

WILSON COUNTY
2010-2011 BUDGET

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, 2010 and ending June 30, 2011:

Property Taxes	45,310,229
Other Taxes	11,520,507
Intergovernmental	18,517,163
Charges for Services	9,338,009
Penalties/Assessments	340,500
Investment Income	151,000
Fund Balance Appropriated	2,779,736
Miscellaneous	89,000
Transfer to Economic Development Fund	(1,604,000)
Transfer to Revaluation Reserve Fund	(75,000)
Transfer from Capital Projects	683,626
Total Estimated Revenues	87,050,770

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

General Government	7,897,966
Public Safety	16,310,748
Environmental Protection	298,774
Human Services	35,143,400
Economic Development	1,100,310
Cultural and Recreational	1,526,032
Education	17,979,619
Debt Service	6,793,921
Total Expenditures	87,050,770

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, 2010 and ending June 30, 2011:

User Fees - Wireline	397,062
Interest Income	750
Total Estimated Revenues	397,812

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	397,812
Total Estimated Expenditures	397,812

Section 5: It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Restricted Intergovernmental	458,138
Transportation Income	<u>45,005</u>
Total Estimated Revenues	503,143

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Operations	462,793
Capital Outlay	<u>40,350</u>
Total Estimated Expenditures	503,143

Section 7: It is estimated that the following revenues will be available in the **Revaluation Fund** for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Investment Income	500
General Contribution	<u>75,000</u>
Total Estimated Revenues	75,500

Section 8: The following amounts are hereby appropriated in the **Revaluation Fund** for the fiscal year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Reserve for revaluation	<u>75,500</u>
Total Estimated Expenditures	75,500

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, 2010 and ending June 30, 2011:

Property Taxes	723,000
Other Taxes	128,825
Solid Waste Income	462,000
Fund Balance Appropriated	<u>362,890</u>
Total Estimated Revenue	1,676,715

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,263,715
Transfer Cost	313,000
Capital Outlay	<u>100,000</u>
Total Estimated Expenditures	1,676,715

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, 2010 and ending June 30, 2011:

Investment Income	50,000
Contribution from Landfill	50,000
Fund Balance Appropriated	<u>3,555,671</u>
Total Estimated Revenue	3,655,671

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	3,655,671
Total Estimated Expenditures	3,655,671

Section 13: It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Intergovernmental Revenue	235,000
Other Tax	26,000
Tipping Fees	700,000
Other Income	12,000
Fund Balance Appropriated	934,570
Total Estimated Revenue	1,907,570

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,214,160
Capital Outlay	693,410
Total Estimated Expenditure	1,907,570

Section 15: It is estimated that the following revenues will be available in the **Fire District Fund** for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Tax Revenue	1,063,014
Other Taxes	124,239
Total Estimated Revenue	1,187,253

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, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Tri-County VFD	25,436
Green Hornet VFD	12,793
Moyton VFD	52,390
Polly Watson VFD	5,149
Sims VFD	51,167
East Nash VFD	235,791
Lee Woodard VFD	71,992
Toisnot VFD	83,611
Rock Ridge VFD	169,496
Silver Lake VFD	120,871
Sanoca VFD	76,678
Beulah VFD	63,501
Cross Roads VFD	116,025
Bakertown VFD	43,122
Contentnea VFD	56,828
West Edgecombe VFD	2,403
Total Estimated Expenditures	1,187,253

Section 17: It is estimated that the following revenues will be available in the **Economic Development Fund** for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

General Fund Contribution	1,604,000
Total Estimated Revenue	1,604,000

Section 18: The following amounts are hereby appropriated in the **Economic Development Fund** for the operation and activities for the fiscal year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Economic Development	1,600,000
Beaver Control	4,000
Total Estimated Expenditures	1,604,000

Section 19: It is estimated that the following revenues will be available in the **Capital Projects Fund** for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Revenue	
Fund Balance Appropriated	1,000,000
Contribution to General Fund	(683,626)
Total Estimated Revenue	316,374

Section 20: The following amounts are hereby appropriated in the **Capital Projects Fund** for the purchase of capital items and/or renovations should revenue become available during the fiscal year:

Reserve for Capital Outlay	316,374
Total Estimated Expenditures	316,374

Section 21: It is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Charges for Services	682,932
Total Estimated Revenue	682,932

Section 22: The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2010 and ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Operations	444,636
Debt Service	238,296
Total Estimated Expenditures	682,932

Section 23: it is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

Charges for Services	849,995
Total Estimated Revenue	849,995

Section 24: The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2010 and

ending June 30, 2011, in accordance with the chart of accounts hereto established for Wilson County:

Operations	446,335
Debt Service	403,660
Total Estimated Expenditures	849,995

Section 25: 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, 2010, 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 \$5,500,000,000 and an estimated collection rate of 96.5%.

Section 26: 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, 2010, 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 \$73,000,000, and an estimated collection rate of 94.9%.

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, 2010, 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 \$70,000,000, and an estimated collection rate of 95.1%.

There is hereby levied a tax at the rate of two and three-quarter cents (\$0.0275) per one hundred dollars (\$100) valuation of property listed as of January 1, 2010, 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 \$185,000,000, and an estimated collection rate of 98.5%.

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, 2010, 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 \$160,000,000, and an estimated collection rate of 95%.

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, 2010, 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 \$205,000,000, and an estimated collection rate of 96.2%.

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, 2010, 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 \$23,000,000, and an estimated collection rate of 96.2%.

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, 2010, 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 \$160,000,000, and an estimated collection rate of 96.8%.

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, 2010, 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 \$48,000,000, and an estimated collection rate of 92.5%.

There is hereby levied a tax at the rate of five and one-half cents (\$0.0550) per one hundred dollars (\$100) valuation of property listed as of January 1, 2010, 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 \$9,000,000, and an estimated collection rate of 72.4%.

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, 2010, 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 \$225,000,000, and an estimated collection rate of 96.3%.

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, 2010, 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 \$74,000,000, and an estimated collection rate of 94.2%.

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, 2010, 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 \$120,000,000, and an estimated collection rate of 97.5%.

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, 2010, 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 \$115,000,000, and an estimated collection rate of 96.6%.

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, 2010, 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 \$500,000,000, and an estimated collection rate of 98.3%.

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, 2010, 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 \$28,000,000, and an estimated collection rate of 92.9%.

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, 2010, 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 \$4,300,000, and an estimated collection rate of 98.8%.

Section 27: Each Volunteer Fire District listed in Section 24 of this ordinance shall 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 28: 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, 2010, for the purpose of raising revenue included in Section 1 "**Solid Waste District**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$2,000,000,000, and an estimated collection rate of 96.6%.

Section 29: The Wilson County Board of Education is hereby authorized to budget fines and forfeitures in the amount of \$410,000 for current expense. The County has appropriated \$16,241,122 for current expense. An appropriation for Capital Outlay and 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 30: The County Manager or his 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 31: This Ordinance shall become effective July 1, 2010.