

WILSON COUNTY, NORTH CAROLINA

2014-2015 BUDGET ORDINANCE

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

Section 1. It is estimated that the following revenues sources will be available in the **General Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Property Taxes	48,639,375
Other Taxes	12,179,319
Intergovernmental	18,974,771
Charges for Services	11,122,369
Permits and Fees	807,028
Investment Income	35,600
Fund Balance Appropriated	8,149,675
Miscellaneous	50,000
Transfer from Other Funds	250,000
Total Estimated Revenues	100,208,137

Section 2: 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, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

General Government	8,623,074
Public Safety	19,608,642
Environmental Protection	283,781
Human Services	37,942,027
Economic Development	2,911,790
Cultural and Recreational	1,930,190
Education	22,450,297
Transportation	47,857
Debt Service	6,410,479
Total Expenditures	100,208,137

Section 3: It is estimated that the following revenues will be available in the **Enhanced 911 Emergency Communications Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

User Fees - Wireline	373,621
Interest Income	750
Fund Balance Appropriated	155,723
Total Estimated Revenues	530,094

Section 4: The following amounts are hereby appropriated in the **Enhanced 911 Emergency Communications Fund** for the operation of the emergency communications center and its activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	530,094
Total Estimated Expenditures	530,094

Section 5: It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Restricted Intergovernmental	533,293
Transportation Income	225,739
Transportation Income	<u>24,000</u>
Total Estimated Revenues	783,032

Section 6: The following amounts are hereby appropriated in the **Transportation Fund** for the operation of the transportation system and its activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Operations	554,032
Capital Outlay	<u>229,000</u>
Total Estimated Expenditures	783,032

Section 7: It is estimated that the following revenues will be available in the **Economic Development Projects** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Fund Balance Appropriated	750,000
Transfer to Other Funds	<u>(250,000)</u>
Total Estimated Revenue	500,000

Section 8: The following amounts are hereby appropriated in the **Solid Waste District Fund** for the operation of the county's solid waste activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Economic Development Project	<u>500,000</u>
Total Estimated Expenditures	500,000

Section 9: It is estimated that the following revenues will be available in the **Solid Waste District Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Property Taxes	774,000
Other Taxes	180,000
Solid Waste Income	476,500
Investment Income	4,200
Fund Balance Appropriated	<u>150,000</u>
Total Estimated Revenue	1,584,700

Section 10: The following amounts are hereby appropriated in the **Solid Waste District Fund** for the operation of the county's solid waste activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,156,700
Capital	150,000
Transfer Cost	<u>278,000</u>
Total Estimated Expenditures	1,584,700

Section 11: It is estimated that the following revenues will be available in the **Landfill Financial Assurance Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Investment Income	9,000
Contribution from Landfill	50,000
Total Estimated Revenue	59,000

Section 12: The following amounts are hereby appropriated in the **Financial Assurance Fund** for the operation of the county's solid waste activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	59,000
Total Estimated Expenditures	59,000

Section 13: It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Intergovernmental Revenue	30,000
Other Tax	143,000
Tipping Fees	800,000
Other Income	271,530
Investment Income	15,000
Total Estimated Revenue	1,259,530

Section 14: The following amounts are hereby appropriated in the **Landfill Fund** for the operation of the county's landfill activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,259,530
Total Estimated Expenditure	1,259,530

Section 15: It is estimated that the following revenues will be available in the **Fire District Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Tax Revenue	1,279,743
Other Taxes	301,110
Total Estimated Revenue	1,580,853

Section 16: The following amounts are hereby appropriated in the **Fire District Funds** for the operation of the county's fire districts and their activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Tri-County VFD	33,596
Green Hornet VFD	19,253
Moyton VFD	61,160
Polly Watson VFD	9,791
Sims VFD	67,059
East Nash VFD	297,820
Lee Woodard VFD	103,769
Toisnot VFD	110,699
Rock Ridge VFD	216,197

Silver Lake VFD	139,216
Sanoca VFD	93,870
Beulah VFD	77,860
Cross Roads VFD	135,322
Bakertown VFD	50,762
Contentnea VFD	161,710
West Edgecombe VFD	2,769
Total Estimated Expenditures	1,580,854

Section 17: It is estimated that the following revenues will be available in the **Internal Service Fund** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Employee Medical	
Premiums	6,300,000
Fund Balance Appropriated	250,000
Total Estimated Revenue	6,550,000

Section 18: The following amounts are hereby appropriated in the **Internal Service Fund** for the Employee Medical Insurance Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Claims and Fees	6,550,000
Total Estimated Expenditures	6,550,000

Section 19: It is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Charges for Services	725,034
Total Estimated Revenue	725,034

Section 20: The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Operations	515,017
Debt Service	210,017
Total Estimated Expenditures	725,034

Section 21: it is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Charges for Services	904,000
Fund Balance Appropriated	42,495
Total Estimated Revenue	946,495

Section 22: The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015, in accordance with the chart of accounts hereto established for Wilson County:

Operations	575,517
Debt Service	370,978
Total Estimated Expenditures	946,495

Section 23: There is hereby levied a tax at the rate of seventy-three cents (\$0.73) per one hundred dollars (\$100) valuation of property listed as of

January 1, 2014, for the purpose of raising revenue included in "Property Taxes" in the **General Fund** in Section 1 of this ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$6,741,735,000 and an estimated collection rate of 95.10%.

Section 24: There is hereby levied a tax at the rate of five and one-quarter cents (\$0.0525) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 "**Bakertown VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$79,047,000, and an estimated collection rate of 94.5%.

There is hereby levied a tax at the rate of eight cents (\$0.08) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 "**Beulah VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$79,982,000, and an estimated collection rate of 95%.

There is hereby levied a tax at the rate of three and one-quarter cents (\$0.0625) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 "**Contentnea VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$212,085,000, and an estimated collection rate of 98%.

There is hereby levied a tax at the rate of six and one-half (\$0.0650) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 "**CrossRoads VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$172,004,000, and an estimated collection rate of 94.5%.

There is hereby levied a tax at the rate of ten and one-quarter cents (\$0.1025) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 "**East Nash VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$238,825,000, and an estimated collection rate of 94.5%.

There is hereby levied a tax at the rate of five cents (\$0.05) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 "**Green Hornet VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$31,569,000, and an estimated collection rate of 95.5%.

There is hereby levied a tax at the rate of five cents (\$0.05) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 "**Lee Woodard VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$174,047,000, and an estimated collection rate of 94%.

There is hereby levied a tax at the rate of nine and three-quarters cents (\$0.0975) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 "**Moyton VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$52,039,000, and an estimated collection rate of 91.5%.

There is hereby levied a tax at the rate of seven and one-half cents (\$0.0750) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 **"Polly Watson VFD"**. This rate is based on an estimated total valuation of property for the purpose of taxation of \$10,795,000, and an estimated collection rate of 91%.

There is hereby levied a tax at the rate of six and three-quarters cents (\$0.0675) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 **"Rock Ridge VFD"**. This rate is based on an estimated total valuation of property for the purpose of taxation of \$264,910,000, and an estimated collection rate of 95.5%.

There is hereby levied a tax at the rate of nine and one-quarter cents (\$0.0925) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 **"Sanoca VFD"**. This rate is based on an estimated total valuation of property for the purpose of taxation of \$84,537,000, and an estimated collection rate of 93.5%.

There is hereby levied a tax at the rate of nine cents (\$0.09) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 **"Silver Lake VFD"**. This rate is based on an estimated total valuation of property for the purpose of taxation of \$127,821,000, and an estimated collection rate of 96%.

There is hereby levied a tax at the rate of four cents (\$0.04) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 **"Sims VFD"**. This rate is based on an estimated total valuation of property for the purpose of taxation of \$138,709,000, and an estimated collection rate of 96%.

There is hereby levied a tax at the rate of one and one-half cents (\$0.0150) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 **"Toisnot VFD"**. This rate is based on an estimated total valuation of property for the purpose of taxation of \$603,248,000, and an estimated collection rate of 97.5%.

There is hereby levied a tax at the rate of eight cents (\$0.08) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 **"Tri-County VFD"**. This rate is based on an estimated total valuation of property for the purpose of taxation of \$35,053,000, and an estimated collection rate of 91.5%.

There is hereby levied a tax at the rate of five cents (\$0.05) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 15 **"West Edgecombe VFD"**. This rate is based on an estimated total valuation of property for the purpose of taxation of \$4,988,000, and an estimated collection rate of 87%.

Section 25: Each Volunteer Fire District listed in Section 16 of this ordinance is recommended to follow the purchasing procedures set forth in G.S. 143-129. Documentation shall be sent to the County Manager prior to completion of purchases or contracts.

Section 26: There is hereby levied a tax at the rate of three and one-quarter cents (\$0.0325) per one hundred dollars (\$100) valuation of property listed as of January 1, 2014, for the purpose of raising revenue included in Section 9 "**Solid Waste District**". This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$2,351,988,000 and an estimated collection rate of 95.5%.

Section 27: The Wilson County Board of Education is hereby authorized to budget fines and forfeitures in the amount of \$300,000 for current expense. The County has appropriated \$18,013,038 for current expense and \$1,000,000 for capital outlay. An appropriation for technology is not budgeted. Proposed amendments which increase or decrease the amount of County appropriations allocated to any purpose or function in the public school current expense budget by 10% or more shall be submitted to the Board of Commissioners for approval, pursuant to and in accordance with Chapter 115c-433 of the North Carolina General Statutes.

Section 28: Wilson Community College. The County has appropriated \$2,019,866 for current expense and \$378,000 for capital outlay for existing facilities. An appropriation of \$289,393 for current expense and \$250,000 for capital outlay for the proposed expansion property was appropriated contingent upon the transfer of title of the property to the Wilson Community College.

Section 29: There is hereby levied, effective fiscal year 2014-2015 the following changes in tipping fee charges:

Clean Shingles \$30 per ton

Section 30: There is hereby levied, effective fiscal year 2014-2015 the following changes in Environmental Health fees:

New Local Restaurant Plan Review	\$200
New Pool Plan Review	\$150
Pool Re-inspection	\$50

Section 31: Departments within the Wilson County Government, with the exception of the Tax Administration Department, is hereby authorized to charge a fee of \$25 (the maximum allowed by the S.S.25-3-506 for any check written to Wilson County and returned by the bank unpaid). The Wilson County Tax Administrator is hereby authorized by G.S 105-357 to charge a fee of 10% or \$25 (whichever is greater) of the amount of any check written to that department and returned by the bank.

Section 32: The County Manager or her designee is hereby authorized, during the fiscal year, to transfer funds from one line item to another within the same department's budget. Good cause should be established prior to any transfer. This authorization applies only to the departmental budget approved by the Board of County Commissioners. The Board of Commissioners must approve any budget amendments involving new monies.

Section 33: This Budget Ordinance has been prepared in compliance with the Fiscal Control Act. Copies of the Budget Ordinance shall be furnished to the Budget Officer, Clerk to the Board, Finance Director and the Tax Assessor for direction in the carrying of their duties.

Section 34: This Ordinance shall become effective July 1, 2014.