WARREN COUNTY BUDGET ORDINANCE
FISCAL YEAR 2016-2017

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, 2016 and ending June 30, 2017:

ITEM	$AMOUNT
County Commissioners	$ 137,006
County Manager	225,923
Human Resources	138,240
Fleet Service	23,271
Finance Office	510,530
Tax Assessor	276,205
Tax Collection	337,037
County Attorney	134,205
Court Facilities	67,298
Board of Elections	590,551
Register of Deeds	271,486
Miscellaneous Appropriations	56,000
Information Technology	185,752
Buildings, Grounds & Maintenance	604,537
Sheriff's Department	2,494,320
Child Support Enforcement	55,188
Central Communications	756,528
Detention Facility	1,342,745
Emergency Services	194,487
Fire Protection	386,600
Code Enforcement	214,283
Medical Examiner	7,000
Emergency Medical Services	2,691,782
Halifax County EMS	104,932
Animal Control	301,031
KARTS Transportation	78,931
Lake Gaston Weed Control	116,000
Forestry Program	115,945
Planning	157,998
Economic Development Commission	209,876
Kerr Tar HUB	36,000
Cooperative Extension Service	223,608

Buck Spring Camp Development	33,198
Cooperative Ext 4-H Program	4,900
Soil Conservation	193,749
Health Department	3,139,236
Area Mental Health	60,146
Juvenile Crime Prevention Council	6,000
Equine Assisted Learning	21,680
Boys & Girls Club	22,011
DSS Administration	4,007,017
DSS Public Assistance	1,353,216
DSS Local Funds	9,300
DSS Child Support	431,222
Rural Operating Assistance Program	111,775
Senior Center	504,874
Veteran's Service Office	102,657
Warren County Public Schools	5,133,073
VGCC Satellite Campus	231,625
Libraries	511,179
Recreation Program	386,694
Youth Services Bureau	192,025
Armory	36,375
Debt Services	1,937,472
Insurance & Fringes	536,000
Transfer To Other Funds	244,334
Contingency	25,000
TOTAL GENERAL FUND APPROPRIATIONS	$32,280,214

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

ITEM	$AMOUNT
Ad Valorem Taxes	18,308,148
Sales Taxes	3,028,125
Other Taxes & Licenses	68,000
Unrestricted – Intergovernmental	117,800
Restricted Intergovernmental – Health	652,310
Restricted Intergovernmental – DSS	1,149,165
Restricted Intergovernmental – DSS 1571	2,799,451
Restricted Intergovernmental – Other	874,889
Permits and Fees	250,300
Sales and Services	1,958,539
Investment Earnings	25,000

Miscellaneous Revenue	548,817
Transfers from Other Funds	675,113
Fund Balance Appropriated	1,824,557
TOTAL GENERAL FUND REVENUES	$32,280,214

SECTION 3. There is hereby levied a tax rate of $.71 per one hundred dollars valuation of property listed for taxes as of January 1, 2016 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 $2,486,867,624 and an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2015-16 collection rate that is estimated to be 95%. The rate of $.71 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	Fire Tax Property	Fire Tax Motor Vehicle	Total
Afton Elberon	$ 82,849	$ 8,710	$ 91,559
Arcola	36,068	3,904	39,972
Central Warren	143,028	13,876	156,904
Churchill Five Forks	139,940	2,839	142,779
Drewry	70,531	4,262	74,793
Hawtree	51,235	5,152	56,387
Inez	15,202	1,050	16,252
Littleton	61,469	2,393	63,862
Long Bridge	99,484	1,850	101,334
Macon	38,799	2,881	41,680
Ridgeway	39,679	3,257	42,936
Roanoke Wildwood	93,786	1,579	95,365
Smith Creek	53,335	4,776	58,111
Soul City	29,788	2,501	32,289
Total	$ 955,193	$ 59,030	$ 1,014,223

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, 2016, 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 17

Fire Department	Estimated Tax Base Property Tax	Estimated Tax Base Motor Vehicles	Tax Rate FY 17
Afton Elberon	116,586,266	13,387,535	0.0700
Arcola	75,415,924	8,769,885	0.0480
Central Warren	158,371,283	16,771,546	0.0890
Churchill Five Forks	399,609,357	8,283,365	0.0350
Drewry	99,510,531	6,326,474	0.0700
Hawtree	59,053,016	6,400,043	0.0850
Inez	54,736,750	4,708,813	0.0236
Littleton	159,389,421	6,467,510	0.0380
Long Bridge	394,859,374	7,571,021	0.0250
Macon	74,455,054	6,075,805	0.0500
Ridgeway	60,488,662	5,713,509	0.0600
Roanoke Wildwood	420,930,803	7,298,523	0.0220
Smith Creek	75,873,953	7,345,862	0.0675
Soul City	48,187,281	4,449,084	0.0600
Total	$ 2,197,467,675	$ 109,568,975	

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, 2016, and ending June 30, 2017:

Fire Department	Current Tax Revenue	Motor Vehicle Tax Revenue	Delinquent Tax Revenue	Total Revenue
Afton Elberon	$ 75,849	$ 8,710	$ 7,000	$ 91,559
Arcola	33,568	3,904	2,500	39,972
Central Warren	131,028	13,876	12,000	156,904
Churchill Five Forks	136,940	2,839	3,000	142,779
Drewry	67,031	4,262	3,500	74,793
Hawtree	47,535	5,152	3,700	56,387
Inez	12,202	1,050	3,000	16,252
Littleton	58,969	2,393	2,500	63,862
Long Bridge	96,484	1,850	3,000	101,334
Macon	35,299	2,881	3,500	41,680
Ridgeway	34,479	3,257	5,200	42,936

Roanoke Wildwood	91,086	1,579	2,700	95,365
Smith Creek	49,335	4,776	4,000	58,111
Soul City	27,088	2,501	2,700	32,289
Total	$ 896,893	$ 59,030	$ 58,300	$ 1,014,223

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, 2016, and ending June 30, 2017:

Solid Waste Program	$1,651,074
Debt Service	4,886
TOTAL	$1,655,960

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, 2016 and ending June 30, 2017:

Other Taxes & Licenses	$1,622,970
Restricted Intergovernmental – Other	4,500
Investment Earnings	40
Miscellaneous	28,450
TOTAL	$1,655,960

SECTION 8. There is hereby levied for the fiscal year 2016-2017, a Solid Waste Fee of $132.00 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, 2016 and ending June 30, 2017:

Regional Water System	$1,035,394
Debt Service	1,100
TOTAL	$1,036,494

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, 2016 and ending June 30, 2017:

Permits & Fees	$ 400
Sales & Services	987,450
Investment Earnings	700
Misc. Revenue	47,944
TOTAL	$1,036,494

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

District I Water System	$647,772
Debt Service	1,100
TOTAL	$648,872

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, 2016 and ending June 30, 2017:

Permits & Fees	$ 2,000
Sales & Services	638,700
Investment Earnings	600
Misc. Revenue	7,572
TOTAL	$648,872

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

District II Water System	$503,331
Debt Service	1,100
Transfer to Other Funds – General Fund	140,825
TOTAL	$645,256

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, 2016 and ending June 30, 2017:

Permits & Fees	$ 800
Sales & Services	624,400
Investment Earnings	900
Misc. Revenue	19,156
TOTAL	$645,256

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

District III Water System	$437,987
Debt Service	1,100
Transfer to Other Funds – General Fund	451,663
TOTAL	$890,750

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, 2016 and ending June 30, 2017:

Permits & Fees	$ 800
Sales & Services	883,150
Investment Earnings	500
Misc. Revenue	6,300
TOTAL	$890,750

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Emergency 911	$169,965

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, 2016 and ending June 30, 2017:

Other Taxes & Licenses (E911 Surcharge)	168,285
Investment Earnings	1,680
TOTAL	$169,965

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, 2016 and ending June 30, 2017:

TOTAL	$350,938

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, 2016 and ending June 30, 2017:

Investment Earnings	405
Transfers from Other Funds	50,000
Fund Balance Appropriated	300,533
TOTAL	$350,938

SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2016-2017, 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.

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 2016-2017, 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 22nd day of June 2016.

Angelena Kearney-Dunlap, Clerk to the Board of Commissioners