WARREN COUNTY BUDGET ORDINANCE
FISCAL YEAR 2014-2015

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, 2014 and ending June 30, 2015:

ITEM	$AMOUNT
County Commissioners	$ 122,849
County Manager	211,651
Human Resources	142,886
Fleet Service	16,954
Finance Office	473,989
Tax Assessor	260,121
Revaluation	5,000
Tax Collection	333,690
County Attorney	140,825
Court Facilities	60,774
Board of Elections	294,778
Register of Deeds	254,360
Miscellaneous Appropriations	87,500
Information Technology	106,690
Buildings, Grounds & Maintenance	825,299
Sheriff's Department	2,558,644
Child Support Enforcement	51,181
Central Communications	727,464
Detention Facility	1,280,759
Emergency Services	170,098
Fire Protection	328,115
Code Enforcement	184,411
Medical Examiner	6,000
Emergency Medical Services	2,696,531
Halifax County EMS	87,418
Animal Control	303,300
KARTS Transportation	70,095
Lake Gaston Weed Control	116,000
Forestry Program	113,945
Planning	165,248
Economic Development Commission	226,459
Kerr Tar HUB	36,000
Cooperative Extension Service	157,384

Buck Spring Camp Development	37,255
Cooperative Ext 4-H Program	4,000
Soil Conservation	184,286
Health Department	3,044,145
Area Mental Health	60,146
Juvenile Crime Prevention Council	15,000
DPS – Emergency Shelter	3,601
DSS Administration	3,808,460
DSS Public Assistance	1,404,158
DSS Local Funds	8,350
DSS Child Support	405,878
Rural Operating Assistance Program	124,855
Senior Center	488,102
Veteran's Service Office	98,363
Warren County Public Schools	5,050,000
VGCC Satellite Campus	214,372
Libraries	471,318
Recreation Program	341,738
Youth Services Bureau	189,047
Armory	44,000
Debt Services	948,504
Insurance & Fringes	555,697
Transfer To Other Funds: Revaluation Fund	324,000
Contingency	39,741
TOTAL GENERAL FUND APPROPRIATIONS	$30,481,434

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

ITEM	$AMOUNT
Ad Valorem Taxes	17,824,724
Sales Taxes	2,189,971
Other Taxes & Licenses	58,000
Unrestricted – Intergovernmental	111,200
Restricted Intergovernmental – Health	628,881
Restricted Intergovernmental – DSS	1,166,893
Restricted Intergovernmental – DSS 1571	2,174,943
Restricted Intergovernmental – Other	965,387
Permits and Fees	226,075
Sales and Services	1,753,230
Investment Earnings	3,000
Miscellaneous Revenue	254,797
Transfers from Other Funds	5,000

Fund Balance Appropriated	**3,119,333**
TOTAL GENERAL FUND REVENUES	**$30,481,434**

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, 2014 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 $2,575,524,951 and an estimated collection rate of 96.2%. The estimated rate of collection is based on the fiscal year 2013-14 collection rate that is estimated to be 96.2%. 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	$141,629	2,400	144,029
Central Warren	127,763	9,400	137,163
Macon	40,386	2,160	42,546
Ridgeway	41,643	1,725	43,368
Afton Elberon	83,952	7,160	91,112
Roanoke Wildwood	86,056	965	87,021
Hawtree	41,586	3,370	44,956
Littleton	62,470	2,200	64,670
Longbridge	99,742	1,365	101,107
Arcola	24,747	1,530	26,277
Drewry	61,854	2,020	63,874
Smith Creek	56,529	4,020	60,549
Soul City	29,008	1,990	30,998
Inez	23,365	1,482	24,847
Total	**$920,730**	**41,787**	**962,517**

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, 2014, 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 15

Department	Est. Tax Base	FY 15 Tax Rate
Churchill Five Forks	401,747,466	0.0350
Central Warren	163,890,942	0.0790
Macon	78,581,425	0.0500
Ridgeway	65,365,915	0.0600
Afton Elberon	122,814,551	0.0700
Roanoke Wildwood	422,481,363	0.0200
Hawtree	63,313,497	0.0650
Littleton	161,513,855	0.0380
Long Bridge	394,905,446	0.0250
Arcola	81,870,466	0.0300
Drewry	103,112,188	0.0600
Smith Creek	85,156,941	0.0650
Soul City	48,316,784	0.0600
Inez	55,010,103	0.0400
Total	2,248,080,942	

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, 2014, and ending June 30, 2015:

Fire Department	Current Taxes	Motor Vehicle Tax	Delinquent Taxes	TOTAL
Churchill Five Forks	$ 138,629.00	2,400	$ 3,000	**144,029**
Central Warren	115,763.00	9,400	12,000	**137,163**
Macon	36,886.00	2,160	3,500	**42,546**
Ridgeway	36,443.00	1,725	5,200	**43,368**
Afton Elberon	76,952.00	7,160	7,000	**91,112**
Roanoke Wildwood	83,356.00	965	2,700	**87,021**
Hawtree	37,886.00	3,370	3,700	**44,956**
Littleton	59,970.00	2,200	2,500	**64,670**
Longbridge	96,742.00	1,365	3,000	**101,107**
Arcola	22,247.00	1,530	2,500	**26,277**
Drewry	58,854.00	2,020	3,000	**63,874**
Smith Creek	52,529.00	4,020	4,000	**60,549**
Soul City	26,308.00	1,990	2,700	**30,998**
Inez	20,365.00	1,482	3,000	**24,847**
Total	**$ 862,930.00**	**41,787**	**$57,800**	**962,517**

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, 2014, and ending June 30, 2015:

Solid Waste Program	$1,583,470

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, 2014 and ending June 30, 2015:

Other Taxes & Licenses	$1,557,337
Restricted Intergovernmental – Other	3,750
Investment Earnings	50
Miscellaneous	500
Fund Balance Appropriated	21,833
TOTAL	$1,583,470

SECTION 8. There is hereby levied for the fiscal year 2014-2015, 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, 2014 and ending June 30, 2015:

Regional Water System	$901,865

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, 2014 and ending June 30, 2015:

Permits & Fees	$ 200
Sales & Services	837,992
Investment Earnings	50
Misc. Revenue	36,383
Fund Balance Appropriated	27,240
TOTAL	$901,865

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

District I Water System	$521,017

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, 2014 and ending June 30, 2015:

Permits & Fees	$ 1,500
Sales & Services	517,150
Investment Earnings	100
Misc. Revenue	2,267
TOTAL	$521,017

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

District II Water System	$541,435

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, 2014 and ending June 30, 2015:

Permits & Fees	$ 1,000
Sales & Services	527,100
Investment Earnings	85
Misc. Revenue	13,250
TOTAL	$541,435

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

District III Water System	$806,529

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, 2014 and ending June 30, 2015:

Permits & Fees	$ 800
Sales & Services	765,037
Investment Earnings	50
Fund Balance Appropriated	40,642
TOTAL	$806,529

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Emergency 911	$129,691

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, 2014 and ending June 30, 2015:

Other Taxes & Licenses (E911 Surcharge)	129,667
Investment Earnings	24
TOTAL	$129,691

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, 2014 and ending June 30, 2015:

TOTAL	$55,035

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, 2014 and ending June 30, 2015:

Investment Earnings	35
Transfers from Other Funds	50,000
Fund Balance Appropriated	5,000
TOTAL	$55,035

SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2014-2015, 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; Bertadean W. Baker, 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. Michelle Winstead 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.

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 Bertadean W. Baker, 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 2014-2015, 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 2014.

Angelena Kearney-Dunlap, Clerk to the Board of Commissioners