

**WARREN COUNTY BUDGET ORDINANCE
FISCAL YEAR 2023-2024**

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, 2023 and ending June 30, 2024:

<u>ITEM</u>	<u>\$AMOUNT</u>
General Government	\$6,528,421
Public Safety	13,274,209
Economic and Physical Development	1,873,872
Human Services	10,071,604
Cultural and Leisure	1,629,739
Debt Service	1,353,125
Education	<u>6,539,956</u>
TOTAL GENERAL FUND APPROPRIATIONS	\$41,270,926

SECTION 2. REVENUES: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

<u>ITEM</u>	<u>\$AMOUNT</u>
Ad Valorem Taxes	\$ 22,589,940
Sales Taxes	5,727,273
Other Taxes & Licenses	150,000
Unrestricted – Intergovernmental	211,240
Restricted Intergovernmental – Health	713,184
Restricted Intergovernmental – DSS	87,444
Restricted Intergovernmental – DSS 1571	2,571,862
Restricted Intergovernmental – Other	940,346
Permits and Fees	413,332
Sales and Services	2,773,750
Investment Earnings	791,361
Miscellaneous Revenue	94,698
Transfers from Other Funds	823,033
Fund Balance Appropriated (Health Department Escrow)	400,000
Fund Balance Appropriated (General Fund – Schools)	435,000
Fund Balance Appropriated (General Fund – Other)	<u>2,548,463</u>
TOTAL GENERAL FUND REVENUES	\$41,270,926

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, 2023 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 \$2,778,757,823 for the purpose of taxation. (Real property and personal - \$2,587,802,353 – collection rate of 98%) (Motor vehicles - \$190,955,470 – collection rate of 99.84%).

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	\$ 104,462
Arcola	58,486
Central Warren	162,816
Churchill Five Forks	174,810
Drewry	79,224
Hawtree	96,514
Inez	13,664
Littleton	65,966
Long Bridge	166,243
Macon	39,767
Ridgeway	55,696
Roanoke Wildwood	190,671
Smith Creek	84,072
Soul City	47,864
TOTALS	\$ 1,340,255

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, 2023, located within the listed special fire districts for generating revenue for said special districts. These rates of tax are based on a 97.22% 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	Estimated Tax Base	Tax Rate FY 24
	Property Tax	Motor Vehicles	
Afton Elberon	\$ 109,021,610	20,257,066	0.0800
Arcola	84,831,129	14,525,903	0.0600
Central Warren	144,900,311	23,712,916	0.0990
Churchill Five Forks	375,714,803	14,371,233	0.0450
Drewry	99,396,838	8,945,275	0.0700
Hawtree	96,237,277	9,128,880	0.0950
Inez	63,929,574	7,266,513	0.0200
Littleton	151,255,145	10,072,697	0.0410
Long Bridge	402,910,447	15,175,485	0.0400
Macon	72,024,634	8,466,273	0.0500
Ridgeway	86,238,843	7,779,508	0.0600
Roanoke Wildwood	531,757,331	13,128,276	0.0350
Smith Creek	73,491,820	11,872,392	0.1000
Soul City	46,215,465	6,669,273	0.0900
TOTALS	\$ 2,337,925,227	\$ 171,371,690	

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, 2023, and ending June 30, 2024:

Afton Elberon	\$ 104,462
Arcola	58,486
Central Warren	162,816
Churchill Five Forks	174,810
Drewry	79,224
Hawtree	96,514
Inez	13,664
Littleton	65,966
Long Bridge	166,243
Macon	39,767
Ridgeway	55,696
Roanoke Wildwood	190,671
Smith Creek	84,072
Soul City	47,864
TOTALS	\$ 1,340,255

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, 2023, and ending June 30, 2024:

Solid Waste Program	\$ 2,266,194
TOTAL	\$ 2,266,194

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, 2023 and ending June 30, 2024:

Solid Waste Revenues	\$ 2,266,194
TOTAL	\$ 2,266,194

SECTION 8. There is hereby levied for the fiscal year 2023-2024, 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 2023-2024, 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 2023-2024, 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, 2023 and ending June 30, 2024:

Regional Water System Expenditures	\$ 1,086,400
TOTAL	\$ 1,086,400

SECTION 10. REVENUES. Regional Water System Enterprise Fund

It is estimated that the following revenues will be available in the Regional Water System Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total Revenues	\$ 1,086,400
TOTAL	\$ 1,086,400

SECTION 11. EXPENDITURES. The following amount is hereby appropriated in the District I Water System Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total Expenditures	\$ 829,216
TOTAL	\$ 829,216

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, 2023 and ending June 30, 2024:

Total Revenues	\$ 829,216
TOTAL	\$ 829,216

SECTION 13. EXPENDITURES. The following amount is hereby appropriated in the District II Water System Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total Expenditures	\$ 887,771
TOTAL	\$ 887,771

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, 2023 and ending June 30, 2024:

Total Revenues	\$ 887,771
TOTAL	\$ 887,771

SECTION 15. EXPENDITURES. The following amount is hereby appropriated in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total Expenditures	\$ 1,356,097
TOTAL	\$ 1,356,097

SECTION 16. REVENUES. It is estimated that the following revenues will be available in the District III Water System Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Total Revenues	\$ 1,356,097
TOTAL	\$ 1,356,097

The following table lists the water rates for Fiscal Year beginning July 1, 2023 and ending June 30, 2024.

Security Deposit – Water	\$125
Security Deposit – Water/Sewer	\$150
Activation Fee	\$30
Flat Rate – Water	\$25
Per Thousand – Water/Sewer	\$5.25
Flat Rate – Sewer	\$13
Late Fee	\$30
NSF Fee	\$30
Tap (3/4")	\$1,500
Tap (1")	\$1,700
Availability Fee	\$12
Service Fee (during regular hours)	\$30
Service Fee (after hours)	\$50
Reconnect fee for NSF	\$30
Hydrant Permit \$5 per thousand	\$50
Pool Permit \$5 per thousand	\$50

SECTION 17. EXPENDITURES. The following amounts are hereby appropriated for the Enhanced 911 System Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Emergency 911	\$ 399,300
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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, 2023 and ending June 30, 2024:

Total Revenues **\$ 399,300**

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, 2023 and ending June 30, 2024:

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, 2023 and ending June 30, 2024:

TOTAL **\$ 50,500**

SECTION 21. EXPENDITURES. The following amounts are hereby appropriated for the Health Insurance Fund for fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL **\$ 3,608,640**

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, 2023 and ending June 30, 2024:

TOTAL **\$ 3,608,640**

SECTION 23. EXPENDITURES. The following amounts are hereby appropriated for the Deed of Trust Fund for fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL **\$ 255,000**

SECTION 24. REVENUES. It is estimated that the following revenues will be available in the Deed of Trust Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL **\$ 255,000**

SECTION 25. EXPENDITURES. The following amounts are hereby appropriated for the Jail Inmate Fund for fiscal year beginning July 1, 2023 and ending June 30, 2024:

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, 2023 and ending June 30, 2024:

TOTAL **\$ 40,000**

SECTION 27. EXPENDITURES. The following amounts are hereby appropriated for the Fines and Forfeitures Fund for fiscal year beginning July 1, 2023 and ending June 30, 2024:

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, 2023 and ending June 30, 2024:

TOTAL **\$ 100,000**

SECTION 29. EXPENDITURES. The following amounts are hereby appropriated for the DSS Representative Payee Fund for fiscal year beginning July 1, 2023 and ending June 30, 2024:

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, 2023 and ending June 30, 2024:

TOTAL **\$ 250,000**

SECTION 31. There is hereby levied on each marriage license issued during the fiscal year 2023-2024, 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 Warren County Finance Director; Chairman, Warren County Board of Commissioners; Clerk to the Board of Commissioners. Warren County Manager 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 two of the following: Warren County Director of Social Services, Warren County Finance Director, and Warren County Manager. DSS Administrative Officer 2 will have signature authority to be utilized only if Finance Director and County Manager are unavailable.

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

SECTION 33. There is hereby levied for the fiscal year 2023-2024, a license fee of \$2.00 on each dog. 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 Category basis, and need not be amended unless expenditures exceed category appropriations.

Adopted this the 21st day of June 2023.



Paula Pulley
Paula Pulley, Clerk