

**WILSON COUNTY, NORTH CAROLINA  
2017-2018 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, 2017 and ending June 30, 2018:

Property Taxes	47,860,532
Other Taxes	13,725,945
Intergovernmental	21,069,462
Sales and Services	10,967,585
Permits and Fees	965,520
Investment Income	125,000
Debt Proceeds	-
Fund Balance Appropriated	7,346,925
Miscellaneous	106,200
Transfer to Other Funds	<u>(170,000)</u>
<b>Total Estimated Revenues</b>	<b>101,997,169</b>

**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, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

General Government	8,751,773
Public Safety	21,053,569
Environmental Protection	284,129
Human Services	38,935,642
Economic Development	3,022,126
Cultural and Recreational	2,144,596
Transportation	71,559
Education	24,097,794
Debt Service	3,635,981
<b>Total Expenditures</b>	<b>101,997,169</b>

**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, 2017 ending June 30, 2018:

User Fees – Wireline	465,102
Interest Income	750
Fund Balance Appropriated	<u>340,616</u>
<b>Total Estimated Revenues</b>	<b>806,468</b>

**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, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	<u>806,468</u>
<b>Total Estimated Expenditures</b>	<b>806,468</b>

**Section 5:** It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Restricted Intergovernmental	496,702
Transportation Income	134,550
Fund Balance Appropriated	<u>26,809</u>
<b>Total Estimated Revenues</b>	<b>658,061</b>

**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, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Operations	535,061
Capital Outlay	<u>123,000</u>
<b>Total Estimated Expenditures</b>	<b>658,061</b>

**Section 7:** It is estimated that the following revenues will be available in the **Fire District Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Tax Revenue	1,579,007
Other Taxes	<u>332,446</u>
<b>Total Estimated Revenue</b>	<b>1,911,453</b>

**Section 8:** 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, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Bakertown	57,302
Beulah-Johnson	85,838
Contentnea	217,388
Crossroads	138,745
East Nash	293,362
Green Hornet-Nash	19,142
Lee Woodard	222,866
Moyton	111,414
Polly Watson-Wayne	9,629
Rock Ridge	230,703
Sanoca	113,270
Silver Lake-Nash	138,047
Sims-Nash	110,540
Toisnot	120,959
Tri County-Nash	38,900
West Edgecombe	<u>3,348</u>
<b>Total Estimated Expenditures</b>	<b>1,911,453</b>

**Section 9:** It is estimated that the following revenues will be available in the **Capital Reserves Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

General Fund Contribution	<u>170,000</u>
<b>Total Estimated Revenue</b>	<b>170,000</b>

**Section 10:** The following amounts are hereby appropriated in the **Capital Reserve Fund** for operations and activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Animal Shelter	70,000
EMS Southern Substation	<u>100,000</u>
<b>Total Estimated Expenditures</b>	<b>170,000</b>

**Section 11:** It is estimated that the following revenues will be available in the **Solid Waste District Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Property Taxes	743,284
Other Taxes	195,000
Intergovernmental	32,500
Solid Waste Income	516,300
Fund Balance Appropriated	<u>563,693</u>
<b>Total Estimated Revenue</b>	<b>2,050,777</b>

**Section 12:** 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, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,276,777
Capital	465,000
Transfer Cost	<u>309,000</u>
<b>Total Estimated Expenditures</b>	<b>2,050,777</b>

**Section 13:** It is estimated that the following revenues will be available in the **Landfill Financial Assurance Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Investment Income	9,500
Contribution from Landfill	75,000
Fund Balance Appropriated	<u>17,584</u>
<b>Total Estimated Revenue</b>	<b>102,354</b>

**Section 14:** 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, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	<u>102,354</u>
<b>Total Estimated Expenditures</b>	<b>102,354</b>

**Section 15:** It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Intergovernmental Revenue	20,000
Other Taxes	134,000
Tipping Fees	1,000,000
Other Income	231,200
Investment Income	15,000
Fund Balance Appropriated	<u>269,274</u>
<b>Total Estimated Revenue</b>	<b>1,669,474</b>

**Section 16:** 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, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,385,650
Capital	208,824
Transfer Cost	<u>75,000</u>
<b>Total Estimated Expenditure</b>	<b>1,669,474</b>

**Section 17:** It is estimated that the following revenues will be available in the **Water Districts** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Due From Districts	<u>509,513</u>
<b>Total Estimated Revenue</b>	<b>509,913</b>

**Section 18:** The following amounts are hereby appropriated in the **Water Districts Fund** for the water districts debt payments for the fiscal year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Principal/Interest Payments	<u>509,913</u>
<b>Total Estimated Expenditures</b>	<b>509,913</b>

**Section 19:** It is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Charges for Services	940,000
Fund Balance Appropriated	<u>158,075</u>
<b>Total Estimated Revenue</b>	<b>1,098,075</b>

**Section 20** The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Operations	826,226
Capital	60,900
Debt	<u>210,949</u>
<b>Total Estimated Expenditures</b>	<b>1,098,075</b>

**Section 21:** It is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Charges for Services	1,073,000
Fund Balance Appropriated	<u>269,192</u>
<b>Total Estimated Revenue</b>	<b>1,342,192</b>

**Section 22:** The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2017 and ending June 30, 2018, in accordance with the chart of accounts hereto established for Wilson County:

Operations	928,881
Capital	46,100
Debt	<u>365,211</u>
<b>Total Estimated Expenditures</b>	<b>1,342,192</b>

**Section 23:** It is estimated that the following revenues will be available in the **Internal Service Fund** for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Employee Medical Premiums	<u>7,164,361</u>
<b>Total Estimated Revenue</b>	<b>7,164,361</b>

**Section 24:** The following amounts are hereby appropriated in the **Internal Service Fund** for the Employee Medical Insurance Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Claims and Fees	<u>7,164,361</u>
<b>Total Estimated Expenditures</b>	<b>7,164,361</b>

**Section 25:** The **County-Wide** Ad Valorem Tax Rate and levy 73¢ per \$100 valuation is hereby adopted.

**Section 26:** There is a levied Fire Tax District Tax as the rates shown below adopted:

<u>Fire Tax District</u>	<u>Approved Tax Rate Per \$100 Valuation</u>
Bakertown	6 cents
Beulah-Johnson	8 cents
Contentnea	8.32 cents
Crossroads	6.7 cents
East Nash	10.25 cents
Green Hornet-Nash	5 cents
Lee Woodard	11.2 cents
Moyton	19.9 cents
Polly Watson-Wayne	7.5 cents
Rock Ridge	6.75 cents
Sanoca	10.9 cents
Silver Lake-Nash	9.45 cents
Sims-Nash	7.4 cents
Toisnot	1.5 cents
Tri County-Nash	10 cents
West Edgecombe	5 cents

**Section 27:** Each **Volunteer Fire District** listed in Section 8 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:** The **Solid Waste District** tax rate and levy of 3.25¢ per \$100 valuation is hereby adopted.

**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 \$20,456,543 for current expenses 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 Commissions for approval, pursuant to and in accordance with Chapter 115c-433 of the North Carolina General Statute.

**Section 30: Wilson Community College.** The County has appropriated \$2,263,251 for current expense and \$378,000 for capital outlay for existing facilities.

**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 without limitation between departments within the same fund and between funds. An official report on such transfers shall be provided to the Board of Commissioners (Board) at the monthly meeting.
- (3) Upon notification of funding increases and decreases from state, federal, grants or pass through sources, budgets may be adjusted to match with the approval of the County

Manager or her designee. Board of Commissioners' action will not be required unless staffing is affected.

- (4) Unexpended grants and other funds previously approved and budgeted by the Board in FY 2017, may be re-budgeted or rolled over into the FY 2018 budget by the Manager or her designee. Board of Commissioners action will not be required.
- (5) Movement of funds between/across expenditure categories (Personnel/Operating/Capital) may be requested by Department but require approval of the County Manager or her designee. No lapse salary can be used to fund any other operational expense, without the County Manager or her designee approval. Movement of funds to purchase unbudgeted Capital requires same approval.

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:** The County Manager or designee shall have authority to execute the following contracts, amendments, or change orders, provided they comply with applicable laws and procedures and are within budgeted funds:

- (1) Any lease agreement for one year or less;
- (2) Any contract, amendment, or change order for apparatus, supplies, materials, equipment, resolution of a claim, construction or repair work, or other lawful matter where formal bids are not required by law, including those committing no funds;
- (3) Amendments or change orders to other contracts, including service and information technology contracts as defined by G.S. 143-129.8. when the aggregate of the amendments requires less than a \$200,000 increase in the expenditure of public funds in a single fiscal year; and
- (4) Grant agreements for public funds within budgeted amounts.

At the Manager's discretion, any lease, contract, amendment or change order described in (1), (2), (3), or (4) may nevertheless be submitted to the Board. Contracts, amendments or change orders duly approved by the Board may be executed by the Chairman or the Manager. Board action approving a contract, amendment or change order shall be deemed to authorize necessary budget amendments.

**Section 34:** 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 35:** This Ordinance shall become effective July 1, 2017.

Adopted this 12<sup>th</sup> day of June, 2017.