





## FISCAL YEAR 2004-2005

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, 2004 and ending June 30, 2005:

<u>ITEM</u>	<u>\$AMOUNT</u>
<b>County Commissioners</b>	<b>116,384</b>
County Manager	147,547
Human Resources	64,955
Finance Office	275,184
Tax Assessor	245,092
<b>Tax Collection</b>	<b>215,964</b>
County Attorney	29,800
Court Facilities	39,615
Board of Elections	187,986
Register of Deeds	179,180
Miscellaneous Appropriations	182,218
<b>Information Technology</b>	<b>123,614</b>
Buildings, Grounds and Maintenance	360,949
Sheriff's Department	1,213,617
Child Support Enforcement	33,640
Central Communications	518,700
Detention Facility	719,750
Emergency Services	246,992
Fire Protection	252,900
Code Enforcement	131,033
Medical Examiner	6,000
Emergency Medical Services	870,727
Animal Control	90,717
PCB Landfill Program	5,165
Forestry Program	96,273
Planning	116,868
Economic Development Commission	137,140
Cooperative Extension Service	153,174
CYFAR	23,458
Buck Spring Camp Development	65,034
Soil Conservation	131,615
Health Department	2,661,344
Area Mental Health	53,063
Juvenile Crime Prevention Council	3,000
North Central Alliance for Youth	42,087
Tri-County Conflict Mgmt.	1,700
Court Psychological Testing	2,600
DSS Administration	2,825,753
DSS Public Assistance	2,710,840
<b>DSS Local Funds</b>	<b>5,800</b>
DSS Grants	36,492
Rural Operating Assistance Program	68,168
Home and Community Care Block Grant	255,203
Veteran's Service Office	59,854
Warren County Public Schools	2,644,679
SEMAA	184,120
VGCC Satellite Campus	101,683
Haliwa Saponi Charter School	50,000
Libraries	293,055
Recreation Program	161,268
<b>Youth Services Bureau</b>	<b>94,929</b>
National Guard Armory	8,900
<b>Debt Services</b>	<b>1,799,728</b>
Insurance and Fringes	403,277
Transfer To Other Funds:	
2009 Revaluation Fund	50,000
Regional Water Enterprise Fund	115,172
District I Enterprise Fund	370
District II Enterprise Fund	370
District III Enterprise Fund	42,876
Solid Waste Enterprise Fund	3,228
Subtotal	212,016
<b>Contingency</b>	<b>56,271</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>\$21,717,121</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, 2004 and ending June 30, 2005:

<u>ITEM</u>	<u>\$AMOUNT</u>
<b>Ad Valorem Taxes</b>	
Current Taxes	10,168,032
Advertising Costs	1,500
Late Listing Penalties	3,500
Interest - Current Taxes	28,000
Delinquent Taxes	400,000
Delinquent Advertising Costs	2,500
Delinquent Late Listing Penalties	2,000
Interest - Delinquent Taxes	55,000
Tax Refund/PFY	3,000
<b>Sales Taxes</b>	
One Percent Sales Tax	550,000
One-Half Percent/Unrestricted	560,000
One-Half Percent/Restricted	240,000
Additional One-Half Percent/Unrestricted	320,000
Additional One-Half Percent/Restricted	480,000
Article 44 Additional ½ Percent	470,000
<b>Other Taxes and Licenses</b>	
Excise Tax Stamps	50,000
<b>Unrestricted - Intergovernmental</b>	
Payments in Lieu of Taxes	2,000
State Beer/Wine Tax	65,000
Officers Fees	20,000
Gasoline Tax Refund	16,000
Civil License Revenue	1,500
<b>Restricted Intergovernmental - Health</b>	
Reynolds Healthy Carolinians	20,000
State Health Grants	569,060
<b>Restricted Intergovernmental - DSS</b>	
Title XIX Transportation	166,636
Daycare Reimbursement	866,872
Special Links	4,000
Foster Care Reimbursement	49,063
CAP Reimbursement	6,610
IVD Collection	2,000
Smart Start -- DSS	42,250
Emergency Food and Shelter	6,492
County Initiated Checks Reimbursement	1,000
Food Stamp Refunds	2,000
Miscellaneous DSS Revenues	2,500
Home and Community Care Block Grant	268,394
N.C. Health Choice Program Premiums	5,405
Rural Operating Assistance Program	70,614
<b>Restricted Intergovernmental - DSS 1571</b>	
Grand Total SSBG	122,283
Grand Total TANF	373,363
TANF/SSBG	20,106
Grand Total State In-Home	14,669
Permanency Planning	6,340
TANF Overpayment	100
Special Permanency Planning	1,412
Medicaid Transportation Administration	55,258
Title XX Medicaid Transportation	750
IVE Protective Services	64,740
Regional Links	8,650
Energy Administration	11,396
Daycare Administration	60,000

IVE Foster Care/Adoption Administration	1,000
Adult Home Care Management	54,220
Smart Start Administration	10,550
Medicaid Administration	368,650
Medicaid Expansion	23,180
Food Assistance/Program Integrity Administration	237,314
N. C. Health Choice Fees	25,000
Adult Daycare	17,249
Crisis Intervention	58,356
CPandL Project Share	5,284
State Aid to Administration	23,002
Food Stamp Settlement	1,000
Food Stamp Incentive	4,000
ST Adult Service	29,162
Domestic Violence	6,925
<b>Restricted Intergovernmental – Other</b>	
Facilities Fees	50,000
School Resource Officers	69,000
Controlled Substance Tax	3,000
Child Support Enforcement Officer	21,688
Emergency Management Grant	9,000
Emergency Center Grant	1,000
Homeland Security Grant	61,475
Homeland Security 2003 Part 1	6,059
Homeland Security 2004	48,324
Homeland Security Citizens Corps Grant	5,500
HRSA Grant	12,900
Dept of Justice Grant	2,273
OJJ Tri-County Conflict Management Grant	800
United Way	2,000
OJJ-Youth Services Bureau	45,081
OJJ-Governor's One-on-One	17,000
OJJ-North Central Alliance for Youth	35,878
OJJ-Juvenile Crime Prevention Council	3,000
OJJ – Psychological Testing	2,000
SEMAA Grant	125,000
State Library Technology Grant	11,269
State Library Planning Grant	14,000
Library Grant	85,500
Veterans Service Revenue	2,000
ABC Nickel A Bottle	2,500
School ADM Funds	259,453
Agricultural Extension Salary Reimbursement	6,300
CYFAR Grant	22,197
NRCD Soil Conservation	18,184
<b>Permits and Fees</b>	
Animal Tax	2,000
Delinquent Animal Tax	125
Beer/Wine Licenses	1,600
Collection Fees	18,000
State Excise Tax Collection Fees	1,000
Register of Deeds Fees	100,000
Inspection Fees	95,000
Planning Board Fees	3,000
Zoning Fees	3,500
<b>Sales and Services</b>	
Sheriff's Fees	5,000
Concealed Weapons Fees	1,000
Signs	1,000
Jail Fees	5,000
Jail Telephone Commission	5,000
Inmates Awaiting Transfer	5,000
Inmates Locally Confined Reimbursement	18,000
Ambulance Fees	350,000
Health Department Fees	22,000
School Nursing Services	72,000

Environmental Health Fees	60,000
Health 3 <sup>rd</sup> Party Fees	300,000
Home Health Fees	500,000
Library Fees	10,600
Recreation Fees	11,000
Rents	37,416
Vending Profits	2,000
Copier/Printout Fees	8,500
Franchise Fees	6,000
<b>Investment Earnings</b>	
Investment Income	55,000
<b>Miscellaneous Revenue</b>	
Fundraising DSS	1,000
Miscellaneous Revenues	2,000
Private Contributions	1,000
<b>Transfers from Other Funds</b>	
E911 Fund	105,329
Solid Waste Enterprise Fund	700,000
E911 Wireless Fund	41,854
<b>Fund Balance Appropriated</b>	
F/B Appropriated	699,127
F/B Appropriated – Register of Deeds	23,090
F/B Appropriated – Health Dept. Escrow	256,730
F/B Appropriated – SEMAA	89,051
F/B Appropriated– US Forestry Grant	14,500
F/B Appropriated – Controlled Substance	7,786
F/B Appropriated – Federal Drug Forfeitures	7,879
F/B Appropriated – DSS Children’s Christmas Fund	1,766
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$21,717,121</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, 2004 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 **\$1,287,750,969** and an estimated collection of 94%. The estimated rate of collection is based on the fiscal year 2003-04 collection rate that is estimated to be 94%. 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 thirteen 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	42,390
Macon	25,400
Central Warren	91,866
Ridgeway	30,610
Afton-Elberon	38,537
Roanoke-Wildwood	42,490
Hawtree	18,688
Littleton	42,000
Long Bridge	65,868
Drewry	22,250
Smith Creek	27,075
Soul City	10,300
Arcola	11,169
<b>TOTAL</b>	<b>\$468,643</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, 2004, 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	143,000,000	0.0310
Central Warren	118,100,000	0.0800

Macon	49,000,000	0.0500
Ridgeway	59,000,000	0.0470
Afton-Elberon	77,500,000	0.0500
Roanoke-Wildwood	150,500,000	0.0300
Hawtree	37,500,000	0.0500
Littleton	74,500,000	0.0600
Long Bridge	139,500,000	0.0500
Arcola	49,700,000	0.0220
Drewry	46,000,000	0.0500
Inez	31,500,000	0.0000
Smith Creek	55,000,000	0.0500
Soul City	24,700,000	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, 2004, and ending June 30, 2005:

Taxes	Current Taxes	Delinquent Taxes	Total
<b>Churchill Five Forks</b>	<b>41,590</b>	<b>800</b>	<b>42,390</b>
Macon	23,900	1,500	25,400
<b>Central Warren</b>	<b>87,866</b>	<b>4,000</b>	<b>91,866</b>
Ridgeway	29,610	1,000	30,610
<b>Afton-Elberon</b>	<b>36,037</b>	<b>2,500</b>	<b>38,537</b>
<b>Roanoke-Wildwood</b>	<b>41,990</b>	<b>500</b>	<b>42,490</b>
Hawtree	17,438	1,250	18,688
<b>Littleton</b>	<b>41,500</b>	<b>500</b>	<b>42,000</b>
Long Bridge	64,868	1,000	65,868
Drewry	21,500	750	22,250
Smith Creek	25,575	1,500	27,075
Soul City	9,600	700	10,300
Arcola	10,169	1,000	11,169
<b>TOTAL</b>	<b>\$451,643</b>	<b>\$17,000</b>	<b>\$468,643</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, 2004, and ending June 30, 2005:

Solid Waste Program \$1,917,432

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, 2004 and ending June 30, 2005:

Other Taxes and Licenses	
Tire Disposal Tax	\$ 16,000
White Goods Tax	12,000
Solid Waste Household Fees	835,000
Delinquent Household Fees	67,000
Municipal Solid Waste Tipping Fees	115,000
Interest on Household Fee	14,500
Privilege License Fee	50
Restricted Intergovernmental	
Convenience Center Reimbursement – Vance County	1,200
Investment Earnings	5,000
Miscellaneous	300
Transfer from General Fund	3,228
Fund Balance Appropriated	\$848,154
<b>TOTAL</b>	<b>\$1,917,432</b>

SECTION 8. There is hereby levied for the fiscal year 2004-2005, 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, 2004 and ending June 30, 2005:

Regional Water System \$614,510

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, 2004 and ending June 30, 2005:

Restricted Intergovernmental  
NC Rural Center Capacity Grant 30,050

NC Rural Center WWTP Capacity Grant	40,000
<b>Sales and Service</b>	
Regional Water System Sales	\$199,700
Regional Water System Customer Revenue	130,000
Reimbursement – Town of Warrenton	3,000
Reimbursement – Town of Norlina	4,000
Sewer Revenue	86,688
Tap Fees	2,500
Reconnect Fees	1,500
Water Sales – Fire Department	400
Investment Earnings	1,500
Transfer From General Fund	115,172
<b>TOTAL</b>	<b>\$614,510</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, 2004 and ending June 30, 2005:

District I Water System	\$315,140
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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, 2004 and ending June 30, 2005:

<b>Sales and Service</b>	
Sewer Revenue	3,870
Supplemental Tap Fees	14,400
Reconnect Fees	9,000
Water Bill Collections	\$280,000
Flat Fee Collection	5,000
Water Sales – Fire Department	200
Water Sales – Bulk	300
Investment Earnings	2,000
Transfer from General Fund	370
<b>TOTAL</b>	<b>\$315,140</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, 2004 and ending June 30, 2005:

District II Water System	\$426,983
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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, 2004 and ending June 30, 2005:

<b>Sales and Service</b>	
Water Bill Collections	\$198,000
Utility Reimbursement – DOT	6,000
Utility Reimbursement – VADOT	2,500
Sewer Revenue	8,800
Supplemental Tap Fees	15,000
Reconnect Fees	7,000
Flat Fee Collection	20,000
Water Sales – Fire Department	200
Water Sales – Bulk	500
Investment Earnings	1,000
Debt Reimbursement	10,355
Transfer from General Fund	370
Transfer from Dist 2 Capital Project Fund	157,258
<b>TOTAL</b>	<b>\$426,983</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, 2004 and ending June 30, 2005:

District III Water System	\$114,952
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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, 2004 and ending June 30, 2005:

<b>Sales and Service</b>	
Department of Commerce	\$20,000
Reconnect Fees	2,000
Water Bill Collection	44,000
Flat Fee Collection	6,050
Water Sales – Bulk	26
Transfer from General Fund	42,876

TOTAL \$114,952

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2004 and ending June 30, 2005:

Enhanced 911 Fund \$204,600

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, 2004 and ending June 30, 2005:

E-911 Telephone Surcharge - Wired	\$128,000
E-911 Telephone Surcharge - Wireless	75,000
Investment Earnings - Wired	1,300
Investment Earnings - Wireless	300
TOTAL	\$204,600

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, 2004 and ending June 30, 2005:

2009 Revaluation Fund \$51,800

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, 2004 and ending June 30, 2005:

Investment Income	\$ 1,800
Transfer from General Fund	50,000
TOTAL	\$51,800

SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2004- 2005, 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 Susan W. Brown, County Finance Officer; 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. 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 Susan W. Brown, Finance Officer, and Loria D. Williams, County Manager.

SECTION 23. There is hereby levied for the fiscal year 2004-2005, 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 21st day of June 2004.

/s/ Angelena Kearney-Dunlap  
Angelena Kearney-Dunlap  
Clerk to the Board of Commissioners

Motion to adjourn was made by Commissioner Lucas, seconded by Commissioner Humphries.

Motion to adjourn was withdrawn.

Chairman Ross thanked the County Manager, Finance Officer, County Attorney and Clerks to the Board for their hard work in preparing the budget.

With no further business to discuss and on motion of Commissioner Lucas, which was seconded by Commissioner Humphries, the special meeting was adjourned at 8:25 pm.

/s/ Angelena Kearney-Dunlap

Angelena Kearney-Dunlap, Clerk to the Board