

# WARREN COUNTY BUDGET ORDINANCE

## FISCAL YEAR 2020-2021

**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, 2020 and ending June 30, 2021:**

<u>ITEM</u>	<u>\$AMOUNT</u>
County Commissioners	\$ 143,604
County Manager	320,233
Human Resources	609,758
Fleet Service	25,349
Finance Office	585,852
Tax Administration	707,243
County Attorney	143,466
Court Facilities	54,778
Board of Elections	362,790
Register of Deeds	255,943
Miscellaneous Appropriations	238,401
Information Technology	251,075
Buildings, Grounds & Maintenance	759,888
Sheriff's Office	2,619,307
Child Support Enforcement	53,569
Central Communications	820,818
Detention Facility	1,483,329
Emergency Services	292,231
Fire Protection	594,700
Code Enforcement	225,717
Medical Examiner	10,000
Emergency Medical Services	3,010,577
Halifax County EMS	109,188
Animal Control	321,438
KARTS Transportation	45,819
Lake Gaston Weed Control	116,000
Forestry Program	126,067
Planning	222,495
Economic Development Commission	200,590
Kerr Tar HUB	36,000
Cooperative Extension Service	463,631
Buck Spring Camp Development	14,250
Cooperative Ext 4-H Program	27,000
Soil Conservation	197,070

Health Department	3,304,308
Area Mental Health	60,100
Juvenile Crime Prevention Council	5,262
Boys & Girls Club	32,115
DSS Administration	4,110,513
DSS Public Assistance	397,732
DSS Local Funds	7,800
DSS Child Support	468,146
Rural Operating Assistance Program	145,464
Senior Center	492,355
Veteran's Service Office	115,873
Warren County Public Schools	5,433,331
VGCC Satellite Campus	231,625
Libraries	490,296
Recreation Program	431,064
Armory	43,250
Debt Services	1,841,673
Insurance & Fringes	373,005
Transfer to Other Funds	50,000
Contingency	40,000
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$33,522,088</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, 2020 and ending June 30, 2021:**

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	\$ 20,381,862
Sales Taxes	3,468,000
Other Taxes & Licenses	100,000
Unrestricted – Intergovernmental	216,800
Restricted Intergovernmental – Health	639,440
Restricted Intergovernmental – DSS	237,940
Restricted Intergovernmental – DSS 1571	2,687,087
Restricted Intergovernmental – Other	938,947
Permits and Fees	361,400
Sales and Services	1,731,260
Investment Earnings	185,000
Miscellaneous Revenue	442,521
Transfers from Other Funds	676,913
Fund Balance Appropriated (Health Department Escrow)	400,000
Fund Balance Appropriated (General Fund – Schools)	350,000
Fund Balance Appropriated (General Fund – Other)	704,918
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$33,522,088</b>

**SECTION 3.** There is hereby levied a tax rate of \$.81 per one hundred dollars valuation of property listed for taxes as of January 1, 2020 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 \$2,549,150,108 and an estimated collection rate of 96.57% on real and personal property and a collection rate of 98.94% on registered motor vehicles. The estimated rates of collection are based on fiscal year 2018-19 collection rates, adjusted downward by .5% and 1%, respectively, due to the uncertainty of the economic impact of the current pandemic.

**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>Fire Tax Total</b>
Afton Elberon	\$ 81,241	\$ 13,823	\$ 95,064
Arcola	39,261	5,800	45,061
Central Warren	143,466	19,038	162,504
Churchill Five Forks	165,292	4,543	169,835
Drewry	68,143	5,705	73,848
Hawtree	49,698	7,237	56,935
Inez	21,010	2,363	23,373
Littleton	59,481	3,318	62,799
Long Bridge	92,282	2,591	94,873
Macon	32,760	3,442	36,202
Ridgeway	37,347	3,681	41,028
Roanoke Wildwood	144,089	2,582	146,671
Smith Creek	70,049	9,482	79,531
Soul City	26,599	3,183	29,782
<b>TOTALS</b>	<b>\$ 1,030,718</b>	<b>\$ 86,788</b>	<b>\$ 1,117,506</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, 2020, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a 96.06% 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 21**

Fire Department	Estimated Tax Base	Estimated Tax Base	Tax Rate FY 21
	Property Tax	Motor Vehicles	
Afton Elberon	\$ 103,214,386	18,352,503	0.0800
Arcola	74,719,561	11,630,446	0.0530
Central Warren	146,930,312	20,423,274	0.0990
Churchill Five Forks	364,734,088	10,209,017	0.0450
Drewry	95,471,313	8,490,950	0.0700
Hawtree	52,836,858	7,883,970	0.0950
Inez	52,712,458	6,223,861	0.0400
Littleton	144,915,480	8,250,362	0.0410
Long Bridge	366,268,748	10,568,225	0.0250
Macon	65,823,373	7,248,193	0.0500
Ridgeway	62,632,136	6,522,378	0.0600
Roanoke Wildwood	576,600,132	10,476,011	0.0250
Smith Creek	71,427,270	9,880,594	0.1000
Soul City	43,971,930	5,510,894	0.0600
<b>TOTALS</b>	<b>\$ 2,222,258,045</b>	<b>\$ 141,670,678</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, 2020, and ending June 30, 2021:**

Fire Department	Req. Rev Current	Motor Vehicle Tax	Req. Rev Delinquent	Total Revenue
Afton Elberon	\$ 77,741	13,823	\$ 3,500	\$ 95,064
Arcola	37,261	5,800	2,000	45,061
Central Warren	136,966	19,038	6,500	162,504
Churchill Five Forks	162,292	4,543	3,000	169,835
Drewry	64,143	5,705	4,000	73,848
Hawtree	48,498	7,237	1,200	56,935
Inez	20,010	2,363	1,000	23,373
Littleton	58,281	3,318	1,200	62,799
Long Bridge	89,782	2,591	2,500	94,873
Macon	31,260	3,442	1,500	36,202
Ridgeway	35,347	3,681	2,000	41,028
Roanoke Wildwood	142,089	2,582	2,000	146,671
Smith Creek	68,549	9,482	1,500	79,531
Soul City	25,399	3,183	1,200	29,782
<b>TOTALS</b>	<b>\$ 997,618</b>	<b>\$86,788</b>	<b>\$ 33,100</b>	<b>\$ 1,117,506</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, 2020, and ending June 30, 2021:

<b>Solid Waste Program</b>	<b>\$ 1,722,600</b>
<b>TOTAL</b>	<b>\$ 1,722,600</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, 2020 and ending June 30, 2021:

<b>Other Taxes &amp; Licenses</b>	<b>\$ 1,716,800</b>
<b>Restricted Intergovernmental – Other</b>	<b>4,100</b>
<b>Investment Earnings</b>	<b>1,500</b>
<b>Miscellaneous</b>	<b>200</b>
<b>TOTAL</b>	<b>\$ 1,722,600</b>

**SECTION 8.** There is hereby levied for the fiscal year 2020-2021, 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.

There is hereby levied for the fiscal year 2020-2021, 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 2020-2021, 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, 2020 and ending June 30, 2021:

<b>Regional Water System</b>	<b>\$ 1,018,777</b>
<b>Debt Service</b>	<b>2,481</b>
<b>TOTAL</b>	<b>\$ 1,021,258</b>

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

The following table lists the water rates for Fiscal Year beginning July 1, 2020 and ending June 30, 2021. The rates have not changed.

<b>Security Deposit – Water</b>	<b>\$125</b>
<b>Security Deposit – Water/Sewer</b>	<b>\$150</b>
<b>Activation Fee</b>	<b>\$25</b>
<b>Flat Rate – Water</b>	<b>\$25</b>
<b>Per Thousand – Water/Sewer</b>	<b>\$5</b>
<b>Flat Rate – Sewer</b>	<b>\$13</b>
<b>Late Fee</b>	<b>\$25</b>
<b>NSF Fee</b>	<b>\$25</b>
<b>Tampering Fee</b>	<b>\$100</b>
<b>Tap (3/4")</b>	<b>\$950</b>
<b>Tap (1")</b>	<b>\$1,100</b>
<b>Availability Fee</b>	<b>\$12</b>
<b>Service Fee (during regular hours)</b>	<b>\$25</b>
<b>Service Fee (after hours)</b>	<b>\$50</b>
<b>Reconnect fee for NSF</b>	<b>\$25</b>
<b>Hydrant Permit \$5 per thousand</b>	<b>\$50</b>
<b>Pool Permit \$5 per thousand</b>	<b>\$50</b>

It is estimated that the following revenues will be available in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

<b>Permits &amp; Fees</b>	<b>\$ 300</b>
<b>Sales &amp; Services</b>	<b>964,450</b>
<b>Investment Earnings</b>	<b>16,000</b>
<b>Misc. Revenue</b>	<b>40,508</b>
<b>TOTAL</b>	<b>\$ 1,021,258</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, 2020 and ending June 30, 2021:

<b>District I Water System</b>	<b>\$ 661,410</b>
<b>Debt Service</b>	<b>2,481</b>
<b>Transfer to Other Funds – General Fund</b>	<b>81,975</b>
<b>TOTAL</b>	<b>\$ 745,866</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, 2020 and ending June 30, 2021:

Permits & Fees	\$ 1,450
Sales & Services	705,050
Investment Earnings	31,000
Misc. Revenue	8,366
<b>TOTAL</b>	<b>\$ 745,866</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, 2020 and ending June 30, 2021:

District II Water System	\$ 659,915
Debt Service	2,481
Transfer to Other Funds – General Fund	142,175
<b>TOTAL</b>	<b>\$ 804,571</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, 2020 and ending June 30, 2021:

Permits & Fees	\$ 1,150
Sales & Services	759,377
Investment Earnings	25,000
Misc. Revenue	19,044
<b>TOTAL</b>	<b>\$ 804,571</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, 2020 and ending June 30, 2021:

District III Water System	\$ 685,778
Debt Service	2,481
Transfer to Other Funds – General Fund	452,763
<b>TOTAL</b>	<b>\$ 1,141,022</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, 2020 and ending June 30, 2021:

Permits & Fees	\$ 1,300
Sales & Services	994,747
Investment Earnings	14,000
Miscellaneous Revenue	7,650
Fund Balance Appropriated	123,325
<b>TOTAL</b>	<b>\$ 1,141,022</b>

**SECTION 17. EXPENDITURES.** The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

Emergency 911	\$ 187,800
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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)	\$ 146,540
Investment Earnings	4,500
Fund Balance Appropriated	36,760
<b>TOTAL</b>	<b>\$ 187,800</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, 2020 and ending June 30, 2021:

<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, 2020 and ending June 30, 2021:

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 2020-2021, 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.

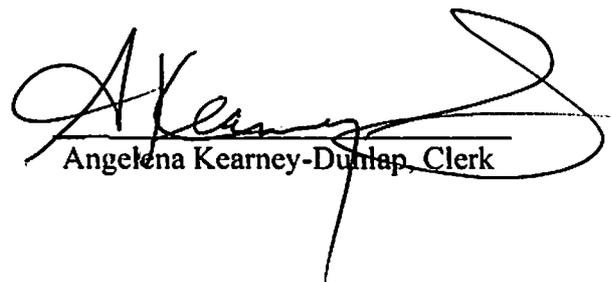
**D.** All funds belonging to Warren County deposited to the Flexible Spending Account (FSA) may be withdrawn on signature of Tare "T" Davis, Chairman, Warren County Board of Commissioners; Katherine Brafford, Finance Director and Vincent Jones, Warren County Manager.

**SECTION 23.** There is hereby levied for the fiscal year 2020-2021, 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 23<sup>rd</sup> day of June 2020.

  
Angelena Kearney-Dunlap, Clerk