Vance County, North Carolina
FY 2014-15 Budget Ordinance

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting in special session this 23rd day of June, 2014, 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, 2014, and ending June 30, 2015, 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
410 - Governing Body	197,258
430 - Elections	239,308
440 - Administration/Finance	831,719
450 - Tax Department	694,189
470 - Legal Services	22,870
480 - Register of Deeds	270,317
490 - Information Technology	130,582
491 - Economic Development Commission	207,792
500 - County Administration Building	140,760
501 - County Office Building	43,006
502 - Henry A. Dennis Building	46,495
503 - Vance Manor	897
504 - Senior Center	40,965
505 - Courthouse	307,629
506 - Social Services Building	106,666
510 - Sheriff's Office	4,142,113
514 - Justice Assistance Grant	6,500
517 - Sheriff's Interdiction Program	46,500
520 - Jail	3,167,554
525 - Environmental Services	40,600
530 - Fire and EMS	3,119,216
541 - Planning & Development	691,777
555 - Central Services	658,511
576 - Soil & Water Conservation	101,204
580 - Mental Health	189,492

Department	Amount
590 - Public Health	328,655
590 - Animal Control	387,330
600 - Contributions to Other Agencies	1,420,677
601 - Smart Start Program - Cooperative Extension	56,477
602 - 4-H Pullet Chain	3,025
604 - Cooperative Extension - 4-H	14,700
605 - Cooperative Extension Services	124,385
607 - Veterans Service	59,509
609 - 4-H Robotics	3,800
610 - Social Services	10,966,599
611 - Program on Aging	637,167
613 - DSS - Vending/Foster Care Contributions	6,000
615 - Nutritional Meals Program	149,394
618 - Conflict Management - RESOLVE	6,575
619 - Youth Services - NYPUM	160,398
620 - Friends of Youth	54,967
621 - 911 Emergency Communications	1,232,209
622 - Farmers Market	31,593
681 - Schools - Current Expense	7,202,440
Schools - Teacher Supplements	1,030,000
Schools - Capital Outlay	526,000
683 - Community College - Current Expense	961,260
Community College - Capital Outlay	18,720
Nursing Center - Maria Parham Hospital	7,280
Corporate Campus	24,000
696 - Transfers to Other Funds	3,063,195
999 - Contingency	233,332
General Fund Expenditures - Grand Total	**$ 44,153,607**

B. Revenues Anticipated:

Account	Amount
301-430100 - Current Year Taxes	20,903,969
301-430101 through 104 - Prior Year Taxes	1,333,000
301-430105 - Penalties and Interest	320,000
301-430107 - Future Taxes	40,000
301-430109 - Tax Foreclosures	3,000
315-431500 - Vehicle Rental Tax	26,500
325-432500 - Privilege License	6,500
329-432900 - Interest Earnings	6,000
332-433200 - Animal Control Fees	10,000
332-433201 - Animal Control Vaccine	7,500
332-433202 - Animal Control - Dog Taxes	300
332-433203 - Animal Control - Donations	3,500

Account	Amount
332-433204 - Animal Control - Fines	1,500
332-433208 - Spay/Neuter Reimbursement	7,000
332-433209 - Rescue Pull Fees	12,500
332-437005 - Miscellaneous Revenues	1,000
332-500052 - Restitution	500
333-433207 - Cooperative Ext. - Farm Bureau Donation	2,500
333-433221 - Farmers Market Vendors	7,300
333-433222 - Farmers Market Facility Rentals	750
333-433307 - United Way - Consumer Science	500
333-433309 - Cooperative Extension - Pullet Chain	3,025
334-433401 - 4-H Service Fees	6,000
334-433403 - 4-H Miscellaneous Fees	50
334-433404 - 4-H Robotics	3,800
334-433405 - 4-H Farm Bureau Revenue	2,500
342-434201 - Planning Fees - Subdivisions	7,200
342-434203 - Board of Adjustment Fees	3,500
342-434204 - Zoning Permit Fees	25,000
342-434208 - Maps, Prints, etc.	1,000
345-434500 - Local Government Sales Tax - 1¢	3,700,000
345-434501 - 1st 1/2¢ Sales Tax - 70% General Fund	1,570,000
345-434502 - 1st 1/2¢ Sales Tax - 30% Capital Res. Schools	661,000
345-434503 - 2nd 1/2¢ Sales Tax - 40% General Fund	710,000
345-434504 - 1st 1/2¢ Sales Tax - 60% Capital Res. Schools	1,057,000
345-434507 - Hold Harmless - Cities (Deduction)	-535,000
346-434600 - Beer & Wine	125,000
346-434606 - Veterans Service Office	1,000
346-434609 - Civil License Revocation	3,750
346-434628 - Soil and Water Technician Funds	25,000
346-434629 - Soil & Water Conservation - State	3,600
347-434700 - ABC Revenue	8,000
347-434701 - ABC Funds (5¢/Bottle)	10,000
347-434702 - ABC Funds (Additional 5¢/Bottle)	10,000
348-434800 - Administrative - Social Services	4,380,004
348-434802 - MA/TANF Fraud Collections	1,000
348-434804 - Vender IV-E	6,000
348-434805 - IV-D Fees	1,000
348-434806 - IV-E Maximization	110,000
348-434807 - Food Stamp Fraud Collection	3,500
348-434808 - State Foster Care	50,000
348-434810 - IV-E Foster Care	328,395
348-434811 - Individual LINKS	15,230
348-434815 - Day Care - State/Federal	1,784,977
348-434816 - Day Care - Smart Start	432,550
348-434826 - Duke Energy	17,500

Account	Amount
348-434827 - Elderly & Disabled Transportation	45,448
348-434830 - Medicaid Transportation	400,000
348-434832 - CAP - Reimbursement (Medicaid)	72,000
349-434904 - SHIIP	4,558
349-434919 - Older American Act Title III-B - COG	221,592
349-434924 - Nutritional Meals Program - Title III-C	121,000
350-435001 - Vending Machine Profits - DSS	3,000
350-435003 - Foster Children - Donations	1,500
350-435007 - Senior Center - Donations	6,000
350-435010 - Liquid Nutrition Sales	13,000
350-435015 - Project Income Title III-B & III-C	6,800
350-435027 - Water Aerobics - Senior Center	4,300
350-435066 - Christmas Projects - Children	1,500
353-435313 - Federal Owned Entitlement Land	53,000
356-435600 - Register of Deeds	156,000
356-435601 - Register of Deeds - Excise Tax	56,000
356-435602 - Register of Deeds - Automation Fund	19,000
356-435603 - Marriage Licenses	5,500
357-435710 - Inspection Fees	250,500
358-435800 - Jail Fees	15,250
358-435802 - Jail Telephone Income	35,000
358-435807 - Senior Center - Jail Meals	90,000
358-435816 - Inmate Copayment Fees - Jail	1,000
358-435818 - Jail Incentive - ESC & SSN	10,000
359-435901 - Sheriff's Fees	150,000
359-435903 - IV-D Contract - Sheriff	80,500
359-435906 - Concealed Weapon Permits	25,000
359-435908 - Clerk of Court - Sheriff	50
359-435912 - Officers' Fees	16,000
359-435913 - Fingerprinting/Transports	5,500
359-435916 - Substance Abuse Tax	100
359-435917 - Sheriff - Interdiction Funds	46,500
360-436000 - Ambulance Service Fees - Current Year	830,000
360-436001 - Ambulance Service Fees - Prior Years	630,000
360-436002 - Ambulance - Debt Setoff	132,654
367-436702 - Insurance Reimbursement	25,000
367-436710 - Tourism - Collections & Administration	25,000
367-436720 - Administrative Office of the Courts - Telephone	108
369-436900 - City of Henderson - Elections	40,683
369-436901 - City of Henderson - Tax Office	173,548
369-436904 - City of Henderson - 911	559,117
369-436913 - Payment - Purchase of Old Library	32,750
370-437000 - Rents	76,420
370-437001 - Sales of Tax Maps & Ordinances	75

Account	Amount
370-437003 - CATV Franchise Revenue	170,000
370-437004 - False Alarms	200
370-437005 - Miscellaneous Revenues	7,500
370-437012 - United Way - Friends of Youth	2,500
370-437013 - United Way - Youth Services	5,500
370-437014 - Vending Proceeds - Finance	350
370-437020 - Smart Start - Grant	56,281
370-437024 - Vehicle Lease Proceeds	711,395
370-437026 - Road Signs	200
370-437099 - Sale of Fixed Assets	44,000
380-438001 - Friends of Youth	24,032
380-438003 - Emergency Shelter Care	16,364
380-438009 - JCPC Administration Assistance	6,300
380-438011 - Conflict Management - State	5,978
380-438020 - Rural Grant Program - KARTS	79,394
380-438022 - Justice Assistance Grant	6,500
380-438023 - Federal Grant - Vests	7,686
380-438030 - Youth Services - OJJDP	102,042
380-438039 - 911 Grant	18,000
380-438050 - Wellness Grant	1,810
380-438059 - 911 Employee Supplement Grant	15,056
397-439717 - Transfer from Facilities Fees	44,217
397-439743 - Transfer from Fire Tax	234,878
397-439745 - Transfer from Room Occupancy Tax	45,000
397-439760 - Transfer from Capital Reserve - Schools	226,000
397-439761 - Transfer from Capital Reserve - General	11,000
397-439771 - Transfer from ETS - Wireless	88,660
399-439900 - Fund Balance Appropriated	556,411
General Fund Revenues - Grand Total	**$ 44,153,607**

SECTION II WATER ENTERPRISE FUND (16)

This fund will provide the necessary accounting for a long-term county water system. Appropriations for FY 2014-15 are for initial costs in establishing the program and represent a full year for Phase 1A and partial year for Phases 2A and 2B.

A. Expenditures Authorized:

Account	Amount
Telephone/Postage	5,500
Utilities	13,350
Advertising	5,500
Departmental Supplies	28,875
Special Contracted Services	40,896
Contracted Services	46,800

Account	Amount
Insurance/Bonds	1,500
Purchased Water	66,385
Bank Service Charges	250
Bad Debt Expense	5,000
Debt Service Reserve	21,000
Capacity Fee - City	52,875
System Maintenance	28,125
Permits	870
Depreciation Expense	23,400
Transfer to Debt Service General	188,979
Total Expenditures - Water Fund	**$ 529,305**

B. Revenues Anticipated:

Account	Amount
Investment Earnings	20
Refunds and Reimbursements - City	14,266
Water Revenues - Metered	239,000
Water Revenues - Non-metered	80,640
Reconnection Fees	3,200
NSF Check Fees	1,600
Late Payment Fees	1,600
Transfer from General Fund	188,979
Total Revenues - Water Fund	**$ 529,305**

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 significantly inadequate as related to actual costs borne by the County.

A. Expenditures Authorized:

Account	Amount
Part-time Salary	4,860
FICA	372
Maintenance/Repair - Equipment	1,750
Office Supplies	200
Departmental Supplies	10,000
Workers' Compensation	89
Insurance/Bonds	200
NC Department of Corrections Rent	16,500
Facilities - Courthouse	44,217
Total Expenditures - Facilities Fees	**$ 78,188**

B. Revenues Anticipated:

Account	Amount
Investment Earnings	188
Court Fees	78,000
Total Revenues - Facilities Fees	**$ 78,188**

SECTION IV DEBT SERVICE FUND (20)

This Fund contains long-term indebtedness owned by the County and the Vance County Water District. For the most part, it does not include bonded indebtedness for provision of public school facilities which is incorporated into Fund 21 (Debt Service Fund - Schools).

A. Expenditures Authorized:

Account/Debt Satisfaction Date	Amount
Aycock Recreation Complex (2016)	146,562
Northern Vance High School Sewer Line (2016)	66,769
Dabney Elementary School Sewer Line - Ruin Creek (2017)	71,636
Bond Principal - Courthouse (2019)	455,000
Bond Interest - Courthouse (2019)	63,875
Lease Payment - Jail Renovations (2019)	200,000
Lease Payment Interest - Jail Renovations (2019)	39,300
Lease Payment Principal - VGCC	39,370
Lease Payment Interest - VGCC	17,814
Bond Interest - Water	188,979
Lease Principal - Jail & EMS	18,190
Lease Interest - Jail & EMS	1,410
Total Expenditures - Debt Service	**$ 1,308,905**

B. Revenues Anticipated:

Account	Amount
Investment Earnings	5
Transfer from General Fund	808,985
Transfer from Water Fund	188,979
Transfer from Capital Reserve - Schools	71,636
Transfer from Capital Reserve - General	239,300
Total Revenues - Debt Service	**$ 1,308,905**

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. Also contained in this fund are revenues and expenditures for Qualified Zone Academy

Bonds, Qualified School Construction Bonds, and lease-purchase payments. Sales tax and lottery proceeds earmarked legislatively for school construction and capital outlay are used to fund these needs.

A. Expenditures Authorized:

Account/Debt Satisfaction Date	Amount
Qualified Zone Academy Bonds - Schools (2026)	101,864
Qualified Zone Academy Bonds - Schools (2023)	77,487
New Elementary School - Principal (2030)	650,000
New Elementary School - Interest (2030)	389,903
Administrative Office Building - Schools (2016)	212,557
Qualified School Construction Bonds - Interest (2028)	261,622
Qualified School Construction Bonds (2028)	159,799
Qualified Zone Academy Bonds - Schools (2028)	133,334
Total Expenditures - Debt Service School Bond	**$ 1,986,566**

B. Revenues Anticipated:

Account	Amount
Transfer from Capital Reserve - Schools (Sales Tax)	1,986,566
Total Revenues - Debt Service School Bond	**$ 1,986,566**

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 remain at $105.00 per household for FY 2014-15. It adds a fee to accept yard waste, effective October 1, 2014, at a rate to be set by the Board of Commissioners.

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	2,102,772
Total Expenditures - Solid Waste Management	**$ 2,102,772**

B. Revenues Anticipated:

Account	Amount
City Businesses	5,500
Scrap Tire Fees	50,000
White Goods	14,813
Disposal Tax	20,500
Electronic Disposal Fees	2,800
Solid Waste Household User Fees	1,940,000
Yard Waste Fees	30,000
Warren County - Collection Site	33,500
Fund Balance Appropriated	5,659
Total Revenues - Solid Waste Management	**$ 2,102,772**

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. Due to revisions in cost projections, the annual contribution from the General Fund to the Reappraisal Reserve Fund has been decreased for FY 2014-15.

A. Expenditures Authorized:

Account	Amount
Octennial Reserve - Year 2016	563,388
Total Expenditures - Reappraisal Reserve	**$ 563,388**

B. Revenues Anticipated:

Account	Amount
Investment Earnings	480
Contributions from General Fund	37,000
Fund Balance Appropriated	525,908
Total Revenues - Reappraisal Reserve	**$ 563,388**

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 Law Enforcement Officer	117,068
Fringe Benefits - Retiree Insurance	217,412
Total Expenditures - Retirement/Pension Reserve	**$ 334,480**

B. Revenues Anticipated:

Account	Amount
Investment Earnings	300
General Fund - Separation Allowance	9,135
General Fund - Retiree Insurance Benefits	10,865
Fund Balance Appropriated	314,180
Total Revenues - Retirement/Pension Reserve	**$ 334,480**

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 day-time

positions in each of the southern and northern portions of the County to improve fire response time. Funds were budgeted in the amount of $1,375 per VFD in Vance County (and half each for the two in neighboring counties) to assist with the cost of financial reviews and/or audits.

A. Expenditures Authorized:

Account	Amount
Contracted Services - Financial Reviews/Audits	11,000
Administrative Fees	2,000
Kerr Lake/Golden Belt Merger - Substation Debt	33,900
Volunteer Assistance	138,378
Contributions to Fire Departments ($60,600/$30,300)	484,800
Rotating Capital Proceeds (Drewry/Epsom)	30,000
Total Expenditures - Special Fire Tax	**$ 700,078**

B. Revenues Anticipated:

Account	Amount
Fire Tax - Current Year	635,000
Fire Tax - Prior Years	23,500
Fire Tax - Appropriated Fund Balance	41,578
Total Revenues - Special Fire Tax	**$ 700,078**

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. The Fund is administered by the TDA Board of Directors with technical support from the County.

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Tourism Development	286,638
Administrative Fees	25,000
Special Projects	65,200
Rent	13,920
Transfer to General Fund	45,000
Total Expenditures - Room Occupancy Tax	**$ 435,758**

B. Revenues Anticipated:

Account	Amount
Room Occupancy Tax Proceeds	305,000
Miscellaneous Revenues	2,000

Account	Amount
Car Show Revenues	18,500
Fund Balance Appropriated	110,258
Total Revenues - Room Occupancy Tax	**$ 435,758**

SECTION XI ECONOMIC DEVELOPMENT PROJECT FUND (47)

The County established this Fund as a condition of receiving an Economic Catalyst Grant from the North Carolina Rural Economic Development Center to purchase manufacturing equipment for Semprius, Inc. The company must reimburse the County over a five-year period and the funds must be restricted for future economic development projects.

A. Expenditures Authorized:

Account	Amount
Special Projects	513,194
Total Expenditures - Economic Dev. Project Fund	**$ 513,194**

B. Revenues Anticipated:

Account	Amount
Lease Proceeds	182,873
Fund Balance Appropriated	330,321
Total Revenues - Economic Development Project Fund	**$ 513,194**

SECTION XII 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 are 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 are then transferred into the Debt Service Fund-Schools and Capital Reserve Fund-General for the purpose of school debt 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.

Current Year Appropriations (FY 2014-15)

1. 1983 1/2¢ Sales Tax (30%)
   a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	661,000
Total Expenditures	**$ 661,000**

b. Revenues Anticipated:

Account	Amount
Contribution from General Fund	661,000
Total Revenues	**$ 661,000**

2. 1986 1/2¢ Sales Tax (60%)
   a. Expenditures Authorized:

Account	Amount
Transfer to Regular Debt Service - School Sewer Lines	71,636
Transfer to Debt Service - School Bonds	948,836
Total Expenditures	**$ 1,020,472**

b. Revenues Anticipated:

Account	Amount
Contribution from General Fund	1,057,000
Less: Amount used for Office Building	-36,528
Total Revenues	**$ 1,020,472**

3. Lottery Proceeds
   a. Expenditures Authorized:

Account	Amount
Transfer to Fund 21 - QSCBs and QZABs #3	394,955
Transfer to General Fund - School Security	101,000
Total Expenditures	**$ 495,955**

b. Revenues Anticipated:

Account	Amount
Lottery Proceeds	495,955
Total Revenues	**$ 495,955**

4. Annual Payment for Office Building
   a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - Schools	212,557
Total Expenditures	**$ 212,557**

b. Revenues Anticipated:

Account	Amount
Vance County Schools - Administrative Building	125,000
Rental Income - Administrative Building	50,949
Investment Earnings	80
Sales Tax (1986 - 60%)	36,528
Total Revenues	**$ 212,557**

5. Qualified School Construction Bond Interest Refund
   a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	159,798
Total Expenditures	**$ 159,798**

b. Revenues Anticipated:

Account	Amount
Qualified School Construction Bonds - Interest	159,798
Total Revenues	**$ 159,798**

GRAND TOTALS

Account	Amount
Total Capital Reserve - Schools Expenditures	**2,549,782**
Total Capital Reserve - Schools Revenues	**$ 2,549,782**

SECTION XIII 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 Fund (Jail)	239,300
Transfer to General Fund - Courthouse Painting	11,000
Total Expenditures - Capital Reserve Fund - General	**$ 250,300**

B. Revenues Anticipated:

Account	Amount
Investment Earnings	18
Transfer from General Fund	239,282
Fund Balance Appropriated	11,000
Total Revenues - Capital Reserve Fund - General	**$ 250,300**

SECTION XIV 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.

A. Expenditures Authorized:

Account	Amount
Emergency Communications	478,618
Transfer to General Fund - 911 Addressing/Data Base	88,457
Special Projects	54,141
Total Expenditures - Emergency Telephone System - Wireless Fund	**$ 621,216**

B. Revenues Anticipated:

Account	Amount
Investment Earnings	50
Surcharge - Combined	450,000
Fund Balance Appropriated	171,166
Total Revenues - Emergency Telephone System - Wireless Fund	**$ 621,216**

SECTION XV 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
Water Fund (16)	188,979
Debt Service (20)	808,985
Reappraisal Reserve (40)	37,000
Retirement/Pension (41)	20,000
Schools (60) Admin Bldg Rent	50,949
Capital Reserve - Schools (60) Sales Tax Proceeds	1,718,000
Capital Reserve - General (61)	239,282
Total Contributions to Other Funds	**$ 3,063,195**

SECTION XVI TOTAL BUDGET

GRAND TOTAL EXPENDITURES AUTHORIZED	**$ 53,064,344**
GRAND TOTAL REVENUES ANTICIPATED	**$ 53,064,344**

SECTION XVII BUDGET SUMMARY

Fund	Amount
(10) General Fund	44,153,607
(16) Water Enterprise Fund	529,305
(17) Facilities Fees Fund	78,188
(20) Debt Service Fund	1,308,905
(21) Debt Service - Schools Fund	1,986,566
(30) Solid Waste Enterprise Fund	2,102,772
(40) Reappraisal Reserve Fund	563,388
(41) Retirement/Pension Reserve Fund	334,480
(43) Fire Tax Fund	700,078
(45) Room Occupancy Tax Fund	435,758
(47) Economic Development Project Fund	513,194
(60) Capital Reserve - Schools Fund	2,549,782
(61) Capital Reserve - General Fund	250,300

Fund	Amount
(71) Emergency Telephone System Fund	621,216
Budget Subtotal	56,127,539
Less: Contributions from General Fund to Other Funds	-3,063,195
Budget Grand Total	**$ 53,064,344**

SECTION XVIII 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
Capital Outlay	425,000
Building Security	101,000
Total Capital Outlay	**$ 526,000**

B. Current Expense

Account	Amount
Current Expense	7,202,440
Teacher Supplements	1,030,000
Total Current Expense - Public Schools	**$ 8,232,440**

Total Capital Outlay and Current Expense:

Account	Amount
Total Public School Appropriation (Excluding Bonds and Long-Term Indebtedness)	**$ 8,758,440**

SECTION XIX 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 XX EMPLOYEE COMPENSATION

There are some limited reclassifications and position upgrades as part of organizational restructuring. Full-time employees working as of June 30, 2014 will receive an increase of $804 to their annual salary base. Provisions are made for part-time employees to also receive a salary adjustment.

SECTION XXI 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 XXII 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 XXIII TAX RATE

An ad valorem tax rate of 79.2¢ per $100.00 at full valuation is hereby set as the official tax rate for the County of Vance for FY 2014-15. This rate is based on a total estimated valuation of $2,800,707,112 and an estimated rate of collection of 94.24% which is the actual tax collection rate for FY 2012-13.

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, and became 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 2014-15. This rate is based on a total estimated valuation of $1,684,527,000 with an estimated collection rate of 94.24% which does not exceed the actual tax collection rate for FY 2012-13 for the Special Fire Protection Service District.

SECTION XXIV 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 23rd day of June, 2014.

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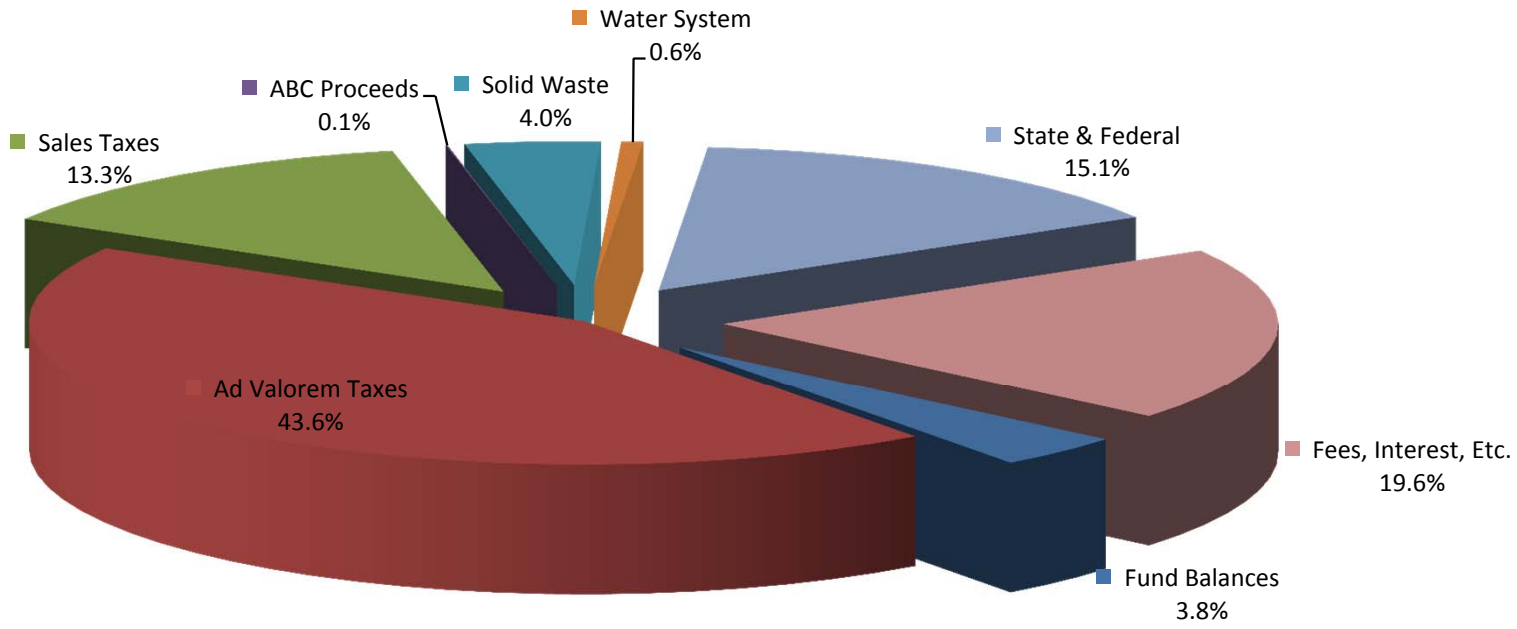
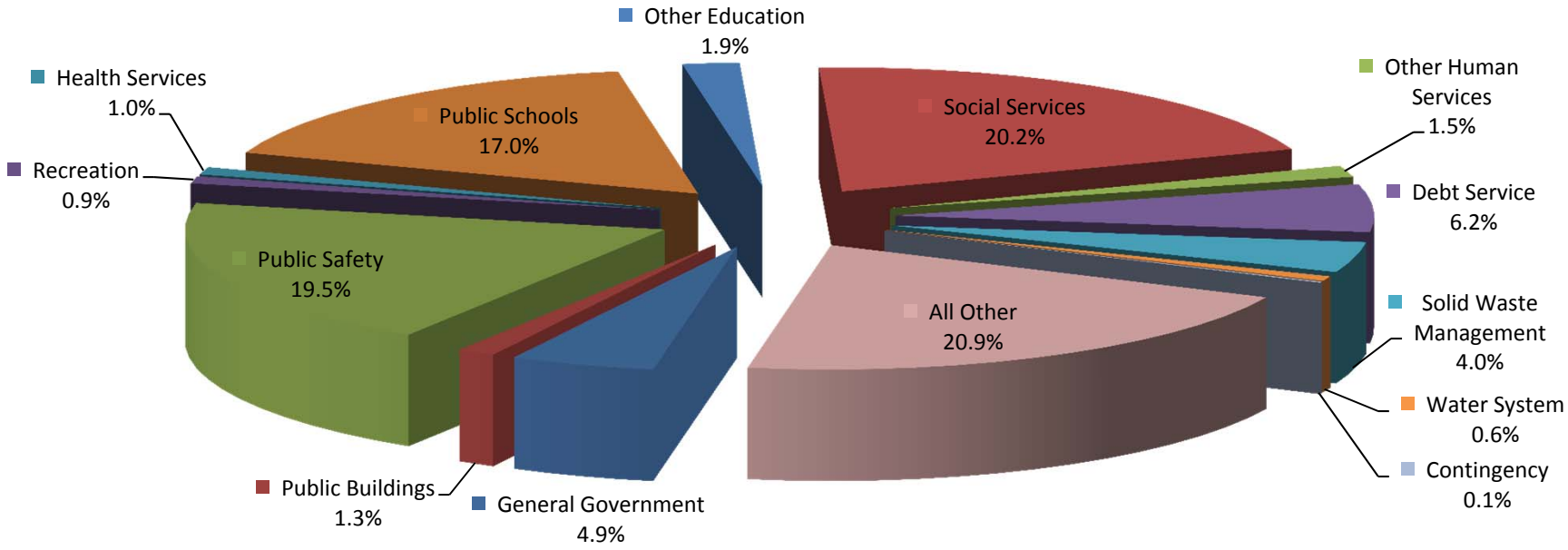
Deborah F. Brown, Chairperson
Vance County Board of Commissioners

County of Vance FY 2014-15 Revenues (Budget)



County of Vance FY 2014-15 Expenditures (Budget)



GLOSSARY

ABC - Alcoholic Beverage Control
ADM - Average Daily Membership
AFDC - Aid to Families with Dependent Children
AOC - Administrative Office of the Courts
CAP - Community Alternatives Program
CATV - Cable Television
CDBG - Community Development Block Grant
COG - Council of Governments
CPS - Child Protective Services
CR - Capital Reserve
DMA - Division of Medical Assistance
DSS - Department of Social Services
EDTAP - Elderly & Disabled Transportation Assistance Program
EMS - Emergency Medical Services
ESC - Employment Security Commission
ETS - Emergency Telephone Surcharge
FC - Foster Care
FOY - Friends of Youth
FVW - Franklin Vance Warren
ICE - Immigration and Customs Enforcement
IV-D - Section IV-D of the Social Security Act
IV-E - Section IV-E of the Social Security Act
JCPC - Juvenile Crime Prevention Council
KARTS - Kerr Area Regional Transportation System
KTREDC - Kerr-Tar Regional Economic Development Corporation
LEO - Law Enforcement Officer
MA/TANF - Medical Assistance, aka Medicaid/Temporary Assistance to Needy Families
NCDOC - North Carolina Department of Corrections
NCGS - North Carolina General Statute
NVHS - Northern Vance High School
NYPUM - National Youth Project Using Minibikes
OJJDP - Office of Juvenile Justice and Delinquency Prevention
QSCB - Qualified School Construction Bonds
QZAB - Qualified Zone Academy Bonds
RC&D - Resource Conservation & Development
RESOLVE - This is a Conflict Resolution Curriculum for Families
RGP Rural Grant Program
RPO - Rural Planning Organization
SHIIP - NC Seniors' Health Insurance Information Program
SSN - Social Security Numbers
SWHUF - Solid Waste Household User Fee
TDA - Tourism Development Authority
VFD - Volunteer Fire Department
VIPER - Voice Interoperability Plan for Emergency Responders