WARREN COUNTY BUDGET ORDINANCE
FISCAL YEAR 2015-2016

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, 2015 and ending June 30, 2016:

ITEM	$ AMOUNT
County Commissioners	$ 131,088
County Manager	222,145
Human Resources	137,346
Fleet Service	111,529
Finance Office	494,790
Tax Assessor	275,902
Revaluation	5,000
Tax Collection	336,470
County Attorney	150,825
Court Facilities	67,947
Board of Elections	326,880
Register of Deeds	261,197
Miscellaneous Appropriations	81,000
Information Technology	173,591
Buildings, Grounds & Maintenance	750,254
Sheriff's Department	2,642,633
Child Support Enforcement	53,471
Central Communications	744,474
Detention Facility	1,352,551
Emergency Services	222,873
Fire Protection	330,115
Code Enforcement	184,632
Medical Examiner	7,000
Emergency Medical Services	2,733,975
Halifax County EMS	98,244
Animal Control	308,387
KARTS Transportation	78,931
Lake Gaston Weed Control	116,000
Forestry Program	113,945
Planning	181,559
Economic Development Commission	256,839
Kerr Tar HUB	36,000
Cooperative Extension Service	163,063
Buck Spring Camp Development	37,300

Cooperative Ext 4-H Program	**4,500**
Soil Conservation	**184,477**
Health Department	**2,995,327**
Area Mental Health	**60,146**
Juvenile Crime Prevention Council	**6,000**
DPS – Emergency Shelter	**3,273**
Unwrapping the Gift/HE Matters	**14,035**
Equine Assisted Learning	**16,118**
DSS Administration	**4,057,967**
DSS Public Assistance	**1,436,597**
DSS Local Funds	**10,500**
DSS Child Support	**424,129**
Rural Operating Assistance Program	**114,200**
Senior Center	**532,376**
Veteran's Service Office	**100,888**
Warren County Public Schools	**5,392,463**
VGCC Satellite Campus	**231,625**
Libraries	**479,201**
Recreation Program	**515,805**
Youth Services Bureau	**280,100**
Armory	**45,000**
Debt Services	**835,776**
Insurance & Fringes	**537,300**
Transfer to Other Funds: Revaluation Fund	**193,334**
Contingency	**25,000**
TOTAL GENERAL FUND APPROPRIATIONS	**$31,684,093**

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

ITEM	**$AMOUNT**
Ad Valorem Taxes	**17,883,937**
Sales Taxes	**2,299,251**
Other Taxes & Licenses	**60,000**
Unrestricted – Intergovernmental	**113,400**
Restricted Intergovernmental – Health	**637,942**
Restricted Intergovernmental – DSS	**1,196,307**
Restricted Intergovernmental – DSS 1571	**2,418,315**
Restricted Intergovernmental – Other	**867,066**
Permits and Fees	**230,250**
Sales and Services	**1,894,188**
Investment Earnings	**2,000**
Miscellaneous Revenue	**462,404**
Transfers from Other Funds	**5,000**

Fund Balance Appropriated	**3,614,033**
TOTAL GENERAL FUND REVENUES	**$31,684,093**

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, 2015 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 $2,559,949,502 and an estimated collection rate of 96.06%. The estimated rate of collection is based on the fiscal year 2014-15 collection rate that is estimated to be 96.06%. 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.

Fire Department	Total Revenue	Motor Vehicle Tax	TOTAL
Churchill Five Forks	$143,153	$ 2,416	$145,569
Central Warren	136,768	11,625	148,393
Macon	39,264	2,851	42,115
Ridgeway	40,362	2,928	43,290
Afton Elberon	79,890	8,161	88,051
Roanoke Wildwood	84,917	1,264	86,181
Hawtree	51,501	3,616	55,117
Littleton	62,246	2,308	64,554
Longbridge	99,212	1,581	100,793
Arcola	28,493	2,106	30,599
Drewry	59,181	3,129	62,310
Smith Creek	55,666	3,922	59,588
Soul City	28,638	2,198	30,836
Inez	14,690	1,595	16,285
Total	$923,981	$49,700	$973,681

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, 2015, 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 16

Department	Est. Tax	FY 16
Churchill Five Forks	396,975,677	**0.036**
Central Warren	155,368,606	**0.089**
Macon	76,271,958	**0.05**
Ridgeway	62,603,454	**0.06**
Afton Elberon	115,389,913	**0.07**
Roanoke Wildwood	421,322,299	**0.02**
Hawtree	59,622,979	**0.085**
Littleton	161,455,530	**0.038**
Long Bridge	394,473,345	**0.025**
Arcola	74,929,627	**0.038**
Drewry	98,662,997	**0.06**
Smith Creek	80,850,908	**0.0675**
Soul City	47,070,478	**0.06**
Inez	53,528,632	**0.0236**
Total	2,198,526,403	

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, 2015, and ending June 30, 2016:

Fire Department	Current Taxes	Motor Vehicle Tax	Delinquent Taxes	TOTAL
Churchill Five Forks	**$ 140,153**	**2,416**	**$ 3,000**	**145,569**
Central Warren	**124,768**	**11,625**	**12,000**	**148,393**
Macon	**35,764**	**2,851**	**3,500**	**42,115**
Ridgeway	**35,162**	**2,928**	**5,200**	**43,290**
Afton Elberon	**72,890**	**8,161**	**7,000**	**88,051**
Roanoke Wildwood	**82,217**	**1,264**	**2,700**	**86,181**
Hawtree	**47,801**	**3,616**	**3,700**	**55,117**
Littleton	**59,746**	**2,308**	**2,500**	**64,554**
Longbridge	**96,212**	**1,581**	**3,000**	**100,793**
Arcola	**25,993**	**2,106**	**2,500**	**30,599**
Drewry	**55,681**	**3,129**	**3,500**	**62,310**
Smith Creek	**51,666**	**3,922**	**4,000**	**59,588**
Soul City	**25,938**	**2,198**	**2,700**	**30,836**
Inez	**11,690**	**1,595**	**3,000**	**16,285**
Total	**$865,681**	**49,700**	**$58,300**	**973,681**

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, 2015, and ending June 30, 2016:

Solid Waste Program	**$1,557,472**

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, 2015 and ending June 30, 2016:

Other Taxes & Licenses	**$1,551,067**
Restricted Intergovernmental – Other	**5,800**
Investment Earnings	**5**
Miscellaneous	**600**
Fund Balance Appropriated	**-0-**
TOTAL	**$1,557,472**

SECTION 8. There is hereby levied for the fiscal year 2015-2016, 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, 2015 and ending June 30, 2016:

Regional Water System	**$1,021,361**

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, 2015 and ending June 30, 2016:

Permits & Fees	**$ 200**
Sales & Services	**983,111**
Investment Earnings	**50**
Fund Balance Appropriated	**38,000**
TOTAL	**$1,021,361**

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

District I Water System	**$667,319**

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, 2015 and ending June 30, 2016:

Permits & Fees	**$ 1,500**
Sales & Services	**664,447**
Investment Earnings	**100**
Misc. Revenue	**1,272**
TOTAL	**667,319**

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

District II Water System	**$634,476**

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, 2015 and ending June 30, 2016:

Permits & Fees	**$ 1,000**
Sales & Services	**620,069**
Investment Earnings	**85**
Misc. Revenue	**13,322**
TOTAL	**$634,476**

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

District III Water System	**$874,873**

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, 2015 and ending June 30, 2016:

Permits & Fees	**$ 800**
Sales & Services	**874,023**
Investment Earnings	**50**
TOTAL	**$874,873**

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Emergency 911	**$186,107**

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, 2015 and ending June 30, 2016:

Other Taxes & Licenses (E911 Surcharge)	**156,185**
Investment Earnings	**30**
Fund Balance Appropriated	**29,892**
TOTAL	**$186,107**

SECTION 19. EXPENDITURES. The following amounts are hereby appropriated for the Revaluation Fund for the operation of the County revaluation process for fiscal year beginning July 1, 2015 and ending June 30, 2016:

TOTAL	**$55,035**

SECTION 20. REVENUES. It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

Investment Earnings	**35**
Revaluation	**50,000**
Transfers to Other Funds	**5,000**
TOTAL	**$55,035**

SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2015-2016, 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; Barry Richardson, 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; 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 II.

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 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 Barry Richardson, Chairman, Warren County Board of Commissioners; Gloria M. Edmonds, Finance Director and Linda T. Worth, County Manager.

SECTION 23. There is hereby levied for the fiscal year 2015-2016, 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 25th day of June 2015.

6/25/15

Angelena Kearney-Dunlap, Clerk to the Board of Commissioners