

The following budget ordinance for the Fiscal Year 2018-2019 was adopted:

BUDGET ORDINANCE FY 2018-2019 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, 2018 and ending June 30, 2019; the same being adopted by fund and activity within each fund as listed.

GENERAL FUND: EXPENDITURES:

GENERAL GOVERNMENT	\$22,126,487
PUBLIC SAFETY	\$42,619,418
PHYSICAL DEVELOPMENT.....	\$11,646,084
HUMAN SERVICES.....	\$45,034,400
EDUCATION	\$68,660,277
DEBT SERVICE.....	\$37,855,423
TOTAL	\$227,942,089

REVENUES:

CURRENT YEAR AD VALOREM TAX	\$131,853,762
SALES TAX	\$43,410,949
OTHER TAX REVENUES	\$2,521,000
STATE & FEDERAL	\$25,464,427
LICENSE, FEES, ETC.	\$6,796,118
INVESTMENT INCOME	\$240,000
FUND BALANCE APPROPRIATED	\$4,998,566
N.C. EDUCATION LOTTERY.....	\$2,300,000
SALES AND SERVICE	\$10,357,267
TOTAL	\$227,942,089

TOURISM AUTHORITY:

EXPENDITURES \$1,565,185

REVENUES:

OCCUPANCY TAX.....	\$1,352,075
INTEREST INCOME	\$500
MISCELLANEOUS INCOME.....	\$3,500
FUND BALANCE APPROPRIATED	\$204,110
REIMBURSEMENTS	\$5,000
TOTAL	\$1,565,185

REVALUATION FUND EXPENDITURES:

RESERVE FOR REVALUATION \$1,300,000

REVENUES:

TRANSFER FROM GENERAL FUND \$1,300,000
FUND BALANCE.....\$0

TOTAL \$1,300,000

INDUSTRIAL INFRASTRUCTURE FUND EXPENDITURES:

INDUSTRIAL DEVELOPMENT \$5,516,000

REVENUES:

TRANSFER FROM GENERAL FUND \$5,516,000
FUND BALANCE.....\$0

TRANSFER FROM OTHER FUNDS..... \$0

TOTAL \$5,516,000

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 \$251,929

REVENUES:

TRANSFER FROM GENERAL FUND \$158,388
OTHER REVENUES \$79,150
FUND BALANCE.....\$14,391

TOTAL \$251,929

SOCIAL SERVICE TRUST FUND EXPENDITURES:

PROGRAM COST.....\$420,000

REVENUES:

TRUST RECEIPTS..... \$420,000

COMMUNICATION FUND EXPENDITURES:

E-911 OPERATIONS \$1,457,540

REVENUES:

ENHANCED 9-1-1 \$1,457,540

OTHER COLLECTIONS EXPENDITURES:

SPECIAL DISTRICT TAX \$9,056,000

MOTOR VEHICLE TAX \$15,991,300

MOCCASIN CREEK DISTRICT TAX \$35,000

TOTAL \$25,082,300

REVENUES:

SPECIAL DISTRICT TAX \$9,056,000

MOTOR VEHICLE TAX \$15,991,300

MOCCASIN CREEK DISTRICT TAX \$35,000

TOTAL \$25,082,300

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	\$1,745,994
CAPITAL COST.....	\$1,622,400
TOTAL	\$3,368,394

REVENUES:

FEDERAL GRANTS.....	\$1,460,160
FEES AND SERVICES.....	\$1,367,459
INVESTMENT INCOME	\$200
TRANSFER FROM GENERAL FUND	\$162,240
FUND BALANCE.....	\$378,335
TOTAL	\$3,368,394

HOUSING ASSISTANCE PAYMENT PROGRAM FUND EXPENDITURES:

PROGRAM COST.....	\$3,939,186
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REVENUES:

FEDERAL GOVERNMENT HUD	\$3,938,786
INVESTMENT INCOME	\$400
TOTAL	\$3,939,186

WATER DISTRICTS EXPENDITURES:

DEBT SERVICE.....	\$4,527,899
OPERATIONS	\$14,527,300
TRANSFER TO OTHER FUNDS.....	\$2,053,147
TOTAL	\$21,108,346

REVENUES:

RETAIL WATER	\$5,264,696
MONTHLY BASE FEE	\$8,000,000
OTHER REVENUE.....	\$1,755,000
FUND BALANCE APPROPRIATED	\$6,088,650
TOTAL	\$21,108,346

PUBLIC UTILITIES EXPENDITURES:

ADMINISTRATION	\$1,076,614
SOLID WASTE	\$8,260,000
WATER	\$12,425,165
WASTE WATER.....	\$6,877,595
TRANSFER TO GENERAL FUND	\$0
DEBT SERVICE - WATER	\$5,783,119
DEBT SERVICE - WASTEWATER	\$2,992,405
TOTAL	\$37,414,898

REVENUES:

ADMINISTRATION FEES.....	\$1,076,614
SOLID WASTE FEES.....	\$6,995,000
WATER FEES	\$16,155,137
WASTE WATER FEES	\$9,870,000
DISPOSAL TAX	\$65,000
FUND BALANCE - ADMINISTRATION.....	\$0
FUND BALANCE – SOLID W ASTE	\$800,000
FUND BALANCE - WATER	\$250,000
FUND BALANCE - WASTEWATER.....	\$0
TRANSFER FROM GENERAL FUND – SOLID W ASTE	\$400,000
TRANSFER - WATER.....	\$1,803,147
TOTAL	\$37,414,898

SECTION II. There is hereby levied a Tax Rate of seventy-eight (78) cents per one hundred dollars valuation of property listed for taxes as of January 1, 2018. 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 \$16,899,548,451 and an estimated collection rate of 99.71%

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, 2018, except where indicated by an “*”.

Water Rates

Item	FY 18/19 Approved
Bulk Commodity Charge	\$2.40/1,000 gallons
Water District Contract Services	\$1.40/1,000 gallons
Bulk Capacity Fee*	\$4.95/gpd of avg capacity

*Effective October 1, 2018

Sewer Rates

Item	FY 18/19 Approved
Retail Monthly Service Base Charge 3/4” – 1” Meter Devil’s Racetrack (3/4”) 1 1/2” Meter	\$23.00/month \$31.50/month \$37.00/month \$45.00/month \$53.00/month \$85.00/month \$143.00/month \$223.00/month \$329.00/month
Devil’s Racetrack (1 1/2”) 2” Meter 3” Meter 4” Meter 6” Meter 8” Meter	
Retail Commodity Charge	\$5.35/1,000 gallons
Retail Commodity Charge for wastewater tributary to on-site wastewater treatment and disposal facilities	\$6.88/1,000 gallons
Bulk Commodity Charge (Transmission) Town of Smithfield Town of Selma Town of Pine Level/Four Oaks/Clayton	\$0.54/1,000 gallons \$0.87/1,000 gallons \$1.03/1,000 gallons
Bulk Commodity Charge (Treatment) Smithfield/Selma Pine Level/Four Oaks Clayton Carolina Water Service	\$3.13/1,000 gallons \$2.15/1,000 gallons \$5.06/1,000 gallons
High Strength Surcharge Town of Clayton	\$2.11/1,000 gallons

Water and Sewer System Development Fees

System Development Fee	FY 18/19 Approved
WATER Residential	
Non-residential** 3/4" meter	\$920.00/service
1" meter	\$920.00 \$2,300.00 \$4,600.00 \$7,360.00 \$14,720.00
1 1/2" Meter 2" Meter 3" Meter 4" Meter	\$23,000.00 \$46,000.00 \$73,600.00
6" Meter 8" Meter	
SEWER Residential	
Non-residential** 3/4" meter	\$2,780.00/service
1" meter	\$2,780.00
1 1/2" Meter 2" Meter 3" Meter 4" Meter	\$6,950.00 \$13,900.00 \$22,240.00 \$44,480.00 \$69,500.00
6" Meter 8" Meter	\$139,000.00 \$222,400.00

**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 \$5.54/gpd for water and \$9.94/gpd for sewer.

Plan Review and Permitting Fees

Item	FY 18/19 Approved
Water Plan Review Residential	
Non-Residential	\$55.00/lot \$83.00/acre
Sewer Plan Review Residential	
Non-Residential	\$55.00/lot \$83.00/acre
Stormwater Plan Review Residential	\$770 for up to 10 acres of total site; \$55/ac for each additional acre
Non-Residential	\$770 for up to 5 acres of total site; \$55/ac for each additional acre
Sedimentation/Erosion Control Plan Review	\$275/disturbed acre up to 8 acres; \$72 for each additional acre
Buffer Determination	\$200 (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 2018- 2019:

A. Pay Plan

There is hereby adopted a pay plan which includes a 2.1% pay adjustment and up to 1.4% merit pay for FY 2018-2019 as well as funds for Phase 1 of the reclassifications/adjustments identified in the recent Mercer review, Phase 2 of an improved longevity plan, and Phase 3 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 2018-2019. 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
ewton 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, 2018, 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, 2018, 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, 2018, located within the district.