



**For the fiscal year ending June 30, 2017
Adopted June 6, 2016**

**COUNTY OF CURRITUCK
CURRITUCK, NORTH CAROLINA**

**COUNTY OF CURRITUCK
CURRITUCK, NORTH CAROLINA**

BOARD OF COMMISSIONERS

David L. Griggs, Chairman

O. Vance Aydlett, Vice-Chairman

Paul M. Beaumont

Marion Gilbert

Mike D. Hall

S. Paul O'Neal

Mike H. Payment

OFFICIALS

| | |
|--|----------------------|
| County Manager..... | Daniel F. Scanlon II |
| Clerk to the Board..... | Leeann Walton |
| County Attorney..... | Donald I. McRee, Jr. |
| Board of Elections..... | Rachel B. Raper |
| Sheriff..... | Susan D. Johnson |
| Register of Deeds..... | Denise A. Hall |
| Cooperative Extension..... | Cameron S. Lowe |
| Department of Economic Development..... | Peter Bishop |
| Department of Emergency Management..... | Mary Beth Newns |
| Department of Emergency Medical Services..... | Ralph Melton |
| Department of Finance..... | Sandra L. Hill |
| Department of Human Resources..... | Sarah Tyson |
| Department of Information Technology..... | Tina I. Scanlon |
| Department of Inspections..... | William Newns |
| Department of Planning..... | Ben E. Woody |
| Department of Parks & Recreation..... | Jason S. Weeks |
| Department of Public Works..... | Eric Weatherly |
| Department of Social Services..... | Kathlyn S. Romm |
| Department of Tax Assessing and Collections..... | Tracy L. Sample |
| Department of Travel and Tourism..... | Tameron Kugler |
| Library..... | Laura Salmons |
| Public Utilities..... | Patrick Irwin |

COUNTY OF CURRITUCK
CURRITUCK, NORTH CAROLINA

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COUNTY OF CURRITUCK INTRODUCTION

Annual Budget for the fiscal year ending June 30, 2017

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 County 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 commencing July 1 and ending June 30. The plan describes the anticipated sources of revenues and the intended usage of resources during the upcoming fiscal year. The budget document, along with the audited comprehensive annual 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 comprehensive annual financial report provides a look back at the financial condition of the County.

The County prepares bi-annual budget information. The first budget year is referred to as the proposed year while the second year is referred to as the projected year. In the initial year, the County Commissioners will adopt an annual budget ordinance based on the proposed year and in the second year, after allowing for minor economic adjustments, will adopt an annual budget ordinance based on the projected year. Even numbered years are the first year of the bi-annual cycle and odd numbered years are the second year of the cycle.

The operations of the County are grouped into different funds as a means of reporting and accounting for all financial transactions. The various types of funds and the major revenue sources supporting each fund are described more fully in the "Appropriations by Funds" section of the budget document. Within each fund are one or more departments of the County, with a department being an organizational unit which provides a major type of public service. At the more detailed level of the budget document is object or account codes; also referred to as line items. These are the most basic units of measurement in the budget document and make it possible to determine, how much is spent for specific categories in each department.

The information presented in the first 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 appropriation 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 second 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 budget fiscal year.

This budget document is organized into major fund types that are identified in sections three through seven. Each section has departmental or agency sheets showing total expenditures by line item and changes in expenditure levels. Section eight is the appendix, which has additional information, including authorized positions by department and corresponding salary information.

The funds of the County 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 goods 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. The County's 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 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, which 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 constructions funds associated with various enterprise construction projects; and therefore, the activities of these funds are not included in the Annual Budget.



County of Currituck

2016 - 2017
Annual Operating Budget

Annual Balanced Budget

- Each local government and public authority shall operate under an annual balanced budget ordinance adopted and administered in accordance with this Article.

North Carolina General Statute 159-8

Annual Balanced Budget

- One of the major responsibilities and duties of the Board of County Commissioners is the establishment of an overall fiscal policy - - the Budget.

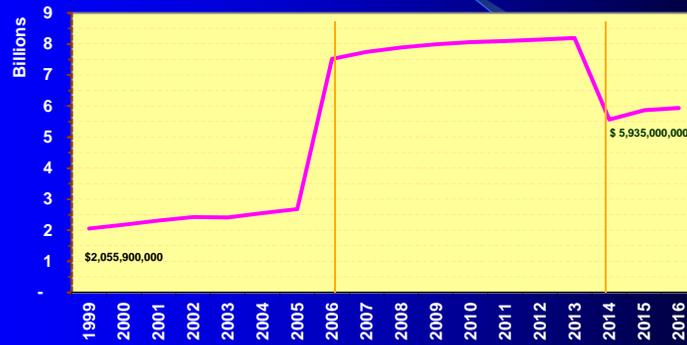
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Annual Balanced Budget

- 27 individual fund budgets are assimilated into the "County" budget.

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Tax Base Valuation

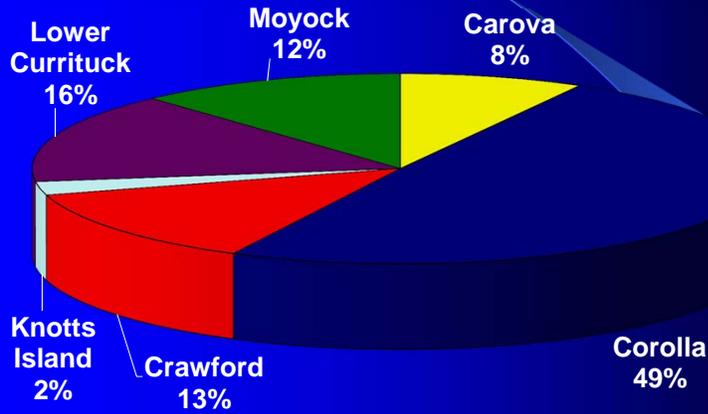


Tax Base by Region

2016 - 17

| | |
|-----------------|-----|
| Carova | 8% |
| Corolla | 49% |
| | 57% |
| Lower Currituck | 16% |
| Crawford | 13% |
| Moyock | 12% |
| Knotts Island | 2% |
| | 43% |

Tax Base by Region



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Property Taxes County-wide property tax rate

| | |
|------------------|------------|
| 2016 - 17 | 48¢ |
| 2015 - 16 | 48¢ |
| 2014 - 15 | 48¢ |
| 2013 - 14 | 48.5 |
| 2012 - 13 | 32¢ |

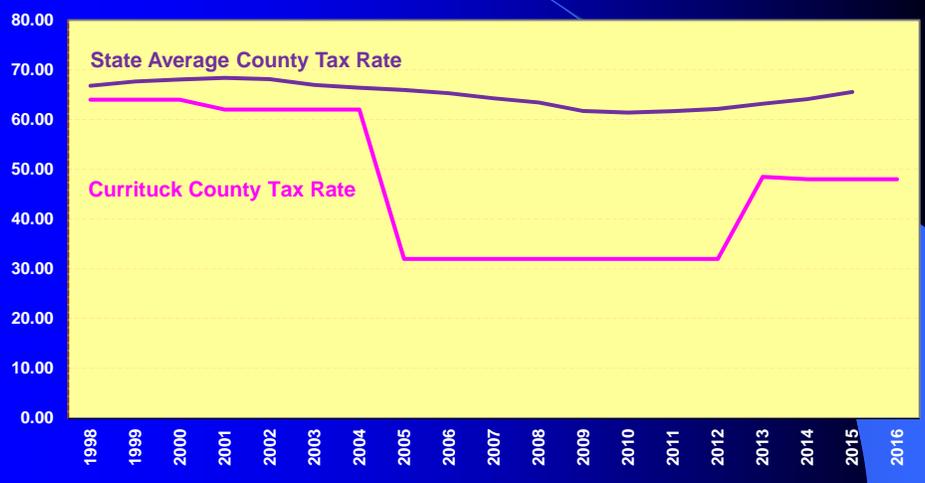
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|-----------|-----|
| 2011 - 12 | 32¢ |
| 2010 - 11 | 32¢ |
| 2009 - 10 | 32¢ |
| 2008 - 09 | 32¢ |
| 2007 - 08 | 32¢ |

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Property Taxes

| Lowest | | Highest | |
|--|-------|--------------|-------|
| Jackson | 0.280 | Orange | 0.878 |
| Carteret | 0.300 | Northampton | 0.920 |
| Watauga | 0.313 | Franklin | 0.925 |
| Macon | 0.349 | Edgecombe | 0.950 |
| Clay | 0.360 | Scotland | 1.030 |
| State wide average | | 0.655 | |
| Currituck County (14 lowest in the State) | | 0.480 | |

Property Tax Rate

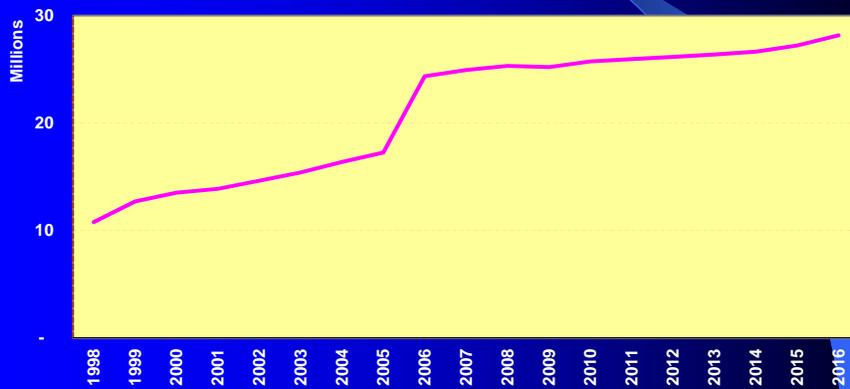


Historic Property Tax Rates



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Property Tax Collections



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Annual Balanced Budget

- General Fund

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The Budget – An Overview

- No change in the county-wide property tax rate; remains 48¢
- 2.7% increase over current 2015-16 net General Fund budget
- 2% COLA

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The Budget – An Overview

- 5% overall increase in group health plan costs
- 2.85% increase in school operational funding
- Replace Health Department and Social Service building roofs.
- Replace bulkhead and boardwalk at Veteran's Park.

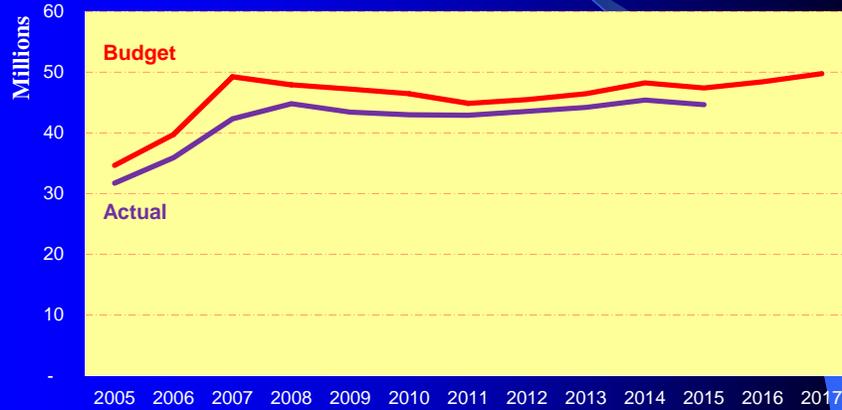
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The Budget – An Overview

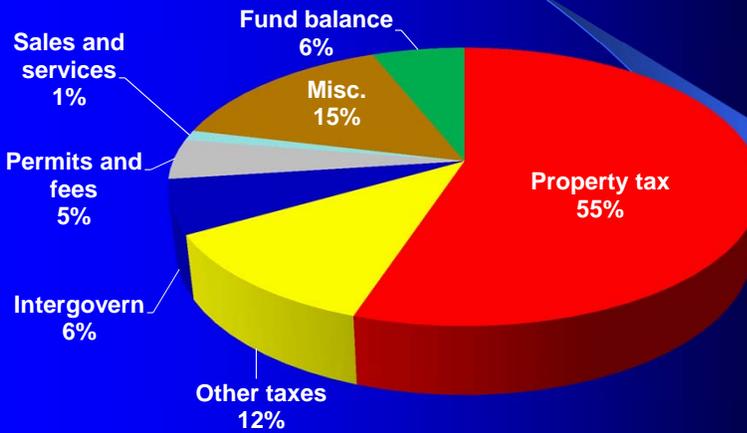
- State required increase in employer contributions to the Local Government Employees Retirement System phased over the next five years
- Affordable Care Act required \$6,850 out of pocket maximum to each enrolled individual

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General Fund Budget



General Fund Revenue Sources



General Fund Revenue Sources

| | |
|------------------------|------------|
| Property taxes | 28,271,988 |
| Sales tax | 4,800,000 |
| Occupancy tax transfer | 3,630,750 |
| Fund balance | 3,098,455 |
| DSS Administration | 1,695,075 |

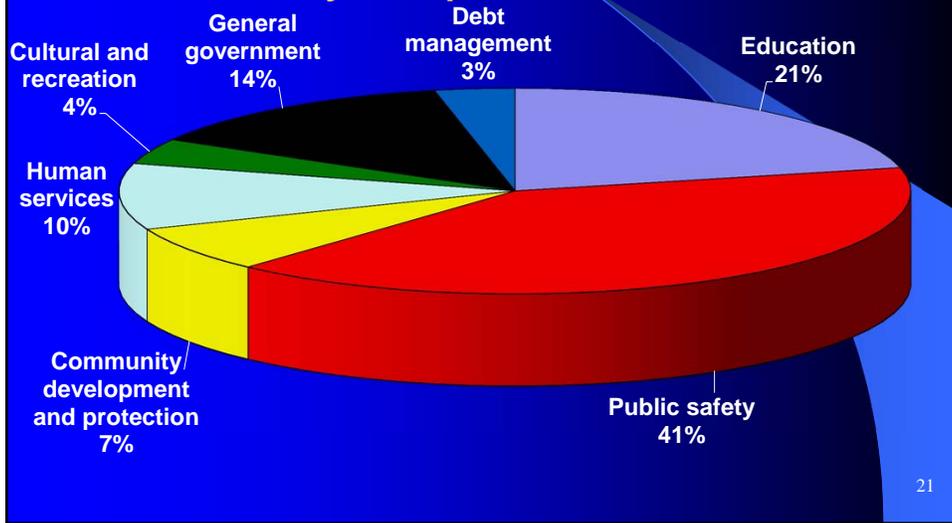
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Property Taxes Rates and Values

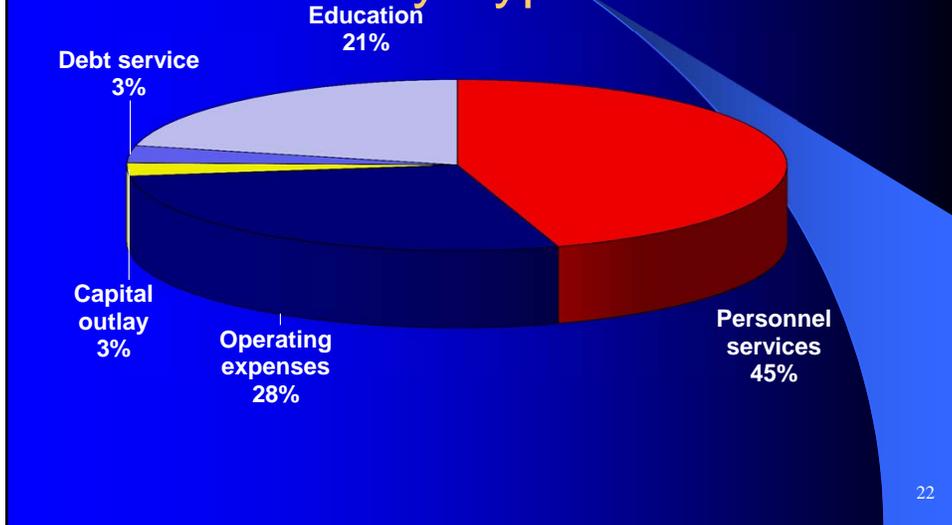
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|----------------|---------------|------|------------|--------|------------|
| Real Property | 5,710,484,393 | 0.48 | 27,410,325 | 98.83% | 27,089,624 |
| Motor Vehicles | 225,000,000 | 0.48 | 1,080,000 | 98.83% | 1,067,364 |
| Interest | | | | | 115,000 |
| | <hr/> | | <hr/> | | <hr/> |
| | 5,935,484,393 | | 28,490,325 | | 28,271,988 |

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General Fund Appropriations by Department



General Fund Appropriations by Type



General Fund Appropriations Largest Departments

| | |
|----------------------|------------|
| Public Schools | 10,773,759 |
| EMS | 6,762,712 |
| Sheriff's Office | 6,558,303 |
| Social Services | 5,031,141 |
| Detention Center | 2,340,975 |
| Volunteer Fire Dept. | 1,946,751 |

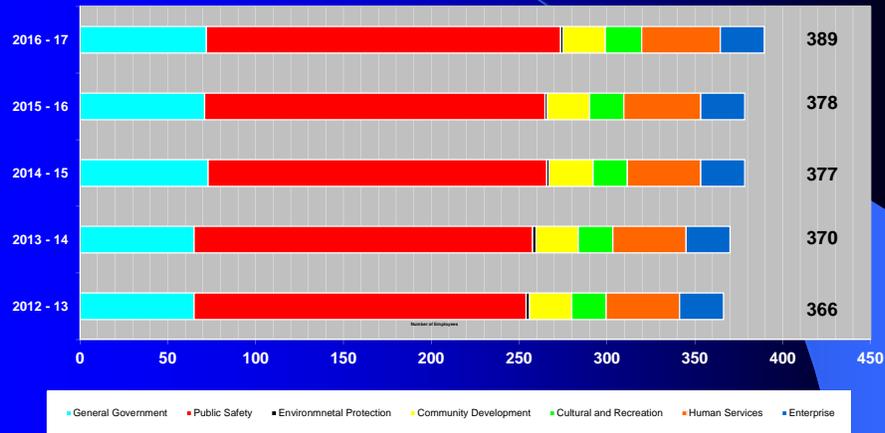
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General Fund Appropriations Largest Departmental Increases

| | |
|----------------------|---------|
| Social Services | 336,848 |
| Public Works | 302,593 |
| Public Education | 270,570 |
| Sheriff's Office | 250,817 |
| EMS | 223,425 |
| Communications (911) | 203,867 |

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County Employment



County Employment

| | |
|-------------------------|-----|
| General Government | 18% |
| Public Safety | 52% |
| Environment Protection | 1% |
| Community Development | 6% |
| Human Services | 12% |
| Cultural and Recreation | 5% |
| Enterprise | 6% |

County Employment (5-year growth)

| | |
|--------------------|-------------|
| General Government | 7 |
| Public Safety | 13 |
| Human Services | 3 |
| | <hr/> |
| | 23 |
| | <hr/> <hr/> |

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New County Employment (Proposed 2016 - 17)

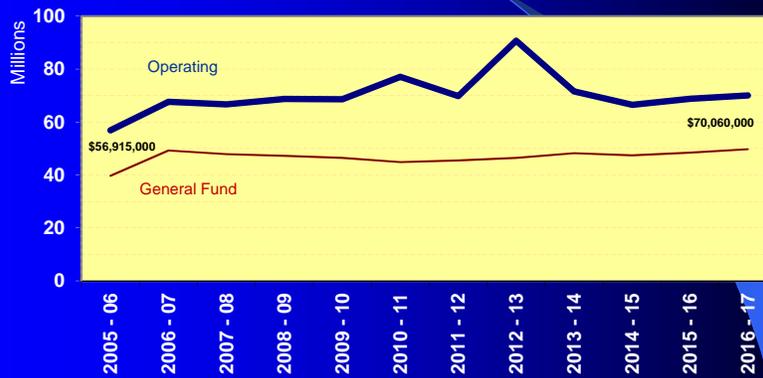
| | |
|-----------------------|-------|
| Public Safety | 2 |
| Cultural & Recreation | 1 |
| Human Services | 1 |
| | <hr/> |
| | 4 |

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Currituck County Public Schools

| | Expense Funding | Percent Change | ADM | Per Student |
|-----------|-----------------|----------------|-------|-------------|
| 2016 - 17 | \$ 9,773,759 | 2.85% | 4,006 | 2,440 |
| 2015 - 16 | 9,503,189 | 1.60% | 3,899 | 2,437 |
| 2014 - 15 | 9,353,526 | 3.93% | 3,850 | 2,429 |
| 2013 - 14 | 9,000,218 | -0.28% | 3,808 | 2,364 |
| 2012 - 13 | 9,025,754 | 3.20% | 3,899 | 2,315 |
| 2011 - 12 | 8,745,904 | 0.18% | 3,899 | 2,243 |

Operating Budget



Operating Budget

| | |
|----------------------------|-------------------|
| Net General Fund | 49,768,978 |
| Revaluation | 121,000 |
| Occupancy Tax | 6,905,324 |
| Watershed Districts | 238,084 |
| Service Districts | 160,324 |
| Emergency Telephone System | 166,300 |
| Land Banking | 200,000 |
| Enterprise Funds | 12,230,590 |
| Post Employment Benefits | <u>270,024</u> |
| Net Operating Budget | <u>70,060,624</u> |

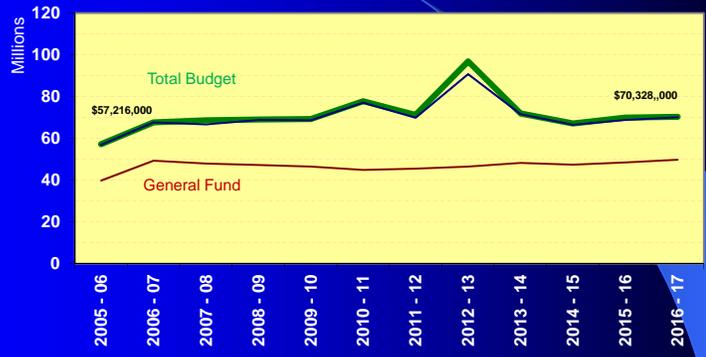
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Operating Budget Proposed fee changes

- SOBWater System
 - Terminate the \$50/month surcharge
 - Equalize user rates between the Mainland Water System and SOBWater System

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Total Budget



Total Budget

| | |
|-------------------------|-------------------|
| Net Operating Budget | 70,060,624 |
| Capital Projects Funds | 267,700 |
| Total Net Budget | 70,328,324 |

Total Budget Capital Projects

- School Bus Garage
- Public Safety Center
- Moyock Community Park

Debt Management

| Debt | Short Term | Long Term | Total | Funding |
|-----------------------|------------|------------|------------|--------------|
| COA - Aviation Center | 971,429 | 1,942,857 | 2,914,286 | Sales Tax |
| Whalehead Stormwater | 221,659 | 569,950 | 791,609 | District Tax |
| Whalehead Stormwater | 380,000 | 2,280,000 | 2,660,000 | District Tax |
| Mainland Water System | 1,005,000 | 14,170,000 | 15,175,000 | Utility fees |
| SOBWater System | 850,000 | 3,825,000 | 4,675,000 | Utility fees |
| Moyock Wastewater | 180,000 | 1,800,000 | 1,980,000 | Utility fees |

Annual Balanced Budget

- May 16, 2016 – Presentation.
- June 6, 2016 – Public hearing and possible adoption.
- July 1, 2016 – Effective date of adopted annual budget.

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Locations to View Budget Document

- County Manager's Office
- County's website at:
- www.currituckgovernment.com

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County of Currituck

2016 - 17
Annual Operating Budget

www.currituckgovernment.com

**COUNTY OF CURRITUCK
BUDGET ORDINANCE**

For the Year Ending June 30, 2017

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, 2016 and ending June 30, 2017.

SECTION 1. GENERAL FUND

A. Estimated Resources:

| | | |
|----------------------------|----|--------------------------|
| Ad Valorem Taxes | \$ | 28,271,988 |
| Other Taxes and Licenses | | 5,952,850 |
| Intergovernmental Revenues | | 3,213,860 |
| Permits and Fees | | 2,387,473 |
| Sales and Services | | 611,938 |
| Investment Earnings | | 75,000 |
| Miscellaneous | | 259,000 |
| | | <hr/> |
| | | 40,772,109 |
| Transfers In | | 7,459,058 |
| Fund Balance Appropriated | | 3,031,017 |
| | | <hr/> |
| | | 10,490,075 |
| | | |
| TOTAL ESTIMATED RESOURCES | \$ | <u><u>51,262,184</u></u> |

B. Appropriations:

| | | |
|----------------|----|---------|
| Administration | \$ | 592,593 |
| Legal | | 406,777 |
| Governing Body | | 165,397 |
| Elections | | 195,700 |
| Finance | | 486,433 |

| | |
|-------------------------------------|-----------|
| Information Technology Services | 737,272 |
| Human Resources | 161,429 |
| Tax | 562,229 |
| Public Works | 1,523,781 |
| Public Utilities | 279,961 |
| Register of Deeds | 665,301 |
| Court Facilities | 200,755 |
| Agency Appropriations | 39,200 |
| Central Services | 755,000 |
| Sheriff | 6,432,049 |
| Detention Center | 2,345,716 |
| Animal Control | 686,450 |
| Jury Commission | 2,950 |
| Emergency Medical Services | 6,767,646 |
| Emergency Management | 201,179 |
| Communications | 1,225,199 |
| Inspections | 723,741 |
| Fire Services | 297,922 |
| Volunteer System | 51,000 |
| Moyock Vol Fire Department | 241,500 |
| Crawford Vol Fire Department | 331,458 |
| Lower Currituck Vol Fire Department | 344,257 |
| Corolla Vol Fire & Rescue Squad | 301,744 |
| Carova Bch Vol Fire Department | 214,620 |
| Knotts Island Vol Fire Department | 215,250 |
| Medical Examiner | 20,000 |
| Airport | 479,660 |
| Inter County Transit Authority | 64,376 |
| Soil Conservation | 141,634 |
| Forestry | 76,250 |
| Cooperative Extension | 517,374 |
| Economic Development | 438,949 |

| | |
|--------------------------------|-----------------------------|
| Planning | 791,856 |
| Health Administration | 127,000 |
| Mental Health | 61,012 |
| Social Services Administration | 3,748,338 |
| Public Assistance | 1,141,714 |
| County Assistance | 141,089 |
| Juvenile Justice Programs | 104,417 |
| Parks & Recreation | 871,456 |
| Rural Center | 206,687 |
| Library | 575,381 |
| Senior Center | 396,770 |
| Local Current Expense | 9,773,759 |
| Capital Outlay | 1,000,000 |
| College of the Albemarle | 190,000 |
| Notes Payable | 1,573,089 |
| Interest | 106,220 |
| Appropriations to Other Funds | 1,560,644 |
| | <hr/> |
| TOTAL APPROPRIATIONS | <u><u>\$ 51,262,184</u></u> |

SECTION 2. TOURISM DEVELOPMENT AUTHORITY

A. Estimated Resources:

| | |
|---------------------------|-----------------------------|
| Other taxes and licenses | 10,184,854 |
| Other revenues | 679,771 |
| Investment earnings | 60,000 |
| Fund Balance Appropriated | 531,449 |
| TOTAL ESTIMATED RESOURCES | <u><u>\$ 11,456,074</u></u> |

| | |
|--------------------------------------|----------------------|
| B. Appropriations: | |
| Tourism Promotion | 3,360,076 |
| Tourism Related Expenditures | |
| General Tourism Related Expenditures | 2,791,126 |
| Whalehead | 754,122 |
| Transfers to other funds | 4,550,750 |
| TOTAL APPROPRIATIONS | <u>\$ 11,456,074</u> |

SECTION 3. REVALUATION FUND

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Transfer In | 121,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 121,000</u> |

| | |
|----------------------|-------------------|
| B. Appropriations: | |
| Operations | 121,000 |
| TOTAL APPROPRIATIONS | <u>\$ 121,000</u> |

SECTION 4. CAROVA BEACH SERVICE DISTRICT FUND

| | |
|---------------------------|------------------|
| A. Estimated Resources: | |
| Transfer In | 20,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 20,000</u> |

| | |
|----------------------|------------------|
| B. Appropriations: | |
| Operations | 20,000 |
| TOTAL APPROPRIATIONS | <u>\$ 20,000</u> |

SECTION 5. EMERGENCY EQUIPMENT REPLACEMENT FUND

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Transfer In | 267,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 267,000</u> |
| | |
| B. Appropriations: | |
| Capital Outlay | 267,000 |
| TOTAL APPROPRIATIONS | <u>\$ 267,000</u> |

SECTION 6. EMERGENCY TELEPHONE SYSTEM FUND

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Other taxes and licenses | 161,948 |
| Fund Balance Appropriated | 240,942 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 402,890</u> |
| | |
| B. Appropriations: | |
| Operations | 166,290 |
| Capital Outlay | 236,600 |
| TOTAL APPROPRIATIONS | <u>\$ 402,890</u> |

SECTION 7. GUINEA MILL WATERSHED IMPROVEMENT FUND

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Special district taxes | 10,665 |
| Fund Balance Appropriated | 100,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 110,665</u> |

| | | |
|----------------------|-----------|----------------|
| B. Appropriations: | | |
| Operations | | 110,665 |
| TOTAL APPROPRIATIONS | <u>\$</u> | <u>110,665</u> |

SECTION 8. HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND

| | | |
|---------------------------|-----------|--------------|
| A. Estimated Resources: | | |
| Special district taxes | | 1,439 |
| Fund Balance Appropriated | | 5,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$</u> | <u>6,439</u> |

| | | |
|----------------------|-----------|--------------|
| B. Appropriations: | | |
| Operations | | 6,439 |
| TOTAL APPROPRIATIONS | <u>\$</u> | <u>6,439</u> |

SECTION 9. MOYOCK WATERSHED IMPROVEMENT FUND

| | | |
|---------------------------|-----------|---------------|
| A. Estimated Resources: | | |
| Special district taxes | | 16,836 |
| Fund Balance Appropriated | | 57,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$</u> | <u>73,836</u> |

| | | |
|----------------------|-----------|---------------|
| B. Appropriations: | | |
| Operations | | 73,836 |
| TOTAL APPROPRIATIONS | <u>\$</u> | <u>73,836</u> |

SECTION 10. NORTHWEST WATERSHED IMPROVEMENT FUND

| | |
|---------------------------|------------------|
| A. Estimated Resources: | |
| Special district taxes | 2,672 |
| Fund Balance Appropriated | 19,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 21,672</u> |
| | |
| B. Appropriations: | |
| Operations | 21,672 |
| TOTAL APPROPRIATIONS | <u>\$ 21,672</u> |

**SECTION 11. OCEAN SANDS NORTH & CROWN
POINT WATERSHED IMPROVEMENT FUND**

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Special district taxes | 239,818 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 239,818</u> |
| | |
| B. Appropriations: | |
| Operations | 239,818 |
| TOTAL APPROPRIATIONS | <u>\$ 239,818</u> |

SECTION 12. WHALEHEAD WATERSHED IMPROVEMENT FUND

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Special district taxes | 870,006 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 870,006</u> |
| | |
| B. Appropriations: | |
| Operations | 206,472 |
| Transfers to other funds | 663,534 |
| TOTAL APPROPRIATIONS | <u>\$ 870,006</u> |

**SECTION 13. WHALEHEAD BEACH SOLID WASTE COLLECTION
& DISPOSAL SERVICE DISTRICT**

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Special district taxes | 140,324 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 140,324</u> |
| | |
| B. Appropriations: | |
| Operations | 140,324 |
| TOTAL APPROPRIATIONS | <u>\$ 140,324</u> |

SECTION 14. CAPITAL IMPROVEMENT FUND

| | |
|---------------------------|---------------------|
| A. Estimated Resources: | |
| Other taxes and licenses | 1,665,774 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 1,665,774</u> |
| | |
| B. Appropriations: | |
| Transfers out | 1,665,774 |
| TOTAL APPROPRIATIONS | <u>\$ 1,665,774</u> |

SECTION 15. SCHOOL CAPITAL FUND

| | |
|---------------------------|---------------------|
| A. Estimated Resources: | |
| Other taxes and licenses | 1,250,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 1,250,000</u> |
| | |
| B. Appropriations: | |
| Transfers out | 1,250,000 |
| TOTAL APPROPRIATIONS | <u>\$ 1,250,000</u> |

SECTION 16. TRANSFER TAX CAPITAL FUND

| | |
|---------------------------|---------------------|
| A. Estimated Resources: | |
| Other taxes and licenses | 2,277,700 |
| Investment earnings | 50,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 2,327,700</u> |
| | |
| B. Appropriations: | |
| Operations | 700 |
| Transfers out | 2,327,000 |
| TOTAL APPROPRIATIONS | <u>\$ 2,327,700</u> |

SECTION 17. LAND BANKING FUND

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Transfers in | 200,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 200,000</u> |
| | |
| B. Appropriations: | |
| Capital outlay | 200,000 |
| TOTAL APPROPRIATIONS | <u>\$ 200,000</u> |

SECTION 18. OCEAN SANDS WATER AND SEWER FUND

| | |
|---------------------------|---------------------|
| A. Estimated Resources: | |
| Special district taxes | 229,677 |
| Operating revenues | 1,251,350 |
| Investment earnings | 10,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 1,491,027</u> |

| | |
|-----------------------------------|---------------------|
| B. Appropriations: | |
| Administration | 75,820 |
| Water Treatment Operations | 590,200 |
| Sewer Treatment Operations | 476,446 |
| Capital outlay | 119,000 |
| Transfer out to Construction Fund | 229,561 |
| TOTAL APPROPRIATIONS | <u>\$ 1,491,027</u> |

SECTION 19. MAINLAND WATER FUND

| | |
|---------------------------|---------------------|
| A. Estimated Resources: | |
| Operating revenues | 3,162,511 |
| Investment earnings | 10,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 3,172,511</u> |

| | |
|----------------------------|---------------------|
| B. Appropriations: | |
| Administration | 469,533 |
| Water Treatment Operations | 1,046,841 |
| Debt Service | 1,444,907 |
| Capital Outlay | 211,230 |
| TOTAL APPROPRIATIONS | <u>\$ 3,172,511</u> |

SECTION 20. SOLID WASTE FUND

| | |
|--------------------------------|---------------------|
| A. Estimated Resources: | |
| Operating revenues | 2,809,000 |
| Non-operating revenues | 104,000 |
| Transfers in | 1,142,376 |
| Investment earnings | 40,000 |
| Retained earnings appropriated | 420,907 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 4,516,283</u> |
| | |
| B. Appropriations: | |
| Administration | 195,481 |
| Solid Waste Operations | 4,255,802 |
| Capital Outlay | 65,000 |
| TOTAL APPROPRIATIONS | <u>\$ 4,516,283</u> |

SECTION 21. MAPLE COMMERCE PARK FUND

| | |
|---------------------------|------------------|
| A. Estimated Resources: | |
| Operating revenues | 22,000 |
| Non-operating revenues | 3,600 |
| Transfers in | 30,268 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 55,868</u> |
| | |
| B. Appropriations: | |
| Administration | 9,868 |
| Water Operations | 41,000 |
| Capital assets | 5,000 |
| | <u>\$ 55,868</u> |

SECTION 22. SOUTHERN OUTER BANKS WATER FUND

| | |
|---------------------------|---------------------|
| A. Estimated Resources: | |
| Operating revenues | 3,475,044 |
| Non-operating revenues | 169,561 |
| Investment earnings | 15,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 3,659,605</u> |
| | |
| B. Appropriations: | |
| Administration | 232,408 |
| Water Operations | 1,102,186 |
| Capital assets | 415,500 |
| Debt service | 1,909,511 |
| | <u>\$ 3,659,605</u> |

SECTION 23. MOYOCK CENTRAL SEWER FUND

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Operating revenues | 427,468 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 427,468</u> |
| | |
| B. Appropriations: | |
| Administration | 29,176 |
| Sewer Operations | 137,500 |
| Debt service | 239,792 |
| Capital assets | 21,000 |
| | <u>\$ 427,468</u> |

SECTION 24. WALNUT ISLAND SEWER FUND

| | |
|---------------------------|------------------|
| A. Estimated Resources: | |
| Operating revenues | 90,692 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 90,692</u> |
| | |
| B. Appropriations: | |
| Administration | 21,192 |
| Sewer Operations | 64,500 |
| Capital assets | 5,000 |
| | <u>\$ 90,692</u> |

SECTION 25. POST-EMPLOYMENT RETIREMENT BENEFITS FUND

| | |
|---------------------------|-------------------|
| A. Estimated Resources: | |
| Retiree benefits | 262,024 |
| Investment earnings | 8,000 |
| TOTAL ESTIMATED RESOURCES | <u>\$ 270,024</u> |
| | |
| B. Appropriations: | |
| Operations | 270,024 |
| | <u>\$ 270,024</u> |

SECTION 26. AD VALOREM TAX RATE ESTABLISHED

There is hereby levied a tax rate of Forty-Eight cents (\$0.48) per One Hundred dollars (\$100) valuation of all real and personal property situated in the County of Currituck on January 1, 2016 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 \$5,839,952,726 and an estimated rate of collection of 98.83%. The estimated rate of collection is based on the fiscal year ended June 30, 2015.

SECTION 27. SPECIAL DISTRICT TAX RATES ESTABLISHED

There is hereby levied tax rates (in cents) for Special Districts per One Hundred dollars (\$100) valuation of all real and personal property situated in said district on January 1, 2016 for the purpose of raising the revenue listed as "Special District Taxes" in Part A, Sections 6 through 11, Section 16 and Section 21 of this ordinance.

| | |
|--|-------|
| Guinea Mill Watershed Improvement District | 0.010 |
| Hog Bridge Ditch Watershed Improvement District | 0.010 |
| Moyock Watershed Improvement District | 0.015 |
| Northwest Watershed Improvement District | 0.020 |
| Ocean Sands North and Crown Point Watershed Improvement District | 0.050 |
| Whalehead Watershed Improvement District | 0.155 |
| Whalehead Beach Solid Waste Collection & Disposal Service District | 0.025 |
| Ocean Sands Water & Sewer District | 0.050 |

SECTION 28. ANIMAL TAX RATE ESTABLISHED

There is hereby levied an animal tax of Three dollars (\$3.00) for all male and spayed female dogs and Six dollars (\$6.00) for all fertile female dogs listed for taxes as of January 1, 2016.

SECTION 29. 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 Seventy-three dollars (\$73.00) per ton for in-County waste and Eighty-three dollars (\$83.00) 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 Two Hundred Fifty dollars (\$250) for all units on the Southern Outer Banks and One Hundred Fourteen dollars (\$114) for all units located elsewhere within the County of Currituck.

SECTION 30. EMPLOYEE COMPENSATION

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

SECTION 31. 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 32. 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 33. SPECIAL APPROPRIATIONS AND RESTRICTIONS

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

- a. He may transfer amounts within the same department within the same fund up to Ten Thousand dollars (\$10,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners.
- b. He may transfer amounts between departments within the same fund up to One Thousand dollars (\$1,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners.
- c. He may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the County providing an official report on such transfers at a regular meeting of the Board
- d. He may make inter-fund loans for a period of not more than sixty (60) days.
- e. He may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 34. CONTRACTUAL OBLIGATIONS

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

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

SECTION 35. MEMORANDA

A. Officers:

Daniel F. Scanlon II is the Budget Officer
Leeann Walton is the Clerk to the Board
Eileen M. Wirth is the Deputy Clerk to the Board
Sandra L. Hill is the Finance Director
Bridget T. Brinkley is the Deputy Finance Director
Tracy L. Sample is the Tax Collector
Michelle Rose is the Deputy Tax Collector

B. Facsimile Signatures:

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

C. Official Depositories

The official depositories of the County of Currituck are:

Bank of America, North Carolina
Branch Bank and Trust, North Carolina
North Carolina Cash Management Trust, Charlotte, North Carolina
Towne Bank of Currituck, North Carolina
Yadkin Bank, Currituck, North Carolina
Wells Fargo, North Carolina

D. Bank for Imprest Expenditure Accounts for Health Benefits:

Citibank, N.A.

E. Daily deposits are required by all departments when the amount of money held on hand sums to Two Hundred Fifty dollars (\$250).

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 \$25.00 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 36. USE OF BUDGET ORDINANCE

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

ADOPTED this 6th day of June 2016.

David L. Griggs, Chairman
Board of Commissioners

ATTEST:

Leeann Walton
Leeann Walton
Clerk to the Board

COUNTY OF CURRITUCK APPROPRIATIONS BY FUNDS

Annual Budget for the Fiscal Year Ending June 30, 2017

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

OPERATIONS:

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

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

Special Revenue Funds – The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The County currently maintains nine types of Special Revenue Funds; the Tourism Development Authority Fund; the Emergency Telephone System Fund; the Guinea Mill Watershed Improvement Fund; the Hog Bridge Ditch Watershed Improvement Fund; the Moyock Watershed Improvement Fund; the Northwest Watershed Improvement Fund; the Ocean Sands North and Crown Point Watershed Improvement Fund; the Whalehead Watershed Improvement Fund; and the Whalehead Beach Solid Waste Collection and Disposal Fund. The Tourism Development Authority Fund revenues primarily consist of the lodging occupancy tax, currently 5%, which by authorizing legislation is largely restricted to promote tourism and tourism related activities. 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 restricted for the operations and maintenance of the 911 system. The watershed improvement funds above are funded by special district taxes levied within the boundaries of the service district to be used for drainage improvements within each specific service district. Finally, 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 with the service district.

Enterprise Funds - The Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis will be financed or recovered primarily through use charges; or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other useful purposes. The County maintains seven enterprise funds; Ocean Sands Water and Sewer Fund; Mainland Water Fund; Solid Waste Fund; Maple Commerce Park Sewer Fund; Southern Outer Banks Water Fund; Moyock Central Sewer Fund; and Walnut Island Sewer Fund.

Pension Trust Fund – The Pension Trust Fund is 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, the Post- Employment Benefits Fund, which accumulates assets in support of both the Law Enforcement Officers’ Special Separation Allowance, a single employer, public employee retirement system and the health care benefits extended to certain qualified retired employees as defined in the County’s Personnel Policy.

| Operating Funds | Revised Budget FY 2016 | Adopted Budget FY 2017 |
|---------------------------------------|------------------------------|------------------------------|
| General Fund | \$ 50,100,401 | \$ 51,262,184 |
| Land Banking Fund | 200,000 | 200,000 |
| Revaluation | 121,000 | 121,000 |
| Tourism Development Authority | 13,609,580 | 11,456,074 |
| Carova Beach Service District | 20,000 | 20,000 |
| Emergency Telephone System | 452,136 | 402,890 |
| Guinea Mill Watershed | 10,695 | 110,665 |
| Hog Bridge Ditch Watershed | 1,259 | 6,439 |
| Moyock Watershed | 16,705 | 73,836 |
| Northwest Watershed | 2,645 | 21,672 |
| Ocean Sands N & Crown Point Watershed | - | 239,818 |
| Whalehead Watershed | 978,926 | 870,006 |
| Whalehead Beach SW Collect & Disp | 139,448 | 140,324 |
| Ocean Sands Water and Sewer | 1,518,292 | 1,491,027 |
| Mainland Water | 3,273,170 | 3,172,511 |
| Solid Waste | 4,714,747 | 4,516,283 |
| Maple Commerce Park Sewer | 62,651 | 55,868 |
| Southern Outer Banks Water | 2,621,089 | 3,659,605 |
| Moyock Central Sewer | 422,214 | 427,468 |
| Walnut Island Sewer | 141,892 | 90,692 |
| Post-employment Benefits | 252,883 | 270,024 |
| GROSS APPROPRIATIONS | \$ 78,659,733 | \$ 78,608,386 |
| <i>Less Transfers Out</i> | <i>(9,719,924)</i> | <i>(7,004,489)</i> |
| NET OPERATING FUNDS | \$ 68,939,809 | \$ 71,603,897 |

CAPITAL PROJECTS:

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County maintains four funds that by definition qualify as Capital Projects Funds; Capital Improvements Fund; Emergency Equipment Replacement Fund; School Capital Reserve; and 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 major equipment needs of the volunteer fire departments. The School Capital Fund’s primary revenues is the restricted portion of the additional supplemental one-half of one percent local government sales and use tax and the restricted portion of the supplemental one-half of one percent local government sales and use tax. This fund is utilized to meet the public school systems 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.

| Capital Projects Funds | Revised Budget FY 2016 | Adopted Budget FY 2017 |
|---------------------------------|------------------------------|------------------------------|
| Capital Improvements | \$ 1,740,189 | \$ 1,665,774 |
| Emergency Equipment Replacement | 443,986 | 267,000 |
| School Capital Reserve | 1,666,404 | 1,250,000 |
| Transfer Tax Capital Fund | 2,679,543 | 2,327,700 |
| GROSS APPROPRIATIONS | \$ 6,530,122 | \$ 5,510,474 |
| <i>Less Transfers Out</i> | <i>(5,360,743)</i> | <i>(5,242,774)</i> |
| NET OPERATING FUNDS | \$ 1,169,379 | \$ 267,700 |

| | Revised Budget FY 2016 | Adopted Budget FY 2017 |
|--------------------------------|------------------------------|------------------------------|
| TOTAL APPROPRIATIONS ALL FUNDS | | |
| Operating Funds | \$ 78,659,733 | \$ 78,608,386 |
| Capital Projects Funds | <u>6,530,122</u> | <u>5,510,474</u> |
| | 85,189,855 | 84,118,860 |
| <i>Less Transfers Out</i> | <u>(15,080,667)</u> | <u>(12,247,263)</u> |
| NET ALL ANNUAL FUNDS | <u><u>\$ 70,109,188</u></u> | <u><u>\$ 71,871,597</u></u> |

MULTI-YEAR PROJECT AND GRANT ORDINANCES:

The County of Currituck maintains nine 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 nine major funds; the County Governmental Facilities accumulates funds for major capital construction for governmental facilities; the School Capital Facilities accumulates funds for school facilities; the Multi-year grant fund accounts for grants that may cross fiscal years; the remaining funds accumulate funds for construction in the various enterprise funds.

COUNTY OF CURRITUCK
APPROPRIATIONS BY DEPARTMENTS
Annual Budget for FY 2017

| | Revised Budget FY 2016 | Manager Revised FY 2017 | Change Over Prior Year | Board Adopted | Change Over Prior Year | Detailed Information on Page |
|-------------------------------------|------------------------------|-------------------------------|------------------------------|-------------------|------------------------------|------------------------------------|
| OPERATIONS: | | | | | | |
| <u>GENERAL FUND</u> | | | | | | |
| GENERAL GOVERNMENT: | | | | | | |
| Administration | 607,799 | 592,593 | -2.50% | 592,593 | -2.50% | 3-1 |
| Legal | 437,421 | 406,777 | -7.01% | 406,777 | -7.01% | 3-2 |
| Governing Body | 158,397 | 165,397 | 4.42% | 165,397 | 4.42% | 3-3 |
| Elections | 207,433 | 195,700 | -5.66% | 195,700 | -5.66% | 3-4 |
| Finance | 486,142 | 486,433 | 0.06% | 486,433 | 0.06% | 3-5 |
| Information Technology Services | 783,167 | 737,272 | -5.86% | 737,272 | -5.86% | 3-6 |
| Human Resources | 162,321 | 161,429 | -0.55% | 161,429 | -0.55% | 3-7 |
| Tax | 579,911 | 562,229 | -3.05% | 562,229 | -3.05% | 3-8 |
| Public Works | 1,235,157 | 1,523,781 | 23.37% | 1,523,781 | 23.37% | 3-9 |
| Public Utilities | 240,741 | 279,961 | 16.29% | 279,961 | 16.29% | 3-10 |
| Register of Deeds | 734,726 | 665,301 | -9.45% | 665,301 | -9.45% | 3-11 |
| Court Facilities | 205,055 | 200,755 | -2.10% | 200,755 | -2.10% | 3-12 |
| Agency Appropriations | 39,200 | 39,200 | 0.00% | 39,200 | 0.00% | 3-43 |
| Central Services | 736,969 | 755,000 | 2.45% | 755,000 | 2.45% | 3-44 |
| | <u>6,614,439</u> | <u>6,771,828</u> | <u>2.38%</u> | <u>6,771,828</u> | <u>2.38%</u> | |
| PUBLIC SAFETY: | | | | | | |
| Sheriff | 6,307,486 | 6,558,303 | 3.98% | 6,432,049 | 1.97% | 3-13 |
| Detention Center | 2,273,633 | 2,340,975 | 2.96% | 2,345,716 | 3.17% | 3-14 |
| Animal Services and Control | 581,623 | 684,290 | 17.65% | 686,450 | 18.02% | 3-15 |
| Jury Commission | 2,900 | 2,950 | 1.72% | 2,950 | 1.72% | 3-16 |
| Emergency Medical Services | 6,539,287 | 6,762,712 | 3.42% | 6,767,646 | 3.49% | 3-17 |
| Emergency Management | 294,116 | 201,231 | -31.58% | 201,179 | -31.60% | 3-18 |
| Communications | 1,021,332 | 1,225,199 | 19.96% | 1,225,199 | 19.96% | 3-19 |
| Inspections | 693,755 | 723,741 | 4.32% | 723,741 | 4.32% | 3-20 |
| Fire Services | 232,417 | 297,922 | 28.18% | 297,922 | 28.18% | 3-21 |
| Carova Bch Vol Fire Department | 214,620 | 214,620 | 0.00% | 214,620 | 0.00% | 3-22 |
| Corolla Vol Fire & Rescue Squad | 301,744 | 301,744 | 0.00% | 301,744 | 0.00% | 3-22 |
| Crawford Vol Fire Department | 331,459 | 331,458 | 0.00% | 331,458 | 0.00% | 3-22 |
| Knotts Island Vol Fire Department | 215,250 | 215,250 | 0.00% | 215,250 | 0.00% | 3-22 |
| Lower Currituck Vol Fire Department | 344,257 | 344,257 | 0.00% | 344,257 | 0.00% | 3-22 |
| Moyock Vol Fire Department | 241,500 | 241,500 | 0.00% | 241,500 | 0.00% | 3-22 |
| Volunteer Fire Dept Contingency | - | - | N/A | 51,000 | N/A | 3-22 |
| Medical Examiner | 24,000 | 20,000 | -16.67% | 20,000 | -16.67% | 3-23 |
| | <u>19,619,379</u> | <u>20,466,152</u> | <u>4.32%</u> | <u>20,402,681</u> | <u>3.99%</u> | |

COUNTY OF CURRITUCK
APPROPRIATIONS BY DEPARTMENTS
Annual Budget for FY 2017

| | Revised Budget FY 2016 | Manager Revised FY 2017 | Change Over Prior Year | Board Adopted | Change Over Prior Year | Detailed Information on Page |
|----------------------------------|------------------------------|-------------------------------|------------------------------|-------------------|------------------------------|------------------------------------|
| TRANSPORTATION: | | | | | | |
| Airport | 505,403 | 479,660 | -5.09% | 479,660 | -5.09% | 3-24 |
| Inter County Transit Authority | 62,144 | 64,376 | 3.59% | 64,376 | 3.59% | 3-25 |
| | <u>567,547</u> | <u>544,036</u> | <u>-4.14%</u> | <u>544,036</u> | <u>-4.14%</u> | |
| ENVIRONMENTAL PROTECTION: | | | | | | |
| Soil Conservation | 151,765 | 141,634 | -6.68% | 141,634 | -6.68% | 3-27 |
| Forestry | 76,250 | 76,250 | 0.00% | 76,250 | 0.00% | 3-26 |
| | <u>228,015</u> | <u>217,884</u> | <u>-4.44%</u> | <u>217,884</u> | <u>-4.44%</u> | |
| COMMUNITY DEVELOPMENT: | | | | | | |
| Cooperative Extension | 492,226 | 517,374 | 5.11% | 517,374 | 5.11% | 3-28 |
| Economic Development | 444,006 | 438,949 | -1.14% | 438,949 | -1.14% | 3-29 |
| Planning | 752,546 | 791,856 | 5.22% | 791,856 | 5.22% | 3-30 |
| | <u>1,688,778</u> | <u>1,748,179</u> | <u>3.52%</u> | <u>1,748,179</u> | <u>3.52%</u> | |
| HUMAN SERVICES: | | | | | | |
| Health Administration | 137,800 | 127,000 | -7.84% | 127,000 | -7.84% | 3-31 |
| Mental Health | 61,012 | 61,012 | 0.00% | 61,012 | 0.00% | 3-32 |
| Social Services Administration | 3,407,228 | 3,748,338 | 10.01% | 3,748,338 | 10.01% | 3-33 |
| Public Assistance | 1,164,836 | 1,141,714 | -1.99% | 1,141,714 | -1.99% | 3-34 |
| County Assistance | 141,089 | 141,089 | 0.00% | 141,089 | 0.00% | 3-35 |
| Juvenile Justice Programs | 101,879 | 104,417 | 2.49% | 104,417 | 2.49% | 3-38 |
| | <u>5,013,844</u> | <u>5,323,570</u> | <u>6.18%</u> | <u>5,323,570</u> | <u>6.18%</u> | |
| CULTURAL AND RECREATION: | | | | | | |
| Parks & Recreation | 1,094,840 | 871,456 | -20.40% | 871,456 | -20.40% | 3-39 |
| Rural Center | 413,185 | 206,687 | -49.98% | 206,687 | -49.98% | 3-40 |
| Library | 563,976 | 575,381 | 2.02% | 575,381 | 2.02% | 3-37 |
| Senior Center | 370,625 | 400,737 | 8.12% | 396,770 | 7.05% | 3-36 |
| | <u>2,442,626</u> | <u>2,054,261</u> | <u>-15.90%</u> | <u>2,050,294</u> | <u>-16.06%</u> | |
| EDUCATION: | | | | | | |
| Local Current Expense | 9,503,189 | 9,773,759 | 2.85% | 9,773,759 | 2.85% | 3-41 |
| Capital Outlay | 1,000,000 | 1,000,000 | 0.00% | 1,000,000 | 0.00% | 3-41 |
| College of the Albemarle | 215,000 | 190,000 | -11.63% | 190,000 | -11.63% | 3-41 |
| | <u>10,718,189</u> | <u>10,963,759</u> | <u>2.29%</u> | <u>10,963,759</u> | <u>2.29%</u> | |

COUNTY OF CURRITUCK
APPROPRIATIONS BY DEPARTMENTS
Annual Budget for FY 2017

| | Revised Budget FY 2016 | Manager Revised FY 2017 | Change Over Prior Year | Board Adopted | Change Over Prior Year | Detailed Information on Page |
|---------------------------------------|------------------------------|-------------------------------|------------------------------|----------------------|------------------------------|------------------------------------|
| DEBT MANAGEMENT | | | | | | |
| Notes Payable | 1,569,563 | 1,573,089 | 0.22% | 1,573,089 | 0.22% | 3-42 |
| Interest | 133,283 | 106,220 | -20.30% | 106,220 | -20.30% | 3-42 |
| | <u>1,702,846</u> | <u>1,679,309</u> | <u>-1.38%</u> | <u>1,679,309</u> | <u>-1.38%</u> | |
| OTHER: | | | | | | |
| Appropriations to Other Funds | 1,504,738 | 1,560,644 | 3.72% | 1,560,644 | 3.72% | 3-45 |
| | <u>1,504,738</u> | <u>1,560,644</u> | <u>3.72%</u> | <u>1,560,644</u> | <u>3.72%</u> | |
| GROSS GENERAL FUND | 50,100,401 | 51,329,622 | 2.45% | 51,262,184 | 2.32% | |
| <i>TRANSFERS OUT</i> | <u>(1,504,738)</u> | <u>(1,560,644)</u> | <u>3.72%</u> | <u>(1,560,644)</u> | <u>3.72%</u> | |
| NET GENERAL FUND | <u>\$ 48,595,663</u> | <u>\$ 49,768,978</u> | <u>2.41%</u> | <u>\$ 49,701,540</u> | <u>2.28%</u> | |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | | |
| GENERAL GOVERNMENT: | | | | | | |
| Tourism Development Authority | 13,609,580 | 11,456,074 | -15.82% | 11,456,074 | -15.82% | 4-1 |
| Carova Beach Service District | 20,000 | 20,000 | 0.00% | 20,000 | 0.00% | 4-2 |
| Revaluation | 121,000 | 121,000 | 0.00% | 121,000 | 0.00% | 3-46 |
| Land Banking Reserve Fund | 200,000 | 200,000 | 0.00% | 200,000 | 0.00% | 3-47 |
| PUBLIC SAFETY: | | | | | | |
| Emergency Telephone System | 452,136 | 402,900 | -10.89% | 402,890 | -10.89% | 4-3 |
| ENVIRONMENTAL PROTECTION: | | | | | | |
| Guinea Mill Watershed | 10,695 | 10,665 | -0.28% | 110,665 | 934.74% | 4-4 |
| Hog Bridge Ditch Watershed | 1,259 | 1,439 | 14.30% | 6,439 | 411.44% | 4-5 |
| Moyock Watershed | 16,705 | 16,836 | 0.78% | 73,836 | 342.00% | 4-6 |
| Northwest Watershed | 2,645 | 2,672 | 1.02% | 21,672 | 719.36% | 4-7 |
| Ocean Sands N & Crown Point Watershed | - | 239,818 | N/A | 239,818 | #DIV/0! | 4-8 |
| Whalehead Watershed | 978,926 | 870,006 | -11.13% | 870,006 | -11.13% | 4-9 |
| Whalehead Bch SW Collect/Disp | 139,448 | <u>140,324</u> | <u>0.63%</u> | <u>140,324</u> | <u>0.63%</u> | 4-10 |
| GROSS SPECIAL REVENUE FUNDS | 15,552,394 | 13,481,734 | -13.31% | 13,662,724 | -12.15% | |
| <i>TRANSFERS OUT</i> | <u>(7,944,807)</u> | <u>(5,214,284)</u> | <u>-34.37%</u> | <u>(5,214,284)</u> | <u>-34.37%</u> | |
| NET SPECIAL REVENUE FUNDS | <u>7,607,587</u> | <u>8,267,450</u> | <u>8.67%</u> | <u>8,448,440</u> | <u>11.05%</u> | |

COUNTY OF CURRITUCK
 APPROPRIATIONS BY DEPARTMENTS
 Annual Budget for FY 2017

| | Revised Budget FY 2016 | Manager Revised FY 2017 | Change Over Prior Year | Board Adopted | Change Over Prior Year | Detailed Information on Page |
|---------------------------------------|------------------------------|-------------------------------|------------------------------|-------------------|------------------------------|------------------------------------|
| <i><u>ENTERPRISE FUNDS</u></i> | | | | | | |
| Ocean Sands Water & Sewer | 1,518,292 | 1,491,027 | -1.80% | 1,491,027 | -1.80% | 6-1 |
| Mainland Water | 3,273,170 | 3,172,511 | -3.08% | 3,172,511 | -3.08% | 6-2 |
| Solid Waste | 4,714,747 | 4,516,283 | -4.21% | 4,516,283 | -4.21% | 6-4 |
| Maple Commerce Park | 62,651 | 55,868 | -10.83% | 55,868 | -10.83% | 6-5 |
| Southern Outer Banks Water | 2,621,089 | 3,796,132 | 44.83% | 3,659,605 | 39.62% | 6-7 |
| Moyock Central Sewer | 422,214 | 427,468 | 1.24% | 427,468 | 1.24% | 6-8 |
| Walnut Island Sewer | 141,892 | 90,692 | -36.08% | 90,692 | -36.08% | 6-9 |
| GROSS ENTERPRISE FUNDS | 12,754,055 | 13,549,981 | 6.24% | 13,413,454 | 5.17% | |
| <i>TRANSFERS OUT</i> | (270,379) | (229,561) | -15.10% | (229,561) | -15.10% | |
| NET ENTERPRISE FUNDS | <u>12,483,676</u> | <u>13,320,420</u> | 6.70% | <u>13,183,893</u> | 5.61% | |
| <i><u>FIDUCIARY FUNDS</u></i> | | | | | | |
| Post-Employment Benefits | <u>252,883</u> | <u>270,024</u> | 6.78% | <u>270,024</u> | 6.78% | |
| <hr/> | | | | | | |
| GROSS OPERATING APPROPRIATIONS | 78,659,733 | 78,631,361 | -0.04% | 78,608,386 | -0.07% | |
| <i>TRANSFERS OUT</i> | (9,719,924) | (7,004,489) | -27.94% | (7,004,489) | -27.94% | |
| NET OPERATIONS | <u>68,939,809</u> | <u>71,626,872</u> | 3.90% | <u>71,603,897</u> | 3.86% | |
| <hr/> | | | | | | |

COUNTY OF CURRITUCK
 APPROPRIATIONS BY DEPARTMENTS
 Annual Budget for FY 2017

| | Revised Budget FY 2016 | Manager Revised FY 2017 | Change Over Prior Year | Board Adopted | Change Over Prior Year | Detailed Information on Page |
|--|------------------------------|-------------------------------|------------------------------|---------------------|------------------------------|------------------------------------|
| CAPITAL PROJECTS: | | | | | | |
| Fire Equipment Replacement Fund | 443,986 | 267,000 | -39.86% | 267,000 | -39.86% | 5-1 |
| Capital Improvements Fund | 1,740,189 | 1,665,774 | -4.28% | 1,665,774 | -4.28% | 5-2 |
| School Capital Fund | 1,666,404 | 1,250,000 | -24.99% | 1,250,000 | -24.99% | 5-3 |
| Transfer Tax Capital Fund | <u>2,679,543</u> | <u>2,327,700</u> | -13.13% | <u>2,327,700</u> | -13.13% | 5-4 |
| GROSS CAPITAL PROJECTS APPROPRIATIONS | 6,530,122 | 5,510,474 | -15.61% | 5,510,474 | -15.61% | |
| <i>TRANSFERS OUT</i> | <u>(5,360,743)</u> | <u>(5,242,774)</u> | -2.20% | <u>(5,242,774)</u> | -2.20% | |
| NET CAPITAL PROJECTS | <u>1,169,379</u> | <u>267,700</u> | -77.11% | <u>267,700</u> | -77.11% | |
| <hr/> | | | | | | |
| GROSS APPROPRIATIONS | 85,189,855 | 84,141,835 | -1.23% | 84,118,860 | -1.26% | |
| <i>TRANSFERS OUT</i> | <u>(15,080,667)</u> | <u>(12,247,263)</u> | -18.79% | <u>(12,247,263)</u> | -18.79% | |
| TOTAL NET BUDGET | <u>70,109,188</u> | <u>71,894,572</u> | 2.55% | <u>71,871,597</u> | 2.51% | |
| <hr/> | | | | | | |

**COUNTY OF CURRITUCK
SUMMARY BY FUNDS**

FY 2017 Proposed Annual Budget

| FUND | NET REVENUES | TRANSFERS IN | FUND BALANCE APPROPRIATED | TOTAL REVENUES | NET EXPENDITURES | TRANSFERS OUT | TOTAL EXPENDITURES |
|------------------------------------|----------------------|---------------------|---------------------------|----------------------|----------------------|----------------------|----------------------|
| 10 Operations Fund | 40,772,109 | 7,459,058 | 3,031,017 | 51,262,184 | 49,701,540 | 1,560,644 | 51,262,184 |
| General Fund | 40,772,109 | 7,459,058 | 3,031,017 | 51,262,184 | 49,701,540 | 1,560,644 | 51,262,184 |
| 15 Tourism Development Authority | 10,924,625 | - | 531,449 | 11,456,074 | 6,905,324 | 4,550,750 | 11,456,074 |
| 14 Carova Beach Service District | - | 20,000 | - | 20,000 | 20,000 | - | 20,000 |
| 28 Revaluation Fund | - | 121,000 | - | 121,000 | 121,000 | - | 121,000 |
| 43 Land Banking Reserve Fund | - | 200,000 | - | 200,000 | 200,000 | - | 200,000 |
| 25 Guinea Mill Watershed | 10,665 | - | 100,000 | 110,665 | 110,665 | - | 110,665 |
| 18 Hog Ditch Watershed | 1,439 | - | 5,000 | 6,439 | 6,439 | - | 6,439 |
| 27 Moyock Watershed | 16,836 | - | 57,000 | 73,836 | 73,836 | - | 73,836 |
| 19 Northwest Watershed | 2,672 | - | 19,000 | 21,672 | 21,672 | - | 21,672 |
| Ocean Sands N & Crown Point | | | | | | | |
| 16 Watershed | 239,818 | - | - | 239,818 | 239,818 | - | 239,818 |
| 20 Whalehead Watershed | 870,006 | - | - | 870,006 | 206,472 | 663,534 | 870,006 |
| 17 Whalehead Beach Solid Waste | 140,324 | - | - | 140,324 | 140,324 | - | 140,324 |
| 26 Emergency Telephone System | 161,948 | - | 240,942 | 402,890 | 402,890 | - | 402,890 |
| 29 Emergency Equipment Replacement | - | 267,000 | - | 267,000 | 267,000 | - | 267,000 |
| 30 Post-Employment Benefits Fund | 270,024 | - | - | 270,024 | 270,024 | - | 270,024 |
| 40 Capital Improvements Fund | 1,665,774 | - | - | 1,665,774 | - | 1,665,774 | 1,665,774 |
| 41 School Capital Fund | 1,250,000 | - | - | 1,250,000 | - | 1,250,000 | 1,250,000 |
| 42 Transfer Tax Capital Fund | - | - | 2,327,700 | 2,327,700 | 700 | 2,327,000 | 2,327,700 |
| 60 Ocean Sands Water & Sewer Fund | 1,491,027 | - | - | 1,491,027 | 1,261,466 | 229,561 | 1,491,027 |
| 61 Mainland Water Fund | 3,172,511 | - | - | 3,172,511 | 3,172,511 | - | 3,172,511 |
| 63 Solid Waste Fund | 2,953,000 | 1,142,376 | 420,907 | 4,516,283 | 4,516,283 | - | 4,516,283 |
| 64 Maple Commerce Park Sewer | 25,600 | 30,268 | - | 55,868 | 55,868 | - | 55,868 |
| 66 Southern Outer Banks Water Fund | 3,659,605 | - | - | 3,659,605 | 3,659,605 | - | 3,659,605 |
| 67 Moyock Central Sewer | 427,468 | - | - | 427,468 | 427,468 | - | 427,468 |
| 68 Walnut Island Sewer | 90,692 | - | - | 90,692 | 90,692 | - | 90,692 |
| | <u>\$ 68,146,143</u> | <u>\$ 9,239,702</u> | <u>\$ 6,733,015</u> | <u>\$ 84,118,860</u> | <u>\$ 71,871,597</u> | <u>\$ 12,247,263</u> | <u>\$ 84,118,860</u> |

¹ \$900,000 from the Tourism Development Authority is being transferred to the Governmental Facilities fund which is a multi-year fund.
 \$250,000 from the School Capital Reserve Fund is being transferred to the School Facilities Construction fund which is a multi-year fund.
 \$1,628,000 from the Land transfer tax Fund is being transferred to the Governmental Facilities fund which is a multi-year fund.
 \$229,561 from the Ocean Sands Water and Sewer Fund is being transferred to the Ocean Sands Water and Sewer Construction Fund which is a multi-year fund.

COUNTY OF CURRITUCK
GENERAL FUND APPROPRIATIONS BY TYPE
Annual budget FY 2017

| | ACTUAL | | REVISED | | | MANAGER PROPOSED | | | BOARD APPROVED | | |
|--------------------|-------------------------|---------------|----------------------|---------------|-------------------|----------------------|---------------|-------------------|----------------------|---------------|-------------------|
| | EXPENDITURES FY 2015 | % OF TOTAL | BUDGET FY 2016 | % OF TOTAL | PERCENT CHANGE | BUDGET FY 2017 | % OF TOTAL | PERCENT CHANGE | BUDGET FY 2017 | % OF TOTAL | PERCENT CHANGE |
| Personnel Services | \$ 20,839,207 | 46.65% | \$ 22,654,615 | 46.62% | 8.71% | \$ 24,152,671 | 48.53% | 6.61% | \$ 24,022,163 | 48.33% | 6.04% |
| Operating Expenses | 9,598,864 | 21.49% | 11,564,500 | 23.80% | 20.48% | 11,227,307 | 22.56% | -2.92% | 11,290,377 | 22.72% | -2.37% |
| Capital Outlay | 1,239,113 | 2.77% | 1,955,513 | 4.02% | 57.82% | 1,745,932 | 3.51% | -10.72% | 1,745,932 | 3.51% | -10.72% |
| Debt Service | 2,492,721 | 5.58% | 1,702,846 | 3.50% | -31.69% | 1,679,309 | 3.37% | -1.38% | 1,679,309 | 3.38% | -1.38% |
| Public Schools | 10,497,939 | 23.50% | 10,718,189 | 22.06% | 2.10% | 10,963,759 | 22.03% | 2.29% | 10,963,759 | 22.06% | 2.29% |
| | <u>\$ 44,667,844</u> | 100.00% | <u>\$ 48,595,663</u> | 100.00% | 8.79% | <u>\$ 49,768,978</u> | 100.00% | 2.41% | <u>\$ 49,701,540</u> | 100.00% | 2.28% |

COUNTY OF CURRITUCK
REVENUE ESTIMATE SUMMARY
 2017 Annual Budget

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

The revenue estimates for the upcoming 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. This is especially important in view of our current economic situation; however, every attempt has been made to make the highest reasonable estimates in each revenue account.

TAX BASE

Property tax values have undergone changes over the past several years. State legislated to changes, as well as the reduction of the overall assessed valuation of the County during the most recent revaluation, have negatively impacted the budgetable assessed valuation.

| <u>FISCAL YEAR</u> | <u>ASSESSED VALUE</u> | <u>PERCENT CHANGE</u> | |
|--------------------|-----------------------|-----------------------|-------------|
| 2017 | \$5,839,952,726 | 1.01% | Proposed |
| 2016 | 5,759,550,417 | -2.22% | Estimated |
| 2015 | 5,890,246,510 | 0.72% | |
| 2014 | 5,847,888,220 | -30.15% | Revaluation |
| 2013 | 8,372,007,465 | 0.72% | |
| 2012 | 8,311,802,189 | 0.72% | |
| 2011 | 8,252,612,186 | 0.36% | |
| 2010 | 8,222,673,629 | 0.56% | |
| 2009 | 8,176,639,688 | 1.54% | |
| 2008 | 8,052,933,751 | 1.89% | |

REVALUATION

North Carolina statute requires that real property values for ad valorem purposes be revalued not less than each eighth year. The most recent revaluation by Currituck County became effective for the fiscal year ended June 30, 2014.

AD VALOREM TAX

The ad valorem tax revenue estimate represents a proposed tax rate of \$0.48 per \$100 applied to the estimated tax base of \$5,839,952,726 with a collection rate of 98.83%. This yields the current tax estimate of \$27,703,801. State statute limits the collection rate so that it cannot exceed the percentage of the levy actually realized in cash at the end of preceding fiscal year. While actual collections may exceed the budgeted collection percentage, it is desirable to allow such 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. Currituck County receives a franchise tax from the State of North Carolina, which has been paid in by the cable service providers that operate within the County. We are estimating the proceeds for these taxes to be \$370,000 for the fiscal year ending June 30, 2017.

NORTH CAROLINA BEER AND WINE TAX

The North Carolina Beer and Wine tax is a state shared revenue distributed to local governments on the basis of beer and wine sales within the governmental jurisdiction. The State levies excise taxes on beer and wine at

the wholesale level. We are estimating the County share to be \$110,000 for the fiscal year ending June 30, 2017.

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 stream and comprise on average 12 percent of total county revenues.

North Carolina counties are limited in the amount and type of local sales taxes to those specifically authorized by the state legislature. The General Assembly authorized the first cent of local option sales tax in 1971 “to afford the counties and municipalities with opportunity to obtain an added source of revenue with which to meeting their growing financial needs”

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

North Carolina maintains two distinct, and unique, inter-county allocation methods for sales taxes collected under the local levy. The point of delivery allocation method credits the county to which the goods are delivered, and all local sales tax levies save a ½ cent tax are allocated in this manner. Generally point of delivery coincides with the point of sale, e.g. where the sales transaction actually occurs and the purchaser walks away with the goods in hand. However, larger items such as appliances and, perhaps more importantly, 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 General Statute Chapter 105. 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 2 percent local sales tax on food—its administration and accounting—is now treated as if it is a state sales tax (beginning with fiscal year 2003 collections). For allocation purposes, one-half of the food sales tax is distributed on a per capita basis while the other half is distributed proportional to the 1997-98 Article 39 tax on food. Overall, food accounted for nearly \$140 million per penny in 2012-13, or 12.5 percent of the total.

Article 39 was the original local option sales tax and authorized in 1971. It was set at one percent of eligible sales, the highest individual levy authorized, and is allocated on a point of delivery basis. All counties impose Article 39, which may be levied via a referendum or by board resolution.

Since Article 39 was the original local sales tax, all subsequent local sales tax articles refer back to Article 39 for administrative purposes. For example, Article 39 outlines the steps for repealing a local sales tax and allows for a petition of 15% of qualified voters to force a referendum on the levy's repeal. (Dare County's levy of a 1 percent sales tax for beach re-nourishment, as allowed under a local bill, was repealed in this manner).

Article 40 was authorized in 1983 to provide “an added source of revenue with which to meet their (counties and cities) growing financial needs, and to reduce their reliance on other revenues, such as the property tax” Purpose and intent 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. **As of this writing, the LGC has only approved one release to allow the set aside to be used in part for local public school current expense purposes.** 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 2 percent in sales taxes, with 50% allocated on a point of sale basis and 50% allocated on a per capita basis. All counties levy Article 42, which may be imposed similarly to Article 39.

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

The food sales tax receipts originally levied under Article 42, now levied under Article 5, the state's sales tax legislation, remain distributed on a per capita basis.

Article 42, like Article 40, also has set aside requirements--current law requires counties to use 60 percent of Article 42 receipts for public school capital outlay purposes. As originally enacted, the required set aside stepped down and phased out after 11 years but subsequent legislation removed the step down and mandated the 60 percent set aside indefinitely. The General Assembly further modified the set aside to require counties whose Article 42 receipts are less under the point of delivery allocation to earmark enough revenue to make up for the loss of school construction funding.

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

As a part of the 2007 Medicaid Relief Swap, Article 44 was ceded to the state to offset the state's increased Medicaid costs for assuming the county Medicaid cost share. Counties continue to see Article 44 adjustments as refund requests are processed and sales tax discoveries are made.

As originally enacted, Article 44 followed the then established local sales tax allocation of 50% per capita and 50% point of delivery, the first levy to have a dual allocation method. Legislation authorizing Article 44 provided for a 10-year hold harmless provision for those local governments whose expected Article 44 receipts did not replace their repealed state reimbursements. After several extensions, the Article 44 hold harmless sunset in 2013.

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

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

| G.S. & Year | Amount | Referendum? | Allocation— PD or PC? | Restricted Use? | Applies to Food? |
|--|-----------------|-------------|--------------------------|--|---------------------|
| Art. 39; 1971 | 1 penny | Optional | PD | No | Yes |
| Art. 40; 1983 | ½ penny | Optional | PC | 30% for school capital | Yes |
| Art. 42; 1986 | ½ penny | Optional | PD (Originally PC) | 60% for school capital | Yes |
| Art. 44; 2001 <i>2007-ceded to state via Medicaid swap</i> | ½ penny | Optional | ½ PD; ½ PC | No, but replaced repealed reimbursements | No |
| Art. 43; 2007 for all counties | ½ or ¼ penny | Required | PD | Yes—public transit only | No |
| Art. 46; 2007 | ¼ penny | Required | PD | No, & no city share | No |

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.* Earnings on investment rates continue to remain historically low; although there was a slight increase in prime rate during the second quarter of 2016. 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. We are projecting to earn \$75,000 for the fiscal year ending June 30, 2017.

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. We are estimating collections of the excise stamp tax to be \$625,000 for the fiscal year ending June 30, 2017.

BUILDING PERMITS

Reasonable fees sufficient to cover the costs of administration, inspections, publication of notices and similar matters are charged to applicants. We are estimating our collections to be \$500,000 for the fiscal year ending June 30, 2017.

TRANSFERS FROM OTHER FUNDS

Some services and projects that are provided through the General Fund are financially supported from revenues collected through another fund. Therefore, in an effort to match revenues with the corresponding expenditures, funds are transferred into the General Fund. The following schedule details the anticipated transfers into the General Fund for the upcoming budget year:

| | |
|---|-------------------------------|
| <u>Tourism Development Authority</u> | |
| Airport Promotions | \$20,000 |
| Economic Development Promotions | 90,000 |
| CCRC Operations | 213,343 |
| CCRC Electrical and Water Connections | 500,000 |
| Economic Development Operations | 276,304 |
| Sheriff Deputies/Seasonal & Beach Patrols | 1,194,463 |
| EMS Seasonal Coverage | 1,225,040 |
| Administrative Fee | 110,000 |
| Tour Permit Administration | 1,600 |
| Total Transfers from Tourism Development Authority | <u>\$3,630,750</u> |
| <u>Whalehead Watershed Improvement District</u> | |
| Debt for stormwater infrastructure | \$663,534 |
| <u>Capital Improvements Fund</u> | |
| Debt for COA Aviation Facility | \$1,015,774 |
| Courthouse projects | 650,000 |
| Total Capital Improvements Fund | <u>\$1,665,774</u> |
| <u>School Capital Fund</u> | |
| School Capital Outlay | \$1,000,000 |
| <u>Transfer Tax Capital Fund</u> | |
| Back-up 911 | \$81,000 |
| Health Department Roof | 230,000 |
| Social Services Roof | 150,000 |
| Cooperative Extension Gutters | 38,000 |
| | <u>\$499,000</u> |
| TOTAL TRANSFER TO THE GENERAL FUND | <u>\$7,459,058</u> |

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:

| <u>FISCAL YEAR</u> | <u>APPROPRIATION</u> | |
|------------------------|----------------------|----------|
| 2017 | \$3,031,017 | Proposed |
| 2016 | 3,411,669 | |
| 2015 | 3,440,933 | |
| 2014 | 3,166,029 | |
| 2013 | 3,703,647 | |
| 2012 | 3,122,685 | |
| 2011 | 3,901,762 | |
| 2010 | 5,022,539 | |
| 2009 | 10,837,604 | |
| 2008 | 3,959,278 | |
| 2007 | 19,608,262 | |

COUNTY OF CURRITUCK
TAX VALUES, RATES, AND COLLECTIONS
Annual budget for FY 2017

| FISCAL YEAR | ASSESSED VALUE | PERCENT CHANGE | TAX RATE | GROSS LEVY | CURRENT COLLECTIONS | PERCENT COLLECTED | |
|-------------|----------------|----------------|----------|------------|---------------------|-------------------|-------------|
| 2017 | 5,839,952,726 | 1.40% | 0.480 | 28,031,773 | N/A | N/A | Proposed |
| 2016 | 5,759,550,417 | -1.78% | 0.480 | 27,645,842 | N/A | N/A | Estimated |
| 2015 | 5,864,064,156 | 5.36% | 0.480 | 28,147,508 | 27,550,000 | 97.88% | |
| 2014 | 5,565,624,903 | -32.03% | 0.485 | 26,993,281 | 27,778,323 | 98.61% | Revaluation |
| 2013 | 8,188,541,638 | 0.62% | 0.320 | 26,203,333 | 26,534,416 | 101.26% | |
| 2012 | 8,138,455,399 | 0.60% | 0.320 | 26,347,506 | 26,173,063 | 99.34% | |
| 2011 | 8,090,220,573 | 0.45% | 0.320 | 25,888,706 | 26,328,614 | 101.70% | |
| 2010 | 8,054,034,602 | 0.83% | 0.320 | 26,347,506 | 26,301,776 | 99.83% | |
| 2009 | 7,987,902,384 | 1.29% | 0.320 | 26,190,731 | 26,163,548 | 99.90% | |
| 2008 | 7,886,099,063 | 1.82% | 0.320 | 25,788,826 | 25,773,371 | 99.94% | |
| 2007 | 7,744,893,224 | 3.02% | 0.320 | 25,303,579 | 25,293,380 | 99.96% | |
| 2006 | 7,518,054,948 | 164.03% | 0.320 | 24,831,074 | 24,820,333 | 99.96% | Revaluation |

+ Session Law 1999-261 amends G.S. 159-13(b)(6) addressing the manner which tax collection percentages are determined for budgeting taxes on registered motor vehicles.'

* The passage of G.S. 105-330.5(b) allows only the inclusion of value for those motor vehicles actually assessed to date. Estimates of the assessments for those vehicles to be billed cannot be used for budgeting purposes. The net results of this change is the exclusion from assessed value for budgeting purposes of all registered motor vehicles.

**COUNTY OF CURRITUCK
AD VALOREM TAXES**

Budgetary estimates for the fiscal year ending June 30, 2017

| | TOTAL NET PROPERTY VALUATION | TAX RATE | TOTAL LEVY | PROJECTED COLLECTION RATE | PROJECTED NET LEVY | ADDITIONAL ONE CENT NET LEVY |
|--|------------------------------------|---------------|-------------------|---------------------------------|--------------------------|------------------------------------|
| COUNTY WIDE - | | | | | | |
| General Fund | | 0.4800 | | | | |
| Real property | 5,614,952,726 | | 26,951,773 | 98.83% | 26,636,437 | |
| Motor vehicles | 225,000,000 | | 1,080,000 | 98.83% | 1,067,364 | |
| | <u>5,839,952,726</u> | | <u>28,031,773</u> | | <u>27,703,801</u> | |
| | <u>5,839,952,726</u> | <u>0.4800</u> | <u>28,031,773</u> | | <u>27,703,801</u> | 556,344 |
| SPECIAL REVENUE DISTRICTS - | | | | | | |
| Guinea Mill Watershed | 107,912,800 | 0.0100 | 10,791 | 98.83% | 10,665 | 10,541 |
| Hog Ditch Watershed | 14,561,700 | 0.0100 | 1,456 | 98.83% | 1,439 | 1,422 |
| Moyock Watershed | 113,569,400 | 0.0150 | 17,035 | 98.83% | 16,836 | 11,093 |
| Northwest Watershed | 13,516,050 | 0.0200 | 2,703 | 98.83% | 2,672 | 1,320 |
| Ocean Sands North and Crown Point Watershed | 485,314,500 | 0.0500 | 242,657 | 98.83% | 239,818 | 48,531 |
| Whalehead Watershed | 567,939,002 | 0.1550 | 880,305 | 98.83% | 870,006 | 55,476 |
| Whalehead Beach Solid Waste | 567,939,002 | 0.0250 | 141,985 | 98.83% | 140,324 | 55,476 |
| Ocean Sands Water and Sewer District | 464,791,801 | 0.0500 | 232,396 | 98.83% | 229,677 | 45,401 |

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| AD VALOREM TAXES | | | | | | | | | | |
| Current Year Taxes | 27,852,187 | 27,283,682 | 27,320,305 | 28,190,777 | 28,071,495 | 28,071,495 | 28,071,495 | 28,071,495 | 28,156,988 | 28,156,988 |
| Prior Years Taxes | 435,431 | - | - | 566,704 | - | - | - | - | - | - |
| Penalties & Interest | 126,939 | 112,000 | 112,000 | 115,482 | 110,000 | 110,000 | 110,000 | 110,000 | 115,000 | 115,000 |
| | <u>28,414,557</u> | <u>27,395,682</u> | <u>27,432,305</u> | <u>28,872,963</u> | <u>28,181,495</u> | <u>28,181,495</u> | <u>28,181,495</u> | <u>28,181,495</u> | <u>28,271,988</u> | <u>28,271,988</u> |
| OTHER TAXES AND LICENSES | | | | | | | | | | |
| Sexually Oriented Business Lic | 1,475 | 1,500 | 1,500 | 1,650 | - | - | - | - | 1,500 | 1,500 |
| Animal Taxes | 12,354 | 12,250 | 12,250 | 12,250 | 12,250 | 12,250 | 12,250 | 12,250 | 12,250 | 12,250 |
| Marriage License | 29,520 | 29,100 | 29,100 | 28,000 | 29,100 | 29,100 | 29,100 | 29,100 | 29,100 | 29,100 |
| Franchise Taxes | 466,328 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 |
| Deed Stamp Excise Tax | 625,393 | 600,000 | 690,195 | 638,027 | 600,000 | 600,000 | 600,000 | 600,000 | 625,000 | 625,000 |
| Article 39 Sales Tax-Local Opt | 4,677,598 | 4,500,000 | 4,509,240 | 4,800,000 | 4,500,000 | 4,500,000 | 4,500,000 | 4,500,000 | 4,800,000 | 4,800,000 |
| Article 44 Sales Tax-Local Opt | (7) | - | - | 255 | - | - | - | - | - | - |
| Medicaid Hold Harmless Funds | 337,580 | 250,000 | 250,000 | 220,094 | 125,000 | 125,000 | 125,000 | 125,000 | 115,000 | 115,000 |
| | <u>6,150,241</u> | <u>5,762,850</u> | <u>5,862,285</u> | <u>6,070,276</u> | <u>5,636,350</u> | <u>5,636,350</u> | <u>5,636,350</u> | <u>5,636,350</u> | <u>5,952,850</u> | <u>5,952,850</u> |
| UNRESTRICTED INTERGOVERNMENTAL | | | | | | | | | | |
| Gasoline Tax Refunds | 2,211 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Payment In Lieu Of Taxes | 43,718 | 45,000 | 45,000 | 43,000 | 45,000 | 45,000 | 45,000 | 45,000 | 43,700 | 43,700 |
| Beer & Wine Taxes | 116,878 | 105,000 | 105,000 | 110,291 | 105,000 | 105,000 | 105,000 | 105,000 | 110,000 | 110,000 |
| | <u>162,807</u> | <u>151,500</u> | <u>151,500</u> | <u>154,791</u> | <u>151,500</u> | <u>151,500</u> | <u>151,500</u> | <u>151,500</u> | <u>155,200</u> | <u>155,200</u> |
| RESTRICTED INTERGOVERNMENTAL | | | | | | | | | | |
| ABC Bottle Tax | 13,598 | 12,000 | 12,000 | 13,000 | 12,000 | 12,000 | 12,000 | 12,000 | 13,000 | 13,000 |
| Safe Roads Act | 4,379 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Crime Control Act | 11,921 | 7,500 | 7,500 | 10,000 | 7,500 | 7,500 | 7,500 | 7,500 | 10,000 | 10,000 |
| Court Facilities Fees | 63,048 | 67,000 | 67,000 | 65,000 | 67,000 | 67,000 | 67,000 | 67,000 | 65,000 | 65,000 |
| Jail Fees | 24,247 | 20,000 | 20,000 | 29,157 | 20,000 | 20,000 | 20,000 | 20,000 | 22,000 | 22,000 |
| Officer Fees | 79,071 | 75,000 | 75,000 | 78,000 | 75,000 | 75,000 | 75,000 | 75,000 | 78,000 | 78,000 |
| Dss Miscellaneous | 53,881 | 16,792 | 16,792 | 12,200 | 16,792 | 16,792 | 16,792 | 13,535 | 13,535 | 13,535 |
| Adoption Fees | - | - | - | 825 | 500 | 500 | 500 | 500 | 500 | 500 |
| Child Support App Fee | 600 | 900 | 900 | 620 | 900 | 900 | 900 | 900 | 900 | 900 |
| Adoption Assistance | 2,629 | 3,750 | 3,750 | 2,500 | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 |
| Elderly & Disabled Transport | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| DSS Administration | 1,571,042 | 1,600,000 | 1,549,996 | 1,513,744 | 1,588,197 | 1,600,000 | 1,600,000 | 1,695,075 | 1,695,075 | 1,695,075 |
| Medicaid At Risk | 247 | - | - | - | - | - | - | - | - | - |
| Medical Transportation | 40,283 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| IV-D Collections | 54,796 | 25,000 | 25,000 | 29,460 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| NC Health Choice | 3,700 | 3,500 | 3,500 | 4,450 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Health Cover Worker Disability | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| AFDC County Initiated Checks | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Independent Living - LINKS | 2,220 | 10,000 | 10,000 | 10,000 | 20,000 | 10,000 | 10,000 | 20,000 | 20,000 | 20,000 |
| Foster Care & Boarding Home | 101,034 | 124,398 | 173,598 | 154,738 | 124,398 | 124,398 | 124,398 | 154,738 | 154,738 | 154,738 |
| HCBG In Home | 71,707 | 79,460 | 75,098 | 75,098 | 79,460 | 79,460 | 79,460 | 79,460 | 79,460 | 79,460 |
| HCBG Transportation | - | - | - | - | - | - | - | - | - | - |
| Day Care | 517,853 | 621,594 | 525,519 | 525,519 | 621,594 | 621,594 | 621,594 | 522,666 | 522,666 | 522,666 |
| Senior Center Grants | 4,170 | 4,806 | 4,806 | 4,806 | 4,806 | 4,806 | 4,806 | 4,806 | 4,806 | 4,806 |
| Nutrition Site | 19,412 | 21,000 | 21,000 | 17,855 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| Emergency Management | 45,479 | 700 | 21,325 | 40,117 | 700 | 700 | 700 | 700 | 700 | 700 |
| FEMA - Public Assistance | - | - | - | 279 | - | - | - | - | - | - |
| Cama Administration | 9,010 | 6,000 | 6,000 | 7,290 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Soil Conservation | 26,760 | 25,000 | 25,000 | 26,629 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Juv Crime Prev Control | 78,276 | 81,830 | 81,830 | 74,998 | 81,830 | 81,830 | 81,830 | 81,830 | 81,830 | 81,830 |
| Planning Grants | - | - | - | - | - | - | - | - | - | - |
| Smart Start | - | - | - | - | - | - | - | - | - | - |
| SCS State Match | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Animal Services Grants | - | - | 10,000 | - | - | - | - | - | - | - |
| Miscellaneous Grants | 187,442 | 187,500 | 389,875 | 202,445 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| | <u>2,998,505</u> | <u>3,055,930</u> | <u>3,187,689</u> | <u>2,959,930</u> | <u>3,017,127</u> | <u>3,018,930</u> | <u>3,018,930</u> | <u>3,052,160</u> | <u>3,058,660</u> | <u>3,058,660</u> |
| PERMITS AND FEES | | | | | | | | | | |

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|--|---------------|-----------------|----------------|------------------|------------------|------------------|----------------|-----------------|-----------------|---------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Ambulance Service | 1,074,772 | 900,000 | 900,000 | 988,223 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| Corolla Ambulance Collections | - | - | - | - | - | - | - | - | - | - |
| Administration & Filing Fees | 618,700 | 733,997 | 733,997 | 751,687 | 718,659 | 718,659 | 718,659 | 718,659 | 713,323 | 713,323 |
| Peddler Solicitor License | 1,050 | - | - | 940 | - | - | - | - | 900 | 900 |
| Register Of Deeds Fees | 196,100 | 200,000 | 200,000 | 190,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Building Permits | 432,174 | 420,000 | 440,354 | 558,653 | 420,000 | 420,000 | 420,000 | 420,000 | 500,000 | 500,000 |
| Re-Inspection Fees | 25,375 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Planning Fees | 34,463 | 27,000 | 27,000 | 63,281 | 20,000 | 20,000 | 20,000 | 20,000 | 30,000 | 30,000 |
| Pmt In Lieu Of Open Space - N Outer Banks & Ki | - | - | - | 4,306 | - | - | - | - | - | - |
| Pmt In Lieu Of Open Space - S Outer Banks | - | - | - | 230,000 | - | - | - | - | - | - |
| Pmt In Lieu Of Open Space - Central Mainland | 14,953 | - | - | 2,318 | - | - | - | - | - | - |
| Pmt In Lieu Of Open Space - N Mainland & Gibbs Wds | 3,783 | - | - | 3,039 | - | - | - | - | - | - |
| Zoning Violation Fees | 3,641 | - | - | - | - | - | - | - | - | - |
| Sheriff Fees | 6,780 | - | - | 8,069 | - | - | - | - | 6,500 | 6,500 |
| Homeowners Recovery Fees | 4,750 | 4,450 | 4,450 | 4,700 | 3,800 | 3,800 | 3,800 | 3,800 | 4,500 | 4,500 |
| Cama Permits | 6,800 | 6,000 | 6,000 | 8,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,500 | 6,500 |
| Animal Control Fees | 800 | 750 | 750 | 540 | 750 | 750 | 750 | 750 | 750 | 750 |
| | 2,424,141 | 2,317,197 | 2,337,551 | 2,838,756 | 2,294,209 | 2,294,209 | 2,294,209 | 2,294,209 | 2,387,473 | 2,387,473 |
| SALES AND SERVICES | | | | | | | | | | |
| Rents | 116,037 | 46,644 | 46,644 | 117,394 | 46,644 | 46,644 | 46,644 | 46,644 | 73,738 | 73,738 |
| Airport Fees | 78,160 | 86,000 | 86,000 | 105,655 | 86,000 | 86,000 | 86,000 | 86,000 | 86,000 | 86,000 |
| Late Fees - Airport | 1,360 | - | - | 30 | - | - | - | - | - | - |
| Vending Sales | 4,434 | 7,000 | 7,000 | 4,000 | 7,000 | 7,000 | 7,000 | 7,000 | 4,000 | 4,000 |
| Senior Center Meals | 862 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Animal Adoption Fees | - | - | 30,000 | 20,000 | - | - | - | - | 50,000 | 50,000 |
| Animal Reclaim Fees | - | - | - | 3,000 | - | - | - | - | 3,000 | 3,000 |
| EMS Event Assistance | 3,546 | - | - | 2,000 | - | - | - | - | 2,000 | 2,000 |
| Rent - Coop Extension Bldg | 5,940 | 6,000 | 6,000 | 6,190 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Rent - 4H Cultural Ctr | 7,620 | 5,500 | 5,500 | 7,095 | 5,500 | 5,500 | 5,500 | 5,500 | 6,000 | 6,000 |
| Jail Housing | - | - | - | 9,400 | - | - | - | - | - | - |
| Sales Of Materials | 678 | 1,000 | 1,000 | 805 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Aviation Fuel Receipts | 277,628 | 370,000 | 370,000 | 300,000 | 370,000 | 370,000 | 370,000 | 370,000 | 300,000 | 300,000 |
| Sales Of Fixed Assets | 17,908 | 15,000 | 30,969 | 35,068 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 4H Day Camp | 14,756 | 15,000 | 15,000 | 4,570 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Community League-Flag Football | 4,230 | 3,800 | 3,800 | 3,620 | 3,800 | 3,800 | 3,800 | 3,800 | 3,800 | 3,800 |
| Community League-Cheerleading | 1,820 | 2,000 | 2,000 | 1,450 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Community League-Basketball | 6,950 | 7,000 | 7,000 | 7,551 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Community-Baseball/Softball | 12,680 | 15,000 | 15,000 | 11,079 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Community League - Soccer | 14,116 | 12,000 | 12,000 | 8,790 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Community-Adult Volleyball | 5,685 | 4,500 | 4,500 | 5,615 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Community - Adult Basketball | 1,370 | 1,500 | 1,500 | 1,830 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Community - Adult Softball | 1,760 | 1,400 | 1,400 | 660 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| Tackle Football | 2,690 | 2,500 | 2,500 | 1,915 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Admission Fees - Parks & Rec | - | - | - | 282 | - | - | - | - | - | - |
| | 580,230 | 602,344 | 648,313 | 658,499 | 602,344 | 602,344 | 602,344 | 602,344 | 611,938 | 611,938 |
| Investment Earnings | 75,572 | 60,000 | 60,000 | 80,351 | 60,000 | 60,000 | 60,000 | 60,000 | 75,000 | 75,000 |
| MISCELLANEOUS | | | | | | | | | | |
| ABC Education Distributions | 23,479 | 21,000 | 21,000 | 14,942 | 21,000 | 21,000 | 21,000 | 21,000 | 25,000 | 25,000 |
| ABC Law Enforcement Distributions | 16,771 | 15,000 | 15,000 | 10,673 | 12,500 | 12,500 | 12,500 | 12,500 | 15,000 | 15,000 |
| ABC Profits | 375,195 | 150,000 | 174,241 | 272,052 | 150,000 | 150,000 | 150,000 | 150,000 | 200,000 | 200,000 |
| Donations - Airport | 2,250 | - | - | - | - | - | - | - | - | - |
| Donations - DSS | 6,866 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Donations - DSS Kids First | 2,000 | 2,500 | 2,500 | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Donations - Senior Centers | 50 | - | - | - | - | - | - | - | - | - |
| Donations - Animal Control | 50 | - | 10,000 | 10,293 | - | - | - | - | - | - |
| Donations - Em Medical Services | 250 | - | - | 50 | - | - | - | - | - | - |
| Ext Donation - Farm Bureau | 5,000 | 5,000 | 5,000 | 5,000 | - | - | - | - | - | - |

COUNTY OF CURRITUCK
BUDGET PREPARATION DETAILED REVENUE ESTIMATES OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|-------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Ext Donation -Curr Kids | - | - | - | - | - | - | - | - | - | - |
| Insurance Recovery | 22,439 | - | 45,591 | 49,195 | - | - | - | - | - | - |
| Library Donations | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | 29,616 | 5,000 | 5,000 | 592 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Returned Check Charge | 648 | 1,500 | 1,500 | 2,068 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| | <u>484,614</u> | <u>210,000</u> | <u>289,832</u> | <u>377,865</u> | <u>202,500</u> | <u>202,500</u> | <u>202,500</u> | <u>202,500</u> | <u>259,000</u> | <u>259,000</u> |
| TOTAL REVENUES | 41,290,667 | 39,555,503 | 39,969,475 | 42,013,431 | 40,145,525 | 40,147,328 | 40,147,328 | 40,180,558 | 40,772,109 | 40,772,109 |
| OTHER FINANCING SOURCES | | | | | | | | | | |
| T F - Occupancy Tax Fund | 2,856,104 | 3,042,664 | 3,366,413 | 2,634,978 | 3,780,750 | 3,780,750 | 3,780,750 | 3,780,750 | 3,630,750 | 3,630,750 |
| T F - Whalehead Watershed | 678,353 | 670,944 | 670,944 | 336,398 | 663,534 | 663,534 | 663,534 | 663,534 | 663,534 | 663,534 |
| T F - Capital Improvements Fnd | 1,698,026 | 1,681,900 | 1,681,900 | 1,167,831 | 1,665,774 | 1,665,774 | 1,665,774 | 1,665,774 | 1,665,774 | 1,665,774 |
| T F - School Capital Fund | 1,766,500 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| T F - Transfer Tax Capital Fd | - | - | - | 200,000 | - | - | - | - | 499,000 | 499,000 |
| Fund Balance Appropriated | - | 2,945,362 | 3,411,669 | - | 2,064,163 | 2,064,163 | 2,150,836 | 2,150,836 | 3,098,455 | 3,031,017 |
| | <u>6,998,983</u> | <u>9,340,870</u> | <u>10,130,926</u> | <u>5,339,207</u> | <u>9,174,221</u> | <u>9,174,221</u> | <u>9,260,894</u> | <u>9,260,894</u> | <u>10,557,513</u> | <u>10,490,075</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 48,289,650 | 48,896,373 | 50,100,401 | 47,352,638 | 49,319,746 | 49,321,549 | 49,408,222 | 49,441,452 | 51,329,622 | 51,262,184 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-----------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 270,055 | 285,184 | 285,184 | 285,184 | 285,723 | 285,723 | 296,227 | 296,227 | 296,227 | 296,227 |
| FICA Expense | 19,579 | 21,817 | 21,817 | 21,817 | 21,858 | 21,858 | 22,661 | 22,661 | 22,661 | 22,661 |
| Health Insurance Expense | 31,384 | 34,592 | 34,592 | 34,592 | 38,138 | 38,138 | 38,138 | 38,138 | 36,546 | 36,546 |
| Unemployment Insurance Exp | 306 | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 33,487 | 34,650 | 34,650 | 34,650 | 34,716 | 34,716 | 35,991 | 38,509 | 38,509 | 38,509 |
| Retiree Health Insurance | 96,206 | 115,718 | 115,718 | 115,718 | 109,659 | 109,659 | 109,659 | 109,659 | 83,437 | 83,437 |
| | <u>451,017</u> | <u>491,961</u> | <u>491,961</u> | <u>491,961</u> | <u>490,094</u> | <u>490,094</u> | <u>502,676</u> | <u>505,194</u> | <u>477,380</u> | <u>477,380</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 12,621 | 11,000 | 11,000 | 10,620 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| Data Transmission | 384 | 480 | 480 | 385 | 384 | 480 | 480 | 480 | 420 | 420 |
| Travel | 1,567 | 2,408 | 2,408 | 1,500 | 2,408 | 2,408 | 2,408 | 2,408 | 2,158 | 2,158 |
| Training & Education | 945 | 2,250 | 2,250 | 2,000 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 |
| Vehicle Maintenance | - | 280 | 280 | - | 280 | 280 | 280 | 280 | 280 | 280 |
| Equipment Lease | 1,748 | 4,392 | 4,392 | 4,392 | 4,392 | 4,392 | 4,392 | 4,392 | 4,392 | 4,392 |
| Advertising | 615 | 2,000 | 1,893 | 600 | 2,000 | 2,000 | 2,000 | 2,000 | 1,500 | 1,500 |
| Promotional Efforts | 28,515 | 24,456 | 24,456 | 21,450 | 24,456 | 24,456 | 24,456 | 24,456 | 24,456 | 24,456 |
| Gas | 617 | 1,050 | 1,050 | 600 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| Supplies | 6,185 | 7,500 | 7,500 | 6,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Workers Compensation | 4,290 | 4,383 | 4,383 | 4,383 | 4,290 | 4,471 | 4,471 | 4,471 | 4,471 | 4,471 |
| Contracted Services | - | - | - | - | - | - | - | - | - | - |
| Records Management | 3,762 | 3,500 | 3,500 | 1,512 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Dues & Subscriptions | 27,015 | 30,159 | 30,159 | 30,000 | 29,820 | 30,159 | 30,159 | 30,159 | 31,586 | 31,586 |
| Software License Fee | 459 | 480 | 587 | 586 | 480 | 480 | 480 | 480 | 600 | 600 |
| Professional Services | 102 | 20,000 | 20,000 | 100 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | <u>88,825</u> | <u>114,338</u> | <u>114,338</u> | <u>84,128</u> | <u>113,860</u> | <u>114,476</u> | <u>114,476</u> | <u>114,476</u> | <u>115,213</u> | <u>115,213</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 4,527 | 1,500 | 1,500 | 500 | - | - | - | - | - | - |
| | <u>4,527</u> | <u>1,500</u> | <u>1,500</u> | <u>500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Administration | <u>544,369</u> | <u>607,799</u> | <u>607,799</u> | <u>576,589</u> | <u>603,954</u> | <u>604,570</u> | <u>617,152</u> | <u>619,670</u> | <u>592,593</u> | <u>592,593</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-----------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 225,357 | 231,758 | 231,758 | 231,758 | 240,003 | 240,003 | 240,003 | 240,003 | 240,003 | 240,003 |
| FICA Expense | 13,311 | 17,729 | 17,729 | 17,729 | 18,360 | 18,360 | 18,360 | 18,360 | 18,360 | 18,360 |
| Insurance Expense | 16,154 | 17,296 | 17,296 | 17,296 | 19,069 | 19,069 | 19,069 | 19,069 | 18,273 | 18,273 |
| Retirement Expense | 27,944 | 28,158 | 28,158 | 28,158 | 29,160 | 29,160 | 29,160 | 31,200 | 31,200 | 31,200 |
| | <u>282,766</u> | <u>294,941</u> | <u>294,941</u> | <u>294,941</u> | <u>306,592</u> | <u>306,592</u> | <u>306,592</u> | <u>308,632</u> | <u>307,836</u> | <u>307,836</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 760 | 1,000 | 1,000 | 800 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Travel | 306 | 1,000 | 2,000 | 1,647 | 1,000 | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 |
| Training & Education | 883 | 1,400 | 1,400 | 1,200 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| Supplies | 2,381 | 2,050 | 2,550 | 2,299 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Workers Compensation | 528 | 530 | 530 | 530 | 541 | 541 | 541 | 541 | 541 | 541 |
| Dues & Subscriptions | 9,410 | 10,000 | 10,000 | 10,050 | 11,050 | 11,050 | 11,050 | 12,000 | 12,000 | 12,000 |
| Professional Services | 29,279 | 20,000 | 125,000 | 103,771 | 17,000 | 17,000 | 17,000 | 80,000 | 80,000 | 80,000 |
| | <u>43,547</u> | <u>35,980</u> | <u>142,480</u> | <u>120,297</u> | <u>33,991</u> | <u>33,991</u> | <u>33,991</u> | <u>98,941</u> | <u>98,941</u> | <u>98,941</u> |
| Total Legal | <u>326,313</u> | <u>330,921</u> | <u>437,421</u> | <u>415,238</u> | <u>340,583</u> | <u>340,583</u> | <u>340,583</u> | <u>407,573</u> | <u>406,777</u> | <u>406,777</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|-----------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salary Paid To Officials | 100,800 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 | 102,000 |
| FICA Expense | 7,711 | 7,803 | 7,803 | 7,803 | 7,803 | 7,803 | 7,803 | 7,803 | 7,803 | 7,803 |
| | <u>108,511</u> | <u>109,803</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 3,184 | 3,228 | 3,228 | 3,228 | 3,228 | 3,228 | 3,228 | 3,228 | 3,228 | 3,228 |
| Data Transmission | 2,876 | 3,360 | 3,360 | 3,360 | 3,360 | 3,360 | 3,360 | 3,360 | 3,360 | 3,360 |
| Travel | 5,524 | 10,000 | 9,700 | 3,814 | 10,000 | 10,000 | 10,000 | 10,000 | 8,750 | 8,750 |
| Supplies | 944 | 750 | 1,050 | 966 | 750 | 750 | 750 | 750 | 1,000 | 1,000 |
| Professional Services | 12,378 | 28,756 | 28,756 | 28,756 | 36,756 | 36,756 | 36,756 | 36,756 | 36,756 | 36,756 |
| Osd Reserve | 3,600 | 2,500 | 2,500 | 2,400 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | <u>28,506</u> | <u>48,594</u> | <u>48,594</u> | <u>42,524</u> | <u>56,594</u> | <u>56,594</u> | <u>56,594</u> | <u>56,594</u> | <u>55,594</u> | <u>55,594</u> |
| Total Governing Body | <u><u>137,017</u></u> | <u><u>158,397</u></u> | <u><u>158,397</u></u> | <u><u>152,327</u></u> | <u><u>166,397</u></u> | <u><u>166,397</u></u> | <u><u>166,397</u></u> | <u><u>166,397</u></u> | <u><u>165,397</u></u> | <u><u>165,397</u></u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salary Paid To Officials | 3,012 | 4,196 | 4,196 | 4,196 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Salaries | 80,888 | 80,767 | 80,767 | 80,767 | 83,319 | 83,319 | 83,319 | 83,319 | 83,319 | 83,319 |
| Salaries - Part Time | 378 | 1,000 | 1,008 | 1,008 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Poll Workers | - | 19,507 | 19,507 | 13,612 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| FICA Expense | 6,286 | 8,068 | 8,068 | 8,068 | 8,103 | 8,103 | 8,103 | 8,103 | 8,103 | 8,103 |
| Insurance Expense | 15,825 | 17,296 | 17,296 | 17,296 | 19,069 | 19,069 | 19,069 | 19,069 | 18,273 | 18,273 |
| Unemployment Insurance Exp | - | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 10,030 | 9,813 | 9,813 | 9,813 | 10,123 | 10,123 | 10,123 | 10,832 | 10,832 | 10,832 |
| | <u>116,419</u> | <u>140,647</u> | <u>140,655</u> | <u>134,760</u> | <u>143,214</u> | <u>143,214</u> | <u>143,214</u> | <u>143,923</u> | <u>143,127</u> | <u>143,127</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 3,556 | 3,500 | 4,471 | 4,050 | 3,500 | 3,500 | 3,500 | 4,500 | 4,500 | 4,500 |
| Travel | 8,341 | 10,000 | 8,000 | 6,172 | 11,000 | 9,000 | 9,000 | 10,000 | 9,000 | 9,000 |
| Fees Paid To Princt Officials | 15,670 | - | - | - | 18,000 | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | 500 | - | - | 500 | 500 | 500 |
| Rent | 741 | 2,100 | 1,600 | 952 | 1,300 | 1,300 | 1,300 | 1,300 | 1,000 | 1,000 |
| Advertising | 1,421 | 3,600 | 2,692 | 2,226 | 1,600 | 1,600 | 1,600 | 2,000 | 2,000 | 2,000 |
| Supplies | 3,931 | 3,000 | 5,629 | 4,411 | 4,000 | 3,000 | 3,000 | 4,000 | 3,500 | 3,500 |
| Ballot Programs & Imprint | 9,341 | 16,000 | 16,000 | 13,939 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| Workers Compensation | 212 | 5,493 | 5,493 | 5,493 | 5,603 | 5,603 | 5,603 | 5,603 | 5,603 | 5,603 |
| Contracted Services | 15,869 | 16,660 | 22,783 | 22,822 | 16,660 | 16,660 | 16,660 | 16,660 | 16,660 | 16,660 |
| Dues & Subscriptions | 178 | 310 | 110 | 90 | 310 | 310 | 310 | 310 | 310 | 310 |
| | <u>59,260</u> | <u>60,663</u> | <u>66,778</u> | <u>60,155</u> | <u>71,973</u> | <u>50,473</u> | <u>50,473</u> | <u>54,373</u> | <u>52,573</u> | <u>52,573</u> |
| Total Elections | <u>175,679</u> | <u>201,310</u> | <u>207,433</u> | <u>194,915</u> | <u>215,187</u> | <u>193,687</u> | <u>193,687</u> | <u>198,296</u> | <u>195,700</u> | <u>195,700</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|-----------------------|----------------|-----------------|----------------|------------------|------------------|------------------|----------------|-----------------|-----------------|----------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 252,003 | 271,828 | 271,828 | 271,828 | 278,805 | 278,805 | 278,805 | 278,805 | 278,805 | 267,890 |
| Temporary Services | 1,920 | 4,440 | 4,440 | 297 | 4,400 | - | - | - | - | 10,915 |
| FICA Expense | 18,415 | 21,135 | 21,135 | 21,135 | 21,329 | 21,329 | 21,329 | 21,329 | 21,329 | 21,329 |
| Insurance Expense | 45,553 | 51,888 | 51,888 | 51,888 | 57,206 | 57,206 | 57,206 | 57,206 | 54,818 | 54,818 |
| Retirement Expense | 31,252 | 33,027 | 33,027 | 33,027 | 33,874 | 33,874 | 33,874 | 36,483 | 36,244 | 36,244 |
| | <u>349,143</u> | <u>382,318</u> | <u>382,318</u> | <u>378,175</u> | <u>395,614</u> | <u>391,214</u> | <u>391,214</u> | <u>393,823</u> | <u>391,196</u> | <u>391,196</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 4,141 | 4,524 | 4,524 | 4,500 | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 | 4,524 |
| Data Transmission | 266 | 480 | 480 | 470 | 468 | 480 | 480 | 480 | 480 | 480 |
| Travel | 2,256 | 4,500 | 7,500 | 7,000 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Training & Education | 500 | 5,650 | 5,150 | 5,600 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Repairs & Maintenance | - | - | - | - | 500 | - | - | - | - | - |
| Advertising | 288 | - | 250 | 100 | - | - | - | - | - | - |
| Supplies | 6,656 | 4,715 | 6,715 | 5,148 | 4,715 | 4,715 | 4,715 | 4,715 | 4,715 | 4,715 |
| Safekeeping Fees | 4 | 500 | 250 | - | 500 | 500 | 500 | 500 | 500 | 500 |
| Workers Compensation | 568 | 665 | 665 | 665 | 678 | 678 | 678 | 678 | 678 | 678 |
| Contracted Services | 20,066 | 24,100 | 29,050 | 25,000 | 24,100 | 24,100 | 24,100 | 24,100 | 24,100 | 24,100 |
| Dues & Subscriptions | 920 | 940 | 940 | 940 | 940 | 940 | 940 | 940 | 940 | 940 |
| Insurance & Bonds | 175 | 350 | 350 | 175 | 350 | 350 | 350 | 350 | 350 | 350 |
| Professional Services | 45,090 | 44,950 | 43,450 | 44,900 | 46,950 | 46,950 | 46,950 | 46,950 | 46,950 | 46,950 |
| | <u>80,930</u> | <u>91,374</u> | <u>99,324</u> | <u>94,498</u> | <u>91,225</u> | <u>90,737</u> | <u>90,737</u> | <u>90,737</u> | <u>90,737</u> | <u>90,737</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 1,749 | 4,500 | 4,500 | - | - | - | - | - | 4,500 | 4,500 |
| | <u>1,749</u> | <u>4,500</u> | <u>4,500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>4,500</u> | <u>4,500</u> |
| Total Finance | <u>431,822</u> | <u>478,192</u> | <u>486,142</u> | <u>472,673</u> | <u>486,839</u> | <u>481,951</u> | <u>481,951</u> | <u>484,560</u> | <u>486,433</u> | <u>486,433</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-------------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 249,180 | 256,363 | 246,363 | 248,530 | 265,278 | 265,278 | 265,278 | 280,639 | 280,640 | 280,640 |
| Salaries - Part Time | 1,037 | 4,881 | 1,881 | 4,881 | 4,978 | 4,978 | 4,978 | 4,978 | 4,978 | 4,978 |
| FICA Expense | 18,376 | 19,985 | 18,990 | 19,013 | 20,675 | 20,675 | 20,675 | 21,850 | 21,850 | 21,850 |
| Insurance Expense | 39,461 | 43,240 | 40,540 | 43,240 | 47,672 | 47,672 | 47,672 | 47,672 | 45,682 | 45,682 |
| Retirement Expense | 30,898 | 31,148 | 31,148 | 29,603 | 32,231 | 32,231 | 32,231 | 36,483 | 36,483 | 36,483 |
| | <u>338,952</u> | <u>355,617</u> | <u>338,922</u> | <u>345,267</u> | <u>370,834</u> | <u>370,834</u> | <u>370,834</u> | <u>391,622</u> | <u>389,633</u> | <u>389,633</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 1,243 | 1,500 | 1,500 | 1,048 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Data Transmission/Wan | 29,297 | 31,668 | 31,668 | 28,969 | 31,668 | 31,668 | 31,668 | 31,668 | 31,668 | 31,668 |
| Travel | 1,780 | 3,400 | 4,500 | 1,750 | 3,400 | 3,400 | 3,400 | 3,400 | 3,400 | 3,400 |
| Training & Education | 825 | 4,000 | 4,000 | 835 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Repairs & Maintenance | 1,404 | 2,000 | 2,000 | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Advertising | - | - | - | 71 | - | - | - | - | - | - |
| Supplies | 2,378 | 5,000 | 5,000 | 3,905 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Workers Compensation | 602 | 629 | 629 | 629 | 642 | 642 | 642 | 642 | 642 | 642 |
| Contracted Services | 41,243 | 101,406 | 121,252 | 44,451 | 48,381 | 48,381 | 48,381 | 48,381 | 48,381 | 48,381 |
| Dues & Subscriptions | 479 | 500 | 549 | 549 | 500 | 500 | 500 | 500 | 500 | 500 |
| Software License Fees | 142,414 | 154,547 | 154,547 | 138,284 | 152,823 | 154,547 | 154,547 | 155,548 | 155,548 | 155,548 |
| | <u>221,665</u> | <u>304,650</u> | <u>325,645</u> | <u>221,991</u> | <u>249,914</u> | <u>251,638</u> | <u>251,638</u> | <u>252,639</u> | <u>252,639</u> | <u>252,639</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 44,754 | 100,000 | 100,000 | 12,702 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| Boc Meeting Room Technology | 5,670 | 15,000 | 18,600 | 4,774 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | <u>50,424</u> | <u>115,000</u> | <u>118,600</u> | <u>17,476</u> | <u>95,000</u> | <u>95,000</u> | <u>95,000</u> | <u>95,000</u> | <u>95,000</u> | <u>95,000</u> |
| Total Information Technology | <u>611,041</u> | <u>775,267</u> | <u>783,167</u> | <u>584,734</u> | <u>715,748</u> | <u>717,472</u> | <u>717,472</u> | <u>739,261</u> | <u>737,272</u> | <u>737,272</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 96,844 | 99,354 | 99,354 | 98,151 | 98,151 | 102,116 | 102,116 | 102,116 | 102,116 | 102,116 |
| FICA Expense | 7,056 | 7,601 | 7,601 | 7,509 | 7,509 | 7,812 | 7,812 | 7,812 | 7,812 | 7,812 |
| Insurance Expense | 14,976 | 17,296 | 17,296 | 17,296 | 15,911 | 19,069 | 19,069 | 19,069 | 18,273 | 18,273 |
| Unemployment Insurance Exp | - | - | - | - | 430 | - | - | - | - | - |
| Retirement Expense | 12,009 | 12,072 | 12,072 | 12,053 | 12,053 | 12,407 | 12,407 | 13,275 | 13,275 | 13,275 |
| | <u>130,885</u> | <u>136,323</u> | <u>136,323</u> | <u>135,009</u> | <u>134,054</u> | <u>141,404</u> | <u>141,404</u> | <u>142,272</u> | <u>141,476</u> | <u>141,476</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 810 | 1,400 | 1,000 | 1,500 | 1,500 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| Travel | 229 | 2,000 | 2,000 | 2,250 | 2,250 | 2,000 | 2,000 | 2,000 | 1,750 | 1,750 |
| Training & Education | 692 | 6,700 | 6,700 | 6,700 | 6,700 | 6,700 | 6,700 | 6,700 | 6,000 | 6,000 |
| Supplies | 1,830 | 1,855 | 2,255 | 2,387 | 1,855 | 1,855 | 1,855 | 1,855 | 1,855 | 1,855 |
| Wellness Program | 475 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Workers Compensation | 245 | 239 | 239 | 245 | 245 | 244 | 244 | 244 | 244 | 244 |
| Employee Assistance | 6,210 | 6,204 | 11,304 | 6,204 | 6,204 | 6,204 | 6,204 | 6,204 | 6,204 | 6,204 |
| Professional Services | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| | <u>10,491</u> | <u>20,898</u> | <u>25,998</u> | <u>21,786</u> | <u>21,254</u> | <u>20,903</u> | <u>20,903</u> | <u>20,903</u> | <u>19,953</u> | <u>19,953</u> |
| Total Human Resources | <u>141,376</u> | <u>157,221</u> | <u>162,321</u> | <u>156,795</u> | <u>155,308</u> | <u>162,307</u> | <u>162,307</u> | <u>163,175</u> | <u>161,429</u> | <u>161,429</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 281,823 | 295,213 | 295,213 | 295,213 | 295,473 | 295,473 | 295,473 | 296,518 | 296,518 | 296,518 |
| FICA Expense | 19,744 | 22,584 | 22,584 | 22,584 | 22,604 | 22,604 | 22,604 | 22,684 | 22,684 | 22,684 |
| Insurance Expense | 55,902 | 60,535 | 60,535 | 63,263 | 66,741 | 66,741 | 66,741 | 66,741 | 63,955 | 63,955 |
| Retirement Expense | 34,946 | 35,869 | 35,869 | 35,869 | 35,900 | 35,900 | 35,900 | 38,548 | 38,548 | 38,548 |
| | <u>392,415</u> | <u>414,201</u> | <u>414,201</u> | <u>416,929</u> | <u>420,718</u> | <u>420,718</u> | <u>420,718</u> | <u>424,491</u> | <u>421,705</u> | <u>421,705</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 27,440 | 30,500 | 30,500 | 30,500 | 31,000 | 30,500 | 30,500 | 31,000 | 30,500 | 30,500 |
| Travel | 1,386 | 2,000 | 2,000 | 2,000 | 2,500 | 2,000 | 2,000 | 2,500 | 2,500 | 2,500 |
| Training & Education | 735 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Fees Paid To Officials | 300 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 |
| Repairs & Maintenance | 45 | - | - | - | 500 | - | - | - | - | - |
| Vehicle Maintenance | 1,747 | 1,800 | 1,800 | 1,800 | 2,000 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Advertising | (2,742) | 2,000 | 2,000 | 2,000 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Gas | 3,711 | 5,000 | 5,000 | 5,000 | 5,450 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Supplies | 22,331 | 30,000 | 30,000 | 30,000 | 34,000 | 30,000 | 30,000 | 30,500 | 30,000 | 30,000 |
| Workers Compensation | 774 | 710 | 710 | 710 | 724 | 724 | 724 | 724 | 724 | 724 |
| Contracted Services | - | - | 1,700 | 1,700 | - | - | - | - | - | - |
| Motor Vehicle Tx Fees | 66,176 | 61,000 | 61,000 | 61,000 | 62,000 | 62,000 | 62,000 | 62,000 | 62,000 | 62,000 |
| Dues & Subscriptions | - | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Insurance & Bonds | 175 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| Tax Refunds | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| In Rem Foreclosure | (11,814) | 2,500 | 2,500 | 5,458 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | <u>110,264</u> | <u>139,010</u> | <u>140,710</u> | <u>143,668</u> | <u>146,674</u> | <u>140,024</u> | <u>140,024</u> | <u>141,524</u> | <u>140,524</u> | <u>140,524</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | - | 25,000 | 25,000 | 25,000 | 40,000 | 33,000 | 33,000 | 40,000 | - | - |
| | <u>-</u> | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> | <u>40,000</u> | <u>33,000</u> | <u>33,000</u> | <u>40,000</u> | <u>-</u> | <u>-</u> |
| Total Tax | <u>502,679</u> | <u>578,211</u> | <u>579,911</u> | <u>585,597</u> | <u>607,392</u> | <u>593,742</u> | <u>593,742</u> | <u>606,015</u> | <u>562,229</u> | <u>562,229</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 469,855 | 508,693 | 508,693 | 465,238 | 521,182 | 521,182 | 521,182 | 521,182 | 521,182 | 521,182 |
| Temporary Services | 3,723 | - | - | - | - | - | - | - | - | - |
| FICA Expense | 35,826 | 38,915 | 38,915 | 35,067 | 39,870 | 39,870 | 39,870 | 39,870 | 39,870 | 39,870 |
| Insurance Expense | 88,082 | 103,775 | 103,775 | 100,192 | 114,413 | 114,413 | 114,413 | 114,413 | 109,637 | 109,637 |
| Retirement Expense | 58,257 | 61,806 | 61,806 | 56,526 | 63,324 | 63,324 | 63,324 | 67,754 | 67,754 | 67,754 |
| | <u>655,743</u> | <u>713,189</u> | <u>713,189</u> | <u>657,023</u> | <u>738,789</u> | <u>738,789</u> | <u>738,789</u> | <u>743,219</u> | <u>738,443</u> | <u>738,443</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 2,971 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Utilities | 56,352 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 | 68,000 |
| Travel | 412 | 2,000 | 2,000 | 2,000 | 3,250 | 2,000 | 2,000 | 2,000 | 1,750 | 1,750 |
| Training & Education | 2,628 | 3,250 | 3,250 | 3,200 | 3,250 | 3,250 | 3,250 | 3,250 | 3,000 | 3,000 |
| Repairs & Maintenance | 12,912 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Vehicle Maintenance | 5,815 | 8,500 | 8,500 | 8,000 | 9,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| Street Signs | 3,263 | 3,500 | 3,500 | 2,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Equipment Maintenance | 5,423 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| Advertising | 680 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 |
| Gas | 12,873 | 20,000 | 20,000 | 23,500 | 25,000 | 20,000 | 20,000 | 20,000 | 18,000 | 18,000 |
| Equipment Fuel | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Supplies | 15,714 | 18,000 | 18,000 | 18,000 | 18,200 | 18,000 | 18,000 | 18,000 | 17,000 | 17,000 |
| Maintenance Supplies | 16,557 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Building Supplies | - | - | - | 33 | - | - | - | - | - | - |
| Uniforms | 154 | 1,000 | 1,000 | 1,000 | 2,200 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Workers Compensation | 15,244 | 15,627 | 15,627 | 15,627 | 15,940 | 15,940 | 15,940 | 15,940 | 15,940 | 15,940 |
| Contracted Services | 147,314 | 208,334 | 208,334 | 208,334 | 208,394 | 208,394 | 208,394 | 208,394 | 203,714 | 203,714 |
| Contract Services - Coa | 14,858 | 28,284 | 28,284 | 28,200 | 28,280 | 28,284 | 28,284 | 28,284 | 28,284 | 28,284 |
| Dues & Subscription | 334 | 750 | 750 | 750 | 1,000 | 750 | 750 | 750 | 750 | 750 |
| Professional Services | 595 | - | - | - | 500 | - | - | - | - | - |
| | <u>314,099</u> | <u>440,645</u> | <u>440,645</u> | <u>442,044</u> | <u>450,414</u> | <u>441,018</u> | <u>441,018</u> | <u>441,018</u> | <u>432,838</u> | <u>432,838</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 35,662 | 47,809 | 47,809 | 45,261 | 53,000 | 78,000 | 78,000 | 352,500 | 352,500 | 352,500 |
| Projects | 109,430 | - | 33,514 | 14,053 | - | - | - | - | - | - |
| | <u>145,092</u> | <u>47,809</u> | <u>81,323</u> | <u>59,314</u> | <u>53,000</u> | <u>78,000</u> | <u>78,000</u> | <u>352,500</u> | <u>352,500</u> | <u>352,500</u> |
| Total Public Works | <u>1,114,934</u> | <u>1,201,643</u> | <u>1,235,157</u> | <u>1,158,381</u> | <u>1,242,203</u> | <u>1,257,807</u> | <u>1,257,807</u> | <u>1,536,737</u> | <u>1,523,781</u> | <u>1,523,781</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|-------------------------------|----------------|-----------------|----------------|------------------|------------------|------------------|----------------|-----------------|-----------------|----------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 155,009 | 159,083 | 159,083 | 145,308 | 162,265 | 162,265 | 162,265 | 197,024 | 162,265 | 162,265 |
| FICA Expense | 11,527 | 12,170 | 12,170 | 10,521 | 12,413 | 12,413 | 12,413 | 15,072 | 12,413 | 12,413 |
| Insurance Expense | 22,642 | 25,944 | 25,944 | 25,944 | 28,603 | 28,603 | 28,603 | 28,603 | 27,409 | 27,409 |
| Retirement Expense | 19,376 | 19,329 | 19,329 | 17,655 | 19,715 | 19,715 | 19,715 | 25,613 | 21,094 | 21,094 |
| | <u>208,554</u> | <u>216,526</u> | <u>216,526</u> | <u>199,428</u> | <u>222,996</u> | <u>222,996</u> | <u>222,996</u> | <u>266,312</u> | <u>223,181</u> | <u>223,181</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 1,019 | 1,000 | 1,000 | 1,025 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Data Transmission | 520 | 960 | 960 | 960 | 1,080 | 960 | 960 | 960 | 960 | 960 |
| Travel | 861 | 2,500 | 2,497 | 2,500 | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Training & Education | 1,313 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Vehicle Maintenance | 1,721 | 2,500 | 2,500 | 2,500 | 3,000 | 2,500 | 2,500 | 2,500 | 2,000 | 2,000 |
| Advertising | - | - | - | 500 | 500 | - | - | 500 | 500 | 500 |
| Gas | 8,465 | 9,000 | 9,000 | 8,000 | 9,500 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Supplies | 590 | 800 | 800 | 800 | 850 | 800 | 800 | 800 | 800 | 800 |
| Uniforms | 404 | 600 | 603 | 603 | 750 | 600 | 600 | 600 | 600 | 600 |
| Workers Compensation | 4,552 | 3,255 | 3,255 | 3,255 | 3,320 | 3,320 | 3,320 | 3,320 | 3,320 | 3,320 |
| Contracted Services | 285 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| Dues & Subscriptions | - | - | - | 500 | 700 | - | - | 500 | 500 | 500 |
| | <u>19,730</u> | <u>24,215</u> | <u>24,215</u> | <u>24,243</u> | <u>27,300</u> | <u>24,280</u> | <u>24,280</u> | <u>25,280</u> | <u>24,780</u> | <u>24,780</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | - | - | - | - | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>32,000</u> | <u>32,000</u> | <u>32,000</u> | <u>32,000</u> | <u>32,000</u> | <u>32,000</u> |
| Total Public Utilities | <u>228,284</u> | <u>240,741</u> | <u>240,741</u> | <u>223,671</u> | <u>282,296</u> | <u>279,276</u> | <u>279,276</u> | <u>323,592</u> | <u>279,961</u> | <u>279,961</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------|----------------|-----------------|----------------|------------------|------------------|------------------|----------------|-----------------|-----------------|----------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 176,219 | 179,983 | 179,983 | 166,463 | 182,531 | 182,531 | 182,531 | 184,657 | 184,657 | 184,657 |
| FICA Expense | 12,480 | 13,769 | 13,769 | 11,744 | 13,964 | 13,964 | 13,964 | 14,126 | 14,126 | 14,126 |
| Insurance Expense | 39,461 | 43,240 | 43,240 | 46,571 | 47,672 | 47,672 | 47,672 | 47,672 | 45,682 | 45,682 |
| Retirement Expense | 21,857 | 21,868 | 21,868 | 20,245 | 22,178 | 22,178 | 22,178 | 24,006 | 24,006 | 24,006 |
| Supplemental Pension | 3,384 | 3,000 | 3,000 | 3,400 | 3,000 | 3,000 | 3,000 | 3,000 | 3,400 | 3,400 |
| | <u>253,401</u> | <u>261,860</u> | <u>261,860</u> | <u>248,423</u> | <u>269,345</u> | <u>269,345</u> | <u>269,345</u> | <u>273,461</u> | <u>271,871</u> | <u>271,871</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 2,298 | 2,500 | 2,500 | 2,750 | 2,750 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Travel | 2,924 | 3,000 | 3,000 | 3,500 | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Training & Education | 1,225 | 1,500 | 2,445 | 2,445 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Repairs & Maintenance | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Equipment Lease | 8,034 | 8,150 | 8,150 | 8,150 | 8,150 | 8,150 | 8,150 | 8,150 | 8,150 | 8,150 |
| Supplies | 7,954 | 9,000 | 9,000 | 9,550 | 9,550 | 9,000 | 9,000 | 9,000 | 8,000 | 8,000 |
| Workers Compensation | 567 | 433 | 433 | 433 | 442 | 442 | 442 | 442 | 442 | 442 |
| Data Processing | 24,898 | 25,788 | 25,788 | 24,828 | 25,788 | 25,788 | 25,788 | 25,788 | 25,788 | 25,788 |
| Records Management | 17,990 | 6,500 | 6,500 | 5,008 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| Microfilm Processing | 4,275 | 3,300 | 3,300 | 2,157 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 | 3,300 |
| Dues & Subscriptions | 350 | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 |
| Insurance & Bonds | 263 | 300 | 300 | 263 | 300 | 300 | 300 | 300 | 300 | 300 |
| Excise Tax On Deeds | 306,992 | 300,000 | 390,000 | 325,000 | 300,000 | 300,000 | 300,000 | 300,000 | 312,500 | 312,500 |
| Children'S Trust Funds | 2,460 | 2,425 | 2,425 | 2,005 | 2,425 | 2,425 | 2,425 | 2,425 | 2,425 | 2,425 |
| Domestic Violence Center | 14,760 | 14,550 | 14,550 | 12,030 | 14,550 | 14,550 | 14,550 | 14,550 | 14,550 | 14,550 |
| | <u>394,990</u> | <u>378,421</u> | <u>469,366</u> | <u>399,094</u> | <u>379,730</u> | <u>378,430</u> | <u>378,430</u> | <u>378,430</u> | <u>389,930</u> | <u>389,930</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 1,580 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| | <u>1,580</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> | <u>3,500</u> |
| Total Register of Deeds | <u>649,971</u> | <u>643,781</u> | <u>734,726</u> | <u>651,017</u> | <u>652,575</u> | <u>651,275</u> | <u>651,275</u> | <u>655,391</u> | <u>665,301</u> | <u>665,301</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|--------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Telephone & Postage - Other | 118 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Telephone & Postage | 443 | 425 | 425 | 400 | 425 | 425 | 425 | 425 | 425 | 425 |
| Utilities - Other | 9,765 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| Utilities - Court Facilities | 39,799 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Repairs & Maintenance - Other | 3,767 | 5,000 | 5,000 | 5,000 | 8,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Repairs & Maint - Court/Jail | 21,366 | 20,000 | 20,000 | 15,000 | 28,500 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Supplies - Other | 899 | 2,000 | 2,000 | 2,500 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Supplies - Court Facility/Jail | 6,714 | 6,000 | 6,000 | 6,800 | 7,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Contracted Services - Other | 13,444 | 15,040 | 15,040 | 15,040 | 15,040 | 15,040 | 15,040 | 15,040 | 15,040 | 15,040 |
| Contracted Servics - Crt/Jail | 46,295 | 49,190 | 49,190 | 49,190 | 49,190 | 49,190 | 49,190 | 49,190 | 49,190 | 49,190 |
| | <u>142,610</u> | <u>160,755</u> | <u>160,755</u> | <u>157,030</u> | <u>173,755</u> | <u>160,755</u> | <u>160,755</u> | <u>160,755</u> | <u>160,755</u> | <u>160,755</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay - Ct/Jail Fac | 20,496 | 44,300 | 44,300 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | <u>20,496</u> | <u>44,300</u> | <u>44,300</u> | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> | <u>40,000</u> |
| Total Court Facilities | <u>163,106</u> | <u>205,055</u> | <u>205,055</u> | <u>197,030</u> | <u>213,755</u> | <u>200,755</u> | <u>200,755</u> | <u>200,755</u> | <u>200,755</u> | <u>200,755</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 2,978,475 | 3,051,227 | 3,051,227 | 2,873,915 | 3,128,175 | 3,128,175 | 3,129,208 | 3,212,784 | 3,174,648 | 3,216,639 |
| Salaries - Overtime | 298,264 | 377,083 | 377,083 | 377,000 | 407,288 | 377,083 | 377,083 | 544,333 | 401,666 | 403,766 |
| Holiday Pay | 137,024 | 140,760 | 140,760 | 138,200 | 140,760 | 140,760 | 140,760 | 140,760 | 140,760 | 140,760 |
| Salaries - Part Time | 15,669 | 15,377 | 15,377 | 14,715 | 14,295 | 15,377 | 15,377 | 15,377 | 15,377 | 15,377 |
| Temporary Services | 15,730 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| FICA Expense | 257,313 | 275,358 | 275,358 | 246,734 | 281,244 | 281,244 | 281,323 | 281,323 | 286,680 | 290,053 |
| Insurance Expense | 508,915 | 570,763 | 570,763 | 547,813 | 629,270 | 629,270 | 629,270 | 638,805 | 603,002 | 612,139 |
| Unemployment Insurance Exp | 8,781 | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 257,214 | 262,429 | 262,429 | 239,568 | 268,139 | 268,139 | 268,213 | 492,374 | 487,169 | 307,617 |
| Supplemental Retirement | 163,953 | 175,279 | 175,279 | 158,095 | 178,934 | 178,934 | 178,934 | 178,934 | 184,637 | 181,334 |
| Retiree Health Insur | 48,090 | 15,236 | 15,236 | 15,236 | 16,690 | 16,690 | 16,690 | 16,690 | 35,744 | 35,744 |
| Law Enforcement Sep Allowance | 44,405 | 50,466 | 50,466 | 50,466 | 46,587 | 46,587 | 46,587 | 46,587 | 69,245 | 69,245 |
| | <u>4,733,833</u> | <u>4,948,978</u> | <u>4,948,978</u> | <u>4,676,742</u> | <u>5,126,382</u> | <u>5,097,259</u> | <u>5,098,445</u> | <u>5,582,967</u> | <u>5,413,928</u> | <u>5,287,674</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 13,834 | 17,178 | 17,178 | 16,500 | 40,578 | 18,978 | 18,978 | 18,378 | 18,378 | 18,378 |
| Data Transmission | 28,857 | 33,120 | 33,120 | 30,000 | 36,160 | 33,120 | 33,120 | 33,360 | 33,120 | 33,120 |
| Utilities | 4,429 | 5,460 | 5,460 | 5,000 | 5,460 | 5,460 | 5,460 | 5,460 | 5,460 | 5,460 |
| Travel | 9,663 | 17,485 | 17,485 | 17,000 | 17,485 | 17,485 | 17,485 | 22,545 | 22,545 | 22,545 |
| Training & Education | 31,812 | 32,895 | 32,895 | 31,900 | 38,085 | 32,955 | 32,955 | 43,400 | 43,400 | 43,400 |
| Repairs & Maintenance | 9,858 | 7,000 | 20,000 | 7,000 | 7,000 | 7,000 | 7,000 | 8,500 | 8,500 | 8,500 |
| Vehicle Maintenance | 124,714 | 136,500 | 136,500 | 135,000 | 12 | 136,500 | 136,500 | 136,500 | 136,500 | 136,500 |
| Advertising | 50 | 300 | 300 | 100 | 300 | 300 | 300 | 300 | 300 | 300 |
| Gas | 229,736 | 297,570 | 284,570 | 260,000 | 297,570 | 261,600 | 261,600 | 269,500 | 269,500 | 269,500 |
| Supplies | 31,730 | 33,160 | 33,160 | 32,000 | 33,585 | 30,585 | 30,585 | 32,900 | 32,900 | 32,900 |
| Canine Supplies | 666 | 1,950 | 1,950 | 1,820 | 1,950 | 1,950 | 1,950 | 10,370 | 10,370 | 10,370 |
| Uniforms | 26,404 | 32,780 | 32,780 | 28,000 | 41,780 | 32,780 | 32,780 | 35,765 | 35,765 | 35,765 |
| Workers Compensation | 95,588 | 97,466 | 97,466 | 97,466 | 99,415 | 99,415 | 99,415 | 99,415 | 99,415 | 99,415 |
| Contracted Services | 32,523 | 36,364 | 36,364 | 36,000 | 73,444 | 28,364 | 28,364 | 57,553 | 47,553 | 47,553 |
| Dues & Subscriptions | 1,390 | 950 | 950 | 914 | 950 | 950 | 950 | 950 | 950 | 950 |
| Insurance & Bonds | 305 | 305 | 305 | 305 | 305 | 305 | 305 | 305 | 305 | 305 |
| Software License Fee | 49,867 | 51,363 | 51,363 | 51,363 | 74,932 | 53,932 | 53,932 | 53,932 | 53,932 | 53,932 |
| Crime Control Act | 5,364 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Miscellaneous Information | 10,000 | 20,000 | 20,000 | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Professional Services | 2,183 | 2,950 | 2,950 | 225 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 | 2,950 |
| | <u>708,973</u> | <u>829,796</u> | <u>829,796</u> | <u>770,593</u> | <u>796,961</u> | <u>789,629</u> | <u>789,629</u> | <u>857,083</u> | <u>846,843</u> | <u>846,843</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 528,844 | 528,712 | 528,712 | 695,000 | 495,236 | 303,912 | 303,912 | 618,652 | 297,532 | 297,532 |
| Technology Over \$1,000 | - | - | - | - | 27,939 | - | - | - | - | - |
| | <u>528,844</u> | <u>528,712</u> | <u>528,712</u> | <u>695,000</u> | <u>523,175</u> | <u>303,912</u> | <u>303,912</u> | <u>618,652</u> | <u>297,532</u> | <u>297,532</u> |
| Total Sheriff | <u>5,971,650</u> | <u>6,307,486</u> | <u>6,307,486</u> | <u>6,142,335</u> | <u>6,446,518</u> | <u>6,190,800</u> | <u>6,191,986</u> | <u>7,058,702</u> | <u>6,558,303</u> | <u>6,432,049</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 992,543 | 1,059,397 | 1,059,397 | 964,969 | 1,084,782 | 1,084,782 | 1,084,782 | 1,073,323 | 1,081,928 | 1,081,928 |
| Salaries - Overtime | 38,628 | 75,813 | 75,813 | 42,000 | 78,742 | 46,884 | 46,884 | 161,235 | 97,554 | 97,554 |
| Holiday Pay | 45,777 | 47,736 | 47,736 | 41,449 | 47,736 | 47,736 | 47,736 | 47,736 | 47,736 | 47,736 |
| Salaries - Part Time | 12,986 | 14,789 | 14,789 | 14,000 | 14,500 | 15,085 | 15,085 | 15,085 | 15,085 | 15,085 |
| FICA Expense | 80,575 | 91,627 | 91,627 | 77,770 | 91,378 | 91,378 | 91,378 | 91,378 | 95,036 | 95,036 |
| Insurance Expense | 224,784 | 259,438 | 259,438 | 252,785 | 286,032 | 286,032 | 286,032 | 286,032 | 274,092 | 274,092 |
| Retirement Expense | 133,539 | 136,958 | 136,958 | 126,262 | 138,112 | 138,112 | 138,112 | 151,221 | 159,538 | 159,538 |
| | <u>1,528,832</u> | <u>1,685,758</u> | <u>1,685,758</u> | <u>1,519,235</u> | <u>1,741,282</u> | <u>1,710,009</u> | <u>1,710,009</u> | <u>1,826,010</u> | <u>1,770,969</u> | <u>1,770,969</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 2,896 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 | 3,240 |
| Utilities | 51,755 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Travel | 1,954 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 |
| Training & Education | 5,836 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Repairs & Maintenance | 17,424 | 16,920 | 23,920 | 24,000 | 17,000 | 15,000 | 15,000 | 17,000 | 17,000 | 17,000 |
| Vehicle Maintenance | 5,466 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| Advertising | 120 | 400 | 400 | 250 | 400 | 400 | 400 | 400 | 400 | 400 |
| Gas | 9,185 | 15,400 | 15,400 | 12,000 | 15,400 | 15,400 | 15,400 | 15,400 | 14,000 | 14,000 |
| Supplies | 18,827 | 19,510 | 19,510 | 19,510 | 17,360 | 17,360 | 17,360 | 19,360 | 19,360 | 19,360 |
| Uniforms | 6,058 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 |
| Workers Compensation | 18,387 | 18,876 | 23,995 | 23,995 | 19,254 | 19,254 | 19,254 | 19,254 | 19,254 | 23,995 |
| Contracted Services | 63,118 | 81,140 | 74,551 | 80,000 | 81,140 | 81,140 | 81,140 | 466,340 | 88,340 | 88,340 |
| Meals | 123,684 | 133,150 | 133,150 | 133,000 | 133,150 | 133,150 | 133,150 | 133,150 | 133,150 | 133,150 |
| Dues & Subscription | 298 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| Insurance & Bonds | 1,883 | 1,978 | 1,978 | 1,978 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| Software License Fee | 6,899 | 7,110 | 7,110 | 7,106 | 7,470 | 7,470 | 7,470 | 7,470 | 7,470 | 7,470 |
| Professional Services | 109,205 | 133,200 | 126,200 | 126,000 | 133,200 | 133,200 | 133,200 | 133,200 | 133,200 | 133,200 |
| | <u>442,995</u> | <u>509,216</u> | <u>507,746</u> | <u>509,371</u> | <u>508,006</u> | <u>506,006</u> | <u>506,006</u> | <u>895,206</u> | <u>515,806</u> | <u>520,547</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 41,480 | 73,540 | 80,129 | 73,540 | 581,700 | 11,700 | 11,700 | 624,200 | 54,200 | 54,200 |
| Technology Over \$1,000 | - | - | - | - | 4,800 | 4,800 | 4,800 | - | - | - |
| | <u>41,480</u> | <u>73,540</u> | <u>80,129</u> | <u>73,540</u> | <u>586,500</u> | <u>16,500</u> | <u>16,500</u> | <u>624,200</u> | <u>54,200</u> | <u>54,200</u> |
| Total Detention Center | <u>2,013,307</u> | <u>2,268,514</u> | <u>2,273,633</u> | <u>2,102,146</u> | <u>2,835,788</u> | <u>2,232,515</u> | <u>2,232,515</u> | <u>3,345,416</u> | <u>2,340,975</u> | <u>2,345,716</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 129,738 | 141,884 | 206,723 | 184,416 | 144,721 | 144,721 | 144,721 | 151,881 | 302,753 | 302,753 |
| Salaries - Part Time | - | - | 31,362 | 25,935 | - | - | - | 52,588 | 26,174 | 26,174 |
| FICA Expense | 9,666 | 10,854 | 18,214 | 15,731 | 11,071 | 11,071 | 11,071 | 15,642 | 25,163 | 25,163 |
| Insurance Expense | 26,783 | 34,592 | 52,056 | 54,255 | 38,138 | 38,138 | 38,138 | 66,741 | 82,228 | 82,228 |
| Retirement Expense | 16,087 | 17,239 | 25,117 | 22,407 | 17,584 | 17,584 | 17,584 | 19,744 | 39,358 | 39,071 |
| | <u>182,274</u> | <u>204,569</u> | <u>333,472</u> | <u>302,744</u> | <u>211,514</u> | <u>211,514</u> | <u>211,514</u> | <u>306,596</u> | <u>475,676</u> | <u>475,389</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 1,000 | 2,510 | 2,860 | 2,182 | 2,510 | 2,510 | 2,510 | 2,510 | 3,120 | 3,120 |
| Data Transmission | 912 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 |
| Utilities | 2,429 | 2,400 | 48,759 | 15,424 | 2,400 | 2,400 | 2,400 | 2,400 | 41,040 | 41,040 |
| Travel | - | 400 | 1,000 | 921 | 400 | 400 | 400 | 400 | 2,900 | 2,900 |
| Training & Education | 1,400 | 800 | 4,000 | 992 | 1,600 | 800 | 800 | 800 | 2,000 | 2,000 |
| Repairs & Maintenance | - | 400 | 400 | 575 | 800 | 400 | 400 | 400 | 400 | 400 |
| Vehicle Maintenance | 2,305 | 2,500 | 4,500 | 2,613 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Advertising | - | - | 1,000 | 183 | 300 | - | - | - | - | - |
| Gas | 8,298 | 13,000 | 10,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 9,000 | 9,000 |
| Office Supplies | 1,622 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 1,000 | 1,000 |
| Technology Under \$1,000 | - | 375 | - | 375 | 375 | - | - | - | - | - |
| Building Supplies | - | - | 6,000 | 5,470 | - | - | - | - | 5,000 | 5,000 |
| Pet Supplies/Meds/Pet Food | - | - | 14,500 | 13,770 | - | - | - | - | 23,550 | 23,550 |
| Uniforms | 1,100 | 1,360 | 1,360 | 1,624 | 800 | 800 | 800 | 800 | 1,400 | 1,400 |
| Workers Compensation | 1,475 | 2,667 | 5,167 | 2,667 | 2,720 | 2,720 | 2,720 | 2,720 | 2,720 | 5,167 |
| Rabies Vaccination | 4,592 | 4,000 | 6,000 | 5,735 | 4,000 | 4,000 | 4,000 | 4,000 | 5,875 | 5,875 |
| Contracted Services | 1,024 | 900 | 3,900 | 1,916 | 900 | 900 | 900 | 900 | 10,840 | 10,840 |
| Contract Serv-Anim Shelter | 172,120 | 85,788 | 59,000 | 59,000 | - | - | - | - | - | - |
| Software License Fee | 1,351 | 1,400 | 2,400 | 1,392 | 1,464 | 1,464 | 1,464 | 1,464 | 1,464 | 1,464 |
| Professional Services | 766 | 1,885 | 66,885 | 35,200 | 1,885 | 1,885 | 1,885 | 1,885 | 60,885 | 60,885 |
| | <u>200,394</u> | <u>125,805</u> | <u>243,151</u> | <u>168,459</u> | <u>41,074</u> | <u>39,199</u> | <u>39,199</u> | <u>39,199</u> | <u>175,614</u> | <u>178,061</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 28,576 | 1,450 | 5,000 | 3,361 | 30,000 | 30,000 | 30,000 | 30,000 | 33,000 | 33,000 |
| | <u>28,576</u> | <u>1,450</u> | <u>5,000</u> | <u>3,361</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>33,000</u> | <u>33,000</u> |
| Total Animal Services and Control | <u>411,244</u> | <u>331,824</u> | <u>581,623</u> | <u>474,564</u> | <u>282,588</u> | <u>280,713</u> | <u>280,713</u> | <u>375,795</u> | <u>684,290</u> | <u>686,450</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Travel | - | 100 | - | - | - | - | - | - | - | - |
| Fees Paid To Officials | - | 300 | 150 | 150 | - | - | - | - | - | - |
| Supplies | - | 150 | 400 | 400 | - | - | - | - | - | - |
| Software License Fee | 1,750 | 1,750 | 2,350 | 2,350 | 1,750 | 1,750 | 1,750 | 2,950 | 2,950 | 2,950 |
| | <u>1,750</u> | <u>2,300</u> | <u>2,900</u> | <u>2,900</u> | <u>1,750</u> | <u>1,750</u> | <u>1,750</u> | <u>2,950</u> | <u>2,950</u> | <u>2,950</u> |
| Total Jury Commission | <u>1,750</u> | <u>2,300</u> | <u>2,900</u> | <u>2,900</u> | <u>1,750</u> | <u>1,750</u> | <u>1,750</u> | <u>2,950</u> | <u>2,950</u> | <u>2,950</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 3,152,423 | 3,341,630 | 3,311,050 | 3,205,765 | 3,471,859 | 3,379,207 | 3,431,839 | 3,537,369 | 3,446,120 | 3,446,120 |
| Salaries - Overtime | 541,372 | 410,000 | 489,348 | 473,749 | 410,000 | 410,000 | 410,000 | 478,000 | 444,000 | 444,000 |
| Holiday Pay | 118,234 | 128,520 | 148,987 | 134,987 | 140,000 | 128,520 | 128,520 | 128,520 | 128,520 | 128,520 |
| Salaries - Part Time | 31,126 | - | - | 33,223 | 35,589 | - | - | - | - | - |
| Temporary Services | 167,431 | 200,000 | 200,000 | 136,357 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| FICA Expense | 295,927 | 312,131 | 317,427 | 273,748 | 315,006 | 315,006 | 319,032 | 332,307 | 322,726 | 322,726 |
| Insurance Expense | 576,460 | 657,242 | 635,827 | 628,915 | 715,080 | 715,080 | 724,614 | 743,683 | 694,366 | 694,366 |
| Retirement Expense | 476,156 | 475,843 | 484,255 | 435,834 | 480,497 | 480,497 | 486,891 | 543,512 | 527,230 | 527,230 |
| | <u>5,359,129</u> | <u>5,525,366</u> | <u>5,586,894</u> | <u>5,322,578</u> | <u>5,768,031</u> | <u>5,628,310</u> | <u>5,700,896</u> | <u>5,963,391</u> | <u>5,762,962</u> | <u>5,762,962</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 13,571 | 12,374 | 12,374 | 14,568 | 14,000 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| Data Transmission | 18,557 | 16,176 | 16,176 | 18,103 | 18,000 | 16,000 | 16,000 | 16,500 | 16,500 | 16,500 |
| Utilities | 11,957 | 500 | 500 | 14,060 | 14,080 | 14,080 | 14,080 | 14,080 | 14,080 | 14,080 |
| Travel | 2,632 | 5,000 | 4,650 | 4,800 | 5,000 | 5,000 | 5,000 | 12,000 | 8,000 | 8,000 |
| Training & Education | 10,476 | 7,500 | 10,000 | 9,742 | 10,000 | 9,000 | 9,000 | 17,200 | 11,500 | 11,500 |
| Public Education | 666 | 1,000 | 1,000 | 935 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Fees Paid To Officials | 1,550 | 3,600 | 1,350 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Repairs & Maintenance | 4,762 | 5,500 | 500 | 5,450 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| Vehicle Maintenance | 61,616 | 45,000 | 70,863 | 50,891 | 50,000 | 45,000 | 45,000 | 50,000 | 50,000 | 50,000 |
| Advertising | 659 | 1,000 | 1,000 | 716 | 600 | 600 | 600 | 600 | 600 | 600 |
| Gas | 70,368 | 95,000 | 85,000 | 103,200 | 110,000 | 100,000 | 100,000 | 100,000 | 85,000 | 85,000 |
| Supplies | 19,473 | 15,000 | 15,000 | 25,005 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Ambulance Supplies | 59,246 | 65,000 | 69,000 | 69,940 | 62,000 | 62,000 | 62,000 | 62,000 | 62,000 | 62,000 |
| Uniforms | 16,575 | 17,320 | 19,320 | 17,300 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| Workers Compensation | 166,544 | 150,951 | 157,951 | 157,951 | 153,970 | 153,970 | 153,970 | 153,970 | 153,970 | 158,904 |
| Volunteer Assistance | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Contracted Services | 58,235 | 54,761 | 64,001 | 66,000 | 60,000 | 60,000 | 60,000 | 55,000 | 55,000 | 55,000 |
| Dues & Subscriptions | 3,364 | 3,000 | 2,500 | 3,260 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Software License Fee | 10,880 | 15,000 | 15,000 | 16,200 | 18,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Professional Services | 22,475 | 30,000 | 30,000 | 21,300 | 15,000 | 15,000 | 15,000 | 25,000 | 25,000 | 25,000 |
| Billing Fees | 60,211 | 50,000 | 65,000 | 57,681 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| | <u>613,817</u> | <u>594,182</u> | <u>641,685</u> | <u>661,202</u> | <u>622,250</u> | <u>599,750</u> | <u>599,750</u> | <u>625,450</u> | <u>600,750</u> | <u>605,684</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 222,234 | 372,500 | 310,708 | 311,600 | 619,000 | 469,000 | 469,000 | 744,000 | 399,000 | 399,000 |
| | <u>222,234</u> | <u>372,500</u> | <u>310,708</u> | <u>311,600</u> | <u>619,000</u> | <u>469,000</u> | <u>469,000</u> | <u>744,000</u> | <u>399,000</u> | <u>399,000</u> |
| Total Emergency Medical Services | <u>6,195,180</u> | <u>6,492,048</u> | <u>6,539,287</u> | <u>6,295,380</u> | <u>7,009,281</u> | <u>6,697,060</u> | <u>6,769,646</u> | <u>7,332,841</u> | <u>6,762,712</u> | <u>6,767,646</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|-----------------------------------|----------------|-----------------|----------------|------------------|------------------|------------------|----------------|-----------------|-----------------|----------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 95,861 | 107,152 | 107,152 | 98,288 | 109,295 | 109,295 | 109,295 | 109,295 | 109,295 | 109,295 |
| FICA Expense | 7,304 | 8,197 | 8,197 | 7,532 | 8,361 | 8,361 | 8,361 | 8,361 | 8,361 | 8,361 |
| Insurance Expense | 13,830 | 17,296 | 17,296 | 15,681 | 19,069 | 19,069 | 19,069 | 19,069 | 18,273 | 18,273 |
| Retirement Expense | 11,887 | 13,019 | 13,019 | 11,942 | 13,279 | 13,279 | 13,279 | 14,208 | 14,208 | 14,208 |
| | <u>128,882</u> | <u>145,664</u> | <u>145,664</u> | <u>133,443</u> | <u>150,004</u> | <u>150,004</u> | <u>150,004</u> | <u>150,933</u> | <u>150,137</u> | <u>150,137</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 2,085 | 3,740 | 3,740 | 3,160 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 | 2,240 |
| Data Transmission | 883 | 960 | 960 | 950 | 1,460 | 960 | 960 | 960 | 960 | 960 |
| Travel | 2,360 | 3,000 | 8,000 | 3,926 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Training & Education | 380 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Public Education | 175 | - | 3,500 | 3,500 | - | - | - | - | - | - |
| Repairs & Maintenance | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Vehicle Maintenance | 37 | 725 | 725 | 100 | 725 | 725 | 725 | 725 | 725 | 725 |
| Gas | 1,609 | 2,250 | 2,250 | 1,580 | 2,500 | 2,500 | 2,500 | 2,000 | 2,000 | 2,000 |
| Supplies | 5,416 | 3,500 | 16,749 | 9,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Uniforms | - | 200 | 200 | 200 | 400 | 200 | 200 | 200 | 200 | 200 |
| Workers Compensation | 1,154 | 2,578 | 2,578 | 2,578 | 2,630 | 2,630 | 2,630 | 2,630 | 2,630 | 2,578 |
| Contracted Services | 35,238 | 28,850 | 52,050 | 36,000 | 30,502 | 30,502 | 30,502 | 33,114 | 33,114 | 33,114 |
| Dues & Subscription | 100 | 500 | 500 | 300 | 500 | 500 | 500 | 500 | 500 | 500 |
| Software License Fee | 671 | 700 | 700 | 700 | 725 | 725 | 725 | 725 | 725 | 725 |
| | <u>50,108</u> | <u>48,503</u> | <u>93,452</u> | <u>63,494</u> | <u>50,182</u> | <u>48,982</u> | <u>48,982</u> | <u>51,094</u> | <u>51,094</u> | <u>51,042</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 12,742 | 40,000 | 55,000 | 40,000 | - | - | - | - | - | - |
| | <u>12,742</u> | <u>40,000</u> | <u>55,000</u> | <u>40,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Emergency Management | <u>191,732</u> | <u>234,167</u> | <u>294,116</u> | <u>236,937</u> | <u>200,186</u> | <u>198,986</u> | <u>198,986</u> | <u>202,027</u> | <u>201,231</u> | <u>201,179</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-----------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 425,562 | 487,109 | 487,109 | 433,179 | 533,897 | 533,897 | 533,897 | 533,897 | 534,878 | 534,878 |
| Salaries - Overtime | 67,580 | 80,000 | 80,000 | 70,000 | 80,000 | 80,000 | 80,000 | 101,796 | 101,796 | 101,796 |
| FICA Expense | 36,559 | 43,384 | 43,384 | 35,493 | 46,963 | 46,963 | 46,963 | 48,631 | 48,706 | 48,706 |
| Insurance Expense | 95,340 | 112,423 | 112,423 | 106,965 | 133,482 | 133,482 | 133,482 | 133,482 | 127,910 | 127,910 |
| Retirement Expense | 61,150 | 68,904 | 68,904 | 58,733 | 74,589 | 74,589 | 74,589 | 82,640 | 82,768 | 82,768 |
| | <u>686,191</u> | <u>791,820</u> | <u>791,820</u> | <u>704,370</u> | <u>868,931</u> | <u>868,931</u> | <u>868,931</u> | <u>900,446</u> | <u>896,058</u> | <u>896,058</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 2,338 | 3,240 | 3,240 | 2,700 | 1,440 | 1,440 | 1,440 | 2,940 | 2,940 | 2,940 |
| Data Transmission | 912 | 960 | 960 | 913 | 1,000 | 960 | 960 | 960 | 960 | 960 |
| Utilities | 7,176 | 8,000 | 8,000 | 8,400 | 9,000 | 8,000 | 8,000 | 9,000 | 8,000 | 8,000 |
| Travel | 3,067 | 3,500 | 3,500 | 3,500 | 4,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Training & Education | 1,195 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| Public Education | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Repairs & Maintenance | 188 | 2,000 | 2,000 | 2,000 | 2,500 | 2,000 | 2,000 | 3,500 | 3,500 | 3,500 |
| Rent | 29,689 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,700 | 23,700 | 23,700 |
| Supplies | 2,374 | 3,000 | 3,000 | 3,000 | 3,200 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Workers Compensation | 1,320 | 8,937 | 8,937 | 8,937 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 | 9,116 |
| Contracted Services | 108,671 | 155,100 | 155,100 | 140,000 | 160,100 | 160,100 | 160,100 | 210,650 | 210,650 | 210,650 |
| Dues & Subscriptions | 382 | 675 | 675 | 672 | 675 | 675 | 675 | 675 | 675 | 675 |
| Software License Fee | 16,855 | 18,000 | 18,000 | 17,361 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 |
| Professional Services | 2,250 | - | - | - | - | - | - | - | - | - |
| | <u>176,417</u> | <u>229,512</u> | <u>229,512</u> | <u>213,583</u> | <u>236,131</u> | <u>233,891</u> | <u>233,891</u> | <u>289,141</u> | <u>288,141</u> | <u>288,141</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 1,289 | - | - | - | - | - | - | 41,000 | 41,000 | 41,000 |
| | <u>1,289</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>41,000</u> | <u>41,000</u> | <u>41,000</u> |
| Total Communications | <u>863,897</u> | <u>1,021,332</u> | <u>1,021,332</u> | <u>917,953</u> | <u>1,105,062</u> | <u>1,102,822</u> | <u>1,102,822</u> | <u>1,230,587</u> | <u>1,225,199</u> | <u>1,225,199</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 297,908 | 423,663 | 423,663 | 362,378 | 435,066 | 435,066 | 435,066 | 449,563 | 441,518 | 441,518 |
| FICA Expense | 21,186 | 32,410 | 32,410 | 26,057 | 33,283 | 33,283 | 33,283 | 34,392 | 33,776 | 33,776 |
| Insurance Expense | 53,485 | 86,479 | 86,479 | 85,307 | 95,344 | 95,344 | 95,344 | 95,344 | 91,364 | 91,364 |
| Retirement Expense | 36,932 | 51,475 | 51,475 | 44,029 | 52,861 | 52,861 | 52,861 | 58,443 | 57,397 | 57,397 |
| | <u>409,511</u> | <u>594,027</u> | <u>594,027</u> | <u>517,771</u> | <u>616,554</u> | <u>616,554</u> | <u>616,554</u> | <u>637,742</u> | <u>624,055</u> | <u>624,055</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 3,202 | 3,500 | 5,500 | 4,286 | 3,500 | 3,500 | 3,500 | 6,000 | 5,500 | 5,500 |
| Data Transmission | 67 | 2,880 | 2,880 | 2,880 | 3,200 | 2,880 | 2,880 | 2,880 | 2,880 | 2,880 |
| Travel | 3,639 | 7,050 | 7,050 | 7,050 | 7,313 | 7,313 | 7,313 | 7,313 | 7,313 | 7,313 |
| Training & Education | 1,736 | 3,900 | 3,900 | 3,900 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Vehicle Maintenance | 10,852 | 6,000 | 6,000 | 6,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Advertising | 296 | 450 | 450 | 450 | 450 | 450 | 450 | 1,000 | 750 | 750 |
| Gas | 10,625 | 16,000 | 12,250 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 14,000 | 14,000 |
| Supplies | 9,569 | 12,500 | 14,250 | 12,500 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Uniforms | - | - | - | - | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 | 1,875 |
| Workers Compensation | 7,528 | 7,964 | 7,964 | 7,964 | 8,123 | 8,123 | 8,123 | 8,123 | 8,123 | 8,123 |
| Contracted Services | 425 | 425 | 529 | 529 | 425 | 425 | 425 | 425 | 425 | 425 |
| Credit Card Fees | 1,199 | 1,500 | 1,950 | 1,729 | 1,500 | 1,500 | 1,500 | 2,316 | 2,316 | 2,316 |
| Dues & Subscriptions | 688 | 700 | 700 | 700 | 800 | 800 | 800 | 800 | 800 | 800 |
| Refunds | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Homeowner'S Recovery Fund | 2,916 | 4,005 | 5,805 | 4,671 | 4,000 | 4,000 | 4,000 | 6,204 | 6,204 | 6,204 |
| | <u>52,742</u> | <u>67,374</u> | <u>69,728</u> | <u>69,244</u> | <u>66,686</u> | <u>66,366</u> | <u>66,366</u> | <u>72,436</u> | <u>69,686</u> | <u>69,686</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 27,806 | 30,000 | 30,000 | 29,896 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | <u>27,806</u> | <u>30,000</u> | <u>30,000</u> | <u>29,896</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> |
| Total Inspections | <u>490,059</u> | <u>691,401</u> | <u>693,755</u> | <u>616,911</u> | <u>713,240</u> | <u>712,920</u> | <u>712,920</u> | <u>740,178</u> | <u>723,741</u> | <u>723,741</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-----------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | - | 53,858 | 68,438 | 56,411 | 55,866 | 55,866 | 55,866 | 102,421 | 102,422 | 102,422 |
| Salaries - Overtime | - | - | 5,000 | 253 | - | - | - | 60,000 | 34,000 | 34,000 |
| Holiday Pay | - | - | - | - | - | - | - | - | - | - |
| Salaries - Part Time | - | 36,248 | 36,248 | 28,429 | 36,973 | 36,973 | 36,973 | 36,973 | 36,973 | 36,973 |
| FICA Expense | - | 6,893 | 8,392 | 6,293 | 7,102 | 7,102 | 7,102 | 15,254 | 13,265 | 13,265 |
| Insurance Expense | - | 17,296 | 17,531 | 15,783 | 19,069 | 19,069 | 19,069 | 28,603 | 27,409 | 27,409 |
| Retirement Expense | - | 11,183 | 15,506 | 10,339 | 11,522 | 11,522 | 11,522 | 25,921 | 22,541 | 22,541 |
| | - | 125,478 | 151,115 | 117,508 | 130,532 | 130,532 | 130,532 | 269,172 | 236,610 | 236,610 |
| Operations | | | | | | | | | | |
| Telephone & Postage | - | 1,626 | 1,626 | 1,500 | 1,626 | 1,626 | 1,626 | 2,046 | 2,046 | 2,046 |
| Data Transmission | - | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 1,824 | 2,280 | 2,280 | 2,280 |
| Utilities | - | 13,580 | 13,580 | 13,580 | 13,580 | 13,580 | 13,580 | 13,580 | 13,580 | 13,580 |
| Travel | - | 600 | 600 | 600 | 1,150 | 600 | 600 | 1,200 | 1,200 | 1,200 |
| Training & Education | - | 2,000 | 2,000 | 2,000 | 2,260 | 2,000 | 2,000 | 4,000 | 4,000 | 4,000 |
| Public Education | - | 1,000 | 1,000 | 1,000 | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Vehicle Maintenance | - | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 3,500 | 2,000 | 2,000 |
| Gas | - | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Supplies | - | 4,700 | 4,604 | 4,700 | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 |
| Uniforms | - | 430 | 526 | 430 | 560 | 310 | 310 | 950 | 950 | 950 |
| Workers Compensation | - | 1,420 | 1,420 | 1,420 | 1,448 | 1,448 | 1,448 | 1,448 | 1,448 | 1,448 |
| Contracted Services | - | 5,187 | 5,187 | 5,187 | 600 | 600 | 600 | 6,123 | 6,123 | 6,123 |
| Dues & Subscription | - | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 | 2,175 |
| Software License Fee | - | 260 | 260 | 260 | 260 | 260 | 260 | 13,310 | 13,310 | 13,310 |
| | - | 41,302 | 41,302 | 41,176 | 39,183 | 37,123 | 37,123 | 60,812 | 59,312 | 59,312 |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | - | - | 40,000 | 6,601 | - | - | - | 2,000 | 2,000 | 2,000 |
| | - | - | 40,000 | 6,601 | - | - | - | 2,000 | 2,000 | 2,000 |
| Total County Fire Services | - | 166,780 | 232,417 | 165,285 | 169,715 | 167,655 | 167,655 | 331,984 | 297,922 | 297,922 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|---|------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Carova Beach Vol Fire Department | 200,400 | 214,620 | 214,620 | 161,873 | 214,620 | 214,620 | 214,620 | 214,620 | 214,620 | 214,620 |
| Corolla Vol Fire Department | 292,931 | 301,744 | 301,744 | 305,666 | 301,744 | 301,744 | 301,744 | 301,744 | 301,744 | 301,744 |
| Crawford Vol Fire Department | 315,675 | 331,459 | 331,459 | 327,753 | 331,458 | 331,458 | 331,458 | 331,458 | 331,458 | 331,458 |
| Knotts Island Vol Fire Department | 188,172 | 215,250 | 215,250 | 213,257 | 215,250 | 215,250 | 215,250 | 215,250 | 215,250 | 215,250 |
| Lower Currituck Vol Fire Department | 347,031 | 344,257 | 344,257 | 344,257 | 344,257 | 344,257 | 344,257 | 344,257 | 344,257 | 344,257 |
| Moyock Vol Fire Department | 218,191 | 241,500 | 241,500 | 198,393 | 241,500 | 241,500 | 241,500 | 241,500 | 241,500 | 241,500 |
| Volunteer Contingency | - | - | - | - | - | - | - | - | - | 51,000 |
| | <u>1,562,400</u> | <u>1,648,830</u> | <u>1,648,830</u> | <u>1,551,199</u> | <u>1,648,829</u> | <u>1,648,829</u> | <u>1,648,829</u> | <u>1,648,829</u> | <u>1,648,829</u> | <u>1,699,829</u> |
| Total Volunteer Fire Departments | <u>1,562,400</u> | <u>1,648,830</u> | <u>1,648,830</u> | <u>1,551,199</u> | <u>1,648,829</u> | <u>1,648,829</u> | <u>1,648,829</u> | <u>1,648,829</u> | <u>1,648,829</u> | <u>1,699,829</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|-------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Medical Examiner | 10,350 | 12,000 | 24,000 | 21,450 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | <u>10,350</u> | <u>12,000</u> | <u>24,000</u> | <u>21,450</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> |
| Total Medical Examiner | <u>10,350</u> | <u>12,000</u> | <u>24,000</u> | <u>21,450</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | - | - | - | - | - | - | - | - | - | - |
| Salaries - Part Time | 44,140 | 40,934 | 40,934 | 40,934 | 39,847 | 41,457 | 41,753 | 41,753 | 41,753 | 41,753 |
| Temporary Services | 5,419 | - | - | - | - | - | - | - | - | - |
| FICA Expense | 3,791 | 3,131 | 3,131 | 3,130 | 3,048 | 3,171 | 3,194 | 3,194 | 3,194 | 3,194 |
| Unemployment Insurance Exp | - | - | - | 797 | 797 | - | - | - | - | - |
| | <u>53,350</u> | <u>44,065</u> | <u>44,065</u> | <u>44,861</u> | <u>43,692</u> | <u>44,628</u> | <u>44,947</u> | <u>44,947</u> | <u>44,947</u> | <u>44,947</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 1,341 | 1,500 | 1,500 | 1,400 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Data Transmission | 1,066 | 1,000 | 1,000 | 1,021 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Utilities | 15,156 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| Travel | 506 | 1,500 | 1,500 | 1,500 | 3,000 | 1,500 | 1,500 | 2,500 | 2,500 | 2,500 |
| Training & Education | 290 | 2,565 | 2,565 | 2,565 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Repairs & Maintenance | 7,023 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 5,870 | 6,000 | 6,000 | 6,000 |
| Vehicle Maintenance | 1,018 | 1,000 | 3,505 | 2,505 | 1,000 | 1,000 | 1,000 | 3,000 | 3,000 | 3,000 |
| Equipment Maintenance | 2,521 | 3,000 | 3,000 | 2,750 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Advertising | - | - | - | - | - | - | - | - | - | - |
| Advertising & Public Relations | 17,951 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Gas | 3,200 | 3,400 | 3,400 | 3,200 | 4,000 | 3,400 | 3,400 | 3,400 | 3,400 | 3,400 |
| Aviation Fuel | 241,499 | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 | 340,000 |
| Supplies | 2,263 | 4,100 | 3,245 | 3,100 | 3,500 | 3,000 | 3,000 | 2,500 | 2,500 | 2,500 |
| Credit Card Maintenance Fees | 8,372 | 10,500 | 11,600 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| Uniforms | 409 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 |
| Workers Compensation | 2,375 | 640 | 640 | 2,375 | 2,375 | 653 | 653 | 653 | 653 | 653 |
| Contracted Services | 12,996 | 8,918 | 13,918 | 11,202 | 5,700 | 5,700 | 5,700 | 8,680 | 8,680 | 8,680 |
| Dues & Subscription | 180 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 | 580 |
| Insurance & Bonds | 2,400 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Professional Services | - | 22,865 | 15,365 | 25,365 | - | - | - | 5,500 | 5,500 | 5,500 |
| | <u>320,566</u> | <u>446,338</u> | <u>446,588</u> | <u>452,833</u> | <u>422,925</u> | <u>418,603</u> | <u>418,603</u> | <u>429,713</u> | <u>429,713</u> | <u>429,713</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 2,399 | 15,000 | 14,750 | 14,282 | 9,000 | 9,000 | 9,000 | 5,000 | 5,000 | 5,000 |
| Airport Projects | - | - | - | - | 45,000 | - | - | - | - | - |
| | <u>2,399</u> | <u>15,000</u> | <u>14,750</u> | <u>14,282</u> | <u>54,000</u> | <u>9,000</u> | <u>9,000</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| Total Airport | <u><u>376,315</u></u> | <u><u>505,403</u></u> | <u><u>505,403</u></u> | <u><u>511,976</u></u> | <u><u>520,617</u></u> | <u><u>472,231</u></u> | <u><u>472,550</u></u> | <u><u>479,660</u></u> | <u><u>479,660</u></u> | <u><u>479,660</u></u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Hccbg - Access Services | 26,396 | 26,406 | 24,174 | 24,174 | 26,406 | 26,406 | 26,406 | 26,406 | 26,406 | 26,406 |
| Contracted Services | 14,001 | 37,970 | 37,970 | 37,970 | 37,970 | 37,970 | 37,970 | 37,970 | 37,970 | 37,970 |
| | 40,397 | 64,376 | 62,144 | 62,144 | 64,376 | 64,376 | 64,376 | 64,376 | 64,376 | 64,376 |
| Total Inter-County Transportation | 40,397 | 64,376 | 62,144 | 62,144 | 64,376 | 64,376 | 64,376 | 64,376 | 64,376 | 64,376 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|-----------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Contracted Services | 49,306 | 76,250 | 76,250 | 39,835 | 76,250 | 76,250 | 76,250 | 76,250 | 76,250 | 76,250 |
| | <u>49,306</u> | <u>76,250</u> | <u>76,250</u> | <u>39,835</u> | <u>76,250</u> | <u>76,250</u> | <u>76,250</u> | <u>76,250</u> | <u>76,250</u> | <u>76,250</u> |
| Total Forestry | <u>49,306</u> | <u>76,250</u> | <u>76,250</u> | <u>39,835</u> | <u>76,250</u> | <u>76,250</u> | <u>76,250</u> | <u>76,250</u> | <u>76,250</u> | <u>76,250</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|--|----------------|-----------------|----------------|------------------|------------------|------------------|----------------|-----------------|-----------------|----------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 88,672 | 97,181 | 97,181 | 81,296 | 93,819 | 93,819 | 93,819 | 84,856 | 84,856 | 84,856 |
| FICA Expense | 6,611 | 7,434 | 7,434 | 6,137 | 7,177 | 7,177 | 7,177 | 6,491 | 6,491 | 6,491 |
| Unemployment Insurance Exp | - | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 10,996 | 11,808 | 11,808 | 9,877 | 11,399 | 11,399 | 11,399 | 11,031 | 11,031 | 11,031 |
| | <u>122,433</u> | <u>133,719</u> | <u>133,719</u> | <u>113,885</u> | <u>131,464</u> | <u>131,464</u> | <u>131,464</u> | <u>121,447</u> | <u>120,651</u> | <u>120,651</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 1,196 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,200 | 1,200 | 1,200 |
| Travel | 385 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 3,000 | 3,000 | 3,000 |
| Training & Education | 285 | 600 | 600 | 600 | 600 | 600 | 600 | 2,000 | 2,000 | 2,000 |
| Vehicle Maintenance | 81 | 600 | 600 | 600 | 600 | 600 | 600 | 1,000 | 1,000 | 1,000 |
| Gas | 1,163 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Supplies | 310 | 600 | 654 | 653 | 600 | 600 | 600 | 600 | 600 | 600 |
| Conservation District | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Workers Compensation | 1,423 | 1,826 | 1,826 | 1,826 | 1,863 | 1,863 | 1,863 | 1,863 | 1,863 | 1,863 |
| Contracted Services | - | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Dues & Subscriptions | 1,710 | 1,800 | 1,746 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| | <u>10,153</u> | <u>14,046</u> | <u>14,046</u> | <u>14,099</u> | <u>14,083</u> | <u>14,083</u> | <u>14,083</u> | <u>16,983</u> | <u>16,983</u> | <u>16,983</u> |
| Capital Assets | | | | | | | | | | |
| Conservation Projects | 770 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| | <u>770</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> |
| Total Soil & Water Conservation | <u>133,356</u> | <u>151,765</u> | <u>151,765</u> | <u>131,984</u> | <u>149,547</u> | <u>149,547</u> | <u>149,547</u> | <u>142,430</u> | <u>141,634</u> | <u>141,634</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|------------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 66,311 | 66,778 | 66,778 | 61,641 | 70,113 | 70,113 | 70,113 | 68,114 | 68,113 | 68,113 |
| Salaries - Overtime | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Temporary Services | 21,490 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| FICA Expense | 6,461 | 6,945 | 6,945 | 5,095 | 7,047 | 7,047 | 7,047 | 7,047 | 7,047 | 7,047 |
| Insurance Expense | 16,154 | 17,296 | 17,296 | 16,611 | 19,069 | 19,069 | 19,069 | 19,069 | 18,273 | 18,273 |
| Unemployment Insurance Exp | 398 | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 8,219 | 8,632 | 8,632 | 7,489 | 8,519 | 8,519 | 8,519 | 9,115 | 9,115 | 9,115 |
| | <u>119,033</u> | <u>123,651</u> | <u>123,651</u> | <u>112,836</u> | <u>128,748</u> | <u>128,748</u> | <u>128,748</u> | <u>127,345</u> | <u>126,548</u> | <u>126,548</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 3,285 | 5,000 | 5,000 | 4,200 | 5,000 | 5,000 | 5,000 | 5,000 | 4,500 | 4,500 |
| Utilities | 25,952 | 32,000 | 32,000 | 30,000 | 32,000 | 32,000 | 32,000 | 32,000 | 30,000 | 30,000 |
| Travel | 3,914 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| Camp Transportation | 669 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Training & Education | 2,024 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 | 2,995 |
| Repairs & Maintenance | 135 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Building Supplies | 4,875 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Vehicle Maintenance | 498 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Equipment Lease | 7,211 | 6,495 | 6,495 | 6,495 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| Advertising | - | 850 | 850 | 300 | 850 | 850 | 850 | 850 | 850 | 850 |
| Gas | 876 | 2,500 | 2,500 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,000 | 2,000 |
| Supplies | 10,104 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| Supplies - CRD | 797 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Supplies - 4H | 5,270 | 5,510 | 5,510 | 5,510 | 5,510 | 5,510 | 5,510 | 5,510 | 5,510 | 5,510 |
| Supplies - Home Economics | 7,963 | 2,495 | 6,370 | 6,370 | 2,495 | 2,495 | 2,495 | 2,495 | 2,495 | 2,495 |
| Supplies - Agriculture | 1,461 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Supplies - 4H Day Camp | 6,001 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Supplies - Backpacks For Kids | - | - | - | 194 | - | - | - | - | - | - |
| Workers Compensation | 1,336 | 2,068 | 2,068 | 2,068 | 2,109 | 2,109 | 2,109 | 2,109 | 2,109 | 2,109 |
| Contracted Services | 33,376 | 37,251 | 37,251 | 37,251 | 37,251 | 37,251 | 37,251 | 37,251 | 37,251 | 37,251 |
| Contract Services-Ncsu Salary | 237,369 | 225,286 | 225,286 | 225,286 | 246,761 | 246,761 | 246,761 | 246,761 | 255,366 | 255,366 |
| Dues & Subscriptions | 1,271 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| Professional Services | - | 450 | 450 | 85 | 450 | 450 | 450 | 450 | 450 | 450 |
| | <u>354,387</u> | <u>364,700</u> | <u>368,575</u> | <u>364,554</u> | <u>385,221</u> | <u>385,221</u> | <u>385,221</u> | <u>385,221</u> | <u>390,826</u> | <u>390,826</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 4,683 | - | - | - | - | - | - | - | - | - |
| | <u>4,683</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Cooperative Extension | <u>478,103</u> | <u>488,351</u> | <u>492,226</u> | <u>477,390</u> | <u>513,969</u> | <u>513,969</u> | <u>513,969</u> | <u>512,566</u> | <u>517,374</u> | <u>517,374</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-----------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 101,844 | 127,958 | 118,658 | 123,450 | 123,450 | 130,517 | 130,517 | 130,517 | 130,517 | 130,517 |
| FICA Expense | 7,727 | 9,789 | 9,039 | 7,895 | 9,444 | 9,985 | 9,985 | 9,985 | 9,985 | 9,985 |
| Insurance Expense | 8,933 | 17,296 | 14,896 | 15,991 | 15,911 | 19,069 | 19,069 | 19,069 | 18,273 | 18,273 |
| Unemployment Insurance Exp | - | - | - | 430 | 430 | - | - | - | - | - |
| Retirement Expense | 12,632 | 15,547 | 14,697 | 15,320 | 15,320 | 15,858 | 15,858 | 16,968 | 16,968 | 16,968 |
| | <u>131,136</u> | <u>170,590</u> | <u>157,290</u> | <u>163,086</u> | <u>164,555</u> | <u>175,429</u> | <u>175,429</u> | <u>176,539</u> | <u>175,743</u> | <u>175,743</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 535 | 750 | 750 | 832 | 750 | 750 | 750 | 750 | 750 | 750 |
| Travel | 2,189 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Training & Education | 1,102 | 2,000 | 2,000 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | 2,000 | 2,000 |
| Fees Paid To Officials | 750 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Vehicle Maintenance | 460 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Advertising | 1,066 | - | - | - | - | - | - | - | - | - |
| Promotional Efforts | 85,310 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| Gas | 1,191 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,000 | 2,000 |
| Supplies | 1,001 | 1,500 | 1,500 | 1,200 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Workers Compensation | 1,147 | 2,016 | 2,016 | 2,016 | 1,147 | 2,056 | 2,056 | 2,056 | 2,056 | 2,056 |
| Contracted Services | 62,311 | 78,400 | 103,200 | 78,400 | 78,400 | 78,400 | 78,400 | 78,400 | 78,400 | 78,400 |
| Dues & Subscriptions | 2,592 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Professional Services | - | - | 73,500 | 73,500 | - | - | - | 75,000 | 75,000 | 75,000 |
| | <u>159,654</u> | <u>188,416</u> | <u>286,716</u> | <u>261,698</u> | <u>188,547</u> | <u>189,456</u> | <u>189,456</u> | <u>264,456</u> | <u>263,206</u> | <u>263,206</u> |
| Capital Assets | | | | | | | | | | |
| Economic Development Projects | - | - | - | - | - | - | - | 100,000 | - | - |
| | - | - | - | - | - | - | - | 100,000 | - | - |
| Total Economic Development | <u>290,790</u> | <u>359,006</u> | <u>444,006</u> | <u>424,784</u> | <u>353,102</u> | <u>364,885</u> | <u>364,885</u> | <u>540,995</u> | <u>438,949</u> | <u>438,949</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 462,703 | 466,978 | 466,978 | 429,645 | 476,317 | 476,317 | 476,317 | 476,317 | 480,501 | 480,501 |
| FICA Expense | 33,854 | 35,754 | 35,754 | 31,117 | 36,438 | 36,438 | 36,438 | 36,438 | 36,758 | 36,758 |
| Insurance Expense | 69,786 | 69,183 | 69,183 | 72,362 | 76,275 | 76,275 | 76,275 | 76,275 | 73,091 | 73,091 |
| Retirement Expense | 56,947 | 56,737 | 56,737 | 52,661 | 57,872 | 57,872 | 57,872 | 61,921 | 62,465 | 62,465 |
| | <u>623,290</u> | <u>628,652</u> | <u>628,652</u> | <u>585,785</u> | <u>646,902</u> | <u>646,902</u> | <u>646,902</u> | <u>650,951</u> | <u>652,815</u> | <u>652,815</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 5,199 | 5,000 | 5,000 | 4,500 | 5,000 | 5,000 | 5,000 | 4,500 | 4,500 | 4,500 |
| Data Transmission | - | 480 | 480 | 240 | 500 | 480 | 480 | 480 | 480 | 480 |
| Travel | 2,309 | 2,550 | 3,550 | 2,550 | 2,550 | 2,550 | 2,550 | 3,550 | 3,550 | 3,550 |
| Training & Education | 3,637 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 |
| Fees Paid To Officials | 5,000 | 8,200 | 7,300 | 8,200 | 8,200 | 8,200 | 8,200 | 11,200 | 11,200 | 11,200 |
| Vehicle Maintenance | 723 | 800 | 1,800 | 1,330 | 800 | 800 | 800 | 800 | 800 | 800 |
| Advertising | 1,766 | 3,500 | 2,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Gas | 1,520 | 3,000 | 1,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Supplies | 7,329 | 10,000 | 9,350 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 9,000 | 9,000 |
| Workers Compensation | 8,216 | 7,359 | 7,359 | 7,359 | 7,506 | 7,506 | 7,506 | 7,506 | 7,506 | 7,506 |
| Contracted Services | 6,823 | 60,425 | 60,425 | 60,425 | 60,425 | 60,425 | 60,425 | 60,425 | 60,425 | 60,425 |
| Dues & Subscriptions | 1,581 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| Refunds | 50 | 500 | 393 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Software License Fee | 459 | 480 | 587 | 586 | 480 | 480 | 480 | 480 | 480 | 480 |
| Professional Services | 85 | - | 18,000 | 18,000 | - | - | - | - | - | - |
| | <u>44,697</u> | <u>105,894</u> | <u>121,844</u> | <u>123,790</u> | <u>106,061</u> | <u>106,041</u> | <u>106,041</u> | <u>110,041</u> | <u>109,041</u> | <u>109,041</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 2,381 | - | 2,050 | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | <u>2,381</u> | <u>-</u> | <u>2,050</u> | <u>-</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> |
| Total Planning | <u>670,368</u> | <u>734,546</u> | <u>752,546</u> | <u>709,575</u> | <u>782,963</u> | <u>782,943</u> | <u>782,943</u> | <u>790,992</u> | <u>791,856</u> | <u>791,856</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|---------------------|-----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|----------------|
| | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted | |
| Operations | | | | | | | | | | |
| Contracted Services | 127,000 | 137,800 | 137,800 | 132,639 | 137,800 | 137,800 | 137,800 | 137,800 | 127,000 | 127,000 |
| | <u>127,000</u> | <u>137,800</u> | <u>137,800</u> | <u>132,639</u> | <u>137,800</u> | <u>137,800</u> | <u>137,800</u> | <u>137,800</u> | <u>127,000</u> | <u>127,000</u> |
| Total Health | <u>127,000</u> | <u>137,800</u> | <u>137,800</u> | <u>132,639</u> | <u>137,800</u> | <u>137,800</u> | <u>137,800</u> | <u>137,800</u> | <u>127,000</u> | <u>127,000</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|----------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Mental Health Center | 63,914 | 61,012 | 61,012 | 59,976 | 61,012 | 61,012 | 61,012 | 61,012 | 61,012 | 61,012 |
| | <u>63,914</u> | <u>61,012</u> | <u>61,012</u> | <u>59,976</u> | <u>61,012</u> | <u>61,012</u> | <u>61,012</u> | <u>61,012</u> | <u>61,012</u> | <u>61,012</u> |
| Total Mental Health | <u>63,914</u> | <u>61,012</u> | <u>61,012</u> | <u>59,976</u> | <u>61,012</u> | <u>61,012</u> | <u>61,012</u> | <u>61,012</u> | <u>61,012</u> | <u>61,012</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 1,639,051 | 1,765,232 | 1,765,232 | 1,562,253 | 1,809,513 | 1,809,513 | 1,809,513 | 1,874,894 | 1,888,332 | 1,888,332 |
| Salaries - Overtime | 31,834 | 61,500 | 61,500 | 36,500 | 61,500 | 61,500 | 61,500 | 61,500 | 61,500 | 61,500 |
| FICA Expense | 123,076 | 139,745 | 139,745 | 116,411 | 143,133 | 143,133 | 143,133 | 148,134 | 149,162 | 149,162 |
| Insurance Expense | 284,991 | 337,269 | 337,269 | 323,416 | 371,842 | 371,842 | 371,842 | 371,842 | 365,456 | 365,456 |
| Retirement Expense | 207,144 | 221,948 | 221,948 | 192,790 | 227,329 | 227,329 | 227,329 | 251,732 | 253,478 | 253,478 |
| Retiree Health Insur | - | 45,281 | 45,281 | 45,281 | 74,785 | 74,785 | 74,785 | 74,785 | 74,785 | 74,785 |
| | <u>2,286,096</u> | <u>2,570,975</u> | <u>2,570,975</u> | <u>2,276,651</u> | <u>2,688,102</u> | <u>2,688,102</u> | <u>2,688,102</u> | <u>2,782,887</u> | <u>2,792,713</u> | <u>2,792,713</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 20,528 | 24,000 | 24,000 | 23,225 | 24,500 | 24,000 | 24,000 | 24,000 | 22,000 | 22,000 |
| Utilities | 19,243 | 22,000 | 22,000 | 21,300 | 22,000 | 22,000 | 22,000 | 22,000 | 21,000 | 21,000 |
| Travel | 27,506 | 34,000 | 32,000 | 25,225 | 35,000 | 34,000 | 34,000 | 34,000 | 32,000 | 32,000 |
| Training & Education | 880 | 500 | 2,500 | 1,695 | 500 | 500 | 500 | 500 | 500 | 500 |
| Fees Paid To Officials | 2,500 | 3,225 | 3,225 | 2,575 | 3,225 | 3,225 | 3,225 | 3,225 | 3,225 | 3,225 |
| Repairs & Maintenance | 301 | 1,000 | 1,000 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Vehicle Maintenance | 2,324 | 8,750 | 8,750 | 6,168 | 8,750 | 8,750 | 8,750 | 8,750 | 8,750 | 8,750 |
| Tanf Emergency Assistance | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Tanf 200% Funds | 41 | 1,000 | 1,000 | 200 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Domestic Violence | - | - | - | - | - | - | - | - | - | - |
| Tanf Transportation | - | 2,000 | 2,000 | 100 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Tanf Service Components | - | 500 | 500 | 200 | 500 | 500 | 500 | 500 | 500 | 500 |
| Advertising | 464 | 1,500 | 1,500 | 500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Gas | 11,167 | 21,000 | 21,000 | 11,000 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| Supplies | 40,264 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Supplies - Building | 4,536 | 4,500 | 4,500 | 3,937 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Workers Compensation | 27,084 | 28,786 | 28,786 | 28,786 | 29,362 | 29,362 | 29,362 | 29,362 | 29,362 | 29,362 |
| Contracted Services | 48,402 | 71,648 | 74,648 | 71,648 | 71,648 | 71,648 | 71,648 | 74,673 | 74,673 | 74,673 |
| Contract Serv - Child Support | 156,960 | 174,907 | 174,907 | 173,600 | 177,702 | 177,702 | 177,702 | 177,702 | 177,702 | 177,702 |
| Dues & Subscriptions | 1,590 | 3,745 | 3,745 | 2,800 | 3,745 | 3,745 | 3,745 | 3,745 | 3,745 | 3,745 |
| Verifications | 445 | 1,000 | 1,000 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Crisis Intervention | 52,727 | 60,814 | 61,228 | 61,228 | 60,814 | 60,814 | 60,814 | 59,009 | 59,009 | 59,009 |
| LIEAP - 1571 Part II | 79,200 | 60,814 | 60,814 | 60,462 | 60,814 | 60,814 | 60,814 | 59,009 | 59,009 | 59,009 |
| Independent Living Skills | - | 1,450 | 1,450 | 647 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 |
| Prof Services - Reimbursable | 165,792 | 186,000 | 191,000 | 191,000 | 186,000 | 186,000 | 186,000 | 191,000 | 191,000 | 191,000 |
| Prof Serv - Child Support | 9,744 | 2,500 | 2,500 | 1,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | <u>681,698</u> | <u>765,639</u> | <u>774,053</u> | <u>738,296</u> | <u>770,510</u> | <u>769,010</u> | <u>769,010</u> | <u>773,425</u> | <u>768,425</u> | <u>768,425</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 88,683 | 62,200 | 62,200 | 62,200 | 37,200 | 37,200 | 37,200 | 187,200 | 187,200 | 187,200 |
| | <u>88,683</u> | <u>62,200</u> | <u>62,200</u> | <u>62,200</u> | <u>37,200</u> | <u>37,200</u> | <u>37,200</u> | <u>187,200</u> | <u>187,200</u> | <u>187,200</u> |
| Total Social Services Administration | <u>3,056,477</u> | <u>3,398,814</u> | <u>3,407,228</u> | <u>3,077,147</u> | <u>3,495,812</u> | <u>3,494,312</u> | <u>3,494,312</u> | <u>3,743,512</u> | <u>3,748,338</u> | <u>3,748,338</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-----------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Electronic Issuance | 3,201 | 5,000 | 5,000 | 3,269 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Medical Transportation | 37,350 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| TANF (County Initiated Checks) | (73) | 1,000 | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| St/Co Special Assistance | 146,454 | 135,000 | 135,000 | 135,737 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 |
| State Foster Care & Boarding Home | 144,008 | 185,000 | 180,860 | 163,200 | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 | 185,000 |
| Title IV-E Foster Care | 45,068 | 25,000 | 85,000 | 64,482 | 25,000 | 25,000 | 25,000 | 62,000 | 62,000 | 62,000 |
| Special Assistance For Blind | 887 | 1,000 | 1,000 | 860 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Title IV-E Adoption Assistance | 12,159 | 22,300 | 22,300 | 14,880 | 22,300 | 22,300 | 22,300 | 22,300 | 22,300 | 22,300 |
| Title IV-B Adoption Assistance | 47,470 | 65,000 | 65,000 | 63,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| IV-B Adopt Assist - Vendor Pmt | 1,266 | 5,000 | 5,000 | 3,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Child Daycare | 516,642 | 621,594 | 525,519 | 525,519 | 621,594 | 621,594 | 621,594 | 522,666 | 522,666 | 522,666 |
| HCCBG - In Home | 62,700 | 62,708 | 60,174 | 60,174 | 62,708 | 62,708 | 62,708 | 62,708 | 62,708 | 62,708 |
| Supplies - Spec Adopt | 2,194 | 8,740 | 12,683 | 3,000 | 8,740 | 8,740 | 8,740 | 8,740 | 8,740 | 8,740 |
| Contract Serv - Spec Adopt | 4,331 | - | - | - | - | - | - | - | - | - |
| Dues & Sub - Spec Adopt | 500 | 1,200 | 1,300 | 1,218 | 1,200 | 1,200 | 1,200 | 1,300 | 1,300 | 1,300 |
| Links - Special | 2,806 | 20,000 | 20,000 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Prof Services - Spec Adopt | 29,015 | 983 | - | - | 983 | 983 | 983 | - | - | - |
| | <u>1,055,978</u> | <u>1,204,525</u> | <u>1,164,836</u> | <u>1,093,339</u> | <u>1,204,525</u> | <u>1,204,525</u> | <u>1,204,525</u> | <u>1,141,714</u> | <u>1,141,714</u> | <u>1,141,714</u> |
| Total Public Assistance | <u>1,055,978</u> | <u>1,204,525</u> | <u>1,164,836</u> | <u>1,093,339</u> | <u>1,204,525</u> | <u>1,204,525</u> | <u>1,204,525</u> | <u>1,141,714</u> | <u>1,141,714</u> | <u>1,141,714</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Foster Home Assistance | - | 500 | 500 | - | 500 | 500 | 500 | 500 | 500 | 500 |
| Adult - Emergency Assistance | 30,064 | 30,064 | 30,064 | 30,064 | 30,064 | 30,064 | 30,064 | 30,064 | 30,064 | 30,064 |
| Foster Care Supplement | 33,307 | 37,375 | 37,375 | 37,375 | 37,375 | 37,375 | 37,375 | 37,375 | 37,375 | 37,375 |
| Prof Services-Nonreimbursable | 36,108 | 55,650 | 60,650 | 60,650 | 55,650 | 55,650 | 55,650 | 60,650 | 60,650 | 60,650 |
| Donations | 9,663 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Donations - Currituck Kids | 3,709 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | <u>112,851</u> | <u>136,089</u> | <u>141,089</u> | <u>140,589</u> | <u>136,089</u> | <u>136,089</u> | <u>136,089</u> | <u>141,089</u> | <u>141,089</u> | <u>141,089</u> |
| Total County Assistance | <u>112,851</u> | <u>136,089</u> | <u>141,089</u> | <u>140,589</u> | <u>136,089</u> | <u>136,089</u> | <u>136,089</u> | <u>141,089</u> | <u>141,089</u> | <u>141,089</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------------|----------------|-----------------|----------------|------------------|------------------|------------------|----------------|-----------------|-----------------|----------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 119,750 | 124,387 | 128,306 | 118,305 | 127,397 | 127,397 | 127,397 | 125,830 | 129,118 | 125,830 |
| Salaries - Part Time | 19,284 | 19,198 | 19,198 | 17,341 | 19,582 | 19,582 | 19,582 | 19,582 | 19,582 | 19,582 |
| FICA Expense | 10,170 | 10,984 | 10,996 | 9,923 | 11,244 | 11,244 | 11,244 | 11,124 | 11,376 | 11,124 |
| Insurance Expense | 40,385 | 43,240 | 42,519 | 43,457 | 47,672 | 47,672 | 47,672 | 47,672 | 45,682 | 45,682 |
| Retirement Expense | 17,280 | 17,445 | 17,917 | 16,528 | 17,857 | 17,857 | 17,857 | 18,903 | 19,331 | 18,904 |
| | <u>206,869</u> | <u>215,254</u> | <u>218,936</u> | <u>205,554</u> | <u>223,752</u> | <u>223,752</u> | <u>223,752</u> | <u>223,111</u> | <u>225,089</u> | <u>221,122</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 4,801 | 4,200 | 4,200 | 4,540 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 | 4,200 |
| Data Transmission | 506 | 552 | 552 | 552 | 552 | 552 | 552 | 552 | 552 | 552 |
| Utilities | 15,690 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 | 17,000 | 17,000 |
| Travel | 1,904 | 2,300 | 1,800 | 1,500 | 2,300 | 2,300 | 2,300 | 2,000 | 2,000 | 2,000 |
| Training & Education | 101 | 600 | 600 | 300 | 600 | 600 | 600 | 600 | 600 | 600 |
| Fees Paid To Officials | 1,850 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Repairs & Maintenance | 470 | 1,750 | 1,750 | 1,750 | 2,000 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Vehicle Maintenance | 1,804 | 2,500 | 2,827 | 2,500 | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Equipment Lease | - | - | - | - | - | - | - | - | - | - |
| Advertising | 157 | 500 | 500 | 400 | 500 | 500 | 500 | 500 | 500 | 500 |
| Gas | 2,115 | 3,800 | 2,800 | 3,000 | 3,800 | 3,800 | 3,800 | 3,800 | 3,000 | 3,000 |
| Supplies | 11,006 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| Workers Compensation | 1,513 | 1,506 | 1,506 | 1,506 | 1,536 | 1,536 | 1,536 | 1,536 | 1,536 | 1,536 |
| Contracted Services-Nutrition | 53,403 | 60,000 | 60,000 | 56,200 | 60,000 | 60,000 | 60,000 | 60,000 | 55,000 | 55,000 |
| Contract Services | 16,029 | 17,360 | 17,360 | 17,200 | 17,360 | 17,360 | 17,360 | 17,360 | 17,360 | 17,360 |
| Dues & Subscriptions | 617 | 1,875 | 1,475 | 953 | 1,875 | 1,875 | 1,875 | 750 | 750 | 750 |
| Instructor Fees | 3,059 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Donations | - | - | - | - | - | - | - | - | - | - |
| | <u>115,025</u> | <u>133,843</u> | <u>132,270</u> | <u>127,301</u> | <u>134,623</u> | <u>133,873</u> | <u>133,873</u> | <u>132,448</u> | <u>125,648</u> | <u>125,648</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | - | 20,000 | 19,419 | 19,419 | - | - | - | - | 50,000 | 50,000 |
| | - | <u>20,000</u> | <u>19,419</u> | <u>19,419</u> | - | - | - | - | <u>50,000</u> | <u>50,000</u> |
| Total Senior Citizens Centers | <u>321,894</u> | <u>369,097</u> | <u>370,625</u> | <u>352,274</u> | <u>358,375</u> | <u>357,625</u> | <u>357,625</u> | <u>355,559</u> | <u>400,737</u> | <u>396,770</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|----------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 267,189 | 280,599 | 280,599 | 257,978 | 286,906 | 286,906 | 286,906 | 286,906 | 286,906 | 286,906 |
| Salaries - Part Time | - | - | - | 13,437 | - | - | - | - | - | - |
| Temporary Services | 29,532 | 33,397 | 33,397 | 15,270 | 34,065 | 34,065 | 34,065 | 34,065 | 34,065 | 34,065 |
| FICA Expense | 21,628 | 24,021 | 24,021 | 21,044 | 24,554 | 24,554 | 24,554 | 24,554 | 24,554 | 24,554 |
| Insurance Expense | 70,423 | 77,831 | 77,831 | 77,252 | 85,810 | 85,810 | 85,810 | 85,810 | 82,228 | 82,228 |
| Unemployment Insurance Exp | - | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 33,131 | 34,093 | 34,093 | 31,344 | 34,859 | 34,859 | 34,859 | 37,298 | 37,298 | 37,298 |
| | <u>421,903</u> | <u>449,941</u> | <u>449,941</u> | <u>416,325</u> | <u>466,194</u> | <u>466,194</u> | <u>466,194</u> | <u>468,633</u> | <u>465,051</u> | <u>465,051</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 4,501 | 5,000 | 5,000 | 5,000 | 5,300 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Utilities | 25,731 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 | 27,000 |
| Travel | - | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| Training & Education | - | - | - | - | - | - | - | - | - | - |
| Fees Paid To Officials | 750 | 1,400 | 1,400 | 1,000 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| Repairs & Maintenance | 754 | 2,000 | 2,000 | 2,000 | 2,330 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Supplies | 11,815 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Library Materials | 38,333 | 35,000 | 35,000 | 35,000 | 35,700 | 35,000 | 35,000 | 37,000 | 37,000 | 37,000 |
| Workers Compensation | 757 | 756 | 756 | 756 | 771 | 771 | 771 | 771 | 771 | 771 |
| Contracted Services | 34,655 | 32,679 | 32,679 | 26,959 | 32,679 | 32,679 | 32,679 | 26,959 | 26,959 | 26,959 |
| | <u>117,296</u> | <u>114,035</u> | <u>114,035</u> | <u>107,915</u> | <u>115,380</u> | <u>114,050</u> | <u>114,050</u> | <u>110,330</u> | <u>110,330</u> | <u>110,330</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 2,532 | - | - | 2,502 | - | - | - | - | - | - |
| | <u>2,532</u> | <u>-</u> | <u>-</u> | <u>2,502</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Libraries | <u>541,731</u> | <u>563,976</u> | <u>563,976</u> | <u>526,742</u> | <u>581,574</u> | <u>580,244</u> | <u>580,244</u> | <u>578,963</u> | <u>575,381</u> | <u>575,381</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Pass | 74,269 | 76,591 | 76,591 | 61,741 | 76,591 | 76,591 | 76,591 | 76,591 | 87,591 | 87,591 |
| Restitution | 9,245 | 10,288 | 10,288 | 2,131 | 10,288 | 10,288 | 10,288 | 10,288 | 10,288 | 10,288 |
| Jcpc Council | 14,202 | 15,000 | 15,000 | 12,249 | 15,000 | 15,000 | 15,000 | 15,000 | 6,538 | 6,538 |
| | 97,716 | 101,879 | 101,879 | 76,121 | 101,879 | 101,879 | 101,879 | 101,879 | 104,417 | 104,417 |
| Total Juvenile Crime Prevention | 97,716 | 101,879 | 101,879 | 76,121 | 101,879 | 101,879 | 101,879 | 101,879 | 104,417 | 104,417 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 255,271 | 251,776 | 251,776 | 251,776 | 257,797 | 258,577 | 258,577 | 258,577 | 258,577 | 258,577 |
| Salaries - Part Time | 10,618 | 12,116 | 12,116 | 12,116 | 11,878 | 12,358 | 12,358 | 12,358 | 12,358 | 12,358 |
| Temporary Services | 52,200 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 60,000 | 60,000 |
| FICA Expense | 23,334 | 25,160 | 25,160 | 25,160 | 25,603 | 25,699 | 25,699 | 25,699 | 25,317 | 25,317 |
| Insurance Expense | 58,221 | 60,535 | 60,535 | 60,535 | 56,942 | 66,741 | 66,741 | 66,741 | 63,955 | 63,955 |
| Retirement Expense | 31,688 | 30,590 | 30,590 | 30,590 | 31,993 | 31,417 | 31,417 | 33,615 | 33,615 | 33,615 |
| | 431,332 | 445,177 | 445,177 | 445,177 | 451,598 | 459,792 | 459,792 | 461,990 | 453,822 | 453,822 |
| Operations | | | | | | | | | | |
| Telephone & Postage | 3,534 | 4,750 | 4,490 | 4,750 | 4,500 | 4,500 | 4,500 | 5,170 | 5,170 | 5,170 |
| Data Transmission | 400 | 1,020 | 1,020 | 1,051 | 1,020 | 1,020 | 1,020 | 1,020 | 1,020 | 1,020 |
| Utilities-Community Schools | 467 | - | - | 299 | - | - | - | - | - | - |
| Utilities-Maple Park | 40,799 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 61,000 | 55,000 | 55,000 |
| Travel | 537 | 900 | 900 | 900 | 900 | 900 | 900 | 900 | 900 | 900 |
| Training & Education | 190 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 | 800 |
| Fees Paid To Officials | 1,000 | 2,100 | 1,100 | 1,000 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| Repairs & Maint - Maple Park | 3,343 | 8,000 | 8,000 | 4,000 | 9,000 | 9,000 | 9,000 | 9,000 | 8,000 | 8,000 |
| Vehicle Maintenance | 1,559 | 4,000 | 4,000 | 4,000 | 5,460 | 4,500 | 4,500 | 4,500 | 4,000 | 4,000 |
| Equipment Maintenance | 2,928 | 5,000 | 5,000 | 3,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Advertising | 516 | 750 | 750 | 300 | 750 | 750 | 750 | 750 | 750 | 750 |
| Gas | 11,710 | 13,650 | 13,650 | 13,650 | 13,650 | 13,650 | 13,650 | 13,650 | 13,650 | 13,650 |
| Equipment Fuel | - | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Supplies | 23,258 | 23,000 | 22,838 | 23,000 | 38,000 | 25,000 | 25,000 | 25,000 | 23,000 | 23,000 |
| Concessions | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Uniforms | 90 | 400 | 572 | 572 | 600 | 400 | 400 | 400 | 400 | 400 |
| Workers Compensation | 8,899 | 6,183 | 6,183 | 6,183 | 8,899 | 6,307 | 6,307 | 6,307 | 6,307 | 6,307 |
| Contracted Services | 27,786 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 | 28,179 |
| Credit Card Fees | 1,060 | 750 | 1,250 | 1,050 | 750 | 750 | 750 | 750 | 750 | 750 |
| Dues & Subscription | 200 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 |
| Tournament Fees | 2,035 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Youth Baseball/Softball | 47,103 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 |
| Youth Basketball | 7,398 | 8,300 | 8,300 | 8,300 | 8,300 | 8,300 | 8,300 | 8,300 | 8,300 | 8,300 |
| Youth Flag Football | 5,105 | 5,500 | 5,500 | 5,500 | 6,000 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| Youth Wrestling | - | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Grass Cutting/Spraying | 39,723 | 43,710 | 43,710 | 43,710 | 43,710 | 43,710 | 43,710 | 43,710 | 43,710 | 43,710 |
| Youth Soccer | 17,786 | 23,000 | 20,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| Youth Cheerleading | 2,086 | 3,800 | 3,550 | 2,500 | 3,800 | 3,800 | 3,800 | 3,800 | 3,800 | 3,800 |
| Adult Volleyball | 4,856 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Adult Basketball | 843 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Adult Softball | 1,852 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Tennis | 2,310 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Community - Tackle Football | 12,441 | 12,548 | 12,548 | 12,548 | 12,548 | 12,548 | 12,548 | 12,548 | 12,548 | 12,548 |
| Special Olympics | 1,922 | 3,500 | 3,500 | 2,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| | 273,736 | 337,590 | 333,590 | 323,042 | 358,216 | 340,964 | 340,964 | 341,634 | 332,134 | 332,134 |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 32,159 | 23,500 | 260,123 | 89,117 | 52,000 | 52,000 | 52,000 | 56,500 | 56,500 | 56,500 |
| Projects | 8,980 | 63,500 | 55,950 | 54,317 | 20,000 | 20,000 | 20,000 | 29,000 | 29,000 | 29,000 |
| | 41,139 | 87,000 | 316,073 | 143,434 | 72,000 | 72,000 | 72,000 | 85,500 | 85,500 | 85,500 |
| Total Recreation | 746,207 | 869,767 | 1,094,840 | 911,653 | 881,814 | 872,756 | 872,756 | 889,124 | 871,456 | 871,456 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Personnel | | | | | | | | | | |
| Salaries | 88,198 | 98,362 | 98,362 | 88,091 | 100,984 | 100,984 | 100,984 | 100,984 | 100,984 | 100,984 |
| Salaries - Part Time | - | - | - | - | - | - | - | - | - | - |
| FICA Expense | 6,634 | 7,525 | 7,525 | 6,391 | 7,725 | 7,725 | 7,725 | 7,725 | 7,725 | 7,725 |
| Insurance Expense | 21,539 | 25,944 | 25,944 | 23,999 | 28,603 | 28,603 | 28,603 | 28,603 | 27,409 | 27,409 |
| Unemployment Insurance Exp | - | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 10,936 | 11,951 | 11,951 | 10,703 | 12,270 | 12,270 | 12,270 | 13,128 | 13,128 | 13,128 |
| | <u>127,307</u> | <u>143,782</u> | <u>143,782</u> | <u>129,184</u> | <u>149,582</u> | <u>149,582</u> | <u>149,582</u> | <u>150,440</u> | <u>149,246</u> | <u>149,246</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 380 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Data Transmission | 1,196 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Utilities | 6,265 | 10,000 | 9,000 | 10,000 | 12,000 | 10,000 | 10,000 | 10,000 | 9,000 | 9,000 |
| Travel | 2,244 | 2,000 | 2,600 | 2,359 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Training & Education | 432 | 1,000 | 500 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Repairs & Maintenance | 6,496 | 10,000 | 15,200 | 12,637 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Vehicle Maintenance | 61 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Advertising | 118 | 850 | 350 | 500 | 850 | 850 | 850 | 850 | 850 | 850 |
| Gas | 3,148 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| Supplies | 9,147 | 15,000 | 11,200 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 13,000 | 13,000 |
| Educational Supplies | 560 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Uniforms | 576 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 750 | 750 |
| Workers Compensation | 1,011 | 1,849 | 1,849 | 1,849 | 1,886 | 1,886 | 1,886 | 1,886 | 1,886 | 1,886 |
| Contracted Services | 7,386 | 9,755 | 9,755 | 9,755 | 9,755 | 9,755 | 9,755 | 9,755 | 9,755 | 9,755 |
| Customer Refunds | - | 500 | 500 | - | 500 | 500 | 500 | 500 | 500 | 500 |
| | <u>39,020</u> | <u>60,654</u> | <u>60,654</u> | <u>62,300</u> | <u>62,691</u> | <u>60,691</u> | <u>60,691</u> | <u>60,691</u> | <u>57,441</u> | <u>57,441</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 9,687 | - | 208,749 | 5,475 | 100,000 | - | - | - | - | - |
| | <u>9,687</u> | <u>-</u> | <u>208,749</u> | <u>5,475</u> | <u>100,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Currituck Co Rural Center | <u>176,014</u> | <u>204,436</u> | <u>413,185</u> | <u>196,959</u> | <u>312,273</u> | <u>210,273</u> | <u>210,273</u> | <u>211,131</u> | <u>206,687</u> | <u>206,687</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | FY 2017 | | | | | | |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Community College | | | | | | | | | | |
| College Of The Albemarle | 144,413 | 215,000 | 215,000 | 215,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 |
| | <u>144,413</u> | <u>215,000</u> | <u>215,000</u> | <u>215,000</u> | <u>190,000</u> | <u>190,000</u> | <u>190,000</u> | <u>190,000</u> | <u>190,000</u> | <u>190,000</u> |
| Public Schools | | | | | | | | | | |
| School Capital Outlay | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Local Current Expense | 9,353,526 | 9,503,189 | 9,503,189 | 9,503,189 | 9,503,189 | 9,693,265 | 9,693,265 | 9,693,265 | 9,773,759 | 9,773,759 |
| | <u>10,353,526</u> | <u>10,503,189</u> | <u>10,503,189</u> | <u>10,503,189</u> | <u>10,503,189</u> | <u>10,693,265</u> | <u>10,693,265</u> | <u>10,693,265</u> | <u>10,773,759</u> | <u>10,773,759</u> |
| Total Education | <u>10,497,939</u> | <u>10,718,189</u> | <u>10,718,189</u> | <u>10,718,189</u> | <u>10,693,189</u> | <u>10,883,265</u> | <u>10,883,265</u> | <u>10,883,265</u> | <u>10,963,759</u> | <u>10,963,759</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|----------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Interest | | | | | | | | | | |
| Interest On Debt | 196,630 | 133,283 | 133,283 | 133,147 | 106,220 | 106,220 | 106,220 | 106,220 | 106,220 | 106,220 |
| | <u>196,630</u> | <u>133,283</u> | <u>133,283</u> | <u>133,147</u> | <u>106,220</u> | <u>106,220</u> | <u>106,220</u> | <u>106,220</u> | <u>106,220</u> | <u>106,220</u> |
| Principal | | | | | | | | | | |
| Redemption Of Serial Bonds | 730,000 | - | - | - | - | - | - | - | - | - |
| Notes Payable | 1,566,091 | 1,569,563 | 1,569,563 | 1,569,561 | 1,573,089 | 1,573,089 | 1,573,089 | 1,573,089 | 1,573,089 | 1,573,089 |
| | <u>2,296,091</u> | <u>1,569,563</u> | <u>1,569,563</u> | <u>1,569,561</u> | <u>1,573,089</u> | <u>1,573,089</u> | <u>1,573,089</u> | <u>1,573,089</u> | <u>1,573,089</u> | <u>1,573,089</u> |
| Total Debt Service | <u>2,492,721</u> | <u>1,702,846</u> | <u>1,702,846</u> | <u>1,702,708</u> | <u>1,679,309</u> | <u>1,679,309</u> | <u>1,679,309</u> | <u>1,679,309</u> | <u>1,679,309</u> | <u>1,679,309</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|------------------------------------|---------------|-----------------|----------------|------------------|------------------|------------------|----------------|-----------------|-----------------|---------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Project Graduation | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Food Bank | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Region R Senior Games | - | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| Albemarle Hopeline | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Caswell Center | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 |
| Skills Inc | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | <u>37,900</u> | <u>39,200</u> | <u>39,200</u> | <u>38,200</u> | <u>39,200</u> | <u>39,200</u> | <u>39,200</u> | <u>39,200</u> | <u>39,200</u> | <u>39,200</u> |
| Total Agency Appropriations | <u>37,900</u> | <u>39,200</u> | <u>39,200</u> | <u>38,200</u> | <u>39,200</u> | <u>39,200</u> | <u>39,200</u> | <u>39,200</u> | <u>39,200</u> | <u>39,200</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|-------------------------------|------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations | | | | | | | | | | |
| Salary-Future Appropriation | - | - | - | - | - | - | - | - | - | - |
| Postage | 818 | 7,500 | 7,500 | 47 | 7,500 | 7,500 | 7,500 | 7,500 | 5,000 | 5,000 |
| Telecommunications | - | - | - | - | - | - | - | - | - | - |
| Gas | (15,016) | 60,000 | 60,000 | 3,939 | 60,000 | 60,000 | 60,000 | 60,000 | 50,000 | 50,000 |
| Supplies | (1,943) | 10,000 | 10,000 | 2,121 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Unemployment Compensation | - | 40,000 | 27,881 | 2,548 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Workers Compensation | - | - | - | - | - | - | - | - | - | - |
| (Overage) Shortage | 103 | - | - | 28 | - | - | - | - | - | - |
| Insurance & Bonds | 578,745 | 631,588 | 631,588 | 621,826 | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 |
| | <u>562,707</u> | <u>749,088</u> | <u>736,969</u> | <u>630,509</u> | <u>767,500</u> | <u>767,500</u> | <u>767,500</u> | <u>767,500</u> | <u>755,000</u> | <u>755,000</u> |
| Total Central Services | <u>562,707</u> | <u>749,088</u> | <u>736,969</u> | <u>630,509</u> | <u>767,500</u> | <u>767,500</u> | <u>767,500</u> | <u>767,500</u> | <u>755,000</u> | <u>755,000</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OPERATING FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|--|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|-------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Other Financing Uses | | | | | | | | | | |
| Transfers | | | | | | | | | | |
| T T - Revaluation Fund | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 |
| T T - Fire Vehicle Replacement | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 |
| T T - Co Government Facilities Fd | 192,619 | - | - | - | - | - | - | - | - | - |
| T T - Solid Waste Fund | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,142,376 | 1,142,376 | 1,142,376 |
| T T - Maple Commerce Sewer | 16,000 | 37,051 | 37,051 | - | - | - | - | 30,268 | 30,268 | 30,268 |
| | <u>1,676,306</u> | <u>1,504,738</u> | <u>1,504,738</u> | <u>1,467,687</u> | <u>1,467,687</u> | <u>1,467,687</u> | <u>1,467,687</u> | <u>1,560,644</u> | <u>1,560,644</u> | <u>1,560,644</u> |
| Total Other Financing Uses | <u>1,676,306</u> | <u>1,504,738</u> | <u>1,504,738</u> | <u>1,467,687</u> | <u>1,467,687</u> | <u>1,467,687</u> | <u>1,467,687</u> | <u>1,560,644</u> | <u>1,560,644</u> | <u>1,560,644</u> |
| | | | | | | | | | | |
| Total Expenses - Operating Fund | <u>46,344,150</u> | <u>48,896,373</u> | <u>50,100,401</u> | <u>47,378,447</u> | <u>50,494,056</u> | <u>49,321,549</u> | <u>49,408,222</u> | <u>53,196,744</u> | <u>51,329,622</u> | <u>51,262,184</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE REVALUATION FUND

| | FY 2015 Actual Budget | FY 2016 | | Projected Actual | FY 2017 | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Investment Earnings | 2,113 | - | - | 2,086 | - | - | - | - | - | - |
| | <u>2,113</u> | <u>-</u> | <u>-</u> | <u>2,086</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | | | | | | |
| Contracted Services | - | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 |
| | <u>-</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> |
| Total Revenues Over (Under) Expenses | 2,113 | (121,000) | (121,000) | (118,914) | (121,000) | (121,000) | (121,000) | (121,000) | (121,000) | (121,000) |
| Other Financing Sources | | | | | | | | | | |
| T F - Operating Fund | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 | 121,000 |
| | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> | <u>121,000</u> |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | - | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 123,113 | - | - | 2,086 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | 236,147 | 359,260 | 359,260 | 359,260 | 361,346 | 361,346 | 361,346 | 361,346 | 361,346 | 361,346 |
| | <u>236,147</u> | <u>359,260</u> | <u>359,260</u> | <u>359,260</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> |
| End of year, June 30 | 359,260 | 359,260 | 359,260 | 361,346 | 361,346 | 361,346 | 361,346 | 361,346 | 361,346 | 361,346 |
| | <u>359,260</u> | <u>359,260</u> | <u>359,260</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> | <u>361,346</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE LAND BANKING FUND

| | FY 2015 Actual Budget | FY 2016 | | Projected Actual | FY 2017 | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Investment Earnings | 18,621 | - | - | 14,076 | - | - | - | - | - | - |
| | <u>18,621</u> | <u>-</u> | <u>-</u> | <u>14,076</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | | | | | | |
| Capital Outlay | - | 200,000 | 200,000 | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | <u>-</u> | <u>200,000</u> | <u>200,000</u> | <u>-</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> |
| Total Revenues Over (Under) Expenses | 18,621 | (200,000) | (200,000) | 14,076 | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) |
| Other Financing Sources | | | | | | | | | | |
| T F - Transfer Tax Capital Fd | 200,000 | 200,000 | 200,000 | - | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>-</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | - | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 218,621 | - | - | 14,076 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | 2,519,576 | 2,738,197 | 2,738,197 | 2,738,197 | 2,752,273 | 2,752,273 | 2,752,273 | 2,752,273 | 2,752,273 | 2,752,273 |
| End of year, June 30 | <u>2,738,197</u> | <u>2,738,197</u> | <u>2,738,197</u> | <u>2,752,273</u> | <u>2,752,273</u> | <u>2,752,273</u> | <u>2,752,273</u> | <u>2,752,273</u> | <u>2,752,273</u> | <u>2,752,273</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-----------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|-------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Occupancy Tax | 10,844,887 | 10,200,000 | 10,661,043 | 10,456,211 | 10,094,841 | 10,094,841 | 10,099,659 | 10,099,659 | 10,181,524 | 10,184,854 |
| Penalties & Interest | 2,382 | - | - | 2,124 | - | - | - | - | - | - |
| Miscellaneous Grants | 130,000 | - | - | - | - | - | - | - | - | - |
| Tour Operator Permits | 28,500 | 30,040 | 30,040 | 10,719 | 30,040 | 30,040 | 30,040 | 30,040 | 30,040 | 30,040 |
| Whalehead Tours | 13,824 | 65,000 | 65,000 | 68,509 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| Whalehead Events | 13,702 | 25,000 | 25,000 | 51,539 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Rent - Whalehead Weddings | 468 | 39,000 | 39,000 | 18,316 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Co-Op Advertising | - | - | - | - | - | - | - | 38,500 | 38,500 | 38,500 |
| Tourism Retail Sales | 12,959 | 10,000 | 19,625 | 11,445 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Retail - Whalehead | - | - | - | 8,437 | - | - | - | - | - | - |
| Sales Of Fixed Assets | - | - | - | 800 | - | - | - | - | - | - |
| Investment Earnings | 85,863 | 60,000 | 66,500 | 59,113 | 50,000 | 50,000 | 50,000 | 50,000 | 60,000 | 60,000 |
| Miscellaneous | 144,269 | - | - | 1,882 | - | - | - | - | 450,000 | 450,000 |
| Outer Banks Conserv Funding | - | - | 29,588 | - | - | - | - | - | - | - |
| Donations - Whalehead | 3,316 | 10,000 | 10,000 | 3,457 | - | - | - | - | - | - |
| Insurance Recovery | - | - | - | - | - | - | - | - | - | - |
| Interest On Intra-Fund Loan | 86,537 | 58,400 | 58,400 | - | 29,561 | 29,561 | 29,561 | 29,561 | 29,561 | 26,231 |
| Total Revenues | <u>11,366,707</u> | <u>10,497,440</u> | <u>11,004,196</u> | <u>10,692,552</u> | <u>10,339,442</u> | <u>10,339,442</u> | <u>10,344,260</u> | <u>10,382,760</u> | <u>10,924,625</u> | <u>10,924,625</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Expenses | | | | | | | | | | |
| Tourism Promotion | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries | 309,317 | 325,795 | 325,795 | 325,795 | 328,864 | 328,864 | 332,886 | 331,495 | 331,495 | 331,495 |
| Temporary Services | 125,938 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| FICA Expense | 31,792 | 36,398 | 36,398 | 36,398 | 36,633 | 36,633 | 36,941 | 36,834 | 36,834 | 36,834 |
| Insurance Expense | 61,754 | 69,183 | 69,183 | 71,635 | 76,275 | 76,275 | 76,275 | 76,275 | 73,091 | 73,091 |
| Retirement Expense | 37,050 | 39,585 | 39,585 | 39,585 | 39,957 | 39,957 | 40,445 | 43,094 | 43,094 | 43,094 |
| Retiree Health Insur | 8,910 | 8,648 | 8,648 | 8,648 | 9,534 | 9,534 | 9,534 | 9,534 | 9,534 | 9,534 |
| | <u>574,761</u> | <u>629,609</u> | <u>629,609</u> | <u>632,061</u> | <u>641,263</u> | <u>641,263</u> | <u>646,081</u> | <u>647,232</u> | <u>644,048</u> | <u>644,048</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 47,791 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Data Transmission | 5,108 | 8,328 | 8,328 | 8,328 | 4,000 | 8,328 | 8,328 | 8,328 | 8,328 | 8,328 |
| Utilities - Visitors Center | 35,301 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Travel | 15,199 | 26,125 | 28,425 | 28,425 | 26,125 | 26,125 | 26,125 | 23,025 | 23,025 | 23,025 |
| Training & Education | 6,241 | 11,485 | 15,810 | 15,810 | 11,485 | 11,485 | 11,485 | 7,775 | 7,775 | 7,775 |
| Fees Paid To Officials | 1,000 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Repairs & Maintenance | 1,204 | 5,000 | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 |
| Vehicle Maintenance | 1,610 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Equipment Lease | 16,131 | 17,992 | 17,992 | 17,500 | 17,992 | 17,992 | 17,992 | 17,500 | 17,500 | 17,500 |
| Advertising | 1,199 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Promotional Efforts | 2,056,013 | 2,320,810 | 2,320,810 | 2,320,810 | 2,361,148 | 2,301,286 | 2,301,286 | 2,359,162 | 2,397,369 | 2,397,369 |
| Gas | 2,769 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Supplies | 27,715 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Tourism Advisory Bd Expenses | 1,744 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 |
| Retail Merchandise | 163 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Uniforms | 1,131 | 4,900 | 4,900 | 3,305 | 4,900 | 4,900 | 4,900 | 3,000 | 3,000 | 3,000 |
| Workers Compensation | 7,365 | 1,135 | 1,135 | 1,135 | 1,158 | 1,158 | 1,158 | 1,158 | 1,158 | 1,158 |
| Contracted Services | 148,551 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 |
| Credit Card Processing Fees | 1,526 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| (Overage) Shortage | 23 | - | - | 30 | - | - | - | - | - | - |
| Dues & Subscription | 17,119 | 21,675 | 21,420 | 21,420 | 21,675 | 21,675 | 21,675 | 20,300 | 20,300 | 20,300 |
| Insurance & Bonds | 304 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 |
| Software License Fee | 917 | 918 | 1,173 | 1,173 | 918 | 918 | 918 | 1,173 | 1,173 | 1,173 |
| | <u>2,396,124</u> | <u>2,639,768</u> | <u>2,646,393</u> | <u>2,644,336</u> | <u>2,680,801</u> | <u>2,625,267</u> | <u>2,625,267</u> | <u>2,667,821</u> | <u>2,706,028</u> | <u>2,706,028</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 97,666 | 10,000 | 20,500 | 21,824 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | <u>97,666</u> | <u>10,000</u> | <u>20,500</u> | <u>21,824</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| Total Tourism Promotion | <u><u>3,068,551</u></u> | <u><u>3,279,377</u></u> | <u><u>3,296,502</u></u> | <u><u>3,298,221</u></u> | <u><u>3,332,064</u></u> | <u><u>3,276,530</u></u> | <u><u>3,281,348</u></u> | <u><u>3,325,053</u></u> | <u><u>3,360,076</u></u> | <u><u>3,360,076</u></u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Tourism Related Expenses | | | | | | | | | | |
| General | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries | - | 58,298 | 58,298 | 39,908 | 61,510 | 61,510 | 61,510 | 61,510 | 86,215 | 86,215 |
| FICA Expense | - | 4,460 | 4,460 | 3,039 | 4,706 | 4,706 | 4,706 | 4,706 | 6,595 | 6,595 |
| Health Insurance Expense | - | 17,296 | 17,296 | 13,279 | 28,603 | 28,603 | 28,603 | 28,603 | 27,409 | 27,409 |
| Retirement Expense | - | 7,083 | 7,083 | 4,849 | 7,474 | 7,474 | 7,474 | 7,997 | 11,208 | 11,208 |
| | - | 87,137 | 87,137 | 61,075 | 102,293 | 102,293 | 102,293 | 102,816 | 131,427 | 131,427 |
| Operations | | | | | | | | | | |
| Telephone & Postage | - | - | - | - | - | - | - | - | - | - |
| Utilities | 6,517 | 8,000 | 8,000 | 6,647 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Repairs & Maintenance | 3,015 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Signs | 6,791 | 10,000 | 10,000 | 6,440 | 10,000 | 10,000 | 10,000 | 10,000 | 15,000 | 15,000 |
| Outer Banks Access Ramps | 38,431 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 20,000 | 20,000 |
| Vehicle Maintenance | - | - | 500 | 169 | - | - | - | - | - | - |
| Gas | - | - | - | - | - | - | - | - | 2,000 | 2,000 |
| Maintenance Supplies | 5,136 | 8,600 | 8,100 | 8,600 | 8,600 | 8,600 | 8,600 | 8,600 | 8,600 | 8,600 |
| Building Supplies | 1,663 | 5,000 | 5,000 | 4,754 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Supplies - Carova Park | 545 | 1,500 | 1,500 | 1,809 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Workers Compensation | - | 1,791 | 1,791 | 1,791 | 1,827 | 1,827 | 1,827 | 1,827 | 1,827 | 1,827 |
| Contract Services | 174,387 | 160,144 | 165,694 | 110,422 | 159,364 | 159,364 | 159,364 | 112,050 | 112,050 | 112,050 |
| Beach Services | 658,824 | 649,000 | 656,990 | 655,490 | 661,980 | 661,980 | 661,980 | 661,980 | 706,980 | 706,980 |
| Contract Serv:Historic Preserv | 12,330 | 100,000 | 583,347 | 102,741 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Corolla Wild Horse Fund | 69,200 | 69,200 | 69,200 | 73,399 | 69,200 | 69,200 | 69,200 | 69,200 | 69,200 | 69,200 |
| Carova Beach Service Dist | - | - | - | - | - | - | - | - | - | - |
| Historic Jburg Colored School | 1,061 | 3,792 | 3,792 | 1,298 | 3,792 | 3,792 | 3,792 | 3,792 | 3,792 | 3,792 |
| Beach Renourishment | 2,809 | 15,000 | 15,000 | 8,280 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Cont Services - Carova Park | 700 | 7,200 | 7,200 | 1,650 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| Insurance & Bonds | 6,039 | - | - | - | 6,180 | 6,180 | 6,180 | 6,180 | 6,180 | 6,180 |
| Professional Services | 14,534 | - | 184,019 | 178,397 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | 1,001,982 | 1,095,227 | 1,776,133 | 1,217,887 | 1,133,643 | 1,133,643 | 1,133,643 | 1,086,329 | 1,108,329 | 1,108,329 |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 183,338 | - | 170,044 | 126,375 | - | - | - | 52,570 | 997,470 | 997,470 |
| Whalehead Projects | 456,274 | - | 62,853 | 62,852 | - | - | - | - | - | - |
| Whalehead Construction | 44,260 | - | 177,902 | 147,976 | 600,000 | 600,000 | 600,000 | 600,000 | 553,900 | 553,900 |
| | 683,872 | - | 410,799 | 337,203 | 600,000 | 600,000 | 600,000 | 652,570 | 1,551,370 | 1,551,370 |
| Total General Tourism Related | 1,685,854 | 1,182,364 | 2,274,069 | 1,616,165 | 1,835,936 | 1,835,936 | 1,835,936 | 1,841,715 | 2,791,126 | 2,791,126 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---------------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Whalehead Operations | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries | 24,455 | 238,776 | 238,776 | 238,776 | 245,560 | 245,560 | 245,560 | 243,551 | 243,551 | 243,551 |
| Salaries - Overtime | 289 | - | - | - | - | - | - | - | - | - |
| Temporary Services | 19,711 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| FICA Expense | 3,311 | 26,681 | 26,681 | 26,681 | 27,200 | 27,200 | 27,200 | 27,047 | 27,047 | 27,047 |
| Health Insurance Expense | 3,449 | 51,888 | 51,888 | 51,888 | 57,206 | 57,206 | 57,206 | 57,206 | 54,818 | 54,818 |
| Retirement Expense | 2,892 | 29,011 | 29,011 | 29,011 | 29,836 | 29,836 | 29,836 | 31,661 | 31,661 | 31,661 |
| | 54,107 | 456,356 | 456,356 | 456,356 | 469,802 | 469,802 | 469,802 | 469,465 | 467,077 | 467,077 |
| Operations | | | | | | | | | | |
| Telephone & Postage | 35 | 8,368 | 8,368 | 8,368 | 10,728 | 10,728 | 10,728 | 10,728 | 7,368 | 7,368 |
| Data Transmission | - | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 |
| Utilities | - | 30,000 | 50,000 | 50,000 | 30,000 | 30,000 | 30,000 | 50,000 | 50,000 | 50,000 |
| Travel | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Training & Education | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Repairs & Maintenance | - | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Vehicle Maintenance | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Equipment Lease | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Promotional Efforts | - | 40,000 | 38,500 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Gas | - | 5,000 | 5,000 | 2,000 | 5,000 | 5,000 | 5,000 | 3,000 | 3,000 | 3,000 |
| Supplies | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Concessions | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Uniforms | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Workers Compensation | - | 844 | 844 | 844 | 861 | 861 | 861 | 861 | 861 | 861 |
| Contracted Services | - | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 |
| OBC Funded - Other Than Capital | - | - | - | - | - | - | - | - | - | - |
| Whalehead Operations | 70,555 | 1,870 | 1,870 | 1,495 | - | - | - | - | - | - |
| Credit Card Fees | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Dues & Subscription | - | - | - | - | 1,870 | 1,870 | 1,870 | 1,870 | 1,870 | 1,870 |
| Insurance | - | 11,780 | 11,780 | 13,849 | 11,780 | 11,780 | 11,780 | 11,780 | 15,606 | 15,606 |
| | 70,590 | 249,202 | 267,702 | 267,896 | 251,579 | 251,579 | 251,579 | 269,579 | 270,045 | 270,045 |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | - | 260,000 | 11,500 | 6,679 | 10,000 | 10,000 | 10,000 | 17,000 | 17,000 | 17,000 |
| Capital Outlay - OBC Funded | - | - | 29,588 | 29,735 | - | - | - | - | - | - |
| | - | 260,000 | 41,088 | 36,414 | 10,000 | 10,000 | 10,000 | 17,000 | 17,000 | 17,000 |
| Total Whalehead Operations | 124,697 | 965,558 | 765,146 | 760,666 | 731,381 | 731,381 | 731,381 | 756,044 | 754,122 | 754,122 |
| Total Tourism Related Expenses | 1,810,551 | 2,147,922 | 3,039,215 | 2,376,831 | 2,567,317 | 2,567,317 | 2,567,317 | 2,597,759 | 3,545,248 | 3,545,248 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---|-----------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Other Financing Sources (Uses) | | | | | | | | | | |
| T T - Operating Fund (Promotions) | (74,445) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) |
| T T - Operating Fund (Related) | (2,781,659) | (2,932,664) | (3,246,063) | (2,597,135) | (3,670,750) | (3,670,750) | (3,670,750) | (3,670,750) | (3,520,750) | (3,520,750) |
| T T - Carova Bch Serv Dist (Related) | - | (20,000) | (20,000) | (20,000) | - | - | - | - | (20,000) | (20,000) |
| T T - Co Gov'T Facilities Fd (Related) | (2,052,275) | (3,631,675) | (3,897,800) | (3,881,675) | (714,845) | (714,845) | (714,845) | (714,845) | (900,000) | (900,000) |
| | <u>(4,908,379)</u> | <u>(6,694,339)</u> | <u>(7,273,863)</u> | <u>(6,608,810)</u> | <u>(4,495,595)</u> | <u>(4,495,595)</u> | <u>(4,495,595)</u> | <u>(4,495,595)</u> | <u>(4,550,750)</u> | <u>(4,550,750)</u> |
| Fund Balance Appropriated | - | 1,624,198 | 2,605,384 | - | - | - | - | - | 531,449 | 531,449 |
| Revenues Over (Under) Expenses, Other Financing Sources and Uses, and Appropriated Fund Balance | <u>1,579,226</u> | <u>-</u> | <u>-</u> | <u>(1,591,310)</u> | <u>(55,534)</u> | <u>-</u> | <u>-</u> | <u>(35,647)</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | | | | | | | |
| Beginning of year, July 1 | | | | | | | | | | |
| Tourism promotion | 6,174,162 | 6,772,335 | 6,772,335 | 6,772,335 | 6,895,086 | 6,895,086 | 6,895,086 | 6,895,086 | 6,895,086 | 6,895,086 |
| Tourism related expenditures | <u>4,227,237</u> | <u>5,208,290</u> | <u>5,208,290</u> | <u>5,208,290</u> | <u>3,494,229</u> | <u>3,494,229</u> | <u>3,494,229</u> | <u>3,494,229</u> | <u>3,494,229</u> | <u>3,494,229</u> |
| | 10,401,399 | 11,980,625 | 11,980,625 | 11,980,625 | 10,389,315 | 10,389,315 | 10,389,315 | 10,389,315 | 10,389,315 | 10,389,315 |
| End of year, June 30 | | | | | | | | | | |
| Tourism promotion | 6,772,335 | 6,859,886 | 7,009,742 | 6,895,086 | 6,880,771 | 6,936,305 | 6,933,093 | 6,927,888 | 6,926,790 | 6,925,690 |
| Tourism related expenditures | <u>5,208,290</u> | <u>5,120,739</u> | <u>4,970,883</u> | <u>3,494,229</u> | <u>3,453,010</u> | <u>3,453,010</u> | <u>3,456,222</u> | <u>3,425,780</u> | <u>3,462,525</u> | <u>3,463,625</u> |
| | <u>11,980,625</u> | <u>11,980,625</u> | <u>11,980,625</u> | <u>10,389,315</u> | <u>10,333,781</u> | <u>10,389,315</u> | <u>10,389,315</u> | <u>10,353,668</u> | <u>10,389,315</u> | <u>10,389,315</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE CAROVA BEACH
SERVICE DISTRICT FUND

| | FY 2015 Actual Budget | FY 2016 | | Projected Actual | FY 2017 | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Tour Operator Permits | - | - | - | - | - | - | - | - | - | - |
| Investment Earnings | 222 | - | - | 50 | - | - | - | - | - | - |
| | <u>222</u> | <u>-</u> | <u>-</u> | <u>50</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | | | | | | | | |
| Contracted Services | 73,044 | 20,000 | 20,000 | 6,500 | - | - | - | - | 20,000 | 20,000 |
| | <u>73,044</u> | <u>20,000</u> | <u>20,000</u> | <u>6,500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>20,000</u> | <u>20,000</u> |
| Total Revenues Over (Under) Expenses | (72,822) | (20,000) | (20,000) | (6,450) | - | - | - | - | (20,000) | (20,000) |
| Other Financing Sources | | | | | | | | | | |
| T F - Occupancy Tax Fund | - | 20,000 | 20,000 | 20,000 | - | - | - | - | 20,000 | 20,000 |
| | <u>-</u> | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>20,000</u> | <u>20,000</u> |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | - | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | (72,822) | - | - | 13,550 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>74,731</u> | <u>1,909</u> | <u>1,909</u> | <u>1,909</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> |
| End of year, June 30 | <u>1,909</u> | <u>1,909</u> | <u>1,909</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> | <u>15,459</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE EMERGENCY TELEPHONE SYSTEM FUND

| | FY 2015 Actual Budget | FY 2016 | | Projected Actual | FY 2017 | | | | | |
|--|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| 911 Surcharges | 166,231 | 174,236 | 174,236 | 174,236 | 168,500 | 168,500 | 168,500 | 168,500 | 161,958 | 161,948 |
| Investment Earnings | 3,435 | 2,000 | 2,000 | 2,156 | - | - | - | - | - | - |
| Total Revenues | <u>169,666</u> | <u>176,236</u> | <u>176,236</u> | <u>176,392</u> | <u>168,500</u> | <u>168,500</u> | <u>168,500</u> | <u>168,500</u> | <u>161,958</u> | <u>161,948</u> |
| Expenditures | | | | | | | | | | |
| Operations | | | | | | | | | | |
| Telephone & Postage | 1,382 | 2,200 | 2,200 | 1,800 | 2,200 | 2,200 | 2,200 | 3,600 | 3,600 | 3,600 |
| Travel | 420 | 4,000 | 4,000 | 2,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 3,990 |
| Training & Education | 1,894 | 3,000 | 3,000 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Repairs & Maintenance | 768 | 3,000 | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Supplies | 146 | 4,500 | 4,500 | 1,500 | 3,000 | 3,000 | 3,000 | 4,500 | 4,500 | 4,500 |
| Contracted Services | 105,842 | 118,300 | 121,536 | 85,000 | 113,300 | 113,300 | 113,300 | 108,200 | 108,200 | 108,200 |
| Software License Fee | 36,326 | 38,000 | 38,000 | 37,416 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | <u>146,778</u> | <u>173,000</u> | <u>176,236</u> | <u>129,716</u> | <u>168,500</u> | <u>168,500</u> | <u>168,500</u> | <u>166,300</u> | <u>166,300</u> | <u>166,290</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 1,350 | 129,900 | 275,900 | 152,000 | - | - | - | 236,600 | 236,600 | 236,600 |
| | <u>1,350</u> | <u>129,900</u> | <u>275,900</u> | <u>152,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>236,600</u> | <u>236,600</u> | <u>236,600</u> |
| Total Expenditures | <u>148,128</u> | <u>302,900</u> | <u>452,136</u> | <u>281,716</u> | <u>168,500</u> | <u>168,500</u> | <u>168,500</u> | <u>402,900</u> | <u>402,900</u> | <u>402,890</u> |
| Total Revenues Over (Under) Expenses | 21,538 | (126,664) | (275,900) | (105,324) | - | - | - | (234,400) | (240,942) | (240,942) |
| Fund Balance Appropriated | - | 126,664 | 275,900 | - | - | - | - | - | 240,942 | 240,942 |
| Revenues, and appropriated fund balance over (under) expenditures | 21,538 | - | - | (105,324) | - | - | - | (234,400) | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>476,667</u> | <u>498,205</u> | <u>498,205</u> | <u>498,205</u> | <u>392,881</u> | <u>392,881</u> | <u>392,881</u> | <u>392,881</u> | <u>392,881</u> | <u>392,881</u> |
| End of year, June 30 | <u>498,205</u> | <u>498,205</u> | <u>498,205</u> | <u>392,881</u> | <u>392,881</u> | <u>392,881</u> | <u>158,481</u> | <u>392,881</u> | <u>392,881</u> | <u>392,881</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE GUINEA MILL WATERSHED IMPROVEMENT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 | | FY 2017 | | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|--|
| | | | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted | |
| Revenues | | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | 11,941 | 10,695 | 10,695 | 11,977 | 10,517 | 10,517 | 10,517 | 10,517 | 10,665 | 10,665 | |
| Ad Valorem Taxes - Prior Years | 248 | - | - | 592 | - | - | - | - | - | - | |
| Ad Valorem Taxes - Interest | 72 | - | - | 221 | - | - | - | - | - | - | |
| Investment Earnings | 802 | - | - | 2,086 | - | - | - | - | - | - | |
| | <u>13,063</u> | <u>10,695</u> | <u>10,695</u> | <u>14,876</u> | <u>10,517</u> | <u>10,517</u> | <u>10,517</u> | <u>10,517</u> | <u>10,665</u> | <u>10,665</u> | |
| Expenditures | | | | | | | | | | | |
| Contracted Services | 4,500 | 10,695 | 10,695 | - | 10,517 | 10,517 | 10,517 | 10,517 | 10,665 | 110,665 | |
| | <u>4,500</u> | <u>10,695</u> | <u>10,695</u> | <u>-</u> | <u>10,517</u> | <u>10,517</u> | <u>10,517</u> | <u>10,517</u> | <u>10,665</u> | <u>110,665</u> | |
| Total Revenues Over (Under) Expenses | 8,563 | - | - | 14,876 | - | - | - | - | - | (100,000) | |
| Other Financing Sources | | | | | | | | | | | |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | - | 100,000 | |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 8,563 | - | - | 14,876 | - | - | - | - | - | - | |
| Fund balances, estimated: | | | | | | | | | | | |
| Beginning of year, July 1 | <u>100,938</u> | <u>118,064</u> | <u>118,064</u> | <u>118,064</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | |
| End of year, June 30 | <u>118,064</u> | <u>118,064</u> | <u>118,064</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | <u>147,816</u> | |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 Revised Budget | Projected Actual | FY 2017 | | | | | |
|---|-----------------------------|--------------------|------------------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | | | | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | 1,295 | 1,259 | 1,259 | 1,517 | 1,230 | 1,230 | 1,230 | 1,230 | 1,439 | 1,439 |
| Ad Valorem Taxes - Prior Years | 7 | - | - | 98 | - | - | - | - | - | - |
| Ad Valorem Taxes - Interest | 9 | - | - | 11 | - | - | - | - | - | - |
| Grant | 10,000 | - | - | - | - | - | - | - | - | - |
| Investment Earnings | 20 | - | - | 11 | - | - | - | - | - | - |
| | <u>11,331</u> | <u>1,259</u> | <u>1,259</u> | <u>1,637</u> | <u>1,230</u> | <u>1,230</u> | <u>1,230</u> | <u>1,230</u> | <u>1,439</u> | <u>1,439</u> |
| Expenditures | | | | | | | | | | |
| Contracted Services | 9,950 | 1,259 | 1,259 | - | 1,230 | 1,230 | 1,230 | 1,230 | 1,439 | 6,439 |
| | <u>9,950</u> | <u>1,259</u> | <u>1,259</u> | <u>-</u> | <u>1,230</u> | <u>1,230</u> | <u>1,230</u> | <u>1,230</u> | <u>1,439</u> | <u>6,439</u> |
| Total Revenues Over (Under) Expenses | 1,381 | - | - | 1,637 | - | - | - | - | - | (5,000) |
| Other Financing Sources | | | | | | | | | | |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | - | 5,000 |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 1,381 | - | - | 1,637 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>2,501</u> | <u>5,263</u> | <u>5,263</u> | <u>5,263</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> |
| End of year, June 30 | <u>5,263</u> | <u>5,263</u> | <u>5,263</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> | <u>8,537</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MOYOCK WATERSHED IMPROVEMENT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 | | FY 2017 | | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|--|
| | | | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted | |
| Revenues | | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | 18,606 | 16,705 | 16,705 | 18,084 | 16,423 | 16,423 | 16,423 | 16,423 | 16,836 | 16,836 | |
| Ad Valorem Taxes - Prior Years | 184 | - | - | 230 | - | - | - | - | - | - | |
| Ad Valorem Taxes - Interest | 57 | - | - | 11 | - | - | - | - | - | - | |
| Investment Earnings | 473 | - | - | 334 | - | - | - | - | - | - | |
| | <u>19,320</u> | <u>16,705</u> | <u>16,705</u> | <u>18,659</u> | <u>16,423</u> | <u>16,423</u> | <u>16,423</u> | <u>16,423</u> | <u>16,836</u> | <u>16,836</u> | |
| Expenditures | | | | | | | | | | | |
| Contracted Services | 14,375 | 16,705 | 16,705 | 8,250 | 16,423 | 16,423 | 16,423 | 16,423 | 16,836 | 73,836 | |
| | <u>14,375</u> | <u>16,705</u> | <u>16,705</u> | <u>8,250</u> | <u>16,423</u> | <u>16,423</u> | <u>16,423</u> | <u>16,423</u> | <u>16,836</u> | <u>73,836</u> | |
| Total Revenues Over (Under) Expenses | 4,945 | - | - | 10,409 | - | - | - | - | - | (57,000) | |
| Other Financing Sources | | | | | | | | | | | |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | - | 57,000 | |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 4,945 | - | - | 10,409 | - | - | - | - | - | - | |
| Fund balances, estimated: | | | | | | | | | | | |
| Beginning of year, July 1 | <u>53,951</u> | <u>63,841</u> | <u>63,841</u> | <u>63,841</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | |
| End of year, June 30 | <u>63,841</u> | <u>63,841</u> | <u>63,841</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | <u>84,659</u> | |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE NORTHWEST WATERSHED IMPROVEMENT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 Revised Budget | Projected Actual | FY 2017 | | | | | |
|---|-----------------------------|--------------------|------------------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | | | | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | 2,882 | 2,645 | 2,645 | 2,839 | 2,618 | 2,618 | 2,618 | 2,618 | 2,672 | 2,672 |
| Ad Valorem Taxes - Prior Years | 1 | - | - | 152 | - | - | - | - | - | - |
| Ad Valorem Taxes - Interest | 1 | - | - | 26 | - | - | - | - | - | - |
| Investment Earnings | 139 | - | - | 111 | - | - | - | - | - | - |
| | <u>3,023</u> | <u>2,645</u> | <u>2,645</u> | <u>3,128</u> | <u>2,618</u> | <u>2,618</u> | <u>2,618</u> | <u>2,618</u> | <u>2,672</u> | <u>2,672</u> |
| Expenditures | | | | | | | | | | |
| Contracted Services | - | 2,645 | 2,645 | 2,839 | 2,618 | 2,618 | 2,618 | 2,618 | 2,672 | 21,672 |
| | - | <u>2,645</u> | <u>2,645</u> | <u>2,839</u> | <u>2,618</u> | <u>2,618</u> | <u>2,618</u> | <u>2,618</u> | <u>2,672</u> | <u>21,672</u> |
| Total Revenues Over (Under) Expenses | 3,023 | - | - | 289 | - | - | - | - | - | (19,000) |
| Other Financing Sources | | | | | | | | | | |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | - | 19,000 |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | 3,023 | - | - | 289 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>16,753</u> | <u>22,799</u> | <u>22,799</u> | <u>22,799</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> |
| End of year, June 30 | <u>22,799</u> | <u>22,799</u> | <u>22,799</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> | <u>23,377</u> |

COUNTY OF CURRITUCK
 BUDGET PREPARATION FOR THE OCEAN SANDS NORTH AND CROWN POINT WATERSHED IMPROVEMENT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | FY 2017 Revised Request | Manager Revised | Board Adopted |
|---|-----------------------------|--------------------|------------------------------|---------------------|---------------------|---------------------|-------------------|-------------------------------|--------------------|------------------|
| Revenues | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | - | - | - | - | - | - | - | - | 239,818 | 239,818 |
| Ad Valorem Taxes - Prior Years | - | - | - | - | - | - | - | - | - | - |
| Ad Valorem Taxes - Interest | - | - | - | - | - | - | - | - | - | - |
| Investment Earnings | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | 239,818 | 239,818 |
| Expenditures | | | | | | | | | | |
| Contracted Services | - | - | - | - | - | - | - | - | 239,818 | 239,818 |
| | - | - | - | - | - | - | - | - | 239,818 | 239,818 |
| Total Revenues Over (Under) Expenses | - | - | - | - | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | - | - | - | - | - | - | - | - | - | - |
| End of year, June 30 | - | - | - | - | - | - | - | - | - | - |

Fund established May 2, 2016

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE WHALEHEAD WATERSHED IMPROVEMENT FUND

| | FY 2015 | FY 2016 | | FY 2017 | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | 875,831 | 866,078 | 866,078 | 878,086 | 858,828 | 858,828 | 858,828 | 858,828 | 870,006 | 870,006 |
| Ad Valorem Taxes - Prior Years | 2,056 | - | - | - | - | - | - | - | - | - |
| Ad Valorem Taxes - Interest | 1,124 | - | - | 1,017 | - | - | - | - | - | - |
| Investment Earnings | 2,023 | - | - | 3,033 | - | - | - | - | - | - |
| | <u>881,034</u> | <u>866,078</u> | <u>866,078</u> | <u>882,136</u> | <u>858,828</u> | <u>858,828</u> | <u>858,828</u> | <u>858,828</u> | <u>870,006</u> | <u>870,006</u> |
| Expenditures | | | | | | | | | | |
| Data Transmission | 228 | 480 | 480 | 480 | 600 | 468 | 468 | 468 | 468 | 468 |
| Utilities | 15,511 | 25,000 | 25,000 | 23,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Repairs & Maintenance | 4,620 | 5,000 | 5,000 | 2,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Equipment Fuel | - | 14,000 | 2,432 | 10,000 | 14,000 | 14,000 | 14,000 | 14,000 | 7,000 | 7,000 |
| Supplies | 3,707 | 4,987 | 4,987 | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Contracted Services | 29,130 | 47,269 | 41,731 | 34,222 | 41,148 | 54,769 | 54,769 | 54,769 | 54,769 | 54,769 |
| Motor Vehicle Tx Fees | - | - | - | - | - | - | - | - | - | - |
| Administrative Fees | - | - | - | - | - | - | - | - | 4,006 | 4,006 |
| Contingency | - | - | - | - | 61,057 | 61,057 | 61,057 | 61,057 | 75,229 | 75,229 |
| Capital Outlay | 558,605 | 98,398 | 228,352 | 34,539 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| | <u>611,801</u> | <u>195,134</u> | <u>307,982</u> | <u>108,741</u> | <u>181,805</u> | <u>195,294</u> | <u>195,294</u> | <u>195,294</u> | <u>206,472</u> | <u>206,472</u> |
| Total Revenues Over (Under) Expenses | 269,233 | 670,944 | 558,096 | 773,395 | 677,023 | 663,534 | 663,534 | 663,534 | 663,534 | 663,534 |
| Other Financing Sources | | | | | | | | | | |
| T T - Operating Fund | (678,353) | (670,944) | (670,944) | (336,398) | (663,534) | (663,534) | (663,534) | (663,534) | (663,534) | (663,534) |
| T T - So Outer Banks Water Fund | - | - | - | - | - | - | - | - | - | - |
| | <u>(678,353)</u> | <u>(670,944)</u> | <u>(670,944)</u> | <u>(336,398)</u> | <u>(663,534)</u> | <u>(663,534)</u> | <u>(663,534)</u> | <u>(663,534)</u> | <u>(663,534)</u> | <u>(663,534)</u> |
| Fund Balance Appropriated | - | - | 112,848 | - | - | - | - | - | - | - |
| Revenues, other financing sources and appropriated fund balance over (under) expenditures | (409,120) | - | - | 436,997 | 13,489 | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>780,983</u> | <u>371,863</u> | <u>371,863</u> | <u>371,863</u> | <u>808,860</u> | <u>808,860</u> | <u>808,860</u> | <u>808,860</u> | <u>808,860</u> | <u>808,860</u> |
| End of year, June 30 | <u>371,863</u> | <u>371,863</u> | <u>371,863</u> | <u>808,860</u> | <u>822,349</u> | <u>808,860</u> | <u>808,860</u> | <u>808,860</u> | <u>808,860</u> | <u>808,860</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE WHALEHEAD BEACH SOLID WASTE COLLECTION AND DISPOSAL SERVICE DISTRICT

| | FY 2015 | Original | FY 2016 | Projected | FY 2017 | | | | | | |
|---|------------------|----------------|----------------|----------------|-------------------|----------------|---------------------|---------------------|-------------------|--------------------|--------------------|
| | Actual Budget | | Budget | | Revised Budget | Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised |
| Revenues | | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | 141,128 | 139,448 | 139,448 | 141,563 | 138,521 | 138,521 | 138,521 | 138,521 | 140,324 | 140,324 | |
| Ad Valorem Taxes - Prior Years | 402 | - | - | 133 | - | - | - | - | - | - | |
| Ad Valorem Taxes - Interest | 191 | - | - | 175 | - | - | - | - | - | - | |
| Investment Earnings | 1,249 | - | - | 1,058 | - | - | - | - | - | - | |
| | <u>142,970</u> | <u>139,448</u> | <u>139,448</u> | <u>142,929</u> | <u>138,521</u> | <u>138,521</u> | <u>138,521</u> | <u>138,521</u> | <u>140,324</u> | <u>140,324</u> | |
| Expenditures | | | | | | | | | | | |
| Supplies | 3,963 | 5,000 | 5,000 | 4,500 | 5,000 | 3,195 | 3,195 | 5,000 | 4,921 | 4,921 | |
| Contracted Services | 111,251 | 134,448 | 134,448 | 131,311 | 127,622 | 135,326 | 135,326 | 135,327 | 135,403 | 135,403 | |
| | <u>115,214</u> | <u>139,448</u> | <u>139,448</u> | <u>135,811</u> | <u>132,622</u> | <u>138,521</u> | <u>138,521</u> | <u>140,327</u> | <u>140,324</u> | <u>140,324</u> | |
| Total Revenues Over (Under) Expenses | 27,756 | - | - | 7,118 | 5,899 | - | - | (1,806) | - | - | |
| Fund Balance Appropriated | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Revenues and appropriated fund balance over (under) expenditures | 27,756 | - | - | 7,118 | 5,899 | - | - | (1,806) | - | - | |
| Fund balances, estimated: | | | | | | | | | | | |
| Beginning of year, July 1 | <u>131,668</u> | <u>159,424</u> | <u>159,424</u> | <u>159,424</u> | <u>166,542</u> | <u>166,542</u> | <u>166,542</u> | <u>166,542</u> | <u>166,542</u> | <u>166,542</u> | |
| End of year, June 30 | <u>159,424</u> | <u>159,424</u> | <u>159,424</u> | <u>166,542</u> | <u>172,441</u> | <u>166,542</u> | <u>166,542</u> | <u>164,736</u> | <u>166,542</u> | <u>166,542</u> | |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE FIRE EQUIPMENT REPLACEMENT FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|---|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Investment Earnings | 2,601 | - | - | 2,625 | - | - | - | - | - | - |
| | <u>2,601</u> | - | - | <u>2,625</u> | - | - | - | - | - | - |
| Expenditures | | | | | | | | | | |
| Capital Outlay | - | - | - | 5,198 | 236,000 | 236,000 | 236,000 | 236,000 | 236,000 | 236,000 |
| Corolla Rosenbauer Tanker | - | 325,000 | 312,986 | 312,986 | - | - | - | - | - | - |
| Crawford Freightliner | - | - | 100,000 | 100,000 | - | - | - | - | - | - |
| Knotts Island Fire Truck | 100,000 | - | - | - | - | - | - | - | - | - |
| Moyock Truck Debt Service | 31,000 | 31,000 | 31,000 | 31,035 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 |
| | <u>131,000</u> | <u>356,000</u> | <u>443,986</u> | <u>449,219</u> | <u>267,000</u> | <u>267,000</u> | <u>267,000</u> | <u>267,000</u> | <u>267,000</u> | <u>267,000</u> |
| Revenues under expenditures | (128,399) | (356,000) | (443,986) | (446,594) | (267,000) | (267,000) | (267,000) | (267,000) | (267,000) | (267,000) |
| Other Financing Sources | | | | | | | | | | |
| T F - Operating Fund | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 | 267,000 |
| Fund Balance Appropriated | - | 89,000 | 176,986 | - | - | - | - | - | - | - |
| | <u>267,000</u> | <u>356,000</u> | <u>443,986</u> | <u>267,000</u> |
| Revenues under expenditures, other financing sources and appropriated fund balance | 138,601 | - | - | (179,594) | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>356,112</u> | <u>494,713</u> | <u>494,713</u> | <u>494,713</u> | <u>315,119</u> | <u>315,119</u> | <u>315,119</u> | <u>315,119</u> | <u>315,119</u> | <u>315,119</u> |
| End of year, June 30 | <u><u>494,713</u></u> | <u><u>494,713</u></u> | <u><u>494,713</u></u> | <u><u>315,119</u></u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE CAPITAL IMPROVEMENTS FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|---|-----------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Article 40 Supp Sales Tax | 1,044,611 | 867,842 | 867,842 | 723,163 | 880,591 | 880,591 | 880,591 | 880,591 | 866,016 | 866,016 |
| Article 42 Addt'L Supp Sale Tx | 929,257 | 872,347 | 872,347 | 668,842 | 885,162 | 885,162 | 885,162 | 885,162 | 799,758 | 799,758 |
| Investment Earnings | 19,946 | - | - | 14,306 | - | - | - | - | - | - |
| | <u>1,993,814</u> | <u>1,740,189</u> | <u>1,740,189</u> | <u>1,406,311</u> | <u>1,765,753</u> | <u>1,765,753</u> | <u>1,765,753</u> | <u>1,765,753</u> | <u>1,665,774</u> | <u>1,665,774</u> |
| Expenditures | | | | | | | | | | |
| Contingency | - | 58,289 | 58,289 | - | 99,979 | 99,979 | 99,979 | 99,979 | - | - |
| | <u>-</u> | <u>58,289</u> | <u>58,289</u> | <u>-</u> | <u>99,979</u> | <u>99,979</u> | <u>99,979</u> | <u>99,979</u> | <u>-</u> | <u>-</u> |
| Revenues Over Expenditures | 1,993,814 | 1,681,900 | 1,681,900 | 1,406,311 | 1,665,774 | 1,665,774 | 1,665,774 | 1,665,774 | 1,665,774 | 1,665,774 |
| Other Financing Sources (Uses) | | | | | | | | | | |
| T T - Operating Fund | (1,698,026) | (1,681,900) | (1,681,900) | (1,167,831) | (1,665,774) | (1,665,774) | (1,665,774) | (1,665,774) | (1,665,774) | (1,665,774) |
| | <u>(1,698,026)</u> | <u>(1,681,900)</u> | <u>(1,681,900)</u> | <u>(1,167,831)</u> | <u>(1,665,774)</u> | <u>(1,665,774)</u> | <u>(1,665,774)</u> | <u>(1,665,774)</u> | <u>(1,665,774)</u> | <u>(1,665,774)</u> |
| Revenues Over (Under) Expenditures, Other Financing Uses | 295,788 | - | - | 238,480 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>2,372,171</u> | <u>2,667,959</u> | <u>2,667,959</u> | <u>2,667,959</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> |
| End of year, June 30 | <u>2,667,959</u> | <u>2,667,959</u> | <u>2,667,959</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> | <u>2,906,439</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SCHOOL CAPITAL FUND

| | FY 2015 | Original Budget | FY 2016 | Projected Actual | FY 2017 | | | | | |
|---|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual Budget | | Revised Budget | | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Article 40 Supp Sales Tax | 447,690 | 391,526 | 391,526 | 309,927 | 397,234 | 397,234 | 397,234 | 397,234 | 292,522 | 292,522 |
| Article 42 Addt'L Supp Sale Tx | 1,393,885 | 1,274,878 | 1,274,878 | 1,003,263 | 1,293,465 | 1,293,465 | 1,293,465 | 1,293,465 | 957,478 | 957,478 |
| Investment Earnings | 13,263 | - | - | 10,775 | - | - | - | - | - | - |
| | <u>1,854,838</u> | <u>1,666,404</u> | <u>1,666,404</u> | <u>1,323,965</u> | <u>1,690,699</u> | <u>1,690,699</u> | <u>1,690,699</u> | <u>1,690,699</u> | <u>1,250,000</u> | <u>1,250,000</u> |
| Expenditures | | | | | | | | | | |
| Contingency | - | 666,404 | 666,404 | - | 690,699 | 690,699 | 690,699 | 690,699 | - | - |
| | <u>-</u> | <u>666,404</u> | <u>666,404</u> | <u>-</u> | <u>690,699</u> | <u>690,699</u> | <u>690,699</u> | <u>690,699</u> | <u>-</u> | <u>-</u> |
| Revenues Over (Under) Expenditures | 1,854,838 | 1,000,000 | 1,000,000 | 1,323,965 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,250,000 | 1,250,000 |
| Other Financing Sources (Uses) | | | | | | | | | | |
| T T - Operating Fund | (1,766,500) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) |
| T T - School Facilities Fund | - | - | - | - | - | - | - | - | (250,000) | (250,000) |
| | <u>(1,766,500)</u> | <u>(1,000,000)</u> | <u>(1,000,000)</u> | <u>(1,000,000)</u> | <u>(1,000,000)</u> | <u>(1,000,000)</u> | <u>(1,000,000)</u> | <u>(1,000,000)</u> | <u>(1,250,000)</u> | <u>(1,250,000)</u> |
| Revenues Over (Under) Expenditures, Other Financing Uses | 88,338 | - | - | 323,965 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>1,838,001</u> | <u>1,926,339</u> | <u>1,926,339</u> | <u>1,926,339</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> |
| End of year, June 30 | <u>1,926,339</u> | <u>1,926,339</u> | <u>1,926,339</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> | <u>2,250,304</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TRANSFER TAX CAPITAL FUND

| | FY 2015 | Original Budget | FY 2016 | | FY 2017 | | | | | |
|---|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual Budget | | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Land Transfer Tax | 2,968,642 | 2,306,500 | 2,629,543 | 2,999,606 | 1,990,000 | 1,990,000 | 1,990,000 | 1,990,000 | 2,277,700 | 2,277,700 |
| Investment Earnings | 66,909 | 50,000 | 50,000 | 42,761 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | <u>3,035,551</u> | <u>2,356,500</u> | <u>2,679,543</u> | <u>3,042,367</u> | <u>2,040,000</u> | <u>2,040,000</u> | <u>2,040,000</u> | <u>2,040,000</u> | <u>2,327,700</u> | <u>2,327,700</u> |
| Expenditures | | | | | | | | | | |
| Fees Paid To Officials | - | 700 | 700 | - | 700 | 700 | 700 | 700 | 700 | 700 |
| Contingency | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay - Land | - | - | - | - | - | - | - | - | - | - |
| | <u>-</u> | <u>700</u> | <u>700</u> | <u>-</u> | <u>700</u> | <u>700</u> | <u>700</u> | <u>700</u> | <u>700</u> | <u>700</u> |
| Revenues Over (Under) Expenditures | 3,035,551 | 2,355,800 | 2,678,843 | 3,042,367 | 2,039,300 | 2,039,300 | 2,039,300 | 2,039,300 | 2,327,000 | 2,327,000 |
| Other Financing Sources (Uses) | | | | | | | | | | |
| T T - Operating Fund | - | - | - | - | - | - | - | - | (499,000) | (499,000) |
| T T - Land Banking Fund | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) |
| T T - Co Gov'T Facilities Fund | (1,552,640) | (2,155,800) | (2,155,800) | (2,155,800) | (1,839,300) | (1,839,300) | (1,839,300) | (1,839,300) | (1,628,000) | (1,628,000) |
| T T - Mainland Water | - | - | (62,000) | (62,000) | - | - | - | - | - | - |
| T T - Moy Cent Sewer Oper | (84,500) | - | (261,043) | (261,043) | - | - | - | - | - | - |
| | <u>(1,837,140)</u> | <u>(2,355,800)</u> | <u>(2,678,843)</u> | <u>(2,678,843)</u> | <u>(2,039,300)</u> | <u>(2,039,300)</u> | <u>(2,039,300)</u> | <u>(2,039,300)</u> | <u>(2,327,000)</u> | <u>(2,327,000)</u> |
| Revenues Over (Under) Expenditures, Other Financing Uses | 1,198,411 | - | - | 363,524 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | <u>7,482,879</u> | <u>8,681,290</u> | <u>8,681,290</u> | <u>8,681,290</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> |
| End of year, June 30 | <u>8,681,290</u> | <u>8,681,290</u> | <u>8,681,290</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> | <u>9,044,814</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 | | FY 2017 | | | | | |
|---------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Non-Operating Revenues | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | 230,830 | 270,929 | 270,929 | 235,880 | 223,462 | 223,462 | 223,462 | 223,462 | 229,677 | 229,677 |
| Ad Valorem Taxes - Prior Years | 274 | - | - | 263 | - | - | - | - | - | - |
| Ad Valorem Taxes - Penalties | 165 | - | - | 112 | - | - | - | - | - | - |
| Sales Of Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Administration & Filing Fees | 12,444 | - | - | 13,621 | - | - | - | - | 13,621 | 13,621 |
| Insurance Recovery | 16,650 | - | - | - | - | - | - | - | - | - |
| Investment Earnings | 15,097 | - | - | 9,893 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | <u>275,460</u> | <u>270,929</u> | <u>270,929</u> | <u>259,769</u> | <u>233,462</u> | <u>233,462</u> | <u>233,462</u> | <u>233,462</u> | <u>253,298</u> | <u>253,298</u> |
| Charges for Services | | | | | | | | | | |
| Water Revenues | | | | | | | | | | |
| Utilities Charges - Water | 594,685 | 580,000 | 580,000 | 608,000 | 540,000 | 540,000 | 540,000 | 540,000 | 580,164 | 580,164 |
| Penalties & Interest - Water | 6,784 | 7,000 | 7,000 | 8,200 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Water Impact Fees | 9,000 | - | - | 5,000 | - | - | - | - | - | - |
| | <u>610,469</u> | <u>587,000</u> | <u>587,000</u> | <u>621,200</u> | <u>547,000</u> | <u>547,000</u> | <u>547,000</u> | <u>547,000</u> | <u>587,164</u> | <u>587,164</u> |
| Sewer Revenues | | | | | | | | | | |
| Utilities Charges - Sewer | 635,083 | 650,863 | 650,863 | 655,000 | 683,726 | 683,726 | 683,726 | 683,726 | 641,065 | 641,065 |
| Tap And Connection Fees | 8,000 | - | - | 3,150 | - | - | - | - | - | - |
| Reconnection Fees | 3,600 | 1,500 | 1,500 | 2,600 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Penalties & Interest - Sewer | 7,963 | 8,000 | 8,000 | 10,600 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Sales Of Materials | 215 | - | - | 40 | - | - | - | - | - | - |
| Sewer Impact Fees | 9,000 | - | - | 5,000 | - | - | - | - | - | - |
| | <u>663,861</u> | <u>660,363</u> | <u>660,363</u> | <u>676,390</u> | <u>693,226</u> | <u>693,226</u> | <u>693,226</u> | <u>693,226</u> | <u>650,565</u> | <u>650,565</u> |
| Total Operating Revenues | <u>1,274,330</u> | <u>1,247,363</u> | <u>1,247,363</u> | <u>1,297,590</u> | <u>1,240,226</u> | <u>1,240,226</u> | <u>1,240,226</u> | <u>1,240,226</u> | <u>1,237,729</u> | <u>1,237,729</u> |
| TOTAL Revenues | <u>1,549,790</u> | <u>1,518,292</u> | <u>1,518,292</u> | <u>1,557,359</u> | <u>1,473,688</u> | <u>1,473,688</u> | <u>1,473,688</u> | <u>1,473,688</u> | <u>1,491,027</u> | <u>1,491,027</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND

| | FY 2015 | Original | FY 2016 | Projected | Original | Manager | FY 2017 | | | Manager | Board |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | | Budget | | | | Revised | Actual | Request | | |
| | Budget | Budget | Budget | Actual | Request | Proposed | Approved | Request | Revised | Adopted | Adopted |
| Expenditures | | | | | | | | | | | |
| Personnel | | | | | | | | | | | |
| Salaries | 62,914 | 76,042 | 76,042 | 76,042 | 77,563 | 77,563 | 77,563 | 77,563 | 77,563 | 77,563 | 77,563 |
| FICA Expense | 3,859 | 5,817 | 5,817 | 5,817 | 5,934 | 5,934 | 5,934 | 5,934 | 5,934 | 5,934 | 5,934 |
| Insurance Expense | 12,115 | 17,296 | 17,296 | 17,296 | 19,069 | 19,069 | 19,069 | 19,069 | 18,273 | 18,273 | 18,273 |
| Unemployment Insurance Exp | - | - | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 3,490 | 6,703 | 6,703 | 7,296 | 6,837 | 6,837 | 6,837 | 7,272 | 7,272 | 7,272 | 7,272 |
| | <u>82,378</u> | <u>105,858</u> | <u>105,858</u> | <u>106,451</u> | <u>109,403</u> | <u>109,403</u> | <u>109,403</u> | <u>109,838</u> | <u>109,042</u> | <u>109,042</u> | <u>109,042</u> |
| Operations - Administration | | | | | | | | | | | |
| Data Transmission | 912 | 960 | 960 | 913 | 1,000 | 960 | 960 | 960 | 960 | 960 | 960 |
| Travel | 3,059 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Training & Education | 3,318 | 3,000 | 3,000 | 3,064 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Fees Paid To Officials | 450 | 1,500 | 1,500 | 450 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Uniforms | 1,015 | 1,000 | 1,000 | 969 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Workers Compensation | 1,262 | 2,244 | 2,244 | 2,244 | 2,289 | 2,289 | 2,289 | 2,289 | 2,289 | 2,289 | 2,289 |
| Credit Card Processing Fees | 3,317 | 3,000 | 3,000 | 2,600 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Motor Vehicle Tx Fees | - | - | - | - | - | - | - | - | - | - | - |
| Software License Fees-Water | - | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 |
| Software License Fees-Sewer | 526 | 424 | 674 | 670 | 424 | 424 | 424 | 424 | 424 | 424 | 424 |
| Administration - Water | - | - | - | - | - | - | - | - | - | - | - |
| Administration - Sewer | 30,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,327 | 60,327 | 60,327 |
| Loss On Disp Of Capital Assets | - | - | - | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - | - | - | - |
| | <u>43,859</u> | <u>75,448</u> | <u>75,698</u> | <u>74,230</u> | <u>77,533</u> | <u>75,493</u> | <u>75,493</u> | <u>75,493</u> | <u>75,820</u> | <u>75,820</u> | <u>75,820</u> |
| Operations - Water | | | | | | | | | | | |
| Telephone & Postage - Water | 1,762 | 1,750 | 1,750 | 800 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Utilities - Water | 7,603 | 9,500 | 9,500 | 4,000 | 9,500 | 9,500 | 9,500 | 9,500 | 9,000 | 9,000 | 9,000 |
| Repairs & Maintenance - Water | 630 | 6,000 | 6,000 | 4,300 | 6,000 | 6,000 | 6,000 | 6,000 | 5,000 | 5,000 | 5,000 |
| Advertising - Water | - | - | - | - | - | - | - | - | - | - | - |
| Gas - Water | - | - | - | - | - | - | - | - | - | - | - |
| Supplies - Water | 8,723 | 10,000 | 10,000 | 10,082 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Lab Tests - Water | 2,548 | 2,500 | 2,500 | 1,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| System Supplies - Water | 13,043 | 15,000 | 15,000 | 1,200 | 19,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Chemicals - Water | - | - | - | - | - | - | - | - | - | - | - |
| Contracted Services - Water | 8,708 | 14,676 | 14,676 | 14,000 | 14,676 | 14,680 | 14,680 | 15,530 | 15,530 | 15,530 | 15,530 |
| Purchase Water From Another | 401,176 | 450,000 | 450,000 | 420,000 | 450,000 | 450,000 | 450,000 | 450,000 | 428,520 | 428,520 | 428,520 |
| (Overage) Shortage - Water | - | - | - | - | - | - | - | - | - | - | - |
| (Overage) - Shortage - Sewer | 3 | - | - | 3 | - | - | - | - | - | - | - |
| Dues & Subscriptions - Water | 969 | 900 | 900 | 1,019 | 900 | 900 | 900 | 900 | 900 | 900 | 900 |
| Dues & Subscriptions - Sewer | 1,380 | 2,000 | 2,000 | 2,334 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Insurance - Water | - | - | - | - | - | - | - | - | - | - | - |
| Customer Refunds - Water | - | - | - | - | - | - | - | - | - | - | - |
| Professional Services - Water | - | 12,000 | 12,000 | 10,211 | 12,000 | 12,000 | 12,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Professional Services - Sewer | 7,750 | 50,000 | 50,000 | 30,444 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | <u>454,295</u> | <u>574,326</u> | <u>574,326</u> | <u>499,893</u> | <u>578,326</u> | <u>574,330</u> | <u>574,330</u> | <u>613,180</u> | <u>590,200</u> | <u>590,200</u> | <u>590,200</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 | | FY 2017 | | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|---------|
| | | | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted | |
| Operations - Sewer | | | | | | | | | | | |
| Telephone & Postage - Sewer | 1,418 | 2,500 | 2,500 | 1,500 | 2,500 | 2,500 | 2,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Utilities - Sewer | 79,594 | 70,000 | 65,000 | 67,000 | 80,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| Repairs & Maintenance - Sewer | 51,242 | 50,000 | 46,200 | 39,218 | 60,000 | 50,000 | 50,000 | 50,000 | 18,404 | 18,404 | 18,404 |
| Advertising - Sewer | - | 500 | 500 | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Gas - Sewer | 3,621 | 5,000 | 8,550 | 5,726 | 5,000 | 5,000 | 5,000 | 7,500 | 6,000 | 6,000 | 6,000 |
| Supplies - Sewer | 12,502 | 12,000 | 12,000 | 9,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Lab Tests - Sewer | 24,955 | 32,000 | 32,000 | 24,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| System Supplies - Sewer | 17,898 | 19,000 | 24,000 | 19,728 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Chemicals - Sewer | 16,603 | 18,000 | 18,000 | 20,064 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Contracted Services - Sewer | 123,776 | 191,281 | 191,281 | 135,156 | 229,000 | 194,000 | 194,000 | 194,000 | 194,000 | 194,000 | 194,000 |
| Insurance - Sewer | - | - | - | - | - | - | - | - | - | - | - |
| Customer Refunds - Sewer | - | - | - | - | - | - | - | - | - | - | - |
| | <u>331,609</u> | <u>400,281</u> | <u>400,031</u> | <u>321,392</u> | <u>454,000</u> | <u>399,000</u> | <u>399,000</u> | <u>400,500</u> | <u>367,404</u> | <u>367,404</u> | |
| Capital Assets | | | | | | | | | | | |
| Capital Outlay - Water | 1,899 | 52,000 | 52,000 | 38,273 | 40,000 | 40,000 | 40,000 | 40,000 | 20,000 | 20,000 | 20,000 |
| Capital Outlay - Sewer | 109,007 | 40,000 | 40,000 | 43,242 | 52,000 | 52,000 | 52,000 | 119,000 | 99,000 | 99,000 | 99,000 |
| | <u>110,906</u> | <u>92,000</u> | <u>92,000</u> | <u>81,515</u> | <u>92,000</u> | <u>92,000</u> | <u>92,000</u> | <u>159,000</u> | <u>119,000</u> | <u>119,000</u> | |
| Total Expenditures | <u>1,023,047</u> | <u>1,247,913</u> | <u>1,247,913</u> | <u>1,083,481</u> | <u>1,311,262</u> | <u>1,250,226</u> | <u>1,250,226</u> | <u>1,358,011</u> | <u>1,261,466</u> | <u>1,261,466</u> | |
| Revenues Over (Under) Expenditures | <u>526,743</u> | <u>270,379</u> | <u>270,379</u> | <u>473,878</u> | <u>162,426</u> | <u>223,462</u> | <u>223,462</u> | <u>115,677</u> | <u>229,561</u> | <u>229,561</u> | |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| T T - Ocean Sands Construction | (438,000) | (270,379) | (270,379) | (270,379) | (223,462) | (223,462) | (223,462) | (223,462) | (229,561) | (229,561) | |
| Revenues over (under) expenditures and other financings uses | <u>88,743</u> | <u>-</u> | <u>-</u> | <u>203,499</u> | <u>(61,036)</u> | <u>-</u> | <u>-</u> | <u>(107,785)</u> | <u>-</u> | <u>-</u> | |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND WATER FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Non-Operating Revenues | | | | | | | | | | |
| Miscellaneous | 100 | - | - | - | - | - | - | - | - | - |
| Sales Of Fixed Assets | 3,710 | - | - | - | - | - | - | - | - | - |
| Investment Earnings | 11,738 | 10,000 | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | 15,548 | 10,000 | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Charges for Services | | | | | | | | | | |
| Sales Of Materials | 30,038 | 17,500 | 17,500 | 11,915 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 |
| Utilities Charges | 2,911,883 | 2,759,980 | 2,759,980 | 2,965,000 | 2,777,222 | 2,777,222 | 2,777,222 | 2,770,000 | 2,804,541 | 2,804,541 |
| Tap And Connection Fees | 595,091 | 288,862 | 303,690 | 605,323 | 227,103 | 227,103 | 227,103 | 220,470 | 220,470 | 220,470 |
| Reconnection Fees | 50,355 | 45,000 | 45,000 | 52,172 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Penalties & Interest | 81,887 | 75,000 | 75,000 | 76,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | 3,669,254 | 3,186,342 | 3,201,170 | 3,710,410 | 3,141,825 | 3,141,825 | 3,141,825 | 3,127,970 | 3,162,511 | 3,162,511 |
| Total Revenues | 3,684,802 | 3,196,342 | 3,211,170 | 3,725,410 | 3,151,825 | 3,151,825 | 3,151,825 | 3,137,970 | 3,172,511 | 3,172,511 |
| Expenditures | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries | 537,419 | 520,282 | 520,282 | 485,000 | 532,934 | 532,934 | 532,934 | 532,934 | 537,278 | 537,278 |
| FICA Expense | 35,482 | 39,802 | 39,802 | 37,103 | 40,769 | 40,769 | 40,769 | 40,769 | 41,102 | 41,102 |
| Insurance Expense | 90,272 | 112,423 | 112,423 | 96,566 | 123,947 | 123,947 | 123,947 | 123,947 | 118,773 | 118,773 |
| Retirement Expense | 30,058 | 63,214 | 63,214 | 54,530 | 64,752 | 64,752 | 64,752 | 69,282 | 69,846 | 69,846 |
| Retiree Health Insurance | 9,072 | 9,534 | 9,534 | 9,534 | 4,769 | 4,769 | 4,769 | 4,769 | 4,769 | 4,769 |
| | 702,303 | 745,255 | 745,255 | 682,733 | 767,171 | 767,171 | 767,171 | 771,701 | 771,768 | 771,768 |
| Operations - Administration | | | | | | | | | | |
| Telephone & Postage | 25,852 | 15,000 | 13,000 | 12,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Advertising | 488 | 500 | 500 | - | 500 | 500 | 500 | 500 | 500 | 500 |
| Data Transmission | 1,895 | 2,640 | 2,640 | 2,640 | 2,640 | 2,640 | 2,640 | 2,640 | 2,640 | 2,640 |
| Credit Card Fees | 18,293 | 15,000 | 19,750 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| (Overage) Shortage | 19 | - | - | 35 | - | - | - | - | - | - |
| Dues & Subscriptions | 5,105 | 6,500 | 7,500 | 7,258 | 6,500 | 6,500 | 6,500 | 7,500 | 7,500 | 7,500 |
| Utilities | 200,063 | 170,000 | 184,000 | 173,000 | 170,000 | 170,000 | 170,000 | 180,000 | 180,000 | 180,000 |
| Travel | 2,182 | 2,500 | 3,000 | 2,421 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Training & Education | 2,541 | 2,500 | 7,995 | 7,558 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Software License Fee | 2,384 | 2,700 | 5,078 | 5,078 | 2,700 | 2,700 | 2,700 | 3,550 | 3,550 | 3,550 |
| Uniforms | 1,784 | 1,000 | 1,020 | 1,020 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Administration | 193,734 | 193,734 | 193,734 | 193,734 | 193,734 | 193,734 | 193,734 | 193,734 | 223,678 | 223,678 |
| Contingency | - | - | - | - | - | - | - | - | - | - |
| Workers Compensation | 16,494 | 15,358 | 15,358 | 15,356 | 15,665 | 15,665 | 15,665 | 15,665 | 15,665 | 15,665 |
| | 470,834 | 427,432 | 453,575 | 435,100 | 427,739 | 427,739 | 427,739 | 439,589 | 469,533 | 469,533 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAINLAND WATER FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations - Water | | | | | | | | | | |
| Repairs & Maintenance | 19,857 | 20,000 | 20,000 | 13,611 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Vehicle Maintenance | 11,330 | 6,500 | 9,250 | 8,562 | 6,500 | 6,500 | 6,500 | 7,500 | 7,500 | 7,500 |
| Equipment Maintenance | - | 5,000 | 1,225 | 1,225 | 5,000 | 5,000 | 5,000 | 2,000 | 2,000 | 2,000 |
| Gas | 28,992 | 32,000 | 24,500 | 25,000 | 32,000 | 32,000 | 32,000 | 30,000 | 30,000 | 30,000 |
| Equipment Fuel | - | - | - | - | - | - | - | - | - | - |
| Supplies | 88,395 | 60,000 | 94,860 | 87,000 | 60,000 | 60,000 | 60,000 | 70,000 | 70,000 | 70,000 |
| Lab Tests | 12,944 | 15,000 | 16,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Chemicals | 43,453 | 50,000 | 50,800 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Contracted Services | 72,993 | 71,678 | 73,178 | 70,366 | 73,670 | 73,678 | 73,678 | 75,573 | 75,573 | 75,573 |
| Purchase Water From Another | - | - | - | - | - | - | - | - | - | - |
| Customer Refunds | - | - | - | - | - | - | - | - | - | - |
| Professional Services | 85 | 50,000 | 21,433 | 12,204 | 40,000 | 40,000 | 40,000 | 5,000 | 5,000 | 5,000 |
| | <u>278,049</u> | <u>310,178</u> | <u>311,246</u> | <u>282,968</u> | <u>302,170</u> | <u>302,178</u> | <u>302,178</u> | <u>275,073</u> | <u>275,073</u> | <u>275,073</u> |
| Debt Service | | | | | | | | | | |
| Bond Interest | 646,194 | 469,485 | 469,485 | 469,485 | 439,906 | 439,906 | 439,906 | 439,906 | 439,906 | 439,906 |
| Bond Principal | 930,000 | 970,001 | 970,001 | 970,001 | 1,005,001 | 1,005,001 | 1,005,001 | 1,005,001 | 1,005,001 | 1,005,001 |
| | <u>1,576,194</u> | <u>1,439,486</u> | <u>1,439,486</u> | <u>1,439,486</u> | <u>1,444,907</u> | <u>1,444,907</u> | <u>1,444,907</u> | <u>1,444,907</u> | <u>1,444,907</u> | <u>1,444,907</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 184,753 | 164,520 | 143,020 | 145,000 | 199,830 | 199,830 | 199,830 | 201,230 | 201,230 | 201,230 |
| Well Field | - | - | - | 233 | - | - | - | - | - | - |
| Line Expansion | - | 109,471 | 180,588 | 64,133 | - | - | - | - | - | - |
| Fire Hydrants | 4,865 | - | - | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Loss On Sale Of Capital Assets | - | - | - | - | - | - | - | - | - | - |
| | <u>189,618</u> | <u>273,991</u> | <u>323,608</u> | <u>209,366</u> | <u>209,830</u> | <u>209,830</u> | <u>209,830</u> | <u>211,230</u> | <u>211,230</u> | <u>211,230</u> |
| Total Expenditures | <u>3,216,998</u> | <u>3,196,342</u> | <u>3,273,170</u> | <u>3,049,653</u> | <u>3,151,817</u> | <u>3,151,825</u> | <u>3,151,825</u> | <u>3,142,500</u> | <u>3,172,511</u> | <u>3,172,511</u> |
| Revenues Over (Under) Expenditures | <u>467,804</u> | <u>-</u> | <u>(62,000)</u> | <u>675,757</u> | <u>8</u> | <u>-</u> | <u>-</u> | <u>(4,530)</u> | <u>-</u> | <u>-</u> |
| Other Financing Sources (Uses) | | | | | | | | | | |
| T F - Transfer Tax Capital Fd | - | - | 62,000 | 62,000 | - | - | - | - | - | - |
| | - | - | 62,000 | 62,000 | - | - | - | - | - | - |
| Revenues over (under) expenditures and other financings uses | <u>467,804</u> | <u>-</u> | <u>-</u> | <u>737,757</u> | <u>8</u> | <u>-</u> | <u>-</u> | <u>(4,530)</u> | <u>-</u> | <u>-</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOLID WASTE FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------|------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Non-Operating Revenues | | | | | | | | | | |
| Ad Valorem Taxes - Prior Years | 90 | - | - | 23 | - | - | - | - | - | - |
| Ad Valorem Taxes - Penalties | 14,737 | - | - | 14,600 | - | - | - | - | - | - |
| Tire Tax | 31,224 | 15,000 | 25,000 | 24,672 | 15,000 | 15,000 | 15,000 | 15,000 | 17,000 | 17,000 |
| White Goods | 7,800 | 12,000 | 12,000 | 7,500 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| Sol Waste Disposal Tax-Jul 08 | 69,022 | 60,000 | 71,000 | 72,800 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Solid Waste Grants | - | - | - | - | - | - | - | - | - | - |
| Investment Earnings | 29,786 | 40,000 | 40,000 | 28,800 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| | <u>152,659</u> | <u>127,000</u> | <u>148,000</u> | <u>148,395</u> | <u>142,000</u> | <u>142,000</u> | <u>142,000</u> | <u>142,000</u> | <u>144,000</u> | <u>144,000</u> |
| Charges for Services | | | | | | | | | | |
| Tipping Fees | 521,510 | 520,000 | 545,000 | 559,300 | 520,000 | 520,000 | 520,000 | 520,000 | 530,000 | 530,000 |
| Sales Of Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Recycling - Used Oil | 4,571 | 9,000 | 9,000 | - | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| Recycling - Glass | - | - | - | - | - | - | - | - | - | - |
| Recycling - Electronics | 1,888 | 4,000 | 4,000 | - | 4,000 | 4,000 | 4,000 | 4,000 | - | - |
| Recycling - Co-Mixed | 20,131 | 10,000 | 25,000 | 16,399 | 10,000 | 10,000 | 10,000 | 10,000 | 15,000 | 15,000 |
| Recycling - Scrap Metal | 11,006 | 15,000 | 15,000 | 7,320 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Utilities Charges | 2,197,334 | 2,200,000 | 2,245,000 | 2,243,700 | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 | 2,240,000 | 2,240,000 |
| Penalties & Interest | - | - | - | - | - | - | - | - | - | - |
| | <u>2,756,440</u> | <u>2,758,000</u> | <u>2,843,000</u> | <u>2,826,719</u> | <u>2,758,000</u> | <u>2,758,000</u> | <u>2,758,000</u> | <u>2,758,000</u> | <u>2,809,000</u> | <u>2,809,000</u> |
| Total Revenues | <u>2,909,099</u> | <u>2,885,000</u> | <u>2,991,000</u> | <u>2,975,114</u> | <u>2,900,000</u> | <u>2,900,000</u> | <u>2,900,000</u> | <u>2,900,000</u> | <u>2,953,000</u> | <u>2,953,000</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOLID WASTE FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Expenditures | | | | | | | | | | |
| Administration | | | | | | | | | | |
| Administration | 165,883 | 181,259 | 181,259 | 181,259 | 165,921 | 165,921 | 165,921 | 165,921 | 195,181 | 195,181 |
| Telephone & Postage | 301 | 300 | 300 | 274 | 300 | 300 | 300 | 300 | 300 | 300 |
| Travel | - | 150 | - | - | 150 | 150 | 150 | 150 | - | - |
| Training & Education | 10 | 250 | - | - | 250 | 250 | 250 | 250 | - | - |
| | <u>166,194</u> | <u>181,959</u> | <u>181,559</u> | <u>181,533</u> | <u>166,621</u> | <u>166,621</u> | <u>166,621</u> | <u>166,621</u> | <u>195,481</u> | <u>195,481</u> |
| Operations | | | | | | | | | | |
| Utilities | 4,221 | 4,500 | 4,900 | 4,700 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Repairs & Maintenance | 4,391 | 8,000 | 7,000 | 6,900 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Equipment Maintenance | 285 | 500 | 500 | 232 | 500 | 500 | 500 | 500 | 250 | 250 |
| Rent | 28,200 | 32,000 | 62,000 | 58,200 | 32,000 | 32,000 | 32,000 | 62,000 | 32,400 | 32,400 |
| Advertising | - | 250 | 250 | - | 250 | 250 | 250 | 250 | 250 | 250 |
| Gas | - | - | - | - | - | - | - | - | - | - |
| Equipment Fuel | - | 200 | 200 | 50 | 200 | 200 | 200 | 200 | 200 | 200 |
| Supplies | 3,229 | 3,500 | 3,500 | 1,400 | 3,500 | 3,500 | 3,500 | 3,500 | 3,000 | 3,000 |
| Uniforms | - | - | - | - | - | - | - | - | - | - |
| Contracted Services | 19,938 | 33,050 | 23,050 | 10,000 | 33,050 | 25,550 | 25,550 | 25,550 | 21,100 | 21,100 |
| Contracted Services-Collection | 1,836,228 | 1,887,860 | 2,007,860 | 1,875,000 | 1,955,410 | 1,895,410 | 1,895,410 | 1,895,410 | 2,011,434 | 2,011,434 |
| Contracted Services-Disposal | 1,693,904 | 1,710,000 | 1,790,000 | 1,710,000 | 1,710,000 | 1,637,000 | 1,637,000 | 1,640,600 | 1,615,600 | 1,615,600 |
| Site Work/Landscaping | 16,805 | 22,460 | 22,460 | 18,000 | 22,460 | 22,460 | 22,460 | 22,460 | 22,460 | 22,460 |
| White Goods Disposal | 27,693 | 24,660 | 49,660 | 40,023 | 24,660 | 24,660 | 24,660 | 40,800 | 40,800 | 40,800 |
| Tire Disposal | 38,290 | 38,400 | 44,400 | 35,000 | 38,400 | 38,400 | 38,400 | 38,400 | 38,400 | 38,400 |
| (Overage) Shortage | - | - | - | 30 | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - | - | - | - | - |
| Customer Refunds | - | - | - | - | - | - | - | - | - | - |
| Sol Wste Disposal Tax-Jul 08 | 44,330 | 44,000 | 52,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 |
| Professional Services | 960 | 2,500 | 2,500 | 1,840 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Monitoring Wells | 4,900 | 5,000 | 5,000 | 4,900 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Recycling | 277,117 | 363,408 | 295,408 | 277,000 | 363,408 | 363,408 | 363,408 | 363,408 | 363,408 | 363,408 |
| Recycling - Electronics | 54,317 | 42,500 | 72,500 | 60,000 | 42,500 | 42,500 | 42,500 | 42,500 | 42,500 | 42,500 |
| | <u>4,054,808</u> | <u>4,222,788</u> | <u>4,443,188</u> | <u>4,147,275</u> | <u>4,290,338</u> | <u>4,149,838</u> | <u>4,149,838</u> | <u>4,199,578</u> | <u>4,255,802</u> | <u>4,255,802</u> |
| Capital Outlay | - | 90,000 | 90,000 | 90,000 | 30,000 | 30,000 | 30,000 | 65,000 | 65,000 | 65,000 |
| | <u>-</u> | <u>90,000</u> | <u>90,000</u> | <u>90,000</u> | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>65,000</u> | <u>65,000</u> | <u>65,000</u> |
| Total Expenditures | <u>4,221,002</u> | <u>4,494,747</u> | <u>4,714,747</u> | <u>4,418,808</u> | <u>4,486,959</u> | <u>4,346,459</u> | <u>4,346,459</u> | <u>4,431,199</u> | <u>4,516,283</u> | <u>4,516,283</u> |
| Revenues over (under) expenditures | (1,311,903) | (1,609,747) | (1,723,747) | (1,443,694) | (1,586,959) | (1,446,459) | (1,446,459) | (1,531,199) | (1,563,283) | (1,563,283) |
| Other financing sources | | | | | | | | | | |
| T F - Operating Fund | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,079,687 | 1,142,376 | 1,142,376 |
| Fund Balance Appropriated | - | 530,060 | 644,060 | - | 366,772 | 366,772 | 366,772 | 366,772 | 420,907 | 420,907 |
| | <u>1,079,687</u> | <u>1,609,747</u> | <u>1,723,747</u> | <u>1,079,687</u> | <u>1,446,459</u> | <u>1,446,459</u> | <u>1,446,459</u> | <u>1,446,459</u> | <u>1,563,283</u> | <u>1,563,283</u> |
| Revenues over (under) expenditures, other financing sources and appropriated fund balance | <u>(232,216)</u> | <u>-</u> | <u>-</u> | <u>(364,007)</u> | <u>(140,500)</u> | <u>-</u> | <u>-</u> | <u>(84,740)</u> | <u>-</u> | <u>-</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MAPLE COMMERCE PARK SEWER FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 Revised Budget | Projected Actual | Original Request | Manager Proposed | FY 2017 | | Manager Revised | Board Adopted |
|--|-----------------------------|--------------------|------------------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | | | | | | Board Approved | Revised Request | | |
| Revenues | | | | | | | | | | |
| Non-operating Revenues | | | | | | | | | | |
| Rents | 1,200 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Investment Earnings | - | - | - | 2 | - | - | - | - | - | - |
| Insurance Recovery | - | - | - | - | - | - | - | - | - | - |
| | <u>1,200</u> | <u>3,600</u> | <u>3,600</u> | <u>3,602</u> | <u>3,600</u> | <u>3,600</u> | <u>3,600</u> | <u>3,600</u> | <u>3,600</u> | <u>3,600</u> |
| Charges for Services | | | | | | | | | | |
| Sales Of Materials | - | - | - | - | - | - | - | - | - | - |
| Utilities Charges | 19,804 | 22,000 | 22,000 | 23,103 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| Tap And Connection Fees | - | - | - | - | - | - | - | - | - | - |
| Reconnection Fees | - | - | - | - | - | - | - | - | - | - |
| Penalties & Interest | 223 | - | - | - | - | - | - | - | - | - |
| | <u>20,027</u> | <u>22,000</u> | <u>22,000</u> | <u>23,103</u> | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> | <u>22,000</u> |
| Total Revenues | <u>21,227</u> | <u>25,600</u> | <u>25,600</u> | <u>26,705</u> | <u>25,600</u> | <u>25,600</u> | <u>25,600</u> | <u>25,600</u> | <u>25,600</u> | <u>25,600</u> |
| Expenditures | | | | | | | | | | |
| Administration | | | | | | | | | | |
| Administration | - | 5,551 | 5,551 | 5,551 | 5,551 | 5,551 | 5,551 | 5,551 | 6,968 | 6,968 |
| Telephone & Postage | 323 | 500 | 500 | 300 | 500 | 500 | 500 | 500 | 500 | 500 |
| Data Transmission | 1,206 | 960 | 1,135 | 1,200 | 1,000 | 960 | 960 | 960 | 960 | 960 |
| Dues & Subscriptions | 1,310 | 2,000 | 1,500 | 1,310 | 2,000 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| | <u>2,839</u> | <u>9,051</u> | <u>8,726</u> | <u>8,401</u> | <u>9,091</u> | <u>8,451</u> | <u>8,451</u> | <u>8,451</u> | <u>9,868</u> | <u>9,868</u> |
| Sewer operations | | | | | | | | | | |
| Utilities | 7,027 | 10,000 | 7,190 | 5,750 | 11,000 | 11,000 | 11,000 | 8,000 | 8,000 | 8,000 |
| Repairs & Maintenance | 263 | 3,500 | 5,635 | 6,060 | 5,000 | 3,200 | 3,200 | 3,500 | 3,500 | 3,500 |
| Gas | - | 500 | 550 | - | 1,000 | - | - | - | - | - |
| Supplies | 4,194 | 6,000 | 16,050 | 11,657 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Lab Tests | 8,420 | 10,000 | 8,000 | 8,500 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Chemicals | 7,801 | 10,000 | 10,000 | 8,500 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Contracted Services | 6,993 | 10,000 | 4,000 | 6,500 | 10,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| Professional Services | - | - | - | - | - | - | - | - | - | - |
| | <u>34,698</u> | <u>50,000</u> | <u>51,425</u> | <u>46,967</u> | <u>53,000</u> | <u>43,700</u> | <u>43,700</u> | <u>41,000</u> | <u>41,000</u> | <u>41,000</u> |
| Capital assets | | | | | | | | | | |
| Capital Outlay | - | 3,600 | 2,500 | 2,412 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | <u>-</u> | <u>3,600</u> | <u>2,500</u> | <u>2,412</u> | <u>10,000</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| Total Expenditures | <u>37,537</u> | <u>62,651</u> | <u>62,651</u> | <u>57,780</u> | <u>72,091</u> | <u>57,151</u> | <u>57,151</u> | <u>54,451</u> | <u>55,868</u> | <u>55,868</u> |
| Total Revenues Over (Under) Expenditures | (16,310) | (37,051) | (37,051) | (31,075) | (46,491) | (31,551) | (31,551) | (28,851) | (30,268) | (30,268) |
| Other financing sources | | | | | | | | | | |
| T F - Operating Fund | 16,000 | 37,051 | 37,051 | 37,051 | 31,551 | 31,551 | 31,551 | 28,851 | 30,268 | 30,268 |
| Fund Balance Appropriated | - | - | - | - | - | - | - | - | - | - |
| | <u>16,000</u> | <u>37,051</u> | <u>37,051</u> | <u>37,051</u> | <u>31,551</u> | <u>31,551</u> | <u>31,551</u> | <u>28,851</u> | <u>30,268</u> | <u>30,268</u> |
| Revenues over (under) expenditures, other financing sources and appropriated fund balance | <u>(310)</u> | <u>-</u> | <u>-</u> | <u>5,976</u> | <u>(14,940)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER FUND

| | FY 2015 | FY 2016 | | | FY 2017 | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual Budget | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Non-operating Revenues | | | | | | | | | | |
| Rents | 159,649 | 170,786 | 170,786 | 161,618 | 170,786 | 170,786 | 170,786 | 170,786 | 169,561 | 169,561 |
| Investment Earnings | 15,477 | 15,000 | 15,000 | 16,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Insurance Recovery | - | - | - | - | - | - | - | - | - | - |
| | <u>175,126</u> | <u>185,786</u> | <u>185,786</u> | <u>177,618</u> | <u>185,786</u> | <u>185,786</u> | <u>185,786</u> | <u>185,786</u> | <u>184,561</u> | <u>184,561</u> |
| Charges for Services | | | | | | | | | | |
| Billing Services | 3,780 | 3,920 | 3,920 | 3,805 | 3,920 | 3,920 | 3,920 | 3,920 | 3,800 | 3,800 |
| Administration Revenue | - | 450,000 | 450,000 | 420,000 | 450,000 | 450,000 | 450,000 | 450,000 | 428,520 | 428,520 |
| Sales Of Materials | 3,259 | - | - | 4,806 | - | - | - | - | - | - |
| Utilities Charges | 2,718,849 | 2,271,324 | 2,363,213 | 2,883,387 | 2,279,380 | 2,279,380 | 2,279,380 | 2,279,380 | 3,146,251 | 3,009,724 |
| Tap And Connection Fees | 808,106 | 500,000 | 500,000 | 800,000 | 524,316 | 524,316 | 524,316 | 524,316 | - | - |
| Reconnection Fees | 10,200 | 8,000 | 8,000 | 12,550 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Service Charges | - | - | - | - | - | - | - | - | - | - |
| Penalties & Interest | 33,174 | 25,000 | 25,000 | 35,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Interest - Impact Fees | - | - | - | - | - | - | - | - | - | - |
| Proceeds From Debt Issuance | - | - | - | - | - | - | - | - | - | - |
| Capital Contribution | 214,125 | 175,000 | 175,000 | 165,262 | 175,000 | 175,000 | 175,000 | 175,000 | - | - |
| | <u>3,791,493</u> | <u>3,433,244</u> | <u>3,525,133</u> | <u>4,324,810</u> | <u>3,465,616</u> | <u>3,465,616</u> | <u>3,465,616</u> | <u>3,465,616</u> | <u>3,611,571</u> | <u>3,475,044</u> |
| Total Revenues | <u>3,966,619</u> | <u>3,619,030</u> | <u>3,710,919</u> | <u>4,502,428</u> | <u>3,651,402</u> | <u>3,651,402</u> | <u>3,651,402</u> | <u>3,651,402</u> | <u>3,796,132</u> | <u>3,659,605</u> |
| Expenditures | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries | 420,786 | 406,012 | 406,012 | 406,012 | 419,724 | 419,724 | 419,724 | 419,724 | 419,724 | 419,724 |
| FICA Expense | 28,035 | 31,060 | 31,060 | 31,060 | 32,109 | 32,109 | 32,109 | 32,109 | 32,109 | 32,109 |
| Insurance Expense | 76,695 | 86,479 | 86,479 | 93,105 | 95,344 | 95,344 | 95,344 | 95,344 | 91,364 | 91,364 |
| Retirement Expense | 19,427 | 49,330 | 49,330 | 49,330 | 50,997 | 50,997 | 50,997 | 54,564 | 54,564 | 54,564 |
| | <u>544,943</u> | <u>572,881</u> | <u>572,881</u> | <u>579,507</u> | <u>598,174</u> | <u>598,174</u> | <u>598,174</u> | <u>601,741</u> | <u>597,761</u> | <u>597,761</u> |
| Administration | | | | | | | | | | |
| Advertising | 77 | 600 | 600 | - | 600 | 600 | 600 | 600 | 600 | 600 |
| Telephone & Postage | 12,726 | 11,000 | 11,000 | 5,000 | 11,000 | 11,000 | 11,000 | 11,000 | 8,000 | 8,000 |
| Data Transmission | 3,459 | 4,850 | 4,850 | 3,200 | 4,850 | 4,850 | 4,850 | 4,850 | 4,850 | 4,850 |
| Travel | 1,687 | 3,000 | 3,000 | 1,520 | 3,000 | 3,000 | 3,000 | 3,000 | 2,500 | 2,500 |
| Training & Education | 1,727 | 2,800 | 3,048 | 3,048 | 2,800 | 2,800 | 2,800 | 2,800 | 2,500 | 2,500 |
| Credit Card Fees | 6,580 | 5,000 | 5,000 | 5,326 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Dues & Subscription | 6,995 | 7,500 | 7,500 | 7,303 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Workers Compensation | 16,778 | 11,984 | 11,984 | 11,984 | 12,224 | 12,224 | 12,224 | 12,224 | 12,224 | 12,224 |
| Software License Fee | 1,526 | 1,800 | 1,800 | 1,600 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Professional Services | - | 50,000 | 51,335 | 25,479 | 11,000 | 11,000 | 11,000 | 50,000 | - | - |
| Administration | 133,635 | 215,616 | 215,616 | 215,616 | 215,616 | 215,616 | 215,616 | 215,616 | 187,434 | 187,434 |
| | <u>185,190</u> | <u>314,150</u> | <u>315,733</u> | <u>280,076</u> | <u>275,390</u> | <u>275,390</u> | <u>275,390</u> | <u>314,390</u> | <u>232,408</u> | <u>232,408</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE SOUTHERN OUTER BANKS WATER FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Operations - Water | | | | | | | | | | |
| Utilities | 193,287 | 150,000 | 206,500 | 200,000 | 150,000 | 150,000 | 150,000 | 175,000 | 200,000 | 200,000 |
| Repairs & Maintenance | 13,309 | 15,000 | 15,000 | 11,523 | 15,000 | 15,000 | 15,000 | 15,000 | 12,000 | 12,000 |
| Vehicle Maintenance | 6,796 | 8,000 | 11,000 | 7,013 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Equipment Maintenance | 1,144 | 1,200 | 5,200 | 4,500 | 1,200 | 1,200 | 1,200 | 5,000 | 4,000 | 4,000 |
| Gas | 19,740 | 29,000 | 25,500 | 15,000 | 29,000 | 29,000 | 29,000 | 29,000 | 25,000 | 25,000 |
| Equipment Fuel | - | 5,000 | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 1,500 | 1,500 |
| Supplies | 45,525 | 39,000 | 47,000 | 39,000 | 39,000 | 39,000 | 39,000 | 39,000 | 39,000 | 39,000 |
| Lab Tests | 14,588 | 25,000 | 25,000 | 14,000 | 25,000 | 25,000 | 25,000 | 25,000 | 18,000 | 18,000 |
| Chemicals | 116,507 | 120,000 | 123,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| Uniforms | 1,101 | 2,500 | 2,500 | 688 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Contracted Services | 66,566 | 73,575 | 73,575 | 49,457 | 73,575 | 73,575 | 73,575 | 74,425 | 74,425 | 74,425 |
| Customer Refunds | - | 300 | 300 | - | 300 | 300 | 300 | 300 | - | - |
| | <u>478,563</u> | <u>468,575</u> | <u>534,575</u> | <u>461,181</u> | <u>468,575</u> | <u>468,575</u> | <u>468,575</u> | <u>498,225</u> | <u>504,425</u> | <u>504,425</u> |
| Debt Service | | | | | | | | | | |
| Intra-fund loan | 86,537 | 1,211,986 | 1,211,986 | 1,211,986 | 1,089,930 | 1,089,930 | 1,089,930 | 1,089,930 | 1,089,830 | 953,303 |
| Note Principal | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 | 850,000 |
| Interest On Debt | 146,668 | 126,438 | 126,438 | 126,438 | 106,208 | 106,208 | 106,208 | 106,208 | 106,208 | 106,208 |
| | <u>1,083,205</u> | <u>2,188,424</u> | <u>2,188,424</u> | <u>2,188,424</u> | <u>2,046,138</u> | <u>2,046,138</u> | <u>2,046,138</u> | <u>2,046,138</u> | <u>2,046,038</u> | <u>1,909,511</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 300,435 | 75,000 | 99,306 | 93,453 | 381,000 | 263,125 | 263,125 | 725,625 | 415,500 | 415,500 |
| | <u>300,435</u> | <u>75,000</u> | <u>99,306</u> | <u>93,453</u> | <u>381,000</u> | <u>263,125</u> | <u>263,125</u> | <u>725,625</u> | <u>415,500</u> | <u>415,500</u> |
| Total Expenditures | <u>2,592,336</u> | <u>3,619,030</u> | <u>3,710,919</u> | <u>3,602,641</u> | <u>3,769,277</u> | <u>3,651,402</u> | <u>3,651,402</u> | <u>4,186,119</u> | <u>3,796,132</u> | <u>3,659,605</u> |
| Revenues over (under) expenditures | 1,374,283 | - | - | 899,787 | (117,875) | - | - | (534,717) | - | - |
| Other Financing Sources (Uses) | | | | | | | | | | |
| T T - SOBWS Construction | (11,043) | - | (122,156) | (122,156) | - | - | - | - | - | - |
| Retained Earnings Appropriated | - | - | 122,156 | - | - | - | - | - | - | - |
| | <u>(11,043)</u> | <u>-</u> | <u>-</u> | <u>(122,156)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Revenues over (under) expenditures, other financing sources (uses) and appropriated fund balance | <u>1,363,240</u> | <u>-</u> | <u>-</u> | <u>777,631</u> | <u>(117,875)</u> | <u>-</u> | <u>-</u> | <u>(534,717)</u> | <u>-</u> | <u>-</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE MOYOCK CENTRAL SEWER FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Non-operating Revenues | | | | | | | | | | |
| Administration & Filing Fees | 63,646 | - | - | - | - | - | - | - | - | - |
| Sales Of Materials | - | - | - | - | - | - | - | - | - | - |
| Investment Earnings | 574 | - | - | 621 | - | - | - | - | - | - |
| Insurance Recovery | 18,790 | - | 11,689 | 11,689 | - | - | - | - | - | - |
| | <u>83,010</u> | <u>-</u> | <u>11,689</u> | <u>12,310</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Charges for Services - Sewer | | | | | | | | | | |
| Utilities Charges | 28,356 | 96,500 | 88,076 | 100,615 | 96,360 | 96,360 | 96,360 | 96,360 | 99,600 | 99,600 |
| Tap And Connection Fees | 137,500 | 245,354 | - | - | 274,303 | 274,303 | 274,303 | 274,303 | 326,868 | 326,868 |
| Reconnection Fees | - | - | - | - | - | - | - | - | - | - |
| Penalties & Interest | - | 860 | 860 | 1,860 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| | <u>165,856</u> | <u>342,714</u> | <u>88,936</u> | <u>102,475</u> | <u>371,663</u> | <u>371,663</u> | <u>371,663</u> | <u>371,663</u> | <u>427,468</u> | <u>427,468</u> |
| Total Revenues | <u>248,866</u> | <u>342,714</u> | <u>100,625</u> | <u>114,785</u> | <u>371,663</u> | <u>371,663</u> | <u>371,663</u> | <u>371,663</u> | <u>427,468</u> | <u>427,468</u> |
| Expenditures | | | | | | | | | | |
| Administration | | | | | | | | | | |
| Administration | 5,000 | 12,645 | 12,645 | 12,645 | 12,645 | 12,645 | 12,645 | 12,645 | 26,151 | 26,151 |
| Telephone & Postage | 421 | 675 | 250 | 750 | 750 | 675 | 675 | 675 | 675 | 675 |
| Data Transmission | 456 | 480 | 480 | 500 | 500 | 480 | 480 | 480 | 480 | 480 |
| Credit Card Fees | 252 | 500 | 500 | 226 | 500 | 500 | 500 | 500 | 500 | 500 |
| Dues & Subscriptions | 1,310 | - | 1,890 | 3,200 | 1,310 | 1,310 | 1,310 | 1,310 | 1,310 | 1,310 |
| Software License Fee | 21 | 60 | 21 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| | <u>7,460</u> | <u>14,360</u> | <u>15,786</u> | <u>17,381</u> | <u>15,765</u> | <u>15,670</u> | <u>15,670</u> | <u>15,670</u> | <u>29,176</u> | <u>29,176</u> |
| Operations - Sewer | | | | | | | | | | |
| Utilities | 17,781 | 17,000 | 18,500 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| Repairs & Maintenance | 14,208 | 5,000 | 7,200 | 5,767 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Gas | - | 1,000 | - | 500 | 1,000 | - | - | 1,000 | 1,000 | 1,000 |
| Supplies | 8,650 | 10,000 | 3,300 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 7,500 | 7,500 |
| Lab Tests | 9,105 | 10,000 | 14,500 | 12,745 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Chemicals | 19,245 | 15,000 | 30,000 | 35,000 | 15,000 | 15,000 | 15,000 | 35,000 | 35,000 | 35,000 |
| Contracted Services | 42,123 | 25,000 | 53,905 | 52,088 | 15,000 | 15,000 | 15,000 | 62,000 | 62,000 | 62,000 |
| Depreciation | - | - | - | - | - | - | - | - | - | - |
| Professional Services | 6,196 | - | 2,872 | 10,046 | 10,000 | 5,000 | 5,000 | 5,000 | - | - |
| | <u>117,308</u> | <u>83,000</u> | <u>130,277</u> | <u>143,146</u> | <u>83,000</u> | <u>77,000</u> | <u>77,000</u> | <u>145,000</u> | <u>137,500</u> | <u>137,500</u> |
| Debt Service | | | | | | | | | | |
| Interest On Debt | 70,916 | 65,354 | 65,354 | 65,354 | 88,993 | 88,993 | 88,993 | 88,993 | 59,792 | 59,792 |
| Debt Service | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| | <u>250,916</u> | <u>245,354</u> | <u>245,354</u> | <u>245,354</u> | <u>268,993</u> | <u>268,993</u> | <u>268,993</u> | <u>268,993</u> | <u>239,792</u> | <u>239,792</u> |
| Capital Outlay | | | | | | | | | | |
| | <u>74,035</u> | <u>-</u> | <u>30,797</u> | <u>30,797</u> | <u>21,000</u> | <u>10,000</u> | <u>10,000</u> | <u>21,000</u> | <u>21,000</u> | <u>21,000</u> |
| | <u>74,035</u> | <u>-</u> | <u>30,797</u> | <u>30,797</u> | <u>21,000</u> | <u>10,000</u> | <u>10,000</u> | <u>21,000</u> | <u>21,000</u> | <u>21,000</u> |
| Total Expenditures | <u>449,719</u> | <u>342,714</u> | <u>422,214</u> | <u>436,678</u> | <u>388,758</u> | <u>371,663</u> | <u>371,663</u> | <u>450,663</u> | <u>427,468</u> | <u>427,468</u> |
| Revenues over (under) expenditures | (200,853) | - | (321,589) | (321,893) | (17,095) | - | - | (79,000) | - | - |
| Other Financing Sources | | | | | | | | | | |
| T F - Transfer Tax Capital Fd | 84,500 | - | 261,043 | 261,043 | - | - | - | - | - | - |
| T F - Newtown Rd Sewer | - | - | 51,464 | 51,464 | - | - | - | - | - | - |
| T F - Moyock Commons Sewer | - | - | 9,082 | 9,082 | - | - | - | - | - | - |
| | <u>84,500</u> | <u>-</u> | <u>321,589</u> | <u>321,589</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Revenues over (under) expenditures, and other financing sources | <u>(116,353)</u> | <u>-</u> | <u>-</u> | <u>(304)</u> | <u>(17,095)</u> | <u>-</u> | <u>-</u> | <u>(79,000)</u> | <u>-</u> | <u>-</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE WALNUT ISLAND SEWER FUND

| | FY 2015 Actual Budget | FY 2016 | | FY 2017 | | | | | | |
|--|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Non-operating Revenues | | | | | | | | | | |
| Investment Earnings | 165 | - | - | 268 | - | - | - | - | - | - |
| | <u>165</u> | <u>-</u> | <u>-</u> | <u>268</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Charges for Services | | | | | | | | | | |
| Utilities Charges | 90,687 | 134,550 | 134,550 | 105,774 | 126,050 | 126,050 | 126,050 | 100,000 | 84,692 | 84,692 |
| Tap And Connection Fees | 13,100 | - | - | 4,029 | - | - | - | - | - | - |
| Penalties & Interest | 14,124 | 6,000 | 7,342 | 7,781 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| | <u>117,911</u> | <u>140,550</u> | <u>141,892</u> | <u>117,584</u> | <u>132,050</u> | <u>132,050</u> | <u>132,050</u> | <u>106,000</u> | <u>90,692</u> | <u>90,692</u> |
| Total Revenues | <u>118,076</u> | <u>140,550</u> | <u>141,892</u> | <u>117,852</u> | <u>132,050</u> | <u>132,050</u> | <u>132,050</u> | <u>106,000</u> | <u>90,692</u> | <u>90,692</u> |
| Expenditures | | | | | | | | | | |
| Administration | | | | | | | | | | |
| Administration | 65,192 | 65,192 | 65,192 | 65,192 | 65,192 | 65,192 | 65,192 | 28,892 | 13,584 | 13,584 |
| Telephone & Postage | 1,578 | 1,250 | 950 | 836 | 1,250 | 1,250 | 1,250 | 1,000 | 1,000 | 1,000 |
| Supplies | 6,516 | 10,000 | 7,500 | 5,314 | 10,000 | 10,000 | 10,000 | 5,500 | 5,500 | 5,500 |
| Credit Card Fees | 557 | 500 | 500 | 450 | 500 | 500 | 500 | 500 | 500 | 500 |
| Dues & Subscriptions | 1,310 | 500 | 1,310 | 1,310 | 500 | 500 | 500 | 500 | 500 | 500 |
| Software License Fee | 109 | 108 | 109 | 109 | 108 | 108 | 108 | 108 | 108 | 108 |
| | <u>75,262</u> | <u>77,550</u> | <u>75,561</u> | <u>73,211</u> | <u>77,550</u> | <u>77,550</u> | <u>77,550</u> | <u>36,500</u> | <u>21,192</u> | <u>21,192</u> |
| Operations - Sewer | | | | | | | | | | |
| Utilities | 19,425 | 16,000 | 21,000 | 20,000 | 19,000 | 16,000 | 16,000 | 20,000 | 20,000 | 20,000 |
| Repairs & Maintenance | 2,283 | 7,500 | 13,799 | 3,669 | 10,000 | 7,500 | 7,500 | 3,000 | 3,000 | 3,000 |
| Gas | - | 500 | - | - | 500 | 500 | 500 | - | - | - |
| Lab Tests | 8,530 | 8,000 | 9,000 | 6,185 | 8,000 | 8,000 | 8,000 | 5,000 | 5,000 | 5,000 |
| Chemicals | 2,990 | 3,500 | 10,032 | 10,115 | 3,500 | 3,500 | 3,500 | 8,500 | 8,500 | 8,500 |
| Contracted Services | 7,480 | 26,000 | 12,500 | 16,500 | 6,000 | 6,000 | 6,000 | 28,000 | 28,000 | 28,000 |
| | <u>40,708</u> | <u>61,500</u> | <u>66,331</u> | <u>56,469</u> | <u>47,000</u> | <u>41,500</u> | <u>41,500</u> | <u>64,500</u> | <u>64,500</u> | <u>64,500</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | - | 1,500 | - | - | 18,000 | 13,000 | 13,000 | 5,000 | 5,000 | 5,000 |
| | <u>-</u> | <u>1,500</u> | <u>-</u> | <u>-</u> | <u>18,000</u> | <u>13,000</u> | <u>13,000</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| Total Expenditures | <u>115,970</u> | <u>140,550</u> | <u>141,892</u> | <u>129,680</u> | <u>142,550</u> | <u>132,050</u> | <u>132,050</u> | <u>106,000</u> | <u>90,692</u> | <u>90,692</u> |
| Total Revenues Over (Under) Expenditures | <u>2,106</u> | <u>-</u> | <u>-</u> | <u>(11,828)</u> | <u>(10,500)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE POSTEMPLOYMENT BENEFITS FUND

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|------------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Retiree Benefits | | | | | | | | | | |
| LEO Separation Allowance | 44,405 | 50,466 | 50,466 | 50,466 | 46,587 | 46,587 | 46,587 | 46,587 | 69,245 | 69,245 |
| Retiree Health Insurance | 162,278 | 194,417 | 194,417 | 194,417 | 215,437 | 215,437 | 215,437 | 215,437 | 192,779 | 192,779 |
| Investment Earnings | 8,082 | 8,000 | 8,000 | 6,010 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Total Revenues | <u>214,765</u> | <u>252,883</u> | <u>252,883</u> | <u>250,893</u> | <u>270,024</u> | <u>270,024</u> | <u>270,024</u> | <u>270,024</u> | <u>270,024</u> | <u>270,024</u> |
| Expenditures | | | | | | | | | | |
| LEO Separation Allowance | | | | | | | | | | |
| Separation Allowance Expense | 5,203 | 10,615 | 15,115 | 13,531 | 7,012 | 7,012 | 7,012 | 7,012 | 7,012 | 7,012 |
| FICA Expense | 398 | 812 | 1,157 | 1,035 | 536 | 536 | 536 | 536 | 536 | 536 |
| Total Expenditures | <u>5,601</u> | <u>11,427</u> | <u>16,272</u> | <u>14,566</u> | <u>7,548</u> | <u>7,548</u> | <u>7,548</u> | <u>7,548</u> | <u>7,548</u> | <u>7,548</u> |
| Insurance Expense | 167,271 | 189,652 | 189,652 | 100,883 | 215,437 | 215,437 | 215,437 | 215,437 | 215,437 | 215,437 |
| Contracted Services | 262 | 51,804 | 46,959 | 5,807 | 47,039 | 47,039 | 47,039 | 47,039 | 47,039 | 47,039 |
| Total Expenditures | <u>173,134</u> | <u>252,883</u> | <u>252,883</u> | <u>121,256</u> | <u>270,024</u> | <u>270,024</u> | <u>270,024</u> | <u>270,024</u> | <u>270,024</u> | <u>270,024</u> |
| Revenues Over (Under) Expenditures | 41,631 | - | - | 129,637 | - | - | - | - | - | - |
| Fund balances, estimated: | | | | | | | | | | |
| Beginning of year, July 1 | | | | | | | | | | |
| LEO Separation Allowance | 507,348 | 547,344 | 547,344 | 547,344 | 586,129 | 586,129 | 586,129 | 586,129 | 586,129 | 586,129 |
| Health Benefits | 591,183 | 592,818 | 592,818 | 592,818 | 683,670 | 683,670 | 683,670 | 683,670 | 683,670 | 683,670 |
| Total | <u>1,098,531</u> | <u>1,140,162</u> | <u>1,140,162</u> | <u>1,140,162</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> |
| End of year, June 30 | | | | | | | | | | |
| LEO Separation Allowance | 547,344 | 590,223 | 585,378 | 586,129 | 628,861 | 628,861 | 628,861 | 628,861 | 651,519 | 651,519 |
| Health Benefits | 592,818 | 549,939 | 554,784 | 683,670 | 640,938 | 640,938 | 640,938 | 640,938 | 618,280 | 618,280 |
| Total | <u>1,140,162</u> | <u>1,140,162</u> | <u>1,140,162</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> | <u>1,269,799</u> |

COUNTY OF CURRITUCK
 Capital Outlay & Personnel Requests
 For the Fiscal Year Ending June 30, 2017

| Department | Item | N/ R | # Req | # App | Unit Cost | Cost Requested | Cost Approved |
|-------------------|--|---------|----------|----------|--------------|-------------------|------------------|
| Finance | 2017 - Departmental Request | | | | | | |
| | Replace folder/sealer | R | 1 | 1 | 4,500 | 4,500 | 4,500 |
| | *Funded in FY 2016- old sealer still in use | | | | | <u>4,500</u> | <u>4,500</u> |
| ITS | 2017 - Departmental Request | | | | | | |
| | Computer replacement | R | 35 | 35 | 1,300 | 45,500 | 45,500 |
| | Replace 3 Poweredge R710 Servers | R | 3 | 3 | 6,500 | 19,500 | 19,500 |
| | Network modifications | R | 1 | 1 | 12,000 | 12,000 | 12,000 |
| | Replace 2 Dell Powerconnect Switches | R | 2 | 2 | 1,500 | 3,000 | 3,000 |
| | | | | | | <u>80,000</u> | <u>80,000</u> |
| | 2017 - Departmental Request | | | | | | |
| | BOC Meeting Room Technology | R | 1 | 1 | 15,000 | 15,000 | 15,000 |
| | | | | | | <u>15,000</u> | <u>15,000</u> |
| Public Works | 2017 - Departmental Request | | | | | | |
| | Replace HVAC units as needed | R | 2 | 2 | 10,000 | 20,000 | 20,000 |
| | Seal Asphalt and restripe Historic Courthouse Complex | N | 1 | 1 | 15,000 | 15,000 | 15,000 |
| | Seal Asphalt and restripe Corolla Office and Library | N | 1 | - | 10,000 | 10,000 | - |
| | Vehicle replacement for Ford F150 | R | 1 | 1 | 33,000 | 33,000 | 33,000 |
| | Sheriff's Administrative Office Building - repaint building | N | 1 | 1 | 9,000 | 9,000 | 9,000 |
| | Replace roof system on Public Health Building. | N | 1 | 1 | 230,000 | 230,000 | 230,000 |
| | NC Cooperative Ext Building Gutters- tear out liner system that has failed | N | 1 | 1 | 38,000 | 38,000 | 38,000 |
| | CID Building, Worth Guard Road - repaint metal building | N | 1 | 1 | 7,500 | 7,500 | 7,500 |
| | **Contract done this FY - PO 20161450 | | | | | <u>362,500</u> | <u>352,500</u> |
| Utilities | 2017 - Departmental Request | | | | | | |
| | New vehicle for Public Utilities Director | R | 1 | 1 | 32,000 | 32,000 | 32,000 |
| | | | | | | <u>32,000</u> | <u>32,000</u> |
| Register of Deeds | 2017 - Departmental Request | | | | | | |
| | Capital Outlay | R | 1 | 1 | 3,500 | 3,500 | 3,500 |
| | | | | | | <u>3,500</u> | <u>3,500</u> |
| Court Facilities | 2017 - Departmental Request | | | | | | |
| | CT/JAIL FAC - Replace of up to 2 HVAC units | R | 2 | 2 | 20,000 | 40,000 | 40,000 |
| | | | | | | <u>40,000</u> | <u>40,000</u> |

| Department | Item | N/ R | # Req | # App | Unit Cost | Cost Requested | Cost Approved |
|-----------------------|---|------------------------------------|----------|----------|--------------|-------------------|------------------|
| Sheriff | | 2017 - Departmental Request | | | | | |
| | Marking vehicles | R | 7 | 7 | 800 | 5,600 | 4,800 |
| | Vehicle equipment and replacement - Emergency Vehicle Outfitters | R | 6 | 6 | 7,000 | 42,000 | 42,000 |
| | Replacement vehicles - 2012 vehicles scheduled for replacement | R | 3 | 3 | 28,000 | 84,000 | 84,000 |
| | MCT Replacement Computers | R | 13 | 13 | 3,524 | 45,812 | 45,812 |
| | Body Cameras | N | 35 | - | 100 | 3,500 | - |
| | ATV Scheduled replacement | N | 2 | - | 6,000 | 12,000 | - |
| | Taser | N | 10 | - | 1,000 | 10,000 | - |
| | Replacement 4X4 Truck | R | 3 | 3 | 31,500 | 94,500 | 94,500 |
| | Vehicles for requested new employees | N | 4 | - | 28,000 | 112,000 | - |
| | Vehicle marking for proposed new deputy positions | N | 4 | - | 800 | 3,200 | - |
| | Portable radios for requested new employees | N | 4 | - | 6,000 | 24,000 | - |
| | MCT'S for requested new employees | N | 6 | - | 3,524 | 21,144 | - |
| | Mobile Radios for requested new employees | N | 4 | - | 6,000 | 24,000 | - |
| | Hand guns for requested new employees | N | 4 | - | 420 | 1,680 | - |
| | Shotguns for requested new employees | N | 4 | - | 450 | 1,800 | - |
| | Replacement K-9 (Sir) retired with employee resignation | R | 1 | 1 | 10,000 | 10,000 | 10,000 |
| | Replacement of firearm retired to Detective Ruby Stallings | R | 1 | 1 | 420 | 420 | 420 |
| | Taser - Full implementaton of Deputies carrying Tasers | N | 16 | 16 | 1,000 | 16,000 | 16,000 |
| | | | | | | <u>511,656</u> | <u>297,532</u> |
| | | TECHNOLOGY OVER \$1000.00 | | | | | |
| | 6 Bay evidence Dock: Corolla & Maple | N | 2 | - | 1,495 | 2,990 | - |
| | 1 Bay evidence Dock: Knotts Island | N | 1 | - | 249 | 249 | - |
| | Axon body camera | N | 38 | - | 650 | 24,700 | - |
| | | | | | | <u>27,939</u> | <u>-</u> |
| Jail | | 2017 - Departmental Request | | | | | |
| | Paper Shredder | R | 1 | 1 | 1,200 | 1,200 | 1,200 |
| | Program/Counseling Center | N | 1 | - | 570,000 | 570,000 | - |
| | Recoat shower areas | R | 7 | 7 | 1,500 | 10,500 | 10,500 |
| | Replacement of fingerprint machine | R | 1 | 1 | 23,000 | 23,000 | 23,000 |
| | Replacement of HVAC package unit | R | 1 | 1 | 14,700 | 14,700 | 14,700 |
| | IP camera for intake area of jail | N | 1 | 1 | 4,800 | 4,800 | 4,800 |
| | | | | | | <u>624,200</u> | <u>54,200</u> |
| Animal Control | | 2017 - Departmental Request | | | | | |
| | Replacement of 2008 Ford Truck | R | 1 | 1 | 30,000 | 30,000 | 30,000 |
| | Cat Traps | N | 10 | 10 | 100 | 1,000 | 1,000 |
| | Dog Traps | N | 4 | 4 | 500 | 2,000 | 2,000 |
| | | | | | | <u>33,000</u> | <u>33,000</u> |
| Emergency | | 2017 - Departmental Request | | | | | |
| Medical Services | Select Custom Apparatus - 4 chassis remounts | N | 4 | 2 | 150,000 | 600,000 | 300,000 |
| | Replacement and purchase of turnout gear | R | 10 | 10 | 2,500 | 25,000 | 25,000 |
| | Fire jumpsuits for non certified personnel | N | 15 | 15 | 1,000 | 15,000 | 15,000 |
| | Purchase of new LUCAS (cpr compression machine) for Beach | N | 1 | 1 | 14,000 | 14,000 | 14,000 |
| | Replacement plan for ADMIN QRVs- price reflects lettering, lights, etc new revision for Chevy Tahoe's | R | 2 | 1 | 45,000 | 90,000 | 45,000 |
| | | | | | | <u>744,000</u> | <u>399,000</u> |
| Communications | | 2017 - Departmental Request | | | | | |
| | Control Stations, encoders, antenna system for backup center | N | 1 | 1 | 41,000 | 41,000 | 41,000 |
| | | | | | | <u>41,000</u> | <u>41,000</u> |
| Inspections | | 2017 - Departmental Request | | | | | |
| | Vehicle due to aging fleet | R | 1 | 1 | 30,000 | 30,000 | 30,000 |
| | | | | | | <u>30,000</u> | <u>30,000</u> |
| Fire Services | | 2017 - Departmental Request | | | | | |

| Department | Item | N/ R | # Req | # App | Unit Cost | Cost Requested | Cost Approved |
|-----------------|--|---------|----------|----------|--------------|-------------------|------------------|
| | No detail | N | 1 | 1 | 2,000 | 2,000 | 2,000 |
| | | | | | | <u>2,000</u> | <u>2,000</u> |
| Airport | 2017 - Departmental Request | | | | | | |
| | 1 Rolling ladder with platform to assist with aircraft fueling | N | 1 | - | 1,000 | 1,000 | - |
| | Flat tire dollies to move disabled aircraft off of runway | N | 2 | - | 3,000 | 6,000 | - |
| | Universal tow bar for moving and taxing jets and aircraft about the ramp | N | 1 | 1 | 2,000 | 2,000 | 2,000 |
| | Replace fluorescent lighting in all units of hangars A & B. **Already purchased this FY - PO 20161355 | R | 1 | 1 | 3,000 | 3,000 | 3,000 |
| | | | | | | <u>9,000</u> | <u>5,000</u> |
| | 2017 - Airport Projects | | | | | | |
| | 10% County Match for updates to airport layout plan | N | 1 | | 30,000 | 30,000 | - |
| | 10% Estimated match for repair and upgrade to airport | N | 1 | | 15,000 | 15,000 | - |
| | | | | | | <u>45,000</u> | <u>-</u> |
| Soil | 2017 - Conservation Projects | | | | | | |
| Conservation | Conservation Projects- Drainage/Beaver Management Program | N | 1 | 1 | 4,000 | 4,000 | 4,000 |
| | | | | | | <u>4,000</u> | <u>4,000</u> |
| Planning | 2017 - Departmental Request | | | | | | |
| | Vehicle due to aging fleet | R | 1 | 1 | 30,000 | 30,000 | 30,000 |
| | | | | | | <u>30,000</u> | <u>30,000</u> |
| Social Services | 2017 - Departmental Request | | | | | | |
| | New Van - Replace 2012 Dodge | R | 1 | 1 | 35,000 | 35,000 | 35,000 |
| | Replace computer | R | 1 | 1 | 2,200 | 2,200 | 2,200 |
| | New Roof System for Social Services | N | 1 | 1 | 150,000 | 150,000 | 150,000 |
| | | | | | | <u>187,200</u> | <u>187,200</u> |
| Senior Centers | 2017 - Departmental Request | | | | | | |
| | Passenger van with center isle | R | - | 1 | 50,000 | - | 50,000 |
| | | | | | | <u>-</u> | <u>50,000</u> |
| Parks & Rec | 2017 - Departmental Request | | | | | | |
| | Replace vehicle - F150 Truck | R | 1 | 1 | 29,500 | 29,500 | 29,500 |
| | Toro grounds master to replace kubota | R | 1 | 1 | 27,000 | 27,000 | 27,000 |
| | | | | | | <u>56,500</u> | <u>56,500</u> |
| | 2017 - Recreation Projects | | | | | | |
| | Resurface Sound Park tennis courts | R | 1 | 1 | 20,000 | 20,000 | 20,000 |
| | Re-finish Community Center Gymnasium Floor & touch up lines where paint chipped | R | 1 | 1 | 9,000 | 9,000 | 9,000 |
| | | | | | | <u>29,000</u> | <u>29,000</u> |
| Rural Center | 2017 - Departmental Request | | | | | | |
| | Recover outdoor arena | R | 1 | | 32,076 | 32,076 | - |
| | Installation & shipping for recovering outdoor arena | R | 1 | | 48,793 | 48,793 | - |
| | Contingency | R | 1 | | 19,131 | 19,131 | - |
| | | | | | | <u>100,000</u> | <u>-</u> |

| Department | Item | N/ R | # Req | # App | Unit Cost | Cost Requested | Cost Approved | |
|------------------------------------|--|------------------------------------|----------|----------|--------------|-------------------|------------------|--|
| | | 2017 - Departmental Request | | | | | | |
| Tourism | | | | | | | | |
| Promotion | Film equipment | N | 1 | 1 | 1,500 | 1,500 | 1,500 | |
| | Photo Stations | N | 1 | - | 5,000 | 5,000 | - | |
| | Duck shooting game for use at Whalehead & other events | N | 1 | 1 | 8,500 | 8,500 | 8,500 | |
| | | | | | | <u>15,000</u> | <u>10,000</u> | |
| | | 2017 - Departmental Request | | | | | | |
| Tourism Related | | | | | | | | |
| | Kubota L4701HST Tractor with 4WD Hydrostatic Transmission & Turf Tires | N | 1 | 1 | 31,680 | 31,680 | 31,680 | |
| | 7 x 18 9,990 GVWR Equipment Trailer | N | 1 | 1 | 4,050 | 4,050 | 4,050 | |
| | Toro Pro Force Blower | N | 1 | 1 | 7,010 | 7,010 | 7,010 | |
| | Toro Z-Master 3000 52" T,F, Deck Mower | N | 1 | 1 | 8,250 | 8,250 | 8,250 | |
| | 6 x 12 single axle black landscape trailer | N | 1 | 1 | 1,580 | 1,580 | 1,580 | |
| | Land Swap | N | 1 | 1 | 944,900 | 944,900 | 944,900 | |
| | | | | | | <u>997,470</u> | <u>997,470</u> | |
| | | 2017 - Departmental Request | | | | | | |
| | Whalehead Construction - 15447-592001 | N | 1 | 1 | 553,900 | 553,900 | 553,900 | |
| | | | | | | <u>553,900</u> | <u>553,900</u> | |
| | | 2017 - Departmental Request | | | | | | |
| Whalehead | | | | | | | | |
| | Artifacts | N | 1 | 1 | 10,000 | 10,000 | 10,000 | |
| | 30 X 30 event tent with sidewalls | N | 1 | 1 | 7,000 | 7,000 | 7,000 | |
| | | | | | | <u>17,000</u> | <u>17,000</u> | |
| | | 2017 - Departmental Request | | | | | | |
| Emergency | | | | | | | | |
| Telephone | Phone system for backup center | N | 1 | 1 | 115,000 | 115,000 | 115,000 | |
| | Estimate for CL demarcation for backup center | N | 1 | 1 | 2,000 | 2,000 | 2,000 | |
| | UPS - Backup center | N | 1 | 1 | 30,000 | 30,000 | 30,000 | |
| | Generator Upgrades/labor to add backup center onto the extension generator | N | 1 | 1 | 30,000 | 30,000 | 30,000 | |
| | Recorder for backup | N | 1 | 1 | 40,000 | 40,000 | 40,000 | |
| | New computers for backup | N | 3 | 3 | 3,000 | 9,000 | 9,000 | |
| | New monitors for backup | N | 6 | 6 | 600 | 3,600 | 3,600 | |
| | Custom built dispatch consoles for backup center | N | 1 | 1 | 7,000 | 7,000 | 7,000 | |
| | | | | | | <u>236,600</u> | <u>236,600</u> | |
| | | 2017 - Departmental Request | | | | | | |
| Emergency Vehicle Replacement | No Detail | R | 1 | 1 | 236,000 | 236,000 | 236,000 | |
| | | | | | | <u>236,000</u> | <u>236,000</u> | |
| | | 2017 - Departmental Request | | | | | | |
| Land Bank | No Detail | N | 1 | 1 | 200,000 | 200,000 | 200,000 | |
| | | | | | | <u>200,000</u> | <u>200,000</u> | |
| | | 2017 - Departmental Request | | | | | | |
| Whalehead Subdiv Drainage District | Replace pumps and electrical equipment damaged by storms | R | 1 | 1 | 30,000 | 30,000 | 30,000 | |
| | | | | | | <u>30,000</u> | <u>30,000</u> | |
| | | 2017 - Departmental Request | | | | | | |
| Ocean Sands | | | | | | | | |
| Water | Replace pumps and electrical equipment damaged by storms | N | 1 | 1 | 20,000 | 20,000 | 20,000 | |
| | | | | | | <u>20,000</u> | <u>20,000</u> | |
| Sewer | Replace pumps and electrical equipment damaged by storms | N | 1 | 1 | 20,000 | 20,000 | 20,000 | |
| | Spare pumps for sewage treatment lift stations | N | 2 | 2 | 6,000 | 12,000 | 12,000 | |
| | Replace ground water lowering culvert on the east side of NC 12 | R | 1 | 1 | 67,000 | 67,000 | 67,000 | |
| | | | | | | <u>99,000</u> | <u>99,000</u> | |

| Department | Item | N/ R | # Req | # App | Unit Cost | Cost Requested | Cost Approved |
|--|---|------------------------------------|----------|----------|--------------|-------------------|------------------|
| Mainland Water | | 2017 - Departmental Request | | | | | |
| | Automatic meter reads for Eagle Creek | N | 450 | 450 | 177 | 79,650 | 79,650 |
| | Replace pumps and electrical equipment damaged by storms | R | 1 | 1 | 40,000 | 40,000 | 40,000 |
| | Vehicle replacement - F250 Truck | R | 1 | 1 | 32,000 | 32,000 | 32,000 |
| | Vehicle replacement - Service truck | R | 1 | 1 | 37,000 | 37,000 | 37,000 |
| | Fiberglass Well Enclosure cement | R | 12 | 12 | 515 | 6,180 | 6,180 |
| | Backup high service pump | R | 1 | 1 | 5,000 | 5,000 | 5,000 |
| | New Computer for Customer Service Office | N | 1 | 1 | 1,400 | 1,400 | 1,400 |
| | | | | | | <u>201,230</u> | <u>201,230</u> |
| 2017 - Departmental Request | | | | | | | |
| | Fire Hydrants | N | 1 | 1 | 10,000 | 10,000 | 10,000 |
| | | | | | | <u>10,000</u> | <u>10,000</u> |
| Maple Comm Park Sewer | | 2017 - Departmental Request | | | | | |
| | Spare lift station pumps | N | 2 | 1 | 5,000 | 10,000 | 5,000 |
| | | | | | | <u>10,000</u> | <u>5,000</u> |
| Moyock Commons Sewer District | | 2017 - Departmental Request | | | | | |
| | Spare lift station pumps | N | 2 | 2 | 5,000 | 10,000 | 10,000 |
| | Influent mixers | N | 1 | 1 | 4,000 | 4,000 | 4,000 |
| | Crush and run for roadway repair | N | 1 | 1 | 5,000 | 5,000 | 5,000 |
| | Lift station control equipment | N | 1 | 1 | 2,000 | 2,000 | 2,000 |
| | | | | | | <u>21,000</u> | <u>21,000</u> |
| Solid Waste | | 2017 - Departmental Request | | | | | |
| | ABC Crush Run Rock for transfer station roadways | N | 1 | 1 | 30,000 | 30,000 | 30,000 |
| | County Match for 2 recycling compactors for Moyock Site Expansion NCDENR DEACs | N | 1 | 1 | 5,000 | 5,000 | 5,000 |
| | Additional lighting for Convenient sites | N | 1 | 1 | 30,000 | 30,000 | 30,000 |
| | | | | | | <u>65,000</u> | <u>65,000</u> |
| SOBWS | | 2017 - Departmental Request | | | | | |
| | Replace pumps and electrical equipment damaged by storms | R | 1 | 1 | 20,000 | 20,000 | 20,000 |
| | Spare pump and motor for new Corolla Light Tower | N | 1 | 1 | 13,000 | 13,000 | 13,000 |
| | Altitude valve and vault at Corolla Light Tower/ can operate as one system | N | 1 | 1 | 35,000 | 35,000 | 35,000 |
| | Hot rod registers as a continuation for completing the AMR system-WH,VOH | N | 1,300 | - | 135 | 175,500 | - |
| | New Truck to replace F150 | N | 1 | 1 | 35,000 | 35,000 | 35,000 |
| | Hot rod registers as a continuation for completing the AMR system-SOBWS | N | 500 | - | 165 | 82,500 | - |
| | Install the south Corolla Light deep well to provide redundancy to provide water during peak demand | N | 1 | 1 | 312,500 | 312,500 | 312,500 |
| | | | | | | <u>673,500</u> | <u>415,500</u> |
| Walnut Island Sewer District | | 2017 - Departmental Request | | | | | |
| | Spare lift stations | N | 2 | 1 | 5,000 | 10,000 | 5,000 |
| | SCADA for the existing lift station | N | 1 | - | 6,500 | 6,500 | - |
| | Berekeley dosing pumps | N | 1 | - | 1,500 | 1,500 | - |
| | | | | | | <u>18,000</u> | <u>5,000</u> |

Personnel Requests for FY 2017

| <u>Personnel Requests</u> | <u>New or Reclassification</u> | <u>Effective Date</u> | <u>Number Requested</u> | <u>Number Approved</u> | <u>Original Grade/Step</u> |
|--|--------------------------------|-----------------------|-------------------------|------------------------|----------------------------|
| 448 Occupancy Tax - Tourism Related | | | | | |
| Park Attendant | New | 7/1/2016 | 1 | 1 | 51/3 |
| 460 Public Works | | | | | |
| Solid Waste Recycling Technician | New | 7/1/2016 | 1 | 0 | 53/3 |
| 461 Public Utilities | | | | | |
| Fire Hydrant Maintenance Mechanic | New | 7/1/2016 | 1 | 0 | 55/3 |
| 510 Sheriff Department | | | | | |
| Civilian Evidence Custodian | New | 7/1/2016 | 1 | 0 | 55/3 |
| Radio Technician | New | 7/1/2016 | 1 | 0 | 56/3 |
| Deputy III | New | 7/1/2016 | 1 | 0 | 59/3 |
| Deputy III | New | 7/1/2016 | 1 | 0 | 59/3 |
| Deputy III | New | 7/1/2016 | 1 | 0 | 59/3 |
| Deputy III | New | 7/1/2016 | 1 | 0 | 59/3 |
| Deputy III Dunes | New | 7/1/2016 | 1 | 0 | 59/3 |
| Support Technician - Not LEO | New | 7/1/2016 | 1 | 1 | 56/1 |
| 511 Detentions | | | | | |
| Sgt. Detention Officer | New | 7/1/2016 | 1 | 0 | 56.5/3 |
| Incentive Pay Plan | | | | 0 | |
| 512 Animal Control | | | | | |
| Animal Control Officer | New | 7/1/2016 | 1 | 0 | 54/3 |
| Animal Care Technician | New | 7/1/2016 | 2 | 2 | 52/3 |
| Animal Care Technician Part-Time | New | 7/1/2016 | .95 fte | 1 | 52P/1 |
| 530 Emergency Medical Services | | | | | |
| Lieutenant | Reclassification | 7/1/2016 | 2 | 0 | 60/5 |
| 535 Communications | | | | | |
| Telecommunicator I | New | 7/1/2016 | 1 | 1 | 55/3 |
| Telecommunicator I | New | 7/1/2016 | 1 | 0 | 55/3 |
| 540 Inspections | | | | | |
| Building Inspector | Reclassification | 7/1/2016 | 4 | 0 | varies |
| Incentive Pay Plan | | | | | |
| 660 Planning | | | | | |
| Planner II | Reclassification | 7/1/2016 | 1 | 1 | 61/3 |
| 750 Social Services | | | | | |
| Social Work Program Manager | New | 7/1/2016 | 1 | 1 | 67/3 |
| 818 Mainland Water | | | | | |
| Line Maintenance Mechanic | Reclassification | 7/1/2016 | 1 | 1 | 55/3 |

CURRITUCK COUNTY
NORTH CAROLINA

SALARY AND COMPENSATION RESOLUTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2017

BE IT RESOLVED by the County Commissioners that the following salaries and other compensation

SECTION 1 - BOARDS

Board of Adjustments

Members \$50. per meeting

Airport Advisory Board

Members \$50. per meeting

Board of Commissioners

Chairman \$1300. per month

Members \$1200. per month

Stormwater Advisory Board

Members \$50. per meeting

Economic Development Board

Members \$50. per meeting

Tourism Development Authority

Members \$50. per meeting

Board of Elections

Chairman \$75. per month plus \$8.00 per meeting
hour plus travel reimbursement at per diem

Members \$25. per month plus \$8.00 per meeting
hour plus travel reimbursement at per diem

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

Board of Equalization

| | |
|---------|------------------------------------|
| Members | \$100. per day; \$50. per half day |
|---------|------------------------------------|

Land Transfer Tax Appeals Board

| | |
|---------|-------------------|
| Members | \$50. per meeting |
|---------|-------------------|

Library Board of Trustees

| | |
|---------|-------------------|
| Members | \$50. per meeting |
|---------|-------------------|

Other

| | |
|-----------------|---------------|
| Jury Commission | \$50. per day |
|-----------------|---------------|

Planning Board

| | |
|---------|-------------------|
| Members | \$50. per meeting |
|---------|-------------------|

Social Services Board

| | |
|---------|-------------------|
| Members | \$50. per meeting |
|---------|-------------------|

Chairman

\$75. per meeting

Parks and Recreation Board

| | |
|---------|-------------------|
| Members | \$50. per meeting |
|---------|-------------------|

Fire And EMS Board

| | |
|---------|-------------------|
| Members | \$50. per meeting |
|---------|-------------------|

Senior Citizens Advisory Board

\$50. per meeting

Nutrition Board

\$50. per meeting

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

SECTION 3 - NEW APPOINTMENTS

Compensation

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

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,

PART-TIME/TEMPORARY PAY RATES

Hourly

| | |
|---|------------------------|
| EMT Basic - Temporary | \$14.24 per hr |
| EMT Intermediate - Temporary | \$16.40 per hr |
| EMT Paramedic - Temporary | \$19.81 per hr |
| Airport Lineman - Part-time | \$14.24 per hr |
| Library Assistant I - Part-time | \$13.31 per hr |
| Clerical Position - Temporary | \$11.45 per hr |
| Deputy Trainee - Part-time | \$17.03 per hr |
| Deputy I - Part-time | \$17.95 per hr |
| Deputy II - Part-time | \$18.88 per hr |
| Detention Officer - Part-time | \$14.22 per hr |
| Maintenance Helper - Temporary | \$12.38 per hr |
| Camp Counselors - Seasonal | \$9.00 per hr |
| Visitor Relations Coordinator - Temporary | \$13.31 per hr |
| Tour Guides - Whalehead | \$13.31 per hr |
| Summer Intern - Whalehead | \$13.31/\$13.82 per hr |
| Telecommunicator Trainee - Part-time | \$15.74 per hr |

Telecommunicator - Part-time \$16.10 per hr

Parks & Recreation Temporary Staff

| | |
|--|------------------|
| Janitor - All Sports | \$7.25 per hr |
| Scorekeeper - All Sports | \$7.25 per hr |
| Score Board Operator - Tackle Football | \$18.00 per game |
| Site Coordinator - All Sports | \$14.50 per hr |
| Referee - 5 - 9 yr old Basketball | \$18.00 per game |
| Referee - 10 - 15 yr old Basketball | \$20.00 per game |
| Referee - Flag Football | \$18.00 per game |
| Referee - Youth Volleyball | \$18.00 per game |
| Referee - Soccer | \$18.00 per game |
| Umpire - Baseball Ages 7 - 8 | \$18.00 per game |
| Umpire - Softball 8U | \$18.00 per game |
| Umpire - Baseball Ages 9 - 10 | \$24.00 per game |
| Umpire - Softball 10U - 16U | \$24.00 per game |
| Umpire - Baseball Ages 11 - 15 | \$27.00 per game |
| Umpire - Softball 18U | \$30.00 per game |

SECTION 5 - 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 6th of June 2016.

ATTEST.

David L. Griggs, Chairman
Board of Commissioners

Leeann Walton
Clerk to the Board

**CURRITUCK COUNTY
CLASSIFICATION BY SALARY GRADE
FOR THE FISCAL YEAR ENDING JUNE 30, 2017**

| SALARY GRADE | SALARY RANGE | CLASSIFICATION |
|--------------|-------------------|---|
| 50 | \$23,813-\$32,640 | Custodian |
| 50.5 | \$25,163-\$35,129 | Senior Center Assistant Coordinator |
| 51 | \$25,746-\$35,347 | Maintenance Helper Park Attendant Rural Attendant |
| 52 | \$27,678-\$38,090 | Accounting Clerk I Administrative Support Assistant Animal Care Technician Community Social Services Assistant DSS DCI CP/Clerk Deputy Register of Deeds Library Assistant I Meter Reader Permit Officer I Processing Assistant IV Public Information Assistant IV Recreation Assistant Secretary I Tax Clerk I Visitor Relations Coordinator |

| | | |
|------|-------------------|--|
| 53 | \$29,612-\$40,760 | Line Maintenance Mechanic Helper Library Assistant II Maintenance/Repair Worker EMT Basic/Firefighter Lineman - Airport Tax Clerk II Utilities Customer Service Representative |
| 53.5 | \$30,170-\$41,779 | Detention Officer |
| 54 | \$31,544-\$43,464 | 4H Program Associate Animal Control Officer Assistant Register of Deeds Deputy Director of Elections District Administrator F&C Sciences Associate Income Maintenance Caseworker I Library Associate I Permit Officer II Public Information Assistant V Accounting Clerk II Rural Center Manager Shelter Manager Telecommunicator Trainee |
| 54.5 | \$32,140-\$44,551 | Intake Officer |

| | | |
|------|-------------------|--|
| 55 | \$33,478-\$46,173 | Accounting Clerk III Administrative Assistant I Athletic Grounds Manager Deputy Tax Collector Library Associate II Line Maintenance Mechanic Maintenance/Repair Worker Electrician Park Superintendent Public Relations Coordinator Recreation Specialist Sales & Marketing Associate Supervisor Visitor Center Telecommunicator I Tourism Promo & Event Coordinator Utilities Customer Service Supervisor |
| 55.5 | \$34,113-\$47,327 | EMT Intermediate/Firefighter |
| 56 | \$35,412-\$48,881 | Deputy Trainee Income Maintenance Caseworker II Permit Officer III Social Worker I Support Technician Telecommunicator II Wastewater ORC Trainee Water Plant Operator Trainee |
| 56.5 | \$36,771-\$51,613 | Sergeant Detention Officer |

| | | |
|----|-------------------|--|
| 57 | \$37,344-\$51,585 | Administrative Assistant II Building Inspector I Deputy Sheriff I Development Code Enforcement Officer Human Resources Assistant Maintenance Supervisor Rural Center Director Wastewater ORC Water Plant Operator Water Plant Operator/Lab Technician |
| 58 | \$39,277-\$54,293 | Deputy Sheriff II Income Maintenance Caseworker III Income Maintenance Investigator II Training Officer |
| 59 | \$41,210-\$56,999 | Accounting Technician Building Inspector II probationary/ FQ Inspect I Deputy Sheriff III Deputy Emergency Management Coordinator Development Technician Detective I EMT Paramedic/Firefighter Planner I Tax Appraiser |

| | | |
|------|-------------------|--|
| 60 | \$43,144-\$59,707 | *Administrative Officer I *Communications Supervisor EMS Training Officer Fire Training Officer/Recruitment Coordinator *Income Maintenance Supervisor II *Lieutenant Detention Officer Fire Marshal Lieutenant - EMS *Operations Director Risk Manager Social Worker II Soil & Stormwater Technician Water Distribution Supervisor Trainee Web/AV Specialist |
| 60.5 | \$43,971-\$61,199 | *Senior Center Coordinator |
| 61 | \$45,077-\$62,414 | Building Inspector III probationary/FQ BI II Creative Director Detective II *Director of Elections GIS Specialist GIS Coordinator Paralegal Planner II Marketing Director Public Information Officer Water Distribution Supervisor |

| | | |
|----|-------------------|---|
| 62 | \$47,009-\$65,120 | *Building Superintendent Fiscal and Budget Assistant Sergeant Site Manager/Curator Social Worker III Social Worker Invest/Assess Treatment |
| 63 | \$48,941-\$67,826 | Building Inspector III FQ *Social Work Supervisor II *Water Treatment Plant Supervisor |
| 64 | \$50,875-\$70,533 | Senior Planner *Jail Superintendent *Recreation Director |
| 65 | \$53,222-\$73,820 | *Administrative Assistant/Clerk to Board *Captain - EMS *Manager Business Development/Airport Oper. *Project Coordinator |
| 66 | \$54,742-\$75,948 | *Chief Building Inspector *Public Utilities Superintendent *Social Worker Supervisor III |
| 67 | \$56,673-\$78,651 | *Emergency Management Director *Lieutenant - Sheriff *Social Work Program Manager |
| 68 | \$58,606-\$81,357 | *Human Resources Director *IT Director *Project Engineer *Tax Administrator |
| 69 | \$60,539-\$84,605 | |
| 70 | \$62,530-\$86,853 | |

| | | |
|----|---------------------|---|
| 71 | \$64,404-\$89,477 | *Captain- Sheriff *Chief Deputy - Fire/EMS *Tourism Director |
| 72 | \$66,339-\$92,186 | *Assistant Planning Director |
| 73 | \$68,270-\$94,890 | *Chief Deputy - Sheriff *Economic Development Director |
| 74 | \$70,204-\$97,598 | |
| 75 | \$72,136-\$100,304 | *Chief of EMS |
| 76 | \$74,070-\$103,011 | *Director of Social Services *Finance Director *Public Utilities Director |
| 77 | \$76,002-\$105,716 | |
| 78 | \$77,936-\$108,425 | |
| 79 | \$79,869-\$111,131 | |
| 80 | \$81,565-\$113,505 | |
| 81 | \$83,604-\$126,609 | |
| 82 | \$85,694-\$129,774 | |
| 83 | \$87,836-\$133,019 | |
| 84 | \$90,032-\$136,344 | |
| 85 | \$92,283-\$139,753 | |
| 86 | \$94,590-\$143,246 | |
| 87 | \$96,814-\$146,614 | |
| 88 | \$97,774-\$148,068 | *Planning Director |
| 89 | \$100,218-\$151,769 | |
| 90 | \$102,723-\$155,564 | *County Manager |
| 91 | \$105,292-\$159,453 | |
| 92 | \$107,523-\$162,831 | *Engineer |
| 93 | \$110,211-\$166,902 | |

| | | |
|-----|---------------------|-----------|
| 94 | \$112,966-\$171,075 | |
| 95 | \$115,790-\$175,352 | |
| 96 | \$118,685-\$179,735 | |
| 97 | \$121,652-\$184,229 | |
| 98 | \$124,693-\$188,834 | |
| 99 | \$127,811-\$193,555 | |
| 100 | \$131,006-\$198,394 | |
| 101 | \$134,281-\$203,354 | |
| 102 | \$137,638-\$208,438 | |
| 103 | \$141,079-\$213,649 | |
| 104 | \$144,606-\$218,990 | |
| 105 | \$148,221-\$224,465 | |
| 106 | \$151,927-\$230,076 | |
| 107 | \$155,725-\$235,828 | |
| 108 | \$159,618-\$241,724 | |
| 109 | \$163,608-\$247,767 | |
| 110 | \$167,699-\$253,961 | |
| 111 | \$171,881-\$260,295 | *Attorney |

* indicates exempt status

Board determined

*County Manager's salary

Board determined

*Sheriff's salary

Board determined

*Register of Deeds' salary

Board determined

*Attorney's salary

Summary of Authorized Personnel
2016-17 Annual Budget

| Department | 2006-07 Actual | 2007-08 Actual | 2008-09 Actual | 2009-10 Actual | 2010-11 Actual | 2011-12 Actual | 2012-13 Actual | 2013-14 Actual | 2014-15 Actual | 2015-16 Actual | 2016-17 Proposed |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| General Government | | | | | | | | | | | |
| Administration | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Legal | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Governing Body | 5.00 | 5.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Elections | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Finance | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Information Technology Services | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Human Resources | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Public Information | 1.60 | 2.60 | 2.00 | 2.00 | 1.00 | 1.00 | -- | -- | -- | -- | -- |
| Tax | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.00 | 7.00 | 7.00 |
| Public Works | 10.00 | 10.00 | 10.00 | 12.00 | 12.00 | 10.00 | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 |
| Public Utilities | | 2.00 | 2.00 | 3.00 | 3.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Register of Deeds | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Occupancy Tax | 4.90 | 7.00 | 7.00 | 7.00 | 8.00 | 8.00 | 9.00 | 9.00 | 18.00 | 16.00 | 17.00 |
| Total General Govt | 53.50 | 58.60 | 60.00 | 63.00 | 64.00 | 61.00 | 65.00 | 65.00 | 73.00 | 71.00 | 72.00 |
| Public Safety | | | | | | | | | | | |
| Sheriff | 58.42 | 58.42 | 66.42 | 66.42 | 66.42 | 66.42 | 66.42 | 66.42 | 66.42 | 66.42 | 67.42 |
| Jail | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 | 30.50 |
| Animal Services and Control | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 8.90 | 9.95 |
| Jury Commission | -- | -- | -- | | | | | | | | |
| Emergency Medical Services | 54.80 | 71.80 | 73.00 | 73.00 | 73.00 | 73.00 | 74.00 | 77.75 | 77.75 | 76.00 | 76.00 |
| Emergency Management | 2.20 | 2.20 | 2.20 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Communications | 12.80 | 12.80 | 12.80 | 13.00 | 13.00 | 13.00 | 12.00 | 12.00 | 12.00 | 13.00 | 14.00 |
| Fire Prevention | 2.20 | 2.20 | 1.00 | 1.00 | 1.00 | 1.00 | -- | -- | -- | 2.75 | 2.75 |
| Total Public Safety | 164.92 | 181.92 | 189.92 | 189.92 | 189.92 | 189.92 | 188.92 | 192.67 | 192.67 | 199.57 | 202.62 |
| Transportation | | | | | | | | | | | |
| Airport | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.40 | 1.40 | 1.40 |
| Total Transportation | 2.00 | 1.40 | 1.40 | 1.40 |
| Environmental Protection | | | | | | | | | | | |
| Soil Conservation | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Environmental Protection | 2.00 |

Community Development

| | | | | | | | | | | | |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Cooperative Extension | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Support Our Students | 2.42 | 2.42 | 2.42 | -- | -- | -- | -- | -- | -- | -- | -- |
| Economic Development | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Planning | 11.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 9.00 | 8.00 | 8.00 |
| Inspections | 11.00 | 11.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 10.00 | 10.00 | 10.00 |
| Total Community Development | 28.42 | 27.42 | 25.42 | 24.00 | 24.00 | 24.00 | 22.00 | 22.00 | 22.00 | 23.00 | 22.00 |

Cultural & Recreation

| | | | | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Recreation | 6.60 | 6.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.48 | 7.48 | 7.48 |
| Library | 7.00 | 6.25 | 9.25 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 10.23 | 10.23 |
| Rural Center | 4.00 | | | 2.5 | 2.50 | 2.50 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total Cultural & Recreation | 17.60 | 12.85 | 16.85 | 19.10 | 19.10 | 19.10 | 19.60 | 19.60 | 19.48 | 20.71 | 20.71 |

Human Services

| | | | | | | | | | | | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Social Services | 37.00 | 38.00 | 38.00 | 37.00 | 37.00 | 38.00 | 37.00 | 37.00 | 37.00 | 39.00 | 40.00 |
| Senior Citizens Coordination | 5.75 | 5.75 | 4.75 | 4.75 | 4.75 | 4.75 | 4.75 | 4.75 | 4.75 | 4.75 | 4.75 |
| Total Human Services | 42.75 | 43.75 | 42.75 | 41.75 | 41.75 | 42.75 | 41.75 | 41.75 | 41.75 | 43.75 | 44.75 |

Enterprise Operations

| | | | | | | | | | | | |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Southern Outer Banks Water | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 11.00 | 11.00 | 11.00 | 10.00 | 10.00 | 10.00 |
| Ocean Sands Water & Sewer | -- | -- | -- | -- | -- | -- | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Mainland Water System | 12.00 | 12.00 | 12.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| Total Enterprise Operations | 20.00 | 20.00 | 20.00 | 21.00 | 21.00 | 24.00 | 25.00 | 25.00 | 25.00 | 25.00 | 25.00 |

| | | | | | | | | | | | |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total FTE Positions | 331.19 | 348.54 | 358.94 | 362.77 | 363.77 | 364.77 | 366.27 | 370.02 | 378.30 | 385.43 | 390.48 |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

Currituck County Master Fee Schedule

Rate and Fee Schedule effective July 1, 2016

| Dept. | Description | Cost | | | | | | |
|---------------------------|---|------------------|--------------------------|--|-----------|----------|----------|--|
| Airport | Concession Fees - Aviation Maintenance & Repair Services | \$ | 75.00 | annual | | | | |
| Airport | Concession Fees - Based Charter Aircraft Travel Services | 5% of booked fee | | | | | | |
| Airport | Concession Fees - Banner Towing Operations | \$ | 75.00 | annual | | | | |
| Airport | Concession Fees - Crop Dusting | \$ | 300.00 | annual | | | | |
| Airport | Concession Fees - Flight Lessons two or more Currituck based aircraft | \$ | 75.00 | annual | | | | |
| Airport | Concession Fees- Flight Lessons no Currituck based aircraft | \$ | 300.00 | annual | | | | COMMERCIAL |
| Airport | Concession Fees- Flight Lessons one Currituck based aircraft | \$ | 150.00 | annual | | | | Annual in Advance |
| Airport | Concession Fees- Hang Gliding | \$ | 7,000.00 | annual | | | | Annual w/ 3 yr term |
| Airport | Concession Fees - Rental Car Services | \$ | 300.00 | annual | | | | 3 yr term |
| Airport | Hangar leases, non-commercial | \$ | 2,760.00 | Effective 8/1/2013 | | | | annual, payable \$230 per month - |
| Airport | Hangars, commercial A-5-T, A-11-T & Office space 2 combined | \$ | 5,796.00 | Effective 8/1/2013 | Monthly | 5% Disc | 10% Disc | monthly |
| Airport | Hangars, commercial C-2, C-3, C-4, C-5 | \$ | 6,555.00 | Effective 8/1/2013 | \$ 483.00 | \$ 5,506 | \$ 5,216 | \$ 435 |
| Airport | Hangars, commercial A-1-T, A-6-T & office space 1 combined | \$ | 5,520.00 | Effective 8/1/2013 | \$ 546.25 | \$ 6,227 | \$ 5,900 | \$ 492 |
| Airport | Hangars, commercial B-1-C & B-2-C | \$ | 5,520.00 | Effective 8/1/2013 | \$ 460.00 | \$ 5,244 | \$ 4,968 | \$ 414 |
| Airport | Hangars, commercial C-1 | \$ | 7,590.00 | Effective 8/1/2013 | \$ 460.00 | \$ 5,244 | \$ 4,968 | \$ 414 |
| Airport | Late Fee | \$ | 15.00 | Effective 8/1/2013 | \$ 632.50 | \$ 7,211 | \$ 6,831 | \$ 569 |
| Airport | Tie-down leases | \$ | 10.00 | Effective 8/1/2013 | | | | Payments received after 10th of each month for each hangar and/or tie-down lease |
| Animal Services & Control | Adoption Fee- Dog | \$ | 99.00 | per month | | | | |
| Animal Services & Control | Adoption Fee- Cat | \$ | 59.00 | Discounts up to 50% off at the discretion of the Director and/or | | | | |
| Animal Services & Control | Reclaim Fee- 1st offense | \$ | \$25.00 + \$10.00 a day | | | | | |
| Animal Services & Control | Reclaim Fee- 2nd offense | \$ | \$50.00 + \$10.00 a day | | | | | |
| Animal Services & Control | Reclaim Fee- 3rd offense | \$ | \$75.00 + \$10.00 a day | | | | | |
| Animal Services & Control | Reclaim Fee- 4th offense | \$ | \$100.00 + \$10.00 a day | | | | | |
| Animal Services & Control | Rabies Shot at County Sponsored Rabies Clinics | \$ | 10.00 | | | | | |
| CCRC | Facility rental fees | | | | | | | |
| CCRC | Apartment | | \$35 | per night | | | | |
| CCRC | Complete facility rental fee/Exclusive right to grounds | \$ | 500.00 | per day. | | | | |
| CCRC | Picnic Shelter- half day rental | \$ | 25.00 | per day/per room (up to 4 hours) | | | | |
| CCRC | Picnic Shelter- full day rental | \$ | 50.00 | per day/per room (up to 8 hours) | | | | |
| CCRC | Indoor Arena: | \$ | 175.00 | per weekend day | | | | |
| CCRC | Hourly rental of indoor arena | \$ | 125.00 | per week day | | | | |
| CCRC | Hourly rental of indoor arena | \$ | 25.00 | per hour | | | | |
| CCRC | Outdoor Arena: | \$ | 125.00 | per weekend day | | | | |
| CCRC | Hourly rental of outdoor arena | \$ | 100.00 | per week day | | | | |
| CCRC | Hourly rental of outdoor arena | \$ | 25.00 | per hour | | | | |
| CCRC | Park Attendant | \$ | 18.00 | per hour - nights/weekends/holidays | | | | |
| CCRC | Stall Rental: | | | | | | | |
| CCRC | Overnight, no event | \$ | 35.00 | per nights | | | | |
| CCRC | With event | \$ | 15.00 | day stall | | | | |
| CCRC | | \$ | 25.00 | 2 day show | | | | |
| CCRC | | \$ | 30.00 | 3 day show | | | | |
| CCRC | Shavings must be used with any stall rental. No one can stall a horse without shavings. | | | | | | | |
| CCRC | Shavings | \$ | 6.75 | per bag | | | | |
| CCRC | RV/Camper Hook-up | \$ | 25.00 | per night | | | | |
| CCRC | Weekend schooling (No event) | \$ | 10.00 | per horse/per weekend day/5 horse minimum | | | | |
| CCRC | Vendor Hook-up | \$ | 25.00 | per day | | | | |
| CCRC | Technology fee | \$ | 50.00 | Includes wifi, phone, copier, fax access | | | | |
| CCRC | Notary Fees | | | | | | | |
| CCRC | Official County business | | No charge | | | | | |
| CCRC | Other | | \$5 per document | | | | | |

| | | | | |
|-----------------------|--|------------|-------------------------|--|
| CCRC | Returned check/credit card/eft fee | \$ | 25.00 | |
| Communications | CD: 911 Data | \$ | 25.00 | |
| Communications | Copies, 911 transcript | \$ | 1.00 | per page |
| Community Development | Central Permitting Fees: | | Residential | Commercial |
| Community Development | New construction and additions | | \$0.30 per sf | \$0.35 per sf |
| Community Development | Alterations | | \$0.15 per sf | \$0.12 per sf |
| Community Development | Chimney/Woodstove | \$ | 25.00 | \$25 |
| Community Development | Decks | | \$0.30 per sf | \$0.35 per sf |
| Community Development | Dune decks and walkways | | \$0.30 per sf | \$0.35 per sf |
| Community Development | Demolition | \$ | 25.00 | \$75 |
| Community Development | Detached Buildings | | \$0.15 per sf | \$0.15 per sf |
| Community Development | Farm Building | | No permit | \$0.35 per sf |
| Community Development | Fuel Pumps | | | \$50 per pump |
| Community Development | Gas (Propane/Natural) | \$ | 50.00 | \$50 |
| Community Development | Insulation (new) | | No Fee | \$100 |
| Community Development | Insulation (alteration) | \$ | 25.00 | \$50 |
| Community Development | Metal Carport, pre-manufactured | | No fee | No fee |
| Community Development | Mobile Homes | | \$0.15 per sf | N/A |
| Community Development | Modulars | | \$0.15 per sf | \$0.12 per sf |
| Community Development | P M E (New) | | \$50 each | \$100 per suite |
| Community Development | P M E (Alterations) | | \$25 each | \$50 per suite |
| Community Development | Roofing | \$ | 25.00 | \$25 |
| Community Development | Roofing (Shingles only) | | No permit | No permit |
| Community Development | Solar array | \$200 | base + \$0.20 per panel | |
| Community Development | County, State, Federal, Non-profit | | No fee | No fee |
| Community Development | Miscellaneous: | | | |
| Community Development | Bulkhead, Pier, Dock, Boatlift | \$ | 50.00 | \$50 |
| Community Development | CAMA Minor Permit | \$ | 100.00 | \$100 |
| Community Development | Elevator | | \$0.30 per sf | \$0.35 per sf |
| Community Development | Fire Alarm | | N/A | \$50 |
| Community Development | Hot Tub | \$ | 25.00 | \$100 |
| Community Development | Moving Permit | | \$0.20 per sf | \$0.20 per sf |
| Community Development | Retaining wall | \$ | 50.00 | \$50 |
| Community Development | Swimming Pool (above ground) | \$ | 25.00 | \$100 |
| Community Development | Swimming Pool (in ground) | \$ | 50.00 | \$100 |
| Community Development | Swimming Pool electrical | \$ | 25.00 | \$50 |
| Community Development | Signs (on premise) | | N/A | \$25 each |
| Community Development | Signs (off premise) | | N/A | \$50 each |
| Community Development | Temporary Office | | N/A | \$60 |
| Community Development | Tents | | N/A | \$50 per tent |
| Community Development | Towers | | | \$0.12 per unit |
| Community Development | Window, Door, Siding | \$ | 25.00 | \$25 |
| Community Development | Wind Turbine | | \$200 each | \$500 each |
| Community Development | Minimum permit fee | \$ | 25.00 | \$25 |
| | Projects that do not fall within the categories above shall be figured on a cost of construction basis as follows: | | | |
| Community Development | \$1-\$5,000 | \$ | 50.00 | \$100 |
| Community Development | Over \$5,000 | | \$10 per \$1,000 | \$20 per \$1,000 |
| Community Development | Inspection Division Fees: | | | |
| Community Development | Re-inspection | | \$50 per trip | \$50 per trip |
| Community Development | Working without a permit | Greater of | \$25 or 25% of cost | \$25 or 25% of cost |
| Community Development | Private Schools/Daycare inspection | | N/A | \$100 |
| Community Development | ABC Inspections | | N/A | \$100 |
| Community Development | Planning Division Fees: | | | |
| Community Development | Minor Subdivision (Conventional) | | \$25 per lot | \$25 per lot |
| Community Development | Private Access or Family Subdivision | | \$50 per lot | N/A |
| Community Development | Sign Return Fee (Unlawfully placed signs) | \$ | 25.00 | \$25 |
| Community Development | Site Plan (Commercial) | | | \$0.02 sf gross floor area; \$50 minimum |
| Community Development | Zoning/Flood determination letter | \$ | 25.00 | \$25 |
| Community Development | Board of Adjustment Fees: | | | |
| Community Development | Appeal | \$ | 150.00 | \$150 |
| Community Development | Conditional Use Permit/Amended Conditional Use | | | |
| Community Development | Permit | \$ | 150.00 | \$150 |
| Community Development | Conditional Use Permit Renewal | \$ | 25.00 | \$25 |
| Community Development | Variance | \$ | 150.00 | \$150 |
| Community Development | Literature and Materials | | | |
| Community Development | Unified Development Ordinance (UDO) | \$ | 15.00 | \$15.00 |
| Community Development | Amendments to UDO (Quarterly) | \$ | 12.00 | \$12.00 |
| Community Development | Land Use Plan | \$ | 20.00 | \$20.00 |
| Community Development | Official Zoning Map (Copy) | \$ | 7.50 | \$7.50 |
| Community Development | Planning Board Agenda (Yearly) | \$ | 7.50 | \$7.50 |

| | | | | | |
|-----------------------|--|----|------------------|--|------|
| Community Development | Planning Board Minutes (Yearly) | \$ | 35.00 | \$35.00 | |
| Community Development | Board of Adjustment Agenda (Yearly) | \$ | 7.50 | \$7.50 | |
| Community Development | Board of Adjustment Minutes (Yearly) | \$ | 25.00 | \$25.00 | |
| Community Development | Planning Board | | | | |
| Community Development | Sketch Plans: | | | | |
| Community Development | Major Subdivision (Inc PUD, RMF) | | \$100 per lot | \$100 per lot | |
| Community Development | Amended Sketch Plan, Prelim Plat, Final Plat | \$ | 250.00 | \$250 | |
| Community Development | Rezoning | | \$150 + \$5/acre | \$150 + \$5/acre | |
| Community Development | Text Amendment to UDO | \$ | 150.00 | \$150 | |
| Community Development | Amend Land Use Plan | \$ | 150.00 | \$150 | |
| Community Development | Special Use Permit (SUP) or Amended SUP | \$ | 150.00 | \$150 | |
| Community Development | Continuance Request | \$ | 100.00 | \$100 | |
| Community Development | Public Copies - 1 sided | \$ | 0.10 | \$ | 0.10 |
| Community Development | Public Copies - 2 sided | \$ | 0.15 | \$ | 0.15 |
| Community Development | Public Copies color up the 8.5" X 14" | \$ | 0.25 | \$ | 0.25 |
| Community Development | Notary Fees | | | | |
| Community Development | Official County business | | No charge | No charge | |
| Community Development | Other | | \$5 per document | \$5 per document | |
| Community Development | Returned check/credit card/eft fee | \$ | 25.00 | | |
| Community Development | 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. | | | | |
| Community Development | Facility rental fees | | | | |
| Cooperative Extension | Auditorium | \$ | 500.00 | per day | |
| Cooperative Extension | Auditorium set up day | \$ | 100.00 | per event | |
| Cooperative Extension | Conference Room | \$ | 100.00 | per day/per room | |
| Cooperative Extension | Classrooms | \$ | 50.00 | per day/per room | |
| Cooperative Extension | Custodian | \$ | 20.00 | per hour - nights/weekends/holidays | |
| Cooperative Extension | Public Copies - 1 sided | \$ | 0.10 | | |
| Cooperative Extension | Public Copies - 2 sided | \$ | 0.15 | | |
| Cooperative Extension | Public Copies color up the 8.5" X 14" | \$ | 0.25 | per side | |
| Cooperative Extension | Notary Fees | | | | |
| Cooperative Extension | Official County business | \$ | - | | |
| Cooperative Extension | Other | \$ | 5.00 | per document | |
| Cooperative Extension | Returned check/credit card/eft fee | \$ | 25.00 | | |
| Elections | Copies, color double sided | \$ | 0.45 | | |
| Elections | Copies, color single sided | \$ | 0.25 | | |
| Elections | Copies, standard letter or legal, per copy | \$ | 0.10 | | |
| Elections | Diskette | \$ | 10.00 | | |
| Elections | Labels, per label | \$ | 0.01 | Minimum \$.30 | |
| Elections | Print-out, per page | \$ | 0.05 | Minimum \$.25 | |
| EMS | Public Copies - 1 sided | \$ | 0.10 | | |
| EMS | Public Copies - 2 sided | \$ | 0.15 | | |
| EMS | Public Copies color up the 8.5" X 14" | \$ | 0.25 | per side | |
| EMS | Notary Fees | | | | |
| EMS | Official County business | \$ | - | no charge | |
| EMS | Other | \$ | 5.00 | per document | |
| EMS | Returned check/credit card/eft fee | \$ | 25.00 | | |
| EMS | Stand-by events | \$ | 50.00 | hour | |
| ITS | CD1: GIS data CD | \$ | 50.00 | | |
| ITS | CD2: 2003, 2008, 2010 or 2012 Color Aerial Photography | \$ | 100.00 | per year requested | |
| ITS | Copies, GIS Data, Laser 11 x 17 black and white | \$ | 1.00 | | |
| ITS | Copies, GIS Data, Laser 11 x 17 color | \$ | 2.00 | | |
| ITS | Copies, GIS Data, Laser 8 1/2 x 11 black and white | \$ | 0.50 | | |
| ITS | Copies, GIS Data, Laser 8 1/2 x 11 color | \$ | 1.00 | | |
| ITS | Copies, GIS Data, Laser 8 1/2 x 14 black and white | \$ | 0.75 | | |
| ITS | Copies, GIS Data, Laser 8 1/2 x 14 color | \$ | 1.50 | | |
| ITS | Copies, GIS Data, Plotter 20 x 24 up to 28 x 36 | \$ | 5.00 | | |
| ITS | Copies, GIS Data, Plotter Greater than 28 x 36 to 36 x 42 | \$ | 8.00 | | |
| ITS | Copies, GIS Data, Plotter Greater than 36 x 42 | \$ | 10.00 | | |
| ITS | Copies, GIS Data, Plotter less than 20 x 24 | \$ | 3.00 | | |
| ITS | Official Zoning Map | \$ | 10.00 | | |
| ITS | CD3: 1995 Aerial Photography (black & white only) | \$ | 50.00 | | |
| ITS | Street Naming/Name Changing (payable to U.S. Sign Co.) | \$ | 75.00 | plus variable (Exception: Subdivisions created prior to 4/2/89 & sign never installed) | |
| Library | Books, Fines for Overdues | \$ | 0.10 | per day | |
| Library | Copies, standard letter or legal, per copy | \$ | 0.10 | | |

| | | | | |
|---------------------------|---|----|-------------------------|--|
| Library | Fax - Incoming | \$ | 1.00 | |
| Library | Fax - Outgoing | \$ | 2.50 | plus \$1.00 each additional page |
| Mainland Water | 3" Riser | | Actual cost + 20% | |
| Mainland Water | 6" Riser | | Actual cost + 20% | |
| Mainland Water | Backhoe per hour | \$ | 125.00 | |
| Mainland Water | Bacteriological tests | \$ | 50.00 | |
| Mainland Water | Check Valve | | Actual cost + 20% | |
| Mainland Water | Chloride tests | \$ | 20.00 | |
| Mainland Water | Ditch Witch per hour | \$ | 125.00 | |
| Mainland Water | ERT for Radio Read meter | | Actual cost + 20% | |
| Mainland Water | Excavator per hour | \$ | 125.00 | |
| Mainland Water | Fire hydrant meter - Deposit | \$ | 2,500.00 | |
| Mainland Water | Fire hydrant meter setup fee | \$ | 50.00 | or three months' billing of previous usage, whichever is greater |
| Mainland Water | High-risk deposit (owner or renter) | \$ | 200.00 | |
| Mainland Water | Impact Fees 1 inch | \$ | 5,500.00 | |
| Mainland Water | Impact Fees 2 inch | \$ | 6,000.00 | |
| Mainland Water | Impact Fees 3 inch | \$ | 6,500.00 | |
| Mainland Water | Impact Fees 3/4 inch | \$ | 5,000.00 | |
| Mainland Water | Impact Fees 4 inch | \$ | 7,000.00 | |
| Mainland Water | Impact Fees 6 inch | \$ | 7,500.00 | |
| Mainland Water | Impact Fees 6 inch Fire Service | \$ | 6,000.00 | |
| Mainland Water | Impact Fees for Centers of Worship | \$ | 3,000.00 | |
| Mainland Water | Labor per man hour | \$ | 60.00 | |
| Mainland Water | Lid only | | Actual cost + 20% | |
| Mainland Water | Lock | | Actual cost + 20% | |
| Mainland Water | Meter | | Actual cost + 20% | |
| Mainland Water | Meter accessibility charge | \$ | 35.00 | |
| Mainland Water | Meter Box | | Actual cost + 20% | |
| Mainland Water | Meter tampering fee | \$ | 75.00 | |
| Mainland Water | Meter testing fee | \$ | 50.00 | If meter accurate |
| Mainland Water | Meter testing fee | | No Charge | If more than 2.5% inaccurate |
| Mainland Water | Open/reopen/transfer account | \$ | 25.00 | |
| Mainland Water | Pipe pressure/leakage retest | \$ | 150.00 | |
| Mainland Water | Pipe pressure/leakage test | \$ | 150.00 | |
| Mainland Water | Reconnection fee (after cutoff for nonpayment) | \$ | 50.00 | 8AM - 5PM |
| Mainland Water | Renter deposit | \$ | 150.00 | |
| Mainland Water | Reread meter - our reading correct | \$ | 25.00 | |
| Mainland Water | Reread meter - our reading incorrect | | No Charge | |
| Mainland Water | Retro | | Actual cost + 20% | |
| Mainland Water | Returned check fee | \$ | 25.00 | |
| Mainland Water | Road Bore | | Actual cost + 20% | |
| Mainland Water | Special request meter reading | \$ | 25.00 | |
| Mainland Water | Turn on/off fee, per occurrence | \$ | 25.00 | Normal working hours |
| Mainland Water | Turn on/off fee, per occurrence | \$ | 50.00 | After normal working hours |
| Mainland Water | Union half with nut | | Actual cost + 20% | |
| Mainland Water | Water Charge Fire Service (sprinkler systems) | | Same as commercial | |
| Mainland Water | Water Charge Local Government/Board of Education | | Same as commercial | |
| Mainland Water | Water Charge Commercial base 0-2000 gallons | \$ | 20.00 | month |
| Mainland Water | Water Charge Residential base 0-2000 gallons | \$ | 20.00 | month |
| Mainland Water | Water Charge up to 5000 gallons, commercial | \$ | 4.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge up to 5000 gallons, residential | \$ | 4.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge up to 10,000 gallons, commercial | \$ | 5.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge up to 10,000 gallons, residential | \$ | 5.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge up to 15,000 gallons, commercial | \$ | 6.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge up to 15,000 gallons, residential | \$ | 6.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge up to 20,000 gallons, commercial | \$ | 7.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge up to 20,000 gallons, residential | \$ | 7.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge all over 20,000 gallons, commercial | \$ | 8.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Water Charge all over 20,000 gallons, residential | \$ | 8.50 | per 1000 gal./effective 7/1/2011 |
| Mainland Water | Yoke | | Actual cost + 20% | |
| Mainland Water | Yoke valve with meter nut | | Actual cost + 20% | |
| Maple Commerce Park Sewer | Tap Fee | \$ | 7,700.00 | per EDU (250 gpd) |
| Maple Commerce Park Sewer | Sewer Utility Charge | | 1.5x Water Usage Charge | \$30 minimum base rate |
| Moyock Central Sewer | Tap Fee | \$ | 5,500.00 | per EDU (250 gpd) |
| Moyock Central Sewer | Sewer Utility Charge | | 1.5x Water Usage Charge | \$30 minimum base rate |
| Parks & Rec | Knotts Island | \$ | 200.00 | per day |
| Parks & Rec | Maple Athletic Complex - Baseball/Softball Fields | \$ | 200.00 | per field/per day |
| Parks & Rec | Maple Athletic Complex - Soccer Fields | \$ | 200.00 | per field/per day |
| Parks & Rec | Maple Park | \$ | 300.00 | per day |
| Parks & Rec | Maple Skate Park | \$ | 200.00 | per day |
| Parks & Rec | Sound Park | \$ | 500.00 | per day |
| Parks & Rec | Veteran's Memorial Park | \$ | 200.00 | per day |

| | | | | |
|-------------------|---|----|--------------------------|--|
| Parks & Rec | Walnut Island Park | \$ | 200.00 | per day |
| Parks & Rec | Adult Softball (men and women) | \$ | 200.00 | per team |
| Parks & Rec | Youth Cheerleading | \$ | 20.00 | per child - Maximum of \$40.00 per family |
| Parks & Rec | Youth Flag Football | \$ | 20.00 | per child - Maximum of \$40.00 per family |
| Parks & Rec | Youth Soccer (Fall and Spring) | \$ | 20.00 | per child - Maximum of \$40.00 per family |
| Parks & Rec | Youth Tackle Football | \$ | 25.00 | per child - No Maximum Fee per child - \$35.00 (2 children) Maximum of \$50.00 for a family of 3 or more |
| Parks & Rec | Youth T-Ball/Baseball/Softball | \$ | 25.00 | per child - Maximum of \$40.00 per family |
| Parks & Rec | Youth/Junior Basketball | \$ | 20.00 | No Charge |
| Parks & Rec | Tournament Admission Fees- Under 5 | \$ | 3.00 | |
| Parks & Rec | Tournament Admission Fees- Ages 6-12 | \$ | 5.00 | |
| Parks & Rec | Tournament Admission Fees-13 and up | \$ | 5.00 | |
| Parks & Rec | Concessions | | Cost + 100% to 300% | |
| Parks & Rec | Field Fees - Soccer, Baseball/Softball, Tennis Courts | \$ | 25.00 | 1/2 day - does not include staff, security or clean-up charges daily - does not include staff, security |
| Parks & Rec | Field Fees - Soccer, Baseball/Softball, Tennis Courts | \$ | 50.00 | or clean-up charges per field - does not include staff, security or clean-up charges |
| Parks & Rec | Field Set-up Fees - Baseball/Softball | \$ | 20.00 | per field - does not include staff, security or clean-up charges |
| Parks & Rec | Field Set-up Fees - Soccer | \$ | 25.00 | security or clean-up charges |
| Parks & Rec | Park Picnic Shelter | \$ | 25.00 | per 1/2 day/\$50 daily |
| Parks & Rec | Parks | | | |
| Parks & Rec | Staff for Events (if required) - Park Attendant | \$ | 18.00 | per hour/per attendant |
| Parks & Rec | Staff for Events (if required) - Park Superintendent | \$ | 18.00 | per hour |
| Parks & Rec | Staff for Events (if required) - Recreation Director | \$ | 28.00 | per hour |
| Parks & Rec | Staff for Events (if required) - Recreation Specialist | \$ | 18.00 | per hour |
| Ocean Sands | Sewer rate | | \$7.95 base + 1.5x Water | Rate increase effective with billings on or after January 1, 2014 |
| Ocean Sands | Sewer Tap Fee | \$ | 450.00 | |
| Ocean Sands | Sewer Impact Fee | \$ | 2,000.00 | |
| Solid Waste | Tipping Fees per ton for all solid waste that originates outside the County | \$ | 83.00 | per ton |
| Solid Waste | Tipping Fees per ton for mixed solid waste MSW | \$ | 73.00 | per ton |
| Register of Deeds | Birth or Death Amendments (preparation) | \$ | 10.00 | |
| Register of Deeds | Birth or Death Amendments, NC Vital Records | \$ | 15.00 | payable to N.C. Vital Records Section |
| Register of Deeds | Birth or Death Legitimations County | \$ | 10.00 | |
| Register of Deeds | Birth or Death Legitimations State (via check) | \$ | 10.00 | |
| Register of Deeds | Birth or Death Record, Certified Copy | \$ | 10.00 | |
| Register of Deeds | Birth, Delayed Birth Applications | \$ | 20.00 | |
| Register of Deeds | Copies, Certified 1st page | \$ | 5.00 | plus \$2.00 each page of document |
| Register of Deeds | Copies, Uncertified | \$ | 0.25 | |
| Register of Deeds | Copies, Uncertified Plats (11"x17")-per page | \$ | 0.50 | |
| Register of Deeds | Copies, Uncertified Plats (11"x17")-per page VIA Mail or Fax | \$ | 1.00 | |
| Register of Deeds | Copies, Uncertified Plats (18"x24")-per page | \$ | 2.00 | |
| Register of Deeds | Copies, Uncertified Plats (18"x24")-per page VIA Mail | \$ | 3.00 | |
| Register of Deeds | Copies, Uncertified VIA Mail | \$ | 1.00 | |
| Register of Deeds | Deeds of Trust and Mortgages | \$ | 56.00 | Minimum fee for pages 1-15 |
| Register of Deeds | Deeds of Trust and Mortgages per page for pages over 15 | \$ | 4.00 | |
| Register of Deeds | Deeds of Trust and Mortgages Additional (multi-instrument) | \$ | 10.00 | |
| Register of Deeds | Deeds of Trust and Mortgages Satisfaction/Cancellation | | Free | |
| Register of Deeds | Highway Maps 1st page | \$ | 21.00 | |
| Register of Deeds | Highway Maps Additional Page(s) | \$ | 5.00 | |
| Register of Deeds | Highway Maps Certified Copy (per 1st page) | \$ | 5.00 | |
| Register of Deeds | Instrument, General | \$ | 26.00 | Minimum fee for pages 1-15 |
| Register of Deeds | Instrument, General per page for pages over 15 | \$ | 4.00 | |
| Register of Deeds | Instrument, General Additional (multi-instrument) | \$ | 10.00 | |
| Register of Deeds | Marriage License | \$ | 60.00 | |
| Register of Deeds | Marriage License Certified Copy | \$ | 10.00 | |
| Register of Deeds | Marriage License Corrections | \$ | 10.00 | |
| Register of Deeds | Notary Oath | \$ | 10.00 | |
| Register of Deeds | Plats 1st page (GS 161-10) | \$ | 21.00 | |
| Register of Deeds | Plats Additional Page(s) | \$ | 21.00 | |

| | | | | |
|---------------------|--|--------|-------------------|--|
| Register of Deeds | Plats Certified Copy (per 1st page) | \$ | 5.00 | |
| Register of Deeds | Plats Certified Copy - each additional page after first page | \$ | 2.00 | |
| Register of Deeds | Uniform Commercial Code Fixture Filing Only 1-2 pages | \$ | 38.00 | |
| Register of Deeds | Uniform Commercial Code Fixture Filing Only 3-10 pages | \$ | 45.00 | |
| Register of Deeds | Uniform Commercial Code Fixture Filing Only over 10 pages | \$ | 45.00 | plus \$2.00 each additional page over 10 |
| Register of Deeds | Excessive Recording Data - more than 20 distinct parties | \$ | 2.00 | each name over 20 - G.S. 161-10(a)(1) |
| Register of Deeds | Non-standard Fee | \$ | 25.00 | G.S. 161-14(b) |
| Soil Conservation | Soil surveys/publications | | Free | |
| Sheriff | Peddler License initial fee | \$ | 35.00 | |
| Sheriff | Peddler License renewal fee | \$ | 20.00 | |
| Sheriff | Noise permits | \$ | 25.00 | |
| S Outer Banks Water | 3" Riser | | Actual cost + 20% | |
| S Outer Banks Water | 6" Riser | | Actual cost + 20% | |
| S Outer Banks Water | Backhoe per hour | \$ | 125.00 | |
| S Outer Banks Water | Excavator per hour | \$ | 125.00 | |
| S Outer Banks Water | Bacteriological tests | \$ | 50.00 | |
| S Outer Banks Water | Check Valve | | Actual cost + 20% | |
| S Outer Banks Water | Chloride tests | \$ | 20.00 | |
| S Outer Banks Water | Ditch Witch per hour | \$ | 125.00 | |
| S Outer Banks Water | ERT for Radio Read meter | | Actual cost + 20% | |
| S Outer Banks Water | Fire hydrant meter - Deposit | \$ | 2,500.00 | |
| S Outer Banks Water | Fire hydrant meter setup fee | \$ | 50.00 | |
| S Outer Banks Water | High risk deposit (owner or renter) | \$ | 200.00 | or three months' billing of previous usage, whichever is greater |
| S Outer Banks Water | Impact Fee 1 inch for Centers of Worship | OS ABC | 3,000.00 | |
| S Outer Banks Water | Impact Fee 1" Meter | OS ABC | 6,500.00 | |
| S Outer Banks Water | Impact Fee 2 inch | OS ABC | 7,000.00 | |
| S Outer Banks Water | Impact Fee 3 inch | OS ABC | 7,500.00 | |
| S Outer Banks Water | Impact Fee 3/4" Meter | OS ABC | 6,000.00 | |
| S Outer Banks Water | Impact Fee 4 inch | OS ABC | 8,000.00 | |
| S Outer Banks Water | Impact Fee 6 inch | OS ABC | 8,500.00 | |
| S Outer Banks Water | Impact Fee 6 inch Fire Services | OS ABC | 6,000.00 | |
| S Outer Banks Water | Impact Fee standard 3/4" meter, commercial | VOH | 1,000.00 | |
| S Outer Banks Water | Impact Fee standard 3/4" meter, hotels/motels per two rooms | VOH | 1,000.00 | |
| S Outer Banks Water | Impact Fee standard 3/4" meter, laundry | VOH | 1,000.00 | per 3 machines (condos, cottage courts, apartments) |
| S Outer Banks Water | Impact Fee standard 3/4" meter, multifamily | VOH | 1,000.00 | Each habitable unit |
| S Outer Banks Water | Impact Fee standard 3/4" meter, restaurants | VOH | 1,000.00 | per 16 seats or fraction thereof |
| S Outer Banks Water | Impact Fee standard 3/4" meter, sewer | VOH | 700.00 | |
| S Outer Banks Water | Impact Fee standard 3/4" meter, single family residential | VOH | 1,000.00 | |
| S Outer Banks Water | Labor per man hour | \$ | 60.00 | |
| S Outer Banks Water | Lid only | | Actual cost + 20% | |
| S Outer Banks Water | Lock | | Actual cost + 20% | |
| S Outer Banks Water | Meter | | Actual cost + 20% | |
| S Outer Banks Water | Meter accessibility charge | \$ | 35.00 | |
| S Outer Banks Water | Meter Box | | Actual cost + 20% | |
| S Outer Banks Water | Meter tampering fee | \$ | 75.00 | |
| S Outer Banks Water | Meter testing fee | \$ | 50.00 | If meter accurate |
| S Outer Banks Water | Meter testing fee | | No Charge | If more than 2.5% inaccurate |
| S Outer Banks Water | Open/reopen/transfer account | \$ | 25.00 | |
| S Outer Banks Water | Pipe pressure/leakage retest | \$ | 150.00 | |
| S Outer Banks Water | Pipe pressure/leakage test | \$ | 150.00 | |
| S Outer Banks Water | Reconnection fee (after cutoff for nonpayment) | \$ | 50.00 | 8AM - 5PM |
| S Outer Banks Water | Renter deposit | \$ | 150.00 | |
| S Outer Banks Water | Reread meter - our reading correct | \$ | 25.00 | |
| S Outer Banks Water | Reread meter - our reading incorrect | | No Charge | |
| S Outer Banks Water | Retro | | Actual cost + 20% | |
| S Outer Banks Water | Returned check fee | \$ | 25.00 | |
| S Outer Banks Water | Road Bore | | Actual cost + 20% | |
| S Outer Banks Water | Special request meter reading | \$ | 25.00 | |
| S Outer Banks Water | Turn on/off fee, per occurrence | \$ | 25.00 | Normal working hours |
| S Outer Banks Water | Turn on/off fee, per occurrence | \$ | 50.00 | After normal working hours |
| S Outer Banks Water | Union half with nut | | Actual cost + 20% | |
| S Outer Banks Water | Water Charge - Pine Island Base Rate | \$ | 30.00 | month |
| S Outer Banks Water | Water Charge - Pine Island per 1,000 gallons | \$ | 4.50 | per 1000 gal |
| S Outer Banks Water | Water Charge Base Rate 0-2000 gallons | \$ | 20.00 | month |
| S Outer Banks Water | Water Charge up to 5000 gallons, commercial | \$ | 4.50 | per 1000 gal./effective 7/1/2016 |

| | | | | |
|---------------------|---|----------------------------|-------------------|--|
| S Outer Banks Water | Water Charge up to 5000 gallons, residential | \$ | 4.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Water Charge up to 10,000 gallons, commercial | \$ | 5.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Water Charge up to 10,000 gallons, residential | \$ | 5.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Water Charge up to 15,000 gallons, commercial | \$ | 6.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Water Charge up to 15,000 gallons, residential | \$ | 6.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Water Charge up to 20,000 gallons, commercial | \$ | 7.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Water Charge up to 20,000 gallons, residential | \$ | 7.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Water Charge all over 20,000 gallons, commercial | \$ | 8.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Water Charge all over 20,000 gallons, residential | \$ | 8.50 | per 1000 gal./effective 7/1/2016 |
| S Outer Banks Water | Yoke | | Actual cost + 20% | |
| S Outer Banks Water | Yoke valve with meter nut | | Actual cost + 20% | |
| S Outer Banks Water | Pipe pressure/leakage retest | \$ | 150.00 | |
| Sr. Center | Deposit, Rental of Senior Center Space (Refundable) | \$ | 100.00 | |
| Sr. Center | Powells Point Bldg- Deposit | \$ | 100.00 | per event |
| Sr. Center | Powells Point Bldg- Rent | \$ | 100.00 | per event |
| Sr. Center | Fax - outgoing | | \$2.50 first page | \$1.00 each additional page |
| Sr. Center | Fax - Incoming | \$ | 1.00 | |
| Sr. Center | Kitchen not used | \$ | 100.00 | |
| Sr. Center | Kitchen use | \$ | 125.00 | |
| Sr. Center | Public Copies - 1 sided | \$ | 0.10 | |
| Sr. Center | Public Copies - 2 sided | \$ | 0.15 | |
| Sr. Center | Notary Fees | | | |
| Sr. Center | Official County business | \$ | - | |
| Sr. Center | Other | \$ | 5.00 | per document |
| Sr. Center | Returned check/credit card/eft fee | \$ | 25.00 | |
| Tax | Public Copies - 1 sided | \$ | 0.10 | |
| Tax | Public Copies - 2 sided | \$ | 0.15 | |
| Tax | Public Copies - Color (Up to 8.5" X 14") | \$ | 0.25 | per side |
| Tax | Public Copies - Color (11" x 17") | \$ | 0.50 | per side |
| Tax | Labels, per label | \$ | 0.03 | Minimum \$10.00 |
| Tax | Aerial Tax Maps | \$ | 8.00 | |
| Tax | Subdivision Tax Maps | \$ | 3.00 | per sheet |
| Tax | Street Atlas | \$ | 8.00 | |
| | | | | Payment for Taxes; Minimum \$25.00 |
| Tax | Returned check/credit card/debit card/EFT/ACH fee | | 10% | G.S. 105-357(b)(2) |
| Tax | Returned check/credit card/debit card/EFT/ACH fee | \$ | 25.00 | All other than taxes |
| Tax | Property Record Card | \$ | 0.50 | each |
| Tourism | Heritage Festival - BBQ Contest Registration | \$ | 275.00 | per team - includes location/water/electric |
| Tourism | Heritage Festival - Rodeo admission - Ages 13+ | \$15 Adv/\$20 Day of Event | | |
| Tourism | Heritage Festival - Rodeo admission - Ages 6-12 | \$10 Adv/\$15 Day of Event | | |
| Tourism | Heritage Festival - Rodeo admission - Ages 0-5 | No Charge | | |
| Tourism | Legacy Tours Whalehead Ages 0-5 | No charge | | |
| Tourism | Legacy Tours Whalehead Ages 6-12 | \$ | 5.00 | |
| Tourism | Legacy Tours Whalehead Ages 13-54 | \$ | 7.00 | |
| Tourism | Legacy Tours Whalehead Ages 55+ | \$ | 5.00 | |
| Tourism | Legacy Tours Whalehead Active Military | \$ | 5.00 | |
| Tourism | Legacy Tours Wounded Warrior | | No charge | |
| Tourism | Legacy Tours Whalehead Group Student | \$ | 3.00 | Coordinator/Bus Driver No charge |
| Tourism | Legacy Tours Whalehead Group Adult | \$ | 5.00 | Coordinator/Bus Driver No charge |
| Tourism | Specialty Tours | | TBD | Based on type of Tour and Resources involved |
| Tourism | Whalehead Wednesday | \$ | 15.00 | Price includes wine tasting and glass |
| Tourism | Grounds Rental - Primary Site | \$ | 500.00 | |
| Tourism | Grounds Rental - Secondary Site | \$ | 250.00 | |
| Tourism | Grounds Rental - Picnic Shelter | \$ | 50.00 | |
| Tourism | Grounds Rental - Gazebo | \$ | 50.00 | |
| Tourism | Grounds Rental - Side Porch | \$ | 50.00 | |
| Tourism | Grounds Security Deposit | \$ | 250.00 | Refundable |
| Tourism | Picnic Shelter Security Deposit | \$ | 25.00 | Refundable |
| Tourism | Golf Cart Rental per 8 hours | \$ | 300.00 | Includes driver for 8 hours |
| Tourism | Tourism and Whalehead \$0.00 - \$6.99 our cost retail merchandise | | | Cost + 100% |
| Tourism | Tourism and Whalehead \$7.00 - \$10.99 our cost retail merchandise | | | Cost + 50% |
| Tourism | Tourism and Whalehead \$11.00 - \$19.99 our cost retail merchandise | | | Cost + 35% |
| Tourism | Tourism and Whalehead \$20.00 & up our cost retail merchandise | | | Cost + 25% |
| Tourism | Historic Corolla Park Usage- unlimited usage with the exception of stated hours | \$ | 400.00 | per month for June, July & August |

| | | | | |
|---------------------|---|----------------------------|----------|--|
| Tourism | Historic Corolla Park Usage- unlimited usage with the exception of stated hours | \$ | 250.00 | per month January - May and September - December |
| Tourism | Historic Corolla Park Usage- for businesses needing the Park 1 day a week or less | \$ | 50.00 | per day for all months |
| Walnut Island Sewer | Tap Fee | \$ | 4,500.00 | |
| Walnut Island Sewer | Sewer rates equal 150% water rate | \$30 base + 2x Water Usage | Charge | |
| Walnut Island Sewer | Renter deposit | \$ | 150.00 | |
| Walnut Island Sewer | Renter deposit (High Risk) | \$ | 200.00 | 3 months past usage with \$200 min |
| Walnut Island Sewer | Open/reopen/transfer account | \$ | 25.00 | |
| Walnut Island Sewer | Reconnection fee | \$ | 50.00 | |
| Walnut Island Sewer | Meter tampering fee | \$ | 75.00 | |
| Other | Notary Fees | \$ | Free | Official County Business |
| Other | Notary Fees | \$ | 5.00 | Other than County Business |
| Other | Returned Check Fee | \$ | 25.00 | |

NOTES:

Occupancy Tax and Sales Taxes will be charged if applicable.

3/4" irrigation meter \$1,000 and 1" irrigation meter \$1,300 are available to any customer with an existing paid tap.

All Water Systems

Water Charge: Commercial master meter accts charged at above rates per unit served. Hotels and motels: Four rooms equal one commercial master meter billing unit.

Mainland Water

Impact Fees: All installation costs for labor, materials and equipment shall be paid by the owner/developer/purchaser.

Mainland Water

Subdivisions with active sketch plan approval prior to July 1, 2007 included on attached list will be assessed impact fees at the rate in effect on June 30, 2007 until June 30, 2009. Beginning July 1, 2009 any subdivisions that have not paid the impact fees will be charge the rate in place at this time of payment.

Mainland Water

Movable agricultural buildings occupied for farm purposes shall be exempt from fees prescribed above.

Inspections

*Alterations include work within existing structures and upgrading existing service do not include additions, new construction, providing power to aructures not previously having power, or new service to existing buildings.

Inspections

Preliminary, amended preliminary, final, and amended final plats will be assessed a \$33.00 per lot fee if the sketch plan was approved prior to March 3, 2003.

Planning

Adopted this 6th day of June, 2016.

David S. Griggs, Chairman

Attest:

Leeann Walton, Clerk to the Board



ANNUAL BUDGET
For the fiscal year ending June 30, 2017
Adopted June 6, 2016

TOURISM DEVELOPMENT AUTHORITY

**COUNTY OF CURRITUCK
CURRITUCK, NORTH CAROLINA**

Governing Body

David L. Griggs, Chairman

O. Vance Aydlett, Vice Chairman

Paul M. Beaumont

Marion Gilbert

Mike D. Hall

S. Paul O'Neal

Mike H. Payment

OFFICIALS

Finance Director Sandra L. Hill
Tourism Director Tameron Kugler

**TOURISM DEVELOPMENT AUTHORITY
CURRITUCK, NORTH CAROLINA**

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**TOURISM DEVELOPMENT AUTHORITY
CURRITUCK, NORTH CAROLINA**

Annual Budget for the fiscal year ending June 30, 2017

INTRODUCTION

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

The budget document is the annual financial plan for Tourism Development Authority operations during the fiscal period commencing July 1st and ending June 30th. The plan describes the anticipated sources of revenues and the intended usage of resources during the upcoming fiscal year. Prior to the budget cycle for the fiscal year ending June 30, 2017, the occupancy tax budget has been included as special revenue of the County's total budget.

On May 18, 1987 the North Carolina General Assembly authorized Currituck County to levy a room and occupancy and tourism development tax. This initial tax was a room occupancy tax of three percent (3%) of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, or similar place within the county that is subject to sales tax imposed by the State under G.S. 105-164.43.4(3), or from the rental of a campsite within the county. This revenues was originally designated for the County to use at least seventy-five percent (75%) of the net proceeds for tourist related purposes, including construction and maintenance of public facilities and buildings, garbage, refuse, and solid waste collection and disposal, police protection and emergency services. The remainder of the net proceeds should be deposited in the Currituck County General Fund and could be used for any lawful purpose.

On May 29, 1991 the North Carolina General Assembly authorized Currituck County to levy an additional one percent occupancy tax and to use the proceeds of the additional tax for the Currituck Wildlife Museum.

On June 13, 2004, the North Carolina General Assembly passed an act to allow an increase in the Currituck County occupancy tax and to change the purposed for which the tax may be use. This new legislation changed the distribution of the original three percent (3%) to be designated for tourism related expenditures, including beach nourishment; of the first additional tax of one percent (1%) at least two-thirds of the net proceeds must be used to promote travel and tourism and the remaining up to one-third could be used for tourism-related expenditures; and of the second additional tax of two percent (2%) at least two-thirds of the net proceeds must be used to promote travel and tourism and the remaining up to one-third could be used for tourism-related expenditures. This new legislation distributes the tax as follows:

| | | |
|-----------------------|------------------------------------|------------------------------------|
| Original 3% - | 3.00% Tourism-related expenditures | 0.00% Travel and tourism promotion |
| Additional 1% - | 0.33% Tourism-related expenditures | 0.67% Travel and tourism promotion |
| Additional 2% - | 0.67% Tourism-related expenditures | 1.33% Travel and tourism promotion |
| Total 6% distribution | 4.00% Tourism-related expenditures | 2.00% Travel and tourism promotion |

Tourism-related expenditures are defined in the legislation and expenditures that, in the judgment of the Currituck County Board of Commissioners, are designed to increase the use of lodging facilities, meeting facilities, recreational facilities, and convention facilities in a county by attracting tourists or business travelers to the county. The term includes tourism-related capital expenditures and beach nourishment.

Travel and tourism promotion is defined as to advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area; the term includes administrative expenses incurred in engaging in these activities.

In addition to changing the uses for the occupancy tax revenues, the 2004 legislation also required the County to establish a Currituck County Tourism Development Authority.

The Tourism Development Authority is composed of six members: seven voting members and one ex officio nonvoting member. The ex officio nonvoting member shall be the county's designated travel and tourism representative. The Finance Officer for Currituck County shall be the ex official finance officer of the Authority. The voting members shall be as follows:

1. The county commissioner representing the Commissioner Residency District 1
2. The county commissioner representing the Commissioner Residency District 2
3. The county commissioner representing the Commissioner Residency District 3
4. The county commissioner representing the Commissioner Residency District 4
5. The county commissioner representing the Commissioner Residency District 5
6. The two at-large county commissioners

The duties of the Authority are to expend the net proceeds of the Occupancy Tax. The Authority shall 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.

**CURRITUCK COUNTY TOURISM DEVELOPMENT AUTHORITY
BUDGET ORDINANCE**

For the Year Ending June 30, 2017

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, 2016 and ending June 30, 2017.

SECTION 1. OCCUPANCY TAX - PROMOTION

| | |
|---------------------------------|----------------------|
| A. Estimated Resources: | |
| Occupancy Tax | 10,184,854 |
| Other revenues | 679,771 |
| Investment earnings | 60,000 |
| Appropriated Fund Balance | <u>531,449</u> |
| | <u>11,456,074</u> |
| | |
| TOTAL ESTIMATED RESOURCES | <u>\$ 11,456,074</u> |
| | |
| B. Appropriations: | |
| Occupancy Tax - Promotion | \$ 3,470,076 |
| Occupancy Tax - Tourist related | <u>7,985,998</u> |
| | <u>11,456,074</u> |
| | |
| TOTAL APPROPRIATIONS | <u>\$ 11,456,074</u> |

The information above is presented in summary form. Complete detailed information is on file with the Finance Director.

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. He 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. He 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. He 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. He may make interfund loans for a period of not more than sixty days (60).
- e. He may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 3. CONTRACTUAL OBLIGATIONS

The County Manager or the County Attorney 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:
Daniel F. Scanlon II is the Budget Officer

Leeann Walton is the Clerk to the Board
Eileen Wirth is the Deputy Clerk to the Board
Donald Ikerd McRee is the County Attorney
Sandra L. Hill is the County Finance Director
Bridget T. Brinkley is the Deputy Finance Director

B. Facsimile Signatures:

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

C. Official Depositories:

The Official depositories of the Tourism Development Authority are:
Towne Bank of Currituck, Moyock, North Carolina
Bank of America, North Carolina
Bank of Hampton Roads (dba Gateway Bank), North Carolina
Branch Bank and Trust, North Carolina
North Carolina Cash Management Trust, Charlotte, North Carolina
Yadkin Bank, North Carolina
Wells Fargo, North Carolina

D. Daily Deposits:

Daily deposits are required by all departments when the amount of money held on hand sums to Two Hundred Fifty dollars (\$250).

E. Returned Check or Electronic Funds Transfer Fees:

The Tourism Development Authority 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 \$25.00 per item returned. This fee will also be charged for ACH or credit card transactions that are not paid due to insufficient funds. The penalty for returned checks and electronic funds transfers for payment of taxes are governed by G. S. 105-357(2).

F. Policy on Appropriations:

The Tourism Development Authority will not consider supplemental appropriations for any service, function, purpose or activity that could have been reasonably considered during the budget process.

SECTION 5. USE OF BUDGET ORDINANCE

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

ADOPTED this 6th day of June 2016.

David L. Griggs, Chairman
Currituck County Tourism Development Authority

ATTEST:

Leeann Walton
Clerk to the Board

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|-----------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|-------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Occupancy Tax | 10,844,887 | 10,200,000 | 10,661,043 | 10,456,211 | 10,094,841 | 10,094,841 | 10,099,659 | 10,099,659 | 10,181,524 | 10,184,854 |
| Penalties & Interest | 2,382 | - | - | 2,124 | - | - | - | - | - | - |
| Miscellaneous Grants | 130,000 | - | - | - | - | - | - | - | - | - |
| Tour Operator Permits | 28,500 | 30,040 | 30,040 | 10,719 | 30,040 | 30,040 | 30,040 | 30,040 | 30,040 | 30,040 |
| Whalehead Tours | 13,824 | 65,000 | 65,000 | 68,509 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| Whalehead Events | 13,702 | 25,000 | 25,000 | 51,539 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Rent - Whalehead Weddings | 468 | 39,000 | 39,000 | 18,316 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Co-Op Advertising | - | - | - | - | - | - | - | 38,500 | 38,500 | 38,500 |
| Tourism Retail Sales | 12,959 | 10,000 | 19,625 | 11,445 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Retail - Whalehead | - | - | - | 8,437 | - | - | - | - | - | - |
| Sales Of Fixed Assets | - | - | - | 800 | - | - | - | - | - | - |
| Investment Earnings | 85,863 | 60,000 | 66,500 | 59,113 | 50,000 | 50,000 | 50,000 | 50,000 | 60,000 | 60,000 |
| Miscellaneous | 144,269 | - | - | 1,882 | - | - | - | - | 450,000 | 450,000 |
| Outer Banks Conserv Funding | - | - | 29,588 | - | - | - | - | - | - | - |
| Donations - Whalehead | 3,316 | 10,000 | 10,000 | 3,457 | - | - | - | - | - | - |
| Insurance Recovery | - | - | - | - | - | - | - | - | - | - |
| Interest On Intra-Fund Loan | 86,537 | 58,400 | 58,400 | - | 29,561 | 29,561 | 29,561 | 29,561 | 29,561 | 26,231 |
| Total Revenues | <u>11,366,707</u> | <u>10,497,440</u> | <u>11,004,196</u> | <u>10,692,552</u> | <u>10,339,442</u> | <u>10,339,442</u> | <u>10,344,260</u> | <u>10,382,760</u> | <u>10,924,625</u> | <u>10,924,625</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------|-----------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Expenses | | | | | | | | | | |
| Tourism Promotion | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries | 309,317 | 325,795 | 325,795 | 325,795 | 328,864 | 328,864 | 332,886 | 331,495 | 331,495 | 331,495 |
| Temporary Services | 125,938 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| FICA Expense | 31,792 | 36,398 | 36,398 | 36,398 | 36,633 | 36,633 | 36,941 | 36,834 | 36,834 | 36,834 |
| Insurance Expense | 61,754 | 69,183 | 69,183 | 71,635 | 76,275 | 76,275 | 76,275 | 76,275 | 73,091 | 73,091 |
| Retirement Expense | 37,050 | 39,585 | 39,585 | 39,585 | 39,957 | 39,957 | 40,445 | 43,094 | 43,094 | 43,094 |
| Retiree Health Insur | 8,910 | 8,648 | 8,648 | 8,648 | 9,534 | 9,534 | 9,534 | 9,534 | 9,534 | 9,534 |
| | <u>574,761</u> | <u>629,609</u> | <u>629,609</u> | <u>632,061</u> | <u>641,263</u> | <u>641,263</u> | <u>646,081</u> | <u>647,232</u> | <u>644,048</u> | <u>644,048</u> |
| Operations | | | | | | | | | | |
| Telephone & Postage | 47,791 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Data Transmission | 5,108 | 8,328 | 8,328 | 8,328 | 4,000 | 8,328 | 8,328 | 8,328 | 8,328 | 8,328 |
| Utilities - Visitors Center | 35,301 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Travel | 15,199 | 26,125 | 28,425 | 28,425 | 26,125 | 26,125 | 26,125 | 23,025 | 23,025 | 23,025 |
| Training & Education | 6,241 | 11,485 | 15,810 | 15,810 | 11,485 | 11,485 | 11,485 | 7,775 | 7,775 | 7,775 |
| Fees Paid To Officials | 1,000 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Repairs & Maintenance | 1,204 | 5,000 | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 |
| Vehicle Maintenance | 1,610 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| Equipment Lease | 16,131 | 17,992 | 17,992 | 17,500 | 17,992 | 17,992 | 17,992 | 17,500 | 17,500 | 17,500 |
| Advertising | 1,199 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Promotional Efforts | 2,056,013 | 2,320,810 | 2,320,810 | 2,320,810 | 2,361,148 | 2,301,286 | 2,301,286 | 2,359,162 | 2,397,369 | 2,397,369 |
| Gas | 2,769 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Supplies | 27,715 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Tourism Advisory Bd Expenses | 1,744 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 |
| Retail Merchandise | 163 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Uniforms | 1,131 | 4,900 | 4,900 | 3,305 | 4,900 | 4,900 | 4,900 | 3,000 | 3,000 | 3,000 |
| Workers Compensation | 7,365 | 1,135 | 1,135 | 1,135 | 1,158 | 1,158 | 1,158 | 1,158 | 1,158 | 1,158 |
| Contracted Services | 148,551 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 | 52,550 |
| Credit Card Processing Fees | 1,526 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| (Overage) Shortage | 23 | - | - | 30 | - | - | - | - | - | - |
| Dues & Subscription | 17,119 | 21,675 | 21,420 | 21,420 | 21,675 | 21,675 | 21,675 | 20,300 | 20,300 | 20,300 |
| Insurance & Bonds | 304 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 |
| Software License Fee | 917 | 918 | 1,173 | 1,173 | 918 | 918 | 918 | 1,173 | 1,173 | 1,173 |
| | <u>2,396,124</u> | <u>2,639,768</u> | <u>2,646,393</u> | <u>2,644,336</u> | <u>2,680,801</u> | <u>2,625,267</u> | <u>2,625,267</u> | <u>2,667,821</u> | <u>2,706,028</u> | <u>2,706,028</u> |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 97,666 | 10,000 | 20,500 | 21,824 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | <u>97,666</u> | <u>10,000</u> | <u>20,500</u> | <u>21,824</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| Total Tourism Promotion | <u><u>3,068,551</u></u> | <u><u>3,279,377</u></u> | <u><u>3,296,502</u></u> | <u><u>3,298,221</u></u> | <u><u>3,332,064</u></u> | <u><u>3,276,530</u></u> | <u><u>3,281,348</u></u> | <u><u>3,325,053</u></u> | <u><u>3,360,076</u></u> | <u><u>3,360,076</u></u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|--------------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Tourism Related Expenses | | | | | | | | | | |
| General | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries | - | 58,298 | 58,298 | 39,908 | 61,510 | 61,510 | 61,510 | 61,510 | 86,215 | 86,215 |
| FICA Expense | - | 4,460 | 4,460 | 3,039 | 4,706 | 4,706 | 4,706 | 4,706 | 6,595 | 6,595 |
| Health Insurance Expense | - | 17,296 | 17,296 | 13,279 | 28,603 | 28,603 | 28,603 | 28,603 | 27,409 | 27,409 |
| Retirement Expense | - | 7,083 | 7,083 | 4,849 | 7,474 | 7,474 | 7,474 | 7,997 | 11,208 | 11,208 |
| | - | 87,137 | 87,137 | 61,075 | 102,293 | 102,293 | 102,293 | 102,816 | 131,427 | 131,427 |
| Operations | | | | | | | | | | |
| Telephone & Postage | - | - | - | - | - | - | - | - | - | - |
| Utilities | 6,517 | 8,000 | 8,000 | 6,647 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Repairs & Maintenance | 3,015 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Signs | 6,791 | 10,000 | 10,000 | 6,440 | 10,000 | 10,000 | 10,000 | 10,000 | 15,000 | 15,000 |
| Outer Banks Access Ramps | 38,431 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 20,000 | 20,000 |
| Vehicle Maintenance | - | - | 500 | 169 | - | - | - | - | - | - |
| Gas | - | - | - | - | - | - | - | - | 2,000 | 2,000 |
| Maintenance Supplies | 5,136 | 8,600 | 8,100 | 8,600 | 8,600 | 8,600 | 8,600 | 8,600 | 8,600 | 8,600 |
| Building Supplies | 1,663 | 5,000 | 5,000 | 4,754 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Supplies - Carova Park | 545 | 1,500 | 1,500 | 1,809 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Workers Compensation | - | 1,791 | 1,791 | 1,791 | 1,827 | 1,827 | 1,827 | 1,827 | 1,827 | 1,827 |
| Contract Services | 174,387 | 160,144 | 165,694 | 110,422 | 159,364 | 159,364 | 159,364 | 112,050 | 112,050 | 112,050 |
| Beach Services | 658,824 | 649,000 | 656,990 | 655,490 | 661,980 | 661,980 | 661,980 | 661,980 | 706,980 | 706,980 |
| Contract Serv:Historic Preserv | 12,330 | 100,000 | 583,347 | 102,741 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Corolla Wild Horse Fund | 69,200 | 69,200 | 69,200 | 73,399 | 69,200 | 69,200 | 69,200 | 69,200 | 69,200 | 69,200 |
| Carova Beach Service Dist | - | - | - | - | - | - | - | - | - | - |
| Historic Jburg Colored School | 1,061 | 3,792 | 3,792 | 1,298 | 3,792 | 3,792 | 3,792 | 3,792 | 3,792 | 3,792 |
| Beach Renourishment | 2,809 | 15,000 | 15,000 | 8,280 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Cont Services - Carova Park | 700 | 7,200 | 7,200 | 1,650 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| Insurance & Bonds | 6,039 | - | - | - | 6,180 | 6,180 | 6,180 | 6,180 | 6,180 | 6,180 |
| Professional Services | 14,534 | - | 184,019 | 178,397 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | 1,001,982 | 1,095,227 | 1,776,133 | 1,217,887 | 1,133,643 | 1,133,643 | 1,133,643 | 1,086,329 | 1,108,329 | 1,108,329 |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | 183,338 | - | 170,044 | 126,375 | - | - | - | 52,570 | 997,470 | 997,470 |
| Whalehead Projects | 456,274 | - | 62,853 | 62,852 | - | - | - | - | - | - |
| Whalehead Construction | 44,260 | - | 177,902 | 147,976 | 600,000 | 600,000 | 600,000 | 600,000 | 553,900 | 553,900 |
| | 683,872 | - | 410,799 | 337,203 | 600,000 | 600,000 | 600,000 | 652,570 | 1,551,370 | 1,551,370 |
| Total General Tourism Related | 1,685,854 | 1,182,364 | 2,274,069 | 1,616,165 | 1,835,936 | 1,835,936 | 1,835,936 | 1,841,715 | 2,791,126 | 2,791,126 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---------------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Whalehead Operations | | | | | | | | | | |
| Personnel | | | | | | | | | | |
| Salaries | 24,455 | 238,776 | 238,776 | 238,776 | 245,560 | 245,560 | 245,560 | 243,551 | 243,551 | 243,551 |
| Salaries - Overtime | 289 | - | - | - | - | - | - | - | - | - |
| Temporary Services | 19,711 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| FICA Expense | 3,311 | 26,681 | 26,681 | 26,681 | 27,200 | 27,200 | 27,200 | 27,047 | 27,047 | 27,047 |
| Health Insurance Expense | 3,449 | 51,888 | 51,888 | 51,888 | 57,206 | 57,206 | 57,206 | 57,206 | 54,818 | 54,818 |
| Retirement Expense | 2,892 | 29,011 | 29,011 | 29,011 | 29,836 | 29,836 | 29,836 | 31,661 | 31,661 | 31,661 |
| | 54,107 | 456,356 | 456,356 | 456,356 | 469,802 | 469,802 | 469,802 | 469,465 | 467,077 | 467,077 |
| Operations | | | | | | | | | | |
| Telephone & Postage | 35 | 8,368 | 8,368 | 8,368 | 10,728 | 10,728 | 10,728 | 10,728 | 7,368 | 7,368 |
| Data Transmission | - | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 | 2,280 |
| Utilities | - | 30,000 | 50,000 | 50,000 | 30,000 | 30,000 | 30,000 | 50,000 | 50,000 | 50,000 |
| Travel | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Training & Education | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Repairs & Maintenance | - | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Vehicle Maintenance | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Equipment Lease | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Promotional Efforts | - | 40,000 | 38,500 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Gas | - | 5,000 | 5,000 | 2,000 | 5,000 | 5,000 | 5,000 | 3,000 | 3,000 | 3,000 |
| Supplies | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Concessions | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Uniforms | - | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Workers Compensation | - | 844 | 844 | 844 | 861 | 861 | 861 | 861 | 861 | 861 |
| Contracted Services | - | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 | 67,060 |
| OBC Funded - Other Than Capital | - | - | - | - | - | - | - | - | - | - |
| Whalehead Operations | 70,555 | 1,870 | 1,870 | 1,495 | - | - | - | - | - | - |
| Credit Card Fees | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Dues & Subscription | - | - | - | - | 1,870 | 1,870 | 1,870 | 1,870 | 1,870 | 1,870 |
| Insurance | - | 11,780 | 11,780 | 13,849 | 11,780 | 11,780 | 11,780 | 11,780 | 15,606 | 15,606 |
| | 70,590 | 249,202 | 267,702 | 267,896 | 251,579 | 251,579 | 251,579 | 269,579 | 270,045 | 270,045 |
| Capital Assets | | | | | | | | | | |
| Capital Outlay | - | 260,000 | 11,500 | 6,679 | 10,000 | 10,000 | 10,000 | 17,000 | 17,000 | 17,000 |
| Capital Outlay - OBC Funded | - | - | 29,588 | 29,735 | - | - | - | - | - | - |
| | - | 260,000 | 41,088 | 36,414 | 10,000 | 10,000 | 10,000 | 17,000 | 17,000 | 17,000 |
| Total Whalehead Operations | 124,697 | 965,558 | 765,146 | 760,666 | 731,381 | 731,381 | 731,381 | 756,044 | 754,122 | 754,122 |
| Total Tourism Related Expenses | 1,810,551 | 2,147,922 | 3,039,215 | 2,376,831 | 2,567,317 | 2,567,317 | 2,567,317 | 2,597,759 | 3,545,248 | 3,545,248 |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE TOURISM DEVELOPMENT AUTHORITY

| | FY 2015 Actual Budget | FY 2016 | | | FY 2017 | | | | | |
|---|-----------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| | | Original Budget | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Other Financing Sources (Uses) | | | | | | | | | | |
| T T - Operating Fund (Promotions) | (74,445) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) |
| T T - Operating Fund (Related) | (2,781,659) | (2,932,664) | (3,246,063) | (2,597,135) | (3,670,750) | (3,670,750) | (3,670,750) | (3,670,750) | (3,520,750) | (3,520,750) |
| T T - Carova Bch Serv Dist (Related) | - | (20,000) | (20,000) | (20,000) | - | - | - | - | (20,000) | (20,000) |
| T T - Co Gov'T Facilities Fd (Related) | (2,052,275) | (3,631,675) | (3,897,800) | (3,881,675) | (714,845) | (714,845) | (714,845) | (714,845) | (900,000) | (900,000) |
| | <u>(4,908,379)</u> | <u>(6,694,339)</u> | <u>(7,273,863)</u> | <u>(6,608,810)</u> | <u>(4,495,595)</u> | <u>(4,495,595)</u> | <u>(4,495,595)</u> | <u>(4,495,595)</u> | <u>(4,550,750)</u> | <u>(4,550,750)</u> |
| Fund Balance Appropriated | - | 1,624,198 | 2,605,384 | - | - | - | - | - | 531,449 | 531,449 |
| Revenues Over (Under) Expenses, Other Financing Sources and Uses, and Appropriated Fund Balance | <u>1,579,226</u> | <u>-</u> | <u>-</u> | <u>(1,591,310)</u> | <u>(55,534)</u> | <u>-</u> | <u>-</u> | <u>(35,647)</u> | <u>-</u> | <u>-</u> |
| Fund balances: | | | | | | | | | | |
| Beginning of year, July 1 | | | | | | | | | | |
| Tourism promotion | 6,174,162 | 6,772,335 | 6,772,335 | 6,772,335 | 6,895,086 | 6,895,086 | 6,895,086 | 6,895,086 | 6,895,086 | 6,895,086 |
| Tourism related expenditures | <u>4,227,237</u> | <u>5,208,290</u> | <u>5,208,290</u> | <u>5,208,290</u> | <u>3,494,229</u> | <u>3,494,229</u> | <u>3,494,229</u> | <u>3,494,229</u> | <u>3,494,229</u> | <u>3,494,229</u> |
| | 10,401,399 | 11,980,625 | 11,980,625 | 11,980,625 | 10,389,315 | 10,389,315 | 10,389,315 | 10,389,315 | 10,389,315 | 10,389,315 |
| End of year, June 30 | | | | | | | | | | |
| Tourism promotion | 6,772,335 | 6,859,886 | 7,009,742 | 6,895,086 | 6,880,771 | 6,936,305 | 6,933,093 | 6,927,888 | 6,926,790 | 6,925,690 |
| Tourism related expenditures | <u>5,208,290</u> | <u>5,120,739</u> | <u>4,970,883</u> | <u>3,494,229</u> | <u>3,453,010</u> | <u>3,453,010</u> | <u>3,456,222</u> | <u>3,425,780</u> | <u>3,462,525</u> | <u>3,463,625</u> |
| | <u>11,980,625</u> | <u>11,980,625</u> | <u>11,980,625</u> | <u>10,389,315</u> | <u>10,333,781</u> | <u>10,389,315</u> | <u>10,389,315</u> | <u>10,353,668</u> | <u>10,389,315</u> | <u>10,389,315</u> |

OCEAN SANDS WATER AND SEWER DISTRICT
Currituck County, North Carolina

ANNUAL BUDGET
For the fiscal year ending June 30, 2017
Adopted June 6, 2016

**COUNTY OF CURRITUCK
CURRITUCK, NORTH CAROLINA**

Governing Body

David L. Griggs, Chairman

O. Vance Aydlett, Vice Chairman

Paul M. Beaumont

Marion Gilbert

Mike D. Hall

S. Paul O'Neal

Mike H. Payment

OFFICIALS

| | |
|------------------------|----------------------|
| County Manager..... | Daniel F. Scanlon II |
| County Attorney..... | D. Ike McRee |
| Finance Director | Sandra L. Hill |

**OCEAN SANDS WATER AND SEWER DISTRICT
CURRITUCK, NORTH CAROLINA**

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**OCEAN SANDS WATER AND SEWER DISTRICT
BUDGET ORDINANCE**

For the Year Ending June 30, 2017

BE IT ORDAINED by the 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, 2016 and ending June 30, 2017.

SECTION 1. OCEAN SANDS WATER AND SEWER DISTRICT

| | |
|-----------------------------|---------------------|
| A. Estimated Resources: | |
| Special District Taxes | 229,677 |
| Charges for Services | 1,237,729 |
| Other revenues | 13,621 |
| Investment earnings | 10,000 |
| | <u>1,491,027</u> |
| | |
| TOTAL ESTIMATED RESOURCES | <u>\$ 1,491,027</u> |
| | |
| B. Appropriations: | |
| Ocean Sands Water and Sewer | \$ 1,261,466 |
| Transfers to other funds | 229,561 |
| | <u>1,491,027</u> |
| | |
| TOTAL APPROPRIATIONS | <u>\$ 1,491,027</u> |

The information above is presented in summary form. For complete detailed information, tax rates and fee schedules refer to the budget ordinance for the County of Currituck.

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. He 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. He 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. He 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. He may make interfund loans for a period of not more than sixty days (60).
- e. He may not transfer any amounts between funds or from any contingency line items within any funds.

SECTION 3. CONTRACTUAL OBLIGATIONS

The County Manager or the County Attorney 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:
Daniel F. Scanlon II is the Budget Officer

Leeann Walton is the Clerk to the Board
Eileen Wirth is the Deputy Clerk to the Board
Donald Ikerd McRee is the County Attorney
Sandra L. Hill is the County Finance Director
Bridget T. Brinkley is the Deputy Finance Director

B. Facsimile Signatures:

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

C. Official Depositories:

The Official depositories of the Ocean Sands Water and Sewer District are:

- Towne Bank of Currituck, Moyock, North Carolina
- Bank of America, North Carolina
- Bank of Hampton Roads (dba Gateway Bank), North Carolina
- Branch Bank and Trust, North Carolina
- North Carolina Cash Management Trust, Charlotte, North Carolina
- Yadkin Bank, North Carolina
- Wells Fargo, North Carolina

D. Daily Deposits:

Daily deposits are required by all departments when the amount of money held on hand sums to Two Hundred Fifty dollars (\$250).

E. Returned Check or Electronic Funds Transfer Fees:

The Ocean Sands Water and Sewer District 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 \$25.00 per item returned. This fee will also be charged for ACH or credit card transactions that are not paid due to insufficient funds. The penalty for returned checks and electronic funds transfers for payment of taxes are governed by G. S. 105-357(2).

F. Policy on Appropriations:

The Ocean Sands Water and Sewer District 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

ADOPTED this 6th day of June 2016.

David L. Griggs, Chairman
Ocean Sands Water and Sewer District

ATTEST:

Leeann Walton
Clerk to the Board

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 | | FY 2017 | | | | | |
|---------------------------------|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|
| | | | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted |
| Revenues | | | | | | | | | | |
| Non-Operating Revenues | | | | | | | | | | |
| Ad Valorem Taxes - Current Year | 230,830 | 270,929 | 270,929 | 235,880 | 223,462 | 223,462 | 223,462 | 223,462 | 229,677 | 229,677 |
| Ad Valorem Taxes - Prior Years | 274 | - | - | 263 | - | - | - | - | - | - |
| Ad Valorem Taxes - Penalties | 165 | - | - | 112 | - | - | - | - | - | - |
| Sales Of Fixed Assets | - | - | - | - | - | - | - | - | - | - |
| Administration & Filing Fees | 12,444 | - | - | 13,621 | - | - | - | - | 13,621 | 13,621 |
| Insurance Recovery | 16,650 | - | - | - | - | - | - | - | - | - |
| Investment Earnings | 15,097 | - | - | 9,893 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| | <u>275,460</u> | <u>270,929</u> | <u>270,929</u> | <u>259,769</u> | <u>233,462</u> | <u>233,462</u> | <u>233,462</u> | <u>233,462</u> | <u>253,298</u> | <u>253,298</u> |
| Charges for Services | | | | | | | | | | |
| Water Revenues | | | | | | | | | | |
| Utilities Charges - Water | 594,685 | 580,000 | 580,000 | 608,000 | 540,000 | 540,000 | 540,000 | 540,000 | 580,164 | 580,164 |
| Penalties & Interest - Water | 6,784 | 7,000 | 7,000 | 8,200 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Water Impact Fees | 9,000 | - | - | 5,000 | - | - | - | - | - | - |
| | <u>610,469</u> | <u>587,000</u> | <u>587,000</u> | <u>621,200</u> | <u>547,000</u> | <u>547,000</u> | <u>547,000</u> | <u>547,000</u> | <u>587,164</u> | <u>587,164</u> |
| Sewer Revenues | | | | | | | | | | |
| Utilities Charges - Sewer | 635,083 | 650,863 | 650,863 | 655,000 | 683,726 | 683,726 | 683,726 | 683,726 | 641,065 | 641,065 |
| Tap And Connection Fees | 8,000 | - | - | 3,150 | - | - | - | - | - | - |
| Reconnection Fees | 3,600 | 1,500 | 1,500 | 2,600 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Penalties & Interest - Sewer | 7,963 | 8,000 | 8,000 | 10,600 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Sales Of Materials | 215 | - | - | 40 | - | - | - | - | - | - |
| Sewer Impact Fees | 9,000 | - | - | 5,000 | - | - | - | - | - | - |
| | <u>663,861</u> | <u>660,363</u> | <u>660,363</u> | <u>676,390</u> | <u>693,226</u> | <u>693,226</u> | <u>693,226</u> | <u>693,226</u> | <u>650,565</u> | <u>650,565</u> |
| Total Operating Revenues | <u>1,274,330</u> | <u>1,247,363</u> | <u>1,247,363</u> | <u>1,297,590</u> | <u>1,240,226</u> | <u>1,240,226</u> | <u>1,240,226</u> | <u>1,240,226</u> | <u>1,237,729</u> | <u>1,237,729</u> |
| TOTAL Revenues | <u>1,549,790</u> | <u>1,518,292</u> | <u>1,518,292</u> | <u>1,557,359</u> | <u>1,473,688</u> | <u>1,473,688</u> | <u>1,473,688</u> | <u>1,473,688</u> | <u>1,491,027</u> | <u>1,491,027</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND

| | FY 2015 | Original | FY 2016 | Projected | Original | Manager | FY 2017 | | | Manager | Board | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | | Budget | | | | Revised | Budget | Actual | | | Request |
| Expenditures | | | | | | | | | | | | |
| Personnel | | | | | | | | | | | | |
| Salaries | 62,914 | 76,042 | 76,042 | 76,042 | 77,563 | 77,563 | 77,563 | 77,563 | 77,563 | 77,563 | 77,563 | 77,563 |
| FICA Expense | 3,859 | 5,817 | 5,817 | 5,817 | 5,934 | 5,934 | 5,934 | 5,934 | 5,934 | 5,934 | 5,934 | 5,934 |
| Insurance Expense | 12,115 | 17,296 | 17,296 | 17,296 | 19,069 | 19,069 | 19,069 | 19,069 | 18,273 | 18,273 | 18,273 | 18,273 |
| Unemployment Insurance Exp | - | - | - | - | - | - | - | - | - | - | - | - |
| Retirement Expense | 3,490 | 6,703 | 6,703 | 7,296 | 6,837 | 6,837 | 6,837 | 7,272 | 7,272 | 7,272 | 7,272 | 7,272 |
| | <u>82,378</u> | <u>105,858</u> | <u>105,858</u> | <u>106,451</u> | <u>109,403</u> | <u>109,403</u> | <u>109,403</u> | <u>109,838</u> | <u>109,042</u> | <u>109,042</u> | <u>109,042</u> | <u>109,042</u> |
| Operations - Administration | | | | | | | | | | | | |
| Data Transmission | 912 | 960 | 960 | 913 | 1,000 | 960 | 960 | 960 | 960 | 960 | 960 | 960 |
| Travel | 3,059 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Training & Education | 3,318 | 3,000 | 3,000 | 3,064 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Fees Paid To Officials | 450 | 1,500 | 1,500 | 450 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Uniforms | 1,015 | 1,000 | 1,000 | 969 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Workers Compensation | 1,262 | 2,244 | 2,244 | 2,244 | 2,289 | 2,289 | 2,289 | 2,289 | 2,289 | 2,289 | 2,289 | 2,289 |
| Credit Card Processing Fees | 3,317 | 3,000 | 3,000 | 2,600 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Motor Vehicle Tx Fees | - | - | - | - | - | - | - | - | - | - | - | - |
| Software License Fees-Water | - | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 | 320 |
| Software License Fees-Sewer | 526 | 424 | 674 | 670 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | 424 |
| Administration - Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Administration - Sewer | 30,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,327 | 60,327 | 60,327 | 60,327 |
| Loss On Disp Of Capital Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| Contingency | - | - | - | - | - | - | - | - | - | - | - | - |
| | <u>43,859</u> | <u>75,448</u> | <u>75,698</u> | <u>74,230</u> | <u>77,533</u> | <u>75,493</u> | <u>75,493</u> | <u>75,493</u> | <u>75,820</u> | <u>75,820</u> | <u>75,820</u> | <u>75,820</u> |
| Operations - Water | | | | | | | | | | | | |
| Telephone & Postage - Water | 1,762 | 1,750 | 1,750 | 800 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| Utilities - Water | 7,603 | 9,500 | 9,500 | 4,000 | 9,500 | 9,500 | 9,500 | 9,500 | 9,000 | 9,000 | 9,000 | 9,000 |
| Repairs & Maintenance - Water | 630 | 6,000 | 6,000 | 4,300 | 6,000 | 6,000 | 6,000 | 6,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Advertising - Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Gas - Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Supplies - Water | 8,723 | 10,000 | 10,000 | 10,082 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Lab Tests - Water | 2,548 | 2,500 | 2,500 | 1,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| System Supplies - Water | 13,043 | 15,000 | 15,000 | 1,200 | 19,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Chemicals - Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Contracted Services - Water | 8,708 | 14,676 | 14,676 | 14,000 | 14,676 | 14,680 | 14,680 | 15,530 | 15,530 | 15,530 | 15,530 | 15,530 |
| Purchase Water From Another | 401,176 | 450,000 | 450,000 | 420,000 | 450,000 | 450,000 | 450,000 | 450,000 | 428,520 | 428,520 | 428,520 | 428,520 |
| (Overage) Shortage - Water | - | - | - | - | - | - | - | - | - | - | - | - |
| (Overage) - Shortage - Sewer | 3 | - | - | 3 | - | - | - | - | - | - | - | - |
| Dues & Subscriptions - Water | 969 | 900 | 900 | 1,019 | 900 | 900 | 900 | 900 | 900 | 900 | 900 | 900 |
| Dues & Subscriptions - Sewer | 1,380 | 2,000 | 2,000 | 2,334 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Insurance - Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Customer Refunds - Water | - | - | - | - | - | - | - | - | - | - | - | - |
| Professional Services - Water | - | 12,000 | 12,000 | 10,211 | 12,000 | 12,000 | 12,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Professional Services - Sewer | 7,750 | 50,000 | 50,000 | 30,444 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | <u>454,295</u> | <u>574,326</u> | <u>574,326</u> | <u>499,893</u> | <u>578,326</u> | <u>574,330</u> | <u>574,330</u> | <u>613,180</u> | <u>590,200</u> | <u>590,200</u> | <u>590,200</u> | <u>590,200</u> |

COUNTY OF CURRITUCK
BUDGET PREPARATION FOR THE OCEAN SANDS WATER AND SEWER DISTRICT FUND

| | FY 2015 Actual Budget | Original Budget | FY 2016 | | FY 2017 | | | | | | |
|---|-----------------------------|--------------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------------|--------------------|------------------|------------------|
| | | | Revised Budget | Projected Actual | Original Request | Manager Proposed | Board Approved | Revised Request | Manager Revised | Board Adopted | |
| Operations - Sewer | | | | | | | | | | | |
| Telephone & Postage - Sewer | 1,418 | 2,500 | 2,500 | 1,500 | 2,500 | 2,500 | 2,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Utilities - Sewer | 79,594 | 70,000 | 65,000 | 67,000 | 80,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| Repairs & Maintenance - Sewer | 51,242 | 50,000 | 46,200 | 39,218 | 60,000 | 50,000 | 50,000 | 50,000 | 18,404 | 18,404 | 18,404 |
| Advertising - Sewer | - | 500 | 500 | - | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Gas - Sewer | 3,621 | 5,000 | 8,550 | 5,726 | 5,000 | 5,000 | 5,000 | 7,500 | 6,000 | 6,000 | 6,000 |
| Supplies - Sewer | 12,502 | 12,000 | 12,000 | 9,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Lab Tests - Sewer | 24,955 | 32,000 | 32,000 | 24,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| System Supplies - Sewer | 17,898 | 19,000 | 24,000 | 19,728 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Chemicals - Sewer | 16,603 | 18,000 | 18,000 | 20,064 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Contracted Services - Sewer | 123,776 | 191,281 | 191,281 | 135,156 | 229,000 | 194,000 | 194,000 | 194,000 | 194,000 | 194,000 | 194,000 |
| Insurance - Sewer | - | - | - | - | - | - | - | - | - | - | - |
| Customer Refunds - Sewer | - | - | - | - | - | - | - | - | - | - | - |
| | <u>331,609</u> | <u>400,281</u> | <u>400,031</u> | <u>321,392</u> | <u>454,000</u> | <u>399,000</u> | <u>399,000</u> | <u>400,500</u> | <u>367,404</u> | <u>367,404</u> | <u>367,404</u> |
| Capital Assets | | | | | | | | | | | |
| Capital Outlay - Water | 1,899 | 52,000 | 52,000 | 38,273 | 40,000 | 40,000 | 40,000 | 40,000 | 20,000 | 20,000 | 20,000 |
| Capital Outlay - Sewer | 109,007 | 40,000 | 40,000 | 43,242 | 52,000 | 52,000 | 52,000 | 119,000 | 99,000 | 99,000 | 99,000 |
| | <u>110,906</u> | <u>92,000</u> | <u>92,000</u> | <u>81,515</u> | <u>92,000</u> | <u>92,000</u> | <u>92,000</u> | <u>159,000</u> | <u>119,000</u> | <u>119,000</u> | <u>119,000</u> |
| Total Expenditures | <u>1,023,047</u> | <u>1,247,913</u> | <u>1,247,913</u> | <u>1,083,481</u> | <u>1,311,262</u> | <u>1,250,226</u> | <u>1,250,226</u> | <u>1,358,011</u> | <u>1,261,466</u> | <u>1,261,466</u> | <u>1,261,466</u> |
| Revenues Over (Under) Expenditures | <u>526,743</u> | <u>270,379</u> | <u>270,379</u> | <u>473,878</u> | <u>162,426</u> | <u>223,462</u> | <u>223,462</u> | <u>115,677</u> | <u>229,561</u> | <u>229,561</u> | <u>229,561</u> |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| T T - Ocean Sands Construction | (438,000) | (270,379) | (270,379) | (270,379) | (223,462) | (223,462) | (223,462) | (223,462) | (229,561) | (229,561) | (229,561) |
| Revenues over (under) expenditures and other financings uses | <u>88,743</u> | <u>-</u> | <u>-</u> | <u>203,499</u> | <u>(61,036)</u> | <u>-</u> | <u>-</u> | <u>(107,785)</u> | <u>-</u> | <u>-</u> | <u>-</u> |