

**WILSON COUNTY, NORTH CAROLINA
2013-2014 BUDGET ORDINANCE**

BE IT ORDAINED 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, 2013 and ending June 30, 2014:

Property Taxes	47,094,000
Other Taxes	12,100,196
Intergovernmental	17,961,922
Charges for Services	11,294,673
Permits and Fees	946,793
Investment Income	30,700
Fund Balance Appropriated	9,761,261
Miscellaneous	52,500
Transfer from Other Funds	<u>517,114</u>
Total Estimated Revenues	99,759,159

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

General Government	8,234,477
Public Safety	20,237,676
Environmental Protection	275,642
Human Services	37,760,843
Economic Development	3,215,051
Cultural and Recreational	1,850,635
Education	20,982,568
Transportation	47,857
Debt Service	<u>7,154,410</u>
Total Expenditures	99,759,159

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, 2013 and ending June 30, 2014:

User Fees – Wireline	377,746
Interest Income	750
Fund Balance Appropriated	<u>94,628</u>
Total Estimated Revenues	473,124

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	<u>473,124</u>
Total Estimated Expenditures	473,124

Section 5: It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Restricted Intergovernmental	400,013
Transportation Income	<u>178,679</u>
Total Estimated Revenues	578,692

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

Operations		496,972
Capital Outlay		<u>81,720</u>
	Total Estimated Expenditures	578,692

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, 2013 and ending June 30, 2014:

Property Taxes	746,000
Other Taxes	165,000
Restricted Intergovernmental	30,000
Solid Waste Income	481,500
Fund Balance Appropriated	<u>540,253</u>
Total Estimated Revenue	1,962,753

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,175,076
Capital	513,677
Transfer Cost	<u>274,000</u>
Total Estimated Expenditures	1,962,753

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, 2013 and ending June 30, 2014:

Investment Income	10,000
Contribution from Landfill	<u>72,000</u>
Total Estimated Revenue	82,000

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	<u>82,000</u>
Total Estimated Expenditures	82,000

Section 11: It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Intergovernmental Revenue	45,000
Other Tax	141,000
Tipping Fees	740,000
Other Income	138,700
Fund Balance Appropriated	<u>345,500</u>
Total Estimated Revenue	1,410,200

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,084,700
Capital Outlay	<u>325,500</u>
Total Estimated Expenditure	1,410,200

Section 13: It is estimated that the following revenues will be available in the **Fire District Fund** for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Tax Revenue	1,191,216
Other Taxes	<u>337,334</u>

Total Estimated Revenue	1,528,550
--------------------------------	------------------

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Tri-County VFD	31,980
Green Hornet VFD	18,584
Moyton VFD	59,417
Polly Watson VFD	9,139
Sims VFD	64,873
East Nash VFD	287,275
Lee Woodard VFD	103,434
Toisnot VFD	109,617
Rock Ridge VFD	208,611
Silver Lake VFD	138,612
Sanoca VFD	91,316
Beulah VFD	75,525
Cross Roads VFD	130,760
Bakertown VFD	48,808
Contentnea VFD	147,868
West Edgcombe VFD	<u>2,731</u>
Total Estimated Expenditures	1,528,550

Section 15: It is estimated that the following revenues will be available in the **Internal Service Fund** for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Employee Medical Premiums	6,000,000
Fund Balance Appropriated	<u>150,000</u>
Total Estimated Revenue	6,250,000

Section 16: The following amounts are hereby appropriated in the **Internal Service Fund** for the Employee Medical Insurance Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Claims and Fees	<u>6,250,000</u>
Total Estimated Expenditures	6,250,000

Section 17: It is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Charges for Services	744,000
Fund Balance Appropriated	<u>14,940</u>
Total Estimated Revenue	758,940

Section 18: The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

Operations	546,467
Debt Service	<u>212,473</u>
Total Estimated Expenditures	758,940

Section 19: It is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Charges for Services	857,000
Fund Balance Appropriated	<u>20,198</u>
Total Estimated Revenue	877,198

Section 20: The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2013 and ending June 30, 2014, in accordance with the chart of accounts hereto established for Wilson County:

Operations	501,865
Debt Service	<u>375,333</u>
Total Estimated Expenditures	877,198

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, 2013, 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 \$6,459,922,000 and an estimated collection rate of 96.3%.

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, 2013, for the purpose of raising revenue included in Section 13 "**Bakertown VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$76,697,000, 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, 2013, for the purpose of raising revenue included in Section 13 "**Beulah VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$77,365,000, and an estimated collection rate of 95%.

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, 2013, for the purpose of raising revenue included in Section 13 "**Contentnea VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$192,556,000, and an estimated collection rate of 98%.

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, 2013, for the purpose of raising revenue included in Section 13 "**CrossRoads VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$166,661,000, 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, 2013, for the purpose of raising revenue included in Section 13 "**East Nash VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$231,906,000, and an estimated collection rate of 94.5%.

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, 2013, for the purpose of raising revenue included in Section 13 "**Green Hornet VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$30,521,000, and an estimated collection rate of 95%.

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, 2013, for the purpose of raising revenue included in Section 13 "**Lee Woodard VFD**". This rate is based on an estimated total valuation of property for the purpose of taxation of \$172,573,000, and an estimated collection rate of 94%.

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, 2013, for the purpose of raising revenue included in

Section 13 “**Moyton VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$50,536,000, and an estimated collection rate of 91%.

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, 2013, for the purpose of raising revenue included in Section 13 “**Polly Watson VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$10,236,000, and an estimated collection rate of 91%.

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, 2013, for the purpose of raising revenue included in Section 13 “**Rock Ridge VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$252,963,000, and an estimated collection rate of 95.5%.

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, 2013, for the purpose of raising revenue included in Section 13 “**Sanoca VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$81,650,000, and an estimated collection rate of 93%.

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, 2013, for the purpose of raising revenue included in Section 13 “**Silver Lake VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$127,560,000, and an estimated collection rate of 96%.

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, 2013, for the purpose of raising revenue included in Section 13 “**Sims VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$132,782,000, and an estimated collection rate of 96%.

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, 2013, for the purpose of raising revenue included in Section 13 “**Toisnot VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$591,868,000, 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, 2013, for the purpose of raising revenue included in Section 13 “**Tri-County VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$33,951,000, and an estimated collection rate of 89%.

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, 2013, for the purpose of raising revenue included in Section 13 “**West Edgecombe VFD**”. This rate is based on an estimated total valuation of property for the purpose of taxation of \$4,763,000, and an estimated collection rate of 90%.

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, 2013, 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 \$2,278,900,000 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 \$17,155,274 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 26: Wilson Community College. The County has appropriated \$1,949,294 for current expense and \$378,000 for capital outlay for existing facilities. An appropriation of \$250,000 for current expense and \$250,000 for capital outlay for the proposed expansion property was appropriated contingent upon the transfer of title of the property to the Wilson Community College.

Section 27: There is hereby levied, effective fiscal year 2013-2014 the following changes in tipping fee charges:

Clean Shingles	\$35 per ton
Electronics	\$220 per ton

Section 28: 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 29: 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 30: 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 31: This Ordinance shall become effective July 1, 2013.