

## WARREN COUNTY BUDGET ORDINANCE FISCAL YEAR 2017-2018

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, 2017 and ending June 30, 2018:

<u>ITEM</u>	<u>\$AMOUNT</u>
County Commissioners	\$ 143,874
County Manager	228,388
Human Resources	144,119
Fleet Service	25,696
Finance Office	521,567
Tax Administration	657,614
County Attorney	135,394
Court Facilities	51,852
Board of Elections	568,805
Register of Deeds	274,848
Miscellaneous Appropriations	50,400
Information Technology	190,523
Buildings, Grounds & Maintenance	631,128
Sheriff's Office	2,635,959
Child Support Enforcement	54,799
Central Communications	782,207
Detention Facility	1,378,547
Emergency Services	221,058
Fire Protection	347,600
Code Enforcement	192,828
Medical Examiner	7,000
Emergency Medical Services	2,888,493
Halifax County EMS	103,914
Animal Control	326,215
KARTS Transportation	78,931
Lake Gaston Weed Control	116,000
Forestry Program	117,548
Planning	165,713
Economic Development Commission	211,353
Kerr Tar HUB	36,000
Cooperative Extension Service	233,832
Buck Spring Camp Development	18,069
Cooperative Ext 4-H Program	20,000
Soil Conservation	190,643

Health Department	3,261,165
Area Mental Health	60,146
Juvenile Crime Prevention Council	8,000
Boys & Girls Club	37,091
DSS Administration	4,087,279
DSS Public Assistance	1,300,759
DSS Local Funds	9,300
DSS Child Support	459,177
Rural Operating Assistance Program	124,269
Senior Center	557,463
Veteran's Service Office	105,376
Warren County Public Schools	5,133,073
VGCC Satellite Campus	231,625
Libraries	496,346
Recreation Program	572,275
Youth Services Bureau	227,332
Armory	36,075
Debt Services	1,905,285
Insurance & Fringes	379,158
Transfer to Other Funds	94,334
Contingency	163,390
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$32,999,835</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, 2017 and ending June 30, 2018:

<u>ITEM</u>	<u>SAMOUNT</u>
Ad Valorem Taxes	19,122,616
Sales Taxes	3,200,000
Other Taxes & Licenses	78,000
Unrestricted – Intergovernmental	117,800
Restricted Intergovernmental – Health	649,334
Restricted Intergovernmental – DSS	1,092,290
Restricted Intergovernmental – DSS 1571	2,843,387
Restricted Intergovernmental – Other	909,352
Permits and Fees	251,875
Sales and Services	2,029,240
Investment Earnings	30,000
Miscellaneous Revenue	344,738
Transfers from Other Funds	672,913
Fund Balance Appropriated	1,658,290
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$32,999,835</b>

**SECTION 3.** There is hereby levied a tax rate of \$.76 per one hundred dollars valuation of property listed for taxes as of January 1, 2017 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 \$2,509,887,460 and an estimated collection rate of 96.8%. The estimated rate of collection is based on the fiscal year 2016-17 collection rate that is estimated to be 96.8%. The rate of \$.76 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	\$ 75,363	\$ 9,746	\$ 85,109
Arcola	36,120	4,448	40,568
Central Warren	132,062	15,595	147,657
Churchill Five Forks	136,559	3,581	140,140
Drewry	66,477	4,747	71,225
Hawtree	47,480	6,038	53,517
Inez	22,247	1,865	24,112
Littleton	58,508	2,821	61,329
Long Bridge	91,471	2,128	93,599
Macon	36,192	3,086	39,278
Ridgeway	35,544	3,397	38,941
Roanoke Wildwood	88,521	2,047	90,568
Smith Creek	52,027	5,293	57,320
Soul City	28,694	2,841	31,535
<b>TOTALS</b>	<b>\$907,265</b>	<b>\$ 67,633</b>	<b>\$974,898</b>

**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, 2017, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a 95.04% 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 18**

<b>Fire Department</b>	<b>Estimated Tax Base Property Tax</b>	<b>Estimated Tax Base Motor Vehicles</b>	<b>Tax Rate FY 18</b>
Afton Elberon	\$ 105,363,282	\$ 15,021,263	0.0700
Arcola	76,157,660	10,075,210	0.0480
Central Warren	144,899,402	18,821,012	0.0890
Churchill Five Forks	348,482,884	9,344,321	0.0391
Drewry	95,700,237	7,213,657	0.0700
Hawtree	53,960,636	7,441,893	0.0850
Inez	51,962,862	5,033,775	0.0400
Littleton	143,875,632	7,246,646	0.0400
Long Bridge	363,593,152	8,743,644	0.0250
Macon	68,665,368	6,481,763	0.0500
Ridgeway	53,596,001	5,999,508	0.0600
Roanoke Wildwood	363,993,274	8,684,031	0.0240
Smith Creek	73,700,887	8,122,351	0.0675
Soul City	46,240,846	5,053,992	0.0600
<b>TOTALS</b>	<b>\$ 1,990,192,123</b>	<b>\$ 123,283,066</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, 2017, and ending June 30, 2018:

<b>Fire Department</b>	<b>Req. Rev Current</b>	<b>MV Tax</b>	<b>Req. Rev Delinquent</b>	<b>Total Revenue</b>
Afton Elberon	\$ 68,363	\$ 9,746	\$ 7,000	\$ 85,109
Arcola	33,620	4,448	2,500	40,568
Central Warren	120,062	15,595	12,000	147,657
Churchill Five Forks	133,559	3,581	3,000	140,140
Drewry	62,977	4,747	3,500	71,225
Hawtree	43,780	6,038	3,700	53,517
Inez	19,247	1,865	3,000	24,112
Littleton	56,008	2,821	2,500	61,329
Long Bridge	88,471	2,128	3,000	93,599
Macon	32,692	3,086	3,500	39,278
Ridgeway	30,344	3,397	5,200	38,941

Roanoke Wildwood	85,821	2,047	2,700	90,568
Smith Creek	48,027	5,293	4,000	57,320
Soul City	25,994	2,841	2,700	31,535
<b>TOTALS</b>	<b>\$ 848,965</b>	<b>\$ 67,632</b>	<b>\$ 58,300</b>	<b>\$ 974,897</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, 2017, and ending June 30, 2018:

Solid Waste Program	\$1,771,728
Debt Service	9,772
<b>TOTAL</b>	<b>\$1,781,500</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, 2017 and ending June 30, 2018:

Other Taxes & Licenses	\$1,775,600
Restricted Intergovernmental – Other	5,200
Investment Earnings	300
Miscellaneous	400
<b>TOTAL</b>	<b>\$1,781,500</b>

**SECTION 8.** There is hereby levied for the fiscal year 2017-2018, a Solid Waste 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 Fee and using a licensed solid waste collector, there is hereby levied for the fiscal year 2017-2018, a Solid Waste Fee of \$100.00.

There is hereby levied for the fiscal year 2017-2018, a Solid Waste Fee of \$400 for those licensed solid waste collectors providing service in Warren County.

**SECTION 9. EXPENDITURES.** The following amount is hereby appropriated in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

<b>Regional Water System</b>	<b>\$961,634</b>
<b>Debt Service</b>	<b>4,000</b>
<b>TOTAL</b>	<b>\$965,634</b>

**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, 2017 and ending June 30, 2018:

<b>Permits &amp; Fees</b>	<b>\$ 350</b>
<b>Sales &amp; Services</b>	<b>929,550</b>
<b>Investment Earnings</b>	<b>1,900</b>
<b>Misc. Revenue</b>	<b>33,834</b>
<b>TOTAL</b>	<b>\$965,634</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, 2017 and ending June 30, 2018:

<b>District I Water System</b>	<b>\$585,999</b>
<b>Debt Service</b>	<b>4,000</b>
<b>Transfer to Other Funds – General Fund</b>	<b>81,575</b>
<b>TOTAL</b>	<b>\$671,574</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, 2017 and ending June 30, 2018:

<b>Permits &amp; Fees</b>	<b>\$ 1,500</b>
<b>Sales &amp; Services</b>	<b>660,850</b>
<b>Investment Earnings</b>	<b>3,300</b>
<b>Misc. Revenue</b>	<b>5,924</b>
<b>TOTAL</b>	<b>\$671,574</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, 2017 and ending June 30, 2018:

District II Water System	\$497,323
Debt Service	4,000
Transfer to Other Funds – General Fund	139,175
<b>TOTAL</b>	<b>\$640,498</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, 2017 and ending June 30, 2018:

Permits & Fees	\$ 1,100
Sales & Services	624,256
Investment Earnings	3,200
Misc. Revenue	11,942
<b>TOTAL</b>	<b>\$640,498</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, 2017 and ending June 30, 2018:

District III Water System	\$364,182
Debt Service	4,000
Transfer to Other Funds – General Fund	529,388
<b>TOTAL</b>	<b>\$897,570</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, 2017 and ending June 30, 2018:

Permits & Fees	\$ 1,300
Sales & Services	895,400
Investment Earnings	870
<b>TOTAL</b>	<b>\$897,570</b>

**SECTION 17. EXPENDITURES.** The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

Emergency 911	\$168,048
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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, 2017 and ending June 30, 2018:

<b>Other Taxes &amp; Licenses (E911 Surcharge)</b>	<b>136,524</b>
<b>Investment Earnings</b>	<b>900</b>
<b>Fund Balance Appropriated</b>	<b>30,624</b>
<b>TOTAL</b>	<b>\$168,048</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, 2017 and ending June 30, 2018:

<b>TOTAL</b>	<b>\$50,180</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, 2017 and ending June 30, 2018:

<b>Investment Earnings</b>	<b>180</b>
<b>Transfers from Other Funds</b>	<b>50,000</b>
<b>TOTAL</b>	<b>\$50,180</b>

**SECTION 21.** There is hereby levied on each marriage license issued during the fiscal year 2017-2018, 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; Victor Hunt, 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; Robert Murphy is authorized to sign such checks as the Interim 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 Robert Murphy, Interim 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; Gloria M. Edmonds, Finance Director and Robert Murphy, Interim Warren County Manager.

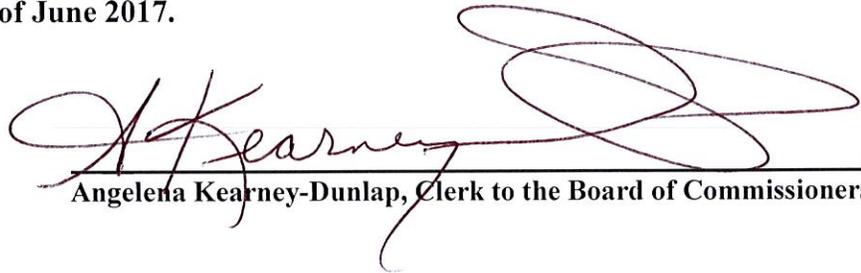
SECTION 23. There is hereby levied for the fiscal year 2017-2018, a license fee of \$2.00 on each dog of the age of six months or older. The proceeds of such taxes shall be deposited in the General Fund.

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 5<sup>th</sup> day of June 2017.



  
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Angelena Kearney-Dunlap, Clerk to the Board of Commissioners