

**AGENDA
HYDE COUNTY**

WEDNESDAY, JULY 1, 2020 @ 8:00AM

**BOARD OF COMMISSIONERS’
SPECIAL MEETING**

(In the Hyde County Government Center, Multi-Use Room. A live stream will be available to the public on the “Hyde County Public Information” Facebook page)

OPENING

**Call to Order
Opening Prayer
Pledge of Allegiance**

ITEMS OF CONSIDERATION

1) FY 2020-2021 Hyde County Budget Ordinance / Set Tax Rate Manager Noble

ADJOURN

**Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET**

Meeting Date: July 1, 2020
Presenter:
Attachment: Yes

ITEM TITLE: FY 2020-2021 Hyde County Budget - Set Tax Rate

SUMMARY: County Manager Noble will present the Fiscal Year 2020-2021 Hyde County Budget and Tax Rate for the Board of Commissioners review and adoption.

RECOMMEND: ADOPT

MOTION MADE BY: ___ PUGH	MOTION SECONDED BY: ___ PUGH	VOTE: ___ PUGH
___ SIMMONS	___ SIMMONS	___
SIMMONS	___ PAHL	___
___ PAHL	___ PAHL	___
PAHL	___ SWINDELL	___
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SWINDELL	___ TOPPING	___
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TOPPING		

Ordinance No. 2020-07-01

**AN ORDINANCE OF THE BOARD OF COUNTY
COMMISSIONERS OF HYDE COUNTY, NORTH CAROLINA,
RELATING TO THE FY2020-2021 BUDGET**

Be It Ordained By the Board of Commissioners of Hyde County, North Carolina:

ARTICLE I. BUDGET RESOLUTION

This Ordinance hereby incorporates by reference in its entirety Resolution titled "A Resolution of the Board of Commissioners of Hyde County, North Carolina Establishing a Budget for the County of Hyde for FY2020-2021", adopted by the Board of Commissioners on July 1, 2020, and all language in said Resolution is incorporated into this Ordinance as if it were included within the body of this Ordinance. Said Resolution may hereafter be referred to as the "Budget Resolution".

ARTICLE II. GENERAL FUND

SECTION 1 – Appropriations: For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 in accordance with the Budget Resolution and the chart of accounts heretofore established for this county:

General Government:	
Governing Board.....	\$ 28,164.63
Administration.....	916,448.80
HRA.....	100,000.00
IT.....	105,329.48
Elections.....	102,855.62
Drainage.....	69,397.90
Finance.....	175,342.55
Tax Supervisor.....	246,030.82
Legal.....	40,000.00
Register of Deeds.....	194,457.87
Planner.....	33,700.00
Davis School Expenses.....	13,200.00
Public Building Maintenance.....	397,358.80
Court Facilities.....	10,000.00
Various Grants.....	80,000.00
Human Resources.....	73,375.64

Public Safety:

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Sheriff.....	\$	1,407,851.74
Jail.....		128,750.00
Alcoholic Rehabilitation.....		1,800.00
Emergency Management.....		152,313.63
Volunteer Fire Departments.....		168,750.00
State Forestry Program 35%.....		74,391.00
Inspections.....		144,597.54
Emergency Medical Services.....		1,775,352.74
Medical Examiner.....		3,000.00
Transportation:		
Airport.....	\$	91,500.00
Elderly & Handicapped Transportation.....		98,990.00
Environmental Protection:		
Solid Waste.....	\$	1,073,202.00
Soil Conservation Administration.....		149,718.56
Economic & Physical Development:		
Cooperative Extension.....	\$	157,039.00
Juvenile Crime Prevention.....		63,852.00
Human Services:		
Health.....	\$	378,187.87
Environmental Health.....		65,984.46
Food & Lodging.....		50,207.73
Family Planning - State.....		136,677.88
Maternal Health-State.....		52,667.85
Health Promotion – Risk Reduction.....		39,881.60
Immunization Action Plan.....		7,876.40
Child Health – State.....		86,750.32
Women, Infants & Children.....		18,758.17
Communicable Diseases.....		31,044.80
Public Management Entity.....		12,127.22
Breast & Cervical Cancer.....		20,598.29
Adult Health.....		144,561.44
Private Well Program.....		3,497.15
Bioterrorism Response Preparedness.....		37,633.18
Hyde Transit.....		12,000.00
Child Services Coordinator.....		13,780.71
Pregnancy Care Management.....		13,385.11
Mental Health.....		10,915.00
Breastfeeding Peer Counselor.....		8,572.27
Hep Connect.....		36,883.67
Dept of Justice.....		95,143.00
Mental Health and Substance Abuse.....		180,421.45

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Telemedicine.....	150,000.00
Social Services	
Administration.....	\$ 1,215,976.29
Title III.....	24,456.00
SAD-SAA.....	60,000.00
Medicaid.....	50,000.00
Public Service Assistance.....	337,904.00
CAPS Program.....	31,078.00
Day Care Support Services.....	50,000.00
Mattamuskeet Opportunities.....	144,334.52
Other Human Services	
Elderly Nutrition.....	\$ 39,223.00
Veteran Service Officer.....	10,654.76
Cultural Arts:	
Beaufort County Arts Council.....	\$ 1,000.00
BHM Regional Library.....	51,000.00
Education:	
Current Expense.....	\$ 1,700,000.00
Capital Outlay Sales Tax.....	241,395.00
QSCB Payment.....	211,349.48
Transfers to Other Funds:	103,551.65
Contingency.....	\$ -0-
TOTAL GENERAL FUND	\$13,961,249.60

SECTION 2 – Revenues: For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes.....	\$ 7,168,955.54
Sales Tax.....	1,120,825.00
Other Tax and License.....	155,085.70
Unrestricted Intergovernmental.....	140,000.00
Restricted – Other.....	253,256.00
Restricted – Social Services.....	1,392,012.59
Restricted – Health.....	1,219,690.33
Permits and Fees.....	165,385.00
Sales and Service.....	546,500.00
Investment Earnings	10,000.00
Miscellaneous.....	247,860.00
Transfers and Fund Balance.....	1,541,679.44

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TOTAL GENERAL FUND REVENUE

\$13,961,249.60

ARTICLE III. HYDE COUNTY WATER/SEWER SYSTEM FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Hyde County Water System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures..... \$1,620,000.00

For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Hyde County Water System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Sale of Water.....	\$ 930,000.00
Connection Fees.....	2,000.00
Prison Water Charges.....	235,000.00
Prison Sewer Charges.....	285,000.00
Water Credit Card.....	140,000.00
Penalties & Interest.....	18,000.00
Meter Installation.....	9,000.00
Miscellaneous.....	1,000.00
	\$1,620,000.00

ARTICLE IV. OCRACOKE MOSQUITO TAX FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Ocracoke Mosquito Tax Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures..... \$ 96,766.00

For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Ocracoke Mosquito Tax Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Prior Tax.....	\$ 2,000.00
DMV Prior.....	50.00
Current Tax.....	93,716.00
DMV Current.....	<u>1,000.00</u>

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\$ 96,766.00

ARTICLE V. FINES AND FORFEITURES

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Court..... \$ 56,500.00

For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Fine and Forfeitures Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Court..... \$ 56,500.00

ARTICLE VI. CAPITAL RESERVE FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Transfers \$ 5,000.00

For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Interest on Investment..... \$ 5,000.00

ARTICLE VII. WEST/QUARTER FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the West/Quarter Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures..... \$ 25,290.00

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For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the West/Quarter Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Prior Taxes.....	\$ 140.00
Current Taxes.....	25,000.00
Interest Earned.....	<u>150.00</u>
	\$ 25,290.00

ARTICLE VIII. REVALUATION

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures.....	\$ 50,500.00
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For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Appropriated from General Fund.....	\$ 50,000.00
Interest on Investment.....	<u>500.00</u>
	\$ 50,500.00

ARTICLE IX. 4-H FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the 4-H Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures.....	\$ 22,780.00
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For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the 4-H Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Fees Collected.....	\$ 22,780.00
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ARTICLE X. OCRACOCKE OCCUPANCY TAX FUND

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For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Ocracoke Occupancy Tax Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures.....	\$	622,057.00
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For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Ocracoke Occupancy Tax Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Occupancy Tax – Ocracoke.....	\$	618,057.00
Interest Earned.....		<u>4,000.00</u>
	\$	622,057.00

ARTICLE XI. MAINLAND OCCUPANCY TAX FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Mainland Occupancy Tax Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures.....	\$	6,500.00
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For purposes of summary only as the actual figures are contained in the Budget Resolution, the following revenues are hereby appropriated in the Mainland Occupancy Tax Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Occupancy Tax Mainland.....	\$	6,500.00
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ARTICLE XII. AIRPORT IMPROVEMENT FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Airport Improvement Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures	\$	160,000.00
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For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Airport Improvement Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Grant	\$ 144,000.00
Appropriation from General Fund	<u>16,000.00</u>
	160,000.00

ARTICLE XIII. SWAN QUARTER DIKE FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Swan Quarter Dike Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures	\$ 22,250.00
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For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Swan Quarter Dike Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Current Taxes	\$ 22,250.00
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ARTICLE XIV. SENIOR CENTER FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Senior Center Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Expenditures	\$ 121,851.65
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For purposes of summary only as the actual figures are contained in the Budget Resolution, it is estimated that the following revenues will be available in the Senior Center Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Albemarle Commission.....	\$ 9,000.00
Bldg Rent – Senior Center.....	300.00
Appropriation from General Fund	103,551.65
Grants.....	5,000.00
Fund Raisers.....	<u>1,000.00</u>
	\$ 121,851.65

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ARTICLE XV. SCHOOL APPROPRIATIONS

SECTION 1 – The appropriations to the Board of Education, first, shall be made from any such funds which are dedicated to the use of the schools, and secondly, shall be made from the general county fund revenues to the extent necessary to meet the approved appropriation.

SECTION 2 – For purposes of summary only as the actual figures are contained in the Budget Resolution, the total appropriation for Current Expense from the General Fund is \$1,700,000.00

SECTION 3 – Except as otherwise provided in this Budget Ordinance or the Budget Resolution, this Budget Ordinance hereby incorporates by reference in its entirety the “PROPOSED BUDGET OF THE HYDE COUNTY BOARD OF EDUCATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 and ENDING JUNE 30, 2021” as presented to the Board of Commissioners and all language in said Proposed Budget is incorporated into this Ordinance as if it were included within the body of this Ordinance. Said Proposed Budget may hereafter be referred to as the “School Budget”.

ARTICLE XVI. OTHER PROVISIONS

SECTION 1 – The Hyde County Manager in her capacity as Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- (a) She may transfer amounts between objects of expenditure within a department, except salary amounts, without limitations.
- (b) She may transfer amounts up to \$10,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- (c) She may not transfer any amounts between funds nor from any contingency appropriation within any fund.
- (d) She will assign legal costs to departments based upon the legal issue involved.

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SECTION 2 - All legal outstanding encumbrances at June 30, 2019 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SECTION 3 - Upon acceptance the annual audit for the fiscal year 2019-20 by the County Commissioners so long as such acceptance prior to June 30, 2021, the County Manager shall direct that fifty percent (50%) of the total cash revenue received in the General Fund that is in excess of the total expenses and current liabilities (excluding debt with a maturity on or after July 1, 2020) be transferred from the Unappropriated Reserve in the General Fund to the Capital Reserve Fund. The County Manager shall give a report to the Commissioners of the amount transferred at the next Regular meeting of the Board following the date of such transfer.

ARTICLE XX. TAX LEVY

SECTION 1 – There is hereby levied at the rate of \$0.77 per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2020, for the purpose of raising the revenue listed in the General Fund, Article II., Section 2, of this Ordinance. Ocracoke Mosquito Control Tax Rate is levied at the rate of \$0.02 per One Hundred Dollar (\$100) valuation of property listed.

SECTION 2 – The rate of tax as shown in Sections 1 above is based upon a total valuation of property for the purpose of taxation of \$886,461,531.00 and vehicles of \$40,000,000 and an estimated collection rate of 93.60% for real property and 100.00% for vehicles.

A public hearing on this Budget Ordinance was held on June 1, 2020.

This Budget Ordinance was adopted on the 1st day of July, 2020.

HYDE COUNTY BOARD OF COMMISSIONERS

Earl Pugh Jr., Chairman

ATTEST:

S E A L

Donnie Shumate, Clerk to the Board

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