

**WARREN COUNTY BUDGET ORDINANCE
FISCAL YEAR 2015-2016**

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, 2015 and ending June 30, 2016:

<u>ITEM</u>	<u>\$ AMOUNT</u>
County Commissioners	\$ 131,088
County Manager	222,145
Human Resources	137,346
Fleet Service	111,529
Finance Office	494,790
Tax Assessor	275,902
Revaluation	5,000
Tax Collection	336,470
County Attorney	150,825
Court Facilities	67,947
Board of Elections	326,880
Register of Deeds	261,197
Miscellaneous Appropriations	81,000
Information Technology	173,591
Buildings, Grounds & Maintenance	750,254
Sheriff's Department	2,642,633
Child Support Enforcement	53,471
Central Communications	744,474
Detention Facility	1,352,551
Emergency Services	222,873
Fire Protection	330,115
Code Enforcement	184,632
Medical Examiner	7,000
Emergency Medical Services	2,733,975
Halifax County EMS	98,244
Animal Control	308,387
KARTS Transportation	78,931
Lake Gaston Weed Control	116,000
Forestry Program	113,945
Planning	181,559
Economic Development Commission	256,839
Kerr Tar HUB	36,000
Cooperative Extension Service	163,063
Buck Spring Camp Development	37,300

Cooperative Ext 4-H Program	4,500
Soil Conservation	184,477
Health Department	2,995,327
Area Mental Health	60,146
Juvenile Crime Prevention Council	6,000
DPS – Emergency Shelter	3,273
Unwrapping the Gift/HE Matters	14,035
Equine Assisted Learning	16,118
DSS Administration	4,057,967
DSS Public Assistance	1,436,597
DSS Local Funds	10,500
DSS Child Support	424,129
Rural Operating Assistance Program	114,200
Senior Center	532,376
Veteran’s Service Office	100,888
Warren County Public Schools	5,392,463
VGCC Satellite Campus	231,625
Libraries	479,201
Recreation Program	515,805
Youth Services Bureau	280,100
Armory	45,000
Debt Services	835,776
Insurance & Fringes	537,300
Transfer to Other Funds: Revaluation Fund	193,334
Contingency	25,000
TOTAL GENERAL FUND APPROPRIATIONS	\$31,684,093

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	17,883,937
Sales Taxes	2,299,251
Other Taxes & Licenses	60,000
Unrestricted – Intergovernmental	113,400
Restricted Intergovernmental – Health	637,942
Restricted Intergovernmental – DSS	1,196,307
Restricted Intergovernmental – DSS 1571	2,418,315
Restricted Intergovernmental – Other	867,066
Permits and Fees	230,250
Sales and Services	1,894,188
Investment Earnings	2,000
Miscellaneous Revenue	462,404
Transfers from Other Funds	5,000

Fund Balance Appropriated

3,614,033

TOTAL GENERAL FUND REVENUES

\$31,684,093

SECTION 3. There is hereby levied a tax rate of \$.66 per one hundred dollars valuation of property listed for taxes as of January 1, 2015 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 \$2,559,949,502 and an estimated collection rate of 96.06%. The estimated rate of collection is based on the fiscal year 2014-15 collection rate that is estimated to be 96.06%. The rate of \$.66 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	Total Revenue	Motor Vehicle Tax	TOTAL
Churchill Five Forks	\$143,153	\$ 2,416	\$145,569
Central Warren	136,768	11,625	148,393
Macon	39,264	2,851	42,115
Ridgeway	40,362	2,928	43,290
Afton Elberon	79,890	8,161	88,051
Roanoke Wildwood	84,917	1,264	86,181
Hawtree	51,501	3,616	55,117
Littleton	62,246	2,308	64,554
Longbridge	99,212	1,581	100,793
Arcola	28,493	2,106	30,599
Drewry	59,181	3,129	62,310
Smith Creek	55,666	3,922	59,588
Soul City	28,638	2,198	30,836
Inez	14,690	1,595	16,285
Total	\$923,981	\$49,700	\$973,681

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, 2015, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a ninety-five percent (95%) 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 16

Department	Est. Tax	FY 16
Churchill Five Forks	396,975,677	0.036
Central Warren	155,368,606	0.089
Macon	76,271,958	0.05
Ridgeway	62,603,454	0.06
Afton Elberon	115,389,913	0.07
Roanoke Wildwood	421,322,299	0.02
Hawtree	59,622,979	0.085
Littleton	161,455,530	0.038
Long Bridge	394,473,345	0.025
Arcola	74,929,627	0.038
Drewry	98,662,997	0.06
Smith Creek	80,850,908	0.0675
Soul City	47,070,478	0.06
Inez	53,528,632	0.0236
Total	2,198,526,403	

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, 2015, and ending June 30, 2016:

Fire Department	Current Taxes	Motor Vehicle Tax	Delinquent Taxes	TOTAL
Churchill Five Forks	\$ 140,153	2,416	\$ 3,000	145,569
Central Warren	124,768	11,625	12,000	148,393
Macon	35,764	2,851	3,500	42,115
Ridgeway	35,162	2,928	5,200	43,290
Afton Elberon	72,890	8,161	7,000	88,051
Roanoke Wildwood	82,217	1,264	2,700	86,181
Hawtree	47,801	3,616	3,700	55,117
Littleton	59,746	2,308	2,500	64,554
Longbridge	96,212	1,581	3,000	100,793
Arcola	25,993	2,106	2,500	30,599
Drewry	55,681	3,129	3,500	62,310
Smith Creek	51,666	3,922	4,000	59,588
Soul City	25,938	2,198	2,700	30,836
Inez	11,690	1,595	3,000	16,285
Total	\$865,681	49,700	\$58,300	973,681

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, 2015, and ending June 30, 2016:

Solid Waste Program	\$1,557,472
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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, 2015 and ending June 30, 2016:

Other Taxes & Licenses	\$1,551,067
Restricted Intergovernmental – Other	5,800
Investment Earnings	5
Miscellaneous	600
Fund Balance Appropriated	-0-
TOTAL	\$1,557,472

SECTION 8. There is hereby levied for the fiscal year 2015-2016, a Solid Waste Fee of \$120.00 per household or business not subject to municipal taxation to be deposited in the Solid Waste Enterprise Fund.

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Regional Water System	\$1,021,361
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SECTION 10. REVENUES. It is estimated that the following revenues will be available in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Permits & Fees	\$ 200
Sales & Services	983,111
Investment Earnings	50
Fund Balance Appropriated	38,000
TOTAL	\$1,021,361

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

District I Water System	\$667,319
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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, 2015 and ending June 30, 2016:

Permits & Fees	\$ 1,500
Sales & Services	664,447
Investment Earnings	100
Misc. Revenue	1,272
TOTAL	667,319

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

District II Water System	\$634,476
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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, 2015 and ending June 30, 2016:

Permits & Fees	\$ 1,000
Sales & Services	620,069
Investment Earnings	85
Misc. Revenue	13,322
TOTAL	\$634,476

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

District III Water System	\$874,873
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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, 2015 and ending June 30, 2016:

Permits & Fees	\$ 800
Sales & Services	874,023
Investment Earnings	50
TOTAL	\$874,873

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Emergency 911	\$186,107
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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, 2015 and ending June 30, 2016:

Other Taxes & Licenses (E911 Surcharge)	156,185
Investment Earnings	30
Fund Balance Appropriated	29,892

TOTAL	\$186,107
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SECTION 19. EXPENDITURES. The following amounts are hereby appropriated for the Revaluation Fund for the operation of the County revaluation process for fiscal year beginning July 1, 2015 and ending June 30, 2016:

TOTAL	\$55,035
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SECTION 20. REVENUES. It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Investment Earnings	35
Revaluation	50,000
Transfers to Other Funds	5,000

TOTAL	\$55,035
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SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2015-2016, 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 Gloria M. Edmonds, Warren County Finance Director; Barry Richardson, Chairman, Warren County Board of Commissioners; and Angelena Kearney-Dunlap, Clerk to the 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 or the Warren County

Manager and counter-signed by the Administrative Officer in the Department of Social Services. Ryan Whitson is authorized to sign such checks as Director of the Department of Social Services; Linda T. Worth is authorized to sign such checks as the Warren County Manager and Mary Ann Roberson is authorized to counter-sign such checks as DSS Administrative Officer II.

C. All funds belonging to Warren County deposited to the Public School Building Capital Fund Disbursing Account may be withdrawn on signature of Gloria M. Edmonds, Finance Director and Linda T. Worth, County Manager.

D. All funds belonging to Warren County deposited to the Flexible Spending Account (FSA) may be withdrawn on signature of Barry Richardson, Chairman, Warren County Board of Commissioners; Gloria M. Edmonds, Finance Director and Linda T. Worth, County Manager.

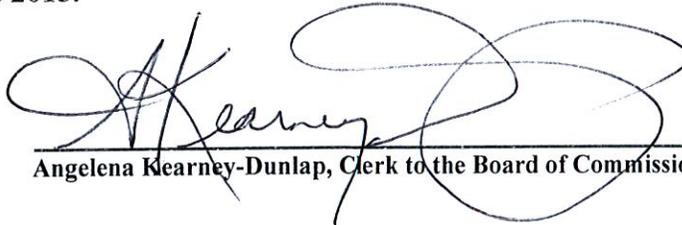
SECTION 23. There is hereby levied for the fiscal year 2015-2016, a license fee of \$2.00 on each dog of the age of six months or older. The proceeds of such taxes shall be deposited in the General Fund.

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 25th day of June 2015.




Angelena Kearney-Dunlap, Clerk to the Board of Commissioners 6/25/15