

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 Increase Expense</u>	<u>Increase Revenue or 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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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.

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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.

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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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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..

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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.

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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.

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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.

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		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or 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.

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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.

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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.

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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.

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