

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

Meeting Date: June 1, 2014
Presenter: County Manager Bill Rich
Attachment: Yes

ITEM TITLE: HYDE COUNTY FY2015-2016 BUDGET ORDINANCE

SUMMARY: After conducting public hearing and receiving citizen's questions and comments on the budget, County Manager Rich at this time presents the Hyde County FY2015-2016 Budget Ordinance for Board adoption.

RECOMMEND: Adopt.

Motion Made By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Motion Seconded By: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Vote: ___ Barry Swindell
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher
___ Earl Pugh, Jr.

Ordinance No. 2015-06-01

**AN ORDINANCE OF THE BOARD OF COUNTY
COMMISSIONERS OF HYDE COUNTY, NORTH CAROLINA,
RELATING TO THE FY2015-2016 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 FY2015-2016”, adopted by the Board of Commissioners on June 01, 2015, 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, 2015 and ending June 30, 2016 in accordance with the Budget Resolution and the chart of accounts heretofore established for this county:

General Government:

Governing Board.....	\$ 27,163.55
Administration.....	1,026,055.87
Elections.....	79,110.62
Finance.....	173,288.14
Tax Supervisor.....	259,734.25
Legal.....	40,000.00
Register of Deeds.....	174,594.94
Planner.....	134,808.50
Public Building Maintenance.....	410,124.44
Court Facilities.....	10,000.00
Various Grants.....	80,000.00
Human Resources.....	74,505.58

Public Safety:

Sheriff.....	\$ 1,303,145.71
Jail.....	98,750.00
Alcoholic Rehabilitation.....	1,800.00
Emergency Management.....	192,626.05

Dare.....	52,494.20
Volunteer Fire Departments.....	108,750.00
State Forestry Program 35%.....	64,565.00
Inspections.....	133,592.41
Emergency Medical Services.....	1,474,390.01
Medical Examiner.....	3,000.00
Transportation:	
Airport.....	\$ 81,600.00
Elderly & Handicapped Transportation.....	98,998.00
Environmental Protection:	
Solid Waste.....	\$ 921,050.09
Soil Conservation Administration.....	126,765.15
Economic & Physical Development:	
Cooperative Extension.....	\$ 132,520.00
Juvenile Crime Prevention.....	54,888.00
Human Services:	
Health.....	\$ 243,933.44
Environmental Health.....	62,534.72
Food & Lodging.....	45,112.83
Family Planning - State.....	82,810.81
Maternal Health-State.....	20,703.01
Health Promotion – Risk Reduction.....	26,832.00
Immunization Action Plan.....	5,475.75
Child Health – State.....	21,400.39
Women, Infants & Children.....	31,672.14
Communicable Diseases.....	17,550.78
Public Management Entity.....	8,800.46
Breast & Cervical Cancer.....	11,535.02
Adult Health.....	142,211.01
Medication Assistance Program.....	24,337.80
Mosquito Control.....	3,609.00
Private Well Program.....	1,500.00
Bioterrorism Response Preparedness.....	44,269.94
KB Reynolds Grant.....	86,027.65
Hyde Transit.....	40,000.00
Child Services Coordinator.....	11,589.77
Pregnancy Care Management.....	12,364.67
Project Legacy for Men.....	10,000.01
Mental Health.....	10,914.00
Triple P Program.....	88,270.00
Family Connects Program.....	49,282.86
Primary Care Telemedicine.....	16,602.13

Social Services	
Administration.....	\$ 1,110,535.67
Title III.....	23,017.00
SAD-SAA.....	50,500.00
Medicaid.....	2,500.00
Public Service Assistance.....	268,797.00
CAPS Program.....	62,985.52
Day Care Support Services.....	80,000.00
Day Care.....	282,953.00
Mattamuskeet Opportunities.....	176,385.68
Other Human Services	
Elderly Nutrition.....	\$ 33,723.00
Veteran Service Officer.....	10,143.96
Cultural Arts:	
Beaufort County Arts Council.....	\$ 1,000.00
BHM Regional Library.....	42,000.00
Education:	
Current Expense.....	\$1,428,086.00
Capital Outlay Sales Tax.....	271,920.00
QZAB Payment.....	55,964.58
QSCB Payment.....	220,657.83
Transfers to Other Funds:	92,223.13
Contingency.....	\$ -0-
TOTAL GENERAL FUND	\$12,671,053.07

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, 2015 and ending June 30, 2016.

Ad Valorem Taxes.....	\$ 6,922,613.58
Sales Tax.....	1,576,400.00
Other Tax and License.....	94,100.00
Unrestricted Intergovernmental.....	227,000.00
Restricted – Other.....	370,990.20
Restricted – Social Services.....	1,421,979.00
Restricted – Health.....	739,309.01
Permits and Fees.....	140,885.00
Sales and Service.....	443,400.00
Investment Earnings	10,000.00

Miscellaneous.....	68,860.00
Transfers and Fund Balance.....	655,516.28

TOTAL GENERAL FUND REVENUE **\$12,671,053.07**

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, 2015 and ending June 30, 2016.

Expenditures.....	\$1,820,823.00
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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 Hyde County Water System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Sale of Water.....	\$1,060,000.00
Connection Fees.....	3,000.00
Prison Water Charges.....	260,000.00
Prison Sewer Charges.....	310,000.00
Interest Earned.....	4,000.00
Penalties & Interest.....	25,000.00
NC Motor Fuel Tax Refund.....	2,000.00
Meter Installation.....	10,000.00
Miscellaneous.....	1,000.00
Fund Balance Appropriated.....	<u>145,823.00</u>
	\$1,820,823.00

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, 2015 and ending June 30, 2016.

Expenditures.....	\$ 48,383.00
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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 Mosquito Tax Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Prior Tax.....	\$ 2,000.00
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DMV Prior.....	50.00
Current Tax.....	45,333.00
DMV Current.....	<u>1,000.00</u>
	\$ 48,383.00

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, 2015 and ending June 30, 2016.

Court.....	\$ 56,500.00
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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 Fine and Forfeitures Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Court.....	\$ 56,500.00
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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, 2015 and ending June 30, 2016.

Transfers	\$ 5,000.00
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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 Capital Reserve Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Interest on Investment.....	\$ 5,000.00
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ARTICLE VII. HYDELAND HOME HEALTH FUND

For purposes of summary only, as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Hydeland Home Health Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016 the length of the project:

Expenditures..... \$ 349,944.11

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 Hydeland Home Health Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Interest Earned..... \$ 5,500.00
Medicare..... 120,000.00
Fund Balance Appropriated..... 124,444.11
Medicaid-EDS..... 85,000.00
Private Insurance..... 15,000.00
\$ 349,944.11

ARTICLE VIII. 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, 2015 and ending June 30, 2016.

Expenditures..... \$ 4,090.00

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 West/Quarter Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Prior Taxes..... \$ 140.00
Current Taxes..... 3,800.00
Interest Earned..... 150.00
\$ 4,090.00

ARTICLE IX. 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, 2015 and ending June 30, 2016.

Expenditures..... \$ 50,500.00

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 Revaluation Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Appropriated from General Fund..... \$ 50,000.00

Interest on Investment.....	<u>500.00</u>
	\$ 50,500.00

ARTICLE X. 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, 2015 and ending June 30, 2016.

Expenditures.....	\$ 17,780.00
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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, 2015 and ending June 30, 2016.

Fees Collected.....	\$ 17,780.00
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ARTICLE XI. OCRACOKE 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 Ocracoke Occupancy Tax Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Expenditures.....	\$ 356,870.56
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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, 2015 and ending June 30, 2016.

Occupancy Tax – Ocracoke.....	\$ 353,370.56
Interest Earned.....	<u>3,500.00</u>
	\$ 356,870.56

ARTICLE XII. E-911 FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the E-911 Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Expenditures.....	\$ 141,092.58
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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 E-911 Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Interest Earned.....	\$ 1,000.00
E-911.....	-0-
911 Wireless 50% Funds.....	96,911.64
911 Street Names—Sign Fee.....	-0-
Fund Balance Appropriated.....	<u>43,180.94</u>
	\$ 141,092.58

ARTICLE XIII. 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, 2015 and ending June 30, 2016.

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, 2015 and ending June 30, 2016.

Occupancy Tax Mainland.....	\$ 6,500.00
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ARTICLE XIV. CAPS, PERSONAL CARE, CHORE FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the CAPS, Personal Care, Chore Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Expenditures.....	\$ 117,986.30
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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 CAPS, Personal Care, Chore Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

CAPS---DSS.....	1,400.00
CAPS—Medicaid.....	110,000.00
Transfer from Home Health.....	<u>6,586.30</u>
	\$ 117,986.30

ARTICLE XV. 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, 2015 and ending June 30, 2016.

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, 2015 and ending June 30, 2016.

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

ARTICLE XVI. 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, 2015 and ending June 30, 2016.

Expenditures	\$ 5,000.00
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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 Swan Quarter Dike Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Current Taxes	\$ 5,000.00
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ARTICLE XVII. 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, 2015 and ending June 30, 2016.

Expenditures	\$ 108,623.13
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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, 2015 and ending June 30, 2016.

Albemarle Commission.....	\$ 9000.00
Bldg Rent – Senior Center.....	400.00
Appropriation from General Fund	92,223.13
Grants.....	6,000.00
Fund Raisers.....	<u>1,000.00</u>
	\$ 108,623.13

ARTICLE XVIII. HOMEMAKER FUND

For purposes of summary only as the actual figures are contained in the Budget Resolution, the following amounts are hereby appropriated in the Engelhard Sanitary District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Expenditures	\$ 33,821.75
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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 Engelhard Sanitary District Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

Collections	33,821.75
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ARTICLE XVIII. 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 \$1,428,086.00

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, 2015 and ENDING JUNE 30, 2016” 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 XIX. OTHER PROVISIONS

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

- (a) He may transfer amounts between objects of expenditure within a department, except salary amounts, without limitations.
- (b) He 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) He may not transfer any amounts between funds nor from any contingency appropriation within any fund.
- (d) He will assign legal costs to departments based upon the legal issue involved.

SECTION 2 - All legal outstanding encumbrances at June 30, 2015 are hereby carried forward and re-appropriated as an amendment to the budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SECTION 3 - Upon acceptance the annual audit for the fiscal year 2014-15 by the County Commissioners so long as such acceptance prior to June 30, 2015, 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, 2014) 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 \$0.64 per One Hundred Dollar (\$100) valuation of property listed for taxes as of January 1, 2016, for the purpose of raising the revenue listed in the General Fund, Article II., Section 2, of this Ordinance.

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 \$1,040,858,214 and vehicles of \$36,363,636 and an estimated collection rate of 94.39% for real property and 95.52% for vehicles.

A public hearing on this Budget Ordinance was held on June 1, 2015.

This Budget Ordinance was adopted on the 1ST day of June, 2015.

HYDE COUNTY BOARD OF COMMISSIONERS

Barry Swindell, Chairman

ATTEST:

S E A L

Lois Stotesberry, Clerk to the Board

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: January 5, 2015
Presenter: Corrinne Gibbs, Finance Officer
Attachment: Yes

ITEM TITLE: HYDE COUNTY PROJECT BUDGET ORDINANCES

SUMMARY: Finance Officer Corrinne Gibbs will present the attached budget ordinance and three project budget amendments, also attached.

PROJECT BUDGET ORDINANCE

- Hyde County Hurricane Irene Recovery Project Budget Ordinance

Motion Made By: _____ Motion Seconded By: _____ Vote: ____ Aye ____ Nay

PROJECT BUDGET ORDINANCE AMENDMENTS

- Hyde County Government Center Water Penetration Remediation Project
Project Ordinance 2014-05-05

Motion Made By: _____ Motion Seconded By: _____ Vote: ____ Aye ____ Nay

- Hyde County Public Safety Center Roof Repair Project
Project Ordinance 2014-06-02

Motion Made By: _____ Motion Seconded By: _____ Vote: ____ Aye ____ Nay

- Hyde County ECB Renovations Project
Project Ordinance 2014-07-02

Motion Made By: _____ Motion Seconded By: _____ Vote: ____ Aye ____ Nay

RECOMMEND: Approve.

HYDE COUNTY
HURRICANE IRENE RECOVERY
PROJECT BUDGET ORDINANCE
AMENDED

Project Ordinance:

Be it ordained by the Board of Commissioners of Hyde County, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Project is hereby adopted:

Section 1. The project authorized is the Hurricane Irene Recovery Project

Section 2. Hyde County staff is hereby directed to proceed with the Hurricane Irene Project within the terms of the document(s), and the budget contained herein.

Section 3. The following revenues are anticipated to be available to complete the project activities:

FEMA Grant:	\$2,291,800.98
NC Emergency Management:	\$726,203.15
Insurance:	\$292,788.07
Sheriff Grant:	\$9,707.04
Transfer from Other Funds:	<u>\$2,979,516.98</u>
Total Project:	\$6,300,016.22

Section 4. The following amounts are appropriated for completion of the project activities:

Hurricane Irene Overtime:	\$103,783.24
FICA:	\$9,862.99
Group Insurance:	\$7,990.58
Retirement:	\$5,358.44
Retirement Law:	\$1,103.50
Utilities:	\$1,283.35

Travel:	\$9,599.96
Building Repairs:	\$321,209.65
Supplemental Law:	\$747.88
Part-time:	\$26,802.50
Gas, Oil and Tires:	\$1,006.97
Supplies:	\$18,929.94
Vector Control:	\$40,755.20
Sewer Sprayfield:	\$1,329,506.38
Road Debris:	\$1,731,432.52
VFD:	\$54,840.09
Contract:	\$13,134.54
Equipment:	\$59,313.25
Mutual Aid:	\$81,007.22
Sheriff Guard:	\$9,707.04
Due to Other Funds:	<u>\$2,472,640.98</u>
Total Expenditures:	\$6,300,015.86

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records.

Section 6. The Finance Officer is directed to report on the financial status of each project element in Section 4.

Section 7. Copies of this Project Ordinance shall be made available to the Finance Officer for direction in carrying out this project.

Adopted this 1st day of June 2015

ATTEST

Barry Swindell, Chair

Clerk to the Board
Hyde County Board of Commissioners

SEAL

Hyde County Government Center Water Penetration Remediation Project

Project Ordinance 2014-05-05

Be it ordained by the Board of Commissioners of Hyde County, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Project Ordinance is hereby adopted:

Section 1. The project authorized is the Hyde County Government Center Water Penetration Remediation Project between Hyde County and A.R. Chesson Construction Co., Inc. and RGG Architecture, PA.

Section 2. Hyde County staff is hereby directed to proceed with the Hyde County Government Center Water Penetration Remediation Project within the terms of the document(s), and the budget contained herein.

Section 3. The following revenues are anticipated to be available to complete the project activities:

Reserve Judgment Proceeds	60,957.55
Capital Reserve	<u>122,955.39</u>
Total Project	\$183,912.94

Section 4. The following amounts are appropriated for completion of the project activities:

Construction Services	160,302.94
Contingency (5%)	0.00
Engineering Services	<u>23,610.00</u>
Total Project	\$183,912.94

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records.

Section 6. The Finance Officer is directed to report on the financial status of each project element in Section 4.

Section 7. Copies of this Project Ordinance shall be made available to the Finance Officer for direction in carrying out this project.

Adopted this 1st day of June 2015

ATTEST

Barry Swindell , Chair
Hyde County Board of Commissioners

Clerk to the Board

SEAL

Hyde County Public Safety Center Roof Repair Project

Project Ordinance 2014-06-02

Be it ordained by the Board of Commissioners of Hyde County, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Project Ordinance is hereby adopted:

Section 1. The project authorized is the Hyde County Public Safety Center Roof Repair Project.

Section 2. Hyde County staff is hereby directed to proceed with the Hyde County Public Safety Center Roof Repair Project within the terms of the document(s), and the budget contained herein.

Section 3. The following revenues are anticipated to be available to complete the project activities:

Capital Reserve	<u>128,252.00</u>
Total Project	\$128,252.00

Section 4. The following amounts are appropriated for completion of the project activities:

Construction Services	105,980.00
Contingency (5%)	0.00
Engineering Services	<u>22,272.00</u>
Total Project	\$128,252.00

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records.

Section 6. The Finance Officer is directed to report on the financial status of each project element in Section 4.

Section 7. Copies of this Project Ordinance shall be made available to the Finance Officer for direction in carrying out this project.

Adopted this 1st day of June 2015

ATTEST

Barry Swindell , Chair
Hyde County Board of Commissioners

Clerk to the Board

SEAL

Hyde County ECB Renovations Project

Project Ordinance 2014-07-02

Be it ordained by the Board of Commissioners of Hyde County, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following Project Ordinance is hereby adopted:

Section 1. The project authorized is the Hyde County ECB Renovations Project.

Section 2. Hyde County staff is hereby directed to proceed with the Hyde County ECB Renovations Project within the terms of the document(s), and the budget contained herein.

Section 3. The following revenues are anticipated to be available to complete the project activities:

Capital Reserve	<u>\$163,389.75</u>
Total Project	\$163,389.75

Section 4. The following amounts are appropriated for completion of the project activities:

Construction Services	\$143,179.77
Contingency (%)	0
Engineering Services	<u>\$ 20,209.98</u>
Total Project	\$163,389.75

Section 5. The Finance Officer is hereby directed to maintain within the Project Fund sufficient specific detailed accounting records.

Section 6. The Finance Officer is directed to report on the financial status of each project element in Section 4.

Section 7. Copies of this Project Ordinance shall be made available to the Finance Officer for direction in carrying out this project.

Adopted this 1st day of June 2015

ATTEST

Barry Swindell, Chair
Hyde County Board of Commissioners

Clerk to the Board

SEAL

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

Meeting Date: June 1, 2015
Presenter: Bill Rich, County Manager
Attachment: Yes

ITEM TITLE: RESOLUTION – RELATING TO THE BUDGET FOR FISCAL YEAR 2015-2016

SUMMARY: County Manager Bill Rich will present “Resolution of The Board of County Commissioners of Hyde County, North Carolina, Relating To The FY2015-2016 Budget.

RECOMMEND: Adopt.

Motion Made By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Motion Seconded By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Vote: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher



**BOARD OF COMMISSIONERS
THE COUNTY OF HYDE
NORTH CAROLINA**

**RESOLUTION
RELATING TO THE BUDGET
FOR FISCAL YEAR 2015-2016**

WHEREAS, the Board of County Commissioners desires to establish a detailed fiscal year budget (July 1, 2015 through June 30, 2016) for the County of Hyde, North Carolina, and;

WHEREAS, the Board of Commissioners is adopting a Budget Ordinance for the July 1, 2015-June 30, 2016 fiscal year and said Ordinance incorporates this Resolution into the Ordinance as the Budget for Hyde County for this period;

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners hereby adopts the following goals regarding items contained within the attached "FY2015-2016 Hyde County Budget:"

1. The County Commissioners shall continue to make economic development, community development and tourism that creates quality job opportunities and increases the tax base a very high priority.
2. The County Commissioners shall continue to support the expansion of infrastructure services to the citizens of the County.
3. The County Commissioners shall continue to expect a high level of customer service in all interactions with County government.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby adopts the following County Manager's objectives regarding items contained within "FY2015-2016 Hyde County Budget", and additional expectations and commitments as follows:

1. Continue to maintain an unassigned fund balance of approximately \$4.5 million
2. Operate within the adopted budget with an emphasis on cost savings and reduced expenses
3. Strengthen cooperative efforts with US Fish and Wildlife and Hyde County Chamber of Commerce to increase eco-friendly tourism on all federal government lands
4. Continue developing a public private partnership for the Mattamuskeet Lodge
5. SHOULDER SEASON TOURISM
6. Continue to creatively explore regionalization which could result in efficiency of scale, cost savings and new opportunities
7. Continue implementation of consolidated 911 with Dare and Tyrrell Counties
8. Maintain a highly developed EMS Department to supplement Hyde County's lack of hospitals and emergency care
9. Continued preparedness to deal with incidents and disasters

10. Establish a Beaufort County Community College satellite campus in Hyde County
11. Continue to work with our Lobbyist to maintain total communication with our state and federal elected officials
12. NO INCREASES in ferry tolls
13. Pursue passenger ferry service between Hatteras and Ocracoke, and the corresponding infrastructure that goes a long with this adventure
14. NO INCREASES in Hyde County real estate tax rate
15. Create a debit/credit billing system in the Tax Office
16. Economic development through the Revolving Loan Fund
17. Continue to find and stimulate hidden pockets of untapped revenue
18. Collect the “uncollectable” from FEMA
19. Work with Ocracoke Civic and Business Association promote shoulder season activity on Ocracoke
20. Develop opportunity for oyster farming in the Pamlico Sound
21. Fully utilize the capabilities of our new NCACC County Management Fellow
22. Continue to mitigate stormwater on Ocracoke
23. Bring the Finance Department in to total audit compliance with the technical assistance of a contract consultant
24. Stay active in the community via Meals on Wheels, Senior Center, 4-H Center etc.
25. Use FEMA lands for community and County use; gardens, vineyards, and planted trees
26. Through our Hyde County Economic Development Office and in concert with the North Carolina Department of Commerce continue our efforts to attract new and conducive industry to Hyde County

BE IT FURTHER RESOLVED that any narrative language contained in the attached budget document and this Resolution is subordinate to any language in conflict with the Budget Ordinance in which this Resolution is referenced but that any figures and narrative language contained in this Resolution or the attached budget document is otherwise binding; and,

BE IT FURTHER RESOLVED that a copy of this resolution, shall be recorded in the minutes of the Board of Commissioners but that the original version of the attached “FY2015-2016 Hyde County Budget” with the Budget Officer’s initials on each page shall be kept on file in the office of the Clerk to the Board of County Commissioners.

Duly adopted the 1st of June, 2015.

Attested by:

Barry Swindell, Chair
Hyde County Board of Commissioners

Lois Stotesberry, Clerk
Hyde County Board of Commissioners

Hyde County Board of Commissioners
AGENDA ITEM SUMMARY SHEET

Meeting Date: June 1, 2015
Presenter: County Manager Bill Rich
Attachment: Yes

ITEM TITLE: RESOLUTION AUTHORIZING COUNTY MANAGER TO RECONCILE DEPARTMENT BUDGETS

SUMMARY: County Manager Rich will reconcile departmental budgets prior to year-end closeout under the following conditions:

- transfer amounts between objects of expenditure within a department except salary amounts without limitations
- transfer amounts up to \$10,000 between departments of the same fund with an official report of such transfers to be made available for approval at the next meeting of the Board of Commissioners
- not transfer any amounts between funds nor from contingency within any fund
- assign legal costs to departments based upon the legal issue involved

RECOMMEND: Adopt.

Motion Made By: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Motion Seconded By: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

Vote: Barry Swindell
 Dick Tunnell
 Ben Simmons
 John Fletcher
 Earl Pugh, Jr.

COUNTY OF HYDE

Board of Commissioners

Barry Swindell, Chair
Earl Pugh, Jr., Vice-chair
Ben Simmons
John Fletcher
Dick Tunnell

30 Oyster Creek Road
PO Box 188
SWAN QUARTER, NORTH CAROLINA
252-926-4400
252-926-3701 Fax

Bill Rich
County Manager

Fred Holscher
County Attorney

Lois Stotesberry, CMC, NCCCC
Clerk to the Board



Resolution Authorizing County Manager to Reconcile Department Budgets

WHEREAS, in accordance with the FY2014-2015 Budget Ordinance the County Manager, with Board of Commissioners authority, will reconcile departmental accounts prior to year end closeout.

NOW, THEREFORE, BE IT RESOLVED that the Hyde County Board of Commissioners authorizes the County Manager to reconcile departmental budgets for year-end closeout under the following conditions:

- transfer amounts between objects of expenditure within a department except salary amounts without limitations
- transfer amounts up to \$10,000 between departments of the same fund with an official report of such transfers to be made available for approval at the next meeting of the Board of Commissioners
- not transfer any amounts between funds nor from contingency within any fund
- assign legal costs to departments based upon the legal issue involved

Adopted this the 1st day of June, 2015, in Hyde County, North Carolina.

ATTEST: _____
Lois Stotesberry, Clerk to the Board
Board of Commissioners

Barry Swindell, Chairman
Board of Commissioners

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

Meeting Date: January 5, 2015
Presenter: County Manager Bill Rich
Attachment: Yes

ITEM TITLE: RESOLUTION SUPPORTING THE NC EASTERN 4-H ENVIRONMENTAL EDUCATION CENTER

SUMMARY: Columbia Town Manager/ Chairman, 4-H Center Advisory Council Rhett B. White has requested Hyde County adopt a resolution in support of requesting Legislative action that will restore \$400,000.00 to the 4-H Center budget.

RECOMMEND: Adopt.

Motion Made By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Motion Seconded By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Vote: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

COUNTY OF HYDE

Board of Commissioners

Barry Swindell, Chair
Earl Pugh, Jr., Vice-chair
Ben Simmons
John Fletcher
Dick Tunnell

30 Oyster Creek Road
PO Box 188
SWAN QUARTER, NORTH CAROLINA 27885
252-926-4400
252-926-3701 Fax

Bill Rich
County Manager

Fred Holscher
County Attorney

Lois Stotesberry, CMC, NCCCC
Clerk to the Board



RESOLUTION SUPPORTING THE NC EASTERN 4-H ENVIRONMENTAL EDUCATION CENTER

WHEREAS, the Eastern 4-H Environmental Education Center (4-H Center) is located in Tyrrell County and opened in 2001; and,

WHEREAS, the 4-H Center serves 4-H and youth from all counties in North Carolina as well as from other states and countries; and,

WHEREAS, the 4-H Center provides educational, conference and retreat facilities for public and private organizations, industries and businesses; and,

WHEREAS, the 4-H Center is operated by the North Carolina Extension Service, North Carolina State University; and,

WHEREAS, the 4-H Center provides vital professional employment and economic development to Tyrrell County and the surrounding counties of northeastern North Carolina; and,

WHEREAS, operational funding has been drastically reduced, jeopardizing the effective and continued operation of this valuable state resource,

NOW, THEREFORE, BE IT RESOLVED, that the Hyde County Board of Commissioners requests that the North Carolina State Legislature restore \$400,000.00 to the 4-H Center budget, and that copies of this resolution be sent to the local State legislative delegation, the President Pro-tem of the N.C. State Senate, the Speaker of the NC House of Representatives, the Dean of N.C. State University College of Agriculture and Life Sciences, and the Director of the Eastern 4-H Environmental Education Center.

This the 1st day of June, 2015.

ATTEST:

Barry Swindell, Chairman

Lois Stotesberry, Clerk to the Board

NC Legislative Delegation

Representative Paul Tine
NC House of Representatives
300 N. Salisbury St., Rm. 529
Raleigh, NC 27603-5925
919-733-5906
Paul.Tine@ncleg.net

Senator Bill Cook
300 N. Salisbury St., Rm. 525
Raleigh, NC 27603-5925
919-715-8293 919-754-3296 fax
Bill.Cook@ncleg.net

President Pro-tem of the NC State Senate
Senator Phil Berger
16 W. Jones St., Rm. 2007
Raleigh, NC 27601-2808
919-733-5708
Phil.Berger@ncleg.net

House of Representatives
Representative Tim Moore, Speaker of the House
16 W. Jones St., Rm. 2304
Raleigh, NC 27601-1096
919-733-3451
Tim.Moore@ncleg.net

NC State University
College of Agriculture and Life Sciences
Dr. Richard H. Linton, Dean
Campus Box 7645
512 Brickhaven Drive
Raleigh, NC 27695-7645
919-515-7222 919-515-5274 fax

Eastern 4-H Environmental Education Center
Lee Scripture, III, Center Director
100 N. Clover Way
Columbia, NC 27925
252-797-4800 ext. 226
lee_scripture@ncsu.edu

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

Meeting Date: June 1, 2015
Presenter: Kris Cahoon Noble
Attachment: Yes

ITEM TITLE: Resolution: Adoption of the Pamlico Sound Regional Hazard Mitigation Plan

SUMMARY: FEMA has confirmed that they have completed a review of the Pamlico Sound Regional multi-jurisdictional Hazard Mitigation Plan for compliance with the federal hazard mitigation planning requirements contained in 44 CFR 201.6(b)-(d). FEMA has determined that the Pamlico Sound Regional Hazard Mitigation Plan is compliant with federal requirements, subject to formal community adoption. Hyde County is part of the multi-regional plan along with Pamlico, Beaufort, Carteret and Craven counties. Adoption of the plan is necessary so that Hyde County will be covered in case of a FEMA event.

RECOMMEND: APPROVE THE RESOLUTION TO ADOPT THE PAMLICO SOUND REGIONAL HAZARD MITIGATION PLAN

Motion Made By: ___ Barry Swindell
 ___ Dick Tunnell
 ___ Ben Simmons
 ___ John Fletcher
 ___ Earl Pugh, Jr.

Motion Seconded By: ___ Barry Swindell
 ___ Dick Tunnell
 ___ Ben Simmons
 ___ John Fletcher
 ___ Earl Pugh, Jr.

Vote: ___ Barry Swindell
 ___ Dick Tunnell
 ___ Ben Simmons
 ___ John Fletcher
 ___ Earl Pugh, Jr.

HYDE COUNTY

RESOLUTION ADOPTING THE PAMLICO SOUND REGIONAL HAZARD MITIGATION PLAN

WHEREAS, the citizens and property within Hyde County are subject to the effects of natural hazards and man-made hazard events that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the county are particularly vulnerable to flooding, high winds, coastal hazards, and severe winter weather; and

WHEREAS, Hyde County desires to seek ways to mitigate the impact of identified hazard risks; and

WHEREAS, the Legislature of the State of North Carolina has in Part 6, Article 21 of Chapter 143; Parts 3 and 4 of Article 18 of Chapter 153A; and Article 6 of Chapter 153A of the North Carolina General Statutes, delegated to local governmental units the responsibility to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the Legislature of the State of North Carolina has in Part 6 of Article 1A of Chapter 166A of the North Carolina General Statutes, stated in Item 19.41(b)(2): "For a state of emergency declared pursuant to G.S. 166A-19.20(a) after the deadline established by the Federal Emergency Management Agency pursuant to the Disaster Mitigation Act of 2002, P.L. 106-390, the eligible entity shall have a hazard mitigation plan approved pursuant to the Stafford Act;" and

WHEREAS, Section 322 of the Federal Disaster Mitigation Act of 2000 states that local governments must develop an All-Hazards Mitigation Plan in order to be eligible to receive future Hazard Mitigation Grant Program Funds and other disaster-related assistance funding and that said Plan must be updated and adopted within a five year cycle; and

WHEREAS, Hyde County has performed a comprehensive review and evaluation of each section of the previously approved Hazard Mitigation Plan and has updated the said plan as required under regulations at 44 CFR Part 201 and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management.

WHEREAS, it is the intent of the Board of Commissioners of Hyde County to fulfill this obligation in order that the County will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting the county.

NOW, THEREFORE, be it resolved that the Board of Commissioners of Hyde County hereby:

1. Adopts the Pamlico Sound Regional Hazard Mitigation Plan; and
2. Vests the Planning & Economic Development Director with the responsibility, authority, and the means to:
 - (a) Inform all concerned parties of this action.
 - (b) Cooperate with Federal, State and local agencies and private firms which undertake to study, survey, map, and identify floodplain areas, and cooperate with neighboring communities with respect to management of adjoining floodplain areas in order to prevent exacerbation of existing hazard impacts.
3. Appoints the Planning & Economic Development Director to assure that the Hazard Mitigation Plan is reviewed annually and every five years as specified in the Plan to assure that the Plan is in compliance with all State and Federal regulations and that any

needed revisions or amendments to the Plan are developed and presented to the Hyde County Board of Commissioners for consideration.

4. Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the 2015 Pamlico Sound Regional Hazard Mitigation Plan.

Adopted this ____ day of _____, 2015.

Chairman, Hyde County Board of Commissioners

ATTEST:

Clerk to the Board

(SEAL)

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

Meeting Date: January 5, 2015
Presenter: Bill Rich, County Manager
Attachment: Yes

ITEM TITLE: PROCLAMATION – VULNERABLE ADULT AND ELDER ABUSE AWARENESS MONTH IN THE COUNTY OF HYDE, MAY 8 – JUNE 22, 2015

SUMMARY: Laura Alvarico, Director, Area Agency on Aging, Albemarle Commission asks that the attached proclamation for Elder Abuse Awareness Month in Hyde County be presented to the Board of Commissioners for approval.

RECOMMEND: Approve.

Motion Made By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Motion Seconded By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Vote: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

**PROCLAMATION
VULNERABLE ADULT AND ELDER ABUSE AWARENESS MONTH
IN THE COUNTY OF HYDE, MAY 8 - JUNE 22, 2015**

WHEREAS, each year, more than two million vulnerable and older adults are victims of abuse, neglect, and exploitation, and research has shown that older adults who are abused, neglected and exploited are three times more likely to die within ten years than those who are not; and

WHEREAS, according to national statistics, elder abuse is grossly under reported because vulnerable and older adults who are being abused find it very difficult to tell anyone due to shame and fear; and

WHEREAS, in 2014 there were almost 23,000 reports of abuse, neglect or exploitation of vulnerable and older adults made to North Carolina's 100 county departments of social services not only by doctors and other professionals but by family members and concerned citizens in our communities; and

WHEREAS, Hyde County's vulnerable and older adults of all social, economic, racial and ethnic backgrounds may be targets of abuse, neglect or exploitation, which can occur in families, long-term care settings and communities; and

WHEREAS, protecting Hyde County's vulnerable and older adults is a community responsibility and all citizens are charged under North Carolina General Statute (GS 108A-102) to report suspected abuse, neglect or exploitation to the Hyde County Department Social Services; and

WHEREAS, North Carolina enacted the nation's first elder abuse law in 1973; and

WHEREAS, May 8, 2015 through June 22, 2015 is Vulnerable Adult and Elder Abuse Awareness Month in North Carolina and this time frame ties the awareness period to both the Mothers' Day and Fathers' Day holidays, in the hopes of reinforcing the spirit of respecting and valuing, not just parents, but all elders; and

WHEREAS, we all have a responsibility to support the safety, welfare, and dignity of Hyde County's vulnerable and older adults;

NOW, THEREFORE, the Hyde County Board of Commissioners, hereby proclaims May 8 - June 22 2015, as "ELDER ABUSE AWARENESS MONTH" in the County of Hyde, and commend its observance to all citizens, asking them to wear purple Elder Abuse Awareness ribbons, and we further do hereby proclaim June 15, 2015, "WORLD ELDER ABUSE AWARENESS DAY"; and urge all citizens to work together to help protect elder adults from abuse, neglect, and exploitation because it is imperative that we refuse to tolerate the indignity of Elder Abuse.

This the 1st day of June, 2015.
Date

Barry Swindell, Chairman

Attest: _____

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

Meeting Date: June 1, 2015
Presenter: Commissioner John Fletcher
Attachment: Yes

ITEM TITLE: OCRACOKE COMMUNITY CENTER BOARD

SUMMARY:

May 4, 2015

Dear Hyde County Board of Commissioners,

On April 28, 2015, the new Ocracoke Community Center board met for the first time. Sundae Horn, Doreen Robinson, Rocke Perez, and Bob Toth were present; Candy Gaskill was absent.

The board voted to request an additional two board members be appointed, for a total of seven members. A board of seven members would:

- *give our board more input from the Ocracoke community*
- *make it easier to get a quorum for our meetings*
- *take pressure off our volunteer board members and help us to share the workload*

We would like to respectfully request that the Board of Commissioners appoint two more members to the Ocracoke Community Center board.

Sincerely,

*Doreen Robinson, chair
Candy Gaskill
Sundae Horn
Rocke Perez
Bob Toth*

RECOMMEND: Appointment.

Motion Made By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Motion Seconded By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Vote: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

May 4, 2015

Dear Hyde County Board of Commissioners,

On April 28, 2015, the new Ocracoke Community Center board met for the first time. Sundae Horn, Doreen Robinson, Rocke Perez, and Bob Toth were present; Candy Gaskill was absent.

The board voted to request an additional two board members be appointed, for a total of seven members. A board of seven members would:

- give our board more input from the Ocracoke community
- make it easier to get a quorum for our meetings
- take pressure off our volunteer board members and help us to share the workload

We would like to respectfully request that the Board of Commissioners appoint two more members to the Ocracoke Community Center board.

Sincerely,

Doreen Robinson, chair
Candy Gaskill
Sundae Horn
Rocke Perez
Bob Toth

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

Meeting Date: June 1, 2015
Presenter: Meredith Nicholson, Chairman
Attachment: No

ITEM TITLE: HYDE COUNTY ABC BOARD APPOINTMENT

SUMMARY: Ms. Nicholson is requesting the Commissioners appoint John Giagu of Ocracoke to fill the open seat on the Hyde County ABC Board. This will be a three year term beginning July 1, 2015.

RECOMMEND: Approve.

Motion Made By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Motion Seconded By: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

Vote: Barry Swindell
 Earl Pugh, Jr.
 Dick Tunnell
 Ben Simmons
 John Fletcher

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

Meeting Date: January 5, 2015
Presenter: Meredith Nicholson
Attachment: Yes

ITEM TITLE: HYDE COUNTY ABC BOARD QUARTERLY FINANCIAL REPORT

SUMMARY: ABC Board Chair Meredith Nicholson will present the Hyde County ABC Board quarterly financial report as of 04/30/15.

RECOMMEND: Receive report.

Motion Made By: ___ Barry Swindell
___ Earl Pugh, Jr.
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher

Motion Seconded By: ___ Barry Swindell
___ Earl Pugh, Jr.
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher

Vote: ___ Barry Swindell
___ Earl Pugh, Jr.
___ Dick Tunnell
___ Ben Simmons
___ John Fletcher

Hyde County Board of Alcohol Control
Balance Sheet - CY & PY
As of April 30, 2015

	Apr 30, 15	Apr 30, 14	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Yadkin Bank	61,786.01	18,980.82	42,805.19
1004 · Petty Cash	100.00	100.00	0.00
1009 · Cash Register Change Drawer			
1009-OC · Change Drawer-OC	200.00	200.00	0.00
1009-SQ · Change Drawer-SQ	200.00	200.00	0.00
Total 1009 · Cash Register Change Drawer	400.00	400.00	0.00
Total Checking/Savings	62,286.01	19,480.82	42,805.19
Other Current Assets			
1150 · Accounts Receivable - Employees	0.00	2,723.21	-2,723.21
1200 · Other Current Asset			
1201 · Liquor Inventory-Ocracoke	26,980.98	27,060.28	-79.30
1202 · Liquor Inventory- Swan Quarter	16,982.22	14,880.12	2,102.10
Total 1200 · Other Current Asset	43,963.20	41,940.40	2,022.80
1250 · Prepaid Expenses	0.00	2,500.00	-2,500.00
Total Other Current Assets	43,963.20	47,163.61	-3,200.41
Total Current Assets	106,249.21	66,644.43	39,604.78
Fixed Assets			
1300 · Fixed Assets			
1330 · Equipment	48,212.48	47,358.50	853.98
1400 · Accumulated Depreciation	-34,356.85	-30,229.83	-4,127.02
Total 1300 · Fixed Assets	13,855.63	17,128.67	-3,273.04
Total Fixed Assets	13,855.63	17,128.67	-3,273.04
TOTAL ASSETS	120,104.84	83,773.10	36,331.74
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	56,708.34	44,864.99	11,843.35
Total Accounts Payable	56,708.34	44,864.99	11,843.35
Credit Cards			
2050 · VSB Credit Card	709.21	4,302.36	-3,593.15
Total Credit Cards	709.21	4,302.36	-3,593.15
Other Current Liabilities			
2100 · Other Current Liabilities			
2102 · Pension Liability - EE & ER	326.78	0.00	326.78
Total 2100 · Other Current Liabilities	326.78	0.00	326.78
2400 · Payroll Liabilities			
2120 · Federal Income Tax (941)	0.00	488.00	-488.00
2121 · FICA Withheld + Employer	0.00	989.76	-989.76
2122 · NC Income Tax (NC-5)	135.00	189.00	-54.00
2123 · NC Unemployment Tax Liability	163.86	64.69	99.17
Total 2400 · Payroll Liabilities	298.86	1,731.45	-1,432.59
Total Other Current Liabilities	625.64	1,731.45	-1,105.81
Total Current Liabilities	58,043.19	50,898.80	7,144.39
Long Term Liabilities			
2159 · 2159 L.T. Debt / County Loan	19,650.00	22,950.00	-3,300.00
2160 · Loan Repayment	6,373.23	9,947.47	-3,574.24
Total Long Term Liabilities	26,023.23	32,897.47	-6,874.24

5:26 PM
05/26/15
Accrual Basis

Hyde County Board of Alcohol Control
Balance Sheet - CY & PY
As of April 30, 2015

	<u>Apr 30, 15</u>	<u>Apr 30, 14</u>	<u>\$ Change</u>
Total Liabilities	84,066.42	83,796.27	270.15
Equity			
3020 - Retained Earnings	8,974.01	15,267.17	-6,293.16
Net Income	27,064.41	-15,290.34	42,354.75
Total Equity	<u>36,038.42</u>	<u>-23.17</u>	<u>36,061.59</u>
TOTAL LIABILITIES & EQUITY	<u>120,104.84</u>	<u>83,773.10</u>	<u>36,331.74</u>

Hyde County Board of Alcohol Control
YTD Profit & Loss
July 2014 through April 2015

	Jul '14 - Apr 15	Jul '13 - Apr 14	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales				
4001 · Liquor Sales- Swan Quarter	147,224.66	150,483.71	-3,259.05	-2.2%
4002 · Liquor Sales - Ocracoke	250,325.27	233,795.84	16,529.43	7.1%
4005 · Mixed Beverage- Swan Quarter	11,621.90	10,848.42	773.48	7.1%
4006 · Mixed Beverage - Ocracoke	160,659.91	122,848.36	37,811.55	30.8%
4007 · Refunds	-96.00	0.00	-96.00	-100.0%
Total 4000 · Sales	569,735.74	517,976.33	51,759.41	10.0%
4020 · Deduct Taxes on Gross Sale				
4021 · State Excise Tax	-133,727.00	-121,850.00	-11,877.00	-9.8%
4022 · Rehabilitation Tax County	-1,503.66	-1,412.30	-91.36	-6.5%
4024 · Mixed Beverage Tax - NCDHHS	-1,527.97	-1,182.81	-345.16	-29.2%
Total 4020 · Deduct Taxes on Gross Sale	-136,758.63	-124,445.11	-12,313.52	-9.9%
Total Income	432,977.11	393,531.22	39,445.89	10.0%
Cost of Goods Sold				
5000 · Cost of Goods Sold				
5001 · Cost of Liquor	281,203.08	259,417.81	21,785.27	8.4%
5002 · Bailment	4,728.00	3,084.80	1,643.20	53.3%
5003 · Surcharge	2,364.00	1,544.00	820.00	53.1%
5012 · Inventory Adjustment	37.81	0.00	37.81	100.0%
Total 5000 · Cost of Goods Sold	288,332.89	264,046.61	24,286.28	9.2%
Total COGS	288,332.89	264,046.61	24,286.28	9.2%
Gross Profit	144,644.22	129,484.61	15,159.61	11.7%
Expense				
6000 · General Expenses				
6001 · Salaries & Wages				
6002 · Salaries	24,999.47	6,923.10	18,076.37	261.1%
6003 · Hourly Wages	27,926.58	28,907.33	-980.75	-3.4%
Total 6001 · Salaries & Wages	52,926.05	35,830.43	17,095.62	47.7%
6005 · Payroll Tax Expenses				
6005-1 · FICA Expense	2,092.27	2,250.24	-157.97	-7.0%
66002 · FUTA Expense	0.00	7.46	-7.46	-100.0%
6005-2 · NC Unemployment Tax	309.05	296.76	12.29	4.1%
Total 6005 · Payroll Tax Expenses	2,401.32	2,554.46	-153.14	-6.0%
6020 · Employer Matching Pension	428.76	1,566.33	-1,137.57	-72.6%
6050 · Alarm services	515.06	480.40	34.66	7.2%
6060 · Rent	6,400.00	7,800.00	-1,400.00	-18.0%
7090 · Telephone	2,722.39	2,857.98	-135.59	-4.7%
7095 · Computer and Internet Expenses	292.47	939.57	-647.10	-68.9%
7110 · Repairs Maintenance	94.76	131.29	-36.53	-27.8%
7125 · Supplies				
7130 · Store Supplies	322.93	737.36	-414.43	-56.2%
7140 · Office Supplies	885.58	864.12	21.46	2.5%
Total 7125 · Supplies	1,208.51	1,601.48	-392.97	-24.5%
7150 · Travel	0.00	1,230.26	-1,230.26	-100.0%
7151 · Lodging	600.00	0.00	600.00	100.0%
7155 · Vehicle Expenses	0.00	82.05	-82.05	-100.0%
7160 · Meals and Entertainment	135.37	0.00	135.37	100.0%
7165 · Delivery	0.00	631.32	-631.32	-100.0%
7170 · Pest Control	0.00	102.00	-102.00	-100.0%
7180 · Postage	49.00	167.66	-118.66	-70.8%
7181 · Contract Labor	75.00	891.00	-816.00	-91.6%
7190 · Bank Fees	0.00	105.00	-105.00	-100.0%
7195 · Merchant Account Fees	5,168.28	6,223.13	-1,054.85	-17.0%
7200 · Miscellaneous	0.00	392.24	-392.24	-100.0%
7300 · Utilities Services				
7310 · Electric Service	1,659.46	1,728.83	-69.37	-4.0%
7300 · Utilities Services - Other	586.01	561.66	24.35	4.3%
Total 7300 · Utilities Services	2,245.47	2,290.49	-45.02	-2.0%
7400 · Interest Expense	0.00	100.43	-100.43	-100.0%
Total 6000 · General Expenses	75,262.44	65,977.52	9,284.92	14.1%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	75,262.44	65,977.52	9,284.92	14.1%

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Accrual Basis

Hyde County Board of Alcohol Control
YTD Profit & Loss
July 2014 through April 2015

	Jul '14 - Apr 15	Jul '13 - Apr 14	\$ Change	% Change
Net Ordinary Income	69,381.78	63,507.09	5,874.69	9.3%
Other Income/Expense				
Other Income				
8000 - Other Income				
8020 - Misc. Income	0.00	400.00	-400.00	-100.0%
8090 - Cash Over	12.82	12.07	0.75	6.2%
Total 8000 - Other Income	12.82	412.07	-399.25	-96.9%
Total Other Income	12.82	412.07	-399.25	-96.9%
Other Expense				
7000 - Other Expenses				
7001 - Administration Allocated	39,837.30	79,209.49	-39,372.19	-49.7%
7010 - Cash Short	0.01	0.01	0.00	0.0%
9000 - Penalties	2,492.88	0.00	2,492.88	100.0%
Total 7000 - Other Expenses	42,330.19	79,209.50	-36,879.31	-46.6%
Total Other Expense	42,330.19	79,209.50	-36,879.31	-46.6%
Net Other Income	-42,317.37	-78,797.43	36,480.06	46.3%
Net Income	27,064.41	-15,290.34	42,354.75	277.0%