

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county.

General Government

County Commissioners	\$ 204,377
County Manager	244,410
Finance Office	443,392
Tax Assessor	388,947
Tax Collector	368,018
Legal	12,200
Court Facilities	121,820
Board of Elections	160,844
Register of Deeds	256,816
DMV License Plate Agency	116,445
Data Processing	505,064
Public Building	<u>949,610</u>
Total General Government	\$3,771,943

Public Safety

Sheriff	\$3,609,284
Jail (includes youth detention)	1,416,486
Communications	650,293
Emergency Management	125,818
Building Inspector	102,939
Medical Examiner	40,000
Rescue Squads	<u>447,500</u>
Total Public Safety	\$6,392,320

Transportation

Airport	\$205,802
Martin County Transit	<u>1,038,954</u>
Total Transportation	\$1,244,756

## Environmental Protection

Forest Fire Control	\$102,742
Sanitation	<u>2,334,089</u>
Total Environmental Protection	\$2,436,831

Economic & Physical Development

Martin County Chamber of Commerce	22,500
Economic Development	479,676
Travel & Tourism Authority	266,667
Cooperative Extension Service	214,518
Soil Conservation Service	<u>159,262</u>
Total Economic & Physical Development	\$ 1,142,623

Human Services

M-T-W Health Department	378,733
Mental Health	57,462
Vocational Rehab. - Martin Enterprises	41,169
Department of Social Services	
Administration	4,307,750
Assistance Programs	<u>1,507,442</u>
Total Department of Social Services	\$5,815,192
Office of Aging	\$752,165
Other Human Services	
Veteran's Service	65,133
Office of Juvenile Justice	137,439
Martin County Women's Council	500
County Projects	<u>68,250</u>
Total Other Human Services	\$271,322
Total Human Services	\$7,316,043

Education

Martin County Board of Education	
Current Expenses	6,044,207
Capital Outlay	1,539,872
Interest Payment	763,432
Public School Bldg Capital Fund	
Total Board of Education	\$8,347,511
 Martin Community College	
Current Expense	1,029,054
Capital Outlay	<u>60,000</u>
Total Community College	\$1,089,054
 Total Education	\$9,436,565

Cultural and Recreation

Arts Council	8,500
County Library	104,194
County-Wide Recreation	35,170
Martin Community Players	19,242
Roanoke River Project	<u>2,000</u>
 Total Cultural and Recreation	\$169,106

Water/Sewer

Water/Sewer-Non Enterprise Activity	<u>172,642</u>
 Total Water/Sewer NEA	\$172,642

Transfers to Other Funds

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

Contingency

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 TOTAL APPROPRIATIONS	\$33,065,131

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	13,472,721
Motor Vehicles - Current Year	1,500,500
Prior Year AV & MV	451,500
Interest, Fees, & Commissions	150,500
Refunds AV & MV, Escrow	(58,000)
Sales Tax	4,558,635
All Other Taxes	<u>386,167</u>
Total Taxes	\$20,462,023

Permits & Fees \$260,600

Intergovernmental Revenues

Unrestricted	78,500
Restricted	<u>\$6,589,181</u>
Total	\$6,667,681

Sales & Services \$2,567,083

Miscellaneous \$242,300

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	8,000
Fund Balance Appropriation	<u>1,270,777</u>
Total	\$2,845,444

TOTAL ESTIMATED REVENUES \$ 33,065,131

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county.

<u>Economic &amp; Physical Development</u>	<u>\$69,250</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, 2019, and ending June 30, 2020.

<u>Miscellaneous</u>	<u>69,250</u>
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Total Estimated Revenues	\$69,250
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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, 2019, and ending June 30, 2020, 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, 2019, and ending June 30, 2020.

<u>Transfers from Other Funds</u>	
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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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county.

<u>Public Safety Emergency 911 - Communications</u>	213,699
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Total Appropriations	\$ 213,699
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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, 2019, and ending June 30, 2020.

<u>Taxes 911 Access Charges</u>	213,699
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Total Estimated Revenues \$ 213,699

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county.

Controlled Substance 52,000

Total Appropriations \$52,000

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, 2019, and ending June 30, 2020.

Controlled Substance Fund Balance Appropriation 52,000

Total Estimated Revenues \$52,000

Section 11: The following amounts are hereby appropriated in the County Water Fund for debt service payment for the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county.

County Water

Debt Service Principal 350,000

Debt Service Interest 499,982

Total Appropriations \$ 849,982

Section 12: It is estimated that the following revenues will be available in the County Water Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

County Water

Water District #1 Contribution 105,000

Water District #2 Contribution 245,000

Interest Earnings 499,982

Total Estimated Revenues \$849,982

Section 13: The following amounts are hereby appropriated in the Debt Service Fund the fiscal year beginning July 1, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county.

Debt Service

937,302

Reserve For Future Years

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, 2019, and ending June 30, 2020.

Debt Service

Transfer From General Fund 937,302

Total Estimated Revenues \$ 937,302

Section 15: The following amounts are hereby appropriated in the Hospital Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020, 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

Total Appropriations \$1,566,667

Section 16: It is estimated that the following revenues will be available in the Hospital Fund for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Hospital Fund

Investment Earnings 75,000  
Proceeds From Lease 566,667  
Fund Balance Appropriation 925,000

Total Estimated Revenues \$1,566,667

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this county.

Public Safety

Jamesville Fire 196,350  
Roanoke Fire 104,000  
Williamston Fire 284,000  
Goose Nest Fire 84,500

Griffins Fire	83,000
Bear Grass Fire	160,000
Hamilton Fire	110,500
 Total Appropriations	 \$1,022,350

Section 18: It is estimated that the following revenues will be available in the Fire District Funds for the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Taxes

AV Real & Personal Current Year	656,000
Motor Vehicles - Current Year	99,250
Prior Year AV & MV	31,100
Interest/Discounts	8,500
Sales Tax	<u>227,500</u>
 Total Estimated Revenues	 \$1,022,350

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, 2019 and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 1

Administration	192,564
Water Operations	356,503
Water Capital Outlay & Debt	239,282
Reserve for Future Expenditures	
 Total Appropriations	 \$788,349

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, 2019, and ending June 30, 2020.



Water and Sewer District No. 1

Unrestricted Intergovernmental	72,596
Sales and Service	<u>715,753</u>
Total Estimated Revenue	\$788,349

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, 2019, and ending June 30, 2020, in accordance with the chart of accounts heretofore established for this District.

Water and Sewer District No. 2

Administration	193,614
Water Operations	363,237
Water Capital Outlay & Debt	640,700
Reserve for Future Expenditures	
Total Appropriations	\$1,197,551

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, 2019, and ending June 30, 2020.

Water and Sewer District No. 2

Unrestricted Intergovernmental	386,367
Sales and Service	<u>811,184</u>
Total Estimated Revenues	\$1,197,551

Section 24: 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, 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 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

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.%.

<u>Fire District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Jamesville Fire District	0.07	\$ 189,706,173
Roanoke Fire District	0.04	165,006,187
Williamston Fire District	0.08	215,771,523
Goose Nest Fire District	0.06	88,729,600
Griffins Fire District	0.04	115,810,665
Bear Grass Fire District	0.065	167,669,845
Hamilton Fire District	0.07	<u>94,183,242</u>
Total		\$1,036,877,235

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. 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	\$ 26,042,715
Roanoke Fire District	0.04	18,831,756
Williamston Fire District	0.08	32,351,511
Goose Nest Fire District	0.06	9,060,226
Griffins Fire District	0.04	21,531,284
Bear Grass Fire District	0.065	28,520,983
Hamilton Fire District	0.07	<u>11,608,755</u>
Total		\$147,947,230

Section 29: Property taxes will be collected for the following towns: Hamilton, Bear Grass, Everetts, Parmele, Hassell, Jamesville 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 is approximately \$160,000 for a 2% cost-of-living increase for employees, which equates to approximately one cent on the tax rate. The budget does not include a merit raise for employees.

Section 33: The budget includes funding for a one new position in the Department of Social Services (which includes a 50% federal match), and one position in the Adult and Aging Services Department (the cost of which the Council on Aging has agreed to pay half). The budget also includes the conversion of two part-time Transit positions (which have been a challenge to fill) into a full-time position. The budget also creates an Economic Development Director position.

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 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.

Election Day

(Including Counting & Transfer of Ballots)

Regular Meetings

\$200 Chairman

\$200 Member

\$ 60 Chairman


\$ 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.

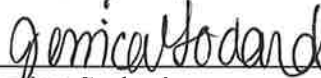
Section 37: Changes in this budget will be by amendment only.

Adopted this 12th day of June, 2019.

Martin County Board of Commissioners



Tommy Bowen, Chairman of the Board



Jessica Godard

Clerk to the Board