

COUNTY OF DARE NORTH CAROLINA



Annual Budget
Fiscal Year 2025

(inside cover)

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County of Dare

P.O. Box 1000 | Manteo, North Carolina 27954 | 252.475.5000

May 7, 2024

TO THE DARE COUNTY BOARD OF COMMISSIONERS

I hereby present the recommended Dare County budget for fiscal year 2024-2025 in the amount of \$229,647,467, with the General Fund at \$136,171,205 of that amount. The budget is balanced and in compliance with the North Carolina Local Government Budget and Fiscal Control Act and is aligned with priorities and direction given by the Board of Commissioners. This budget is an update to the planned fiscal year 2024-2025 budget prepared a year ago.

The purpose of the County's annual budget process is to develop a fiscally responsible plan that enables the County to accomplish priorities established by the Board. At prior retreats the Board provided the following strategic focus areas:

- Long Term Financial Planning for Capital
 - Maintain capital planning and stabilization of available funding through the use of Capital Investment Funds and long term capital planning and debt affordability models.
- Economic Development
 - Continue Beach Nourishment efforts, address the demand for future projects, and determine additional project prioritization criteria utilizing a beach nourishment and debt affordability model.
- Education
 - Continue partnership with Dare County Schools using an agreed upon formula for local current expense and the School Capital Investment Fund to adequately address future capital needs.
 - Continue expansion of the College of the Albemarle Dare County through a completed capital project and utilization of the Dare Guarantee, a County funded local scholarship program.
- Human Resources
 - Maintain improvements in salaries, benefits, and the working environment, and the results of a salary and benefits study made effective January 1, 2023.
- Maintain all current levels of services.

FISCAL YEAR 2024-2025 BUDGET

The recommended budget includes no General Fund property tax increase, preserves high quality service delivery to citizens, property owners, and visitors, and addresses the goals of the Board.

The following Table shows the Original 2024 budget, the Planned 2025 budget, the Requested 2025 budget, and the Manager’s 2025 budget. The capital improvements plans will be completed after the presentation of the Manager’s budget. The final 2025 budget document will include the adopted Capital Improvements Plan (CIP) (capital investment funds) and the Water CIP (Water Fund).

Fund	Original 2024	Planned 2025	Requested 2025	Manager’s 2025
General	\$130,083,408	\$133,235,346	\$135,578,697	\$136,171,205
General-Capital Investment	\$26,638,959	\$27,337,847	\$17,015,724	\$20,332,958
General–School Capital Investment			\$4,767,981	\$7,394,568
General-Disaster Recovery	\$111,045	\$111,375	\$111,600	\$111,600
General-LEOSSA	\$220,683	\$223,374	\$220,683	\$220,683
Special Revenue:				
C&D Landfill	\$1,388,437	\$1,409,995	\$1,416,170	\$1,405,102
E911	\$669,011	\$673,510	\$500,571	\$344,386
Beach Nourishment	\$22,303,487	\$31,309,862	\$19,678,188	\$19,678,188
Restricted ABC Funds	\$1,025,000	\$1,115,000	\$1,285,000	\$1,285,000
Sanitation	\$8,801,502	\$8,887,200	\$9,132,521	\$9,012,246
Inlet Maintenance	\$13,141,761	\$13,141,761	\$13,250,570	\$13,250,570
Donations	\$76,500	\$26,500	\$26,500	\$26,500
American Rescue Plan	\$530,626			
Deeds of Trust	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
Fines & Forfeitures	\$775,000	\$775,000	\$775,000	\$775,000
Representative Payee	\$350,000	\$350,000	\$350,000	\$350,000
Utilities:				
Water	\$15,514,886	\$15,592,739	\$14,599,019	\$17,539,461
Totals	\$223,380,305	\$235,939,509	\$220,458,234	\$229,116,841

FISCAL YEAR 2025 GENERAL FUND BUDGET

REQUESTED BUDGET

After budget requests were submitted by departments and outside agencies, the requested expenditures exceeded projected revenues creating a General Fund budget deficit of \$1,208,961 or 0.50%. Major requests were:

- \$2,112,176 for a 4% cost of living adjustment.
- \$865,577 to increase local current expense for the Dare County Schools.
- \$442,772 for five new positions and various reclassifications and certification pay.
- \$246,457 for increased operating costs for EMS for billing, medical supplies, fleet maintenance and insurance.
- \$171,313 for Parks & Recreation for facilities repair, program supplies, and staff clothing & uniforms.
- \$141,026 College of the Albemarle for various operating and one-time costs.
- \$127,825 for Sheriff all for new grant funded expenditures.

MANAGER’S RECOMMENDED BUDGET

The recommended budget does not include a property tax increase, maintaining the property tax rate of 40.05 cents.

Requested items in the above section are included or changed as indicated below. Discussion of major items are in the following Expenditures Section of this message.

Expenditure increases are:

- \$2,112,176 for a 4% cost of living pay adjustment for full-time and part-time benefits eligible employees.
- \$2,497,418 to increase Dare County Schools local current expense funding.
 - \$1,631,841 for staff supplement increases (including fringes); and
 - \$865,577 for local current expense funding.
- \$444,700 for a 5% increase in health insurance.
- \$438,764 for new positions in Information Technology, Libraries, Parks & Recreation, Sheriff, and Wastewater Treatment.
- \$240,841 for various Information Technology operating costs.
- \$191,166 for insurance increases for property, liability and workers compensation.

Revenues

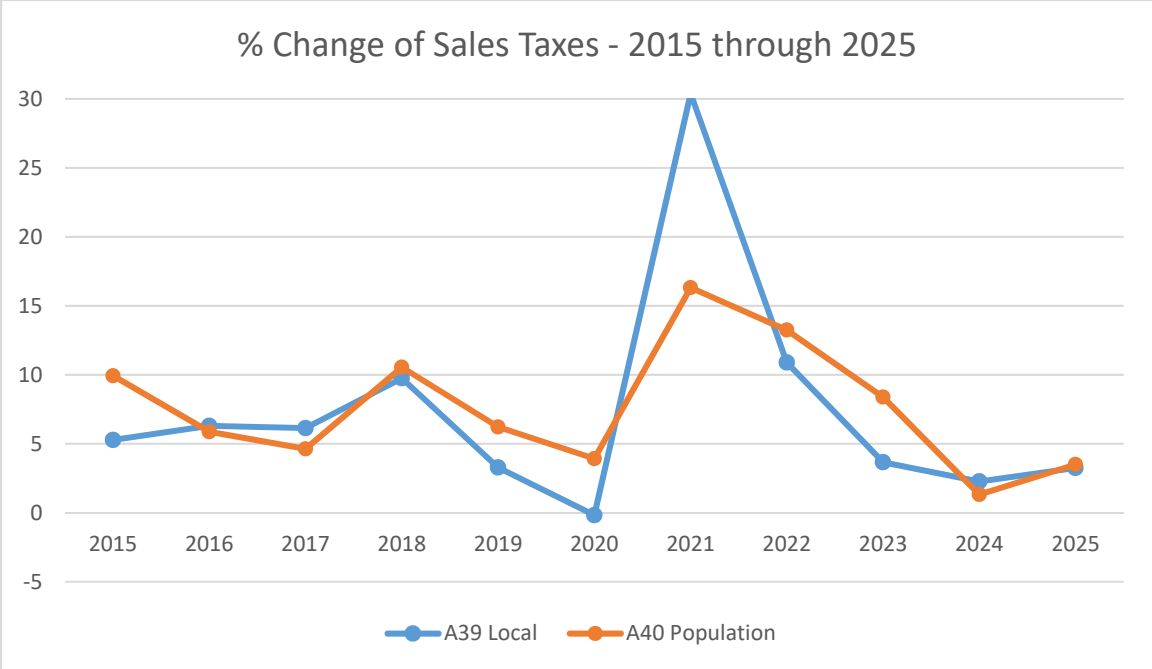
Current Year Revenue Projections:

The worst revenue effects from COVID19 occurred in April and May 2020. Since June 2020, Dare County has experienced increased economic activity as demonstrated by the following table.

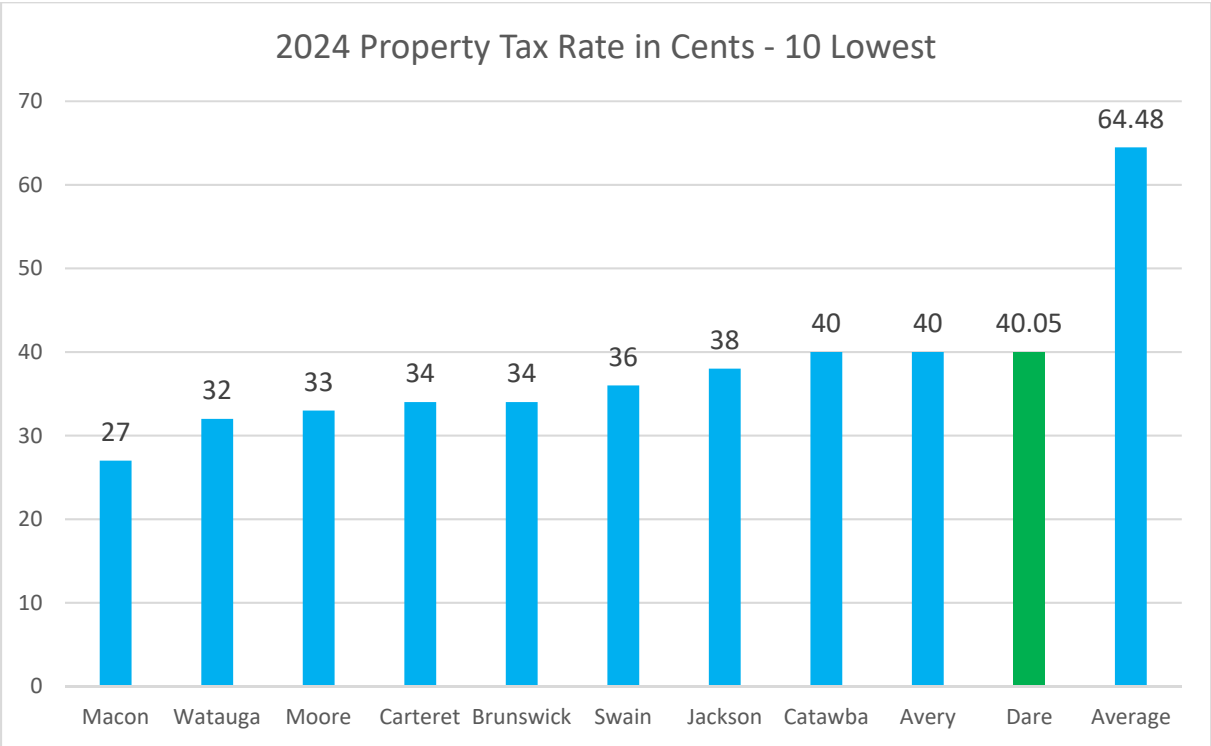
Revenue Source	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY2024 Actual to Date
Sales tax A39	(0.17%)	+30.39%	10.89%	3.66%	2.27%
Sales Tax A40	+3.92%	+16.32%	13.24%	8.38%	1.32%
Sales Tax A42	(0.68%)	+31.55%	11.07%	3.38%	2.07%
Occupancy Tax	(4.82%)	+50.27%	7.53%	2.38%	0.04%
Land Transfer Tax	+0.41%	+126.43%	4.75%	<36.47%>	(5.52%)
Register of Deeds Fees	+4.81%	+102.31%	<0.47%>	<36.46%>	(6.28%)

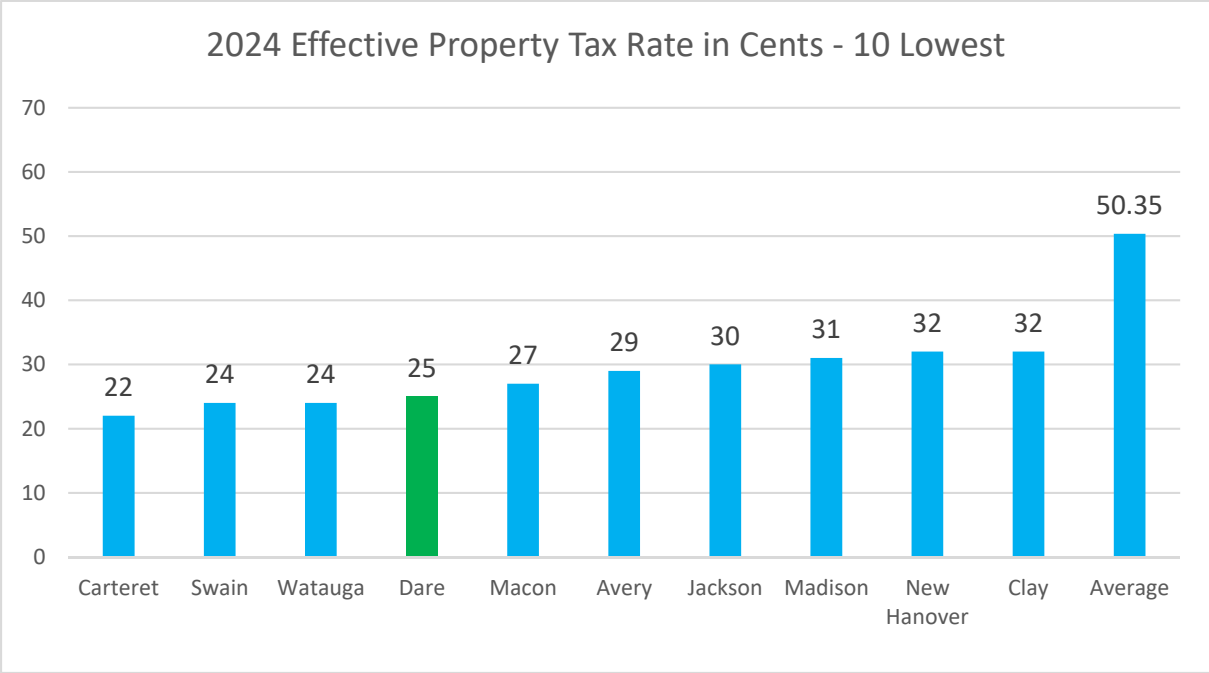
Revenue Assumptions for 2025

- ✚ *Property Tax:* The tax base increased to a taxable value of \$17.710 billion, 1.85% more than that of the prior year. Projected revenue is \$70,701,579 using the same tax rate of 40.05 cents and a collection rate of 99.68% (up from last year’s 99.64%).
- ✚ *Sales Taxes:* Sales taxes are projected using 3.25% for A39 and ~3.50% for A40 and A42. The County’s share of sales tax collections decreased from 67.8% to 66.4% due to property taxes increases effective FY 2024 by Nags Head and Kill Devil Hills. The County’s sales tax revenue will only grow by ~\$400,000.
- ✚ *Occupancy Tax:* The tax is budgeted for 2025 at 3.0% over the projected 2024 amount.



The average county property tax rate in North Carolina for 2024 was 64.5 cents with a low of 27 cents and a high of 105 cents. Dare County, at 40.05 cents, was the 10th lowest property tax rate. The effective tax rate is adjusted for the sales to assessment ratio for each County. Dare’s effective tax rate for 2024 was 25.3 cents, which ranked as the 4th lowest. The average was 50.4 cents with a low of 21.6 cents and a high of 85 cents.





Fund Balance Appropriation and Fund Balance

2025 appropriated fund balance of \$3,921,293 is within the Board adopted policy of 3% or less of expenditures at 2.88%.

2023 General Fund consolidated fund balance ended the year at a total of \$112,508,253. 2023 unassigned fund balance ended the year at \$41,784,615, which was \$15,895,254 over the Board policy of a minimum of 21% of General Fund (fund #10 only) revenues. During 2024, of the amount over the unassigned fund balance target, the Board used \$6,000,000 for capital, \$932,000 for School capital, \$1,000,000 for Dare Educational Foundation teacher housing, and \$1,500,000 to the housing fund. The 2024 total fund balance is expected to decrease by the above one-time uses and to increase from operations by \$1,500,000 for a net decrease of ~\$7,932,000.

Expenditures

Personnel

The budget includes a 4.0% cost of living pay increase for full-time and part-time benefits eligible employees at a cost of \$2,112,176.

Health Plan

The Health Plan has a 5.0% projected increase for 2025. Plan costs to the General Fund are \$444,700 more than the prior year (but a net decrease of \$244,534 for 2024 and 2025 combined). Increased numbers of employees with co-pays and increased numbers of employees with employee-only coverage have lowered the increase. The County continues to promote its wellness program and has expanded

hours and coverage for its partnership with the Outer Banks Hospital for the employee Wellness and Health Clinic and program.

Position Changes

The 2025 recommended budget adds 4 full-time positions, 1 part-time position, and other changes at \$438,764 as follows:

- Addition of an infrastructure and security administrator position in Information Technology.
- Addition of a part-time library assistant position in Libraries.
- Addition of a leisure activities specialist position in Parks & Recreation Roanoke Island Division.
- Addition of an administrative assistant position for the Sheriff.
- Addition of a wastewater treatment plant operator for Wastewater Treatment.
- Change three EMT positions to Advanced EMT positions.
- A temporary EMS Helicopter aircraft mechanic position to provide an overlap period for an upcoming retirement.
- An increase to the part-time pay rate to \$15 per hour for Parks & Recreation.

(See the following department discussions and see *Position Changes* in the [Information Section](#).)

Employee Compensation

The 2025 budget recommends:

- The 4% cost of living increase for full-time and part-time benefits eligible employees mentioned above.
- Maintains the 3% employer 401k Plan contribution.
- Maintains the merit plan, changing from a one-time bonus to an increase in salary.

Capital

See *Capital Outlay* in the [Information Section](#) for approved capital outlays that are budgeted in the Capital Investments Fund which is discussed in a following section.

Dare County Schools

Funding of local current expense uses the school funding formula agreed upon in 2016, resulting in a net increase of \$865,577, using a CPI rate of 3.7% and a match to the estimated (per NCDPI) State cost of living pay adjustment of 4.4% for certified personnel and 3% for classified personnel.

Local current expense increases by an additional \$1,631,841 for supplements (including fringes). The additional amount should place Dare County Schools in the top 20% of systems for supplements and in the top two County systems for local funding per pupil.

Local funding for school operating costs increases to \$30,847,093, which is composed of:

- \$29,392,661 for local current expense; and
- \$1,454,432 for County-employed school nurses and school resource officers.

Pupil enrollments and projections are:

NCDPI projection for fall of 2023	5,036
Actual ADM for fall of 2023	4,989
NCDPI projection for fall of 2024	No longer provided by NC DPI

For the last eleven years, 2015 through 2025, local current expense funding, excluding school nurses and resource officers and the five-year annual deferred maintenance funding in 2015 through 2019, has

increased 45.55%, from \$20,193,436 to \$29,392,661. Over the same eleven year period, pupils have increased 0.56%, from 4,978 to 4,989.

Fiscal Year	Local Current Expense	ADM	\$ per Pupil	% Increase ADM	% Increase Funding	February CPI-S
2015	\$20,193,436	4,978	\$4,057	<0.64%>	1.83%	<0.1%>
2016	\$20,710,742	4,979	\$4,159	0.01%	2.56%	0.1%
2017	\$21,141,138	4,994	\$4,233	0.03%	1.93%	0.7%
2018	\$21,769,791	5,195	\$4,191	4.03%	2.97%	2.8%
2019	\$22,533,002	5,158	\$4,369	<0.71%>	3.51%	2.1%
2020	\$23,230,449	5,278	\$4,401	2.33%	3.09%	1.2%
2021	\$23,230,449	5,081	\$4,572	<3.73%>	0.00%	1.9%
2022	\$23,890,957	5,104	\$4,681	1.11%	2.84%	2.0%
2023	\$25,341,481	4,963	\$5,106	<2.76%>	6.07%	8.1%
2024	\$26,895,243	4,989	\$5,390	0.53%	5.78%	6.4%
2025	\$29,392,661	4,989	\$5,891	9.29%	9.28%	3.7%

Departments

Animal Shelter

The budget adds \$28,000 to the SPCA contract for operating costs. (2024 included one-time funding of \$43,500 for a vehicle.)

College of the Albemarle

The budget maintains \$250,000 for local scholarships to the College of the Albemarle. The budget adds \$71,045 for additional operating costs and provides \$45,100 of one-time funding to connect the fire panel in the Professional Arts Building to the new building alarm system.

Emergency Medical Services

\$246,457 for increased operating costs for EMS for billing, medical supplies, fleet maintenance, and insurance.

Information Technology

\$240,841 is added for various operating costs concentrated in security services and server leases..

Parks and Recreation

\$171,313 is added for program supplies, staff clothing and uniforms.

Sheriff

\$127,825 is added to various line items for grant funded costs.

Insurance

\$191,166 is added to departments for increases in property & liability and workers compensation coverages.

Nonprofits

The budget maintains the same funding levels for Recovery Court.

\$91,000 is added to nonprofit funding:

- \$10,000 increase for Room at the Inn;
- \$6,000 increase for Hatteras Island Meals;
- \$50,000 for Friends of Jockey's Ridge for the park's 50th anniversary.
- \$25,000 for Dare County Arts Council for the organization's 50th anniversary.

Transfers to Other Funds

The transfer to the Capital Investment Fund is decreased \$600,000 from \$10,425,000 to \$9,825,000. The Capital Investment Model is expected to maintain the target coverage ratio of 1.0 times (fund balance to annual debt service) by using an assumed annual land transfer tax growth rate of 2.0%.

The reduction in the transfer helped to fund the increase in Dare County Schools staff supplements.

CAPITAL INVESTMENT FUND AND CAPITAL IMPROVEMENTS PLAN

The Capital Investment Fund is a separately budgeted part of the General Fund. For financial reporting purposes the Capital Investment Fund is consolidated into the General Fund in the annual audit report along with the Disaster Recovery, LEOSSA, Home Health & Hospice Restricted, Storm Water, Community Development Housing, and School Capital Investment funds. See *Fund Structure* in the [Information Section](#) for a further explanation of fund organization. In conjunction with the Capital Investment Fund, the County and its financial advisor, DEC Associates, maintain a Capital Planning & Debt Affordability Model.

Use of a Capital Investment Fund separates budgeting for operations from that for capital. The General Fund's contribution to the Capital Investment Fund will be \$9,825,000 for 2025.

The model also includes plans for major items: roof replacements, heating and air conditioning replacements, major equipment replacements, and major maintenance for the Dare MedFlight Airbus helicopter.

Model development is in process and is expected to be presented to the Board on June 5. The approved Capital Improvements Plan will be incorporated into the final budget document.

OTHER FUNDS

DISASTER RECOVERY FUND (fund #12)

The Disaster Recovery Fund is a separately budgeted part of the General Fund. It budgets for software disaster recovery services and \$100,000 for the initial responses to any emergency. Board policy is to maintain an ending Disaster Recovery total fund balance of 1% of the General Fund (fund #10) budget and at June 30, 2023 that percentage was 1.21%.

E911 FUND (fund #21)

The budget includes additional funding requests to the NC E911 Board and those additional expenditures are conditional upon State funding approval.

BEACH NOURISHMENT FUND (fund #22)

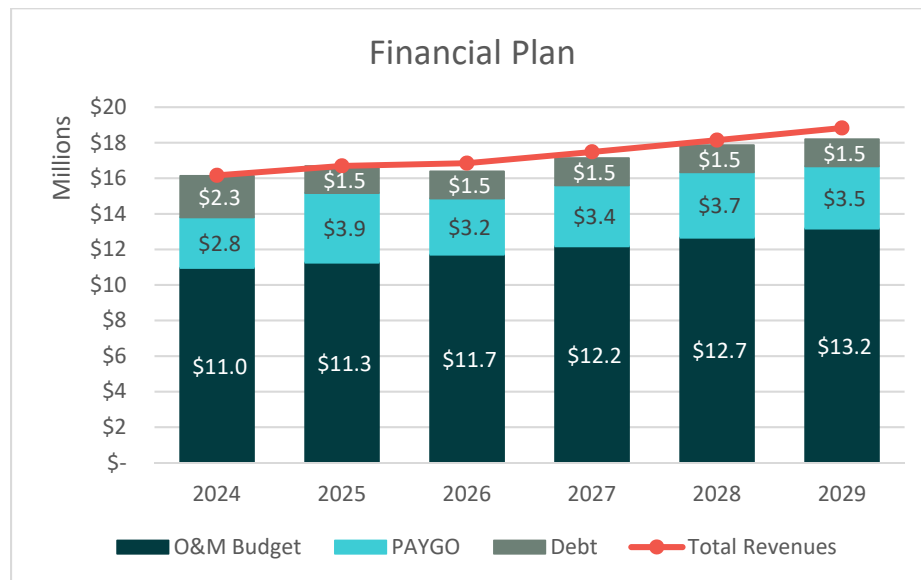
The Beach Nourishment Fund budget is set per the Beach Nourishment Financial Model. 2025 expenditures include debt service for all projects completed during 2024 – Avon, Buxton, Nags Head, Kill Devil Hills, Kitty Hawk, Southern Shores & Duck.

SANITATION FUND (fund #24)

The Sanitation Fund’s property tax rate is unchanged at 11.0 cents per the recommendation of the Solid Waste Study completed in 2022. The report and model plans for future one cent increases to 13.0 cents in 2027. The 2025 budget continues the study’s recommendation that the County switch to a higher grade, more expensive, truck chassis with a longer life and lower maintenance cost, resulting in a lower lifetime cost. The 2025 budget includes, per the study, a higher number of truck replacements (five instead of three) and financing those trucks over 59 months instead of 36 months.

WATER FUND (funds #36 and #37)

The Water Rate Model (Raftelis Financial Consulting) update for 2025 has been completed and requires a 5% rate increase for 2025. See the Water Rate Model Dashboard in the [Information Section](#).



(Revenues include appropriated fund balance for PAYGO.)

The recommended Water CIP is in process and is expected to be presented to the Board on June 5. The approved Capital Improvements Plan will be incorporated into the final budget document.

INTERNAL SERVICE FUNDS

The County maintains two internal service funds, the Insurance Fund and the Fleet Maintenance Fund, and adopts financial plans for each.

INSURANCE FUND (fund #45)

As discussed under the General Fund, the Health Plan has a 5.0% projected increase for 2025. The County has also switched to high deductible worker's compensation insurance plan in 2024 which continues.

FLEET MAINTENANCE FUND (fund #46)

The Fleet Maintenance Fund is projected to maintain its fund balance of approximately \$500,000.

VOLUNTEER FIRE DEPARTMENT TAX RATES

Three volunteer fire department tax districts have requested property tax rate increases:

- Rodanthe-Waves & Salvo - increase of 2 cents from \$0.0755 to \$0.0955;
- Martin's Point - increase of 0.39 cents from \$0.0484 to \$0.0523; and
- Roanoke Island - increase of 0.55 cents from \$0.0366 to \$0.0421.

CONCLUSION

The Board is requested to hold a public hearing on the budget during the Board meeting on June 3. The Board may schedule additional workshops or may adopt the budget at any time after the public hearing. I thank the Board for providing valuable direction to staff in the development of this recommended budget. I appreciate our leadership team of director and department heads in preparing their requested budgets.

Respectfully submitted,

Robert L. Outten

Robert L. Outten, County Manager

The Recommended FY2025 Budget was adopted by the Board of Commissioners on June 4, 2024 with the changes on the following page.

Adopted FY 2025
Changes to Manager's Proposed Budget

	Org	Object	Description	FY2025		Net Change
				From	To	
General Fund:						
Expenditures:						
Salaries-pt	104472	500201	Correction for grounds maintenance PT position #200896	\$ -	\$ 23,223	\$ 23,223
FICA	104472	500300	Correction for grounds maintenance PT position #200896	\$ 19,549	\$ 21,326	\$ 1,777
Credit card fees	104490	511900	Changed to processor with lower fees	\$ 25,000	\$ 15,000	\$ (10,000)
Medical examiner	104490	519000	Reduce based on historical actuals	\$ 40,000	\$ 35,000	\$ (5,000)
Telephone & postage	104490	511100	Reduce based on historical actuals	\$ 155,000	\$ 145,000	\$ (10,000)
			Net change			\$ -

Capital Investment Fund:						
Expenditures:						
S24 LOBs DS principal	114495	548321	Adjust budget for S24 LOBs final numbers	\$ 1,195,000	\$ 1,185,000	\$ (10,000)
S24 LOBs DS interest	114495	549321	Adjust budget for S24 LOBs final numbers	\$ 595,750	\$ 1,191,081	\$ 595,331
Reserved for CIP	114490	555009	Adjust budget for S24 LOBs final numbers	\$ 3,165,634	\$ 2,580,303	\$ (585,331)
			Net change			\$ -

Inlet Maintenance Fund:						
Revenue:						
Appropriated fund balanc	253571	449900	Establish budget for dredge loan forgivene:	\$ -	\$ 3,000,000	\$ 3,000,000
Expenditures:						
P3 loan forgiveness princi	254572	559916	Establish budget for dredge loan forgivene:	\$ -	\$ 3,000,000	\$ (3,000,000)
			Net change			\$ -

Insurance Fund:						
Revenue:						
Appropriated fund balanc	453880	499900	Increase County HSA funding by \$100/pm	\$ 1,311	\$ 30,711	\$ 29,400
Expenditures:						
Health insurance	454880	505000	Increase County HSA funding by \$100/pm	\$ 14,285,878	\$ 14,315,278	\$ 29,400
			Net change			\$ -

Budget Ordinance:

Section 1.

Expenditures by function and department:

General government:

Grounds maintenance	\$ 658,873	\$ 683,873	\$ 25,000
Non-departmental	\$ 3,455,395	\$ 3,430,395	\$ (25,000)

Section 2.

Inlet Maintenance Fund:

Revenues	\$ 13,250,570	\$ 16,250,570	\$ 3,000,000
Expenditures	\$ 13,250,570	\$ 16,250,570	\$ 3,000,000

Section 4.

Insurance Fund:

Revenues	\$ 20,525,014	\$ 20,554,414	\$ 29,400
Expenditures	\$ 20,525,014	\$ 20,554,414	\$ 29,400

Section 12.

The following water fees are hereby adopted, effective January 1, 2025, for the Water fund:

Meter size:	Water system development fees	Connection fees	Security deposit fees
3/4"	\$ 2,990	\$ 2,010	\$ 107
1"	4,982	2,156	139
1 1/2"	9,965	3,087	275
2"	15,944	3,255	1,278
3"	29,894	5,321	1,847
4"	49,823	6,831	2,417
6"	99,646	6,931	2,417

DARE COUNTY, NORTH CAROLINA
ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2025

BE IT ORDAINED by the Board of Commissioners of Dare County, North Carolina,

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this county:

General Fund:

Revenues by source:

Ad valorem taxes	\$ 71,545,579
Other taxes	33,166,528
Unrestricted intergovernmental	1,950,250
Restricted intergovernmental	5,764,182
Permits and fees	3,532,382
Sales and services	9,454,149
Interest earnings	5,255,250
Other revenue	491,592
Other financing sources	5,011,293
Total general fund revenues	\$ 136,171,205

Expenditures by function and department:

General government:

County commissioners	\$ 239,220
County manager	372,782
Elections	467,360
Facilities maintenance	1,874,357
Finance	1,273,194
General services	658,843
Grounds maintenance	683,873
Human resources	739,699
Information technology	2,276,624
Non-departmental	3,430,395
Public relations	495,165
Register of deeds	764,901
Tax assessment	2,660,777
Tax collection	819,357
Total general government	\$ 16,756,547

Public safety:

Animal shelter	\$ 533,153
Communications	3,909,321
Courts	652,990
Detention center	5,613,557
Emergency management	867,831
Emergency medical helicopter	2,227,701
Emergency medical services	19,972,227
Regional emergency communications and emergency operations center	173,755
Sheriff	9,638,450
Total public safety	\$ 43,588,985

Economic & physical development:	
Cooperative extension	\$ 250,915
Grants & waterways	158,987
Planning	1,178,540
Soil & water conservation	93,636
Total economic & physical development	<u>\$ 1,682,078</u>
Human services:	
Health & human services	\$ 19,836,013
Mental health	108,836
Total human services	<u>\$ 19,944,849</u>
Cultural & recreational:	
Libraries	\$ 1,345,864
Parks & recreation	3,436,836
Thomas A. Baum senior center	554,650
Transportation	968,198
Virginia S. Tillett community center	658,199
Youth services	284,102
Total cultural & recreational	<u>\$ 7,247,849</u>
Education:	
Board of education	\$ 30,847,093
College of the albemarle	1,219,570
Total education	<u>\$ 32,066,663</u>
Environmental protection:	
Landfill dirt pit	\$ 148,079
Mosquito control	472,256
Recycling	1,304,953
Rubble transfer/transport	893,733
Solid waste management	440,937
Wastewater treatment	69,648
Total environmental protection	<u>\$ 3,329,606</u>
Transportation:	
Dare county airport authority	\$ 979,628
Transfers:	
Transfers to other funds	\$ 10,575,000
Total general fund expenditures	<u><u>\$ 136,171,205</u></u>

Section 2. The following amounts are hereby appropriated in Other Governmental Funds.

Capital Investment Fund:	
Revenues	<u>\$ 20,332,958</u>
Expenditures	<u>\$ 20,332,958</u>
Disaster Recovery Fund:	
Revenues	<u>\$ 111,600</u>
Expenditures	<u>\$ 111,600</u>
Law Enforcement Officer's Special Separation Allowance Fund:	
Revenues	<u>\$ 220,683</u>
Expenditures	<u>\$ 220,683</u>
School Capital Investment Fund:	
Revenues	<u>\$ 7,394,568</u>
Expenditures	<u>\$ 7,394,568</u>

C&D Landfill Fund:	
Revenues	<u>\$ 1,405,102</u>
Expenditures	<u>\$ 1,405,102</u>
Emergency Telephone System Fund:	
Revenues	<u>\$ 344,386</u>
Expenditures	<u>\$ 344,386</u>
Beach Nourishment Fund:	
Revenues	<u>\$ 19,678,188</u>
Expenditures	<u>\$ 19,678,188</u>
Social Services Foster Care Fund:	
Revenues	<u>\$ 1,285,000</u>
Expenditures	<u>\$ 1,285,000</u>
Sanitation Fund:	
Revenues	<u>\$ 9,012,246</u>
Expenditures	<u>\$ 9,012,246</u>
Inlet Maintenance Fund:	
Revenues	<u>\$ 16,250,570</u>
Expenditures	<u>\$ 16,250,570</u>
Donations Fund:	
Revenues	<u>\$ 26,500</u>
Expenditures	<u>\$ 26,500</u>
Deeds of Trust Fund:	
Revenues	<u>\$ 1,750,000</u>
Expenditures	<u>\$ 1,750,000</u>
Fines & Forfeitures Fund:	
Revenues	<u>\$ 775,000</u>
Expenditures	<u>\$ 775,000</u>
Representative Payee Fund:	
Revenues	<u>\$ 350,000</u>
Expenditures	<u>\$ 350,000</u>

Section 3. The following amounts are hereby appropriated in the Enterprise Fund.

Water Fund:	
Revenues	<u>\$ 16,859,461</u>
Expenditures	<u>\$ 16,859,461</u>
Water Capital Reserve Fund:	
Revenues	<u>\$ 680,000</u>
Expenditures	<u>\$ 680,000</u>
TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-3	<u>\$ 229,647,467</u>

Section 4. The following financial plans are hereby adopted for the Internal Service Funds.

Insurance Fund:	
Revenues	<u>\$ 20,554,414</u>
Expenditures	<u>\$ 20,554,414</u>
Fleet Maintenance Fund:	
Revenues	<u>\$ 4,081,420</u>
Expenditures	<u>\$ 4,081,420</u>

Section 5. Operating funds encumbered by the County as of June 30, 2024, or otherwise designated, are hereby reappropriated for fiscal year 2024-2025.

Section 6. Donated funds unspent in the Donations fund as of June 30, 2024 are hereby reappropriated for their designated purpose for fiscal year 2024-2025.

Section 7. There is hereby levied a tax at the rate of forty and five hundredths cents (\$0.4005) per one hundred dollars (\$100) valuation of property listed as of January 1, 2024 for the purpose of raising revenue included in "Ad valorem taxes" in the General fund in Section 1 of this ordinance. This rate of tax is based on estimated total valuation of property for the purpose of taxation of \$17,710,000,000 at an estimated rate of collection of 99.68%. The estimated rate of collection is based on the actual collection rate of 99.68% for fiscal year 2022-2023.

Section 8. There are hereby levied the following tax rates (in cents) for special tax districts per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2024 and located within said districts:

Area	Adopted Rate
Avon fire district	\$0.0602
Buxton fire district	\$0.0853
Frisco fire district	\$0.0681
Hatteras fire district	\$0.0543
Manns harbor fire district	\$0.0578
Stumpy point fire district	\$0.0791
Rodanthe-waves & salvo fire districts	\$0.0955
Martin's point fire district	\$0.0523
Colington fire district	\$0.1145
Roanoke island fire district	\$0.0421
Hatteras island rescue squad service district	\$0.0084
Sanitation	\$0.1100
Hatteras community center district	\$0.0703
Stumpy point community center district	\$0.0253
Wanchese community center district	\$0.0221
Rodanthe-waves-salvo community center district	\$0.0268
Buxton beach nourishment district	\$0.1957
Avon beach nourishment service district A	\$0.2000
Avon beach nourishment service district B	\$0.0500

Section 9. The rates for Emergency medical services ground transports will be 150% of allowed Medicare rates beginning July 1, 2024.

Section 10. The following rate is hereby adopted as of July 1, 2024 for Emergency medical helicopter services:

Helicopter transport	\$13,950
Mileage	150% of allowed Medicare rate

Section 11. The following rates are hereby adopted as of July 1, 2024 for tipping fees:

C&D landfill	per ton	\$71.03
Municipal garbage - the County Manager is authorized to set the municipal garbage tipping fee.		

Section 12. The following water rates are hereby adopted as of July 1, 2024 for the Water fund:

Base (includes 3,000 gallons):

<u>Meter size:</u>		<u>Rate</u>
RWS 5/8"	\$	19.08
3/4"		45.61
1"		50.70
1 1/4"		55.90
1 1/2"		65.89
2"		87.43
3"		136.87
4"		206.56
6"		381.41
Volumetric (usage greater than 3,000 gallons):		
Offseason	\$	7.57
Season		9.84

The following water fees are hereby adopted, effective January 1, 2025, for the Water fund:

<u>Meter size:</u>	<u>Water system</u>		
	<u>development fees</u>	<u>Connection fees</u>	<u>Security deposit fees</u>
3/4"	\$ 2,990	\$ 2,010	\$ 107
1"	4,982	2,156	139
1 1/2"	9,965	3,087	275
2"	15,944	3,255	1,278
3"	29,894	5,321	1,847
4"	49,823	6,831	2,417
6"	99,646	6,931	2,417

The following sewer rates are hereby adopted as of July 1, 2024 for the Water fund:

Fixed fee	\$ 135.00	per quarter for first 30,000 gallons of water usage
Usage rate	1.00	per thousand for usage over 30,000 gallons

Section 13. Other current user fees and charges are detailed in the User Fees and Charges Schedule. NSF check fees are a recovery of cost.

Section 14. The County Manager, or in his absence his designee, is hereby authorized to transfer appropriations contained herein or to make appropriations under the following conditions:

- The Deputy County Manager/Finance Director may transfer amounts between objects of expenditure within a department that do not increase any type of recurring obligation such as salaries, leases, maintenance contract fees, etc.
- The County Manager may transfer amounts between objects of expenditure within a department without limitation and without a report to the Board being required. A report to the Board is required if changes occur relating to positions as allowed by Section 18.
- The County Manager may transfer amounts up to \$50,000 between departments of the same fund and must make a report to the Board of such transfers at the next regular meeting of the Board.
- The County Manager may transfer funding from appropriations established for salary adjustments and termination pay and from the contingency appropriation in the General fund observing any policies established by the board of commissioners.
- The County Manager may execute all budget amendments within the Donations fund that are balanced. Donations must be specified as to use.
- In the event of an emergency and under emergency circumstances, the County Manager may transfer funding from the emergency operations appropriation within the Disaster Recovery fund. In the event of an emergency and under emergency circumstances where the Board cannot reasonably hold a meeting, the County Manager is authorized to transfer and expend appropriated sums from any budget account to ensure that the emergency is handled as efficiently and expeditiously as possible. Following the expenditure of funds in this provision, and as soon as the Board can reasonably meet under existing circumstances, the County Manager shall notify the Board the reason for such action, how funds were expended, and present to the Board for ratification an emergency appropriation that sets forth what measures are required to ensure that funds are restored to the appropriate accounts and that the budget is balanced at the end of the fiscal year in which the emergency expenditures occurred.
- For purposes of this section, Health & Human Services is one department comprised of the division of health, all divisions of social services, veterans service, and mental health; Tax Collection is one department comprised of the divisions of property tax collection, occupancy tax collection, and prepared foods tax collection; Tax Assessment is one department comprised of the divisions of tax mapping, revaluation, business personal tax, and realty transfer tax. These consolidations apply for budgetary level of control and for policies relating to the County Manager's authorizations.

Section 15. The County Manager, or in his absence his designee, is hereby authorized to execute contractual documents under the following conditions:

- The County Manager may execute contracts for:
 - 1) purchases of apparatus, supplies and materials, and equipment which are within budgeted departmental appropriations;
 - 2) leases of personal property which are of a duration of one year or less; and
 - 3) services and service contracts which are within budgeted departmental appropriations.
- The County Manager may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within budgeted departmental appropriations.
- The County Manager may execute contracts for feasibility, engineering, design or architectural services, where consultant fees are estimated to be less than \$50,000.
- The County Manager may execute contracts for construction or repair projects which do not require formal competitive bid procedures.
- The County Manager may execute change orders or amendments to construction contracts in amounts up to \$50,000 when the appropriate annual budget contains sufficient appropriated

but unencumbered funds or a capital project ordinance contains a project contingency or available budget from other project line items.

- The County Manager may execute grant agreements to or from public and nonprofit organizations which are within budgeted appropriations unless the grantor organization requires execution by the board of commissioners.
- The County Manager is authorized to approve insurance agreements, provided sufficient funds have been appropriated or are within a financial plan.
- The County Manager may execute all contracts for Medicaid Managed Care, including multi-year contracts.

Section 16. The County Manager, or in his absence his designee, is hereby authorized, empowered and directed to execute any and all contracts and documents, as to him seems necessary, for any agenda items approved by the Board of Commissioners during a Board meeting.

Section 17. The total number of full-time and part-time permanent positions shall be the maximum number authorized in the entirety of the budget document for the various departments of the County during the fiscal year, except for changes authorized by the Board or as herein provided.

- The County Manager may increase or decrease the number of full-time and/or part-time permanent and/or temporary positions within a department provided the aggregate annual amount to be expended, taking into consideration the changes made, will not exceed the respective annual appropriation for the related salaries and fringes. The County Manager is required to make a report at the next regular meeting of the Board.
- The County Manager may make rearrangements of positions within a department and may change position grades and pay amounts of positions within a department provided the aggregate annual amount to be expended, taking into consideration the changes made, will not exceed the respective annual appropriation for the related salaries and fringes. The County Manager is required to make a report at the next regular meeting of the Board.

Section 18. Further authorizations related to budget and budget controls are as follows:

- The County Manager and the Finance Director are directed and authorized to establish and administer budgeting within department appropriations on a line item control basis.
- All grants included in the adopted budget are deemed to be approved by the Board and will not return to the Board for approval to apply or accept the grant unless it is specifically required by the grantor.
- Upon notification of funding increases or decreases to existing, budgeted grants, the County Manager may increase or decrease related appropriations and estimated revenues to match.
- If the estimated revenue in support of an operating appropriation declines, the County Manager is hereby authorized to limit the expenditure of appropriations to equal the decline in estimated revenue. The County Manager will give prior notice to the Board of any limitation of expenditures exceeding \$50,000.
- The County Manager and/or Finance Director/Assistant to the County Manager may create and execute budget amendments for both estimated revenues and expenditures for debt financings provided that a prior budget has been established by the Board for the debt financing based upon estimates, that the debt financing has been approved by the Board, and that the final amounts are not materially different from the prior estimates.
- The Finance Director is authorized to execute interfund loans as needed during the fiscal year to provide cash for operations until such time as revenues received are sufficient to provide funding for expenditures in the receiving fund. This authorization also applies to balances as of the end of the fiscal year provided that the interfund loan is temporary and/or there is a plan for repayment to the loaning fund.

- The County Manager may reject formal bids when deemed appropriate and in the best interests of the County pursuant to G.S. 143-129(a).

Section 19. Use of occupancy tax revenues within the General fund are hereby earmarked as follows: \$1,225,957 (15% of revenue) for garbage, refuse, and solid waste collection and disposal (Recycling, Solid waste management, Landfill dirt pit, Rubble transfer/transport, and Wastewater treatment); \$2,860,568 (35% of revenue) for law enforcement (Sheriff, Detention center, and Courts); and \$4,086,525 (50% of revenue) for emergency services (Communications, Emergency medical services, Emergency medical helicopter, and Emergency management).

Section 20. Appropriations for the Courts firstly are made from court facility fees and court facility fee interest and secondly are made from other revenues.

Section 21. The appropriation for the Dare County Board of Education is allocated as follows:

\$ 30,847,093 for local current expense

Appropriations for the Dare County Board of Education firstly are made from revenue sources that are restricted to the use of the school system and secondly are made from other revenues. The appropriation for local current expense for the Dare County Board of Education will be distributed in twelve (12) equal monthly installments at the beginning of each month, unless for good cause shown as determined by the County Manager. Local capital outlay for the Dare County Board of Education will be distributed in the first month of the fiscal year. Any additional local capital outlay identified and funded in the capital improvements plan will be paid directly to vendors and contractors by the county upon presentation of approved invoices from the board of education as well as any additional documentation determined necessary by the county Finance Director.

Section 22. Appropriations transferred from the Social Services Foster Care fund to the General fund will be used for child and family services.

Section 23. In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the Dare County Board of Commissioners (the “Board”) hereby self-certifies the following micro-purchase thresholds, each of which is a “higher threshold consistent with State law” under 2 C.F.R. § 200.320(a)(1)(iv)(C) for the reasons set forth in the recitals of the initial Resolution #21-06-12 adopted June 7, 2021:

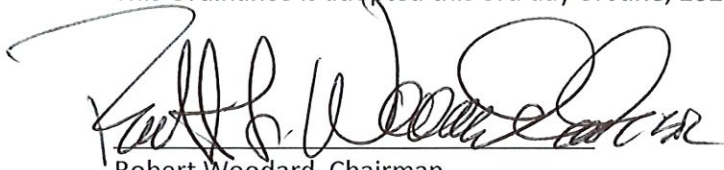
- \$30,000, for the purchase of “apparatus, supplies, materials, or equipment”; and
- \$30,000, for the purchase of “construction or repair work”; and
- \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.

The self-certification made herein shall be effective as of July 1, 2024 and shall be applicable until June 30, 2025, but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136). In the event that the County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds.

Section 24. Copies of the 2024-2025 Budget as provided herein have remained open for public inspection and have been furnished to the Budget Officer (County Manager), Finance Officer and Clerk to the Board of Commissioners as required by the laws of the State of North Carolina.

Section 25. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

This Ordinance is adopted this 3rd day of June, 2024.



Robert Woodard, Chairman
Board of Commissioners



Attest: Skyler Foley
Clerk to the Board



BUDGET ORDINANCE
Schedule of User Fees and Charges
Fiscal Year 2025

Elections

Voter registration copies:

Printer copy of data	per page	\$ 0.10
Avery 5160 labels with voter data	per label	0.01

Sheriff

Fingerprint fee	per request	\$ 10.00
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Storage fees:

Firearms	\$ 0.30 per day with a minimum of a \$5.00 fee for each firearm	
Ammunition	0.05 per day with a minimum of a 1.00 fee for each storage box that contains ammunition	

Detention Center

Inmates housed for other counties	per day	\$ 50.00
Sick call fee	per visit	20.00
Prescription fee	per prescription	10.00

Parks & Recreation

Program Fees:

Adult programs	fees are set per program and are intended to cover direct costs
Youth programs	fees are set per program with consistency between programs

Facility Usage Fees:

Field	\$ 30.00 per hour, plus 10.00 per hour for lights
Gymnasium (during operating hours)	30.00 per hour
Tennis court	30.00 per hour per court (maximum of 3 courts)
Tournament – field	150.00 per day, plus 50.00 for lights, plus 25% of charged admission and sales, plus 45.00 per hour if staff person required
Tournament - gymnasium	150.00 per day, plus 25% of charged admission and sales, plus 45.00 per hour if staff person required
Meeting space (during operating hours)	25.00 per hour for Dance/Multipurpose/Activity Room/Kitchen 250.00 per day for Entire Building (3 rooms or more)
Bleacher rental, 250 seating	75.00 per day
Bleacher rental, all other	15.00 per day
Equipment – chairs	3.00 per day (# available varies by location)
Equipment - tables	10.00 per day (# available varies by location)

Additional charges, i.e. security deposit, may apply per facility use agreement to be signed by both parties.

The Fessenden Center

System Processing Fee	3% of total transaction
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Facility usage:

Facility usage fee	\$40.00 per hour plus surcharge
1 – 100 person event surcharge	5.00 per hour
101 – 500 person event surcharge	10.00 per hour
501 – 1000 person event surcharge	15.00 per hour
over 1000 person event surcharge	20.00 per hour

Additional charges, i.e. security deposit, may apply per facility use agreement to be signed by both parties.

User Fees and Charges (continued)

Virginia S. Tillett Community Center

Swipe card fee \$5.00 per card

Facility usage:

Facility usage fee	\$40.00 per hour plus surcharge
1 – 100 person event surcharge	5.00 per hour
101 – 500 person event surcharge	10.00 per hour
501 – 1000 person event surcharge	15.00 per hour
over 1000 person event surcharge	20.00 per hour

Additional charges, i.e. security deposit, may apply per facility use agreement to be signed by both parties.

Fitness class fees:

Fitness classes, other than Zumba & Yoga	\$3.00 per class or 15.00 for a month, 55 & older participants may attend at no cost
Yoga	5.00 per class or 25.00 for a month, 55 & older participants may attend at no cost

Thomas A. Baum Senior Center

Swipe card fee \$5.00 per card

Facility usage:

Facility usage fee	\$ 40.00 per hour plus surcharge
1 – 100 person event surcharge	5.00 per hour
101 – 500 person event surcharge	10.00 per hour
501 – 1000 person event surcharge	15.00 per hour
over 1000 person event surcharge	20.00 per hour

Additional charges, i.e. security deposit, may apply per facility use agreement to be signed by both parties.

Transportation

Fares:

Local	\$ 3.00 one way, 6.00 roundtrip Book of 10 Tickets - \$25.50
Out of county	7.00 one way, 14.00 roundtrip Book of 10 Tickets - \$59.50
Medicaid trip	Medicaid allowed per mile rate with no fare charged
No show fee	10.00

Public Works

Bay Disposal truck weighing	each	\$ 10.00
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Containers:

Trash can, picked up	each	\$ 80.00 plus tax
Trash can, delivered	each	90.00 plus tax
8 yard dumpster	each	1,211.25 plus tax

Parts:

Black VK lid	each	\$ 31.95 plus tax
Wheel-VK Snap Lock	each	8.50 plus tax
Axle-VK Snap Lock	each	9.85 plus tax
Lid Plugs-VK	each	1.95 plus tax
Dumpster rod & lids set	each	90.00 plus tax
Kit (1 lid, 2 wheels, 1 axle)	each	58.80 plus tax

User Fees and Charges (continued)

Public Works, Continued

Parts:

Cascade wheels	each	\$ 10.50 plus tax
Cascade axles	each	10.50 plus tax
Cascade lid pins	each	1.75 plus tax
Cascade lids	each	22.95 plus tax

Water

Meter data request (up to two per year)	each	No Charge
Meter data request (over two per year)	each	25.00
Reconnection fee	each	50.00
Late payment fee	each	10%
Meter tampering fee	each	150.00
Turn on/off Fee (each on/off)	each	50.00
Hydrant meter deposit fee	each	3,000.00
Hydrant meter replacement fee	each	3,500.00
Parts & material	each	Current cost plus 20%

Other

Payment fees:

Credit card surcharge POS		2.95%, \$2.50 minimum
Credit card convenience fee online		2.95%, \$2.50 minimum
E-check fee		\$ 1.25

Returned payment fees:

Tax collections, per G.S. 105-357(b)(2),	\$ 25.00 or 10% of the amount of the payment, whichever is greater, subject to a maximum of \$1,000.00	
All other departments		35.00

User Fees and Charges (continued)

Planning

Fees:		
Subdivision, mobile home park, travel trailer park	per lot/site	\$50
Subdivision exempt plat review	per plat	\$50
Zoning Board of Adjustment	per ZBA application	\$300
Zoning Amendments—change in zoning map	per rezoning	\$400
Zoning Amendments – text amendment requests	per application	\$400
Commercial administrative site plan review (approval valid for 12 months)	per total footprint of proposed structure (heated and non-heated)	\$0.25 sq ft
Conditional use permits –home occupation	per application	\$50
Conditional use permits – child care homes	per application	\$50
Conditional use permits –residential group housing	per structure	\$50
Conditional use permits – commercial CUPs including commercial group developments	per total footprint of proposed structure (heated and non-heated)	\$0.25 sq ft
Conditional Use Review –wind turbine		\$250
Amendment to CUP	per application	\$100
Conditional Use Review – all other uses	Minimum application fee	\$200
Residential Site Plan Review (New Construction and Substantial Improvements) (approval valid for 12 months)	per application	\$100
Sign Permits	per application	\$150
Flood Development Permit (not associated with building permit)	per application	\$50
Building Permits-Residential		
		Heated/Non-heated
1 & 2 family dwellings	per sq. ft.	\$0.75/\$0.40
Modular homes	per sq. ft.	\$0.75/\$0.40
Mobile homes (only charge for heated)	per sq. ft.	\$0.50
Additions and enclosures	per sq. ft.	\$0.75/\$0.40
Accessory structure with any dimension over 12 ft.	per sq. ft.	\$0.75/\$0.40
Accessory structure with any dimension less than 12 ft.	Flood development permit	\$50
Building Permits –commercial, including but not limited to:		
		Heated/Non-heated
Assembly (churches, restaurants, theaters)	per sq. ft.	\$0.95/\$0.65
Business (banks, offices)	per sq. ft.	\$0.95/\$0.65
Educational (school, child care centers)	per sq. ft.	\$0.95/\$0.65
Institutional (jail, hospital, nursing home)	per sq. ft.	\$0.95/\$0.65
Mercantile (retail, drug store, market)	per sq. ft.	\$0.95/\$0.65
Factory industrial (plant, boat building)	per sq. ft.	\$0.95/\$0.65
Storage (rental units, except hazardous)	per sq. ft.	\$0.95/\$0.65
Hazardous (any of the above)	per sq. ft.	\$0.95/\$0.65
R-1 (hotel, motel, dorm)	per sq. ft.	\$50 unit + \$0.95/\$0.65
R-2 (condo, apartment)	per sq. ft.	\$100 unit + \$0.95/\$0.65

User Fees and Charges (continued)

<i>Building Permits – residential or commercial</i>		
Docks, piers, bulkheads, dune walks		\$250
Swimming pools		\$300
Hot tubs		\$300
Communication towers, water tanks	per vertical ft.	\$20
Antenna (installation, replacement on communication towers, water tanks)	per antenna/unit replaced	\$300
Gas pumps (installation, replacement)	per pump	\$250
Fuel Tanks (installation, replacement)	per tank above and underground	\$500
Wind turbine	per vertical ft.	\$3
Remodel, alteration	per \$1,000 cost	\$10
Signs up to 64 sq. ft. (includes electrical)		\$150
Signs over 64 sq. ft. (includes electrical)		\$250
Change of use with no remodel		\$150
Flood development permit with building permit		\$75
CAMA minor permit		\$100
Moving permit		\$200
Minimum building permit fee		\$150
Re-inspection fee		\$100
Demolition permit (not associated with building replacement)		\$250
Permit renewal fee (must be renewed within 30 days of expiration)		Treated as new permit
Penalty for starting work without permit		Original permit cost plus 50%
Penalty for failing to call for inspections		50% of original permit cost
<i>Electrical Permits</i>		
New construction - residential		Included in building permit
Remodel and alteration		Included in building permit
Service change – line side including panel board		\$150
New service, not requiring separate building permit		\$150
Service upgrade, not requiring separate building permit		\$150
Add circuits to existing panel		\$150
Generator sets		\$150
Minimum permit fee		\$150
<i>Plumbing Permits</i>		
New construction		Included in building permit
Remodel and alteration		Included in building permit
Fixture replacement, relocation/addition not requiring separate building permit		\$150
Minimum permit fee		\$150

User Fees and Charges (continued)

<i>Mechanical Permits</i>		
New construction		Included in building permit
Remodel and alteration		Included in building permit
Change outs	up to 3 units	\$150
Change outs	4 or more units	\$50 per unit
Gas permits – installation		\$150
Minimum permit fee		\$150

**DARE COUNTY DEPARTMENT OF HEALTH & HUMAN SERVICES
PUBLIC HEALTH DIVISION
CLINICAL SERVICES FEE SCHEDULE
Fiscal Year 2025**

CPT CODE	CPT TITLE	FEE
11981	Nexplanon implant, insertion	\$ 181.00
11982	Nexplanon implant, removal	\$ 207.00
11983	Nexplanon, removal w/ reinsertion	\$ 320.00
36415	Blood draw, venipuncture	\$ -
36415	Collection of Venous Blood	\$ 25.00
36416	Finger,Heel,Ear Stick/Blood	\$ 7.00
54050	Destroy lesions	\$ 196.00
56501	Destroy Condylomata	\$ 263.00
57100	Biopsy of vaginal mucous membrane	\$ 146.00
57170	Diaphragm Fitting	\$ 144.00
57452	Colposcopy of the cervix including upper/adjacent vagina	\$ 209.00
57454	Colposcopy with biopsy of the cervix and endocervical curettage	\$ 280.00
57455	Colposcopy with biopsy of the cervix	\$ 220.00
57456	Colposcopy w/ endoscopic curretage	\$ 215.00
57500	Endometrial Polypectomy/Biopsy of cervix or excision of local growths	\$ 225.00
58100	Endometrial Biopsy of uterine lining	\$ 200.00
58300	IUD (intrauterine device) insertion	\$ 194.00
58301	IUD Removal	\$ 200.00
59025	NST Fetal non-stress test	\$ 80.00
59425	Antepartum care; visits 4-6	\$ 837.00
59426	Antepartum care; 7 or more visits	\$ 1,710.00
59430	Post-delivery care	\$ 200.00
69210	Removal impacted cerumen using irrigation/lavage, unilateral	\$ 40.00
76801	Abdominal ultrasound of pregnant uterus (less than 14 weeks 0 days) single or first fetus	\$ 194.00
76805	Abdominal ultrasound of pregnant uterus (greater or equal to 14 weeks 0 days) single or first fetus	\$ 215.00
76815	Ultrasound of pregnant uterus, 1 or more fetus(es)	\$ 134.00
76817	Vaginal ultrasound of pregnant uterus	\$ 150.00
76830	Ultrasound pelvis through vagina	\$ 176.00
80048	Metabolic Panel(8)(BMP)(includes creatine serum)	\$ 6.24
80053	Metabolic Panel (14)(CMP)	\$ 7.49
80055	Obstetric panel w/HIV/Varicella LC	\$ 83.10
80061	Lipid panel	\$ 11.34
80074	Hepatitis Panel	\$ 51.17
80076	Hepatic Function Panel (7)	\$ 6.03
80081	OB panel w/ HIV LC	\$ 76.86
80162	Digoxin	\$ 10.40
80185	Dilantin	\$ 12.50
80300	Drug screen (DSS, HR)	\$ -
80300	Drug screen (Town of NH)	\$ 50.00
80307	Drug Panel 7 drugs LC # 794370	\$ 131.25

CPT CODE	CPT TITLE	FEE
80307	DRUG TEST(S), Buprenorphine, Any number of drug classes, any number of devices or procedures, by instrument chemistry analyzers (EG, Utilizing Immunoassay [EG, EIA, ELISA, EMIT, FPIA, IA, KIMS, RIA]), Chromatography (EG, GC, HPLC), and Mass Spectrometry either with or without Chromatography, (EG, DART, DESI, GC-MS, GC-MS/MS, LC-MS, LC-MS/MS, LDTD, MALDI, TOF) includes sample validation when performed, per date of service	\$ 58.00
81000	U/A non-auto with microscopy	\$ 15.00
81001	U/A auto w/micro	\$ 14.00
81002	U/A Dipstick Only	\$ 10.00
81003	U/A auto w/o micro	\$ 10.00
81025	Pregnancy Test - Urine	\$ 20.00
81175	Pap w/CTng reflex to ASCUS	\$ 62.76
81220	Gene analysis (cystic fibrosis transmembrane conductance regular) common variants	\$ 120.00
81329	SMN1 (survival of motor neuron 1, telomeric) gene analysis; dosage/deletion analysis, includes SMN2 (survival of motor neuron 2, centromeric) analysis, if performed	\$ 225.00
81420	InformaSeq (LabCorp)	\$ 795.00
82043	Microalbumin Creatine Ratio	\$ 16.74
82105	AFP tetra(Alpha fetoprotein) unconjugated	\$ 40.00
82120	Wet Mount	\$ 10.00
82150	Amylase	\$ 5.62
82239	Bile acids level	\$ 67.75
82272	Fecal Occult Blood(Single)	\$ 13.00
82306	Vitamin D	\$ 24.65
82550	Creatinine Kinase (NOT SERUM)	\$ 3.54
82565	Blood creatinine level	\$ 14.04
82570	Urine protein Creatinine ratio	\$ 33.93
82607	Vitamin B12	\$ 11.23
82670	Estradiol (hormone) level	\$ 75.01
82728	Ferritin	\$ 11.23
82746	Folate	\$ 11.23
82947	Glucose,Plasma Labcorp	\$ 3.54
82948	Blood glucose measurement by finger stick method	\$ 10.00
82948	Blood glucose measurement by finger stick method	\$ 10.00
82950	Glucose Test-1GTT	\$ 25.00
82951	3 hour glucose tolerance test	\$ 80.00
82952	GTT, each addl beyond 3	\$ 6.00
82977	GGT	\$ 3.54
83001	FSH LabCorp	\$ 45.76
83020	Hemoglobin electrophoresis prenatal (Sickle Cell)	\$ 10.62
83036	Hemoglobin A1C	\$ 6.00
83036	Hemoglobin A1c/EAG total hemoglobin ratio	\$ 25.00
83540	Iron and TIBC (83550 included)	\$ 25.69
83615	LDH	\$ 3.40
83655	Lead, Blood (Adult)	\$ 61.00
83690	Lipase	\$ 5.62
83704	Lipo-Profile NMR	\$ 51.58
83735	Magnesium	\$ 3.54

CPT CODE	CPT TITLE	FEE
83986	PH Body Fluid Except Blood	\$ 6.25
84132	Potassium	\$ 3.54
84144	Progesterone (reproductive hormone) level	\$ 57.59
84146	Prolactin	\$ 58.03
84153	PSA	\$ 8.63
84403	TESTOSTERONE	\$ 14.56
84436	Thyroid Profile(84443,84479 & 84480 included)	\$ 25.38
84439	Free T4	\$ 12.90
84443	TSH	\$ 7.59
84450	AST(SGOT)	\$ 3.54
84460	ALT(SGPT)	\$ 3.54
84520	BUN Urea nitrogen level to assess kidney function	\$ 14.04
84550	Uric Acid	\$ 3.54
84702	hCG Quantitative	\$ 12.48
84703	HCG Qualitative	\$ 10.82
85018	Hemoglobin-Finger Stick	\$ 10.00
85025	CBC W diff LabC	\$ 4.06
85045	Retic count	\$ 6.76
85610	Protime	\$ 7.70
85651	Sedimentation Rate	\$ 12.27
85730	APTT	\$ 7.28
86038	Antinuclear Antibodies	\$ 7.90
86140	Measurement C-reactive protein for detection of infection or inflammation	\$ 27.17
86225	Measurement of DNA antibody	\$ -
86308	Monospot (80061 included)	\$ 9.05
86317	Blood Haemophilus influenzae B antigen assay	\$ 14.98
86431	Rheumatoid Arthritis Factor (RA)	\$ 16.74
86480	Quantiferon Gold	\$ 40.00
86580	TB Test	\$ 30.00
86593	Syphilis serology	\$ 14.30
86644	Prenatal panel Analysis for antibody to Cytomegalovirus (CMV)	\$ 400.75
86645	Prenatal infectious disease panel Analysis for antibody (IgM) to Cytomegalovirus (CMV)	\$ 378.25
86695	Herpes Serology incl. 86696	\$ 41.10
86701	HIV 1 ab	\$ 20.80
86706	Hepatitis B Surface AB (Hep B Titer)	\$ 14.98
86735	Measles/Mumps/Rubella Immunity(86762 & 86765 INCLUDED)	\$ 40.66
86787	Varicella-Zoster Antibody	\$ 6.24
86800	Thyroglobulin (thyroid protein) antibody measurement	\$ 84.50
86803	Hepatitis C Virus Antibody	\$ 11.23
86850	Antibody Screen	\$ 10.82
86870	Identification of red blood cell antibodies	\$ 39.52
86900	ABO and RH	\$ 13.94
87081	GC Culture 1 2 3	\$ 19.86
87088	Urine Bacteria Culture	\$ 18.72
87150	Group Strep B Identification of organisms by genetic analysis	\$ 154.00
87205	Stat Male GC Smear	\$ 12.00
87210	Wet Mount	\$ 14.00
87341	Hepatitis B surface antigen detection test	\$ -

CPT CODE	CPT TITLE	FEE
87491	GC/Chlamydia trachomatis DNA detection by amplified probe technique	\$ 37.86
87502	Detection test for multiple types influenza virus	\$ 68.00
87593	Infectious agent detection by nucleic acid (DNA or RNA); orthopoxvirus (eg, monkeypox virus, cowpox virus, vaccinia virus), amplified probe technique, each	\$ 77.00
87624	Reflex test to HPV (with 88175)	\$ 62.76
87634	Infectious agent detection by nucleic acid (DNA or RNA), respiratory syncytial virus; amplified probe technique	\$ 58.00
87635	Infectious agent detection by nucleic acid (DNA or RNA); severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]), amplified probe technique	\$ 71.00
87651	Detection test for Strep (Streptococcus, group A)	\$ 31.00
87661	Trich by NAAT	\$ 37.86
87798	GC/Chlamydia/Trich	\$ 75.72
87804	Influenza test (Pilot employee clinic only)	\$ 35.00
87880	Strep A test (Pilot employee clinic only)	\$ 20.00
88141	Cytopathology, phys. reading, abnormal	\$ 25.00
88175	Thin Prep/Pap	\$ 24.91
90380	Beyfortis 0.5 mL	TBD
90381	Beyfortis 1 mL	TBD
90460	IMM ADM TILL 18 1ST INJ (BCBS)	\$ 39.00
90461	IM adm thru 18yr addl vac (BCBS)	\$ 20.00
90471	1 Injection Immunization Admin	\$ 20.00
90471	Imadm1 vaccine (Medicaid)	\$ 39.00
90472	2 or more Injections	\$ 20.00
90473	Immunization Admin. by intranasal	\$ 25.00
90474	Administration of nasal or oral vaccine	\$ 25.00
90480	Covid admin (only admin in use)	\$ 40.00
90620	Meningitis B (Bexsero)	\$ 233.00
90620	Meningitis B (Bexsero)	\$ -
90632	HEP A (ADULT)	\$ 88.00
90633	Administration of hepatitis A virus vaccine on 2 dose schedule for under age 18	\$ -
90633	HEP A (PEDS)	\$ 40.00
90636	TWINRIX-PRIVATE	\$ 133.00
90636	Vaccine for Hepatitis A and Hepatitis B injection into muscle, adult dosage	\$ -
90647	Hemophilus influenza B vaccine prp-omp 3 dose IM	\$ -
90647	HIB	\$ 35.00
90651	Gardasil 9	\$ -
90651	Gardasil 9 Intramuscular administration of nonavalent human papilloma virus (HPV) vaccine for HPV types 6, 11, 16, 18, 31, 33, 45, 52, and 58 as part of 3-dose-schedule	\$ 335.00
90670	Pneumococcal conjugate vaccine, 13 valent, for intramuscular use	\$ -
90671	Vaxnuevance Pneumococcal conjugate vaccine, 15 valent (PCV15), for intramuscular use	\$ 278.00
90671	Pneumococcal conjugate vaccine, 15 valent (PCV15), for intramuscular use	\$ -
90672	FLU (90672) Intranasal Product (quad)	\$ 29.00
90675	Rabies-intramus(pre)	\$ 478.00
90677	Pneumococcal conjugate vaccine, 20 valent (PCV20), for intramuscular use	\$ -

CPT CODE	CPT TITLE	FEE
90677	Prevnar 20 Pneumococcal conjugate vaccine, 20 valent (PCV20), for intramuscular use	\$ 370.00
90680	Rotarix	\$ 116.00
90680	Rotavirus vaccine, pentavalent, 3 dose schedule, live, for oral use	\$ -
90686	Intramuscular administration of preservative free quadrivalent influenza vaccine in patients 3 years or older	\$ -
90680	Rotateq	New
90686	Flu	\$ 24.00
90696	Administration of diphtheria, tetanus, acellular pertussis, and inactivated polio vaccine	\$ -
90697	Diphtheria, tetanus toxoids, acellular pertussis vaccine, inactivated poliovirus vaccine, Haemophilus influenzae type b PRP-OMP conjugate vaccine, and hepatitis B vaccine (DTaP-IPV-Hib-HepB), for intramuscular use	\$ -
90696	Kinrix	\$ 65.00
90678	Abrexvy	TBD
90679	Abrysvo RSV	TBD
90697	Vaxelis Diphtheria, tetanus toxoids, acellular pertussis vaccine, inactivated poliovirus vaccine, Haemophilus influenzae type b PRP-OMP conjugate vaccine, and hepatitis B vaccine (DTaP-IPV-Hib-HepB), for intramuscular use	\$ 163.00
90698	Pentacel Administration of diphtheria, tetanus, acellular pertussis, hemophilus influenzae type B, and polio vaccine	\$ 129.00
90698	Administration of diphtheria, tetanus, acellular pertussis, hemophilus influenzae type B, and polio vaccine	\$ -
90700	DTaP immunization	\$ -
90700	DTaP private	\$ 35.00
90707	MMR Private	\$ 110.00
90707	MMR State	\$ -
90710	MMRV, Administration of first measles, mumps, rubella, and varicella (MMRV) vaccine	\$ 324.00
90710	Administration of first measles, mumps, rubella, and varicella (MMRV) vaccine Polio	\$ -
90713	private	\$ 49.00
90713	Subcutaneous administration of inactivated poliovirus vaccine	\$ -
90714	Administration of tetanus and diphtheria toxoids (Td)	\$ -
90714	Td-Child >= 7 private	\$ 43.00
90715	TDaP vaccine 7 yrs/> IM	\$ -
90715	Tdap-Boostrix	\$ 51.00
90716	Varicella	\$ 199.00
90716	Varicella vaccination	\$ -
90723	Pediarix Administration of diphtheria, tetanus, acellular pertussis, hepatitis B and inactivated poliovirus vaccine	\$ 102.00
90723	Administration of diphtheria, tetanus, acellular pertussis, hepatitis B and inactivated poliovirus vaccine	\$ -
90732	Pneumonia Pnuemovax	\$ 146.00
90734	Menveo private	\$ 162.00
90734	Meningococcal conj vaccine tetravalent im	\$ -
90744	HEP B (Peds)	\$ 30.00
90744	Hepatitis B immuniz, peds/adolesc	\$ -
90746	HEP B Adult	\$ 71.00
90750	Shingrix for intramuscular use	\$ 214.00

CPT CODE	CPT TITLE	FEE
90791	Psychosocial eval/assess, initial	\$ 180.00
90832	Psychotherapy, 30 minutes with patient and/or family member	\$ 75.00
90834	Psychotherapy, 45 minutes with patient and/or family member	\$ 100.00
90837	Psychotherapy, 60 minutes with patient and/or family member	\$ 145.00
90839	Psychotherapy for crisis, first 60 minutes	\$ 165.00
90840	Psychotherapy for crisis, add-on	\$ 106.00
90845	Psychoanalysis	\$ 110.00
90846	Family psychotherapy	\$ 150.00
90847	Family psychotherapy including patient	\$ 160.00
90853	Group psychotherapy	\$ 40.00
91318	Comirnaty 6mo-4yr	TBD
91319	Comirnaty 5-11yr	TBD
91320	Comirnaty 12 and up	TBD
91321	Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, 25 mcg/0.25 mL dosage, for intramuscular use	\$ 147.00
Moderna		
91322	Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, 50 mcg/0.5 mL dosage, for intramuscular use	\$ 147.00
Moderna		
92551	Hearing Screening	\$ 23.00
94640	Respiratory inhaled pressure or nonpressure treatment to relieve airway obstruction or for sputum specimen	\$ 47.00
94760	Measurement of oxygen saturation in blood using ear or finger device	\$ 5.00
96110	DEV Screening (PEDS,ASQ,MCHAT)	\$ 15.00
96127	Health Risk Assessments (CRAFFT,PSC,PSC-Y)	\$ 10.00
96160	Health Risk Assessment-HEADSS	\$ 11.00
96161	Administration of caregiver-focused health risk assessment instrument (eg, depression inventory) for the benefit of the patient, with scoring and documentation, per standardized instrument	\$ 11.00
96372	Injection (Therapeutic) Rhogam or 17P	\$ 30.00
97170	Sports PE	\$ 40.00
97802	MNT Initial Individual Only 15 min unit	\$ 30.64
97803	MNT Follow-Up – 15 min.	\$ 26.80
97804	MNT Group – 30 min.	\$ 25.00
98960	Education and training for patient self- management HIV/HCV	\$ -
99000	Handling of lab specimen	\$ -
99000	Specimen Handling	\$ 20.00
99173	Vision Screening	\$ 15.00
99202	OV New Pt. Level II–Expanded	\$ 168.00
99203	OV New Pt. Level III–Detailed	\$ 239.00
99204	OV New Pt. Level IV–Mod Comp	\$ 365.00
99205	OV New Pt. Level V– High Comp	\$ 422.00
99211	OB Minor level established patient office visit	\$ -
99211	OV Est. Pt. Level I–Nurse Only	\$ 56.00
99212	OB Low level established patient office visit	\$ -
99212	OV Est. Pt. Level II-Limited	\$ 101.00
99213	OB Established: Exp Problem Focused	\$ -
99213	OV Est. Pt. Level III–Expanded	\$ 158.00
99214	OB Clinic visit for established patient for 25 minutes	\$ -

CPT CODE	CPT TITLE	FEE
99214	OV Est. Pt. Level IV–Detailed	\$ 233.00
99215	OB Comp eval established patient	\$ -
99215	OV Est. Pt. Level V–Complex	\$ 326.00
99381	OV Prev Well Exam <1 New	\$ 208.00
99382	OV Prev Well Exam 1-4 Yr New	\$ 216.00
99383	OV Prev Well Exam 5-11 Yr New	\$ 225.00
99384	OV Prev Age 12-17 yrs NEW	\$ 243.00
99385	OV Prev Age 18-39yrs NEW	\$ 251.00
99386	OV Prev 40-64 Yr Exam w/FP NEW	\$ 337.00
99387	OV Prev 65+ Year NEW	\$ 344.00
99391	OV Prev Well Exam <1 EST	\$ 190.00
99392	OV Prev 1-4Yr. Well Child EST	\$ 202.00
99393	OV Prev 5-11 Yr Exam EST	\$ 203.00
99394	OV Prev Age 12-17yrs EST	\$ 218.00
99395	OV Prev Age 18-39 yrs EST	\$ 239.00
99396	OV Prev 40-64 Yr Exam EST	\$ 270.00
99397	OV Prev 65+ Year EST	\$ 280.00
99401	BMI treatment plan	\$ 48.00
99402	BMI, normal	\$ -
99403	BMI, abnormal	\$ -
99406	Smoking Cessation 3 - 10 minutes	\$ 21.00
99407	Smoking Cessation > 10 minutes	\$ 39.00
99409	Completion of TB Screening	\$ 68.00
99411	PPD - Positive/State (LU117)	\$ -
99412	PPD - Negative/State (LU118)	\$ -
99420	PPD - Positive/Private (LU119)	\$ 15.00
99429	PPD - Negative/Private (LU120)	\$ 15.00
99441	Phys telephone pt serv, 5-10 minutes of medical discussion	\$ 15.60
99442	Phys telephone pt serv, 11-20 minutes of medical discussion	\$ 30.40
99443	Phys telephone pt serv, 21-30 minutes of medical discussion	\$ 44.60
99455	Dare Cty Schools Pre-empl PE/TB	\$ 65.00
99456	Dare Cty Schools Subst.Teach PE/TB	\$ 65.00
99501	Home Visits for Mother	\$ 224.00
99502	Home Visit for Newborn Care	\$ 224.00
2000F	Monitoring of blood pressure as ordered and as needed	\$ -
D0145	Oral evaluation patient<3 years of age	\$ 40.00
D1206	Topical fluoride varnish;Dental Varnish	\$ 46.00
G0008	Administration of influenza virus vaccine-MC	\$ 20.00
G0009	Administration of pneumococcal vaccine	\$ 22.00
G0010	Administration of hepatitis B vaccine	\$ 22.00
G0108	Individual Visit (30 min. units)	\$ 65.00
G0109	Group Visit (30 min units)	\$ 24.00
G0270	MNT - Initial Individual (15 minute units)	\$ 60.00
G0271	MNT - Group (30 minute units)	\$ 25.00
G9459	Currently a tobacco non-user	\$ -
J1050	DepoProvera, 1 mg Private	\$ 0.40
J2790	Rhogam (Full)	\$ 133.00
J7295	NuvaRing Monthly Vaginal	\$ 13.00
J7297	Liletta Private	\$ 120.00

CPT CODE	CPT TITLE	FEE
J7297FP	Liletta	\$ -
J7298	Mirena Levonorgestrel-releasing intrauterine contraceptive system, 52 mg, 5 year duration	\$ -
J7298	Mirena private Levonorgestrel-releasing intrauterine contraceptive system, 52 mg, 5 year duration	\$ 393.00
J7300	Pargard IUD contraceptive device private	\$ 350.00
J7300FP	Paragard IUD contraceptive device 340b	\$ -
J7307	Nexplanon implant device Private	\$ 616.00
J7307FP	Nexplanon implant device FP	\$ -
Q0114	Fern test	\$ -
Q3014	Telehealth originating site facility fee	\$ 65.00
S0280	Medical home program, comprehensive care coordination and planning, initial plan	\$ 75.00
S0281	Medical home program, comprehensive care coordination and planning, maintenance of plan	\$ 225.00
S4993	Pill Pack (OCP)	\$ 10.00
S9981	Medical records copying fee, administrative	\$ -
T1002	TB Control Visit (per 15 minutes)	\$ 50.00

**DARE COUNTY DEPARTMENT OF HEALTH & HUMAN SERVICES
PUBLIC HEALTH DIVISION
ENVIRONMENTAL HEALTH FEE SCHEDULE
Fiscal Year 2025**

Water Samples:	
Bacteria	\$ 60.00
Chemical	\$ 60.00
On-Site Wastewater Application:	
Residential	\$ 150.00
Commercial	\$ 400.00
Improvement Permits:	
Residential	\$ 500.00
Commercial (Based on Flow):	
-0- to 1000 gal per day	\$ 500.00
1001 to 3000 gal per day	\$ 600.00
Over 3000 gal per day	\$ 700.00
Engineered Option Permit Application:	
Residential	\$ 37.50
Commercial	\$ 120.00
Engineered Option Permit Application:	
Residential	\$ 120.00
Commercial (Based on Flow):	
-0- to 1000 gal per day	\$ 150.00
1001 to 3000 gal per day	\$ 180.00
Over 3000 gal per day	\$ 210.00
New Private Drinking Water Well:	
Application	\$ 100.00
Permit	\$ 300.00
Repair/Replacement Private Drinking Water Well:	
Application	\$ 25.00
Permit	\$ 100.00
Operation Permits - Inspection Fees:	
Type (4) - Every 3 years	\$ 200.00
Type (5) - Once a year	\$ 250.00
Type (6) - Twice a year	\$ 300.00
Application For:	
Change of use - Residential	\$ 125.00
Change of use - Commercial	\$ 125.00
Re-writing of a Permit:	
Residential	\$ 125.00
Commercial	\$ 125.00
On-site Wastewater Repair Permit Applications	\$ 25.00
On-site Wastewater Repair Permit	\$ 75.00
Re-inspection Fee:	
Final On-site Wastewater System Re-inspection	\$ 25.00
Public Pool & Spa Permitting Re-inspection	\$ 25.00
Plan & Review:	
Food/Lodging	\$ 250.00
Swimming Pool	\$ 250.00
Swimming Pool Permits	\$ 250.00
Tattoo Permits	\$ 200.00
Serve Safe:	
Serve Safe Class	\$ 180.00
Restesting Exam	\$ 75.00
Temporary Food Establishment Permits	\$ 75.00

**DARE COUNTY DEPARTMENT OF HEALTH & HUMAN SERVICES
PUBLIC HEALTH DIVISION
FEE SCHEDULE
Fiscal Year 2025**

**Cardiopulmonary Resuscitation (CPR), Automated External Defibrillator (AED)
& First Aid Course Fees**

Instructor Led Courses (Includes Manual, Exam, Instruction and Completion Card)

Basic Life Support for Providers	\$ 70.00
Basic Life Support for Providers (Renewal)	\$ 50.00

HeartSaver Courses (Includes Manual, Instruction and Completion Card)

HeartSaver CPR/AED	\$ 55.00
HeartSaver CPR/AED/First Aid	\$ 75.00
HeartSaver Pediatric First Aid/CPR/AED	\$ 75.00

Friends & Family Course (Does Not Receive Completion Card)

Family and Friends CPR	\$ 35.00
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Blended Learning Courses (Includes Skills Testing and Completion Card)

Students are Required to Complete Online Portion of Course Prior to Testing (No Book Required)

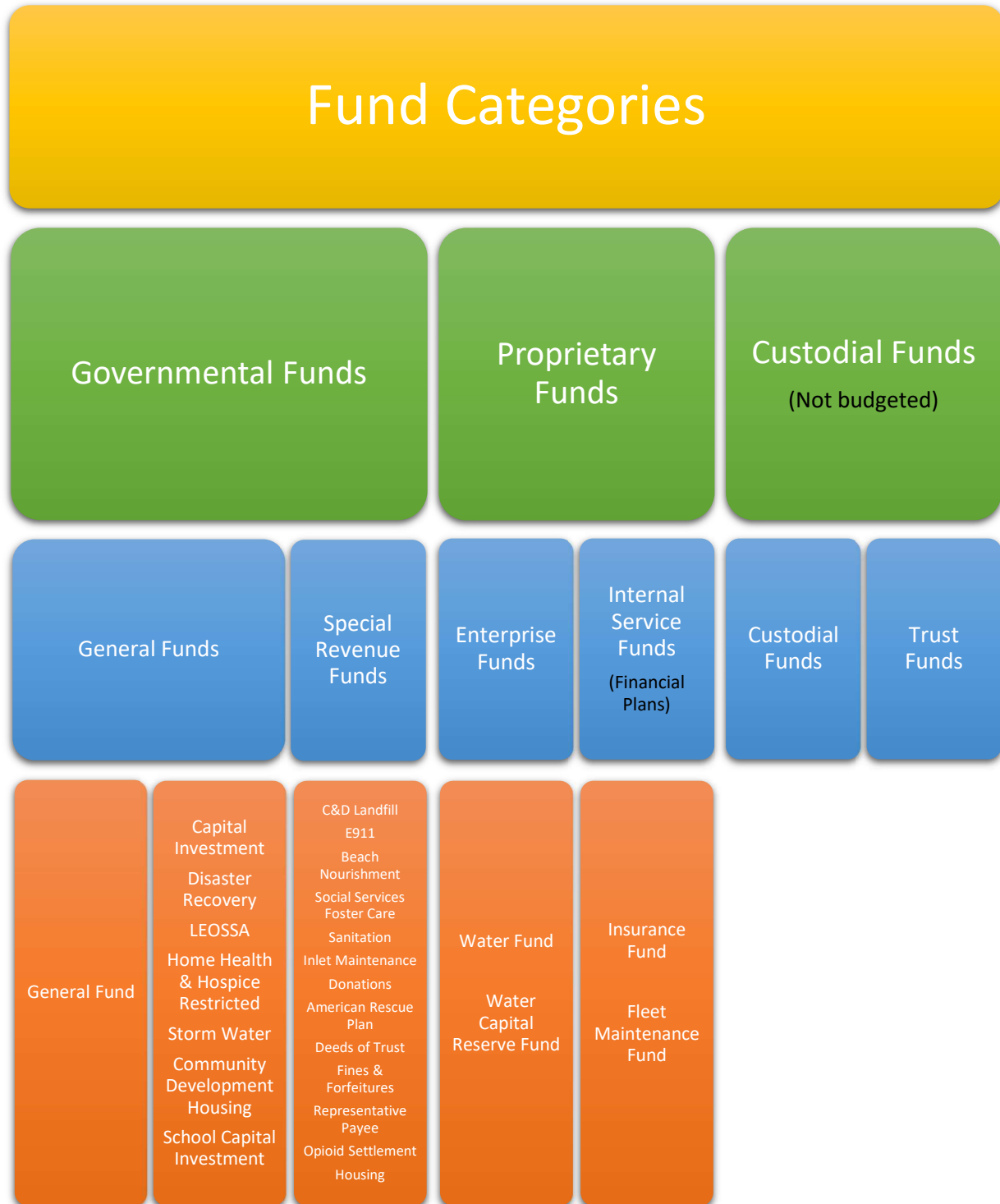
Basic Life Support for Providers	\$ 40.00
HeartSaver Courses	\$ 40.00

Information Section:

- Fund Structure
- Position Changes
- Capital Outlay
- Water Rate Model Dashboard

FUND STRUCTURE

The Dare County operating budget is organized into various funds. A fund is a separate accounting entity, with a self-balancing set of accounts. Within each fund is an organization center that accumulates financial data for its programs and is accountable for related revenues and expenditures.



FUND STRUCTURE – Continued

Below are the funds that reflected in the annual budget:

General Funds

General Fund (10)

This is the primary operating fund of the County. It is used for the majority of current operating expenditures with the exception of those required or chosen to be accounted for in another fund.

Capital Investment Fund (11)

The Capital Investment Fund is a separately budgeted fund of the General Fund. It accounts for revenues committed to or restricted for capital or debt service and the related expenditures.

Disaster Recovery Fund (12)

The Disaster Recovery Fund is a separately budgeted fund of the General Fund. It is used to separate revenues and expenditures related to natural disasters in order to maintain comparability of operating revenues and expenditures in the General Fund.

Law Enforcement Officer's Special Separation Allowance Fund (13)

The LEOSSA Fund is a separately budgeted fund of the General Fund. It is used to account for a state mandated pension plan that is required to be shown in the General Fund for financial reporting purposes.

Home Health & Hospice Restricted Fund (16)

The Home Health & Hospice Restricted Fund is a separately budgeted fund of the General Fund. It accounts for the proceeds from the sale of the County's certificate of need, a portion of which must be restricted for ten years.

Storm Water Fund (17)

The Storm Water Fund is a separately budgeted fund of the General Fund. It accounts for County funds committed for storm water management projects.

Community Development Housing Fund (18)

The Community Development Housing Fund is a separately budgeted fund of the General Fund. It accounts for County funds committed for future affordable and workforce housing projects.

School Capital Investment Fund (19)

The School Capital Investment Fund is a separately budgeted fund of the General Fund. It accounts for County funds committed to or restricted for school capital or debt service and the related expenditures.

Special Revenue Funds

These funds budget and account for revenue sources and their uses that are restricted to specific purposes.

Construction & Demolition Landfill Fund (20)

E911 Fund (21)

Beach Nourishment Fund (22)

Social Services Foster Care Fund (23)

Sanitation Fund (24)

Inlet Maintenance Fund (25)

Donations Fund (26)

American Rescue Plan Fund (27)

Deeds of Trust Fund (28)

Fines & Forfeitures Fund (29)
Representative Payee Fund (30)
Opioid Settlement Fund (31)
Housing Fund (32)

Enterprise Funds

These funds budget and account for revenues derived from rates and service fees charged for the related product or service.

Water Fund (36)
Water Capital Reserve Fund (37)

Internal Service Funds

These funds account for services provided to departments on a cost reimbursement basis. These funds are not budgeted and instead adopt a Financial Plan for each fiscal year.

Insurance Fund (45)
Fleet Maintenance Fund (46)

FY 2025 General Fund Budget

Position Changes

Job Title	Position	Department / Division	Description
IT INFRASTRUCTURE & SECURITY ADMIN	New	Information Technology / Info Tech	New FT position
LIBRARY ASSISTANT PT	New	Libraries / Libraries	New PT position
ADVANCED EMT	New	EMS / EMS	Operational allotment AEMT
ADVANCED EMT	New	EMS / EMS	Operational allotment AEMT
ADVANCED EMT	New	EMS / EMS	Operational allotment AEMT
EMS AIRCRAFT MECHANIC	200775	EMS / Emergency Medical Helicopter	Overlap for upcoming retirement
ADVANCED PRACTICE PROVIDER	200806	HHS / HHS-Health	Child Health salary increase
PREPAREDNESS CORD PT INCREASE	200809	HHS / HHS-Health	Preparedness salary increase
LEISURE ACTIVITY SPECIALIST	New	Public Services / Parks & Recreation	New FT position
PARKS & RECREATION PT		Public Services / Parks & Recreation	Increase PT salaries funding
GROUNDS MAINTENANCE WORKER PT	200896	Public Works/Grounds Maintenance	PT temp position to PT permanent
ADMINISTRATIVE ASSISTANT	New	Sheriff / Sheriff	New FT position
WTP OPERATOR	New	Water / Water-Administration	New FT position

FY 2025 Capital Investment Fund

Capital Outlay

Capital Outlay Financed:

Department	Description	Amount
EMS	EMS vehicles - ambulances	\$1,178,206.00
EMS	EMS vehicles - support vehicles	\$199,748.00
Facilities Maintenance	Facilities Maintenance van	\$52,884.00
Mosquito Control	Mosquito Control Ford F150	\$46,000.00
Parks & Recreation	Mower trailer-KDH	\$8,500.00
Parks & Recreation	Work truck-maintenance-Buxton	\$56,500.00
Parks & Recreation	Mower trailer-Hatteras	\$8,500.00
Parks & Recreation	Work truck-maintenance-KDH	\$56,500.00
Sheriff	Sheriff patrol vehicles	\$555,000.00
Waste Water Treatment Plants	Truck	\$54,600.00
Total Financed		\$2,216,438.00

Capital Outlay Paygo:

Department	Description	Amount
Parks & Recreation	Head Start basketball court resurfacing	\$15,000.00
Parks & Recreation	COA batting cage concrete pad and carpeting	\$8,500.00
Parks & Recreation	Two football sleds	\$8,000.00
Parks & Recreation	SWOZI Cart Pro line marking machine	\$45,000.00
Parks & Recreation	Refurbish bathrooms at KDH Youth Center	\$80,000.00
Parks & Recreation	Basketball goal repair-Fessenden Center	\$8,000.00
Parks & Recreation	Replace fence link and add bottom rail to Rec Park tennis courts	\$24,000.00
Parks & Recreation	Raise Walker Park dugout	\$50,000.00
Parks & Recreation	Folding chairs and chair dollies	\$8,344.00
Parks & Recreation	Replace small playground at KDH with proper surfacing	\$110,000.00
Parks & Recreation	Rec Park repave and line parking lot	\$30,000.00
Parks & Recreation	Westcott Park basketball court resurfacing	\$12,000.00
Parks & Recreation	Manns Harbor basketball court resurfacing	\$12,000.00
Parks & Recreation	Rec Park tennis court resurfacing	\$32,000.00
Parks & Recreation	Fessenden Center tennis court resurfacing	\$17,500.00
Parks & Recreation	Replace scoreboards	\$45,000.00
Total Paygo		\$505,344.00

Total Capital Outlay

\$2,721,782.00



Financial Plan Summary	2024 Budget	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed
Revenues							
Total	\$ 15,515,343	\$ 16,194,743	\$ 16,849,413	\$ 17,481,408	\$ 18,142,515	\$ 18,828,137	\$ 19,554,338
E&R Fund Transfer / Balance Appropriations	650,000	500,000	-	-	-	-	-
Total Revenues	\$ 16,165,343	\$ 16,694,743	\$ 16,849,413	\$ 17,481,408	\$ 18,142,515	\$ 18,828,137	\$ 19,554,338
Revenue Requirements							
Total	\$ 16,132,057	\$ 16,683,869	\$ 16,382,965	\$ 17,125,181	\$ 17,861,226	\$ 18,192,359	\$ 18,729,384
Surplus/(Deficit)	33,286	10,875	466,448	356,227	281,288	635,779	824,954
Ending Cash Balance	33,528,335	33,088,886	33,630,059	34,064,363	34,427,242	35,148,293	36,062,376
Debt Service Coverage	2.47	3.97	3.79	3.90	4.04	4.17	4.31
Debt Service Coverage w/ 20% of Fund Balan	5.11	7.97	7.85	8.00	8.18	8.40	8.64

Adjust Rate Increases	2024	2025	2026	2027	2028	2029
Volumetric Rate Increases	5.00%	4.50%	4.00%	4.00%	4.00%	4.00%
Base Charge Rate Increases	5.00%	4.50%	4.00%	4.00%	4.00%	4.00%

Consumption Scenario: **Scenario 2**

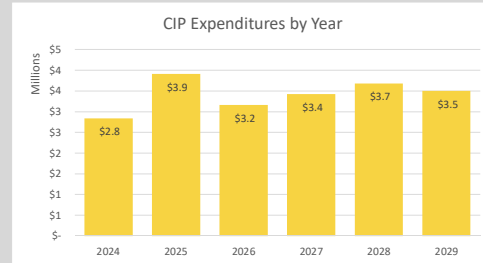
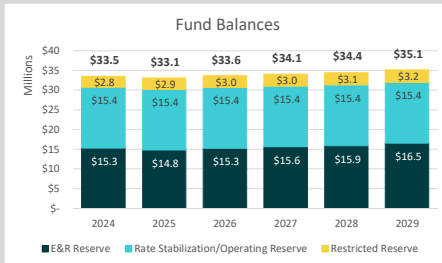
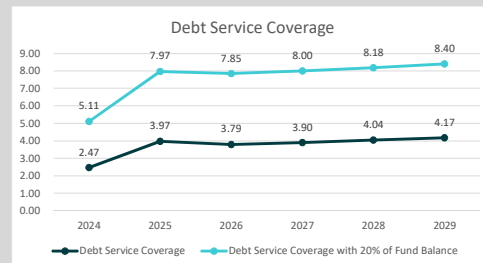
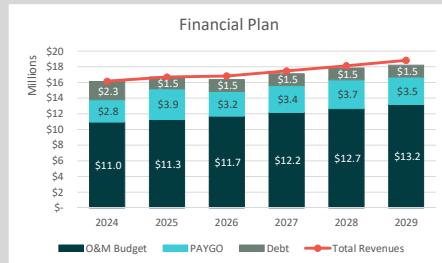
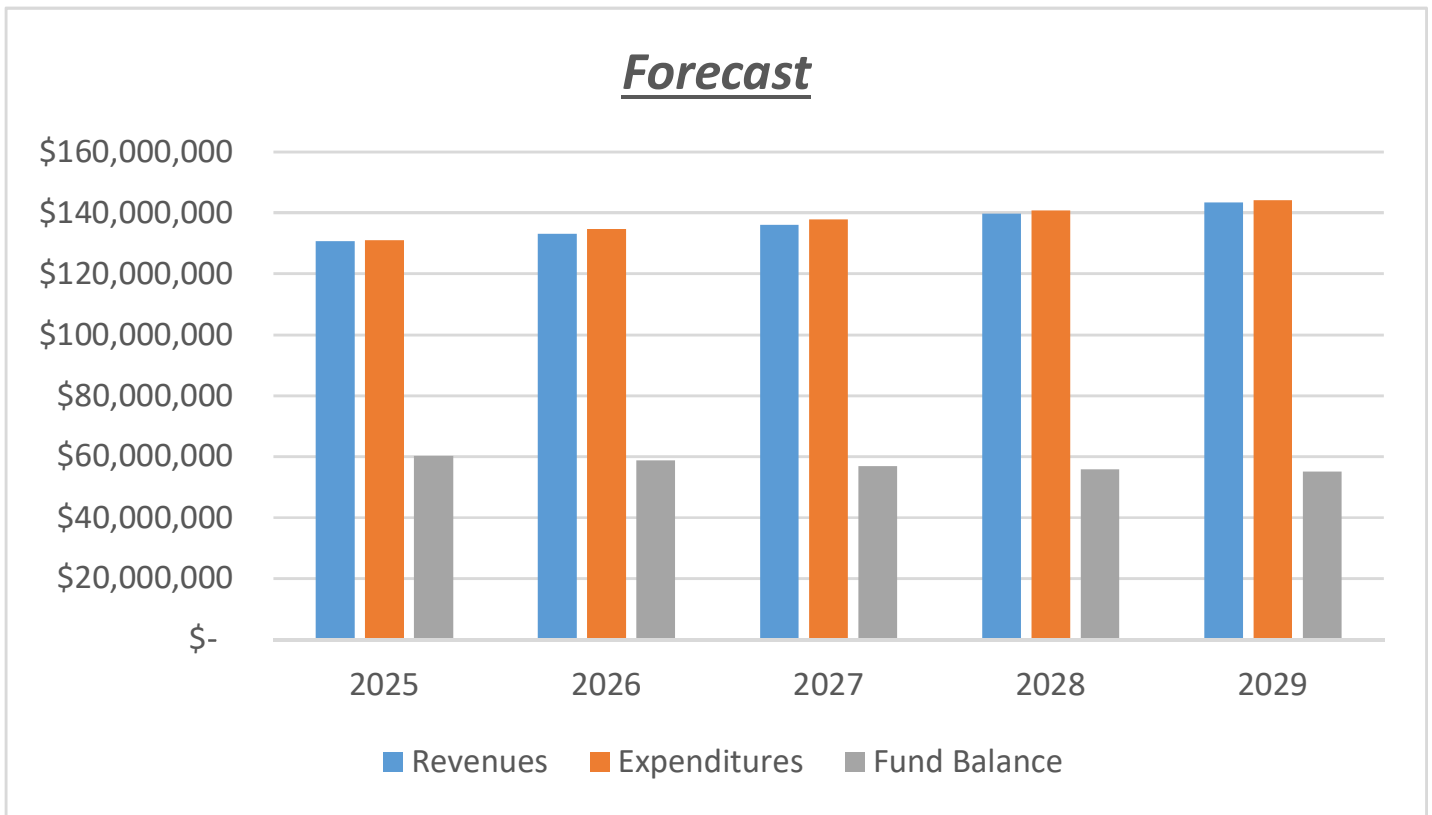


Chart Data - DO NOT DELETE

	2024 Budget	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed
Financial Plan						
<u>Expenses</u>						
O&M Budget	\$ 10,965,019	\$ 11,263,081	\$ 11,711,427	\$ 12,179,893	\$ 12,669,439	\$ 13,181,071
PAYGO	2,840,000	3,910,000	3,160,000	3,430,000	3,680,000	3,500,000
Debt	2,327,038	1,510,788	1,511,538	1,515,288	1,511,788	1,511,288
<u>Revenues</u>						
From Rates	\$ 12,752,742	\$ 13,457,809	\$ 14,131,543	\$ 14,771,722	\$ 15,441,055	\$ 16,134,634
Other	2,762,601	2,736,935	2,717,870	2,709,686	2,701,460	2,693,503
Rate Stabilization Transfer	650,000	500,000	-	-	-	-
Total Revenues	\$ 16,165,343	\$ 16,694,743	\$ 16,849,413	\$ 17,481,408	\$ 18,142,515	\$ 18,828,137
Debt Service Coverage						
Debt Service Coverage	2.47	3.97	3.79	3.90	4.04	4.17
Debt Service Coverage with 20% of Fund Bal	5.11	7.97	7.85	8.00	8.18	8.40
Fund Balance						
Restricted Reserve	\$ 2,827,503	\$ 2,877,180	\$ 2,951,905	\$ 3,029,982	\$ 3,111,573	\$ 3,196,845
E&R Reserve	\$ 15,289,279	\$ 14,800,154	\$ 15,266,602	\$ 15,622,829	\$ 15,904,117	\$ 16,539,896
Membrane Reserve	-	-	-	-	-	-
Total E&R Reserve	\$ 15,289,279	\$ 14,800,154	\$ 15,266,602	\$ 15,622,829	\$ 15,904,117	\$ 16,539,896
Rate Stabilization/Operating Reserve	15,411,552	15,411,552	15,411,552	15,411,552	15,411,552	15,411,552
Total Reserves	\$ 33,528,335	\$ 33,088,886	\$ 33,630,059	\$ 34,064,363	\$ 34,427,242	\$ 35,148,293
Capital Improvement Plan	\$ 2,840,000	\$ 3,910,000	\$ 3,160,000	\$ 3,430,000	\$ 3,680,000	\$ 3,500,000

County of Dare, North Carolina
5 Year Forecasts
Dare County General Fund Operating Only (fund #10)



County of Dare, North Carolina
5 Year Forecasts
Dare County General Fund - Operating Only (fund #10)

Forecasts were performed with the Forecast Sheet function in Excel, which utilizes exponential smoothing. The function assigns exponentially decreasing weights for newest to oldest observations, so that newer data is seen as more relevant and assigned more weight. Smoothing parameters determine the weights for observations. Forecast ranges were done at a 95% confidence interval.



Revenues & Other Sources				Expenditures & Other Uses				Ending Fund Balance			
	Low	Forecast	High		Low	Forecast	High		Low	Forecast	High
2025	\$ 130,795,480	\$ 130,795,480	\$ 130,795,480	2025	\$ 133,475,355	\$ 130,992,520	\$ 130,992,520	2025	\$ 65,257,661	\$ 60,311,487	\$ 67,740,496
2026	\$ 120,210,504	\$ 133,161,099	\$ 151,316,908	2026	\$ 107,430,486	\$ 134,664,184	\$ 135,827,868	2026	\$ 78,037,679	\$ 58,808,402	\$ 83,229,536
2027	\$ 122,399,274	\$ 136,014,294	\$ 155,787,926	2027	\$ 108,968,755	\$ 137,899,169	\$ 139,064,511	2027	\$ 91,468,198	\$ 56,923,527	\$ 99,952,951
2028	\$ 125,500,451	\$ 139,719,789	\$ 160,215,241	2028	\$ 110,452,369	\$ 140,857,576	\$ 142,024,546	2028	\$ 106,516,280	\$ 55,785,740	\$ 118,143,646
2029	\$ 128,644,813	\$ 143,425,096	\$ 164,454,489	2029	\$ 112,180,294	\$ 144,136,689	\$ 145,305,259	2029	\$ 122,980,799	\$ 55,074,147	\$ 137,292,877

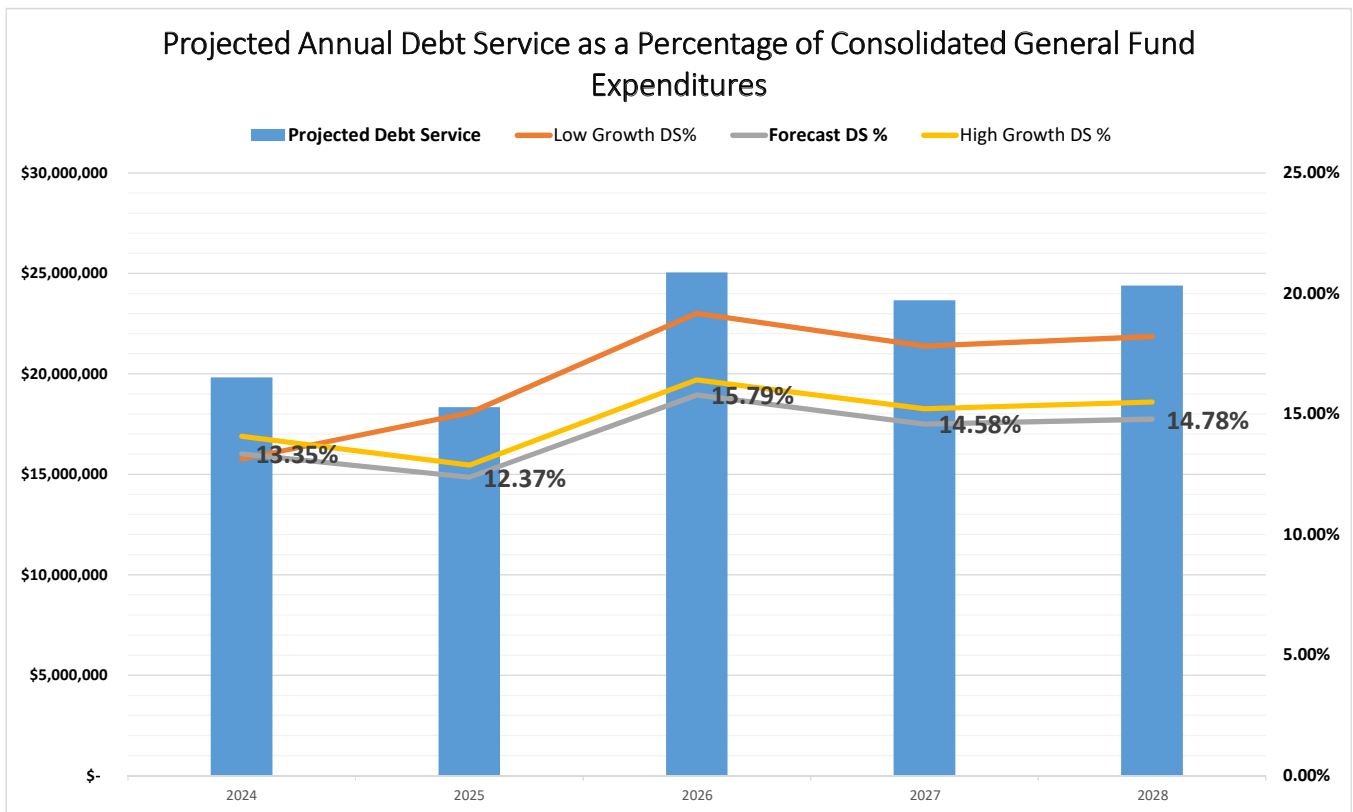
Expenditures assume budget savings of 1% (Low), 3% (Forecast), and 3% (High)

Forecast				Low Growth Forecast				High Growth Forecast			
	Revenues	Expenditures	Fund Balance		Revenues	Expenditures	Fund Balance		Revenues	Expenditures	Fund Balance
2025	\$ 130,795,480	\$ 130,992,520	\$ 60,311,487	2025	\$ 130,795,480	\$ 133,475,355	\$ 65,257,661	2025	\$ 130,795,480	\$ 130,992,520	\$ 67,740,496
2026	\$ 133,161,099	\$ 134,664,184	\$ 58,808,402	2026	\$ 120,210,504	\$ 107,430,486	\$ 78,037,679	2026	\$ 151,316,908	\$ 135,827,868	\$ 83,229,536
2027	\$ 136,014,294	\$ 137,899,169	\$ 56,923,527	2027	\$ 122,399,274	\$ 108,968,755	\$ 91,468,198	2027	\$ 155,787,926	\$ 139,064,511	\$ 99,952,951
2028	\$ 139,719,789	\$ 140,857,576	\$ 55,785,740	2028	\$ 125,500,451	\$ 110,452,369	\$ 106,516,280	2028	\$ 160,215,241	\$ 142,024,546	\$ 118,143,646
2029	\$ 143,425,096	\$ 144,136,689	\$ 55,074,147	2029	\$ 128,644,813	\$ 112,180,294	\$ 122,980,799	2029	\$ 164,454,489	\$ 145,305,259	\$ 137,292,877



There will usually be differences between forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

County of Dare, North Carolina
 5 Year Forecasts - Debt Service as a % of Expenditures
 Dare County General Fund - Consolidated



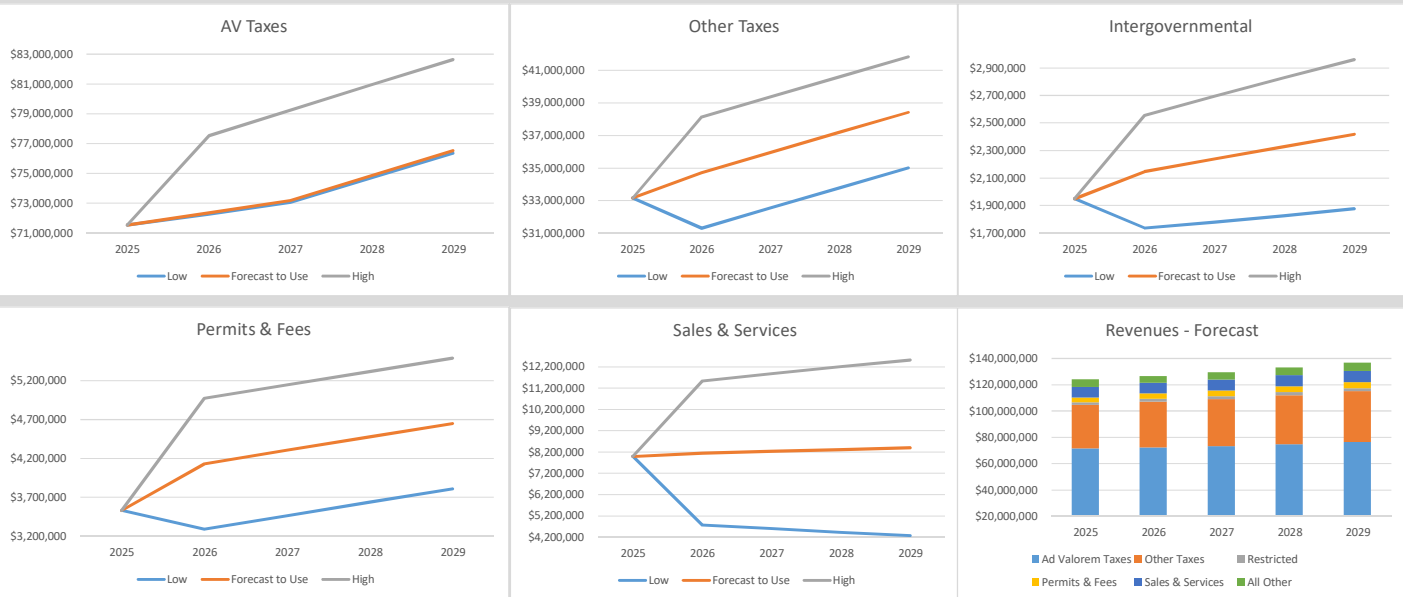
There will usually be differences between forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

County of Dare, North Carolina
 5 Year Forecasts - Revenues
 Dare County General Fund - Operating Only (fund #10)



Ad Valorem Taxes			Other Taxes			Intergovernmental					
Year	Low	Forecast	High	Year	Low	Forecast	High	Year	Low	Forecast	High
2025	\$ 71,545,579	\$ 71,545,579	\$ 71,545,579	2025	\$ 33,166,528	\$ 33,166,528	\$ 33,166,528	2025	\$ 1,950,250	\$ 1,950,250	\$ 1,950,250
2026	\$ 72,250,000	\$ 72,350,000	\$ 77,530,487	2026	\$ 31,302,981	\$ 34,718,167	\$ 38,133,353	2026	\$ 1,738,435	\$ 2,146,956	\$ 2,555,478
2027	\$ 73,051,414	\$ 73,176,414	\$ 79,233,652	2027	\$ 32,539,536	\$ 35,954,738	\$ 39,369,939	2027	\$ 1,780,760	\$ 2,237,684	\$ 2,694,607
2028	\$ 74,705,127	\$ 74,855,127	\$ 80,937,007	2028	\$ 33,776,080	\$ 37,191,309	\$ 40,606,537	2028	\$ 1,827,575	\$ 2,328,411	\$ 2,829,246
2029	\$ 76,358,652	\$ 76,533,652	\$ 82,640,551	2029	\$ 35,012,608	\$ 38,427,880	\$ 41,843,151	2029	\$ 1,877,787	\$ 2,419,138	\$ 2,960,489

Permits & Fees			Sales & Services			All Other					
Year	Low	Forecast	High	Year	Low	Forecast	High	Year	Low	Forecast	High
2025	\$ 3,532,382	\$ 3,532,382	\$ 3,532,382	2025	\$ 7,999,717	\$ 7,999,717	\$ 7,999,717	2025	\$ 5,836,842	\$ 5,836,842	\$ 5,836,842
2026	\$ 3,291,473	\$ 4,131,667	\$ 4,971,862	2026	\$ 4,781,876	\$ 8,159,711	\$ 11,537,547	2026	\$ 1,744,325	\$ 5,056,497	\$ 8,293,397
2027	\$ 3,464,327	\$ 4,304,525	\$ 5,144,723	2027	\$ 4,599,042	\$ 8,239,709	\$ 11,880,375	2027	\$ 2,026,603	\$ 5,438,725	\$ 8,827,221
2028	\$ 3,637,178	\$ 4,477,383	\$ 5,317,588	2028	\$ 4,433,420	\$ 8,319,706	\$ 12,205,991	2028	\$ 2,311,038	\$ 5,820,953	\$ 9,375,102
2029	\$ 3,810,025	\$ 4,650,241	\$ 5,490,456	2029	\$ 4,281,931	\$ 8,399,703	\$ 12,517,475	2029	\$ 2,597,447	\$ 6,203,181	\$ 9,776,127



There will usually be differences between forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

County of Dare, North Carolina
 5 Year Forecasts - Expenditures
 Dare County General Fund - Operating Only (fund #10)
 No budget savings assumed.



General Government			Public Safety			Human Services					
Year	Low	Forecast	High	Year	Low	Forecast	High	Year	Low	Forecast	High
2025	\$ 16,768,637	\$ 16,768,637	\$ 16,768,637	2025	\$ 43,507,161	\$ 43,507,161	\$ 43,507,161	2025	\$ 19,944,849	\$ 19,944,849	\$ 19,944,849
2026	\$ 10,179,646	\$ 17,104,010	\$ 17,104,010	2026	\$ 33,850,590	\$ 44,377,304	\$ 44,377,304	2026	\$ 15,449,413	\$ 20,003,682	\$ 20,003,682
2027	\$ 10,185,512	\$ 17,446,090	\$ 17,446,090	2027	\$ 34,754,503	\$ 45,264,850	\$ 45,264,850	2027	\$ 14,993,224	\$ 20,791,770	\$ 20,791,770
2028	\$ 10,203,177	\$ 17,795,012	\$ 17,795,012	2028	\$ 35,673,113	\$ 46,170,147	\$ 46,170,147	2028	\$ 14,452,991	\$ 21,272,442	\$ 21,272,442
2029	\$ 10,230,527	\$ 18,150,912	\$ 18,150,912	2029	\$ 36,603,789	\$ 47,093,550	\$ 47,093,550	2029	\$ 14,135,647	\$ 22,060,764	\$ 22,060,764

Cultural & Recreational			Education			All Other					
Year	Low	Forecast	High	Year	Low	Forecast	High	Year	Low	Forecast	High
2025	\$ 7,317,583	\$ 7,317,583	\$ 7,317,583	2025	\$ 30,612,231	\$ 30,612,231	\$ 30,612,231	2025	\$ 5,991,312	\$ 5,991,312	\$ 5,991,312
2026	\$ 5,710,512	\$ 7,920,091	\$ 7,920,091	2026	\$ 27,833,583	\$ 31,419,125	\$ 31,419,125	2026	\$ 5,023,430	\$ 6,373,783	\$ 6,626,710
2027	\$ 5,853,159	\$ 8,131,279	\$ 8,131,279	2027	\$ 28,583,711	\$ 32,280,474	\$ 32,280,474	2027	\$ 5,153,719	\$ 6,539,820	\$ 6,794,453
2028	\$ 5,996,546	\$ 8,341,726	\$ 8,341,726	2028	\$ 29,335,038	\$ 33,140,623	\$ 33,140,623	2028	\$ 5,284,412	\$ 6,705,489	\$ 6,961,793
2029	\$ 6,140,610	\$ 8,551,498	\$ 8,551,498	2029	\$ 30,087,464	\$ 33,999,673	\$ 33,999,673	2029	\$ 5,415,473	\$ 6,870,823	\$ 7,128,763



There will usually be differences between forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Appendices:

- Appendix A – Budget line item detail
- Appendix B – Capital projects authorized by project ordinances

County of Dare
Annual Budget FY2025
Appendix A - Budget Line Item Detail

Account Code	Description	Adopted Budget
General Fund		
Revenues		(136,171,205)
Ad Valorem Taxes		(71,545,579)
103010 400115	Taxes-Ad Valorem Tax Year 2015	(500)
103010 400116	Taxes-Ad Valorem Tax Year 2016	(1,000)
103010 400117	Taxes-Ad Valorem Tax Year 2017	(1,500)
103010 400118	Taxes-Ad Valorem Tax Year 2018	(2,500)
103010 400119	Taxes-Ad Valorem Tax Year 2019	(5,000)
103010 400120	Taxes-Ad Valorem Tax Year 2020	(7,500)
103010 400121	Taxes-Ad Valorem Tax Year 2021	(15,000)
103010 400122	Taxes-Ad Valorem Tax Year 2022	(35,000)
103010 400123	Taxes-Ad Valorem Tax Year 2023	(625,000)
103010 400124	Taxes-Ad Valorem Tax Year 2024	(70,701,579)
103010 400200	Taxes-Ad Valorem-Other	(7,500)
103010 400501	Taxes-Penalty & Interest	(195,000)
103010 400502	Taxes-Advertising & Admin	(3,500)
103010 400511	Taxes-NCVTS Interest	(15,000)
103010 400576	Fees to F&F	70,000
Interest Earnings		(5,255,250)
103040 450100	Interest Income	(5,250,000)
103455 441055	NCDOT Interest on VTS Deposits	(3,500)
103529 433002	Facility Fee Interest	(1,750)
Other Financing Srcs		(5,011,293)
103050 460200	Sale of Surplus Property	(90,000)
103051 492300	Transfer frm SSABC Fund	(1,000,000)
103090 499900	Appropriated Fund Bal	(3,921,293)
Other Revenue		(491,592)
103050 460100	Miscellaneous Revenue	(175,000)
103050 460103	COA Indirect Overhead Charge	(76,246)
103050 460104	DCAA Indirect Costs CAP	(156,159)
103051 463001	Miscellaneous Revenue-DSS	(2,250)
103052 464722 51021	OBH-Mammo/Ultra	(30,000)
103054 465050 58001	Donations-RI Youth Center	(5,000)
103427 422051 00097	Grant Proceeds-GAC Grant	(5,000)
103427 460100	Miscellaneous Revenue	(2,000)
103531 460100	EMS Miscellaneous Revenue	(10,000)
103542 440200	ANS Cost Share-Towns	(10,337)
103542 460100	Miscellaneous Revenue	(2,500)

Account Code	Description	Adopted Budget
103659 422074 00125	Albemarle Commission-Nutrition	(7,500)
103660 465054	Older Adult Services Donations	(1,100)
103661 464722 00319	Vidant Health Grant	(8,500)
Other Taxes		(33,166,528)
103015 405001	Local 1% Sales Tax	(18,203,200)
103015 405002	1/2% Sales Tax A42	(3,619,139)
103015 405003	1/2% Sales Tax A40	(3,081,139)
103015 405100	Taxes-Occupancy	(8,173,050)
103015 405300	Video Programming Distribution	(90,000)
Permits & Fees		(3,532,382)
103052 434201 47510	Fees-Env Hlth OSWS	(575,000)
103052 434201 47520	Fees-Env Hlth F&L	(82,000)
103455 432021	Tax Collection Fees-Manteo	(34,500)
103455 432022	Tax Collection Fees-Kitty Hawk	(75,000)
103455 432023	Tax Collection Fees-S Shores	(63,500)
103455 432024	Tax Collection Fees-Duck	(77,250)
103455 432025	Tax Collection Fees-KDH	(165,500)
103455 432100	Tax Collection Fees-Other	(1,000)
103455 432200	Tax Foreclosure Fees	(35,000)
103457 432011	Tax Collection Fees-Trnsfr Tax	(95,266)
103458 432012	Tax Collection Fees-Occupancy	(49,406)
103459 432013	Tax Collection Fees-Prep Food	(49,110)
103460 430010	Register of Deeds Fees	(350,000)
103460 430020	Revenue Stamps-County	(1,100,000)
103460 430060	Collection and Admin Fees	(20,000)
103510 431041	Firearm Storage Fees (NCGS50B)	(350)
103510 431042	Concealed Weapon Applic Fees	(16,000)
103560 430030	Building Permits	(650,000)
103560 430040	Planning & Development Fees	(30,000)
103737 430075	Rubble Transfer Fees	(63,500)
Restr Intergvt-Dss		(4,093,391)
103026 423001	State & Fed Aid-Admin	(3,607,092)
103026 423014	Adoption Assistance	(15,750)
103026 423030	Foster Care SFHF	(86,588)
103026 423031	Foster Care IV-E Max Ven	(45,885)
103026 423034	Foster Care 18-21	(30,432)
103026 423040	Albemarle Commission	(117,644)
103026 423049	Links Special Funds	(10,000)
103026 423065	DMA Transportation Reimbursemt	(180,000)
Restr Intergvt-Grant		(1,013,288)
103025 422210	CAMA	(3,600)

Account Code	Description	Adopted Budget
103510 422105 00024	OVC HT Task Force Grant	(109,488)
103510 422125 00068	GCC-Equipment Grant	(24,499)
103510 422130 00030	GHSP-Grant	(75,000)
103510 460301 00039	Sheriff Fund-Fed Forfeitures	(12,350)
103542 422220 00410	Emergency Management-LEPCs	(2,000)
103542 422221	Emergency Management	(38,000)
103635 422060	NC Veterans	(2,110)
103640 422070 00122	Senior Ctr Develop-Fessenden	(4,477)
103659 422071 00122	Senior Ctr Develop-OAS	(10,600)
103659 422073 00124	Alb. Comm Title III-D Grant	(2,050)
103660 422071 00122	Senior Ctr Develop-OAS	(4,000)
103660 422073 00124	Senior Health Promo.-Alb. Comm	(900)
103660 422075 00128	Grant proceeds-SHIIP	(8,431)
103661 422080	NCDOT ROAP EDTAP	(21,817)
103661 422084 00305	NCDOT ROAP RGP	(84,045)
103661 422085 00300	NCDOT 5311 Admin	(162,261)
103661 422086 00301	NCDOT 5311 Capital	(206,892)
103661 422089 00320	NCDOT 5310 Operating	(100,000)
103661 423060	NCDOT ROAP EMPL	(18,691)
103665 421200 00060	JCPC-Juvenile Services	(97,565)
103760 422020	Soil and Water Conservation	(3,600)
103760 422020 00760	SWC-TA Funds	(20,912)
Restr Intergvt-Hlth		(484,003)
103027 424201 41100	St & Fed-Health Administration	(74,625)
103027 424211 47520	St & Fed-Env Hlth F&L	(33,550)
103027 424220 51010	St & Fed-Maternal Health	(14,638)
103027 424221 54131	Smart Start-Baby Links	(52,323)
103027 424230 51510	St & Fed-Family Planning	(52,466)
103027 424240 53510	St & Fed-Child Health	(19,002)
103027 424260 45100	St & Fed-Communicable Disease	(14,980)
103027 424262 54520	St & Fed-B&C Cancer	(26,150)
103027 424263 55030	St & Fed-Healthy Comm	(34,526)
103027 424270 45140	St & Fed -Preparedness & Respo	(28,190)
103027 424280 53510	St & Fed-Immunization	(10,957)
103027 424290 54030	St & Fed-WIC Client Services	(63,096)
103027 424291 54040	St & Fed-WIC Education	(25,000)
103027 424292 54050	St & Fed-WIC Admin	(5,000)
103027 424293 54090	St & Fed-WIC BF Promo	(7,500)
103027 424294 54091	St & Fed-WIC BF Peer Counselor	(22,000)
Restricted Intergvt		(173,500)
103027 420601 56001	ABC Alcohol Rehabilitation	(55,000)

Account Code	Description	Adopted Budget
103510 460300	Sheriff Funds-NCDOR UST	(16,750)
103529 433001	Court Facility Fees	(100,000)
103715 427015	Electronics Mgmt Program Reimb	(1,750)
Sales & Services		(9,454,149)
103026 423070	Child Support Fees	(10,500)
103026 423071	Child Support Incentives	(29,642)
103051 463003	Child Support	(6,000)
103051 463010	Client Refunds-WF Cash	(500)
103051 463011	Client Refunds-Food Stamps	(5,000)
103051 463012	Client Refunds-Medicaid	(1,000)
103051 463070	Title III Contributions	(7,500)
103051 464001	CAP Medicaid Reimbursement	(45,000)
103052 424224	Fees-Board of Education	(793,056)
103052 441092	Medicaid Cost Settlement	(225,000)
103052 441094	Medicaid Managed Care CS	(300,000)
103052 444202 41200	Fees-Flu Shots-Adult Hlth	(700)
103052 444203 41200	Fees-Adult Hlth	(56,000)
103052 444205 41200	Fees-Lab-Adult Hlth	(16,750)
103052 444206 45100	Fees-Communicable Disease	(3,500)
103052 444206 45150	Fees-CPR	(4,500)
103052 444208 45100	Fees-Rabies	(7,500)
103052 444209 45100	Fees-Covid Vaccine Admin	(15,000)
103052 444211 41300	Fees-Behavior Hlth	(500)
103052 444215 56001	Fees-Nalaxone	(2,000)
103052 444220 51010	Fees-Maternal Health	(14,000)
103052 444230 51510	Fees-Family Planning	(15,000)
103052 444240 53510	Fees-Child Health	(10,000)
103052 464203 41200	Medicaid-Adult Hlth	(12,500)
103052 464203 41300	Medicaid	(26,500)
103052 464220 51010	Medicaid-Maternal Health	(60,000)
103052 464230 51510	Medicaid-Family Planning	(32,000)
103052 464240 53510	Medicaid-Child Health	(23,000)
103052 464261 45100	Medicaid-STD	(4,000)
103052 464271 54131	Medicaid-New Borns-Baby Links	(6,000)
103052 464272 54131	Medicaid-Mothers-Baby Links	(4,000)
103052 464280 53510	Medicaid-Immunization	(5,000)
103052 464281 41200	Medicaid-Flu-Adult Hlth	(1,700)
103052 464284 45100	Medicaid-TB	(100)
103052 464350 41200	Medicare-Flu-Adult Hlth	(8,000)
103052 464350 41300	Medicare	(500)
103052 464376 41200	Private Ins-Adult Hlth	(45,500)

Account Code	Description	Adopted Budget
103052 464376 41300	Private Insurance	(15,000)
103052 464376 51510	Private Insurance	(25,000)
103052 464376 53510	Private Ins-Child Hlth	(34,725)
103510 424224	Fees-Board of Education	(661,376)
103510 441043	Sheriff Fees and Gun Permits	(10,000)
103520 441061	Inmate Boarding	(300,000)
103520 441062	Jail Commissary	(120,000)
103520 441063	Jail Phones	(35,000)
103520 441064	Jail Fees	(70,000)
103520 441065	Inmate Medical Fees	(6,000)
103520 441067	Social Security Program	(1,600)
103531 441090	Ambulance Fees Interest	(2,000)
103531 441091	Ambulance Fees	(3,700,000)
103531 441092	Medicaid Cost Settlement	(425,000)
103531 441093	EMS Fees Sec135	(1,650,000)
103531 441094	Medicaid Managed Care CS	(100,000)
103640 441110	Recreation Fees	(235,000)
103659 441110	Recreation Fees	(2,000)
103659 441130	Group Activities Fees	(55,000)
103660 441110	Recreation Fees	(500)
103660 441130	Group Activities Fees	(10,000)
103660 441131	Senior Games Revenue	(11,000)
103661 441100	Fare Plan Revenue	(27,500)
103661 441133	Medicaid Transportation Reimb	(45,000)
103715 441140	Recycling Revenue	(115,000)
Unrestricted Intergvt		(1,950,250)
103020 410101	State Medicaid Hold Harmless	(250,000)
103020 410600	Beer & Wine Tax	(75,000)
103020 410700	USFW Rev Sharing/NPS PILT	(235,000)
103020 412000	ABC Mixed Beverage Tax	(55,000)
103020 412100	ABC Law Enforcement	(12,000)
103020 412200	ABC Rehabilitation	(155,000)
103020 412300	ABC Profits	(1,075,000)
103020 412400	Game & Wildlife Fees	(8,250)
103715 411000	Scrap Tire Tax Dist	(67,500)
103730 411100	Solid Waste Disposal Distr	(17,500)
Expenditures		136,171,205
Airport Authority		979,628
104785 501050	Salary Adjustment-Merit	7,210
104785 516100	Shop Overhead	13,705
104785 525400	Insurance & Bonds	67,489

Account Code	Description	Adopted Budget
104785 525710	Indirect Costs per CAP	156,159
104785 559004	Allotment-DC Airport Authority	735,065
Animal Shelter		533,153
104550 510700	Contracted Services	2,500
104550 511100	Telephone	500
104550 511300	Utilities	29,500
104550 511502	Maint & Repair-Building	20,000
104550 511503	Maint & Repair-Vehicles	3,000
104550 513400	Operating Expenses	11,500
104550 516100	Shop Overhead	5,251
104550 525400	Insurance & Bonds	10,902
104550 559003	Allotment-Dare SPCA	450,000
Board of Education		30,847,093
104675 570001	Local Current Expense-Base	26,895,243
104675 570002	Local Current Expense-New	2,497,418
104675 570003	Local Current Expense-SRO & SN	1,454,432
College of the Albemarle-Dare		1,219,570
104676 511502	Maint & Repair-Building	50,000
104676 525400	Insurance & Bonds	104,483
104676 525710	Indirect Costs per CAP	76,246
104676 551620	Scholarships	250,000
104676 570001	Local Current Expense	693,741
104676 570005	Local Current Expense-1X	45,100
Communications		3,909,321
104526 500200	Salaries	1,544,055
104526 500207	Salaries - Overtime Pay	161,403
104526 500300	FICA	130,468
104526 500400	Retirement	232,624
104526 500500	Health Insurance	436,570
104526 500601	401K Employer Contribution-Reg	51,164
104526 500700	Retiree Health Insurance	2,702
104526 500705	Retiree Health Pre-65	116,012
104526 510703	Monthly T1 Line	15,500
104526 510725	ECS Motorola (SUA II)	396,137
104526 511100	Telephone & Postage	5,278
104526 511105	Emergency Services Network	6,500
104526 511300	Utilities	7,500
104526 511501	Maint & Repair-Equipment	135,337
104526 511517	Maint & Repair-800 Mhz (SMA)	510,190
104526 513100	Fuel	150
104526 513300	Supplies	7,880

Account Code	Description	Adopted Budget
104526 513502	Motorola CAD Software	82,419
104526 525000	Training	8,000
104526 525100	Travel	9,400
104526 525200	Dues & Subscriptions	230
104526 525400	Insurance & Bonds	45,302
104526 525700	Miscellaneous	4,500
Cooperative Extension		250,915
104575 510900	Professional Services	500
104575 510912	Personnel Services	218,224
104575 511100	Telephone & Postage	4,000
104575 511300	Utilities	5,000
104575 511501	Maint & Repair-Equip/Vehicles	750
104575 512102	Copier Program	750
104575 512103	Leases-PC's	3,461
104575 513100	Fuel	2,000
104575 513300	Supplies	4,050
104575 525000	Training	1,500
104575 525001	Registration Costs	1,000
104575 525101	4-H Travel	1,500
104575 525200	Dues & Subscriptions	650
104575 525400	Insurance & Bonds	7,105
104575 525700	Miscellaneous	425
County Commissioners		239,220
104410 500200	Salaries	70,347
104410 500201	Salaries-Part Time	145,630
104410 500300	FICA	16,522
104410 500400	Retirement	9,595
104410 500500	Health Insurance	12,298
104410 500601	401K Employer Contribution-Reg	2,110
104410 500700	Retiree Health Insurance	123
104410 510941	OH per Cost Allocation Plan	(63,471)
104410 511100	Telephone & Postage	12,500
104410 511501	Maint & Repair-Equipment	400
104410 512102	Copier Program	300
104410 513300	Supplies	7,000
104410 525100	Travel	10,000
104410 525200	Dues & Subscriptions	850
104410 525400	Insurance & Bonds	14,616
104410 525700	Miscellaneous	400
County Manager		372,782
104420 500200	Salaries	288,735

Account Code	Description	Adopted Budget
104420 500300	FICA	14,640
104420 500400	Retirement	39,383
104420 500500	Health Insurance	12,298
104420 500601	401K Employer Contribution-Reg	8,662
104420 500700	Retiree Health Insurance	505
104420 500705	Retiree Health Pre-65	25,484
104420 510941	OH per Cost Allocation Plan	(49,594)
104420 511100	Telephone & Postage	500
104420 511501	Maint & Repair-Equipment	250
104420 512102	Copier Program	1,900
104420 513300	Supplies	10,500
104420 525100	Travel	12,000
104420 525400	Insurance & Bonds	6,769
104420 525700	Miscellaneous	750
Courts		652,990
104529 500200	Salaries	80,661
104529 500300	FICA	6,171
104529 500400	Retirement	11,002
104529 500500	Health Insurance	33,960
104529 500601	401K Employer Contribution-Reg	2,420
104529 500700	Retiree Health Insurance	141
104529 510700	Contracted Services	121,800
104529 511100	Telephone & Postage	5,000
104529 511300	Utilities	247,200
104529 511501	Maint & Repair-Equipment	27,500
104529 513300	Supplies	10,000
104529 525400	Insurance & Bonds	107,135
Detention Center		5,613,557
104520 500200	Salaries	2,552,262
104520 500300	FICA	195,248
104520 500400	Retirement	348,129
104520 500500	Health Insurance	713,746
104520 500601	401K Employer Contribution-Reg	76,568
104520 500700	Retiree Health Insurance	4,466
104520 500705	Retiree Health Pre-65	177,689
104520 510700	Contracted Services	61,700
104520 510720	Food Services	313,500
104520 510900	Professional Services	372,500
104520 511100	Telephone & Postage	6,250
104520 511300	Utilities	175,000
104520 511501	Maint & Repair-Equipment	84,142

Account Code	Description	Adopted Budget
104520 511502	Maint & Repair-Building	36,100
104520 511503	Maint & Repair-Vehicles	5,500
104520 512102	Copier Program	5,750
104520 512106	Leases-Equipment	6,000
104520 513100	Fuel	12,100
104520 513300	Supplies	103,000
104520 513303	Supplies-Medical	2,000
104520 513600	Uniforms	23,000
104520 514600	Laundry & Dry Cleaning	8,500
104520 514800	Commissary Purchases	120,000
104520 516100	Shop Overhead	18,221
104520 525000	Training	10,000
104520 525100	Travel	4,000
104520 525400	Insurance & Bonds	176,186
104520 525700	Miscellaneous	2,000
Elections		467,360
104430 500200	Salaries	165,337
104430 500201	Salaries-PT-Election Workers	90,000
104430 500202	Salaries-Board Members	10,500
104430 500300	FICA	20,337
104430 500400	Retirement	22,552
104430 500500	Health Insurance	25,773
104430 500601	401K Employer Contribution-Reg	4,960
104430 500700	Retiree Health Insurance	289
104430 511100	Telephone & Postage	12,000
104430 511501	Maint & Repair-Equipment	14,000
104430 512102	Copier Program	2,800
104430 512111	Election Equipment Rental	20,000
104430 513300	Supplies	12,000
104430 513323	Ballots & Coding	25,000
104430 525000	Training	6,500
104430 525100	Travel-Staff	6,000
104430 525104	Travel-Other	12,000
104430 525400	Insurance & Bonds	6,812
104430 525600	Advertising & Promotion	10,000
104430 525700	Miscellaneous	500
Emergency Management		867,831
104542 500200	Salaries	352,809
104542 500300	FICA	26,990
104542 500400	Retirement	48,123
104542 500500	Health Insurance	67,780

Account Code	Description	Adopted Budget
104542 500601	401K Employer Contribution-Reg	10,584
104542 500700	Retiree Health Insurance	617
104542 510705	SaaS-HurrTrack/ANS	43,390
104542 511100	Telephone & Postage	8,500
104542 511300	Utilities	1,350
104542 511501	Maint & Repair-Equipment	5,500
104542 511503	Maint & Repair-Vehicles	4,500
104542 512102	Copier Program	3,000
104542 513100	Fuel	9,500
104542 513300	Supplies	11,000
104542 513300 00410	Supplies-LEPCs	2,000
104542 516100	Shop Overhead	8,927
104542 517000	Emergency Management Program	38,000
104542 517001	Hurricane Preparedness	10,000
104542 519300	NC Forest Service	94,204
104542 525000	Training	2,500
104542 525100	Travel	2,000
104542 525400	Insurance & Bonds	36,557
104542 525709	Beach Safety Campaign	80,000
Emergency Medical Helicopter		2,227,701
104535 500200	Salaries	802,483
104535 500207	Salaries - Overtime Pay	206,570
104535 500208	Salaries-On Call Pay	18,782
104535 500300	FICA	78,562
104535 500400	Retirement	140,196
104535 500500	Health Insurance	68,083
104535 500601	401K Employer Contribution-Reg	30,835
104535 500700	Retiree Health Insurance	1,385
104535 500705	Retiree Health Pre-65	24,596
104535 510800	Technical Support	48,550
104535 510900	Professional Services	1,750
104535 511100	Telephone & Postage	4,600
104535 511300	Utilities	7,520
104535 511501	Maint & Repair-Equipment	6,000
104535 511503	Maint & Repair-Vehicles	2,500
104535 511504	Maint & Repair-Helicopter	160,000
104535 512102	Copier Program	500
104535 513100	Fuel	6,000
104535 513101	Fuel-Helo	275,000
104535 513300	Supplies	10,500
104535 513600	Uniforms	3,900

Account Code	Description	Adopted Budget
104535 515800	OSHA/ADA	17,500
104535 525000	Training	54,400
104535 525100	Travel	29,625
104535 525200	Dues & Subscriptions	1,000
104535 525400	Insurance & Bonds	215,364
104535 525700	Miscellaneous	11,500
Emergency Medical Services		19,972,227
104531 500200	Salaries	7,916,614
104531 500201	Salaries-Part Time	230,000
104531 500207	Salaries - Overtime Pay	3,680,136
104531 500300	FICA	904,746
104531 500400	Retirement	1,581,796
104531 500500	Health Insurance	1,962,148
104531 500601	401K Employer Contribution-Reg	347,904
104531 500700	Retiree Health Insurance	13,591
104531 500705	Retiree Health Pre-65	386,298
104531 510400	Avon Clinic (OBPS LLC)	50,000
104531 510713	NCACC EMS Medicaid cost fee	15,000
104531 510714	EMS Billing/Collection Service	262,150
104531 510716	Medicaid IGT Non-Federal Share	100,000
104531 510800	Technical Support	55,750
104531 510900	Professional Services	57,500
104531 511100	Telephone & Postage	23,500
104531 511150	Mobile Data Service	67,770
104531 511300	Utilities	56,800
104531 511501	Maint & Repair-Equipment	186,057
104531 511502	Maint & Repair-Facilities	50,000
104531 511503	Maint & Repair-Vehicles	117,000
104531 512101	Leases-Real Property	101
104531 512102	Copier Program	6,643
104531 513100	Fuel	300,000
104531 513300	Supplies	78,750
104531 513303	Supplies-Medical	271,500
104531 513325	Miscellaneous Equipment	600
104531 513400	New Buildings Operating Costs	50,000
104531 513600	Uniforms	132,134
104531 515800	OSHA/ADA	55,111
104531 516100	Shop Overhead	210,195
104531 525000	Training	75,390
104531 525100	Travel	55,800
104531 525200	Membership Dues	8,600

Account Code	Description	Adopted Budget
104531 525400	Insurance & Bonds	658,643
104531 525700	Miscellaneous	4,000
Facilities Maintenance		1,874,357
104470 500200	Salaries	987,939
104470 500300	FICA	75,577
104470 500400	Retirement	134,755
104470 500500	Health Insurance	271,237
104470 500601	401K Employer Contribution-Reg	29,638
104470 500700	Retiree Health Insurance	1,729
104470 500705	Retiree Health Pre-65	12,298
104470 510941	OH per Cost Allocation Plan	(78,432)
104470 511100	Telephone & Postage	4,917
104470 511300	Utilities	16,750
104470 511501	Maint & Repair-Equipment	15,000
104470 511502	Maint & Repair-Building	275,000
104470 511503	Maint & Repair-Vehicles	8,000
104470 511515	Maint & Repair-Generators	34,000
104470 512102	Copier Program	800
104470 513100	Fuel	18,500
104470 513300	Supplies	5,700
104470 513600	Uniforms	8,000
104470 516100	Shop Overhead	13,967
104470 525000	Training	1,500
104470 525400	Insurance & Bonds	37,057
104470 525700	Miscellaneous	425
Finance		1,273,194
104440 500200	Salaries	841,210
104440 500202	Salaries-Board Members	1,000
104440 500300	FICA	62,187
104440 500400	Retirement	114,741
104440 500500	Health Insurance	181,161
104440 500601	401K Employer Contribution-Reg	25,236
104440 500700	Retiree Health Insurance	1,472
104440 500705	Retiree Health Pre-65	75,564
104440 510700	Contracted Services	1,800
104440 510802	Tyler SaaS & PACE Fees	32,505
104440 510941	OH per Cost Allocation Plan	(234,098)
104440 511100	Telephone & Postage	3,000
104440 512102	Copier Program	4,100
104440 513300	Supplies	10,000
104440 513500	Software	93,750

Account Code	Description	Adopted Budget
104440 525000	Training	9,000
104440 525100	Travel	9,500
104440 525400	Insurance & Bonds	12,066
104440 525701	Bank Fees	29,000
General Services		658,843
104475 500200	Salaries	192,490
104475 500300	FICA	14,726
104475 500400	Retirement	26,256
104475 500500	Health Insurance	49,192
104475 500601	401K Employer Contribution-Reg	5,775
104475 500700	Retiree Health Insurance	316
104475 510700	Contracted Services	131,400
104475 510700 60034	Contracted Services-Admin	30,000
104475 510941	OH per Cost Allocation Plan	(18,965)
104475 511100	Telephone & Postage	100
104475 511300	Utilities	141,500
104475 511501	Maint & Repair-Equipment	4,500
104475 511502	Maint & Repair-Building	2,500
104475 511503	Maint & Repair-Vehicles	2,000
104475 512102	Copier & Shredding Program	4,800
104475 512111	Miscellaneous Rental Expenses	9,169
104475 513100	Fuel	2,750
104475 513300	Supplies	40,000
104475 516100	Shop Overhead	7,299
104475 525000	Training	1,000
104475 525100	Travel	1,000
104475 525400	Insurance & Bonds	11,035
Grants & Waterways		158,987
104570 500200	Salaries	64,430
104570 500202	Salaries-Board Members	4,150
104570 500300	FICA	5,246
104570 500400	Retirement	8,788
104570 500500	Health Insurance	12,298
104570 500601	401K Employer Contribution-Reg	1,933
104570 500700	Retiree Health Insurance	113
104570 510900	Professional Services	6,000
104570 511100	Telephone & Postage	1,064
104570 511503	Maint & Repair-Vehicles	250
104570 513100	Fuel	500
104570 513300	Supplies	750
104570 525100	Travel	1,600

Account Code	Description	Adopted Budget
104570 525400	Insurance & Bonds	1,865
104570 559900	Dredging-Local Cost	50,000
Grounds Maintenance		683,873
104472 500200	Salaries	255,549
104472 500201	Salaries-Part Time	23,223
104472 500300	FICA	21,326
104472 500400	Retirement	34,857
104472 500500	Health Insurance	62,667
104472 500601	401K Employer Contribution-Reg	7,666
104472 500700	Retiree Health Insurance	447
104472 500705	Retiree Health Pre-65	24,596
104472 510700	Contracted Services	100,000
104472 511100	Telephone & Postage	1,000
104472 511501	Maint & Repair-Equipment	4,000
104472 511503	Maint & Repair-Vehicles	5,000
104472 513100	Fuel	15,000
104472 513300	Supplies	100,000
104472 513600	Uniforms	4,570
104472 516100	Shop Overhead	10,869
104472 525000	Training	425
104472 525100	Travel	425
104472 525400	Insurance & Bonds	11,828
104472 525700	Miscellaneous	425
HHS-DSS Aged Blind & Disabled		59,950
104614 560067	Hatteras Island Meals_SA	24,000
104614 581800	Weatherization	3,275
104614 582000	Tax Relief Program	30,000
104614 584600	Title III Legal	2,675
HHS-DSS Child Support Services		285,654
104616 510700	Contracted Services	261,654
104616 510900	Prof Svcs-Background Checks	5,000
104616 511906	Paternity Testing Fees	2,000
104616 511907	Filing & Processing Fees	17,000
HHS-DSS Child Welfare		675,987
104613 580300	Foster Care Supplement	42,467
104613 580800	Adopt Vendor Payments	15,000
104613 580801	Adopt Asst Board Pymnt	100,000
104613 581000	Adopt Asst Supp	25,000
104613 581110	Non Recurring Adopt Costs	6,000
104613 581600	Psychological Services	25,000
104613 583400	Foster Care-IV E	55,000

Account Code	Description	Adopted Budget
104613 583415	CPS Flexible Spending	55,000
104613 583600	State Foster Home Fund	182,088
104613 584400	Title XX Legal	125,000
104613 584800	Independent Living	5,000
104613 584801	Foster Care 18-21	30,432
104613 584900	Links Special Funds	10,000
HHS-DSS Economic Independence		244,450
104612 582800	Spec Assist to Adults	229,950
104612 583000	Medicaid	7,500
104612 583200	Aid to the Blind	7,000
HHS-DSS Employment		1,660
104615 586600	Miscellaneous	1,660
HHS-DSS Family Services		453,700
104611 560001	Children Youth Partnership_SA	223,500
104611 560046	OBX Room in the Inn_SA	25,000
104611 560056	Interfaith Commnty Outreach_SA	30,000
104611 580100	General Assistance	46,000
104611 580120	Low Income Energy Assist Prgm	10,000
104611 580200	CIP Program	10,000
104611 580900	200% Services TANF BG	16,000
104611 581200	WF-Emergency Assistance	40,000
104611 584200	Medicaid Transportation	50,000
104611 584201	Medical Transportation	3,200
HHS-DSS In-Home Services		1,611,104
104617 500200	Salaries	933,869
104617 500300	FICA	71,441
104617 500400	Retirement	127,380
104617 500500	Health Insurance	338,888
104617 500501	Life Insurance	1,995
104617 500601	401K Employer Contribution-Reg	28,016
104617 500700	Retiree Health Insurance	1,634
104617 500705	Retiree Health Pre-65	24,596
104617 500900	Longevity	16,943
104617 510700	Contracted Services	8,000
104617 511503	Maint & Repair-Vehicles	4,500
104617 513100	Fuel	20,000
104617 513300	Supplies	3,904
104617 513317	Supplies-CAP	6,000
104617 525000	Training	723
104617 525100	Travel	250
104617 525400	Insurance & Bonds	22,965

Account Code	Description	Adopted Budget
HHS-DSS Personnel/Admin		8,368,691
104610 500200	Salaries	4,987,584
104610 500201	Salaries-Part Time	21,145
104610 500202	Salaries-Board Members	5,100
104610 500208	Salaries-On Call Pay	48,968
104610 500300	FICA	387,304
104610 500400	Retirement	686,986
104610 500500	Health Insurance	1,301,523
104610 500501	Life Insurance	8,150
104610 500601	401K Employer Contribution-Reg	151,097
104610 500700	Retiree Health Insurance	8,728
104610 500705	Retiree Health Pre-65	111,570
104610 500900	Longevity	85,949
104610 510700	Contracted Services	7,500
104610 510800 60304	Technical Support	80,000
104610 510906	Board Members Expense	2,800
104610 511100	Telephone & Postage	35,000
104610 511300	Utilities	72,000
104610 511501	Maint & Repair-Equipment	1,800
104610 511502	Maint & Repair-Building	3,975
104610 511503	Maint & Repair-Vehicles	10,000
104610 511904	Birth Certificate Fees	150
104610 512102	Copier Program	20,500
104610 513100	Fuel	20,000
104610 513300	Supplies	30,000
104610 513300 10006	Supplies-ADP Equip & Software	19,900
104610 516100	Shop Overhead	60,543
104610 525100	Travel	45,203
104610 525200	Dues & Subscriptions	1,700
104610 525400	Insurance & Bonds	113,193
104610 525401	Insurance-MED	20,423
104610 525700	Miscellaneous	150
104610 525701	Bank Fees	250
104610 550100	Food Stamp Issuance	6,500
104610 550200	Nonreportable Costs	13,000
HHS-DSS Veterans Service		40,778
104635 500201	Salaries-Part Time	23,000
104635 500300	FICA	1,760
104635 500705	Retiree Health Pre-65	12,298
104635 511100	Telephone & Postage	820
104635 513300	Supplies	650

Account Code	Description	Adopted Budget
104635 525100	Travel	750
104635 565065	Veteran's Advisory Committee	1,500
HHS-Health		7,804,039
104600 500200	Salaries-clearing	4,191,016
104600 500201	Salaries-Part Time-clearing	88,340
104600 500300	FICA-clearing	327,372
104600 500400	Retirement-clearing	571,655
104600 500500	Health Insurance-clearing	972,368
104600 500601	401K Employer Contribution-Reg	125,730
104600 500700	Retiree Health Insurance	7,335
104600 500705	Retiree Health Pre-65	167,750
104600 510700 41100	Contracted Srvcs-General Hlth	19,722
104600 510700 41200	Contracted Srvcs-Adult Hlth	23,700
104600 510700 45100	Contracted Srvcs-Comm Disease	5,000
104600 510700 51010	Contracted Srvcs-Maternal Hlth	6,500
104600 510700 51021	Contracted Srvcs-Mammo/Ultra	30,000
104600 510700 51510	Contracted Srvcs-Family Plan	12,000
104600 510700 53510	Contracted Srvcs-Child Hlth	9,500
104600 510700 53530	Contracted Srvcs-Telepsych	30,315
104600 510700 54030	Contr Serv-WIC Services	700
104600 510700 54520	Contracted Srvcs-B&C Cancer	22,182
104600 510700 56001	Contracted Srvcs-Sub Abuse	340,000
104600 510716	Medicaid IGT Non-Federal Share	150,000
104600 510800 41200	Technical Support-Adult Hlth	48,795
104600 510800 47520	Technical Support-Env Hlth F&L	15,000
104600 510900 41100	Prof Srvcs-General Hlth	5,400
104600 511100 41100	Telephone & Postage-Gen Hlth	11,500
104600 511100 41200	Telephone & Postage-Adult Hlth	3,056
104600 511100 41300	Tele & Postage-Behavior Hlth	1,500
104600 511100 45100	Telephone & Postage-Comm Disea	1,956
104600 511100 45140	Telephone & Postage-Prep & Res	700
104600 511100 47510	Tele & Postage-Env Hlth OSWS	5,000
104600 511100 47520	Tele & Postage-Env Hlth F&L	3,000
104600 511100 53510	Telephone & Postage-Child Hlth	650
104600 511100 54091	Tele & Postage-WIC BF Peer Cns	750
104600 511100 54131	Telephone & Postage-Baby Links	750
104600 511100 54520	Telephone & Postage	700
104600 511100 56001	Telephone & Postage-Sub Abuse	1,300
104600 511300 41100	Utilities-General Hlth	60,000
104600 511300 53530	Utilities-Telepsych	1,935
104600 511501 41100	M&R-Equipment-General Hlth	2,500

Account Code	Description	Adopted Budget
104600 511502 41100	M&R-Building-General Hlth	4,600
104600 511503 41100	M&R-Vehicles-General Hlth	1,500
104600 511503 41200	M&R-Vehicles-Adult Hlth	600
104600 511503 47510	M&R-Vehicles-Env Hlth OSWS	2,500
104600 511503 47520	M&R-Vehicles-Env Hlth F&L	1,000
104600 511503 53000	M&R-Vehicles-Peer Power	200
104600 511503 53513	M&R-Vehicles-School Hlth	1,000
104600 511503 56001	M&R-Vehicles-Sub Abuse	900
104600 512102 41100	Copier Program-General Hlth	1,300
104600 512102 41200	Copier Program-Adult Hlth	9,000
104600 512102 47510	Copier Program-Env Hlth OSWS	2,000
104600 512102 55030	Copier Program-Healthy Comm	6,500
104600 513100 41100	Fuel-General Hlth	800
104600 513100 41200	Fuel-Adult Hlth	500
104600 513100 41300	Fuel-Behavior Hlth	600
104600 513100 47510	Fuel-Env Hlth OSWS	7,500
104600 513100 47520	Fuel-Env Hlth F&L	3,000
104600 513100 53000	Fuel-Peer Power	850
104600 513100 53513	Fuel-School Hlth	1,300
104600 513100 56001	Fuel-Sub Abuse	1,000
104600 513303 41200	Supplies-Medical-Adult Hlth	18,266
104600 513303 45100	Supplies-Medical-Comm Disease	4,050
104600 513303 51510	Supplies-Medical-Family Plan	35,120
104600 513303 53510	Supplies-Medical-Child Hlth	10,000
104600 513303 56001	Supplies-Medical-Sub Abuse	2,000
104600 513306 41200	Supplies-Vaccines-Adult Hlth	47,500
104600 513306 45100	Supplies-Vaccines	7,500
104600 513306 53510	Supplies-Vaccines-Child Hlth	32,000
104600 513323 45150	Materials/Resources-CPR	1,250
104600 513400 41100	Operating-General Hlth	28,600
104600 513400 41200	Operating-Adult Hlth	12,825
104600 513400 41300	Operating-Behavior Hlth	2,500
104600 513400 45100	Operating-Comm Disease	19,750
104600 513400 45140	Operating-Prep & Response	500
104600 513400 45150	Operating-CPR	500
104600 513400 47510	Operating-Env Hlth OSWS	11,000
104600 513400 47520	Operating-Env Hlth F&L	15,473
104600 513400 51010	Operating-Maternal Hlth	11,588
104600 513400 51510	Operating-Family Plan	12,000
104600 513400 53000	Operating-Peer Power	2,500
104600 513400 53510	Operating-Child Hlth	4,845

Account Code	Description	Adopted Budget
104600 513400 53513	Operating-School Hlth	2,000
104600 513400 54030	Operating-WIC Services	3,434
104600 513400 54040	Operating-WIC Education	500
104600 513400 54050	Operating-WIC Admin	250
104600 513400 54090	Operating-WIC BF Promo	250
104600 513400 54091	Operating-WIC BF Peer Cns	300
104600 513400 54131	Operating-Baby Links	3,000
104600 513400 54520	Operating-B&C Cancer	250
104600 513400 55030	Operating-Healthy Comm	2,353
104600 513400 56001	Operating-Sub Abuse	5,425
104600 516100 47510	Shop Overhead-Env Hlth OSWS	24,154
104600 525000 41100	Training-General Hlth	1,500
104600 525100 41100	Travel-General Hlth	8,000
104600 525100 41200	Travel-Adult Hlth	866
104600 525100 41300	Travel-Behavior Hlth	1,000
104600 525100 45100	Travel-Comm Disease	1,496
104600 525100 45140	Travel-Prep & Response	500
104600 525100 47510	Travel-Env Hlth OSWS	4,000
104600 525100 47520	Travel-Env Hlth F&L	3,800
104600 525100 51010	Travel-Maternal Hlth	1,000
104600 525100 51510	Travel-Family Plan	500
104600 525100 53000	Travel-Peer Power	500
104600 525100 53510	Travel-Child Hlth	750
104600 525100 53513	Travel-School Hlth	2,250
104600 525100 54030	Travel-WIC Services	600
104600 525100 54040	Travel-WIC Education	500
104600 525100 54050	Travel-WIC Admin	100
104600 525100 54091	Travel=WIC BF Peer Cns	450
104600 525100 54131	Travel-Baby Links	250
104600 525100 54520	Travel-B&C Cancer	200
104600 525100 55030	Travel-Healthy Comm	500
104600 525100 56001	Travel-Sub Abuse	871
104600 525200 41100	Dues & Subscriptions-Gen Hlth	8,000
104600 525400 41100	Insurance & Bonds-General Hlth	129,796
104600 525600 56001	Advertising & Promo-Sub Abuse	2,600
HHS-Mental Health		108,836
104630 511502	Maint & Repair-Building	3,500
104630 559001	Allotment-LME	71,040
104630 559002	Allotment-AMH Retiree Fund	34,296
Human Resources		739,699
104442 500200	Salaries	428,374

Account Code	Description	Adopted Budget
104442 500300	FICA	32,771
104442 500400	Retirement	58,430
104442 500500	Health Insurance	64,731
104442 500601	401K Employer Contribution-Reg	12,851
104442 500700	Retiree Health Insurance	750
104442 510802	Tyler SaaS Fees	7,735
104442 510941	OH per Cost Allocation Plan	(80,063)
104442 511100	Telephone & Postage	1,200
104442 512102	Copier Program	1,600
104442 513300	Supplies	3,000
104442 513306	Hepatitis Vaccines	500
104442 513500	Software	120,000
104442 514500	Employee Testing	12,000
104442 514525	Employee Training Program	50,000
104442 525000	Training	4,500
104442 525100	Travel	9,000
104442 525400	Insurance & Bonds	6,570
104442 525600	Advertising & Promotion	5,000
104442 525700	Miscellaneous	750
Information Technology		2,276,624
104445 500200	Salaries	884,645
104445 500300	FICA	67,675
104445 500400	Retirement	120,666
104445 500500	Health Insurance	168,368
104445 500601	401K Employer Contribution-Reg	26,539
104445 500700	Retiree Health Insurance	1,549
104445 500705	Retiree Health Pre-65	12,298
104445 510600	GIS Software Licenses	45,000
104445 510740	Cloud Storage	15,000
104445 510741	Hosted Services/Email	228,000
104445 510742	Networking Services	40,000
104445 510743	Cellular Networking Services	8,600
104445 510744	Security Services	200,000
104445 510745	Software Maintenance	100,000
104445 510746	UPS Maintenance	5,000
104445 510747	BOC Audio Video	15,000
104445 510748	Archival Services	14,500
104445 510749	GIS Equipment	5,000
104445 510752	Alertus/Security	15,000
104445 510800	Laserfiche Support	42,000
104445 510802	Tyler SaaS Fees	142,845

Account Code	Description	Adopted Budget
104445 510941	OH per Cost Allocation Plan	(183,436)
104445 511100	Telephone & Postage	6,533
104445 511501	Maint & Repair-Equipment	31,000
104445 511503	Maint & Repair-Vehicles	1,000
104445 511710	Virtualization	10,000
104445 512102	Copier Program	500
104445 512106	Leases-Servers	165,096
104445 513100	Fuel	450
104445 513300	Supplies	11,125
104445 513500	Software	35,000
104445 525000	Training	20,000
104445 525100	Travel	7,800
104445 525400	Insurance & Bonds	12,871
104445 525700	Miscellaneous	1,000
Landfill Dirt Pit		148,079
104735 500200	Salaries	52,277
104735 500300	FICA	3,999
104735 500400	Retirement	7,131
104735 500500	Health Insurance	22,384
104735 500601	401K Employer Contribution-Reg	1,568
104735 500700	Retiree Health Insurance	91
104735 510900	Professional Services	17,125
104735 511100	Telephone & Postage	500
104735 511501	Maint & Repair-Equipment	12,500
104735 511503	Maint & Repair-Vehicles	4,000
104735 513100	Fuel	18,500
104735 513300	Supplies	1,000
104735 513600	Uniforms	500
104735 525400	Insurance & Bonds	4,504
104735 525700	Miscellaneous	2,000
Libraries		1,345,864
104645 500200	Salaries	635,369
104645 500201	Salaries-Part Time	97,699
104645 500300	FICA	56,080
104645 500400	Retirement	87,989
104645 500500	Health Insurance	160,014
104645 500601	401K Employer Contribution-Reg	19,352
104645 500700	Retiree Health Insurance	1,129
104645 500705	Retiree Health Pre-65	49,192
104645 510700	Contracted Services	2,300
104645 510800	Technical Support	11,346

Account Code	Description	Adopted Budget
104645 510900	Professional Services	23,900
104645 511100	Telephone & Postage	12,512
104645 511300	Utilities	22,950
104645 511501	Maint & Repair-Equipment	500
104645 511502	Maint & Repair-Building	2,500
104645 513300	Supplies	14,000
104645 513302	Supplies-Activities/Programs	3,500
104645 513318	Supplies-Library Materials	94,000
104645 525000	Training	1,500
104645 525100	Travel	3,400
104645 525400	Insurance & Bonds	46,632
Mosquito Control		472,256
104750 500200	Salaries	116,639
104750 500201	Salaries-Part Time	45,000
104750 500300	FICA	12,365
104750 500400	Retirement	15,910
104750 500500	Health Insurance	37,782
104750 500601	401K Employer Contribution-Reg	3,499
104750 500700	Retiree Health Insurance	204
104750 511100	Telephone & Postage	1,000
104750 511300	Utilities	6,080
104750 511501	Maint & Repair-Equipment	3,500
104750 511503	Maint & Repair-Vehicles	15,000
104750 512102	Copier Program	250
104750 513100	Fuel	18,000
104750 513300	Supplies	145,000
104750 513600	Uniforms	1,000
104750 516100	Shop Overhead	25,572
104750 525000	Training	850
104750 525100	Travel	1,275
104750 525400	Insurance & Bonds	22,330
104750 525700	Miscellaneous	1,000
Non-Departmental		3,430,395
104490 500701	Retiree Medicare Supplemental	1,299,130
104490 500900	Longevity	527,113
104490 501050	Salary Adjustment-Merit	624,985
104490 510802	Tyler SaaS Fees	8,535
104490 510900	Professional Services	157,000
104490 510901	Legal Services	55,000
104490 510941	OH per Cost Allocation Plan	(429,247)
104490 511100	Telephone & Postage	145,000

Account Code	Description	Adopted Budget
104490 511300	Utilities	100,000
104490 511900	Credit Card Acceptance Fees	15,000
104490 511902	Surplus Property Sales Fees	10,000
104490 513300	Supplies	2,500
104490 513500	Software	12,090
104490 519000	Medical Examiner	35,000
104490 519100	Albemarle Commission	26,510
104490 519101	NCACC Dues	4,975
104490 519102	UNC School of Govt Dues	5,750
104490 519103	Albemarle RC & DC	1,200
104490 519104	Albemarle Area UW NC 2-1-1	1,000
104490 519501	NC Beach Inlet & Waterway Assc	2,950
104490 519600	Southern Albemarle Assoc Dues	800
104490 525004	Team Building Activities	28,280
104490 525100	Travel	2,000
104490 525400	Insurance & Bonds	109,824
104490 525600	Advertising & Promotion	10,000
104490 525700	Miscellaneous	25,000
104490 550000	Contingency	575,000
104490 560002	Dare County Arts Council_SA	25,000
104490 560103	Friends of Jockey's Ridge_SA	50,000
Other Health Programs		290,000
104601 510900 56002	Prof Svcs-Recovery Court	125,000
104601 511503 58001	M&R-Vehicles-RI Youth Center	1,500
104601 513100 58001	Fuel-RI Youth Center	2,500
104601 513400 56002	Operating-Recovery Court	50,000
104601 513400 58001	Operating-RI Youth Center	9,000
104601 525100 58001	Travel-RI Youth Center	2,000
104601 560061	Community Care Clinic-SA	100,000
Parks & Recreation		3,436,836
104640 500200	Salaries	1,406,519
104640 500201	Salaries-Part Time	128,530
104640 500201 00141	Salaries-PT-Dance	11,255
104640 500201 00146	Salaries-PT-Game & Wildlife	7,175
104640 500202 00146	Salaries-Game & Wildlife Board	800
104640 500300	FICA	117,432
104640 500300 00141	FICA-Dance	862
104640 500300 00146	FICA-Game & Wildlife	611
104640 500400	Retirement	191,849
104640 500500	Health Insurance	395,363
104640 500601	401K Employer Contribution-Reg	42,195

Account Code	Description	Adopted Budget
104640 500700	Retiree Health Insurance	2,461
104640 500705	Retiree Health Pre-65	61,490
104640 510300 00100	Officials-Adult Basketball	4,000
104640 510300 00101	Officials-Youth Basketball	51,705
104640 510300 00103	Officials-Adult Softball	10,000
104640 510300 00104	Officials-Sr Babe Ruth	1,200
104640 510300 00105	Officials-Youth Soccer	9,070
104640 510300 00117	Officials-Youth Football	5,700
104640 510700	Contracted Services	121,492
104640 510802	SaaS-RecDesk Fees	8,300
104640 510900	Professional Services	1,000
104640 510900 00141	Professional Services-Dance	4,000
104640 510914	Programming Study	50,000
104640 511100	Telephone & Postage	12,000
104640 511100 00141	Telephone & Postage-Dance	250
104640 511300	Utilities	119,147
104640 511501	Maint & Repair-Equipment	20,665
104640 511502	Maint & Repair-Facilities	120,000
104640 511503	Maint & Repair-Vehicles	10,000
104640 512101	Leases-Real Property	2
104640 512102	Copier Program	6,675
104640 512111	Miscellaneous Rentals	6,000
104640 512112	Recreational Facilities Rental	500
104640 513100	Fuel	36,015
104640 513300	Supplies	51,334
104640 513300 00138	Supplies-Tennis Ball Machine	2,700
104640 513300 00139	Fitness Class Equipment-Buxton	3,137
104640 513300 00146	Badge System for Duck Blinds	4,567
104640 513302 00100	Supplies-Prgm-Adult Basketball	300
104640 513302 00101	Supplies-Prgm-Youth Basketball	22,000
104640 513302 00103	Supplies-Prgm-Adult Softball	2,000
104640 513302 00104	Supplies-Prgm-Sr. Babe Ruth	2,200
104640 513302 00105	Supplies-Prgm-Youth Soccer	24,000
104640 513302 00106	Supplies-Prgm-Gymnastics	5,400
104640 513302 00107	Supplies-Prgm-Swimming	225
104640 513302 00109	Supplies-Prgm-TBall	6,000
104640 513302 00110	Supplies-Prgm-Wrestling	500
104640 513302 00112	Supplies-Prgm-Creative Arts	3,960
104640 513302 00114	Supplies-Prgm-Babe Ruth League	44,000
104640 513302 00117	Supplies-Prgm-Youth Football	24,000
104640 513302 00119	Supplies-Prgm-Cheerleading	3,000

Account Code	Description	Adopted Budget
104640 513302 00136	Supplies-Program-Volleyball	2,000
104640 513302 00137	Supplies-Program-Pickleball	2,000
104640 513302 00138	Supplies-Program-Tennis	2,000
104640 513302 00139	Supplies-Program-Fitness	2,000
104640 513302 00140	Supplies-Prgm-Shooting Team	6,000
104640 513302 00141	Supplies-Prgm-Dance	5,000
104640 513308 00141	Supplies-Dance Costumes	33,000
104640 513600	Staff Clothing	5,000
104640 516100	Shop Overhead	26,832
104640 519700 00146	Game & Wildlife Commission	2,000
104640 522077	Field Improvements	20,000
104640 525000	Training	4,100
104640 525000 00141	Training-Dance	1,110
104640 525001	Registration Costs	850
104640 525100	Travel	5,500
104640 525100 00141	Travel-Dance	1,775
104640 525200	Dues & Subscriptions	1,000
104640 525400	Insurance & Bonds	134,106
104640 525700	Miscellaneous	1,500
104640 551500	Adventure Camp/Other Camps	5,000
104640 551600	Summer Camps	5,000
104640 551606	Special Olympics	3,000
104640 551700 00122	Senior Center Development	4,477
Planning		1,178,540
104560 500200	Salaries	663,579
104560 500202	Salaries-Board Members	12,900
104560 500300	FICA	51,751
104560 500400	Retirement	90,512
104560 500500	Health Insurance	157,514
104560 500601	401K Employer Contribution-Reg	19,907
104560 500700	Retiree Health Insurance	1,161
104560 500705	Retiree Health Pre-65	76,452
104560 510700	Contracted Services	8,500
104560 510802	Tyler SaaS Fees	27,835
104560 511100	Telephone & Postage	6,000
104560 511503	Maint & Repair-Vehicles	3,000
104560 512102	Copier Program	3,500
104560 513100	Fuel	7,000
104560 513300	Supplies	6,000
104560 516100	Shop Overhead	3,938
104560 525100	Travel	13,500

Account Code	Description	Adopted Budget
104560 525200	Dues & Subscriptions	2,000
104560 525400	Insurance & Bonds	18,766
104560 525600	Advertising & Promotion	4,500
104560 525700	Miscellaneous	225
Public Relations		495,165
104427 500200	Salaries	275,516
104427 500300	FICA	21,077
104427 500400	Retirement	37,580
104427 500500	Health Insurance	50,080
104427 500601	401K Employer Contribution-Reg	8,265
104427 500700	Retiree Health Insurance	482
104427 510800	Technical Support	37,200
104427 510900	Professional Services	8,500
104427 510941	OH per Cost Allocation Plan	(54,923)
104427 511100	Telephone & Postage	4,000
104427 511503	Maint & Repair-Vehicles	1,000
104427 512102	Copier Program	900
104427 513100	Fuel	550
104427 513300	Supplies	3,500
104427 513325 00097	Misc Equipment-GAC Grnt	5,000
104427 513500	Software	2,950
104427 525000	Training	2,000
104427 525100	Travel	7,500
104427 525200	Dues & Subscriptions	3,525
104427 525400	Insurance & Bonds	4,463
104427 525600	Advertising & Promotion	18,500
104427 525700	Miscellaneous	500
104427 560048	GAC_Interlocal Agreement	56,000
104427 560062	League of Women Voters_SA	1,000
RECC & EOC Facility		173,755
104543 510700	Contracted Services	81,755
104543 511100	Telephone & Postage	9,000
104543 511300	Utilities	58,000
104543 511501	Maint & Repair-Equipment	10,000
104543 511502	Maint & Repair-Building	5,000
104543 513100	Fuel	5,000
104543 513300	Supplies	3,000
104543 525700	Miscellaneous	2,000
Recycling		1,304,953
104715 500200	Salaries	347,717
104715 500300	FICA	26,600

Account Code	Description	Adopted Budget
104715 500400	Retirement	47,429
104715 500500	Health Insurance	93,123
104715 500601	401K Employer Contribution-Reg	10,432
104715 500700	Retiree Health Insurance	609
104715 500705	Retiree Health Pre-65	12,298
104715 510900	Professional Services	439,400
104715 511100	Telephone & Postage	3,500
104715 511300	Utilities	2,500
104715 511501	Maint & Repair-Equipment	10,000
104715 511503	Maint & Repair-Vehicles	22,500
104715 513100	Fuel	39,150
104715 513300	Supplies	24,500
104715 513600	Uniforms	2,575
104715 515500	Container Purchases	45,332
104715 516100	Shop Overhead	48,204
104715 516500	Tire Disposal Fees	52,000
104715 525400	Insurance & Bonds	44,584
104715 525600	Advertising & Promotion	2,500
104715 527015	Electronics Management Program	30,000
Register of Deeds		764,901
104460 500200	Salaries	384,728
104460 500300	FICA	29,432
104460 500400	Retirement	52,477
104460 500401	Supplemental Retirement	8,500
104460 500500	Health Insurance	106,712
104460 500601	401K Employer Contribution-Reg	11,542
104460 500700	Retiree Health Insurance	673
104460 500705	Retiree Health Pre-65	36,894
104460 510700	Contracted Services	70,850
104460 510903	Microfilm	3,000
104460 510936	Preservation of Vital Records	10,000
104460 511100	Telephone & Postage	6,200
104460 511501	Maint & Repair-Equipment	9,087
104460 512102	Copier Program	4,250
104460 513300	Supplies	12,000
104460 525000	Training	4,500
104460 525100	Travel	6,600
104460 525200	Dues & Subscriptions	1,245
104460 525400	Insurance & Bonds	2,711
104460 537480	Capital Lease	3,500
Rubble Transfer / Transport		893,733

Account Code	Description	Adopted Budget
104737 500200	Salaries	348,577
104737 500300	FICA	26,666
104737 500400	Retirement	47,546
104737 500500	Health Insurance	83,874
104737 500601	401K Employer Contribution-Reg	10,457
104737 500700	Retiree Health Insurance	610
104737 500705	Retiree Health Pre-65	12,298
104737 510900	Professional Services	109,675
104737 511100	Telephone & Postage	5,964
104737 511300	Utilities	17,520
104737 511501	Maint & Repair-Equipment	5,000
104737 511502	Maint & Repair-Building	15,000
104737 511503	Maint & Repair-Vehicles	45,000
104737 511507	Maint & Repair-Rubble St Cover	1,440
104737 513100	Fuel	90,000
104737 513300	Supplies	7,060
104737 513600	Uniforms	3,000
104737 516100	Shop Overhead	37,072
104737 525400	Insurance & Bonds	26,549
104737 525700	Miscellaneous	425
Sheriff		9,638,450
104510 500200	Salaries	4,912,366
104510 500201	Salaries-Part Time	99,425
104510 500207	Salaries - Overtime Pay	112,689
104510 500208	Salaries-On Call Pay	21,424
104510 500300	FICA	393,661
104510 500400	Retirement	755,367
104510 500401	Supplemental Retirement	4,000
104510 500500	Health Insurance	1,069,355
104510 500600	401K	239,381
104510 500601	401K Employer Contribution-Reg	7,765
104510 500700	Retiree Health Insurance	8,592
104510 500705	Retiree Health Pre-65	420,934
104510 510700	Contracted Services	42,400
104510 510900	Professional Services	81,560
104510 511100	Telephone & Postage	89,000
104510 511300	Utilities	7,500
104510 511501	Maint & Repair-Equipment	25,500
104510 511503	Maint & Repair-Vehicles	91,000
104510 512102	Copier Program	3,700
104510 513100	Fuel	275,000

Account Code	Description	Adopted Budget
104510 513300	Supplies	48,600
104510 513300 00024	Supplies-OVC HT TF	300
104510 513325 00024	Misc Equipment-OVC HT TF	4,532
104510 513325 00030	Misc Equipment-GHSP Grant	50,500
104510 513325 00068	GCC-Equipment Grant	24,499
104510 513500	Software	70,891
104510 513600	Uniforms	54,600
104510 516100	Shop Overhead	198,905
104510 525000	Training	55,100
104510 525100	Travel	27,000
104510 525100 00024	Travel-OVC HT TF	19,873
104510 525100 00030	Travel	4,716
104510 525400	Insurance & Bonds	235,648
104510 525700	Miscellaneous	4,000
104510 525702	Canine Care	20,000
104510 525705	Investigation Funds	25,000
104510 526000 00024	Indirect Costs-OVC HT TF	12,763
104510 537400 00030	Capital Outlay-GHSP Grant	19,784
104510 551000 00039	Sheriff Funds-Fed Forfeitures	12,350
104510 551000 00059	Sheriff Funds-NCDOR UST	16,750
104510 551600 00024	Other Services-OVC HT TF	72,020
Soil & Water		93,636
104760 500200 00760	Salaries-Tech Asst	55,167
104760 500300 00760	FICA-Tech Asst	4,220
104760 500400 00760	Retirement-Tech Asst	7,525
104760 500500 00760	Health Insurance-Tech Asst	12,298
104760 500601 00760	401K Empr Contr-Reg-Tech Asst	1,655
104760 500700 00760	Retiree Health Insurance	97
104760 510700	Contracted Svcs-Aquatic Weed	1,000
104760 510900	Professional Services	1,810
104760 511100	Telephone & Postage	220
104760 511503	Maint & Repair-Vehicles	500
104760 513100	Fuel	1,000
104760 513300 00760	Supplies-Tech Asst	3,470
104760 525100	Travel	2,500
104760 525200	Dues & Subscriptions	1,050
104760 525400	Insurance & Bonds	874
104760 525700	Miscellaneous	250
Solid Waste Management		440,937
104717 500200	Salaries	244,202
104717 500300	FICA	18,681

Account Code	Description	Adopted Budget
104717 500400	Retirement	33,309
104717 500500	Health Insurance	59,444
104717 500601	401K Employer Contribution-Reg	7,326
104717 500700	Retiree Health Insurance	427
104717 500705	Retiree Health Pre-65	24,596
104717 510900	Professional Services	2,500
104717 511100	Telephone & Postage	2,500
104717 511300	Utilities	7,000
104717 511501	Maint & Repair-Equipment	1,500
104717 511503	Maint & Repair-Vehicles	1,250
104717 512102	Copier Program	2,800
104717 513100	Fuel	1,100
104717 513300	Supplies	2,500
104717 525000	Training	3,000
104717 525100	Travel	5,000
104717 525400	Insurance & Bonds	17,302
104717 525600	Advertising & Promotion	5,500
104717 525700	Miscellaneous	1,000
Tax Assmt-Business Personal		407,206
104453 500200	Salaries	218,071
104453 500300	FICA	16,682
104453 500400	Retirement	29,745
104453 500500	Health Insurance	61,631
104453 500601	401K Employer Contribution-Reg	6,542
104453 500700	Retiree Health Insurance	382
104453 500705	Retiree Health Pre-65	12,298
104453 510700	Contracted Services	9,900
104453 511100	Telephone & Postage	33,400
104453 511501	Maint & Repair-Equipment	250
104453 513300	Supplies	6,000
104453 525100	Travel	8,400
104453 525400	Insurance & Bonds	3,905
Tax Assmt-Mapping		427,891
104450 500200	Salaries	266,342
104450 500300	FICA	20,375
104450 500400	Retirement	36,329
104450 500500	Health Insurance	64,731
104450 500601	401K Employer Contribution-Reg	7,990
104450 500700	Retiree Health Insurance	466
104450 510800	Technical Support	9,175
104450 510802	Tyler SaaS Fees	7,120

Account Code	Description	Adopted Budget
104450 511100	Telephone & Postage	100
104450 511501	Maint & Repair-Equipment	1,000
104450 512102	Copier Program	1,200
104450 513300	Supplies	3,700
104450 525100	Travel	7,825
104450 525400	Insurance & Bonds	1,463
104450 525700	Miscellaneous	75
Tax Assmt-Realty Transfer		96,474
104457 500200	Salaries	59,324
104457 500300	FICA	4,538
104457 500400	Retirement	8,092
104457 500500	Health Insurance	9,838
104457 500601	401K Employer Contribution-Reg	1,780
104457 500700	Retiree Health Insurance	104
104457 500705	Retiree Health Pre-65	12,298
104457 510900	Professional Services	400
104457 511100	Telephone & Postage	100
Tax Assmt-Revaluation		1,729,206
104451 500200	Salaries	917,514
104451 500201	Salaries-Part Time	36,000
104451 500202	Salaries-Board Members	750
104451 500300	FICA	73,001
104451 500400	Retirement	125,149
104451 500500	Health Insurance	162,640
104451 500601	401K Employer Contribution-Reg	27,525
104451 500700	Retiree Health Insurance	1,606
104451 500705	Retiree Health Pre-65	75,564
104451 510500	Octennial Revaluation	80,500
104451 510700	Contracted Services	8,000
104451 510800	Technical Support	159,837
104451 511100	Telephone & Postage	2,650
104451 511501	Maint & Repair-Equipment	500
104451 511503	Maint & Repair-Vehicles	3,000
104451 512102	Copier Program	1,600
104451 513100	Fuel	4,250
104451 513300	Supplies	4,230
104451 516100	Shop Overhead	7,036
104451 525100	Travel	9,000
104451 525110	Octennial Revaluation Travel	15,000
104451 525400	Insurance & Bonds	13,854
Tax Collection-Occupancy		53,392

Account Code	Description	Adopted Budget
104458 500200	Salaries	34,282
104458 500300	FICA	2,623
104458 500400	Retirement	4,676
104458 500500	Health Insurance	6,738
104458 500601	401K Employer Contribution-Reg	1,028
104458 500700	Retiree Health Insurance	60
104458 511100	Telephone & Postage	300
104458 513300	Supplies	1,103
104458 525000	Training	500
104458 525100	Travel	1,200
104458 525400	Insurance & Bonds	382
104458 525600	Advertising & Promotion	500
Tax Collection-Prepared Foods		52,139
104459 500200	Salaries	34,282
104459 500300	FICA	2,623
104459 500400	Retirement	4,676
104459 500500	Health Insurance	6,738
104459 500601	401K Employer Contribution-Reg	1,028
104459 500700	Retiree Health Insurance	60
104459 511100	Telephone & Postage	350
104459 513300	Supplies	986
104459 525000	Training	500
104459 525100	Travel	800
104459 525400	Insurance & Bonds	96
Tax Collection-Property		713,826
104455 500200	Salaries	292,746
104455 500300	FICA	22,395
104455 500400	Retirement	39,931
104455 500500	Health Insurance	58,556
104455 500601	401K Employer Contribution-Reg	8,782
104455 500700	Retiree Health Insurance	512
104455 500705	Retiree Health Pre-65	36,894
104455 510700	Contracted Services	1,330
104455 510714	MV Cost of Collection	100,000
104455 510802	Tyler SaaS Fees	14,245
104455 510901	Legal Fees-Foreclosure Service	35,000
104455 511100	Telephone & Postage	41,325
104455 512102	Copier Program	1,600
104455 513300	Supplies	10,850
104455 525000	Training	4,050
104455 525100	Travel	8,500

Account Code	Description	Adopted Budget
104455 525400	Insurance & Bonds	2,610
104455 525600	Advertising & Promotion	2,000
104455 525701	Bank Fees	32,500
Thomas A. Baum Senior Center		554,650
104660 500200	Salaries	263,498
104660 500201	Salaries-Part Time	15,500
104660 500300	FICA	21,343
104660 500400	Retirement	35,941
104660 500500	Health Insurance	78,006
104660 500601	401K Employer Contribution-Reg	7,905
104660 500700	Retiree Health Insurance	461
104660 500705	Retiree Health Pre-65	37,782
104660 510700	Contracted Services	2,900
104660 510900	Professional Services	1,000
104660 511100	Telephone & Postage	1,400
104660 511300	Utilities	10,000
104660 511502	Maint & Repair-Building	8,000
104660 511503	Maint & Repair-Vehicles	1,000
104660 512101	Leases-Real Property	1
104660 512102	Copier Program	5,000
104660 513300	Supplies	4,000
104660 513300 00124	Supplies-Senior Health Promo	900
104660 513309	Supplies-Activities/Crafts	1,000
104660 514400 00128	Grant program costs-SHIIP	8,431
104660 525100	Travel	3,750
104660 525200	Dues & Subscriptions	425
104660 525400	Insurance & Bonds	16,907
104660 525700	Miscellaneous	400
104660 551605	Senior Games	11,000
104660 551609	Senior Games Apparel	3,000
104660 551610	Group Activities	10,000
104660 551700 00122	Senior Center Development	4,000
104660 565054	OAS Donation Expenditures	1,100
Transfers to Other Funds		10,575,000
104925 591100	Transfer to Cap Invest Fund	9,825,000
104925 591300	Trf to LEOSSA	100,000
104925 592000	Transfer to C&D Fund	400,000
104925 592500 00610	Trf to Inlet Maintenance	250,000
Transportation		968,198
104661 500200	Salaries (G121)	240,900
104661 500201	Salaries-Part Time	183,970

Account Code	Description	Adopted Budget
104661 500300	FICA (G181)	32,503
104661 500400	Retirement (G182)	32,859
104661 500500	Health Insurance (G183)	62,667
104661 500601	401K Employer Contribution-Reg	7,227
104661 500700	Retiree Health Insurance	422
104661 510700	Contracted Services	6,958
104661 510900	Prof Srvcs-Background Checks	750
104661 511100	Telephone & Postage (G321)	3,775
104661 511100 00300	Telephone & Postage-CTP	50
104661 511503	Maint & Repair-Vehicles	20,000
104661 512102	Copier Program	1,300
104661 513100	Fuel	55,000
104661 513300 00300	Supplies-CTP (G261)	2,300
104661 516100	Shop Overhead (G481)	44,108
104661 525000 00300	Training-CTP (G395)	850
104661 525100 00300	Travel (G311/G312)	2,000
104661 525200 00300	Dues & Subscription-CTP (G491)	900
104661 525400 G451	Ins & Bonds-Prop & Gen (G451)	14,401
104661 525400 G452	Ins & Bonds-Vehicles (G452)	21,403
104661 525600 00300	Advertising & Promo-CTP (G371)	2,000
104661 537400 00301	C/O-CTP Capital (G548/G565)	229,880
104661 560055	Albemarle Commission - ARPO	1,975
Virginia S. Tillett Center		658,199
104659 500200	Salaries	277,461
104659 500201	Salaries-Part Time	16,120
104659 500201 00125	Salaries-Part Time	15,600
104659 500300	FICA	22,459
104659 500300 00125	FICA-Nutrition Site	1,194
104659 500400	Retirement	37,846
104659 500500	Health Insurance	84,040
104659 500601	401K Employer Contribution-Reg	8,324
104659 500700	Retiree Health Insurance	486
104659 510900	Professional Services	3,000
104659 511100	Telephone & Postage	1,400
104659 511300	Utilities	21,000
104659 511502	Maint & Repair-Building	6,000
104659 511503	Maint & Repair-Vehicles	1,500
104659 512102	Copier Program	2,700
104659 513100	Fuel	1,800
104659 513300	Supplies	4,500
104659 513302	Supplies-Fitness	1,500

Account Code	Description	Adopted Budget
104659 513302 00124	Health Promotion Program	2,050
104659 513309	Supplies-Activities/Crafts	2,000
104659 525000	Training	3,000
104659 525100	Travel	3,500
104659 525200	Dues & Subscriptions	225
104659 525400	Insurance & Bonds	28,765
104659 525700	Miscellaneous	425
104659 551610	Group Activities	55,000
104659 551700 00122	Senior Center Development	10,600
104659 559201	Congregate Nutrition Program	45,704
Wastewater Treatment		69,648
104740 510900	Professional Services	14,000
104740 511100	Telephone & Postage	833
104740 511300	Utilities	4,500
104740 511501	Maint & Repair-Equipment	32,950
104740 511502	Maint & Repair-Building	10,000
104740 511503	Maint & Repair-Vehicles	1,000
104740 513100	Fuel	1,900
104740 513300	Supplies	2,790
104740 513600	Uniforms	400
104740 525000	Training	425
104740 525100	Travel	425
104740 525700	Miscellaneous	425
Youth Services		284,102
104665 500200	Salaries	123,054
104665 500300	FICA	9,414
104665 500400	Retirement	16,785
104665 500500	Health Insurance	24,596
104665 500601	401K Employer Contribution-Reg	3,692
104665 500700	Retiree Health Insurance	215
104665 510200 00060	Restitution-DCCJS (490)	6,000
104665 510900	Professional Services	200
104665 510900 00060	Prof Svcs-DCCJS (190)	76,150
104665 511100	Telephone & Postage	430
104665 512102	Copier Program	750
104665 513100	Fuel	335
104665 513302	Supplies-Program	1,000
104665 513302 00060	Supplies & Mat-DCCJS (260)	3,000
104665 525100	Travel	1,250
104665 525100 00060	Travel & Trans-DCCJS (310)	3,200
104665 525200	Dues & Subscriptions	85

Account Code	Description	Adopted Budget
104665 525400	Insurance & Bonds	4,731
104665 525402 00060	Ins & Bonding-DCCJS (450)	600
104665 551600 00060	Other Services-DCCJS (390)	8,615
Capital Investment Fund		
Revenues		(20,332,958)
Other Financing Srcs		(12,069,838)
113090 470100	Proceeds Lease Purchases	(2,244,838)
113090 491000	Transfer from General Fund	(9,825,000)
Other Revenue		(1,047,741)
113050 440200	Cost Share-Other Govt/Agency	(1,047,741)
Other Taxes		(7,215,379)
113015 407000	Realty Transfer Tax	(11,051,152)
113015 407100	Tax Distributions to Towns	3,835,773
Expenditures		20,332,958
Debt Service		14,980,873
114495 548100	DS LP Undistributed	180,000
114495 548142	DS Prin LP Truist Veh 2022	487,732
114495 548143	DS Prin LP Truist Veh 2023	613,360
114495 548144	DS Prin LP Truist PWks 2022	270,189
114495 548145	DS Prin LP Truist PWks 2023	122,579
114495 548146	DS Prin LP BAPCC Veh 2024	883,305
114495 548147	DS Prin LP BAPCC PWIT 2024	153,472
114495 548209	DS Prin IF First Bk Prop 2021	300,000
114495 548311	DS Prin LOBs 2012C	790,000
114495 548315	DS Prin LOBs 2016A	315,000
114495 548316	DS Prin LOBs 2020A	2,018,940
114495 548317	DS Prin LOBs 2021A	1,343,450
114495 548318	DS Prin LOBs 2021B	65,677
114495 548319	DS Prin LOBs 2023A	1,950,000
114495 548321	DS Prin LOBs 2024	1,185,000
114495 549142	DS Int LP Truist Veh 2022	3,541
114495 549143	DS Int LP Truist Veh 2023	32,266
114495 549144	DS Int LP Truist PWks 2022	11,302
114495 549145	DS Int LP Truist PWks 2023	15,726
114495 549146	DS Int LP BAPCC Veh 2024	93,542
114495 549147	DS Int LP BAPCC PWIT 2024	32,150
114495 549209	DS Int IF First Bk Prop 2021	29,267
114495 549311	DS Int LOBs 2012C	23,700
114495 549315	DS Int LOBs 2016A	125,850
114495 549316	DS Int LOBs 2020A	69,808
114495 549317	DS Int LOBs 2021A	819,505

Account Code	Description	Adopted Budget
114495 549318	DS Int LOBs 2021B	1,931
114495 549319	DS Int LOBs 2023A	1,852,500
114495 549321	DS Int LOBs 2024	1,191,081
Emergency Medical Services		1,377,954
114531 537400	Capital Outlay	1,377,954
Facilities Maintenance		52,884
114470 537400	Capital Outlay	52,884
Mosquito Control		46,000
114750 537400	Capital Outlay	46,000
Non-Departmental		2,630,303
114490 550000	Contingency	50,000
114490 555009	Reserved for CIF Plan	2,580,303
Parks & Recreation		635,344
114640 537400	Capital Outlay	130,000
114640 537450	Capital Outlay paygo	505,344
Sheriff		555,000
114510 537400	Capital Outlay	555,000
WWTP		54,600
114740 537400	Capital Outlay	54,600
Disaster Recovery Fund		
Revenues		(111,600)
Interest Earnings		(90,000)
123040 450100	Interest Income	(90,000)
Other Financing Srcs		(21,600)
123090 499900	Appropriated Fund Bal	(21,600)
Expenditures		111,600
Non-Departmental		111,600
124490 510802	Tyler SaaS Fees	11,600
124490 550000	Emergency Operations	100,000
LEOSSA Fund		
Revenues		(220,683)
Interest Earnings		(10,000)
133040 450100	Interest Income	(10,000)
Other Financing Srcs		(210,683)
133090 491000	Transfer from General Fund	(100,000)
133090 499900	Appropriated Fund Bal	(110,683)
Expenditures		220,683
Sheriff		220,683
134510 500200	Salaries-LEOSSA	205,000
134510 500300	FICA - LEOSSA	15,683
School Capital Investment Fund		

Account Code	Description	Adopted Budget
Revenues		(7,394,568)
Other Financing Srcs		(645,371)
193090 491100	Transfer from Cap Invest Fund	(645,371)
Other Taxes		(6,749,197)
193015 405002	1/2% Sales Tax A42	(5,428,709)
193015 405003	1/2% Sales Tax A40	(1,320,488)
Expenditures		7,394,568
Debt Service		4,767,981
194495 548314 98990	DS Prin LOBs 2014	205,000
194495 548316 98990	DS Prin LOBs 2020A	4,306,060
194495 548317 98990	DS Prin LOBs 2021A	41,550
194495 549314 98990	DS Int LOBs 2014	41,138
194495 549316 98990	DS Int LOBs 2020A	148,887
194495 549317 98990	DS Int LOBs 2021A	25,346
Transfers to Other Funds		2,626,587
194925 596300	Tfr-S Cap Projects	2,626,587
C&D Landfill Fund		
Revenues		(1,405,102)
Interest Earnings		(70,000)
203730 450100	Interest Income	(70,000)
Other Financing Srcs		(475,102)
203730 491000	Transfer from General Fund	(400,000)
203730 499900	Appropriated Fund Bal	(75,102)
Sales & Services		(860,000)
203730 430050	C&D Landfill Tipping Fees	(860,000)
Expenditures		1,405,102
C & D Landfill		1,405,102
204730 500200	Salaries	420,687
204730 500300	FICA	32,183
204730 500400	Retirement	57,382
204730 500500	Health Insurance	156,733
204730 500601	401K Employer Contribution-Reg	12,621
204730 500700	Retiree Health Insurance	736
204730 500701	Retiree Medicare Supplemental	49,046
204730 500705	Retiree Health Pre-65	75,564
204730 500900	Longevity	6,629
204730 501050	Salary Adjustment-Merit	7,441
204730 510900	Professional Services	164,000
204730 510941	OH per Cost Allocation Plan	62,939
204730 511100	Telephone & Postage	1,650
204730 511300	Utilities	6,250

Account Code	Description	Adopted Budget
204730 511501	Maint & Repair-Equipment	24,000
204730 511503	Maint & Repair-Vehicles	18,000
204730 511509	Maint & Repair-Heavy Equipment	65,000
204730 511900	Credit Card Acceptance Fees	7,500
204730 513100	Fuel	140,000
204730 513300	Supplies	2,500
204730 513600	Uniforms	3,500
204730 516100	Shop Overhead	19,849
204730 525000	Training	1,000
204730 525100	Travel	1,000
204730 525400	Insurance & Bonds	67,892
204730 525700	Miscellaneous	1,000
Emergency Telephone System Fund		
Revenues		(344,386)
Interest Earnings		(1,500)
213527 450100	Interest Income	(1,500)
Other Taxes		(342,886)
213527 441200	E911 Surcharge	(342,886)
Expenditures		344,386
Emergency Telephone System		344,386
214527 510706	SPRINT ALI/ANI Service	15,000
214527 510725	ECS Motorola	67,700
214527 510800	Technical Support	3,000
214527 511501	Maint & Repair-Equipment	114,755
214527 511517	Maint & Repair-800 Megahertz	87,363
214527 513300	Supplies	7,000
214527 513502	Motorola CAD Software	39,568
214527 525000	Training	10,000
Beach Nourishment Fund		
Revenues		(19,678,188)
Ad Valorem Taxes		(901,000)
223010 400122	Taxes-Buxton	(110,000)
223010 401122	Taxes-Avon	(791,000)
Interest Earnings		(1,750,000)
223040 450100	Interest Income	(1,750,000)
Other Taxes		(17,027,188)
223015 405100	Taxes-Occupancy	(17,027,188)
Expenditures		19,678,188
Beach Nourishment		10,241,659
224580 510714	MV Cost of Collection	500
224580 525700	Miscellaneous	15,000

Account Code	Description	Adopted Budget
224580 525771	Sand Fencing Duck	24,000
224580 525772	Sand Fencing NH	24,000
224580 525773	Sand Fencing KDH	24,000
224580 525774	Sand Fencing KH	24,000
224580 525775	Sand Fencing SS	24,000
224580 525776	Sand Fencing Hatteras Island	48,000
224580 537614	Beach Nourishment Kitty Hawk	186,148
224580 555000	Reserve	9,872,011
Debt Service		6,433,161
224495 548318	DS Prin LOBs 2021B	1,768,863
224495 548319	DS Prin LOBs 2022A	4,427,659
224495 549318	DS Int LOBs 2021B	52,005
224495 549319	DS Int LOBs 2022A	184,634
Shoreline Mgmt Commission		3,368
224585 510941	OH per Cost Allocation Plan	3,368
Tfr to Inlet Maint-OI Dredging		3,000,000
224925 592500 00609	Trf to Inlet Maint-OI Dredging	3,000,000
Social Services Foster Care Fund		
Revenues		(1,285,000)
Interest Earnings		(35,000)
233618 450100	Interest Income	(35,000)
Unrestricted Intergvt		(1,250,000)
233618 412300	ABC Profits	(1,250,000)
Expenditures		1,285,000
Social Services Foster Care		1,285,000
234618 555000	Reserve	285,000
234618 592300	Trnfr to Gen Fund from SS FC	1,000,000
Sanitation Fund		
Revenues		(9,012,246)
Ad Valorem Taxes		(6,051,314)
243720 400122	Taxes-Ad Valorem Tax Year 2022	(5,500)
243720 400123	Taxes-Ad Valorem Tax Year 2023	(75,000)
243720 400124	Taxes-Ad Valorem Tax Year 2024	(5,995,814)
243720 400501	Taxes-Penalty & Interest	18,750
243720 400511	Taxes-NCVTS Interest	(1,500)
243720 400576	Fees to F&F	7,750
Interest Earnings		(110,400)
243720 441055	NCDOT Interest on VTS Deposits	(400)
243720 450100	Interest Income	(110,000)
Other Financing Srcs		(1,854,457)
243720 470100	Proceeds Lease Purchases	(1,183,368)

Account Code	Description	Adopted Budget
243720 499900	Appropriated Fund Bal	(671,089)
Permits & Fees		(325,000)
243720 430070	Landfill Tipping Fees	(325,000)
Sales & Services		(671,075)
243720 441301	Container Sales	(175,000)
243720 441310	Town of Kitty Hawk Contract	(480,000)
243720 441320	NC Aquarium	(1,800)
243720 441321	DOT Manns Harbor	(3,700)
243720 441322	DOT Hatteras	(2,275)
243720 441323	NC Forest Service	(1,925)
243720 441330	USFW Aligator River	(1,925)
243720 441333	US Coast Guard	(1,500)
243720 441334	EJE Dredging-Miss Katie	(1,375)
243720 441341	Gateway Visitor Center	(575)
243720 441342	Air Force Dare Bombing Range	(1,000)
Expenditures		9,012,246
Debt Service		1,014,722
244495 548100	DS Prin LP-Undistributed	132,000
244495 548142	DS Prin LP Truit Veh 2022	269,616
244495 548145	DS Prin LP Truist PWks 2023	317,383
244495 548147	DS Prin LP BAPCC PWIT 2024	183,612
244495 549142	DS Int LP Truist Veh 2022	1,958
244495 549145	DS Int LP Truist PWks 2023	40,720
244495 549147	DS Int LP BAPCC PWIT 2024	69,433
Sanitation		7,997,524
244720 500200	Salaries	1,062,700
244720 500300	FICA	81,297
244720 500400	Retirement	144,952
244720 500500	Health Insurance	245,204
244720 500601	401K Employer Contribution-Reg	31,881
244720 500700	Retiree Health Insurance	1,860
244720 500701	Retiree Medicare Supplemental	41,849
244720 500705	Retiree Health Pre-65	37,782
244720 500900	Longevity	8,779
244720 501050	Salary Adjustment-Merit	16,515
244720 510714	MV Cost of Collection	8,375
244720 510900	Professional Services	22,000
244720 510905	ARSWA	200,395
244720 510941	OH per Cost Allocation Plan	257,228
244720 511100	Telephone & Postage	7,000
244720 511300	Utilities	3,750

Account Code	Description	Adopted Budget
244720 511503	Maint & Repair-Vehicles	400,000
244720 513100	Fuel	485,000
244720 513300	Supplies	10,000
244720 513600	Uniforms	10,000
244720 515500	Container Purchases	200,000
244720 516100	Shop Overhead	806,490
244720 525100	Travel	1,000
244720 525400	Insurance & Bonds	76,599
244720 525600	Advertising & Promotion	2,500
244720 525700	Miscellaneous	1,000
244720 537400	Capital Outlay	1,183,368
244720 551800	Tipping Fees	2,650,000
Inlet Maintenance Fund		
Revenues		(16,250,570)
Interest Earnings		(750)
253571 450100	Interest Income	(750)
Other Financing Srcs		(6,313,820)
253571 491000	Transfer from General Fund	(250,000)
253571 492200	Transfer frm Bch Nrshmnt-OccTx	(3,000,000)
253571 499900	Appropriated Fund Bal	(3,063,820)
Restr Intergvt-Grant		(9,936,000)
253571 427013 00764	NCDEQ-HI Maint & Dredging	(750,000)
253571 427013 00772	NCDEQ-HI Maintenance	(60,000)
253571 427013 00773	NCDEQ-OI Maintenance	(126,000)
253571 427013 00776	NCDEQ-Miss Katie-OI Dredging	(9,000,000)
Expenditures		16,250,570
Dredge P3		3,000,000
254572 559916 00775	P3 Loan Forgiveness Prin	3,000,000
Inlet Maintenance		13,250,570
254571 510941	OH per Cost Allocation Plan	2,570
254571 559911 00773	NCDEQ-OI Maintenance	168,000
254571 559911 00776	Miss Katie-OI Dredging	12,000,000
254571 559912	HI-Inlet Maint & MK Dredging	1,000,000
254571 559912 00772	NCDEQ-HI Maintenance	80,000
Donations Fund		
Revenues		(26,500)
Other Revenue		(26,500)
263052 465060	Health Donations	(5,000)
263510 465046	Sheriff Donations	(10,000)
263575 465075	Coop Ext FCS and AG Programs	(8,500)
263640 465041	HI Parks & Rec Donations	(2,000)

Account Code	Description	Adopted Budget
263665 465014	Friends of Youth Donations	(1,000)
Expenditures		26,500
Cooperative Extension		8,500
264575 665075	Coop Ext FCS and AG Programs	8,500
Health		5,000
264600 665060	Health Donations	5,000
Recreation		2,000
264640 665041	HI Parks & Rec Donations	2,000
Sheriff		10,000
264510 665046	Sheriff Donations	10,000
Youth Services		1,000
264665 665014	Friends of Youth Donations	1,000
Deeds of Trust Fund		
Revenues		(1,750,000)
Permits & Fees		(1,750,000)
283460 430020	Revenue Stamps-State	(1,750,000)
Expenditures		1,750,000
State Deed of Trust Fees		1,750,000
284460 525728	State Deed of Trust Fees	1,750,000
Fines & Forfeitures Fund		
Revenues		(775,000)
Ad Valorem Taxes		(125,000)
293677 400501	Taxes-Penalty & Interest DCS	(125,000)
Permits & Fees		(650,000)
293677 433000	Fines & Forfeitures from Court	(650,000)
Expenditures		775,000
Fines & Forfeitures to DCS		775,000
294677 633000	Fines & Forfeitures to BOE	775,000
Representative Payee Fund		
Revenues		(350,000)
Other Revenue		(350,000)
303053 465020	Representative Payee Receipts	(350,000)
Expenditures		350,000
Representative Payee DSS		350,000
304619 580100	Representative Payee Payments	350,000
Water Fund		
Revenues		(16,859,461)
Connection Fees		(99,192)
363800 448311	Connection Fees	(99,192)
Interest Earnings		(1,000,000)
363800 450100	Interest Income	(1,000,000)

Account Code	Description	Adopted Budget
Other Revenue		(394,257)
363800 448300	Service Fees	(3,474)
363800 460100	Miscellaneous Revenue	(390,783)
Penalties		(140,770)
363800 448120	Penalties Assessed	(140,770)
Wastewater Charges		(58,658)
363800 448119	Wastewater Charges-Stumpy Pt	(58,658)
Water Sales		(15,166,584)
363800 448001	Water Sales-Manteo	(140,000)
363800 448002	Water Sales-Nags Head	(765,000)
363800 448003	Water Sales-Kill Devil Hills	(770,000)
363800 448100	Water Sales-Distribution	(10,093,357)
363800 448106	Water Sales-CH Water	(3,364,452)
363800 448109	Water Sales-SP Water	(33,775)
Expenditures		16,859,461
Water-Administration		5,357,053
364817 500200	Salaries	394,058
364817 500300	FICA	30,145
364817 500400	Retirement	53,750
364817 500500	Health Insurance	93,404
364817 500601	401K Employer Contribution-Reg	11,821
364817 500700	Retiree Health Insurance	690
364817 500701	Retiree Medicare Supplemental	100,652
364817 500705	Retiree Health Pre-65	33,795
364817 500900	Longevity	9,847
364817 501050	Salary Adjustment-Merit	61,510
364817 525004	Team Building Activities	2,520
364817 525400	Insurance & Bonds	9,834
364817 539501	Depreciation E & R	2,794,239
364817 548506	DS Prin Rev WRB S17	785,000
364817 549506	DS Int Rev WRB S17	725,788
364817 550000	Contingency	250,000
Water-CHW		1,423,378
364811 500200	Salaries	362,248
364811 500300	FICA	27,712
364811 500400	Retirement	49,411
364811 500500	Health Insurance	83,152
364811 500601	401K Employer Contribution-Reg	10,867
364811 500700	Retiree Health Insurance	634
364811 500900	Longevity	7,822
364811 510700	Contracted Services	35,000

Account Code	Description	Adopted Budget
364811 510900	Professional Services	5,000
364811 510941	OH per Cost Allocation Plan	76,169
364811 511100	Telephone & Postage	11,250
364811 511300	Utilities	315,000
364811 511501	Maint & Repair-Equipment	102,022
364811 511503	Maint & Repair-Vehicles	2,250
364811 511510	Maint & Repair-SCADA	4,000
364811 511512	Maint & Repair-Wellfield	2,000
364811 512102	Copier Program	1,000
364811 513100	Fuel	8,000
364811 513300	Supplies	6,500
364811 513301	Supplies-Office	1,500
364811 513304	Supplies-Electrical	3,500
364811 513305	Supplies-Lab	10,000
364811 513316	Treatment Chemical	190,000
364811 513325	Miscellaneous Equipment	1,500
364811 513510	Computers/Hardware	1,500
364811 513600	Uniforms	2,250
364811 516100	Shop Overhead	4,568
364811 525000	Training	4,000
364811 525100	Travel	7,000
364811 525200	Dues & Subscriptions	5,000
364811 525400	Insurance & Bonds	82,023
364811 525700	Miscellaneous	500
Water-Distribution		4,403,175
364815 500200	Salaries-ND	1,565,072
364815 500208	Salaries-On Call Pay-ND	45,391
364815 500300	FICA-ND	123,200
364815 500400	Retirement-ND	219,667
364815 500500	Health Insurance-ND	403,312
364815 500601	401K Employer Contribution-Reg	48,314
364815 500700	Retiree Health Insurance-ND	2,739
364815 500705	Retiree Health Pre-65	154,249
364815 500900	Longevity	21,676
364815 510700	Contracted Services	5,000
364815 510802	Tyler SaaS Fees	12,070
364815 510900	Professional Services	20,000
364815 510920	Rate Model-Raftelis	25,000
364815 510941	OH per Cost Allocation Plan	388,343
364815 511100	Telephone & Postage	51,000
364815 511300	Utilities	85,000

Account Code	Description	Adopted Budget
364815 511501	Maint & Repair-Equipment	191,000
364815 511503	Maint & Repair-Vehicles	13,500
364815 511514	Maint & Repair-Towers	180,000
364815 511900	Credit Card Acceptance Fees	5,000
364815 512102	Copier Program	750
364815 513100	Fuel	53,000
364815 513300	Supplies	161,500
364815 513301	Supplies-Office	10,450
364815 513304	Supplies-Electrical	3,500
364815 513325	Miscellaneous Equipment	4,000
364815 513510	Computers/Hardware	14,700
364815 513600	Uniforms	6,500
364815 516100	Shop Overhead	42,584
364815 518004	Distribution Lines	200,000
364815 525000	Training	16,000
364815 525100	Travel	16,000
364815 525400	Insurance & Bonds	155,128
364815 525700	Miscellaneous	20,500
364815 525701	Bank Fees	34,030
364815 537400	Capital Outlay	105,000
Water-NRO		2,353,431
364813 500200	Salaries	457,309
364813 500300	FICA	34,984
364813 500400	Retirement	62,377
364813 500500	Health Insurance	126,475
364813 500601	401K Employer Contribution-Reg	13,719
364813 500700	Retiree Health Insurance	800
364813 500705	Retiree Health Pre-65	24,596
364813 500900	Longevity	8,261
364813 510700	Contracted Services	100,000
364813 510900	Professional Services	5,000
364813 510941	OH per Cost Allocation Plan	190,234
364813 511100	Telephone & Postage	15,000
364813 511300	Utilities	450,000
364813 511501	Maint & Repair-Equipment	176,000
364813 511503	Maint & Repair-Vehicles	2,000
364813 511510	Maint & Repair-SCADA	4,500
364813 512102	Copier Program	2,700
364813 513100	Fuel	8,500
364813 513300	Supplies	15,000
364813 513304	Supplies-Electrical	2,400

Account Code	Description	Adopted Budget
364813 513305	Supplies-Lab	30,000
364813 513313	Supplies-Lab-Health	1,500
364813 513316	Treatment Chemical	420,000
364813 513325	Safety Equipment	1,900
364813 513600	Uniforms	2,750
364813 516100	Shop Overhead	3,361
364813 518001	Water Purchase from Town of NH	8,000
364813 525000	Training	7,000
364813 525100	Travel	5,000
364813 525200	Dues & Subscriptions	15,300
364813 525400	Insurance & Bonds	153,265
364813 525600	Advertising & Promotion	1,500
364813 525700	Miscellaneous	4,000
Water-RWSRO		965,857
364812 500200	Salaries	362,526
364812 500300	FICA	27,733
364812 500400	Retirement	49,449
364812 500500	Health Insurance	84,328
364812 500601	401K Employer Contribution-Reg	10,876
364812 500700	Retiree Health Insurance	634
364812 500705	Retiree Health Pre-65	12,298
364812 500900	Longevity	6,651
364812 510700	Contracted Services	9,500
364812 510900	Professional Services	11,000
364812 510941	OH per Cost Allocation Plan	73,466
364812 511100	Telephone & Postage	10,000
364812 511300	Utilities	90,000
364812 511501	Maint & Repair-Equipment	55,000
364812 511503	Maint & Repair-Vehicles	2,000
364812 511510	Maint & Repair-SCADA	2,500
364812 512102	Copier Program	500
364812 513100	Fuel	3,000
364812 513300	Supplies	4,750
364812 513304	Supplies-Electrical	2,500
364812 513305	Supplies-Lab	6,500
364812 513316	Treatment Chemical	30,000
364812 513325	Safety Equipment	1,500
364812 513510	Computers/Hardware	1,500
364812 513600	Uniforms	1,500
364812 525000	Training	2,000
364812 525100	Travel	2,000

Account Code	Description	Adopted Budget
364812 525200	Dues & Subscriptions	2,000
364812 525400	Insurance & Bonds	41,446
364812 525700	Miscellaneous	2,000
364812 537400	Capital Outlay	56,700
Water-Skyco		2,060,976
364814 500200	Salaries	613,905
364814 500300	FICA	46,964
364814 500400	Retirement	83,737
364814 500500	Health Insurance	134,696
364814 500601	401K Employer Contribution-Reg	18,417
364814 500700	Retiree Health Insurance	1,074
364814 500900	Longevity	15,726
364814 510700	Contracted Services	10,000
364814 510900	Professional Services	2,500
364814 510941	OH per Cost Allocation Plan	121,948
364814 511100	Telephone & Postage	12,000
364814 511300	Utilities	262,000
364814 511501	Maint & Repair-Equipment	71,500
364814 511503	Maint & Repair-Vehicles	2,500
364814 511510	Maint & Repair-SCADA	5,000
364814 512102	Copier Program	500
364814 513100	Fuel	4,000
364814 513300	Supplies	12,500
364814 513301	Supplies-Office	750
364814 513304	Supplies-Electrical	1,900
364814 513305	Supplies-Lab	17,000
364814 513316	Treatment Chemical	475,000
364814 513325	Safety Equipment	1,750
364814 513600	Uniforms	3,000
364814 516100	Shop Overhead	3,518
364814 518002	Transmission Lines	5,000
364814 518003	Raw Water Line	2,000
364814 525000	Training	2,500
364814 525100	Travel	4,500
364814 525200	Dues & Subscriptions	6,720
364814 525400	Insurance & Bonds	113,871
364814 525700	Miscellaneous	4,500
Water-Stumpy Point		295,591
364819 510700	Contracted Services	78,400
364819 510900	Professional Services	2,750
364819 510941	OH per Cost Allocation Plan	15,964

Account Code	Description	Adopted Budget
364819 511100	Telephone & Postage	4,200
364819 511300	Utilities	24,000
364819 511501	Maint & Repair-Equipment	46,300
364819 511503	Maint & Repair-Vehicles	2,500
364819 511510	Maint & Repair-SCADA	5,000
364819 512102	Copier Program	100
364819 513100	Fuel	4,500
364819 513300	Supplies	8,000
364819 513304	Supplies-Electrical	2,500
364819 513305	Supplies-Lab	55,000
364819 513316	Treatment Chemical	5,700
364819 513325	Safety Equipment	600
364819 525000	Training	3,000
364819 525100	Travel	3,000
364819 525200	Dues & Subscriptions	2,000
364819 525400	Insurance & Bonds	30,577
364819 525700	Miscellaneous	1,500
Water Capital Reserve Fund		
Revenues		(680,000)
Other Financing Srcs		(350,000)
373800 499900 71022	Appropriated Fund Bal	(350,000)
System Developmnt Fee		(330,000)
373800 448321	System Development Fees	(330,000)
Expenditures		680,000
Water-System Development		680,000
374820 539501	Extension & Replacement-SD	330,000
374820 590138 71022	Tfr to Wtr Capital Prj	350,000
Insurance Fund		
Revenues		(20,554,414)
Interest Earnings		(275,000)
453880 450100	Interest Income	(275,000)
Internal Funding		(18,509,900)
453880 445000	Employee Hlth-Internal Charges	(11,195,667)
453880 445102	Pre65 Health-Internal Charges	(2,457,441)
453880 445104	Retiree Medicare-Internal Chgs	(1,500,000)
453880 445400	PL & WC-Internal Charges	(3,356,792)
Other Financing Srcs		(30,711)
453880 499900	Appropriated Fund Bal	(30,711)
Other Revenue		(354,533)
453880 445401	Insurance Recoveries	(250,000)
453880 460100	Miscellaneous Revenue	(10,000)

Account Code	Description	Adopted Budget
453880 461100	NCACC RMP Discount	(94,533)
Sales & Services		(1,384,270)
453880 445001	Employee Health-CoPays	(885,270)
453880 445106	Retiree Health-CoPays	(42,000)
453880 445200	Dental Insurance Charges	(415,000)
453880 445500	Vision Insurance Charges	(42,000)
Expenditures		20,554,414
Insurance		20,378,999
454880 500701	Retiree Medicare Supplemental	1,500,000
454880 505000	Health Insurance	14,315,278
454880 505003	Health-Admin COBRA/Retirees	6,000
454880 505012	Health and Wellness Center	225,000
454880 505014	Employee Assistance Program	18,500
454880 505100	Dental Plan Insurance	415,000
454880 505200	Life Insurance	65,000
454880 505300	Vision Insurance	42,000
454880 505401	Property Insurance	1,185,598
454880 505402	General Liability Insurance	33,322
454880 505403	Auto Insurance	309,917
454880 505404	Empl Crime Blanket Insurance	1,486
454880 505405	Public Official Bond Insurance	6,706
454880 505406	Excess Liability Insurance	120,148
454880 505410	Helicopter Insurance	192,000
454880 505411	EMS-Auto Insurance	202,337
454880 505412	EMS-Gen Liability Insurance	24,094
454880 505413	EMS-Portable Equipment Insur	2,973
454880 505414	EMS-Errors & Omission's	22,757
454880 505415	EMS-Umbrella Comm Insurance	35,091
454880 505420	H&HS Liability Insurance	30,000
454880 505422	P&R Youth Accident Insurance	2,000
454880 505431	Flood Insurance	165,000
454880 505440	Leo/Public Official Liab Insur	113,724
454880 505500	Worker's Compensation Insur	942,568
454880 505700	Miscellaneous Expense	25,000
454880 505800	Unemployment Self Insurance	37,500
454880 506000	Change In Claims IBNR	45,000
454880 510900	Professional Services	15,000
454880 511500	Repair & Replacement-Insurance	250,000
454880 515805	Fire Extinguishers & Srvc	20,000
454880 515850	Safety Equipment	10,000
Insurance-Administration		175,415

Account Code	Description	Adopted Budget
454881 500200	Salaries	109,761
454881 500300	FICA	8,397
454881 500400	Retirement	14,971
454881 500500	Health Insurance	20,853
454881 500601	401K Employer Contribution-Reg	3,293
454881 500700	Retiree Health Insurance	192
454881 500900	Longevity	973
454881 501050	Salary Adjustment-Merit	1,750
454881 511100	Telephone & Postage	125
454881 513300	Supplies	100
454881 513325	Safety Purchases	10,000
454881 525000	Training	2,000
454881 525100	Travel	3,000
Fleet Maintenance Fund		
Revenues		(4,081,420)
Internal Funding		(1,645,168)
463885 444601	Overhead Charges	(1,645,168)
Other Financing Srcs		(11,252)
463885 499900	Appropriated Fund Bal	(11,252)
Sales & Services		(2,425,000)
463886 444602	Fuel Reimbursements	(1,750,000)
463886 444603	Supplies & Parts Reimbursement	(675,000)
Expenditures		4,081,420
Fleet Maintenance-Purchases		2,425,000
464886 516000	Fleet Maintenance Purchases	675,000
464886 516200	Fleet Fuel Purchases	1,750,000
Fleet Maintenance-Shop		1,656,420
464885 500200	Salaries	937,170
464885 500208	Salaries-On Call Pay	3,214
464885 500300	FICA	71,939
464885 500400	Retirement	128,268
464885 500500	Health Insurance	229,641
464885 500601	401K Employer Contribution-Reg	28,212
464885 500700	Retiree Health Insurance	1,640
464885 500701	Retiree Medicare Supplemental	9,323
464885 500705	Retiree Health Pre-65	53,634
464885 500900	Longevity	22,858
464885 501050	Salary Adjustment-Merit	14,971
464885 510800	Technical Support	7,261
464885 510802	Tyler SaaS Fees	4,860
464885 511100	Telephone & Postage	3,800

Account Code	Description	Adopted Budget
464885 511300	Utilities	17,500
464885 511501	Maint & Repair-Equipment	5,000
464885 511502	Maint & Repair-Building	2,000
464885 511503	Maint & Repair-Vehicles	4,000
464885 511516	Maint & Repair-Gasboy	7,550
464885 512102	Copier Program	400
464885 513100	Fuel	17,500
464885 513300	Supplies	24,000
464885 513600	Uniforms	6,000
464885 525000	Training	4,000
464885 525100	Travel	2,500
464885 525400	Insurance & Bonds	49,179

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANSFERS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
38 Water Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE	COL
38047 AMR System								
383090 Other Financing Sources								
383090 473600 38047 Transfer fro	-400,000	-2,192,676	-2,592,676	-2,592,676.00	.00	.00	100.0%	
383090 473700 38047 Transfer fro	-410,067	-397,257	-807,324	-807,324.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-810,067	-2,589,933	-3,400,000	-3,400,000.00	.00	.00	100.0%	
385815 water CP - Distribution								
385815 737235 38047 Other AMR Sy	400,000	3,000,000	3,400,000	3,399,999.28	.00	.72	100.0%	
TOTAL Water CP - Distribution	400,000	3,000,000	3,400,000	3,399,999.28	.00	.72	100.0%	
TOTAL AMR System	-410,067	410,067	0	-.72	.00	.72	100.0%	
38051 Colington Road Betterment NCDOT								
383090 Other Financing Sources								
383090 473600 38051 Transfer fro	-310,045	-113,464	-423,509	-310,045.00	.00	-113,464.00	73.2%*	
TOTAL Other Financing Sources	-310,045	-113,464	-423,509	-310,045.00	.00	-113,464.00	73.2%	
385815 water CP - Distribution								
385815 737010 38051 Construction	310,045	113,464	423,509	423,508.31	.00	.69	100.0%	
TOTAL Water CP - Distribution	310,045	113,464	423,509	423,508.31	.00	.69	100.0%	
TOTAL Colington Road Betterment NCDO	0	0	0	113,463.31	.00	-113,463.31	100.0%	
71022 FY2022 CIP								
383090 Other Financing Sources								

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
38	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
Water Capital Projects								
383090 473600 71022 Transfer fro	-2,437,229	-16,986	-2,454,215	-2,437,229.00	.00	-16,986.00	99.3%*	
383090 473700 71022 Transfer fro	-551,605	16,986	-534,619	-551,605.00	.00	16,986.00	103.2%	
TOTAL Other Financing Sources	-2,988,834	0	-2,988,834	-2,988,834.00	.00	.00	100.0%	
385812 Water CP - RWS RO								
385812 744812 71022 Membrane Rep	283,057	0	283,057	264,146.32	.00	18,910.68	93.3%	
TOTAL Water CP - RWS RO	283,057	0	283,057	264,146.32	.00	18,910.68	93.3%	
385813 Water CP - NRO								
385813 744813 71022 Membrane Rep	268,110	0	268,110	261,778.00	.00	6,332.00	97.6%	
TOTAL Water CP - NRO	268,110	0	268,110	261,778.00	.00	6,332.00	97.6%	
385815 Water CP - Distribution								
385815 740001 71022 AMR System C	1,500,000	0	1,500,000	1,499,965.39	.00	34.61	100.0%	
385815 744815 71022 Replace VFDs	60,000	0	60,000	60,000.00	.00	.00	100.0%	
TOTAL Water CP - Distribution	1,560,000	0	1,560,000	1,559,965.39	.00	34.61	100.0%	
385817 Water CP - Systemwide								
385817 744817 71022 SCADA System	877,667	0	877,667	824,739.39	.00	52,927.61	94.0%	
TOTAL Water CP - Systemwide	877,667	0	877,667	824,739.39	.00	52,927.61	94.0%	
TOTAL FY2022 CIP	0	0	0	-78,204.90	.00	78,204.90	100.0%	
71023 FY2023 CIP								
383090 Other Financing Sources								
383090 473600 71023 Transfer fro	-2,807,600	40,291	-2,767,309	-2,807,600.00	.00	40,291.00	101.5%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
38 Water Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
383090 473700 71023 Transfer fro	-345,000	-40,291	-385,291	-385,291.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-3,152,600	0	-3,152,600	-3,192,891.00	.00	40,291.00	101.3%	
385811 water CP - CHW								
385811 744811 71023 well Comm Up	380,000	0	380,000	328,008.85	7,769.34	44,221.81	88.4%	
TOTAL Water CP - CHW	380,000	0	380,000	328,008.85	7,769.34	44,221.81	88.4%	
385812 water CP - RWS RO								
385812 744812 71023 Water Plant	207,600	0	207,600	196,832.46	9,550.00	1,217.54	99.4%	
TOTAL Water CP - RWS RO	207,600	0	207,600	196,832.46	9,550.00	1,217.54	99.4%	
385815 water CP - Distribution								
385815 740001 71023 AMR System C	1,300,000	0	1,300,000	1,299,739.07	.00	260.93	100.0%	
385815 744815 71023 CH Line Repl	1,180,000	0	1,180,000	1,161,134.91	.00	18,865.09	98.4%	
TOTAL Water CP - Distribution	2,480,000	0	2,480,000	2,460,873.98	.00	19,126.02	99.2%	
385819 water CP - Stumpy Point								
385819 744819 71023 Stumpy Pt Eq	85,000	0	85,000	83,968.48	.00	1,031.52	98.8%	
TOTAL Water CP - Stumpy Point	85,000	0	85,000	83,968.48	.00	1,031.52	98.8%	
TOTAL FY2023 CIP	0	0	0	-123,207.23	17,319.34	105,887.89	100.0%	
71024 FY2024 CIP								
383090 Other Financing Sources								
383090 473600 71024 Transfer fro	-3,127,305	0	-3,127,305	.00	.00	-3,127,305.00	.0%*	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL	
38 Water Capital Projects								
383090 473700 71024 Transfer fro	-630,195	0	-630,195	-644,326.00	.00	14,131.00	102.2%	
TOTAL Other Financing Sources	-3,757,500	0	-3,757,500	-644,326.00	.00	-3,113,174.00	17.1%	
385814 water CP - Skyco								
385814 744814 71024 Nano Units/w	60,000	2,600,000	2,660,000	532,586.01	1,491,603.43	635,810.56	76.1%	
TOTAL Water CP - Skyco	60,000	2,600,000	2,660,000	532,586.01	1,491,603.43	635,810.56	76.1%	
385815 water CP - Distribution								
385815 740001 71024 AMR System C	1,000,000	0	1,000,000	772,381.11	216,446.30	11,172.59	98.9%	
TOTAL Water CP - Distribution	1,000,000	0	1,000,000	772,381.11	216,446.30	11,172.59	98.9%	
TOTAL FY2024 CIP	-2,697,500	2,600,000	-97,500	660,641.12	1,708,049.73	-2,466,190.85	-2429.4%	
98736 Series 2025 Water Revenue Bonds								
385814 water CP - Skyco								
385814 744814 98736 Skyco Well	97,500	0	97,500	.00	81,300.00	16,200.00	83.4%	
TOTAL Water CP - Skyco	97,500	0	97,500	.00	81,300.00	16,200.00	83.4%	
TOTAL Series 2025 Water Revenue Bond	97,500	0	97,500	.00	81,300.00	16,200.00	83.4%	
TOTAL Water Capital Projects	-3,010,067	3,010,067	0	572,691.58	1,806,669.07	-2,379,360.65	100.0%	
TOTAL REVENUES	-11,019,046	-2,703,397	-13,722,443	-10,536,096.00	.00	-3,186,347.00		
TOTAL EXPENSES	8,008,979	5,713,464	13,722,443	11,108,787.58	1,806,669.07	806,986.35		

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL	
61 Capital Projects								
00604 Dredging-Local Costs								
613090 Other Financing Sources								
613090 491000 00604 Trf from GF-	0	-120,000	-120,000	-120,000.00	.00	.00	100.0%	
TOTAL Other Financing Sources	0	-120,000	-120,000	-120,000.00	.00	.00	100.0%	
615570 Waterways Capital Projects								
615570 559900 00604 Dredging-Loc	0	120,000	120,000	103,772.32	.00	16,227.68	86.5%*	
TOTAL Waterways Capital Projects	0	120,000	120,000	103,772.32	.00	16,227.68	86.5%	
TOTAL Dredging-Local Costs	0	0	0	-16,227.68	.00	16,227.68	100.0%	
60004 Frisco-Buxton Pathway								
613025 Restricted Intergovernmental								
613025 427550 60004 NCDOT Grant-	-1,987,040	0	-1,987,040	.00	.00	-1,987,040.00	.0%*	
TOTAL Restricted Intergovernmental	-1,987,040	0	-1,987,040	.00	.00	-1,987,040.00	.0%	
613050 Other Revenue								
613050 447550 60004 DCTB Grant-F	-400,000	0	-400,000	.00	.00	-400,000.00	.0%*	
613050 465020 60004 Donations-Fr	-96,760	0	-96,760	.00	.00	-96,760.00	.0%*	
TOTAL Other Revenue	-496,760	0	-496,760	.00	.00	-496,760.00	.0%	
615570 Waterways Capital Projects								
615570 737620 60004 Improvmnts-F	2,483,800	0	2,483,800	.00	.00	2,483,800.00	.0%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL	
61 Capital Projects								
TOTAL Waterways Capital Projects	2,483,800	0	2,483,800	.00	.00	2,483,800.00	.0%	
TOTAL Frisco-Buxton Pathway	0	0	0	.00	.00	.00	.0%	
60010 Soundside Boardwalk Improvements								
613025 Restricted Intergovernmental								
613025 422015 60010 DWR Grant-So	-200,000	0	-200,000	.00	.00	-200,000.00	.0%*	
613025 427003 60010 PARTF Grant-	-500,000	0	-500,000	.00	.00	-500,000.00	.0%*	
TOTAL Restricted Intergovernmental	-700,000	0	-700,000	.00	.00	-700,000.00	.0%	
613050 Other Revenue								
613050 440200 60010 DCTB Match-S	-3,974,450	0	-3,974,450	.00	.00	-3,974,450.00	.0%*	
TOTAL Other Revenue	-3,974,450	0	-3,974,450	.00	.00	-3,974,450.00	.0%	
615570 Waterways Capital Projects								
615570 737620 60010 Imprvmts-Sou	4,674,450	0	4,674,450	.00	.00	4,674,450.00	.0%	
TOTAL Waterways Capital Projects	4,674,450	0	4,674,450	.00	.00	4,674,450.00	.0%	
TOTAL Soundside Boardwalk Improvemen	0	0	0	.00	.00	.00	.0%	
60278 C&D Cell #5								
613090 Other Financing Sources								
613090 492735 60278 Trnsfr frm C	-400,000	50,443	-349,557	-349,557.00	.00	.00	100.0%*	
TOTAL Other Financing Sources	-400,000	50,443	-349,557	-349,557.00	.00	.00	100.0%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
615730 C & D Capital Projects								
615730 737432 60278 FY 2015 CIP	400,000	-50,443	349,557	317,656.49	.00	31,900.51	90.9%	
TOTAL C & D Capital Projects	400,000	-50,443	349,557	317,656.49	.00	31,900.51	90.9%	
TOTAL C&D cell #5	0	0	0	-31,900.51	.00	31,900.51	100.0%	
60329 2022 Buxton BN (#98729 S22AB LOBs)								
613025 Restricted Intergovernmental								
613025 427013 60329 NCDEQ Grnt-2	-1,557,607	0	-1,557,607	-1,557,606.74	.00	-.26	100.0%*	
TOTAL Restricted Intergovernmental	-1,557,607	0	-1,557,607	-1,557,606.74	.00	-.26	100.0%	
615580 Beach Nourishment Capital Proj								
615580 737010 60329 Construction	15,805,000	0	15,805,000	15,513,387.82	.00	291,612.18	98.2%	
615580 737016 60329 Const-BchPla	71,375	-51,860	19,515	23,427.00	.00	-3,912.00	120.0%*	
615580 737105 60329 Permit Desig	1,989,617	292,542	2,282,159	1,340,774.04	571,226.58	370,158.38	83.8%*	
TOTAL Beach Nourishment Capital Proj	17,865,992	240,682	18,106,674	16,877,588.86	571,226.58	657,858.56	96.4%	
TOTAL 2022 Buxton BN (#98729 S22AB L	16,308,385	240,682	16,549,067	15,319,982.12	571,226.58	657,858.30	96.0%	
60331 EMS Facilities								
613090 other Financing Sources								
613090 491100 60331 Transfer fro	-100,000	0	-100,000	-100,000.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-100,000	0	-100,000	-100,000.00	.00	.00	100.0%	
615531 EMS Capital Projects								
615531 737437 60331 FY20 CIP-Fac	100,000	0	100,000	99,909.08	.00	90.92	99.9%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL EMS Capital Projects	100,000	0	100,000	99,909.08	.00	90.92	99.9%	
TOTAL EMS Facilities	0	0	0	-90.92	.00	90.92	100.0%	
60332 COA 2020 Bldng (98726 20 LOBs)								
613025 Restricted Intergovernmental								
613025 422003 60332 COA Bldg-Sta	-1,500,000	0	-1,500,000	-1,500,000.00	.00	.00	100.0%	
TOTAL Restricted Intergovernmental	-1,500,000	0	-1,500,000	-1,500,000.00	.00	.00	100.0%	
613090 Other Financing Sources								
613090 491100 60332 Transfer fro	-338,483	0	-338,483	-338,483.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-338,483	0	-338,483	-338,483.00	.00	.00	100.0%	
615676 COA Capital Projects								
615676 710900 60332 COA Bldg-Arc	75,000	862,969	937,969	937,969.00	.00	.00	100.0%*	
615676 710911 60332 COA Bldg-Con	0	109,941	109,941	90,355.12	.00	19,585.88	82.2%	
615676 710912 60332 COA Bldg-Arc	10,000	0	10,000	10,000.00	.00	.00	100.0%	
615676 737001 60332 COA Bldg-Est	-144,329	0	-144,329	-299,987.18	.00	155,658.18	207.8%	
615676 737002 60332 COA Bldg-Own	0	96,507	96,507	233,631.39	35,000.00	-172,124.39	278.4%*	
615676 737500 60332 COA Bldg-Pre	109,089	0	109,089	109,089.00	.00	.00	100.0%	
615676 737504 60332 COA Bldg-GMP	13,872,736	360,491	14,233,227	14,345,988.25	.00	-112,761.25	100.8%*	
615676 737508 60332 COA Bldg-GMP	1,703,680	196,477	1,900,157	1,900,157.00	.00	.00	100.0%*	
615676 737517 60332 COA Bldg-Uti	100,000	-35,000	65,000	62,800.24	.00	2,199.76	96.6%	
615676 737520 60332 COA Bldg-Dem	498,970	0	498,970	498,970.00	.00	.00	100.0%	
615676 737523 60332 COA Bldg-Com	40,000	15,200	55,200	56,640.00	.00	-1,440.00	102.6%*	
615676 737526 60332 COA Bldg-Fib	15,845	0	15,845	15,844.34	.00	.66	100.0%	
615676 750000 60332 COA Bldg-Own	155,764	-84,297	71,467	.00	.00	71,467.00	.0%	
TOTAL COA Capital Projects	16,436,755	1,522,288	17,959,043	17,961,457.16	35,000.00	-37,414.16	100.2%	
TOTAL COA 2020 Bldng (98726 20 LOBs)	14,598,272	1,522,288	16,120,560	16,122,974.16	35,000.00	-37,414.16	100.2%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
60337 DHHS Facilities (98726 20 LOBs)								
613090 Other Financing Sources								
613090 491100 60337 Transfer fro	-100,000	0	-100,000	-100,000.00		.00	100.0%	
613090 492739 60337 Trnsfr frm C	-50,000	0	-50,000	-50,000.00		.00	100.0%	
TOTAL Other Financing Sources	-150,000	0	-150,000	-150,000.00		.00	100.0%	
615620 DHHS Capital Projects								
615620 710900 60337 DHHS Facilit	440,895	52,096	492,991	492,989.95		1.05	100.0%*	
615620 710911 60337 DHHS Facilit	20,000	6,503	26,503	22,143.13		4,359.87	83.5%*	
615620 710912 60337 DHHS Facilit	5,000	2,500	7,500	5,947.48		1,552.52	79.3%	
615620 737001 60337 Estimate of	0	0	0	-72,588.70		72,588.70	100.0%	
615620 737002 60337 DHHS Facilit	25,000	5,000	30,000	25,001.52		4,998.48	83.3%*	
615620 737406 60337 DHHS Facilit	129,378	26,295	155,673	150,210.61		5,462.39	96.5%*	
615620 737436 60337 DHHS Facilit	50,000	0	50,000	35,000.00		15,000.00	70.0%	
615620 737454 60337 DHHS Facilit	81,654	-9,928	71,726	67,189.99		4,536.01	93.7%*	
615620 737500 60337 DHHS Facilit	41,465	4,884,708	4,926,173	4,879,147.10		47,025.90	99.0%*	
615620 737501 60337 DHHS Facilit	32,916	0	32,916	5,610.00		27,306.00	17.0%*	
615620 750000 60337 DHHS Facilit	98,706	-3,605	95,101	.00		95,101.00	.0%*	
TOTAL DHHS Capital Projects	925,014	4,963,569	5,888,583	5,610,651.08		277,931.92	95.3%	
TOTAL DHHS Facilities (98726 20 LOBs)	775,014	4,963,569	5,738,583	5,460,651.08		277,931.92	95.2%	
60339 Animal Shelter (98726 20 LOBs)								
615550 Animal Shelter Capital Project								
615550 710900 60339 Animal shltr	230,980	24,865	255,845	255,844.61		.39	100.0%	
615550 710911 60339 Animal shltr	14,800	9,511	24,311	25,845.00		-1,534.00	106.3%*	
615550 710912 60339 Animal shltr	14,760	0	14,760	14,760.00		.00	100.0%	
615550 737001 60339 Animal shltr	-27,950	0	-27,950	-64,324.44		36,374.44	230.1%	
615550 737002 60339 Animal shltr	20,000	28,650	48,650	69,257.37		-20,607.37	142.4%*	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11										
ACCOUNTS FOR:	FOR:		ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61	Capital Projects		APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
615550	737003	60339	Animal Shltr	10,000	0	10,000	11,419.76	.00	-1,419.76	114.2%*
615550	737406	60339	Animal Shltr	206,023	-43,513	162,510	160,597.46	.00	1,912.54	98.8%
615550	737409	60339	Animal Shltr	20,086	0	20,086	20,693.61	.00	-607.61	103.0%*
615550	737451	60339	Animal Shltr	7,500	0	7,500	6,345.09	.00	1,154.91	84.6%
615550	737454	60339	Animal Shltr	15,000	11,763	26,763	20,854.47	.00	5,908.53	77.9%
615550	737501	60339	Animal Shltr	10,000	0	10,000	1,415.30	.00	8,584.70	14.2%
615550	737517	60339	Animal Shltr	30,000	4,657	34,657	34,356.57	.00	300.43	99.1%
615550	737520	60339	Animal Shltr	5,872,839	-51,879	5,820,960	5,920,245.41	.00	-99,285.41	101.7%*
615550	737570	60339	Animal Shltr	15,000	0	15,000	14,732.02	.00	267.98	98.2%
615550	750000	60339	Animal Shltr	110,000	63,896	173,896	104,945.77	.00	68,950.23	60.3%
TOTAL Animal Shelter Capital Project			6,549,038	47,950	6,596,988	6,596,988.00	.00	.00	100.0%	
TOTAL Animal Shelter (98726 20 LOBs)			6,549,038	47,950	6,596,988	6,596,988.00	.00	.00	100.0%	
60340 Manteo Property (98726 20 LOBs)										
615490 General Capital Projects										
615490	737006	60340	Renovations	287,500	-217,879	69,621	67,037.39	.00	2,583.61	96.3%*
615490	737101	60340	Land & Build	712,500	-162	712,338	712,337.13	.00	.87	100.0%*
TOTAL General Capital Projects			1,000,000	-218,041	781,959	779,374.52	.00	2,584.48	99.7%	
TOTAL Manteo Property (98726 20 LOBs)			1,000,000	-218,041	781,959	779,374.52	.00	2,584.48	99.7%	
60341 Buxton Property (98726 20 LOBs)										
615490 General Capital Projects										
615490	737101	60341	Land & Build	325,000	-4,957	320,043	320,042.57	.00	.43	100.0%*
TOTAL General Capital Projects			325,000	-4,957	320,043	320,042.57	.00	.43	100.0%	
TOTAL Buxton Property (98726 20 LOBs)			325,000	-4,957	320,043	320,042.57	.00	.43	100.0%	
60342 EMS MD Computers (98726 20 LOBs)										
615531 EMS Capital Projects										

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRNFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
615531 737437 60342 FY20 CIP-Mob	0	365,200	365,200	363,178.92	.00	2,021.08	99.4%	
TOTAL EMS Capital Projects	0	365,200	365,200	363,178.92	.00	2,021.08	99.4%	
TOTAL EMS MD Computers (98726 20 LOB)	0	365,200	365,200	363,178.92	.00	2,021.08	99.4%	
60343 Detention Center Sewer								
613090 Other Financing Sources								
613090 491100 60343 Transfer fro	-276,000	0	-276,000	-276,000.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-276,000	0	-276,000	-276,000.00	.00	.00	100.0%	
615520 Jail Capital Projects								
615520 737437 60343 FY20 CIP-Jai	276,000	0	276,000	276,000.00	.00	.00	100.0%	
TOTAL Jail Capital Projects	276,000	0	276,000	276,000.00	.00	.00	100.0%	
TOTAL Detention Center Sewer	0	0	0	.00	.00	.00	.0%	
60344 EMS Cardiac Mon&Eq (98726 20 LOBs)								
615531 EMS Capital Projects								
615531 737437 60344 FY20 CIP-Car	0	1,133,116	1,133,116	1,133,116.00	.00	.00	100.0%	
TOTAL EMS Capital Projects	0	1,133,116	1,133,116	1,133,116.00	.00	.00	100.0%	
TOTAL EMS Cardiac Mon&Eq (98726 20 L	0	1,133,116	1,133,116	1,133,116.00	.00	.00	100.0%	
60345 Detention Center Camera System								
613090 Other Financing Sources								
613090 491100 60345 Transfer fro	-250,000	0	-250,000	-250,000.00	.00	.00	100.0%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL Other Financing Sources	-250,000	0	-250,000	-250,000.00	.00	.00	100.0%	
615520 Jail Capital Projects								
615520 737437 60345 FY20 CIP-Jai	250,000	0	250,000	247,012.82	.00	2,987.18	98.8%	
TOTAL Jail Capital Projects	250,000	0	250,000	247,012.82	.00	2,987.18	98.8%	
TOTAL Detention Center Camera System	0	0	0	-2,987.18	.00	2,987.18	100.0%	
60347 Building Security								
613090 Other Financing Sources								
613090 491100 60347 Transfer fro	-150,000	0	-150,000	-150,000.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-150,000	0	-150,000	-150,000.00	.00	.00	100.0%	
615470 Facilities Capital Projects								
615470 737437 60347 FY20 CIP-Bui	150,000	0	150,000	.00	.00	150,000.00	.0%	
TOTAL Facilities Capital Projects	150,000	0	150,000	.00	.00	150,000.00	.0%	
TOTAL Building Security	0	0	0	-150,000.00	.00	150,000.00	100.0%	
60349 HVAC Replacements								
613090 Other Financing Sources								
613090 491100 60349 Transfer fro	-140,500	0	-140,500	-140,500.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-140,500	0	-140,500	-140,500.00	.00	.00	100.0%	
615470 Facilities Capital Projects								

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11							
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL
615470 737437 60349 FY20 CIP-HVA	140,500	0	140,500	119,826.83	3,871.91	16,801.26	88.0%
TOTAL Facilities Capital Projects	140,500	0	140,500	119,826.83	3,871.91	16,801.26	88.0%
TOTAL HVAC Replacements	0	0	0	-20,673.17	3,871.91	16,801.26	100.0%
60350 2022 Avon BN (#98729 S22AB LOBs)							
615580 Beach Nourishment Capital Proj							
615580 737010 60350 Construction	10,065,000	0	10,065,000	10,065,000.00	.00	.00	100.0%
615580 737016 60350 Const-BchPla	159,700	-105,096	54,604	75,015.00	.00	-20,411.00	137.4%*
615580 737105 60350 Design & CM-	984,358	627,000	1,611,358	1,000,808.62	486,285.78	124,263.60	92.3%
TOTAL Beach Nourishment Capital Proj	11,209,058	521,904	11,730,962	11,140,823.62	486,285.78	103,852.60	99.1%
TOTAL 2022 Avon BN (#98729 S22AB LOB	11,209,058	521,904	11,730,962	11,140,823.62	486,285.78	103,852.60	99.1%
60351 KDH EMS St 1 Replacemnt (#98732 IF)							
615531 EMS Capital Projects							
615531 737101 60351 KDH EMS Stat	1,961,700	0	1,961,700	1,961,700.00	.00	.00	100.0%
TOTAL EMS Capital Projects	1,961,700	0	1,961,700	1,961,700.00	.00	.00	100.0%
TOTAL KDH EMS St 1 Replacemnt (#9873	1,961,700	0	1,961,700	1,961,700.00	.00	.00	100.0%
60352 Manteo Youth Ctr & Reno (#98732 IF)							
615640 Parks & Rec Capital Projects							
615640 737101 60352 Manteo Youth	767,100	200,600	967,700	933,317.28	27,972.62	6,410.10	99.3%
TOTAL Parks & Rec Capital Projects	767,100	200,600	967,700	933,317.28	27,972.62	6,410.10	99.3%
TOTAL Manteo Youth Ctr & Reno (#9873	767,100	200,600	967,700	933,317.28	27,972.62	6,410.10	99.3%

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
60353 Justice Center Impv (#98733 S21B)								
615529 Justice Facility Capital Projs								
615529 737006 60353 Building Imp	323,768	0	323,768	316,441.19	.00	7,326.81	97.7%	
TOTAL Justice Facility Capital Projs	323,768	0	323,768	316,441.19	.00	7,326.81	97.7%	
TOTAL Justice Center Impv (#98733 S2	323,768	0	323,768	316,441.19	.00	7,326.81	97.7%	
60356 Recreation Pickleball Project								
613090 other Financing Sources								
613090 491000 60356 Trf from GF-	-500,000	0	-500,000	-500,000.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-500,000	0	-500,000	-500,000.00	.00	.00	100.0%	
615640 Parks & Rec Capital Projects								
615640 737620 60356 Pickleball C	500,000	0	500,000	.00	46,410.00	453,590.00	9.3%*	
TOTAL Parks & Rec Capital Projects	500,000	0	500,000	.00	46,410.00	453,590.00	9.3%	
TOTAL Recreation Pickleball Project	0	0	0	-500,000.00	46,410.00	453,590.00	100.0%	
60361 BN-2022-Duck (98733 S21B LOB)								
613025 Restricted Intergovernmental								
613025 422281 60361 Town Contrib	-5,358,731	-804,788	-6,163,519	-6,163,519.00	.00	.00	100.0%	
TOTAL Restricted Intergovernmental	-5,358,731	-804,788	-6,163,519	-6,163,519.00	.00	.00	100.0%	
613050 Other Revenue								

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT		
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL		
613050 460100 60361 Misc Rev-202	0	0	0	-532,000.00		532,000.00	100.0%		
TOTAL Other Revenue	0	0	0	-532,000.00		532,000.00	100.0%		
615580 Beach Nourishment Capital Proj									
615580 737010 60361 Construction	5,225,349	766,465	5,991,814	6,621,195.78		-629,381.78	110.5%*		
615580 737012 60361 Const Mgmt-2	174,900	0	174,900	166,926.93		7,973.07	95.4%		
615580 737013 60361 Const-Turtle	8,304	9,042	17,346	8,835.10		8,510.90	50.9%		
615580 737014 60361 Const-Benthi	40,000	-6,731	33,269	20,293.89	12,975.11	.00	100.0%		
615580 737015 60361 Const-BeachM	4,000	-450	3,550	3,550.00		.00	100.0%		
615580 737016 60361 Const-BchPla	76,500	0	76,500	.00		76,500.00	.0%		
615580 737105 60361 Permit & Des	333,140	0	333,140	333,140.00		.00	100.0%		
615580 750000 60361 Proj Conting	293,110	36,462	329,572	.00		329,572.00	.0%		
TOTAL Beach Nourishment Capital Proj	6,155,303	804,788	6,960,091	7,153,941.70	12,975.11	-206,825.81	103.0%		
TOTAL BN-2022-Duck (98733 S21B LOB)	796,572	0	796,572	458,422.70	12,975.11	325,174.19	59.2%		
60362 BN-2022-S Shores (98733 S21B LOB)									
613025 Restricted Intergovernmental									
613025 422281 60362 Town Contrib	-6,998,701	132,413	-6,866,288	-6,866,288.00		.00	100.0%		
TOTAL Restricted Intergovernmental	-6,998,701	132,413	-6,866,288	-6,866,288.00		.00	100.0%		
615580 Beach Nourishment Capital Proj									
615580 737010 60362 Construction	10,153,229	-126,108	10,027,121	10,757,810.83		-730,689.83	107.3%*		
615580 737012 60362 Const Mgmt-2	246,400	0	246,400	188,148.98		58,251.02	76.4%		
615580 737013 60362 Const-Turtle	15,674	17,071	32,745	18,568.81		14,176.19	56.7%		
615580 737014 60362 Const-Benthi	40,000	-6,731	33,269	28,944.22	4,324.78	.00	100.0%		
615580 737015 60362 Const-BeachM	7,000	1,097	8,097	8,095.96		1.04	100.0%		
615580 737105 60362 Permit & Des	366,366	0	366,366	366,366.00		.00	100.0%		
615580 750000 60362 Proj Conting	541,433	-17,742	523,691	.00		523,691.00	.0%		

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL Beach Nourishment Capital Proj	11,370,102	-132,413	11,237,689	11,367,934.80	4,324.78	-134,570.58	101.2%	
TOTAL BN-2022-S Shores (98733 S21B L	4,371,401	0	4,371,401	4,501,646.80	4,324.78	-134,570.58	103.1%	
60363 BN-2022-K Hawk (98733 S21B LOB)								
613025 Restricted Intergovernmental								
613025 422281 60363 Town Contrib	-5,259,320	-1,081,856	-6,341,176	-6,341,176.00	.00	.00	100.0%	
TOTAL Restricted Intergovernmental	-5,259,320	-1,081,856	-6,341,176	-6,341,176.00	.00	.00	100.0%	
615580 Beach Nourishment Capital Proj								
615580 737010 60363 Construction	7,092,070	1,030,340	8,122,410	8,099,884.22	.00	22,525.78	99.7%	
615580 737012 60363 Const Mgmt-2	229,800	0	229,800	149,583.62	.00	80,216.38	65.1%	
615580 737013 60363 Const-Turtle	10,439	11,364	21,803	27,309.85	.00	-5,506.85	125.3%*	
615580 737014 60363 Const-Benthi	40,000	-6,731	33,269	28,944.21	4,324.79	.00	100.0%	
615580 737015 60363 Const-BeachM	4,000	-450	3,550	3,550.22	.00	-.22	100.0%*	
615580 737105 60363 Permit & Des	351,438	0	351,438	351,438.00	.00	.00	100.0%	
615580 750000 60363 Proj Conting	386,387	47,333	433,720	.00	.00	433,720.00	.0%	
TOTAL Beach Nourishment Capital Proj	8,114,134	1,081,856	9,195,990	8,660,710.12	4,324.79	530,955.09	94.2%	
TOTAL BN-2022-K Hawk (98733 S21B LOB	2,854,814	0	2,854,814	2,319,534.12	4,324.79	530,955.09	81.4%	
60364 BN-2022-KD Hills (98733 S21B LOB)								
613025 Restricted Intergovernmental								
613025 422281 60364 Town Contrib	-5,669,569	74,755	-5,594,814	-5,594,814.00	.00	.00	100.0%	
TOTAL Restricted Intergovernmental	-5,669,569	74,755	-5,594,814	-5,594,814.00	.00	.00	100.0%	
615580 Beach Nourishment Capital Proj								
615580 737010 60364 Construction	5,461,852	-71,196	5,390,656	5,583,546.01	.00	-192,890.01	103.6%*	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11									
ACCOUNTS FOR:	FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
61	Capital Projects	APPROP	ADJSTMTS	BUDGET				BUDGET	USE/COL
615580	737012 60364	187,400	0	187,400	203,879.87		.00	-16,479.87	108.8%*
615580	737013 60364	7,585	8,261	15,846	18,861.24		.00	-3,015.24	119.0%*
615580	737014 60364	40,000	-40,000	0	.00		.00	.00	.0%
615580	737015 60364	4,000	-450	3,550	3,549.84		.00	.16	100.0%
615580	737016 60364	28,055	0	28,055	.00		.00	28,055.00	.0%
615580	737105 60364	328,924	0	328,924	328,924.00		.00	.00	100.0%
615580	750000 60364	302,891	28,630	331,521	.00		.00	331,521.00	.0%
TOTAL Beach Nourishment Capital Proj		6,360,707	-74,755	6,285,952	6,138,760.96		.00	147,191.04	97.7%
TOTAL BN-2022-KD Hills (98733 S21B L		691,138	0	691,138	543,946.96		.00	147,191.04	78.7%
60367 2023 EMS Facilities Ph.2 (#98737)									
615531 EMS Capital Projects									
615531	710101 60367	73,247	-73,247	0	.00		.00	.00	.0%
615531	710900 60367	665,332	-665,332	0	.00		.00	.00	.0%
615531	737500 60367	253,649	-253,649	0	.00		.01	-.01	100.0%*
TOTAL EMS Capital Projects		992,228	-992,228	0	.00		.01	-.01	100.0%
TOTAL 2023 EMS Facilities Ph.2 (#98		992,228	-992,228	0	.00		.01	-.01	100.0%
60368 2024 EMS Facilities Ph.3 (#98738)									
615531 EMS Capital Projects									
615531	710900 60368	332,932	-332,932	0	.00		.00	.00	.0%
TOTAL EMS Capital Projects		332,932	-332,932	0	.00		.00	.00	.0%
TOTAL 2024 EMS Facilities Ph.3 (#987		332,932	-332,932	0	.00		.00	.00	.0%
60380 EMS Dare Medflight (#98734)									
615535 EMS Helo Capital Projects									
615535	525401 60380	15,000	0	15,000	.00		.00	15,000.00	.0%

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS
 AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11									
ACCOUNTS FOR:	FOR:		ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT
61	Capital	Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL
615535	710101	60380	Surveys & Ge	32,197	0	32,197	32,197.00	.00	100.0%
615535	710900	60380	Architect-Me	667,964	0	667,964	667,964.01	.00	100.0%*
615535	710911	60380	Insp & Const	85,000	0	85,000	64,644.48	4,940.00	81.9%
615535	710912	60380	Architect Ex	0	0	0	595.72	.00	100.0%*
615535	737001	60380	Est Sls Tax	-79,911	227	-79,684	-105,050.29	.00	131.8%
615535	737002	60380	Owner Costs-	35,000	-17,656	17,344	324.38	.00	1.9%
615535	737406	60380	Furn & Equip	156,750	-22,755	133,995	129,071.12	2,776.56	98.4%
615535	737409	60380	Network Wiri	23,500	-10,488	13,012	8,187.22	.00	62.9%
615535	737451	60380	Signage-MedF	35,214	0	35,214	35,214.01	.00	100.0%*
615535	737454	60380	Alert & Secu	86,924	100,000	186,924	159,186.20	11,077.25	91.1%
615535	737500	60380	Precnst Fee	55,524	-14,700	40,824	52,306.16	.00	128.1%*
615535	737504	60380	GMP-MedFligh	7,834,370	215,718	8,050,088	7,666,646.49	383,441.51	100.0%
615535	737509	60380	Propane & Ot	12,000	0	12,000	6,716.27	.00	56.0%
615535	737517	60380	Utility Serv	35,000	0	35,000	.00	6,928.07	19.8%
615535	737520	60380	Fuel Farm &	226,500	0	226,500	195,079.62	31,420.38	100.0%
615535	737526	60380	Fiber Line-M	72,000	-52,564	19,437	19,436.50	.00	100.0%
615535	737550	60380	Manns Harbor	0	-200,000	-200,000	.00	.00	0.0%*
615535	750000	60380	Contingency-	263,288	-208,444	54,845	.00	.00	0.0%
615535	750001	60380	wtrswr & Oth	15,430	0	15,430	3,211.15	.00	20.8%
TOTAL EMS Helo Capital Projects			9,571,750	-210,661	9,361,089	8,935,730.04	440,583.77	-15,224.81	100.2%
TOTAL EMS Dare Medflight (#98734)			9,571,750	-210,661	9,361,089	8,935,730.04	440,583.77	-15,224.81	100.2%

60381 EMS Southern Shores (#98734)

615531 EMS Capital Projects

615531	525401	60381	Builders Ris	15,000	0	15,000	.00	.00	0.0%
615531	710101	60381	Surveys & Ge	27,339	0	27,339	27,339.00	.00	100.0%
615531	710900	60381	Architect-EM	577,191	0	577,191	577,191.01	.00	100.0%*
615531	710911	60381	Insp & Const	50,000	0	50,000	42,597.38	3,597.00	92.4%
615531	710912	60381	Architect Ex	0	0	0	1,659.42	.00	100.0%*
615531	737001	60381	Est Sls Tax	-74,896	-112	-75,008	-56,318.76	.00	75.1%*
615531	737002	60381	Owner Costs-	25,000	0	25,000	9,018.05	.00	36.1%
615531	737406	60381	Furn & Equip	147,000	11,118	158,118	144,564.75	3,815.00	93.8%
615531	737409	60381	Network Wiri	23,500	10,503	34,003	11,422.95	3,765.80	44.7%
615531	737451	60381	Signage-EMS	31,549	0	31,549	24,364.68	.00	77.2%
615531	737454	60381	Alert & Secu	82,862	84,999	167,861	140,039.02	18,659.22	94.5%
615531	737500	60381	Precnst Fee	52,039	0	52,039	49,023.13	.00	94.2%
615531	737504	60381	GMP-EMS SS #	7,342,647	-13,676	7,328,971	7,217,753.00	111,218.00	100.0%

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11									
ACCOUNTS FOR:	FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61	Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
615531	737509 60381	10,000	0	10,000	4,492.71	.00	5,507.29	44.9%	
615531	737517 60381	15,000	61,284	76,284	50,000.00	26,284.00	.00	100.0%	
615531	737520 60381	91,565	0	91,565	91,564.36	.00	.64	100.0%	
615531	737550 60381	0	-300,000	-300,000	.00	.00	-300,000.00	0.0%*	
615531	750000 60381	244,325	-76,342	167,983	.00	.00	167,983.00	0.0%	
615531	750001 60381	15,430	0	15,430	2,417.43	.00	13,012.57	15.7%	
TOTAL EMS Capital Projects		8,675,551	-222,226	8,453,325	8,337,128.13	167,339.02	-51,142.15	100.6%	
TOTAL EMS Southern Shores (#98734)		8,675,551	-222,226	8,453,325	8,337,128.13	167,339.02	-51,142.15	100.6%	
60382 EMS Kill Devil Hills (#98734)									
615531 EMS Capital Projects									
615531	710101 60382	39,401	0	39,401	39,401.00	.00	.00	100.0%	
615531	710900 60382	1,837,274	0	1,837,274	1,835,613.71	.00	1,660.29	99.9%	
615531	710911 60382	100,000	0	100,000	66,570.43	23,124.57	10,305.00	89.7%	
615531	710912 60382	10,000	0	10,000	6,824.24	.00	3,175.76	68.2%	
615531	737001 60382	-212,796	0	-212,796	-232,892.87	.00	20,096.87	109.4%	
615531	737002 60382	35,000	0	35,000	5,000.00	14,005.14	15,994.86	54.3%	
615531	737008 60382	68,700	0	68,700	61,382.00	.00	7,318.00	89.3%	
615531	737406 60382	666,818	0	666,818	101,486.03	517,653.27	47,678.70	92.8%	
615531	737409 60382	516,942	-487,474	29,468	9,339.80	.00	20,128.20	31.7%	
615531	737451 60382	65,897	0	65,897	.00	65,897.00	.00	100.0%	
615531	737454 60382	467,002	36,478	503,480	238,959.23	171,936.80	92,583.97	81.6%	
615531	737500 60382	146,086	0	146,086	137,619.71	.00	8,466.29	94.2%	
615531	737504 60382	20,612,812	146,457	20,759,269	16,381,301.36	4,377,967.64	.00	100.0%	
615531	737509 60382	12,000	0	12,000	.00	.00	12,000.00	0.0%	
615531	737517 60382	25,000	0	25,000	1,018.89	9,992.35	13,988.76	44.0%	
615531	737550 60382	0	-575,000	-575,000	.00	.00	-575,000.00	0.0%*	
615531	750000 60382	642,571	-162,463	480,108	.00	.00	480,108.00	0.0%	
615531	750001 60382	86,833	0	86,833	27,391.15	17,101.15	42,340.70	51.2%	
TOTAL EMS Capital Projects		25,119,540	-1,042,002	24,077,538	18,679,014.68	5,197,677.92	200,845.40	99.2%	
TOTAL EMS Kill Devil Hills (#98734)		25,119,540	-1,042,002	24,077,538	18,679,014.68	5,197,677.92	200,845.40	99.2%	
60385 EMS Manns Harbor (#98737)									
615531 EMS Capital Projects									
615531	710900 60385	410,203	0	410,203	320,226.96	67,904.82	22,071.22	94.6%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS
 AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT
61	Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL
615531	710911 60385	40,000	0	40,000	9,732.38	30,267.62	.00	100.0%
615531	737001 60385	-77,000	0	-77,000	.00	.00	-77,000.00	.0%*
615531	737002 60385	60,000	0	60,000	2,208.00	41,206.00	16,586.00	72.4%
615531	737406 60385	258,640	0	258,640	.00	.00	258,640.00	.0%
615531	737451 60385	42,700	0	42,700	.00	.00	42,700.00	.0%
615531	737454 60385	205,000	0	205,000	.00	49,377.25	155,622.75	24.1%
615531	737500 60385	63,413	0	63,413	89,449.66	.00	-26,036.66	141.1%*
615531	737504 60385	10,344,690	106,290	10,450,980	1,009,272.80	9,335,417.20	106,290.00	99.0%
615531	737509 60385	15,000	0	15,000	.00	.00	15,000.00	.0%
615531	737526 60385	39,971	0	39,971	.00	10,300.00	29,671.00	25.8%
615531	737550 60385	-955,000	0	-955,000	.00	.00	-955,000.00	.0%*
615531	750000 60385	258,617	0	258,617	.00	.00	258,617.00	.0%
TOTAL EMS Capital Projects		10,706,234	106,290	10,812,524	1,430,889.80	9,534,472.89	-152,838.69	101.4%
TOTAL EMS Manns Harbor (#98737)		10,706,234	106,290	10,812,524	1,430,889.80	9,534,472.89	-152,838.69	101.4%
60386 Manteo Youth Center (#98737)								
615531 EMS Capital Projects								
615531	737001 60386	-35,000	0	-35,000	.00	.00	-35,000.00	.0%*
TOTAL EMS Capital Projects		-35,000	0	-35,000	.00	.00	-35,000.00	.0%
615640 Parks & Rec Capital Projects								
615640	710900 60386	125,000	0	125,000	672.24	.00	124,327.76	.5%
615640	710911 60386	40,000	0	40,000	2,360.00	14,040.00	23,600.00	41.0%
615640	737001 60386	0	0	0	-160.51	.00	160.51	100.0%
615640	737002 60386	55,000	0	55,000	2,072.00	13,508.00	39,420.00	28.3%
615640	737406 60386	210,850	0	210,850	.00	.00	210,850.00	.0%
615640	737451 60386	42,700	0	42,700	.00	.00	42,700.00	.0%
615640	737454 60386	110,000	0	110,000	.00	36,244.78	73,755.22	32.9%
615640	737500 60386	63,412	0	63,412	89,449.66	.00	-26,037.66	141.1%*
615640	737504 60386	4,778,928	0	4,778,928	613,398.15	4,165,529.85	.00	100.0%
615640	737520 60386	110,000	0	110,000	.00	93,801.21	16,198.79	85.3%
615640	737526 60386	7,500	0	7,500	.00	.00	7,500.00	.0%
615640	750000 60386	119,473	0	119,473	.00	.00	119,473.00	.0%

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS
 AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL Parks & Rec Capital Projects	5,662,863	0	5,662,863	707,791.54	4,323,123.84	631,947.62	88.8%	
TOTAL Manteo Youth Center (#98737)	5,627,863	0	5,627,863	707,791.54	4,323,123.84	596,947.62	89.4%	
60387 EMS Kitty Hawk Station (#98737)								
615531 EMS Capital Projects								
615531 710900 60387 Architect	549,000	0	549,000	376,854.32	105,775.00	66,370.68	87.9%	
615531 710911 60387 Inspection &	40,000	0	40,000	.00	40,000.00	.00	100.0%	
615531 737001 60387 Estimate of	-68,000	0	-68,000	.00	.00	-68,000.00	.0%*	
615531 737002 60387 Owner Costs	60,000	0	60,000	10,136.00	26,623.50	23,240.50	61.3%	
615531 737406 60387 Furnishings	262,640	0	262,640	.00	.00	262,640.00	.0%	
615531 737451 60387 Signage	42,700	0	42,700	.00	.00	42,700.00	.0%	
615531 737454 60387 Alert & Secu	205,000	0	205,000	.00	53,930.55	151,069.45	26.3%	
615531 737500 60387 Preconstruct	63,412	0	63,412	89,449.67	.00	-26,037.67	141.1%*	
615531 737504 60387 GMP CMAR	9,108,475	0	9,108,475	463,899.00	8,644,576.00	.00	100.0%	
615531 737509 60387 Propane & Ot	15,000	0	15,000	.00	.00	15,000.00	.0%	
615531 737526 60387 Fiber & radi	39,971	0	39,971	.00	.00	39,971.00	.0%	
615531 750000 60387 Owner's cont	227,712	0	227,712	.00	.00	227,712.00	.0%	
TOTAL EMS Capital Projects	10,545,910	0	10,545,910	940,338.99	8,870,905.05	734,665.96	93.0%	
TOTAL EMS Kitty Hawk Station (#98737)	10,545,910	0	10,545,910	940,338.99	8,870,905.05	734,665.96	93.0%	
60389 EMS Manns Harbor (#98734)								
615531 EMS Capital Projects								
615531 737550 60389 Manns Harbor	0	955,000	955,000	.00	.00	955,000.00	.0%	
TOTAL EMS Capital Projects	0	955,000	955,000	.00	.00	955,000.00	.0%	
TOTAL EMS Manns Harbor (#98734)	0	955,000	955,000	.00	.00	955,000.00	.0%	
71022 FY2022 CIP								
613090 Other Financing sources								

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
613090 491100 71022 Transfer fro	-1,044,282	-11,474	-1,055,756	-1,055,756.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-1,044,282	-11,474	-1,055,756	-1,055,756.00	.00	.00	100.0%	
615445 Info Tech Capital Projects								
615445 737577 71022 Computers	150,000	0	150,000	150,000.00	.00	.00	100.0%	
TOTAL Info Tech Capital Projects	150,000	0	150,000	150,000.00	.00	.00	100.0%	
615470 Facilities Capital Projects								
615470 737514 71022 Roof Replace	44,207	0	44,207	44,207.00	.00	.00	100.0%	
615470 737518 71022 HVAC Replace	26,580	0	26,580	23,938.15	.00	2,641.85	90.1%	
TOTAL Facilities Capital Projects	70,787	0	70,787	68,145.15	.00	2,641.85	96.3%	
615510 Sheriff Capital Projects								
615510 737576 71022 Mobile Data	54,955	0	54,955	48,440.50	.00	6,514.50	88.1%	
TOTAL Sheriff Capital Projects	54,955	0	54,955	48,440.50	.00	6,514.50	88.1%	
615520 Jail Capital Projects								
615520 737527 71022 Sewer	44,000	0	44,000	44,000.00	.00	.00	100.0%	
TOTAL Jail Capital Projects	44,000	0	44,000	44,000.00	.00	.00	100.0%	
615529 Justice Facility Capital Projs								
615529 737455 71022 Audio Visual	100,000	0	100,000	58,006.16	1,858.92	40,134.92	59.9%	
TOTAL Justice Facility Capital Projs	100,000	0	100,000	58,006.16	1,858.92	40,134.92	59.9%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
615531 EMS Capital Projects								
615531 737006 71022 Building Imp	100,000	0	100,000	22,194.56	22,800.00	55,005.44	45.0%	
TOTAL EMS Capital Projects	100,000	0	100,000	22,194.56	22,800.00	55,005.44	45.0%	
615575 Coop Ext Capital Projects								
615575 737006 71022 Building Imp	164,540	23,750	188,290	185,097.29	.00	3,192.71	98.3%	
TOTAL Coop Ext Capital Projects	164,540	23,750	188,290	185,097.29	.00	3,192.71	98.3%	
615640 Parks & Rec Capital Projects								
615640 737006 71022 Bldg Improve	285,000	-12,276	272,724	272,723.00	.00	1.00	100.0%	
TOTAL Parks & Rec Capital Projects	285,000	-12,276	272,724	272,723.00	.00	1.00	100.0%	
615717 SW Management Capital Projects								
615717 710100 71022 Feasibility	75,000	0	75,000	49,880.46	12,219.00	12,900.54	82.8%	
TOTAL SW Management Capital Projects	75,000	0	75,000	49,880.46	12,219.00	12,900.54	82.8%	
TOTAL FY2022 CIP	0	0	0	-157,268.88	36,877.92	120,390.96	100.0%	
71023 FY2023 CIP								
613090 Other Financing Sources								
613090 491100 71023 Transfer fro	-1,875,871	0	-1,875,871	-1,875,871.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-1,875,871	0	-1,875,871	-1,875,871.00	.00	.00	100.0%	
615430 Elections Capital Projects								

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
615430 737402 71023 Voting Machi	126,000	0	126,000	.00	.00	126,000.00	.0%	
TOTAL Elections Capital Projects	126,000	0	126,000	.00	.00	126,000.00	.0%	
615445 Info Tech Capital Projects								
615445 737577 71023 Computers	100,000	0	100,000	100,000.00	.00	.00	100.0%	
615445 737578 71023 Server Room	100,000	0	100,000	67,466.22	32,533.78	.00	100.0%	
TOTAL Info Tech Capital Projects	200,000	0	200,000	167,466.22	32,533.78	.00	100.0%	
615470 Facilities Capital Projects								
615470 737518 71023 HVAC Replace	25,679	0	25,679	20,320.76	3,500.00	1,858.24	92.8%	
TOTAL Facilities Capital Projects	25,679	0	25,679	20,320.76	3,500.00	1,858.24	92.8%	
615520 Jail Capital Projects								
615520 737006 71023 Building Ren	500,000	0	500,000	500,000.00	.00	.00	100.0%	
615520 737527 71023 Sewer	280,000	0	280,000	12,763.93	267,236.07	.00	100.0%	
TOTAL Jail Capital Projects	780,000	0	780,000	512,763.93	267,236.07	.00	100.0%	
615535 EMS Helo Capital Projects								
615535 737574 71023 DMF Airbus H	173,340	0	173,340	168,215.46	.00	5,124.54	97.0%	
TOTAL EMS Helo Capital Projects	173,340	0	173,340	168,215.46	.00	5,124.54	97.0%	
615542 Emer Mgmt Capital Projects								
615542 737573 71023 RECC EOC AV	450,000	0	450,000	448,740.27	.00	1,259.73	99.7%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL Emer Mgmt Capital Projects	450,000	0	450,000	448,740.27	.00	1,259.73	99.7%	
615730 C & D Capital Projects								
615730 737429 71023 Pump Dirt Pi	54,000	0	54,000	53,535.96	.00	464.04	99.1%	
TOTAL C & D Capital Projects	54,000	0	54,000	53,535.96	.00	464.04	99.1%	
615737 SW Transfer Capital Projects								
615737 737575 71023 STWS Scales	66,852	0	66,852	66,852.00	.00	.00	100.0%	
TOTAL SW Transfer Capital Projects	66,852	0	66,852	66,852.00	.00	.00	100.0%	
TOTAL FY2023 CIP	0	0	0	-437,976.40	303,269.85	134,706.55	100.0%	
71024 FY2024 CIP								
613090 Other Financing Sources								
613090 491100 71024 Transfer fro	-1,126,341	-300,000	-1,426,341	.00	.00	-1,426,341.00	.0%*	
TOTAL Other Financing Sources	-1,126,341	-300,000	-1,426,341	.00	.00	-1,426,341.00	.0%	
615445 Info Tech Capital Projects								
615445 737577 71024 Computers	150,000	0	150,000	108,223.97	36,808.74	4,967.29	96.7%	
615445 737583 71024 Equipment	500,000	0	500,000	396,264.39	11,405.47	92,330.14	81.5%	
TOTAL Info Tech Capital Projects	650,000	0	650,000	504,488.36	48,214.21	97,297.43	85.0%	
615490 General Capital Projects								
615490 737584 71024 Elevators	232,971	0	232,971	.00	.00	232,971.00	.0%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL General Capital Projects	232,971	0	232,971	.00	.00	232,971.00	.0%	
615520 Jail Capital Projects								
615520 737527 71024 Sewer	250,000	0	250,000	78,999.71	.00	171,000.29	31.6%	
TOTAL Jail Capital Projects	250,000	0	250,000	78,999.71	.00	171,000.29	31.6%	
615531 EMS Capital Projects								
615531 710900 71024 Architect	463,375	0	463,375	580,408.12	.00	-117,033.12	125.3%*	
615531 737577 71024 Computers	150,000	0	150,000	84,170.00	2,307.72	63,522.28	57.7%	
TOTAL EMS Capital Projects	613,375	0	613,375	664,578.12	2,307.72	-53,510.84	108.7%	
615600 Health Capital Projects								
615600 737584 71024 Elevators	179,995	0	179,995	.00	179,995.00	.00	100.0%	
TOTAL Health Capital Projects	179,995	0	179,995	.00	179,995.00	.00	100.0%	
615717 SW Management Capital Projects								
615717 737583 71024 Equipment	417,377	0	417,377	296,493.00	120,500.00	384.00	99.9%	
TOTAL SW Management Capital Projects	417,377	0	417,377	296,493.00	120,500.00	384.00	99.9%	
TOTAL FY2024 CIP	1,217,377	-300,000	917,377	1,544,559.19	351,016.93	-978,199.12	206.6%	
98726 S2021ALOBS (60332,7,9, 60340,1,2,4)								
613090 Other Financing Sources								
613090 450100 98726 Interest Inc	0	0	0	-34,517.96	.00	34,517.96	100.0%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11									
ACCOUNTS FOR:	FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ACTUAL	ENCUMBRANCES	AVAILABLE	PCT
61	Capital Projects	APPROP	ADJSTMTS	BUDGET				BUDGET	USE/COL
613090	470318 98726 Debt Proceed	-35,000	-26,652,400	-26,687,400	-26,687,400.00		.00	.00	100.0%
613090	471005 98726 OIP-S21A LOB	-4,840,520	0	-4,840,520	-4,840,519.60		.00	-.40	100.0%*
	TOTAL Other Financing Sources	-4,875,520	-26,652,400	-31,527,920	-31,562,437.56		.00	34,517.56	100.1%
615490 General Capital Projects									
615490	545300 98726 Costs of Iss	180,717	118,613	299,330	279,042.02		.00	20,287.98	93.2%
615490	717100 98726 Underwriter	164,273	7,868	172,141	172,140.86		.00	.14	100.0%
	TOTAL General Capital Projects	344,990	126,481	471,471	451,182.88		.00	20,288.12	95.7%
	TOTAL S2021ALOBS (60332,7,9, 60340,1	-4,530,530	-26,525,919	-31,056,449	-31,111,254.68		.00	54,805.68	100.2%
98729 S2022AB LOBs (#60329 & #60350)									
613040 Investment Earnings									
613040	450100 98729 Interest Inc	0	0	0	-300,885.51		.00	300,885.51	100.0%
	TOTAL Investment Earnings	0	0	0	-300,885.51		.00	300,885.51	100.0%
613090 Other Financing Sources									
613090	470200 98729 IF Proceeds-	-1,989,617	-26,505,412	-28,495,029	-28,495,029.00		.00	.00	100.0%
	TOTAL Other Financing Sources	-1,989,617	-26,505,412	-28,495,029	-28,495,029.00		.00	.00	100.0%
615580 Beach Nourishment Capital Proj									
615580	545300 98729 Costs of Iss	215,000	0	215,000	188,923.35		.00	26,076.65	87.9%
	TOTAL Beach Nourishment Capital Proj	215,000	0	215,000	188,923.35		.00	26,076.65	87.9%
	TOTAL S2022AB LOBs (#60329 & #60350)	-1,774,617	-26,505,412	-28,280,029	-28,606,991.16		.00	326,962.16	101.2%
98732 2021 IF (#60351; #60352)									

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
613040 Investment Earnings								
613040 450100 98732 Interest Inc	0	0	0	-491.80	.00	491.80	100.0%	
TOTAL Investment Earnings	0	0	0	-491.80	.00	491.80	100.0%	
613090 Other Financing Sources								
613090 470200 98732 Installment	-3,000,000	0	-3,000,000	-3,000,000.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-3,000,000	0	-3,000,000	-3,000,000.00	.00	.00	100.0%	
615490 General Capital Projects								
615490 545300 98732 Costs of Iss	70,600	0	70,600	70,600.00	.00	.00	100.0%	
TOTAL General Capital Projects	70,600	0	70,600	70,600.00	.00	.00	100.0%	
TOTAL 2021 IF (#60351; #60352)	-2,929,400	0	-2,929,400	-2,929,891.80	.00	491.80	100.0%	
98733 S2021B LOBs (#60353; #6036*)								
613040 Investment Earnings								
613040 450100 98733 Interest Inc	0	0	0	-238,483.23	.00	238,483.23	100.0%	
TOTAL Investment Earnings	0	0	0	-238,483.23	.00	238,483.23	100.0%	
613090 Other Financing Sources								
613090 470318 98733 Debt Proceed	-9,172,693	0	-9,172,693	-9,172,693.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-9,172,693	0	-9,172,693	-9,172,693.00	.00	.00	100.0%	
615490 General Capital Projects								
615490 545300 98733 Costs of Iss	135,000	0	135,000	119,197.02	.00	15,802.98	88.3%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL General Capital Projects	135,000	0	135,000	119,197.02	.00	15,802.98	88.3%	
TOTAL S2021B LOBS (#60353; #6036*)	-9,037,693	0	-9,037,693	-9,291,979.21	.00	254,286.21	102.8%	
98734 S2023A LOBS EMS								
613040 Investment Earnings								
613040 450100 98734 Interest Inc	-1,185,686	-125,000	-1,310,686	-1,331,494.02	.00	20,808.02	101.6%	
TOTAL Investment Earnings	-1,185,686	-125,000	-1,310,686	-1,331,494.02	.00	20,808.02	101.6%	
613090 Other Financing Sources								
613090 470318 98734 S2023A LOBS-	-250,000	-36,800,000	-37,050,000	-37,050,000.00	.00	.00	100.0%	
613090 471005 98734 S2023A LOBS-	-4,637,246	-649,224	-5,286,470	-5,286,469.50	.00	-.50	100.0%*	
TOTAL Other Financing Sources	-4,887,246	-37,449,224	-42,336,470	-42,336,469.50	.00	-.50	100.0%	
615490 General Capital Projects								
615490 545300 98734 S2023A LOBS-	445,294	109,910	555,204	520,017.04	.00	35,186.96	93.7%	
TOTAL General Capital Projects	445,294	109,910	555,204	520,017.04	.00	35,186.96	93.7%	
TOTAL S2023A LOBS EMS	-5,627,638	-37,464,314	-43,091,952	-43,147,946.48	.00	55,994.48	100.1%	
98735 2023 IF Public Works Equipment								
613040 Investment Earnings								
613040 450100 98735 Interest Inc	0	0	0	-10,694.28	.00	10,694.28	100.0%	
TOTAL Investment Earnings	0	0	0	-10,694.28	.00	10,694.28	100.0%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
613090 Other Financing Sources								
613090 470100 98735 Proceeds Lea	-626,893	-4,263	-631,156	-631,156.00	.00	.00	100.0%	
TOTAL Other Financing Sources	-626,893	-4,263	-631,156	-631,156.00	.00	.00	100.0%	
615717 SW Management Capital Projects								
615717 737583 98735 Equipment	626,893	4,263	631,156	612,433.00	.00	18,723.00	97.0%	
TOTAL SW Management Capital Projects	626,893	4,263	631,156	612,433.00	.00	18,723.00	97.0%	
TOTAL 2023 IF Public Works Equipment	0	0	0	-29,417.28	.00	29,417.28	100.0%	
98737 S2024 LOBs (#60385; 60387; 60389)								
613040 Investment Earnings								
613040 450100 98737 Interest Inc	-441,584	-157,407	-598,991	.00	.00	-598,991.00	.0%*	
TOTAL Investment Earnings	-441,584	-157,407	-598,991	.00	.00	-598,991.00	.0%	
613090 Other Financing Sources								
613090 470318 98737 S2023B LOBs-	-992,228	-22,697,772	-23,690,000	.00	.00	-23,690,000.00	.0%*	
613090 471005 98737 Reoffering P	-259,135	-2,666,443	-2,925,578	.00	.00	-2,925,578.00	.0%*	
TOTAL Other Financing Sources	-1,251,363	-25,364,215	-26,615,578	.00	.00	-26,615,578.00	.0%	
615490 General Capital Projects								
615490 545300 98737 Costs of Iss	370,194	103,078	473,272	214,421.53	.00	258,850.47	45.3%	
TOTAL General Capital Projects	370,194	103,078	473,272	214,421.53	.00	258,850.47	45.3%	
TOTAL S2024 LOBs (#60385; 60387; 603	-1,322,753	-25,418,544	-26,741,297	214,421.53	.00	-26,955,718.53	-.8%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11									
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ACTUAL	ENCUMBRANCES	AVAILABLE	PCT	
61 Capital Projects	APPROP	ADJSTMTS	BUDGET				BUDGET	USE/COL	
98739 FY24 IFC PW & IT Equip (71024)									
613040 Investment Earnings									
613040 450100 98739 Interest-FY2	0	0	0	-5,951.42		.00	5,951.42	100.0%	
TOTAL Investment Earnings	0	0	0	-5,951.42		.00	5,951.42	100.0%	
613090 Other Financing Sources									
613090 470100 98739 Proceeds Lea	-917,377	0	-917,377	-917,377.00		.00	.00	100.0%	
TOTAL Other Financing Sources	-917,377	0	-917,377	-917,377.00		.00	.00	100.0%	
TOTAL FY24 IFC PW & IT Equip (71024)	-917,377	0	-917,377	-923,328.42		.00	5,951.42	100.6%	
TOTAL Capital Projects	109,180,637	-109,180,637	0	-8,295,919.83	30,417,658.77	-22,121,738.94		100.0%	
TOTAL REVENUES	-68,201,634	-118,318,428	-186,520,062	-151,864,733.06		.00	-34,655,328.94		
TOTAL EXPENSES	177,382,271	9,137,791	186,520,062	143,568,813.23	30,417,658.77	12,533,590.00			

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL	
63 School Capital Projects								
60369 FFES & FFMS Remediation & HVAC								
633090 Other Financing Sources SCP								
633090 491000 60369 Transfer fro	-932,754	0	-932,754	-863,952.00	.00	-68,802.00	92.6%*	
TOTAL Other Financing Sources SCP	-932,754	0	-932,754	-863,952.00	.00	-68,802.00	92.6%	
635675 School Capital Projects								
635675 711512 60369 FFES & FFMS	932,754	0	932,754	863,952.00	.00	68,802.00	92.6%	
TOTAL School Capital Projects	932,754	0	932,754	863,952.00	.00	68,802.00	92.6%	
TOTAL FFES & FFMS Remediation & HVAC	0	0	0	.00	.00	.00	.0%	
71022 FY2022 CIP								
633090 Other Financing Sources SCP								
633090 491100 71022 Transfer fro	-1,655,000	0	-1,655,000	-1,655,000.00	.00	.00	100.0%	
TOTAL Other Financing Sources SCP	-1,655,000	0	-1,655,000	-1,655,000.00	.00	.00	100.0%	
635675 School Capital Projects								
635675 711500 71022 Dare Co Scho	1,655,000	0	1,655,000	1,490,892.19	.00	164,107.81	90.1%	
TOTAL School Capital Projects	1,655,000	0	1,655,000	1,490,892.19	.00	164,107.81	90.1%	
TOTAL FY2022 CIP	0	0	0	-164,107.81	.00	164,107.81	100.0%	
71023 FY2023 CIP								
633090 Other Financing Sources SCP								

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS

AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL	
63 School Capital Projects								
633090 491100 71023 Transfer fro	-3,213,805	-358,000	-3,571,805	-3,571,805.00	.00	.00	100.0%	
TOTAL Other Financing Sources SCP	-3,213,805	-358,000	-3,571,805	-3,571,805.00	.00	.00	100.0%	
635675 School Capital Projects								
635675 570101 71023 Local Capita	573,805	0	573,805	573,805.00	.00	.00	100.0%	
635675 711500 71023 Dare Co Scho	1,790,000	358,000	2,148,000	1,976,620.14	.00	171,379.86	92.0%	
635675 737528 71023 Lights	850,000	0	850,000	839,666.47	10,333.53	.00	100.0%	
TOTAL School Capital Projects	3,213,805	358,000	3,571,805	3,390,091.61	10,333.53	171,379.86	95.2%	
TOTAL FY2023 CIP	0	0	0	-181,713.39	10,333.53	171,379.86	100.0%	
71024 FY2024 CIP								
633090 Other Financing Sources SCP								
633090 491900 71024 Transfer fro	-2,645,000	0	-2,645,000	.00	.00	-2,645,000.00	.0%*	
TOTAL Other Financing Sources SCP	-2,645,000	0	-2,645,000	.00	.00	-2,645,000.00	.0%	
635675 School Capital Projects								
635675 570101 71024 Local Capita	600,000	0	600,000	600,000.00	.00	.00	100.0%	
635675 711500 71024 Dare Co Scho	2,045,000	0	2,045,000	134,400.00	.00	1,910,600.00	6.6%	
TOTAL School Capital Projects	2,645,000	0	2,645,000	734,400.00	.00	1,910,600.00	27.8%	
TOTAL FY2024 CIP	0	0	0	734,400.00	.00	-734,400.00	100.0%	
98430 DCS CIP								
633090 Other Financing Sources SCP								
633090 491100 98430 Transfer fro	-1,275,000	0	-1,275,000	-1,275,000.00	.00	.00	100.0%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD	ENCUMBRANCES	AVAILABLE	PCT	
63 School Capital Projects	APPROP	ADJSTMTS	BUDGET	ACTUAL		BUDGET	USE/COL	
TOTAL Other Financing Sources SCP	-1,275,000	0	-1,275,000	-1,275,000.00	.00	.00	100.0%	
635675 School Capital Projects								
635675 737437 98430 FY20 CIP-DCS	1,275,000	0	1,275,000	650,598.71	.00	624,401.29	51.0%	
TOTAL School Capital Projects	1,275,000	0	1,275,000	650,598.71	.00	624,401.29	51.0%	
TOTAL DCS CIP	0	0	0	-624,401.29	.00	624,401.29	100.0%	
98660 Manteo High School Roof Replacement								
635675 School Capital Projects								
635675 711515 98660 MHS-Roof Rep	1,000,000	12,600	1,012,600	1,012,600.00	.00	.00	100.0%	
TOTAL School Capital Projects	1,000,000	12,600	1,012,600	1,012,600.00	.00	.00	100.0%	
TOTAL Manteo High School Roof Replac	1,000,000	12,600	1,012,600	1,012,600.00	.00	.00	100.0%	
98661 DCS Early College								
633090 Other Financing Sources SCP								
633090 470318 98661 S2025B LOBS	-2,500,000	0	-2,500,000	.00	.00	-2,500,000.00	.0%*	
TOTAL Other Financing Sources SCP	-2,500,000	0	-2,500,000	.00	.00	-2,500,000.00	.0%	
635675 School Capital Projects								
635675 710900 98661 Architect-Ea	2,500,000	0	2,500,000	300,000.00	2,200,000.00	.00	100.0%	
TOTAL School Capital Projects	2,500,000	0	2,500,000	300,000.00	2,200,000.00	.00	100.0%	
TOTAL DCS Early College	0	0	0	300,000.00	2,200,000.00	-2,500,000.00	100.0%	

DARE COUNTY FINANCE



APPENDIX B - CAPITAL PROJECTS AUTHORIZED BY PROJECT ORDINANCES

FOR 2024 11								
ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
63 School Capital Projects	APPROP	ADJSTMTS	BUDGET	YTD	ACTUAL	BUDGET	USE/COL	
98726 S2021ALOBs (60332,7,9, 60340,1,2,4)								
633090 Other Financing Sources SCP								
633090 470318 98726 Debt Proceed	-1,000,000	-12,600	-1,012,600	-1,012,600.00		.00	.00	100.0%
TOTAL Other Financing Sources SCP	-1,000,000	-12,600	-1,012,600	-1,012,600.00		.00	.00	100.0%
633675 School Capital Project Revenue								
633675 450100 98726 Interest Inc	0	0	0	-125.47		.00	125.47	100.0%
TOTAL School Capital Project Revenue	0	0	0	-125.47		.00	125.47	100.0%
TOTAL S2021ALOBs (60332,7,9, 60340,1,2,4)	-1,000,000	-12,600	-1,012,600	-1,012,725.47		.00	125.47	100.0%
TOTAL School Capital Projects	0	0	0	64,052.04	2,210,333.53	-2,274,385.57		100.0%
TOTAL REVENUES	-13,221,559	-370,600	-13,592,159	-8,378,482.47		.00	-5,213,676.53	
TOTAL EXPENSES	13,221,559	370,600	13,592,159	8,442,534.51	2,210,333.53		2,939,290.96	

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