

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Monday, June 25, 2012 at 5:30 p.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairman Terry E. Garrison, Commissioners Thomas S. Hester, Jr., Deborah F. Brown, Dan Brummitt, J. Timothy Pegram, Gordon Wilder, and Eddie L. Wright.

Absent: None.

Also present were County Manager Jerry L. Ayscue, Finance Director Steven C. Stanton, and Clerk to the Board Kelly H. Grissom. County Attorney Jonathan S. Care was absent.

Chairman Terry E. Garrison gave the invocation.

The purpose of the special meeting was as follows:

1. Adopt FY 2012-13 Budget Ordinance
2. Authorize Year-End Closeouts
3. Surplus Equipment
4. Other Items as Needed

Adoption of FY 2012-2013 Budget Ordinance. County Manager Jerry L. Ayscue stated that the Ordinance was presented with no property tax increase. The rate remains the same at 78.2¢. The fire tax was increased from 2.6¢ to 4.0¢. The solid waste household fee remained the same at \$105.00 per household, per year.

Commissioner Eddie L. Wright stated that he was pleased that the property tax rate was not increased and also that the final stage of the MAPS Study and a 2% salary increase for employees was included in this year's budget. Commissioner Deborah F. Brown echoed these remarks.

Commissioner Dan Brummitt stated that we need to be cautious this coming year with the revenues projected.

After further remarks, motion was made by Commissioner Eddie L. Wright, seconded by Commissioner Thomas S. Hester, Jr., vote unanimous, to adopt the FY 2012-13 Budget Ordinance as presented.

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**Vance County, North Carolina
FY 2012-13 Budget Ordinance**

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting in special session this 25th day of June, 2012, that revenues and expenditures are hereby appropriated for the operation of Vance County government

and its related activities, including the Public Schools and Community College, for the fiscal year beginning July 1, 2012, and ending June 30, 2013, according to the following summaries and schedules:

SECTION I GENERAL FUND (10)

The General Fund contains the majority of revenues and expenditures for the operations of Vance County government. All general ad valorem tax proceeds are directed into this Fund and are either expended within or transferred into other appropriate funds in an identifiable manner consistent with generally accepted governmental accounting principles.

A. Expenditures Authorized by Departments:

Department	Amount
4100 - Governing Body	192,265
4300 - Elections	245,747
4400 - Administration/Finance	777,683
4500 - Tax Department	533,379
4600 - Community Improvement	61,452
4700 - Legal Services	22,075
4800 - Register of Deeds	241,036
4900 - Information Technology	170,648
4910 - Economic Development Commission	213,609
5000 - County Administration Building	126,742
5010 - County Office Building	55,119
5020 - Henry A. Dennis Building	45,903
5030 - Vance Manor	830
5040 - Senior Center	37,570
5050 - Courthouse	301,025
5060 - Social Services Building	111,864
5100 - Sheriff's Department	4,037,817
5140 - Justice Assistance Grant	6,848
5170 - Sheriff's Interdiction Program	34,061
5200 - Jail	3,052,981
5250 - Environmental Services	45,400
5300 - Fire and EMS	2,641,146
5410 - Planning & Development	618,496
5550 - Central Services	745,194
5760 - Soil and Water Conservation	96,561
5800 - Mental Health	188,038
5900 - Public Health	336,893

Department	Amount
5990 - Animal Control	287,164
6000 - Contributions to Other Agencies	1,345,287
6010 - Smart Start Program - Coop. Extension	56,284
6020 - 4-H Pullet Chain	2,825
6040 - Cooperative Extension - 4-H	15,880
6050 - Cooperative Extension Service	147,809
6070 - Veteran Services	64,527
6090 - 4-H Robotics	800
6100 - Social Services	10,201,391
6110 - Program on Aging	644,595
6130 - DSS - Vending/FC Contributions	3,900
6150 - Nutritional Meals Program	142,226
6180 - Conflict Management - RESOLVE	36,895
6190 - Youth Services - NYPUM	159,985
6200 - Friends of Youth	47,522
6210 - 911 Emergency Communications	1,199,824
6810 - Schools - Current Expense	7,202,440
Schools - Teacher Supplements	1,030,000
Schools - Capital Outlay	425,000
6830 - Community College - Current Expense	926,260
Community College - Capital Outlay	18,720
Nursing Center - Maria Parham Hospital	7,280
6960 - Transfers to Other Funds	2,844,918
9990 - Contingency	100,000
General Fund Expenditures - Grand Total	\$ 41,851,914

B. Revenues Anticipated:

Account	Amount
301-100 - Current Year Taxes	19,591,800
301-101 through 104 - Prior Year Taxes	1,270,000
301-105 - Penalties and Interest	310,000
301-107 - Future Taxes	40,000
315-500 - Vehicle Rental Tax	20,000
325-500 - Privilege License	7,000
329-900 - Interest Earnings	7,500
332-200 - Animal Control Fees	12,000
332-201 - Animal Control Vaccine	6,250

Account	Amount
332-202 - Animal Control - Dog Taxes	1,000
332-203 - Animal Control Donations	4,500
332-204 - Animal Control - Fines	2,500
332-205 - Animal Control - Misc. Revenues	1,500
333-302 - Coop. Ext. - Misc. Income - General	5,000
333-307 - United Way - Consumer Science	780
333-309 - Coop. Ext. - Pullet Chain	2,825
334-400 - 4-H United Way	650
334-401 - Service Fees - 4-H	15,050
334-403 - Miscellaneous Fees - 4-H	500
334-404 - 4-H Robotics	800
342-201 - Planning Fees - Subdivisions	3,950
342-202 - Planning Fees	4,500
342-203 - Board of Adjustment Fees	2,000
342-204 - Zoning Permit Fees	11,000
342-208 - Maps, Prints, etc.	500
345-500 - Local Government Sales Tax - 1¢	3,535,000
345-501 - 1st ½¢ Sales Tax - 70% General Fund	1,475,000
345-502 - 1st ½¢ Sales Tax - 30% Cap. Res. School	620,860
345-503 - 2nd ½¢ Sales Tax - 40% General Fund	666,000
345-504 - 1st ½¢ Sales Tax - 60% Cap. Res. School	999,000
345-507 - Hold Harmless - Cities	(502,000)
346-600 - Beer & Wine	120,000
346-606 - Veteran Services	1,452
346-609 - Civil License Revocation	5,000
346-628 - Soil and Water Technician Funds	25,500
346-629 - Soil & Water Conservation - State	3,600
347-700 - ABC Revenue	10,000
347-701 - ABC Funds (5¢/Bottle)	10,000
347-702 - ABC Funds (Additional 5¢/Bottle)	9,000
348-800 - Administrative - Social Services	3,581,965
348-802 - MA/TANF Fraud Collections	900
348-804 - Vender IV-E	13,500
348-805 - IV-D Fees	600
348-806 - IV-E Maximization	41,000
348-807 - Food Stamp Fraud Collection	1,750
348-808 - State Foster Care	47,500

Account	Amount
348-809 - Special Adoptions	10,000
348-810 - AFDC Foster Care	148,750
348-812 - AFDC - IV-D	15,000
348-815 - Day Care - State/Federal	1,831,224
348-816 - Day Care - Smart Start	432,550
348-820 - Crisis Intervention	278,026
348-825 - Progress Energy	14,398
348-827 - Elderly & Disabled Transportation	45,958
348-829 - Supplemental EDTAP	16,130
348-830 - Medicaid Transportation	355,000
348-832 - CAP - Reimbursement (Medicaid)	108,000
348-833 - Medicaid At Risk	25,000
348-840 - Work First - EDTAP	15,659
348-852 - Health Network	55,550
349-901 - Incentive - IV-D	60,000
349-904 - SHIP	3,090
349-919 - Older American Act Title III-B - COG	221,592
349-924 - Nutritional Meals Program - Title III-C	121,000
350-001 - Vending Machine Profits - DSS	400
350-002 - Indigent Assistance - Donations	400
350-003 - Foster Children - Donations	1,500
350-007 - Donations - Senior Center	6,000
350-010 - Liquid Nutrition Sales	7,000
350-015 - Project Income Title III-B & III-C	10,000
350-025 - CPS Donations	1,200
350-027 - Aerobics	3,500
350-066 - Christmas Projects	2,000
353-303 - Emergency Management - Federal	18,000
353-313 - Federal Owned Entitlement Land	50,000
356-600 - Register of Deeds	145,000
356-601 - Register of Deeds - Excise Tax	61,000
356-602 - Register of Deeds - Automation Fund	850
356-603 - Marriage Licenses	4,800
357-710 - Inspection Fees	235,000
358-800 - Jail Fees	22,000
358-802 - Jail Telephone Income	22,000
358-807 - Senior Center - Jail Meals	86,000

Account	Amount
358-816 - Inmate Copayment Fees - Jail	500
358-818 - Jail Incentive - ESC & SSN	12,000
359-901 - Sheriff's Fees	132,500
359-903 - IV-D Contract - Sheriff	73,800
359-906 - Concealed Weapons Permits	16,000
359-908 - Clerk of Court - Sheriff	50
359-912 - Officers' Fees	18,200
359-913 - Fingerprinting/Transports	4,800
359-916 - Substance Abuse Tax	2,000
359-917 - Sheriff - Interdiction Funds	34,106
359-918 - Sheriff - ICE	4,000
360-000 - Ambulance Service Fees - Current Year	790,000
360-001 - Ambulance Service Fees - Prior Years	615,000
360-002 - Ambulance - Debt Setoff	100,000
367-702 - Insurance Reimbursement	25,000
367-710 - Tourism - Collections & Administration	25,570
367-720 - AOC Telephone	500
369-900 - City of Henderson - Elections	41,777
369-901 - City of Henderson - Tax Office	156,055
369-904 - City of Henderson - 911	530,811
369-913 - Payment - Purchase of Old Library	32,750
370-000 - Rents	113,500
370-001 - Sales of Tax Maps & Ordinances	15
370-003 - CATV Franchise Revenue	165,000
370-004 - False Alarms	500
370-005 - Miscellaneous Revenues	7,500
370-012 - United Way - FOY	1,000
370-013 - United Way - Youth Services	7,000
370-014 - Vending Proceeds - Finance	350
370-015 - Out to Lunch	600
370-020 - Smart Start	56,284
370-024 - Lease Proceeds	568,000
370-099 - Sale of Fixed Assets	25,000
380-001 - Friends of Youth	26,632
380-003 - Emergency Care	16,400
380-009 - JCPC Administration Assistance	3,500
380-011 - Conflict Management - State	5,965

Account	Amount
380-012 - Conflict Management - Counties	31,600
380-020 - RGP Grant - KARTS	44,903
380-022 - Justice Assistance Grant	6,848
380-023 - Federal Grant - Vests	3,704
380-027 - Progress Energy	1,500
380-030 - Youth Services - OJJDP	103,477
380-039 - 911 Grant	18,000
380-050 - Wellness Grant	3,975
380-051 - Supplemental RGP Grant	26,676
380-058 - 911/EMA Exercise Grant - 2010	27,500
397-717 - Transfer from Facilities Fees	51,765
397-743 - Transfer from Fire Tax	211,665
397-745 - Transfer from Room Occupancy Tax	100,000
397-760 - Transfer from CR - Schools	125,000
397-771 - Transfer from ETS - Wireless	87,164
399-900 - Fund Balance Appropriated	974,663
General Fund Revenues - Grand Total	\$ 41,851,914

SECTION II WATER ENTERPRISE FUND (16)

This fund will provide the necessary accounting for a long-term county water system. Appropriations for FY 2012-13 are for initial costs in establishing the program and represent a partial year funding level.

A. Expenditures Authorized:

Account	Amount
Salary	55,000
FICA	4,208
Group Insurance	7,883
Retirement	3,707
Telephone/Postage	1,000
Travel/Training	1,200
Advertising	250
Departmental Supplies	1,800
Workers' Compensation	1,400
Contracted Services	29,280
Insurance/Bonds	1,500
Grant Supplies	100
Total Expenditures - Water Fund	\$ 107,328

B. Revenues Anticipated:

Account	Amount
Investment Earnings	150
Refunds and Reimbursements - City	15,500
Water Revenues	57,600
Connection Fees	12,500
Fund Balance Appropriated	21,578
Total Revenues - Water Fund	\$ 107,328

SECTION III FACILITIES FEES FUND (17)

Proceeds generated from court-assessed orders and legislatively established fees are directed into this Fund. Such proceeds are used in a legally compliant manner to assist in the provision of facilities for the court system of the State of North Carolina. Revenues are drastically inadequate as related to actual costs borne by the County.

A. Expenditures Authorized:

Account	Amount
Part-time Salary	4,680
FICA	358
Maintenance/Repair - Equipment	1,800
Office Supplies	380
Departmental Supplies	9,047
Workers' Compensation	15
Insurance/Bonds	285
NCDOC Rent	16,500
Facilities - Courthouse	40,940
Facilities - Administrative Building	10,825
Total Expenditures - Facilities Fees	\$ 84,830

B. Revenues Anticipated:

Account	Amount
Investment Earnings	195
Court Fees	84,635
Total Revenues - Facilities Fees	\$ 84,830

SECTION IV DEBT SERVICE FUND (20)

This Fund contains long-term indebtedness owned by the County. It does not include bonded indebtedness for provision of educational facilities which is

incorporated into Fund 21 (Debt Service Fund - Schools).

A. Expenditures Authorized:

Account	Amount
Aycock Recreation Complex	160,990
NVHS Sewer Line	73,964
Dabney Elem. School Sewer Line (Ruin Creek)	78,319
Bond Principal - Courthouse	475,000
Bond Interest - Courthouse	82,675
Lease Payment - Jail Renovations	200,000
Lease Payment Interest - Jail Renovations	55,020
Total Expenditures - Debt Service	\$ 1,125,968

B. Revenues Anticipated:

Account	Amount
Investment Earnings	260
Transfer from General Fund	789,688
Transfer from CR - Schools	81,000
Transfer from CR - General	255,020
Total Revenues - Debt Service	\$ 1,125,968

SECTION V DEBT SERVICE FUND - SCHOOLS (21)

Revenues and expenditures for payment of principal and interest costs of general obligation bonds for public school system facilities are contained within this fund. Sales tax proceeds earmarked legislatively for school construction and capital outlay are used to fund these needs.

A. Expenditures Authorized:

Account	Amount
Qualified Zone Academy Bonds - Schools (2005)	\$ 101,864
Qualified Zone Academy Bonds - Schools (2003)	77,487
Bond Principal - Schools (2003)	360,000
Bond Interest - Schools (2003)	17,288
New Elementary School - Principal	650,000
New Elementary School - Interest	440,213
Administrative Office Building - Schools	227,461
Qualified School Construction Bonds - Interest - 2011	186,432
Qualified School Construction Bonds - Principal - 2011	261,622

Account	Amount
<i>Total Expenditures - Debt Service School Bond</i>	\$ 2,322,367

B. Revenues Anticipated:

Account	Amount
Transfer from Capital Res. - Schools (Sales Tax)	\$ 2,322,367
<i>Total Revenues - Debt Service School Bond</i>	\$ 2,322,367

SECTION VI SOLID WASTE ENTERPRISE FUND (30)

1. Senate Bill 11 (The Solid Waste Management Act of 1989) provides for the use of an enterprise fund for solid waste disposal and related activities, effective July, 1990. All revenues and expenditures are budgeted within the fund which operates as a separate enterprise or operation. This Fund is supported primarily by solid waste household user fees which are \$105.00 per household for FY 2011-12.

2. As authorized by Chapter 153A of the General Statutes of North Carolina, the following rules and regulations were established by the Board of Commissioners on June 28, 1995 to govern the assessment of a solid waste household user fee to fund disposal and other related solid waste costs.

a) There will be a solid waste household user fee (SWHUF) assessed on all residential dwelling units in Vance County (including the areas inside the three municipalities).

b) The SWHUF shall be billed annually to the owners of residential dwelling units on the property tax bills and shall be collectable and payable in the same manner as the property tax.

c) The Vance County Tax Administrator is authorized to use the same collection procedures for the SWHUF as for property tax as defined in General Statutes 105-381.

3. Exemptions from the SWHUF may be granted to individuals for any residential dwelling that is not and will not be occupied, and that will not have electrical service at any time during the period of July 1 through June 30 of each fiscal year. In order to qualify for the exemption, the property owner must submit a "Solid Waste Household User Fee Exemption Form" to the Vance County Tax Office. The County shall have the right to inspect any residential dwelling unit to verify occupancy status for which an exemption has been requested.

4. Recognized residential solid waste haulers may be exempted from transfer station tipping fees by submission of information on their residential waste collection services to Vance County. It shall be incumbent upon the solid waste hauler to make this request. Furthermore, it shall be incumbent upon the County Manager, or the Tax Administrator in conjunction with the County Manager, to verify the request and approve exemption.

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Solid Waste Management	2,065,285
<i>Total Expenditures - Solid Waste Management</i>	\$ 2,065,285

B. Revenues Anticipated:

Account	Amount
Investment Earnings	35
City Businesses	5,500
Leaf Disposal - City Reimbursement	400
Scrap Tire Fees	50,000
White Goods	20,000
Disposal Tax	23,000
Electronic Disposal Fees	3,200
Solid Waste Household User Fees	1,925,650
Recycling - DENR	5,000
Warren County - Collection Site	32,500
Total Revenues - Solid Waste Management	\$ 2,065,285

SECTION VII REAPPRAISAL RESERVE FUND (40)

As required by law, the County funds an on-going reserve for the purpose of octennial revaluation of its property tax base. The estimated amount needed for the next revaluation is simply divided by the remaining years to determine annual appropriations.

A. Expenditures Authorized:

Account	Amount
Octennial Reserve - Year 2016	437,789
Total Expenditures - Reappraisal Reserve	\$ 437,789

B. Revenues Anticipated:

Account	Amount
Investment Earnings	280
Contributions From General Fund	87,000
Fund Balance Appropriated	350,509
Total Revenues - Reappraisal Reserve	437,789

SECTION VIII RETIREMENT/PENSION RESERVE (41)

Generally accepted governmental accounting principles include a reserve for potential contingent liabilities. This Fund is established to provide reserve funding for payments for "separation allowances" for retired law enforcement officers and for insurance benefits for qualified retired county employees. The County currently funds these obligations on a "pay-as-you-go" basis.

A. Expenditures Authorized:

Account	Amount
Separation Allowance - Certified LEO	104,180

Account	Amount
Fringe Benefits - Retiree Insurance	189,560
Total Expenditures - Retirement/Pension Reserve	\$ 293,740

B. Revenues Anticipated:

Account	Amount
Investment Earnings	250
General Fund - Separation Allowance	9,135
General Fund - Retiree Insurance Benefits	10,865
Fund Balance Appropriated	273,490
Total Revenues - Retirement/Pension Reserve	\$ 293,740

SECTION IX SPECIAL FIRE TAX FUND (43)

The County established a Special Fire Protection Service District, effective July 1, 2002. In doing so, a special fire tax was levied with proceeds to be received and distributed within this Fund. The District includes all of the County except for territory inside the corporate boundaries of the City of Henderson. The District includes the Golden Belt Fire District served by Vance County Fire & EMS. Taxes were increased in FY 2012-13 to provide an increase in departmental allocations and two positions in each end of the county to improve fire response time.

A. Expenditures Authorized:

Account	Amount
Administrative Fees	2,000
Kerr Lake/Golden Belt Merger	32,600
Personnel Support	117,065
Contributions to Fire Departments (\$60,000/\$30,000)	480,000
Rotating Capital Proceeds	30,000
Total Expenditures - Special Fire Tax	\$ 661,665

B. Revenues Anticipated:

Account	Amount
Fire Tax - Current Year	622,410
Fire Tax - Prior Years	21,000
Fire Tax - Appropriated Fund Balance	18,255
Total Revenues - Special Fire Tax	\$ 661,665

SECTION X ROOM OCCUPANCY TAX (45)

Effective January 1, 2002, the existing Room Occupancy Tax was increased from 3% to 6% and a Tourism Development Authority was formed by the County. Proceeds from this tourism tax are accounted for in this Fund.

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Tourism Development	238,210
Administrative Fees	25,570
Special Projects	61,945
Rent	14,900
Transfer to General Fund	100,000
Total Expenditures - Room Occupancy Tax	\$ 440,625

B. Revenues Anticipated:

Account	Amount
Room Occupancy Tax Proceeds	319,000
Investment Earnings	125
Miscellaneous Revenues	500
Car Show Revenues	21,000
Transfer from General Fund	66,667
Fund Balance Appropriated	33,333
Total Revenues - Room Occupancy Tax	\$ 440,625

SECTION XI CAPITAL RESERVE FUND - SCHOOLS (60)

The Capital Reserve Fund - Schools, established by resolution of the Board of Commissioners for the purpose of construction, renovation of facilities, and other capital improvements for schools, is included in the budget. Proceeds will be received from 1983 half cent Sales Tax (30%) and 1986 half cent Sales Tax (60%) into the General Fund and paid to Capital Reserve - Schools according to such resolution as adopted by the Board of Commissioners. In turn, such funds will then be transferred into the Debt Service Fund- Schools for the purpose of school bond repayment.

Any amendments that increase or decrease expenditures from the Capital Reserve Fund by five percent (5%) or more for each line item must be approved by the Vance County Board of Commissioners. Funds may be obligated or expended from the Special Accumulative Funds as contained in this Ordinance only with prior approval of the Vance County Board of Commissioners.

A. Fund Balance (FY 1984-85 through FY 2011-12)

1. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	107,993
Transfer to General Fund - Schools Capital Outlay	125,000
Total Expenditures	\$ 232,993

2. Reserves on Hand:

Account	Amount
Investment Earnings	760
Fund Balance Appropriated	232,233
Total Reserves	\$ 232,993

B. Current Year Appropriations (FY 2012-13)

1. 1983 ½¢ Sales Tax (30%)

a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	620,860
Total Expenditures	\$ 620,860

b. Revenues Anticipated:

Account	Amount
Contribution From General Fund	620,860
Total Revenues	\$ 620,860

2. 1986 ½¢ Sales Tax (60%)

a. Expenditures Authorized:

Account	Amount
Transfer to Regular Debt Service - School Sewer Lines	81,000
Transfer to Debt Service - School Bonds	918,000
Total Expenditures	\$ 999,000

b. Revenues Anticipated:

Account	Amount
Contributions From General Fund	999,000
Total Revenues	\$ 999,000

3. Lottery Proceeds

a. Expenditures Authorized:

Account	Amount
Transfer to Fund 21 - Qualified School Construction Bonds	261,622
Total Expenditures	\$ 261,622

b. Revenues Anticipated:

Account	Amount
Lottery Proceeds	261,622
Total Revenues	\$ 261,622

4. Annual Payment for Office Building

a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - Schools	227,461
Total Expenditures	\$ 227,461

b. Revenues Anticipated:

Account	Amount
Vance County Schools - Admin Building	125,000
Rental Income - Admin Building	73,500
Fund Balance Appropriated	28,961
Total Revenues	\$ 227,461

5. Qualified School Construction Bond Interest Refund

a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	186,431
Total Expenditures	\$ 186,431

b. Revenues Anticipated:

Account	Amount
QSCB Interest	186,431
Total Expenditures	\$ 186,431

GRAND TOTALS

Account	Amount
Total Capital Reserve - Schools Expenditures	2,528,367
Total Capital Reserve - Schools Revenues	\$ 2,528,367

SECTION XII CAPITAL RESERVE FUND - GENERAL (61)

This Fund reserves funds for the purpose of improvement, repair, construction, purchase, installment and/or lease-purchase, or renovation of general county facilities and related capital outlay. Such funds must be appropriated to specific projects prior to encumbrance as required in GS 159-22. Contributions from the General Fund are comprised of Local Government Sales Taxes.

A. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - Jail	255,020
Total Expenditures-Capital Reserve Fund-General	\$ 255,020

B. Revenues Anticipated:

Account	Amount
Investment Earnings	150
Transfer from General Fund	254,870
Total Revenues - Capital Reserve Fund - General	\$ 255,020

SECTION XIII EMERGENCY TELEPHONE SYSTEM - WIRELESS FUND (71)

Former Fund 70. In March of 1994, the County of Vance enacted a surcharge of \$1.00 per telephone line for the purpose of obtaining necessary funding to implement an Enhanced-911 Emergency Communications System. Such surcharges were collected by Sprint Telephone Company (Century Link) and remitted monthly to the County. These funds were restricted in use by North Carolina General Statutes for specific purposes in the enhancement of emergency telecommunications for local governments and were accounted for in the Emergency Telephone System Fund.

Former Fund 71. The State of North Carolina enacted a surcharge on wireless (cellular) telephones of 80¢ per phone, with 40% or 32¢ directed to local governments whose 911 centers can process wireless calls. Only 30% of an expenditure could be comprised of wireless funds unless stated otherwise in regulations. In May 2001, Governor Mike Easley withheld \$1,000,000 statewide of wireless surcharge monies for the purpose of balancing the State budget. The action by the Governor resulted in a one-time loss of about \$5,500 for Vance County. A separate accounting fund was established for these monies and was entitled "Emergency Telephone System - Wireless Fund."

Current Fund 71. The General Assembly reorganized the surcharge programs into one single fund, changing the collection and distribution methodologies and restricting the use of funds. This action was effective January 1, 2008. Therefore, Funds 70 and 71 were combined into Fund 71. New regulations have been developed which also include a revised funding allocation formula, resulting in lower funding levels for Vance County; however, a special request was made and approved to provide a significant increase in the annual allocation.

A. Expenditures Authorized:

Account	Amount
Emergency Communications	483,187
Transfer to General Fund - 911 Addressing/Data Base	87,164
Total Expenditures - Emergency Telephone System - Wireless Fund	\$ 570,351

B. Revenues Anticipated:

Account	Amount
Investment Earnings	300
Surcharge - Combined	504,591
Fund Balance Appropriated	65,460
<i>Total Revenues - Emergency Telephone System - Wireless Fund</i>	\$ 570,351

SECTION XIV CONTRIBUTIONS FROM GENERAL FUND TO OTHER FUNDS

(These monies are transferred from the General Fund to other funds and are *deducted* in final computations inasmuch as they are included in other funds.)

Other Funds	Amount
Debt Service	789,688
Reappraisal Reserve	87,000
Capital Reserve - Schools	1,619,860
Capital Reserve - General	254,870
Retirement/Pension	20,000
Debt Service - Schools	73,500
<i>Total Contributions to Other Funds</i>	\$ 2,844,918

SECTION XV TOTAL BUDGET

GRAND TOTAL EXPENDITURES AUTHORIZED	\$ 49,900,331
GRAND TOTAL REVENUES ANTICIPATED	\$ 49,900,331

SECTION XVI BUDGET SUMMARY

Fund	Amount
(10) General Fund	41,851,914
(16) Water Enterprise Fund	107,328
(17) Facilities Fees Fund	84,830
(20) Debt Service Fund	1,125,968
(21) Debt Service - Schools Fund	2,322,367
(30) Solid Waste Enterprise Fund	2,065,285
(40) Reappraisal Reserve Fund	437,789
(41) Retirement/Pension Reserve Fund	293,740
(43) Fire Tax Fund	661,665
(45) Room Occupancy Tax Fund	440,625
(60) Capital Reserve - Schools Fund	2,528,367
(61) Capital Reserve - General Fund	255,020
(71) Emergency Telephone System Fund	570,351

Fund	Amount
<i>Budget Subtotal</i>	52,745,249
<i>Less: Contributions from General Fund to Other Funds</i>	- 2,844,918
Budget Grand Total	\$ 49,900,331

SECTION XVII PUBLIC SCHOOLS

A. Capital Outlay

Appropriations to Capital Outlay - Schools are allocated by project pursuant to NCGS 115C-419B. Any amendments that increase or decrease expenditures among line items within the Capital Outlay appropriation by more than ten percent (10%) from the amount contained in this Budget Ordinance or by subsequent action must receive prior approval by the Board of Commissioners. \$125,000 of Capital Outlay appropriations to the Schools is committed by the Schools to be applied to the annual payments for the Administrative Office Building at 1724 Graham Avenue, Henderson, NC. The Schools will transfer that portion of the allocation from Capital Outlay to Current Expense annually in order to comply with established governmental accounting principles for schools. The reserved amount will be distributed upon receipt and approval of school projects by the Board of County Commissioners.

No Capital Outlay funds may be expended until itemization of such funds is approved by the Board of Commissioners.

Account	Amount
<i>Total Capital Outlay - County</i>	425,000

B. Current Expense

Account	Amount
Current Expense	7,202,440
Teacher Supplements	1,030,000
<i>Total Current Expense - Public Schools</i>	\$ 8,232,440

Total Capital Outlay and Current Expense:

Account	Amount
Total Public School Appropriation (Excluding Bonds and Long-Term Indebtedness)	\$ 8,657,440

SECTION XVIII TOURISM DEVELOPMENT

The County of Vance established a Tourism Development Authority, effective January 1, 2002. Room Occupancy Tax proceeds generated from the six percent (6%) tax are controlled by the Vance County Tourism Development Authority, with fiscal accounting of such funds performed by the County Finance Director. Such funds are included in this budget ordinance for accounting purposes although under the direct control of the Tourism Development Authority.

SECTION XIX EMPLOYEE COMPENSATION

Across-the-board salary adjustments of 2% are included for all employees. The third and final phase of The MAPS Study has also been included. The annual pay plan has been adjusted to comply with all requirements.

SECTION XX MILEAGE REIMBURSEMENT RATE

The County rate of reimbursement for private vehicle mileage expense in the conduct of official business is set at the maximum level allowed by the Internal Revenue Service.

SECTION XXI METHOD OF LEVY

The tax levy is based on the single levy method. Under this method all taxes are levied for the General Fund, except the Special Fire Tax, which in turn will generate the required revenues in other funds through contributions to those funds. Other revenues will also be received in the General Fund and will comprise the Contributions to Other Funds. The method of a single tax levy is considered appropriate for numerous reasons: (1) the consolidation of tax revenues and most other revenues in the General Fund is beneficial to a sound investment program; (2) it normally reduces the cost of preparing tax bills, accounting for tax collections, and maintaining the general ledgers of the various other funds; and (3) all excess amounts of revenue not required to finance the budget are left under the control of the County of Vance for appropriate use according to establishment of priorities and needs as determined by the governing body.

SECTION XXII TAX RATE

An ad valorem tax rate of 78.2¢ per \$100.00 at full valuation is hereby set as the official tax rate for the County of Vance for FY 2012-13. This rate is based on a total estimated valuation of \$2,688,139,060 and an estimated rate of collection of 93.20% which is the actual tax collection rate for FY 2010-11.

Special Fire Tax. The establishment of a Special Fire Protection Service District outside the corporate boundaries of the City of Henderson was officially approved by the Vance County Board of Commissioners on June 27, 2002, to be effective as of July 1, 2002. Implementation of such a district allows a special fire tax to be assessed according to NCGS 153A-307. The official tax rate for the defined Special Fire Protection Service District in Vance County will be 4.0¢ per \$100 of full valuation for FY 2012-13. This rate is based on a total estimated valuation of \$1,669,550,000 with an estimated collection rate of 93.20% which does not exceed the estimated tax collection rate for FY 2010-11 for the Special Fire Protection Service District.

SECTION XXIII DISPENSATION

Copies of this Budget Ordinance shall be furnished to the Finance Director and to the County Manager as Budget Officer of Vance County for direction in executing official duties as prescribed by law.

Adopted this 25th day of June, 2012.

Terry E. Garrison (signed)
Terry E. Garrison, Chairman
Vance County Board of Commissioners

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Year-End Closeouts. Mr. Ayscue requested authorization to perform the year-end closeout.

In order to finalize the County's FY 2011-12 books and conduct appropriate closeout transactions, it is necessary to obtain Board approval for the required budget actions.

Motion was made by Commissioner Dan Brummitt, seconded by Commissioner Deborah F. Brown, vote unanimous, to authorize the staff to perform the necessary FY 2011-12 year-end budgeting and accounting transactions.

Appearing below is the FY 2011-12 Year-End Closeout Budget Amendment:

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**Budget Amendment #24
Year Ending June 30, 2012**

**General Fund - Fund 10
Expenditure**

	Code	Increase	Increase
JCPC Administration	10-600-500255		5,381
Other Supplies & Materials	10-618-500034		946
Food & Provisions	10-618-500047		862
Reimbursements	10-618-500156		10,621
Conflict Mgmt (Resolve)	10-380-438012	6,160	
Maintenance Vehicles	10-619-500017		1,400
Auto Supplies	10-619-500031		550
Other Supplies & Materials	10-619-500034		950
Food & Provisions	10-619-500047		500
Insurance & Bonds	10-619-500054		13
Auto Supplies	10-620-500031		800
Special Contracted Services	10-620-500044		247
Travel Training	10-410-500014		5,000
Travel Training	10-430-500014		2,000
Maintenance Equipment	10-430-500016		10,000
Kittrell Elections	10-367-436707	2,400	
Middleburg Elections	10-367-436708	2,400	
Travel Training	10-440-500014		5,835
Office Supplies	10-440-500032		6,390
Contracted Services	10-440-500045		4,700
Group Insurance	10-450-500007		635
Maintenance Equipment	10-450-500016		1,000
Office Supplies	10-450-500032		3,070
Special Contracted Services	10-450-500044		19,545
Contracted Services	10-450-500045		33,105
Special Contracted Services	10-470-500044		47,000
Regular Salaries	10-480-500001		3,790
Register of Deeds Exc	10-356-435601	74,700	
Marriage Licenses	10-356-435603	4,175	
Retirement	10-490-500007		80
Contracted Services	10-490-500045		600
Non Capitalized Assets	10-490-500085		2,500
Utilities	10-500-500013		7,000
Maintenance Bldg & Equip	10-500-500015		6,930
Non Capitalized Assets	10-500-500085		5,155
Maintenance Bldg & Grounds	10-506-500015		500
Old Library	10-369-436913	32,750	
Group Insurance	10-510-500006		41,000

General Fund - Fund 10

Expenditure	Code	Increase	Increase
Sheriff Fees	10-359-435901	59,800	
Part Time Salaries	10-530-500002		42,100
EMS Medicaid Admin Fee	10-530-500141		10,595
Ambulance Supplies	10-530-500334		22,330
Ambulance Fees Current	10-360-436000	125,000	
Ambulance Fees Prior	10-360-436001	75,000	
Travel Training	10-517-500014		125
Sheriff's Interdiction	10-517-500033		3,415
Uniforms	10-517-500036		13,440
Police Dog	10-517-500056		6,925
Non Capitalized Assets	10-517-500085		5,665
Maintenance Equipment	10-520-500016		14,500
Unemployment Insurance	10-520-500038		30,000
Healthcare Drugs Medicine	10-520-500046		42,000
Non Capitalized Assets	10-520-500085		2,900
Interdiction	10-359-435917	29,570	
Zoning Permit Fees	10-342-434204	8,445	
Street Naming Signs	10-342-434206	200	
Maps Prints Productions	10-342-434208	670	
Abandoned Mobile Homes	10-342-437525	4,210	
Beer & Wine Sales	10-346-434600	12,570	
Capital Outlay	10-555-500074		102,265
Special Contracted Services	10-555-500044		15,560
Auto Supplies	10-576-500031		300
Non Capitalized Assets	10-576-500085		835
Soil Water Tech Assist	10-346-434628	26,030	
Insurance & Bonds	10-580-500054		963
.05 Bottle Alcohol	10-580-500392		5,862
Add .05 Bottle Alcohol	10-580-500393		4,830
Part Time Salaries	10-599-500002		910
Overtime	10-599-500003		12,515
Maintenance Equipment	10-599-500016		1,110
Auto Supplies	10-599-500031		8,885
Departmental Supplies	10-599-500033		3,680
Health Care Drugs Medical	10-599-500046		30,000
Contracted Services	10-599-500045		2,300
Non Capitalized Assets	10-599-500085		1,995
Cat Medication Grant	10-599-500158		1,990
Animal Shelter Fees	10-332-433200	5,200	
Animal Shelter Vaccine	10-332-433201	3,900	
Animal Shelter Donations	10-332-433203	3,500	
Animal Shelter Fines	10-332-433204	2,600	
Cat Medication Grant	10-332-433205	1,990	
Four Rivers RC&D	10-600-500226		2,500
Central Children's Home	10-600-500257		16,300
Emergency Shelter Care	10-380-438003	16,300	
Awards	10-602-500132		140
4-H Auction Payments	10-602-500163		370
Chicken Purchase	10-602-500167		270
4-H Pullet	10-333-433309	780	
4-H Farm Bureau Expense	10-604-500405		1,760
4-H Farm Bureau Revenue	10-334-433405	1,760	
Group Insurance	10-605-500006		880
United Way Consumer Sci	10-605-500160		100
Farmers Market Grant	10-605-500162		14,200
Farmers Market Grant	10-333-433308	4,200	
AG Funds	10-605-500191		1,060
AG Funds	10-333-433311	1,060	

General Fund - Fund 10

Expenditure	Code	Increase	Increase
Farm Bureau Support	10-605-500277		1,070
Farm Bureau Donation	10-333-433207	4,000	
4-H United Way	10-334-433400	745	
Regular Salaries	10-607-500001		360
Maintenance Equipment	10-607-500016		185
Travel Training	10-609-500014		1,000
Miscellaneous Exp	10-609-500070		80
4-H Robotics	10-334-433404	1,080	
Vending Machines	10-613-500069		300
DSS Vending Machines	10-350-435001	300	
Christmas at DSS	10-613-500166		2,610
Christmas at DSS	10-350-435066	2,225	
Low Income Home Energy	10-348-434433	168,731	
Vendor IV D	10-348-434804	13,500	
Individual Liv Links	10-348-434811	2,400	
Departmental Supplies	10-615-500033		4,500
Liquid Nutrition	10-615-500049		5,500
Liquid Nutrition	10-350-435010	4,450	
Insurance & Bonds	10-615-500054		100
Water Aerobic Fee	10-350-435027	5,300	
Travel Training	10-620-500014		50
Maintenance Vehicles	10-620-500017		50
2009 Homeland Sec Program	10-621-500120		195,870
County Road Signs	10-621-500060		16,500
FEMA Reimbursement	10-346-434616	2,095	
Regular Salaries	10-629-500001		369,029
Part Time Salaries	10-629-500002		58,327
Longevity	10-629-500004		2,400
FICA	10-629-500005		31,303
Group Insurance	10-629-500006		108,150
Retirement	10-629-500007		25,926
H. Leslie Perry Library Reimb	10-367-436704	595,135	
Regular Salaries	10-630-500001		153,512
Part Time Salaries	10-630-500002		19,998
FICA	10-630-500005		13,276
Group Insurance	10-630-500006		25,798
Retirement	10-630-500007		10,716
VC Housing Authority Reimb	10-367-436705	223,300	
Transfer to Economic Dev	10-696-500193		600,000
Ad Valorem Tax	10-301-430101	638,599	
Home Land Security Grant	10-380-438031	195,870	
Utilities	10-500-500013		4,000
Utilities	10-506-500013		2,000
Maintenance Vehicles	10-530-500017		5,000
Maintenance Vehicles	10-599-500017		1,600
Office Supplies	10-607-500032		260
Contracted Services	10-618-500045		13,185
Auto Supplies	10-620-500031		205
Ad Valorem Tax	10-301-430101	59,671	
Transfer to Debt Service Gen	10-696-500063		2,210
Ad Valorem Tax	10-301-430101	2,210	
		Decrease	Decrease
Contracted Services	10-618-500045	11,650	
Travel & Training	10-619-500014	14	
Special Contracted Services	10-619-500044	3,496	

General Fund - Fund 10

Expenditure	Code	Increase	Increase
Restitution Payments	10-619-500052	1,000	
Youth Services	10-380-438030		1,097
Travel & Training	10-620-500014	200	
Other Supplies & Materials	10-620-500034	643	
Food & Provisions	10-620-500047	200	
Insurance & Bonds	10-620-500054	4	
City Supplies	10-430-500014	1,500	
Equipment Rental	10-480-500021	3,790	
Auto Supplies	10-510-500031	41,000	
Warrenton Road Sewer	10-600-500244	33,421	
Purchased Meals	10-615-500055	10,100	
DSS Administration	10-348-434800		168,731
Warrenton Road Sewer	10-380-438043		33,421
Totals		\$ 2,430,949	\$ 2,430,949

**Budget Amendment #25
Tourism
Year Ending June 30, 2012**

Tourism - Fund 45	Code	Increase	Increase
Workman's Comp Insurance	45-413-500037		1,420
Contracted Services	45-413-500044		13,380
Miscellaneous Expense	45-413-500070		40
Rent	45-413-500102		330
		Decrease	Decrease
Advertising	45-413-500026	35,400	
Special Projects	45-413-500062	53,700	
Appropriated Fund Balance	45-399-439900		73,930
Totals		\$ 89,100	\$ 89,100

**Budget Amendment #26
Debt Service General
Year Ending June 30, 2012**

Debt Service - Fund 20	Code	Increase	Increase
Aycock Recreational Co	20-660-500593		40
Bond Interest Courthouse	20-660-500609		4,850
Transfer from General Fund	20-397-439710	2,210	
		Decrease	Decrease
Ruin Creek Road	20-660-500602	2,680	
Totals		\$ 4,890	\$ 4,890

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Surplus Equipment - VWGF Resource Center. Mr. Ayscue explained that the State

Legislature is changing the way it is providing services through the Criminal Justice Partnership Program, thus, the VWGF Resource Center will be closing at the end of the week. Vance County is the fiduciary agent for this four-county program, so the equipment is on Vance County's books. The four counties took what equipment was needed and the remaining equipment needs to be declared as surplus in order to be sold or discarded by the County's Finance Director.

Motion was made by Commissioner Dan Brummitt to declare the items from the VWGF Resource Center as surplus, and authorize the Finance Director to dispose of these items as appropriate, with some items being utilized by member counties. This motion was seconded by Commissioner Gordon Wilder and unanimously approved.

Surplus Equipment - County. Mr. Ayscue requested that three items be declared as surplus in order to be sold or disposed of as follows: broken fax machine, 1977 Dodge brush truck, 1977 Snorkel truck.

Motion was made by Commissioner Thomas S. Hester, Jr. to declare the three items as surplus and sold or disposed of by the Finance Director. This motion was seconded by Commissioner Eddie L. Wright and unanimously approved.

Change Orders - 911 Backup Center. Mr. Ayscue explained that there are two change orders for the backup 911 center that need Board approval. No County funds are involved. The change orders are for miscellaneous repairs in the amount of \$1,682.49 and an addition to the alarm system in the amount of \$800.00 for a total of \$2,482.49.

Motion was made by Commissioner Gordon Wilder to approve the change orders for the backup 911 Center as presented. This motion was seconded by Commissioner Deborah F. Brown and unanimously approved.

Change Order - QSCB. Mr. Ayscue explained that this is for work that was approved under the Qualified School Construction Bonds to repair the hvac system at Northern Vance High School. The change order is in the amount of \$7,253.01, which will be paid through the project contingency fund.

Motion was made by Commissioner Thomas S. Hester, Jr., seconded by Commissioner Eddie L. Wright, vote unanimous, to approve the change order as presented in the amount of \$7,253.01.

Mr. Ayscue thanked the Board for its time and effort during recent budget deliberations. It has been a team effort.

As there was no further business, at 6:00 p.m., motion was made by Commissioner Deborah F. Brown, seconded by Commissioner Eddie L. Wright, vote unanimous, that the meeting be adjourned.

Approved and signed August 6, 2012.

Chairman