

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county.

General Government

County Commissioners	\$	260,492
County Manager		342,039
Finance Office		490,847
Tax Assessor		460,682
Tax Collector		359,847
Legal		65,029
Court Facilities		58,820
Board of Elections		187,882
Register of Deeds		300,438
DMV License Plate Agency		176,071
Human Resources		102,122
Data Processing		391,123
Public Building		<u>1,037,500</u>
Total General Government	\$	4,232,892

Public Safety

Sheriff	\$	4,536,116
Jail (includes youth detention)		1,371,486
Communications		714,583
Emergency Management		151,374
Building Inspector		182,195
Medical Examiner		40,000
Rescue Squads		<u>737,490</u>
Total Public Safety	\$	7,733,244

Transportation

Airport	\$	231,325
Martin County Transit		<u>1,071,441</u>
Total Transportation	\$	1,302,766

Environmental Protection

Forest Fire Control	\$	112,938
Sanitation		<u>2,743,865</u>
Total Environmental Protection	\$	2,856,803

Economic & Physical Development

Martin County Chamber of Commerce	\$	22,500
Economic Development		796,017
Travel & Tourism Authority		335,000
Cooperative Extension Service		242,112
Soil Conservation Service		<u>165,071</u>
Total Economic & Physical Development	\$	1,560,700

Human Services

M-T-W Health Department	\$	416,606
Mental Health		85,194
Vocational Rehab. - Martin Enterprises		46,286
Department of Social Services		
Administration		4,652,594
Assistance Programs		1,364,385
Office of Aging	\$	654,161
Other Human Services		
Veteran's Service	\$	75,561
Office of Juvenile Justice		160,921
Choanoke Area Development		27,000
County Projects		<u>43,000</u>
Total Human Services	\$	7,525,708

Education

Martin County Board of Education	
Current Expenses	\$ 6,150,000
Capital Outlay	653,000
Interest Payment	763,432
Fines & Forfeitures	200,000
 Martin Community College	
Current Expense	\$ 1,077,122
Capital Outlay	60,000
 Total Education	\$ 8,903,554

Cultural and Recreation

Arts Council	\$ 8,500
County Library	109,042
County-Wide Recreation	35,170
Martin Community Players	8,500
Roanoke River Project	2,000
 Total Cultural and Recreation	\$ 163,212

Water/Sewer

Water/Sewer-Non Enterprise Activity	\$ 139,660
 Total Water/Sewer NEA	\$ 139,660

Transfers to Other Funds

Transfer to Debt Service Fund	\$ 937,302
Transfer to Revaluation	82,786
Transfer to Business Park Fund	10,000
 Total Transfers to Other Funds	\$ 1,030,088

Contingency

TOTAL APPROPRIATIONS	\$ 35,448,627
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Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Taxes

Real & Personal Property - Current Year	\$ 14,323,240
Motor Vehicles - Current Year	1,892,484
Prior Year AV & MV	525,000
Interest, Fees, & Commissions	253,000
Refunds AV & MV, Escrow	- 65,000
Sales Tax	5,713,774
All Other Taxes	474,300

Total Taxes \$ 23,116,798

Permits & Fees 281,400

Intergovernmental Revenues

Unrestricted	\$ 69,800
Restricted	6,694,282

Total Intergovernmental Revenues \$ 6,764,082

Sales & Services \$ 2,926,280

Miscellaneous \$ 616,800

Other Financing Sources

Sale of Fixed Assets	\$ 20,000
Installment Purchase Proceeds	-

Total Other Financing Sources \$ 20,000

Transfers

Hospital Fund	\$ -
Transfer from Capital Reserve	-
Transfer from Room Occupancy	10,000
Fund Balance Appropriation	1,713,267
Total Transfers	\$ 1,723,267

TOTAL ESTIMATED REVENUES \$ 35,448,627

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Section 3: The following amount is hereby appropriated in the 4-H Fund for the operation of the 4-H Adventure Program for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county.

Economic & Physical Development \$ 79,250

Section 4: It is estimated that the following revenue will be available in the 4-H Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Miscellaneous \$ 79,250

Total Estimated Revenues 79,250

Section 5: The following amount is hereby appropriated in the Revaluation Fund for the revaluation of property in Martin County during the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for the county.

General Government \$ 82,786

Section 6: It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Transfers from Other Funds

Transfer from General Fund \$ 82,786
Fund Balance Appropriation -

Total Estimated Revenues \$ 82,786

Section 7: The following amounts are hereby appropriated in the Emergency Telephone System Fund for the operation of the E-911 emergency telephone system for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county.

Public Safety Emergency 911 - Communications \$ 187,000

Total Appropriations \$ 187,000

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Section 8: It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Taxes 911 Access Charges	\$	117,329
Fund Balance Appropriation		<u>69,671</u>
Total Estimated Revenues	\$	187,000

Section 9: The following amounts are hereby appropriated in the Controlled Substance Tax Fund for law enforcement purposes for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county.

<u>Controlled Substance</u>	\$	<u>30,000</u>
Total Appropriations	\$	30,000

Section 10: It is estimated that the following revenues will be available in the Controlled Substance Tax Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

<u>Controlled Substance Fund Balance Appropriation</u>	\$	<u>30,000</u>
Total Estimated Revenues	\$	30,000

Section 11: The following amounts are hereby appropriated in the County Water Fund for debt service payment for the fiscal year beginning July 1, 2023, and ending June 30, 2024 in accordance with the chart of accounts heretofore established for this county.

<u>County Water</u>		
Debt Service Principal	\$	400,000
Debt Service Interest		<u>440,982</u>
Total Appropriations	\$	840,982

Section 12: It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

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County Water

Water District #1 Contribution	\$	120,000
Water District #2 Contribution		280,000
Interest Earnings		<u>440,982</u>
Total Estimated Revenues	\$	840,982

Section 13: The following amounts are hereby appropriated in the Debt Service Fund the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county.

Debt Service

Reserve For Future Years	\$	<u>937,302</u>
Total Appropriations	\$	937,302

Section 14: It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Debt Service

Transfer From General Fund	\$	<u>937,302</u>
Total Estimated Revenues	\$	937,302

Section 15: The following amounts are hereby appropriated in the Hospital Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county.

Hospital Fund

Transfer to General Fund	\$	-
Transfer to Reserves		566,667
Transfer to OPEB Fund		<u>-</u>
Total Estimated Revenues	\$	566,667

Section 16: It is estimated that the following revenues will be available in the Hospital Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Hospital Fund

Investment Earnings	\$	-
Proceeds From Lease		566,667
Fund Balance Appropriation		-
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Total Estimated Revenues	\$	566,667

Section 17: The following amounts are hereby appropriated in the Representative Payee Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county.

Representative Payee Fund

Fund Expenditures	\$	<u>225,000</u>
Total Appropriations	\$	225,000

Section 18: It is estimated that the following revenues will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Representative Payee Fund

Fund Revenues	\$	<u>225,000</u>
Total Estimated Revenues	\$	225,000

Section 19: The following amounts are hereby appropriated in the Fire District Funds for the operation of fire protection services for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county.

Public Safety

Jamesville Fire	\$	211,496
Roanoke Fire		108,379
Williamston Fire		275,194
Goose Nest Fire		92,163
Griffins Fire		78,863
Bear Grass Fire		162,178
Hamilton Fire		<u>109,963</u>
Total Appropriations	\$	1,038,236

Section 20: It is estimated that the following revenues will be available in the Fire District Funds for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Taxes

AV Real & Personal Current Year	\$	638,710
Motor Vehicles - Current Year		111,586
Prior Year AV & MV		28,500
Interest/Discounts		7,650
Sales Tax		<u>251,790</u>
Total Appropriations	\$	1,038,236

Section 21: The base water rate for Water and Sewer Districts 1 & 2 residential customers will be fifty dollars (\$50) dollars per month per connection. The base rate includes usage of the first one thousand (1,000) gallons of water. The rate for additional water usage above the base rate will remain eight dollars and fifty cents (\$8.50) for each additional one thousand (1,000) gallons. The industrial water rate for Water Districts 1 & 2 customers will remain as follows: up to 25,000 gallons - \$8.50 per 1,000 gallons and over 25,000 gallons - \$6.00 per 1,000 gallons.

Section 22: The following amounts are hereby appropriated in the Water and Sewer District No. 1 Fund for the operation of the District's water system for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this District.

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Water and Sewer District No. 1

Administration	\$	773,554
Water Operations		303,975
Water Capital Outlay		19,000
Water Debt Service		221,282
Reserve for Future Expenditures		-
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Total Appropriations	\$	1,317,811

Section 23: It is estimated that the following revenues will be available in the Water and Sewer District No. 1 Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Water and Sewer District No. 1

Unrestricted Intergovernmental	\$	592,264
Sales and Service		725,547
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Total Estimated Revenue	\$	\$1,317,811

Section 24: The following amounts are hereby appropriated in the Water and Sewer District No. 2 Fund for the operation of the District’s water system for the fiscal year beginning July 1, 2023 and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 2

Administration	\$	213,076
Water Operations		337,404
Water Capital Outlay		19,000
Water Debt Service		619,700
Reserve for Future Expenditures		-
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Total Appropriations	\$	1,189,180

Section 25: It is estimated that the following revenues will be available in the Water and Sewer District No.2 Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Water and Sewer District No. 2

Unrestricted Intergovernmental Sales and Service	\$	124,365
		<u>1,064,815</u>
Total Estimated Revenue	\$	1,189,180

Section 26: There is hereby levied a tax at the rate of eighty-one (\$.81) per one hundred dollars (\$100) valuation of real and personal property listed for taxes as of January 1, 2023 for the purpose of raising the revenue listed as “Ad Valorem Taxes – Real & Personal - Current Year” in the General Fund in Section 2 of this Ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$1,871,218,200 and an estimated collection rate of 94.5%. No discounts are allowed.

Section 27: There is hereby levied a tax at the rate of eighty-one cents (\$.81) per one hundred dollars (\$100) valuation of motor vehicles registered with the NC Department of Motor Vehicles for the purpose of raising the revenue listed as “Ad Valorem Taxes – Motor Vehicles – Current Year” in the General Fund in Section 2 of this Ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$236,000,000 and an estimated collection rate of 99%. No discounts are allowed. As of July 1, 2013, Motor Vehicle tax collections are collected by the State of North Carolina.

Section 28: There is hereby levied a \$195 fee for 96-gallon containers to offset sanitation expenses of providing door to door pickup, transportation costs, and tipping fee costs at the regional landfill in Bertie County. Construction & Demolition fee is set at \$60 per ton.

Section 29: There are hereby levied taxes at the rates indicated below per one hundred dollars (\$100) valuation of property within the special fire districts listed for taxes as of January 1, 2023 for the purpose of raising revenue listed as “Ad Valorem Taxes – Real & Personal - Current Year” in Section 10 of this Ordinance for said special fire district. The rate of tax is based on an estimated total valuation of property for the purpose of taxation as listed below for each special fire district and an estimated collection rate of 94%.

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<u>Fire District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Jamesville Fire District	0.070	\$ 187,992,730
Roanoke Fire District	0.040	174,354,567
Williamston Fire District	0.080	207,562,112
Goose Nest Fire District	0.070	85,952,836
Griffins Fire District	0.040	120,505,556
Bear Grass Fire District	0.065	150,308,428
Hamilton Fire District	0.070	93,215,732
Total		\$ 1,019,891,961

Section 30: There are hereby levied taxes at the rates indicated above per one hundred dollars (\$100) valuation of motor vehicles registered with the NC Department of Motor Vehicles within the special fire districts listed for the purpose of raising revenue listed as “Ad Valorem Taxes – Motor Vehicles – Current Year” in Section 10 of this Ordinance for said special fire district. As of July 1, 2013, Motor Vehicle tax collections are collected by the State of North Carolina. Martin County has contracted with the Town of Robersonville and the Town of Williamston to process the gap motor vehicle taxes on their behalf.

<u>Fire District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Jamesville Fire District	0.070	\$ 31,528,526
Roanoke Fire District	0.040	22,195,832
Williamston Fire District	0.080	38,455,729
Goose Nest Fire District	0.070	10,394,478
Griffins Fire District	0.040	24,922,286
Bear Grass Fire District	0.065	36,527,247
Hamilton Fire District	0.070	13,792,906
Total		\$ 177,817,004

Section 31: Property taxes will be collected for the following towns: Hamilton, Bear Grass, Everetts, Parmele, Hassell, Jamesville, Oak City, and Robersonville.

Section 32: Receipts collected by county officers and employees must be deposited daily with the County Finance Officer regardless of the amount or type of revenue except for the Airport, Cooperative Extension, Animal Control, Landfill and Adult and Aging Services Department who shall make deposits weekly or when money on hand amounts to \$250, whichever comes first.

Section 33: The County Manager is designated as the Budget Officer of the County. He is authorized to approve transfers within a department without the approval of the Board of Commissioners.

Section 34: Provisions have been made to pay the individual cost of hospitalization through the NC State Health Plan (SHP) 80/20 plan or 70/30 plan, less the required employee contribution. Effective January 1, 2017, the premiums employees pay to the local government unit for their own coverage shall conform to the premiums in the structure set by the NC State Health Plan, as per NC G. S. 135-48.47(b)(3a). Provisions have been made to pay the individual cost of dental insurance for all eligible county employees, as well.

The County will provide fifteen thousand dollars (\$15,000) of term life insurance for eligible county employees. Longevity pay is provided for eligible employees who complete five years or more of continuous service with the County.

Employees' contributions to the NC Local Governmental Employees Retirement System will continue to be tax sheltered. Permanent employees will have an opportunity to participate in the cafeteria plan, and the State 401K & 457 plan.

Section 35: There is a 2% cost of living increase in salaries in this budget for employees, as well as increase of 1% in the 401K contribution for all non-LEO employees. This increase brings the 401K contribution for all full time employees to 5%.

Section 36: Funding is included in this budget for one full-time position for an additional full time position in the Register of Deeds office, and removes the part time position. The budget also includes 4 new full time positions in DSS in order to meet the needs of Medicaid expansion.

Section 37: Moratoc Main Building Rental Rate: Establish an in-county and out-of-county resident rental fee. The in-county fee will be \$500.00 plus deposit of \$100.00 for the first day and additional day will be \$400.00. The out-of-county resident fee will be 600.00 plus \$200.00 deposit for the first day and an additional day will be \$400.00.

Barnes Building Rental Fee: The in-county rental fee will be \$175.00 plus deposit of \$50.00. The out-of-county fee will be \$200.00 plus deposit of \$50.00.

Section 38: Dual signatures are required for each check that is drawn on county funds. The signatures of the Chairman of the Board of County Commissioners and the Finance Officer, Assistant Finance Officer or Deputy Finance Officer shall be the authorized signatures of the County. The use of facsimile signatures is permitted.

Section 39: Changes in this budget will be by amendment only.

Adopted this 14th day of June, 2023.

Martin County Board of Commissioners

A handwritten signature in black ink, appearing to read 'Ronnie Smith', written over a horizontal line.

Ronnie Smith, Chairman of the Board

A handwritten signature in black ink, appearing to read 'Julia S. Rease', written over a horizontal line.

Julia S. Rease
Clerk to the Board