

WILSON COUNTY, NORTH CAROLINA

2015-2016 BUDGET ORDINANCE

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

Section 1. It is estimated that the following revenue sources will be available in the **General Fund** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Property Taxes	48,890,695
Other Taxes	13,035,653
Intergovernmental	20,633,205
Charges for Services	11,054,398
Permits and Fees	873,000
Investment Income	32,000
Fund Balance Appropriated	8,251,980
Miscellaneous	50,000
Transfer to Other Funds	(70,000)
Transfer from Other Funds	500,000
Total Estimated Revenues	103,250,931

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

General Government	10,898,165
Public Safety	20,562,714
Environmental Protection	289,565
Human Services	37,565,426
Economic Development	2,709,604
Cultural and Recreational	1,886,720
Education	23,435,884
Transportation	47,857
Debt Service	5,854,996
Total Expenditures	103,250,931

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, 2015 and ending June 30, 2016:

User Fees - Wireline	441,967
Interest Income	750
Fund Balance Appropriated	111,958
Total Estimated Revenues	554,675

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	554,675
Total Estimated Expenditures	554,675

Section 5: It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Restricted Intergovernmental	546,293
Transportation Income	<u>194,668</u>
Total Estimated Revenues	740,961

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Operations	512,961
Capital Outlay	<u>228,000</u>
Total Estimated Expenditures	740,961

Section 7: It is estimated that the following revenues will be available in the **Economic Development Projects** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Fund Balance Appropriated	250,000
Transfer to Other Funds - Beddingfield Project	<u>(250,000)</u>
Total Estimated Revenue	-0-

Section 8: The following amounts are hereby appropriated in the **Economic Development Projects** for the operation of the county's Economic Development - Beddingfield Project for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Economic Development Project	-0-
Total Estimated Expenditures	-0-

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, 2015 and ending June 30, 2016:

Property Taxes	784,302
Other Taxes	185,000
Solid Waste Income	467,700
Fund Balance Appropriated	<u>304,029</u>
Total Estimated Revenue	1,741,031

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,193,132
Capital	267,899
Transfer Cost	<u>280,000</u>
Total Estimated Expenditures	1,741,031

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, 2015 and ending June 30, 2016:

Investment Income	5,000
Contribution from Landfill	<u>265,000</u>
Total Estimated Revenue	270,000

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	<u>270,000</u>
Total Estimated Expenditures	270,000

Section 13: It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Intergovernmental Revenue	60,000
Other Tax	148,000
Tipping Fees	1,000,000
Other Income	224,500
Investment Income	10,000
Fund Balance Appropriated	<u>248,573</u>
Total Estimated Revenue	1,691,073

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Operations	<u>1,691,073</u>
Total Estimated Expenditure	1,691,073

Section 15: It is estimated that the following revenues will be available in the **Fire District Fund** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Tax Revenue	1,309,045
Other Taxes	<u>297,601</u>
Total Estimated Revenue	1,606,646

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, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Tri-County VFD	39,796
Green Hornet VFD	19,676
Moyton VFD	67,466
Polly Watson VFD	9,693
Sims VFD	69,725
East Nash VFD	290,892
Lee Woodard VFD	109,536
Toisnot VFD	110,272
Rock Ridge VFD	220,795

Silver Lake VFD	145,820
Sanoca VFD	94,915
Beulah VFD	78,457
Cross Roads VFD	136,237
Bakertown VFD	50,349
Contentnea VFD	159,918
West Edgecombe VFD	<u>3,099</u>
Total Estimated Expenditures	1,606,646

Section 17: It is estimated that the following revenues will be available in the **Internal Service Fund** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Employee Medical	
Premiums	6,695,903
Fund Balance Appropriated	<u>250,000</u>
Total Estimated Revenue	6,945,903

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, 2015 and ending June 30, 2016:

Claims and Fees	<u>6,945,903</u>
Total Estimated Expenditures	6,945,903

Section 19: It is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Charges for Services	<u>814,500</u>
Total Estimated Revenue	814,500

Section 20: The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Operations	601,938
Debt Service	<u>212,562</u>
Total Estimated Expenditures	814,500

Section 21: it is estimated that the following revenues will be available in the **Water Districts** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Due From Districts	<u>510,713</u>
Total Estimated Revenue	510,713

Section 22: The following amounts are hereby appropriated in the **Water Districts Fund** for the water districts debt payments for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Principal/Interest Payments	<u>510,713</u>
Total Estimated Expenditures	510,713

Section 23: it is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Charges for Services	980,500
Total Estimated Revenue	980,500

Section 24: The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016, in accordance with the chart of accounts hereto established for Wilson County:

Operations	613,878
Debt Service	366,622
Total Estimated Expenditures	980,500

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, 2015, 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 \$6,203,420,478 and an estimated collection rate of 98.50%.

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, 2015, 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 \$80,058,272, and an estimated collection rate of 95%.

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, 2015, 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 \$81,258,549, and an estimated collection rate of 97%.

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, 2015, 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 \$210,882,788, 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, 2015, 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 \$172,144,301, and an estimated collection rate of 97%.

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, 2015, 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 \$233,627,507, 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, 2015,

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 \$32,156,516, and an estimated collection rate of 97%.

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, 2015, 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 \$182,929,494, and an estimated collection rate of 96%.

There is hereby levied a tax at the rate of ten and seven cents (\$0.107) per one hundred dollars (\$100) valuation of property listed as of January 1, 2015, 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 \$52,829,371, and an estimated collection rate of 96%.

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, 2015, 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 \$10,717,960, and an estimated collection rate of 95.7%.

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, 2015, 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 \$269,691,036, and an estimated collection rate of 97.5%.

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, 2015, 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 \$84,434,395, and an estimated collection rate of 95.7%.

There is hereby levied a tax at the rate of nine and forty-five hundredths of a cent (\$0.0945) per one hundred dollars (\$100) valuation of property listed as of January 1, 2015, 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 \$126,898,207, and an estimated collection rate of 98.5%.

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, 2015, 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 \$144,167,033, and an estimated collection rate of 97.5%.

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, 2015, 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 \$597,718,368, and an estimated collection rate of 98.9%.

There is hereby levied a tax at the rate of ten cents (\$0.1) per one hundred dollars (\$100) valuation of property listed as of January 1, 2015,

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 \$34,765,593, and an estimated collection rate of 91.9%.

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, 2015, 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 \$4,987,595, and an estimated collection rate of 99%.

Section 27: 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 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, 2015, 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 \$2,125,873,436 and an estimated collection rate of 97.2%.

Section 29: 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 \$18,823,625 for current expense and \$1,000,000 for capital outlay, and additional \$250,000 for the Beddingfield project as a matching grant contingent upon the Schools securing the State funds. 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 30: Wilson Community College. The County has appropriated \$2,234,259 for current expense and \$378,000 for capital outlay for existing facilities. An appropriation of \$750,000 for capital outlay for the Lee Campus expansion project.

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 to transfer appropriations within and between funds contained herein subject to the following guidelines and restrictions:

- (1) The County Manager or her designee may transfer amounts between expenditure line items within a department's budget without limitation and without a report being required.
- (2) The County Manager or her designee may transfer amounts up to \$50,000 between departments within the same fund. An official report on such transfers shall be provided to the Board of Commissioners (Board) at the monthly meeting.

This authorization applies only to the 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, 2015.