

June 28, 2010

The Martin County Board of Commissioners met in Special Session on Monday, June 28, 2010 at 6:00 p.m. in the Board Room of the Martin County Governmental Center, 305 East Main Street, Williamston, North Carolina.

ASSEMBLY

Chairman Ronnie Smith, Vice Chairman Elmo “Butch” Lilley, Commissioners C. Mort Hurst, Tommy W. Bowen and Derek Price, County Manager W. Russell Overman, and Clerk to the Board Marion B. Thompson were present.

County Attorney J. Melvin Bowen was not present.

Commissioner Hurst led the pledge of allegiance and Commissioner Bowen offered the invocation.

AGENDA APPROVAL

Commissioner Hurst made a MOTION, with a SECOND by Vice Chairman Lilley, to approve the agenda as presented. The motion was unanimously APPROVED by the Board.

APPROVAL OF YEAR END BUDGET ORDINANCE AMENDMENTS #31 - #37

Manager Overman reviewed the details of budget amendments 31 through 37. Commissioner Hurst made a MOTION, with a SECOND by Commissioner Bowen to adopt the budget ordinance amendments as presented. The motion was unanimously APPROVED.

BUDGET ORDINANCE AMENDMENT - 31

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2010.

Section 1. To amend the General Fund, the expenditures are to be changed as follows.

	Increase	Decrease
Other Human Services		
Office of Juvenile Justice		\$ 6,200

This will result in an increase of \$ 6,200 in the expenditures of the General Fund. To provide an increase for the revenue above, the following revenues will be changed.

Restricted

\$ 6,200

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

BUDGET ORDINANCE AMENDMENT-32

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2010.

Section 1. To modify budget for Airport Grant, the expenditures are listed as follows.

	Increase	Decrease
Vision100 07-08 33.9.1	\$ 167,493	\$ 167,493

There will be no changes in the expenditures or revenues of the Airport Fund.

Vision 100 07-0833.9.1	\$ 150,743	\$ 150,743
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Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

BUDGET ORDINANCE AMENDMENT-33

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2010.

Section 1. To amend the Hospital Fund, the revenues are to be changed as follows.

	Increase	Decrease
Miscellaneous		\$ 30,000
Fund Balance Appropriation	\$ 30,000	

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

BUDGET ORDINANCE AMENDMENT-34

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2010.

Section 1. To amend the 4-H Fund, the expenditures are to be changed as follows.

	Increase	Decrease
Economic & Physical Development	\$ 12,800	

This will result in an increase of \$12,800 in the expenditures of the 4-H Fund. To provide an increase in revenue for the above, the following revenues will be changed.

Miscellaneous	\$ 12,000
Sales & Services	\$ 800

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

BUDGET ORDINANCE AMENDMENT-35

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2010.

Section 1. To amend the General Fund, the expenditures are to be changed as follows.

	Increase	Decrease
Human Services		
Mental Health		
.05 Bottle Tax	\$ 600	
M-T-Washington Health Dept	\$ 1,400	
Education		
Public School Building Cap Fund Exp	\$217,031	
Economic & Physical Development		
Travel & Tourism Authority	\$ 2,500	
Transfers to Other Funds		
Transfer to Capital Reserve	\$ 88,000	
Public Safety		

Rescue Squad \$ 7,603

This will result in an increase of \$317,134 in the expenditures of the General Fund. To provide an increase for the revenue above, the following revenues will be changed.

Taxes	
Sales Tax	\$ 88,000
Other Taxes	\$ 2,500
Restricted	\$226,634

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

BUDGET ORDINANCE AMENDMENT-36

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2010.

Section 1. To amend the Fire District Funds, the expenditures are to be changed as follows.

	Increase	Decrease
Public Safety		
Jamesville Fire	\$ 15,250	
Goose Nest Fire	\$ 2,000	
Griffins Fire	\$ 6,000	
Bear Grass Fire	\$ 3,500	
Hamilton Fire	\$ 2,000	

This will result in an increase of \$28,750 in the expenditures of the Fire District Funds. To provide an increase in revenue for the above, the following revenues will be changed.

Tax	
Ad Valorem	
Real & Personal Property-CY	\$ 11,300
Real & Per. Property-Prior	\$ 1,700
Motor Vehicles – CY	\$ 2,750
One Cent Sales Tax	\$ 5,500
½ Cent Sales Tax	\$ 7,500

Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

BUDGET ORDINANCE AMENDMENT-37

CAPITAL RESERVE FUND
INFRASTRUCTURE
FUND 21

BE IT ORDAINED by the Board of Commissioners of Martin County, North Carolina, that the following amendment be made to the multiyear Capital Reserve budget ordinance:

Section 1. To amend the Capital Reserve-Infrastructure Fund the following expenditure is to be changed:

	Increase
Reserve for Schools	\$428,000

This will result in an increase of \$428,000 in the expenditures of the Capital Reserve Fund. To provide an increase in revenue for the above, the following revenues will be changed.

Transfer from General Fund	\$428,000
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Section 2. Copies of this budget amendment shall be furnished to the Clerk to the Governing Board and to the Finance Officer for their direction.

APPROVAL OF 2010 – 2011 BUDGET ORDINANCE

Commissioner Hurst made a MOTION with a SECOND by Commissioner Bowen to adopt the 2010-2011 Budget Ordinance in accordance with G. S. 159-13(a). The motion was unanimously APPROVED.

BUDGET ORDINANCE

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, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this county.

General Government

County Commissioners	\$ 186,838
County Manager	182,351
Finance Office	321,721
Tax Assessor	287,727
Tax Collector	288,304
Legal	13,792
Court Facilities	76,935
Board of Elections	95,789
Register of Deeds	255,179
DMV License Plate Agency	72,011
Data Processing	165,000
Public Buildings	<u>561,818</u>
Total General Government	\$ 2,507,465

Public Safety

Sheriff	\$ 2,295,715
Jail (includes youth detention)	1,043,561
Communications	469,695
Emergency Management	330,986
Building Inspector	126,923
Medical Examiner	30,000
Rescue Squads	445,471
Animal Control	<u>123,241</u>
Total Public Safety	\$ 4,865,592

Transportation

Airport	\$ 122,289
Martin County Transit	<u>737,201</u>
Total Transportation	\$ 859,490

Environmental Protection

Forest Fire Control	\$ 82,495
Sanitation	<u>2,039,958</u>
Total Environmental Protection	\$ 2,122,453

Economic & Physical Development

Martin County Chamber of Commerce	\$ 20,900
Economic Development Corporation	544,646

Travel & Tourism Authority	184,500
Cooperative Extension Service	230,844
Soil Conservation Service	<u>113,953</u>

Total Economic & Physical Development \$ 1,094,843

Human Services

M-T-W Health Department \$ 235,542

Mental Health \$ 54,842

Vocational Rehabilitation – Martin Enterprises \$ 62,550

Department of Social Services

Administration \$ 3,383,708

Assistance Programs 3,265,705

Total Department of Social Services \$ 6,649,413

Office of Aging

Administration & Operations \$ 279,883

Congregate Nutrition 112,723

Home Delivered Meals 113,625

Respite 126,969

Total Office of Aging \$ 633,200

Other Human Services

Veteran’s Service Officer 55,636

Office of Juvenile Justice 119,754

Martin County Women’s Council 807

County Projects 6,950

Criminal Justice Partnership 67,742

Total Other Human Services \$ 250,889

Total Human Services \$ 7,886,436

Education

Martin County Board of Education

Current Expense \$ 5,526,401

Capital Outlay 825,000

Total Board of Education \$ 6,351,401

Martin Community College	
Current Expense	\$ 891,000
Capital Outlay	<u>25,000</u>
Total Community College	\$ 916,000
Total Education	\$ 7,267,401

Cultural and Recreation

Arts Council	\$ 9,500
County Library	83,000
County-Wide Recreation	49,752
Martin Community Players	7,600
Roanoke River Project – Moratoc Park	<u>3,325</u>
Total Cultural and Recreation	\$ 153,177

Water/Sewer

Water/Sewer	<u>\$ 119,628</u>
Total Debt Service	\$ 119,628

Transfers to Other Funds

Transfer to Capital Reserve Fund	0
Transfer to Revaluation Fund	35,000
Transfer to Moratoc Park Project	<u>134,001</u>
Total Transfers to Other Funds	\$ 169,001

Contingency \$ 0

TOTAL APPROPRIATIONS \$27,045,486

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011.

Taxes

Ad Valorem	
Real & Personal Property - Current Year	\$10,669,931
Motor Vehicles – Current Year	1,133,583
Prior Year	610,000
Interest & Commissions	148,000

Sales Tax	3,675,000
All Other Taxes	<u>310,000</u>
Total Taxes	\$16,546,514
<u>Permits & Fees</u>	\$ 238,800
<u>Intergovernmental Revenues</u>	
Unrestricted	\$ 92,618
Restricted	5,999,395
<u>Sales & Services</u>	\$ 2,571,310
<u>Miscellaneous</u>	\$ 77,971
<u>Other Financing Sources</u>	
Sale of Fixed Assets	\$ 15,000
Installment Purchase Proceeds	0
<u>Transfers</u>	\$ 75,000
<u>Fund Balance Appropriation</u>	\$ <u>1,428,878</u>
TOTAL ESTIMATED REVENUES	<u>\$27,045,486</u>

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, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this county.

<u>Economic & Physical Development</u>	<u>\$ 50,500</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, 2010, and ending June 30, 2011.

<u>Miscellaneous</u>	<u>\$ 50,500</u>
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Total Estimated Revenues	\$ 50,500
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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, 2010, and ending June 30, 2011, 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, 2010, and ending June 30, 2011.

Transfers from Other Funds

Transfer from General Fund	\$ 35,000
Fund Balance Appropriation	<u>0</u>
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, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this county.

Public Safety

Communications	
Emergency 911	<u>\$ 246,889</u>
Total Appropriations	\$ 246,889

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, 2010, and ending June 30, 2011.

Taxes

911 Access Charges	\$ 200,000
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<u>Fund Balance Appropriation</u>	<u>46,889</u>
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Total Estimated Revenues	\$ 246,889
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Section 9: 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, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this county.

Public Safety

Jamesville Fire	\$ 96,323
Roanoke Fire	75,086
Williamston Fire	160,290
Goose Nest Fire	44,999

Griffins Fire	58,222
Bear Grass Fire	81,758
Hamilton Fire	<u>\$ 51,565</u>

Total Appropriations \$ 568,243

Section 10: It is estimated that the following revenues will be available in the Fire District Funds for the fiscal year beginning July 1, 2010, and ending June 30, 2011.

Taxes

Ad Valorem	
Real & Personal Property - Current Year	\$ 387,512
Motor Vehicles – Current Year	51,431
Prior Year	20,900
Interest/Discounts	4,400
Sales Tax	<u>104,000</u>

Total Estimated Revenues \$ 568,243

Section 11: 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, 2010 and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this District.

Administration	\$ 157,592
Water Operations	51,750
Capital Outlay	15,500
Water Debt	<u>251,393</u>

Total Appropriations \$ 476,235

Section 12: 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, 2010, and ending June 30, 2011.

Unrestricted Intergovernmental	\$ 65,714
Sales and Service	<u>410,521</u>

Total Estimated Revenues \$ 476,235

Section 13: 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, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this District.

Administration	\$ 160,392
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Water Operations	37,750
Capital Outlay	15,500
Water Debt	<u>560,071</u>

Total Appropriations \$ 773,713

Section 14: 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, 2010, and ending June 30, 2011.

Unrestricted Intergovernmental	\$ 160,367
Sales and Service	<u>613,346</u>

Total Estimated Revenues \$ 773,713

Section 15: There is hereby levied a tax at the rate of sixty-seven cents (\$.67) per one hundred dollars (\$100) valuation of real and personal property listed for taxes as of January 1, 2010 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 \$1,657,156,181 and an estimated collection rate of 96.10%. No discounts are allowed.

Section 16: There is hereby levied a tax at the rate of sixty-seven cents (\$.67) 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 motor vehicles for the purpose of taxation of \$200,440,000 and an estimated collection rate of 84.41%. No discounts are allowed.

Section 17: There is hereby levied a \$162 fee for 95-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 \$32 per ton.

Section 18: 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, 2010 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 96.10%.

Fire District	Tax Rate	Valuation
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Jamesville Fire District	\$.05	\$ 140,879,385
Roanoke Fire District	.04	133,029,620
Williamston Fire District	.05	218,918,814
Goose Nest Fire District	.05	64,724,047
Griffins Fire District	.04	105,623,271
Bear Grass Fire District	.045	125,748,021
Hamilton Fire District	.05	77,869,881

Section 19: There are hereby levied taxes at the rates indicated below 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. The rate of tax is based on an estimated total valuation of motor vehicles for the purpose of taxation as listed below for each special fire district and an estimated collection rate of 84.41%.

Fire District	Tax Rate	Valuation
Jamesville Fire District	\$.05	\$ 25,071,622
Roanoke Fire District	.04	16,583,710
Williamston Fire District	.05	34,594,693
Goose Nest Fire District	.05	7,109,620
Griffins Fire District	.04	16,356,453
Bear Grass Fire District	.045	23,636,086
Hamilton Fire District	.05	7,462,111

Section 20: Property taxes will be collected for the following towns: Hamilton, Bear Grass, Everetts, Parmele, Hassell, and Oak City. Taxes on motor vehicles will be collected for all towns.

Section 21: 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 Office of Aging Operations who shall make deposits weekly or when money on hand amounts to \$250, whichever comes first.

Section 22: 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 23: There has been no cost of living increase in salaries in this budget. Provisions have been made to pay the individual cost of hospitalization and dental insurance for all eligible county employees at a cost of \$546.89 per month per employee. The county will provide \$10,000 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 (IRC 125), the deferred compensation plan (IRC 457) and State 401K plan.

Section 24: In accordance with General Statute 163-32 the following compensation rates have been approved for the Board of Elections members.

Election Day (including the counting of absentee and transfer ballots)
\$200 Chairman
\$200 Member

Regular Meetings
\$ 60 Chairman
\$ 40 Member

Section 25: 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 26: Changes in this budget will be by amendment only.

With no further business to discuss, Vice Chairman Lilley made a MOTION, with a SECOND by Commissioner Hurst, to adjourn the meeting. The motion was unanimously APPROVED, and the meeting was adjourned at 6:10 p.m.

Ronnie Smith, Chairman

Marion B. Thompson, Clerk to the Board.