

WILSON COUNTY, NORTH CAROLINA

2018-2019 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, 2018 and ending June 30, 2019:

Property Taxes	\$ 49,687,301
Other Taxes	13,759,741
Intergovernmental	17,117,035
Sales and Services	6,603,326
Permits and Fees	1,006,309
Investment Income	375,000
Fund Balance Appropriated	6,995,801
Miscellaneous	1,289,853
Transfers from Other Funds	(220,000)
Total Estimated Revenues	\$ 96,614,366

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, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

General Government	\$ 9,646,029
Public Safety	21,922,483
Environmental Protection	271,260
Human Services	31,773,381
Economic Development	2,984,629
Cultural and Recreation	2,177,178
Transportation	47,857
Education	24,786,491
Debt Service	3,005,058
Total Estimated Expenditures	\$ 96,614,366

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, 2018 and ending June 30, 2019:

User Fees - Wireline	\$ 503,412
Interest Income	2,000
Total Estimated Revenues	\$ 505,412

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, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	\$ 505,412
Total Estimated Expenditures	\$ 505,412

Section 5: It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Restricted Intergovernmental	\$ 487,028
Transportation Income	139,500
Fund Balance Appropriated	36,258
Total Estimated Revenues	\$ 662,786

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, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Operations	\$ 541,786
Capital Outlay	121,000
Total Estimated Expenditures	\$ 662,786

Section 7: It is estimated that the following revenues will be available in the **Fire District Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Tax Revenue	\$ 1,683,297
Other Taxes	367,189
Total Estimated Revenues	\$ 2,050,486

Section 8: The following amounts are hereby appropriated in the **Fire District Fund** for the operation of the county's fire districts and their activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Bakertown	\$ 64,439
Beulah-Johnson	90,897
Contentnea	228,806
Crossroads	146,020
East Nash	331,587
Green Hornet-Nash	29,035
Lee Woodard	229,650
Moyton	96,635
Polly Watson-Wayne	9,657
Rock Ridge	247,924
Sanoca	123,046
Silver Lake-Nash	147,919
Sims-Nash	125,976
Toisnot	126,065
Tri County-Nash	49,555
West Edgecombe	3,275
Total Estimated Expenditures	\$ 2,050,486

Section 9: It is estimated that the following revenues will be available in the **Capital Reserve Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

General Fund Contribution	\$ 220,000
Total Estimated Revenues	\$ 220,000

Section 10: The following amounts are hereby appropriated in the **Capital Reserve Fund** for operations and activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County

Animal Shelter	\$ 70,000
EMS Southern Substation	100,000
Administration Building	\$ 50,000
Total Estimated Expenditures	\$ 220,000

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, 2018 and ending June 30, 2019:

Property Taxes	\$	874,779
Other Taxes		220,509
Intergovernmental		-
Solid Waste Income		535,200
Fund Balance Appropriated		18,515
Total Estimated Revenues	\$	1,649,003

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, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Operations	\$	1,225,478
Capital	\$	99,525
Transfer Cost	\$	324,000
Total Estimated Expenditures	\$	1,649,003

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, 2018 and ending June 30, 2019:

Investment Income	\$	18,000
Contribution from Landfill		75,000
Total Estimated Revenues	\$	93,000

Section 14: The following amounts are hereby appropriated in the **Landfill Financial Assurance Fund** for the operation of the county's solid waste activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	\$	93,000
Total Estimated Expenditures	\$	93,000

Section 15: It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Intergovernmental	\$	35,000
Other Taxes		133,000
Tipping Fees		1,118,325
Other Income		215,700
Investment Income		20,000
Total Estimated Revenues	\$	1,522,025

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, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Operations	\$ 1,441,025
Capital	6,000
Transfer Cost	75,000
Total Estimated Expenditures	\$ 1,522,025

Section 17: it is estimated that the following revenues will be available in the **Water Districts Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Due From Districts	\$ 502,513
Total Estimated Revenues	\$ 502,513

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, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Principal/Interest Payments	\$ 502,513
Total Estimated Expenditures	\$ 502,513

Section 19: It is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Charges for Services	\$ 1,005,500
Fund Balance Appropriated	84,449
Total Estimated Revenues	\$ 1,089,949

Section 20: The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Operations	\$ 832,156
Capital	50,000
Debt	207,793
Total Estimated Expenditures	\$ 1,089,949

Section 21: it is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Charges for Services	\$ 1,121,500
Fund Balance Appropriated	241,749
Total Estimated Revenues	<u>\$ 1,363,249</u>

Section 22: The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2018 and ending June 30, 2019, in accordance with the chart of accounts hereto established for Wilson County:

Operations	\$ 953,394
Capital	50,000
Debt	359,855
Total Estimated Expenditures	<u>\$ 1,363,249</u>

Section 23: It is estimated that the following revenues will be available in the **Internal Service Fund** for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Employee Medical	
Premiums	\$ 7,149,970
Total Estimated Revenues	<u>\$ 7,149,970</u>

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, 2018 and ending June 30, 2019:

Claims and Fees	\$ 7,149,970
Total Estimated Expenditures	<u>\$ 7,149,970</u>

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

Section 26: There is hereby 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	15 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 \$450,000 for current expense. The County has appropriated \$21,070,240 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 30: Wilson Community College. The County has appropriated \$2,338,251 for current expense and \$378,000 for capital outlay for existing facilities.

Section 31: Departments within the Wilson County Government, except for 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, may be re-budgeted or rolled over into the FY2019 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, 2018.

Adopted this 5 day of June 2018

Rob Boyette, Board Chair

(Seal)

Ron Hunt, Clerk to the Board