

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
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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)	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
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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, 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.

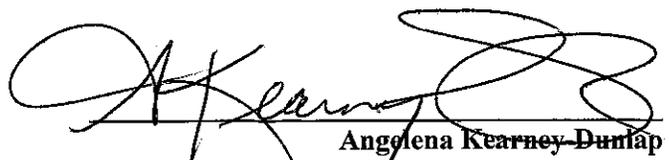
D. All funds belonging to Warren County deposited to the Flexible Spending Account (FSA) may be withdrawn on signature of Victor Hunt, Chairman, Warren County Board of Commissioners; Jamie Holtzman, Interim Finance Director and Robert Davie, Warren County Manager.

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