

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.

RESULT: TABLED [5 TO 2] Next: 7/18/2022 6:00 PM

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

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.

RESULT: APPROVED [UNANIMOUS]

MOVER: Kevin E. McCord, Commissioner **SECONDER:** J. Owen Etheridge, 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

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.

RESULT: APPROVED [6 TO 1]

MOVER: Paul M. Beaumont, Vice Chairman SECONDER: J. Owen Etheridge, Commissioner

AYES: Michael H. Payment, Chairman, Paul M. Beaumont, Vice Chairman, J. Owen

Etheridge, Commissioner, Selina S. Jarvis, Commissioner, Kevin E. McCord,

Commissioner, Bob White, Commissioner

NAYS: 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.

| COUN | ITY (| OF CURRITUCK | |
|--------|-------|--|-----------------------|
| UDG | ET (| ORDINANCE | |
| or the | Yea | ar Ending June 30, 2023 | |
| | | | |
| | | OAINED by the Board of Commissioners, County of Curr g estimated resources, appropriations, and memoranda | |
| | | commencing July 1, 2022 and ending June 30, 2023. | a are adopted for the |
| icai y | Cai | confinencing duty 1, 2022 and ending dutie 30, 2023. | |
| ЕСТ | ION | 1. GENERAL FUND | |
| _01 | | 1. GENERALI GND | |
| | A. | Estimated Resources: | |
| | , v. | 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 |
| | | | 56,364,321 |
| | | | 00,001,021 |
| | | Transfers In | 11,639,689 |
| | | Appropriated fund balance | 2,558,569 |
| | | 7 ppropriated raina balaines | 14,198,258 |
| | | | 11,100,200 |
| | | TOTAL ESTIMATED RESOURCES | \$ 70,562,579 |
| | | TO THE ESTIMATED RESCONCES | Ψ 10,002,010 |
| | В. | Appropriations: | |
| | D. | 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 | 1,107,100 |
| | | 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 |

| ON A. B. | Transfers to other funds TOTAL APPROPRIATIONS 3. REVALUATION FUND Estimated Resources: Transfer In TOTAL ESTIMATED RESOURCES Appropriations: Operations TOTAL APPROPRIATIONS | \$ 121,000 \$ 121,000 \$ 121,000 \$ 121,000 |
|----------------|---|--|
| A. | TOTAL APPROPRIATIONS 3. REVALUATION FUND Estimated Resources: Transfer In TOTAL ESTIMATED RESOURCES Appropriations: | \$ 15,732,586 \$ 121,000 \$ 121,000 |
| A. | TOTAL APPROPRIATIONS 3. REVALUATION FUND Estimated Resources: Transfer In TOTAL ESTIMATED RESOURCES | \$ 15,732,586 \$ 121,000 |
| | TOTAL APPROPRIATIONS 3. REVALUATION FUND Estimated Resources: Transfer In | \$ 15,732,586 \$ 121,000 |
| | TOTAL APPROPRIATIONS 3. REVALUATION FUND Estimated Resources: Transfer In | \$ 15,732,586 \$ 121,000 |
| | TOTAL APPROPRIATIONS 3. REVALUATION FUND Estimated Resources: | \$ 15,732,586 |
| ON | TOTAL APPROPRIATIONS 3. REVALUATION FUND | |
| ON | TOTAL APPROPRIATIONS | |
| | | |
| | | |
| | ransiers to other funds | 7,863,489 |
| | Transfers to other formula | |
| | Historic Corolla Park | 3,631,527 |
| | General Tourism Related Expenditures | |
| | Tourism Related Expenditures | |
| | Tourism Promotion | \$ 4,237,570 |
| B. | Appropriations: | |
| | | |
| | TOTAL ESTIMATED RESOURCES | \$ 15,732,586 |
| | Transfer In | 50,000 |
| | Appropriated fund balance | 2,091,626 |
| | Investment earnings | 142,370 |
| | Other revenues | 202,500 |
| | Other taxes and licenses | \$ 13,246,084 |
| A. | Estimated Resources: | |
| | | |
| ON | 2. TOURISM DEVELOPMENT AUTHORITY | |
| | .01/12/11/10/10/10 | Ψ 10,002,01 |
| | TOTAL APPROPRIATIONS | \$ 70,562,579 |
| | Appropriations to other funds | 5,813,016 |
| | Central Services | 1,028,888 |
| | Agency Appropriations | 41,000 |
| | 12 22 1 | |
| | Interest | 407,113 |
| | Bonds Payable | 2,784,423 |
| | College of the Albemarle | 243,927 |
| | Capital Outlay | 1,400,000 |
| | Local Current Expense | 13,078,302 |
| | Senior Center | 437,804 |
| _ | Library | 769,786 |
| - | Rural Center | 261,194 |
| | Parks & Recreation | 1,186,563 |
| | Juvenile Justice Programs | 131,68 |
| | County Assistance | 636,770 149,304 |
| | Public Assistance | |
| | Social Services Administration | 4,294,768 |
| | Mental Health | 89,225 |
| | Health Administration | 386,765 |
| | Planning | 1,098,314 |
| | Cooperative Extension | 613,90 |
| | Forestry | 102,774 |
| | Inter County Transit Authority | 48,592 |
| | Airport Soil Conservation | 161,900 |
| | Medical Examiner | 35,000 553,739 |

| Α. | Fe | timated Reso | nirces: | | |
|-------------|--------|--|---|----------------------------|---|
| Α. | . L3 | Ad Valorem | | \$ | 64,535 |
| | | Permits and | | Ψ | 34,000 |
| | | Transfer In | . 1000 | | 30,000 |
| | | | STIMATED RESOURCES | \$ | 128,535 |
| | | | | _ | 0,000 |
| В. | . An | propriations: | | | |
| | . , , | Operations | | \$ | 126,676 |
| | | Transfer Ou | ıt | Ψ | 1,859 |
| | | | APPROPRIATIONS | \$ | 128,535 |
| | | | | | 1=0,000 |
| СТЮІ | N 5. (| OROLLA FI | RE SERVICE DISTRICT FUND | | |
| A. | Fs | timated Reso | nilcez. | | |
| / \. | | Ad Valorem | | \$ | 1,642,175 |
| | | Transfer In | 14.00 | Ψ | 2,252,356 |
| | | | d fund balance | | 430,940 |
| | | | ESTIMATED RESOURCES | \$ | 4,325,471 |
| | | IOINEL | TO THE MEDICAL CONTROL OF THE PROPERTY OF THE | Ψ | 1,020,771 |
| В | . Ар | propriations: | | | |
| | | Operations | | \$ | 4,325,471 |
| | | TOTAL A | APPROPRIATIONS | \$ | 4,325,471 |
| Ι.Α. | Го | timated Deca | NI WOOD | | |
| A. | . Es | Ad Valorem Investment | Taxes earnings | \$ | 5,000 |
| A. | . Es | Ad Valorem Investment Transfers fr | Taxes earnings om other funds | \$ | 105,486 5,000 1,264,660 154,290 |
| A. | . Es | Ad Valorem Investment Transfers fr Appropriated | Taxes earnings | \$ | 5,000 1,264,660 154,290 |
| | | Ad Valorem Investment Transfers fr Appropriated TOTAL E | Taxes earnings om other funds d fund balance | | 5,000 1,264,660 154,290 |
| A. | | Ad Valorem Investment Transfers fr Appropriated TOTAL E | Taxes earnings om other funds d fund balance | \$ | 5,000 1,264,660 154,290 1,529,436 |
| | | Ad Valorem Investment Transfers fr Appropriate TOTAL E propriations: Operations | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES | \$ | 5,000 1,264,660 154,290 1,529,436 |
| | | Ad Valorem Investment Transfers fr Appropriate TOTAL E propriations: Operations | Taxes earnings om other funds d fund balance | \$ | 5,000 1,264,660 154,290 1,529,436 |
| В | . Ap | Ad Valorem Investment Transfers fr Appropriate TOTAL E propriations: Operations TOTAL A | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES | \$ | 5,000 1,264,660 154,290 1,529,436 |
| В | . Ap | Ad Valorem Investment Transfers fr Appropriate TOTAL E propriations: Operations TOTAL A EMERGENC | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND ources: | \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 |
| B | . Ap | Ad Valorem Investment Transfers fr Appropriate TOTAL E propriations: Operations TOTAL A EMERGENC Investment | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND ources: | \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 |
| B | . Ap | Ad Valorem Investment Transfers fr Appropriate TOTAL E Propriations: Operations TOTAL A EMERGENC Investment Transfer In | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND purces: earnings | \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 |
| B | . Ap | Ad Valorem Investment Transfers fr Appropriate TOTAL E Propriations: Operations TOTAL A EMERGENC Investment Transfer In | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND ources: | \$ \$ | 5,000 1,264,660 154,290 |
| B | . Ap | Ad Valorem Investment Transfers fr Appropriate TOTAL E Propriations: Operations TOTAL A EMERGENC Investment Transfer In | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND purces: earnings | \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 |
| B. CTION | . Ap | Ad Valorem Investment Transfers fr Appropriated TOTAL E Propriations: Operations TOTAL A EMERGENC timated Reso Investment Transfer In TOTAL E | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND Durces: earnings ESTIMATED RESOURCES | \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 |
| B. CTION | . Ap | Ad Valorem Investment Transfers fr Appropriated TOTAL E Propriations: Operations TOTAL A EMERGENC Investment Transfer In TOTAL E Propriations: | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND Durces: earnings ESTIMATED RESOURCES | \$ \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 327,500 |
| B. CTION | . Ap | Ad Valorem Investment Transfers fr Appropriated TOTAL E Propriations: Operations TOTAL A EMERGENC Investment Transfer In TOTAL E Propriations: Contracted Capital Outl | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND Durces: earnings ESTIMATED RESOURCES | \$ \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 327,500 31,000 296,500 |
| B. CTION A. | . Ap | Ad Valorem Investment Transfers fr Appropriate TOTAL E Propriations: Operations TOTAL A EMERGENC Investment Transfer In TOTAL E Propriations: Contracted Capital Outl TOTAL A | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND Durces: earnings ESTIMATED RESOURCES Services ay | \$ \$ \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 327,500 |
| B. CTION | . Ap | Ad Valorem Investment of Transfers from Appropriations: Operations TOTAL A EMERGENC Investment of Transfer in TOTAL E propriations: Contracted Capital Outland A EMERGENC EMERGENC EMERGENC TOTAL A EMERGENC | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND DUICES: earnings ESTIMATED RESOURCES Services ay APPROPRIATIONS Y TELEPHONE SYSTEM FUND | \$ \$ \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 327,500 31,000 296,500 |
| B. CTION A. | . Ap | Ad Valorem Investment Transfers fr Appropriated TOTAL E Propriations: Operations TOTAL A EMERGENC timated Reso Investment Transfer In TOTAL E Propriations: Contracted Capital Outl TOTAL A EMERGENC timated Reso Contracted Capital Outl TOTAL A EMERGENC TOTAL A | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND Durces: earnings ESTIMATED RESOURCES Services ay APPROPRIATIONS Y TELEPHONE SYSTEM FUND | \$ \$ \$ \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 327,500 31,000 296,500 327,500 |
| B. CTION | . Ap | Ad Valorem Investment Transfers fr Appropriated TOTAL E Propriations: Operations TOTAL A EMERGENC timated Reso Investment Transfer In TOTAL E Propriations: Contracted Capital Outl TOTAL A EMERGENC timated Reso Other taxes | Taxes earnings om other funds d fund balance ESTIMATED RESOURCES APPROPRIATIONS Y EQUIPMENT REPLACEMENT FUND DUICES: earnings ESTIMATED RESOURCES Services ay APPROPRIATIONS Y TELEPHONE SYSTEM FUND | \$ \$ \$ \$ | 5,000 1,264,660 154,290 1,529,436 1,529,436 1,529,436 2,500 325,000 327,500 31,000 296,500 |

| ON: | Operation: TOTAL | S . APPROPRIATIONS | \$ | 215,688 |
|-------|---------------------|--|------------------------|--|
| ON: | TOTAL | APPROPRIATIONS | φ | 04-00- |
| ON | | | Φ | 215,688 |
| ON | | _ | | |
| • • • | | LL WATERSHED IMPROVEMENT FUND | | |
| | Transferred to | Moyock Watershed Improvement District in FY | /2022 | |
| ON | 10. HOG BRID | DGE DITCH WATERSHED IMPROVEMENT I | FUND | |
| Α. | Estimated Res | sources: | | |
| | | | \$ | 2,575 |
| | | | \$ | 2,575 |
| | | | | |
| B. | | | | |
| | | | \$ | 1,865 |
| | | | | 710 |
| | TOTAL | APPROPRIATIONS | \$ | 2,575 |
| ON | 11. MOYOCK | WATERSHED IMPROVEMENT FUND | | |
| | | | | |
| A. | | | Φ. | 202 4 47 |
| | | | | 202,147 |
| | TOTAL | ESTIWATED RESOURCES | <u>\$</u> | 202,147 |
| B. | Appropriations | : | | |
| | Operation | S | \$ | 193,758 |
| | Transfer of | ut | | 8,389 |
| | TOTAL | APPROPRIATIONS | \$ | 202,147 |
| ON | 12. NORTHWE | ST WATERSHED IMPROVEMENT FUND | | |
| | | | | |
| A. | Estimated Res | sources: | | |
| | Special dis | strict taxes | \$ | 4,104 |
| | TOTAL | ESTIMATED RESOURCES | \$ | 4,104 |
| B. | Appropriations | : | | |
| | | | \$ | 3,962 |
| | | | Ψ | 142 |
| | | | \$ | 4,104 |
| | 40.000 | | | |
| ON | | | | |
| | POINT W | AI EKSHED IMPKOVEMENT FUND | | |
| A. | Estimated Res | sources: | | |
| | Special dis | strict taxes | \$ | 846,720 |
| | Ad Valore | m Taxes - Interest | | 4,339 |
| | TOTAL | ESTIMATED RESOURCES | \$ | 851,059 |
| ь | Appropriations | | | |
| D. | | | • | 562,709 |
| | | | Ψ | 288,350 |
| | | | • | 851,059 |
| | A. B. A. B. | B. Appropriations Operations Transfer of TOTAL ON 11. MOYOCK A. Estimated Res Special dis TOTAL B. Appropriations Operations Transfer of TOTAL ON 12. NORTHWE A. Estimated Res Special dis TOTAL ON 12. NORTHWE A. Estimated Res Special dis TOTAL ON 13. OCEAN SA POINT W. A. Estimated Res Special dis TOTAL ON 13. OCEAN SA POINT W. A. Estimated Res Special dis TOTAL ON 13. OCEAN SA POINT W. A. Estimated Res Special dis Ad Valore TOTAL B. Appropriations Operations Operations Transfers TOTAL | Special district taxes | Special district taxes TOTAL ESTIMATED RESOURCES B. Appropriations: Operations Transfer out TOTAL APPROPRIATIONS A. Estimated Resources: Special district taxes Special district taxes TOTAL ESTIMATED RESOURCES B. Appropriations: Operations Transfer out TOTAL APPROPRIATIONS S ON 12. NORTHWEST WATERSHED IMPROVEMENT FUND A. Estimated Resources: Special district taxes Special district taxes TOTAL ESTIMATED RESOURCES B. Appropriations: Operations Transfer out TOTAL ESTIMATED RESOURCES Special district taxes TOTAL ESTIMATED RESOURCES B. Appropriations: Operations Transfers out TOTAL APPROPRIATIONS S ON 13. OCEAN SANDS NORTH & CROWN POINT WATERSHED IMPROVEMENT FUND A. Estimated Resources: Special district taxes Special district taxes Ad Valorem Taxes - Interest TOTAL ESTIMATED RESOURCES B. Appropriations: Operations Operations Transfers out TOTAL ESTIMATED RESOURCES \$ A Appropriations: Operations Operations Transfers out TOTAL ESTIMATED RESOURCES \$ A Appropriations: Operations Special district taxes Special di |

| ^ | | Estimated Passurace: | | |
|------|-----|--|-----------|-----------|
| A | ١ | Estimated Resources: | Φ. | 4 054 545 |
| | - | Special district taxes | \$ | 1,051,515 |
| - | - | Investments | | 7,500 |
| | _ | Appropriated fund balance | Φ. | 261,639 |
| | | TOTAL ESTIMATED RESOURCES | \$ | 1,320,654 |
| В | , | Appropriations: | | |
| | ٠. | Operations Operations | \$ | 129,738 |
| | | Capital Outlay | Ψ | 750,000 |
| | | Transfer out | | 440,916 |
| | | TOTAL APPROPRIATIONS | \$ | 1,320,654 |
| | | | Ť | 1,0=0,00 |
| CIT | N 1 | 5. WHALEHEAD BEACH SOLID WASTE COLLECTION | | |
| | | & DISPOSAL SERVICE DISTRICT | | |
| | | | | |
| Α | ١. | Estimated Resources: | | |
| | | Special district taxes | \$ | 125,503 |
| | _ | TOTAL ESTIMATED RESOURCES | \$ | 125,503 |
| | | <u> </u> | | |
| В | 3. | Appropriations: | Φ. | 405 500 |
| | - | Operations | \$ | 125,503 |
| | | TOTAL APPROPRIATIONS | \$ | 125,503 |
| | | | | |
| CTIO | N 1 | 6. DEPARTMENT OF SOCIAL SERVICES FUND | | |
| | | | | |
| Α | ١. | Estimated Resources: | | |
| | | Operating revenues - DSS Client Accounts | \$ | 250,000 |
| | | TOTAL ESTIMATED RESOURCES | \$ | 250,000 |
| | | Annualistan | | |
| В | 5. | Appropriations: Expenses paid on behalf of others - DSS Client Accounts | \$ | 250,000 |
| | _ | TOTAL APPROPRIATIONS | \$ | 250,000 |
| | | TOTAL APPROPRIATIONS | <u>\$</u> | 250,000 |
| | | | | |
| CTIO | N 1 | 7. FINES AND FORFEITURES | | |
| Α | ί. | Estimated Resources: | | |
| | | Operating revenues - Fines and Forfeitures | \$ | 250,000 |
| | | TOTAL ESTIMATED RESOURCES | \$ | 250,000 |
| | | | | |
| В | 3. | Appropriations: | | |
| | | Fees paid to the Board of Education | \$ | 250,000 |
| | | TOTAL APPROPRIATIONS | \$ | 250,000 |
| | | | | |
| OIT | N 1 | 8. DEEDS OF TRUST | | |
| Α | ١. | Estimated Resources: | | |
| | | Operating revenues - Deeds of Trust | \$ | 50,000 |
| | | TOTAL ESTIMATED RESOURCES | \$ | 50,000 |
| | | | | |
| В | 3. | Appropriations: | | |
| | | Remitted to the State Treasurer - Deeds of Trust | \$ | 50,000 |
| | | TOTAL APPROPRIATIONS | \$ | 50,000 |

| 1101 | 19. INMATE CUSTODIAL | |
|------------|---|--------------------------|
| A. | Estimated Resources: | |
| Λ. | Inmate deposits | \$ 200,000 |
| _ | TOTAL ESTIMATED RESOURCES | \$ 200,000 |
| | TOTAL ESTIMATED RESOURCES | \$ 200,000 |
| B. | Appropriations: | |
| | Inmate expenses | \$ 200,000 |
| | TOTAL APPROPRIATIONS | \$ 200,000 |
| TION | 20. CAPITAL IMPROVEMENT FUND | |
| | | |
| A. | Estimated Resources: | |
| | Other taxes and licenses | \$ 2,900,000 |
| | TOTAL ESTIMATED RESOURCES | \$ 2,900,000 |
| B. | Appropriations: | |
| | Contingency | \$ 1,900,000 |
| | Transfers out - Operations | 1,000,000 |
| | TOTAL APPROPRIATIONS | \$ 2,900,000 |
| TION | 21. SCHOOL CAPITAL FUND | |
| | | |
| A. | Estimated Resources: Other taxes and licenses | \$ 2,750,000 |
| _ | TOTAL ESTIMATED RESOURCES | |
| | TOTAL ESTIMATED RESOURCES | \$ 2,750,000 |
| B. | Appropriations: | |
| | Transfers out | \$ 2,750,000 |
| | TOTAL APPROPRIATIONS | \$ 2,750,000 |
| TION | 22. TRANSFER TAX CAPITAL FUND | |
| A. | Estimated Resources: | |
| | Other taxes and licenses | \$ 5,763,834 |
| | TOTAL ESTIMATED RESOURCES | \$ 5,763,83 |
| B. | Appropriations: | |
| | Transfers out | 5,763,834 |
| | TOTAL APPROPRIATIONS | \$ 5,763,834 |
| | | |
| TION | 23. LAND BANKING FUND | |
| TION A. | 23. LAND BANKING FUND Estimated Resources: | |
| | | \$ 200.000 |
| | Estimated Resources: | \$ 200,000 \$ 200,000 |
| | Estimated Resources: Transfers in | |
| A. | Estimated Resources: Transfers in TOTAL ESTIMATED RESOURCES | |

| | A. | Estimated Resources: | | |
|------|---------|---|----------------|--|
| | | Special district taxes | \$ | 559,94 |
| | | Operating revenues | | 1,454,92 |
| | | Investment earnings | | 20,00 |
| | | T F - Ocean Sands Sys Dev Fee | | |
| | | Appropriated retained earnings | | 598,51 |
| | | TOTAL ESTIMATED RESOURCES | \$ | 2,660,88 |
| | B. | Appropriations: | | |
| | | Administration | \$ | 224,52 |
| | | Water Treatment Operations | | 667,59 |
| | | Sewer Treatment Operations | | 476,20 |
| | | Capital outlay | | 667,00 |
| | | Debt Service | | 625,56 |
| | | TOTAL APPROPRIATIONS | \$ | 2,660,88 |
| ECT | ION | 25. MAINLAND WATER FUND | | |
| | Α. | Estimated Resources: | | |
| | ۸. | Operating revenues | \$ | 4,962,00 |
| | | Other revenue | Ψ | 45,00 |
| | | Transfers in | | 550,00 |
| | + | Appropriated retained earnings | | 827,60 |
| | | TOTAL ESTIMATED RESOURCES | \$ | 6,384,60 |
| | B. | Appropriations: | | |
| | - D. | Administration | \$ | 611,08 |
| | | Water Treatment Operations | Ψ | 1,876,46 |
| | | Debt Service | | 1,523,90 |
| | | Capital Outlay | | 1,173,14 |
| | | Transfer out | | 1,200,00 |
| | | TOTAL APPROPRIATIONS | \$ | 6,384,60 |
| ECT | ION | 26. MAINLAND WATER DEVELOPMENTAL FEE FUND | | |
| | A. | Estimated Resources: | | |
| | | Operating revenues | \$ | 550,00 |
| | | | | |
| | | | \$ | 550,00 |
| | B. | Appropriations: | \$ | 550,00 |
| | B. | Appropriations: Transfers out | | , |
| | B. | | \$ \$ \$ | 550,00 |
| ECT | | Transfers out | \$ | 550,00 |
| ECT | ION | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND | \$ | 550,00 |
| ECT | | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: | \$ \$ | 550,00 550,00 550,00 |
| SECT | ION | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: Operating revenues | \$ | 550,00 550,00 5,223,35 |
| ECT | ION | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: Operating revenues Non-operating revenues | \$ \$ | 550,00 550,00 5,223,35 67,00 |
| ECT | ION | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: Operating revenues Non-operating revenues Transfers in | \$ \$ | 550,00 550,00 550,00 5,223,35 67,00 3,200,00 |
| ECT | ION | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: Operating revenues Non-operating revenues Transfers in Investment earnings | \$ \$ | 550,00 550,00 550,00 5,223,35 67,00 3,200,00 40,00 |
| ECT | ION | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: Operating revenues Non-operating revenues Transfers in | \$ \$ | 550,00 550,00 550,00 5,223,35 67,00 3,200,00 40,00 |
| ECT | ION | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: Operating revenues Non-operating revenues Transfers in Investment earnings TOTAL ESTIMATED RESOURCES Appropriations: | \$ \$ | 5,223,35 67,00 3,200,00 40,00 8,530,35 |
| ECT | TION A. | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: Operating revenues Non-operating revenues Transfers in Investment earnings TOTAL ESTIMATED RESOURCES Appropriations: Administration | \$ \$ | 5,223,35 67,00 40,00 8,530,35 |
| DECT | TION A. | Transfers out TOTAL APPROPRIATIONS 27. SOLID WASTE FUND Estimated Resources: Operating revenues Non-operating revenues Transfers in Investment earnings TOTAL ESTIMATED RESOURCES Appropriations: | \$ \$ | 550,00 550,00 5523,35 67,00 |

| А. | Estimated Resources: Operating revenues Non-operating revenues Investment earnings Appropriated retained earnings | \$ | 3,333,000 |
|------|---|----|--------------------|
| В. | Non-operating revenues Investment earnings | Ť | |
| В. | Investment earnings | | 752,800 |
| В. | | | 30,000 |
| В. | | | 439,253 |
| В. | TOTAL ESTIMATED RESOURCES | \$ | 4,555,053 |
| В. | | | |
| | Appropriations: | | |
| | Administration | \$ | 1,122,084 |
| | Water Operations | | 856,969 |
| | Capital assets | | 876,000 |
| _ | Transfer out | _ | 1,700,000 |
| | TOTAL APPROPRIATIONS | \$ | 4,555,053 |
| ΓΙΟΝ | 29. MAINLAND CENTRAL SEWER | | |
| A. | Estimated Resources: | | |
| | Operating revenues | \$ | 1,103,107 |
| | Other revenue | | 15,600 |
| | Transfer in | | 165,000 |
| | Appropriated retained earnings | | 317,759 |
| | TOTAL ESTIMATED RESOURCES | \$ | 1,601,466 |
| В. | Appropriations: | | |
| | Administration | \$ | 148,817 |
| | Sewer Operations | Ť | 954,149 |
| | Transfers out | | 27,500 |
| | Capital assets | | 471,000 |
| | TOTAL APPROPRIATIONS | \$ | 1,601,466 |
| ION | 30. MAINLAND SEWER DEVELOPMENTAL FEE FUND | | |
| A. | Estimated Resources: | | |
| 7 4 | Operating revenues | \$ | 165,000 |
| | TOTAL ESTIMATED RESOURCES | \$ | 165,000 |
| B. | Appropriations | | |
| ъ. | Appropriations: Transfers out | \$ | 165.000 |
| | TOTAL APPROPRIATIONS | \$ | 165,000 165,000 |
| | | | , |
| ION | 31. POST-EMPLOYMENT RETIREMENT BENEFITS FUND | | |
| A. | Estimated Resources: | | |
| | Retiree benefits | \$ | 454,786 |
| | Fund Balance Appropriated | | 45,098 |
| | TOTAL ESTIMATED RESOURCES | \$ | 499,884 |
| B. | Appropriations: | | |
| | Operations | \$ | 724,884 |
| | TOTAL APPROPRIATIONS | \$ | 724,884 |

| TION 32 | 2. AD VALOREM TAX RATE ESTABLISHED | |
|---|--|---|
| There | e is hereby levied a tax rate of Forty-Six cents (\$0.46) per One H | undred dollars |
| | y saluation of all real and personal property situated in the Count | |
| - ' | ary 1, 2022 for the purpose of raising the revenue listed as "Ad V | • |
| | on 1, Part A of this ordinance. | alorem raxes |
| Jootin | in it divites the ordinarios. | |
| | ate of tax is based on estimated total valuation of property for the | |
| | on of \$8,228,991,925 and an estimated rate of collection of 99.0 | |
| estim | ated rate of collection is based on the fiscal year ended June 30 | , 2021. |
| TION 33 | B. 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 Improvem | 0.150 |
| | Whalehead Watershed Improvement District | 0.155 |
| | Whalehead Beach Solid Waste Collection & Disposal Servi | 0.019 |
| | Ocean Sands Water & Sewer District | 0.103 |
| | | |
| | | |
| ION 34 | I. ANIMAL TAX RATE ESTABLISHED | |
| | | |
| There | e is hereby levied an animal tax of Three dollars (\$3.00) for all ma | |
| There | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed fo | |
| There | e is hereby levied an animal tax of Three dollars (\$3.00) for all ma | |
| There femal | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. | r taxes as of |
| There femal | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed fo | r taxes as of |
| There femal Janua | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST | r taxes as of ABLISHED |
| There femal Janua | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST are is hereby established a disposal fee pursuant to Section 11-5(a) | ABLISHED a) of the Solid |
| There femal Janua FION 35 There Wast | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST are is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was | ABLISHED a) of the Solid |
| There femal Janua FION 35 There Wast | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST are is hereby established a disposal fee pursuant to Section 11-5(a) | ABLISHED a) of the Solid |
| There femal Janua FION 35 There Wast Hund | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County wasted dollars (\$100.00) per ton for out-of-County waste. | ABLISHED a) of the Solid te and One |
| There femal Janua FION 35 There Wast Hund | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was red dollars (\$100.00) per ton for out-of-County waste. | ABLISHED a) of the Solid te and One availability fee |
| There femal Janua FION 35 There Wast Hund There pursu | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST are is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was red dollars (\$100.00) per ton for out-of-County waste. The is hereby levied an annual solid waste collection and disposal are annual to Section 11-5(b) of the Solid Waste Ordinance of Four Human and | ABLISHED a) of the Solidate and One availability fee and Thirty- |
| There femal Janua FION 35 There Wast Hund There pursu Six do | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST are is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was ared dollars (\$100.00) per ton for out-of-County waste. The is hereby levied an annual solid waste collection and disposal are ant to Section 11-5(b) of the Solid Waste Ordinance of Four Hubblars (\$436) for all units on the Southern Outer Banks with door | ABLISHED a) of the Solidate and One availability fee andred Thirty- to door service |
| There femal Janua FION 35 There Wast Hund There pursu Six do and T | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST are is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was red dollars (\$100.00) per ton for out-of-County waste. The is hereby levied an annual solid waste collection and disposal are annual to Section 11-5(b) of the Solid Waste Ordinance of Four Human and | ABLISHED a) of the Solidate and One availability fee andred Thirty- to door service |
| There femal Janua FION 35 There Wast Hund There pursu Six do and T Coun | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST. 2. is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County wastered dollars (\$100.00) per ton for out-of-County waste. 3. is hereby levied an annual solid waste collection and disposal are ant to Section 11-5(b) of the Solid Waste Ordinance of Four Hubblars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. | ABLISHED a) of the Solidate and One availability fee andred Thirty- to door service |
| There femal Janua FION 35 There Wast Hund There pursu Six do and T Coun | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was ared dollars (\$100.00) per ton for out-of-County waste. The is hereby levied an annual solid waste collection and disposal area to Section 11-5(b) of the Solid Waste Ordinance of Four Hurbollars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsew | ABLISHED a) of the Solidate and One availability fee andred Thirty- to door service |
| There femal Janua FION 35 There Wast Hund There pursu Six do and T Coun | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST are is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was ared dollars (\$100.00) per ton for out-of-County waste. The is hereby levied an annual solid waste collection and disposal area to Section 11-5(b) of the Solid Waste Ordinance of Four Hurollars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 5. EMPLOYEE COMPENSATION | ABLISHED a) of the Solid te and One availability fee ndred Thirty- to door service where within the |
| There femal Janua FION 35 There Wast Hund There pursu Six do and T Coun FION 36 | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST are is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was ared dollars (\$100.00) per ton for out-of-County waste. The is hereby levied an annual solid waste collection and disposal area to Section 11-5(b) of the Solid Waste Ordinance of Four Hurbollars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 5. EMPLOYEE COMPENSATION Decrease of Sunday (\$100.00) for all units located elsewity of Currituck. | ABLISHED a) of the Solidate and One availability fee and Thirty-to door service where within the |
| There femal Janua FION 35 There Wast Hund There pursu Six do and T Coun FION 36 | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST. 6. is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was ared dollars (\$100.00) per ton for out-of-County waste. 6. is hereby levied an annual solid waste collection and disposal areant to Section 11-5(b) of the Solid Waste Ordinance of Four Hubblars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 6. EMPLOYEE COMPENSATION Development of the Supporting document of the Supp | ABLISHED a) of the Solidate and One availability fee and Thirty-to door service where within the ployee salaries are presented |
| There femal Janua FION 35 There Wast Hund There pursu Six do and T Coun FION 36 Emploare he as pa | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST. 2. is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County wastered dollars (\$100.00) per ton for out-of-County wastered dollars (\$100.00) per ton for out-of-County wastered to Section 11-5(b) of the Solid Waste Ordinance of Four Hubblars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 5. EMPLOYEE COMPENSATION Development of the budget deliberation process and officially filed with the Forest are to the budget deliberation process and officially filed with the Forest Annual Solid Waste Ordinance of Four Hubblars (\$239) for all units located elsewity of Currituck. | ABLISHED a) of the Solidate and One availability fee and Thirty-to door service where within the ployee salaries are presented |
| There femal Janua FION 35 There Wast Hund There pursu Six do and T Coun FION 36 Emploare he as pa | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for any 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST. 6. is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County was ared dollars (\$100.00) per ton for out-of-County waste. 6. is hereby levied an annual solid waste collection and disposal areant to Section 11-5(b) of the Solid Waste Ordinance of Four Hubblars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 6. EMPLOYEE COMPENSATION Development of the Supporting document of the Supp | ABLISHED a) of the Solidate and One availability fee and Thirty-to door service where within the ployee salaries are presented |
| There femal Janua TION 35 There Wast Hundi Six do and T Coun TION 36 Emploare he as pa Reso | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST. 6. is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County wastered dollars (\$100.00) per ton for out-of-County waste. 6. is hereby levied an annual solid waste collection and disposal areant to Section 11-5(b) of the Solid Waste Ordinance of Four Hurblars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 6. EMPLOYEE COMPENSATION Deve compensation is included in summary form. Individual emerceby approved and set as presented in the supporting document of the budget deliberation process and officially filed with the Furces Director. | ABLISHED a) of the Solidate and One availability fee and Thirty-to door service where within the ployee salaries are presented |
| There femal Janua TION 35 There Wast Hundi Six do and T Coun TION 36 Emploare he as pa Reso | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST. 2. is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County wastered dollars (\$100.00) per ton for out-of-County wastered dollars (\$100.00) per ton for out-of-County wastered to Section 11-5(b) of the Solid Waste Ordinance of Four Hubblars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 5. EMPLOYEE COMPENSATION Development of the budget deliberation process and officially filed with the Forest are to the budget deliberation process and officially filed with the Forest Annual Solid Waste Ordinance of Four Hubblars (\$239) for all units located elsewity of Currituck. | ABLISHED a) of the Solidate and One availability fee and Thirty-to door service where within the ployee salaries are presented |
| There femal Janua TION 35 There Wast Hund There pursu Six do and T Coun TION 36 Emploare he as pa Reso | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST is hereby established a disposal fee pursuant to Section 11-5(a) is hereby established a disposal fee pursuant to Section 11-5(a) is hereby levied an annual solid waste collection and disposal at ant to Section 11-5(b) of the Solid Waste Ordinance of Four Hubblars (\$436) for all units on the Southern Outer Banks with door for Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 5. EMPLOYEE COMPENSATION Deve compensation is included in summary form. Individual empreby approved and set as presented in the supporting document of the budget deliberation process and officially filed with the Furces Director. 7. OTHER FEES | ABLISHED a) of the Solidate and One availability fee and Thirty- to door service where within the ployee salaries are presented duman |
| There femal Janua TION 35 There Wast Hund There pursu Six do and T Coun TION 36 Emploare he as part Reso | e is hereby levied an animal tax of Three dollars (\$3.00) for all made dogs and Six dollars (\$6.00) for all fertile female dogs listed for ary 1, 2021. 5. SOLID WASTE COLLECTION AND DISPOSAL RATE EST. 6. is hereby established a disposal fee pursuant to Section 11-5(are Ordinance of Ninety dollars (\$90.00) per ton for in-County wastered dollars (\$100.00) per ton for out-of-County waste. 6. is hereby levied an annual solid waste collection and disposal areant to Section 11-5(b) of the Solid Waste Ordinance of Four Hurblars (\$436) for all units on the Southern Outer Banks with door two Hundred Thirty-Nine dollars (\$239) for all units located elsewity of Currituck. 6. EMPLOYEE COMPENSATION Deve compensation is included in summary form. Individual emerceby approved and set as presented in the supporting document of the budget deliberation process and officially filed with the Furces Director. | ABLISHED a) of the Solidate and One availability fee and Thirty-to door service where within the ployee salaries are presented duman |

| (I | B. DISBURSEMENT OF SCHOOL APPROPRIATIONS |
|---|--|
| The a | mount here within appropriated as School Local Current Expense shall be |
| | rsed to the school finance officer in twelve (12) equal monthly installments. |
| GIODG | 1000 to the obligation and of the thorough the transfer of the obligation of the obl |
| The a | amount here within appropriated as School Capital Outlay shall be disbursed to |
| | chool finance officer according to a mutually agreed disbursing schedule. |
| | |
| A qua | rterly progress report shall be furnished by the Board of Education to the |
| Board | d of Commissioners detailing the extent to which all school capital outlay and |
| scho | ol capital construction monies have been expended. |
| ON 39 | D. SPECIAL APPROPRIATIONS AND RESTRICTIONS |
| | |
| | Budget Officer is hereby authorized to transfer appropriations within the funds |
| as co | ntained herein under the following conditions: |
| ^ | |
| A. | He may transfer amounts within the same department within the same fund |
| | to Ten Thousand dollars (\$10,000) providing an official report on such trans |
| | at a regular meeting of the Board of Commissioners. |
| D | He may transfer amounts between departments within the same for the |
| B. | He may transfer amounts between departments within the same fund up to |
| transfers at a regular meeting of the Board of Commissioners. | One Thousand dollars (\$1,000) providing an official report on such |
| | transiers at a regular meeting of the Board of Commissioners. |
| C. | He may appropriate fund balance to salaries and benefits in order to |
| C. | |
| | 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. |
| | |
| | |
| ON 40 | D. CONTRACTUAL OBLIGATIONS |
| | |
| The C | County Manager and the Assistant County Manager are hereby authorized to |
| The C | |
| The C | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: |
| The C | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do |
| The C | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: |
| The Cexecu | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. |
| The C | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. They may award contracts, reject bids, re-advertise for bids, waive bid |
| The Cexecu | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment |
| The Cexecu | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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 |
| The Cexecu | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. They may award contracts, reject bids, re-advertise for bids, waive bid bonds or bid deposit requirements, and waive performance and payment |
| The C execu | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. |
| The Cexecu | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. They may execute contracts for (1) purchases of apparatus, supplies, and |
| The Cexecu A. | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the budgeted departmental |
| The C execu | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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 |
| The C execu | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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 |
| The Cexecu A. | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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 |
| The (execution A. B. C. | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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. |
| The Cexecu A. | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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. They may execute grant agreements to and from public and non-profit |
| The (execution A. B. C. | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor |
| The (execut | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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. They may execute grant agreements to and from public and non-profit |
| The Cexecutary A. B. C. | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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. 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. |
| The (execut | County Manager and the Assistant County Manager are hereby authorized to ute contractual documents under the following conditions: They may execute contracts for construction or repair projects which do not require formal competitive bid procedures. 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. 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. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor |

| 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. |
| | |
| ΓΙΟΝ | 41. MICRO-PURCHASE THRESHOLD SELF-CERTIFICATION |
| ln a | accordance with 2 C.F.R. § 200.320(a)(1)(iv) and the applicable provisions of No |
| | rolina law, the County hereby self-certifies the following micro-purchase threshol |
| | ch of which is a "higher threshold consistent with State law" under 2 C.F.R. § |
| | 0.320(a)(1)(iv)(C): |
| | |
| A. | \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; ar |
| | |
| 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 selec |
| | 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, |
| | 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. |
| | 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 s |
| | 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, include |
| | financial assistance awards issued prior to that date under the Coronavirus Aid |
| | Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 116-136). |
| | Relief, and Economic Support (CARES) Act of 2020 (Pub. L. 110-130). |
| | The self-certification made herein shall be effective as of the date hereof and s |
| | |
| | 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, include the prior to the state of the |
| - | 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 greater and the |
| | 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 sh |
| | comply with the more restrictive threshold when expending such funds. |
| | The County shall maintain decumentation to be made available to a Faderal |
| | 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 decumentation to be made available to a Faderal |
| - | 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 Durchesing and Contracting Policy shall be revised to reflect the increases |
| | |
| | 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 |

| 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 device |
| | in signing checks and drafts is hereby authorized; however, off-line checks a |
| | pre-audit certification requires in the minimum of one original authorizing |
| | processing of the second secon |
| 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 |
| | Wolld Fargo, North Carolina |
| D. | Bank for Imprest Expenditure Accounts for Health Benefits: |
| | Citibank, N.A. |
| | Oldoding, 14.7 C |
| E. | Daily deposits are required by all departments when the amount of money he |
| | 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 return |
| | 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. |
| | g are a surger process. |
| TION 4 | 3. USE OF BUDGET ORDINANCE |
| | |
| The | Budget Officer and the Finance Director shall use this budget ordinance for |
| | nistration of the budget and for the accounting system. |
| ~~~ | |

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 |
|--|-----|---------------------------|--------|---------|------------------------------|--|--|-------------------------------------|
| Account Number | | Account Description | | | se Revenue or ase Expense | | | e Revenue or ase Expense |
| 35511-532000 | | Inmate Expenses | | \$ | 200,000 | | | |
| 35340-400000 | | Inmate Contributions | | | | | \$ | 200,000 |
| | | | | \$ | 200,000 | | \$ | 200,000 |
| Explanation: Inmate Custodial Fund (35511) - Initial budget to impleme 84 as it relates to accounting for inmate custodial funds. collected at intake or contributions made on an inmates for commissary purchases. Any balances remaining on the inmate or are transferred to another facility upon disc Detention Center. | | | | | | | ese are fo alf that ca ounts are | unds an be used e released to |
| | | | | | | | | |
| Net Budget Effect | ct: | Inmate Custodial Fund (35 | 5) - I | ncrease | d by \$200,000. | | | |

| 20220154 | | | Debit | | Credit |
|-------------------|--|--------------------|------------------------|------------------|------------------------------|
| | | Decreas | Decrease Revenue or | | e Revenue or |
| Account Number | Account Description | Increas | se Expense | Decrea | se Expense |
| | | | | | |
| 31750-545001 | DSS Client Payments | \$ | 75,000 | | |
| 31380-482001 | DSS Client Revenues | | | \$ | 75,000 |
| | | Φ. | 75.000 | Φ. | 75.000 |
| | | \$ | 75,000 | \$ | 75,000 |
| | DSS Custodial Fund (31) - I increase in clients. | ncrease appropri | ations for DSS o | ustodial fu | nds due to |
| | | | | | |
| Net Budget Effect | t: DSS Custodial Fund (31 |) - Increased by S | \$75,000. | | |
| 20220155 | | D | ebit | | Credit |
| | | Decrease | Revenue or | Increas | e Revenue or |
| Account Number | Account Description | Increase | Expense | Decrease Expense | |
| | | | | | |
| 32330-422000 | Fines & Forfeitures | | | \$ | 175,000 |
| 32490-545500 | Fines & Forfeitures | \$ | 175,000 | | |
| | | | | | .== |
| | | \$ | 175,000 | \$ | 175,000 |
| Explanation: | Fines & Forfeitures (3249 collections in fines & forfe | | | account fo | r increased |
| Net Budget Effe | ct: Fines & Forfeiture Fur | nd (32) - Increas | ed by \$175,000 | | |
| Net Baaget Ellet | Ct. Thies a Folicitate Fair | id (02) increase | σα βγ ψ170,000 | • | |
| 20220156 | 3 | | Debit | | Credit |
| | | Doorsoo | a Daymayya ar | laavaa | Daymaya ay |
| Account Number | Account Description | | e Revenue or e Expense | | se Revenue or ase Expense |
| Account Number | Account Description | litereas | СЕХРЕПЗС | Decire | asc Expense |
| 34380-482002 | Deed of Trust Fees | | | \$ | 25,000 |
| 34480-545001 | Deed of Trust Fees | \$ | 25,000 | | |
| | | 1 | 1,111 | | |
| | | \$ | 25,000 | \$ | 25,000 |
| | | | | | |
| Explanation: | Deed of Trust Fees (344 recording Deeds of Trust | • | | ue to incre | eases in |
| | | | | | |
| Net Budget Effe | ct: Deeds of Trust Fees | Fund (24) Inor | 0000d by \$25 (| 100 | |

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.

RESULT: APPROVED [UNANIMOUS]

MOVER: Paul M. Beaumont, Vice Chairman

SECONDER: Bob White, 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

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.

| | K COUNTY TOURISM DEVELOPMENT | AUTHOR | ITY | | | | | |
|--------------------------------|--|---|---|--|--|--|---|------------------------|
| | ORDINANCE | | | | | | | |
| ne rear | r Ending June 30, 2023 | | | | | | | |
| | | | | | | | | |
| ORDA | AINED by the Currituck County Tourism Dev | velopment | Authority, County of | Currituck, Nort | h Carolina th | at the followi | ing estimate | ed |
| | appropriations, and memoranda are adopted | | | | | | | |
| | | | | | | | | |
| TION 1 | . OCCUPANCY TAX - PROMOTION | | | | | | | |
| Α. | Fatimated Descurace | | | | | | | |
| A. | Estimated Resources: Occupancy Tax | \$ | 13,246,084 | | | | | |
| | Other revenues | Ψ | 202,500 | | | | | |
| | Investment earnings | | 142,376 | | | 1 | | |
| | Transfer in | | 50,000 | |] | | | |
| | Appropriated fund balance | | 2,091,626 | | | | | |
| | | | 15,732,586 | | | | | |
| | | | | | | | | |
| _ | TOTAL ESTIMATED RESOURCES | \$ | 15,732,586 | | | | | |
| | Appropriations | _ | | | | | | |
| B. | Appropriations: | \$ | 4 227 570 | | | | | |
| | Occupancy Tax - Promotion Occupancy Tax - Tourism related | Φ | 4,237,570 2,322,680 | | | | | |
| | Whalehead Museums | | 1,308,847 | | | | | |
| | Transfers out | | 7,863,489 | | | | | |
| | | | 15,732,586 | | | | | |
| | | | | | | | | |
| | TOTAL APPROPRIATIONS | \$ | 15,732,586 | | | | | |
| | | | | | | | | |
| | The information above is presented in | summary | form Complete det | ailed informatio | nn is | | | |
| | available in the County budget. | ou | Tomin Complete det | anou i norman | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TION 2 | 2. SPECIAL APPROPRIATIONS AND RES | STRICTIO | NS | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Th | e Budget Officer is hereby authorized to tra | nsfer appr | opriations within the | funds as conta | ined herein | under the foll | owing cond | itions |
| | | | | | | | | |
| A. | - | | | | | | ,000) provid | ding a |
| | official report on such transfers at a re | gular mee | ting of the Board of C | Commissioners | on a quarte | rly basis. | | |
| D | Lie may transfer emounts between de | nortmonto | within the come fund | dun to One Th | augend delle | ro (\$1,000) r | rouiding on | offici |
| В. | He may transfer amounts between de report on such transfers at the next re | | | | | rs (\$1,000) p | providing an | OIIICI |
| | report of such transfers at the flext re | guiai ilicci | ing of the board of c | 01111111331011013 | • | | | |
| - | | | | | | | | |
| C. | He may appropriate fund balance to sa | alaries and | l benefits in order to i | ncrease salari | es of employ | ees who hav | re met requi | ireme |
| C. | to increase certifications required by the | | | | | | | |
| C. | · · · · | | | | | | | |
| C. | to increase certifications required by the Board of Commissioners. | ne County | providing an office re | eport on such t | | | | |
| D. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per | ne County | providing an office re | eport on such to | ransfers at th | ne next regula | | |
| | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per | ne County | providing an office re | eport on such to | ransfers at th | ne next regula | | |
| D. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per | ne County | providing an office re | eport on such to | ransfers at th | ne next regula | | |
| D. E. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per | ne County | providing an office re | eport on such to | ransfers at th | ne next regula | | |
| D. E. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the second | ne County | providing an office re | eport on such to | ransfers at th | ne next regula | | |
| D. E. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer and the may not transfer any amounts between the may not transfer and transfer | riod of not veen funds | providing an office remove than sixty days sor from any conting | eport on such to (60). ency line items | ransfers at the | ne next regula | ar meeting o | of the |
| D. E. TION 3 | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the second | riod of not veen funds | providing an office remove than sixty days sor from any conting | eport on such to (60). ency line items | ransfers at the | ne next regula | ar meeting o | of the |
| D. E. TION 3 | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the Market County Manager or the Assistant County Inditions: | riod of not veen funds Manager a | providing an office remove than sixty days sor from any conting | (60). ency line items | within any f | unds. | ar meeting of | of the |
| D. E. TION 3 | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the Market County Manager or the Assistant County Inditions: | riod of not veen funds Manager a | providing an office remove than sixty days sor from any conting | (60). ency line items | within any f | unds. | ar meeting of | of the |
| D. E. TION 3 | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer and transfer any amounts between transfer and transfer any amounts between transfer and | ne County riod of not a veen funds Manager a ruction or | providing an office remove than sixty days sor from any conting the property authorized repair projects which | (60). ency line items | s within any f | unds. buments und betitive bid pr | er the follow | of the |
| D. E. TION 3 Th co | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer and transfer an | me County riod of not liveen funds Manager a ruction or list, re-adverting | providing an office remore than sixty days sor from any conting are hereby authorized repair projects which tise for bids, waive bi | (60). ency line items I to execute co | within any f | unds. cuments und petitive bid pu | er the follow occedures. | of the |
| D. E. TION 3 Th co | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer any amounts and transfer any amounts between transfer any amounts between transfer any amounts between transfer and transfer any amounts between transfer and transfer and transfer and transfer and transfer any amounts between transfer and transfer and transfer and transfer and transfer and transfer and transfer any amounts between transfer and transfer any amounts between transfer and transfer and transfer and transfer any amounts between transfer and tr | me County riod of not liveen funds Manager a ruction or list, re-adverting | providing an office remore than sixty days sor from any conting are hereby authorized repair projects which tise for bids, waive bi | (60). ency line items I to execute co | within any f | unds. cuments und petitive bid pu | er the follow occedures. | of the |
| D. E. TION 3 Th co A. B. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer any amounts of transfer and transfer and transfer and transfer and transfer any amounts between transfer and transfe | Manager a Manager a Manager a Manager a | providing an office remove than sixty days sor from any conting are hereby authorized repair projects which tise for bids, waive bir all formal bids of again. | (60). ency line items I to execute co do not require id bonds or bid oparatus, supp | s within any f | unds. buments und betitive bid pricements, ards and equiprice | er the follow cocedures. and waive ment as sta | ving |
| D. E. TION 3 Th co | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer and particular transfer and payment County and transfer and payment bond required to increase and payment bond required transfer and payment bond required by the Board of County and transfer and payment bond required to increase and payment bond required by the Board of County and transfer and transfer and transfer any amounts between transfer and transfer any amounts between transfer and transfer any amounts between transfer and transfer any amounts between transfer and transfer and transfer and transfer and transfer and transfer any amounts between transfer and transfer a | me County riod of not a veen funds Manager a ruction or a s, re-adverrements for | providing an office remove than sixty days sor from any conting are hereby authorized repair projects which tise for bids, waive bid all formal bids of apparatus, supplies | eport on such to (60). ency line items I to execute co do not require id bonds or bid oparatus, supp s, and materials | s within any f | unds. cuments und petitive bid purimements, ar s and equiprent which are | er the follow cocedures. In waive ment as sta | ving teed in |
| D. E. TION 3 Th co A. B. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer and trans | Manager a ruction or ruction or remembers for the control of the | providing an office remove than sixty days or from any conting are hereby authorized repair projects which tise for bids, waive bid all formal bids of apparatus, supplies nal property for a dur | eport on such to (60). ency line items I to execute co do not require to bonds or bid oparatus, supp s, and materials attion of one ye | s within any f ntractual doc formal com deposit requiles, material | unds. cuments und petitive bid purimements, ar s and equiprent which are | er the follow cocedures. In waive ment as sta | ving teed in |
| D. E. TION 3 Th co A. B. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer and partial transfer and payment constant they may award contracts for constant transfer and payment bond required in the may also transfer and payment bond required in the may are contracts for (1) put departmental appropriations; (2) lease | Manager a ruction or ruction or remembers for the control of the | providing an office remove than sixty days or from any conting are hereby authorized repair projects which tise for bids, waive bid all formal bids of apparatus, supplies nal property for a dur | eport on such to (60). ency line items I to execute co do not require to bonds or bid oparatus, supp s, and materials attion of one ye | s within any f ntractual doc formal com deposit requiles, material | unds. cuments und petitive bid purimements, ar s and equiprent which are | er the follow cocedures. In waive ment as sta | ving teed in |
| D. E. TION 3 Th co A. B. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer any amounts for constant transfer and payment bond requires. 143-129. They may execute contracts for (1) put departmental appropriations; (2) lease appropriations; and (3) services which the may be appropriation transfer and transfe | Manager a Manager a ruction or | providing an office remove than sixty days sor from any conting are hereby authorized repair projects which tise for bids, waive bid all formal bids of apparatus, supplies nal property for a during budgeted departments public and nonprofit | eport on such to (60). ency line items I to execute co do not require id bonds or bid oparatus, supp s, and materials ation of one ye ation of one ye to organizations | s within any f multiple of the state of the | unds. cuments und petitive bid pr direments, ar s and equipr ent which are d within budg | er the follow cocedures. In a waive ment as star we within the geted depart | ving |
| D. E. Thicon 3 Thicon A. B. C. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer and transfer any amounts between transfer and tr | Manager a Manager a ruction or | providing an office remove than sixty days sor from any conting are hereby authorized repair projects which tise for bids, waive bid all formal bids of apparatus, supplies nal property for a during budgeted departments public and nonprofit | eport on such to (60). ency line items I to execute co do not require id bonds or bid oparatus, supp s, and materials ation of one ye ation of one ye to organizations | s within any f multiple of the state of the | unds. cuments und petitive bid pr direments, ar s and equipr ent which are d within budg | er the follow cocedures. In a waive ment as star we within the geted depart | ving |
| D. E. Thicon 3 Thicon A. B. C. | to increase certifications required by the Board of Commissioners. He may make interfund loans for a per He may not transfer any amounts between the may not transfer any amounts between transfer and | Manager a | providing an office remove than sixty days or from any conting are hereby authorized repair projects which tise for bids, waive bid all formal bids of apparatus, supplies in a public and nonprofit by the Board of Control | (60). It to execute conductive do not require disparatus, supportation of one yeartal appropriation of grantizations. | s within any f s within any f ntractual doo formal com deposit requipes, material s, or equipms ar or less ar ons. which are w | unds. buments und betitive bid pr direments, ar dis and equipr ent which are did within budgete | er the follow occedures. And waive ment as star experience department and appropria | ving ted in budgettmen |

| | 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 to the County Manager | |
| | Sandra L. Hill is the Finance Director | |
| | Caron Crouse is the Assistant Finance Director/Deputy Finance Director | |
| | Bridget Brinkley, 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 check authorized; however, off-line checks and pre-audit certification requires in the minimum of one of signature. The Finance Director is hereby charged with the custody of all facsimile stamps, pla | original authorizing |
| C. | Official Depositories: | |
| 0. | The official depositories of the County of Currituck are: | |
| | Bank of America, North Carolina | |
| | Truist, North Carolina | |
| | North Carolina Cash Management Trust, Charlotte, North Carolina | |
| | Towne Bank of Currituck, North Carolina | |
| | Wells Fargo, North Carolina | |
| | Wells Falgo, North Calolina | |
| D. | Bank for Imprest Expenditure Accounts for Health Benefits: | |
| | Citibank, N.A. | |
| | Oraboting Fibre | |
| E. | Daily deposits are required by all departments when the amount of money held on hand sums t (\$500). | o Five Hundred do |
| 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 transfers returned to the County due to insufficient or unavailable funds, except for the payment check fee will be \$35.00 per item returned. This fee will also be charged for ACH or credit card paid due to insufficient funds. | t of taxes. The retu |
| G. | Policy on Appropriations: | |
| | The Board of County Commissioners will not consider supplemental appropriations for any ser or activity that could have been reasonably considered during the budget process. | vice, function, purp |
| | of delivity that could have been reasonably considered during the badget process. | |
| ON 5. U | USE OF BUDGET ORDINANCE | |
| | | |
| | Budget Officer and the Finance Director shall use this budget ordinance for administration of the bounting system. | udget and for the |
| | | |
| | is 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.

RESULT: APPROVED [UNANIMOUS]

MOVER: Selina S. Jarvis, Commissioner

SECONDER: Mary "Kitty" Etheridge, 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

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.

| OKKIII | UC | K COUNTY OCEAN SANDS WATER & SE | WER DI | STRICT | | | | | |
|----------|------|--|----------------|------------------------|----------------|--------------|-----------------|------------------|---------------------|
| UDGET | ГΟ | RDINANCE | | | | | | | |
| nnual Bu | udg | et for FY 2023 | | | | | | | |
| | | | | | | | | | |
| | | INED by the Currituck County Ocean Sands sources, appropriations, and memoranda ar | | | • | | | | _ |
| ECTION | NI 4 | OCEAN SANDS WATER & SEWER OPE | DATING | FUND | | | | | |
| ECTION | N I. | OCEAN SANDS WATER & SEWER OPE | KAIING | FUND | | | | | |
| | Α | Estimated Resources: | | | | | | | |
| | - | District Taxes | \$ | 559,948 | | | | | |
| | | Charges for Services - Water | Ψ | 641,300 | | | | | |
| | | Charges for Services - Sewer | | 800,000 | | | 1 | | |
| | | Other non-operating revenues | | 13,621 | | _ | | | |
| | | Investment earnings | | 20,000 | | _ | | | |
| | | Transfers from other funds | | 27,500 | | _ | | | |
| | | Retained earnings appropriated | | 598,516 | | | | | |
| | | retained carriings appropriated | | 2,660,885 | | | | | |
| | | | | 2,000,000 | | | | | |
| | | TOTAL ESTIMATED RESOURCES | \$ | 2,660,885 | | | | | |
| | | . O I / LE EO I II VII (I ED I (EO O) (OEO | Ψ | 2,000,000 | | | | | |
| | R | Appropriations: | - | | | | | | + |
| | D. | Water operations | \$ | 667 507 | | | | | |
| | | - | D. | 667,597 | | | | | |
| | - | Sewer operations | | 476,200 | | | | | |
| | | Operations - Administration | | 224,525 | | | | | |
| | | Debt - sewer | | 625,563 | | | | | - |
| | - | Capital outlay - water | | 46,500 | | | | | |
| | | Capital outlay - sewer | | 620,500 | | | | | |
| | | | | 2,660,885 | | | | | |
| | | | _ | | | | | | |
| | | TOTAL APPROPRIATIONS | \$ | 2,660,885 | | | | | |
| | | The information above is presented in s available in the County budget. | ummary | form. Complete deta | ailed informat | ion is | | | |
| | | | | | | | | | |
| ECTION | N 2. | SPECIAL APPROPRIATIONS AND RES | TRICTIO | NS | | | | | |
| | The | Budget Officer is hereby authorized to tran | sfer appr | opriations within the | funds as con | tained herei | n under the fo | llowing con | ditions |
| | | | | | | | | | |
| | A. | He may transfer amounts within the sar official report on such transfers at a reg | | | | | | (0,000) prov | iding a |
| | В. | He may transfer amounts between department | | | | | llars (\$1,000) | providing a | n offici |
| | | report on such transfers at the next reg | uiai iiieet | ing or the Board of C | ommssioner | 5. | | | |
| | C. | He may appropriate fund balance to sal | ⊣ aries and | henefits in order to i | norease salai | ries of empl | OVERS Who he | I ave met rea | i uirem <i>e</i> |
| | 0. | to increase certifications required by the Board of Commissioners. | | | | | | | |
| | D. | He may make interfund loans for a period | od of not i | more than sixty days | (60). | 1 | | ı | |
| | | | | | | | | | |

| CTION 3. | CONTRACTUAL OBLIGATIONS | |
|----------|---|------|
| | | |
| The | County Manager or the County Attorney are hereby authorized to execute contractual documents under the following condition | ns: |
| | | |
| 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 | d ir |
| | S. 143-129. | |
| C. | They may execute contracts for (1) purchases of apparatus, supplies, and materials, or equipment which are within the | |
| U. | budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within budgete | ed |
| | 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 appropriation | กร |
| | 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 | W |
| | the budgeted departmental appropriations. | |
| CTION 4. | 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 | |
| | Sandra L. Hill is the Finance Director | |
| | Caron Crouse is the Assistant Finance Director/Deputy Finance Director | |
| | Bridget Brinkley, Deputy Finance Director | |
| | Tracy L. Sample is the Tax Collector | |
| | Michelle Rose is the Deputy Tax Collector | |
| В. | Facsimile Signatures: | |
| Ъ. | i acsimile olynatures. | |
| | The use of facsimile signature machines, signature stamps, or similar devices in signing checks and drafts is hereby | |
| | authorized; however, off-line checks and pre-audit certification requires in the minimum of one original authorizing | |
| | signature. The Finance Director is hereby charged with the custody of all facsimile stamps, plates or other devices. | |
| | | |
| C. | Official Depositories: The official depositories of the County of Currituck are: | |
| | Bank of America, North Carolina | |
| | Truist, North Carolina | |
| | North Carolina Cash Management Trust, Charlotte, North Carolina | |
| | Towne Bank of Currituck, North Carolina | |
| | Wells Fargo, North Carolina | |
| D. | Bank for Imprest Expenditure Accounts for Health Benefits: | |
| | Citibank, N.A. | |
| | | _ |
| E. | Daily deposits are required by all departments when the amount of money held on hand sums to 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. | |
| | not paid and to modificient 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. | |

| ECTI | ON 5 | . USE (| OF BUDGET ORDINA | NCE | | | | | |
|-------|------|----------|------------------------------|----------------|-----------|-----------------------|-----------------------|--------------|-----|
| | | | | | | | | | |
| | | • | et Officer and the Finar | ice Director 5 | ilali use | ii iis buuget oruiria | ilce ioi adiiiiilsiid | uuget anu io | uie |
| | ac | countine | g system. | | | | | | |
| | ac | countine | system. | | | | | | |
| \DOP1 | | | d system. day of June 2023. | | | | | | |

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

ADJOURN OSWSD MEETING

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.

RESULT: APPROVED [UNANIMOUS]

MOVER: Paul M. Beaumont, Vice Chairman

SECONDER: Bob White, 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

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 INCLUSTION 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.

1 2

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;

| 1 | (5) Adjourn in an emergency; |
|---|---|
| 2 3 | (6) Read, or designate someone to read, the following ethics awareness and conflict of interest reminder itemized in the board agenda order of |
| 4 | <u>business:</u> |
| 5 6 7 8 9 10 11 12 13 | 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. |
| 14 15 16 17 | 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. |
| 18 | |
| 19 20 | PART II. Sec. 2-65 of the Code of Ordinances, Currituck County, North Carolina is rewritten to read as follows |
| 21 | Sec. 2-65. Order of business. |
| 22 23 | 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: |
| 24 | (1) Call to order; |
| 25 | (2) Invocation and pledge of allegiance; |
| 26 | (3) Ethics awareness and conflict of interest reminder; |
| 27 | (3)(4) Approval of agenda; |
| 28 | (4)(5) Public comment; |
| 29 | (5)(6) Commissioner reports; |
| 30 | (6)(7) County manager's report; |
| 31 | (7)(8) County attorney's report; |
| 32 | (8)(9) Administrative reports; |
| 33 | (9)(10) Old business; |
| 34 | (10)(11) Public hearings; |
| 35 | (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 6 | · / | ill items in any order most convenient for the |
| 7 8 | PART III. All ordinances or parts of hereby repealed. | f ordinances in conflict with this ordinance are |
| 9 | PART IV. This ordinance is effective | immediately upon adoption. |
| 10 11 12 13 | ADOPTED this 18th day of Ju | · |
| 14 15 | | Michael H. Payment, Chairman Board of Commissioners |
| 16 17 18 19 | ATTEST: | |
| 20 | Leeann Walton | |
| 21 22 23 | Clerk to the Board | |
| 23 24 25 | APPROVED AS TO FORM: | |
| 26 | Donald I. McRee, Jr. | |
| 27 28 | County Attorney | |
| 29 30 | Date adopted: | |
| 31 32 | Motion to adopt by Commissioner Second by Commissioner | |
| 33 34 | Vote:AYESNAYS S:\Legal\Ordinances\ | |

BUDGET AMENDMENT

| | | | Debit | | Credit |
|--------------------------------|---|---|---|-----------------------------------|--------------------------|
| Account Number | Account Description | | se Revenue or ase Expense | Increase Revenu Decrease Exper | |
| 35511-532000 35340-400000 | Inmate Expenses Inmate Contributions | \$ | 200,000 | \$ | 200,000 |
| | | \$ | 200,000 | \$ | 200,000 |
| Explanation: Net Budget Effec | Inmate Custodial Fund (35511) - Initia accounting for inmate custodial funds inmates behalf that can be used for coreleased to the inmate or are transfer Center. Ct: Inmate Custodial Fund (35) - Incre | . These are funds on the commissary purchase red to another facilities. | collected at intake or ones. Any balances ren | contributions i naining on ac | made on an counts are |
| Minute Book # | , Page# | | | | |
| Journal # | | Clerk to | the Board | | |

BUDGET AMENDMENT

| | | | Debit | | Credit | |
|------------------------------|--|-----------------------|------------------------------|--------------------------------------|------------------|--|
| Account Number | Account Description | | se Revenue or use Expense | Increase Revenue of Decrease Expense | | |
| 31750-545001 31380-482001 | DSS Client Payments DSS Client Revenues | \$ | 75,000 75,000 | \$ | 75,000 75,000 | |
| Explanation: | OSS Custodial Fund (31) - Increase | appropriations for DS | S custodial funds du | e to increase i | n clients. | |
| Net Budget Effect | : DSS Custodial Fund (31) - Incre | ased by \$75,000. | | | | |
| Minute Book # | , Page # | | | | | |
| Journal # | | Clerk to | the Board | | | |

BUDGET AMENDMENT

| | | | Debit Decrease Revenue or Increase Expense | | Credit Increase Revenue or Decrease Expense | | |
|------------------|------------------------------------|------------------------|--|----|---|--|--|
| Account Number | Account Description | | | | | | |
| 32330-422000 | Fines & Forfeitures | | | \$ | 175,000 | | |
| 32490-545500 | Fines & Forfeitures | \$ | 175,000 | | | | |
| | | \$ | 175,000 | \$ | 175,000 | | |
| Net Budget Effec | ct: Fines & Forfeiture Fund (32) - | · Increased by \$175,0 | 000. | | | | |
| Minute Book # | , Page # | | | | | | |
| Journal # | | Clerk | Clerk to the Board | | | | |

BUDGET AMENDMENT

| | | Debit | | Credit | | | |
|------------------------------|---|-----------------------------|---|----------------|---|--|--|
| Account Number | Account Description | | Decrease Revenue or Increase Expense | | Increase Revenue or Decrease Expense | | |
| 34380-482002 34480-545001 | Deed of Trust Fees Deed of Trust Fees | \$ | 25,000 | \$ | 25,000 | | |
| | | \$ | 25,000 | \$ | 25,000 | | |
| Explanation: | Deed of Trust Fees (34480) - fiscal year. | ncrease appropriations du | e to increases in reco | ording Deeds o | f Trust this | | |
| Net Budget Effec | et: Deeds of Trust Fees Fund | (34) - Increased by \$25,00 | 0. | | | | |
| Minute Book # | , Page # | | | | | | |
| Journal # | | Clerk to | Clerk to the Board | | | | |