

**1. BUDGET ORDINANCE FY 2019-2020 JOHNSTON COUNTY, NORTH CAROLINA**

BE IT ORDAINED by the Board of Commissioners of Johnston County, North Carolina:

**SECTION I. BUDGET ADOPTION:** There is hereby adopted the following Operating Budget for the County of Johnston for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020; the same being adopted by fund and activity within each fund as listed.

**GENERAL FUND:**

**EXPENDITURES:**

GENERAL GOVERNMENT.....	\$28,768,133
PUBLIC SAFETY .....	\$46,166,388
PHYSICAL DEVELOPMENT.....	\$10,451,270
HUMAN SERVICES.....	\$45,435,404
EDUCATION .....	\$74,471,773
DEBT SERVICE.....	\$37,806,597
TOTAL .....	\$243,099,565

**REVENUES:**

CURRENT YEAR AD VALOREM TAX .....	\$146,181,000
SALES TAX .....	\$45,493,974
OTHER TAX REVENUES .....	\$1,995,000
STATE & FEDERAL .....	\$23,933,008
LICENSE, FEES, ETC. ....	\$7,774,946
INVESTMENT INCOME .....	\$700,000
FUND BALANCE APPROPRIATED .....	\$4,103,745
N.C. EDUCATION LOTTERY.....	\$2,300,000
SALES AND SERVICE .....	\$10,617,892
TOTAL .....	\$243,099,565

**TOURISM AUTHORITY:**

<b>EXPENDITURES</b> .....	\$1,788,850
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**REVENUES:**

OCCUPANCY TAX.....	\$1,475,000
INTEREST INCOME .....	\$900
MISCELLANEOUS INCOME.....	\$3,850
FUND BALANCE APPROPRIATED .....	\$304,100
REIMBURSEMENTS .....	\$5,000
TOTAL .....	\$1,788,850

**REVALUATION FUND**

**EXPENDITURES:**

RESERVE FOR REVALUATION ..... \$310,000

**REVENUES:**

TRANSFER FROM GENERAL FUND ..... \$310,000

FUND BALANCE.....\$0

TOTAL ..... \$310,000

**INDUSTRIAL INFRASTRUCTURE FUND EXPENDITURES:**

INDUSTRIAL DEVELOPMENT ..... \$6,023,000

**REVENUES:**

TRANSFER FROM GENERAL FUND ..... \$4,523,000

FUND BALANCE.....\$1,500,000

TOTAL ..... \$6,023,000

**LEO SEPARATION FUND**

**EXPENDITURES:**

PROGRAM COST.....\$214,000

**REVENUES:**

TRANSFER FROM GENERAL FUND ..... \$210,000

FUND BALANCE.....\$4,000

TOTAL ..... \$214,000

**HERITAGE COMMISSION FUND**

**EXPENDITURES:**

OPERATING EXPENSE ..... \$293,350

**REVENUES:**

TRANSFER FROM GENERAL FUND ..... \$170,624

OTHER REVENUES ..... \$106,150

FUND BALANCE.....\$16,576

TOTAL ..... \$293,350

**SOCIAL SERVICE TRUST FUND**

**EXPENDITURES:**

PROGRAM COST.....\$430,302

**REVENUES:**

TRUST RECEIPTS..... \$430,302

**COMMUNICATION FUND**

**EXPENDITURES:**

E-911 OPERATIONS ..... \$1,377,276

**REVENUES:**

ENHANCED 9-1-1 ..... \$1,377,276

**OTHER COLLECTIONS**

**EXPENDITURES:**

SPECIAL DISTRICT TAX ..... \$10,631,000

MOTOR VEHICLE TAX ..... \$18,124,825

MOCCASIN CREEK DISTRICT TAX ..... \$35,000

TOTAL ..... \$28,790,825

**REVENUES:**

SPECIAL DISTRICT TAX ..... \$10,631,000

MOTOR VEHICLE TAX ..... \$18,124,825

MOCCASIN CREEK DISTRICT TAX ..... \$35,000

TOTAL ..... \$28,790,825

**RESEARCH TRAINING ZONE**

**EXPENDITURES:**

OPERATIONS ..... \$930,000

**REVENUES:**

SPECIAL DISTRICT TAX ..... \$645,000

TRANSFER FROM GENERAL FUND ..... \$285,000

TOTAL ..... \$930,000

**AIRPORT AUTHORITY FUND**

**EXPENDITURES:**

OPERATIONS ..... \$1,849,292  
CAPITAL COST..... \$7,320,405  
  
TOTAL ..... \$9,169,697

**REVENUES:**

FEDERAL GRANTS..... \$7,045,981  
FEES AND SERVICES.....\$1,909,899  
INVESTMENT INCOME ..... \$200  
TRANSFER FROM GENERAL FUND ..... \$175,000  
FUND BALANCE.....\$38,617  
  
TOTAL ..... \$9,169,697

**HOUSING ASSISTANCE PAYMENT PROGRAM FUND**

**EXPENDITURES:**

PROGRAM COST.....\$4,007,172

**REVENUES:**

FEDERAL GOVERNMENT HUD ..... \$4,006,872  
INVESTMENT INCOME ..... \$300  
  
TOTAL ..... \$4,007,172

**WATER DISTRICTS**

**EXPENDITURES:**

DEBT SERVICE..... \$7,983,211  
OPERATIONS ..... \$10,780,210  
TRANSFER TO OTHER FUNDS..... \$2,002,687  
  
TOTAL ..... \$20,766,108

**REVENUES:**

RETAIL WATER ..... \$5,624,000  
MONTHLY BASE FEE ..... \$10,579,000  
OTHER REVENUE..... \$2,860,000  
FUND BALANCE APPROPRIATED ..... \$1,703,108  
  
TOTAL ..... \$20,766,108

**PUBLIC UTILITIES**

**EXPENDITURES:**

ADMINISTRATION .....	\$1,217,630
SOLID WASTE .....	\$7,485,000
WATER .....	\$15,526,139
WASTE WATER.....	\$8,739,035
TRANSFER TO OTHER FUNDS.....	\$7,850,000
DEBT SERVICE - WATER .....	\$6,340,706
DEBT SERVICE - WASTEWATER .....	\$3,528,880
TOTAL .....	\$50,687,390

**REVENUES:**

ADMINISTRATION FEES.....	\$1,217,630
SOLID WASTE FEES.....	\$7,280,000
WATER FEES .....	\$19,744,433
WASTE WATER FEES .....	\$14,267,915
DISPOSAL TAX .....	\$105,000
FUND BALANCE - ADMINISTRATION.....	\$0
FUND BALANCE – SOLID W ASTE .....	\$5,550,000
FUND BALANCE - WATER .....	\$0
FUND BALANCE - WASTEWATER.....	\$0
TRANSFER FROM GENERAL FUND – SOLID W ASTE .....	\$400,000
TRANSFER - WATER.....	\$2,122,412
TOTAL .....	\$50,687,390

**SECTION II.** There is hereby levied a Tax Rate of seventy-six (76) cents per one hundred dollars valuation of property listed for taxes as of January 1, 2019. This rate shall be levied entirely in the General Fund. The Tax Rate is based on an estimated total valuation of property for the purposes of taxation of \$18,246,471,724 and an estimated collection rate of 99.00%

**SECTION III.** All fees, including Inspection Fees, Fire Code Fees, and Environmental Sanitarian Fees shall be collected as per schedule in the Clerk's Office. Planning and Zoning Fees and Public Utility Fees are adopted as recommended and are on file in the Clerk's Office. GIS fees are approved to recognize cost and may be amended as needed.

**SECTION IV.** Landfill Tipping Fees shall be levied at a rate of \$45 per ton (including State surcharges) for asbestos waste. Landfill Tipping Fees shall be levied at a rate of \$37 per ton for municipal solid waste generated in Johnston County. The minimum fee for any vehicle shall be \$5. A rate of four times the inside rate shall be levied for all solid waste generated outside of Johnston County. Solid Waste assigned to the Sheriff's Department and Planning Department to enforce Solid Waste Laws, Rules and Regulations in Johnston County to ensure compliance with "Senate Bill 111". The Landfill tipping fee for construction and demolition waste shall be \$30 per ton. The Landfill tipping fee for non-commercial yard wastes shall be \$18 per ton or \$8 per pickup size load. An ineligible/illegal tire disposal fee of \$65 per ton shall be levied. The corrugated cardboard disposal penalty shall be four times the tipping fee surcharge to a maximum amount of \$300.

**SECTION V.** A fee of \$100 per household shall be levied to all citizens in the county using the manned compaction sites and the landfill. A vehicle identification sticker must be purchased prior to use of the sites in the County. The vehicle identification sticker shall be valid for a twelve month period from the date of purchase.

**SECTION VI.** The following fee adjustments for water and wastewater are adopted, effective July 1, 2019, except where indicated by an “\*”.

**Water Rates**

Item	FY 19/20 Approved
Retail Monthly Service Base Charge 3/4” - 1” Meter 1 1/2” Meter 2” Meter 3” Meter 4” Meter 6” Meter 8” Meter 10” Meter 12” Meter	\$19.00/month \$38.00/month \$51.00/month \$76.00/month \$126.00/month \$190.00/month \$253.00/month \$378.00/month \$504.00/month
Retail Commodity Charge Residential (up to 4,000 gal/mo) & Other Residential (5,000 – 9,000 gal/mo) Residential (10,000 – 14,000 gal/mo) Residential (15,000 gallons or more/mo) Metered Irrigation Usage	\$3.70/1,000 gallons \$4.55/1,000 gallons \$5.35/1,000 gallons \$5.95/1,000 gallons \$4.80/1,000 gallons
Meter Fee 1” Meter 1 1/2” Meter	\$365.00 \$605.00
Hydrant Meter Base Charge Commodity Charge (per 1,000 gallons)	\$67.00/month \$7.35/1,000 gallons
After Hours Re-Connect Fee	\$75.00
Bulk Commodity Charge	\$2.65/1,000 gallons
Bulk Capacity Fee	\$6.00/gpd of avg capacity*

\*Effective October 1, 2019

## Sewer Rates

Item	FY 19/20 Approved
Retail Monthly Service Base Charge 3/4"-1" Meter Devil's Racetrack (3/4") 1 1/2" Meter Devil's Racetrack (1 1/2") 2" Meter 3" Meter 4" Meter 6" Meter 8" Meter	\$26.50/month \$35.00/month \$43.00/month \$51.00/month \$61.00/month \$98.00/month \$165.00/month \$257.00/month \$379.00/month
Retail Commodity Charge	\$5.95/1,000 gallons
Bulk Commodity Charge (Transmission) Town of Smithfield Town of Selma Town of Pine Level/Four Oaks/Clayton	\$0.59/1,000 gallons \$0.96/1,000 gallons \$1.13/1,000 gallons
Bulk Commodity Charge (Treatment) Smithfield/Selma Pine Level/Four Oaks Clayton/Aqua Carolina Water Service	\$3.44/1,000 gallons \$2.37/1,000 gallons \$5.57/1,000 gallons
High Strength Surcharge Town of Clayton	\$2.32/1,000 gallons
Bulk Capacity Fee	\$14.62/gpd plus costs for any necessary transmission infrastructure not included in the 2019 SDF CIP
Residential Septage Disposal	\$27.00/ton
Biosolids Processing	\$940.00/ton

**Water and Sewer System Development Fees (Based on SDF Study Completed by Willdan - 4/19)**

<b>System Development Fees</b>	<b>FY 19/20 Approved</b>
<b>WATER</b>	
Residential***	\$1,800.00/service
Non-residential**	
3/4" meter	\$1,800.00
1" meter	\$4,510.00
1 1/2" Meter	\$9,020.00
2" Meter	\$14,430.00
3" Meter	\$28,850.00
4" Meter	\$45,080.00
6" Meter	\$90,160.00
8" Meter	\$144,260.00
<b>SEWER</b>	
Residential	\$3,800.00/service
Non-residential**	
3/4" meter	\$3,800.00
1" meter	\$9,520.00
1 1/2" Meter	\$19,045.00
2" Meter	\$30,470.00
3" Meter	\$60,940.00
4" Meter	\$95,220.00
6" Meter	\$190,430.00
8" Meter	\$304,700.00

\*\*In situations where the application of the meter-based fees will result in the collection of fees significantly different than the potential requirement of a new customer requesting service, the Director of Public Utilities shall have the discretion to calculate system development fees based on \$6.03/gpd for water and \$13.58/gpd for sewer.

\*\*\*The System Development Fee shall be \$920 per residential dwelling unit for an existing home with an active well that requests to connect to County water.



**Plan Review and Permitting Fees**

Item	FY 19/20 Approved
Water Plan Review Residential Non-Residential	\$60.00/lot \$92.00/acre
Sewer Plan Review Residential Non-Residential	\$60.00/lot \$92.00/acre
Stormwater Plan Review Residential  Non-Residential	\$850 for up to 10 acres of total site; \$80/ac for each additional acre \$850 for up to 5 acres of total site; \$80/ac for each additional acre
Sedimentation/Erosion Control Plan Review	\$300/disturbed acre up to 10 acres; \$100 for each additional acre
Buffer Determination	\$300 (1-2 calls on the site) \$100 for each additional call

**SECTION VII. Salaries.** The following shall govern salary and wage compensation for Fiscal Year 2019- 2020:

**A. Pay Plan**

There is hereby adopted a pay plan which includes a 2.1% pay adjustment in July and up to 1.4% performance pay in October for FY 2019-2020 as well as funds for Phase 2 of the reclassifications/adjustments identified in the Mercer review, Phase 3 of the restructured longevity plan, and Phase 4 of the wage compression program.

**SECTION VIII.** The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions as specified in North Carolina General Statute 159.

1. The Budget Officer may transfer amounts between objects of expenditure within departments listed in this Ordinance without a report.
2. The Budget Officer may transfer amounts up to \$5,000 between departments of the same fund and reported as part of the monthly financial statements.
3. The Budget Officer may not transfer amounts between funds nor from the Contingency Fund without prior Board Action.

**SECTION IX. Restricted Revenues:** The Finance Officer is hereby directed to fund appropriations which have specified revenues prior to funding with General Fund monies. This is to include but not limited to Fines and Forfeitures, ABC profits, Sales Tax, State and Federal Grants, and Forestry Revenues. That a non-profit corporation be continued to issue obligations to finance the purchase and/or construction of fixed assets to include but not limited to utility lines and buildings.

**SECTION X.** State designated Sales and Use Tax is hereby designated for the payment of debt for new and renovated schools. School Debt Service is to be paid from the General Fund as directed by the independent auditors. Fines and Forfeitures are deposited directly with the Board of Education by the Clerk of Court.

**SECTION XI.** Encumbrances: All outstanding encumbrances from Prior Fiscal Years are to be carried forward to Fiscal Year 2019-2020. All Project Ordinance appropriations are continued. Operating and Capital Funds for Johnston County Community College not expended at the end of the fiscal year shall be placed by JCCC in their Special Capital Outlay Account and used as match for State funds.

**SECTION XII.** Budget Control: The Board of Commissioners in approving the Budget, have utilized to the fullest extent possible its revenue sources. Over collections of revenue or unanticipated revenue sources cannot be expected to materialize during the year. It is therefore, of utmost importance, and the County Manager is hereby directed, to initiate steps to insure that the budget as fixed herein is complied with. The County Manager is further directed where it appears that costs may possibly exceed budget appropriations, to first take steps to contain costs by any necessary methods including reductions in services, prior to requesting budget amendment action by the Board of Commissioners.

**SECTION XIII.** The Board of Commissioners hereby authorizes the Johnston County Tax Administrator to collect taxes for the Towns of Clayton, Smithfield, Four Oaks, Pine Level, Micro, Princeton, Wilson's Mills, Whitley Heights Sanitary District, Moccasin Creek Service District and Smithfield Downtown Development District in compliance with the contracts adopted by the various governing boards. A charge of two percent (2%) of all taxes collected for the governmental units will be payable to Johnston County for said billing and collection services. Taxes for the Towns of Archer Lodge, Selma, Kenly, and Benson are collected by the Johnston County Tax Administrator also. The charge of two and one half percent (2 1/2 %) of all taxes collected will be payable to Johnston County for said billing and collection services.

**SECTION XIV.** The Board of Commissioners hereby authorizes the Tax Administrator to bill and collect taxes for the Whitley Heights Sanitary District and for the Fire Departments listed below and to charge a uniform fee of two percent (2%) of all taxes collected on their behalf.

Archer Lodge Fire District.....	9 cents
Banner Fire District .....	10 cents
Bentonville Fire District .....	8 cents
Beulah (Kenly) Fire District .....	8 cents
Boon Hill (Princeton) Fire District .....	5 cents
Blackmon's Crossroads Fire District.....	8 cents
Brogden Fire District .....	8 cents
Claytex.....	11.75 cents
Corinth Holder Fire District.....	10 cents
Elevation Fire District.....	10 cents
McLemore-Cleveland Fire District.....	7.25 cents
Meadow Fire District .....	7 cents
Micro Fire District .....	10 cents
Nahunta Fire District .....	6 cents
Newton Grove Fire District .....	7.5 cents
Oakland Fire District .....	7 cents
O'Neals-Antioch Fire District .....	8 cents
PI-LE.....	10 cents

Selma .....	12 cents
Shoeheel.....	10 cents
Smithfield.....	12 cents
Strickland Crossroads Fire District.....	8 cents
Thanksgiving .....	9 cents
West Johnston Fire District.....	7 cents
Wilson's Mills Fire District.....	6 cents
Wynn (Four Oaks) Fire District.....	8 cents
50-210 Fire District.....	6 cents

The above amounts are per one hundred dollar valuation of property listed for taxes as of January 1, 2019, located within these Special Fire Districts.

The Board of Commissioners hereby appropriates to the Special Fire Districts, sums collected for the use by the Special Fire Districts in such manner and for such expenditures as is permitted by law from the proceeds of the tax levy.

**SECTION XV.** The Board of Commissioners hereby authorizes the Tax Administrator to bill and collect taxes for the Research Training Zone District at a rate of eight cents per one hundred dollar valuation of property listed for taxes as of January 1, 2019, located within the district.

**SECTION XVI.** The Board of Commissioners hereby authorizes the Tax Administrator to bill and collect taxes for the Moccasin Creek Service District at a rate of one and one-half cents per one hundred dollar valuation of property listed for taxes as of January 1, 2019, located within the district.

The **ORDINANCE** being duly passed and adopted this 17<sup>th</sup> day of June, 2019.