

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 30850-545000          | Contract Services          | \$ 17,256                                       |                                                 |
| 30390-499900          | Fund Balance Appropriated  |                                                 | \$ 17,256                                       |
|                       |                            | <u>\$ 17,256</u>                                | <u>\$ 17,256</u>                                |

**Explanation:** Post-Employment Benefits (30850) - Increase appropriations for contracts for actuarial studies require for Law Enforcement Special Separation Allowance and Retiree Health Insurance funding. The FY 2022 evaluation was not completed prior to closing FY 2022. This will fund both the FY 2022 and FY 2023 reports.

**Net Budget Effect:** Post Employment Retiree Benefits Fund (30) - Increased by \$17,256.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10960-540000          | Worker's Compensation      | \$ 31,100                                       |                                                 |
| 10960-539000          | Unemployment Compensation  |                                                 | \$ 31,100                                       |
|                       |                            | <u>\$ 31,100</u>                                | <u>\$ 31,100</u>                                |

**Explanation:** Central Services (10960) - Transfer budgeted funds to use residual funds available in Unemployment Compensation to cover the Worker's Compensation increases resulting from the FY 2022 WC audit that was due to salary increases in FY 2022.

**Net Budget Effect:** Operating Fund (10) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10450-511000          | Telephone & Postage        | \$ 4,000                                        |                                                 |
| 10450-545000          | Contract Services          |                                                 | \$ 4,000                                        |
|                       |                            | <u>\$ 4,000</u>                                 | <u>\$ 4,000</u>                                 |

**Explanation:** Tax (10450) - Transfer funds for increased postage cost of and increased number of mailings.

**Net Budget Effect:** Operating Fund (10) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10460-511010          | Data Transmission          | \$ 1,500                                        |                                                 |
| 10460-531000          | Fuel                       | \$ 2,500                                        |                                                 |
| 10460-590000          | Cap Outlay                 | \$ 11,100                                       |                                                 |
| 10460-545800          | Contract Services COA      |                                                 | \$ 11,100                                       |
| 10460-516400          | Equipment Maintenance      |                                                 | \$ 2,200                                        |
| 10460-545000          | Contract Services          |                                                 | \$ 1,800                                        |
|                       |                            | <u>\$ 15,100</u>                                | <u>\$ 15,100</u>                                |

**Explanation:** Public Works (10460) - Transfer budgeted funds to replace hot water heater at the COA facility and for operations for the remainder of this fiscal year.

**Net Budget Effect:** Operating Fund (10) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u>   | Debit                                           | Credit                                          |
|-----------------------|------------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                              | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 210546-511006         | Telephone & Postage          |                                                 | \$ 1,050                                        |
| 210546-514506         | Travel, Training & Education |                                                 | \$ 500                                          |
| 210546-516006         | Repairs & Maintenance        | \$ 8,412                                        |                                                 |
| 210546-516106         | Buildings & Grounds          |                                                 | \$ 10,000                                       |
| 210546-531006         | Fuel                         | \$ 3,981                                        |                                                 |
| 210546-532006         | Miscellaneous Supplies       | \$ 1,500                                        |                                                 |
| 210546-532106         | Fire Operation Supplies      | \$ 3,950                                        |                                                 |
| 210546-545000         | Contracted Services          |                                                 | \$ 9,143                                        |
| 210546-561006         | Professional Services        | \$ 2,850                                        |                                                 |
|                       |                              | <u>\$ 20,693</u>                                | <u>\$ 20,693</u>                                |

**Explanation:** Corolla Fire District - Corolla VFD (210546) - Transfer budgeted line items per request of Corolla VFD.

**Net Budget Effect:** Corolla Fire District (210) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10531-514500          | Training & Education       | \$ 600                                          |                                                 |
| 10531-516200          | Vehicle Maintenance        | \$ 3,500                                        |                                                 |
| 10531-532000          | Supplies                   | \$ 10,625                                       |                                                 |
| 10531-545000          | Contract Services          | \$ 5,500                                        |                                                 |
| 10531-553000          | Dues & Subscriptions       | \$ 400                                          |                                                 |
| 10330-455000          | EM Grant                   |                                                 | \$ 20,625                                       |
|                       |                            | <u>\$ 20,625</u>                                | <u>\$ 20,625</u>                                |

**Explanation:** Emergency Management (10531) - Increase appropriations to record Emergency Management Program Grant Funding to be used for new tires for EM truck, and message boards, dues for NCEMA, public education materials, maintenance contract for weather stations and conference fees for the NCEMA Spring Conference.

**Net Budget Effect:** Operating Fund (10) - Increased by \$20,625.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 61818-553000          | Dues & Subscriptions       | \$ 6,750                                        |                                                 |
| 61818-590000          | Capital Outlay             |                                                 | \$ 6,750                                        |
|                       |                            | <u>\$ 6,750</u>                                 | <u>\$ 6,750</u>                                 |

**Explanation:** Mainland Water (61818) - Transfer budgeted funds for increases in annual dues and software license fees.

**Net Budget Effect:** Mainland Water Fund (61) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10441-557100          | Software License Fees      | \$ 12,000                                       |                                                 |
| 10441-590000          | Capital Outlay             |                                                 | \$ 12,000                                       |
|                       |                            | <u>\$ 12,000</u>                                | <u>\$ 12,000</u>                                |

**Explanation:** Information Technology (10441) - Transfer budgeted funds for increases in ITS software license fees.

**Net Budget Effect:** Operating Fund (10) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10410-511000          | Telephone & Postage        | \$ 10,000                                       |                                                 |
| 10340-450420          | Beach Parking Permits      |                                                 | \$ 10,000                                       |
|                       |                            | <u>\$ 10,000</u>                                | <u>\$ 10,000</u>                                |

**Explanation:** Administration (10410) - Transfer funds and increase appropriations for postage to mail access permits.

**Net Budget Effect:** Operating Fund (10) - Increased by \$10,000.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10445-532000          | Supplies                   | \$ 18,441                                       |                                                 |
| 10445-590000          | Capital Outlay             | \$ 5,559                                        |                                                 |
| 10320-411000          | Article 39 Sales Tax       |                                                 | \$ 24,000                                       |
|                       |                            | <u>\$ 24,000</u>                                | <u>\$ 24,000</u>                                |

**Explanation:** Human Resources (10445) - Carry-forward funding for replacement of HR desks, filing cabinets and other office furniture to move that department from the Historic Courthouse to the brick building that old Communications space. The majority of the current furniture is 20-30 years old and is no longer useable. This was originally budgeted in FY 2021 as part of Courthouse Projects.

**Net Budget Effect:** Operating Fund (10) - Increased by \$24,000.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10640-532008          | SHIIP Grant                | \$ 4,095                                        |                                                 |
| 10330-449640          | SHIIP Grant                |                                                 | \$ 4,095                                        |
|                       |                            | <u>\$ 4,095</u>                                 | <u>\$ 4,095</u>                                 |

**Explanation:** Cooperative Extension (10640) - To record Senior Health Insurance Information Portability Grant for FY 2023.

**Net Budget Effect:** Operating Fund (10) - Increased by \$4,095..

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u>     | Debit                                           | Credit                                          |
|-----------------------|--------------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                                | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 50442-588000          | Connecting Corolla Contingency |                                                 | \$ 174,000                                      |
| 50447-590113          | Dolphin Street Sidewalk 2023   | \$ 14,000                                       |                                                 |
| 50447-590114          | Bonito Street Sidewalk 2023    | \$ 160,000                                      |                                                 |
|                       |                                | <u>\$ 174,000</u>                               | <u>\$ 174,000</u>                               |

**Explanation:** County Governmental Construction (50447) - Transfer funds for the design of the Dolphin Street Sidewalk and construction of the Bonito Street Sidewalk.

**Net Budget Effect:** County Governmental Construction Fund (50) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | <u>Debit</u>                                    | <u>Credit</u>                                   |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10511-514000          | Travel                     | \$ 1,500                                        |                                                 |
| 10511-516000          | Repairs & Maintenance      | \$ 5,000                                        |                                                 |
| 10511-547000          | Meals                      |                                                 | \$ 1,500                                        |
| 10511-561000          | Professional Services      |                                                 | \$ 5,000                                        |
|                       |                            | <u>\$ 6,500</u>                                 | <u>\$ 6,500</u>                                 |

**Explanation:** Detention Center (10511) - Transfer budgeted funds for certification training and unforeseen maintenance to kitchen equipment and the pipe backflow system.

**Net Budget Effect:** Operating Fund (10) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 63838-553000          | Dues & Subscriptions       | \$ 300                                          |                                                 |
| 63838-545600          | Site Work/Landscaping      |                                                 | \$ 300                                          |
|                       |                            | <u>\$ 300</u>                                   | <u>\$ 300</u>                                   |

**Explanation:** Solid Waste (63838) - Transfer budgeted funds for increases in dues.

**Net Budget Effect:** Solid Waste Fund (63) - No change.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u>   | <u>Debit</u>                                    | <u>Credit</u>                                   |
|-----------------------|------------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                              | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10550-531000          | Fuel                         | \$ 2,000                                        |                                                 |
| 10550-535000          | Credit Card Maintenance Fees | \$ 5,000                                        |                                                 |
| 10550-545000          | Contract Services            |                                                 | \$ 2,073                                        |
| 10550-561000          | Professional Services        | \$ 73                                           |                                                 |
| 10350-467100          | Aviation Fuel Receipts       |                                                 | \$ 5,000                                        |
|                       |                              | <u>\$ 7,073</u>                                 | <u>\$ 7,073</u>                                 |

**Explanation:** Airport (10550) - Transfer budgeted funds for increased costs of fuel, credit card fees and for new hire background checks.

**Net Budget Effect:** Operating Fund (10) - Increased by \$5,000.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u>          | Debit                                           | Credit                                          |
|-----------------------|-------------------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                                     | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 10430-501000          | Salary Paid to Officials            | \$ 1,800                                        |                                                 |
| 10430-505000          | FICA Expense                        | \$ 138                                          |                                                 |
| 10430-511000          | Telephone & Postage                 |                                                 | \$ 800                                          |
| 10430-514000          | Travel                              |                                                 | \$ 4,000                                        |
| 10430-521000          | Rent                                | \$ 46                                           |                                                 |
| 10430-545000          | Contract Services                   | \$ 10,000                                       |                                                 |
| 10320-411000          | Article 39 Sales Tax - Local Option |                                                 | \$ 7,184                                        |
|                       |                                     | <u>\$ 11,984</u>                                | <u>\$ 11,984</u>                                |

**Explanation:** Elections (10430) - Transfer and increase appropriations for cost of the November 2022 election and increase in equipment maintenance contract.

**Net Budget Effect:** Operating Fund (10) - Increased by \$7,184.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u> | Debit                                           | Credit                                          |
|-----------------------|----------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                            | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 16390-499900          | Fund Balance Appropriated  |                                                 | \$ 100,000                                      |
| 16609-545000          | Contract Services          | \$ 100,000                                      |                                                 |
|                       |                            | <u>\$ 100,000</u>                               | <u>\$ 100,000</u>                               |

**Explanation:** Ocean Sands/Crown Point N Stormwater (16609) - Increase appropriations for Ocean Outfall stormwater project and contingency.

**Net Budget Effect:** Ocean Sands/Crown Point N Stormwater Fund (16) - Increased by \$100,000.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 17th day of January 2023, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2023.

| <u>Account Number</u> | <u>Account Description</u>        | Debit                                           | Credit                                          |
|-----------------------|-----------------------------------|-------------------------------------------------|-------------------------------------------------|
|                       |                                   | <u>Decrease Revenue or<br/>Increase Expense</u> | <u>Increase Revenue or<br/>Decrease Expense</u> |
| 20609-590020          | Capital Outlay - Goldenleaf Grant | \$ 250,000                                      |                                                 |
| 20330-449609          | Grants - Stormwater               |                                                 | \$ 250,000                                      |
|                       |                                   | <u>\$ 250,000</u>                               | <u>\$ 250,000</u>                               |

**Explanation:** Whalehead Stormwater District (20609) - Increase appropriations to record Goldenleaf Grant awarded to Currituck County for Whalehead Stormwater improvements at Bonito Street.

**Net Budget Effect:** Whalehead Stormwater District Fund (20) - Increased by \$250,000.

Minute Book # \_\_\_\_\_, Page # \_\_\_\_\_

Journal # \_\_\_\_\_

\_\_\_\_\_  
Clerk to the Board