WILSON COUNTY

2008-2009 BUDGET

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

Section 1. It is estimated that the following revenues will be available in the **General Fund** for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Property Taxes	44,911,726
Other Taxes	15,619,020
Intergovernmental	16,764,714
Charges for Services	12,786,092
Penalties/Assessments	100,000
Investment Income	884,250
Fund Balance Appropriated	9,077,637
Miscellaneous	88,304
Transfer to Economic Development Fund	(2,004,000)
Transfer to Revaluation Reserve Fund	(75,000)
Transfer to Capital Projects	(1,000,000)
Total Estimated Revenues	**97,152,743**

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, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

General Government	9,512,675
Public Safety	17,414,381
Environmental Protection	1,137,816
Human Services	39,146,208
Economic Development	519,178
Cultural and Recreational	1,684,534
Education	20,373,337
Debt Service	7,364,614
Total Expenditures	**97,152,743**

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, 2008 and ending June 30, 2009:

User Fees – Wireline	470,681
Interest Income	1,000
Total Estimated Revenues	**471,681**

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, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Enhanced 911	471,681
Total Estimated Expenditures	**471,681**

Section 5: It is estimated that the following revenues will be available in the **Transportation Fund** for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Restricted Intergovernmental	508,343
Transportation Income	32,014
Total Estimated Revenues	**540,357**

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, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Operations	313,607
Capital Outlay	226,750
Total Estimated Expenditures	**540,357**

Section 7: It is estimated that the following revenues will be available in the **Revaluation Fund** for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Investment Income	1,500
General Contribution	75,000
Total Estimated Revenues	**76,500**

Section 8: The following amounts are hereby appropriated in the **Revaluation Fund** for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Reserve for revaluation	76,000
Total Estimated Expenditures	**76,000**

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, 2008 and ending June 30, 2009:

Property Taxes	586,043
Other Taxes	230,000
Solid Waste Income	457,500
Fund Balance Appropriated	714,200
Total Estimated Revenue	**1,987,743**

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, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,679,243
Transfer Cost	295,500
Capital Outlay	604,000
Total Estimated Expenditures	**1,987,743**

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, 2008 and ending June 30, 2009:

Investment Income	50,000
Contribution from Landfill	75,000
Fund Balance Appropriated	3,430,754
Total Estimated Revenue	**3,555,754**

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, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Closure Costs Reserve	3,555,754
Total Estimated Expenditures	**3,555,754**

Section 13: It is estimated that the following revenues will be available in the **Landfill Fund** for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Intergovernmental Revenue	198,000
Other Tax	46,000
Tipping Fees	942,262
Other Income	20,250
Fund Balance Appropriated	524,000
Total Estimated Revenue	**1,730,512**

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, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Operations	1,630,512
Capital Outlay	100,000
Total Estimated Expenditure	**1,730,512**

Section 15: It is estimated that the following revenues will be available in the **Fire District Fund**s for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Tax Revenue	1,219,764
Other Taxes	231,122
Total Estimated Revenue	**1,450,886**

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, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Volunteer Fire Districts	
Tri-County VFD	35,884
Green Hornet VFD	15,580
Moyton VFD	66,644
Polly Watson VFD	6,653
Sims VFD	50,248
East Nash VFD	269,508
Lee Woodard VFD	89,734
Toisnot VFD	101,971
Rock Ridge VFD	178,700
Silver Lake VFD	188,063
Sanoca VFD	91,526
Beulah VFD	69,820
Cross Roads VFD	143,340
Bakertown VFD	56,448
Contentnea VFD	84,374
West Edgecombe VFD	2,393
Total Estimated Expenditures	**1,450,886**

Section 17: It is estimated that the following revenues will be available in the **Economic Development Fund** for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

General Fund Contribution	2,004,000
Total Estimated Revenue	**2,004,000**

Section 18: The following amounts are hereby appropriated in the **Economic Development Fund** for the operation and activities for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Economic Development	2,000,000
Beaver Control	4,000
Total Estimated Expenditures	**2,004,000**

Section 19: It is estimated that the following revenues will be available in the **Capital Projects Fund** for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Fund Balance Appropriation	1,000,000
Total Estimated Revenue	**1,000,000**

Section 20: The following amounts are hereby appropriated in the **Capital Projects Fund** for the completion of the energy management renovations of the buildings for the fiscal year beginning July, 2007 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Judicial Center Complex	500,000
Agri-Business Complex	100,000
Water Line Extensions	400,000
Total Estimated Expenditures	**1,000,000**

Section 21: it is estimated that the following revenues will be available in the **Southeast Water District** for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Charges for Services	575,000
Miscellaneous	141,271
Total Estimated Revenue	**716,271**

Section 22: The following amounts are hereby appropriated in the **Southeast Water District** for operations and activities for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Operations	421,406
Debt Service	204,415
Capital Outlay	90,450
Total Estimated Expenditures	**716,271**

Section 23: it is estimated that the following revenues will be available in the **Southwest Water District** for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Charges for Services	655,000
Miscellaneous	219,844
Total Estimated Revenue	**874,844**

Section 24: The following amounts are hereby appropriated in the **Southwest Water District** for operations and activities for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts hereto established for Wilson County:

Operations	421,806
Debt Service	362,588
Capital Outlay	90,450
Total Estimated Expenditures	**874,844**

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, 2008, 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 $6,046,000,000 and an estimated collection rate of 97%. The estimated rate of collection is based on the fiscal year 2007-2008 collection rate of 97%.

Tax Year	Final Valuation	Dollar Increase	Percent Increase	Collection Rate	Rate	Levy
2000	4,420,776,081				0.66	29,177,122
2001	4,581,386,530	160,610,449	3.63%		0.68	31,153,428
2002	4,524,929,294	(56,457,236)	-1.23%		0.72	32,579,491
2003	4,818,814,121	293,884,827	6.49%		0.72	34,695,462
2004	4,902,539,306	83,725,185	1.74%		0.72	35,298,283
2005	5,120,258,093	217,718,787	4.44%		0.76	38,913,962
2006	5,201,690,173	81,432,080	1.59%		0.76	39,532,845
2007	5,340,517,812	138,827,639	2.67%		0.76	40,587,935
Average			2.76%			
Estimated actual yield FY 07-08						38,428,745
2008	$6,046,000,000			96.60%	0.68	$39,549,740

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, 2008, 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 $85,000,000, 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, 2008, 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 $75,000,000, and an estimated collection rate of 94.5%.

There is hereby levied a tax at the rate of two and three-quarter cents ($0.0275) per one hundred dollars ($100) valuation of property listed as of January 1, 2008, 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 $225,000,000, and an estimated collection rate of 99.5%.

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, 2008, 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 $175,000,000, 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, 2008, 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 $260,000,000, 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, 2008, 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 $25,000,000, 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, 2008, 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 $185,000,000, 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, 2008, 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 $52,000,000, and an estimated collection rate of 92%.

There is hereby levied a tax at the rate of five and one-half cents($0.0550) per one hundred dollars ($100) valuation of property listed as of January 1, 2008, 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 $9,500,000, and an estimated collection rate of 88%.

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, 2008, 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 $225,000,000, and an estimated collection rate of 96%.

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, 2008, 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 $80,000,000, and an estimated collection rate of 92%.

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, 2008, 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 $175,000,000, and an estimated collection rate of 97.5%.

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, 2008, 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 $105,000,000, and an estimated collection rate of 96.5%.

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, 2008, 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 $480,000,000, 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, 2008, 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 $40,000,000, and an estimated collection rate of 94%.

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, 2008, 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 $4,500,000, and an estimated collection rate of 93%.

Section 27: Each Volunteer Fire District listed in Section 24 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 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, 2008, for the purpose of raising revenue included in Section 1 **"Solid Waste District".** This rate is based on an estimated total valuation of property for the purpose of taxation of $2,000,000,000, and an estimated collection rate of 96%.

Section 29: The Wilson County Board of Education is hereby authorized to budget fines and forfeitures in the amount of $500,000 for current expense. The County has appropriated $16,743,425 for current expense. Appropriation for Capital Outlay is $1,071,000 and $267,750 for technology. 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: There is hereby established a fund for the purpose of operating an **Enhanced 911** system. Revenue for this fund will be generated by an $.85 surcharge on each telephone exchange access facility in Wilson County. Revenue also includes funds accumulated from the Wireless surcharge. These funds are accounted for in the same fund and distinguished by separate line items.

Section 31: There is hereby levied a fee of $3.00 per dog in Wilson County. The purpose of this fee is to assist in offsetting the cost of the County's Animal Control Program.

Section 32: Departments within the Wilson County Government, with the exception of the Tax Administration Department, is hereby authorized to charge a fee of $25.00 (the maximum allowed by the G.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 to charge a fee of 10% (the amount allowed by G.S 105-357) of the amount of any check written to that department and returned by the bank unpaid.

Section 33: In accordance with North Carolina General Statue 159-26(b(8), Wilson County will maintain a group of accounts in which to record the details relating to its general fixed assets. Any item with a useful life expectancy of more than one year and costing $5,000 or more shall be recorded in the fixed assets group of accounts. Items costing more than $1,000 but less than $5,000 shall be accounted for in the County's controlled group of fixed assets. Items costing more than $300 but less than $1,000 shall be tagged and accounted for at the departmental level, subject to yearly audit by the Finance Department.

Section 34: It is hereby established that any purchase of material or supplies of over $500 must have prior approval by obtaining a purchase order according G.S. 159-28(a).

Section 35: The County Manager 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 36:
This Ordinance shall become effective July 1, 2008.