



## **CURRITUCK COUNTY NORTH CAROLINA**

June 27, 2022

Minutes – Regular Meeting of the Board of Commissioners

### **WORK SESSION-4:30 PM**

The Board of Commissioners met at 4:30 PM in a Work Session to review additional information requested at previous work sessions related to salary items that remained undecided in the County budget. Chairman Payment opened the work session at 4:32 PM.

#### **Budget Discussion**

County Manager, Ike McRee, reviewed salary proposals for the Sheriff's Office and cost increases over what was included in the County's proposed budget. He said if the Board wants to go with an alternate proposal, Sheriff Beickert agreed to cut his Capital Outlay budget to fund the salaries. A majority of Commissioners agreed to accept a Sheriff's proposal requiring an additional \$273,390. Commissioner Mary Etheridge wanted to stay with salaries proposed by the County Manager.

Commissioners shifted to discussion of a Pay Study that was performed for the County and resulting recommendations. Employees included in the final Phase 3 salary study included top tier employees and Department Heads. Commissioners received documents with information requested in earlier work sessions pertaining to study recommendations.

Commissioner Jarvis and Commissioner Mary Etheridge recommended capping Phase 3 salary recommendations at 20%. Commissioner Jarvis said the resulting salaries are in line with the proposed salaries for the positions if total compensation is included. Staff analysis confirmed a cap at 20% would not create compression issues for departments. Concerns were raised that employees in Phase 3 of the study may feel unfairly treated because Phase 1 and Phase 2 of the study were implemented in full. Longevity was discussed, and Commissioners expressed the importance of following procedures and requiring employees be given a performance evaluation before receiving a longevity increase, and revisions to the longevity policy may be considered going forward. Commissioners recommended implementation of evaluation procedures for Department Heads, to include training on how to perform employee evaluations. They encouraged presentation of an annual benefits review for employees.

Commissioners considered the salary recommendation for Assistant County Manager, and after discussion, chose to reduce the position to a grade 109 in the Salary Classification chart.

Commissioners discussed the increases recommended for some of the positions, and it was suggested that the high percentages could be because a pay study had not been

done since 2009. Commissioner Jarvis and Commissioner Mary Etheridge reiterated a 20% cap is fair and will still provide substantial increases. Commissioner Jarvis stressed the Board's need to be careful with spending and doesn't believe the salaries recommended are sustainable over time. She said she has no issue with longevity, as it encourages long-term employment.

Commissioner Beaumont would like to see a change in the County's longevity policy, but said the Board cannot abandon the philosophy that was implemented over the first two years of the study. Commissioner White agreed the Board needs to look at longevity and decide how to move forward.

Finance Director, Sandra Hill, was asked to review the Risk Manager position included in the study and presented updates to the budget since its initial presentation.

Discussion concluded and Commissioner White moved to adjourn the Work Session. Commissioner Jarvis seconded the motion. The motion carried, 7-0, and the Work Session closed at 5:31 PM.

### **CALL TO ORDER**

The Currituck County Board of Commissioners met for continued discussion and consideration of items included on the June 20, 2022, regular meeting agenda. The meeting was recessed by the Chairman and was scheduled to reconvene on Monday, June 27, 2022, at 6:00 PM in the Board Meeting Room of the Historic Courthouse, 153 Courthouse Road, Currituck, North Carolina.

Attendee Name	Title	Status	Arrived
Michael H. Payment	Chairman	Present	
Paul M. Beaumont	Vice Chairman	Present	
J. Owen Etheridge	Commissioner	Present	
Mary "Kitty" Etheridge	Commissioner	Present	
Selina S. Jarvis	Commissioner	Present	
Kevin E. McCord	Commissioner	Present	
Bob White	Commissioner	Present	

The meeting was reconvened by Chairman Payment and called to order.

### **NEW BUSINESS**

#### **A. Consideration of an Amendment to the Board of Commissioners Rules of Procedure to Provide for a Reading of a Code of Ethics Statement at Each Meeting**

Commissioner Beaumont said the ethics statement presented for consideration needed to be rewritten and moved to table the item until the July 18, 2022, Commissioners meeting. Commissioner McCord seconded the motion. The motion carried, 5-2, with Commissioner Mary Etheridge and Commissioner Jarvis opposed. Vice-chairman Beaumont will personally revise the language and forward to the Board for comment.

<b>RESULT:</b>	<b>TABLED [5 TO 2]</b>	<b>Next: 7/18/2022 6:00 PM</b>
<b>AYES:</b>	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner	
<b>NAYS:</b>	Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner	

## **B. Consider Adoption of the County's Annual Budget for Fiscal Year 2022-2023**

County Manager, Ike McRee, began with a review of the changes made to the budget since it was originally presented on May 16, 2022. He noted Board discussion at the earlier work session resulted in the Board agreeing to fund the Sheriff's Office salary proposal at an additional \$273,390 which will be paid for by a reduction in the Sheriff's Capital Outlay budget. , Commissioners agreed to fund Phase 3 Salary Study recommendations with the exception of the Assistant County Manager position, which will move from Grade 111 to Grade 109. Changes to property and liability costs were reported. Following review, Commissioner Mary Etheridge questioned the exception to the Pay Study recommendations.

### **Motion to recuse Commissioner McCord from voting on the budget for the Sheriff's Office.**

Commissioner McCord asked Mr. McRee if he should be recused from voting on the budget because of its direct benefit to him as an employee of the Sheriff's Office. Mr. McRee suggested the Board take a separate vote for Sheriff's Office funding, from which Commissioner McCord may be recused.

Commissioner McCord made a motion to allow his recusal from voting on the Sheriff's Office budget. Commissioner J. Owen Etheridge seconded the motion. The motion carried, 7-0, and Commissioner McCord exited the meeting.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Kevin E. McCord, Commissioner
<b>SECONDER:</b>	J. Owen Etheridge, Commissioner
<b>AYES:</b>	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

## **Motion on Adoption of the Sheriff's Office budget for Fiscal Year 2022-2023**

Commissioner Beaumont moved for approval of the Sheriff's budget with the increase in labor and the reduction of capital expenditures. Commissioner J. Owen Etheridge seconded the motion. The motion carried, 5-1, with Commissioner Mary Etheridge opposed.

Commissioner McCord returned to the meeting room and was reseated with fellow Board members.

<b>RESULT:</b>	<b>APPROVED [6 TO 1]</b>
<b>MOVER:</b>	Paul M. Beaumont, Vice Chairman
<b>SECONDER:</b>	J. Owen Etheridge, Commissioner
<b>AYES:</b>	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner
<b>NAYS:</b>	Mary "Kitty" Etheridge, Commissioner

### **Motion on Adoption of the County's Annual Budget for Fiscal Year 2022-2023**

Commissioner McCord moved for approval of the County's annual budget for Fiscal Year 2022-2023, with modifications as presented by the County Manager. Chairman Payment seconded the motion. The motion carried, 5-2, with Commissioner Mary Etheridge and Commissioner Jarvis opposed.

Commissioner Mary Etheridge disagreed with the high percentage increases recommended in the Phase 3 Pay Study for the highest paid employees, and Commissioner Jarvis offered to discuss her position with anyone who has questions.

<b>COUNTY OF CURRITUCK</b>		
<b>BUDGET ORDINANCE</b>		
For the Year Ending June 30, 2023		
BE IT ORDAINED by the Board of Commissioners, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2022 and ending June 30, 2023.		
<b>SECTION 1. GENERAL FUND</b>		
A.	Estimated Resources:	
	Ad Valorem Taxes	\$ 37,595,112
	Other Taxes and Licenses	10,401,500
	Intergovernmental Revenues	2,830,480
	Permits and Fees	3,801,037
	Sales and Services	852,192
	Investment Earnings	200,000
	Miscellaneous	684,000
		<u>56,364,321</u>
	Transfers In	11,639,689
	Appropriated fund balance	2,558,569
		<u>14,198,258</u>
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$ 70,562,579</b>
B.	Appropriations:	
	Administration	\$ 1,050,637
	Legal	397,285
	Governing Body	190,955
	Elections	222,985
	Finance	1,153,740
	Information Technology Services	1,283,589
	Human Resources	407,772
	Tax	714,299
	Public Works	3,258,535
	Public Utilities	420,045
	Corolla ABC Store	27,500
	Register of Deeds	1,350,888
	Court Facilities	235,770
	Sheriff	8,958,847
	Detention Center	2,833,253
	Animal Control	946,598
	Jury Commission	2,450
	Emergency Medical Services	6,307,527
	Emergency Management	325,981
	Communications	1,488,345
	Inspections	1,134,186
	Fire Services	
	County Fire Services	258,946
	Volunteer System	263,353
	Moyock Vol Fire Department	253,125
	Crawford Vol Fire Department	353,241
	Lower Currituck Vol Fire Department	326,510
	Carova Bch Vol Fire Department	427,974
	Public Safety Center	213,494

	Medical Examiner	35,000	
	Airport	553,739	
	Soil Conservation	161,900	
	Inter County Transit Authority	48,592	
	Forestry	102,774	
	Cooperative Extension	613,901	
	Planning	1,098,314	
	Health Administration	386,765	
	Mental Health	89,225	
	Social Services Administration	4,294,768	
	Public Assistance	636,770	
	County Assistance	149,304	
	Juvenile Justice Programs	131,681	
	Parks & Recreation	1,186,563	
	Rural Center	261,194	
	Library	769,786	
	Senior Center	437,804	
	Local Current Expense	13,078,302	
	Capital Outlay	1,400,000	
	College of the Albemarle	243,927	
	Bonds Payable	2,784,423	
	Interest	407,113	
	Agency Appropriations	41,000	
	Central Services	1,028,888	
	Appropriations to other funds	5,813,016	
	TOTAL APPROPRIATIONS	\$ 70,562,579	
<b>SECTION 2. TOURISM DEVELOPMENT AUTHORITY</b>			
	A. Estimated Resources:		
	Other taxes and licenses	\$ 13,246,084	
	Other revenues	202,500	
	Investment earnings	142,376	
	Appropriated fund balance	2,091,626	
	Transfer In	50,000	
	TOTAL ESTIMATED RESOURCES	\$ 15,732,586	
	B. Appropriations:		
	Tourism Promotion	\$ 4,237,570	
	Tourism Related Expenditures		
	General Tourism Related Expenditures		
	Historic Corolla Park	3,631,527	
	Transfers to other funds	7,863,489	
	TOTAL APPROPRIATIONS	\$ 15,732,586	
<b>SECTION 3. REVALUATION FUND</b>			
	A. Estimated Resources:		
	Transfer In	\$ 121,000	
	TOTAL ESTIMATED RESOURCES	\$ 121,000	
	B. Appropriations:		
	Operations	\$ 121,000	
	TOTAL APPROPRIATIONS	\$ 121,000	

<b>SECTION 4. CAROVA BEACH ROAD SERVICE DISTRICT FUND</b>			
A.	Estimated Resources:		
	Ad Valorem Taxes	\$	64,535
	Permits and fees		34,000
	Transfer In		30,000
	TOTAL ESTIMATED RESOURCES	\$	128,535
B.	Appropriations:		
	Operations	\$	126,676
	Transfer Out		1,859
	TOTAL APPROPRIATIONS	\$	128,535
<b>SECTION 5. COROLLA FIRE SERVICE DISTRICT FUND</b>			
A.	Estimated Resources:		
	Ad Valorem Taxes	\$	1,642,175
	Transfer In		2,252,356
	Appropriated fund balance		430,940
	TOTAL ESTIMATED RESOURCES	\$	4,325,471
B.	Appropriations:		
	Operations	\$	4,325,471
	TOTAL APPROPRIATIONS	\$	4,325,471
<b>SECTION 6. KNOTTS ISLAND FIRE SERVICE DISTRICT FUND</b>			
A.	Estimated Resources:		
	Ad Valorem Taxes	\$	105,486
	Investment earnings		5,000
	Transfers from other funds		1,264,660
	Appropriated fund balance		154,290
	TOTAL ESTIMATED RESOURCES	\$	1,529,436
B.	Appropriations:		
	Operations	\$	1,529,436
	TOTAL APPROPRIATIONS	\$	1,529,436
<b>SECTION 7. EMERGENCY EQUIPMENT REPLACEMENT FUND</b>			
A.	Estimated Resources:		
	Investment earnings	\$	2,500
	Transfer In		325,000
	TOTAL ESTIMATED RESOURCES	\$	327,500
B.	Appropriations:		
	Contracted Services	\$	31,000
	Capital Outlay		296,500
	TOTAL APPROPRIATIONS	\$	327,500
<b>SECTION 8. EMERGENCY TELEPHONE SYSTEM FUND</b>			
A.	Estimated Resources:		
	Other taxes and licenses	\$	204,688
	Appropriated fund balance		11,000
	TOTAL ESTIMATED RESOURCES	\$	215,688

B.	Appropriations:		
	Operations	\$	215,688
	TOTAL APPROPRIATIONS	\$	215,688
<b>SECTION 9. GUINEA MILL WATERSHED IMPROVEMENT FUND</b>			
	Transferred to Moyock Watershed Improvement District in FY2022		
<b>SECTION 10. HOG BRIDGE DITCH WATERSHED IMPROVEMENT FUND</b>			
A.	Estimated Resources:		
	Special district taxes	\$	2,575
	TOTAL ESTIMATED RESOURCES	\$	2,575
B.	Appropriations:		
	Operations	\$	1,865
	Transfer out		710
	TOTAL APPROPRIATIONS	\$	2,575
<b>SECTION 11. MOYOCK WATERSHED IMPROVEMENT FUND</b>			
A.	Estimated Resources:		
	Special district taxes	\$	202,147
	TOTAL ESTIMATED RESOURCES	\$	202,147
B.	Appropriations:		
	Operations	\$	193,758
	Transfer out		8,389
	TOTAL APPROPRIATIONS	\$	202,147
<b>SECTION 12. NORTHWEST WATERSHED IMPROVEMENT FUND</b>			
A.	Estimated Resources:		
	Special district taxes	\$	4,104
	TOTAL ESTIMATED RESOURCES	\$	4,104
B.	Appropriations:		
	Operations	\$	3,962
	Transfers out		142
	TOTAL APPROPRIATIONS	\$	4,104
<b>SECTION 13. OCEAN SANDS NORTH &amp; CROWN POINT WATERSHED IMPROVEMENT FUND</b>			
A.	Estimated Resources:		
	Special district taxes	\$	846,720
	Ad Valorem Taxes - Interest		4,339
	TOTAL ESTIMATED RESOURCES	\$	851,059
B.	Appropriations:		
	Operations	\$	562,709
	Transfers out		288,350
	TOTAL APPROPRIATIONS	\$	851,059



<b>SECTION 14. WHALEHEAD WATERSHED IMPROVEMENT FUND</b>				
A.	Estimated Resources:			
	Special district taxes	\$	1,051,515	
	Investments		7,500	
	Appropriated fund balance		261,639	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>1,320,654</b>	
B.	Appropriations:			
	Operations	\$	129,738	
	Capital Outlay		750,000	
	Transfer out		440,916	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>1,320,654</b>	
<b>SECTION 15. WHALEHEAD BEACH SOLID WASTE COLLECTION &amp; DISPOSAL SERVICE DISTRICT</b>				
A.	Estimated Resources:			
	Special district taxes	\$	125,503	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>125,503</b>	
B.	Appropriations:			
	Operations	\$	125,503	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>125,503</b>	
<b>SECTION 16. DEPARTMENT OF SOCIAL SERVICES FUND</b>				
A.	Estimated Resources:			
	Operating revenues - DSS Client Accounts	\$	250,000	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>250,000</b>	
B.	Appropriations:			
	Expenses paid on behalf of others - DSS Client Accounts	\$	250,000	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>250,000</b>	
<b>SECTION 17. FINES AND FORFEITURES</b>				
A.	Estimated Resources:			
	Operating revenues - Fines and Forfeitures	\$	250,000	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>250,000</b>	
B.	Appropriations:			
	Fees paid to the Board of Education	\$	250,000	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>250,000</b>	
<b>SECTION 18. DEEDS OF TRUST</b>				
A.	Estimated Resources:			
	Operating revenues - Deeds of Trust	\$	50,000	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>50,000</b>	
B.	Appropriations:			
	Remitted to the State Treasurer - Deeds of Trust	\$	50,000	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>50,000</b>	

<b>SECTION 19. INMATE CUSTODIAL</b>				
A.	Estimated Resources:			
	Inmate deposits	\$	200,000	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>200,000</b>	
B.	Appropriations:			
	Inmate expenses	\$	200,000	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>200,000</b>	
<b>SECTION 20. CAPITAL IMPROVEMENT FUND</b>				
A.	Estimated Resources:			
	Other taxes and licenses	\$	2,900,000	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>2,900,000</b>	
B.	Appropriations:			
	Contingency	\$	1,900,000	
	Transfers out - Operations		1,000,000	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>2,900,000</b>	
<b>SECTION 21. SCHOOL CAPITAL FUND</b>				
A.	Estimated Resources:			
	Other taxes and licenses	\$	2,750,000	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>2,750,000</b>	
B.	Appropriations:			
	Transfers out	\$	2,750,000	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>2,750,000</b>	
<b>SECTION 22. TRANSFER TAX CAPITAL FUND</b>				
A.	Estimated Resources:			
	Other taxes and licenses	\$	5,763,834	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>5,763,834</b>	
B.	Appropriations:			
	Transfers out		5,763,834	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>5,763,834</b>	
<b>SECTION 23. LAND BANKING FUND</b>				
A.	Estimated Resources:			
	Transfers in	\$	200,000	
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>200,000</b>	
B.	Appropriations:			
	Capital outlay	\$	200,000	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>200,000</b>	

<b>SECTION 24. OCEAN SANDS WATER AND SEWER FUND</b>			
A.	Estimated Resources:		
	Special district taxes	\$	559,948
	Operating revenues		1,454,921
	Investment earnings		20,000
	T F - Ocean Sands Sys Dev Fee		-
	Appropriated retained earnings		598,516
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>2,660,885</b>
B.	Appropriations:		
	Administration	\$	224,525
	Water Treatment Operations		667,597
	Sewer Treatment Operations		476,200
	Capital outlay		667,000
	Debt Service		625,563
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>2,660,885</b>
<b>SECTION 25. MAINLAND WATER FUND</b>			
A.	Estimated Resources:		
	Operating revenues	\$	4,962,000
	Other revenue		45,000
	Transfers in		550,000
	Appropriated retained earnings		827,606
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>6,384,606</b>
B.	Appropriations:		
	Administration	\$	611,086
	Water Treatment Operations		1,876,465
	Debt Service		1,523,907
	Capital Outlay		1,173,148
	Transfer out		1,200,000
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>6,384,606</b>
<b>SECTION 26. MAINLAND WATER DEVELOPMENTAL FEE FUND</b>			
A.	Estimated Resources:		
	Operating revenues	\$	550,000
		\$	550,000
B.	Appropriations:		
	Transfers out	\$	550,000
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>550,000</b>
<b>SECTION 27. SOLID WASTE FUND</b>			
A.	Estimated Resources:		
	Operating revenues	\$	5,223,357
	Non-operating revenues		67,000
	Transfers in		3,200,000
	Investment earnings		40,000
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>8,530,357</b>
B.	Appropriations:		
	Administration	\$	198,020
	Solid Waste Operations		6,332,337
	Capital Outlay		2,000,000
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>8,530,357</b>

<b>SECTION 28. SOUTHERN OUTER BANKS WATER FUND</b>			
	A.	Estimated Resources:	
		Operating revenues	\$ 3,333,000
		Non-operating revenues	752,800
		Investment earnings	30,000
		Appropriated retained earnings	439,253
		<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$ 4,555,053</b>
	B.	Appropriations:	
		Administration	\$ 1,122,084
		Water Operations	856,969
		Capital assets	876,000
		Transfer out	1,700,000
		<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,555,053</b>
<b>SECTION 29. MAINLAND CENTRAL SEWER</b>			
	A.	Estimated Resources:	
		Operating revenues	\$ 1,103,107
		Other revenue	15,600
		Transfer in	165,000
		Appropriated retained earnings	317,759
		<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$ 1,601,466</b>
	B.	Appropriations:	
		Administration	\$ 148,817
		Sewer Operations	954,149
		Transfers out	27,500
		Capital assets	471,000
		<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,601,466</b>
<b>SECTION 30. MAINLAND SEWER DEVELOPMENTAL FEE FUND</b>			
	A.	Estimated Resources:	
		Operating revenues	\$ 165,000
		<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$ 165,000</b>
	B.	Appropriations:	
		Transfers out	\$ 165,000
		<b>TOTAL APPROPRIATIONS</b>	<b>\$ 165,000</b>
<b>SECTION 31. POST-EMPLOYMENT RETIREMENT BENEFITS FUND</b>			
	A.	Estimated Resources:	
		Retiree benefits	\$ 454,786
		Fund Balance Appropriated	45,098
		<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$ 499,884</b>
	B.	Appropriations:	
		Operations	\$ 724,884
		<b>TOTAL APPROPRIATIONS</b>	<b>\$ 724,884</b>

**SECTION 32. AD VALOREM TAX RATE ESTABLISHED**

There is hereby levied a tax rate of Forty-Six cents (\$0.46) per One Hundred dollars (\$100) valuation of all real and personal property situated in the County of Currituck on January 1, 2022 for the purpose of raising the revenue listed as "Ad Valorem Taxes" in Section 1, Part A of this ordinance.

The rate of tax is based on estimated total valuation of property for the purpose of taxation of \$8,228,991,925 and an estimated rate of collection of 99.08%. The estimated rate of collection is based on the fiscal year ended June 30, 2021.

**SECTION 33. SPECIAL DISTRICT TAX RATES ESTABLISHED**

Corolla Fire Service District	0.050
Knotts Island Fire Service District	0.050
Carova Beach Road Service District	0.020
Hog Bridge Ditch Watershed Improvement District	0.010
Moyock Combined Watershed Improvement District	0.015
Northwest Watershed Improvement District	0.020
Ocean Sands North and Crown Point Watershed Improvement District	0.150
Whalehead Watershed Improvement District	0.155
Whalehead Beach Solid Waste Collection & Disposal Service District	0.019
Ocean Sands Water & Sewer District	0.103

**SECTION 34. ANIMAL TAX RATE ESTABLISHED**

There is hereby levied an animal tax of Three dollars (\$3.00) for all male and spayed female dogs and Six dollars (\$6.00) for all fertile female dogs listed for taxes as of January 1, 2021.

**SECTION 35. SOLID WASTE COLLECTION AND DISPOSAL RATE ESTABLISHED**

There is hereby established a disposal fee pursuant to Section 11-5(a) of the Solid Waste Ordinance of Ninety dollars (\$90.00) per ton for in-County waste and One Hundred dollars (\$100.00) per ton for out-of-County waste.

There is hereby levied an annual solid waste collection and disposal availability fee pursuant to Section 11-5(b) of the Solid Waste Ordinance of Four Hundred Thirty-Six dollars (\$436) for all units on the Southern Outer Banks with door to door service and Two Hundred Thirty-Nine dollars (\$239) for all units located elsewhere within the County of Currituck.

**SECTION 36. EMPLOYEE COMPENSATION**

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

**SECTION 37. OTHER FEES**

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

<b>SECTION 38. DISBURSEMENT OF SCHOOL APPROPRIATIONS</b>		
The amount here within appropriated as School Local Current Expense shall be disbursed to the school finance officer in twelve (12) equal monthly installments.		
The amount here within appropriated as School Capital Outlay shall be disbursed to the school finance officer according to a mutually agreed disbursing schedule.		
A quarterly progress report shall be furnished by the Board of Education to the Board of Commissioners detailing the extent to which all school capital outlay and school capital construction monies have been expended.		
<b>SECTION 39. SPECIAL APPROPRIATIONS AND RESTRICTIONS</b>		
The Budget Officer is hereby authorized to transfer appropriations within the funds as contained herein under the following conditions:		
A.	He may transfer amounts within the same department within the same fund up to Ten Thousand dollars (\$10,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners.	
B.	He may transfer amounts between departments within the same fund up to One Thousand dollars (\$1,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners.	
C.	He may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the County providing an official report on such transfers at a regular meeting of the Board of Commissioners.	
D.	He may make inter-fund loans for a period of not more than sixty (60) days.	
E.	He may not transfer any amounts between funds or from any contingency line items within any funds.	
<b>SECTION 40. CONTRACTUAL OBLIGATIONS</b>		
The County Manager and the Assistant County Manager are hereby authorized to execute contractual documents under the following conditions:		
A.	They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.	
B.	They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment bond requirements for all formal bids of apparatus, supplies, materials and equipment as stated in G. S. §143-129.	
C.	They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations; and (3) services which are within budgeted departmental appropriations.	
D.	They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.	
E.	They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.	

F.	Notwithstanding the authority granted in paragraphs a, b, c, d and e of this section, they may execute contracts with an elected official representing the county only after the contract with an elected official representing the county, and the amount to be paid under the contract, is approved by the Board of Commissioners in the manner provided by G. S. §14-234.
<b>SECTION 41. MICRO-PURCHASE THRESHOLD SELF-CERTIFICATION</b>	
In accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of North Carolina law, the County hereby self-certifies the following micro-purchase thresholds, each of which is a "higher threshold consistent with State law" under 2 C.F.R. § 200.320(a)(1)(iv)(C):	
A.	\$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
B.	\$30,000, for the purchase of "construction or repair work", and
C.	\$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
D.	\$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the County has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to N.C Gen. Stat. § 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$0.
The self-certification made herein shall be effective as of the date hereof and shall be applicable until the end of the current fiscal year but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).	
The self-certification made herein shall be effective as of the date hereof and shall be applicable until the end of the current fiscal year but shall not be applicable to Federal financial assistance awards issued prior to November 12, 2020, including financial assistance awards issued prior to that date under the Coronavirus Aid, Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136).	
In the event that the County receives funding from a federal grantor agency that adopts a threshold more restrictive than those contained herein, the County shall comply with the more restrictive threshold when expending such funds.	
The County shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2	
The County shall maintain documentation to be made available to a Federal awarding agency, any pass-through entity, and auditors in accordance with 2	
The Purchasing and Contracting Policy shall be revised to reflect the increased micro-purchase thresholds specified herein, and to take all such actions, individually and collectively, to carry into effect the purpose and intent of this	

**SECTION 42. MEMORANDA**

A.	Officers:
	Donald I. McRee, Jr. is the Budget Officer
	Leeann Walton is the Clerk to the Board
	Samantha Evans is the Deputy Clerk to the Board
	Rebecca Gay is the Assistant County Manager
	Sandra L. Hill is the Finance Director
	Caron Crouse is the Assistant Finance Director/Deputy Finance Director
	Bridget Brinkley is the Deputy Finance Director
	Tracy L. Sample is the Tax Collector
	Michelle Rose is the Deputy Tax Collector
	B. Facsimile Signatures:
	The use of facsimile signature machines, signature stamps, or similar devices
	in signing checks and drafts is hereby authorized; however, off-line checks and
	pre-audit certification requires in the minimum of one original authorizing
	C. Official Depositories:
	The official depositories of the County of Currituck are:
	Bank of America, North Carolina
	North Carolina Cash Management Trust, Charlotte, North Carolina
	Towne Bank of Currituck, North Carolina
	Truist Bank, North Carolina
	Wells Fargo, North Carolina
	D. Bank for Imprest Expenditure Accounts for Health Benefits:
	Citibank, N.A.
	E. Daily deposits are required by all departments when the amount of money held
	on hand sums to Five Hundred dollars (\$500).
	F. Returned Check or Electronic Funds Transfer Fees:
	The County will assess a returned check charge consistent with G.S. §25-3-
	512 on all checks or electronic funds transfers returned to the County due to
	insufficient or unavailable funds, except for the payment of taxes. The returned
	check fee will be \$35.00 per item returned. This fee will also be charged for
	ACH or credit card transactions that are not paid due to insufficient funds.
	G. Policy on Appropriations:
	The Board of County Commissioners will not consider supplemental
	appropriations for any service, function, purpose or activity that could have
	been reasonably considered during the budget process.

**SECTION 43. USE OF BUDGET ORDINANCE**

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

ADOPTED this 27th of June 2022



**RESULT:** **APPROVED [5 TO 2]**  
**MOVER:** Kevin E. McCord, Commissioner  
**SECONDER:** Michael H. Payment, Chairman  
**AYES:** Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner  
**NAYS:** Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner

### C) Consent Agenda

Commissioner Beaumont moved for approval of the Consent Agenda. Commissioner Jarvis seconded the motion. The motion carried, 7-0.

**RESULT:** **APPROVED [UNANIMOUS]**  
**MOVER:** Paul M. Beaumont, Vice Chairman  
**SECONDER:** Selina S. Jarvis, Commissioner  
**AYES:** Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

### 1. Budget Amendments

		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
35511-532000	Inmate Expenses	\$ 200,000	
35340-400000	Inmate Contributions		\$ 200,000
		<u>\$ 200,000</u>	<u>\$ 200,000</u>
<b>Explanation:</b>	Inmate Custodial Fund (35511) - Initial budget to implement GASB Statement No. 84 as it relates to accounting for inmate custodial funds. These are funds collected at intake or contributions made on an inmates behalf that can be used for commissary purchases. Any balances remaining on accounts are released to the inmate or are transferred to another facility upon discharge from Currituck Detention Center.		
<b>Net Budget Effect:</b>	Inmate Custodial Fund (35) - Increased by \$200,000.		

20220154		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
31750-545001	DSS Client Payments	\$ 75,000	
31380-482001	DSS Client Revenues		\$ 75,000
		\$ 75,000	\$ 75,000
<b>Explanation:</b> DSS Custodial Fund (31) - Increase appropriations for DSS custodial funds due to increase in clients.			
<b>Net Budget Effect:</b> DSS Custodial Fund (31) - Increased by \$75,000.			

  

20220155		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
32330-422000	Fines & Forfeitures		\$ 175,000
32490-545500	Fines & Forfeitures	\$ 175,000	
		\$ 175,000	\$ 175,000
<b>Explanation:</b> Fines & Forfeitures (32490) - Increase appropriations to account for increased collections in fines & forfeitures for this fiscal year.			
<b>Net Budget Effect:</b> Fines & Forfeiture Fund (32) - Increased by \$175,000.			

  

20220156		Debit	Credit
		Decrease Revenue or Increase Expense	Increase Revenue or Decrease Expense
<u>Account Number</u>	<u>Account Description</u>		
34380-482002	Deed of Trust Fees		\$ 25,000
34480-545001	Deed of Trust Fees	\$ 25,000	
		\$ 25,000	\$ 25,000
<b>Explanation:</b> Deed of Trust Fees (34480) - Increase appropriations due to increases in recording Deeds of Trust this fiscal year.			
<b>Net Budget Effect:</b> Deeds of Trust Fees Fund (34) - Increased by \$25,000.			

## ADJOURN

Business concluded and Commissioner Beaumont made a motion to adjourn. Commissioner White seconded the motion. The motion carried, 7-0, and the regular meeting of the Board of Commissioners adjourned at 6:15 PM.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Paul M. Beaumont, Vice Chairman
<b>SECONDER:</b>	Bob White, Commissioner
<b>AYES:</b>	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

### **SPECIAL MEETING-TOURISM DEVELOPMENT AUTHORITY**

The Currituck County Board of Commissioners sat as the Tourism Development Authority in a Special Meeting after adjourning the 6:00 PM meeting of June 27, 2022, reconvened from the June 20, 2022, recessed meeting. The meeting was held in the Board Meeting Room of the Historic Courthouse, 153 Courthouse Road, Currituck, North Carolina, for the purpose of considering adoption of the Tourism Development Authority annual budget for Fiscal Year 2022-2023.

#### **Consider Adoption of the Tourism Development Authority Budget for Fiscal Year 2022-2023.**

The meeting was called to order at 6:15 PM. There was no discussion and Commissioner White moved to adopt the Tourism Development Authority annual budget for Fiscal Year 2022-2023. Commissioner Beaumont seconded the motion. The motion carried, 7-0.

<b>CURRITUCK COUNTY TOURISM DEVELOPMENT AUTHORITY</b>									
<b>BUDGET ORDINANCE</b>									
For the Year Ending June 30, 2023									
BE IT ORDAINED by the Currituck County Tourism Development Authority, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2022 and ending June 30, 2023.									
<b>SECTION 1. OCCUPANCY TAX - PROMOTION</b>									
A. Estimated Resources:									
	Occupancy Tax	\$	13,246,084						
	Other revenues		202,500						
	Investment earnings		142,376						
	Transfer in		50,000						
	Appropriated fund balance		2,091,626						
			15,732,586						
	<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>15,732,586</b>						
B. Appropriations:									
	Occupancy Tax - Promotion	\$	4,237,570						
	Occupancy Tax - Tourism related		2,322,680						
	Whalehead Museums		1,308,847						
	Transfers out		7,863,489						
			15,732,586						
	<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>15,732,586</b>						
The information above is presented in summary form. Complete detailed information is available in the County budget.									
<b>SECTION 2. SPECIAL APPROPRIATIONS AND RESTRICTIONS</b>									
The Budget Officer is hereby authorized to transfer appropriations within the funds as contained herein under the following conditions.									
A.	He may transfer amounts within the same department within the same fund up to Ten Thousand dollars (\$10,000) providing an official report on such transfers at a regular meeting of the Board of Commissioners on a quarterly basis.								
B.	He may transfer amounts between departments within the same fund up to One Thousand dollars (\$1,000) providing an official report on such transfers at the next regular meeting of the Board of Commissioners.								
C.	He may appropriate fund balance to salaries and benefits in order to increase salaries of employees who have met requirements to increase certifications required by the County providing an office report on such transfers at the next regular meeting of the Board of Commissioners.								
D.	He may make interfund loans for a period of not more than sixty days (60).								
E.	He may not transfer any amounts between funds or from any contingency line items within any funds.								
<b>SECTION 3. CONTRACTUAL OBLIGATIONS</b>									
The County Manager or the Assistant County Manager are hereby authorized to execute contractual documents under the following conditions:									
A.	They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.								
B.	They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment bond requirements for all formal bids of apparatus, supplies, materials and equipment as stated in G. S. 143-129.								
C.	They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations; and (3) services which are within budgeted departmental appropriations.								
D.	They may execute grant agreements to and from public and nonprofit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.								
E.	They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.								

SECTION 4. MEMORANDA									
A.	<p>Officers:</p> <p>Donald I. McRee, Jr. is the Budget Officer</p> <p>Leeann Walton is the Clerk to the Board</p> <p>Samantha Evans is the Deputy Clerk to the Board</p> <p>Rebecca Gay is the Assistant to the County Manager</p> <p>Sandra L. Hill is the Finance Director</p> <p>Caron Crouse is the Assistant Finance Director/Deputy Finance Director</p> <p>Bridget Brinkley, Deputy Finance Director</p> <p>Tracy L. Sample is the Tax Collector</p> <p>Michelle Rose is the Deputy Tax Collector</p>								
B.	<p>Facsimile Signatures:</p> <p>The use of facsimile signature machines, signature stamps, or similar devices in signing checks and drafts is hereby authorized; however, off-line checks and pre-audit certification requires in the minimum of one original authorizing signature. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices.</p>								
C.	<p>Official Depositories:</p> <p>The official depositories of the County of Currituck are:</p> <p>Bank of America, North Carolina</p> <p>Truist, North Carolina</p> <p>North Carolina Cash Management Trust, Charlotte, North Carolina</p> <p>Towne Bank of Currituck, North Carolina</p> <p>Wells Fargo, North Carolina</p>								
D.	<p>Bank for Imprest Expenditure Accounts for Health Benefits:</p> <p>Citibank, N.A.</p>								
E.	<p>Daily deposits are required by all departments when the amount of money held on hand sums to Five Hundred dollars (\$500).</p>								
F.	<p>Returned Check or Electronic Funds Transfer Fees:</p> <p>The County will assess a returned check charge consistent with G.S. §25-3-512 on all checks or electronic funds transfers returned to the County due to insufficient or unavailable funds, except for the payment of taxes. The returned check fee will be \$35.00 per item returned. This fee will also be charged for ACH or credit card transactions that are not paid due to insufficient funds.</p>								
G.	<p>Policy on Appropriations:</p> <p>The Board of County Commissioners will not consider supplemental appropriations for any service, function, purpose or activity that could have been reasonably considered during the budget process.</p>								
SECTION 5. USE OF BUDGET ORDINANCE									
<p>The Budget Officer and the Finance Director shall use this budget ordinance for administration of the budget and for the accounting system.</p>									
ADOPTED this 27th day of June 2022.									

**RESULT:** APPROVED [UNANIMOUS]  
**MOVER:** Bob White, Commissioner  
**SECONDER:** Paul M. Beaumont, Vice Chairman  
**AYES:** Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

## ADJOURN TDA MEETING

Business concluded and Commissioner Jarvis moved to adjourn. Commissioner Mary Etheridge seconded the motion. The motion carried, 7-0, and the meeting of the Tourism Development Authority adjourned at 6:16 PM.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Selina S. Jarvis, Commissioner
<b>SECONDER:</b>	Mary "Kitty" Etheridge, Commissioner
<b>AYES:</b>	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

### **SPECIAL MEETING-OCEAN SANDS WATER AND SEWER DISTRICT BOARD**

The Currituck County Board of Commissioners sat as the Ocean Sands Water and Sewer District Board in a Special Meeting following adjournment of the 6:00 PM meeting on June 27, 2022, a meeting reconvened from the June 20, 2022 recessed meeting. The meeting was held in the Board Meeting Room of the Historic Courthouse, 153 Courthouse Road, Currituck, North Carolina, for the purpose of considering adoption of the Ocean Sands Water and Sewer District annual budget for Fiscal Year 2022-2023.

#### **Consider Adoption of the Ocean Sands Water and Sewer District Budget for Fiscal Year 2022-2023**

The meeting was called to order at 6:16 PM. There was no discussion and Commissioner White moved to adopt the Ocean Sands Water and Sewer District annual budget for Fiscal Year 2022-2023. Commissioner McCord seconded the motion. The motion carried, 7-0.

**CURRITUCK COUNTY OCEAN SANDS WATER & SEWER DISTRICT****BUDGET ORDINANCE**

Annual Budget for FY 2023

BE IT ORDAINED by the Currituck County Ocean Sands Water and Sewer District, County of Currituck, North Carolina that the following estimated resources, appropriations, and memoranda are adopted for the fiscal year commencing July 1, 2022 and ending June 30, 2023.

**SECTION 1. OCEAN SANDS WATER & SEWER OPERATING FUND****A. Estimated Resources:**

District Taxes	\$	559,948
Charges for Services - Water		641,300
Charges for Services - Sewer		800,000
Other non-operating revenues		13,621
Investment earnings		20,000
Transfers from other funds		27,500
Retained earnings appropriated		598,516
		<u>2,660,885</u>

<b>TOTAL ESTIMATED RESOURCES</b>	<b>\$</b>	<b>2,660,885</b>
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**B. Appropriations:**

Water operations	\$	667,597
Sewer operations		476,200
Operations - Administration		224,525
Debt - sewer		625,563
Capital outlay - water		46,500
Capital outlay - sewer		620,500
		<u>2,660,885</u>

<b>TOTAL APPROPRIATIONS</b>	<b>\$</b>	<b>2,660,885</b>
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The information above is presented in summary form. Complete detailed information is available in the County budget.

**SECTION 2. SPECIAL APPROPRIATIONS AND RESTRICTIONS**

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

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

<b>SECTION 3. CONTRACTUAL OBLIGATIONS</b>									
The County Manager or the County Attorney are hereby authorized to execute contractual documents under the following conditions:									
A.	They may execute contracts for construction or repair projects which do not require formal competitive bid procedures.								
B.	They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment bond requirements for all formal bids of apparatus, supplies, materials and equipment as stated in G. S. 143-129.								
C.	They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgeted departmental appropriations; and (3) services which are within budgeted departmental appropriations.								
D.	They may execute grant agreements to and from public and nonprofit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.								
E.	They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.								
<b>SECTION 4. MEMORANDA</b>									
A.	<p>Officers:</p> <p>Donald I. McRee, Jr. is the Budget Officer</p> <p>Leeann Walton is the Clerk to the Board</p> <p>Samantha Evans is the Deputy Clerk to the Board</p> <p>Sandra L. Hill is the Finance Director</p> <p>Caron Crouse is the Assistant Finance Director/Deputy Finance Director</p> <p>Bridget Brinkley, Deputy Finance Director</p> <p>Tracy L. Sample is the Tax Collector</p> <p>Michelle Rose is the Deputy Tax Collector</p>								
B.	<p>Facsimile Signatures:</p> <p>The use of facsimile signature machines, signature stamps, or similar devices in signing checks and drafts is hereby authorized; however, off-line checks and pre-audit certification requires in the minimum of one original authorizing signature. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices.</p>								
C.	<p>Official Depositories:</p> <p>The official depositories of the County of Currituck are:</p> <p>Bank of America, North Carolina</p> <p>Truist, North Carolina</p> <p>North Carolina Cash Management Trust, Charlotte, North Carolina</p> <p>Towne Bank of Currituck, North Carolina</p> <p>Wells Fargo, North Carolina</p>								
D.	<p>Bank for Imprest Expenditure Accounts for Health Benefits:</p> <p>Citibank, N.A.</p>								
E.	Daily deposits are required by all departments when the amount of money held on hand sums to Five Hundred dollars (\$500).								
F.	<p>Returned Check or Electronic Funds Transfer Fees:</p> <p>The County will assess a returned check charge consistent with G.S. §25-3-512 on all checks or electronic funds transfers returned to the County due to insufficient or unavailable funds, except for the payment of taxes. The returned check fee will be \$35.00 per item returned. This fee will also be charged for ACH or credit card transactions that are not paid due to insufficient funds.</p>								
G.	<p>Policy on Appropriations:</p> <p>The Board of County Commissioners will not consider supplemental appropriations for any service, function, purpose or activity that could have been reasonably considered during the budget process.</p>								



**RESULT:** APPROVED [UNANIMOUS]  
**MOVER:** Paul M. Beaumont, Vice Chairman  
**SECONDER:** Kevin E. McCord, Commissioner  
**AYES:** Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

Business concluded and Commissioner Beaumont moved to adjourn. Commissioner White seconded the motion. The motion carried, 7-0, and the meeting of the Ocean Sands Water and Sewer District Board adjourned at 6:17 PM.

<b>RESULT:</b>	<b>APPROVED [UNANIMOUS]</b>
<b>MOVER:</b>	Paul M. Beaumont, Vice Chairman
<b>SECONDER:</b>	Bob White, Commissioner
<b>AYES:</b>	Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen Etheridge, Commissioner, Mary "Kitty" Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord, Commissioner, Bob White, Commissioner

**AN ORDINANCE OF THE CURRITUCK COUNTY BOARD OF  
COMMISSIONERS AMENDING SECTIONS 2-63 AND 2-65 OF THE  
CURRITUCK COUNTY, NORTH CAROLINA CODE OF ORDINANCES  
PROVIDING FOR INCLUSION OF AN ETHICS AWARENESS AND  
CONFLICT OF INTEREST REMINDER ON THE BOARD OF  
COMMISSIONERS' AGENDA**

WHEREAS, pursuant to N.C. Gen. Stat. §153A-71 a board of commissioners may adopt its own rules of procedure in keeping with the size and nature of the board and in the spirit of generally accepted principles of parliamentary procedure.

WHEREAS, under Chapter 2, Division 3. Code of Ethics of the Code of Ordinances for Currituck County a county commissioner should uphold the integrity and independence of his or her office, avoid impropriety and the appearance of impropriety in all his or her activities, conduct the affairs of the board in an open and public manner and regulate his or her extra-governmental activities to minimize the risk of conflict with his or her official duties; and

WHEREAS, a reminder at the beginning of any meeting of the Board of Commissioners of a commissioner's duty to avoid conflicts of interest and to continually monitor, evaluate and manage the commissioner's personal, financial and professional affairs to ensure the absence of conflicts of interest will enhance the public interest in open government.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners for the County of Currituck, North Carolina as follows:

PART I. Sec. 2-63 of the Code of Ordinances, Currituck County, North Carolina is rewritten to read as follows:

**Sec. 2-63. Power of chair.**

The chair shall preside at all meetings of the board. A member must be recognized by the chair in order to address the board. The chair shall have the power to:

- (1) Rule motions in or out of order, including the right to rule out of order any motion patently offered for obstructive or dilatory purpose;
- (2) Determine whether a speaker has gone beyond reasonable standards of courtesy in ~~his~~ their remarks and entertain and rule on objections from other members on this ground;
- (3) Entertain and answer questions of parliamentary law or procedure;
- (4) Call a brief recess at any time;

(5) Adjourn in an emergency;

(6) Read, or designate someone to read, the following ethics awareness and conflict of interest reminder itemized in the board agenda order of business:

Pursuant to G.S. 153A-44, a commissioner has a duty to vote on matters coming before the board but may be excused from voting on issues involving the commissioner's own financial interest, official conduct or on matters on which the commissioner is prohibited from voting under G.S. 14-234, 153A-340(g), or 160A-388(e)(2). In accordance with Chapter 2, Division 3 of the Currituck County Code of Ordinances, it is the duty of every commissioner to avoid both conflicts of interest and appearances of conflict.

Does any commissioner have any known conflict of interest or appearance of conflict with respect to any matters coming before the Board of Commissioners in this meeting? If so, please identify the conflict or appearance of conflict.

PART II. Sec. 2-65 of the Code of Ordinances, Currituck County, North Carolina is rewritten to read as follows

**Sec. 2-65. Order of business.**

Items shall be placed on the agenda according to the order of business. The order of business for each regular meeting shall be as follows:

- (1) Call to order;
- (2) Invocation and pledge of allegiance;
- (3) Ethics awareness and conflict of interest reminder;
- ~~(3)~~(4) Approval of agenda;
- ~~(4)~~(5) Public comment;
- ~~(5)~~(6) Commissioner reports;
- ~~(6)~~(7) County manager's report;
- ~~(7)~~(8) County attorney's report;
- ~~(8)~~(9) Administrative reports;
- ~~(9)~~(10) Old business;
- ~~(10)~~(11) Public hearings;
- ~~(11)~~(12) New business;

1        ~~(12)~~(13) Board appointments;

2        ~~(13)~~(14) Consent agenda;

3 ~~(14)~~(15) Approval of minutes;

4      ~~(15)~~(16) Adjournment.

5 Without objection, the chair may call items in any order most convenient for the  
6 dispatch of business.

7 PART III. All ordinances or parts of ordinances in conflict with this ordinance are  
8 hereby repealed.

9 PART IV. This ordinance is effective immediately upon adoption.

ADOPTED this 18th day of July 2022.

14	Michael H. Payment, Chairman
15	Board of Commissioners

17 ATTEST:

20 Leeann Walton  
21 Clerk to the Board

24 APPROVED AS TO FORM:

26 Donald I. McRee, Jr.  
27 County Attorney

29 Date adopted: \_\_\_\_\_

31 Motion to adopt by Commissioner \_\_\_\_\_

32 Second by Commissioner \_\_\_\_\_

33      Vote: \_\_\_\_\_ AYES      \_\_\_\_\_ NAYS

34 S:\Legal\Ordinances\

Number 20220153

**BUDGET AMENDMENT**

The Currituck County Board of Commissioners, at a meeting on the 27th day of June 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
35511-532000	Inmate Expenses	\$ 200,000	
35340-400000	Inmate Contributions		\$ 200,000
		<u>\$ 200,000</u>	<u>\$ 200,000</u>

**Explanation:** Inmate Custodial Fund (35511) - Initial budget to implement GASB Statement No. 84 as it relates to accounting for inmate custodial funds. These are funds collected at intake or contributions made on an inmates behalf that can be used for commissary purchases. Any balances remaining on accounts are released to the inmate or are transferred to another facility upon discharge from Currituck Detention Center.

**Net Budget Effect:** Inmate Custodial Fund (35) - Increased by \$200,000.

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

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

Attachment: BudAmends\_June 27\_Reconv\_General Meeting (Budget Amendments)

Number

20220154

## BUDGET AMENDMENT

The Currituck County Board of Commissioners, at a meeting on the 27th day of June 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
31750-545001	DSS Client Payments	\$ 75,000	
31380-482001	DSS Client Revenues		\$ 75,000
		<u>\$ 75,000</u>	<u>\$ 75,000</u>

**Explanation:** DSS Custodial Fund (31) - Increase appropriations for DSS custodial funds due to increase in clients.

**Net Budget Effect:** DSS Custodial Fund (31) - Increased by \$75,000.

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

Attachment: BudAmends\_June 27\_Reconv\_General Meeting (Budget Amendments)

Number 20220155

**BUDGET AMENDMENT**

The Currituck County Board of Commissioners, at a meeting on the 27th day of June 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
32330-422000	Fines & Forfeitures		\$ 175,000
32490-545500	Fines & Forfeitures	\$ 175,000	
		<u>\$ 175,000</u>	<u>\$ 175,000</u>

**Explanation:** Fines & Forfeitures (32490) - Increase appropriations to account for increased collections in fines & forfeitures for this fiscal year.

**Net Budget Effect:** Fines & Forfeiture Fund (32) - Increased by \$175,000.

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

Attachment: BudAmends\_June 27\_Reconv\_General Meeting (Budget Amendments)

Number 20220156

**BUDGET AMENDMENT**

The Currituck County Board of Commissioners, at a meeting on the 27th day of June 2022, passed the following amendment to the budget resolution for the fiscal year ending June 30, 2022.

<u>Account Number</u>	<u>Account Description</u>	Debit	Credit
		<u>Decrease Revenue or Increase Expense</u>	<u>Increase Revenue or Decrease Expense</u>
34380-482002	Deed of Trust Fees		\$ 25,000
34480-545001	Deed of Trust Fees	\$ 25,000	
		<u>\$ 25,000</u>	<u>\$ 25,000</u>

**Explanation:** Deed of Trust Fees (34480) - Increase appropriations due to increases in recording Deeds of Trust this fiscal year.

**Net Budget Effect:** Deeds of Trust Fees Fund (34) - Increased by \$25,000.

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

Attachment: BudAmends\_June 27\_Reconv\_General Meeting (Budget Amendments)