

**WARREN COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2007-2008**

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, 2007 and ending June 30, 2008:

<u>ITEM</u>	<u>\$AMOUNT</u>
County Commissioners	130,998
County Manager	185,039
Human Resources	98,241
Finance Office	362,836
Tax Assessor	269,611
2009 Revaluation	215,412
Tax Collection	266,218
County Attorney	39,500
Court Facilities	50,070
Board of Elections	168,765
Register of Deeds	207,519
Miscellaneous Appropriations	45,200
Information Technology	131,101
Buildings, Grounds & Maintenance	564,117
Sheriff's Department	1,819,517
Child Support Enforcement	41,355
Central Communications	551,777
Detention Facility	1,051,401
Emergency Services	194,299
Fire Protection	259,200
Code Enforcement	258,841
Medical Examiner	11,000
Emergency Medical Services	1,108,737
Halifax EMS	297,346
Animal Control	203,698
KARTS Transportation	20,482
PCB Landfill Program	5,476
Lake Gaston Weed Control	116,000
Forestry Program	104,241
Planning Board	147,329
Economic Development Commission	170,204
Kerr Tar Hub	40,000
Cooperative Extension Service	171,343
Buck Spring Camp Development	17,595
Cooperative Ext. 4-H Program	500
Soil Conservation	162,372
Health Department	2,879,554

Area Mental Health		56,399
Juvenile Crime Prevention Council		3,759
North Central Alliance for Youth		20,295
Tri-County Conflict Mgmt.		5,394
DSS Administration		3,405,941
DSS Public Assistance		2,997,465
DSS Local Funds		5,500
DSS Grants		45,073
Rural Operating Assistance Program		78,270
Home & Community Care Block Grant		249,268
Coordinating Council Sr. Citizens		48,900
Veteran's Service Office		84,852
Warren County Public Schools		3,176,935
SEMAA		158,667
VGCC Satellite Campus		152,380
Libraries		327,154
Recreation Program		323,670
Youth Services Bureau		130,024
National Guard Armory		12,290
Haliwa Saponi Tribe		10,000
Debt Services		1,839,088
Insurance & Fringes		340,892
Transfer To Other Funds:		450,000
2009 Revaluation Fund	50,000	
Ambulance Shed Project	200,000	
Library/Community Meeting Room Project	200,000	
Subtotal		450,000
Contingency		278,441
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>		<b>\$26,567,551</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, 2007 and ending June 30, 2008:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	11,832,704
Sales Taxes	3,115,287
Other Taxes & Licenses	100,000
Unrestricted – Intergovernmental	119,800
Restricted Intergovernmental – Health	495,735
Restricted Intergovernmental – DSS	1,656,597
Restricted Intergovernmental – DSS 1571	1,745,438
Restricted Intergovernmental – Other	639,695
Permits and Fees	319,475
Sales and Services	1,817,061
Investment Earnings	310,000
Miscellaneous Revenue	260,130

Transfers from Other Funds	384,383
Fund Balance Appropriated	3,771,246
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$26,567,551</b>

SECTION 3. There is hereby levied a tax rate of \$.84 per one hundred dollars valuation of property listed for taxes as of January 1, 2008 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 \$1,373,481,578 and an estimated collection of 94.5%. The estimated rate of collection is based on the fiscal year 2006-07 collection rate that is estimated to be 94.5%. The rate of \$.84 per one hundred dollars valuation of property is levied in support of the General Fund.

SECTION 4. EXPENDITURES: There is appropriated to the fourteen 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.

Churchill Five Forks	50,000
Macon	25,050
Central Warren	92,580
Ridgeway	24,500
Afton-Elberon	43,002
Roanoke-Wildwood	64,862
Hawtree	27,206
Littleton	50,000
Long Bridge	71,032
Drewry	25,000
Smith Creek	30,360
Soul City	11,000
Arcola	19,964
Inez	14,806
<b>TOTAL</b>	<b>\$549,362</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, 2007, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a ninety-three percent (93%) collection rate. Estimated total of valuation of property for each special fire district for the purpose of taxation are as follows:

<u>Fire District</u>	<u>Valuation</u>	<u>Tax Rate</u>
Churchill Five Forks	167,435,000	0.0310
Central Warren	124,000,000	0.0800
Macon	47,400,000	0.0500
Ridgeway	56,780,700	0.0400
Afton-Elberon	80,750,000	0.0500

Roanoke-Wildwood	166,500,000	0.0400
Hawtree	40,800,000	0.0700
Littleton	77,050,000	0.0600
Long Bridge	149,000,000	0.0500
Arcola	52,485,000	0.0400
Drewry	40,096,000	0.0600
Inez	31,500,000	0.0500
Smith Creek	57,000,000	0.0550
Soul City	26,880,000	0.0400

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, 2007, and ending June 30, 2008:

<u>Taxes</u>	<u>Current Taxes</u>	<u>Delinquent Taxes</u>	<u>Total</u>
Churchill Five Forks	49,400	600	\$50,000
Macon	23,550	1,500	25,050
Central Warren	87,580	5,000	92,580
Ridgeway	23,500	1,000	24,500
Afton-Elberon	39,302	3,700	43,002
Roanoke-Wildwood	63,862	1,000	64,862
Hawtree	26,006	1,200	27,206
Littleton	49,200	800	50,000
Long Bridge	70,032	1,000	71,032
Drewry	24,000	1,000	25,000
Smith Creek	29,160	1,200	30,360
Soul City	10,300	700	11,000
Arcola	18,964	1,000	19,964
Inez	14,306	500.00	14,806
TOTAL	\$529,162	\$69,700	\$549,362

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, 2007, and ending June 30, 2008:

Solid Waste Program \$1,299,627

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, 2007 and ending June 30, 2008:

Other Taxes & Licenses	\$ 1,209,550
Restricted Intergovernmental	
Convenience Center Reimbursement – Vance County	2,000
Investment Earnings	5,000
Miscellaneous	1,200
Fund Balance Appropriation	\$81,877
TOTAL	\$1,299,627

SECTION 8. There is hereby levied for the fiscal year 2007-2008, a Solid Waste Fee of \$105.00 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, 2007 and ending June 30, 2008:

Regional Water System	\$702,918
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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, 2007 and ending June 30, 2008:

Sales & Service	\$689,718
Permit & Fees	200
Investment Earnings	13,000
TOTAL	\$702,918

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

District I Water System	\$426,625
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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, 2007 and ending June 30, 2008:

Sales & Service	\$405,300
Permit and Fees	2,325
Investment Earnings	19,000
TOTAL	\$426,625

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

District II Water System	\$357,721
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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, 2007 and ending June 30, 2008:

Sales & Service	\$329,740
Miscellaneous Revenue	10,356
Permit and Fees	625
Investment Earnings	17,000
TOTAL	\$357,721

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

District III Water System	\$266,514
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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, 2007 and ending June 30, 2008:

Sales & Service	\$239,009
Permit and Fees	200
Restricted Intergovernmental-Other	305
Investment Earnings	7,000
Fund Balance Appropriation	20,000
TOTAL	\$266,514

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Enhanced 911 Fund	\$242,000
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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, 2007 and ending June 30, 2008:

Other Taxes & Licenses	\$224,000
Investment Earnings	18,000
TOTAL	\$242,000

SECTION 19. EXPENDITURES. The following amounts are hereby appropriated for the 2009 Octennial Revaluation Fund for the operation of the County revaluation process for fiscal year beginning July 1, 2007 and ending June 30, 2008:

2009 Revaluation Fund	\$215,412
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SECTION 20. REVENUES. It is estimated that the following revenue will be available in the 2009 Octennial Revaluation Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008:

Investment Income	\$ 10,000
Transfer from General Fund	50,000
Fund Balance Appropriation	155,412
TOTAL	\$215,412

SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2007-2008, a tax of \$50.00. 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 Barry J. Mayo, County Finance Officer; Clinton G. Alston, 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 Trust Fund Accounts shall be withdrawn only by checks signed by the Warren County Director of Social Services and counter-signed by the Accounting Technician. Henry C. Hayes is authorized to sign such checks as Director of the Department of Social Services and Nell B. Moseley is authorized to counter-sign such checks as Accounting Technician.

C. All funds belonging to Warren County deposited to the Public School Building Capital Fund Disbursing Account may be withdrawn on signature of Barry Mayo, County Finance Officer, and Linda T. Jones, County Manager.

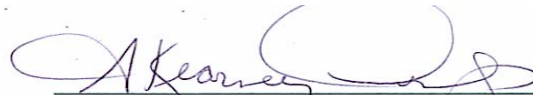
SECTION 23. There is hereby levied for the fiscal year 2007-2008, a license fee of \$2.00 on each dog of the age of six months or older. The proceeds of such taxes shall be deposited in the General Fund.

SECTION 24. Copies of this ordinance shall be furnished to the Budget Officer and the Finance Officer for direction in carrying out their duties.

This budget is prepared on a departmental basis, and need not be amended unless expenditures exceed department appropriations.

Adopted this the 25<sup>th</sup> day of June 2007.



  
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Angelena Kearney-Dunlap  
Clerk to the Board of Commissioners