

**WARREN COUNTY BUDGET ORDINANCE
FISCAL YEAR 2022-2023**

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, 2022 and ending June 30, 2023:

<u>ITEM</u>	<u>\$AMOUNT</u>
General Government	\$6,410,841
Public Safety	11,512,954
Economic and Physical Development	1,290,020
Human Services	9,526,479
Cultural and Leisure	1,372,614
Debt Service	1,675,357
Education	<u>7,154,956</u>
TOTAL GENERAL FUND APPROPRIATIONS	\$38,943,221

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	\$ 21,109,207
Sales Taxes	5,454,545
Other Taxes & Licenses	200,000
Unrestricted – Intergovernmental	199,500
Restricted Intergovernmental – Health	650,000
Restricted Intergovernmental – DSS	139,447
Restricted Intergovernmental – DSS 1571	2,559,139
Restricted Intergovernmental – Other	2,197,665
Permits and Fees	416,165
Sales and Services	2,287,694
Investment Earnings	3,500
Miscellaneous Revenue	33,686
Transfers from Other Funds	849,401
Fund Balance Appropriated (Health Department Escrow)	400,000
Fund Balance Appropriated (General Fund – Schools)	435,000
Fund Balance Appropriated (General Fund – Other)	<u>2,008,272</u>
TOTAL GENERAL FUND REVENUES	\$38,943,221

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, 2022 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 \$2,602,212,910 and an estimated collection rate of 97.63% on real and personal property and a collection rate of 99.82% on registered motor vehicles. The estimated rates of collection are based on fiscal year 2020-2021 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	\$ 95,741
Arcola	51,734
Central Warren	161,463
Churchill Five Forks	172,565
Drewry	70,011
Hawtree	56,047
Inez	22,376
Littleton	66,196
Long Bridge	159,427
Macon	36,249
Ridgeway	38,598
Roanoke Wildwood	150,924
Smith Creek	77,464
Soul City	55,000
TOTALS	\$ 1,213,795

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, 2022, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a 96.65% 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 23

Fire Department	Estimated Tax Base Property Tax	Estimated Tax Base Motor Vehicles	Tax Rate FY 23
Afton Elberon	\$ 101,865,866	20,091,798	0.0800
Arcola	75,042,219	13,405,554	0.0600
Central Warren	146,192,077	22,295,520	0.0990
Churchill Five Forks	374,628,377	12,723,653	0.0450
Drewry	93,417,398	9,447,664	0.0700
Hawtree	51,846,921	9,024,805	0.0950
Inez	51,053,068	7,017,657	0.0400
Littleton	152,448,436	8,842,536	0.0410
Long Bridge	390,992,048	12,784,806	0.0400
Macon	64,255,551	8,355,732	0.0500
Ridgeway	59,016,177	7,221,846	0.0600
Roanoke Wildwood	528,934,683	11,993,033	0.0290
Smith Creek	68,725,653	11,249,532	0.1000
Soul City	54,451,880	6,568,673	0.0900
TOTALS	\$ 2,212,870,354	\$ 161,022,809	

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, 2022, and ending June 30, 2023:

Afton Elberon	\$ 95,741
Arcola	51,734
Central Warren	161,463
Churchill Five Forks	172,565
Drewry	70,011
Hawtree	56,047
Inez	22,376
Littleton	66,196
Long Bridge	159,427
Macon	36,249
Ridgeway	38,598
Roanoke Wildwood	150,924
Smith Creek	77,464
Soul City	55,000
TOTALS	\$ 1,213,795

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, 2022, and ending June 30, 2023:

Solid Waste Program	\$ 1,903,226
TOTAL	\$ 1,903,226

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, 2022 and ending June 30, 2023:

Solid Waste Revenues	\$ 1,903,226
TOTAL	\$ 1,903,226

SECTION 8. There is hereby levied for the fiscal year 2022-2023, 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 2022-2023, 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 2022-2023, 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, 2022 and ending June 30, 2023:

Regional Water System Expenditures	\$ 1,032,128
TOTAL	\$ 1,032,128

SECTION 10. REVENUES. Regional Water System Enterprise Fund

The following table lists the water rates for Fiscal Year beginning July 1, 2022 and ending June 30, 2023. 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, 2022 and ending June 30, 2023:

Total Revenues	\$ 1,032,128
TOTAL	\$ 1,032,128

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total Expenditures	\$ 745,000
TOTAL	\$ 745,000

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, 2022 and ending June 30, 2023:

Total Revenues	\$ 745,000
-----------------------	-------------------

TOTAL **\$ 745,000**

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total Expenditures **\$ 805,432**

TOTAL **\$ 805,432**

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, 2022 and ending June 30, 2023:

Total Revenues **\$ 805,432**

TOTAL **\$ 805,432**

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Total Expenditures **\$ 1,302,664**

TOTAL **\$ 1,302,664**

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, 2022 and ending June 30, 2023:

Total Revenues **\$ 1,302,664**

TOTAL **\$ 1,302,664**

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

Emergency 911 **\$ 174,300**

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, 2022 and ending June 30, 2023:

Total Revenues **\$ 174,300**

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, 2022 and ending June 30, 2023:

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, 2022 and ending June 30, 2023:

Transfers from Other Funds **50,500**

TOTAL **\$ 50,500**

SECTION 21. EXPENDITURES. The following amounts are hereby appropriated for the Health Insurance Fund for fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **\$ 3,362,640**

SECTION 22. REVENUES. It is estimated that the following revenues will be available in the Health Insurance Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **3,362,640**

SECTION 23. EXPENDITURES. The following amounts are hereby appropriated for the Deed of Trust Fund for fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **\$ 255,000**

SECTION 24. REVENUES. It is estimated that the following revenues will be available in the Octennial Revaluation Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **255,000**

SECTION 25. EXPENDITURES. The following amounts are hereby appropriated for the Jail Inmate Fund for fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **\$ 40,000**

SECTION 26. REVENUES. It is estimated that the following revenues will be available in the Jail Inmate Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **40,000**

SECTION 27. EXPENDITURES. The following amounts are hereby appropriated for the Fines and Forfeitures Fund for fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **\$ 100,000**

SECTION 28. REVENUES. It is estimated that the following revenues will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **100,000**

SECTION 29. EXPENDITURES. The following amounts are hereby appropriated for the DSS Representative Payee Fund for fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **\$ 250,000**

SECTION 30. REVENUES. It is estimated that the following revenues will be available in the DSS Representative Payee Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023:

TOTAL **250,000**

SECTION 31. There is hereby levied on each marriage license issued during the fiscal year 2022-2023, a tax of \$60.00. The proceeds of such tax shall be deposited in the General Fund.

SECTION 32.

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. Wynona Thomas 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.

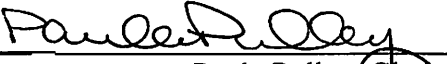
D. All funds belonging to Warren County deposited to the Flexible Spending Account (FSA) may be withdrawn on signature of Tare "T" Davis, Chairman, Warren County Board of Commissioners; Lee Faines, Finance Director and Vincent Jones, Warren County Manager.

SECTION 33. There is hereby levied for the fiscal year 2022-2023, 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 34. 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 2022.


Paula Pulley Clerk