

FY 2016-2017
Budget Work Session

***WARREN COUNTY
BOARD OF COMMISSIONERS***

Library – Community Room

June 1, 2016

6:00 p.m.

**Warren County Board of Commissioners
Budget Work Session
Warren County Memorial Library
Community Meeting Room
June 1, 2016
6:00 p.m.**

SUGGESTED AGENDA

- **6:00 p.m. Convene Budget Work Session**
 - **1) Review of Estimated General Fund – Fund Balance ----- (see attachment slide 4)**
 - **2) Review of General Fund & Enterprise Funds Debt Schedules ----- (see attachment slides 5-8)**
 - **3)Review Budget Changes and Other Information:**
 - a) Review Changes made to budget at the 5/25/16 Budget Work Session
 - b) DSS 2009 Ford Edge potential use by Tax Office
 - c) Code Enforcement Request to Purchase Toyota Tacoma
 - d) Planning/Zoning and Code Enforcement Revised Fee Schedule ----- (see attachment slide 9)
 - e) Proposed Increase in Solid Waste Household User Fee from \$120/Household to \$132/Household ----- (slides 10-12)
 - f) Increase in the Security Deposit for Warren County Public Utilities Water Customers from \$100 to \$125 ----- (slide 13)
 - g) Recommended Funding for Non-Profits ----- (see attachment slides 14-17)

June 1, 2016
Budget Work Session Agenda

- 4) Youth Services Bureau Budget Request – Debbie Scott, YSB Director ----- Slide 18
- 5) Warren County Schools' Budget Request – Dr. Ray Spain
- 6) Dr. Cosmos George, Board Chair, Warren Community Health Clinic, request to address the Board of Commissioners
- 7) Discussion of Other Budget Items
- 8) Adjourn Budget Work Session

Budget Public Hearing - June 13, 2016, 5:45 p.m., Armory Civic Center

Next Budget Work Session - June 20, 2016, 1:00 p.m., Armory Civic Center

Attachment
For
Item # 1

**FUND BALANCE PROJECTION
ESTIMATE ONLY - AS OF 5-4-16**

Total Fund Balance at 6-30-15	11,748,301
Net Gain/(Loss) FY 16	(1,449,322)
Less Inventory	(11,500)
Less ROD Enhancement Fund	0
Less Revaluation	(412,572)
Less Sub-subsequent year estimate usage	(1,000,000)
Less Reserved by state statute (estimate)	(2,000,000)
Undesignated	6,874,907

Estimated Funds Balance at 5-2-16

Reserved by State Statute	2,000,000
Sub-subsequent year usage	1,000,000
Reserved for Revaluation	412,572
Inventory	11,500
Undesignated	6,874,907
	<hr/>

Projected Ending Balance FY16 **10,298,979**

Total FY16 Expenditure Budget	32,479,841
Undesignated	6,874,907
	<hr/>

Percent of Fund Balance to FY16 Expenditures **21.17%**

GENERAL FUND
Projected for FY 17

Fiscal Year	One Loan 2				One Loan 4 Projects \$669,000								Total				
	3/4/1991 USDA 6% 500,000 Pub Impv Series 1991 Medical Facility	3/14/2003 BB&T 3.82% 2,325,000 Law Enf. Center	10/1/2006 BB&T 3.89% 322,000 Recreation Complex Phase I	10/1/2006 BB&T 3.89% 628,000 Animal Control Shelter	9/15/2006 RBC 4.16% 2,214,249 Recreation Complex Phase II	1/16/2008 BB&T 3.91% 2,428,520 Warren County Library	5/26/2010 BB&T 4.76% 340,000 Amb. Storage Facility	5/26/2010 BB&T 4.76% 200,000 National Guard Armory	5/26/2010 BB&T 4.76% 59,000 Old Library Building	5/26/2010 BB&T 4.76% 70,000 Mental Health Building	11/10/2015 REGIONS BANK 11,395,000 Limited Obligation, Series 2015 Bonds	5/12/2010 SOUTHER 4.56% 610,000 New Tech High School		BB&T 1.88% 643,954 VHF Radio System Upgrade	Buck Spring	Emerg. Mgmt. Headqtrs	Veh & Equip.
		Refinance 9/4/2008 Loan Modification New Rate 1.97% 10/1/2013	Refinanced 10/28/2008 Loan Modification New Rate 2.46% 10/1/2013	Refinanced 10/28/2008 Loan Modification New Rate 2.46% 10/1/2013		Loan Modification New Rate 2.59% 10/1/2013	Loan Modification New Rate 2.97% 10/1/2013	Loan Modification New Rate 2.97% 10/1/2013	Renov. Loan Modification New Rate 2.97% 10/1/2013	Renov. Loan Modification New Rate 2.97% 10/1/2013	Refunding Water Bonds	Projection *****					
16/17	36,480	160,344	23,972	46,762	179,856	188,109	28,556	16,801	4,956	5,878	675,113	56,894	70,939			425,837	1,920,497
17/18	34,680	157,290	23,444	45,732	173,715	183,916	27,883	16,405	4,839	5,739	672,913	55,040	70,939			416,251	1,888,785
18/19	32,880		22,916	44,702	167,574	179,723	27,210	16,009	4,722	5,600	678,113	53,185	70,939			307,733	1,611,306
19/20	19,080		22,388	43,672	161,434	175,529	26,536	15,613	4,606	5,462	677,713	51,359	70,939			95,994	1,370,324
20/21			21,860	42,642	155,293	171,336	25,863	15,217	4,489	5,323	676,913	49,476	70,939				1,239,350
21/22					75,344	167,143	25,190	14,821	4,372	5,185	675,713	47,622	70,939				1,086,329
22/23						81,999	24,517	14,425	4,255	5,046	676,213	45,768	70,939				923,161
23/24							23,844	14,029	4,138	4,908	675,963	43,921	70,939				837,741
24/25							23,171	13,632	4,021	4,769	679,963	42,059	70,939				838,554
25/26											677,963		70,939				748,902
26/27											675,213						675,213
27/28											676,713						676,713
28/29											677,213						677,213
29/30											679,913						679,913
30/31											676,631						676,631
31/32											681,406						681,406
32/33											680,481						680,481
33/34											674,031						674,031
34/35											667,231						667,231
35/36											655,081						655,081
36/37											642,138						642,138
37/38											639,013						639,013
38/39											565,344						565,344
39/40											553,669						553,669
40/41											541,813						541,813
41/42											419,188						419,188

42/43												400,500					400,500
43/4												387,000					387,000
44/45												373,500					373,500
																	0
	123,120	317,634	114,578	223,511	913,216	1,147,755	232,770	136,952	40,398	47,910	18,032,650	445,323	709,393			1,245,815	23,731,025
Financial Institution	USDA	BB&T	BB&T 338,089		RBC	BB&T	BB&T 458,030			Southern Bank							

as of 5/17/2016/gme

As of	General Fd	Debt %
FY 16		to
Assessed	Debt	Assessed
Value		Value
2,486,867,624	23,731,025	0.95%

ENTERPRISE FUNDS
General Obligation and Installment Purchase Debt
Projected for FY 2017

as of **5/31/2016**

Year	Gen Obligation Bonds				FY 10 1,561,000 D3 Ph 3 & Eaton Ferry Water 3.75%	FY 10 182,572 Meter Replacement Project D I H-ARRA-09-1448 (interest free)	FY12 867,500 Waste Water Treatment Plant CS370520-04 2.46%	FY 14 233,512 Meter Replacement Project D II H-LRX-F-09-1680 (interest free)	Instlmt Pur Public Utilities Vehicle & Equipment	Instlmt Pur Solid Waste Vehicles & Equipment	Total Enterprise Fund
	6/1/1999 Water Bond 1,629,000 District 1 Water 4.75%	4/15/2002 Water USDA Series 2002 2,715,000 District II Water 4.75%	9/28/2004 Water Series 2006A & 2006B 3,581,000 District III Water 4.75%	8/13/2008 Water Series 2009 4,957,000 District III Ph 2 Water 4.75%							
	REFINANCED 1,235,000 NOV 2016 REFUNDING, SERIES 2015 BONDS	REFINANCED 2,240,000 NOV 2016 REFUNDING, SERIES 2015 BONDS	REFINANCED 7,920,000 NOV 2016 REFUNDING, SERIES 2015 BONDS AMORTIZED TOGETHER								
16/17	82,625	140,825	451,663	78,250	9,129	56,841	11,676	4,397	4,886	840,291	
17/18	81,575	139,175	452,163	78,425	9,129	55,857	11,676	8,794	9,771	846,564	
18/19	85,175	141,975	450,963	77,563	9,129	54,872	11,676	8,794	9,771	849,917	
19/20	83,575	139,575	454,563	77,700	9,129	53,888	11,676	4,397	4,886	839,387	
20/21	81,975	142,175	452,763	77,800	9,129	52,903	11,676			828,420	
21/22	85,375	139,575	450,763	77,863	9,129	51,919	11,676			826,298	
22/23	83,125	141,325	451,763	77,888	9,129	50,934	11,676			825,839	
23/24	85,875	142,825	447,263	77,875	9,129	49,950	11,676			824,591	
24/25	83,375	144,075	452,513	77,825	9,129	48,965	11,676			827,557	
25/26	80,875	140,075	457,013	77,738	9,129	47,980	11,676			824,485	
26/27	83,375	141,075	450,763	77,613	9,129	46,996	11,676			820,626	
27/28	85,625	141,825	449,263	78,450	9,129	46,011	11,676			821,978	
28/29	82,625	142,325	452,263	78,213	9,129	45,027	11,676			821,256	
29/30	85,825	139,475	454,613	77,938	9,129	44,042	11,676			822,697	
30/31	83,794	141,506	451,331	77,625		43,058	11,676			808,990	
31/32	81,519	143,006	456,881	78,275		42,073	11,676			813,430	
32/33	84,244	144,331	451,906	77,850		41,089	11,676			811,095	
33/34	81,794	140,481	451,756	78,388						752,419	
34/35	74,344	136,631	456,256	77,850						745,081	
35/36	72,069	132,781	450,231	78,275						733,356	
36/37	69,713	123,794	448,631	77,625						719,763	
37/38	67,356	119,988	451,669	77,938						716,951	
38/39		116,181	449,163	78,175						643,519	
39/40		107,375	446,294	78,338						632,007	
40/41		103,750	438,063	78,425						620,238	
41/42			419,188	78,438						497,626	
42/43			400,500	78,375						478,875	

43/44			387,000	78,238					465,238
44/45			373,500	78,025					451,525
45/46				77,738					77,738
46/47				78,375					78,375
47/48				77,900					77,900
48/49				78,350					78,350
49/50				77,688					77,688
50/51				53,950					53,950
									0
									0
	1,785,831	3,386,125	12,860,694	2,706,982	127,800	832,405	198,485	26,383	21,954,018
								29,314	21,954,018

Attachment for Item # 3d

DRAFT - FOR REVIEW ONLY - PROPOSED FEE CHANGES AS OF 2016



Planning/Zoning and Code Enforcement Department
 542 West Ridgeway Street
 Warrenton, NC 27589
 (PH) 252-257-7027 (FX) 252-257-1083

Fees -- Code Enforcement (effective xxxxx)

RESIDENTIAL FEES		
Description of Permit Type	Minimum Amt.	Per Sq. Ft. Amt.
Plan Review – Residential	\$25.00	-----
Plan Review – Non-Residential	\$50.00	-----
Building - Residential	-----	-----
<i>Heated</i>	-----	0.20 plus trades
<i>Unheated</i>	-----	0.15 plus trades
Porches/Decks	\$20.00 \$30.00	0.08
Manufactured Homes	-----	-----
<i>Single Wide</i>	\$220.00	includes trades
<i>Double wide</i>	\$295.00	includes trades
<i>Triple Wide</i>	\$320.00	includes trades
Modular Homes	-----	0.20 plus trades
On-Site Consults	\$40.00 \$50.00	-----
Re-Inspection	\$40.00 \$50.00	-----
Renovations	-----	-----
<i>Up to 400 Sq. Ft.</i>	\$50.00	plus trades
<i>400-600 Sq. Ft.</i>	\$75.00	plus trades
<i>Over 600 Sq. Ft.</i>	\$100.00	plus trades
Residential Additions	\$50.00 \$60.00	0.10 plus trades
Electric Permit	\$40.00 \$50.00	-----
Plumbing Permit	\$40.00 \$50.00	-----
Mechanical Permit	\$40.00 \$50.00	-----
Fire Permit	\$40.00 \$50.00	-----
Building Permit	\$40.00 \$50.00	-----
Accessory Building	\$20.00 \$30.00	0.10 plus trades
Garage - Residential	\$50.00 \$60.00	0.10 plus trades
Multi-Family ---1st Unit	\$225.00 \$235.00	-----
<i>Each Additional Unit</i>	\$110.00 \$120.00	-----
Bulkheads	\$25.00 \$35.00	-----
Boathouse/Pier	\$50.00 \$60.00	0.10

Non-Residential (cover total construction)	-----	-----
Professional Offices/Clinics	-----	0.40
Warehouse Construction	-----	0.20
Commercial Buildings	-----	0.40
Additions (any use)	-----	0.20
Electric Permit	\$60.00 \$75.00	-----
Plumbing Permit	\$60.00 \$75.00	-----
Mechanical Permit	\$60.00 \$75.00	-----
Fire Permit	\$60.00 \$75.00	-----
Building Permit	\$60.00 \$75.00	-----
Metal Buildings	-----	-----
Warehouse Use	-----	0.15
Commercial use	-----	0.20
Additions (any use)	-----	0.20
-----	-----	-----
Solar Farms – Electrical Permit	\$75.00	\$500.00 per Megawatt
Demolition Permit	\$25.00 \$35.00	-----

Fees --Planning/Zoning (effective xxxxxx)

- ◆ **Minor Subdivisions** - Without new Right of Way-Easement or Road
 (Technical Review Committee Review - TRC)
 1-4 Lots: \$25.00 \$50.00
 5-9 Lots: \$75.00 \$100.00
- ◆ **Major Subdivisions** - With new Right of Way-Easement-Road
 (Planning Board Review Required)
 Preliminary Plat Review: \$50.00 \$75.00
 Final Plat Review:
 1-9 Lots: \$100.00 \$125.00
 10-20 Lots: \$200.00 \$225.00
 21 lots or more: \$250.00 \$275.00
 (21+ lots includes flat fee plus \$10.00 each additional lot)
- ◆ Exempt Plat Review \$25.00 \$50.00
- ◆ County Zoning Permit: \$75.00 \$100.00
- ◆ Development Permit (Non-Zoned Area): \$50.00 \$75.00
- ◆ Variance Petition: \$250.00 \$275.00
- ◆ Re-Zoning Petition: \$250.00 \$275.00
- ◆ Conditional Use Permit: \$250.00 \$275.00
- ◆ Board of Adjustment Appeal: \$250.00 \$275.00
- ◆ Zoning Ordinance: \$30.00
- ◆ Subdivision Ordinance: \$30.00
- ◆ Comprehensive Land Use Plan: \$30.00

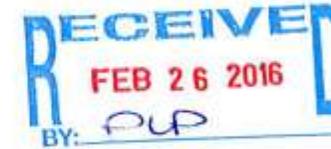
WARREN COUNTY PUBLIC WORKS
712 US Highway 158 Business West
Warrenton, North Carolina 27589



Marshall Brothers, Director
TELEPHONE: (252) 257-1948
FACSIMILE: (252) 257-3979

MEMORANDUM

To: Warren County Board of Commissioners and County Manager
From: Marshall Brothers, Public Works Director/Fleet Manager *MB*
Date: February 26, 2016
Subject: Recommended Fee Increase for FY 2016-17

Recommendation:

The County's Public Works Department has only increased the Household User Fee twice since FY 2005-06. Due to continued increases in cost to maintain the Closed Municipal Solid Waste (MSW) Landfill, hauling/disposal, Transfer Station and Convenience Center operating expenses, I am recommending the following fee increase in FY 2016-17 to help keep the fund self-sustaining.

Increase the current Household User Fee from \$120.00 per household to \$132.00. This increase is estimated to bring in \$100,000 additional revenue. The Tax Department currently has 10,416 homes listed but released 218 units leaving 10,198 homes being taxed for this fee.

Other Rate Increase Factors:

- Waste Industries anticipate an increase in disposal fee of one dollar (\$1.00) per ton at the Brunswick County, Virginia Regional Landfill. Per contract, this fee will be passed on to the county.
- We have been using Fund Balance for the last several years (see auditor's report below and attachments). According to the FY 15 Financial Statement and auditors, Public Works has no useable Fund Balance in reserve. This includes (Accrued Landfill Closure Cost).

Unrestricted Fund Balance	Using Audit Report	Using Fund Balance as of FY 06 and Variance of Actual Revenues & Expenditures
Unrestricted Fund Balance as of June 30, 2006	\$ 400,048	\$ 400,048
Gain/(Loss) FY 06	18,012	30,870
Gain/(Loss) FY 07	31,318	43,904
Gain/(Loss) FY 08	(13,893)	3,373
Gain/(Loss) FY 09	(76,657)	(65,571)
Gain/(Loss) FY 10	(54,956)	(34,804)
Gain/(Loss) FY 11	12,889	(3,296)
Gain/(Loss) FY 12	(3,305)	3,754
Gain/(Loss) FY 13	(68,072)	(113,800)
Gain/(Loss) FY 14	(255,960)	(36,561)
Gain/(Loss) FY 15	(42,394)	(54,752)
Available Fund Balance as of June 30, 2015	(52,970)	173,165

		As of 6/30/2006	As of 6/30/2007	As of 6/30/2008	As of 6/30/2009	As of 6/30/2010	As of 6/30/2011	As of 6/30/2012	As of 6/30/2013	As of 6/30/2014	As of 6/30/2015
Assets											
Cash	cash on hand at June 30	194,936	225,404	270,354	229,716	179,096	147,022	153,287	65,208	115,590	-
Receivables	due to WC at June 30	379,367	382,923	365,070	337,277	344,912	378,812	377,627	374,702	398,734	377,306
Net Pension Assets	pension inflows									72,066	17,142
Capital Assets	property (i.e., land, bldgs., equip., etc.)	230,197	200,819	172,955	156,757	137,214	169,513	158,529	197,761	114,580	170,778
Total Assets		804,500	809,146	808,379	723,750	661,222	695,347	689,443	637,671	700,970	565,226
Deferred Outflows of Resources											15,585
Liabilities											
Accounts Payable	owed by WC at June 30	90,568	88,032	96,264	95,433	104,527	110,018	110,591	125,931	236,908	143,876
Installment Purchase	payment due on lease purchase in current year	17,868	15,048	4,865	-	-	5,670	5,795	2,950	-	-
Due to the General Fund											10,764
Accrued landfill closure costs								19,500	19,500	19,500	19,600
Compensated Absences	estimated vac/sick leave costs	4,047	4,541	4,437	4,376	4,341	4,666	4,969	4,676	4,931	5,104
<i>Noncurrent Liabilities (due after the next year)</i>											
Accrued landfill closure costs	estimated costs to close landfill is necessary	67,499	60,155	75,647	73,617	56,341	55,968	37,222	44,676	254,412	215,811
Compensated absences	estimated vac/sick leave costs	12,141	13,623	13,312	13,127	13,022	13,998	14,908	14,028	14,794	15,313
OPEB obligation						750	1,151	1,683	2,157	2,632	3,165
Installment Purchase	obligated lease purchase payments	15,948	-	-	-	-	8,746	2,950	-	-	-
Total Liabilities		208,071	181,399	194,525	186,553	178,981	200,217	197,618	213,918	533,177	413,633
Deferred Inflows of Resources											41,779
Net Assets											
Invested in capital assets, net of Restricted		196,381	185,771	168,090	156,757	137,214	169,513	158,529	194,811	186,646	170,778
Unrestricted		400,048	441,976	445,764	380,440	345,027	325,617	333,296	228,942	(18,853)	(45,379)
Total Net Assets	Agrees with audit	596,429	627,747	613,854	537,197	482,241	495,130	491,825	423,753	167,793	125,399
	Gain/(Loss) over prior year	18,012	31,318	(13,893)	(76,657)	(54,956)	12,889	(3,305)	(68,072)	(255,960)	(42,394)
	Gain/(Loss) using actual Revenues & Expenses Variance of actual revenues & expenditures	30,870	43,904	3,373	(65,571)	(34,804)	(3,296)	3,754	(113,800)	(36,561)	(54,752)

	Using Audit Report as Above	Using Fund Balance as of FY 06 and variance of acutal revenues & expenditures
Unrestricted Fund Balance as of June 30, 2006	\$ 400,048	\$ 400,048
Gain/(Loss) FY 06	18,012	30,870
Gain/(Loss) FY 07	31,318	43,904
Gain/(Loss) FY 08	(13,893)	3,373
Gain/(Loss) FY 09	(76,657)	(65,571)
Gain/(Loss) FY 10	(54,956)	(34,804)
Gain/(Loss) FY 11	12,889	(3,296)
Gain/(Loss) FY 12	(3,305)	3,754
Gain/(Loss) FY 13	(68,072)	(113,800)
Gain/(Loss) FY 14	(255,960)	(36,561)
Gain/(Loss) FY 15	(42,394)	(54,752)

Available Fund Balance as of June 30, 2015

(52,970)

173,165

**WARREN COUNTY, NORTH CAROLINA
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015**

	Proprietary Funds					Total
	Major Funds				Non-Major Fund	
	Regional Water System Fund	District I Enterprise Fund	District II Enterprise Fund	District III Enterprise Fund	Solid Waste Fund	
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 376,965	\$ 895,338	\$ 885,194	\$ 43,015	\$ -	\$ 2,200,512
Restricted cash	-	-	-	56,490	-	56,490
Receivables (net)	103,009	70,157	55,910	74,582	377,306	680,964
Total Current Assets	479,974	965,495	941,104	174,087	377,306	2,937,966
Noncurrent Assets:						
Net pension assets	6,177	11,766	9,119	2,353	17,142	46,557
Capital assets:						
Land, improvements, and construction in progress	48,265	-	70,725	-	114,580	233,570
Other capital assets, net of depreciation	3,994,612	3,436,983	8,564,816	18,988,131	56,198	35,040,740
Total Capital Assets	4,042,877	3,436,983	8,635,541	18,988,131	170,778	35,274,310
Total Assets	4,529,028	4,414,244	9,585,764	19,164,571	565,226	38,258,833
DEFERRED OUTFLOWS OF RESOURCES	5,674	10,809	8,377	2,162	15,585	42,607
LIABILITIES						
Current Liabilities:						
Accounts payable and accrued liabilities	92,959	4,075	4,114	2,515	143,876	247,539
Accrued interest payable	2,599	5,151	9,196	54,330	-	71,276
Due to General Fund	-	-	-	-	10,764	10,764
Customer deposits	15,425	102,759	74,385	158,989	-	351,558
Accrued landfill closure	-	-	-	-	19,600	19,600
Compensated absences	1,703	3,245	2,515	649	5,104	13,216
Installment obligations	37,261	9,565	14,074	-	-	60,900
General obligation bonds payable	-	33,000	49,500	142,000	-	224,500
Total Current Liabilities	149,947	157,795	153,784	358,483	179,344	999,353
Noncurrent Liabilities:						
Accrued landfill closure cost	-	-	-	-	215,811	215,811
Compensated absences	5,110	9,734	7,544	1,947	15,313	39,648
OPEB obligation	1,503	2,202	1,486	274	3,165	8,630
Installment obligations	632,339	136,323	239,257	-	-	1,007,919
General obligation bonds payable	-	1,231,000	2,221,500	9,270,000	-	12,722,500
Total Noncurrent Liabilities	638,952	1,379,259	2,469,787	9,272,221	234,289	13,994,508
Total Liabilities	788,899	1,537,054	2,623,571	9,630,704	413,633	14,993,861
DEFERRED INFLOWS OF RESOURCES	15,055	28,676	22,224	5,735	41,779	113,469
NET POSITION						
Net investment in capital assets	3,373,277	2,027,095	6,111,210	9,576,131	170,778	21,258,491
Restricted	-	-	-	56,490	-	56,490
Unrestricted	357,471	832,228	837,136	(102,327)	(45,379)	1,879,129
Total Net Position	\$ 3,730,748	\$ 2,859,323	\$ 6,948,346	\$ 9,530,294	\$ 125,399	\$ 23,194,110

Attachment for Item # 3f



Warren County Public Utilities
712 Highway 158 Business West
P.O. Box 577
Warrenton, NC 27589
252-257-3645



March 23, 2016

FY 2016/2017 BUDGET PROPOSALS

WCPU recommends an increase in the SECURITY DEPOSIT for Water customers from \$100 to \$125.

This will help to cover final bill balances that are over and above the current security deposit on file.

Due to increased customer complaints as well as the inadequate service received from the US Postal Service, WCPU has budgeted for Professional Mail Services, Inc. for printing and mailing of water bills, including a return envelope. This change in billing will provide our customers with a more professional and in-depth review of their billing account.

(This is the same service the tax office utilizes.)

Currently there is no recommended increase from KLRW

FY 17 NON-PROFIT FUNDING RECOMMENDATIONS

<u>NON-PROFIT AGENCY</u>	<u>FUNDS REQUESTED</u>	<u>FUNDS RECOMMENDED</u>	<u>FUNDED IN FY 16</u>
Loaves & Fishes Food Pantry	15,000	15,000	Yes
Working Landscapes	8,000	8,000	Yes
Freedom House Recovery Center	17,500	15,000	Yes
Pier View Community Innovations, Inc.	2,500	2,500	Yes
Hollister REACH	5,000	5,000	No
Warren County Community Center	15,000	7,000	No
Franklin-Vance-Warren Opportunity, Inc.	15,000	11,500	Yes
Compass, Inc.	69,127	3,000	No
Heritage Quilters	2,500	1,000	No
Hecks Grove Community Center	20,000	7,000	No
Long Bridge Volunteer Fire Department	3,500	0	No
Warren Community Health Clinic	10,000	0	Yes
Boy's & Girl's Clubs	<u>20,000</u>	<u>0</u>	No
TOTALS	203,127	75,000	

**Warren County
Non-Profit Agency Funding Applications
Evaluation Criteria**

Name of Agency: _____ Date: _____
 Amount of Funds Requested: _____ Amount of Funds Recommended: _____

Provide a score for each item using a range of 0 to 5. Zero (0) being the lowest score and five (5) being the highest.

	Weight	Score
1. Agency's application packet submission is complete.	4 x _____	= _____
2. Agency has documented compliance with all applicable federal and state regulations related to tax-exempt status.	4 x _____	= _____
3. Agency provides direct "safety net" human services to low income residents in Warren Co. that are not available from other providers. If services are currently available in the county, agency has clearly demonstrated that it will address an unmet service demand, or can deliver services at a significantly lower unit cost than currently available services.	4 x _____	= _____
4. Agency's proposal clearly documents the need for the proposed service(s), and describes how it will ensure services are equally available to all eligible residents of Warren Co.	4 x _____	= _____
5. Agency has clearly demonstrated its ability to provide the proposed services (i.e., that it has appropriate staffing, financial resources, equipment, etc.)	3 x _____	= _____
6. Agency is well established with stable sources of funding and could continue to operate and provide services in the county without County funds.	3 x _____	= _____
7. If fees for services are charged, Agency has well developed service eligibility criteria that allows all to participate irrespective of ability to pay full costs.	3 x _____	= _____
8. Agency has clearly documented that they provide ongoing services to the community; are governed by a volunteer Bd. Of Directors that serves without compensation; and that their financial management is subject to an annual independent audit/review.	3 x _____	= _____
9. Agency's proposal clearly identifies the relationship between the funding request and the provision of a given service or services.	2 x _____	= _____
10. Agency's offices are physically located in Warren County.	1 x _____	= _____
	Total =	_____



WARREN COUNTY POLICY FOR FUNDING NON-PROFIT AGENCIES

Policy:

Funds shall only be appropriated to organizations that can document compliance with all applicable federal and state regulations related to tax-exempt status.

Organizations requesting funding must be able to document that they provide on-going services to the community, are governed by a volunteer Board of Directors that serves without compensation, and that their financial management is subject to an independent audit/review at the completion of the year for which the funds are requested.

Funds shall only be appropriated for public purposes.

Requests for funding will only be accepted during the county's annual budget preparation process. A specific timetable for the process will be developed and disseminated by the county each year.

Requests for funding for direct "safety net" human services to low income Warren County residents shall be given the highest priority for funding.

Requests for services that duplicate services that are already available to the public through other means will be given the lowest funding priority.

Criteria:

Funded services must be equally available to all eligible residents of the county. Each non-profit organization may develop its own service eligibility criteria, but such criteria may not include any form of legal discrimination. If the agency charges fees for services to be provided with county funding, those fees must be applied on a sliding fee basis that allows all to participate irrespective of their ability to pay full costs.

The applicant organization should clearly demonstrate its ability (i.e., that it has appropriate staffing, financial resources, equipment, etc.) to provide the proposed services.

Proposals shall clearly identify the relationship between the funding request and the provision of a given service or services.

Proposals shall clearly document the need for the proposed services.

Proposals shall identify the number of Warren County residents that are expected to receive direct services during the fiscal year as a result of county funding. Renewal requests shall indicate the actual number of Warren County residents served during the funded period.

Proposals that request funding for services that are already available in the county must clearly demonstrate that they will address an unmet service demand, or that they will deliver comparable services at a significantly lower unit cost than the currently available services.

Each organization that receives funding shall present a written report to the county on or about January 15th and July 15th of each year that documents its success in providing the funded services during the prior six (6) months.

Process:

Non-profit agencies requesting \$1,000 or more of funding from Warren County agree to furnish the following with the funding request:

1. A copy of the agency's Internal Revenue Service tax-exempt status determination letter.
2. A roster of the Board of Directors that includes all members' mailing addresses, phone numbers, email addresses and terms of office.
3. A copy of the current year's budget.
4. A copy of the **prior** year's and **current** year's annual audit performed by a CPA firm. (The audit must be received within ninety 90 days of the end of the fiscal year. Those organizations not required to perform an audit should provide a copy of IRS form 990, "Return of Organizations Exempt from Income Tax.")
5. A copy of the minutes of the most recently held annual meeting of the Board of Directors.
6. A copy of the Articles of Incorporation and By-Laws of the agency.
7. A letter or form stating the agency will abide by the following guidelines:
 - a. That all board meetings are open to the public and that the Warren County Clerk to the Board of Commissioners is notified at least 48 hours in advance of all meetings held.
 - b. That all financial records are open to the public upon reasonable notice.
 - c. That the agency will obtain bids for capital outlay items funded with County dollars, and be able to provide adequate written documentation of such upon reasonable request.
 - d. That the agency will avoid conflict of interest in funding programs which are otherwise provided by the private sector.
 - e. That the agency will abide by all Federal, State and local laws and ordinances.
 - f. That the agency will use County funds only for the purpose for which the funds were appropriated.

g. That the agency will repay any funds that are in violation of the stated purpose for receiving the appropriation.

8. The Board of Commissioners may allow an exception to the funding policy where it is shown that the policy requirements would result in a practical difficulty or unnecessary hardship to the applying non-profit agency. This exception would be granted if approved by a majority vote of the Board of County Commissioners at a regularly scheduled meeting.

Adopted and effective this the 10th day of March, 2014.

WARREN COUNTY BOARD OF COMMISSIONERS

Bertadean W. Baker
Bertadean W. Baker, Chairman

ATTEST:
Angelena Hearney-Dunlop
Angelena Hearney-Dunlop, Clerk to the Board



Attachment for Item # 4

**YSB Budget Request
11 paged document is found at
this link:**

http://www.warrencountync.com/fileUploads/forms/794_Item%204%20-%20June%201st%20work%20session.pdf

Adjourn

Budget Work Session