

**WARREN COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2012-2013**

**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, 2012 and ending June 30, 2013:

<u>ITEM</u>	<u>\$AMOUNT</u>
County Commissioners	\$ 117,627
County Manager	199,399
Human Resources	128,436
Finance Office	442,402
Tax Assessor	272,579
Revaluation	5,000
Tax Collection	320,178
County Attorney	72,325
Court Facilities	42,530
Board of Elections	229,419
Register of Deeds	198,763
Miscellaneous Appropriations	3,000
Information Technology	82,321
Buildings, Grounds & Maintenance	525,249
Sheriff's Department	2,354,684
Child Support Enforcement	47,578
Central Communications	505,999
Detention Facility	1,149,462
Emergency Services	153,501
Fire Protection	288,415
Code Enforcement	174,970
Medical Examiner	6,000
Emergency Medical Services	2,249,467
Halifax County EMS	84,646
Animal Control	271,710
KARTS Transportation	34,299
Lake Gaston Weed Control	116,000
Forestry Program	112,408
Planning	144,682
Economic Development Commission	171,391
Kerr Tar HUB	36,000
Cooperative Extension Service	329,259
Buck Spring Camp Development	54,418
Cooperative Ext 4-H Program	4,000
Soil Conservation	168,883
Health Department	2,994,766

Area Mental Health	59,146
Juvenile Crime Prevention Council	5,829
Tri-County Conflict Mgmt.	3,350
Emergency Shelter Care	14,580
DSS Administration	3,571,580
DSS Public Assistance	1,597,066
DSS Local Funds	7,500
DSS Child Support	334,553
Rural Operating Assistance Program	119,337
Senior Center	380,193
Veteran's Service Office	44,635
Warren County Public Schools	3,746,185
SEMAA	64,376
VGCC Satellite Campus	183,112
Libraries	452,996
Recreation Program	380,935
Youth Services Bureau	161,079
National Guard Armory	25,200
Debt Services	1,744,779
Insurance & Fringes	454,039
Transfer To Other Funds: Revaluation Fund	50,000
Contingency	20,000
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$27,512,236</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, 2012 and ending June 30, 2013:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	16,734,818
Sales Taxes	1,809,498
Other Taxes & Licenses	55,000
Unrestricted – Intergovernmental	127,200
Restricted Intergovernmental – Health	639,030
Restricted Intergovernmental – DSS	1,697,867
Restricted Intergovernmental – DSS 1571	2,128,434
Restricted Intergovernmental – Other	764,517
Permits and Fees	220,675
Sales and Services	1,687,840
Investment Earnings	8,000
Miscellaneous Revenue	220,100
Transfers from Other Funds	5,000
Fund Balance Appropriated	1,414,257
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$27,512,236</b>

**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, 2012 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 \$2,540,927,287 and an estimated collection of 95%. The estimated rate of collection is based on the fiscal year 2011-12 collection rate that is estimated to be 95%. 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.

Churchill Five Forks	120,123
Central Warren (Warrenton Rural)	126,717
Macon	40,896
Ridgeway	32,562
Afton Elberon	82,488
Roanoke Wildwood	84,040
Hawtree	42,177
Littleton	60,655
Long Bridge	77,954
Arcola	21,350
Drewry	50,783
Smith Creek (Norlina)	51,344
Soul City	29,067
Inez	21,695
<b>Total</b>	<b>841,851</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, 2012, 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 13**

Department	Est. Tax Base	FY 13 Adopted Tax Rate
Churchill Five Forks	400,717,340	0.0300
Central Warren	161,873,564	0.0792
Macon	81,911,642	0.0500
Ridgeway	65,525,943	0.0500

Afton Elberon	122,224,138	0.0700
Roanoke Wildwood	421,108,232	0.0200
Hawtree	63,588,732	0.0650
Littleton	157,301,526	0.0380
Long Bridge	388,566,243	0.0200
Arcola	78,938,123	0.0270
Drewry	100,776,980	0.0500
Smith Creek	82,669,460	0.0625
Soul City	49,066,750	0.0600
Inez	53,956,445	0.0400
Total	2,228,225,118	

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, 2012, and ending June 30, 2013:

Fire Department	Current Taxes	Delinquent Taxes	Total Revenue
Churchill Five Forks	117,823	2,300	120,123
Central Warren (Warrenton Rural)	114,717	12,000	126,717
Macon	37,896	3,000	40,896
Ridgeway	30,162	2,400	32,562
Afton Elberon	76,488	6,000	82,488
Roanoke Wildwood	82,040	2,000	84,040
Hawtree	38,477	3,700	42,177
Littleton	58,155	2,500	60,655
Long Bridge	74,954	3,000	77,954
Arcola	19,150	2,200	21,350
Drewry	47,783	3,000	50,783
Smith Creek (Norlina)	47,344	4,000	51,344
Soul City	26,367	2,700	29,067
Inez	18,695	3,000	21,695
Total	790,050	51,800	841,851

**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, 2012, and ending June 30, 2013:

Solid Waste Program \$1,538,906

**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, 2012 and ending June 30, 2013:

Other Taxes & Licenses	\$1,497,112
Restricted Intergovernmental – Other	3,600
Investment Earnings	100
Miscellaneous	500
Fund Balance Appropriated	37,594
<b>TOTAL</b>	<b>\$1,538,906</b>

**SECTION 8.** There is hereby levied for the fiscal year 2012-2013, a Solid Waste Fee of \$115.00 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, 2012 and ending June 30, 2013:

**Regional Water System** **\$938,000**

**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, 2012 and ending June 30, 2013:

Permits & Fees	\$ 200
Sales & Service	937,500
Investment Earnings	200
Misc. Revenue	100
<b>TOTAL</b>	<b>\$938,000</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, 2012 and ending June 30, 2013:

**District I Water System** **\$474,750**

**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, 2012 and ending June 30, 2013:

Permits & Fees	\$ 1,200
Sales & Service	473,100
Investment Earnings	250
Misc. Revenue	200
<b>TOTAL</b>	<b>\$474,750</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, 2012 and ending June 30, 2013:

**District II Water System** **\$536,456**

**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, 2012 and ending June 30, 2013:

Permits & Fees	\$ 700
Sales & Service	525,100
Investment Earnings	300
Misc. Revenue	10,356
<b>TOTAL</b>	<b>\$536,456</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, 2012 and ending June 30, 2013:

District III Water System	\$657,772
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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, 2012 and ending June 30, 2013:

Permits & Fees	\$ 800
Sales & Service	592,726
Investment Earnings	300
Transfer from Other Funds	63,946
<b>TOTAL</b>	<b>\$657,772</b>

**SECTION 17. EXPENDITURES.** The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Transfer to Other Funds	\$238,462
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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, 2012 and ending June 30, 2013:

Other Taxes and Licenses	\$238,362
Investment Earnings	100
<b>TOTAL</b>	<b>\$238,462</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, 2012 and ending June 30, 2013:

<b>TOTAL</b>	<b>\$55,090</b>
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**SECTION 20. REVENUES.** It is estimated that the following revenue will be available in the Octennial Revaluation Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Investment Earnings	90
Transfers from Other Funds	50,000
Fund Balance Appropriated	5,000
<b>TOTAL</b>	<b>\$55,090</b>

**SECTION 21.** There is hereby levied on each marriage license issued during the fiscal year 2012-2013, 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 Barry Mayo, Warren County Finance Director; Ulysses S. Ross, 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 in the Department of Social Services. Henry Hayes is authorized to sign such checks as Interim Director of the Department of Social Services and Mary Ann Roberson 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, 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 Ulysses S. Ross, Chairman, Warren County Board of Commissioners; Barry Mayo, Finance Director and Linda T. Worth, County Manager.

**SECTION 23.** There is hereby levied for the fiscal year 2012-2013, 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 department appropriations.

Adopted this the 20<sup>th</sup> day of June 2012.



 6/20/12  
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Angelena Kearney-Dunlap, Clerk to the Board of Commissioners