

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners reconvened its June 22, 2017 meeting and continued in special session on Monday, June 26, 2017 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 Dan Brummitt, Vice-Chairman Thomas S. Hester, Jr., Commissioners Carolyn Faines, Yolanda J. Feimster, Leo Kelly, Jr., Archie B. Taylor, Jr., and Gordon Wilder.

Absent: None.

Also present were County Manager Jordan McMillen, Finance Director David C. Beck, County Attorney Jonathan S. Care, and Clerk to the Board Kelly H. Grissom.

Chairman Dan Brummitt called the Water District Board to order.

County Manager Jordan McMillen presented the Vance County Water District Budget Ordinance for FY 2017-18. He stated that the total water budget is \$1,157,971. Expenditures were reduced during budget deliberations which ultimately reduced the general fund contribution from \$501,000 to \$396,967.

Motion was made by Commissioner Gordon Wilder to approve the following FY 2017-18 Water District Budget Ordinance as presented. This motion was seconded by Commissioner Thomas S. Hester, Jr. and unanimously approved.

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Vance County Water District
FY 2017-18 Budget Ordinance

BE IT ORDAINED by the Board of the Vance County Water District, meeting in special session this 26th day of June, 2017, that revenues and expenditures are hereby appropriated for the operation of Vance County water district and its related activities for the fiscal year beginning July 1, 2017, and ending June 30, 2018, according to the following summaries and schedules:

SECTION 1. WATER ENTERPRISE FUND (16)

The following is hereby appropriated in the Water Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Operating Expenditures	634,638
Debt Service	523,333
Total Expenditures - Water Fund	\$ 1,157,971

It is estimated that the following revenues will be available in the Water Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Water Fees	741,000
Miscellaneous Revenues	20,004
Transfer from General Fund	396,967
Appropriated Fund Balance	0
Total Revenues - Water Fund	\$ 1,157,971

SECTION 2. FEES FOR SERVICES

Charges for services and fees by the Vance County Water District, 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 Water District Board.

SECTION 3. DISPENSATION

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

Adopted this 26th day of June, 2017.

R. Dan Brummitt (signed)
R. Dan Brummitt, Chairperson
Vance County Water District Board

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Chairman Dan Brummitt adjourned the Water District Board.

At this time, County Manager Jordan McMillen presented the FY 2017-18 Budget Ordinance for Vance County. He stated that the budget is presented with no tax increase (89¢), no fire tax increase (4.4¢), and no increase in the Solid Waste Household Fee (\$105). The total General Fund budget is \$49,266,653. A total of \$959,957 is required from the Fund Balance. He stated that the biggest emphasis of this budget is on education, with an 8% increase to Vance County Schools and a 12.5% increase to Vance Granville Community College. The budget maintains the three main priority areas (education, public safety and human services) which make up 77% of the total budget. Mr. McMillen stated that the budget also addresses employee salaries, property demolition and maintenance, and public health.

Motion was made by Commissioner Thomas S. Hester, Jr. to approve the following FY 2017-18 Budget Ordinance as presented. This motion was seconded by Commissioner Carolyn Faines and unanimously approved.

Chairman Brummitt thanked the staff and board for their hard work during the budget process and stated that we need to be conscious as we go forward this year to be thrifty as always.



Vance County, North Carolina
FY 2017-18 Budget Ordinance

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting in special session this 26th day of June, 2017, 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, 2017, and ending June 30, 2018, 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, 2017 and ending June 30, 2018:

A. Expenditures Authorized by Departments:

Department	Amount
410 - Governing Body	249,775
430 - Elections	286,967
440 - Administration/Finance	896,712
450 - Tax Department	652,380
470 - Legal Services	46,364
480 - Register of Deeds	257,573
490 - Information Technology	262,874
491 - Economic Development Commission	226,062
500 - County Administration Building	167,268
501 - County Office Building	44,896
502 - Henry A. Dennis Building	52,921
504 - Senior Center	49,543
505 - Courthouse	376,317
506 - Social Services Building	109,246
510 - Sheriff's Office	4,012,082
514 - Justice Assistance Grant	7,000
517 - Sheriff's Interdiction Program	0
518 - School Resource Officers	230,075
520 - Jail	3,262,015
525 - Environmental Services	80,000
530 - EMS	2,805,113
531 - Fire	1,324,276
532 - Fire Marshal	90,812
541 - Planning & Development	494,679
555 - Central Services	1,214,161
576 - Soil & Water Conservation	98,632
580 - Mental Health	274,282
590 - Public Health	662,202
599 - Animal Control	419,690
600 - Contributions to Other Agencies	1,506,062
601 - Smart Start Program - Cooperative Extension	54,657
604 - Cooperative Extension - 4-H	16,000
605 - Cooperative Extension Services	170,003
607 - Veterans Service	117,124
610 - Social Services	11,202,989

611 - Program on Aging	686,354
613 - DSS - Vending/Foster Care Contributions	6,000
615 - Nutritional Meals Program	133,806
619 - Youth Services - NYPUM	170,254
620 - Friends of Youth	62,362
621 - 911 Emergency Communications	1,312,466
622 - Farmers Market	33,095
681 - Schools - Current Expense	8,432,440
Schools - Capital Outlay	1,465,000
683 - Community College - Current Expense	1,138,917
Community College - Capital Outlay	41,220
Nursing Center - Maria Parham Hospital	12,680
696 - Transfers to Other Funds	3,951,307
999 - Contingency	100,000
General Fund Expenditures - Grand Total	49,266,653

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Department	Amount
301 - Ad Valorem Taxes	23,891,602
315 - Vehicle Rental Taxes	31,000
325 - Privilege Licenses	3,000
329 - Investment Earnings	3,000
332 - Animal Control Fees	64,700
333 - Cooperative Extension Revenues	12,500
334 - 4-H Revenues	7,500
342 - Planning Fees	29,000
345 - Local Government Sales Tax	8,574,244
346 - State Revenues	163,600
347 - ABC Revenues <i>*ABC Revenues are to be used for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse</i>	140,000
348 - DSS State Revenues	8,028,574
349 - DSS Federal Revenues	426,810
350 - DSS Local Revenues	58,500
353 - Federal Revenues	52,000
356 - Register of Deeds Revenues	236,000
357 - Inspection Fees	300,000
358 - Jail Revenues	162,000
359 - Sheriff Revenues	250,900
360 - Ambulance Revenues	1,740,000
367 - Refunds & Reimbursements	306,827
369 - Revenue from City of Henderson	857,864
370 - Miscellaneous Revenues	639,757
380 - Grants	293,395
397 - Transfers from Other Funds	1,833,923
399 - Fund Balance Appropriated	1,159,957
General Fund Revenues - Grand Total	\$ 49,266,653

SECTION 2. FACILITIES FEES FUND (17)

The following is hereby appropriated in the Facilities Fees Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Operating Expenditures	71,080
Total Expenditures - Facilities Fees	\$ 71,080

It is estimated that the following revenues will be available in the Facilities Fees Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	80
Court Fees	71,000
Total Revenues - Facilities Fees	\$ 71,080

SECTION 3. DEBT SERVICE FUND (20)

The following is hereby appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account/Debt Satisfaction Date	Amount
USDA Debt Service Reserve – Animal Shelter	8,003
Bond Principal - Courthouse (2019)	435,000
Bond Interest - Courthouse (2019)	25,950
Lease Payment - Jail Renovations (2019)	207,000
Lease Payment Interest - Jail Renovations (2019)	6,519
Lease Payment Principal – VGCC (2030)	66,000
Lease Payment Interest – VGCC (2030)	23,348
Lease Payment Principal – Animal Shelter (2047)	39,578
Lease Payment Interest – Animal Shelter (2047)	40,447
Lease Payment Principal – 2017 CIP Projects (2032)	86,000
Lease Payment Interest – 2017 CIP Projects (2032)	31,452
Total Expenditures - Debt Service	\$ 969,297

It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	100
Transfer from General Fund	969,197
Total Revenues - Debt Service	\$ 969,297

SECTION 4. DEBT SERVICE FUND - SCHOOLS (21)

The following is hereby appropriated in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

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)	228,313
Qualified School Construction Bonds (2028)	261,622
Qualified School Construction Bonds – Interest (2028)	119,849
Qualified Zone Academy Bonds - Schools (2028)	133,334
Total Expenditures - Debt Service Schools	\$ 1,572,469

It is estimated that the following revenues will be available in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Transfer from Capital Reserve - Schools	1,572,469
Total Revenues - Debt Service Schools	\$ 1,572,469

SECTION 5. SOLID WASTE ENTERPRISE FUND (30)

The following is hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Solid Waste Management	2,288,324
Total Expenditures - Solid Waste Management	\$ 2,288,324

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Solid Waste Household User Fees	2,000,000
Other Fees & Taxes	117,800
Grants	10,000
Miscellaneous Revenues	42,500
Fund Balance Appropriated	118,024
Total Revenues - Solid Waste Management	\$ 2,288,324

SECTION 6. REAPPRAISAL RESERVE FUND (40)

The following is hereby appropriated in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Octennial Reserve - Year 2024	281,688
Total Expenditures - Reappraisal Reserve	\$ 281,688

It is estimated that the following revenues will be available in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	1,000
Contributions from General Fund	40,600
Fund Balance Appropriated	240,088
Total Revenues - Reappraisal Reserve	\$ 281,688

SECTION 7. RETIREMENT/PENSION RESERVE (41)

The following is hereby appropriated in the Retirement/Pension Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Separation Allowance - Certified Law Enforcement Officer	125,913
Fringe Benefits - Retiree Insurance	233,837
<i>Total Expenditures - Retirement/Pension Reserve</i>	\$ 359,750

It is estimated that the following revenues will be available in the Retirement/Pension Reserve Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	1,750
Fund Balance Appropriated	358,000
<i>Total Revenues - Retirement/Pension Reserve</i>	\$ 359,750

SECTION 8. SPECIAL FIRE TAX FUND (43)

The following is hereby appropriated in the Special Fire Tax Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Contracted Services - Financial Reviews/Audits	11,000
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/\$10,000)	494,800
Rotating Capital Proceeds (Golden Belt)	30,000
<i>Total Expenditures - Special Fire Tax</i>	\$ 746,851

It is estimated that the following revenues will be available in the Special Fire Tax Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Fire Tax	746,851
<i>Total Revenues - Special Fire Tax</i>	\$ 746,851

SECTION 9. ROOM OCCUPANCY TAX (45)

The following is hereby appropriated in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Tourism Development	414,277
<i>Total Expenditures - Room Occupancy Tax</i>	\$ 414,277

It is estimated that the following revenues will be available in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Room Occupancy Tax Proceeds	395,202
Investment Earnings	225
Miscellaneous Revenues	18,850
Total Revenues - Room Occupancy Tax	\$ 414,277

SECTION 10. ECONOMIC DEVELOPMENT PROJECT FUND (47)

The following is hereby appropriated in the Economic Development Project Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Special Projects	103,600
Total Expenditures - Economic Dev. Project Fund	\$ 103,600

It is estimated that the following revenues will be available in the Economic Development Project Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Middleburg Loan Payback	3,600
Lease Proceeds	0
Transfer from General Fund	100,000
Fund Balance Appropriated	0
Total Revenues - Economic Development Project Fund	\$ 103,600

SECTION 11. CAPITAL RESERVE FUND - SCHOOLS (60)

The following is hereby appropriated in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Transfer to General Fund - Capital Outlay (Schools)	1,465,000
Transfer to Debt Service - Fund 21 (School Debt)	1,572,469
Total Expenditures - Capital Reserve Fund - Schools	\$ 3,037,469

It is estimated that the following revenues will be available in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	2,000
QSCB Interest Reimbursement	119,849
Lottery Proceeds	394,955
½ Sales Tax - 30% Schools	787,032
½ Additional Sales Tax Schools	1,235,191
Article 44*524 Sales Tax	120,670
Fund Balance Appropriated	377,772
Total Revenues - Capital Reserve Fund - Schools	\$ 3,037,469

SECTION 12. CAPITAL RESERVE FUND - GENERAL (61)

The following is hereby appropriated in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Special Projects	302,000
<i>Total Expenditures - Capital Reserve Fund - General</i>	\$ 302,000

It is estimated that the following revenues will be available in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	350
Transfer from General Fund	301,650
<i>Total Revenues - Capital Reserve Fund - General</i>	\$ 302,000

SECTION 13. 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, 2017 and ending June 30, 2018:

A. Expenditures Authorized:

Account	Amount
Emergency Communications	364,542
Transfer to General Fund - 911 Addressing/Data Base	54,145
Special Projects	92,771
<i>Total Expenditures - Emergency Telephone System - Wireless Fund</i>	\$ 511,458

It is estimated that the following revenues will be available in the Emergency Telephone System - Wireless Fund for the fiscal year beginning July 1, 2017 and ending June 30, 2018:

B. Revenues Anticipated:

Account	Amount
Investment Earnings	1,500
Surcharge - 911 ETS Funds	509,958
<i>Total Revenues - Emergency Telephone System - Wireless Fund</i>	\$ 511,458

SECTION 14. CONTRIBUTIONS FROM GENERAL FUND TO OTHER FUNDS

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

Other Funds	Amount
Debt Service (20)	969,197
Reappraisal Reserve (40)	40,600
Economic Development (47)	100,000
Capital Reserve - Schools (60) Sales Tax Proceeds	2,142,893
Capital Reserve - General (61)	301,650
<i>Total Contributions to Other Funds</i>	\$ 3,554,340

SECTION 15. TOTAL BUDGET

<i>GRAND TOTAL EXPENDITURES AUTHORIZED</i>	\$ 56,370,576
<i>GRAND TOTAL REVENUES ANTICIPATED</i>	\$ 56,370,576

SECTION 16. BUDGET SUMMARY

Fund	Amount
(10) General Fund	49,266,653
(17) Facilities Fees Fund	71,080
(20) Debt Service Fund	969,297
(21) Debt Service - Schools Fund	1,572,469
(30) Solid Waste Enterprise Fund	2,288,324
(40) Reappraisal Reserve Fund	281,688
(41) Retirement/Pension Reserve Fund	359,750
(43) Fire Tax Fund	746,851
(45) Room Occupancy Tax Fund	414,277
(47) Economic Development Project Fund	103,600
(60) Capital Reserve - Schools Fund	3,037,469
(61) Capital Reserve - General Fund	302,000
(71) Emergency Telephone System Fund	511,458
Budget Subtotal	59,924,916
Less: Contributions from General Fund to Other Funds	-3,554,340
Budget Grand Total	\$ 56,370,576

SECTION 17. 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
School Security Upgrades	850,000
Technology Upgrades	190,000
Total Capital Outlay	\$ 1,465,000

B. Current Expense

Account	Amount
Current Expense (\$1,230,000 earmarked for teacher supplements)	8,432,440
Total Current Expense - Public Schools	\$ 8,432,440

Total Capital Outlay and Current Expense:

Account	Amount
Total Public School Appropriation (Excluding Bonds and Long-Term Indebtedness)	\$ 9,897,440

SECTION 18. 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 19. 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 20. 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 21. 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, 2017 and ending June 30, 2018. This rate is based on a total estimated valuation of \$2,600,810,867 and an estimated rate of collection of 96.39% which is the actual tax collection rate for FY 2015-16.

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, 2017 and ending June 30, 2018. This rate is based on a total estimated valuation of \$1,725,661,105 with an estimated collection rate of 96.39% which does not exceed the actual tax collection rate for FY 2015-16 for the Special Fire Protection Service District.

C. Solid Waste User Household Fee

There is hereby levied for the fiscal year beginning July 1, 2017 and ending June 30, 2018 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 22. 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 23. 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 26th day of June, 2017.

R. Dan Brummitt (signed)
R. Dan Brummitt, Chairperson
Vance County Board of Commissioners

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As there was no further business, motion was made by Commissioner Gordon Wilder, seconded by Commissioner Thomas S. Hester, Jr., vote unanimous, that the meeting be adjourned.

Approved and signed July 6, 2017.

Chairman