026
5,000 gallons or less in addition to base rate per 1,000 gallons		\$10.69 \$11.06	Effective 7/1/2026
10,000 gallons or less in addition to base rate per 1,000 gallons		\$13.06 \$13.52	Effective 7/1/2026
15,000 gallons or less in addition to base rate per 1,000 gallons		\$15.44 \$15.98	Effective 7/1/2026
20,000 gallons or less in addition to base rate per 1,000 gallons		\$17.82 \$18.44	Effective 7/1/2026
addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons		\$20.19 \$20.90	Effective 7/1/2026

System Developmental Fees

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

Water connection fees

Water connection - contractor installs	No fee
Water connection fee, 5/8 inch	\$1000 Actual Cost + 20% County staff installs connection
Water connection fee, 5/8 inch irrigation	Actual cost + 20% County staff installs connection
Water connection fee, > 5/8 inch	Actual cost + 20% County staff installs connection
Water connection fee, > 5/8 inch irrigation (Piggyback)	Actual cost + 20%
Irrigation meter, 5/8 inch, if existing water meter present to make connection (Piggyback)	\$1,000

Other miscellaneous fees

Sewer installation fee

Cost plus 20%

Southern Outer Banks Water

Water usage

Pine Island

Water Charge - Pine Island Base Rate	\$30.00 month
Water Charge - Pine Island per 1,000 gallons	\$4.50 per 1000 gal

Southern Outer Banks Water, except Pine Island

Water Charge Monthly Base Rate for all customers, except Pine Island	\$20.00 Effective 7/1/2021
2,500 gallons or less in addition to base rate in addition to base rate per 1,000 gallons	\$4.16 \$4.30 Effective 7/1/2025
5,000 gallons or less in addition to base rate per 1,000 gallons	\$5.34 \$5.53 Effective 7/1/2025
10,000 gallons or less in addition to base rate per 1,000 gallons	\$6.53 \$6.76 Effective 7/1/2025
15,000 gallons or less in addition to base rate per 1,000 gallons	\$7.72 \$7.99 Effective 7/1/2025
20,000 gallons or less in addition to base rate per 1,000 gallons	\$8.91 \$9.22 Effective 7/1/2025
Addition to base rate for all usage when monthly usage exceeds 20,000 gallons per 1,000 gallons	\$10.10 \$10.45 Effective 7/1/2025

System Developmental Fees

Developmental Fees - Water	5/8"	\$9,376
Developmental Fees - Water	1"	\$23,441
Developmental Fees - Water	2"	\$75,012
Developmental Fees - Water	3"	\$150,024
Developmental Fees - Water	4"	\$234,412
Developmental Fees - Water	6"	\$468,824
Developmental Fees - Water	8"	\$750,119
Developmental Fees - Water	10"	\$1,125,178
Developmental Fee - Centers of Worship		\$3,000
Developmental Fee - Fire Hydrant/Fire Supression 6" or greater		\$6,000
Standalone irrigation meter development fee	5/8"	\$9,376
Standalone irrigation meter development fee	1"	\$23,441
Standalone irrigation meter development fee	2"	\$75,012
Standalone irrigation meter development fee	3"	\$150,024
Standalone irrigation meter development fee	4"	\$234,412
Standalone irrigation meter development fee	6"	\$468,824
Standalone irrigation meter development fee	8"	\$750,119
Standalone irrigation meter development fee	10"	\$1,125,178

Water connection fees

Southern Outer Banks Water, except Village of Ocean Hill

Water connection - contractor installs		No fee
Water connection fee, 5/8" inch residential meter	\$1000	Actual Cost + 20% County staff installs connection
Water connection fee > 5/8" inch		Actual cost + 20% County staff installs connection
Water connection fee, 5/8" inch irrigation meter	\$1000	Actual Cost + 20% County staff installs connection
Water connection fee > 5/8" inch irrigation meter		Actual cost + 20% County staff installs connection
Irrigation meter, 5/8" inch, if existing water meter present to make connection (Piggyback)		\$1,000
Fire Service Connection Fees 6-inch		\$6,000

Village of Ocean Hill

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

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

Adopted this on the ____th day of June 2026.

Chairman, S. Paul O'Neal

Clerk to the Board, Leeann Walton

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027	
GEN FUND - OPEN SPACE PIL		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
09340	PERMITS & FEES							
09340	456020 S OBX	.00	.00	.00	.00	.00	.00	_____
09340	456030 S MAINLAND	.00	.00	.00	.00	.00	.00	_____
09340	456050 MOY/GIBBS	-36,560.52	.00	.00	.00	.00	.00	_____
	TOTAL PERMITS & FEES	-36,560.52	.00	.00	.00	.00	.00	_____
09380	MISCELLANEOUS REVENUE							
09380	481000 INV EARN	-31,033.37	.00	.00	.00	.00	.00	_____
	TOTAL MISCELLANEOUS REVENUE	-31,033.37	.00	.00	.00	.00	.00	_____
09390	OTHER REVENUES							
09390	499900 FND BAL AP	.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	.00	_____
	TOTAL OTHER REVENUES	.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	.00	_____
09795	PARKS & RECREATION							
09795	590005 MOY/GIBBS	.00	100,000.00	100,000.00	100,000.00	100,000.00	.00	_____
	TOTAL PARKS & RECREATION	.00	100,000.00	100,000.00	100,000.00	100,000.00	.00	_____
	TOTAL GEN FUND - OPEN SPACE	-67,593.89	.00	.00	.00	.00	.00	_____
10310	AD VALOREM TAXES							
10310	400016 2016 LEVY	-22.87	.00	.00	.00	.00	.00	_____
10310	400017 2017 LEVY	-54.99	.00	.00	.00	.00	.00	_____
10310	400018 2018 TAXES	-165.71	.00	.00	.00	.00	.00	_____
10310	400019 2019 LEVY	-1,457.75	.00	.00	.00	.00	.00	_____
10310	400020 AV 2019	-8,837.21	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10310	400021	2021 LEVY	-14,933.59	.00	.00	.00	.00	.00
10310	400022	2022 LEVY	-63,189.15	.00	.00	.00	.00	.00
10310	400023	2023 LEVY	-279,974.94	.00	.00	.00	.00	.00
10310	400024	AD VAL TX	-51,875,868.35	.00	.00	.00	.00	.00
10310	400025	AD VAL TX	.00	-52,014,679.00	-52,014,679.00	-52,014,679.00	.00	.00
10310	400026	AD VAL TX	.00	.00	.00	.00	.00	-54,809,492.00
10310	400027	ADVAL 2027	.00	.00	.00	.00	-55,262,646.00	.00
10310	400100	VEHICLE TX	-3,558,743.76	-3,045,433.00	-3,045,433.00	-3,045,433.00	-3,073,711.00	-3,048,507.00
10310	401200	TAX INT.	-135,435.70	-112,000.00	-112,000.00	-112,000.00	-112,000.00	-112,000.00
10310	401201	DMV INT	-11,656.70	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
TOTAL AD VALOREM TAXES			-55,950,340.72	-55,177,112.00	-55,177,112.00	-55,177,112.00	-58,453,357.00	-57,974,999.00
10320	OTHER TAXES & LICENSES							
10320	405000	ANIMIL TX	-18,974.51	-19,000.00	-19,000.00	-19,000.00	-19,000.00	-19,000.00
10320	407000	MARRIGE LC	-19,620.00	-20,400.00	-20,400.00	-20,400.00	-20,400.00	-20,400.00
10320	408000	340 Marriage Licenses @ \$60.00 FRANCHS TX	-250,736.85	-300,000.00	-300,000.00	-300,000.00	-300,000.00	-300,000.00
10320	410000	EXCISE TAX	-1,216,929.20	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,200,000.00	-1,200,000.00
10320	411000	Prepared 3/5/2025 and will need to be reviewed for FY 2027 budget cycle LCL SAL TX	-10,081,790.03	-10,100,000.00	-10,124,244.00	-10,100,000.00	-10,100,000.00	-10,466,000.00
10320	411003	SALE TX 44	16.10	.00	.00	.00	.00	.00
10320	411004	HARMLESS	-638,758.32	-550,000.00	-550,000.00	-550,000.00	-550,000.00	-550,000.00
TOTAL OTHER TAXES & LICENSES			-12,226,792.81	-12,089,400.00	-12,113,644.00	-12,089,400.00	-12,189,400.00	-12,555,400.00
10330	INTERGOVERNMENTAL REVENUES							
10330	416000	GAS TX RFD	-248.45	-250.00	-250.00	-250.00	-250.00	-250.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10330	417000	PILT	-11,397.00	-45,000.00	-45,000.00	-45,000.00	-45,000.00	-45,000.00	_____
10330	420000	BEER&WINE	-125,217.89	-150,000.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00	_____
10330	421000	SAFE RD	-4,612.34	-3,300.00	-3,300.00	-3,300.00	-3,300.00	-3,300.00	_____
10330	421500	CRIME CNTL	-10,379.51	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	_____
10330	422000	CT FAC FEE	-89,622.24	-110,000.00	-110,000.00	-110,000.00	-110,000.00	-110,000.00	_____
10330	423000	JAIL FEES	-26,459.04	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	_____
10330	424000	OFFCR FEES	-77,927.84	-90,000.00	-90,000.00	-90,000.00	-90,000.00	-90,000.00	_____
10330	424510	LAB SERV	-155.26	.00	-200.00	.00	.00	.00	_____
10330	430000	DSS MISC	-8,749.17	-5,000.00	-15,346.00	-5,000.00	-5,000.00	-5,000.00	_____
10330	430001	ADOPT FEE	-200.00	.00	.00	.00	.00	.00	_____
10330	430002	CS FEE	-535.00	-350.00	-350.00	-350.00	-350.00	-350.00	_____
10330	430200	ADOPT ASST	-1,800.00	-500.00	-500.00	-500.00	-500.00	-500.00	_____
10330	431000	DSS ADMIN	-2,172,705.91	-1,985,000.00	-1,985,000.00	-1,985,000.00	-1,785,000.00	-1,785,000.00	_____
10330	431101	MED TRANS	-10,388.75	-6,000.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	_____
10330	431200	IV-D COLL	-6,867.78	-10,000.00	-10,000.00	-10,000.00	-11,000.00	-11,000.00	_____
10330	431300	HTH CHOICE	.00	.00	.00	.00	.00	.00	_____
10330	431301	HCWD	-50.00	.00	.00	.00	.00	.00	_____
10330	431700	LINKS	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	_____
10330	431800	FC & BD HM	-77,144.56	-80,000.00	-80,000.00	-80,000.00	-90,000.00	-90,000.00	_____
10330	432200	HCBG IN HM	-36,333.81	-65,000.00	-65,000.00	-65,000.00	-65,000.00	-65,000.00	_____
10330	432600	HCBG TRANS	-3,755.00	.00	.00	.00	.00	.00	_____
10330	432900	INTEGRITY	-601.91	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10330	433000	SR CTR GRT	.00	-3,718.00	-3,718.00	-3,718.00	-3,718.00	-3,718.00	
10330	433600	NUTRITION	-26,784.00	-24,760.00	-24,760.00	-24,760.00	-24,760.00	-24,760.00	
10330	445000	EMERG MGMT	-21,325.00	-700.00	-2,517.00	-700.00	-700.00	-700.00	
10330	445300	CAMA ADMIN	-14,975.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	
10330	445500	SOIL CNSRV	-108,085.00	-26,600.00	-47,584.00	-26,600.00	-26,600.00	-26,600.00	
10330	447000	JCPC	-103,985.00	-103,985.00	-103,985.00	-103,985.00	-103,985.00	-103,985.00	
Based on FY 2025 allocation 2/4/2025									
10330	449510	SHERIFF GT	-482,281.67	-386,000.00	-402,829.00	-398,829.00	-398,829.00	-400,000.00	
10330	449776	GRANTS	-39,209.75	.00	-20,000.00	.00	.00	.00	
10330	449900	MISC GRANT	-25,422.72	.00	-12,358.00	-23,689.00	-23,689.00	-23,689.00	
TOTAL INTERGOVERNMENTAL REVE			-3,487,219.60	-3,148,163.00	-3,230,697.00	-3,184,681.00	-2,995,681.00	-2,996,852.00	
10340	PERMITS & FEES								
10340	450000	AMBULANCE	-1,996,974.75	-1,960,000.00	-1,960,000.00	-1,960,000.00	-1,960,000.00	-2,000,000.00	
10340	450420	BEACH PARK	-282,275.00	-300,000.00	-300,000.00	-300,000.00	-300,000.00	-300,000.00	
10340	450500	ADMIN&FILE	-1,691,847.86	-1,613,922.00	-1,613,922.00	-1,613,922.00	-1,613,922.00	-1,613,922.00	
10340	450510	PEDDLER	-35.00	.00	.00	.00	.00	.00	
10340	453000	ROD FEES	-197,797.05	-180,000.00	-180,000.00	-180,000.00	-180,000.00	-180,000.00	
Estimated 3/5/2025 and will need to be revisited in FY 2027 budget cycle									
10340	454000	BLDG PRMT	-1,156,600.20	-1,200,000.00	-1,200,000.00	-1,200,000.00	-1,200,000.00	-1,200,000.00	
10340	455000	RESPCT FEE	-37,575.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	
10340	455500	FIRE INSPT	.00	-250.00	-250.00	-250.00	-250.00	-250.00	
10340	456000	PLAN FEES	-44,956.55	-40,000.00	-40,000.00	-40,000.00	-40,000.00	-40,000.00	
10340	456001	VIOLATION	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	
10340	456004	STORMH20	-107,306.96	-110,000.00	-110,000.00	-110,000.00	-110,000.00	-110,000.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10340	456510	SHERIFF	-3,819.34	-7,500.00	-8,125.00	-7,500.00	-7,500.00	-7,500.00	_____
10340	457000	HMONRS REC	-5,000.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	_____
10340	458000	CAMA PRMTS	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	_____
10340	461000	ANIM CNTRL	-740.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	_____
TOTAL PERMITS & FEES			-5,526,927.71	-5,475,672.00	-5,476,297.00	-5,475,672.00	-5,475,672.00	-5,515,672.00	_____
10350	SALES & SERVICES								
10350	464000	RENTS	-109,693.49	-100,000.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	_____
10350	464001	LEASE	-73,071.00	.00	.00	.00	.00	.00	_____
10350	464500	AIRPORT FE	-120,923.36	-86,000.00	-86,000.00	-86,000.00	-86,000.00	-86,000.00	_____
10350	464501	LATE FEE	-15.00	.00	.00	.00	.00	.00	_____
10350	464502	ARPT SALE	-18,775.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	_____
10350	464795	RENT-P&R	-25,386.43	-18,000.00	-18,000.00	-18,000.00	-18,000.00	-18,000.00	_____
10350	465000	VENDING	-18,658.67	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	_____
10350	465001	SR MEALS	-158.50	-150.00	-150.00	-150.00	-150.00	-150.00	_____
10350	465003	REC CONC	-19,265.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	_____
10350	465100	SHERIFF	.00	.00	.00	.00	.00	.00	_____
10350	465120	AN ADOPT	-34,767.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00	_____
10350	465121	ANIM RECLM	-3,855.00	-4,500.00	-4,500.00	-4,500.00	-4,500.00	-4,500.00	_____
10350	465300	EMS/SCHOOL	-13,680.00	-7,500.00	-7,500.00	-7,500.00	-7,500.00	-7,500.00	_____
10350	465400	EXT	-3,235.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00	_____
10350	465500	HORSE FARM	-4,599.72	-6,000.00	-6,000.00	-6,000.00	-6,000.00	-6,000.00	_____
10350	466000	JAIL HOUS	-22,197.60	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10350	467000	SALES	-119.30	-150.00	-150.00	-150.00	-150.00	-150.00	_____
10350	467100	AV GAS	-509,518.74	-600,000.00	-600,000.00	-600,000.00	-600,000.00	-600,000.00	_____
10350	468000	SALE F/A	-20,351.00	.00	.00	.00	.00	.00	_____
10350	469000	DAY CAMP	-23.42	.00	.00	.00	.00	.00	_____
10350	469001	FOOTBALL	-11,215.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00	_____
10350	469002	CHEERLEAD	-4,115.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	_____
10350	469003	BASKETBALL	-15,310.00	-14,000.00	-14,000.00	-14,000.00	-14,000.00	-14,000.00	_____
10350	469004	BBALL/SBAL	-18,115.00	-19,500.00	-19,500.00	-19,500.00	-19,500.00	-19,500.00	_____
10350	469009	SOCCER	-34,130.00	-32,000.00	-32,000.00	-32,000.00	-32,000.00	-32,000.00	_____
10350	469011	ADT VOLLEY	-13,840.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00	_____
10350	469012	ADT BSKTBL	-1,080.00	-1,260.00	-1,260.00	-1,260.00	-1,260.00	-1,260.00	_____
10350	469013	ADT SFTBLL	-3,355.00	-1,500.00	-1,500.00	-1,500.00	-1,500.00	-1,500.00	_____
10350	469015	T FOOTBALL	-3,510.00	-2,400.00	-2,400.00	-2,400.00	-2,400.00	-2,400.00	_____
10350	469020	SPONSOR	-8,685.00	-9,000.00	-9,000.00	-9,000.00	-9,000.00	-9,000.00	_____
10350	469795	ADMISSION	-546.14	.00	.00	.00	.00	.00	_____
TOTAL SALES & SERVICES			-1,112,194.37	-1,033,960.00	-1,033,960.00	-1,033,960.00	-1,033,960.00	-1,033,960.00	_____
10380	MISCELLANEOUS REVENUE								
10380	480000	RET CK CHG	-2,426.12	-2,500.00	-2,500.00	-2,500.00	-2,500.00	-2,500.00	_____
10380	481000	INV EARN	-2,050,032.82	-1,721,278.00	-1,721,278.00	-1,723,378.00	-1,800,000.00	-1,800,000.00	_____
10380	482000	MISC	-13,239.71	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	_____
10380	483000	LIB DONATN	.00	.00	.00	.00	.00	.00	_____
10380	483510	SHERIFF	.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10380	483512	ANIMCNTRL	-11,009.00	-5,000.00	-46,265.00	-5,000.00	-5,000.00	-5,000.00	_____
10380	483530	EMS GIFTS	-300.00	.00	-100.00	.00	.00	.00	_____
10380	484001	INSURANCE	-174,899.78	.00	-60,783.00	-15,499.00	-15,499.00	.00	_____
10380	485002	EXT DONTN	-1,000.00	.00	.00	.00	.00	.00	_____
10380	487000	DSS DONATN	-18,490.43	-18,000.00	-27,697.00	-25,697.00	-17,697.00	-17,697.00	_____
10380	488000	ABC EDUC	-57,923.94	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	_____
10380	488200	ABC LAE EN	-41,374.24	-35,000.00	-40,000.00	-35,000.00	-35,000.00	-35,000.00	_____
10380	488400	ABC PROFIT	-1,042,900.87	-500,000.00	-527,095.00	-507,895.00	-507,895.00	-1,000,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-3,413,596.91	-2,338,778.00	-2,482,718.00	-2,371,969.00	-2,440,591.00	-2,917,197.00	_____
10390	OTHER REVENUES								
10390	491901	LEASE INT	-10,340.00	.00	.00	.00	.00	.00	_____
10390	491902	LEASE LIAB	-437,862.00	.00	.00	.00	.00	.00	_____
10390	493000	OTHER	-30,724.00	.00	.00	.00	.00	.00	_____
10390	495015	TF-OCC TAX	-399,337.22	-666,215.00	-666,215.00	-159,078.00	-159,078.00	-567,843.00	_____
10390	495040	TF-CAP IMP	-2,816,228.06	-4,700,000.00	-4,700,000.00	-4,700,000.00	-4,700,000.00	-4,400,000.00	_____
10390	495041	TF SCH CAP	-1,535,000.00	-1,885,000.00	-1,885,000.00	-1,885,000.00	-1,885,000.00	-1,535,000.00	_____
10390	499900	FND BAL AP	.00	-2,419,339.00	-4,477,380.00	-4,161,424.00	-2,788,320.90	-2,679,101.00	_____
TOTAL OTHER REVENUES			-5,229,491.28	-9,670,554.00	-11,728,595.00	-10,905,502.00	-9,532,398.90	-9,181,944.00	_____
10410	ADMINISTRATION								
10410	502000	SALARIES	409,186.50	507,331.00	513,757.00	507,331.00	520,182.00	554,512.00	_____
10410	505000	FICA EXP	29,738.35	36,790.00	37,195.00	36,790.00	37,599.00	39,458.00	_____
10410	506000	INSUR EXP	48,589.52	63,510.00	63,510.00	63,510.00	63,510.00	66,360.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10410	507000	RETIRE EXP	79,467.99	98,372.00	99,618.00	98,372.00	100,864.00	111,679.00	_____
10410	509700	RETIRE INS	425,000.00	737,829.00	737,829.00	737,829.00	768,687.00	427,936.00	_____
10410	511000	TEL & POST	17,130.47	18,136.00	18,136.00	18,136.00	18,644.00	22,344.00	_____
10410	511010	DATA TRANS	266.07	480.00	480.00	480.00	.00	.00	_____
10410	514000	TRAVEL	1,568.34	4,000.00	3,278.00	4,000.00	4,000.00	4,000.00	_____
10410	514500	TRAIN & ED	1,130.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	_____
10410	516200	AUTO MAINT	357.93	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
10410	521000	EQUIP RENT	3,285.00	4,600.00	5,322.00	4,600.00	4,600.00	4,600.00	_____
10410	526000	ADVERTISE	440.50	1,200.00	1,200.00	1,200.00	1,000.00	1,000.00	_____
10410	526200	PROMOTION	29,519.60	31,700.00	31,700.00	31,700.00	31,200.00	32,000.00	_____
10410	531000	FUEL	470.23	1,000.00	1,000.00	1,000.00	700.00	700.00	_____
10410	532000	SUPPLIES	7,023.12	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	_____
10410	540000	WRKER COMP	6,294.00	6,565.00	6,565.00	6,565.00	6,565.00	6,716.00	_____
10410	545200	RECRD MGMT	.00	14,790.00	14,790.00	14,790.00	14,790.00	14,790.00	_____
10410	553000	DUES/SUBSC	21,906.61	38,099.00	38,099.00	38,099.00	40,345.00	42,140.00	_____
10410	557100	SOFT LICEN	1,846.27	1,300.00	1,300.00	1,300.00	1,500.00	1,680.00	_____
		Adobe suite for PIO - 1300							
		Canva - 200							
		Capcut - 180							
10410	561000	PROF SERV	13,466.95	19,200.00	19,200.00	19,200.00	19,200.00	19,200.00	_____
10410	571000	LEASE VEH	.00	.00	.00	.00	.00	11,004.00	_____
10410	582912	EXP SBITA	13,123.00	.00	.00	.00	.00	.00	_____
10410	582913	SUB INT	377.00	.00	.00	.00	.00	.00	_____
10410	590000	CAP OUTLAY	.00	.00	.00	.00	.00	10,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL ADMINISTRATION		1,110,187.45	1,596,402.00	1,604,479.00	1,596,402.00	1,644,886.00	1,381,619.00	_____
10415	LEGAL							
10415	502000 SALARIES	190,103.23	190,830.00	192,142.00	190,830.00	193,453.00	201,166.00	_____
10415	505000 FICA EXP	13,756.61	14,958.00	14,958.00	14,958.00	14,958.00	15,389.00	_____
10415	506000 INSUR EXP	24,569.76	25,404.00	25,404.00	25,404.00	25,404.00	26,544.00	_____
10415	507000 RETIRE EXP	38,046.09	37,001.00	37,256.00	37,001.00	37,511.00	40,515.00	_____
10415	511000 TEL & POST	643.48	500.00	1,000.00	500.00	900.00	425.00	_____
10415	511010 DATA TRANS	.00	.00	.00	.00	.00	475.00	_____
10415	514000 TRAVEL	3,438.04	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	_____
10415	514500 TRAIN & ED	548.00	3,000.00	3,000.00	3,000.00	3,000.00	2,800.00	_____
10415	532000 SUPPLIES	1,809.76	2,000.00	1,500.00	2,000.00	4,500.00	4,500.00	_____
10415	540000 WRKER COMP	2,301.00	2,472.00	2,472.00	2,472.00	2,472.00	2,529.00	_____
10415	553000 DUES/SUBSC	12,315.96	18,500.00	18,500.00	18,500.00	19,000.00	19,000.00	_____
10415	561000 PROF SERV	53,412.43	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	_____
10415	582913 SUB INT	141.00	.00	.00	.00	.00	.00	_____
10415	583000 DEBT	5,793.00	.00	.00	.00	.00	.00	_____
10415	590000 CAP OUTLAY	6,120.00	.00	.00	.00	.00	.00	_____
TOTAL LEGAL		352,998.36	367,165.00	368,732.00	367,165.00	373,698.00	385,843.00	_____
10420	GOVERNING BODY							
10420	501000 SALARY	102,000.00	102,000.00	102,000.00	102,000.00	102,000.00	102,000.00	_____
10420	505000 FICA EXP	7,803.00	7,805.00	7,805.00	7,805.00	7,805.00	7,805.00	_____
10420	511000 TEL & POST	3,197.13	2,772.00	2,772.00	2,772.00	3,528.00	3,528.00	_____
	42/month * 7 = 294 month or cell phone expense							

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027		
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT	
10420	511010 39/month * 2	DATA TRANS hot spots = 78 month	2,002.05	3,204.00	3,204.00	3,204.00	936.00	936.00	_____
10420	514000	TRAVEL	2,436.96	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	_____
10420	514500	TRAIN & ED	1,515.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	_____
10420	532000	SUPPLIES	2,017.88	1,700.00	1,700.00	1,700.00	1,700.00	2,000.00	_____
10420	561000	PROF SERV	74,008.00	74,008.00	74,008.00	74,008.00	74,008.00	74,008.00	_____
10420	589000	OSD RESERV	5,200.00	7,500.00	53,500.00	7,500.00	7,500.00	7,500.00	_____
TOTAL GOVERNING BODY			200,180.02	213,489.00	259,489.00	213,489.00	211,977.00	212,277.00	_____
10430	ELECTIONS								
10430	501000	SALARY	3,365.00	5,100.00	5,100.00	5,100.00	.00	5,100.00	_____
10430	502000	SALARIES	104,865.20	113,225.00	115,101.00	113,225.00	116,976.00	121,816.00	_____
10430	503000	PART TIME	23,763.95	32,492.00	32,492.00	32,492.00	106,004.00	33,189.00	_____
10430	503430	POLL WRKER	23,838.13	46,656.00	46,656.00	46,656.00	46,656.00	46,656.00	_____
10430	505000	FICA EXP	9,632.51	15,107.00	15,278.00	15,107.00	21,072.00	15,818.00	_____
10430	506000	INSUR EXP	24,057.89	25,404.00	25,404.00	25,404.00	25,404.00	26,544.00	_____
10430	507000	RETIRE EXP	20,986.65	21,955.00	22,319.00	21,955.00	22,682.00	24,533.00	_____
10430	511000	TEL & POST	8,231.55	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	_____
10430	514000	TRAVEL	9,042.23	13,000.00	11,900.00	13,000.00	13,000.00	13,000.00	_____
10430	514500	TRAIN & ED	.00	7,000.00	5,900.00	7,000.00	7,000.00	7,000.00	_____
10430	516000	REPR/MAINT	50.33	15,000.00	15,000.00	15,000.00	15,000.00	3,000.00	_____
10430	521000	RENT	1,741.57	7,250.00	7,250.00	7,250.00	7,250.00	4,000.00	_____
10430	526000	ADVERTISE	2,045.00	3,750.00	5,950.00	3,750.00	3,750.00	5,000.00	_____
10430	532000	SUPPLIES	26,570.58	23,573.00	23,573.00	23,573.00	23,573.00	23,573.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10430	532100	BALLOTS	32,702.61	23,200.00	23,200.00	23,200.00	23,200.00	23,200.00	_____
10430	540000	WRKER COMP	2,094.00	2,557.00	2,557.00	2,557.00	2,557.00	2,616.00	_____
10430	545000	CONTRACT	6,342.92	21,597.00	21,597.00	21,597.00	21,597.00	21,597.00	_____
10430	553000	DUES/SUBSC	261.12	1,000.00	1,000.00	1,000.00	1,000.00	500.00	_____
10430	557100	SOFT LICEN	.00	.00	.00	.00	.00	100.00	_____
10430	590000	CAP OUTLAY	61,317.50	35,086.00	35,086.00	35,086.00	35,086.00	.00	_____
TOTAL ELECTIONS			360,908.74	419,152.00	421,563.00	419,152.00	498,007.00	383,442.00	_____
10440	FINANCE								
10440	502000	SALARIES	656,609.99	682,478.00	688,431.00	682,478.00	694,385.00	726,310.00	_____
10440	503500	TEMP SERV	14,811.83	69,892.00	23,892.00	69,892.00	20,000.00	20,514.00	_____
10440	505000	FICA EXP	47,679.69	58,086.00	58,547.00	58,086.00	59,008.00	57,131.00	_____
10440	506000	INSUR EXP	116,278.16	139,722.00	129,222.00	139,722.00	139,722.00	145,992.00	_____
10440	507000	RETIRE EXP	131,393.75	133,680.00	134,846.00	133,680.00	136,012.00	146,278.00	_____
10440	511000	TEL & POST	5,050.42	6,540.00	6,540.00	6,540.00	7,860.00	7,860.00	_____
10440	511010	DATA TRANS	472.05	960.00	960.00	960.00	1,000.00	1,000.00	_____
10440	514000	TRAVEL	2,167.27	11,000.00	11,000.00	11,000.00	8,000.00	8,000.00	_____
10440	514500	TRAIN & ED	8,666.16	8,800.00	8,800.00	8,800.00	14,500.00	14,500.00	_____
10440	516000	REPR/MAINT	.00	500.00	500.00	500.00	1,000.00	1,000.00	_____
		various things - oil change and minor upkeep for vehicle plus unexpected small expenses							
10440	526000	ADVERTISE	.00	1,000.00	1,000.00	1,000.00	1,000.00	500.00	_____
10440	532000	SUPPLIES	12,046.27	15,000.00	15,000.00	15,000.00	16,500.00	16,500.00	_____
		Includes a printer \$1,300 and 5 scanners, \$500 each, at the end of their life							
10440	535000	SAFEKEEPNG	1,670.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10440	540000	WRKER COMP	9,206.00	9,929.00	9,929.00	9,929.00	10,000.00	10,158.00	_____
10440	545000	CONTRACT	17,331.13	28,150.00	28,150.00	28,150.00	30,000.00	30,000.00	_____
10440	545100	DATA PROC	17,722.52	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	_____
10440	553000	DUES/SUBSC	1,052.50	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	_____
10440	554000	INS & BNDS	.00	5,000.00	15,500.00	5,000.00	7,000.00	7,000.00	_____
10440	557100	SOFT LICEN	13,500.00	14,750.00	14,750.00	14,750.00	17,750.00	17,750.00	_____
10440	561000	PROF SERV	62,254.40	77,200.00	77,200.00	77,200.00	94,000.00	94,000.00	_____
10440	571000	LEASE VEH	.00	.00	.00	.00	5,400.00	8,580.00	_____
TOTAL FINANCE			1,117,912.14	1,281,447.00	1,243,027.00	1,281,447.00	1,281,897.00	1,331,833.00	_____
10441	INFORMATION TECHNOLOGY SERVICE								
10441	502000	SALARIES	492,048.13	548,212.00	550,540.00	548,212.00	552,868.00	565,747.00	_____
10441	505000	FICA EXP	35,659.68	41,938.00	42,116.00	41,938.00	42,294.00	43,279.00	_____
10441	506000	INSUR EXP	93,160.34	101,616.00	101,616.00	101,616.00	101,616.00	106,176.00	_____
10441	507000	RETIRE EXP	98,468.63	106,300.00	106,751.00	106,300.00	107,201.00	113,941.00	_____
10441	511000	TEL & POST	1,778.61	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00	_____
10441	511010	TAX MODEMS	24,492.08	33,700.00	33,700.00	33,700.00	34,420.00	34,420.00	_____
10441	514000	TRAVEL	3,030.20	5,800.00	5,800.00	5,800.00	5,200.00	5,200.00	_____
10441	514500	TRAIN & ED	2,212.03	6,850.00	6,850.00	6,850.00	6,850.00	6,850.00	_____
10441	516000	REPR/MAINT	602.32	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	_____
10441	516200	AUTO MAINT	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
10441	531000	GAS, OIL	180.99	2,000.00	2,000.00	2,000.00	3,000.00	3,000.00	_____
10441	532000	SUPPLIES	23,800.10	66,950.00	66,950.00	66,950.00	23,700.00	23,700.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10441	540000	WRKER COMP	6,616.00	7,111.00	7,111.00	7,111.00	7,111.00	7,275.00	_____
10441	545000	CONTRACT	63,910.98	62,700.00	58,200.00	-2,300.00	116,200.00	116,200.00	_____
10441	553000	DUES/SUBSC	.00	200.00	200.00	200.00	200.00	200.00	_____
10441	557100	SOFTWARE	769,660.96	823,318.00	823,318.00	823,318.00	870,378.00	870,378.00	_____
10441	582902	DEBT LEASE	70,968.00	.00	.00	.00	.00	.00	_____
10441	582903	INT LEASE	7,441.00	.00	.00	.00	.00	.00	_____
10441	582913	SUB INT	497.00	.00	.00	.00	.00	.00	_____
10441	583000	DEBT	27,513.00	.00	.00	.00	.00	.00	_____
10441	590000	CAP OUTLAY	1,106,657.55	34,000.00	38,500.00	34,000.00	.00	46,000.00	_____
10441	590003	BOC ROOM	3,074.88	5,000.00	5,000.00	5,000.00	5,000.00	50,000.00	_____
TOTAL INFORMATION TECHNOLOGY			2,831,772.48	1,860,145.00	1,863,102.00	1,795,145.00	1,890,488.00	2,006,816.00	_____
10445	HUMAN RESOURCES								
10445	502000	SALARIES	244,299.10	268,761.00	270,844.00	268,761.00	272,926.00	282,098.00	_____
10445	505000	FICA EXP	17,399.28	20,560.00	20,719.00	20,560.00	20,878.00	21,581.00	_____
10445	506000	INSUR EXP	45,539.56	50,808.00	50,808.00	50,808.00	50,808.00	53,088.00	_____
10445	507000	RETIRE EXP	48,907.41	52,112.00	52,516.00	52,112.00	52,920.00	56,815.00	_____
10445	511000	TEL & POST	3,204.01	3,120.00	3,120.00	3,120.00	3,120.00	3,120.00	_____
		Move aircard to 511010 data transmission							
10445	511010	DATA TRANS	.00	480.00	480.00	480.00	480.00	480.00	_____
		Move aircard to data transmission							
10445	514000	TRAVEL	4,386.64	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	_____
10445	514500	TRAIN & ED	3,325.00	3,000.00	3,000.00	3,000.00	4,000.00	4,000.00	_____
		NCHIP conference							
		OSHA Training for Risk Administrator							
		Employment Law for HR Dir							
10445	532000	SUPPLIES	3,621.56	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	_____
		\$4,500 Original Request and \$2,500 for ID supplies							

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10445	534000	WELLNESS	19,121.94	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	_____
10445	540000	WRKER COMP	3,286.00	3,491.00	3,491.00	3,491.00	3,491.00	3,571.00	_____
10445	545000	EAP	8,824.15	10,000.00	10,000.00	10,000.00	12,000.00	12,000.00	_____
10445	545001	FSA CARD	825.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	_____
10445	553000	DUES/SUBSC	163.43	650.00	650.00	650.00	700.00	700.00	_____
10445	557300	EXCISE TAX	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10445	561000	PROF SERV	37,753.20	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	_____
TOTAL HUMAN RESOURCES			440,656.28	455,882.00	458,528.00	455,882.00	464,223.00	480,353.00	_____
10450	TAX								
10450	502000	SALARIES	356,645.50	421,430.00	427,887.00	421,430.00	434,344.00	452,870.00	_____
10450	505000	FICA EXP	25,091.05	32,240.00	32,734.00	32,240.00	33,227.00	34,645.00	_____
10450	506000	INSUR EXP	70,019.20	88,914.00	88,914.00	88,914.00	88,914.00	92,904.00	_____
10450	507000	RETIRE EXP	71,376.85	81,714.00	82,968.00	81,714.00	84,221.00	91,209.00	_____
10450	511000	TEL & POST	32,002.66	36,000.00	36,000.00	36,000.00	36,500.00	36,500.00	_____
10450	514000	TRAVEL	1,808.59	2,300.00	2,300.00	2,300.00	3,500.00	3,500.00	_____
10450	514500	Increase - Training for new assessor TRAIN & ED	1,520.50	2,800.00	2,800.00	2,800.00	3,000.00	3,000.00	_____
10450	514800	FEES OFFCL	300.00	700.00	700.00	700.00	700.00	700.00	_____
10450	516200	AUTO MAINT	2,111.22	2,600.00	2,600.00	2,600.00	1,500.00	1,500.00	_____
10450	526000	ADVERTISE	2,147.82	3,500.00	3,500.00	3,500.00	4,000.00	4,000.00	_____
10450	531000	FUEL	1,472.15	2,500.00	2,500.00	2,500.00	1,500.00	1,500.00	_____
10450	532000	SUPPLIES	27,364.70	35,000.00	35,000.00	35,000.00	35,500.00	32,000.00	_____
10450	540000	WRKER COMP	5,006.00	5,307.00	5,307.00	5,307.00	5,307.00	5,429.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10450	545100	CC FEES	47,466.77	40,000.00	55,000.00	40,000.00	52,000.00	52,000.00	_____
10450	545450	DMV TX FEE	101,421.67	120,000.00	105,000.00	120,000.00	105,000.00	105,000.00	_____
10450	553000	DUES/SUBSC	50.00	200.00	200.00	200.00	200.00	200.00	_____
10450	554000	INS & BNDS	175.00	200.00	200.00	200.00	200.00	200.00	_____
10450	557000	REFUNDS	-12.60	500.00	500.00	500.00	500.00	500.00	_____
10450	557500	IN REM	-1,337.49	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	_____
10450	571000	LEASEVEH	.00	14,724.00	14,724.00	14,724.00	12,245.00	20,825.00	_____
TOTAL TAX			744,629.59	894,129.00	902,334.00	894,129.00	905,858.00	941,982.00	_____
10460	PUBLIC WORKS								
10460	502000	SALARIES	489,115.85	593,525.00	602,848.00	593,525.00	619,823.00	624,605.00	_____
10460	505000	FICA EXP	37,119.62	45,404.00	46,117.00	45,404.00	47,415.00	47,783.00	_____
10460	506000	INSUR EXP	86,363.56	152,424.00	152,424.00	152,424.00	152,424.00	159,264.00	_____
10460	507000	RETIRE EXP	97,896.88	115,085.00	116,894.00	115,085.00	118,808.00	125,796.00	_____
10460	511000	TEL & POST	11,022.40	9,300.00	9,300.00	9,300.00	10,800.00	15,000.00	_____
10460	511010	\$4200 - access permit postage DATA TRANS	1,699.92	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	_____
10460	513000	UTILITIES	68,314.26	85,000.00	85,000.00	85,000.00	85,000.00	78,000.00	_____
10460	514000	TRAVEL	.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	_____
10460	514500	TRAIN & ED	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10460	516000	REPR/MAINT	79,569.40	85,000.00	85,000.00	85,000.00	90,000.00	90,000.00	_____
10460	516001	SIGNS	12,186.30	20,000.00	20,000.00	20,000.00	35,000.00	35,000.00	_____
10460	516200	AUTO MAINT	11,228.65	12,000.00	12,000.00	12,000.00	15,000.00	12,000.00	_____
10460	516300	ST SIGNS	3,514.10	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10460	531000	FUEL	15,803.69	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	_____
10460	532000	SUPPLIES	38,336.50	65,000.00	65,000.00	65,000.00	65,000.00	60,000.00	_____
10460	532001	BCH PARKIN	7,367.68	7,500.00	7,500.00	7,500.00	7,500.00	9,000.00	_____
		2027-2028 access permit (1/2); other 1/2 in 63838 supplies							
10460	536000	2027 beach parking permits UNIFORMS	7,690.62	9,500.00	9,500.00	9,500.00	11,000.00	11,000.00	_____
10460	540000	WRKER COMP	7,490.00	7,732.00	7,732.00	7,732.00	7,732.00	7,910.00	_____
10460	545000	CONTRACT	288,138.30	441,129.00	438,129.00	441,129.00	345,457.00	276,614.00	_____
10460	545800	CS-COA	23,081.42	37,596.00	37,596.00	37,596.00	36,480.00	36,480.00	_____
10460	553000	DUES/SUBSC	373.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
10460	561000	PROF SERV	33,886.30	75,000.00	75,000.00	75,000.00	100,000.00	145,000.00	_____
10460	571000	LEASEVEH	.00	6,795.00	6,795.00	6,795.00	6,047.00	73,657.00	_____
10460	590000	CAP OUTLAY	87,327.34	12,000.00	12,000.00	12,000.00	12,000.00	.00	_____
10460	592000	PROJECTS	248,198.74	750,000.00	825,408.00	880,408.00	230,000.00	230,000.00	_____
		TOTAL PUBLIC WORKS	1,655,724.53	2,569,290.00	2,653,543.00	2,699,698.00	2,034,786.00	2,076,409.00	_____
10461		PUBLIC UTILITIES							
10461	502000	SALARIES	250,054.50	173,776.00	175,881.00	173,776.00	177,985.00	188,788.00	_____
10461	505000	FICA EXP	18,442.83	13,294.00	13,455.00	13,294.00	13,616.00	14,442.00	_____
10461	506000	INSUR EXP	30,464.88	25,404.00	25,404.00	25,404.00	25,404.00	26,544.00	_____
10461	507000	RETIRE EXP	50,071.76	33,694.00	34,103.00	33,694.00	34,511.00	38,022.00	_____
10461	511000	TEL & POST	315.00	500.00	500.00	500.00	400.00	400.00	_____
10461	514000	TRAVEL	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10461	514500	TRAIN & ED	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10461	516200	AUTO MAINT	2,243.97	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	_____
10461	531000	FUEL	4,382.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
10461	532000	SUPPLIES	628.97	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10461	536000	UNIFORMS	435.61	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
10461	540000	WRKER COMP	3,357.00	2,213.00	2,213.00	2,213.00	2,213.00	2,264.00	_____
10461	553000	DUES/SUBSC	1,551.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
10461	571000	LEASEVEH	.00	10,060.00	10,060.00	10,060.00	8,579.00	8,579.00	_____
TOTAL PUBLIC UTILITIES			361,947.52	274,641.00	277,316.00	274,641.00	278,408.00	294,739.00	_____
10462	COROLLA ABC STORE - BLDG ONLY								
10462	513000	UTILITIES	252.36	.00	.00	.00	.00	.00	_____
10462	516046	R&M PWD	.00	2,500.00	4,500.00	2,500.00	3,000.00	3,000.00	_____
10462	545046	PWD CNTRCT	7,658.32	18,650.00	16,650.00	18,650.00	18,650.00	18,650.00	_____
TOTAL COROLLA ABC STORE - BL			7,910.68	21,150.00	21,150.00	21,150.00	21,650.00	21,650.00	_____
10463	ENGINEERING								
10463	502000	SALARIES	201,944.16	207,844.00	211,140.00	207,844.00	214,435.00	226,632.00	_____
10463	505000	FICA EXP	14,664.68	15,900.00	16,152.00	15,900.00	16,404.00	17,337.00	_____
10463	506000	INSUR EXP	22,754.76	25,404.00	25,404.00	25,404.00	25,404.00	26,544.00	_____
10463	507000	RETIRE EXP	40,415.70	40,301.00	40,940.00	40,301.00	41,579.00	45,644.00	_____
10463	511000	TEL & POST	1,028.76	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	_____
10463	511010	DATA TRANS	.00	500.00	500.00	500.00	500.00	500.00	_____
10463	514000	TRAVEL	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
10463	514500	TRAIN & ED	224.00	1,500.00	1,500.00	1,500.00	2,200.00	2,200.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV PROPSDCOMMENT
10463	516200	AUTO MAINT	71.23	2,200.00	2,200.00	2,200.00	1,100.00	1,100.00 _____
10463	531000	GAS, OIL	478.34	1,100.00	1,100.00	1,100.00	1,200.00	1,200.00 _____
10463	532000	SUPPLIES	509.19	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00 _____
10463	536000	UNIFORMS	.00	250.00	250.00	250.00	250.00	250.00 _____
10463	540000	WRKER COMP	2,435.00	2,685.00	2,685.00	2,685.00	2,685.00	2,747.00 _____
10463	553000	DUES/SUBSC	358.33	800.00	800.00	800.00	500.00	500.00 _____
10463	557100	SOFT LICEN	1,667.08	2,700.00	2,700.00	2,700.00	2,400.00	2,400.00 _____
10463	561000	PROF SERV	.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00 _____
TOTAL ENGINEERING			286,551.23	307,484.00	311,671.00	307,484.00	314,957.00	333,354.00 _____
10480	REGISTER OF DEEDS							
10480	502000	SALARIES	219,138.09	213,380.00	219,919.00	213,380.00	226,458.00	245,225.00 _____
10480	505000	FICA EXP	15,889.38	16,323.00	16,824.00	16,323.00	17,324.00	18,759.00 _____
10480	506000	INSUR EXP	52,000.49	50,808.00	50,808.00	50,808.00	50,808.00	53,088.00 _____
10480	507000	RETIRE EXP	43,863.64	41,374.00	42,642.00	41,374.00	43,910.00	49,389.00 _____
10480	508000	SUP PENSN	3,261.25	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00 _____
10480	511000	TEL & POST	1,943.06	2,000.00	2,000.00	2,000.00	2,500.00	2,500.00 _____
10480	514000	TRAVEL	3,678.55	4,500.00	4,700.00	4,700.00	4,500.00	4,500.00 _____
10480	514500	TRAIN & ED	2,341.50	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00 _____
10480	516000	REPR/MAINT	11.49	500.00	500.00	500.00	500.00	500.00 _____
10480	521000	EQUIP RENT	-.07	7,100.00	7,100.00	7,100.00	7,200.00	7,200.00 _____
10480	532000	SUPPLIES	6,204.18	5,000.00	5,309.00	5,309.00	7,000.00	7,000.00 _____
10480	540000	WRKER COMP	2,974.00	2,715.00	2,715.00	2,715.00	2,715.00	2,778.00 _____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10480	545000	CONTRACT	-31,190.00	.00	.00	.00	.00	.00	_____
10480	545100	DATA PROC	31,112.63	32,000.00	31,190.00	31,190.00	32,000.00	32,000.00	_____
10480	545200	RECRD MGMT	8,424.92	30,000.00	31,856.00	31,856.00	40,000.00	40,000.00	_____
		NEEDED FOR MORE BOOK PRESERVATION AS MORE BOOKS ARE DETERIORATING-DEACIDIFYING & ENCAPSULATION FOR EACH PAGE & NEW BINDER \$40,000.00							
10480	545201	ROD REC MG	8,426.00	.00	.00	.00	.00	.00	_____
10480	545700	MICROFILM	907.39	2,000.00	1,800.00	1,800.00	2,000.00	2,000.00	_____
10480	553000	DUES/SUBSC	375.00	375.00	375.00	375.00	375.00	375.00	_____
10480	554000	INSURANCE	263.00	526.00	526.00	526.00	526.00	526.00	_____
10480	557300	EXCISE TAX	596,286.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	_____
		50% of 10320-410000 Deed Excise Tax Collected							
10480	557400	CHLD TRST	1,635.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	_____
		\$5 per marriage license - estimated 340 marriage licenses							
10480	558100	DOM VIOL	9,810.00	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00	_____
		340 marriage license @ \$30 per license							
10480	582902	DEBT LEASE	5,491.00	.00	.00	.00	.00	.00	_____
10480	582903	INT LEASE	213.00	.00	.00	.00	.00	.00	_____
10480	582912	EXP SBITA	27,846.00	.00	.00	.00	.00	.00	_____
10480	590000	CAP OUTLAY	24,993.00	6,500.00	6,500.00	6,500.00	11,000.00	11,000.00	_____
		TOTAL REGISTER OF DEEDS	1,035,898.50	983,901.00	993,564.00	985,256.00	1,017,616.00	1,045,640.00	_____
10490	COURT FACILITIES								
10490	511000	TEL & POST	111.75	150.00	150.00	150.00	150.00	150.00	_____
10490	511003	TEL & PST	420.37	475.00	475.00	475.00	500.00	500.00	_____
10490	513000	UTILITIES	12,453.03	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	_____
10490	513003	UTIL - CF	46,847.08	60,500.00	60,500.00	60,500.00	60,500.00	60,500.00	_____
10490	516000	REPR/MAINT	3,730.36	11,000.00	11,420.00	11,420.00	15,000.00	15,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10490	516003	R&M-CT FAC	12,104.93	25,000.00	29,580.00	26,580.00	29,000.00	29,000.00	_____
10490	532000	SUPPLIES	1,364.01	4,000.00	4,000.00	4,000.00	4,000.00	3,500.00	_____
10490	532003	SUPPLIES	5,007.40	11,000.00	11,000.00	11,000.00	12,000.00	10,000.00	_____
10490	545000	CONTRACT	24,034.18	38,966.00	38,966.00	38,966.00	40,136.00	28,074.00	_____
10490	545003	CS-CRT/JL	88,130.99	131,590.00	131,590.00	131,590.00	133,010.00	101,562.00	_____
10490	590003	CAP OUTLAY	77,783.20	208,000.00	208,000.00	208,000.00	265,000.00	100,000.00	_____
TOTAL COURT FACILITIES			271,987.30	509,181.00	514,181.00	511,181.00	577,796.00	366,786.00	_____
10510	SHERIFF								
10510	502000	SALARIES	5,269,432.91	5,538,689.00	5,564,724.00	5,538,689.00	5,954,075.00	5,893,518.00	_____
10510	502100	OVERTIME	703,306.81	875,000.00	887,500.00	875,000.00	900,000.00	960,000.00	_____
10510	503000	PART TIME	5,867.58	52,000.00	39,494.00	52,000.00	52,000.00	25,000.00	_____
10510	505000	FICA EXP	444,810.07	494,626.00	497,782.00	494,626.00	595,968.00	526,215.00	_____
10510	506000	INSUR EXP	923,213.98	1,054,266.00	1,054,266.00	1,054,266.00	1,054,266.00	1,128,120.00	_____
10510	507000	RETIRE EXP	910,618.92	1,013,499.00	1,019,533.00	1,013,499.00	1,030,433.00	1,109,787.00	_____
10510	508000	SUP PENS	283,730.93	301,476.00	306,920.00	301,476.00	312,364.00	312,096.00	_____
10510	508510	RETIRE	3,148.09	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
10510	509700	RETIREE	240,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	_____
10510	509800	SEP ALLOW	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	_____
10510	511000	TEL & POST	23,759.53	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	_____
10510	511010	DATA TRANS	38,508.92	56,700.00	56,700.00	56,700.00	57,000.00	42,000.00	_____
10510	513000	UTILITIES	347.17	1,000.00	1,000.00	1,000.00	5,000.00	1,000.00	_____
10510	514000	TRAVEL	21,444.20	31,835.00	26,454.00	33,144.00	31,835.00	31,835.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10510	514500	TRAIN & ED	53,695.25	42,000.00	46,927.00	43,237.00	61,800.00	48,300.00	_____
10510	516000	REPR/MAINT	5,269.00	17,500.00	17,500.00	17,500.00	10,000.00	10,000.00	_____
10510	516200	AUTO MAINT	231,575.26	260,000.00	291,718.00	260,000.00	260,000.00	260,000.00	_____
10510	521100	EQUIP LEAS	.00	.00	27,000.00	.00	.00	82,505.00	_____
10510	526000	ADVERTISE	190.56	500.00	500.00	500.00	500.00	500.00	_____
10510	526200	PROMOTION	5,802.85	6,000.00	11,000.00	6,000.00	6,000.00	6,000.00	_____
10510	532000	SUPPLIES	43,985.42	37,470.00	37,670.00	37,470.00	49,725.00	53,515.00	_____
10510	532001	CANINE SUP	7,498.38	19,200.00	37,331.00	19,200.00	21,000.00	21,000.00	_____
10510	536000	UNIFORMS	95,312.57	90,450.00	95,450.00	90,450.00	95,420.00	95,420.00	_____
10510	540000	WRKER COMP	76,267.00	84,013.00	84,013.00	84,013.00	84,013.00	85,950.00	_____
10510	545000	CONTRACT	42,174.38	97,370.00	97,370.00	97,370.00	116,880.00	21,530.00	_____
10510	553000	DUES/SUBSC	899.56	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	_____
10510	554000	INS & BNDS	.00	305.00	305.00	305.00	305.00	1,405.00	_____
10510	557100	SOFT LICEN	120,423.36	286,512.00	286,512.00	286,512.00	234,049.00	257,139.00	_____
10510	557500	CRIME CTRL	3,578.98	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	_____
10510	561000	PROF SERV	5,629.75	31,600.00	31,600.00	31,600.00	17,900.00	44,500.00	_____
10510	582912	EXP SBITA	62,094.00	.00	.00	.00	.00	.00	_____
10510	582913	SUB INT	5,910.00	.00	.00	.00	.00	.00	_____
10510	590000	CAP OUTLAY	1,088,740.57	1,131,030.00	1,174,488.00	1,159,358.00	1,314,974.00	1,244,620.00	_____
TOTAL SHERIFF			10,967,236.00	12,060,341.00	12,231,057.00	12,091,215.00	12,802,807.00	12,799,255.00	_____
10511	DETENTION CENTER								
10511	502000	SALARIES	1,234,406.82	1,599,262.00	1,599,262.00	1,599,262.00	1,714,958.00	1,712,910.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10511	502100	OVERTIME	24,537.20	180,738.00	114,738.00	180,738.00	.00	98,000.00	_____
10511	503000	PART TIME	26,056.85	49,815.00	49,815.00	49,815.00	49,815.00	46,700.00	_____
10511	505000	FICA EXP	95,765.51	139,632.00	139,980.00	139,632.00	145,267.00	149,006.00	_____
10511	506000	INSUR EXP	250,587.52	393,762.00	393,762.00	393,762.00	393,762.00	411,432.00	_____
10511	507000	RETIRE EXP	251,985.15	345,141.00	350,408.00	345,141.00	356,564.00	382,887.00	_____
10511	511000	TEL & POST	2,785.18	3,204.00	3,204.00	3,204.00	3,300.00	3,300.00	_____
10511	513000	UTILITIES	67,647.31	86,784.00	79,784.00	86,784.00	90,876.00	91,956.00	_____
10511	514000	TRAVEL	11,313.74	22,940.00	21,440.00	22,940.00	18,148.50	18,150.00	_____
10511	514500	TRAIN & ED	1,823.52	12,992.00	7,492.00	12,992.00	14,296.00	14,296.00	_____
10511	516000	REPR/MAINT	28,918.03	40,000.00	55,500.00	40,000.00	51,350.00	51,350.00	_____
10511	516200	AUTO MAINT	2,669.10	6,000.00	6,000.00	6,000.00	6,500.00	6,500.00	_____
10511	526000	ADVERTISE	.00	.00	.00	.00	1,500.00	.00	_____
10511	531000	FUEL	8,259.73	15,000.00	10,500.00	15,000.00	15,500.00	12,000.00	_____
10511	532000	SUPPLIES	21,918.38	22,750.00	19,250.00	22,750.00	23,600.00	23,600.00	_____
10511	536000	UNIFORMS	12,303.79	15,574.00	15,574.00	15,574.00	16,175.00	16,175.00	_____
10511	540000	WRKER COMP	20,621.00	23,695.00	23,695.00	23,695.00	23,695.00	24,241.00	_____
10511	545000	CONTRACT	150,408.87	201,740.00	201,740.00	201,740.00	207,221.00	203,098.00	_____
10511	547000	MEALS	136,990.78	148,500.00	148,500.00	148,500.00	153,670.00	153,670.00	_____
10511	553000	DUES/SUBSC	275.00	420.00	420.00	420.00	690.00	690.00	_____
10511	554000	INS & BOND	2,856.50	3,100.00	3,100.00	3,100.00	3,200.00	3,200.00	_____
10511	557100	SOFT LICEN	5,689.20	12,450.00	12,450.00	12,450.00	12,500.00	12,500.00	_____
10511	561000	PROF SERV	272,787.45	184,768.00	191,268.00	184,768.00	170,234.00	170,234.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10511	571000	LEASEVEH	.00	17,739.00	17,739.00	17,739.00	17,739.00	.00	_____
10511	590000	CAP OUTLAY	51,764.26	33,990.00	99,990.00	33,990.00	535,000.00	90,000.00	_____
TOTAL DETENTION CENTER			2,682,370.89	3,559,996.00	3,565,611.00	3,559,996.00	4,025,560.50	3,695,895.00	_____
10512	ANIMAL CONTROL								
10512	502000	SALARIES	433,397.03	483,638.00	490,041.00	483,638.00	553,264.00	516,586.00	_____
10512	503000	PART TIME	22,203.68	37,511.00	37,511.00	37,511.00	37,511.00	37,971.00	_____
10512	505000	FICA EXP	33,676.31	39,870.00	40,333.00	39,870.00	43,612.00	42,425.00	_____
10512	506000	INSUR EXP	103,403.10	139,722.00	139,722.00	139,722.00	139,722.00	145,992.00	_____
10512	507000	RETIRE EXP	86,277.70	93,782.00	95,022.00	93,782.00	96,769.00	104,041.00	_____
10512	511000	TEL & POST	2,673.94	3,540.00	3,540.00	3,540.00	3,540.00	3,540.00	_____
10512	511010	DATA TRANS	4,002.78	3,825.00	3,825.00	3,825.00	3,825.00	3,825.00	_____
10512	513000	UTILITIES	46,860.19	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	_____
10512	514000	TRAVEL	1,388.20	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	_____
10512	514500	TRAIN & ED	446.20	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
10512	514800	FEES OFFCL	600.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	_____
10512	516000	REPR/MAINT	868.54	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10512	516200	AUTO MAINT	5,113.41	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	_____
10512	531000	FUEL	7,309.74	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	_____
10512	532000	SUPPLIES	2,238.36	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	_____
10512	532460	BLDG SPLY	8,389.96	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
10512	532512	VET SUPPLY	36,847.77	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	_____
10512	536000	UNIFORMS	1,675.37	2,950.00	2,950.00	2,950.00	2,950.00	2,950.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10512	540000	WRKER COMP	6,566.00	6,763.00	6,763.00	6,763.00	6,763.00	6,919.00	_____
10512	542000	RABIES	1,836.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	_____
10512	545000	CONTRACT	6,894.93	24,296.00	29,296.00	24,296.00	24,296.00	24,296.00	_____
10512	545001	SHELTER	.00	.00	.00	.00	.00	27,725.00	_____
10512	557100	SOFT LICEN	2,160.55	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	_____
10512	561000	PROF SERV	56,353.41	58,400.00	69,400.00	58,400.00	58,400.00	58,400.00	_____
10512	571000	LEASEVEH	.00	11,397.00	11,397.00	11,397.00	11,397.00	20,640.00	_____
10512	590000	CAP OUTLAY	.00	2,000.00	27,265.00	2,000.00	20,000.00	10,000.00	_____
TOTAL ANIMAL CONTROL			871,183.17	1,049,894.00	1,099,265.00	1,049,894.00	1,144,249.00	1,147,510.00	_____
10515	JURY COMMISSION								
10515	514800	FEES OFFCL	.00	150.00	150.00	150.00	150.00	150.00	_____
10515	532000	SUPPLIES	.00	250.00	250.00	250.00	250.00	250.00	_____
10515	557100	SOFT LICEN	3,595.00	3,350.00	3,350.00	3,350.00	3,350.00	3,350.00	_____
TOTAL JURY COMMISSION			3,595.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	_____
10530	EMERGENCY MEDICAL SERVICES								
10530	502000	SALARIES	2,764,564.79	3,292,967.00	3,092,967.00	3,292,967.00	3,442,660.00	3,511,613.00	_____
10530	502100	OVERTIME	1,103,486.98	1,054,857.00	1,267,481.00	1,054,857.00	1,080,104.00	1,275,000.00	_____
10530	503000	PART TIME	488.05	.00	.00	.00	.00	.00	_____
10530	503500	TEMP SERV	139,686.22	115,000.00	185,000.00	115,000.00	150,000.00	200,000.00	_____
10530	505000	FICA EXP	297,266.64	340,057.00	342,957.00	340,057.00	353,890.00	381,477.00	_____
10530	506000	INSUR EXP	603,267.61	749,418.00	749,418.00	749,418.00	749,418.00	783,048.00	_____
10530	507000	RETIRE EXP	770,612.39	839,579.00	847,048.00	839,579.00	855,762.00	936,115.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10530	511000	TEL & POST	24,114.23	22,480.00	22,480.00	22,480.00	24,000.00	24,000.00	_____
10530	511010	DATA TRANS	30,188.01	29,552.00	39,552.00	29,552.00	44,660.00	44,660.00	_____
10530	513000	UTILITIES	3,965.44	13,800.00	13,800.00	13,800.00	13,800.00	4,500.00	_____
10530	514000	TRAVEL	8,977.58	19,950.00	19,950.00	19,950.00	20,925.00	20,925.00	_____
10530	514500	TRAIN & ED	10,253.40	14,503.00	14,503.00	14,503.00	21,208.00	16,908.00	_____
10530	514600	PUB EDUC	944.83	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00	_____
10530	514800	FEES OFFCL	1,200.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	_____
10530	516000	REPR/MAINT	12,251.99	5,550.00	10,550.00	5,550.00	5,550.00	5,550.00	_____
10530	516200	AUTO MAINT	174,499.88	214,000.00	209,392.00	214,000.00	214,000.00	214,000.00	_____
10530	521100	EQUIP LEAS	233,906.21	346,000.00	346,000.00	346,000.00	346,000.00	346,000.00	_____
10530	526000	ADVERTISE	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	_____
10530	531000	FUEL	102,814.24	130,540.00	115,540.00	130,540.00	130,540.00	130,540.00	_____
10530	532000	SUPPLIES	23,851.36	30,900.00	31,000.00	30,900.00	30,900.00	35,200.00	_____
		3500 for weighted rescue manikin and 800 for child size CPR manikins moved from training							
10530	533900	AMB SUPPLY	121,257.95	240,000.00	180,000.00	180,000.00	200,000.00	200,000.00	_____
10530	536000	UNIFORMS	94,664.73	111,846.00	86,846.00	111,846.00	111,846.00	111,846.00	_____
10530	540000	WRKER COMP	53,380.00	57,913.00	57,913.00	57,913.00	57,913.00	59,248.00	_____
10530	544000	VOL ASSIST	486.34	250.00	250.00	250.00	250.00	250.00	_____
10530	545000	CONTRACT	29,151.28	200,000.00	200,000.00	200,000.00	210,000.00	116,366.00	_____
10530	553000	DUES/SUBSC	3,819.51	7,044.00	7,044.00	7,044.00	5,442.00	5,442.00	_____
10530	557100	SOFT LICEN	16,228.63	23,828.00	83,828.00	83,828.00	69,479.00	67,079.00	_____
10530	561000	PROF SERV	4,211.80	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10530	561200	BILL FEE	245,812.86	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	_____
10530	571000	LEASEVEH	.00	22,294.00	22,294.00	22,294.00	22,294.00	.00	_____
10530	582902	DEBT LEASE	-92,651.00	.00	.00	.00	.00	.00	_____
10530	582903	INT LEASE	-10,411.00	.00	.00	.00	.00	.00	_____
10530	590000	CAP OUTLAY	438,072.34	1,040,078.00	2,381,082.00	2,381,082.00	1,105,028.00	1,100,000.00	_____
TOTAL EMERGENCY MEDICAL SERV			7,210,363.29	9,073,506.00	10,477,995.00	10,414,510.00	9,416,769.00	9,739,367.00	_____
10531	EMERGENCY MANAGEMENT								
10531	502000	SALARIES	153,959.04	160,875.00	164,244.00	160,875.00	336,229.00	178,597.00	_____
10531	505000	FICA EXP	11,403.00	12,307.00	12,565.00	12,307.00	25,721.00	13,663.00	_____
10531	506000	INSUR EXP	21,064.03	25,404.00	25,404.00	25,404.00	25,404.00	26,544.00	_____
10531	507000	RETIRE EXP	30,804.81	31,194.00	31,847.00	31,194.00	34,822.00	35,969.00	_____
10531	511000	TEL & POST	5,951.55	2,090.00	2,090.00	2,090.00	6,640.00	6,640.00	_____
10531	511010	DATA TRANS	2,154.76	2,328.00	2,328.00	2,328.00	2,480.00	2,480.00	_____
10531	514000	TRAVEL	2,510.82	6,200.00	6,200.00	6,200.00	11,932.00	11,932.00	_____
10531	514500	TRAIN & ED	.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	_____
10531	516000	REPR/MAINT	.00	500.00	500.00	500.00	500.00	500.00	_____
10531	516200	AUTO MAINT	72.30	500.00	500.00	500.00	500.00	500.00	_____
10531	531000	FUEL	1,075.21	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	_____
10531	532000	SUPPLIES	16,015.20	9,250.00	11,067.00	11,067.00	7,817.00	9,617.00	_____
10531	536000	UNIFORMS	.00	500.00	500.00	500.00	500.00	500.00	_____
10531	540000	WRKER COMP	1,919.00	2,086.00	2,086.00	2,086.00	2,086.00	2,134.00	_____
10531	545000	CONTRACT	29,348.12	30,218.00	30,981.00	30,218.00	88,548.90	80,199.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10531	553000	DUES/SUBSC	798.00	4,300.00	3,537.00	4,300.00	4,300.00	4,300.00	_____
10531	557100	SOFT LICEN	14,571.54	12,650.00	32,303.00	32,303.00	30,875.00	37,875.00	_____
10531	590000	CAP OUTLAY	626,225.93	613,500.00	613,500.00	613,500.00	601,800.00	610,260.00	_____
TOTAL EMERGENCY MANAGEMENT			917,873.31	920,402.00	946,152.00	941,872.00	1,186,654.90	1,028,210.00	_____
10535	COMMUNICATIONS								
10535	502000	SALARIES	505,687.65	817,332.00	817,332.00	817,332.00	828,548.00	841,272.00	_____
10535	502100	OVERTIME	106,717.84	125,230.00	125,230.00	125,230.00	166,358.09	129,470.00	_____
10535	503500	TEMP SERV	12,688.56	32,536.00	.00	32,536.00	222,936.00	32,537.00	_____
10535	505000	FICA EXP	46,600.91	74,596.00	74,596.00	74,596.00	.00	76,751.00	_____
10535	506000	INSUR EXP	133,086.20	203,232.00	203,232.00	203,232.00	203,232.00	212,352.00	_____
10535	507000	RETIRE EXP	122,621.16	180,787.00	180,787.00	180,787.00	180,787.00	193,451.00	_____
10535	511000	TEL & POST	1,318.93	1,925.00	1,925.00	1,575.00	2,756.24	1,581.00	_____
	PHONES FOR:								
	COMMS								
	TRAINING MANAGER								
	DIRECTOR SHOUL RECIEVE A STIPEND								
	WIRED COUNTY PHONES X2								
	POSTAGE - GENERAL MAIL								
10535	511010	DATA TRANS	1,020.30	1,008.00	1,008.00	1,008.00	1,058.00	1,058.00	_____
10535	513000	UTILITIES	9,179.53	13,280.00	13,280.00	13,280.00	19,410.00	15,500.00	_____
10535	514000	TRAVEL	12,554.17	11,150.00	11,150.00	6,200.00	64,923.00	11,472.00	_____
10535	514500	TRAIN & ED	5,422.81	12,500.00	12,500.00	9,100.00	40,499.00	16,792.00	_____
10535	514600	PUB ED	535.27	2,000.00	1,000.00	1,000.00	3,000.00	2,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10535	516000	REPR/MAINT	6,274.03	5,000.00	10,000.00	5,000.00	15,200.00	5,000.00	_____
10535	521000	RENT	36,927.48	38,038.00	45,538.00	45,538.00	39,940.00	46,815.00	_____
10535	526000	ADVERTISE	.00	1,500.00	500.00	500.00	1,605.00	1,000.00	_____
10535	532000	SUPPLIES	4,777.11	6,500.00	9,536.00	5,500.00	9,000.00	9,700.00	_____
10535	536000	UNIFORMS	.00	3,500.00	2,000.00	2,000.00	7,000.00	3,500.00	_____
10535	540000	WRKER COMP	11,391.00	11,381.00	11,381.00	11,381.00	11,381.00	11,643.00	_____
10535	545000	CONTRACT	118,544.47	106,023.00	103,023.00	103,023.00	848,792.00	856,944.00	_____
10535	553000	DUES/SUBSC	969.88	1,090.00	1,090.00	-25.00	11,000.00	11,000.00	_____
10535	557100	SOFT LICEN	70,313.91	75,960.00	83,460.00	75,960.00	104,214.80	78,827.00	_____
10535	561000	PROF SERV	2,345.00	.00	.00	.00	115,000.00	5,000.00	_____
10535	582902	DEBT LEASE	44,695.00	.00	.00	.00	.00	.00	_____
10535	582903	INT LEASE	18,681.00	.00	.00	.00	.00	.00	_____
10535	582911	INT	190.00	.00	.00	.00	.00	.00	_____
10535	583000	DEBT	3,254.00	.00	.00	.00	.00	.00	_____
10535	590000	CAP OUTLAY	141,797.89	52,582.00	90,799.00	74,799.00	307,004.00	.00	_____
		TOTAL COMMUNICATIONS	1,417,594.10	1,777,150.00	1,799,367.00	1,789,552.00	3,203,644.13	2,563,665.00	_____
10540		INSPECTIONS							
10540	502000	SALARIES	700,847.19	855,115.00	864,376.00	855,115.00	873,636.00	909,793.00	_____
10540	505000	FICA EXP	52,769.74	65,415.00	66,124.00	65,415.00	66,833.00	69,598.00	_____
10540	506000	INSUR EXP	143,505.43	190,530.00	190,530.00	190,530.00	190,530.00	199,080.00	_____
10540	507000	RETIRE EXP	140,264.24	165,807.00	167,604.00	165,807.00	169,400.00	183,231.00	_____
10540	511000	TEL & POST	6,743.56	15,935.00	15,935.00	15,935.00	16,380.00	15,880.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10540	511010	DATA TRANS	3,398.21	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00	_____
10540	514000	TRAVEL	5,031.89	15,925.00	15,925.00	15,925.00	13,225.00	13,225.00	_____
10540	514500	TRAIN & ED	6,304.66	9,790.00	9,790.00	9,790.00	7,900.00	7,900.00	_____
10540	516000	REPR/MAINT	515.00	1,000.00	1,000.00	1,000.00	5,000.00	1,000.00	_____
10540	516200	AUTO MAINT	3,882.36	11,480.00	11,480.00	11,480.00	12,200.00	12,200.00	_____
10540	526000	ADVERTISE	.00	500.00	500.00	500.00	500.00	500.00	_____
10540	531000	FUEL	12,843.15	22,000.00	22,000.00	22,000.00	24,000.00	18,000.00	_____
10540	532000	SUPPLIES	7,431.50	12,500.00	12,500.00	12,500.00	11,000.00	11,000.00	_____
10540	536000	UNIFORMS	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	_____
10540	540000	WRKER COMP	9,371.00	11,362.00	11,362.00	11,362.00	11,362.00	11,624.00	_____
10540	545000	CONTRACT	492.67	550.00	550.00	550.00	550.00	550.00	_____
10540	545100	CC FEE	8,557.97	12,000.00	12,000.00	12,000.00	14,000.00	12,000.00	_____
10540	553000	DUES/SUBSC	990.00	4,430.00	4,430.00	4,430.00	4,575.00	4,575.00	_____
10540	557100	SOFT LICEN	40,369.00	133,500.00	200,144.00	200,144.00	143,500.00	143,500.00	_____
10540	558300	HMONR RECV	5,670.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	_____
10540	561000	PROF SERV	291.55	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	_____
10540	571000	LEASEVEH	.00	10,060.00	10,060.00	10,060.00	8,579.00	19,038.00	_____
10540	590000	CAP OUTLAY	38,513.94	.00	.00	.00	55,000.00	.00	_____
	TOTAL INSPECTIONS		1,187,793.06	1,552,719.00	1,631,130.00	1,619,363.00	1,642,990.00	1,647,514.00	_____
10541	FIRE SERVICES								
10541	502000	SALARIES	54,927.97	62,684.00	62,684.00	62,684.00	139,778.00	62,761.00	_____
10541	502100	OVERTIME	74,215.62	80,000.00	80,000.00	80,000.00	.00	80,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10541	505000	FICA EXP	9,706.10	10,915.00	10,915.00	10,915.00	16,813.00	10,921.00	_____
10541	506000	INSUR EXP	18,216.91	12,702.00	12,702.00	12,702.00	12,702.00	13,272.00	_____
10541	507000	RETIRE EXP	25,869.12	27,666.00	27,666.00	27,666.00	28,728.00	28,752.00	_____
10541	511000	TEL & POST	604.34	600.00	600.00	600.00	650.00	650.00	_____
10541	513000	UTILITIES	7,761.59	10,000.00	9,933.00	10,000.00	10,000.00	10,000.00	_____
10541	514000	TRAVEL	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
10541	514500	TRAIN & ED	3,509.83	7,813.00	7,813.00	7,813.00	10,313.00	10,313.00	_____
10541	514600	PUB EDUC	447.19	1,000.00	1,000.00	1,000.00	3,000.00	3,000.00	_____
10541	516000	REPR/MAINT	9,281.90	10,000.00	21,175.00	10,000.00	20,000.00	20,000.00	_____
10541	516200	AUTO MAINT	811.61	2,500.00	2,500.00	2,500.00	2,500.00	2,000.00	_____
10541	531000	FUEL	1,615.85	4,000.00	3,000.00	4,000.00	4,000.00	3,000.00	_____
10541	532000	SUPPLIES	13,100.37	27,800.00	27,800.00	27,800.00	27,800.00	23,000.00	_____
10541	536000	UNIFORMS	12,577.67	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	_____
10541	540000	WRKER COMP	1,843.00	1,856.00	1,856.00	1,856.00	1,856.00	1,899.00	_____
10541	545000	CONTRACT	14,638.32	12,483.00	12,550.00	12,483.00	20,000.00	12,420.00	_____
10541	553000	DUES/SUBSC	263.00	3,315.00	3,315.00	3,315.00	3,315.00	1,000.00	_____
10541	557100	SOFT LICEN	.00	.00	.00	.00	25,000.00	25,000.00	_____
10541	590000	CAP OUTLAY	188,153.73	31,000.00	31,000.00	31,000.00	92,300.00	62,300.00	_____
		TOTAL FIRE SERVICES	437,544.12	334,334.00	344,509.00	334,334.00	446,755.00	398,288.00	_____
10545		MEDICAL EXAMINER							
10545	561000	MED EXAM	23,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	_____
		TOTAL MEDICAL EXAMINER	23,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	_____
10550		AIRPORT							
10550	502000	SALARIES	119,396.12	125,562.00	126,642.00	125,562.00	127,721.00	136,121.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV PROPSDCOMMENT
10550	503000	PART TIME	62,202.69	86,329.00	86,329.00	86,329.00	86,329.00	86,329.00 _____
10550	505000	FICA EXP	13,335.97	16,213.00	16,296.00	16,213.00	16,378.00	17,022.00 _____
10550	506000	INSUR EXP	13,308.62	25,404.00	23,204.00	25,404.00	25,404.00	26,544.00 _____
10550	507000	RETIRE EXP	23,894.89	24,347.00	25,201.00	24,347.00	24,765.00	27,415.00 _____
10550	511000	TEL & POST	2,248.77	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00 _____
10550	513000	UTILITIES	19,866.80	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00 _____
10550	514000	TRAVEL	3,483.66	9,250.00	9,250.00	9,250.00	7,250.00	7,250.00 _____
10550	514500	TRAIN & ED	350.00	1,250.00	1,250.00	1,250.00	1,000.00	1,000.00 _____
10550	516000	REPR/MAINT	10,691.95	18,000.00	18,000.00	18,000.00	18,200.00	18,200.00 _____
10550	516200	AUTO MAINT	4,338.45	3,000.00	3,000.00	3,000.00	1,700.00	1,700.00 _____
10550	516400	EQUIP M&R	5,089.54	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00 _____
10550	521100	EQUIP LEAS	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00 _____
10550	526100	ADV & P R	34,988.47	40,000.00	40,000.00	40,000.00	60,000.00	60,000.00 _____
10550	531000	FUEL	5,347.66	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00 _____
10550	531002	AV GAS	293,875.60	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00 _____
10550	532000	SUPPLIES	8,845.90	6,500.00	8,500.00	6,500.00	6,500.00	6,500.00 _____
10550	535000	CREDIT CRD	12,856.19	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00 _____
10550	536000	UNIFORMS	968.90	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00 _____
10550	540000	WRKER COMP	2,284.00	2,757.00	2,757.00	2,757.00	2,757.00	2,821.00 _____
10550	545000	CONTRACT	15,242.51	10,398.00	10,398.00	10,398.00	11,320.00	14,540.00 _____
10550	553000	DUES/SUBSC	3,044.00	3,826.00	4,026.00	3,826.00	5,275.00	5,275.00 _____
10550	554000	INSURANCE	6,830.00	5,200.00	5,200.00	5,200.00	5,500.00	5,500.00 _____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10550	561000	PROF SERV	97.45	300.00	300.00	300.00	300.00	300.00	_____
10550	571000	LEASEVEH	.00	18,543.00	18,543.00	18,543.00	15,711.00	15,711.00	_____
10550	590000	CAP OUTLAY	71,026.36	70,000.00	70,000.00	70,000.00	16,000.00	16,000.00	_____
TOTAL AIRPORT			733,614.50	1,126,579.00	1,128,596.00	1,126,579.00	1,091,810.00	1,107,928.00	_____
10560	INTER-COUNTY TRANSPORTATION								
10560	519701	HCCBG-ACCS	2,200.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
10560	545000	HCCBG-Access Services CONTRACT	16,628.00	41,052.00	41,052.00	41,052.00	38,575.00	20,120.00	_____
TOTAL INTER-COUNTY TRANSPORT			18,828.00	46,052.00	46,052.00	46,052.00	43,575.00	25,120.00	_____
10562	PUBLIC SAFETY FACILITY								
10562	502000	SALARIES	34,742.34	35,058.00	35,058.00	35,058.00	35,058.00	35,058.00	_____
10562	505000	FICA EXP	2,645.21	2,682.00	2,682.00	2,682.00	2,682.00	2,682.00	_____
10562	506000	INSUR EXP	11,483.34	12,702.00	12,702.00	12,702.00	12,702.00	13,272.00	_____
10562	507000	RETIRE EXP	6,953.09	6,798.00	6,798.00	6,798.00	6,798.00	7,061.00	_____
10562	511010	DATA TRANS	.00	540.00	540.00	540.00	540.00	.00	_____
10562	513000	UTILITIES	78,312.18	95,000.00	95,000.00	95,000.00	95,000.00	88,000.00	_____
10562	516046	R&M PWD	19,941.36	25,000.00	25,000.00	25,000.00	40,000.00	30,000.00	_____
10562	532046	PWD SUPPLY	9,981.28	22,500.00	22,500.00	22,500.00	22,500.00	18,000.00	_____
10562	540000	WRKER COMP	464.00	456.00	456.00	456.00	456.00	467.00	_____
10562	545046	PWD CNTRCT	96,611.32	152,784.00	152,784.00	152,784.00	111,832.00	111,832.00	_____
10562	590046	PWD CO	13,201.40	.00	.00	.00	15,000.00	15,000.00	_____
TOTAL PUBLIC SAFETY FACILITY			274,335.52	353,520.00	353,520.00	353,520.00	342,568.00	321,372.00	_____
10600	FORESTRY								
10600	545000	CONTRACT	77,030.24	133,180.00	133,180.00	133,180.00	115,280.00	115,280.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
OPERATING FUND	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL FORESTRY	77,030.24	133,180.00	133,180.00	133,180.00	115,280.00	115,280.00	_____
10606 SOIL CONSERVATION							
10606 502000 SALARIES	88,000.21	100,173.00	100,173.00	100,173.00	101,463.00	103,850.00	_____
10606 505000 FICA EXP	6,684.44	7,663.00	7,713.00	7,663.00	7,762.00	7,945.00	_____
10606 506000 INSUR EXP	21,498.54	25,404.00	25,404.00	25,404.00	25,404.00	26,544.00	_____
10606 507000 RETIRE EXP	17,610.22	23,508.00	23,508.00	23,508.00	23,508.00	20,915.00	_____
10606 511000 TEL & POST	458.59	800.00	800.00	800.00	800.00	800.00	_____
10606 513000 UTILITIES	.00	.00	.00	.00	.00	5,000.00	_____
10606 514000 TRAVEL	10,667.37	4,500.00	4,930.00	4,500.00	4,500.00	4,500.00	_____
10606 514500 TRAIN & ED	7,972.90	800.00	800.00	800.00	1,000.00	1,000.00	_____
10606 516000 REPR/MAINT	.00	.00	.00	.00	5,000.00	3,000.00	_____
10606 516200 AUTO MAINT	217.29	1,000.00	1,900.00	1,550.00	1,550.00	1,550.00	_____
10606 531000 FUEL	1,449.04	2,000.00	1,020.00	1,450.00	1,400.00	1,400.00	_____
10606 532000 SUPPLIES	942.96	750.00	400.00	750.00	750.00	1,450.00	_____
10606 540000 WRKER COMP	1,255.00	1,303.00	1,303.00	1,303.00	1,303.00	1,333.00	_____
10606 545000 CONTRACT	76,952.05	9,000.00	29,984.00	9,000.00	10,500.00	11,100.00	_____
10606 6000 for Beaver Management 600 Bay Disposal							
10606 553000 DUES/SUBSC	3,055.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	_____
TOTAL SOIL CONSERVATION	236,763.61	181,701.00	202,735.00	181,701.00	189,740.00	195,187.00	_____
10609 STORMWATER DRAINAGE							
10609 502000 SALARIES	.00	53,357.00	54,503.00	53,357.00	64,565.00	57,291.00	_____
10609 505000 FICA EXP	.00	5,093.00	5,093.00	5,093.00	5,093.00	4,383.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10609	506000	INSUR EXP	.00	12,702.00	12,702.00	12,702.00	12,702.00	13,272.00	_____
10609	507000	RETIRE EXP	.00	10,346.00	10,568.00	10,346.00	10,790.00	11,593.00	_____
10609	511000	TEL & POST	.00	500.00	500.00	500.00	500.00	500.00	_____
10609	511010	DATA TRANS	.00	.00	.00	.00	1,200.00	1,200.00	_____
		For data transmission of Ipad.							
10609	514000	TRAVEL	.00	500.00	500.00	500.00	500.00	500.00	_____
10609	514500	TRAIN & ED	.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	_____
10609	516200	AUTO MAINT	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10609	531000	GAS, OIL	.00	2,500.00	2,500.00	2,500.00	3,500.00	2,500.00	_____
		for frequent travel to and from Moyock and Corolla.							
10609	532000	SUPPLIES	.00	3,000.00	3,000.00	3,000.00	3,000.00	5,000.00	_____
		for purchase of tools and safety equipment.							
10609	590000	CAP OUTLAY	.00	.00	.00	.00	8,221.50	.00	_____
		TOTAL STORMWATER DRAINAGE	.00	91,198.00	92,566.00	91,198.00	113,271.50	99,439.00	_____
10640	COOPERATIVE EXTENSION								
10640	502000	SALARIES	123,157.49	121,240.00	122,687.00	121,240.00	124,134.00	131,501.00	_____
10640	502100	OVERTIME	900.00	900.00	900.00	900.00	.00	500.00	_____
10640	503000	PART TIME	15,670.63	15,413.00	15,413.00	15,413.00	16,013.00	16,200.00	_____
10640	503500	TEMP SERV	13,958.75	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	_____
10640	505000	FICA EXP	11,643.24	11,602.00	11,732.00	11,602.00	11,861.00	12,446.00	_____
10640	506000	INSUR EXP	36,829.56	38,106.00	38,106.00	38,106.00	38,106.00	39,816.00	_____
10640	507000	RETIRE EXP	24,645.00	23,508.00	23,838.00	23,508.00	24,167.00	26,484.00	_____
10640	511000	TEL & POST	5,064.92	4,200.00	5,200.00	4,325.00	4,325.00	4,325.00	_____
10640	513000	UTILITIES	35,101.23	39,150.00	38,150.00	39,150.00	40,325.00	40,325.00	_____
10640	514000	TRAVEL	1,582.33	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10640	514100	CAMP TRANS	.00	2,300.00	1,755.00	2,300.00	2,300.00	2,300.00	_____
10640	514500	TRAIN & ED	2,489.24	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
10640	516000	REPR/MAINT	2,590.67	5,000.00	5,000.00	5,150.00	5,150.00	5,150.00	_____
10640	516100	FOSTER HOM	6,426.95	6,500.00	6,500.00	5,000.00	6,500.00	6,500.00	_____
10640	516200	AUTO MAINT	831.88	1,000.00	1,000.00	1,000.00	1,050.00	1,050.00	_____
10640	521100	EQUIP LEAS	6,738.73	6,800.00	6,800.00	6,800.00	6,800.00	6,800.00	_____
10640	526000	ADVERTISE	.00	500.00	500.00	500.00	500.00	500.00	_____
10640	531000	FUEL	1,466.02	2,000.00	2,000.00	2,000.00	2,100.00	2,100.00	_____
10640	532000	SUPPLIES	6,560.52	10,000.00	10,000.00	8,878.00	10,500.00	10,500.00	_____
		\$500 for tree for Holiday parade							
10640	532001	CRD	1,069.25	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	_____
10640	532003	4-H	4,973.04	5,000.00	5,545.00	5,000.00	5,000.00	5,000.00	_____
10640	532004	HOME ECON	2,817.85	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
10640	532005	AGRICULTRE	3,699.15	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	_____
10640	532008	SHIIP	7,782.69	.00	31,082.00	22,413.00	22,413.00	22,413.00	_____
10640	540000	WRKER COMP	2,008.00	1,985.00	1,985.00	2,008.00	2,008.00	2,031.00	_____
10640	545000	CONT SERV	15,509.07	24,595.00	24,595.00	.00	.00	22,552.00	_____
		Lawn - \$2500 - N/A - Parks and Rec							
		Dumpster Services - \$3018							
		Pest Services - \$1850							
		4Cs Monthly Services - \$8750							
		4Cs Deep Clean - \$1250							
		4Cs Acid wash - \$850							
		4Cs Carpet Clean - \$675							
		Holiday Parade - \$3500							
10640	545002	NCSU	291,793.96	350,000.00	351,940.00	350,000.00	350,000.00	350,000.00	_____
10640	553000	DUES/SUBSC	1,189.40	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10640	590000	CAP OUTLAY	.00	155,000.00	210,000.00	155,000.00	113,000.00	58,000.00	_____
TOTAL COOPERATIVE EXTENSION			626,499.57	856,749.00	946,678.00	852,243.00	818,202.00	798,443.00	_____
10660	502000	PLANNING							
10660	502000	SALARIES	554,400.69	599,963.00	599,963.00	599,963.00	618,832.00	603,476.00	_____
10660	505000	FICA EXP	40,566.22	45,898.00	45,898.00	45,898.00	45,898.00	46,167.00	_____
10660	506000	INSUR EXP	92,068.75	101,616.00	101,616.00	101,616.00	101,616.00	106,176.00	_____
10660	507000	RETIRE EXP	110,951.28	116,333.00	116,333.00	116,333.00	116,333.00	121,541.00	_____
10660	511000	TEL & POST	5,370.91	9,530.00	9,530.00	9,530.00	12,075.00	11,575.00	_____
10660	511010	DATA TRANS	337.80	480.00	480.00	480.00	480.00	480.00	_____
10660	514000	TRAVEL	1,500.09	5,500.00	5,500.00	500.00	4,600.00	4,600.00	_____
10660	514500	TRAIN & ED	2,579.64	2,450.00	2,450.00	-1,050.00	1,800.00	1,800.00	_____
10660	514800	FEES OFFCL	3,700.00	7,800.00	7,800.00	7,800.00	7,300.00	7,300.00	_____
10660	516000	REPR/MAINT	.00	5,000.00	5,000.00	5,000.00	5,000.00	3,000.00	_____
10660	516200	AUTO MAINT	2,144.80	4,020.00	4,020.00	4,020.00	5,200.00	5,200.00	_____
10660	526000	ADVERTISE	1,440.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
10660	531000	FUEL	1,287.57	5,000.00	5,000.00	5,000.00	4,000.00	4,000.00	_____
10660	532000	SUPPLIES	8,220.06	10,000.00	10,000.00	10,000.00	10,000.00	9,000.00	_____
10660	536000	UNIFORMS	.00	200.00	200.00	200.00	250.00	250.00	_____
10660	540000	WRKER COMP	9,772.00	7,730.00	7,730.00	7,730.00	7,730.00	7,908.00	_____
10660	545000	CONTRACT	542.87	50,550.00	50,550.00	50,550.00	50,550.00	50,550.00	_____
10660	553000	DUES/SUBSC	480.00	1,020.00	1,020.00	1,020.00	960.00	960.00	_____
10660	557000	REFUNDS	27,572.88	500.00	500.00	500.00	500.00	500.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10660	557100	SOFT LICEN	3,632.59	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	_____
10660	561000	PROF SERV	70,178.80	130,800.00	141,715.00	141,715.00	182,800.00	182,800.00	_____
10660	561004	STORMH20	60,653.90	150,000.00	232,387.00	232,387.00	150,000.00	150,000.00	_____
10660	590000	CAP OUTLAY	38,513.94	.00	.00	.00	55,000.00	.00	_____
TOTAL PLANNING			1,035,914.79	1,268,390.00	1,361,692.00	1,353,192.00	1,394,924.00	1,331,283.00	_____
10700	HEALTH								
10700	545000	CONTRACT	389,482.38	454,737.00	454,737.00	454,737.00	492,725.00	492,725.00	_____
TOTAL HEALTH			389,482.38	454,737.00	454,737.00	454,737.00	492,725.00	492,725.00	_____
10740	MENTAL HEALTH								
10740	509800	RETIRE BEN	23,892.30	23,893.00	23,893.00	23,893.00	23,893.00	23,893.00	_____
10740	545500	MENTAL HTH	49,012.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	_____
TOTAL MENTAL HEALTH			72,904.30	83,893.00	83,893.00	83,893.00	83,893.00	83,893.00	_____
10750	SOCIAL SERVICES ADMIN								
10750	502000	SALARIES	2,120,793.89	2,365,295.00	2,372,332.00	2,365,295.00	2,406,556.00	2,465,391.00	_____
10750	502100	OVERTIME	30,216.55	50,715.00	50,715.00	50,715.00	.00	.00	_____
10750	505000	FICA EXP	156,578.27	184,821.00	185,360.00	184,821.00	187,979.00	188,604.00	_____
10750	506000	INSUR EXP	319,549.50	546,186.00	546,186.00	546,186.00	546,186.00	570,696.00	_____
10750	507000	RETIRE EXP	430,589.73	468,465.00	469,829.00	468,465.00	476,086.00	496,534.00	_____
10750	509700	RETIREE	150,000.00	156,351.00	156,351.00	156,351.00	156,351.00	150,100.00	_____
10750	511000	TEL & POST	25,953.16	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	_____
Possible new phone provider per IT Dept. Current budget reflects existing phone system expenses. A revision may be needed if a new system is implemented.									
10750	511010	DATA TRANS	.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10750	513000	UTILITIES	13,806.42	20,000.00	20,000.00	20,000.00	20,000.00	18,000.00	_____
10750	514000	TRAVEL	12,166.60	55,000.00	55,000.00	55,000.00	55,000.00	45,000.00	_____
10750	514500	TRAIN & ED	6,977.75	6,500.00	10,500.00	6,500.00	6,500.00	6,500.00	_____
10750	514800	FEES OFFCL	2,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	_____
10750	516000	REPR/MAINT	10,949.08	15,000.00	26,000.00	15,000.00	20,000.00	20,000.00	_____
10750	516200	AUTO MAINT	7,807.27	15,300.00	15,300.00	11,900.00	13,900.00	13,900.00	_____
10750	519500	TANF - EA	3,015.01	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
10750	519502	TANF 200%	.00	500.00	500.00	500.00	500.00	500.00	_____
10750	519800	TANF-TRAN	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
10750	519801	TANF-SERV	.00	500.00	500.00	500.00	500.00	500.00	_____
10750	526000	ADVERTISE	878.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	_____
10750	531000	FUEL	8,509.82	25,000.00	25,000.00	25,000.00	25,000.00	20,000.00	_____
10750	532000	SUPPLIES	46,505.37	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	_____
10750	532001	BLDS SUPP	4,693.38	6,500.00	6,500.00	6,500.00	8,500.00	7,500.00	_____
10750	540000	WRKER COMP	32,155.00	31,538.00	31,538.00	31,538.00	31,538.00	31,538.00	_____
10750	545000	CONTRACT	110,237.96	114,466.00	125,466.00	114,466.00	143,908.00	143,751.00	_____
10750	545002	CHLD SUPP	205,000.00	215,728.00	215,728.00	215,728.00	230,000.00	230,000.00	_____
10750	553000	DUES/SUBSC	3,222.48	5,500.00	5,500.00	5,500.00	6,500.00	6,500.00	_____
10750	553100	VERIFCTNS	52.50	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10750	557100	SOFT LICEN	12,578.68	61,336.00	61,336.00	61,336.00	63,000.00	33,000.00	_____
10750	557700	CRISIS INT	923.45	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
10750	557701	LIEAP	4,839.22	65,000.00	65,000.00	65,000.00	10,000.00	10,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10750	558200	INDP LIV	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10750	561000	PROF SERV	319,059.85	228,000.00	228,000.00	228,000.00	273,000.00	273,000.00	_____
10750	561001	PROF SERV	572.50	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
10750	571000	LEASEVEH	.00	39,306.00	39,306.00	39,306.00	31,621.00	48,609.00	_____
10750	590000	CAP OUTLAY	104,997.41	106,000.00	158,908.00	108,908.00	30,000.00	102,925.00	_____
	TOTAL SOCIAL SERVICES ADMIN		4,145,128.85	4,904,007.00	4,991,855.00	4,903,515.00	4,863,625.00	5,003,548.00	_____
10752	PUBLIC ASSISTANCE								
10752	511011	EBT	2,153.74	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
		Electronic Issuance							
10752	519000	MED TRANS	8,478.66	42,000.00	31,000.00	42,000.00	42,000.00	42,000.00	_____
		Medical Transportation							
10752	519001	TANF	917.20	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
		County initiated checks							
10752	519004	SPEC ASST	99,538.05	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00	_____
10752	519005	ST FC & BD	108,075.98	185,000.00	185,000.00	185,000.00	185,000.00	185,000.00	_____
		This line funds the standard board payment for foster children eligible for state funding. Board rate amounts are set by the general assembly and funding is 50 % county, 50 % state on average. Board Rates vary based on the number of children in care, age of the child and level of care needed. Group Home and therapeutic settings are the most expensive. The majority of children in Currituck qualify for this funding source. Board rates have the potential to increase this coming fiscal year							
10752	519100	IV-E FC	10,719.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	_____
		This line funds the standard board payment for foster children eligible for IV-E federal funding. Board rate amounts are set by the general assembly and funding involves a 25 % county share with 75 % federal reimbursement, roughly. Board rates vary based on the number of children in care, age of the child and level of care needed. Group home and therapeutic settings are the most expensive. Historically the majority of children in Currituck entering care do not meet eligibility criteria for this funding source. Most are state funded. Recent FY spending is not representative of typical costs. Board rates are expected to increase this fiscal year.							
10752	519200	BLIND ASST	1,221.02	1,400.00	1,400.00	1,400.00	1,600.00	1,600.00	_____
10752	519202	ADOPT ASST	21,436.25	40,000.00	40,000.00	40,000.00	40,000.00	50,000.00	_____
		This state program provides cash benefits to families who adopt special needs children based on strict eligibility criteria. The state issues the check to the parent and drafts the county share which is 16 %							

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027	
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10752	519300 IV-B ADOPT This state program provides cash benefits to families who adopt special needs children based on strict eligibility criteria and who do not qualify for IV-E The state issues the check to the parent and drafts the county share which is 25 %	39,202.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	_____
10752	519301 IVB VEND	2,400.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	_____
10752	519700 HCCBG-IN H	6,240.40	21,847.00	21,847.00	21,847.00	23,136.00	23,136.00	_____
10752	532003 HCCBG- IN HOME SPEC ADPT	1,471.06	8,183.00	18,529.00	18,529.00	12,593.00	12,593.00	_____
10752	558200 Supplies Special Adoption INDP LIV	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	_____
	Links-Special							
	TOTAL PUBLIC ASSISTANCE	301,853.36	611,430.00	610,776.00	621,776.00	617,329.00	627,329.00	_____
10760	COUNTY ASSISTANCE							
10760	516100 FOSTER HOM	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
	Funds for damaged or destroyed property incurred by a foster child							
10760	519500 ADULT - EA	31,284.55	41,000.00	41,000.00	41,000.00	46,000.00	46,000.00	_____
10760	532900 FC SUPP	28,766.15	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	_____
10760	561000 PROF SERV	44,692.36	106,613.00	91,613.00	106,613.00	110,000.00	110,000.00	_____
10760	585000 DONATIONS	18,290.79	13,027.00	23,819.00	18,819.00	10,792.00	10,792.00	_____
10760	585001 CURR KIDS	.00	.00	.00	.00	1,000.00	1,000.00	_____
	TOTAL COUNTY ASSISTANCE	123,033.85	216,640.00	212,432.00	222,432.00	223,792.00	223,792.00	_____
10775	SR CITIZEN CENTERS							
10775	502000 SALARIES	209,532.58	214,590.00	222,988.00	214,590.00	221,496.00	243,624.00	_____
10775	505000 FICA EXP	15,741.99	16,416.00	17,058.00	16,416.00	16,944.00	18,638.00	_____
10775	506000 INSUR EXP	53,603.58	63,510.00	63,510.00	63,510.00	63,510.00	66,360.00	_____
10775	507000 RETIRE EXP	41,961.71	41,609.00	43,238.00	41,609.00	42,949.00	49,064.00	_____
10775	511000 TEL & POST	6,242.70	5,500.00	6,000.00	5,500.00	6,000.00	6,000.00	_____
10775	511010 DATA TRANS	1,024.77	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10775	513000	UTILITIES	20,384.06	16,500.00	19,000.00	16,500.00	16,500.00	20,500.00	_____
10775	514000	TRAVEL	833.63	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	_____
10775	514500	TRAIN & ED	90.00	350.00	350.00	350.00	350.00	350.00	_____
10775	514800	FEES OFFCL	1,000.00	2,800.00	1,150.00	2,800.00	2,800.00	2,800.00	_____
10775	516000	REPR/MAINT	1,665.38	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10775	516200	AUTO MAINT	508.43	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	_____
10775	531000	FUEL	2,217.01	2,000.00	2,000.00	2,000.00	2,000.00	2,200.00	_____
10775	532000	SUPPLIES	13,249.59	16,800.00	16,800.00	16,800.00	19,000.00	13,000.00	_____
10775	540000	WRKER COMP	2,814.00	2,773.00	2,773.00	2,773.00	2,773.00	7,908.00	_____
10775	545000	CONTRACT	59,890.33	70,000.00	68,650.00	70,000.00	70,000.00	70,000.00	_____
10775	545001	CONT SERV	19,013.57	21,244.00	21,244.00	21,244.00	21,544.00	21,302.00	_____
10775	553000	DUES/SUBSC	820.00	1,174.00	1,174.00	1,174.00	1,174.00	1,174.00	_____
10775	554000	INSURANCE	2,494.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
10775	561300	INSTRUCTOR	5,360.00	8,500.00	8,500.00	8,500.00	9,000.00	9,000.00	_____
10775	571000	LEASEVEH	.00	.00	.00	.00	.00	5,984.00	_____
10775	590000	CAP OUTLAY	56,935.57	.00	.00	.00	118,000.00	118,000.00	_____
		TOTAL SR CITIZEN CENTERS	515,382.90	492,816.00	503,485.00	492,816.00	623,090.00	664,954.00	_____
10776		VETERANS AFFAIRS							
10776	502000	SALARIES	.00	55,694.00	65,694.00	55,694.00	.00	57,435.00	_____
10776	505000	FICA EXP	.00	4,261.00	4,261.00	4,261.00	.00	4,394.00	_____
10776	506000	INSUR EXP	.00	12,702.00	15,202.00	12,702.00	12,702.00	13,272.00	_____
10776	507000	RETIRE EXP	.00	10,068.00	12,568.00	10,068.00	10,068.00	11,568.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10776	511000	TEL & POST	.00	736.00	736.00	736.00	504.00	504.00	_____
		42/month cell phone = 504							
10776	514000	TRAVEL	.00	2,000.00	2,500.00	2,000.00	2,000.00	2,000.00	_____
10776	532000	SUPPLIES	.00	400.00	4,900.00	400.00	400.00	635.00	_____
		235 added for Zoom phone							
10776	553000	DUES/SUBSC	.00	150.00	150.00	150.00	150.00	150.00	_____
10776	557100	SOFT LICEN	.00	1,232.00	1,232.00	1,232.00	1,270.00	1,270.00	_____
TOTAL VETERANS AFFAIRS			.00	87,243.00	107,243.00	87,243.00	27,094.00	91,228.00	_____
10790	LIBRARY								
10790	502000	SALARIES	355,961.05	418,248.00	462,409.00	418,248.00	506,569.00	523,508.00	_____
10790	503000	PART TIME	46,581.21	45,798.00	45,798.00	45,798.00	81,203.00	53,108.00	_____
10790	505000	FICA EXP	29,308.03	35,498.00	38,877.00	35,498.00	44,965.00	45,533.00	_____
10790	506000	INSUR EXP	97,548.96	127,020.00	127,020.00	127,020.00	127,020.00	145,992.00	_____
10790	507000	RETIRE EXP	71,232.49	81,098.00	89,661.00	81,098.00	98,223.00	105,437.00	_____
10790	511000	TEL & POST	4,304.52	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
10790	511010	DATA TRANS	.00	900.00	900.00	900.00	900.00	9,600.00	_____
10790	513000	UTILITIES	24,700.72	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	_____
10790	514000	TRAVEL	149.80	550.00	550.00	550.00	550.00	550.00	_____
10790	514500	TRAIN & ED	.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
10790	514800	FEES OFFCL	1,000.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	_____
10790	516000	REPR/MAINT	1,651.89	7,140.00	7,140.00	7,140.00	10,500.00	10,500.00	_____
10790	516200	AUTO MAINT	.00	.00	.00	.00	900.00	900.00	_____
10790	521100	EQUIP LEAS	.00	10,693.00	11,793.00	10,693.00	10,693.00	13,600.00	_____
		Increased for proposed max allowable in contract							
10790	531000	GAS, OIL	.00	.00	.00	.00	1,100.00	1,100.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027		
OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT	
10790	532000	SUPPLIES	12,149.26	14,250.00	18,504.00	14,250.00	14,250.00	14,250.00	_____
10790	532001	LIB MAT	33,079.94	47,000.00	47,000.00	47,000.00	57,000.00	57,000.00	_____
10790	533400	CLEANING	.00	10,000.00	8,900.00	10,000.00	10,000.00	10,000.00	_____
10790	540000	WRKER COMP	6,041.00	6,032.00	6,032.00	6,032.00	6,032.00	6,171.00	_____
10790	545000	CONTRACT	19,882.16	44,539.00	44,539.00	44,539.00	44,614.00	36,972.00	_____
10790	553000	DUES/SUBSC	.00	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00	_____
10790	557100	SOFT LICEN	.00	4,254.00	.00	4,254.00	1,512.00	1,512.00	_____
10790	557800	LIB PROG	972.76	1,500.00	1,500.00	1,500.00	2,000.00	2,000.00	_____
10790	582902	DEBT LEASE	9,845.00	.00	.00	.00	.00	.00	_____
10790	582903	INT LEASE	848.00	.00	.00	.00	.00	.00	_____
10790	590000	CAP OUTLAY	39,453.79	6,800.00	12,769.00	12,769.00	30,000.00	30,000.00	_____
	TOTAL LIBRARY		754,710.58	894,720.00	956,792.00	900,689.00	1,082,431.00	1,102,133.00	_____
10794	JUV CRIME PREVENTION CNTRL								
10794	545000	PASS	111,289.32	111,800.00	111,800.00	111,800.00	111,800.00	111,800.00	_____
10794	545002	RESTITUTN	14,961.78	14,966.00	14,966.00	14,966.00	14,966.00	14,966.00	_____
10794	545005	JCPC	6,336.68	6,473.00	6,473.00	6,473.00	6,473.00	6,473.00	_____
	TOTAL JUV CRIME PREVENTION C		132,587.78	133,239.00	133,239.00	133,239.00	133,239.00	133,239.00	_____
10795	PARKS & RECREATION								
10795	502000	SALARIES	351,474.22	426,379.00	434,934.00	426,379.00	443,489.00	475,210.00	_____
10795	503000	PART TIME	14,135.47	17,674.00	17,674.00	17,674.00	17,674.00	17,700.00	_____
10795	503500	TEMP SERV	84,705.80	88,000.00	84,300.00	88,000.00	88,000.00	88,000.00	_____
10795	505000	FICA EXP	33,387.30	40,701.00	41,356.00	40,701.00	42,010.00	44,441.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10795	506000	INSUR EXP	73,064.31	101,616.00	101,616.00	101,616.00	101,616.00	106,176.00	_____
10795	507000	RETIRE EXP	70,339.87	82,677.00	84,335.00	82,677.00	85,992.00	95,707.00	_____
10795	511000	TEL & POST	3,300.44	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	_____
10795	511010	DATA TRANS	2,077.84	2,460.00	2,460.00	2,460.00	2,460.00	2,460.00	_____
10795	513001	UTILITIES	71,293.79	70,000.00	70,000.00	70,000.00	70,000.00	72,000.00	_____
10795	514000	TRAVEL	48.03	2,100.00	2,100.00	2,100.00	2,100.00	1,000.00	_____
10795	514500	TRAIN & ED	325.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
10795	514800	FEES OFFCL	550.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	_____
10795	516001	R & M-PARK	31,675.71	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	_____
10795	516200	AUTO MAINT	1,352.68	4,000.00	5,200.00	4,000.00	4,000.00	4,000.00	_____
10795	516400	EQUIP M&R	2,987.40	4,034.00	4,034.00	4,034.00	4,034.00	4,034.00	_____
10795	526000	ADVERTISE	.00	.00	.00	.00	750.00	.00	_____
10795	531000	FUEL	13,142.49	17,000.00	17,000.00	17,000.00	17,000.00	15,500.00	_____
10795	532000	SUPPLIES	60,270.66	73,000.00	73,000.00	73,000.00	70,000.00	70,000.00	_____
10795	536000	UNIFORMS	3,383.72	5,700.00	5,700.00	5,700.00	6,000.00	6,000.00	_____
10795	540000	WRKER COMP	5,984.00	6,828.00	6,828.00	6,828.00	6,828.00	6,985.00	_____
10795	545000	CONTRACT	31,166.50	31,726.00	31,726.00	13,816.00	31,726.00	31,720.00	_____
10795	545100	CC FEE	2,899.67	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	_____
10795	553000	DUES/SUBSC	365.00	750.00	750.00	750.00	750.00	750.00	_____
10795	553002	TOURNAMENT	4,615.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
10795	571000	LEASEVEH	.00	36,047.00	36,047.00	36,047.00	21,194.00	44,839.00	_____
10795	576001	BASEBALL	41,146.03	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10795	576002	BASKETBALL	8,072.18	8,300.00	8,300.00	8,300.00	8,300.00	8,300.00	_____
10795	576003	FLAG FTBAL	5,359.85	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	_____
10795	576007	YTH WRSTLG	.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	_____
10795	576008	GRASS CUT	103,053.32	103,971.00	108,971.00	103,971.00	103,971.00	118,787.00	_____
10795	576009	SOCCER	32,016.19	36,000.00	33,500.00	36,000.00	36,000.00	36,000.00	_____
10795	576010	CHEERLEAD	3,800.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
10795	576011	ADT VOLLEY	6,786.05	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	_____
10795	576012	ADT BSKTBL	891.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	_____
10795	576013	ADT SFTBLL	1,231.36	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
10795	576014	TENNIS	1,595.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
10795	576015	T FOOTBALL	16,113.38	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00	_____
10795	576016	SPEC OLYMP	2,779.42	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	_____
10795	590000	CAP OUTLAY	43,439.73	77,000.00	77,000.00	77,000.00	129,000.00	84,000.00	_____
10795	592000	PROJECTS	89,104.05	859,900.00	857,900.00	859,900.00	291,000.00	291,000.00	_____
TOTAL PARKS & RECREATION			1,217,932.46	2,246,963.00	2,255,831.00	2,229,053.00	1,734,994.00	1,775,709.00	_____
10796	RURAL CENTER								
10796	502000	SALARIES	132,800.49	144,396.00	146,423.00	144,396.00	148,450.00	155,772.00	_____
10796	505000	FICA EXP	10,027.78	11,047.00	11,202.00	11,047.00	11,356.00	11,917.00	_____
10796	506000	INSUR EXP	33,680.16	38,106.00	38,106.00	38,106.00	38,106.00	39,816.00	_____
10796	507000	RETIRE EXP	26,577.37	27,999.00	28,392.00	27,999.00	28,785.00	31,373.00	_____
10796	511000	TEL & POST	282.83	500.00	500.00	500.00	500.00	500.00	_____
10796	511010	DATA TRANS	1,530.44	1,550.00	1,550.00	1,600.00	1,600.00	1,600.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10796	513000	UTILITIES	5,913.32	8,000.00	8,000.00	8,000.00	8,250.00	8,250.00	_____
10796	514000	TRAVEL	623.82	2,000.00	2,000.00	2,100.00	2,100.00	2,100.00	_____
10796	514500	TRAIN & ED	.00	350.00	350.00	350.00	350.00	350.00	_____
10796	516000	REPR/MAINT	5,191.80	10,300.00	10,300.00	10,300.00	10,610.00	10,610.00	_____
10796	516200	AUTO MAINT	195.45	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
10796	531000	FUEL	5,185.49	6,300.00	6,300.00	6,300.00	6,615.00	6,615.00	_____
10796	532000	SUPPLIES	12,141.26	12,000.00	12,000.00	12,000.00	12,360.00	12,360.00	_____
10796	532001	ED SUPP	314.00	750.00	750.00	750.00	750.00	750.00	_____
10796	536000	UNIFORMS	480.99	500.00	500.00	500.00	500.00	500.00	_____
10796	540000	WRKER COMP	1,913.00	1,863.00	1,863.00	1,863.00	1,913.00	1,906.00	_____
10796	545000	CONTRACT	10,680.24	11,038.00	11,038.00	10,888.00	12,375.00	12,424.00	_____
		Bay Disposal - \$2213							
		Mr. Scrubs - \$5360							
		Atlantic OBX - \$1200							
10796	590000	CAP OUTLAY	32,817.00	34,000.00	34,000.00	34,000.00	.00	.00	_____
		TOTAL RURAL CENTER	280,355.44	311,699.00	314,274.00	311,699.00	285,620.00	297,843.00	_____
10800		EDUCATION							
10800	585009	COA	300,612.46	289,765.00	289,765.00	289,765.00	289,765.00	293,025.00	_____
		289,765 and 100,000 for capital							
		Update: requested increase of \$3,260							
10800	585011	COA CAPITL	.00	100,000.00	100,000.00	.00	.00	100,000.00	_____
10800	590100	SCHOOL CO	1,535,000.00	1,885,000.00	1,885,000.00	1,885,000.00	1,535,000.00	1,535,000.00	_____
10800	591000	LOC CUR EX	14,691,055.00	15,673,160.00	15,673,160.00	15,673,160.00	.00	17,958,809.00	_____
		TOTAL EDUCATION	16,526,667.46	17,947,925.00	17,947,925.00	17,847,925.00	1,824,765.00	19,886,834.00	_____
10950		AGENCY APPROPRIATIONS							
10950	510000	PROJ GRAD	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10950	585003	FOOD BANK	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
10950	585004	SR GAMES	300.00	500.00	500.00	500.00	300.00	300.00	_____
10950	585005	ALBE HOPE	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	_____
TOTAL AGENCY APPROPRIATIONS			40,300.00	40,500.00	40,500.00	40,500.00	40,300.00	40,300.00	_____
10960	CENTRAL SERVICES								
10960	511000	POSTAGE	4,170.90	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
10960	531000	FUEL	12,015.59	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	_____
10960	532000	SUPPLIES	22,358.89	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	_____
10960	539000	UNEMPLOYMT	3,957.33	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	_____
10960	540000	WRKER COMP	43,330.00	45,000.00	45,000.00	45,000.00	45,000.00	49,797.00	_____
10960	552000	OVER/SHORT	253.33	.00	.00	.00	.00	.00	_____
10960	554000	INSURANCE	806,685.28	930,380.00	930,380.00	930,380.00	930,380.00	930,380.00	_____
10960	582902	DEBT LEASE	13,506.00	33,500.00	33,500.00	33,500.00	33,500.00	33,500.00	_____
10960	582903	INT LEASE	198.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	_____
TOTAL CENTRAL SERVICES			906,475.32	1,155,480.00	1,155,480.00	1,155,480.00	1,155,480.00	1,160,277.00	_____
10980	DISASTER RECOVERY								
10980	502000	SALARIES	25,407.10	.00	.00	.00	.00	.00	_____
10980	502100	OVERTIME	60,067.33	.00	.00	.00	.00	.00	_____
10980	503500	TEMP SERV	483.41	.00	.00	.00	.00	.00	_____
10980	505000	FICA EXP	6,515.72	.00	.00	.00	.00	.00	_____
10980	506000	INSUR EXP	6,815.11	.00	.00	.00	.00	.00	_____
10980	507000	RETIRE EXP	16,295.52	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OPERATING FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
10980	508000	SUP PENSN	833.55	.00	.00	.00	.00	.00	_____
10980	514000	TRAVEL	166.25	.00	.00	.00	.00	.00	_____
TOTAL DISASTER RECOVERY			116,583.99	.00	.00	.00	.00	.00	_____
10990	TRANSFERS TO								
10990	587015	T T - OCC	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	_____ .00
10990	587028	TT-REVAL	121,000.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	_____ .00
10990	587029	TT-VEHICLE	.00	25,000.00	25,000.00	25,000.00	25,000.00	618,917.00	_____ .00
10990	587050	TT CO BLDG	.00	.00	27,095.00	7,895.00	7,895.00	2,262,278.00	_____ .00
10990	587067	T T - MOYC	800,000.00	537,092.00	537,092.00	537,092.00	537,092.00	1,673,202.00	_____ .00
10990	587210	TT-COR FIR	2,509,102.00	2,658,885.00	2,658,885.00	2,658,885.00	2,658,885.00	5,918,500.00	_____ .00
10990	587220	TT - KI FI	1,656,092.00	1,673,202.00	1,673,202.00	1,673,202.00	1,673,202.00		
10990	587400	T T - DEBT	6,288,500.00	6,103,500.00	6,103,500.00	6,103,500.00	6,103,500.00		
TOTAL TRANSFERS TO			11,424,694.00	11,120,179.00	11,147,274.00	11,128,074.00	11,128,074.00	10,595,397.00	_____
10999	CONTINGENCY								
10999	588000	CONTINGNCY	.00	.00	24,244.00	.00	.00	.00	_____
TOTAL CONTINGENCY			.00	.00	24,244.00	.00	.00	.00	_____
TOTAL OPERATING FUND			-8,998,315.74	-372,675.00	-329,935.00	-144,279.00	-16,589,237.87		_____
12380	MISCELLANEOUS REVENUE								
12380	481000	INV EARN	-32,405.64	-2,100.00	-2,100.00	-2,100.00	-2,100.00	-10,284.00	_____
12380	482000	MISC	-761.40	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE			-33,167.04	-2,100.00	-2,100.00	-2,100.00	-2,100.00	-10,284.00	_____
12390	OTHER REVENUES								
12390	495010		.00	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
Operating Fund - Fire Services			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL OTHER REVENUES			.00	.00	.00	.00	.00	.00	
12541	FIRE SERVICES								
12541	536103	PPE	34,677.48	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	_____
12541	536104	PPE	21,935.40	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	_____
12541	536105	PPE	36,127.12	41,600.00	41,600.00	41,600.00	41,600.00	41,600.00	_____
12541	536107	PPE	27,444.23	27,575.00	27,575.00	27,575.00	27,575.00	27,575.00	_____
12541	545000	CONTRACT	13,648.95	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	_____
12541	554003	INS	27,959.73	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	_____
12541	554004	INS	63,521.16	70,725.00	70,725.00	70,725.00	70,725.00	70,725.00	_____
12541	554005	INS	50,505.00	52,890.00	52,890.00	52,890.00	52,890.00	52,890.00	_____
12541	554007	INS	29,386.00	39,400.00	39,400.00	39,400.00	39,400.00	39,400.00	_____
TOTAL FIRE SERVICES			305,205.07	369,190.00	369,190.00	369,190.00	369,190.00	369,190.00	_____
12543	MOYOCK FIRE DEPARTMENT								
12543	532003	SUPPLIES	118.00	.00	.00	.00	.00	.00	_____
12543	545000	CONTRACT	235,893.00	242,734.00	242,734.00	242,734.00	242,734.00	247,803.00	_____
		Administrative Assistant: \$30,000.00							
		Fire Chief: \$25,000.00							
		Professional Services: \$18,000.00							
12543	590003	CAP OUTLAY	7,793.50	78,000.00	78,000.00	78,000.00	54,000.00	10,000.00	_____
TOTAL MOYOCK FIRE DEPARTMENT			243,804.50	320,734.00	320,734.00	320,734.00	296,734.00	257,803.00	_____
12544	CRAWFORD FIRE DEPARTMENT								
12544	545000	CONTRACT	301,466.00	310,209.00	310,209.00	310,209.00	310,209.00	317,883.00	_____
12544	590004	CAP OUTLAY	15,748.77	59,064.00	59,064.00	59,064.00	59,064.00	59,064.00	_____
TOTAL CRAWFORD FIRE DEPARTME			317,214.77	369,273.00	369,273.00	369,273.00	369,273.00	376,947.00	_____
12545	LOWER CURRITUCK FIRE DEPARTMEN								
12545	545000	CONTRACT	336,305.00	346,058.00	346,058.00	346,058.00	346,058.00	352,837.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
Operating Fund - Fire Services	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
12545 590005 CAP OUTLAY Extrication tools	.00	.00	.00	.00	.00	50,000.00	_____
TOTAL LOWER CURRITUCK FIRE D	336,305.00	346,058.00	346,058.00	346,058.00	346,058.00	402,837.00	_____
12547 CAROVA BEACH FIRE DEPARTMENT							
12547 545000 CONTRACT	265,713.00	273,419.00	273,419.00	273,419.00	273,419.00	280,081.00	_____
TOTAL CAROVA BEACH FIRE DEPA	265,713.00	273,419.00	273,419.00	273,419.00	273,419.00	280,081.00	_____
TOTAL Operating Fund - Fire	-64,275.70	.00	.00	.00	-24,000.00	.00	_____
14310 AD VALOREM TAXES							
14310 400100 VEHICLE TX	-1,137.95	.00	.00	.00	.00	.00	_____
14310 401200 TAX INT.	-225.93	.00	.00	.00	.00	.00	_____
14310 402019 2019 LEVY	-21.87	.00	.00	.00	.00	.00	_____
14310 402020 2020 LEVY	-18.73	.00	.00	.00	.00	.00	_____
14310 402021 2021 LEVY	-20.67	.00	.00	.00	.00	.00	_____
14310 402022 2022 LEVY	-50.60	.00	.00	.00	.00	.00	_____
14310 402023 2023 LEVY	-506.11	.00	.00	.00	.00	.00	_____
14310 402024 SD TX 2024	-71,028.09	.00	.00	.00	.00	.00	_____
14310 402025 SD TX 2025	68.40	-71,697.00	-71,697.00	-71,697.00	.00	.00	_____
14310 402026 SP DIST 26	.00	.00	.00	.00	.00	-75,223.00	_____
14310 402027 SD TX 2027	.00	.00	.00	.00	-75,921.00	.00	_____
TOTAL AD VALOREM TAXES	-72,941.55	-71,697.00	-71,697.00	-71,697.00	-75,921.00	-75,223.00	_____
14340 PERMITS & FEES							
14340 456003 TOUR	-27,550.00	-25,650.00	-25,650.00	-25,650.00	-25,650.00	-25,650.00	_____
TOTAL PERMITS & FEES	-27,550.00	-25,650.00	-25,650.00	-25,650.00	-25,650.00	-25,650.00	_____
14380 MISCELLANEOUS REVENUE							
14380 481000 INV EARN	-2,805.95	-1,800.00	-1,800.00	-1,800.00	-1,800.00	-1,800.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
CAROVA BCH ROAD SERV DISTRICT	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL MISCELLANEOUS REVENUE	-2,805.95	-1,800.00	-1,800.00	-1,800.00	-1,800.00	-1,800.00	_____
14390 OTHER REVENUES							
14390 495015 TF-OCC TAX	-30,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00	-70,000.00	_____
14390 499900 FND BAL AP	.00	.00	-6,847.00	-6,847.00	-6,847.00	-3,321.00	_____
TOTAL OTHER REVENUES	-30,000.00	-70,000.00	-76,847.00	-76,847.00	-76,847.00	-73,321.00	_____
14460 CAROVA BCH SERVICE DISTRICT							
14460 545000 CONTRACT	114,165.66	168,772.00	175,619.00	175,619.00	175,619.00	175,619.00	_____
14460 561900 ADMIN	375.00	375.00	375.00	375.00	375.00	375.00	_____
TOTAL CAROVA BCH SERVICE DIS	114,540.66	169,147.00	175,994.00	175,994.00	175,994.00	175,994.00	_____
TOTAL CAROVA BCH ROAD SERV D	-18,756.84	.00	.00	.00	-4,224.00	.00	_____
15320 OTHER TAXES & LICENSES							
15320 415000 3% OCC TX	-19,797,056.10	-14,340,306.00	-15,743,730.00	-14,585,306.00	-14,585,306.00	-13,140,777.00	_____
TOTAL OTHER TAXES & LICENSES	-19,797,056.10	-14,340,306.00	-15,743,730.00	-14,585,306.00	-14,585,306.00	-13,140,777.00	_____
15330 INTERGOVERNMENTAL REVENUES							
15330 449900 MISC GRANT	.00	.00	-120,568.00	-120,568.00	-120,568.00	.00	_____
TOTAL INTERGOVERNMENTAL REVE	.00	.00	-120,568.00	-120,568.00	-120,568.00	.00	_____
15350 SALES & SERVICES							
15350 456003 TOUR	-69,325.46	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	_____
15350 456004 WHAL EVENT	-16,473.96	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	_____
15350 456442 PROMO	-25,929.62	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	_____
15350 464000 RENTS	-49,039.89	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	_____
15350 465003 RETAIL	-16,397.91	-12,000.00	-12,000.00	-12,000.00	-12,000.00	-12,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCCUPANCY TAX FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
15350	465004	WHALEHEAD	-12,553.72	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	_____
TOTAL SALES & SERVICES			-189,720.56	-132,000.00	-132,000.00	-132,000.00	-132,000.00	-132,000.00	_____
15380	MISCELLANEOUS REVENUE								
15380	480500	3% P & I	-5,649.87	.00	.00	.00	.00	.00	_____
15380	481000	INV EARN	-1,812,363.40	-900,000.00	-900,000.00	-900,000.00	-900,000.00	-1,000,000.00	_____
15380	483448	WHALEHEAD	-10,746.39	-6,500.00	-6,500.00	-6,500.00	-6,500.00	-6,500.00	_____
TOTAL MISCELLANEOUS REVENUE			-1,828,759.66	-906,500.00	-906,500.00	-906,500.00	-906,500.00	-1,006,500.00	_____
15390	OTHER REVENUES								
15390	495010	TF-OP FUND	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	_____
15390	499900	FND BAL AP	.00	.00	-508,454.00	-134,489.00	-134,489.00	.00	_____
TOTAL OTHER REVENUES			-50,000.00	-50,000.00	-558,454.00	-184,489.00	-184,489.00	-50,000.00	_____
15442	OCCUPANCY TAX - PROMOTION								
15442	502000	SALARIES	484,667.05	529,204.00	538,161.00	529,204.00	547,117.00	586,029.00	_____
15442	503000	PART TIME	137,896.27	222,680.00	216,680.00	222,680.00	222,680.00	222,680.00	_____
15442	503500	TEMP SERV	36,693.86	.00	6,000.00	.00	.00	.00	_____
15442	505000	FICA EXP	56,032.62	57,518.00	58,204.00	57,518.00	58,889.00	61,866.00	_____
15442	506000	INSUR EXP	95,935.30	114,318.00	114,318.00	114,318.00	114,318.00	144,852.00	_____
15442	507000	RETIRE EXP	101,923.62	102,615.00	104,352.00	102,615.00	106,088.00	118,026.00	_____
15442	509700	RETIREE	15,000.00	25,404.00	25,404.00	25,404.00	25,404.00	15,000.00	_____
15442	511000	TEL & POST	26,151.39	27,030.00	27,030.00	27,030.00	27,030.00	27,030.00	_____
15442	511010	DATA TRANS	9,018.59	9,180.00	9,180.00	9,180.00	9,300.00	9,300.00	_____
15442	513000	UTILITIES	34,504.58	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCCUPANCY TAX FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
15442	514000	TRAVEL	16,989.92	27,376.00	27,376.00	25,997.00	24,622.00	24,622.00	_____
15442	514500	TRAIN & ED	3,777.50	8,170.00	8,170.00	8,170.00	8,505.00	8,505.00	_____
15442	514800	FEES OFFCL	650.00	250.00	250.00	250.00	250.00	250.00	_____
		5 meeting payments to BOC appointment to the Tourism Advisory Board (4 regular meetings, 1 special meeting for Event Grants @ \$50 each)							
15442	516000	REPR/MAINT	7,782.54	9,000.00	44,000.00	44,000.00	44,000.00	44,000.00	_____
15442	516200	AUTO MAINT	1,575.15	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	_____
		Vehicles: Escape, Equinox or new vehicle, Expedition							
15442	521100	EQUIP LEAS	4,961.66	5,380.00	5,380.00	5,380.00	5,380.00	5,380.00	_____
		Pitney Bowes Mailing Equipment/Mail Supplies (ink, etc.)							
15442	526000	ADVERTISE	.00	500.00	500.00	500.00	500.00	500.00	_____
15442	526200	PROMOTION	2,911,829.38	3,024,500.00	3,032,000.00	3,034,500.00	2,984,500.00	2,984,500.00	_____
15442	526201	ED PROMO	29,940.00	.00	.00	.00	.00	2,000.00	_____
		1/2 of chamber membership							
15442	526300	GRANTS	74,194.88	150,000.00	140,000.00	140,000.00	140,000.00	140,000.00	_____
15442	531000	GAS, OIL	2,100.07	4,500.00	4,500.00	3,100.00	3,100.00	3,100.00	_____
15442	532000	SUPPLIES	62,562.48	43,000.00	43,000.00	43,000.00	43,000.00	45,820.00	_____
		Supplies for Moyock & Corolla Center							
		Copy costs for both Centers							
		\$2,820 for Zoom phones							
15442	532001	TOURISM BD	597.00	3,450.00	3,450.00	3,450.00	3,450.00	3,450.00	_____
		Costs associated with Tourism Advisory Board meetings (7 members x \$50 per meeting x 5 meetings = \$1750), Add'l Travel & conference Registrations (\$1200)							
		Meals (\$500)							
15442	532500	RETAIL	37,012.35	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
15442	536000	UNIFORMS	3,867.27	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
		Logoed apparel for Part-time/Full-time Staff and for Travel Show staff							
15442	540000	WRKER COMP	9,324.00	9,755.00	9,755.00	9,755.00	9,755.00	9,980.00	_____
15442	545000	CONTRACT	51,383.01	57,456.00	57,456.00	57,456.00	57,606.00	54,438.00	_____
15442	545015	REBRANDING	21,708.75	.00	.00	.00	.00	.00	_____
15442	545100	CRED CARD	2,557.56	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCCUPANCY TAX FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
15442	552000	OVER/SHORT	-2.79	.00	.00	.00	.00	.00	_____
15442	553000	DUES/SUBSC	15,714.62	17,061.00	17,061.00	17,061.00	17,061.00	17,061.00	_____
15442	554000	INSURANCE	25,257.82	28,817.00	31,317.00	28,817.00	32,000.00	32,000.00	_____
15442	557100	SOFT LICEN	.00	14,414.00	14,414.00	14,414.00	18,390.00	18,390.00	_____
15442	561900	ADMIN	119,406.00	120,400.00	120,400.00	120,400.00	120,400.00	120,400.00	_____
15442	587010	TT-OP FUND	79,774.42	108,333.00	108,333.00	108,333.00	108,333.00	128,333.00	_____
15442	590000	CAP OUTLAY	112,285.36	4,685,000.00	5,200,000.00	4,650,000.00	4,650,000.00	.00	_____
15442	590460	Cap FacIty	.00	.00	.00	.00	.00	2,150,000.00	_____
TOTAL OCCUPANCY TAX - PROMOT			4,593,072.23	9,465,011.00	10,026,391.00	9,462,232.00	9,441,378.00	7,037,212.00	_____
15447	OCCUPANCY TAX-TOURISM RELATED								
15447	502000	SALARIES	259,877.94	252,784.00	258,333.00	252,784.00	263,881.00	278,449.00	_____
15447	505000	FICA EXP	24,717.45	19,338.00	19,763.00	19,338.00	20,187.00	21,302.00	_____
15447	506000	INSUR EXP	70,945.19	63,510.00	63,510.00	63,510.00	63,510.00	66,360.00	_____
15447	507000	RETIRE EXP	51,780.57	49,015.00	50,091.00	49,015.00	51,166.00	56,079.00	_____
15447	511000	TEL & POST	599.12	800.00	800.00	800.00	800.00	800.00	_____
15447	513000	UTILITIES	8,379.21	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00	_____
15447	516000	REPR/MAINT	7,028.70	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	_____
15447	516001	SIGNS	7,142.50	15,000.00	1,850.00	12,150.00	12,150.00	15,000.00	_____
15447	516002	ACC RAMPS	18,830.80	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	_____
15447	516200	AUTO MAINT	5,979.87	6,000.00	6,000.00	6,000.00	8,000.00	8,000.00	_____
15447	516400	EQUIP M&R	2,376.68	5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	_____
15447	531000	FUEL	11,653.65	15,000.00	15,000.00	15,000.00	16,000.00	15,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCCUPANCY TAX FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
15447	532160	MAINT SPLY	10,994.60	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	_____
15447	532795	CAROVA PK	1,682.78	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	_____
15447	536000	UNIFORMS	3,675.56	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	_____
15447	540000	WRKER COMP	2,970.00	3,282.00	3,282.00	3,282.00	3,282.00	3,926.00	_____
15447	545000	CONT SERV	293,060.65	246,360.00	299,508.00	246,360.00	279,420.00	275,124.00	_____
15447	545001	BEACH SERV	1,379,385.00	1,420,767.00	1,460,767.00	1,420,767.00	1,441,762.00	1,477,764.00	_____
15447	545002	HIST PRESV	.00	10,000.00	23,037.00	23,037.00	23,037.00	23,037.00	_____
15447	545004	CONTRACT	69,200.00	69,200.00	69,200.00	69,200.00	69,200.00	125,000.00	_____
15447	545006	JBURG SCH	17,564.49	17,698.00	18,373.00	17,698.00	38,034.00	41,383.00	_____
15447	545015	BCH RENRSH	8,340.00	20,000.00	500,000.00	20,000.00	500,000.00	500,000.00	_____
15447	545016	WEED CNTRL	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	_____
15447	545100	CC FEE	35,379.41	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	_____
15447	545795	CS-CAROVA	1,450.00	19,910.00	19,910.00	19,910.00	19,910.00	19,910.00	_____
15447	554000	INSURANCE	6,666.00	7,557.00	7,557.00	7,557.00	7,557.00	7,557.00	_____
15447	557100	SOFT LICEN	.00	29,940.00	32,790.00	32,790.00	32,790.00	35,690.00	_____
15447	561000	Mainland Calendar and Business Directory PROF SERV	121,674.40	90,000.00	371,649.00	309,410.00	309,410.00	100,000.00	_____
15447	561900	ADMIN	119,406.00	120,400.00	120,400.00	120,400.00	120,400.00	120,400.00	_____
15447	571000	LEASE VEH	.00	26,060.00	26,060.00	26,060.00	13,450.00	13,450.00	_____
15447	587010	TT-OP FUND	319,562.80	559,366.00	559,366.00	559,366.00	559,366.00	439,510.00	_____
15447	587014	T T -CBSD	30,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	_____
15447	587050	TT CO BLDG	371,106.00	.00	.00	.00	.00	80,000.00	_____
15447	587052	TT-MULTIYR	96,000.00	.00	373,965.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCCUPANCY TAX FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
15447	590000	CAP OUTLAY	15,328.00	180,000.00	180,000.00	180,000.00	.00	.00	
15447	590460	Cap Fac'lty	.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	
TOTAL OCCUPANCY TAX-TOURISM			3,372,757.37	3,558,987.00	4,798,211.00	3,791,434.00	4,175,312.00	4,045,741.00	
15448	WHALEHEAD								
15448	502000	SALARIES	306,111.67	457,058.00	460,389.00	457,058.00	463,720.00	481,192.00	
15448	503500	TEMP SERV	172,221.88	214,803.00	214,803.00	214,803.00	214,803.00	214,803.00	
15448	505000	FICA EXP	41,039.13	51,397.00	51,652.00	51,397.00	51,906.00	53,084.00	
15448	506000	INSUR EXP	76,596.43	114,318.00	114,318.00	114,318.00	114,318.00	118,878.00	
15448	507000	RETIRE EXP	60,862.22	88,624.00	89,270.00	88,624.00	89,916.00	96,492.00	
15448	511000	TEL & POST	704.97	7,996.00	6,029.00	7,996.00	7,996.00	7,996.00	
15448	511010	DATA TRANS	17,894.74	16,884.00	16,884.00	16,884.00	16,884.00	16,884.00	
15448	513000	UTILITIES	85,640.89	90,910.00	90,910.00	90,910.00	90,910.00	90,910.00	
15448	514000	TRAVEL	637.32	3,199.00	1,232.00	3,199.00	4,399.00	4,399.00	
15448	514500	TRAIN & ED	.00	1,500.00	1,500.00	1,500.00	2,900.00	2,900.00	
15448	516000	REPR/MAINT	9,219.35	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
15448	516046	R&M PWD	21,000.12	35,000.00	35,000.00	35,000.00	55,000.00	55,000.00	
15448	516200	AUTO MAINT	112.99	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
15448	526200	PROMOTION	43,851.73	44,800.00	44,800.00	44,800.00	24,800.00	24,800.00	
15448	531000	FUEL	135.79	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
15448	532000	SUPPLIES	19,123.03	25,000.00	25,000.00	25,000.00	25,000.00	26,080.00	
15448	Zoom phone - \$1,080								
15448	532046	PWD SUPPLY	.00	35,000.00	30,000.00	35,000.00	40,000.00	35,000.00	
15448	532160	MAINT SPLY	20,462.27	.00	.00	.00	.00	.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCCUPANCY TAX FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
15448	532500	CONCESSION	7,048.10	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
15448	536000	UNIFORMS	1,799.87	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	_____
15448	540000	WRKER COMP	6,834.00	8,725.00	8,725.00	8,725.00	8,725.00	8,926.00	_____
15448	545000	CONTRACT	180,351.06	185,470.00	194,189.00	194,255.00	186,694.00	195,857.00	_____
15448	545001	OBC	.00	.00	.00	40,000.00	40,000.00	.00	_____
15448	545046	PWD CNTRCT	23,968.92	13,500.00	18,500.00	13,500.00	25,400.00	23,428.00	_____
15448	545100	CC FEES	5,571.11	5,000.00	6,000.00	5,000.00	7,000.00	7,000.00	_____
15448	553000	DUES/SUBSC	790.00	1,390.00	1,390.00	1,390.00	2,140.00	2,140.00	_____
15448	554000	INSURANCE	149,300.00	170,528.00	170,528.00	170,528.00	187,211.00	202,211.00	_____
15448	557100	SOFT LICEN	3,637.20	5,377.00	4,377.00	5,377.00	5,377.00	5,377.00	_____
15448	561000	PROF SERV	10,559.15	20,000.00	51,025.00	51,025.00	51,025.00	51,025.00	_____
15448	561900	ADMIN	119,406.00	120,400.00	120,400.00	120,400.00	120,400.00	120,400.00	_____
15448	571000	LEASEVEH	.00	7,929.00	7,929.00	7,929.00	7,042.00	7,042.00	_____
15448	587050	TT CO BLDG	.00	.00	205,000.00	205,000.00	205,000.00	.00	_____
15448	590000	CAP OUTLAY	153,191.13	572,500.00	559,300.00	555,300.00	532,000.00	32,000.00	_____
15448	590460	CAP PROJ	21,679.36	75,000.00	75,000.00	75,000.00	125,000.00	1,330,000.00	_____
	TOTAL WHALEHEAD		1,559,750.43	2,404,808.00	2,636,650.00	2,672,418.00	2,738,066.00	3,246,324.00	_____
	TOTAL OCCUPANCY TAX FUND		-12,339,956.29	.00	.00	-2,779.00	425,893.00	.00	_____
16310	AD VALOREM TAXES								
16310	400100	VEHICLE TX	9.97	.00	.00	.00	.00	.00	_____
16310	401200	TAX INT.	-1,244.63	.00	.00	.00	.00	-1,200.00	_____
16310	402023	2023 LEVY	-3,959.66	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCEAN SANDS N/CROWN PT WATERSH			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
16310	402024	SD TX 2024	-1,469,062.10	.00	.00	.00	.00	.00	_____
16310	402025	SD TX 2025	1,819.31	-1,461,972.00	-1,461,972.00	-1,461,972.00	-1,461,972.00	.00	_____
16310	402026	SP DIST 26	.00	.00	.00	.00	.00	-1,500,545.00	_____
TOTAL AD VALOREM TAXES			-1,472,437.11	-1,461,972.00	-1,461,972.00	-1,461,972.00	-1,461,972.00	-1,501,745.00	_____
16380	MISCELLANEOUS REVENUE								
16380	481000	INV EARN	-85,243.76	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-50,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-85,243.76	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-50,000.00	_____
16390	OTHER REVENUES								
16390	499900	FND BAL AP	.00	.00	-297,409.00	-182,409.00	-182,409.00	.00	_____
TOTAL OTHER REVENUES			.00	.00	-297,409.00	-182,409.00	-182,409.00	.00	_____
16609	OCEAN SANDS N/CROWN PT WATERSH								
16609	511010	DATA TRANS	.00	.00	.00	.00	.00	500.00	_____
16609	513000	UTILITIES	.00	.00	.00	.00	.00	1,108.00	_____
16609	514800	FEES OFFCL	550.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	_____
16609	516000	REPR/MAINT	.00	2,000.00	2,000.00	2,000.00	10,000.00	10,000.00	_____
16609	532000	SUPPLIES	855.85	2,000.00	2,000.00	2,000.00	5,000.00	6,000.00	_____
16609	545000	CONTRACT	1,189,699.76	1,432,304.00	1,729,713.00	1,614,713.00	1,614,713.00	1,321,284.00	_____
16609	561900	ADMIN	48,214.00	23,502.00	23,502.00	23,502.00	23,502.00	23,502.00	_____
16609	588000	CONTINGNCY	.00	35,066.00	35,066.00	35,066.00	35,066.00	.00	_____
16609	590000	CAP OUTLAY	.00	.00	.00	.00	187,251.00	187,251.00	_____
TOTAL OCEAN SANDS N/CROWN PT			1,239,319.61	1,496,972.00	1,794,381.00	1,679,381.00	1,877,632.00	1,551,745.00	_____
TOTAL OCEAN SANDS N/CROWN PT			-318,361.26	.00	.00	.00	198,251.00	.00	_____
17310	AD VALOREM TAXES								
17310	400100	VEHICLE TX	-318.72	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
WHALEHEAD	BCH	SWCD SERV DIST	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
17310	401200	TAX INT.	-191.26	.00	.00	.00	.00	.00	_____
17310	402021	2021 LEVY	.00	.00	.00	.00	.00	.00	_____
17310	402022	2022 LEVY	.00	.00	.00	.00	.00	.00	_____
17310	402023	2023 LEVY	-737.67	.00	.00	.00	.00	.00	_____
17310	402024	SD TX 2024	-107,166.75	.00	.00	.00	.00	.00	_____
17310	402025	SD TX 2025	756.66	-108,663.00	-108,663.00	-108,663.00	-108,663.00	.00	_____
17310	402026	SP DIST 26	.00	.00	.00	.00	.00	-111,384.00	_____
TOTAL AD VALOREM TAXES			-107,657.74	-108,663.00	-108,663.00	-108,663.00	-108,663.00	-111,384.00	_____
17380	MISCELLANEOUS REVENUE								
17380	481000	INV EARN	-12,659.46	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-12,659.46	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	_____
17390	OTHER REVENUES								
17390	499900	FND BAL AP	.00	-38,939.00	-38,939.00	-38,939.00	-38,939.00	-36,218.00	_____
TOTAL OTHER REVENUES			.00	-38,939.00	-38,939.00	-38,939.00	-38,939.00	-36,218.00	_____
17838	WHALEHEAD BCH SWCD SERV DIST								
17838	532000	SUPPLIES	.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	_____
17838	545000	CONTRACT	118,556.88	128,712.00	128,712.00	128,712.00	128,700.00	128,712.00	_____
17838	561900	ADMIN	24,390.00	24,390.00	24,390.00	24,390.00	24,390.00	24,390.00	_____
TOTAL WHALEHEAD BCH SWCD SER			142,946.88	157,602.00	157,602.00	157,602.00	157,590.00	157,602.00	_____
TOTAL WHALEHEAD BCH SWCD SER			22,629.68	.00	.00	.00	-12.00	.00	_____
18310	AD VALOREM TAXES								
18310	400100	VEHICLE TX	-1,197.25	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
HOG BRIDGE DITCH WTSH DISTRICT	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT		
18310 401200 TAX INT.	-14.26	.00	.00	.00	.00	.00			
18310 402022 2022 LEVY	-23.64	.00	.00	.00	.00	.00			
18310 402023 2023 LEVY	-71.25	.00	.00	.00	.00	.00			
18310 402024 SD TX 2024	-7,609.47	.00	.00	.00	.00	.00			
18310 402025 SD TX 2025	.00	-8,540.00	-8,540.00	-8,540.00	-8,540.00				
18310 402026 SP DIST 26	.00	.00	.00	.00	.00	-8,900.00			
TOTAL AD VALOREM TAXES	-8,915.87	-8,540.00	-8,540.00	-8,540.00	-8,540.00	-8,900.00			
18380 MISCELLANEOUS REVENUE									
18380 481000 INV EARN	-525.60	-220.00	-220.00	-220.00	-220.00	-220.00			
TOTAL MISCELLANEOUS REVENUE	-525.60	-220.00	-220.00	-220.00	-220.00	-220.00			
18390 OTHER REVENUES									
18390 499900 FND BAL AP	.00	-8,027.00	-8,027.00	-8,027.00	-8,027.00	-7,667.00			
TOTAL OTHER REVENUES	.00	-8,027.00	-8,027.00	-8,027.00	-8,027.00	-7,667.00			
18609 HOG BRIDGE DITCH H2OSHD DIST									
18609 545000 CONTRACT	.00	16,566.00	16,566.00	16,566.00	16,566.00	16,566.00			
18609 561900 ADMIN	224.00	221.00	221.00	221.00	221.00	221.00			
TOTAL HOG BRIDGE DITCH H2OSH	224.00	16,787.00	16,787.00	16,787.00	16,787.00	16,787.00			
TOTAL HOG BRIDGE DITCH WTSH	-9,217.47	.00	.00	.00	.00	.00			
19310 AD VALOREM TAXES									
19310 400100 VEHICLE TX	-505.67	.00	.00	.00	.00	.00			
19310 401200 TAX INT.	-16.25	.00	.00	.00	.00	.00			
19310 402022 2022 LEVY	-51.24	.00	.00	.00	.00	.00			

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
NORTHWEST WATERSHED SERV DIST			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
19310	402023	2023 LEVY	-73.97	.00	.00	.00	.00	.00	_____
19310	402024	SD TX 2024	-3,759.26	.00	.00	.00	.00	.00	_____
19310	402025	SD TX 2025	.00	-4,536.00	-4,536.00	-4,536.00	-4,536.00	.00	_____
19310	402026	SP DIST 26	.00	.00	.00	.00	.00	-5,101.00	_____
TOTAL AD VALOREM TAXES			-4,406.39	-4,536.00	-4,536.00	-4,536.00	-4,536.00	-5,101.00	_____
19380	MISCELLANEOUS REVENUE								
19380	481000	INV EARN	-2,070.01	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE			-2,070.01	.00	.00	.00	.00	.00	_____
19390	OTHER REVENUES								
19390	499900	FND BAL AP	.00	-49,247.00	-49,247.00	-49,247.00	-49,247.00	-48,682.00	_____
TOTAL OTHER REVENUES			.00	-49,247.00	-49,247.00	-49,247.00	-49,247.00	-48,682.00	_____
19609	NORTHWEST WATERSHED SERV DIST								
19609	545000	CONTRACT	.00	53,617.00	53,617.00	53,617.00	53,617.00	53,617.00	_____
19609	561900	ADMIN	149.00	166.00	166.00	166.00	166.00	166.00	_____
TOTAL NORTHWEST WATERSHED SE			149.00	53,783.00	53,783.00	53,783.00	53,783.00	53,783.00	_____
TOTAL NORTHWEST WATERSHED SE			-6,327.40	.00	.00	.00	.00	.00	_____
20310	AD VALOREM TAXES								
20310	400100	VEHICLE TX	-2,124.28	.00	.00	.00	.00	.00	_____
20310	401200	TAX INT.	-1,274.97	.00	.00	.00	.00	.00	_____
20310	402021	2021 LEVY	.00	.00	.00	.00	.00	.00	_____
20310	402022	2022 LEVY	.00	.00	.00	.00	.00	.00	_____
20310	402023	2023 LEVY	-4,917.75	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
WHALEHEAD	SUBDIV	DRAINAGE DIST	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
20310	402024	SD TX 2024	-714,441.77	.00	.00	.00	.00	.00	_____
20310	402025	SD TX 2025	5,044.35	-724,452.00	-724,452.00	-724,452.00	-724,452.00	.00	_____
20310	402026	SP DIST 26	.00	.00	.00	.00	.00	-736,110.00	_____
TOTAL AD VALOREM TAXES			-717,714.42	-724,452.00	-724,452.00	-724,452.00	-724,452.00	-736,110.00	_____
20380	MISCELLANEOUS REVENUE								
20380	481000	INV EARN	-61,359.95	.00	.00	.00	.00	-50,000.00	_____
20380	484001	DISASTER	-7,150.00	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE			-68,509.95	.00	.00	.00	.00	-50,000.00	_____
20390	OTHER REVENUES								
20390	499900	FND BAL AP	.00	.00	-167,704.00	-167,704.00	-167,704.00	-603,599.00	_____
TOTAL OTHER REVENUES			.00	.00	-167,704.00	-167,704.00	-167,704.00	-603,599.00	_____
20609	WHALEHEAD SUBDIV DRAINAGE DIST								
20609	511010	DATA TRANS	11,333.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	_____
		for the cost of data transmission for remote monitoring of ground water lowering system.							
20609	513000	UTILITIES	15,953.63	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	_____
20609	516000	REPR/MAINT	30,542.40	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	_____
20609	531400	EQUIP FUEL	.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
20609	532000	SUPPLIES	2,462.52	10,000.00	10,000.00	10,000.00	10,000.00	6,000.00	_____
		For purchase of tools and safety equipment for whalehead facilities.							
20609	545000	CONTRACT	26,553.45	549,523.00	549,523.00	549,523.00	549,523.00	34,240.00	_____
		Grounds Maint - whalehead Subdivision walkways (9) = \$21,240							
20609	561900	ADMIN	48,214.00	72,929.00	72,929.00	72,929.00	72,929.00	72,929.00	_____
20609	590000	CAP OUTLAY	183,896.95	.00	167,704.00	167,704.00	160,998.00	1,184,540.00	_____
TOTAL WHALEHEAD SUBDIV DRAIN			318,955.95	724,452.00	892,156.00	892,156.00	885,450.00	1,389,709.00	_____
TOTAL WHALEHEAD SUBDIV DRAIN			-467,268.42	.00	.00	.00	-6,706.00	.00	_____
25310	AD VALOREM TAXES								
25310	401200	TAX INT.	-4.60	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
GUINEA MILL	WATERSHED	IMP SERV	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
25310	402018	2018 LEVY	.00	.00	.00	.00	.00	.00	_____
25310	402019	2019 LEVY	-.24	.00	.00	.00	.00	.00	_____
25310	402020	2020 LEVY	-.24	.00	.00	.00	.00	.00	_____
TOTAL AD VALOREM TAXES			-5.08	.00	.00	.00	.00	.00	_____
25380	MISCELLANEOUS REVENUE								
25380	481000	INV EARN	-8,228.15	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE			-8,228.15	.00	.00	.00	.00	.00	_____
25390	OTHER REVENUES								
25390	499900	FND BAL AP	.00	-200,049.00	-200,049.00	-200,049.00	-200,049.00	-220,049.00	_____
TOTAL OTHER REVENUES			.00	-200,049.00	-200,049.00	-200,049.00	-200,049.00	-220,049.00	_____
25607	GUINEA MILL H20SHED IMP SERV								
25607	545000	CONTRACT	.00	200,000.00	200,000.00	200,000.00	200,000.00	220,000.00	_____
25607	561900	ADMIN	28.00	49.00	49.00	49.00	49.00	49.00	_____
TOTAL GUINEA MILL H20SHED IM			28.00	200,049.00	200,049.00	200,049.00	200,049.00	220,049.00	_____
TOTAL GUINEA MILL WATERSHED			-8,205.23	.00	.00	.00	.00	.00	_____
26320	OTHER TAXES & LICENSES								
26320	406000	911 LINE	-182,244.54	-112,437.00	-112,437.00	-112,437.00	-112,437.00	-183,315.00	_____
TOTAL OTHER TAXES & LICENSES			-182,244.54	-112,437.00	-112,437.00	-112,437.00	-112,437.00	-183,315.00	_____
26330	INTERGOVERNMENTAL REVENUES								
26330	445000	EMERG MGMT	-23,384.61	.00	.00	.00	.00	.00	_____
TOTAL INTERGOVERNMENTAL REVE			-23,384.61	.00	.00	.00	.00	.00	_____
26380	MISCELLANEOUS REVENUE								
26380	481000	INV EARN	-9,544.41	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
EMERGENCY RESPONSE SYSTEM FUND	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL MISCELLANEOUS REVENUE	-9,544.41	.00	.00	.00	.00	.00	_____
26390 OTHER REVENUES							
26390 499900 FND BAL AP	.00	-107,827.00	-489,777.00	-489,777.00	-489,777.00	-375,368.00	_____
TOTAL OTHER REVENUES	.00	-107,827.00	-489,777.00	-489,777.00	-489,777.00	-375,368.00	_____
26535 EMERGENCY TELEPHONE SYSTEM FND							
26535 511000 TEL & POST	149.40	400.00	400.00	400.00	400.00	400.00	_____
26535 514000 TRAVEL	4,737.27	6,000.00	1,395.00	6,000.00	6,494.00	6,494.00	_____
26535 514500 TRAIN & ED	6,995.00	20,000.00	20,305.00	20,000.00	107,666.00	59,276.00	_____
26535 516000 REPR/MAINT	.00	1,500.00	1,500.00	1,500.00	8,875.00	8,875.00	_____
26535 532000 SUPPLIES	41.97	2,500.00	6,800.00	2,500.00	8,600.00	8,600.00	_____
26535 545000 CONTRACT	36,888.88	31,980.00	142,800.00	178,180.00	187,089.00	187,090.00	_____
26535 557100 SOFT LICEN	49,916.34	58,084.00	58,084.00	22,704.00	214,144.00	152,744.00	_____
26535 590000 CAP OUTLAY	15,567.15	99,800.00	99,800.00	99,800.00	225,500.00	135,204.00	_____
26535 590535 911 GRANT	23,384.59	.00	271,130.00	271,130.00	271,130.00	.00	_____
TOTAL EMERGENCY TELEPHONE SY	137,680.60	220,264.00	602,214.00	602,214.00	1,029,898.00	558,683.00	_____
TOTAL EMERGENCY RESPONSE SYS	-77,492.96	.00	.00	.00	427,684.00	.00	_____
27310 AD VALOREM TAXES							
27310 400100 VEHICLE TX	-27,935.32	.00	.00	.00	.00	.00	_____
27310 401200 TAX INT.	-818.71	.00	.00	.00	.00	.00	_____
27310 402021 2021 LEVY	-75.09	.00	.00	.00	.00	.00	_____
27310 402022 2022 LEVY	-284.98	.00	.00	.00	.00	.00	_____
27310 402023 2023 LEVY	-1,033.28	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
MOYOCK WATERSHED SERVICE DIST			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
27310	402024	SD TX 2024	-228,489.47	.00	.00	.00	.00	.00	_____
27310	402025	SD TX 2025	3,208.22	-164,317.00	-164,317.00	-164,317.00	-164,317.00	.00	_____
27310	402026	SP DIST 26	.00	.00	.00	.00	.00	-294,406.00	_____
TOTAL AD VALOREM TAXES			-255,428.63	-164,317.00	-164,317.00	-164,317.00	-164,317.00	-294,406.00	_____
27380	MISCELLANEOUS REVENUE								
27380	481000	INV EARN	-31,516.87	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE			-31,516.87	.00	.00	.00	.00	.00	_____
27608	MOYOCK WATERSHED SERVICES DIST								
27608	545000	CONTRACT	66,300.00	153,459.00	153,459.00	153,459.00	153,459.00	283,548.00	_____
27608	561900	ADMIN	10,766.00	10,858.00	10,858.00	10,858.00	10,858.00	10,858.00	_____
TOTAL MOYOCK WATERSHED SERVI			77,066.00	164,317.00	164,317.00	164,317.00	164,317.00	294,406.00	_____
TOTAL MOYOCK WATERSHED SERVI			-209,879.50	.00	.00	.00	.00	.00	_____
28380	MISCELLANEOUS REVENUE								
28380	481000	INV EARN	-40,252.18	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE			-40,252.18	.00	.00	.00	.00	.00	_____
28390	OTHER REVENUES								
28390	495010	TF-OP FUND	-121,000.00	-72,500.00	-72,500.00	-72,500.00	-72,500.00	-72,500.00	_____
TOTAL OTHER REVENUES			-121,000.00	-72,500.00	-72,500.00	-72,500.00	-72,500.00	-72,500.00	_____
28450	REVALUATION								
28450	511000	TEL & POST	.00	.00	.00	.00	500.00	500.00	_____
28450	532000	SUPPLIES	.00	.00	.00	.00	12,000.00	12,000.00	_____
28450	545000	CONTRACT	.00	72,500.00	72,500.00	72,500.00	60,000.00	60,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
REVALUATION FUND	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL REVALUATION	.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	_____
TOTAL REVALUATION FUND	-161,252.18	.00	.00	.00	.00	.00	_____
29380 MISCELLANEOUS REVENUE							
29380 481000 INV EARN	-82,730.19	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	_____
TOTAL MISCELLANEOUS REVENUE	-82,730.19	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	_____
29390 OTHER REVENUES							
29390 495010 TF-OP FUND	.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	.00	_____
29390 495042 TR TAX CAP	-847,032.00	-625,000.00	-625,000.00	-625,000.00	-625,000.00	-350,000.00	_____
29390 499900 FND BAL AP	.00	.00	-1,509,816.00	-1,396,816.00	-1,396,816.00	-150,000.00	_____
TOTAL OTHER REVENUES	-847,032.00	-650,000.00	-2,159,816.00	-2,046,816.00	-2,046,816.00	-500,000.00	_____
29690 FIRE VEHICLE REPLACEMENT FUND							
29690 590000 CAP OUTLAY Purchase of tanker for Moyock VFD	608,647.71	700,000.00	2,209,816.00	2,096,816.00	2,096,816.00	550,000.00	_____
TOTAL FIRE VEHICLE REPLACEME	608,647.71	700,000.00	2,209,816.00	2,096,816.00	2,096,816.00	550,000.00	_____
TOTAL FIRE VEHICLE REPLACEME	-321,114.48	.00	.00	.00	.00	.00	_____
30380 MISCELLANEOUS REVENUE							
30380 481000 INV EARN	-7,257.16	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	_____
30380 482500 RETIRE BEN	-1,124,000.00	-1,468,584.00	-1,468,584.00	-1,468,584.00	-1,468,584.00	-1,468,584.00	_____
TOTAL MISCELLANEOUS REVENUE	-1,131,257.16	-1,478,584.00	-1,478,584.00	-1,478,584.00	-1,478,584.00	-1,478,584.00	_____
30390 OTHER REVENUES							
30390 499900 FND BAL AP	.00	.00	-10,500.00	-10,500.00	-10,500.00	-10,500.00	_____
TOTAL OTHER REVENUES	.00	.00	-10,500.00	-10,500.00	-10,500.00	-10,500.00	_____
30850 POSTEMPLOYMENT BENEFITS							
30850 505000 FICA EXP	15,317.56	18,000.00	18,000.00	18,000.00	.00	18,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
POSTEMPLOYMENT	BENEFITS		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
30850	506000	INSUR EXP	687,830.82	875,000.00	875,000.00	875,000.00	875,000.00	875,000.00	_____
30850	506301	OPEB TRUST	.00	275,584.00	275,584.00	275,584.00	275,584.00	275,584.00	_____
30850	507100	SEP ALLOW	227,845.71	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00	_____
30850	507300	LEOSSA TST	.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	_____
30850	545000	CONTRACT	17,241.25	20,000.00	30,500.00	30,500.00	30,500.00	30,500.00	_____
TOTAL POSTEMPLOYMENT BENEFIT			948,235.34	1,478,584.00	1,489,084.00	1,489,084.00	1,471,084.00	1,489,084.00	_____
TOTAL POSTEMPLOYMENT BENEFIT			-183,021.82	.00	.00	.00	-18,000.00	.00	_____
31380 MISCELLANEOUS REVENUE									
31380	481000	INV EARN	-8.57	.00	.00	.00	.00	.00	_____
31380	482001	DSS	-197,660.10	-350,000.00	-350,000.00	-350,000.00	-350,000.00	-350,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-197,668.67	-350,000.00	-350,000.00	-350,000.00	-350,000.00	-350,000.00	_____
31750 SOCIAL SERVICES ADMIN									
31750	545001	DSS PMTS	198,746.03	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	_____
TOTAL SOCIAL SERVICES ADMIN			198,746.03	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	_____
TOTAL DSS AGENCY FUND			1,077.36	.00	.00	.00	.00	.00	_____
32330 INTERGOVERNMENTAL REVENUES									
32330	422000	FINES/FOR	-273,477.91	-400,000.00	-400,000.00	-400,000.00	-400,000.00	-400,000.00	_____
TOTAL INTERGOVERNMENTAL REVE			-273,477.91	-400,000.00	-400,000.00	-400,000.00	-400,000.00	-400,000.00	_____
32490 COURT FACILITIES									
32490	545500	FINES/FOR	273,477.91	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	_____
TOTAL COURT FACILITIES			273,477.91	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	_____
TOTAL FINES & FORFEITURES			.00	.00	.00	.00	.00	.00	_____
34380 MISCELLANEOUS REVENUE									
34380	482002	DEED TRUST	-30,510.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027	
DEED OF TRUST FEE FUND		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL MISCELLANEOUS REVENUE		-30,510.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	_____
34480	DEED OF TRUST FEES							
34480	545001 DEEDTRST	30,510.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	_____
TOTAL DEED OF TRUST FEES		30,510.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	_____
TOTAL DEED OF TRUST FEE FUND		.00	.00	.00	.00	.00	.00	_____
35340 PERMITS & FEES								
35340	400000 CURRENT	-130,970.85	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00	_____
TOTAL PERMITS & FEES		-130,970.85	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00	_____
35511 INMATE LOCKDOWN CUSTODIAL FUND								
35511	532000 LOCKDOWN	151,882.44	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	_____
TOTAL INMATE LOCKDOWN CUSTOD		151,882.44	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	_____
TOTAL INMATE CUSTODIAL FUND		20,911.59	.00	.00	.00	.00	.00	_____
40320 OTHER TAXES & LICENSES								
40320	411001 ART 40 TAX	-2,394,412.86	-2,400,000.00	-2,400,000.00	-2,400,000.00	-2,400,000.00	-2,200,000.00	_____
40320	411002 ART 42 TAX	-2,026,295.04	-2,100,000.00	-2,100,000.00	-2,100,000.00	-2,100,000.00	-2,000,000.00	_____
TOTAL OTHER TAXES & LICENSES		-4,420,707.90	-4,500,000.00	-4,500,000.00	-4,500,000.00	-4,500,000.00	-4,200,000.00	_____
40380 MISCELLANEOUS REVENUE								
40380	481000 INV EARN	-466,994.61	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	_____
TOTAL MISCELLANEOUS REVENUE		-466,994.61	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	_____
40750 CAPITAL IMPROVEMENTS FUND								
40750	587010 TT-OP FUND	2,816,228.06	4,700,000.00	4,700,000.00	4,700,000.00	4,700,000.00	4,400,000.00	_____
TOTAL CAPITAL IMPROVEMENTS F		2,816,228.06	4,700,000.00	4,700,000.00	4,700,000.00	4,700,000.00	4,400,000.00	_____
TOTAL CAPITAL IMPROVEMENTS F		-2,071,474.45	.00	.00	.00	.00	.00	_____
41320 OTHER TAXES & LICENSES								
41320	411001 ART 40 TAX	-1,026,176.94	-965,000.00	-965,000.00	-965,000.00	-965,000.00	-1,055,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
SCHOOL CAPITAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
41320	411002	ART 42 TAX	-3,039,442.57	-3,075,000.00	-3,075,000.00	-3,075,000.00	-3,075,000.00	-3,130,000.00	_____
TOTAL OTHER TAXES & LICENSES			-4,065,619.51	-4,040,000.00	-4,040,000.00	-4,040,000.00	-4,040,000.00	-4,185,000.00	_____
41380	MISCELLANEOUS REVENUE								
41380	481000	INV EARN	-57,270.41	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-50,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-57,270.41	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-50,000.00	_____
41990	SCHOOL CAPITAL RESERVE								
41990	587010	TT-OP FUND	1,535,000.00	1,885,000.00	1,885,000.00	1,885,000.00	1,885,000.00	1,535,000.00	_____
41990	587051	TT SCH BLD	2,778,481.00	2,230,000.00	2,230,000.00	2,230,000.00	2,230,000.00	2,700,000.00	_____
TOTAL SCHOOL CAPITAL RESERVE			4,313,481.00	4,115,000.00	4,115,000.00	4,115,000.00	4,115,000.00	4,235,000.00	_____
TOTAL SCHOOL CAPITAL FUND			190,591.08	.00	.00	.00	.00	.00	_____
42320	OTHER TAXES & LICENSES								
42320	414000	LND TRN TX	-6,133,363.00	-5,500,000.00	-5,500,000.00	-5,500,000.00	-5,500,000.00	-5,500,000.00	_____
TOTAL OTHER TAXES & LICENSES			-6,133,363.00	-5,500,000.00	-5,500,000.00	-5,500,000.00	-5,500,000.00	-5,500,000.00	_____
42380	MISCELLANEOUS REVENUE								
42380	481000	INV EARN	-841,440.71	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-500,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-841,440.71	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-500,000.00	_____
42390	OTHER REVENUES								
42390	499900	FND BAL AP	.00	-1,014,894.00	-1,164,894.00	-1,014,894.00	-1,014,894.00	-1,845,966.00	_____
TOTAL OTHER REVENUES			.00	-1,014,894.00	-1,164,894.00	-1,014,894.00	-1,014,894.00	-1,845,966.00	_____
42450	LAND TRANSFER TAX FUND								
42450	514800	FEES OFFCL	.00	700.00	700.00	700.00	700.00	700.00	_____
42450	587029	TT-VEHICLE	847,032.00	625,000.00	625,000.00	625,000.00	625,000.00	350,000.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
TRANSFER TAX CAPITAL FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
42450	587043	T T - Land	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	175,000.00	_____
42450	587050	TT CO BLDG	.00	510,000.00	410,000.00	510,000.00	510,000.00	1,225,000.00	_____
42450	587063	T T SW	1,513,079.50	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	_____
42450	587067	T T - MOYC	.00	560,000.00	560,000.00	560,000.00	560,000.00	1,280,000.00	_____
42450	587400	T T - DEBT Public Safety Center Debt	2,423,122.00	2,369,194.00	2,369,194.00	2,369,194.00	2,369,194.00	2,315,266.00	_____
TOTAL LAND TRANSFER TAX FUND			4,983,233.50	6,764,894.00	6,664,894.00	6,764,894.00	6,764,894.00	7,845,966.00	_____
TOTAL TRANSFER TAX CAPITAL F			-1,991,570.21	.00	-250,000.00	.00	.00	.00	_____
43380 MISCELLANEOUS REVENUE									
43380	481000	INV EARN	-116,098.52	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-75,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-116,098.52	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-75,000.00	_____
43390 OTHER REVENUES									
43390	495042	TR TAX CAP	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-175,000.00	_____
TOTAL OTHER REVENUES			-200,000.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	-175,000.00	_____
43848 LAND BANKING FUND									
43848	590000	CAP OUTLAY	444.68	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	_____
TOTAL LAND BANKING FUND			444.68	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	_____
TOTAL LAND BANKING FUND			-315,653.84	.00	.00	.00	.00	.00	_____
60310 AD VALOREM TAXES									
60310	400100	VEHICLE TX	-19,658.09	-7,500.00	-7,500.00	-7,500.00	-7,500.00	-7,500.00	_____
60310	401200	TAX INT.	-551.07	.00	.00	.00	.00	.00	_____
60310	403023	2023 LEVY	-1,785.72	.00	.00	.00	.00	.00	_____
60310	403024	DIST TX	-641,425.95	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
60310	403025	DIST TX	820.46	-642,280.00	-642,280.00	-642,280.00	-642,280.00	.00	_____
60310	403026	DIST TX	.00	.00	.00	.00	.00	-652,708.00	_____
TOTAL AD VALOREM TAXES			-662,600.37	-649,780.00	-649,780.00	-649,780.00	-649,780.00	-660,208.00	_____
60350	SALES & SERVICES								
60350	468000	SALE F/A	-950.00	.00	.00	.00	.00	.00	_____
TOTAL SALES & SERVICES			-950.00	.00	.00	.00	.00	.00	_____
60360	ENTERPRISE CHARGES								
60360	467000	SALES	-250.00	-250.00	-250.00	-250.00	-250.00	-250.00	_____
60360	470000	UTL CHGS	-674,591.49	-703,400.00	-703,400.00	-703,400.00	-703,400.00	-728,019.00	_____
60360	470001	UTILITIES	-1,031,453.32	-977,206.00	-977,206.00	-977,206.00	-977,206.00	-1,067,554.00	_____
60360	471000	TAP/CONN	-6,933.00	.00	.00	.00	.00	.00	_____
60360	473000	RECONNECT	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	_____
60360	480700	PEN & INT	-726.65	-1,500.00	-1,500.00	-1,500.00	-1,500.00	-1,500.00	_____
60360	480701	PEN & INT	-1,207.76	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	_____
TOTAL ENTERPRISE CHARGES			-1,717,162.22	-1,686,356.00	-1,686,356.00	-1,686,356.00	-1,686,356.00	-1,801,323.00	_____
60380	MISCELLANEOUS REVENUE								
60380	472000	IMPACT FEE	-7,281.00	.00	.00	.00	.00	.00	_____
60380	481000	INV EARN	-65,664.74	-43,425.00	-43,425.00	-43,425.00	-43,425.00	-60,000.00	_____
60380	484001	DISASTER	-9,481.55	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE			-82,427.29	-43,425.00	-43,425.00	-43,425.00	-43,425.00	-60,000.00	_____
60390	OTHER REVENUES								
60390	495600	OS SDF	-315,000.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCEAN SANDS WATER & SEWER			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
60390	499900	FND BAL AP	.00	-965,082.00	-1,102,102.00	-965,082.00	-965,082.00	-1,156,986.00	
TOTAL OTHER REVENUES			-315,000.00	-1,065,082.00	-1,202,102.00	-1,065,082.00	-1,065,082.00	-1,256,986.00	
60808	OCEAN SANDS W & S ADMINISTRATI								
60808	502000	SALARIES	137,806.91	.00	.00	.00	.00	.00	
60808	505000	FICA EXP	8,138.24	.00	.00	.00	.00	.00	
60808	506000	INSUR EXP	30,712.08	.00	.00	.00	.00	.00	
60808	507000	RETIRE EXP	12,384.75	.00	.00	.00	.00	.00	
60808	510000	PROJ GRAD	-8,546.00	.00	.00	.00	.00	.00	
60808	510001	PEN EXP	23,410.00	.00	.00	.00	.00	.00	
60808	511000	TEL & POST	3,429.30	3,800.00	-3,800.00	3,800.00	3,800.00	.00	
60808	511001	TEL & POST	3,428.72	3,400.00	-3,400.00	3,400.00	3,400.00	.00	
60808	511010	DATA TRANS	3,514.36	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
60808	513000	UTILITIES	6,465.45	.00	.00	.00	.00	.00	
60808	513001	UTILITIES	51,649.42	.00	.00	.00	.00	.00	
60808	514000	TRAVEL	-100.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
60808	514500	TRAIN & ED	47.60	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
60808	516000	REPR/MAINT	10,612.51	.00	.00	.00	.00	.00	
60808	516001	REPAIRS	32,646.21	.00	.00	.00	.00	.00	
60808	531001	FUEL	10,502.71	.00	.00	.00	.00	.00	
60808	532000	SUPPLIES	9,797.66	.00	7,200.00	.00	.00	.00	
60808	532001	SUPPLIES	19,857.40	.00	.00	.00	.00	.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCEAN SANDS WATER & SEWER			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
60808	532003	HYDRANTS	3,367.37	.00	.00	.00	.00	.00	_____
60808	533200	LAB TESTS	7,223.46	.00	.00	.00	.00	.00	_____
60808	533201	LAB TESTS	39,755.73	.00	.00	.00	.00	.00	_____
		Lab testing, Micro Analysis and Lab testing equipment							
60808	533600	SYS SUPPLY	17,527.92	.00	.00	.00	.00	.00	_____
60808	533601	SYS SUPPLY	5,054.96	.00	.00	.00	.00	.00	_____
		Items to replace, repair or construct throughout the system							
60808	533801	CHEMICALS	97,064.07	.00	.00	.00	.00	.00	_____
		chemicals for treatment and removal of nutrients for compliance permit requirements							
60808	536000	UNIFORMS	1,021.20	.00	.00	.00	.00	.00	_____
		operator uniforms							
60808	540000	WRKER COMP	1,802.00	.00	.00	.00	.00	.00	_____
60808	545000	CONTRACT	18,857.68	.00	.00	.00	.00	7,600.00	_____
60808	545001	CONT SERV	149,012.70	.00	.00	.00	355,075.00	6,800.00	_____
60808	545005	WATER	848,420.73	.00	.00	.00	.00	.00	_____
60808	545100	CREDIT CD	3,593.36	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
60808	553000	DUES/SUBSC	1,090.00	.00	.00	.00	.00	.00	_____
60808	553001	DUES & SUB	13,675.35	.00	.00	.00	.00	.00	_____
60808	554000	INSURANCE	101,987.00	115,620.00	115,620.00	115,620.00	115,620.00	115,620.00	_____
60808	557100	LICEN FEE	3,195.36	.00	.00	.00	.00	.00	_____
60808	559001	DEPREC.	654,167.23	.00	.00	.00	.00	.00	_____
60808	561001	PROF SERV	.00	.00	.00	.00	30,000.00	.00	_____
		Professional Services							
60808	561900	ADMIN	50,259.00	41,020.00	41,020.00	41,020.00	41,020.00	41,020.00	_____
60808	561901	ADMIN	.00	41,071.00	41,071.00	41,071.00	41,071.00	41,071.00	_____
60808	582000	INT ON DBT	101,062.50	88,813.00	88,813.00	88,813.00	88,813.00	76,563.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCEAN SANDS WATER & SEWER	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT		
60808 582201 DEBT SERV.	.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	_____		
60808 588000 CONTINGNCY	.00	17,028.00	17,028.00	17,028.00	17,028.00		.00	_____	
60808 590000 CAP OUTLAY	.25	.00	.00	.00	.00		.00	_____	
60808 590001 CAP OUTLAY	-.43	.00	.00	.00	.00		.00	_____	
TOTAL OCEAN SANDS W & S ADMI	2,473,894.76	825,752.00	818,552.00	825,752.00	1,210,827.00		803,674.00	_____	
60818 OCEAN SANDS W & S WATER									
60818 513000 UTILITIES	.00	8,500.00	8,500.00	8,500.00	8,500.00		8,500.00	_____	
60818 516000 REPR/MAINT	.00	25,000.00	25,000.00	25,000.00	25,000.00		20,000.00	_____	
60818 532000 SUPPLIES	.00	11,000.00	18,200.00	11,000.00	11,000.00		11,000.00	_____	
60818 532003 HYDRANT	.00	2,500.00	2,500.00	2,500.00	2,500.00		2,500.00	_____	
60818 533200 LAB TESTS	.00	6,500.00	6,500.00	6,500.00	6,500.00		6,500.00	_____	
60818 533600 SYS SUPPLY	.00	20,000.00	20,000.00	20,000.00	20,000.00		20,000.00	_____	
60818 545000 CONTRACT	.00	37,081.00	37,081.00	37,081.00	37,081.00		34,776.00	_____	
60818 545005 WATER	.00	800,000.00	800,000.00	800,000.00	800,000.00		800,000.00	_____	
60818 553000 DUES/SUBSC	.00	2,160.00	2,160.00	2,160.00	2,160.00		2,160.00	_____	
60818 557100 SOFT LICEN	.00	10,400.00	10,400.00	10,400.00	10,000.00		10,000.00	_____	
60818 590000 CAP OUTLAY	.00	113,500.00	113,500.00	113,500.00	113,500.00		398,591.00	_____	
TOTAL OCEAN SANDS W & S WATE	.00	1,036,641.00	1,043,841.00	1,036,641.00	1,036,241.00		1,314,027.00	_____	
60878 OCEAN SANDS W & S SEWER									
60878 502000 SALARIES	.00	142,660.00	145,456.00	142,660.00	148,251.00		159,044.00	_____	
60878 505000 FICA EXP	.00	10,913.00	11,128.00	10,913.00	11,342.00		12,167.00	_____	
60878 506000 INSUR EXP	.00	31,755.00	31,755.00	31,755.00	31,755.00		33,180.00	_____	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
OCEAN SANDS WATER & SEWER	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT		
60878 507000 RETIRE EXP	.00	27,663.00	28,205.00	27,663.00	28,746.00	32,032.00			
60878 513001 UTILITIES	.00	90,000.00	90,000.00	90,000.00	90,000.00	80,000.00			
60878 516001 R & M	.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00			
60878 531001 GAS/OIL/..	.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00			
60878 532000 SUPPLIES	.00	30,000.00	30,000.00	30,000.00	36,000.00	30,000.00			
60878 533201 LAB TESTS	.00	55,000.00	55,000.00	55,000.00	60,000.00	60,000.00			
60878 533601 SYS SUPPLY	.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00			
60878 533801 CHEMICALS	.00	90,000.00	90,000.00	90,000.00	100,000.00	100,000.00			
60878 536000 UNIFORMS	.00	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00			
60878 540000 WRKER COMP	.00	1,847.00	1,847.00	1,847.00	1,847.00	1,890.00			
60878 545001 CS-SEWER	.00	345,068.00	391,468.00	345,068.00	395,000.00	326,503.00			
60878 553001 DUES	.00	30,000.00	30,000.00	30,000.00	30,000.00	10,000.00			
60878 557101 SOFTWARE	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00			
60878 561001 PROF SERV	.00	45,344.00	45,344.00	45,344.00	45,344.00	35,000.00			
60878 590001 CO SEWER	.00	570,000.00	657,067.00	570,000.00	1,155,000.00	670,000.00			
TOTAL OCEAN SANDS W & S SEWE	.00	1,582,250.00	1,719,270.00	1,582,250.00	2,245,285.00	1,660,816.00			
TOTAL OCEAN SANDS WATER & SE	-304,245.12	.00	.00	.00	1,047,710.00	.00			
61350 SALES & SERVICES									
61350 468000 SALE F/A	-20,615.00	.00	.00	.00	.00	.00			
TOTAL SALES & SERVICES	-20,615.00	.00	.00	.00	.00	.00			
61360 ENTERPRISE CHARGES									
61360 467000 SALES	-24,789.65	-20,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00			

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
MAINLAND WATER			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
61360	470000	UTL CHGS	-4,685,992.98	-4,429,000.00	-4,429,000.00	-4,429,000.00	-4,429,000.00	-4,850,003.00	_____
61360	471000	TAP/CONN	-41,715.93	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	_____
61360	473000	RECONNECT	-50,275.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	_____
61360	480700	PEN & INT	-12,041.55	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	_____
TOTAL ENTERPRISE CHARGES			-4,814,815.11	-4,564,000.00	-4,564,000.00	-4,564,000.00	-4,564,000.00	-4,985,003.00	_____
61380	MISCELLANEOUS REVENUE								
61380	481000	INV EARN	-207,749.11	-271,747.00	-271,747.00	-271,747.00	-271,747.00	-271,747.00	_____
61380	482000	MISC	.00	.00	-12,000.00	.00	.00	.00	_____
61380	484001	INSURANCE	-87,111.26	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE			-294,860.37	-271,747.00	-283,747.00	-271,747.00	-271,747.00	-271,747.00	_____
61390	OTHER REVENUES								
61390	495610	MAINH2O DF	.00	-1,893,000.00	-1,893,000.00	-1,893,000.00	-1,893,000.00	-1,893,000.00	_____
61390	499900	R/E APP	.00	-82,109.00	-150,331.00	-114,419.00	-114,419.00	-2,368,620.00	_____
TOTAL OTHER REVENUES			.00	-1,975,109.00	-2,043,331.00	-2,007,419.00	-2,007,419.00	-4,261,620.00	_____
61818	MAINLAND WATER								
61818	502000	SALARIES	896,742.57	968,283.00	982,933.00	968,283.00	1,090,869.00	1,094,258.00	_____
61818	503500	TEMP SERV	14,521.82	17,165.00	17,165.00	17,165.00	17,165.00	17,540.00	_____
61818	505000	FICA EXP	71,345.85	75,386.00	76,507.00	75,386.00	84,764.00	85,053.00	_____
61818	506000	INSUR EXP	200,803.14	234,987.00	234,987.00	234,987.00	234,987.00	258,804.00	_____
61818	507000	RETIRE EXP	122,766.64	187,752.00	190,593.00	187,752.00	194,718.00	220,383.00	_____
61818	509700	RETIREE	32,000.00	34,000.00	34,000.00	34,000.00	34,000.00	32,160.00	_____
61818	510000	OPEB	-11,547.00	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
MAINLAND	WATER		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
61818	510001	PEN EXP	114,896.00	.00	.00	.00	.00	.00	_____
61818	511000	TEL & POST	58,707.68	45,000.00	7,300.00	45,000.00	45,000.00	7,300.00	_____
61818	511010	DATA TRANS	15,870.03	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	_____
61818	513000	UTILITIES	271,225.07	265,000.00	265,000.00	265,000.00	265,000.00	265,000.00	_____
61818	514000	TRAVEL	5,679.22	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	_____
61818	514500	TRAIN & ED	5,087.40	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	_____
61818	516000	REPR/MAINT	13,313.73	30,000.00	29,500.00	30,000.00	30,000.00	30,000.00	_____
61818	516200	AUTO MAINT	15,151.49	18,000.00	16,500.00	18,000.00	18,000.00	18,000.00	_____
61818	516400	EQUIP M&R	2,268.48	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	_____
61818	531000	FUEL	40,493.61	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	_____
61818	532000	SUPPLIES	66,749.08	75,000.00	151,000.00	75,000.00	162,600.00	78,290.00	_____
61818	532003	HYDRANTS	16,650.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	_____
61818	533200	LAB TESTS	27,758.70	30,000.00	23,000.00	30,000.00	30,000.00	30,000.00	_____
61818	533600	SYS SUPPLY	137,423.60	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	_____
61818	533800	CHEMICALS	150,889.49	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00	_____
61818	536000	UNIFORMS	6,782.09	8,500.00	8,500.00	8,500.00	9,000.00	8,500.00	_____
61818	540000	WRKER COMP	12,255.00	12,645.00	12,645.00	12,645.00	12,645.00	12,937.00	_____
61818	545000	CONTRACT	243,336.80	289,841.00	298,151.00	298,151.00	452,680.11	525,189.00	_____
61818	545100	CREDIT CD	16,143.19	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	_____
61818	553000	DUES/SUBSC	21,262.10	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00	_____
61818	554000	INSURANCE	136,627.00	154,891.00	154,891.00	154,891.00	154,891.00	154,891.00	_____
61818	557100	LICEN FEE	13,692.40	42,500.00	42,500.00	42,500.00	44,500.00	44,500.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027	
MAINLAND WATER		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
61818	559000 DEPREC	1,501,435.07	.00	.00	.00	.00	.00	_____
61818	561000 PROF SERV	5,000.00	22,744.00	46,744.00	46,744.00	29,000.00	.00	_____
61818	561900 ADMIN	533,633.00	415,458.00	415,458.00	415,458.00	415,458.00	415,458.00	_____
61818	571000 LEASEVEH	.00	.00	.00	.00	.00	36,748.00	_____
61818	582000 INT ON BND	168,968.84	129,204.00	129,204.00	129,204.00	129,204.00	87,859.00	_____
	\$62,577 due on 3/1/2027							
	\$31,902 due on 9/1/2027							
61818	Final interest payment due 3/1/2028 = \$31,902							
61818	582200 DEBT SERV	.00	1,440,000.00	1,440,000.00	1,440,000.00	1,440,000.00	1,500,000.00	_____
	Due 3/1/2027; Final Principal Payment 3/1/2028							
61818	590000 CAP OUTLAY	-.38	1,893,000.00	1,893,000.00	1,893,000.00	14,730,000.00	4,174,000.00	_____
61818	590003 HYDRANTS	-.40	.00	.00	.00	.00	.00	_____
61818	590099 LOSS	22,659.00	.00	.00	.00	.00	.00	_____
	TOTAL MAINLAND WATER	4,950,590.31	6,810,856.00	6,891,078.00	6,843,166.00	20,045,981.11	9,518,370.00	_____
	TOTAL MAINLAND WATER	-179,700.17	.00	.00	.00	13,202,815.11	.00	_____
63310	AD VALOREM TAXES							
63310	401200 TAX INT.	-17,389.55	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	_____
	TOTAL AD VALOREM TAXES	-17,389.55	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	_____
63320	OTHER TAXES & LICENSES							
63320	413000 TIRE TAX	-58,063.28	-50,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00	_____
63320	413500 WHITE GOOD	-16,189.80	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	_____
63320	413600 SW DISP TX	-100,060.52	-95,000.00	-95,000.00	-95,000.00	-95,000.00	-95,000.00	_____
	TOTAL OTHER TAXES & LICENSES	-174,313.60	-160,000.00	-160,000.00	-160,000.00	-160,000.00	-160,000.00	_____
63340	PERMITS & FEES							
63340	462000 TIP FEES	-1,427,739.35	-1,400,000.00	-1,400,000.00	-1,400,000.00	-1,400,000.00	-1,449,000.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
SOLID WASTE FUND	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL PERMITS & FEES	-1,427,739.35	-1,400,000.00	-1,400,000.00	-1,400,000.00	-1,400,000.00	-1,449,000.00	_____
63360 ENTERPRISE CHARGES							
63360 470000 UTL CHGS	-5,527,604.26	-5,600,000.00	-5,600,000.00	-5,600,000.00	-5,600,000.00	-5,796,000.00	_____
TOTAL ENTERPRISE CHARGES	-5,527,604.26	-5,600,000.00	-5,600,000.00	-5,600,000.00	-5,600,000.00	-5,796,000.00	_____
63380 MISCELLANEOUS REVENUE							
63380 481000 INV EARN	-188,309.47	-102,057.00	-102,057.00	-102,057.00	-102,057.00	-150,000.00	_____
63380 482000 MISC	-2,642.28	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	_____
63380 482100 REC GLASS	-1,442.20	.00	.00	.00	.00	.00	_____
63380 482200 REC-ELECT	-3,834.10	.00	.00	.00	.00	.00	_____
63380 482300 RECYCLE	.00	.00	.00	.00	.00	.00	_____
63380 482500 REC SCP MT	-17,657.10	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	_____
TOTAL MISCELLANEOUS REVENUE	-213,885.15	-122,057.00	-122,057.00	-122,057.00	-122,057.00	-170,000.00	_____
63390 OTHER REVENUES							
63390 495042 TR TAX CAP	-1,513,079.50	-2,500,000.00	-2,500,000.00	-2,500,000.00	-2,500,000.00	-2,500,000.00	_____
63390 499900 FND BAL AP	.00	-1,537,660.00	-2,483,224.00	-1,537,660.00	-1,537,660.00	-1,952,224.00	_____
TOTAL OTHER REVENUES	-1,513,079.50	-4,037,660.00	-4,983,224.00	-4,037,660.00	-4,037,660.00	-4,452,224.00	_____
63838 SOLID WASTE							
63838 502000 SALARIES	30,593.30	73,994.00	74,397.00	73,994.00	82,452.00	119,207.00	_____
63838 503000 PART TIME	43,291.08	48,958.00	48,958.00	48,958.00	48,958.00	18,000.00	_____
63838 505000 FICA EXP	5,347.71	9,405.00	9,451.00	9,405.00	10,082.00	10,482.00	_____
63838 506000 INSUR EXP	18,427.44	31,755.00	31,755.00	31,755.00	31,755.00	33,180.00	_____
63838 507000 RETIRE EXP	2,840.20	20,388.00	20,503.00	20,388.00	20,723.00	24,009.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
SOLID WASTE FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
63838	510000	OPEB	6,794.00	.00	.00	.00	.00	.00	_____
63838	510001	PEN EXP	14,399.00	.00	.00	.00	.00	.00	_____
63838	511000	TEL & POST	4,227.45	400.00	400.00	400.00	400.00	4,600.00	_____
63838	513000	Access permit postage UTILITIES	6,504.99	7,000.00	8,000.00	7,000.00	7,500.00	7,500.00	_____
63838	514000	TRAVEL	.00	2,500.00	1,500.00	2,500.00	2,500.00	1,000.00	_____
63838	514500	TRAIN & ED	290.00	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00	_____
63838	516000	REPR/MAINT	19,316.29	30,000.00	23,500.00	23,500.00	23,500.00	22,000.00	_____
63838	516400	EQUIP M&R	.00	.00	6,500.00	6,500.00	6,500.00	6,500.00	_____
63838	521000	RENT	7,200.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	_____
63838	531000	FUEL	.00	500.00	500.00	500.00	500.00	500.00	_____
63838	532000	SUPPLIES	8,428.62	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	_____
63838	536000	UNIFORMS	.00	1,000.00	1,000.00	1,000.00	1,800.00	1,000.00	_____
63838	540000	WRKER COMP	934.00	1,589.00	1,589.00	1,589.00	1,589.00	1,626.00	_____
63838	545000	CONTRACT	20,479.52	28,130.00	28,130.00	28,130.00	28,250.00	28,250.00	_____
63838	545001	COLLECTION	4,197,750.07	4,082,974.00	4,582,974.00	4,082,974.00	4,199,000.00	4,199,000.00	_____
63838	545002	CS-DISPOSL	3,305,636.60	3,030,000.00	3,440,000.00	3,030,000.00	3,237,500.00	3,585,616.00	_____
63838	545600	LANDSCAPE	18,612.00	58,200.00	58,200.00	58,200.00	58,200.00	64,644.00	_____
63838	545800	WHITE GOOD	111,877.30	82,500.00	122,500.00	82,500.00	102,500.00	102,500.00	_____
63838	545900	TIRE DISP	62,271.03	60,000.00	65,000.00	60,000.00	70,000.00	70,000.00	_____
63838	552000	OVER/SHORT	-26.00	.00	.00	.00	.00	.00	_____
63838	553000	DUES/SUBSC	305.00	2,034.00	1,034.00	2,034.00	2,034.00	2,034.00	_____
63838	554000	INSURANCE	5,989.00	6,970.00	6,970.00	6,970.00	6,970.00	6,970.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
SOLID WASTE FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
63838	558400	SW DISP TX	67,041.42	65,000.00	65,000.00	65,000.00	70,000.00	70,000.00	_____
63838	559000	DEPREC	82,434.32	.00	.00	.00	.00	.00	_____
63838	561000	PROF SERV	.00	86,814.00	71,814.00	86,814.00	50,000.00	50,000.00	_____
63838	561500	MONITOR WL	9,392.00	13,000.00	14,000.00	13,000.00	15,000.00	15,000.00	_____
63838	561900	ADMIN	.00	118,098.00	118,098.00	118,098.00	118,098.00	118,098.00	_____
63838	571500	RECYCLING	630,346.58	771,508.00	771,508.00	771,508.00	779,508.00	779,508.00	_____
63838	571501	RECYCLE-EL	60,365.71	90,000.00	95,000.00	90,000.00	90,000.00	90,000.00	_____
63838	581901	AMORT	29,436.00	.00	.00	.00	.00	.00	_____
63838	582901	INT EXP	1,873.00	.00	.00	.00	.00	.00	_____
63838	590000	CAP OUTLAY	.37	2,545,000.00	2,545,000.00	2,545,000.00	.00	2,545,000.00	_____
TOTAL SOLID WASTE			8,772,378.00	11,329,717.00	12,275,281.00	11,329,717.00	9,127,319.00	12,037,224.00	_____
TOTAL SOLID WASTE FUND			-101,633.41	.00	.00	.00	-2,202,398.00	.00	_____
66350 SALES & SERVICES									
66350	464000	RENTS	-168,489.75	-165,000.00	-165,000.00	-165,000.00	-165,000.00	-165,000.00	_____
66350	464001	LEASE	-74,867.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	-75,000.00	_____
66350	467200	BILLING	-3,220.00	-3,800.00	-3,800.00	-3,800.00	-3,800.00	-3,800.00	_____
66350	468000	SALE F/A	.00	.00	.00	.00	.00	.00	_____
TOTAL SALES & SERVICES			-246,576.75	-243,800.00	-243,800.00	-243,800.00	-243,800.00	-243,800.00	_____
66360 ENTERPRISE CHARGES									
66360	450500	ADMIN	-848,420.73	-800,000.00	-800,000.00	-800,000.00	-800,000.00	-800,000.00	_____
66360	467000	SALES	-1,311.18	.00	.00	.00	.00	.00	_____
66360	470000	UTL CHGS	-3,191,904.37	-3,008,565.00	-3,008,565.00	-3,008,565.00	-3,008,565.00	-3,303,621.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027		
SOUTHERN OUTER BANKS H2O SYSTM		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT	
66360	471000	TAP/CONN	-21,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	_____	
66360	473000	RECONNECT	-11,050.00	-7,500.00	-7,500.00	-7,500.00	-7,500.00	_____	
66360	480700	PEN & INT	-3,336.63	-4,000.00	-4,000.00	-4,000.00	-4,000.00	_____	
TOTAL ENTERPRISE CHARGES			-4,077,022.91	-3,835,065.00	-3,835,065.00	-3,835,065.00	-3,835,065.00	-4,130,121.00	_____
66380	MISCELLANEOUS REVENUE								
66380	481000	INV EARN	-307,885.50	-37,811.00	-37,811.00	-37,811.00	-37,811.00	-175,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-307,885.50	-37,811.00	-37,811.00	-37,811.00	-37,811.00	-175,000.00	_____
66390	OTHER REVENUES								
66390	491901	LEASE INT	-18,142.00	.00	.00	.00	.00	.00	_____
66390	499900	FND BAL AP	.00	.00	-171,866.00	-153,807.00	-153,807.00	-2,759,858.00	_____
TOTAL OTHER REVENUES			-18,142.00	.00	-171,866.00	-153,807.00	-153,807.00	-2,759,858.00	_____
66868	SOUTHERN OUTER BANKS H2O SYSTM								
66868	502000	SALARIES	670,646.62	730,555.00	744,769.00	730,555.00	758,983.00	798,291.00	_____
66868	505000	FICA EXP	52,150.64	55,886.00	56,975.00	55,886.00	58,063.00	61,070.00	_____
66868	506000	INSUR EXP	169,402.73	171,477.00	171,477.00	171,477.00	171,477.00	179,172.00	_____
66868	507000	RETIRE EXP	39,219.80	141,656.00	144,412.00	141,656.00	147,168.00	160,777.00	_____
66868	509700	RETIREE	12,000.00	15,000.00	15,000.00	15,000.00	15,000.00	12,100.00	_____
66868	510000	OPEB	-97,566.00	.00	.00	.00	.00	.00	_____
66868	510001	PEN EXP	131,257.00	.00	.00	.00	.00	.00	_____
66868	511000	TEL & POST	25,373.15	23,000.00	8,000.00	23,000.00	23,000.00	6,000.00	_____
66868	511010	DATA TRANS	13,011.29	25,000.00	16,315.00	25,000.00	25,000.00	16,000.00	_____
66868	513000	UTILITIES	301,507.72	350,000.00	350,000.00	350,000.00	350,000.00	330,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027	
SOUTHERN OUTER BANKS H2O SYSTM		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
66868	514000	TRAVEL	.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00 _____
66868	514500	TRAIN & ED	2,050.60	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00 _____
66868	516000	REPR/MAINT	11,235.80	20,000.00	29,000.00	20,000.00	20,000.00	20,000.00 _____
66868	516200	AUTO MAINT	20,782.18	10,000.00	7,000.00	10,000.00	10,000.00	10,000.00 _____
66868	516400	EQUIP M&R	5,749.67	10,000.00	4,000.00	10,000.00	10,000.00	7,000.00 _____
66868	531000	FUEL	36,662.25	39,000.00	39,000.00	39,000.00	39,000.00	39,000.00 _____
66868	532000	SUPPLIES	86,757.90	75,000.00	90,000.00	75,000.00	75,000.00	75,000.00 _____
66868	532003	HYDRANTS	22,289.37	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00 _____
66868	533200	LAB TESTS	18,177.15	32,000.00	32,000.00	32,000.00	32,000.00	28,000.00 _____
66868	533600	SYS SUPPLY	63,060.60	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00 _____
66868	533800	CHEMICALS	239,504.30	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00 _____
66868	536000	UNIFORMS	5,889.34	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00 _____
66868	540000	WRKER COMP	8,824.00	9,375.00	9,375.00	9,375.00	9,375.00	9,591.00 _____
66868	545000	CONTRACT	100,197.13	181,493.00	231,317.00	231,317.00	268.00	209,762.00 _____
66868	545100	CREDIT CRD	7,652.84	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00 _____
66868	553000	DUES/SUBSC	5,425.80	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00 _____
66868	554000	INSURANCE	157,207.00	178,222.00	178,222.00	178,222.00	178,222.00	178,222.00 _____
66868	557100	SOFT LICEN	9,584.95	12,238.00	20,923.00	12,238.00	10,000.00	22,350.00 _____
66868	559000	DEPREC	1,307,499.30	.00	.00	.00	.00	.00 _____
66868	561000	PROF SERV	271.90	13,344.00	13,344.00	13,344.00	13,344.00	.00 _____
66868	561900	ADMIN	408,714.00	322,158.00	322,158.00	322,158.00	322,158.00	322,158.00 _____
66868	571000	LEASEVEH	.00	87,272.00	87,272.00	87,272.00	34,781.00	69,941.00 _____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2027	2027	2027	
SOUTHERN OUTER BANKS H2O SYSTM		ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
66868	587056	T T SOBWS	3,348,842.00	.00	.00	.00	.00	.00
66868	590000	CAP OUTLAY	-.10	1,252,000.00	1,355,983.00	1,355,983.00	4,920,000.00	4,392,345.00
66868	590003	HYDRANTS	-.07	.00	.00	.00	.00	.00
TOTAL SOUTHERN OUTER BANKS H			7,183,380.86	4,116,676.00	4,288,542.00	4,270,483.00	7,584,839.00	7,308,779.00
TOTAL SOUTHERN OUTER BANKS H			2,533,753.70	.00	.00	.00	3,314,356.00	.00
67350 SALES & SERVICES								
67350	464000	RENTS	-3,600.00	-3,600.00	-3,600.00	-3,600.00	-3,600.00	-3,600.00
67350	468000	SALE F/A	-1,575.00	.00	.00	.00	.00	.00
TOTAL SALES & SERVICES			-5,175.00	-3,600.00	-3,600.00	-3,600.00	-3,600.00	-3,600.00
67360 ENTERPRISE CHARGES								
67360	470000	UTL CHGS	-981,929.61	-1,032,453.00	-1,032,453.00	-1,032,453.00	-1,032,453.00	-1,068,589.00
67360	480700	PEN & INT	-2,860.64	-3,000.00	-3,000.00	-3,000.00	-3,000.00	-3,000.00
TOTAL ENTERPRISE CHARGES			-984,790.25	-1,035,453.00	-1,035,453.00	-1,035,453.00	-1,035,453.00	-1,071,589.00
67380 MISCELLANEOUS REVENUE								
67380	481000	INV EARN	-786.02	-6,222.00	-6,222.00	-6,222.00	-6,222.00	-26,222.00
67380	484001	INSURANCE	-14,542.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS REVENUE			-15,328.02	-6,222.00	-6,222.00	-6,222.00	-6,222.00	-26,222.00
67390 OTHER REVENUES								
67390	495010	TF-OP FUND	-800,000.00	-537,092.00	-537,092.00	-537,092.00	-537,092.00	-618,917.00
67390	495042	TR TAX CAP	.00	-560,000.00	-560,000.00	-560,000.00	-560,000.00	-1,280,000.00
67390	495670	MAINSWR DF	.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00
67390	499900	FND BAL AP	.00	.00	-46,418.00	-40,002.00	-40,002.00	-50,002.00

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
MOY CENTRAL SEWER OPERATIONS	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL OTHER REVENUES	-800,000.00	-1,117,092.00	-1,163,510.00	-1,157,094.00	-1,157,094.00	-1,948,919.00	
67878 MOY CENTRAL SEWER OPERATIONS							
67878 502000 SALARIES	222,870.84	286,036.00	291,086.00	286,036.00	403,637.00	306,504.00	
67878 505000 FICA EXP	18,125.51	21,882.00	22,268.00	21,882.00	30,877.00	23,447.00	
67878 506000 INSUR EXP	52,210.86	69,861.00	69,861.00	69,861.00	69,861.00	72,996.00	
67878 507000 RETIRE EXP	16,178.47	55,463.00	56,443.00	55,463.00	58,903.00	61,729.00	
67878 510000 OPEN	-7,757.00	.00	.00	.00	.00	.00	
67878 510001 PEN EXP	43,198.00	.00	.00	.00	.00	.00	
67878 511000 TEL & POST	2,094.64	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
67878 511010 DATA TRANS	1,888.20	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	
Increased for addition of fiber.							
67878 513000 UTILITIES	69,412.37	78,000.00	78,000.00	78,000.00	78,000.00	78,000.00	
67878 514000 TRAVEL	895.48	10,000.00	6,200.00	10,000.00	10,000.00	6,000.00	
Travel increased for Operator Certification Schools further way.							
67878 514500 TRAIN & ED	1,460.35	15,000.00	15,000.00	15,000.00	15,000.00	5,000.00	
Training & Education							
67878 516000 REPR/MAINT	52,355.25	70,000.00	67,102.00	107,102.00	107,102.00	70,000.00	
Repairs & Maintenance							
67878 516200 AUTO MAINT	3,888.63	12,000.00	12,000.00	12,000.00	15,000.00	10,000.00	
Vehicle maintenance							
67878 531000 FUEL	23,925.93	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Fuel							
67878 532000 SUPPLIES	46,551.12	50,000.00	50,000.00	50,000.00	53,000.00	50,000.00	
Supplies							
67878 533200 LAB TESTS	56,723.25	90,000.00	90,000.00	90,000.00	90,000.00	70,000.00	
Lab Tests							
67878 533800 CHEMICALS	219,718.96	175,000.00	215,000.00	175,000.00	250,000.00	250,000.00	
Chemicals							
67878 536000 UNIFORMS	324.00	4,500.00	4,500.00	4,500.00	4,500.00	3,200.00	
Uniforms							
67878 540000 WRKER COMP	3,596.00	3,717.00	3,717.00	3,717.00	3,717.00	3,803.00	
67878 545000 CONTRACT	791,792.78	415,068.00	415,068.00	415,068.00	405,075.00	452,317.00	

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
MOY	CENTRAL	SEWER OPERATIONS	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
67878	545100	CC FEES	3,918.20	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	_____
		Data Processing							
67878	553000	DUES/SUBSC	16,672.58	30,000.00	32,900.00	32,900.00	32,900.00	32,900.00	_____
		Dues & Subscriptions							
67878	554000	INSURANCE	35,926.00	40,728.00	40,728.00	40,728.00	40,728.00	40,728.00	_____
67878	557100	LICEN FEE	5,185.09	4,200.00	8,000.00	4,200.00	4,200.00	4,200.00	_____
		Software License							
67878	559000	DEPREC	564,102.38	.00	.00	.00	.00	.00	_____
67878	561000	PROF SERV	67.90	10,344.00	10,344.00	10,344.00	50,000.00	.00	_____
67878	561900	ADMIN	201,475.00	182,427.00	182,427.00	182,427.00	182,427.00	182,427.00	_____
67878	571000	LEASEVEH	.00	13,441.00	13,441.00	13,441.00	13,441.00	12,379.00	_____
67878	590000	CAP OUTLAY	.04	490,000.00	490,000.00	490,000.00	8,190,000.00	1,280,000.00	_____
		TOTAL MOY CENTRAL SEWER OPER	2,446,800.83	2,162,367.00	2,208,785.00	2,202,369.00	10,143,068.00	3,050,330.00	_____
		TOTAL MOY CENTRAL SEWER OPER	641,507.56	.00	.00	.00	7,940,699.00	.00	_____
80960	CENTRAL SERVICES								
80960	559000	DEPREC	9,464,284.65	.00	.00	.00	.00	.00	_____
		TOTAL CENTRAL SERVICES	9,464,284.65	.00	.00	.00	.00	.00	_____
		TOTAL FIXED ASSETS FUND	9,464,284.65	.00	.00	.00	.00	.00	_____
210310	AD VALOREM TAXES								
210310	400100	VEHICLE TX	-27,047.27	.00	.00	.00	.00	.00	_____
210310	401200	TAX INT.	-3,481.23	.00	.00	.00	.00	.00	_____
210310	402018	2018 LEVY	-4.90	.00	.00	.00	.00	.00	_____
210310	402021	2021 LEVY	-20.73	.00	.00	.00	.00	.00	_____
210310	402022	2022 LEVY	-421.35	.00	.00	.00	.00	.00	_____
210310	402023	2023 LEVY	-6,667.04	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
COROLLA BEACH FIRE DISTRICT			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
210310	402024	SD TX 2024	-2,773,267.86	.00	.00	.00	.00	.00	_____
210310	402025	SD TX 2025	7,373.48	-2,817,402.00	-2,817,402.00	-2,817,402.00	-2,817,402.00	.00	_____
210310	402026	SP DIST 26	.00	.00	.00	.00	.00	-2,855,017.00	_____
TOTAL AD VALOREM TAXES			-2,803,536.90	-2,817,402.00	-2,817,402.00	-2,817,402.00	-2,817,402.00	-2,855,017.00	_____
210380	MISCELLANEOUS REVENUE								
210380	481000	INV EARN	-151,302.17	-50,363.00	-50,363.00	-50,363.00	-50,363.00	-50,363.00	_____
TOTAL MISCELLANEOUS REVENUE			-151,302.17	-50,363.00	-50,363.00	-50,363.00	-50,363.00	-50,363.00	_____
210390	OTHER REVENUES								
210390	495010	TF-OP FUND	-2,509,102.00	-2,658,885.00	-2,658,885.00	-2,658,885.00	-2,658,885.00	-2,262,278.00	_____
210390	499900	FND BAL AP	.00	-72,425.00	-89,913.00	-72,425.00	-72,425.00	-515,644.00	_____
TOTAL OTHER REVENUES			-2,509,102.00	-2,731,310.00	-2,748,798.00	-2,731,310.00	-2,731,310.00	-2,777,922.00	_____
210541	COROLLA BEACH FIRE DISTRICT								
210541	502000	SALARIES	2,200,120.31	2,897,900.00	2,897,900.00	2,897,900.00	2,941,576.00	2,682,504.00	_____
210541	502100	OVERTIME	522,133.05	670,000.00	687,488.00	670,000.00	771,977.00	784,949.00	_____
210541	505000	FICA EXP	214,356.56	272,945.00	272,945.00	272,945.00	272,945.00	341,240.00	_____
210541	506000	INSUR EXP	422,766.70	508,080.00	508,080.00	508,080.00	508,080.00	530,880.00	_____
210541	507000	RETIRE EXP	548,511.66	643,635.00	643,635.00	643,635.00	653,514.00	698,340.00	_____
210541	511000	TEL & POST	.00	300.00	300.00	300.00	300.00	300.00	_____
210541	511010	DATA TRANS	1,416.36	2,920.00	2,920.00	2,920.00	2,920.00	2,920.00	_____
210541	514000	TRAVEL	1,457.36	1,000.00	1,000.00	1,000.00	3,150.00	3,150.00	_____
210541	514500	TRAIN & ED	1,416.88	.00	.00	.00	2,225.00	2,225.00	_____
210541	516000	REPR/MAINT	342.76	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
COROLLA BEACH FIRE DISTRICT			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
210541	531000	FUEL	8,129.20	10,000.00	10,000.00	10,000.00	10,000.00	11,000.00	_____
210541	532000	SUPPLIES	7,998.58	11,000.00	11,000.00	38,090.00	38,090.00	38,090.00	_____
		includes increase for medications - DEA regs							
210541	532541	FIRE SUP	5,307.45	5,000.00	15,500.00	5,000.00	5,000.00	5,000.00	_____
210541	536000	UNIFORMS	51,343.60	59,640.00	59,640.00	59,640.00	59,640.00	59,640.00	_____
210541	540000	WRKER COMP	41,585.00	48,173.00	48,173.00	48,173.00	48,173.00	49,284.00	_____
210541	545000	CONTRACT	935.82	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	_____
210541	553000	DUES/SUBSC	1,641.00	2,175.00	2,175.00	2,175.00	1,680.00	1,680.00	_____
210541	554006	INS	62,536.52	75,000.00	64,500.00	75,000.00	75,000.00	75,000.00	_____
210541	561000	PROF SERV	246.90	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
210541	590000	CAP OUTLAY	8,002.16	20,000.00	20,000.00	20,000.00	38,262.00	18,262.00	_____
TOTAL COROLLA BEACH FIRE DIS			4,100,247.87	5,236,768.00	5,254,256.00	5,263,858.00	5,441,532.00	5,313,464.00	_____
210546	COROLLA FIRE DEPARTMENT								
210546	511006	TEL & POST	3,819.75	4,100.00	4,600.00	3,976.00	4,100.00	4,740.00	_____
210546	513006	UTILITIES	23,764.00	26,700.00	25,200.00	26,234.00	26,967.00	26,900.00	_____
210546	514506	TRAIN & ED	.00	1,000.00	.00	1,000.00	1,030.00	1,030.00	_____
210546	516006	R & M	104,873.09	86,750.00	101,650.00	86,750.00	86,750.00	86,750.00	_____
210546	516106	BLDG/GRNDS	7,782.16	11,300.00	14,175.00	11,300.00	11,639.00	11,639.00	_____
210546	531006	GAS/OIL	20,339.39	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	_____
210546	532006	SUPPLIES	14,190.07	11,500.00	9,750.00	11,500.00	11,500.00	11,500.00	_____
210546	532106	FIRE SUPP	12,032.80	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	_____
210546	536006	UNIFORMS	267.83	1,000.00	.00	1,000.00	1,000.00	1,000.00	_____
210546	536106	PPE	8,821.64	12,875.00	.00	12,875.00	26,000.00	26,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
COROLLA BEACH FIRE DISTRICT			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
210546	545000	CONTRACT	573.58	.00	.00	.00	.00	.00	_____
210546	553006	DUES/SUB	.00	500.00	350.00	500.00	500.00	500.00	_____
210546	561006	PROF SERV	11,690.00	36,100.00	36,100.00	36,100.00	37,183.00	37,183.00	_____
210546	590000	CAP OUTLAY	.00	37,172.00	37,172.00	37,172.00	26,500.00	.00	_____
210546	590006	CAP OUTLAY	11,637.70	73,810.00	73,810.00	73,810.00	129,596.00	129,596.00	_____
TOTAL COROLLA FIRE DEPARTMEN			219,792.01	335,807.00	335,807.00	335,217.00	395,765.00	369,838.00	_____
TOTAL COROLLA BEACH FIRE DIS			-1,143,901.19	-26,500.00	-26,500.00	.00	238,222.00	.00	_____
220310 AD VALOREM TAXES									
220310	400100	VEHICLE TX	-18,682.30	-10,000.00	-10,000.00	-10,000.00	-196,376.00	-10,000.00	_____
220310	401200	TAX INT.	-701.39	.00	.00	.00	.00	.00	_____
220310	402019	2019 LEVY	-1.47	.00	.00	.00	.00	.00	_____
220310	402020	2020 LEVY	-144.00	.00	.00	.00	.00	.00	_____
220310	402021	2021 LEVY	-315.39	.00	.00	.00	.00	.00	_____
220310	402022	2022 LEVY	-493.13	.00	.00	.00	.00	.00	_____
220310	402023	2023 LEVY	-1,524.01	.00	.00	.00	.00	.00	_____
220310	402024	SD TX 2024	-170,116.87	.00	.00	.00	.00	.00	_____
220310	402025	SD TX 2025	.00	-189,263.00	-189,263.00	-189,263.00	-189,263.00	.00	_____
220310	402026	SP DIST 26	.00	.00	.00	.00	.00	-194,569.00	_____
220310	402027	SD TX 2027	.00	.00	.00	.00	-196,376.00	.00	_____
TOTAL AD VALOREM TAXES			-191,978.56	-199,263.00	-199,263.00	-199,263.00	-582,015.00	-204,569.00	_____
220380 MISCELLANEOUS REVENUE									
220380	481000	INV EARN	-46,944.81	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-25,000.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
KNOTT'S ISLAND FIRE DISTRICT FD	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL MISCELLANEOUS REVENUE	-46,944.81	-15,000.00	-15,000.00	-15,000.00	-15,000.00	-25,000.00	_____
220390 OTHER REVENUES							
220390 495010 TF-OP FUND	-1,656,092.00	-1,673,202.00	-1,673,202.00	-1,673,202.00	-1,673,202.00	-1,673,202.00	_____
220390 499900 FND BAL AP	.00	-44,665.00	-64,167.00	-44,665.00	-44,665.00	-474,713.00	_____
TOTAL OTHER REVENUES	-1,656,092.00	-1,717,867.00	-1,737,369.00	-1,717,867.00	-1,717,867.00	-2,147,915.00	_____
220548 KNOTT'S ISLAND FIRE DEPARTMENT							
220548 502000 SALARIES	769,021.95	941,709.00	941,709.00	941,709.00	1,124,151.00	844,215.00	_____
220548 502100 OVERTIME	197,577.08	243,447.00	262,949.00	243,447.00	282,450.00	247,866.00	_____
220548 505000 FICA EXP	74,368.16	90,664.00	90,664.00	90,664.00	104,783.00	95,019.00	_____
220548 506000 INSUR EXP	148,392.43	152,424.00	152,424.00	152,424.00	152,424.00	159,264.00	_____
220548 507000 RETIRE EXP	192,393.55	218,462.00	218,462.00	218,462.00	226,439.00	239,598.00	_____
220548 511010 DATA TRANS	472.05	.00	460.00	460.00	2,160.00	2,160.00	_____
220548 511015 TEL & POST	5,530.71	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	_____
220548 513015 UTILITIES	8,371.73	9,000.00	9,000.00	9,000.00	9,000.00	10,000.00	_____
220548 514000 TRAVEL	144.27	1,000.00	1,000.00	1,000.00	1,500.00	1,500.00	_____
220548 514515 TRAIN & ED	1,478.44	1,000.00	1,000.00	1,000.00	1,450.00	1,450.00	_____
220548 516015 R & M	27,928.56	38,000.00	37,540.00	37,540.00	47,540.00	40,000.00	_____
220548 516115 BLDG/GRND	10,136.96	13,000.00	13,000.00	13,000.00	13,000.00	5,000.00	_____
220548 531015 GAS/OIL	9,779.54	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	_____
220548 532015 SUPPLIES	7,211.56	20,457.00	20,457.00	20,457.00	20,457.00	20,457.00	_____
220548 532115 FIRE SUPP	4,372.49	6,000.00	6,000.00	6,000.00	14,000.00	14,000.00	_____
220548 536015 UNIFORMS	30,911.01	37,660.00	37,660.00	37,660.00	37,660.00	37,660.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
KNOTTS ISLAND FIRE DISTRICT FD			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
220548	540000	WRKER COMP	13,044.00	15,307.00	15,307.00	15,307.00	15,307.00	15,660.00	_____
220548	545000	CONTRACT	39,362.62	51,000.00	51,000.00	51,000.00	53,500.00	34,469.00	_____
220548	553015	DUES/SUB	507.30	2,000.00	2,000.00	2,000.00	2,501.00	546.00	_____
220548	561000	PROF SERV	3,824.04	2,000.00	2,000.00	2,000.00	27,000.00	27,000.00	_____
220548	590000	CAP OUTLAY	110,379.89	28,000.00	28,000.00	28,000.00	885,620.00	60,620.00	_____
220548	590460	PW PROJ	.00	40,000.00	40,000.00	40,000.00	540,000.00	500,000.00	_____
TOTAL KNOTTS ISLAND FIRE DEP			1,655,208.34	1,932,130.00	1,951,632.00	1,932,130.00	3,581,942.00	2,377,484.00	_____
TOTAL KNOTTS ISLAND FIRE DIS			-239,807.03	.00	.00	.00	1,267,060.00	.00	_____
300380 MISCELLANEOUS REVENUE									
300380	481000	INV EARN	-30,130.53	.00	.00	.00	.00	-30,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-30,130.53	.00	.00	.00	.00	-30,000.00	_____
300510 LEOSSA TRUST FUND									
300510	507100	SEP ALLOW	.00	.00	.00	.00	.00	30,000.00	_____
TOTAL LEOSSA TRUST FUND			.00	.00	.00	.00	.00	30,000.00	_____
TOTAL LEOSSA TRUST FUND			-30,130.53	.00	.00	.00	.00	.00	_____
301380 MISCELLANEOUS REVENUE									
301380	481000	INV EARN	-35,056.19	.00	.00	.00	.00	-35,000.00	_____
TOTAL MISCELLANEOUS REVENUE			-35,056.19	.00	.00	.00	.00	-35,000.00	_____
301850 OPEB TRUST FUND									
301850	506000	INSUR EXP	.00	.00	.00	.00	.00	35,000.00	_____
TOTAL OPEB TRUST FUND			.00	.00	.00	.00	.00	35,000.00	_____
TOTAL OPEB TRUST FUND			-35,056.19	.00	.00	.00	.00	.00	_____
400390 OTHER REVENUES									
400390	495010	TF-OP FUND	-6,288,500.00	-6,103,500.00	-6,103,500.00	-6,103,500.00	-6,103,500.00	-5,918,500.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:			2025	2026	2026	2027	2027	2027	
DEBT SERVICE FUND			ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
400390	495042	TR TAX CAP	-2,423,122.00	-2,369,194.00	-2,369,194.00	-2,369,194.00	-2,369,194.00	-2,315,266.00	_____
TOTAL OTHER REVENUES			-8,711,622.00	-8,472,694.00	-8,472,694.00	-8,472,694.00	-8,472,694.00	-8,233,766.00	_____
400900	DEBT SERVICE								
400900	582000	INT	2,871,622.00	2,632,694.00	2,632,694.00	2,632,694.00	2,632,694.00	2,393,766.00	_____
		TCES LOB Int = \$2,218,500							
		Prin = \$3,700,000							
		Public Safety Int = \$175,266							
		Prin = \$2,140,000							
400900	582200	PRINCIPAL	5,840,000.00	5,840,000.00	5,840,000.00	5,840,000.00	5,840,000.00	5,840,000.00	_____
TOTAL DEBT SERVICE			8,711,622.00	8,472,694.00	8,472,694.00	8,472,694.00	8,472,694.00	8,233,766.00	_____
TOTAL DEBT SERVICE FUND			.00	.00	.00	.00	.00	.00	_____
550390	OTHER REVENUE								
550390	499900	FND BAL AP	.00	.00	-2,570,519.00	-2,570,519.00	-2,570,519.00	-2,570,519.00	_____
TOTAL OTHER REVENUE			.00	.00	-2,570,519.00	-2,570,519.00	-2,570,519.00	-2,570,519.00	_____
550550	AIRPORT								
550550	590000	CAP OUTLAY	1,383,039.09	.00	2,570,519.00	2,570,519.00	2,570,519.00	2,570,519.00	_____
TOTAL AIRPORT			1,383,039.09	.00	2,570,519.00	2,570,519.00	2,570,519.00	2,570,519.00	_____
TOTAL AIRPORT DIRECTED GRANT			1,383,039.09	.00	.00	.00	.00	.00	_____
600360	ENTERPRISE CHARGES								
600360	472000	DEV FEE	-11,866.00	.00	.00	.00	.00	.00	_____
600360	472500	SEWER FEE	-17,708.00	.00	.00	.00	.00	.00	_____
TOTAL ENTERPRISE CHARGES			-29,574.00	.00	.00	.00	.00	.00	_____
600380	MISCELLANEOUS REVENUE								
600380	481000	INV EARN	-8,509.96	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
OCEAN SANDS W/S DEVELOP FEES	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL MISCELLANEOUS REVENUE	-8,509.96	.00	.00	.00	.00	.00	_____
600390 OTHER REVENUES							
600390 499900 FND BAL AP	.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	_____
TOTAL OTHER REVENUES	.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00	_____
600808 OCEAN SANDS W/S DEVELOP FEES							
600808 587060 T T OSWSD	315,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	_____
TOTAL OCEAN SANDS W/S DEVELO	315,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	_____
TOTAL OCEAN SANDS W/S DEVELO	276,916.04	.00	.00	.00	.00	.00	_____
610360 ENTERPRISE CHARGES							
610360 472000 DEV FEE	-927,438.56	-1,000,000.00	-1,000,000.00	-1,000,000.00	-1,000,000.00	-1,000,000.00	_____
TOTAL ENTERPRISE CHARGES	-927,438.56	-1,000,000.00	-1,000,000.00	-1,000,000.00	-1,000,000.00	-1,000,000.00	_____
610380 MISCELLANEOUS REVENUE							
610380 481000 INV EARN	-76,929.22	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00	_____
TOTAL MISCELLANEOUS REVENUE	-76,929.22	-35,000.00	-35,000.00	-35,000.00	-35,000.00	-35,000.00	_____
610390 OTHER REVENUES							
610390 499900 RET EARN	.00	-858,000.00	-858,000.00	-858,000.00	-858,000.00	-858,000.00	_____
TOTAL OTHER REVENUES	.00	-858,000.00	-858,000.00	-858,000.00	-858,000.00	-858,000.00	_____
610818 MAINLAND H2O DEVELOP FEE							
610818 587061 TT-MAINWTR	.00	1,893,000.00	1,893,000.00	1,893,000.00	1,893,000.00	1,893,000.00	_____
TOTAL MAINLAND H2O DEVELOP	.00	1,893,000.00	1,893,000.00	1,893,000.00	1,893,000.00	1,893,000.00	_____
TOTAL MAINLAND H2O DEVELOP	-1,004,367.78	.00	.00	.00	.00	.00	_____
660360 ENTERPRISE CHARGES							
660360 472000 DEV FEE	-425,895.10	.00	.00	.00	.00	.00	_____

CURRITUCK COUNTY, NC - LIVE



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2027 FY 2027

FOR PERIOD 99

ACCOUNTS FOR:	2025	2026	2026	2027	2027	2027	
SOBWS DEVELOP FEES	ACTUAL	ORIG BUD	REVISED BUD	DEPT REQ	DEPT REVISED	MGR REV	PROPSDCOMMENT
TOTAL ENTERPRISE CHARGES	-425,895.10	.00	.00	.00	.00	.00	_____
660380 MISCELLANEOUS REVENUE							
660380 481000 INV EARN	-44,455.35	.00	.00	.00	.00	.00	_____
TOTAL MISCELLANEOUS REVENUE	-44,455.35	.00	.00	.00	.00	.00	_____
660868 SOBWS DEVELOP FEES							
660868 587056 T T SOBWS	475,000.00	.00	.00	.00	.00	.00	_____
TOTAL SOBWS DEVELOP FEES	475,000.00	.00	.00	.00	.00	.00	_____
TOTAL SOBWS DEVELOP FEES	4,649.55	.00	.00	.00	.00	.00	_____
670360 ENTERPRISE CHARGES							
670360 472500 SEWER FEE	-61,344.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.00	_____
TOTAL ENTERPRISE CHARGES	-61,344.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.00	_____
670380 MISCELLANEOUS REVENUE							
670380 481000 INV EARN	-19,355.32	-5,000.00	-5,000.00	-5,000.00	-5,000.00	.00	_____
TOTAL MISCELLANEOUS REVENUE	-19,355.32	-5,000.00	-5,000.00	-5,000.00	-5,000.00	.00	_____
670878 MAINLAND SEWER DEVELOP FEE							
670878 587067 T T - MOYC	.00	20,000.00	20,000.00	20,000.00	20,000.00	.00	_____
TOTAL MAINLAND SEWER DEVELOP	.00	20,000.00	20,000.00	20,000.00	20,000.00	.00	_____
TOTAL MAINLAND SEWER DEVELOP	-80,699.32	.00	.00	.00	.00	.00	_____
TOTAL REVENUE	-173,659,024.24	-174,381,628.00	-185,236,283.00	-181,129,206.00	-183,398,945.90	-189,144,758.00	_____
TOTAL EXPENSE	157,449,106.12	173,982,453.00	184,629,848.00	180,982,148.00	192,617,058.14	189,144,758.00	_____
GRAND TOTAL	-16,209,918.12	-399,175.00	-606,435.00	-147,058.00	9,218,112.24	.00	_____