

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Thursday, June 9, 2016 at 5:00 p.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairman Gordon Wilder, Vice-Chairman Dan Brummitt, Commissioners Deborah F. Brown, Terry E. Garrison, Thomas S. Hester, Jr., and Archie B. Taylor, Jr.

Absent: Commissioner Leo Kelly, Jr.

Also present were Interim County Manager Robert M. Murphy, Deputy County Manager Jordan McMillen, Finance Director David C. Beck, and Clerk to the Board Kelly H. Grissom. County Attorney Jonathan S. Care was absent.

The purpose of the special meeting was to adopt the FY 2016-17 Budget and to enter into closed session to discuss a personnel matter.

Adoption of FY 2016-17 Budget. Commissioner Thomas S. Hester, Jr. stated that he is satisfied with the budget. Commissioner Deborah F. Brown echoed these remarks that she is also satisfied with the budget; however, she recommended that the one-time additional funding option of \$150,000 to the Granville-Vance Health Department be included in the budget.

Commissioner Deborah F. Brown made a motion to approve the FY 2016-17 Budget and to include the one-time additional funding option to the Granville-Vance Health Department in the amount of \$150,000 to help them sustain mandated services for this upcoming fiscal year. This motion was seconded by Commissioner Dan Brummitt.

Interim County Manager Robert M. Murphy clarified that the proposed budget includes \$50,000 of additional funding to the health department. The \$150,000 will be in addition to that \$50,000. The \$150,000 is a one-time allocation.

Chairman Wilder requested that our finance director, David Beck, meet with the Granville County finance director and the health department director and bring recommendations back to the board regarding the health departments' financials.

Commissioner Archie B. Taylor, Jr. stated that the health department has applied for a grant which they are anticipating to receive in August. He is in support of providing the additional funding if it is needed, but he would rather wait and see the outcome of the grant application first.

Vote on the motion to approve the FY 2016-17 Budget and to include the one-time additional funding option to the Granville-Vance Health Department in the amount of \$150,000 to help them sustain mandated services for this upcoming fiscal year was unanimous. Commissioner Archie B. Taylor, Jr. abstained.

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Vance County, North Carolina
FY 2016-17 Budget Ordinance

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting in special session this 9th day of June, 2016, that revenues and expenditures are hereby appropriated for the operation of Vance County government and its related activities for the fiscal year beginning July 1, 2016, and ending June 30, 2017, according to the following summaries and schedules:

SECTION 1. GENERAL FUND (10)

The following amounts are hereby appropriated in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized by Departments:

Department	Amount
410 - Governing Body	198,610
430 - Elections	267,293
440 - Administration/Finance	866,079
450 - Tax Department	694,561
470 - Legal Services	46,434
480 - Register of Deeds	260,973
490 - Information Technology	192,615
491 - Economic Development Commission	231,146
500 - County Administration Building	171,134
501 - County Office Building	45,622
502 - Henry A. Dennis Building	47,506
503 - Vance Manor	916
504 - Senior Center	52,345
505 - Courthouse	370,591
506 - Social Services Building	109,696
510 - Sheriff's Office	4,178,696
514 - Justice Assistance Grant	6,900
517 - Sheriff's Interdiction Program	9,119
518 - School Resource Officers	240,113
520 - Jail	3,307,470
525 - Environmental Services	97,000
530 - EMS	2,690,230
531 - Fire	1,414,593
532 - Fire Marshal	84,346
541 - Planning & Development	640,189
555 - Central Services	762,486
576 - Soil & Water Conservation	97,870
580 - Mental Health	189,567
590 - Public Health	583,132
599 - Animal Control	407,677
600 - Contributions to Other Agencies	1,473,141
601 - Smart Start Program - Cooperative Extension	54,657
604 - Cooperative Extension - 4-H	16,000

605 - Cooperative Extension Services	132,070
607 - Veterans Service	115,464
610 - Social Services	11,752,456
611 - Program on Aging	666,449
613 - DSS - Vending/Foster Care Contributions	6,000
615 - Nutritional Meals Program	131,756
619 - Youth Services - NYPUM	164,766
620 - Friends of Youth	59,094
621 - 911 Emergency Communications	1,315,765
622 - Farmers Market	33,411
681 - Schools - Current Expense	8,232,440
Schools - Capital Outlay	965,000
683 - Community College - Current Expense	986,260
Community College - Capital Outlay	18,720
Nursing Center - Maria Parham Hospital	7,280
Corporate Campus	48,000
696 - Transfers to Other Funds	3,551,169
999 - Contingency	100,000
General Fund Expenditures - Grand Total	\$ 48,094,807

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
301-430100 - Current Year Taxes	21,997,507
301-430101 through 104 - Prior Year Taxes	1,385,000
301-430105 - Penalties and Interest	275,000
301-430107 - Future Taxes	25,000
301-430109 - Tax Foreclosures	15,000
301-430115 - NCVTS Collection Fees (Deduction)	-90,000
315-431500 - Vehicle Rental Tax	30,000
325-432500 - Privilege License	3,000
329-432900 - Interest Earnings	2,300
332-433200 - Animal Control Fees	15,000
332-433201 - Animal Control Vaccine	6,000
332-433202 - Animal Control - Dog Taxes	200
332-433203 - Animal Control - Donations	1,000
332-433204 - Animal Control - Fines	1,000
332-433208 - Spay/Neuter Reimbursement	24,000
332-433209 - Rescue Pull Fees	15,000
332-437005 - Miscellaneous Revenues	1,500
332-500052 - Restitution	4,000
333-433207 - Cooperative Ext. - Farm Bureau Donation	6,000
333-433221 - Farmers Market Vendors	6,100
333-433222 - Farmers Market Facility Rentals	750
333-433302 - Extension Misc. Income	1,000
334-433401 - 4-H Service Fees	3,500
334-433405 - 4-H Farm Bureau Revenue	5,000
342-434201 - Planning Fees - Subdivisions	7,000
342-434203 - Board of Adjustment Fees	4,500
342-434204 - Zoning Permit Fees	20,000
342-434208 - Maps, Prints, etc.	1,250
345-434500 - Local Government Sales Tax - 1¢	3,963,200
345-434501 - 1 st 1/2¢ Sales Tax - 70% General Fund	1,692,499
345-434502 - 1 st 1/2¢ Sales Tax - 30% Capital Res. Schools	725,356
345-434503 - 2 nd 1/2¢ Sales Tax - 40% General Fund	781,250
345-434504 - 1 st 1/2¢ Sales Tax - 60% Capital Res. Schools	1,171,876
345-434506 - 1 st 1/2¢ Sales Tax - County	215,000

345-434507 - Hold Harmless - Cities (Deduction)	-532,757
346-434600 - Beer & Wine	140,000
346-434609 - Civil License Revocation	5,000
346-434628 - Soil and Water Technician Funds	25,000
346-434629 - Soil & Water Conservation - State	3,600
347-434700 - ABC Revenue	19,500
347-434701 - ABC Funds (5¢/Bottle)	10,000
347-434702 - ABC Funds (Additional 5¢/Bottle)	10,000
348-434800 - Administrative - Social Services	4,822,437
348-434802 - MA/TANF Fraud Collections	5,000
348-434804 - Vender IV-E	12,000
348-434805 - IV-D Fees	1,500
348-434806 - IV-E Maximization	124,277
348-434807 - Food Stamp Fraud Collection	3,500
348-434808 - State Foster Care	25,000
348-434809 - Special Child Adoption	5,000
348-434810 - IV-E Foster Care	120,000
348-434811 - Individual LINKS	3,500
348-434815 - Day Care - State/Federal	1,980,000
348-434816 - Day Care - Smart Start	508,000
348-434827 - Elderly & Disabled Transportation	60,071
348-434830 - Medicaid Transportation	520,000
348-434832 - CAP - Reimbursement (Medicaid)	60,000
348-434833 - Medicaid At Risk	40,000
349-434901 - IV-D Incentive	60,600
349-434904 - SHIIP	4,383
349-434919 - Older American Act Title III-B - COG	221,592
349-434924 - Nutritional Meals Program - Title III-C	140,000
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	12,000
350-435012 - VGCC Reimbursement DSS	6,000
350-435015 - Project Income Title III-B & III-C	4,500
350-435027 - Water Aerobics - Senior Center	1,000
350-435066 - Christmas Projects - Children	1,500
353-435313 - Federal Owned Entitlement Land	52,000
356-435600 - Register of Deeds	145,000
356-435601 - Register of Deeds - Excise Tax	70,000
356-435602 - Register of Deeds - Automation Fund	17,000
356-435603 - Marriage Licenses	5,500
357-435710 - Inspection Fees	300,000
358-435800 - Jail Fees	17,000
358-435802 - Jail Telephone Income	35,000
358-435807 - Senior Center - Jail Meals	87,000
358-435815 - State Misdemeanor Program	12,000
358-435818 - Jail Incentive - ESC & SSN	5,000
359-435901 - Sheriff's Fees	145,000
359-435903 - IV-D Contract - Sheriff	68,500
359-435906 - Concealed Weapon Permits	20,000
359-435912 - Officers' Fees	16,000
359-435913 - Fingerprinting/Transports	5,200
359-435916 - Substance Abuse Tax	2,000
359-435917 - Sheriff - Interdiction Funds	9,119
359-435918 - Sheriff - ICE US Customs	750
360-436000 - Ambulance Service Fees - Current Year	1,125,000
360-436001 - Ambulance Service Fees - Prior Years	600,000
360-436002 - Ambulance - Debt Setoff	50,000
367-436702 - Insurance Reimbursement	55,000
367-436710 - Tourism - Collections & Administration	25,000

367-436711 - VCS Resource Officers Reimbursement	240,113
367-436715 - Fire Incident Billing	5,000
367-436720 - Administrative Office of the Courts - Telephone	120
369-436900 - City of Henderson - Elections	45,440
369-436901 - City of Henderson - Tax Office	173,265
369-436904 - City of Henderson - 911	614,589
370-437000 - Rents	26,500
370-437001 - Sales of Tax Maps & Ordinances	150
370-437003 - CATV Franchise Revenue	135,000
370-437004 - False Alarms	200
370-437005 - Miscellaneous Revenues	10,000
370-437012 - United Way - Friends of Youth	2,500
370-437013 - United Way - Youth Services	5,500
370-437014 - Vending Proceeds - Finance	200
370-437016 – Economic Development Donations	12,500
370-437020 - Smart Start - Grant	54,657
370-437024 - Vehicle Lease Proceeds	372,500
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	18,000
380-438009 - JCPC Administration Assistance	6,300
380-438016 - SHIFT DSS Grant	20,000
380-438020 - Rural Grant Program - KARTS	69,244
380-438022 - Justice Assistance Grant	6,900
380-438030 - Youth Services - OJJDP	101,665
380-438039 - 911 Grant	20,625
380-438047 - Abandoned Mobile Home Grant	12,000
380-438059 - 911 Employee Supplement Grant	17,917
397-439717 - Transfer from Facilities Fees	40,000
397-439743 - Transfer from Fire Tax	265,899
397-439760 - Transfer from Capital Reserve - Schools	965,000
397-439771 - Transfer from ETS - Wireless	46,874
399-439900 - Fund Balance Appropriated	909,665
399-439902 - Fund Balance App – Cap Reserve	200,000
General Fund Revenues - Grand Total	\$ 48,094,807

SECTION 2. WATER ENTERPRISE FUND (16)

The following is hereby appropriated in the Water Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Telephone/Postage	2,000
Utilities	6,000
Advertising	1,000
Departmental Supplies	28,875
Special Contracted Services	81,920
Contracted Services	129,600
Insurance/Bonds	1,789
Purchased Water	240,000
Bank Service Charges	520
Bad Debt Expense	5,000
Debt Service Reserve	52,654
Capacity Fee - City	52,875
System Maintenance	28,125
Permits	1,200
Depreciation Expense	23,576

Bond Principal - Water	175,000
Bond Interest - Water	351,535
Total Expenditures - Water Fund	\$ 1,181,669

It is estimated that the following revenues will be available in the Water Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	200
Refunds and Reimbursements - City	16,040
Water Revenues - Metered	521,220
Water Revenues - Non-metered	125,000
Water – Debt Setoff Revenue	1,500
Connection Fees	5,000
Reconnection Fees	1,000
NSF Check Fees	500
Late Payment Fees	10,000
Transfer from General Fund	501,209
Total Revenues - Water Fund	\$ 1,181,669

SECTION 3. FACILITIES FEES FUND (17)

The following is hereby appropriated in the Facilities Fees Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Part-time Salary	4,968
FICA	380
Office Supplies	50
Departmental Supplies	3,500
Workers' Compensation	15
Insurance/Bonds	121
Non-Capitalized Assets	3,550
NC Department of Corrections Rent	16,500
Facilities - Courthouse	48,991
Total Expenditures - Facilities Fees	\$ 78,075

It is estimated that the following revenues will be available in the Facilities Fees Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	75
Court Fees	78,000
Total Revenues - Facilities Fees	\$ 78,075

SECTION 4. DEBT SERVICE FUND (20)

The following is hereby appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account/Debt Satisfaction Date	Amount
Dabney Elementary School Sewer Line - Ruin Creek (2017)	67,180
Bond Principal - Courthouse (2019)	440,000

Bond Interest - Courthouse (2019)	39,150
Lease Payment - Jail Renovations (2019)	212,000
Lease Payment Interest - Jail Renovations (2019)	9,890
Lease Payment Principal – VGCC (2030)	66,000
Lease Payment Interest – VGCC (2030)	25,163
Total Expenditures - Debt Service	\$ 859,383

It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	100
Transfer from General Fund	792,103
Transfer from Capital Reserve - Schools	67,180
Total Revenues - Debt Service	\$ 859,383

SECTION 5. DEBT SERVICE FUND - SCHOOLS (21)

The following is hereby appropriated in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

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)	246,578
Qualified School Construction Bonds - Interest (2028)	261,622
Qualified School Construction Bonds (2028)	133,166
Qualified Zone Academy Bonds - Schools (2028)	133,334
Total Expenditures - Debt Service School Bond	\$ 1,604,051

It is estimated that the following revenues will be available in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Transfer from Capital Reserve - Schools (Sales Tax)	1,604,051
Total Revenues - Debt Service School Bond	\$ 1,604,051

SECTION 6. SOLID WASTE ENTERPRISE FUND (30)

The following is hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Solid Waste Management	2,241,811
Total Expenditures - Solid Waste Management	\$ 2,241,811

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

C. Revenues Anticipated:

Account	Amount
Leaf Disposal Collection	500
Scrap Tire Fees	60,000
White Goods	15,000
Disposal Tax	23,000
Electronic Disposal Fees	2,800
Solid Waste Household User Fees	2,000,000
Warren County - Collection Site	40,000
Yard Waste	15,000
Scrap Metal	1,000
Fund Balance Appropriated	84,511
Total Revenues - Solid Waste Management	\$ 2,241,811

SECTION 7. REAPPRAISAL RESERVE FUND (40)

The following is hereby appropriated in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Octennial Reserve - Year 2016	241,088
Total Expenditures - Reappraisal Reserve	\$ 241,088

It is estimated that the following revenues will be available in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	450
Contributions from General Fund	60,625
Fund Balance Appropriated	180,013
Total Revenues - Reappraisal Reserve	\$ 241,088

SECTION 8. RETIREMENT/PENSION RESERVE (41)

The following is hereby appropriated in the Retirement/Pension Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Separation Allowance - Certified Law Enforcement Officer	133,299
Fringe Benefits - Retiree Insurance	241,456
Total Expenditures - Retirement/Pension Reserve	\$ 374,755

It is estimated that the following revenues will be available in the Retirement/Pension Reserve Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	500
Fund Balance Appropriated	374,255
Total Revenues - Retirement/Pension Reserve	\$ 374,755

SECTION 9. SPECIAL FIRE TAX FUND (43)

The following is hereby appropriated in the Special Fire Tax Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Contracted Services - Financial Reviews/Audits	20,000
Tax Refunds	500
Administrative Fees	2,000
Kerr Lake/Golden Belt Merger - Substation Debt	33,900
Volunteer Assistance	174,651
Contributions to Fire Departments (\$60,600/\$30,300)	484,800
Rotating Capital Proceeds (Hicksboro)	30,000
Total Expenditures - Special Fire Tax	\$ 745,851

It is estimated that the following revenues will be available in the Special Fire Tax Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Fire Tax - Current Year	720,016
Fire Tax - Prior Years	29,335
NCVTS Collection Fees (Deduction)	-3,500
Total Revenues - Special Fire Tax	\$ 745,851

SECTION 10. ROOM OCCUPANCY TAX (45)

The following is hereby appropriated in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Tourism Development	260,606
Administrative Fees	25,000
Special Projects	58,300
Rent	13,200
Total Expenditures - Room Occupancy Tax	\$ 357,106

It is estimated that the following revenues will be available in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Room Occupancy Tax Proceeds	338,611
Investment Earnings	145
Miscellaneous Revenues	350
Car Show Revenues	18,000
Total Revenues - Room Occupancy Tax	\$ 357,106

SECTION 11. ECONOMIC DEVELOPMENT PROJECT FUND (47)

The following is hereby appropriated in the Economic Development Project Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Special Projects	622,901
<i>Total Expenditures - Economic Dev. Project Fund</i>	\$ 622,901

It is estimated that the following revenues will be available in the Economic Development Project Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Middleburg Loan Payback	3,600
Lease Proceeds	182,873
Transfer from General Fund	100,000
Fund Balance Appropriated	336,428
<i>Total Revenues - Economic Development Project Fund</i>	\$ 622,901

SECTION 12. CAPITAL RESERVE FUND - SCHOOLS (60)

The following is hereby appropriated in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - Fund 20 (Ruin Creek Sewer)	67,180
Transfer to General Fund - Capital Outlay (Schools)	965,000
Transfer to Debt Service - Fund 21 (School Debt)	1,604,051
<i>Total Expenditures - Capital Reserve Fund - Schools</i>	\$ 2,636,231

It is estimated that the following revenues will be available in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	1,200
QSCB Interest Reimbursement	133,166
Lottery Proceeds	394,955
½ Sales Tax - 30% Schools	725,356
½ Additional Sales Tax Schools	1,171,876
Fund Balance Appropriated	209,678
<i>Total Revenues - Capital Reserve Fund - Schools</i>	\$ 2,636,231

SECTION 13. CAPITAL RESERVE FUND - GENERAL (61)

The following is hereby appropriated in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Special Projects	200,300
<i>Total Expenditures - Capital Reserve Fund - General</i>	\$ 200,300

It is estimated that the following revenues will be available in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	300
Transfer from General Fund	200,000
<i>Total Revenues - Capital Reserve Fund - General</i>	\$ 200,300

SECTION 14. EMERGENCY TELEPHONE SYSTEM - WIRELESS FUND (71)

The following is hereby appropriated in the Emergency Telephone System - Wireless Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

A. Expenditures Authorized:

Account	Amount
Emergency Communications	400,701
Transfer to General Fund - 911 Addressing/Data Base	46,874
Special Projects	11,766
<i>Total Expenditures - Emergency Telephone System - Wireless Fund</i>	\$ 459,341

It is estimated that the following revenues will be available in the Emergency Telephone System - Wireless Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	1,200
Surcharge - 911 ETS Funds	458,141
<i>Total Revenues - Emergency Telephone System - Wireless Fund</i>	\$ 459,341

SECTION 15. 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)	501,209
Debt Service (20)	792,103
Reappraisal Reserve (40)	60,625
Economic Development (47)	100,000
Capital Reserve - Schools (60) Sales Tax Proceeds	1,897,232
Capital Reserve - General (61)	200,000
<i>Total Contributions to Other Funds</i>	\$ 3,551,169

SECTION 16. TOTAL BUDGET

<i>GRAND TOTAL EXPENDITURES AUTHORIZED</i>	\$ 56,146,200
<i>GRAND TOTAL REVENUES ANTICIPATED</i>	\$ 56,146,200

SECTION 17. BUDGET SUMMARY

Fund	Amount
(10) General Fund	48,094,807
(16) Water Enterprise Fund	1,181,669
(17) Facilities Fees Fund	78,075
(20) Debt Service Fund	859,383
(21) Debt Service - Schools Fund	1,604,051
(30) Solid Waste Enterprise Fund	2,241,811

(40) Reappraisal Reserve Fund	241,088
(41) Retirement/Pension Reserve Fund	374,755
(43) Fire Tax Fund	745,851
(45) Room Occupancy Tax Fund	357,106
(47) Economic Development Project Fund	622,901
(60) Capital Reserve - Schools Fund	2,636,231
(61) Capital Reserve - General Fund	200,300
(71) Emergency Telephone System Fund	459,341
Budget Subtotal	59,697,369
Less: Contributions from General Fund to Other Funds	-3,551,169
Budget Grand Total	\$ 56,146,200

SECTION 18. 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. 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
Heat Pump Replacements - E.M. Rollins School	350,000
Technology Upgrades	190,000
Total Capital Outlay	\$ 965,000

B. Current Expense

Account	Amount
Current Expense	8,232,440
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)	\$ 9,197,440

SECTION 19. 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 20. MILEAGE REIMBURSEMENT RATE

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

SECTION 21. 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.

SECTION 22. TAX RATES

A. Property Tax

An ad valorem tax rate of 89.0¢ per \$100.00 at full valuation is hereby set as the official tax rate for the County of Vance for the fiscal year beginning July 1, 2016 and ending June 30, 2017. This rate is based on a total estimated valuation of \$2,561,006,775 and an estimated rate of collection of 96.51% which is the actual tax collection rate for FY 2014-15.

B. Special Fire Tax

The official tax rate for the defined Special Fire Protection Service District in Vance County will be 4.4¢ per \$100 of full valuation for the fiscal year beginning July 1, 2016 and ending June 30, 2017. This rate is based on a total estimated valuation of \$1,695,580,061 with an estimated collection rate of 96.51% which does not exceed the actual tax collection rate for FY 2014-15 for the Special Fire Protection Service District.

C. Solid Waste User Household Fee

There is hereby levied for the fiscal year beginning July 1, 2016 and ending June 30, 2017 a Solid Waste Household User Fee (SWHUF) of \$105.00 per household. The SWHUF shall be assessed on all residential dwelling units in Vance County including those located inside the city/town limits of Henderson, Kittrell, and Middleburg.

SECTION 23. FEES FOR SERVICES

Charges for services and fees by Vance County departments, excluding those established by State Statute, are levied in the amounts set forth in the attached Fee Schedule (Attachment 1). Charges for services and fees are subject to change during the fiscal year by action of the Vance County Board of Commissioners.

SECTION 24. 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 9th day of June, 2016.

Gordon Wilder (signed)
Gordon Wilder, Chairperson
Vance County Board of Commissioners

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It was noted that the \$150,000 will be paid to the health department on a monthly basis.

Mr. Murphy thanked the board and staff for their hard work on the budget this year.

Chairman Wilder noted that the amount of funding for demolition of abandoned houses was not changed; however, the board is firmly in favor of doing all that can be done in this matter. Commissioner Archie B. Taylor, Jr. stated that the county plans to do its fair part with the properties that are jointly owned with the city. The county is matching the city's amount budgeted.

At this time, motion was made by Commissioner Thomas S. Hester, Jr., seconded by Commissioner Dan Brummitt, vote unanimous, to enter into closed session to discuss a personnel matter.

Upon return to open session, and as there was no further business, the meeting was recessed.

Approved and signed July 11, 2016.

Chairman