WILSON COUNTY

2012-2013 BUDGET

BE IT ORDAINDED 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, 2012 and ending June 30, 2013:

Property Taxes	46,950,000
Other Taxes	11,096,000
Intergovernmental	16,716,047
Charges for Services	11,267,570
Penalties/Assessments	399,550
Investment Income	75,700
Fund Balance Appropriated	6,173,312
Miscellaneous	50,000
Total Estimated Revenues	**92,728,179**

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, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

General Government	8,785,843
Public Safety	17,974,294
Environmental Protection	304,261
Human Services	35,484,360
Economic Development	3,401,574
Cultural and Recreational	1,677,546
Education	18,570,853
Transportation	47,857
Debt Service	6,481,591
Total Expenditures	**92,728,179**

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, 2012 and ending June 30, 2013:

User Fees – Wireline	433,845
Interest Income	750
Fund Balance Appropriated	73,968
Total Estimated Revenues	**508,563**

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, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	508,563
Total Estimated Expenditures	**508,563**

Section 5: It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Restricted Intergovernmental	386,576
Transportation Income	176,147
Total Estimated Revenues	**562,723**

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, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

Operations	476,123
Capital Outlay	86,600
Total Estimated Expenditures	**562,723**

Section 7: It is estimated that the following revenues will be available in the **Solid Waste District Fund** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Property Taxes	741,500
Other Taxes	150,000
Solid Waste Income	491,216
Fund Balance Appropriated	39,893
Total Estimated Revenue	**1,422,609**

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, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,122,609
Transfer Cost	300,000
Total Estimated Expenditures	**1,422,609**

Section 9: It is estimated that the following revenues will be available in the **Landfill Financial Assurance Fund** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Investment Income	12,715
Contribution from Landfill	50,000
Fund Balance Appropriated	4,706,589
Total Estimated Revenue	**4,769,304**

Section 10: 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, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	4,769,304
Total Estimated Expenditures	**4,769,304**

Section 11: It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Intergovernmental Revenue	182,000
Other Tax	115,000
Tipping Fees	703,216
Other Income	100,600
Fund Balance Appropriated	555,484
Total Estimated Revenue	**1,656,300**

Section 12: 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, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,006,300
Capital Outlay	650,000
Total Estimated Expenditure	**1,656,300**

Section 13: It is estimated that the following revenues will be available in the **Fire District Fund** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Tax Revenue	1,130,962
Other Taxes	291,759
Total Estimated Revenue	**1,422,721**

Section 14: 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, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Tri-County VFD	30,528
Green Hornet VFD	17,892
Moyton VFD	56,908
Polly Watson VFD	8,702
Sims VFD	63,032
East Nash VFD	284,388
Lee Woodard VFD	99,020
Toisnot VFD	106,800
Rock Ridge VFD	203,787
Silver Lake VFD	141,546
Sanoca VFD	86,053
Beulah VFD	71,800
Cross Roads VFD	130,480
Bakertown VFD	47,764
Contentnea VFD	71,560
West Edgecombe VFD	2,461
Total Estimated Expenditures	**1,422,721**

Section 15: It is estimated that the following revenues will be available in the **Capital Projects Fund** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Revenue	
Fund Balance Appropriated	264,675
Total Estimated Revenue	**264,675**

Section 16: 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	264,675
Total Estimated Expenditures	**264,675**

Section 17: It is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Charges for Services	735,000
Fund Balance Appropriated	36,724
Total Estimated Revenue	**771,724**

Section 18: The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

Operations	534,656
Debt Service	237,068
Total Estimated Expenditures	**771,724**

Section 19: it is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Charges for Services	842,000
Fund Balance Appropriated	97,988
Total Estimated Revenue	**939,988**

Section 20: The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2012 and ending June 30, 2013, in accordance with the chart of accounts hereto established for Wilson County:

Operations	540,656
Debt Service	399,332
Total Estimated Expenditures	**939,988**

Section 21: 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, 2012, 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 $5,600,000,000 and an estimated collection rate of 95.5%.

Section 22: 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, 2012, 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 $74,000,000, and an estimated collection rate of 94%.

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, 2012, 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 94%.

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, 2012, 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 97%.

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, 2012, 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 94%.

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, 2012, 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 $215,000,000, and an estimated collection rate of 94.2%.

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, 2012, 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 $25,000,000, and an estimated collection rate of 94.8%.

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, 2012, 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 $165,000,000, and an estimated collection rate of 94.4%.

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, 2012, 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 90.5%.

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, 2012, 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 89.9%.

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, 2012, 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 $230,000,000, and an estimated collection rate of 95.9%.

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, 2012, 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 92.65%.

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, 2012, 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 $125,000,000, and an estimated collection rate of 95.25%.

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, 2012, 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 $120,000,000, and an estimated collection rate of 96.45%.

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, 2012, 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 $530,000,000, and an estimated collection rate of 98%.

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, 2012, 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 88.5%.

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, 2012, 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 90.40%.

Section 23: Each Volunteer Fire District listed in Section 23 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 24: 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, 2012, for the purpose of raising revenue included in Section 1 **"Solid Waste District"**. This rate of tax 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 95.5%.

Section 25: The Wilson County Board of Education is hereby authorized to budget fines and forfeitures in the amount of $400,000 for current expense. The County has appropriated $16,728,356 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 26: 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 27: 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 28: 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 29: This Ordinance shall become effective July 1, 2012.