

**WARREN COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2013-2014**

**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, 2013 and ending June 30, 2014:**

<u>ITEM</u>	<u>\$AMOUNT</u>
County Commissioners	\$ 118,739
County Manager	202,700
Human Resources	136,576
Fleet Service	36,229
Finance Office	447,128
Tax Assessor	265,367
Revaluation	5,000
Tax Collection	331,255
County Attorney	102,325
Court Facilities	42,530
Board of Elections	279,786
Register of Deeds	220,531
Miscellaneous Appropriations	8,590
Information Technology	96,863
Buildings, Grounds & Maintenance	519,740
Sheriff's Department	2,359,391
Child Support Enforcement	48,392
Central Communications	643,064
Detention Facility	1,182,972
Emergency Services	157,690
Fire Protection	330,815
Code Enforcement	180,356
Medical Examiner	6,000
Emergency Medical Services	2,451,140
Halifax County EMS	92,449
Animal Control	268,515
KARTS Transportation	34,299
Lake Gaston Weed Control	116,000
Forestry Program	120,000
Planning	174,719
Economic Development Commission	173,780
Kerr Tar HUB	36,000
Cooperative Extension Service	201,104
Buck Spring Camp Development	55,468

Cooperative Ext 4-H Program	4,000
Soil Conservation	175,843
Health Department	3,002,954
Area Mental Health	59,146
Juvenile Crime Prevention Council	3,664
Emergency Shelter Care	7,291
Infinite Possibilities	10,639
DSS Administration	3,669,922
DSS Public Assistance	1,439,697
DSS Local Funds	7,700
DSS Child Support	394,551
Rural Operating Assistance Program	112,197
Senior Center	449,692
Veteran's Service Office	80,840
Warren County Public Schools	4,100,000
SEMAA	130,866
VGCC Satellite Campus	404,712
Libraries	458,665
Recreation Program	431,032
Youth Services Bureau	167,979
Armory	32,000
Debt Services	854,621
Insurance & Fringes	532,000
Transfer To Other Funds: Revaluation Fund	169,000
Contingency	315,000
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$28,459,524</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, 2013 and ending June 30, 2014:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	17,082,609
Sales Taxes	2,001,600
Other Taxes & Licenses	55,000
Unrestricted – Intergovernmental	117,200
Restricted Intergovernmental – Health	668,715
Restricted Intergovernmental – DSS	1,138,954
Restricted Intergovernmental – DSS 1571	2,151,823
Restricted Intergovernmental – Other	924,391
Permits and Fees	228,575
Sales and Services	1,878,222
Investment Earnings	5,000
Miscellaneous Revenue	299,420

Transfers from Other Funds	5,000
Fund Balance Appropriated	1,903,015
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$28,459,524</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, 2013 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 \$2,596,400,669 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2012-13 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	\$ 141,045.00
Central Warren	127,330.00
Macon	41,332.00
Ridgeway	33,559.00
Afton Elberon	84,404.00
Roanoke Wildwood	84,856.00
Hawtree	41,228.00
Littleton	60,841.00
Long Bridge	78,808.00
Arcola	21,456.00
Drewry	51,517.00
Smith Creek	51,893.00
Soul City	29,895.00
Inez	23,159.00
<b>Total</b>	<b>\$ 871,323.00</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, 2013, 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 14**

<b>Department</b>	<b>Est. Tax Base</b>	<b>FY 14 Tax Rate</b>
Churchill Five Forks	402,463,174	0.0350
Central Warren	162,050,010	0.0790
Macon	80,467,030	0.0500
Ridgeway	65,335,781	0.0500
Afton Elberon	124,551,446	0.0700
Roanoke Wildwood	421,529,175	0.0200
Hawtree	63,312,805	0.0650
Littleton	158,196,405	0.0380
Long Bridge	391,491,343	0.0200
Arcola	81,745,105	0.0260
Drewry	102,432,882	0.0500
Smith Creek	84,449,194	0.0600
Soul City	48,789,224	0.0600
Inez	55,020,270	0.0400
<b>Total</b>	<b>2,241,833,844</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, 2013, and ending June 30, 2014:**

<b>Fire Department</b>	<b>Current Taxes</b>	<b>Delinquent Taxes</b>	<b>Total Revenue</b>
Churchill Five Forks	\$138,045.00	\$ 3,000	\$141,045.00
Central Warren	115,330.00	12,000	127,330.00
Macon	37,832.00	3,500	41,332.00
Ridgeway	28,359.00	5,200	33,559.00
Afton Elberon	77,404.00	7,000	84,404.00
Roanoke Wildwood	82,156.00	2,700	84,856.00
Hawtree	37,528.00	3,700	41,228.00
Littleton	58,341.00	2,500	60,841.00
Long Bridge	75,808.00	3,000	78,808.00
Arcola	18,956.00	2,500	21,456.00
Drewry	48,517.00	3,000	51,517.00
Smith Creek	47,893.00	4,000	51,893.00
Soul City	27,195.00	2,700	29,895.00
Inez	20,159.00	3,000	23,159.00
<b>Total</b>	<b>\$813,523.00</b>	<b>\$57,800.00</b>	<b>\$871,323.00</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, 2013, and ending June 30, 2014:

<b>Solid Waste Program</b>	<b>\$1,588,983</b>
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**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, 2013 and ending June 30, 2014:

<b>Other Taxes &amp; Licenses</b>	<b>\$1,563,026</b>
<b>Restricted Intergovernmental – Other</b>	<b>3,500</b>
<b>Investment Earnings</b>	<b>100</b>
<b>Miscellaneous</b>	<b>1,000</b>
<b>Fund Balance Appropriated</b>	<b>21,357</b>

<b>TOTAL</b>	<b>\$1,588,983</b>
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**SECTION 8.** There is hereby levied for the fiscal year 2013-2014, a Solid Waste Fee of \$120.00 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, 2013 and ending June 30, 2014:

<b>Regional Water System</b>	<b>\$1,000,573</b>
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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, 2013 and ending June 30, 2014:

<b>Permits &amp; Fees</b>	<b>\$ 200</b>
<b>Sales &amp; Service</b>	<b>961,405</b>
<b>Investment Earnings</b>	<b>200</b>
<b>Misc. Revenue</b>	<b>38,768</b>

<b>TOTAL</b>	<b>\$1,000,573</b>
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**SECTION 11. EXPENDITURES.** The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

<b>District I Water System</b>	<b>\$491,641</b>
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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, 2013 and ending June 30, 2014:

Permits & Fees	\$ 1,200
Sales & Service	489,100
Investment Earnings	300
Misc. Revenue	1,041
<b>TOTAL</b>	<b>\$491,641</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, 2013 and ending June 30, 2014:

District II Water System	\$518,878
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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, 2013 and ending June 30, 2014:

Permits & Fees	\$ 700
Sales & Service	505,000
Investment Earnings	300
Misc. Revenue	12,878
<b>TOTAL</b>	<b>\$518,878</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, 2013 and ending June 30, 2014:

District III Water System	\$773,257
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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, 2013 and ending June 30, 2014:

Permits & Fees	\$ 800
Sales & Service	701,600
Investment Earnings	200
Fund Balance Appropriated	70,657
<b>TOTAL</b>	<b>\$773,257</b>

**SECTION 17. EXPENDITURES.** The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

<b>Transfer to Other Funds</b>	<b>\$238,368</b>
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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, 2013 and ending June 30, 2014:

<b>E911 Surcharge</b>	<b>\$238,368</b>
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<b>TOTAL</b>	<b>\$238,368</b>
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**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, 2013 and ending June 30, 2014:

<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, 2013 and ending June 30, 2014:

<b>Investment Earnings</b>	<b>90</b>
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<b>Transfers from Other Funds</b>	<b>50,000</b>
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<b>Fund Balance Appropriated</b>	<b>5,000</b>
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<b>TOTAL</b>	<b>\$55,090</b>
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**SECTION 21.** There is hereby levied on each marriage license issued during the fiscal year 2013-2014, 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; Bertadean W. Baker, 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. Michelle Winstead is authorized to sign such checks as Director of the Department of Social Services; Linda T. Worth is authorized to sign such checks as the 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 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 Bertadean W. Baker, Chairman, Warren County Board of Commissioners; Barry Mayo, Finance Director and Linda T. Worth, County Manager.

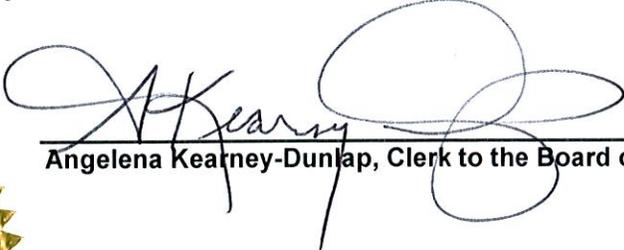
SECTION 23. There is hereby levied for the fiscal year 2013-2014, a license fee of \$2.00 on each dog of the age of six months or older. The proceeds of such taxes shall be deposited in the General Fund.

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 27<sup>th</sup> day of June 2013.



  
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Angelena Kearney-Dunlap, Clerk to the Board of Commissioners