

WARREN COUNTY BUDGET ORDINANCE

FISCAL YEAR 2018-2019

BE IT ORDAINED BY THE Board of County Commissioners of Warren County, North Carolina:

SECTION 1. APPROPRIATIONS: The following amounts are hereby appropriated in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| <u>ITEM</u> | <u>\$AMOUNT</u> |
|----------------------------------|-----------------|
| County Commissioners | \$ 151,435 |
| County Manager | 224,175 |
| Human Resources | 154,476 |
| Fleet Service | 25,283 |
| Finance Office | 524,694 |
| Tax Administration | 652,217 |
| County Attorney | 147,813 |
| Court Facilities | 50,778 |
| Board of Elections | 605,108 |
| Register of Deeds | 249,722 |
| Miscellaneous Appropriations | 45,350 |
| Information Technology | 198,132 |
| Buildings, Grounds & Maintenance | 622,999 |
| Sheriff's Office | 2,504,217 |
| Child Support Enforcement | 52,263 |
| Central Communications | 787,452 |
| Detention Facility | 1,430,807 |
| Emergency Services | 209,842 |
| Fire Protection | 414,100 |
| Code Enforcement | 185,088 |
| Medical Examiner | 7,000 |
| Emergency Medical Services | 2,770,416 |
| Halifax County EMS | 110,303 |
| Animal Control | 302,467 |
| KARTS Transportation | 78,931 |
| Lake Gaston Weed Control | 116,000 |
| Forestry Program | 139,761 |
| Planning | 169,760 |
| Economic Development Commission | 184,651 |
| Kerr Tar HUB | 36,000 |
| Cooperative Extension Service | 369,313 |
| Buck Spring Camp Development | 7,850 |
| Cooperative Ext 4-H Program | 22,010 |

| | |
|--|---------------------|
| Soil Conservation | 190,750 |
| Health Department | 3,147,004 |
| Area Mental Health | 60,100 |
| Juvenile Crime Prevention Council | 8,000 |
| Boys & Girls Club | 37,091 |
| DSS Administration | 3,934,203 |
| DSS Public Assistance | 409,117 |
| DSS Local Funds | 6,300 |
| DSS Child Support | 447,226 |
| Rural Operating Assistance Program | 124,269 |
| Senior Center | 445,598 |
| Veteran's Service Office | 103,628 |
| Warren County Public Schools | 4,933,073 |
| VGCC Satellite Campus | 231,625 |
| Libraries | 486,675 |
| Recreation Program | 375,766 |
| Armory | 27,000 |
| Debt Services | 1,917,982 |
| Insurance & Fringes | 374,938 |
| Transfer to Other Funds | 50,000 |
| Contingency | 21,500 |
| TOTAL GENERAL FUND APPROPRIATIONS | \$30,882,258 |

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| <u>ITEM</u> | <u>\$AMOUNT</u> |
|---|---------------------|
| Ad Valorem Taxes | 18,991,697 |
| Sales Taxes | 3,405,000 |
| Other Taxes & Licenses | 78,000 |
| Unrestricted – Intergovernmental | 218,000 |
| Restricted Intergovernmental – Health | 638,944 |
| Restricted Intergovernmental – DSS | 183,306 |
| Restricted Intergovernmental – DSS 1571 | 2,804,383 |
| Restricted Intergovernmental – Other | 833,725 |
| Permits and Fees | 249,500 |
| Sales and Services | 1,762,640 |
| Investment Earnings | 100,000 |
| Miscellaneous Revenue | 538,950 |
| Transfers from Other Funds | 678,113 |
| Fund Balance Appropriated | 400,000 |
| TOTAL GENERAL FUND REVENUES | \$30,882,258 |

SECTION 3. There is hereby levied a tax rate of \$.79 per one hundred dollars valuation of property listed for taxes as of January 1, 2018 for the purpose of raising the revenue listed as "ad valorem taxes" in the General Fund of this ordinance.

This rate is based upon an estimated total valuation of property for the purposes of taxation of \$2,420,705,063 and an estimated collection rate of 96.8%. The estimated rate of collection is based on the fiscal year 2017-18 collection rate that is estimated to be 96.8%. The rate of \$.79 per one hundred dollars valuation of property is levied in support of the General Fund.

SECTION 4. EXPENDITURES: There is appropriated to the fourteen (14) Fire Service Districts, in the amounts listed below proceeds of the service district tax for use by the Fire Service Districts in such a manner and for such expenditures as are permitted by law from the proceeds of these taxes. In the event the actual proceeds from the tax levies exceed or fall short of the appropriated amounts, the actual net proceeds from the taxes shall constitute the appropriation from the tax levy.

| Fire Department | Fire Tax Property | Fire Tax Motor Vehicle | Total |
|------------------------|--------------------------|-------------------------------|-------------------|
| Afton Elberon | \$ 70,416 | \$ 10,832 | \$ 81,248 |
| Arcola | 36,442 | 5,482 | 41,924 |
| Central Warren | 133,395 | 17,834 | 151,228 |
| Churchill Five Forks | 155,670 | 4,214 | 159,884 |
| Drewry | 63,794 | 5,075 | 68,869 |
| Hawtree | 42,790 | 6,309 | 49,099 |
| Inez | 19,607 | 2,433 | 22,040 |
| Littleton | 59,602 | 3,028 | 62,630 |
| Long Bridge | 87,897 | 2,300 | 90,197 |
| Macon | 32,392 | 3,325 | 35,717 |
| Ridgeway | 31,265 | 3,585 | 34,850 |
| Roanoke Wildwood | 90,438 | 2,169 | 92,608 |
| Smith Creek | 53,895 | 6,434 | 60,329 |
| Soul City | 25,575 | 2,914 | 28,489 |
| TOTALS | \$ 903,179 | \$ 75,934 | \$ 979,113 |

SECTION 5. REVENUES: There is hereby levied a tax at the rate shown below, per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2018, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a 95.77% average collection rate. Estimated total of valuation of property for each special fire district for the purpose of taxation are as follows:

Fire Department Valuation and Tax Rate FY 19

| Fire Department | Estimated Tax Base | Estimated Tax Base | Tax Rate FY 19 |
|----------------------|-------------------------|-----------------------|-------------------|
| | Property Tax | Motor Vehicles | |
| Afton Elberon | \$ 96,758,339 | 16,526,981 | 0.0700 |
| Arcola | 68,958,586 | 11,137,532 | 0.0530 |
| Central Warren | 134,458,309 | 19,276,363 | 0.0990 |
| Churchill Five Forks | 343,363,043 | 9,477,352 | 0.0452 |
| Drewry | 89,719,539 | 7,489,371 | 0.0700 |
| Hawtree | 49,277,738 | 7,716,156 | 0.0850 |
| Inez | 49,302,683 | 6,447,771 | 0.0400 |
| Littleton | 137,991,786 | 7,190,642 | 0.0430 |
| Long Bridge | 345,670,420 | 9,366,051 | 0.0250 |
| Macon | 63,501,132 | 6,947,527 | 0.0500 |
| Ridgeway | 50,839,744 | 6,335,624 | 0.0600 |
| Roanoke Wildwood | 358,520,990 | 8,794,916 | 0.0250 |
| Smith Creek | 73,490,562 | 9,110,783 | 0.0725 |
| Soul City | 42,299,040 | 5,229,177 | 0.0600 |
| TOTALS | \$ 1,904,151,911 | \$ 131,046,246 | |

It is estimated that the following revenues will be available in the Fire Service District Special Reserve Fund for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

| Fire Department | Req. Rev Current | Motor Vehicle Tax | Req. Rev Delinquent | Total Revenue |
|----------------------|---------------------|-------------------------|------------------------|-------------------|
| Afton Elberon | \$ 63,416 | 10,832 | \$ 7,000 | \$ 81,248 |
| Arcola | 33,942 | 5,482 | 2,500 | 41,924 |
| Central Warren | 124,395 | 17,834 | 9,000 | 51,228 |
| Churchill Five Forks | 152,670 | 4,214 | 3,000 | 159,884 |
| Drewry | 60,794 | 5,075 | 3,000 | 68,869 |
| Hawtree | 40,290 | 6,309 | 2,500 | 49,099 |
| Inez | 18,607 | 2,433 | 1,000 | 22,040 |
| Littleton | 58,102 | 3,028 | 1,500 | 62,630 |
| Long Bridge | 84,897 | 2,300 | 3,000 | 90,197 |
| Macon | 30,392 | 3,325 | 2,000 | 35,717 |
| Ridgeway | 28,765 | 3,585 | 2,500 | 34,850 |
| Roanoke Wildwood | 88,438 | 2,169 | 2,000 | 92,608 |
| Smith Creek | 51,895 | 6,434 | 2,000 | 60,329 |
| Soul City | 23,575 | 2,914 | 2,000 | 28,489 |
| TOTALS | \$ 860,179 | \$75,934 | \$ 43,000 | \$ 979,113 |

SECTION 6. EXPENDITURES: There is appropriated to the Solid Waste Enterprise Fund for the operation of the County's comprehensive solid waste program for fiscal year beginning July 1, 2018, and ending June 30, 2019:

| | |
|---------------------|--------------------|
| Solid Waste Program | \$1,723,797 |
| Debt Service | 10,200 |
| TOTAL | \$1,733,997 |

SECTION 7. REVENUES: It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|--------------------------------------|--------------------|
| Other Taxes & Licenses | \$1,728,258 |
| Restricted Intergovernmental – Other | 5,046 |
| Investment Earnings | 518 |
| Miscellaneous | 175 |
| TOTAL | \$1,733,997 |

SECTION 8. There is hereby levied for the fiscal year 2018-2019, a Solid Waste Availability/Household User Fee of \$150.00 per household or business not subject to municipal taxation to be deposited in the Solid Waste Enterprise Fund.

For those households or businesses exempt from the \$150 Solid Waste Availability/Household User Fee and using a licensed solid waste collector, there is hereby levied for the fiscal year 2018-2019, a Solid Waste Fee of \$100.00.

There is hereby levied for the fiscal year 2018-2019, a Solid Waste Transfer Station Tipping Fee of \$67 per ton for all waste brought to the County's Transfer Station.

There is hereby levied for the fiscal year 2018-2019, a Solid Waste Inert Debris Tipping Fee of \$20 per ton for all inert debris, yard waste and land clearing debris, brought to the County's Landfill.

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|-----------------------|------------------|
| Regional Water System | \$965,703 |
| Debt Service | 2,294 |
| TOTAL | \$967,997 |

SECTION 10. REVENUES. Regional Water System Enterprise Fund

The following table lists the water rates for Fiscal Year beginning July 1, 2018 and ending June 30, 2019 the rates have not changed.

| | |
|------------------------------------|---------|
| Security Deposit – Water | \$125 |
| Security Deposit –Water/Sewer | \$150 |
| Activation Fee | \$25 |
| Flat Rate – Water | \$25 |
| Per Thousand – Water/Sewer | \$5 |
| Flat Rate – Sewer | \$13 |
| Late Fee | \$25 |
| NSF Fee | \$25 |
| Tampering Fee | \$100 |
| Tap (3/4") | \$950 |
| Tap (1") | \$1,100 |
| Availability Fee | \$12 |
| Service Fee (during regular hours) | \$25 |
| Service Fee (after hours) | \$50 |
| Reconnect fee for NSF | \$25 |
| Hydrant Permit \$5 per thousand | \$50 |
| Pool Permit \$5 per thousand | \$50 |

It is estimated that the following revenues will be available in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|---------------------|------------------|
| Permits & Fees | \$ 300 |
| Sales & Services | 926,950 |
| Investment Earnings | 6,000 |
| Misc. Revenue | 34,747 |
| TOTAL | \$967,997 |

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|--|------------------|
| District I Water System | \$613,485 |
| Debt Service | 2,294 |
| Transfer to Other Funds – General Fund | 85,175 |
| TOTAL | \$700,954 |

SECTION 12. REVENUES. It is estimated that the following revenues will be available in the District I Water Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|---------------------|------------------|
| Permits & Fees | \$ 1,500 |
| Sales & Services | 689,700 |
| Investment Earnings | 9,000 |
| Misc. Revenue | 754 |
| TOTAL | \$700,954 |

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|--|------------------|
| District II Water System | \$537,123 |
| Debt Service | 2,294 |
| Transfer to Other Funds – General Fund | 141,975 |
| TOTAL | \$681,392 |

SECTION 14. REVENUES. It is estimated that the following revenues will be available in the District II Water Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|---------------------|------------------|
| Permits & Fees | \$ 1,000 |
| Sales & Services | 658,877 |
| Investment Earnings | 10,000 |
| Misc. Revenue | 11,515 |
| TOTAL | \$681,392 |

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|--|------------------|
| District III Water System | \$483,340 |
| Debt Service | 2,294 |
| Transfer to Other Funds – General Fund | 450,963 |
| TOTAL | \$936,597 |

SECTION 16. REVENUES. It is estimated that the following revenues will be available in the District III Water Enterprise Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|---------------------|------------------|
| Permits & Fees | \$ 1,300 |
| Sales & Services | 931,697 |
| Investment Earnings | 3,600 |
| TOTAL | \$936,597 |

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|---------------|-----------|
| Emergency 911 | \$191,767 |
|---------------|-----------|

SECTION 18. REVENUES. It is estimated that the following revenues will be available for the Enhanced 911 Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|---|------------------|
| Other Taxes & Licenses (E911 Surcharge) | 136,520 |
| Investment Earnings | 1,500 |
| Fund Balance Appropriated | 53,747 |
| TOTAL | \$191,767 |

SECTION 19. EXPENDITURES. The following amounts are hereby appropriated for the Octennial Revaluation Fund for the operation of the County revaluation process for fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|--------------|-----------------|
| TOTAL | \$50,500 |
|--------------|-----------------|

SECTION 20. REVENUES. It is estimated that the following revenues will be available in the Octennial Revaluation Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

| | |
|----------------------------|-----------------|
| Investment Earnings | 500 |
| Transfers from Other Funds | 50,000 |
| TOTAL | \$50,500 |

SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2018-2019, a tax of \$60.00. The proceeds of such tax shall be deposited in the General Fund.

SECTION 22.

A. Funds belonging to Warren County and deposited to the credit of the Warren County Operating Account and the Warren County Payroll Account may be withdrawn on signatures of Jamie Holtzman, Interim Warren County Finance Director; Victor Hunt, Chairman, Warren County Board of Commissioners; and Angelena Kearney-Dunlap, Clerk to the Board of Commissioners. Warren County Manager Robert Davie has signatory authorization for contracts or agreements up to \$50,000. All contracts for purchases or agreements with amounts over \$50,000 are to be approved by the Warren County Board of Commissioners.

B. All funds belonging to Warren County and deposited to the credit of the Warren County Department of Social Services (DSS) Trust Fund Accounts shall be withdrawn only by checks signed by the Warren County Director of Social Services and the Warren County Finance Director or the Warren County Manager and counter-signed by the Warren County Finance Director. Ryan Whitson is authorized to sign such checks as Director of the Department of Social Services; Robert Davie is authorized to sign such checks as the Warren County Manager and Jamie Holtzman is authorized to counter-sign such checks as the Interim Finance Director.

C. All funds belonging to Warren County deposited to the Public School Building Capital Fund Disbursing Account may be withdrawn on signature of Jamie Holtzman, Interim Finance Director and Robert Davie, Warren County Manager.

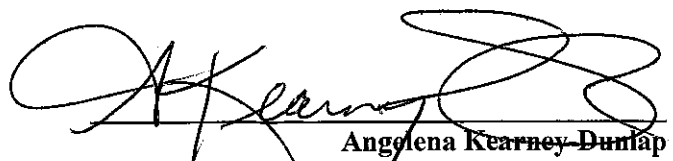
D. All funds belonging to Warren County deposited to the Flexible Spending Account (FSA) may be withdrawn on signature of Victor Hunt, Chairman, Warren County Board of Commissioners; Jamie Holtzman, Interim Finance Director and Robert Davie, Warren County Manager.

SECTION 23. There is hereby levied for the fiscal year 2018-2019, a license fee of \$2.00 on each dog of the age of six months or older. The proceeds of such taxes shall be deposited in the General Fund.

SECTION 24. Copies of this ordinance shall be furnished to the Budget Officer and the Finance Director for direction in carrying out their duties.

This budget is prepared on a departmental basis, and need not be amended unless expenditures exceed departmental appropriations.

Adopted this the 20th day of June 2018.


Angelena Kearney-Dunlap
Clerk to the Board of Commissioners