

**WARREN COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2019-2020**

**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, 2019 and ending June 30, 2020:**

<u>ITEM</u>	<u>\$AMOUNT</u>
County Commissioners	\$ 152,041
County Manager	305,759
Human Resources	289,013
Fleet Service	25,020
Finance Office	562,645
Tax Administration	698,046
County Attorney	151,054
Court Facilities	51,778
Board of Elections	341,325
Register of Deeds	250,964
Miscellaneous Appropriations	61,401
Information Technology	188,478
Buildings, Grounds & Maintenance	659,715
Sheriff's Office	2,607,002
Child Support Enforcement	52,791
Central Communications	813,874
Detention Facility	1,514,017
Emergency Services	239,346
Fire Protection	414,700
Code Enforcement	190,948
Medical Examiner	14,150
Emergency Medical Services	2,794,576
Halifax County EMS	105,549
Animal Control	319,707
KARTS Transportation	43,397
Lake Gaston Weed Control	116,000
Forestry Program	122,961
Planning	171,237
Economic Development Commission	200,174
Kerr Tar HUB	36,000
Cooperative Extension Service	451,995
Buck Spring Camp Development	7,850
Cooperative Ext 4-H Program	25,000
Soil Conservation	191,906

Health Department	3,226,428
Area Mental Health	59,600
Juvenile Crime Prevention Council	5,000
Boys & Girls Club	38,820
DSS Administration	3,968,421
DSS Public Assistance	396,905
DSS Local Funds	6,300
DSS Child Support	455,195
Rural Operating Assistance Program	123,728
Senior Center	495,383
Veteran's Service Office	107,704
Warren County Public Schools	5,433,016
VGCC Satellite Campus	231,625
Libraries	490,293
Recreation Program	427,722
Armory	27,100
Debt Services	1,697,791
Insurance & Fringes	353,830
Transfer to Other Funds	50,000
Contingency	30,000
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$31,795,280</b>

**SECTION 2. REVENUES:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	\$ 19,172,500
Sales Taxes	3,463,000
Other Taxes & Licenses	88,000
Unrestricted – Intergovernmental	218,300
Restricted Intergovernmental – Health	624,280
Restricted Intergovernmental – DSS	67,425
Restricted Intergovernmental – DSS 1571	2,795,415
Restricted Intergovernmental – Other	1,359,707
Permits and Fees	340,400
Sales and Services	1,752,785
Investment Earnings	195,000
Miscellaneous Revenue	256,846
Transfers from Other Funds	674,513
Fund Balance Appropriated (Health Dept)	400,000
Fund Balance Appropriated (General Fund – Other)	387,109
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$31,795,280</b>

**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, 2019 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 \$2,435,612,285 and an estimated collection rate of 97.5 on real and personal property and a collection rate of 99.89% on registered motor vehicles. The estimated rates of collection are based on fiscal year 2017-18 collection rates.

**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.

<b>Fire Department</b>	<b>Fire Tax Property</b>	<b>Fire Tax Motor Vehicle</b>	<b>Total</b>
Afton Elberon	\$ 83,287	\$ 12,475	\$ 95,762
Arcola	37,393	5,737	43,130
Central Warren	135,429	17,266	152,695
Churchill Five Forks	157,923	4,103	162,026
Drewry	64,115	5,113	69,228
Hawtree	51,845	6,319	58,164
Inez	19,877	2,298	22,175
Littleton	61,360	3,450	64,810
Long Bridge	89,861	2,511	92,372
Macon	32,637	3,184	35,821
Ridgeway	31,442	3,697	35,139
Roanoke Wildwood	87,909	2,358	90,267
Smith Creek	74,042	9,134	83,176
Soul City	26,160	3,180	29,340
<b>TOTALS</b>	<b>\$ 953,280</b>	<b>\$ 80,825</b>	<b>\$ 1,034,105</b>

**SECTION 5. REVENUES:** There is hereby levied a tax at the rates shown below, per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2019, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a 97.17% average collection rate. Estimated total valuation of property for each special fire district for the purpose of taxation are as follows:

**Fire Department Valuation and Tax Rate FY 19**

<b>Fire Department</b>	<b>Estimated Tax Base Property Tax</b>	<b>Estimated Tax Base Motor Vehicles</b>	<b>Tax Rate FY 19</b>
Afton Elberon	\$ 99,925,100	16,340,637	0.0800
Arcola	68,966,123	11,339,764	0.0530
Central Warren	134,089,194	18,312,419	0.0990
Churchill Five Forks	345,863,311	9,159,582	0.0450
Drewry	89,730,076	7,507,197	0.0700
Hawtree	58,960,349	7,550,821	0.0850
Inez	48,994,292	5,963,746	0.0400
Littleton	138,453,613	7,980,046	0.0440
Long Bridge	350,209,358	10,122,480	0.0250
Macon	63,405,012	6,589,087	0.0500
Ridgeway	50,668,942	6,472,422	0.0600
Roanoke Wildwood	359,898,119	9,880,049	0.0240
Smith Creek	73,332,189	9,298,044	0.1000
Soul City	42,093,572	5,541,286	0.0600
<b>TOTALS</b>	<b>\$ 1,924,589,250</b>	<b>\$ 132,057,580</b>	

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, 2019, and ending June 30, 2020:

<b>Fire Department</b>	<b>Req. Rev Current</b>	<b>Motor Vehicle Tax</b>	<b>Req. Rev Delinquent</b>	<b>Total Revenue</b>
Afton Elberon	\$ 76,287	12,475	\$ 7,000	\$ 95,762
Arcola	34,893	5,737	2,500	43,130
Central Warren	126,429	17,266	9,000	152,695
Churchill Five Forks	154,923	4,103	3,000	162,026
Drewry	61,115	5,113	3,000	69,228
Hawtree	49,345	6,319	2,500	58,164
Inez	18,877	2,298	1,000	22,175
Littleton	59,860	3,450	1,500	64,810
Long Bridge	86,861	2,511	3,000	92,372
Macon	30,637	3,184	2,000	35,821
Ridgeway	28,942	3,697	2,500	35,139
Roanoke Wildwood	85,909	2,358	2,000	90,267
Smith Creek	72,042	9,134	2,000	83,176
Soul City	24,160	3,180	2,000	29,341
<b>TOTALS</b>	<b>\$ 910,280</b>	<b>\$80,825</b>	<b>\$ 43,000</b>	<b>\$ 1,034,105</b>

**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, 2019, and ending June 30, 2020:

Solid Waste Program	\$ 1,729,325
Debt Service	7,645
<b>TOTAL</b>	<b>\$ 1,736,970</b>

**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, 2019 and ending June 30, 2020:

Other Taxes & Licenses	\$ 1,728,900
Restricted Intergovernmental – Other	4,920
Investment Earnings	3,000
Miscellaneous	150
<b>TOTAL</b>	<b>\$ 1,736,970</b>

**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 2019-2020, a Solid Waste Fee of \$100.00.

There is hereby levied for the fiscal year 2019-2020, 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 2019-2020, 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, 2019 and ending June 30, 2020:

Regional Water System	\$ 985,377
Debt Service	1,720
<b>TOTAL</b>	<b>\$ 987,097</b>

**SECTION 10. REVENUES. Regional Water System Enterprise Fund**

The following table lists the water rates for Fiscal Year beginning July 1, 2019 and ending June 30, 2020 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	936,050
Investment Earnings	16,000
Misc. Revenue	34,747
<b>TOTAL</b>	<b>\$ 987,097</b>

**SECTION 11. EXPENDITURES.** The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

District I Water System	\$ 639,684
Debt Service	1,720
Transfer to Other Funds – General Fund	81,575
<b>TOTAL</b>	<b>\$ 722,979</b>

**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, 2019 and ending June 30, 2020:

Permits & Fees	\$ 1,525
Sales & Services	692,700
Investment Earnings	28,000
Misc. Revenue	754
<b>TOTAL</b>	<b>\$ 722,979</b>

**SECTION 13. EXPENDITURES.** The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

District II Water System	\$ 595,982
Debt Service	1,720
Transfer to Other Funds – General Fund	141,975
<b>TOTAL</b>	<b>\$ 739,677</b>

**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, 2019 and ending June 30, 2020:

Permits & Fees	\$ 785
Sales & Services	702,377
Investment Earnings	25,000
Misc. Revenue	11,515
<b>TOTAL</b>	<b>\$ 739,677</b>

**SECTION 15. EXPENDITURES.** The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

District III Water System	\$ 526,214
Debt Service	1,720
Transfer to Other Funds – General Fund	450,963
<b>TOTAL</b>	<b>\$ 978,897</b>

**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, 2019 and ending June 30, 2020:

Permits & Fees	\$ 1,300
Sales & Services	963,597
Investment Earnings	14,000
<b>TOTAL</b>	<b>\$ 978,897</b>

**SECTION 17. EXPENDITURES.** The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020:

Emergency 911	\$ 186,926
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**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)	\$ 182,426
Investment Earnings	4,500
<b>TOTAL</b>	<b>\$ 186,926</b>

**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, 2019 and ending June 30, 2020:

<b>TOTAL</b>	<b>\$ 50,500</b>
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**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, 2019 and ending June 30, 2020:

Investment Earnings	\$ 500
Transfers from Other Funds	50,000
<b>TOTAL</b>	<b>\$ 50,500</b>

**SECTION 21.** There is hereby levied on each marriage license issued during the fiscal year 2019-2020, 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 Katherine Brafford, Warren County Finance Director; Tare "T" Davis, Chairman, Warren County Board of Commissioners; and Angelena Kearney-Dunlap, Clerk to the Board of Commissioners. Warren County Manager Vincent Jones 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 and Emma Perry is authorized to sign such checks as Assistant Director of the Department of Social Services; Vincent Jones is authorized to sign such checks as the Warren County Manager and Katherine Brafford is authorized to counter-sign such checks as the 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 Katherine Brafford, Finance Director and Vincent Jones, Warren County Manager.**

**D. All funds belonging to Warren County deposited to the Flexible Spending Account (FSA) may be withdrawn on signature of Tare "T" Davis, Chairman, Warren County Board of Commissioners; Katherine Brafford, Finance Director and Vincent Jones, Warren County Manager.**

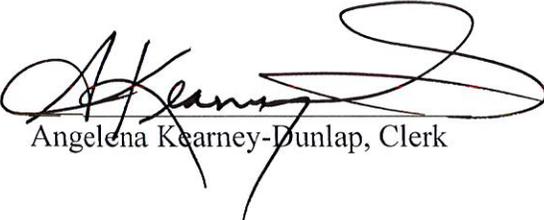
**SECTION 23. There is hereby levied for the fiscal year 2019-2020, a license fee of \$2.00 on each dog of the age of six months or older. The proceeds of such taxes shall be deposited in the General Fund.**

**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 19<sup>th</sup> day of June 2019.**



  
Angelena Kearney-Dunlap, Clerk