

WARREN COUNTY BUDGET ORDINANCE FISCAL YEAR 2021-2022

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, 2021 and ending June 30, 2022:

<u>ITEM</u>	<u>\$AMOUNT</u>
General Government	\$5,044,178
Public Safety	10,155,800
Economic and Physical Development	1,172,011
Human Services	9,984,820
Cultural and Leisure	1,116,267
Debt Service	1,830,103
Education	<u>7,239,956</u>
TOTAL GENERAL FUND APPROPRIATIONS	\$36,543,135

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	\$ 20,214,151
Sales Taxes	4,630,249
Other Taxes & Licenses	200,000
Unrestricted – Intergovernmental	204,000
Restricted Intergovernmental – Health	672,872
Restricted Intergovernmental – DSS	322,750
Restricted Intergovernmental – DSS 1571	2,669,045
Restricted Intergovernmental – Other	2,170,407
Permits and Fees	379,063
Sales and Services	1,826,695
Investment Earnings	6,000
Miscellaneous Revenue	269,888
Transfers from Other Funds	1,208,015
Fund Balance Appropriated (Health Department Escrow)	400,000
Fund Balance Appropriated (General Fund – Schools)	435,000
Fund Balance Appropriated (General Fund – Other)	<u>935,000</u>
TOTAL GENERAL FUND REVENUES	\$36,543,135

SECTION 3. There is hereby levied a tax rate of \$.81 per one hundred dollars valuation of property listed for taxes as of January 1, 2021 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 \$2,515,753,001 and an estimated collection rate of 96.54% on real and personal property and a collection rate of 99.77% on registered motor vehicles. The estimated rates of collection are based on fiscal year 2019-20 collection rates.

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
Afton Elberon	\$ 96,000
Arcola	46,000
Central Warren	162,841
Churchill Five Forks	145,644
Drewry	75,000
Hawtree	54,811
Inez	22,680
Littleton	63,000
Long Bridge	149,400
Macon	39,000
Ridgeway	39,054
Roanoke Wildwood	157,100
Smith Creek	78,104
Soul City	29,632
TOTALS	\$ 1,158,266

SECTION 5. REVENUES: There is hereby levied a tax at the rates shown below, per one hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2021, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a 96.06% average collection rate. Estimated total valuation of property for each special fire district for the purpose of taxation are as follows:

Fire Department Valuation and Tax Rate FY 22

Fire Department	Estimated Tax Base Property Tax	Estimated Tax Base Motor Vehicles	Tax Rate FY 22
Afton Elberon	\$ 99,430,139	18,445,409	0.0800
Arcola	73,370,224	12,050,194	0.0530
Central Warren	134,487,143	20,492,480	0.0990
Churchill Five Forks	367,437,947	11,553,777	0.0400
Drewry	92,070,567	8,490,406	0.0700
Hawtree	48,459,515	7,850,341	0.0950
Inez	49,614,087	6,271,221	0.0500
Littleton	141,843,091	8,135,745	0.0410
Long Bridge	368,544,440	10,765,557	0.0400
Macon	61,148,035	8,327,799	0.0500
Ridgeway	59,804,554	7,103,380	0.0600
Roanoke Wildwood	520,448,426	11,921,326	0.0290
Smith Creek	63,132,732	10,214,949	0.1000
Soul City	42,170,688	5,412,839	0.0600
TOTALS	\$ 2,121,961,588	\$ 147,035,423	

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, 2021, and ending June 30, 2022:

Afton Elberon	\$ 96,000
Arcola	46,000
Central Warren	162,841
Churchill Five Forks	145,644
Drewry	75,000
Hawtree	54,811
Inez	22,680
Littleton	63,000
Long Bridge	149,400
Macon	39,000
Ridgeway	39,054
Roanoke Wildwood	157,100
Smith Creek	78,104
Soul City	29,632
TOTALS	\$ 1,158,266

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, 2021, and ending June 30, 2022:

Solid Waste Program	\$ 1,830,154
TOTAL	\$ 1,830,154

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, 2021 and ending June 30, 2022:

Solid Waste Revenues	\$ 1,830,154
TOTAL	\$ 1,830,154

SECTION 8. There is hereby levied for the fiscal year 2021-2022, a Solid Waste Availability/Household User Fee of \$150.00 per household or business not subject to municipal taxation to be deposited in the Solid Waste Enterprise Fund.

There is hereby levied for the fiscal year 2021-2022, a Solid Waste Transfer Station Tipping Fee of \$67 per ton for all waste brought to the County's Transfer Station.

There is hereby levied for the fiscal year 2021-2022, a Solid Waste Inert Debris Tipping Fee of \$20 per ton for all inert debris, yard waste and land clearing debris brought to the County's Landfill.

SECTION 9. EXPENDITURES. The following amount is hereby appropriated in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Regional Water System Expenditures	\$ 1,034,525
TOTAL	\$ 1,034,525

SECTION 10. REVENUES. Regional Water System Enterprise Fund

The following table lists the water rates for Fiscal Year beginning July 1, 2021 and ending June 30, 2022. The rates have not changed.

Security Deposit – Water	\$125
Security Deposit – Water/Sewer	\$150
Activation Fee	\$25
Flat Rate – Water	\$25
Per Thousand – Water/Sewer	\$5
Flat Rate – Sewer	\$13
Late Fee	\$25
NSF Fee	\$25
Tampering Fee	\$100
Tap (3/4")	\$950
Tap (1")	\$1,100
Availability Fee	\$12
Service Fee (during regular hours)	\$25
Service Fee (after hours)	\$50
Reconnect fee for NSF	\$25
Hydrant Permit \$5 per thousand	\$50
Pool Permit \$5 per thousand	\$50

It is estimated that the following revenues will be available in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Total Revenues	\$ 1,034,525
TOTAL	\$ 1,034,525

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Total Expenditures	\$ 731,355
TOTAL	\$ 731,355

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, 2021 and ending June 30, 2022:

Total Revenues	\$ 731,355
TOTAL	\$ 731,355

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Total Expenditures	\$ 778,225
TOTAL	\$ 778,225

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, 2021 and ending June 30, 2022:

Total Revenues	\$ 778,225
TOTAL	\$ 778,225

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Total Expenditures	\$ 1,284,785
TOTAL	\$ 1,284,785

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, 2021 and ending June 30, 2022:

Total Revenues	\$ 1,284,785
TOTAL	\$ 1,284,785

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2021 and ending June 30, 2022:

Emergency 911	\$ 202,000
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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, 2018 and ending June 30, 2019:

Total Revenues **\$ 202,000**

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, 2021 and ending June 30, 2022:

TOTAL **\$ 50,500**

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, 2021 and ending June 30, 2022:

Transfers from Other Funds **50,500**

TOTAL **\$ 50,500**

SECTION 21. There is hereby levied on each marriage license issued during the fiscal year 2021-2022, 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 Lee Faines, Warren County Finance Director; Tare "T" Davis, Chairman, Warren County Board of Commissioners; and Paula Pulley, Clerk to the Board of Commissioners. Warren County Manager Vincent Jones has signatory authorization for contracts or agreements up to \$50,000. All contracts for purchases or agreements with amounts over \$50,000 are to be approved by the Warren County 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 and the Warren County Finance Director or the Warren County Manager and counter-signed by the Warren County Finance Director. Emma Perry is authorized to sign such checks for the Department of Social Services; Vincent Jones is authorized to sign such checks as the Warren County Manager and Lee Faines is authorized to counter-sign such checks as the Finance Director.

C. All funds belonging to Warren County deposited to the Public School Building Capital Fund Disbursing Account may be withdrawn on signature of Lee Faines, Finance

Director and Vincent Jones, Warren County Manager.

D. All funds belonging to Warren County deposited to the Flexible Spending Account (FSA) may be withdrawn on signature of Tare "T" Davis, Chairman, Warren County Board of Commissioners; Lee Faines, Finance Director and Vincent Jones, Warren County Manager.

SECTION 23. There is hereby levied for the fiscal year 2021-2022, 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 23rd day of June 2021.


Paula Pulley, Clerk