

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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this county.

General Government

County Commissioners	\$ 214,016
County Manager	281,264
Finance Office	442,166
Tax Assessor	404,216
Tax Collector	329,493
Legal	64,598
Court Facilities	123,550
Board of Elections	175,907
Register of Deeds	273,706
DMV License Plate Agency	172,777
Human Resources	101,086
Data Processing	380,955
Public Building	<u>977,767</u>
Total General Government	\$3,941,501

Public Safety

Sheriff	\$4,198,051
Jail (includes youth detention)	1,366,486
Communications	703,558
Emergency Management	138,580
Building Inspector	158,758
Medical Examiner	40,000
Rescue Squads	<u>556,170</u>
Total Public Safety	\$7,161,603

Transportation

Airport	\$234,577
Martin County Transit	<u>912,271</u>
Total Transportation	\$1,146,848

Environmental Protection

Forest Fire Control	106,043
Sanitation	<u>2,589,022</u>
Total Environmental Protection	\$2,695,065

Economic & Physical Development

Martin County Chamber of Commerce	22,500
Economic Development	557,514
Travel & Tourism Authority	267,000
Cooperative Extension Service	217,850
Soil Conservation Service	<u>476,904</u>
Total Economic & Physical Development	\$ 1,541,768

Human Services

M-T-W Health Department	416,606
Mental Health	84,194
Vocational Rehab. - Martin Enterprises	44,090
Department of Social Services	
Administration	4,466,431
Assistance Programs	<u>1,394,847</u>
Total Department of Social Services	\$5,861,278
Office of Aging	\$685,426

Other Human Services

Veteran's Service	75,150
Office of Juvenile Justice	160,835
Choanoke Area Development	27,000
County Projects	<u>43,000</u>
Total Other Human Services	\$305,985
Total Human Services	\$7,397,579

Education

Martin County Board of Education	
Current Expenses	6,150,000
Capital Outlay	500,000
Interest Payment	763,432
Fines & Forfeitures	<u>255,000</u>
Public School Bldg Capital Fund	
Total Board of Education	\$7,668,432
 Martin Community College	
Current Expense	1,056,002
Capital Outlay	<u>60,000</u>
Total Community College	\$1,116,002
 Total Education	\$8,784,434

Cultural and Recreation

Arts Council	8,500
County Library	106,904
County-Wide Recreation	35,170
Martin Community Players	8,500
Roanoke River Project	<u>2,000</u>
Total Cultural and Recreation	\$161,074

Water/Sewer

Water/Sewer-Non Enterprise Activity	<u>152,259</u>
Total Water/Sewer NEA	\$152,259

Transfers to Other Funds

Transfer to Debt Service Fund	937,302
Transfer to Revaluation	35,000
Transfer to Business Park Fund	<u>10,000</u>
Total Transfers to Other Funds	\$982,302

Contingency

TOTAL APPROPRIATIONS	<u>-</u> \$33,964,433
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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, 2022, and ending June 30, 2023.

Taxes

Ad Valorem	
Real & Personal Property - Current Year	14,390,460
Motor Vehicles - Current Year	1,844,370
Prior Year AV & MV	475,500
Interest, Fees, & Commissions	222,000
Refunds AV & MV, Escrow	(65,000)
Sales Tax	5,194,339
All Other Taxes	<u>395,300</u>

Total Taxes	\$22,456,969
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<u>Permits & Fees</u>	\$265,600
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Intergovernmental Revenues

Unrestricted	68,700
Restricted	<u>\$6,883,503</u>
Total	<u>\$6,952,203</u>

<u>Sales & Services</u>	\$2,516,480
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<u>Miscellaneous</u>	\$321,300
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Other Financing Sources

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

Transfers

Hospital Fund	-
Transfer from Capital Reserve	-
Transfer from Room Occupancy	8,000
Fund Balance Appropriation	<u>1,423,881</u>
Total	<u>1,431,881</u>

TOTAL ESTIMATED REVENUES	\$33,964,433
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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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this county.

<u>Economic & Physical Development</u>	<u>\$77,250</u>
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Section 4: It is estimated that the following revenue will be available in the 4-H Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

<u>Miscellaneous</u>	<u>77,250</u>
Total Estimated Revenues	\$77,250

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for the county.

<u>General Government</u>	<u>\$35,000</u>
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Section 6: It is estimated that the following revenue will be available in the Revaluation Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Transfers from Other Funds

Transfer from General Fund	35,000
Fund Balance Appropriation	=
Total Estimated Revenues	\$35,000

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this county.

<u>Public Safety Emergency 911 - Communications</u>	221,000
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Total Appropriations	\$ 221,000
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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, 2022, and ending June 30, 2023.

Taxes 911 Access Charges	118,730
Fund Balance Appropriation	<u>102,270</u>
Total Estimated Revenues	\$ 221,000

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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this county.

Controlled Substance

Total Appropriations	\$65,000
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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, 2022, and ending June 30, 2023.

<u>Controlled Substance Fund Balance Appropriation</u>	<u>65,000</u>
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Total Estimated Revenues	\$65,000
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Section 11: The following amounts are hereby appropriated in the County Water Fund for debt service payment for the fiscal year beginning July 1, 2022, and ending June 30, 2023 in accordance with the chart of accounts heretofore established for this county.

County Water

Debt Service Principal	390,000
Debt Service Interest	<u>456,082</u>

Total Appropriations	\$ 846,082
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Section 12: It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

County Water

Water District #1 Contribution	120,000
Water District #2 Contribution	270,000
Interest Earnings	<u>456,082</u>

Total Estimated Revenues	\$846,082
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Section 13: The following amounts are hereby appropriated in the Debt Service Fund the fiscal year beginning July 1, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this county.

Debt Service

Reserve For Future Years	<u>937,302</u>
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Total Appropriations	\$ 937,302
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Section 14: It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

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, 2022, and ending June 30, 2023, 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	-
Total Appropriations	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, 2022, and ending June 30, 2023.

Hospital Fund

Investment Earnings	-
Proceeds From Lease	566,667
Fund Balance Appropriation	-
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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this county.

Representative Payee Fund

Fund Expenditures	225,000
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, 2022, and ending June 30, 2023.

Representative Payee Fund

Fund Revenues	225,000
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, 2022, and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this county.

Public Safety

Jamesville Fire	198,611
Roanoke Fire	97,537
Williamston Fire	258,372
Goose Nest Fire	92,338
Griffins Fire	74,066
Bear Grass Fire	151,872
Hamilton Fire	103,623
Total Appropriations	\$976,419

Section 20: It is estimated that the following revenues will be available in the Fire District Funds for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

Taxes

AV Real & Personal Current Year	591,184
Motor Vehicles - Current Year	97,595
Prior Year AV & MV	28,500
Interest/Discounts	7,350
Sales Tax	251,790
Total Estimated Revenues	\$976,419

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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 1

Administration	220,705
Water Operations	320,213
Water Capital Outlay & Debt	226,082
Reserve for Future Expenditures	-
Total Appropriations	\$767,000

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, 2022, and ending June 30, 2023.

Water and Sewer District No. 1

Unrestricted Intergovernmental	43,181
Sales and Service	<u>723,819</u>
Total Estimated Revenue	\$767,000

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, 2022 and ending June 30, 2023, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 2

Administration	219,393
Water Operations	322,302
Water Capital Outlay & Debt	620,500
Reserve for Future Expenditures	
Total Appropriations	\$1,162,195

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, 2022, and ending June 30, 2023.

Water and Sewer District No. 2

Unrestricted Intergovernmental	124,499
Sales and Service	<u>1,037,696</u>
Total Estimated Revenues	\$1,162,195

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, 2022 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 \$1,880,000,000 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 \$230,000,000 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 \$182 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 \$40 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, 2022 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%.

<u>Fire District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Jamesville Fire District	0.07	\$ 185,520,779
Roanoke Fire District	0.04	159,607,559
Williamston Fire District	0.08	204,360,479
Goose Nest Fire District	0.07	85,475,906
Griffins Fire District	0.04	119,140,714
Bear Grass Fire District	0.065	148,453,897
Hamilton Fire District	0.07	<u>91,324,537</u>
Total		\$993,883,871

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	0.07	\$ 27,177,599
Roanoke Fire District	0.04	19,426,272
Williamston Fire District	0.08	32,935,551
Goose Nest Fire District	0.07	9,679,440
Griffins Fire District	0.04	21,461,702
Bear Grass Fire District	0.065	31,452,066
Hamilton Fire District	0.07	<u>12,161,921</u>
Total		\$154,294,551

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). Employees who did not participate in wellness screenings will pay fifty dollars (\$50.00) monthly for health insurance, in addition to State Health Plan costs due to non-compliance of the wellness activities stipulation. 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 3% cost of living increase in salaries in this budget for employees.

Section 36: Funding is included in this budget for one full-time position for the Human Resource Position.

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 \$100.00 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: Increase Christmas Holidays from two to three days and made Juneteenth a holiday.

Section 39: 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 41: Changes in this budget will be by amendment only.

Adopted this 8th day of June, 2022.

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