

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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county.

General Government

County Commissioners	\$ 295,749
County Manager	277,058
Finance Office	416,063
Tax Assessor	383,771
Tax Collector	376,472
Legal	13,214
Court Facilities	161,550
Board of Elections	137,763
Register of Deeds	247,780
DMV License Plate Agency	111,815
Data Processing	403,226
Public Building	<u>960,573</u>
Total General Government	\$3,785,034

Public Safety

Sheriff	\$3,283,092
Jail (includes youth detention)	1,416,486
Communications	622,024
Emergency Management	120,996
Building Inspector	100,564
Medical Examiner	40,000
Rescue Squads	<u>402,560</u>
Total Public Safety	\$5,985,722

Transportation

Airport	200,712
Martin County Transit	<u>877,276</u>
Total Transportation	\$1,077,988

## Environmental Protection

Forest Fire Control	88,562
Sanitation	<u>2,426,322</u>
Total Environmental Protection	\$2,514,884

Economic & Physical Development

Martin County Chamber of Commerce	20,900
Economic Development	364,810
Travel & Tourism Authority	268,298
Cooperative Extension Service	214,641
Soil Conservation Service	<u>124,798</u>
Total Economic & Physical Development	\$993,447

Human Services

M-T-W Health Department	378,733
Mental Health	48,462
Vocational Rehab. - Martin Enterprises	40,711
Department of Social Services	
Administration	3,899,578
Assistance Programs	<u>1,622,262</u>
Total Department of Social Services	\$5,521,840
Office of Aging	708,003

## Other Human Services

Veteran's Service	62,241
Office of Juvenile Justice	137,439
Martin County Women's Council	500
County Projects	<u>56,250</u>
Total Other Human Services	\$256,430
Total Human Services	\$6,954,179

Education

Martin County Board of Education	
Current Expenses	5,950,207
Capital Outlay	1,539,872
Interest Payment	763,432
Public School Bldg Capital Fund	-
Total Board of Education	\$8,253,511
 Martin Community College	
Current Expense	1,029,054
Capital Outlay	<u>60,000</u>
Total Community College	\$1,089,054
Total Education	\$9,342,565

Cultural and Recreation

Arts Council	7,125
County Library	104,194
County-Wide Recreation	35,170
Martin Community Players	6,000
Roanoke River Project	<u>2,000</u>
Total Cultural and Recreation	\$154,489

Water/Sewer

Water/Sewer-Non Enterprise Activity	<u>112,945</u>
Total Water/Sewer NEA	\$112,945

Transfers to Other Funds

Transfer to Debt Service Fund	937,302
Transfer to Revaluation	<u>35,000</u>
Total Transfers to Other Funds	\$972,302

Contingency

TOTAL APPROPRIATIONS	<u>\$31,893,555</u>
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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, 2018, and ending June 30, 2019.

Taxes

Ad Valorem	
Real & Personal Property - Current Year	13,192,772
Motor Vehicles - Current Year	1,460,000
Prior Year AV & MV	453,000
Interest, Fees, & Commissions	152,000
Refunds AV & MV, Escrow	(58,200)
Sales Tax	4,469,250
All Other Taxes	<u>386,798</u>

Total Taxes	\$20,055,620
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<u>Permits &amp; Fees</u>	\$265,100
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Intergovernmental Revenues

Unrestricted	78,500
Restricted	<u>\$5,919,916</u>
Total	<u>\$5,998,416</u>

<u>Sales &amp; Services</u>	\$2,535,236
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<u>Miscellaneous</u>	\$184,300
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Other Financing Sources

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

Transfers

Hospital Fund	\$1,566,667
Transfer from Capital Reserve	-
Transfer from Room Occupancy	7,000
Fund Balance Appropriation	<u>1,261,216</u>
Total	<u>\$2,834,883</u>

TOTAL ESTIMATED REVENUES	\$ 31,893,555
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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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county.

<u>Economic &amp; Physical Development</u>	<u>\$64,673</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, 2018, and ending June 30, 2019.

<u>Miscellaneous</u>	<u>64,673</u>
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Total Estimated Revenues	\$64,673
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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, 2018, and ending June 30, 2019, 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, 2018, and ending June 30, 2019.

Transfers from Other Funds

Transfer from General Fund	35,000
Fund Balance Appropriation	-

Total Estimated Revenues	\$35,000
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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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county.

<u>Public Safety Emergency 911 - Communications</u>	310,903
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Total Appropriations	\$ 310,903
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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, 2018, and ending June 30, 2019.

<u>Taxes 911 Access Charges</u>	310,903
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Total Estimated Revenues	\$ 310,903
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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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county.

<u>Controlled Substance</u>	<u>20,000</u>
Total Appropriations	\$20,000

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, 2018, and ending June 30, 2019.

<u>Controlled Substance Fund Balance Appropriation</u>	<u>20,000</u>
Total Estimated Revenues	\$20,000

Section 11: The following amounts are hereby appropriated in the County Water Fund for debt service payment for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county.

County Water

Debt Service Principal	330,000
Debt Service Interest	<u>513,182</u>
Total Appropriations	\$ 843,182

Section 12: It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

County Water

Water District #1 Contribution	100,000
Water District #2 Contribution	230,000
Interest Earnings	<u>513,182</u>
Total Estimated Revenues	\$843,182

Section 13: The following amounts are hereby appropriated in the Debt Service Fund the fiscal year beginning July 1, 2018, and ending June 30, 2019, 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, 2018, and ending June 30, 2019.

Debt Service

Transfer From General Fund	<u>937,302</u>
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Total Estimated Revenues	\$ 937,302
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Section 15: The following amounts are hereby appropriated in the Hospital Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county.

Hospital Fund

Transfer to General Fund	1,566,667
Transfer to OPEB Fund	<u>1,000,000</u>

Total Appropriations	\$2,566,667
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Section 16: It is estimated that the following revenues will be available in the Hospital Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

Hospital Fund

Investment Earnings	25,000
Proceeds From Lease	566,667
Fund Balance Appropriation	<u>1,975,000</u>

Total Estimated Revenues	\$2,566,667
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Section 17: 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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this county.

Public Safety

Jamesville Fire	191,000
Roanoke Fire	98,200
Williamston Fire	292,300
Goose Nest Fire	76,500
Griffins Fire	69,800

Bear Grass Fire	98,300
Hamilton Fire	<u>110,900</u>
Total Appropriations	\$937,000

Section 18: It is estimated that the following revenues will be available in the Fire District Funds for the fiscal year beginning July 1, 2018, and ending June 30, 2019.

Taxes

AV Real & Personal Current Year	615,000
Motor Vehicles - Current Year	104,000
Prior Year AV & MV	29,000
Interest/Discounts	7,300
Sales Tax	<u>181,700</u>
Total Estimated Revenues	\$937,000

Section 19: The base water rate for Water and Sewer Districts 1 & 2 residential customers will increase from forty-two dollars (\$42) per month to 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: up to 25,000 gallons - \$8.50 per 1,000 gallons and over 25,000 gallons - \$6.00 per 1,000 gallons.

Section 20: 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, 2018 and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 1

Administration	185,070
Water Operations	346,135
Water Capital Outlay & Debt	239,282
Reserve for Future Expenditures	<u>20,902</u>
Total Appropriations	\$791,389

Section 21: 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, 2018, and ending June 30, 2019.



Water and Sewer District No. 1

Unrestricted Intergovernmental	66,596
Sales and Service	<u>724,793</u>
Total Estimated Revenue	\$791,389

Section 22: 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, 2018, and ending June 30, 2019, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 2

Administration	184,621
Water Operations	317,569
Water Capital Outlay & Debt	635,900
Reserve for Future Expenditures	<u>1,500</u>
Total Appropriations	\$1,139,590

Section 23: 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, 2018, and ending June 30, 2019.

Water and Sewer District No. 2

Unrestricted Intergovernmental	327,223
Sales and Service	<u>812,367</u>
Total Estimated Revenues	\$1,139,590

Section 24: There is hereby levied a tax at the rate of seventy-nine cents (\$.79) per one hundred dollars (\$100) valuation of real and personal property listed for taxes as of January 1, 2018 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 \$1,757,864,361 and an estimated collection rate of 95.51%. No discounts are allowed.

Section 25: There is hereby levied a tax at the rate of seventy-nine cents (\$.79) 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 \$193,091,587 and an estimated collection rate of 100%. No

discounts are allowed. As of July 1, 2013, Motor Vehicle tax collections are collected by the State of North Carolina.

Section 26: There is hereby levied a \$172 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 27: 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, 2018 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 95.51%.

<u>Fire District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Jamesville Fire District	0.07	\$ 183,495,343
Roanoke Fire District	0.04	166,177,905
Williamston Fire District	0.08	226,902,013
Goose Nest Fire District	0.06	83,451,766
Griffins Fire District	0.04	113,184,632
Bear Grass Fire District	0.045	137,182,310
Hamilton Fire District	0.07	<u>119,293,575</u>
Total		\$1,029,687,544

Section 28: 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.

<u>Fire District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Jamesville Fire District	0.07	\$ 26,675,314
Roanoke Fire District	0.04	18,187,364
Williamston Fire District	0.08	31,200,600
Goose Nest Fire District	0.06	8,727,914
Griffins Fire District	0.04	20,746,758
Bear Grass Fire District	0.045	27,533,177
Hamilton Fire District	0.07	<u>11,768,283</u>
Total		\$144,839,410

Section 29: Property taxes will be collected for the following towns: Hamilton, Bear Grass, Everetts, Parmele, Hassell, and Oak City.

Section 30: 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 31: 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 32: Included in the budget is approximately \$100,000 for a merit rate increase (up to 2% merit raise, to be granted after employee performance review, eligible on employee's anniversary date.).

Section 33: Additional positions was added to the following departments: Information Technology (IT Director), Department of Social Services (Income Maintenance Case Worker II), Public Works (Maintenance Technician) and Water Districts (Water District Tech).

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 twenty dollars (\$20.00) 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 ten thousand dollars (\$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 & 457 plan.

On behalf of eligible employees, the county contributes three percent (3%) of their annual salary to the NC 401K plan; for law enforcement officers, the county contributes five percent (5%) of their annual salary to the NC 401k plan.

Section 35: In accordance with NC General Statute §163-32 the following compensation rates have been approved for the Board of Elections members.

<u>Election Day</u> (Including Counting & Transfer of Ballots)	<u>Regular Meetings</u>
\$200 Chairman	\$ 60 Chairman
\$200 Member	\$ 50 Member

Section 36: 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 37: Changes in this budget will be by amendment only.

Adopted this 13st day of June, 2018.



Martin County Board of Commissioners

*Elmo "Butch" Lilley*  
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 Elmo "Butch" Lilley, Chairman of the Board

*Marion B. Thompson*  
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 Marion B. Thompson, NCCCC, NCMCC  
 Clerk to the Board