

**WILSON COUNTY, NORTH CAROLINA
2016-2017 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, 2016 and ending June 30, 2017:

Property Taxes	47,105,806
Other Taxes	13,849,124
Intergovernmental	19,104,364
Charges for Services	11,239,049
Permits and Fees	868,000
Investment Income	50,000
Fund Balance Appropriated	10,046,104
Miscellaneous	50,000
Transfer to Other Funds	<u>(174,400)</u>
Total Estimated Revenues	102,138,101

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, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

General Government	10,196,787
Public Safety	20,717,303
Environmental Protection	295,141
Human Services	37,171,999
Economic Development	2,155,735
Cultural and Recreational	1,887,734
Education	23,837,434
Transportation	47,857
Debt Service	<u>4,828,111</u>
Total Expenditures	102,138,101

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, 2016 and ending June 30, 2017:

User Fees – Wireline	437,472
Interest Income	750
Fund Balance Appropriated	<u>80,757</u>
Total Estimated Revenues	518,979

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, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	<u>518,979</u>
Total Estimated Expenditures	518,979

Section 5: It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Restricted Intergovernmental	634,619
Transportation Income	202,000
Fund Balance Appropriated	<u>45,439</u>

Total Estimated Revenues	882,058
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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, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Operations	593,058
Capital Outlay	<u>289,000</u>
Total Estimated Expenditures	882,058

Section 7: It is estimated that the following revenues will be available in the **Fire District Fund** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Tax Revenue	1,362,715
Other Taxes	<u>311,148</u>
Total Estimated Revenue	1,673,873

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, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Tri-County VFD	37,018
Green Hornet VFD	20,094
Moyton VFD	66,253
Polly Watson VFD	9,444
Sims VFD	72,176
East Nash VFD	259,371
Lee Woodard VFD	215,616
Toisnot VFD	104,918
Rock Ridge VFD	224,352
Silver Lake VFD	138,217
Sanoca VFD	93,787
Beulah VFD	81,165
Cross Roads VFD	129,070
Bakertown VFD	55,808
Contentnea VFD	163,458
West Edgecombe VFD	<u>3,126</u>
Total Estimated Expenditures	1,673,873

Section 9: It is estimated that the following revenues will be available in the **Economic Development Projects** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Fund Balance Appropriated	250,000
Contribution from General Fund	<u>4,400</u>
Total Estimated Revenue	250,000

Section 10: The following amounts are hereby appropriated in the **Economic Development Projects** for the operation of the county's Economic Development – Woodward Parkway Infrastructure Project for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Economic Development Project	<u>250,000</u>
Total Estimated Expenditures	250,000

Section 11: It is estimated that the following revenues will be available in the **Capital Reserve Fund** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

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

Section 12: The following amounts are hereby appropriated in the **Capital Reserve Fund** for operations and activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

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

Section 13: It is estimated that the following revenues will be available in the **Solid Waste District Fund** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Property Taxes	751,894
Other Taxes	180,000
Solid Waste Income	520,500
Fund Balance Appropriated	<u>106,460</u>
Total Estimated Revenue	1,558,854

Section 14: 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, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,209,854
Capital	66,000
Transfer Cost	<u>283,000</u>
Total Estimated Expenditures	1,558,854

Section 15: It is estimated that the following revenues will be available in the **Landfill Financial Assurance Fund** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Investment Income	3,898
Contribution from Landfill	<u>65,000</u>
Total Estimated Revenue	68,898

Section 16: 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, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	<u>68,898</u>
Total Estimated Expenditures	68,898

Section 17: It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Intergovernmental Revenue	32,000
Other Tax	134,000
Tipping Fees	1,000,000
Other Income	206,200
Investment Income	7,500
Fund Balance Appropriated	<u>67,027</u>
Total Estimated Revenue	1,446,727

Section 18: 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, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Operations	<u>1,446,727</u>
Total Estimated Expenditure	1,446,727

Section 19: It is estimated that the following revenues will be available in the **Water Districts** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Due From Districts	<u>507,914</u>
Total Estimated Revenue	507,914

Section 20: The following amounts are hereby appropriated in the **Water Districts Fund** for the water districts debt payments for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Principal/Interest Payments	<u>507,914</u>
Total Estimated Expenditures	507,914

Section 21: It is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Charges for Services	<u>903,000</u>
Total Estimated Revenue	903,000

Section 22: The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Operations	693,744
Debt Service	<u>209,256</u>
Total Estimated Expenditures	903,000

Section 23: It is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Charges for Services	<u>1,042,000</u>
Total Estimated Revenue	1,042,000

Section 24: The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017, in accordance with the chart of accounts hereto established for Wilson County:

Operations	650,983
Debt Service	<u>391,017</u>
Total Estimated Expenditures	1,042,000

Section 25: It is estimated that the following revenues will be available in the **Internal Service Fund** for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Employee Medical Premiums	<u>6,772,925</u>
Total Estimated Revenue	6,772,925

Section 26: The following amounts are hereby appropriated in the **Internal Service Fund** for the Employee Medical Insurance Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Claims and Fees	<u>6,772,925</u>
Total Estimated Expenditures	6,772,925

Section 27: There is hereby levied a tax at the rate of 73¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, 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 \$6,526,000,000 and an estimated collection rate of 97.94%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 79.2¢.

Section 28: There is hereby levied a tax at the rate of 6¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Bakertown VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$78,458,767, and an estimated collection rate of 95.81%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 5.37¢.

There is hereby levied a tax at the rate of 8¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Beulah VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$82,919,064, and an estimated collection rate of 97.61%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 9.18¢.

There is hereby levied a tax at the rate 6.25¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Contentnea VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$161,361,568, and an estimated collection rate of 98.38%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 6.3¢.

There is hereby levied a tax at the rate 6.5¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**CrossRoads VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$161,361,568, and an estimated collection rate of 96.73%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 7.34¢.

There is hereby levied a tax at the rate of 10.25¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**East Nash VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$204,201,843, and an estimated collection rate of 94.46%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 12.68¢.

There is hereby levied a tax at the rate of 5.¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Green Hornet VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$32,534,631, and an estimated collection rate of 99.06%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 5.83¢.

There is hereby levied a tax at the rate of 11.2¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Lee Woodard VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$175,871,906, and an estimated collection rate of 97.69%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 13.79¢.

There is hereby levied a tax at the rate of 10.7¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Moyton VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$51,200,459, and an estimated collection rate of 95.78%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 13¢.

There is hereby levied a tax at the rate of 7.5¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Polly Watson VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$10,128,676, and an estimated collection rate of 97.47%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 9.51¢.

There is hereby levied a tax at the rate of 6.75¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Rock Ridge VFD**”. This

rate is based on an estimated total valuation of property for the purpose of taxation of \$271,415,682, and an estimated collection rate of 97.89%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 8.08¢.

There is hereby levied a tax at the rate of 9.25¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Sanoca VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$81,818,120, and an estimated collection rate of 95.98%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 9.79¢.

There is hereby levied a tax at the rate of 9.45¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Silver Lake VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$119,911,994, and an estimated collection rate of 97.37%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 9.94¢.

There is hereby levied a tax at the rate of 4.¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Sims VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$147,797,858, and an estimated collection rate of 98.23%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 4.08¢.

There is hereby levied a tax at the rate of 1.5¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Toisnot VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$551,967,782, and an estimated collection rate of 98.86%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 1.66¢.

There is hereby levied a tax at the rate of 10¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**Tri-County VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$31,673,930, and an estimated collection rate of 92.01%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 11.21¢.

There is hereby levied a tax at the rate of 5¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 7 “**West Edgecombe VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$5,012,047, and an estimated collection rate of 98.48%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 5.01¢.

Section 29: 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 30: There is hereby levied a tax at the rate of 3.25¢ per one hundred dollars (\$100) valuation of property listed as of January 1, 2016, for the purpose of raising revenue included in Section 13 “**Solid Waste District**”. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$2,012,668,181 and an estimated collection rate of 97.49%. The revenue-neutral rate as defined by G.S. 159-11E for the 2016 revaluation year is a rate of 3.94¢.

Section 31: 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 \$19,482,452 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 32: Wilson Community College. The County has appropriated \$2,226,982 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 33: 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 34: 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 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) 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 35: 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 36: This Ordinance shall become effective July 1, 2016.

Adopted this 13th day of June, 2016.