

## **Vance County, North Carolina FY 2015-16 Budget Ordinance**

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting in regular session this 1st day of June, 2015, 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, 2015, and ending June 30, 2016, 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:**

<b>Department</b>	<b>Amount</b>
410 - Governing Body	197,336
430 - Elections	348,932
440 - Administration/Finance	908,761
450 - Tax Department	697,606
470 - Legal Services	46,419
480 - Register of Deeds	256,060
490 - Information Technology	163,580
491 - Economic Development Commission	205,798
500 - County Administration Building	151,039
501 - County Office Building	45,123
502 - Henry A. Dennis Building	49,428
503 - Vance Manor	886
504 - Senior Center	41,528
505 - Courthouse	319,784
506 - Social Services Building	107,971
510 - Sheriff's Office	4,235,611
514 - Justice Assistance Grant	6,900
517 - Sheriff's Interdiction Program	9,119
520 - Jail	3,243,199
525 - Environmental Services	33,000
530 - EMS	2,159,428
531 - Fire	1,090,492
541 - Planning & Development	688,470
555 - Central Services	682,486
576 - Soil & Water Conservation	94,945

580 - Mental Health	189,501
590 - Public Health	428,998
599 - Animal Control	377,501
600 - Contributions to Other Agencies	1,425,372
601 - Smart Start Program - Cooperative Extension	56,611
602 - 4-H Pullet Chain	3,025
604 - Cooperative Extension - 4-H	18,700
605 - Cooperative Extension Services	134,199
607 - Veterans Service	63,852
609 - 4-H Robotics	3,800
610 - Social Services	11,431,652
611 - Program on Aging	635,792
613 - DSS - Vending/Foster Care Contributions	6,000
615 - Nutritional Meals Program	152,413
618 - Conflict Management - RESOLVE	3,800
619 - Youth Services - NYPUM	160,021
620 - Friends of Youth	57,359
621 - 911 Emergency Communications	1,293,956
622 - Farmers Market	31,111
681 - Schools - Current Expense	7,202,440
Schools - Teacher Supplements	1,030,000
Schools - Capital Outlay	627,000
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	3,543,452
999 - Contingency	100,000
<b>General Fund Expenditures - Grand Total</b>	<b>\$ 45,771,716</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
301-430100 - Current Year Taxes	21,447,440
301-430101 through 104 - Prior Year Taxes	1,460,000
301-430105 - Penalties and Interest	325,000
301-430107 - Future Taxes	50,000
301-430109 - Tax Foreclosures	7,500
301-430115 – NCVTS Collection Fees (Deduction)	-80,000
315-431500 - Vehicle Rental Tax	26,500
325-432500 - Privilege License	3,000
329-432900 - Interest Earnings	2,500
332-433200 - Animal Control Fees	13,500
332-433201 - Animal Control Vaccine	6,500
332-433202 - Animal Control - Dog Taxes	300

332-433203 - Animal Control - Donations	2,000
332-433204 - Animal Control - Fines	1,000
332-433208 - Spay/Neuter Reimbursement	21,600
332-433209 - Rescue Pull Fees	15,000
332-437005 - Miscellaneous Revenues	1,500
332-500052 - Restitution	3,000
333-433207 - Cooperative Ext. - Farm Bureau Donation	2,500
333-433221 - Farmers Market Vendors	6,100
333-433222 - Farmers Market Facility Rentals	750
333-433302 - Extension Misc. Income	1,000
333-433307 - United Way - Consumer Science	500
333-433309 - Cooperative Extension - Pullet Chain	2,500
334-433401 - 4-H Service Fees	5,500
334-433404 - 4-H Robotics	3,800
334-433405 - 4-H Farm Bureau Revenue	2,500
342-434201 - Planning Fees - Subdivisions	7,000
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¢	3,885,500
345-434501 - 1 <sup>st</sup> 1/2¢ Sales Tax - 70% General Fund	1,581,775
345-434502 - 1 <sup>st</sup> 1/2¢ Sales Tax - 30% Capital Res. Schools	677,903
345-434503 - 2 <sup>nd</sup> 1/2¢ Sales Tax - 40% General Fund	744,758
345-434504 - 1 <sup>st</sup> 1/2¢ Sales Tax - 60% Capital Res. Schools	1,117,136
345-434507 - Hold Harmless - Cities (Deduction)	-522,331
346-434600 - Beer & Wine	126,875
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	17,000
347-434701 - ABC Funds (5¢/Bottle)	10,000
347-434702 - ABC Funds (Additional 5¢/Bottle)	10,000
348-434800 - Administrative - Social Services	4,754,738
348-434802 - MA/TANF Fraud Collections	1,500
348-434804 - Vender IV-E	6,000
348-434805 - IV-D Fees	1,500
348-434806 - IV-E Maximization	253,000
348-434807 - Food Stamp Fraud Collection	4,000
348-434808 - State Foster Care	36,500
348-434810 - IV-E Foster Care	170,000
348-434811 - Individual LINKS	16,945
348-434815 - Day Care - State/Federal	1,905,121
348-434816 - Day Care - Smart Start	432,550
348-434827 - Elderly & Disabled Transportation	55,069
348-434830 - Medicaid Transportation	455,000

348-434832 - CAP - Reimbursement (Medicaid)	60,000
349-434904 – SHIP	4,558
349-434919 - Older American Act Title III-B - COG	221,592
349-434924 - Nutritional Meals Program - Title III-C	135,000
350-435001 - Vending Machine Profits - DSS	3,000
350-435003 - Foster Children - Donations	1,500
350-435007 - Senior Center - Donations	25,000
350-435010 - Liquid Nutrition Sales	11,000
350-435015 - Project Income Title III-B & III-C	5,500
350-435027 - Water Aerobics - Senior Center	4,100
350-435066 - Christmas Projects - Children	1,500
353-435313 - Federal Owned Entitlement Land	53,000
356-435600 - Register of Deeds	145,000
356-435601 - Register of Deeds - Excise Tax	65,000
356-435602 - Register of Deeds - Automation Fund	17,000
356-435603 - Marriage Licenses	4,800
357-435710 - Inspection Fees	270,000
358-435800 - Jail Fees	14,000
358-435802 - Jail Telephone Income	37,500
358-435807 - Senior Center - Jail Meals	83,000
358-435815 – State Misdemeanor Program	12,000
358-435816 - Inmate Copayment Fees - Jail	1,000
358-435818 - Jail Incentive - ESC & SSN	10,000
359-435901 - Sheriff's Fees	140,000
359-435903 - IV-D Contract - Sheriff	80,500
359-435906 - Concealed Weapon Permits	20,000
359-435912 - Officers' Fees	16,000
359-435913 - Fingerprinting/Transports	5,000
359-435916 - Substance Abuse Tax	250
359-435917 - Sheriff - Interdiction Funds	9,119
359-435918 - Sheriff – ICE US Customs	750
360-436000 - Ambulance Service Fees - Current Year	877,475
360-436001 - Ambulance Service Fees - Prior Years	692,000
360-436002 - Ambulance - Debt Setoff	75,000
367-436702 - Insurance Reimbursement	55,000
367-436707 – Kittrell Elections Reimbursement	1,395
367-436708 – Middleburg Elections Reimbursement	1,370
367-436710 - Tourism - Collections & Administration	25,000
367-436720 - Administrative Office of the Courts - Telephone	110
369-436900 - City of Henderson - Elections	69,243
369-436901 - City of Henderson - Tax Office	175,330
369-436904 - City of Henderson - 911	588,152
369-436913 - Payment - Purchase of Old Library	32,750
370-437000 - Rents	82,200
370-437001 - Sales of Tax Maps & Ordinances	150

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	250
370-437015 - Family & Consumer Sciences	250
370-437016 - Economic Development Donations	12,500
370-437020 - Smart Start - Grant	56,284
370-437024 - Vehicle Lease Proceeds	277,421
370-437099 - Sale of Fixed Assets	35,000
370-437621 - False Alarm Fines City	1,500
380-438001 - Friends of Youth	26,424
380-438003 - Emergency Shelter Care	16,356
380-438009 - JCPC Administration Assistance	6,300
380-438011 - Conflict Management - State	3,455
380-438020 - Rural Grant Program - KARTS	60,672
380-438022 - Justice Assistance Grant	6,900
380-438030 - Youth Services - OJJDP	101,665
380-438039 - 911 Grant	18,000
380-438059 - 911 Employee Supplement Grant	15,056
397-439717 - Transfer from Facilities Fees	40,000
397-439743 - Transfer from Fire Tax	237,666
397-439745 - Transfer from Room Occupancy Tax	53,000
397-439760 - Transfer from Capital Reserve - Schools	125,000
397-439771 - Transfer from ETS - Wireless	90,096
399-439900 - Fund Balance Appropriated	929,498
399-439902 - Fund Balance App - Cap Reserve	200,000
<b>General Fund Revenues - Grand Total</b>	<b>\$ 45,771,716</b>

## **SECTION II WATER ENTERPRISE FUND (16)**

This fund will provide the necessary accounting for a long-term county water system. Appropriations for FY 2015-16 are for operational costs for all three phases of the water system.

### **A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Telephone/Postage	3,000
Utilities	6,350
Advertising	2,500
Departmental Supplies	28,875
Special Contracted Services	67,104
Contracted Services	119,100
Insurance/Bonds	1,500

Purchased Water	240,000
Bank Service Charges	400
Bad Debt Expense	5,000
Debt Service Reserve	35,154
Capacity Fee - City	52,875
System Maintenance	28,125
Permits	870
Depreciation Expense	23,576
Bond Interest - Water	351,535
<b>Total Expenditures - Water Fund</b>	<b>\$ 965,964</b>

**B. Revenues Anticipated:**

Account	Amount
Investment Earnings	20
Refunds and Reimbursements - City	16,040
Water Revenues - Metered	414,080
Water Revenues - Non-metered	120,960
Water – Debt Setoff Revenue	1,500
Connection Fees	5,000
Reconnection Fees	5,350
NSF Check Fees	1,600
Late Payment Fees	5,000
Transfer from General Fund	396,414
<b>Total Revenues - Water Fund</b>	<b>\$ 965,964</b>

**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	4,933
FICA	377
Office Supplies	100
Departmental Supplies	3,500
Workers' Compensation	17
Insurance/Bonds	202
Non-Capitalized Assets	2,950
NC Department of Corrections Rent	16,500
Facilities - Courthouse	44,599
<b>Total Expenditures - Facilities Fees</b>	<b>\$ 73,178</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	100
Court Fees	73,078
<b>Total Revenues - Facilities Fees</b>	<b>\$ 73,178</b>

**SECTION IV DEBT SERVICE FUND (20)**

This Fund contains long-term indebtedness owned by the County. 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:**

<b>Account/Debt Satisfaction Date</b>	<b>Amount</b>
Aycock Recreation Complex (2016)	139,348
Northern Vance High School Sewer Line (2016)	63,083
Dabney Elementary School Sewer Line - Ruin Creek (2017)	69,408
Bond Principal - Courthouse (2019)	445,000
Bond Interest - Courthouse (2019)	52,500
Lease Payment - Jail Renovations (2019)	216,000
Lease Payment Interest - Jail Renovations (2019)	13,029
Lease Payment Principal – VGCC (2030)	65,000
Lease Payment Interest – VGCC (2030)	6,139
<b>Total Expenditures - Debt Service</b>	<b>\$ 1,069,507</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	5
Transfer from General Fund	771,065
Transfer from Capital Reserve - Schools	69,408
Transfer from Capital Reserve - General	229,029
<b>Total Revenues - Debt Service</b>	<b>\$ 1,069,507</b>

**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:**

<b>Account/Debt Satisfaction Date</b>	<b>Amount</b>
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)	364,748
Administrative Office Building - Schools (2016)	120,553
Qualified School Construction Bonds - Interest (2028)	261,622
Qualified School Construction Bonds (2028)	146,482
Qualified Zone Academy Bonds - Schools (2028)	133,334
<b>Total Expenditures - Debt Service School Bond</b>	<b>\$ 1,856,090</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Transfer from Capital Reserve - Schools (Sales Tax)	1,856,090
<b>Total Revenues - Debt Service School Bond</b>	<b>\$ 1,856,090</b>

**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 2015-16.

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:**

<b>Account</b>	<b>Amount</b>
Operating Expenses - Solid Waste Management	2,179,670
<b><i>Total Expenditures - Solid Waste Management</i></b>	<b>\$ 2,179,670</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Leaf Disposal Collection	500
Scrap Tire Fees	60,000
White Goods	15,000
Disposal Tax	23,500
Electronic Disposal Fees	2,800
DENR White Goods Grant	17,000
Solid Waste Household User Fees	1,975,000
Yard Waste Fees	8,500
Warren County - Collection Site	37,500
Fund Balance Appropriated	39,870
<b><i>Total Revenues - Solid Waste Management</i></b>	<b>\$ 2,179,670</b>

**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:**

<b>Account</b>	<b>Amount</b>
2016 Reval Expense	384,275
Octennial Reserve - Year 2016	180,463
<b><i>Total Expenditures - Reappraisal Reserve</i></b>	<b>\$ 564,738</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	450
Contributions from General Fund	78,125
Fund Balance Appropriated	486,163
<b><i>Total Revenues - Reappraisal Reserve</i></b>	<b>\$ 564,738</b>

**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:**

<b>Account</b>	<b>Amount</b>
Separation Allowance - Certified Law Enforcement Officer	124,164
Fringe Benefits - Retiree Insurance	230,591
<b><i>Total Expenditures - Retirement/Pension Reserve</i></b>	<b>\$ 354,755</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	275
General Fund - Separation Allowance	9,135
General Fund - Retiree Insurance Benefits	10,865
Fund Balance Appropriated	334,480
<b><i>Total Revenues - Retirement/Pension Reserve</i></b>	<b>\$ 354,755</b>

**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 are 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:**

<b>Account</b>	<b>Amount</b>
Contracted Services - Financial Reviews/Audits	9,625
Administrative Fees	2,000
Kerr Lake/Golden Belt Merger - Substation Debt	33,900
Volunteer Assistance	141,166
Contributions to Fire Departments (\$60,600/\$30,300)	484,800
Rotating Capital Proceeds (Watkins)	30,000
<b><i>Total Expenditures - Special Fire Tax</i></b>	<b>\$ 701,491</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Fire Tax - Current Year	652,375
Fire Tax - Prior Years	52,116
NCVTS Collection Fees (Deduction)	-3,000
<b><i>Total Revenues - Special Fire Tax</i></b>	<b>\$ 701,491</b>

**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:**

<b>Account</b>	<b>Amount</b>
Operating Expenses - Tourism Development	283,206
Administrative Fees	25,000
Special Projects	64,750
Rent	13,200
Transfer to General Fund	53,000
<b><i>Total Expenditures - Room Occupancy Tax</i></b>	<b>\$ 439,156</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Room Occupancy Tax Proceeds	325,000
Investment Earnings	15
Miscellaneous Revenues	350
Car Show Revenues	21,500
Fund Balance Appropriated	92,291
<b><i>Total Revenues - Room Occupancy Tax</i></b>	<b>\$ 439,156</b>

## **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. The County also granted and loaned funds to the Town of Middleburg from this Fund for up fit of their Community Center facility.

### **A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Special Projects	620,428
<b><i>Total Expenditures - Economic Dev. Project Fund</i></b>	<b>\$ 620,428</b>

### **B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Middleburg Loan Payback	3,600
Lease Proceeds	182,873
Fund Balance Appropriated	433,955
<b><i>Total Revenues - Economic Development Project Fund</i></b>	<b>\$ 620,428</b>

## **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 2015-16)

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

Account	Amount
Transfer to Debt Service - School Bonds	677,903
<b>Total Expenditures</b>	<b>\$ 677,903</b>

- b. Revenues Anticipated:

Account	Amount
Contribution from General Fund	677,903
<b>Total Revenues</b>	<b>\$ 677,903</b>

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

Account	Amount
Transfer to Regular Debt Service - School Sewer Lines	69,408
Transfer to Debt Service - School Bonds	1,037,179
<b>Total Expenditures</b>	<b>\$ 1,106,587</b>

- b. Revenues Anticipated:

Account	Amount
Contribution from General Fund	1,106,587
<b>Total Revenues</b>	<b>\$ 1,106,587</b>

3. Lottery Proceeds
  - a. Expenditures Authorized:

Account	Amount
Transfer to Fund 21 - QSCBs and QZABs #3	394,956
Transfer to General Fund - School Security	202,000
<b>Total Expenditures</b>	<b>\$ 596,956</b>

- b. Revenues Anticipated:

Account	Amount
Lottery Proceeds	596,956
<b>Total Revenues</b>	<b>\$ 596,956</b>

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

<b>Account</b>	<b>Amount</b>
Transfer to Debt Service - Schools	178,855
<b>Total Expenditures</b>	<b>\$ 178,855</b>

- b. Revenues Anticipated:

<b>Account</b>	<b>Amount</b>
Vance County Schools - Administrative Building	125,000
Rental Income - Administrative Building	53,780
Investment Earnings	75
<b>Total Revenues</b>	<b>\$ 178,855</b>

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

<b>Account</b>	<b>Amount</b>
Transfer to Debt Service - School Bonds	146,482
<b>Total Expenditures</b>	<b>\$ 146,482</b>

- b. Revenues Anticipated:

<b>Account</b>	<b>Amount</b>
Contribution from General Fund	10,547
Qualified School Construction Bonds - Interest	135,935
<b>Total Revenues</b>	<b>\$ 146,482</b>

#### **GRAND TOTALS**

<b>Account</b>	<b>Amount</b>
<b>Total Capital Reserve - Schools Expenditures</b>	<b>2,706,783</b>
<b>Total Capital Reserve - Schools Revenues</b>	<b>\$ 2,706,783</b>

#### **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:**

<b>Account</b>	<b>Amount</b>
Transfer to Debt Service Fund (Jail)	229,029
Special Projects	200,000
<b><i>Total Expenditures - Capital Reserve Fund - General</i></b>	<b>\$ 429,029</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	18
Transfer from General Fund	429,011
<b><i>Total Revenues - Capital Reserve Fund - General</i></b>	<b>\$ 429,029</b>

**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:**

<b>Account</b>	<b>Amount</b>
Emergency Communications	564,908
Transfer to General Fund - 911 Addressing/Data Base	90,096
Special Projects	91,896
<b><i>Total Expenditures - Emergency Telephone System - Wireless Fund</i></b>	<b>\$ 746,900</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	50
Surcharge - Combined	651,169
Fund Balance Appropriated	95,681
<b><i>Total Revenues - Emergency Telephone System - Wireless Fund</i></b>	<b>\$ 746,900</b>

**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.)

<b>Other Funds</b>	<b>Amount</b>
Water Fund (16)	396,414
Debt Service (20)	771,065
Reappraisal Reserve (40)	78,125
Retirement/Pension (41)	20,000
Schools (60) Admin Bldg Rent	53,780
Capital Reserve - Schools (60) Sales Tax Proceeds	1,795,039
Capital Reserve - General (61)	429,029
<b><i>Total Contributions to Other Funds</i></b>	<b>\$ 3,543,452</b>

**SECTION XVI TOTAL BUDGET**

<b><i>GRAND TOTAL EXPENDITURES AUTHORIZED</i></b>	<b>\$ 54,935,953</b>
<b><i>GRAND TOTAL REVENUES ANTICIPATED</i></b>	<b>\$ 54,935,953</b>

**SECTION XVII BUDGET SUMMARY**

<b>Fund</b>	<b>Amount</b>
(10) General Fund	45,771,716
(16) Water Enterprise Fund	965,964
(17) Facilities Fees Fund	73,178
(20) Debt Service Fund	1,069,507
(21) Debt Service - Schools Fund	1,856,090

(30) Solid Waste Enterprise Fund	2,179,670
(40) Reappraisal Reserve Fund	564,738
(41) Retirement/Pension Reserve Fund	354,755
(43) Fire Tax Fund	701,491
(45) Room Occupancy Tax Fund	439,156
(47) Economic Development Project Fund	620,428
(60) Capital Reserve - Schools Fund	2,706,783
(61) Capital Reserve - General Fund	429,029
(71) Emergency Telephone System Fund	746,900
Budget Subtotal	58,479,405
Less: Contributions from General Fund to Other Funds	-3,543,452
<b>Budget Grand Total</b>	<b>\$ 54,935,953</b>

## **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.

<b>Account</b>	<b>Amount</b>
Capital Outlay	425,000
Building Security	202,000
<b>Total Capital Outlay</b>	<b>\$ 627,000</b>

### **B. Current Expense**

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

**Total Capital Outlay and Current Expense:**

<b>Account</b>	<b>Amount</b>
<b><i>Total Public School Appropriation (Excluding Bonds and Long-Term Indebtedness)</i></b>	<b>\$ 8,859,440</b>

**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 2% to their annual salary base. Provisions are made for part-time employees to also receive a 2% 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 2015-16. This rate is based on a total

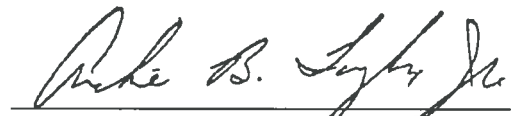
estimated valuation of \$2,831,524,835 and an estimated rate of collection of 95.64% which is the actual tax collection rate for FY 2013-14.

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 2015-16. This rate is based on a total estimated valuation of \$1,698,900,000 with an estimated collection rate of 95.64% which does not exceed the actual tax collection rate for FY 2013-14 for the Special Fire Protection Service District.

#### **SECTION XXIV     DISPENSATION**

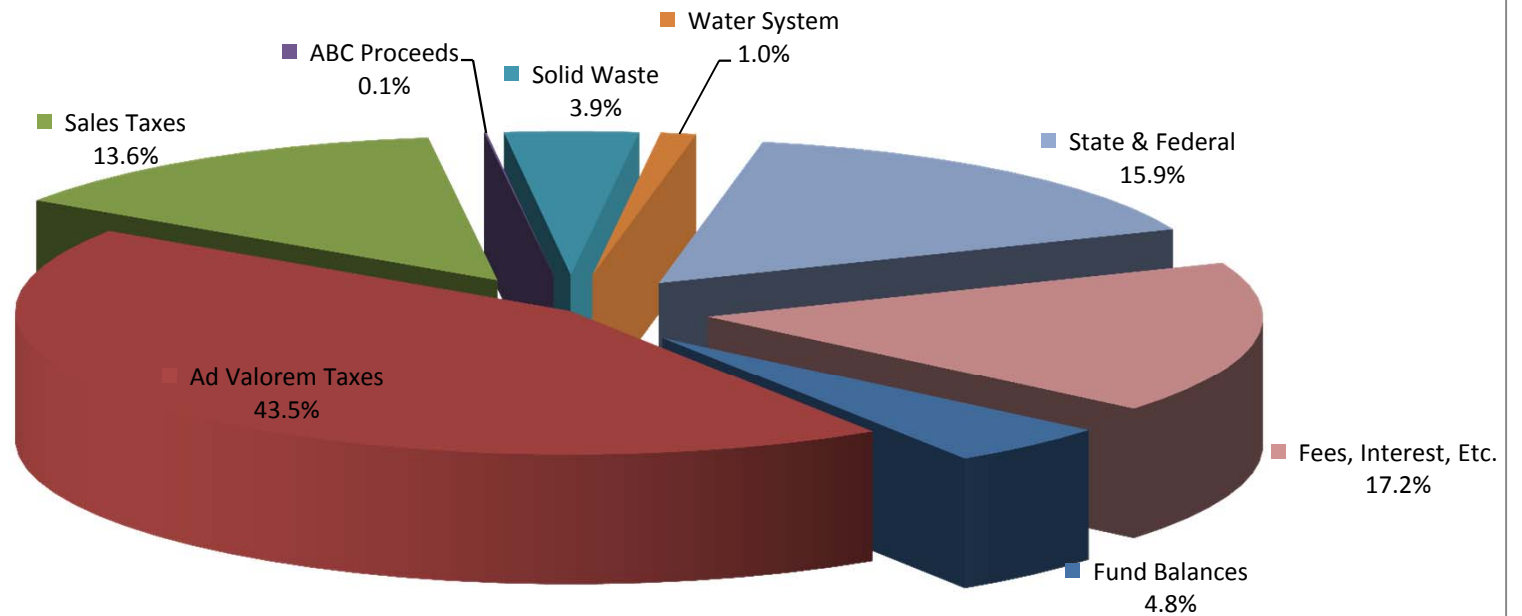
Copies of this Budget Ordinance shall be furnished to the Finance Director and to the County Manager as Budget Officer of Vance County for direction in executing official duties as prescribed by law.

**Adopted this 1st day of June, 2015.**



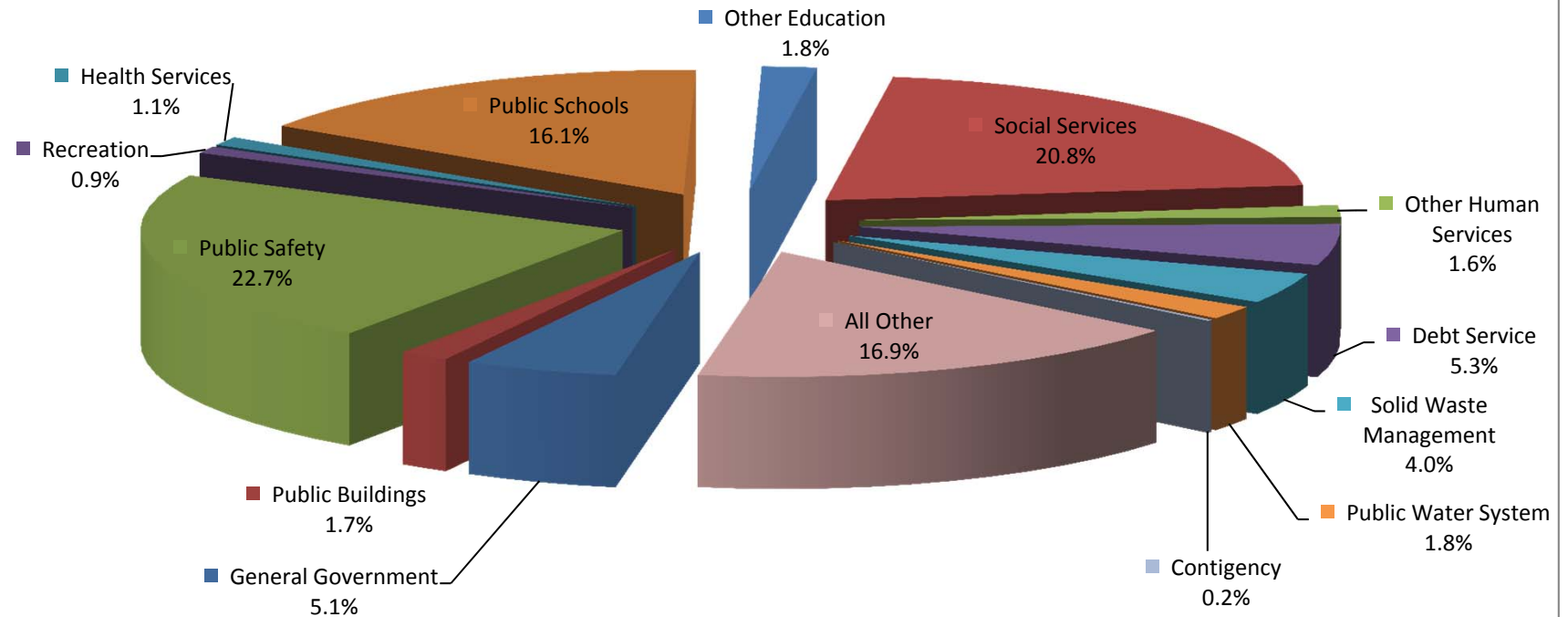
**Archie B. Taylor, Jr., Chairperson  
Vance County Board of Commissioners**

## County of Vance FY 2015-16 Revenues (Budget)



■ Fund Balances ■ Ad Valorem Taxes ■ Sales Taxes ■ ABC Proceeds ■ Solid Waste ■ Water System ■ State & Federal ■ Fees, Interest, Etc.

## County of Vance FY 2015-16 Expenditures (Budget)



General Government	Public Buildings	Public Safety	Recreation	Health Services
Public Schools	Other Education	Social Services	Other Human Services	Debt Service
Solid Waste Management	Public Water System	Contingency	All Other	

## 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  
**NCVTS** - North Carolina Vehicle Tax System  
**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