



FISCAL YEAR 2023-2024

PROPOSED BUDGET

VANCE COUNTY LOCAL GOVERNMENT



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VANCE COUNTY

FISCAL YEAR 2023 - 2024

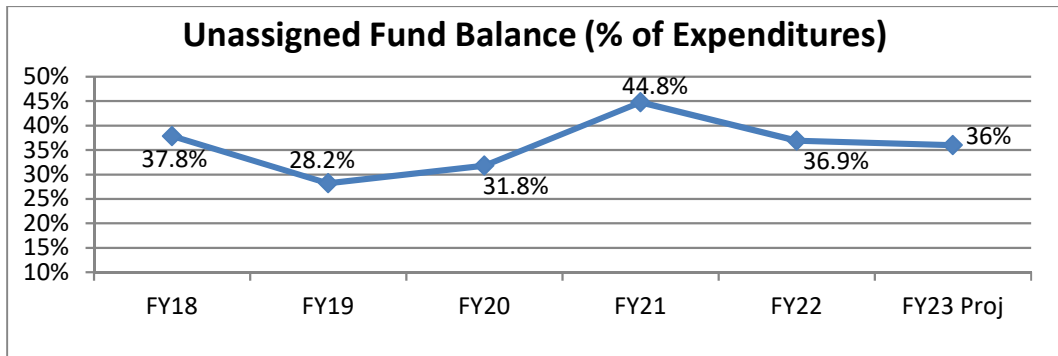
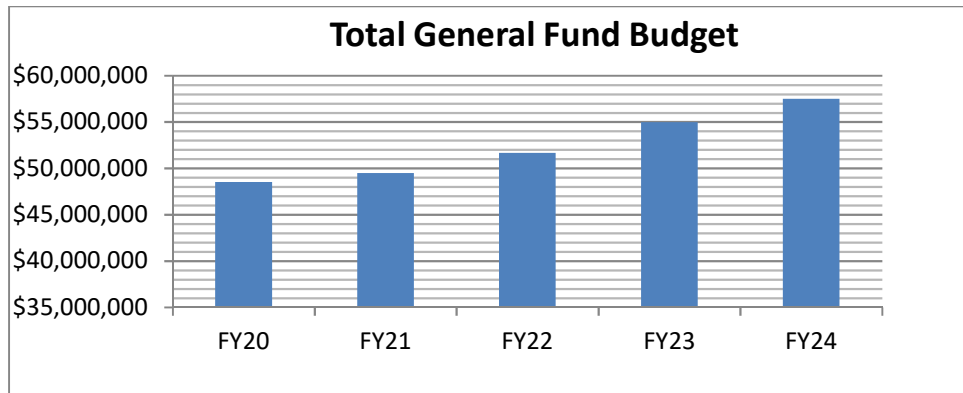
BUDGET HIGHLIGHTS



The budget highlights provide a summary of the significant elements of the manager's recommended FY2023-2024 budget. The accompanied budget message provides an in depth review of the recommended budget.

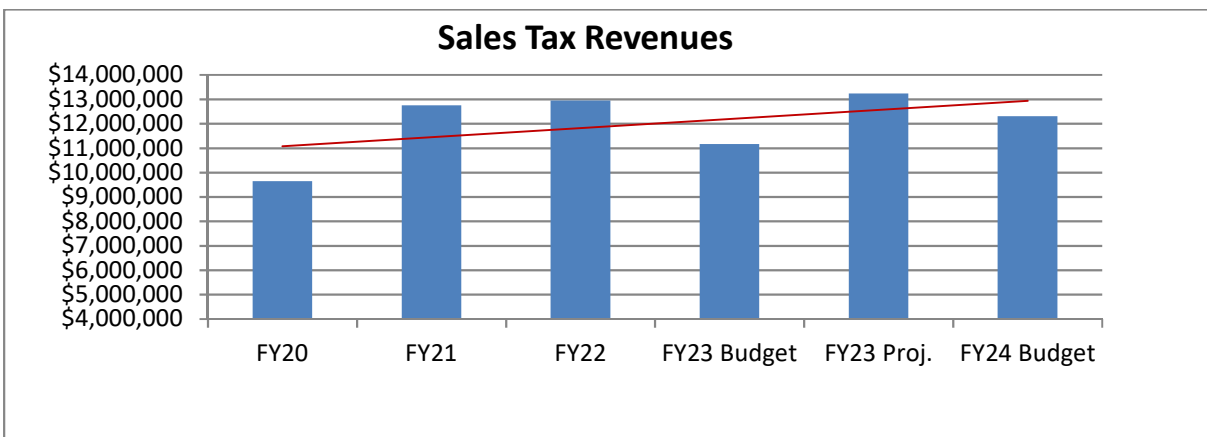
Overall Budget Highlights

- The recommended general fund budget is \$57,500,689 which represents an increase of \$2,485,944 or 4.5% over the current year budget.
- Budget presented with **no increase in the general fund property tax rate**. Tax Rate = 89 cents per \$100 in value. The budget includes **no increases in the solid waste household fee** (\$120 per household), **no increase in the fire tax rate** (8.9 cents), and **no increase in the water usage rate** with a total of \$29,312 transferred from the general fund to cover water system debt service. A major improvement in the fire tax fund allows for adding 24 hour coverage in the north and south portions of the County with no tax increase.
- A total of \$1,883,237 is appropriated from the general fund to balance the budget. This is \$227,340 more than the current year budget. The general fund balance is projected to be 36% of expenditures by the end of FY23.
- The property tax base is increasing \$63 million from the prior year which along with an increased tax collection rate is providing \$592,051 in additional property tax revenue. One penny on the tax rate totals \$285,354 in revenue.
- Sales tax revenue is the major source of revenue increases and conservative budgeting has allowed for increased revenue projections in the coming year to meet growing expenditure demands. Sales tax revenue is projected to come in \$1.9 million more than budget in the current fiscal year and we are budgeting an increase of \$1.14 million from the current year budget.
- The budget invests in county employees and prioritizes competitive pay. This is achieved through providing a cost of living adjustment to mitigate recent increases in inflation, introducing a 401K employer matching contribution, reducing health insurance costs for dependents, funding employee appreciation efforts, and covering state mandated retirement increases.
- The budget prioritizes ongoing and increased costs related to improving community health, meeting educational needs, and training our future workforce. This is achieved through providing a \$40,000 increase for the Granville-Vance Health Department, a \$288,425 increase for Vance County Schools and a \$220,732 increase for Vance-Granville Community College.
- The budget addresses board goals for economic development by allocating funds for implementation of the economic development strategic plan as well as marketing and advertising the county and shell building.
- The budget addresses board priorities by appropriating funds for a small business job creation and capacity building program, expansion of broadband to unserved and underserved areas, partnering with the City to improve enforcement and appearance within the extra territorial jurisdiction, and maintenance improvements at the jail.



*Fund Balance available (36%) projected to be \$21,000,000 at end of current fiscal year.

Fiscal Year	Tax Base	Tax Rate	Fiscal Year	Tax Base	Tax Rate
FY 2008	\$2,151,069,934	92 ¢	FY 2017	\$2,573,876,156	89 ¢
FY 2009	\$2,410,337,481	79.8 ¢	FY 2018	\$2,627,081,684	89 ¢
FY 2010	\$2,417,634,746	78.2 ¢	FY 2019	\$2,691,403,632	89 ¢
FY 2011	\$2,407,203,983	78.2 ¢	FY 2020	\$2,729,677,760	89 ¢
FY 2012	\$2,723,269,261	78.2 ¢	FY 2021	\$2,770,939,476	89 ¢
FY 2013	\$2,822,541,132	78.2 ¢	FY 2022	\$2,790,842,857	89 ¢
FY 2014	\$2,945,750,057	78.2 ¢	FY 2023	\$2,886,135,466	89 ¢
FY 2015	\$2,858,618,845	79.2 ¢	FY 2024	\$2,949,309,645	89 ¢
FY 2016	\$2,825,426,626	79.2 ¢			



Summary of Revenues

- Property taxes and sales tax are the major drivers of budgeted revenue increases – they are projected to bring an additional \$1,732,051 in revenue. Other revenues projected to increase include investment revenues, ABC revenues, Register of Deeds revenue, inspections revenue, revenue from the City and Miscellaneous revenues.
- Property Taxes – Increase of \$592,051 or 2.2% due to natural growth and an increased tax collection rate. The tax collection rate increased from 97.6% to 97.73% which had a positive impact of \$34,000 on tax revenue; 1 cent on tax rate totals \$285,354.
- Sales Taxes – Increase of \$1,140,000 above FY23 budget; FY22 collections came in at \$2.9 million more than budgeted and is projected to come in \$2.8 million over budget in FY23; Overall sales tax revenue for FY24 is budgeted at \$12,310,000.
- Investment earnings – Increase of \$154,000 due to actuals.
- Alcohol Beverage Control (ABC) Revenue – Increase of \$30,000. County receives 85% of the net revenue from ABC profits.
- Register of Deeds Revenue – Increase of \$40,000 due to increased property transactions.
- Building inspection revenue – Increase of \$17,700 to \$325,000 due to fee schedule changes.
- Ambulance Revenue – anticipated as level at \$2,403,600
- DSS Revenues – Overall increase of \$328,235 driven by anticipated additional revenues for low income household water assistance program (\$153,030), foster care revenue (\$36,476), and administrative reimbursement (\$115,816). Overall DSS budget of \$10.3 million requires only \$3.1 million in local funds.
- Sheriff Revenues – decreasing \$30,500 due to NCDPS grant funds in prior year (\$21,500) and NC repeal of handgun permit requirement (\$9,000).
- Jail Revenue – decrease of \$20,000 due to lower amount of state revenue from misdemeanor program.
- Miscellaneous Revenue – increase of \$25,000 due to actuals.
- Grant Revenue – decrease of \$100,000 due to expiring vehicle grant
- Revenues from other funds increased \$115,625 and includes appropriation from the capital reserve fund totaling \$1,371,856 for one-time capital needs.
- Appropriations from fund balance
 - \$1,883,237 compared to \$1,655,897 in FY22-23 budget. The fund balance is projected to be 36% of expenditures by the end of FY23.

Summary of Expenditures – Notable Funding Increases

	FY23-24 Total	Amount Increase/ (Decrease)	Percentage Increase/ (Decrease)
Personnel Cost	\$26,130,659	\$637,794	2.5%
Operational Cost	\$25,090,695	\$1,857,090	8%
Capital Outlay	\$2,422,376	(-\$869,297)	(-26%)
Transfers to other funds	\$3,856,959	\$860,358	29%
Overall	\$57,500,689	\$2,485,945	4.5%

- **Personnel cost - increase of 2.5% or \$637,794**
 - Cost of Living adjustment (4%) - \$574,583
 - 401K retirement match (up to 2%) - \$200,000
 - Employer contribution to employees' retirement increasing from 12.1% to 12.85% for general employees and from 13.1% to 14.1% for law enforcement - \$184,186
 - Employee Health Insurance – budgeted savings of \$480,000 due to lower contribution to medical expense reimbursement plan (MERP) for health insurance – initial increase of 7.5% based on claims negotiated down by adjusting county portion of deductible
 - Planning and Development – 1 Planning Director position - \$83,280
 - Information Technology – 1 Network Support Technician to serve Social Services (transition from contracted to in-house) - \$57,045
 - Social Services – 1 Accounting Specialist II position - \$55,002
 - Governing Body – compensation adjustment - \$21,000
 - Emergency Management/911 – increase in part-time salaries - \$10,000; increase in overtime - \$19,000; Both due to increased cost associated with prior year salary study implementation
 - EMS Department – increase in overtime based on actuals - \$20,000
 - Sheriff's Office – increase in overtime - \$8,000; increase in separation allowance costs - \$15,793; reduction in 401K contributions based on actuals - \$8,345
 - Jail – increase in part-time and overtime based on actuals - \$50,000
 - Elections – part-time salaries due to 2024 Presidential Primary election - \$68,700; part-time salaries due to 2023 City and Town elections - \$25,000
 - Funded 50% of City ETJ Environmental Code Enforcement Position - \$31,206
- **Operational cost – increase of 8% or \$1,857,090**
 - Vance County Schools – operational funding increased \$288,425 to \$8,845,865. Requested \$946,175 increase which is made up of \$199,494 for a 5% increase in utility/operational inflationary costs, \$88,931 for legislative-mandated increases for county funded positions, and \$657,750 in order to sustain and fully fund the \$2,500 teacher supplement. (FY 23 = \$8,557,440)
 - Vance-Granville Community College – current expense increased \$220,732 to \$1,445,430. Requested \$220,732 increase in current expense due to legislative-mandated salary increases, increased retirement and health insurance costs for county funded positions. (FY 23 = \$1,224,698 current expense)

- Granville-Vance Health Department – increase of \$40,000 to operations as per established funding plan (FY23 = \$885,000 operations)
- Small Business Initiative – Budget includes \$15,000 appropriation to the small business center for a small business job creation and capacity building program in collaboration with other local nonprofits.
- Broadband – increase of \$173,911 for GREAT grant local match and partnership with Brightspeed
- Property and Liability insurance increases due to claims history and industry wide inflation - \$114,232
- EMS Department – increase in vehicle maintenance - \$10,000; decrease in special contracted services (billing costs) - \$25,000; increase in contracted services - \$1,000; increase in dues/subscriptions for health data exchange software - \$1,500; increase in fuel - \$10,000; increase in ambulance supplies - \$30,000
- Fire Department – increase in travel/training for training & testing fees for fire inspectors - \$1,500; increase in fire prevention - \$2,500
- Sheriff's Office – decrease in travel/training - \$2,000; increase in vehicle maintenance - \$3,000; increase in equipment rental - \$2,500; increase in contracted services for required pre-employment screenings - \$2,000; decrease in legal - \$2,000; increase in auto supplies (School Resource Officers – 518) for SROs - \$2,500
- Jail – increase in building maintenance to allow for water heater replacement and ongoing maintenance - \$17,500; increase in uniforms - \$10,000; increase in special contracted services due to raise the age legislation and cost of housing juveniles (\$135 per day) - \$50,000; increase in healthcare due to recent jail services contract and pharmacy costs - \$150,000; increase in food and provisions - \$50,000; increase in pest control - \$6,500; increase in prisoner jumpsuits - \$2,400
- Social Services – decrease in equipment maintenance - \$2,295; increase in state foster home funds due to higher boarding rates from the state and greater number of kids in program - \$60,000; increase in equipment rental - \$2,046; decrease in public assistance based on actuals - \$25,000; increase in auto supplies - \$2,500; decrease in office supplies - \$13,500; increase in Links Foster Care - \$5,760; increase in contracted services due to temp employment - \$40,000; reduction in IT Services - \$3,000; reduction in progress/wake electric program - \$3,735; decrease in work first - \$26,900; increase in low income household water assistance program - \$153,030; increase in crisis intervention funds - \$10,900; decrease in medical transportation - \$60,000; decrease in family reunification - \$4,654; increase in low income energy assistance program - \$111,900; decrease in adoption assistance-cash based on actuals - \$8,764; decrease in issuance EBT - \$3,488; decrease in clerk of court fees based on actuals - \$17,530
- Former DSS Building/Ruin Creek Road Building – zeroed out budget (utilities, lawncare and other building costs) saving \$50,210; budgeted savings in prior year totaled \$69,436
- Eaton Johnson Building – increase in utilities due to full year cost of operating building - \$30,000; reduction in contracted services due to eliminating outside cleaning contract - \$28,500; increase in buildings/grounds maintenance (CIP pay-go) to replace 8 HVAC pumps and 1 HVAC air handler - \$195,840

- Senior Center – decrease in telephone/postage based on actuals - \$2,500; decrease in travel/training based on actuals - \$6,573; decrease in special contracted services based on actuals \$7,000; decrease in Care grant funding - \$22,500; decrease in Families First grant funding - \$16,500; decrease in Kerr Tar ARPA funds - \$4,550; decrease in liquid nutrition (nutritional meals – 615) based on actuals - \$2,500; decrease in purchased meals (nutritional meals – 615) based on actuals - \$5,000
- Maintenance/Security Department (Admin Building) – reduction in utilities - \$4,000
- Maintenance/Security Department (Courthouse) – reduction in utilities - \$4,000
- Dennis Building – reduction in utilities - \$1,000
- Emergency Management/911 – increase in telephone/postage - \$1,000; increase in auto supplies due to fuel costs - \$3,000; increase in contracted services due to bi-annual code red cost - \$6,200; increase in road signs cost due to supply and material increases - \$5,000
- Planning and Development – increase in contracted services to update comprehensive land use plan as required by NCGS 160D - \$125,000; decrease in equipment rental - \$1,500; increase in auto supplies - \$1,500; increase in bank service charges - \$1,000; Fee schedule updated to reflect increased costs (average increases - \$65 for new home building permit, \$45 for mobile home building permit, \$10 for trade fees, \$60 for small commercial permit, \$240 - \$360 for mid to large level commercial permits) – anticipate \$20,000 to \$30,000 in additional revenue with fee increases
- Information Technology – increase in travel/training - \$1,000; increase in equipment maintenance includes implementing Microsoft 365 January 1st - \$4,900; increase in departmental supplies with new personnel and new position - \$1,500; increase in contracted supplies due to one-time MS365 implementation and phone system increases - \$10,500 (estimated annual cost of MS365 is \$23,000)
- Economic Development – increase in dues/subscriptions for Research Triangle Regional Partnership (RTRP) membership - \$13,000; increase in advertising to allow for LoopNet and digital advertising campaign - \$10,000; contracted services includes adding \$8,500 for JobsEQ software and \$10,000 for graphic design for marketing
- Tax Office – increase of \$3,400 in special contracted services due to annual billing cost
- Animal Services – increase in spay/neuter funds - \$2,000; increase in building maintenance to implement maintenance plan for HVAC units - \$4,500
- Central Services – increase in employee recognition - \$10,000
- Admin/Finance – increase in travel/training for new staff training - \$4,500; increase in equipment maintenance due to increased software costs - \$6,000; increase in office supplies - \$1,000; increase in dues and subscriptions - \$1,110
- Governing Body – increase in travel/training - \$15,000
- Elections – decrease in travel/training - \$1,700; increase in telephone/postage due to mailings with 2024 Presidential Primary election - \$12,790; cost of equipment rental, advertising, supplies, & contracted services for 2024 Presidential Primary election - \$42,850; cost of equipment rental, advertising, supplies, & contracted services for 2023 City and Town elections - \$44,770
- Veterans Services – increase in office supplies to purchase two PCs, two laptops, printer and tent - \$4,300

- Cooperative Extension – increase in contracted services tied to funding NC State and NC A&T positions and anticipated hiring of cooperative extension director - \$14,800
- Farmer's Market – decrease in contracted services due to prior year parking lot repairs and grading - \$7,500
- Soil & Water Conservation – increase in travel/training - \$2,485; increase in auto supplies/fuel - \$2,100
- Henderson-Vance Recreation & Parks – Overall increase of \$100,548; recreation increasing \$72,639 and aquatics increasing \$27,909 (FY23 County portions = \$568,350 recreation & \$193,885 aquatics – County pays 45%)
- NC Forest Service – Increase of \$14,411 due to salary increases and replacement of initial attach vehicle; State covers 60%, Granville and Vance each cover 20% of budget; Smoke Chaser position salary split 50/50 Granville and Vance
- KARTS – increase of \$137,731 to cover increased cost of operating new facility and to provide match funding for federal and state funding.
- **Capital Outlay – decrease of 26% or \$869,297**
 - Vance County Schools – Budget includes requested total of \$625,000 in capital made up of \$425,000 in annual capital outlay and \$200,000 for lease-purchase to upgrade technology for students; School system prioritizing roof replacements in future capital projects. (FY23 = \$625,000 capital budget included annual \$425,000 and \$200,000 for technology upgrades lease)
 - Vance Granville Community College – recurring capital funding remains \$41,220; continue to provide \$43,566 in debt service for parking lot resurfacing project from FY2021.
 - Vehicle purchases/replacement – includes outright purchase of the following:
 - Sheriff's office vehicles - \$300,000 (increased from \$288,000 in prior years)
 - Jail – 1 vehicle - \$27,500
 - EMS – 2 ambulance remounts (approved in FY22-23) - \$400,000
 - Sheriff's Office – purchase of 10 cameras - \$33,500 (\$63,500 over 2 years); purchase of one K9 - \$12,000
 - Jail – upgrades/maintenance - \$500,000 (CIP pay-go); replacement of commercial oven, dishwasher and soup kettle - \$31,000
 - Emergency Management/911 – replacement of HVAC at backup center - \$20,000; begin replacement schedule for mobile data terminals - \$75,000 (CIP pay-go)
 - EMS Department – 5 auto CPR Devices (first of two year payment)- \$53,000 (CIP pay-go); MDT for Community Paramedic - \$2,000
 - Fire Department – 4 SCBA & 8 cylinders - \$37,600; 6 sets of turnout gear - \$18,000; 12 sets of technical gear - \$15,000; 4 pairs of boots - \$2,000
 - Social Services – phone replacements - \$20,000; printers/scanners - \$12,000; laptops - \$6,000; PC/monitor replacements - \$5,000; wireless equipment - \$5,000; battery backups - \$3,000; cables and parts - \$2,000
 - Register of Deeds – 1 plat cabinet - \$3,441
 - Maintenance/Security Department (Admin Building) – new HVAC for IT Department - \$7,050; exterior cleaning - \$3,850; flooring/carpet replacement in probation - \$4,850; carpet replacement in HR offices - \$4,050; office repairs - \$4,500

- Maintenance/Security Department (Courthouse) – pavement replacement - \$150,000 (CIP pay-go); wall repair in planning department - \$3,550; furniture replacements - \$3,400; carpet replacement - \$3,250
- County Office Building – pressure washing - \$3,800; replacement of lettering - \$1,200; carpet replacement - \$6,500
- Information Technology – host server replacement - \$8,000; storage server replacement - \$8,000; MDT for Director - \$2,700; monitor replacements - \$2,000; laptop/PC replacement for new position - \$1,250; general laptop/PC replacements - \$3,000; 4 phone replacements - \$2,000
- Economic Development – conference phone and microphone - \$1,185
- Tax Office – wall mount letter dropbox - \$1,000; 2 Pcs and printers - \$1,200
- **Transfers from General Fund to other funds – increase of 29% or \$860,358**
 - Revaluation Fund (Fund 40) – decrease of \$20,000
 - Capital Reserve Schools (Fund 60) – increase of \$300,000 due to budgeted increases in sales tax revenues dedicated for schools
 - CIP/Capital Reserve Fund (Fund 61) – increased transfer from \$100,000 to \$750,000 for future capital projects
 - Debt Service Fund (Fund 20) – decrease of \$5,560
 - Water Fund (Fund 16) – transfer = \$29,312; decrease of \$64,082 from previous year
- **Contingency – no change – remains \$150,000**

Notable Unfunded Requests

- Overall requests \$7.4 million more than available funds; equivalent to 25.9 cent tax increase.
- Vance County Schools – Requested \$946,175 increase which is made up of \$199,494 for a 5% increase in utility/operational inflationary costs, \$88,931 for legislative-mandated increases for county funded positions, and \$657,750 in order to sustain and fully fund the \$2,500 teacher supplement and budget includes \$288,425 increase (FY 23 = \$8,557,440)
- Vance-Granville Community College – Requested \$702,188 (VC portion) for roof repairs/renovations; requested \$3,405,155 (VC portion) for HVAC and lighting replacements at Buildings 3-5, and 9; requested \$73,414 (VC portion) for pavement improvements (FY23 = \$1,224,698 current expense, \$41,220 in recurring capital, \$1,272,209 in capital funds for Bldg. 1 HVAC repair and \$43,101 parking lot resurface debt payment)
- Social Services – Requested \$9,100 increase in travel/training and budget includes level funding; requested \$76,837 increase in state foster home funds and budget includes \$60,000 increase; requested \$11,033 increase in general assistance and budget includes level funding; requested \$8,841 increase in IV-E Foster Care and budget includes level funding; requested \$14,400 decrease in public assistance and budget includes \$25,000 reduction; requested \$5,297 increase in auto supplies and budget includes \$2,500 increase; requested \$12,043 increase in non-capital and budget includes level funding; requested \$89,609 increase in work first emergency assistance and budget includes level funding; requested \$33,850 increase in work number and budget includes level funding
- EMS Department – Requested \$1,000 increase in telephone/postage; requested \$3,000 increase in equipment maintenance for improving stretcher maintenance; requested \$20,000 in vehicle maintenance and budget provides \$10,000 increase; requested \$26,000 for 5 portable radio replacements; requested \$60,500 increase in ambulance supplies and budget provides \$30,000 increase
- Fire Department – Requested \$3,000 for travel/training and budget includes \$1,500
- Sheriff's Office – Requested \$10,000 increase in contracted services and budget provides \$2,000 increase; requested \$10,000 in legal and budget provides \$8,000; requested \$400,000 for purchase of 8 vehicles and budget \$300,000 for 6 vehicles; requested \$276,614 (\$691,536 over 5 years) to purchase 54 body cameras; requested \$19,880 to replace 7 mobile data terminals (MDTs) and funds were included within Emergency Management/911 budget for the purchase; requested \$5,000 increase (School Resource Officers – 518) in auto supplies for SROs and budget provides \$2,500 increase
- Jail – Requested \$2,000 increase in travel/training and budget provides level funding; requested \$407,500 increase in building maintenance and budget includes \$17,500 increase (request included roof replacement, but no specific price given – jail staff intends to include separately as part of overall pricing provided by project contractor); requested \$2,500 increase in office supplies and budget includes \$500 increase; requested \$107,000 increase in departmental supplies for 30 radios/chargers (\$20,220), cell phone detection tower (\$20,000), walk through metal detector (\$4,800), time clock (\$1,136 – instructed to purchase in FY23), and Guardian RFID Automation System (\$42,506) and budget includes level funding; requested \$35,000 increase in uniforms and budget includes \$10,000 increase; requested \$200,000 increase in healthcare and budget includes \$150,000 increase; requested \$100,000 increase in food and provisions and budget includes \$50,000 increase; requested \$350,000 in capital for walk-in freezer and cooler replacement, oven, large soup kettle, and dishwasher (no specific prices given) and budget includes \$31,000 for oven, soup kettle, and dishwasher

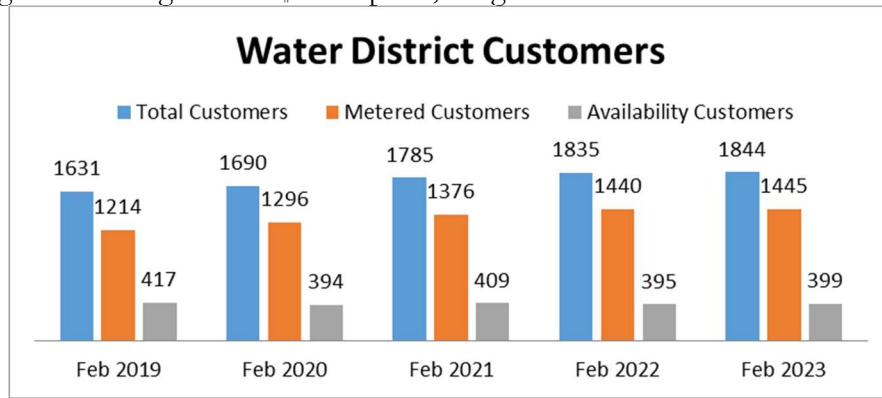
replacement – instructed jail staff to include freezer/cooler replacement within overall pricing provided by project contractor; requested \$170,000 in capital for one inmate transfer van, two transport sedans, and two other vehicles and budget includes \$27,500 for one vehicle replacement (transfer vans have previously been approved for purchase); requested \$9,600 increase for prisoner jumpsuits and budget includes \$2,400 increase

- Economic Development – Requested \$2,185 increase in telephone/postage and budget includes level funding; requested \$1,500 increase in utilities and budget includes level funding; requested \$23,000 increase in advertising and budget includes \$10,000 increase; requested \$20,000 in contracted services for graphic design for marketing and budget includes \$10,000; requested \$2,550 increase in special events and budget includes \$280 increase
- Admin Building – fire alarm system for basement - \$28,000
- Courthouse – intercom system replacement - \$29,000
- Dennis Building – Requested \$63,000 in building maintenance funds and budget provides level funding of \$30,000
- Information Technology – Requested \$5,000 increase in travel/training and budget includes \$1,000 increase; requested \$17,650 increase to implement Microsoft 365 email hosting July 1st and budget includes \$4,900 increase and implementing MS365 at midyear
- Eaton Johnson Building – Requested \$3,500 increase in building/grounds maintenance and budget includes level funding
- Elections – Did not include 2024 second presidential primary election - \$106,670
- Planning and Development – Requested level funding in equipment rental and budget includes \$1,500 decrease; requested \$2,000 increase in auto supplies and budget includes \$1,500 increase; requested \$1,000 increase in departmental supplies and budget includes level funding
- Senior Center – Requested \$1,680 increase in departmental supplies and budget includes \$500 increase; requested \$28,905 increase in contracted services and budget includes level funding; requested \$2,076 increase in departments supplies (nutritional meals – 615) and budget includes level funding
- Veterans Services – Requested \$1,300 increase in dues and subscriptions for Accurant subscription
- Admin/Finance – Requested \$14,173 increase in equipment maintenance and budget includes \$6,000 increase
- Perry Memorial Library – Requested county increase of \$29,324 or 4% and recommended budget includes level funding (FY23 = \$733,100; County funds 85% & City funds 15%)
- KARTS – Requested \$187,867 increase and budget includes \$137,731 increase; unfunded portion is \$50,136 to begin subsidizing “Around Town Shuttle” deficit.
- Boys and Girls Club – increase of \$3,000 (FY23 = \$27,000)
- Crimestoppers – increase of \$1,500 (FY23 = \$500)
- Community Partners of Hope – increase of \$5,000

Summary of Other Funds

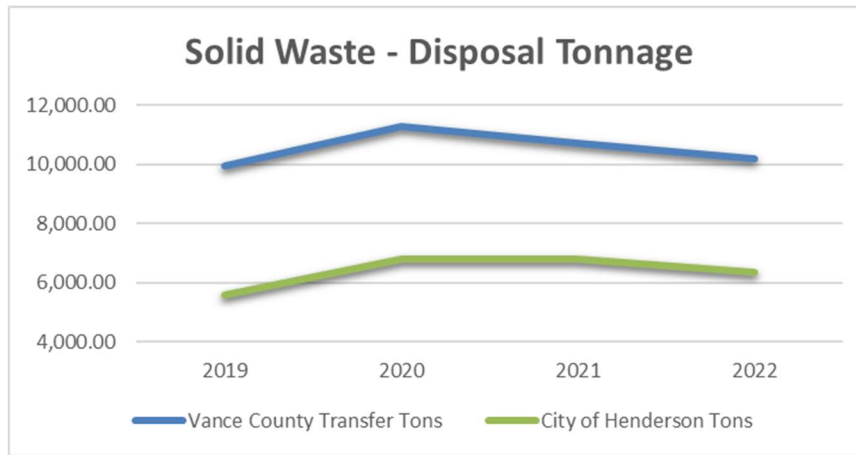
• Water Fund (Fund 16)

- Total budget of \$1,313,016 (\$27,918 increase).
- Expenditures – minimal changes in expenditures – departmental supplies increasing \$25,000 due to meter replacements and actuals; system maintenance increasing \$3,000.
- General fund transfer of \$29,312 (\$64,082 decrease). System is not budgeted as revenue neutral although previous year actual was closer to revenue neutral.
- Budget holds usage rate at \$10.33 per 1,000 gallons.



• Solid Waste Fund (Fund 30)

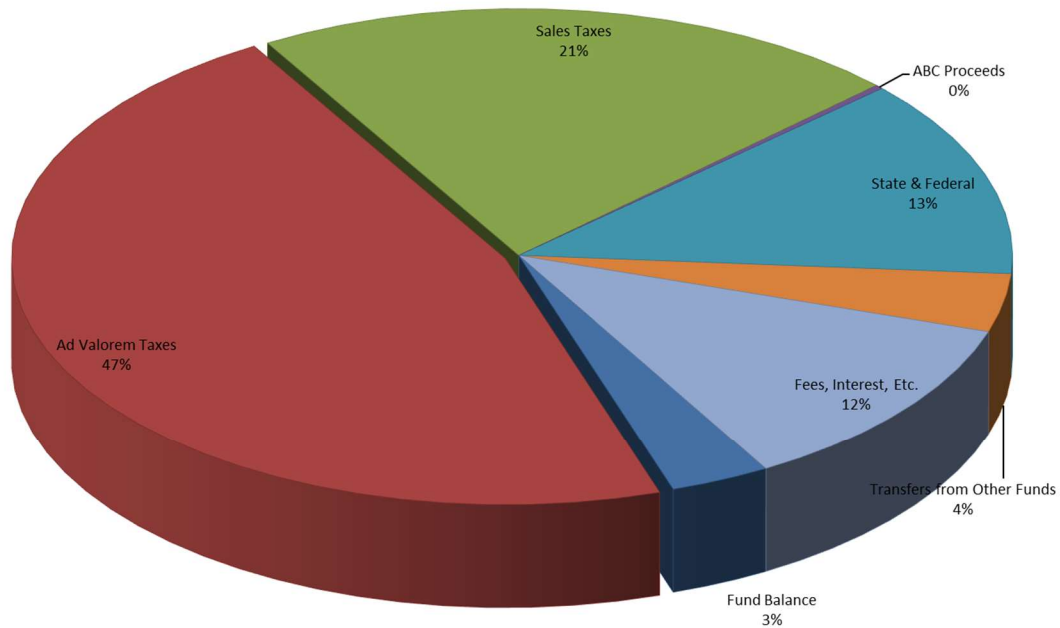
- Total budget of \$2,689,835 (4% or \$108,675 increase) due to increased scrap tire disposal costs, and required landfill testing and maintenance increases (now required to monitor for per and polyfluorinated substances (PFAS) at landfill).
- Major factor in requiring periodic household fee increases - Revenues increasing \$60,185 and expenditures increasing \$106,985 coupled with using fund balance to balance the difference.
- Increases include: \$31,500 in manned disposal sites due to expected 3.5% CPI increase from GFL; \$30,000 in special contracted services due to additional required groundwater testing as required by the state and repair of leachate breakout; \$25,000 in scrap tire disposal costs; \$16,400 in landfill operation contracted services due to adding 2nd mowing cycle as recommended by landfill engineer and general landfill maintenance; \$2,500 for equipment maintenance related to front end loader; \$1,940 in contracted services due to expected increase in contract for shared solid waste director; \$2,095 increase in landfill lease costs due to 6.5% CPI-U adjustment.
- Decreases include: \$2,500 in convenience sites maintenance; \$2,250 in electronic waste management.
- Anticipate CPI increase from GFL related to transfer station fees, although no increase budgeted as a result of waste disposal amounts decreasing post pandemic.
- Volume of waste disposed increased during the pandemic – See chart below. Overall collection increased 2,500 tons in calendar year 2020 and increased 2,000 tons in calendar year 2021 over calendar year 2019.
- Long term issues continue to be increasing costs of disposal, less state revenue to offset costs, and a stable major revenue source (household fee) that struggles to sustain increases in expenses.
- Fund Balance = Anticipating balance of \$490,000 at end of FY22-23 with appropriation of \$141,650 to balance budget.
- Household fee recommended to remain level at \$120 per household (\$1 increase = \$19,000 in revenue).



- **Fire Tax Fund (Fund 43)**

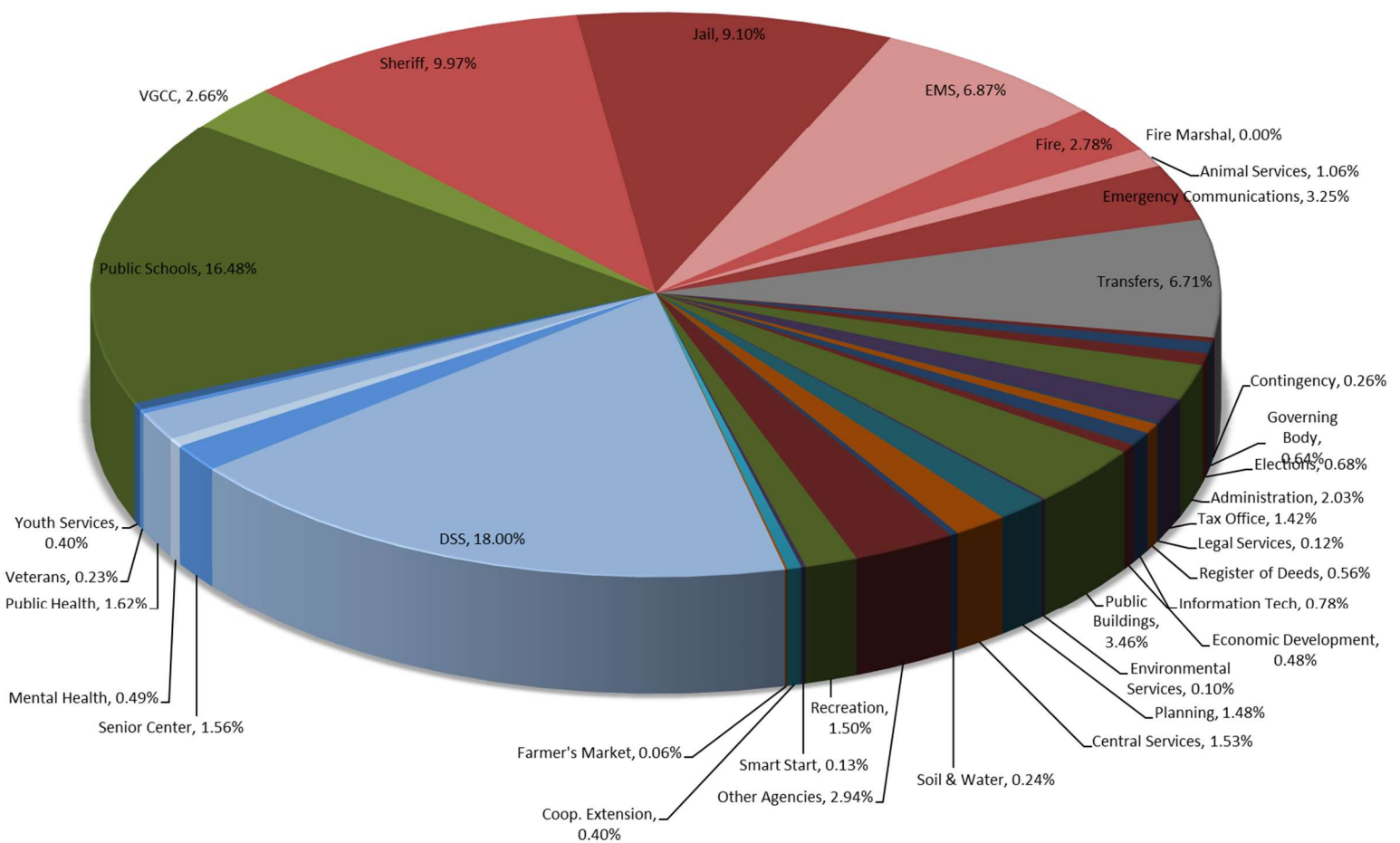
- Total budget of \$2,054,384 (4% or \$85,010 increase)
- Continues to provide reimbursement funds for 60 hour per week part-time positions/slots per department. Additional funding provided to Hicksboro and Bearpond allowing them to provide 2 additional slots each which provides 24 hour coverage in the north and south of the County. Assistance amount per position increased from \$47,022 to \$50,380 allowing for an increase in part-time rate (would allow rate to increase from \$14 to \$15 per hour).
- Annual operating funds to each department remains \$100,000.
- Covers Verizon service for MDTs and reimbursement to VFDs for financial review. Financial review reimbursement is increased from \$1,450 to \$2,000 per department.
- Rotating capital is \$30,000 and goes to Watkins VFDs in FY23-24.
- Tax rate remains 8.9 cents per \$100 in valuation (1 penny = \$197,454)
- Utilizes \$225,547 from fund balance to balance the fund, although we do not anticipate using this as fire departments are not covering part-time slots 100% of the time.

FY2023-24 General Fund Revenues



FY2023-24 General Fund Expenditures

Public Safety (33%) - Red; Human Services (22%) - Blue; Education (20%) - Green



VANCE COUNTY
MANAGER'S RECOMMENDED BUDGET



FISCAL YEAR 2023-2024

As prepared by:

Vance County Administration/Finance
122 Young Street
Henderson, North Carolina 27536

Note: This budget message is as presented by the County Manager prior to adoption of the budget. Changes made by the Board of Commissioners upon final adoption are not reflected within this letter.

BUDGET MESSAGE – FY 2023-24

May 1, 2023

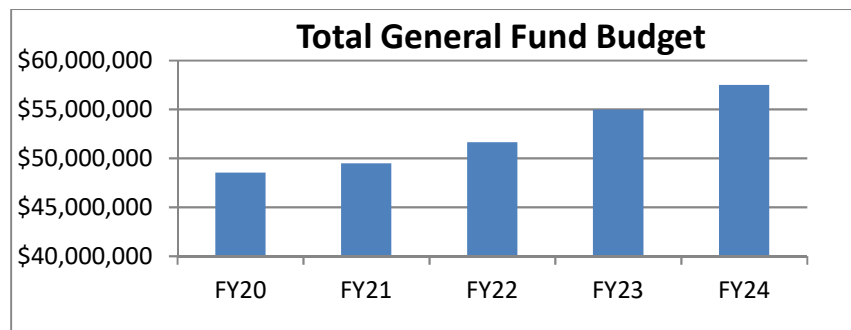
Vance County Board of Commissioners

Honorable Chairperson and Members of the Vance County Board of Commissioners,



In accordance with the North Carolina Local Government Budget and Fiscal Control Act, I am pleased to submit for your consideration the proposed FY 2023-2024 Vance County Budget. North Carolina General Statute 159-13 requires that boards of county commissioners receive proposed budgets from the county budget officer no later than the first day of June, and to officially adopt budget ordinances no later than the first day of July each fiscal year. A public hearing to receive citizens' comments on the proposed budget is recommended to be held at 6:00 p.m. on Monday, June 5, 2023.

Presented herein is the recommended Fiscal Year 2023-2024 Vance County Budget. The General Fund Budget, which includes all tax supported governmental activities, is proposed to be \$57,500,689 which represents a 4.5% or \$2,485,944 increase over the current year budget.



The budget provides sufficient funds to maintain the current level of county services while addressing priorities and goals established by the commissioners for the coming year. A summary of the budget highlights include the following:

- The budget includes no increase in the general fund property tax rate (remains 89 cents per \$100 in value) due primarily to increases in budgeted property and sales tax revenues.
- The budget includes **no increases in the solid waste household fee** (\$120 per household), **no increase in the fire tax rate** (8.9 cents), and **no increase in the water usage rate**, while reducing the amount transferred from the general fund to cover water system debt service. A major improvement in the fire tax fund allows for adding 24 hour coverage in the north and south portions of the County with no tax increase.
- A total of \$1,883,237 is appropriated from the general fund to balance the budget. This is \$227,340 more than the current year budget. The general fund balance is projected to be 36% of expenditures by the end of FY23.
- The property tax base is increasing \$63 million from the prior year which along with an increased tax collection rate is providing \$592,051 in additional property tax revenue. One penny on the tax rate totals \$285,354 in revenue.

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BUDGET MESSAGE – FY 2023-24

- Sales tax revenue continues to be the major source of revenue increases and conservative budgeting has allowed for increased revenue projections in the coming year to meet growing expenditure demands for the County. Sales tax revenue is projected to come in \$1.9 million more than budget in the current fiscal year and we are budgeting an increase of \$1.14 million from the current year budget.
- The budget invests in county employees and prioritizes competitive pay. This is achieved through providing a cost of living adjustment to mitigate recent increases in inflation, introducing a 401K employer matching contribution, reducing health insurance costs for dependents, funding employee appreciation efforts, and covering state mandated retirement increases.
- The budget prioritizes ongoing and increased costs related to improving community health, meeting educational needs, and training our future workforce. This is achieved through providing a \$40,000 increase for the Granville-Vance Health Department, a \$288,425 increase for Vance County Schools and a \$220,732 increase for Vance-Granville Community College.
- The budget addresses board goals for economic development by allocating funds for implementation of the economic development strategic plan as well as marketing and advertising the county and shell building.
- The budget addresses board priorities by appropriating funds for a small business job creation and capacity building program, expansion of broadband to unserved and underserved areas, partnering with the City to improve enforcement and appearance within the extra territorial jurisdiction, and maintenance improvements at the jail.

General Fund Revenues

Local county revenues (property tax & sales tax) continue to increase significantly for the third consecutive year providing the county an additional \$1,732,051 in revenue. The majority of this (\$1.14 million) is due to growth in budgeted sales tax revenues with the remaining \$592,051 attributable to property tax revenue growth and tax base increases. Local sales tax revenues grew 32% between FY20 and FY21 with growth of 2% in FY22 and projected growth at 1.3% for FY23. Due to conservative budgeting we have been able to raise sales tax revenues each year and remain behind actual collections, although budgeted values are catching up to actuals. As a result we do not anticipate increases of this magnitude in future years. Other revenues with noticeable growth include investment earnings, ABC revenue, register of deeds revenue, and DSS revenues. We also anticipate an increase in inspections revenue due to proposed changes in the fee schedule. Most other revenues will remain constant with little to no growth.

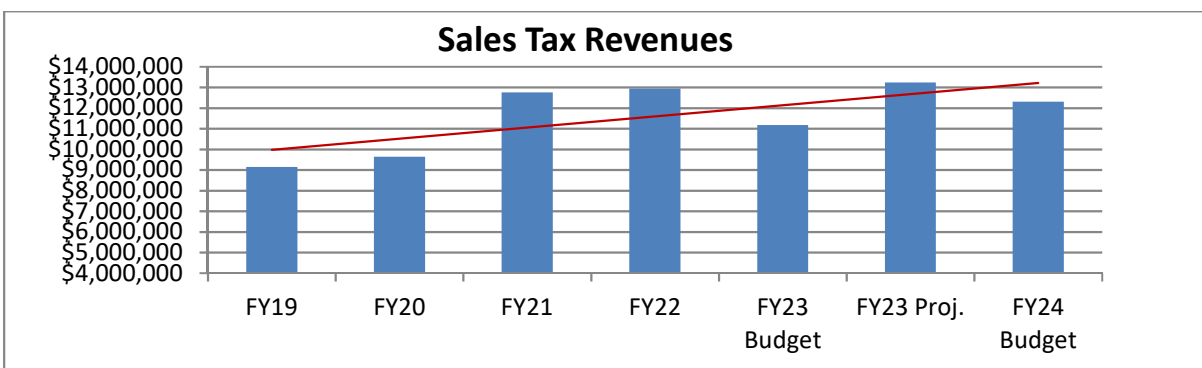
The figures below depict annual tax base growth and tax rates for the past several years. The county's tax rate remains relatively high following the revaluation in 2016 ranking 95th amongst the 100 counties in North Carolina. We anticipate this ranking lowering significantly following the tax revaluation. According to the state department of revenue (NCDOR), the county's sales assessment ratio is 63, which indicates our tax values are significantly lower than the value at which properties are selling. Therefore we expect tax values to rise with the revaluation and the tax rate to be lowered in order to generate the same level of revenue. The county revaluation process began in the spring of 2022 and will be finalized in the next year for the FY2024-25 budget.

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BUDGET MESSAGE – FY 2023-24

Fiscal Year	Tax Base	Tax Rate	Fiscal Year	Tax Base	Tax Rate
FY 2008	\$2,151,069,934	92 ¢	FY 2017	\$2,573,876,156	89 ¢
FY 2009	\$2,410,337,481	79.8 ¢	FY 2018	\$2,627,081,684	89 ¢
FY 2010	\$2,417,634,746	78.2 ¢	FY 2019	\$2,691,403,632	89 ¢
FY 2011	\$2,407,203,983	78.2 ¢	FY 2020	\$2,729,677,760	89 ¢
FY 2012	\$2,723,269,261	78.2 ¢	FY 2021	\$2,770,939,476	89 ¢
FY 2013	\$2,822,541,132	78.2 ¢	FY 2022	\$2,790,842,857	89 ¢
FY 2014	\$2,945,750,057	78.2 ¢	FY 2023	\$2,886,135,466	89 ¢
FY 2015	\$2,858,618,845	79.2 ¢	FY 2024	\$2,949,309,645	89 ¢
FY 2016	\$2,825,426,626	79.2 ¢			

Property tax revenue is the primary source of general fund revenues providing 47% of the total revenues. The tax base will increase 2.2% to \$2,949,309,645 and produce revenue of \$25,396,477 utilizing the existing tax rate of 89 cents per \$100 in valuation. This increase is attributable to natural growth in the tax base and includes a positive impact of \$34,000 due to the tax collection rate increasing from 97.6% to 97.73%. The value of one cent on the tax rate is \$285,354 and the county's last general fund tax rate increase was one cent in FY2015. One cent on the tax rate equates to an increase of \$10 for the average homeowner in Vance County.



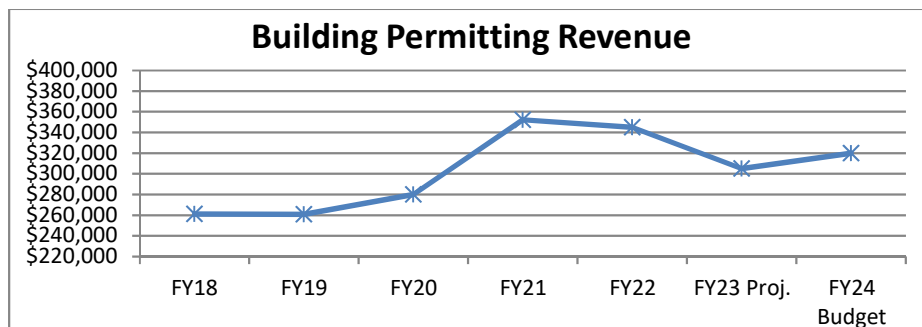
Sales tax revenues are the second largest source of revenue making up 21% of the county's revenues. Sales tax collections increased significantly through the pandemic and remain high for the third year in a row. Conservative budgeting the past few years is allowing us to once again raise sales tax revenue projections to meet growing expenditure demands for the County. The total sales tax revenues are projected to be \$12,310,000 which is 1,140,000 higher than the current year budget, but \$900,000 less than projected actual collections in the current year. The county continues to receive sales tax proceeds from the state's Article 44 redistribution which began in FY2017. We anticipate receiving \$360,000 in FY2024 from this distribution which must be designated for economic development, schools, or the community college. This revenue offsets the current expenditures the county is putting into the school system and the community college currently.

Investment earnings continue to outpace budgeted amounts due to recent interest rate increases. We anticipate an increase of \$154,000 for investment earnings in the coming year. The county receives 85% of net revenue from ABC profits and these revenues have spiked the past few years - we anticipate an increase of \$30,000 next fiscal year. Due to continued property transactions, Register of Deeds excise tax revenue has been above normal and for the coming year we have budgeted a

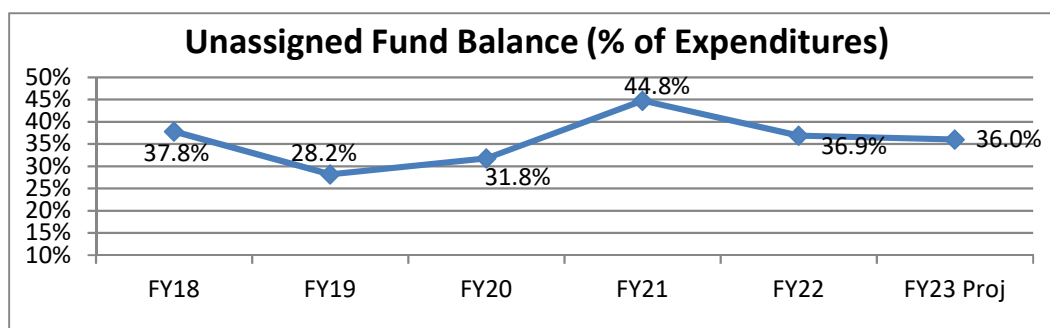
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BUDGET MESSAGE – FY 2023-24

\$40,000 increase. Building permitting and inspections activity continues to be strong and the recommended budget includes the first increase in permitting fees in over 15 years to cover increased personnel and operating costs. We are budgeting an increase of \$15,000 due to the increased fee schedule. Below is a view of building permitting revenue the past several years.



The FY 2023-2024 budget revenues include \$1,883,237 from fund balance as a balancing factor. While more than prior years we believe it is necessary to spend down a portion of fund balance going into the revaluation year. We project unassigned fund balance to be 36% of expenditures by the end of FY23.



*Fund Balance available (36%) projected to be \$21,000,000 at end of current fiscal year.

General Fund Expenses

Department heads continue to manage expenditures very well and are set to keep increases to a minimum in FY23-24. Overall general fund expenditures are increasing 4.5% or \$2,485,945 for the coming year. Overall personnel costs are set to increase 2.5% with operational costs increasing 8% and capital costs decreasing 26%.

	FY23-24 Total	Amount Increase/ (Decrease)	Percentage Increase/ (Decrease)
Personnel Cost	\$26,130,659	\$637,794	2.5%
Operational Cost	\$25,090,695	\$1,857,090	8%
Capital Outlay	\$2,422,376	(-\$869,297)	(-26%)
Transfers to other funds	\$3,856,959	\$860,358	29%
Overall	\$57,500,689	\$2,485,945	4.5%

It is important to point out that departmental needs continue to grow beyond our ability to fund and the list of unfunded items continues to grow. General fund FY 2023-24 departmental and agency

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BUDGET MESSAGE – FY 2023-24

requests totaled \$7.4 million more in expenses than expected revenues which would require a 25.9 cent tax increase to fully fund all budget requests.

The budget as a whole continues to reflect those funding areas traditionally associated with counties in North Carolina. Approximately 75% of the general fund budget is spent in the county's three main service areas (public safety, human services, and education).

The budget's largest and major operational increases over \$50,000 can be attributable to the following:

- Personnel – Cost of Living Adjustment (4%) - \$574,583
- Personnel – 401K retirement match (up to 2%) - \$200,000
- Personnel – state mandated increase in employer contribution to employees' and law enforcement retirement system - \$184,186
- Personnel – new positions - \$195,327 (Planning Director, Network Support Technician for DSS, Accounting Specialist II position for DSS)
- Personnel – increase in Elections part-time expense due to 2024 Presidential Primary election - \$68,700
- Operational – increase to Vance County Schools current expense - \$288,425
- Operational – increase to Vance-Granville Community College current expense - \$220,732
- Operational – increase for Broadband partnership with Brightspeed - \$173,911
- Operational – increase in property and liability insurance due to claims history and industry wide inflation - \$114,232
- Operational – increase to jail operational costs for housing juveniles (\$50,000), inmate healthcare (\$150,000), and food and provisions (\$50,000)
- Operational – increased DSS costs in the state foster home program (\$60,000), low income household water assistance program (\$153,030), and low income energy assistance program (\$111,900).
- Operational – increase to Planning and Development for completion of comprehensive land use plan update - \$125,000
- Operational – increase to Henderson-Vance Recreation and Parks - \$100,548
- Operational – increase to KARTS to cover increased cost of operating new facility and to provide match funding for federal and state funding - \$137,731
- Operational – increase to Eaton Johnson building/grounds maintenance to replace 8 HVAC pumps and 1 HVAC air handler - \$195,840

The budget creates three new fulltime positions, eliminates one fulltime position and funds 50% of a new City enforcement officer position to focus on the Extra Territorial Jurisdiction (ETJ). The three new fulltime positions include a Network Support Technician, an Accounting Specialist II in social services and a new Planning Director position. The Network Support Technician would be within the county IT department, but primarily focused on serving DSS to help in transitioning them from contracted to in-house IT services. The Accounting Specialist II position will help balance the work that is required regarding the management of DSS funds and allow their finance department to be reorganized due to recent instability and turnover. The Planning Director position provides a higher level of planning knowledge and allows for a reorganization of the planning and development department into co-located, but separate planning and inspections departments. The current Planning and Development Director position would become the inspections director and oversee the

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BUDGET MESSAGE – FY 2023-24

inspections department while the new Planning Director position would oversee the planning department. This reorganization is necessary to ensure adequate and improved attention to planning needs. The position being eliminated in the budget is a vacant deputy position in the Sheriff's Office that will free the necessary funds for implementation of cameras and license plate readers as requested by the Sheriff. Funding 50% of a new City position devoted to enforcement within the ETJ will help with improving community appearance and zoning/nuisance enforcement in the ETJ which has been the subject of challenging enforcement for a number of years. Other personnel related changes include providing a 4% cost of living adjustment, implementing a 401K retirement match up to 2%, and increasing overtime costs primarily in public safety departments as a result of the prior year salary study implementation. The County's contribution to employee's retirement continues to increase from 12.1% to 12.85% with law enforcement increasing from 13.1% to 14.1%. Additionally, the County's property and liability insurance is increasing \$114,232 due to our claims history and industry wide inflation. The County was able to realize a savings of \$480,000 in budgeted health insurance cost as a result of our success the past two years building up a medical expense reimbursement plan (MERP) or savings account to offset insurance changes.

The County continues to make progress towards improving broadband coverage to unserved and underserved areas. The budget includes required match funding totaling \$173,911 for the state GREAT grant recently awarded to Brightspeed that will expand fiber to the home to over 700 residents in the County over the next two years. Additionally, the budget recognizes increased operational and maintenance costs at the jail as well as recent increases for inmate healthcare. One other major cost impact relates to updating the County's comprehensive land use plan. By statute the County must have an updated plan and the current plan is outdated with the last minor update in 2010. Updating the land use plan would be accomplished with an outside firm and would provide the County a planning document for years to come.

One notable addition to the budget is \$15,000 to be used by the small business center and participating non-profits for a small business job creation and capacity building program. The program would involve a training program for prospective small business entrepreneurs along with a follow up "shark tank" style competition to provide startup funding resources for small businesses. This along with other increases in economic development funding will allow for beginning steps to implementing the economic development strategic plan which is on schedule for completion in June, 2023.

Beyond the major items above, other increases have been kept to a minimum within the budget.

Capital Outlay and Capital Improvement Plan (CIP)

Capital expenditures are down \$869,297 and total \$2,422,376 with no debt financed projects or purchases in the coming year. Major capital items over \$50,000 in the upcoming budget includes recurring capital totaling \$625,000 for the school system, \$500,000 for jail upgrades and maintenance, \$400,000 for two ambulance remounts (previously approved in FY23, but budgeted in FY24 due to delivery lead times), \$300,000 for sheriff's office replacement vehicles, \$150,000 for repaving the Courthouse parking lot, \$75,000 to begin a replacement schedule for public safety mobile data terminals, and \$53,000 to purchase five auto CPR devices for EMS.

Educational Funding

The budget includes \$288,425 in increased operational funding for Vance County Schools to allow for legislative mandated salary adjustments for locally funded non-certified/classified personnel and

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BUDGET MESSAGE – FY 2023-24

increased utility and operational costs for the school system. By statute, classified staff (such as teacher assistants, admin assistants, maintenance, transportation, and custodial) are funded with Vance County dollars. The school system requested a total increase in operational funding of \$946,175 with \$657,750 of the increase directly related to sustaining and fully funding the \$2,500 teacher supplements which are now subject to cost sharing with the charter schools. There has been some discussion with the school system in regard to replacing the teacher supplements with teacher grants provided by the public school foundation, although no changes were provided in the budget to implement this.

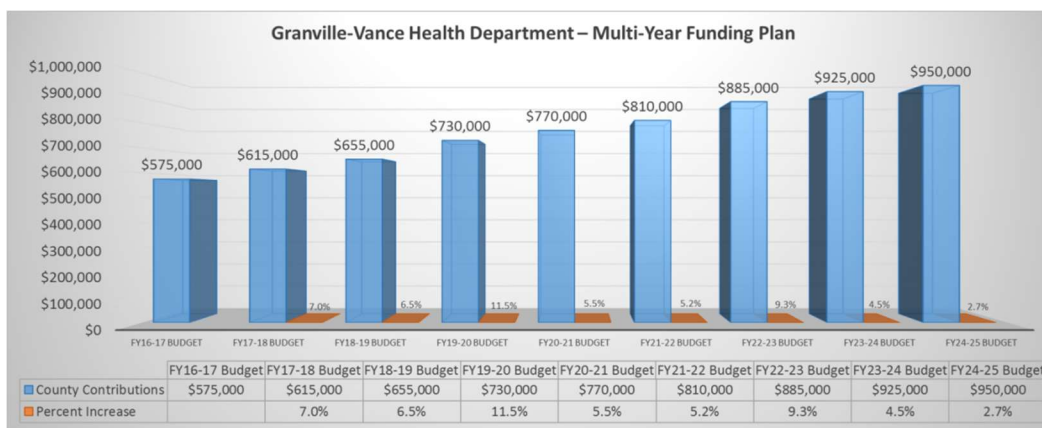
Fiscal Year	Current Expense	Capital Outlay	Debt Service	Teachers
17-18	\$8,432,440	\$1,465,000	\$1,572,469	486
18-19	\$8,432,440	\$1,337,000	\$1,540,888	466
19-20	\$8,432,440	\$807,000	\$1,421,639	437
20-21	\$8,432,440	\$625,000	\$1,371,550	376
21-22	\$8,482,440	\$625,000	\$1,846,240	352
22-23	\$8,557,440	\$625,000	\$1,729,007	353
23-24	\$8,845,865	\$625,000	\$1,660,942	

*Teachers numbers provided by Vance County Schools and reflects actual teachers that received supplements.

The budget includes the schools requested capital projects totaling \$625,000 in funding for routine maintenance (\$425,000) and for lease-purchase of teacher/student laptops (\$200,000). The upcoming year is the final year of an agreement between the school system and the county related to funding CIP needs tied to the County's acquisition of Eaton Johnson. The school system has informed the County of future capital needs related to replacing roofs on 10 total buildings in the school system.

Granville-Vance Health Department Funding

The budget includes an increase of \$40,000 in operational funds for the Granville-Vance Health Department. This increase is in accordance with the approved funding plan with Vance and Granville Counties to increase funding from \$575,000 to \$950,000 per county between fiscal years 2017 and 2025 (see planned funding levels in graph below). As a part of this plan, if the health department fund balance reaches 20% prior to 2025, funding could be leveled off. The purpose of the plan is to right-size the department's budget and ensure mandated services are maintained in times of unpredictable Medicaid reimbursements and services revenues. Granville and Vance counties provide funding to the health department on a 50/50 basis.



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BUDGET MESSAGE – FY 2023-24

Other Noteworthy Items

- Current expense funding for Vance-Granville Community College is recommended to increase \$220,732 to cover legislative-mandated salary increases, retirement and health insurance increases for county funded positions. The budget includes \$1,445,430 in current expense funding, \$41,220 in capital funding, and \$43,566 in debt service for parking lot resurfacing from FY2021. Local funding for the main campus is 75% Vance County and 25% Granville County and covers plant operations, plant maintenance and general administration.
- Funding for Parks and Recreation is increasing \$100,548.

Enterprise Funds/Special Revenue Funds

Enterprise funds and special revenue funds/service district funds are designed to be self-balancing outside of the general fund and by law the county is limited in its ability to transfer funds from the general fund to these funds. Enterprise funds are for public services that are financed through fees to customers in a businesslike manner while special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes.

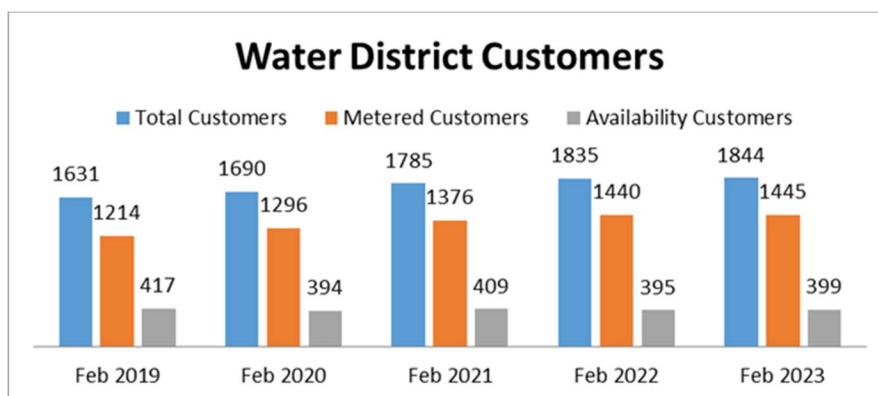
Water Fund Budget Summary

The water fund budget is \$1,313,016 which represents a \$27,918 increase from the previous year's adopted budget. For the coming year there are minimal changes in expenditures with departmental supplies increasing \$25,000 due to meter replacements and actual expenditures and system maintenance increasing \$3,000. We continue to see reductions in the amount of general fund dollars necessary to subsidize the system and have budgeted a total of \$29,312 from the general fund in the coming year. Due to conservative budgeting, we are consistently outperforming projections for adding customers and utilizing general fund dollars.

The current water rate includes a \$30 base fee plus \$10.33 per 1,000 gallons used. The average household water usage per month has been 3,250 gallons which translates into an average bill of \$63.57. **The recommended budget includes no increase in the rate to our customers.**

To date, the county has made significant progress in developing the water system since the passage of a \$27 million general obligation bond referendum on May 6, 2008. Loan and grant funds were obtained in 2008 to fund construction of Phase 1A and were then obtained in 2010 for Phases 2A and 2B. Phase 1A was complete in October 2013 and Phase 2 went into service in February 2015. In October 2018 the county acquired the Kittrell Water System which added 352 customers and in November 2019 Phase 3 was complete which added nearly 100 customers. In July 2021 the county received a letter of conditions from USDA outlining funding for the next phase of expansion (Phase 1B). County engineers have examined bids for Phase 1B and are working with the County to reduce the scope of the project and/or identify additional grant funding to cover an approximate \$3.7 million gap in funding as a result of higher than expected bids.

BUDGET MESSAGE – FY 2023-24

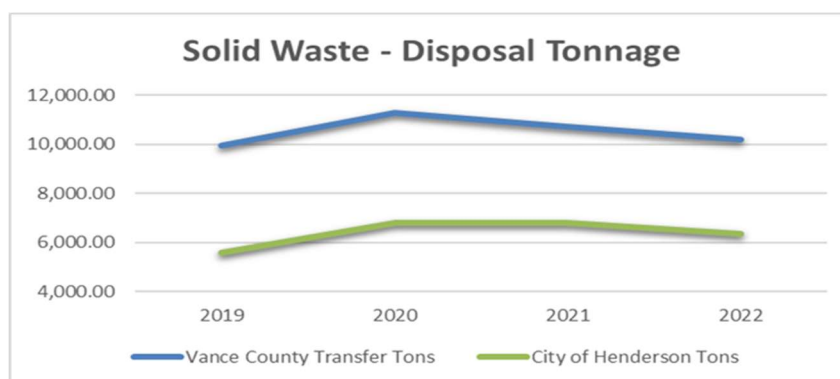


Vance County purchases water from the City of Henderson and renegotiated the purchase contract in July 2018. The county has 525,000 gallons a day reserved from the city and pays \$3.45 per \$1,000 gallons. The county's bulk water purchase rate increased from \$2.90 to \$3.00 per 1,000 gallons on April 1, 2015 to \$3.12 (4%) on July 1, 2015 to \$3.21 (2.9%) on July 1, 2016 to \$3.37 (5%) on July 1, 2018 and then to \$3.45 (2.5%) on July 1, 2019.

Solid Waste Enterprise Fund Budget Summary

The solid waste fund budget is \$2,689,835 which represents a 4% or \$108,675 increase over this year's adopted budget. Notable expenditure increases include a \$31,500 increase in manned disposal sites costs related to expected CPI adjustments from GFL, a \$30,000 increase in special contracted services due to additional state required groundwater testing as well as a leachate repair at the landfill, a \$25,000 increase in scrap tire disposal costs and a \$16,400 increase in contracted services due to adding a 2nd mowing cycle at the landfill as recommended by the landfill engineer and general landfill maintenance. The household fee remains the major source of revenue for the solid waste fund making up 86% of revenues. The budget includes **no increase in the household fee (\$120 per household)**.

The fund balance is estimated to be \$490,000 at the end of FY22-23 with a fund balance appropriation of \$141,650 in the coming year. Long term we continue to see increasing costs of disposal, less state revenue to offset costs, and our major revenue source (the household fee) is not increasing to keep up with expenses. For the coming year revenues are increasing \$60,185 while expenditures are increasing \$106,985 – this is not a sustainable pattern and could result in future increases in the household fee. We have seen recent declines in the volume of solid waste following spikes in 2020 and 2021 following the pandemic, although 2022 estimates are still increased from 2019 levels.



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BUDGET MESSAGE – FY 2023-24

Fire Tax Fund Budget Summary

The fire service district and fire tax was established in 2002 with the purpose of funding fire departments to provide fire protection services to the rural parts of the county. The fire tax fund budget for FY2023-24 is \$2,054,384 which represents a 4% or \$85,010 increase from this year's adopted budget. **The budget recommends no change in the fire tax rate of 8.9 cents per \$100 in valuation (1 penny = \$197,454) and budgets \$225,547 from the fund balance.** Due to part-time slots not being covered 100% of the time we do not anticipate having to use the amount budgeted from fund balance. The major changes within the fire fund include increasing the part-time assistance to the non-profit fire departments and rescue squad providing the funds to allow them to increase pay rates from \$14 to \$15 per hour. This increases the pay per slot from \$47,022 to \$50,380 for the year. Additionally the budget provides funds for two additional part-time slots in the north and two in the south which creates 24 hour coverage in the northern and southern portions of the county. The budget increases the amount provided to each department for annual financial reviews from \$1,450 to \$2,000, continues to cover cell service for mobile data terminals used by each department, and continues to provide each with \$100,000 in annual operating funds. Rotating capital remains at \$30,000 and is provided to Watkins VFD in FY23-24.

The introduction of part-time positions in FY19-20 was instrumental in reducing response times for departments as well as reducing ISO ratings. All departments experienced a reduction in their ISO ratings which lowered insurance premiums for homeowners at a greater rate than the cost associated with recent fire tax increases. For those districts that moved from a grade 9 to a grade 6 ISO, residents have been able to realize an average annual savings of \$130 in their homeowners' insurance premiums.

Conclusion

I am pleased to present the budget for FY2023-24 and believe it positions the county well for the future while working to accomplish commissioner's goals for the coming year. The budget continues to invest in county employees to ensure pay and benefits remain competitive in light of recent jumps in inflation. The budget is community focused investing in economic development, workforce development, education, community health, small business development, broadband and community appearance.

I want to thank the department and agency heads for submitting thoughtful and well documented budget requests and for their understanding as we are unable to fund many requests. It has been an honor to work with Katherine Bigelow, Chris Dillon, Kelly Grissom and other County staff in moving the County forward through the budgeting process.

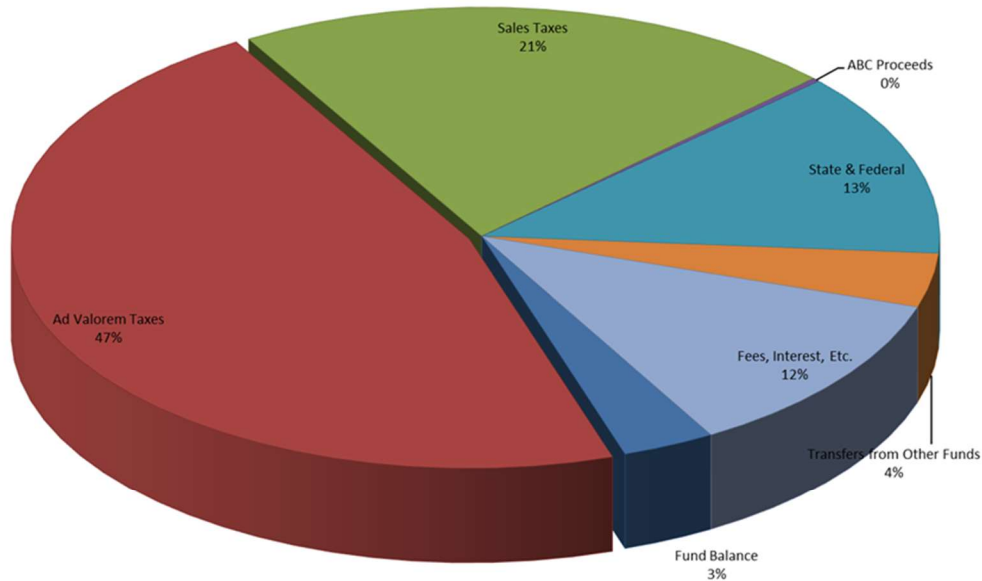
Respectfully Submitted,



Jordan McMillen
County Manager

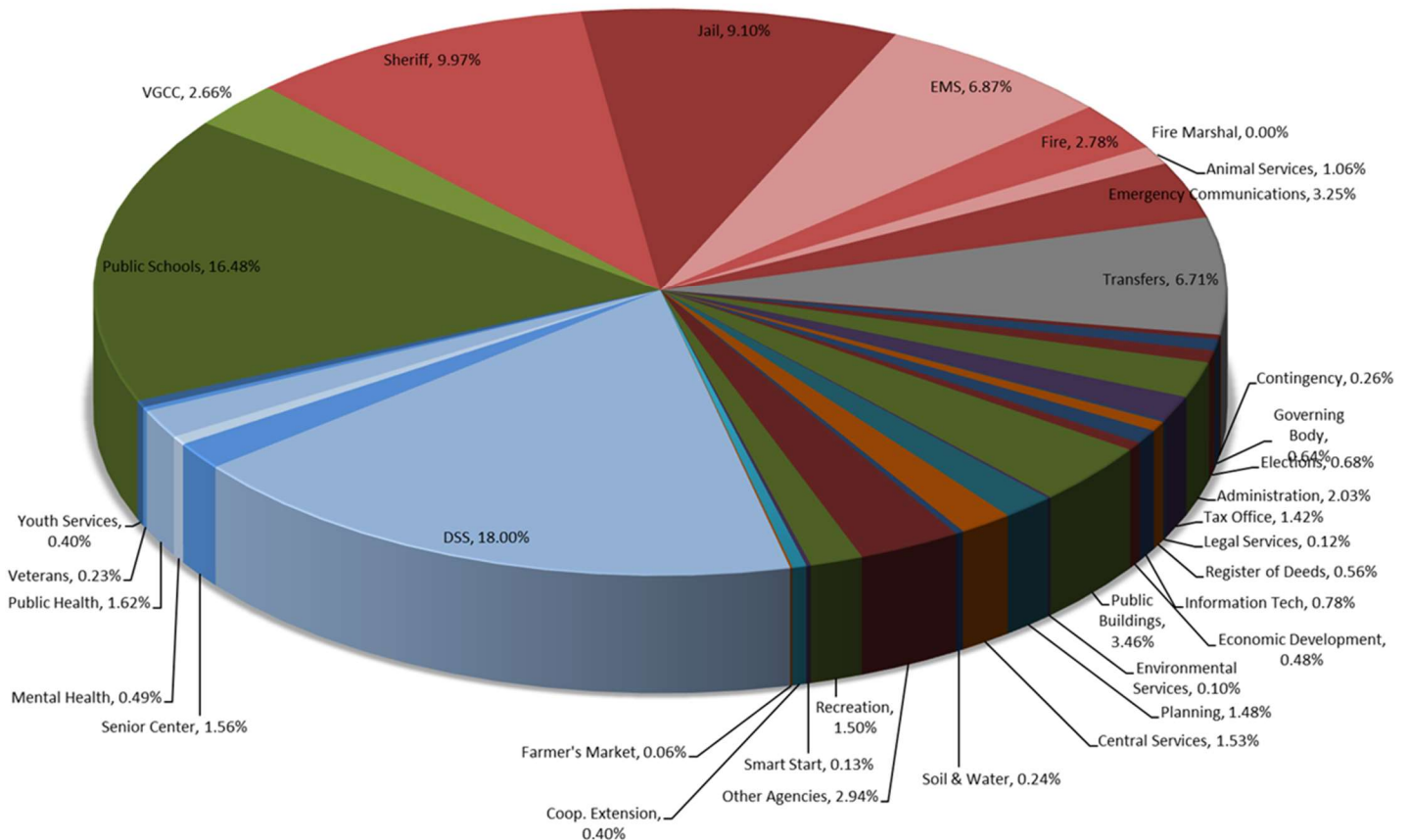
BUDGET MESSAGE – FY 2023-24

FY2023-24 General Fund Revenues



FY2023-24 General Fund Expenditures

Public Safety (33%) - Red; Human Services (22%) - Blue; Education (20%) - Green



Note: This budget message is as presented by the County Manager prior to adoption of the budget. Changes made by the Board of Commissioners upon final adoption are not reflected within this letter.

Summary Budget Comparison

GENERAL	20/21-A Budget	21/22-A Budget	22/23-A Budget	23/24 Recommend	%
Governing Body - 410	381,236	312,364	332,355	370,480	11%
Elections - 430	554,903	274,347	361,838	392,539	8%
Administration/Finance - 440	1,065,109	999,316	1,052,970	1,168,044	11%
Tax- 450	721,356	738,123	800,720	812,541	1%
Legal - 470	67,300	66,114	66,117	66,092	0%
Register of Deeds - 480	423,573	413,193	324,736	321,535	-1%
IT - 490	319,548	325,290	354,874	445,926	26%
Econ Development - 491	227,172	240,787	268,453	274,586	2%
County Admin Building - 500	180,811	231,963	324,154	230,869	-29%
County Office Building - 501	113,629	80,020	268,830	80,921	-70%
HA Dennis Building - 502	66,357	76,791	76,870	76,942	0%
Senior Center - 504	50,464	51,293	-	-	0%
Courthouse - 505	693,895	555,451	520,177	616,730	19%
Social Services Bldg - 506	115,277	116,570	50,210	-	-100%
Sheriff's Office - 510	5,002,988	5,113,787	5,480,579	5,407,335	-1%
School Resource Officers - 518	323,588	327,767	346,997	356,594	3%
Eaton Johnson Bldg - 519	100,000	653,245	800,170	994,544	24%
Jail - 520	4,123,470	4,340,490	4,455,379	5,247,603	18%
Environmental Services - 525	97,500	90,000	55,000	55,000	0%
Ambulance(EMS) - 530	2,876,850	3,465,853	3,396,006	3,955,171	16%
Fire Department - 531	1,305,596	1,300,093	1,876,380	1,603,289	-15%
Planning & Development - 541	589,200	637,563	645,392	851,511	32%
Central Services - 555	869,087	803,766	726,117	883,329	22%
Soil/Water - 576	121,899	121,225	127,996	136,530	7%
Mental Health - 580	277,311	278,967	279,660	280,060	0%
Public Health - 590	777,215	850,701	892,850	933,380	5%
Animal Services - 599	526,815	599,084	587,615	610,883	4%
Contributions Other Agencies - 600	2,063,682	1,951,301	2,082,207	2,552,541	23%
Smart Start - 601	76,074	76,074	76,074	76,051	0%
4H - 604	13,000	13,000	13,000	13,000	0%
Coop Extension - 605	173,053	184,541	204,327	218,732	7%
Veteran's Services - 607	127,408	132,511	141,976	134,548	-5%
DSS - 610	9,243,173	9,427,668	10,071,511	10,296,899	2%
Program on Aging - 611	724,832	741,879	833,560	771,460	-7%
DSS-Vending - 613	4,000	3,000	3,000	8,421	181%
Nutritional Meals - 615	117,223	117,672	117,289	110,739	-6%
Youth Services - 619	173,658	153,993	168,992	169,237	0%
Friends of Youth - 620	74,749	84,427	61,800	61,800	0%
911 - 621	1,620,971	1,631,489	1,816,855	1,869,972	3%
Farmers Market - 622	32,696	41,271	41,439	36,813	-11%
Public Schools - 681	9,057,440	9,107,440	9,182,440	9,470,865	3%
VGCC - 683	1,190,918	1,231,931	2,581,228	1,530,216	-41%
Transfer to Other funds - 696	3,312,070	3,453,124	2,996,601	3,856,959	29%
Contingency - 999	150,000	150,000	150,000	150,000	0%

EXPENSES (CIP INCLUDED)	50,127,093	51,565,484	55,014,745	57,500,689	5%
CIP (Pay Go)	617,015	337,764	756,000	750,000	-1%

Budget:	20/21-A	21/22-O	22/23	23/24	Change over Last Year
Personnel:	19,616,930	23,307,401	25,492,866	26,130,659	637,793.45
Operating:	25,192,567	23,053,780	23,233,605	25,090,695	1,857,089.95
Capital:	1,999,567	1,840,695	3,291,673	2,422,376	(869,297.25)
Transfer to Other Funds	3,751,368	3,453,124	2,996,601	3,856,959	860,358.00
	50,560,431	51,655,000	55,014,745	57,500,689	2,485,944.15

Salary Summary by Department

	Number of Positions	Current Salary	Longevity Pay	Gross Payroll	FICA	State Retire	LEO 401K	Worker's Comp	Health/Life Insurance	Total Employee Compensation
410 BOC	7	103,952.16		99,954.00	7,646.48			221.18	45,890.00	153,711.66
430 Elections FT	2	88,939.76	-	88,939.76	6,803.89	11,482.12		239.66	19,200.00	126,665.43
430 Elections PT		19,489.40		19,489.40	1,490.94	2,516.08		292.56		23,788.98
440 Admin/Finance	11	796,238.88	3,350.00	799,588.88	61,168.55	103,226.92		1,929.20	104,200.00	1,070,113.55
450 Tax Office	9	457,615.61	1,100.00	458,715.61	35,091.74	59,220.19		2,013.73	86,400.00	641,441.27
480 Register of Deeds	4	183,568.80	900.00	184,468.80	14,111.86	23,814.92		427.86	38,400.00	261,223.44
490 IT	4	245,603.28	-	245,603.28	18,788.65	31,707.38		608.01	38,400.00	335,107.33
491 Econ Dev	2	117,374.40	-	117,374.40	8,979.14	15,153.04		1,541.41	19,200.00	162,247.98
500 Cty Admin Bldg FT	2	52,402.48	350.00	52,752.48	4,035.56	6,810.35		1,302.96	14,400.00	79,301.35
500 Cty Admin Bldg PT	3	39,308.65		39,308.65	3,007.11			970.64		43,286.41
501/502 Cty Office/Henry Den	1	27,307.00		27,307.00	2,088.99	3,525.33		433.27		33,354.59
504 Senior Center PT		-		-	-	-		-		-
505 Courthouse FT	4	153,317.84	750.00	154,067.84	11,786.19	19,890.16		5,105.57	32,100.00	222,949.76
505 Courthouse PT	2	26,935.41		26,935.41	2,060.56			759.64		29,755.61
510 Sheriff FT	57	2,851,028.45	6,100.00	2,857,128.45	218,570.33	402,855.11	122,919.12	76,603.93	544,100.00	4,184,229.94
510 Sheriff PT	6	108,514.03		108,514.03	8,301.32			27,206.80		144,022.15
518 School Resource Officer	5	224,079.44	100.00	224,179.44	17,149.73	31,609.30	11,208.97	6,323.87	48,000.00	338,471.31
519 EJ Building	2	58,116.24	200.00	58,316.24	4,461.19	7,528.63	-	1,250.45	19,200.00	90,756.51
519 EJ PT Building	2	36,043.14		36,043.14	2,757.30			705.54		39,505.98
520 Jail FT	45	1,874,735.15	2,900.00	1,877,635.15	143,639.09	242,402.70	-	49,320.37	432,000.00	2,744,997.31
520 Jail PT	37	187,697.88		187,697.88	14,358.89			5,125.42		207,182.18
530 EMS FT	38	1,830,636.08	3,500.00	1,834,136.08	140,311.41	236,786.97		54,529.66	326,400.00	2,592,164.11
530 EMS PT	30	235,431.04		235,431.04	18,010.47			10,067.46		263,508.98
531 Fire FT	16	837,712.98	1,600.00	839,312.98	64,207.44	108,355.31		21,934.13	153,600.00	1,187,409.86
531 Fire PT	13	79,581.13		79,581.13	6,087.96			2,302.28		87,971.37
541 Planning & Development	8	487,997.70	500.00	488,497.70	37,370.07	63,065.05		6,767.61	77,400.00	673,100.43
576 Soil/Water	2	86,235.77	-	86,235.77	6,597.04	11,133.04		854.76	19,200.00	124,020.60
599 Animal Services FT	7	282,096.88	500.00	282,596.88	21,618.66	36,483.26		2,038.90	67,200.00	409,937.70
599 Animal Services PT	1	13,988.00		13,988.00	1,070.08			105.14		15,163.23
601 Smart Start PT	2	44,390.60		44,390.60	3,395.88	5,730.83		133.71		53,651.01
605 Coop Extension PT	2	1,348.04		1,348.04	103.12	174.03		23.88		1,649.07
607 Veteran's Services FT	2	82,983.68	500.00	83,483.68	6,386.50	10,777.74		230.80	19,200.00	120,078.73
610 DSS FT	119	5,060,928.44	10,950.00	5,071,878.44	387,998.70	654,779.51		35,772.26	1,132,800.00	7,283,228.91
610 DSS PT	4	70,510.29		70,510.29	5,394.04			517.16		76,421.49
611 Program on Aging	12	372,880.74	2,200.00	375,080.74	28,693.68	48,422.92		5,865.77	115,200.00	573,263.11
615 Nutritional Meals	1	12,940.90		12,940.90	989.98			189.73		14,120.60
621 Emergency 911 FT	22	1,030,439.28	3,400.00	1,033,839.28	79,088.70	133,468.65		11,799.35	211,200.00	1,469,395.99
621 Emergency 911 PT	12	218,061.48		218,061.48	16,681.70			1,431.11		236,174.29
622 Farmers Market PT	1	15,802.00		15,802.00	1,208.85			276.00		17,286.85
TOTALS:		18,416,233.02	38,900.00	18,451,134.86	1,411,511.82	2,270,919.53	134,128.09	337,221.77	3,563,690.00	26,130,659.07
Other Funding Sources:		3,546,886.05	7,550.00	3,554,436.05	271,914.36	442,918.12	11,208.97	31,677.71	744,864.00	5,057,019.21
Vance County Total:		14,869,346.98	31,350.00	14,896,698.82	1,139,597.46	1,828,001.41	122,919.12	305,544.06	2,818,826.00	21,111,586.86

This a FULLY funded spreadsheet, not all part time is funded in the budget.

Revenues

Ad Valorem Tax

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-301-430100	AD VALOREM TAX-CURRENT YR	(23,650,549)	(24,113,771)	(23,773,725)	(24,819,426)	(23,672,725)	(25,396,477)
10-301-430101	AD VALOREM TAX-1ST PRIOR YR	(1,050,000)	(1,315,202)	(1,050,000)	(1,050,000)	(1,179,915)	(1,050,000)
10-301-430102	AD VALOREM TAX-2ND PRIOR YR	(90,000)	(151,057)	(100,000)	(110,000)	(128,217)	(110,000)
10-301-430103	AD VALOREM TAX-3RD PRIOR YR	(35,000)	(36,585)	(35,000)	(35,000)	(53,521)	(40,000)
10-301-430104	AD VALOREM TAX-ALL OTHER YR	(32,000)	(40,103)	(30,000)	(32,000)	(36,654)	(32,000)
10-301-430105	PENALTIES AND INTEREST	(150,000)	(212,991)	(160,000)	(165,000)	(165,780)	(165,000)
10-301-430106	TAX REFUNDS		-				
10-301-430107	AD VALOREM TAX FUTURE YR	(40,000)	(24,643)	(10,000)	(30,000)	(7,848)	(10,000)
10-301-430109	TAX FORECLOSURES	(30,000)	(102,670)	(20,000)	(30,000)	(54,707)	(40,000)
10-301-430115	NCVTS COLLECTION FEES	95,000	(103,567)	95,000	95,000	75,650	75,000
		(24,982,549)	(26,100,588)	(25,083,725)	(26,176,426)	(25,223,717)	(26,768,477)

Vehicle Rental Tax

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-315-431500	VEHICLE RENTAL TAX	(30,000)	(42,382)	(32,500)	(35,000)	(30,560)	(35,000)
		(30,000)	(42,382)	(32,500)	(35,000)	(30,560)	(35,000)

Privilege License

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-325-432500	PRIVILEGE LICENSE	(2,750)	(2,741)	(2,750)	(2,750)	(1,145)	(2,750)
		(2,750)	(2,741)	(2,750)	(2,750)	(1,145)	(2,750)

Interest Earning

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-329-432900	INVESTMENT EARNINGS/PCARDS	(300,000)	(6,961)	(150,000)	(150,000)	(398,900)	(300,000)
10-329-432906	INTEREST EARNINGS - NCVTS	(4,000)	(1,411)	(2,000)	(1,000)	-	(5,000)
		(304,000)	(8,371)	(152,000)	(151,000)	(398,900)	(305,000)

Revenues

Animal Services Fee

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-332-433200	ANIMAL SHELTER FEES	(25,000)	(26,201)	(25,000)	(25,000)	(15,075)	(25,000)
10-332-433201	ANIMAL SHELTER VACCINE	(6,500)	(7,401)	(6,500)	(6,500)	(3,685)	(6,500)
10-332-433202	ANIMAL CONTROL DOG TAXES	(100)	(28)	(100)	(100)	(20)	(100)
10-332-433203	GENERAL SHELTER DONATIONS	-	(1,367)			(145)	
10-332-433204	ANIMAL CONTROL FINES	(1,000)	(607)	(1,000)	(1,000)	(400)	(1,000)
10-332-433208	SPAY/NEUTER REIMBURSEMENT	(28,000)	(37,760)	(28,000)	(28,000)	(23,925)	(30,000)
10-332-433209	RESCUE PULL FEES	(10,000)	(10,487)	(10,000)	(10,000)	(2,755)	(10,000)
10-332-433211	DONATIONS-NEW SHELTER	-	(54,175)			(29,147)	
10-332-437005	MISCELLANEOUS REVENUES	(1,000)	(241)	(14,500)	(1,000)	(851)	(1,000)
10-332-438072	RESTRICTED DONATION REV			(40,000)	(40,000)		(40,000)
10-332-438079	ASPCA GRANT		1,377				
10-332-500052	RESTITUTION	(5,000)	(5,878)	(5,000)	(5,000)	(4,897)	(5,000)
		(76,600)	(142,768)	(130,100)	(116,600)	(80,900)	(118,600)

Revenues

Cooperative Extension Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-333-433207	FARM BUREAU DONATION	(5,000)	(3,390)	(5,000)	(5,000)	(339)	(5,000)
10-333-433221	FARMERS MARKET VENDORS	(6,000)	(5,381)	(6,000)	(6,000)	(4,037)	(6,000)
10-333-433222	FARMERS MARKET FACILITY RENTAL	(500)	-	(500)	(500)	(375)	(500)
10-333-433302	EXTENSION MISC. INCOME					(200)	
10-333-433305	MASTER GARDENER					(1,175)	
10-333-433307	UNITED WAY CONSUMER SCIENCE						
10-333-433308	FARMERS MARKET GRANT						
10-333-433309	4-H PULLET						
		(11,500)	(8,771)	(11,500)	(11,500)	(6,126)	(11,500)

4H Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-334-433401	4H-SERVICE FEE	(500)	(636)	(500)	(500)		(500)
10-334-433404	4H ROBOTICS	-					
10-334-433405	4-H FARM BUREAU REVENUE	(5,000)	-	(5,000)	(5,000)	(630)	(5,000)
		(5,500)	(636)	(5,500)	(5,500)	(630)	(5,500)

Planning Fees

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-342-434201	SUBDIVISION/PLANNING	(8,000)	(7,135)	(8,000)	(8,000)	(3,660)	(8,000)
10-342-434203	BOARD OF ADJUSTMENT	(2,500)	(1,250)	(2,500)	(2,500)	(500)	(2,500)
10-342-434204	ZONING PERMIT FEES	(15,000)	(22,955)	(16,000)	(18,000)	(13,345)	(19,000)
10-342-434208	MAPS, PRINTS, & PRODUCTS	(500)	(245)	(500)	(500)	(1,099)	(500)
		(26,000)	(31,585)	(27,000)	(29,000)	(18,604)	(30,000)

Revenues

Sales Tax Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-345-434500	SALES TAX-1%	(4,557,821)	(5,840,618)	(4,719,735)	(5,100,000)	(3,273,113)	(5,600,000)
10-345-434501	1/2 SALES TAX-70% GF	(2,019,006)	(2,406,282)	(1,841,833)	(2,300,000)	(1,673,327)	(2,400,000)
10-345-434502	1/2 SALES TAX-30% SCHOOLS	(865,288)	(1,031,264)	(789,357)	(950,000)	(717,140)	(1,050,000)
10-345-434503	1/2 ADD'L SALES TAX-40% GF	(864,945)	(1,267,594)	(948,995)	(1,000,000)	(728,216)	(1,200,000)
10-345-434504	1/2 ADD'L SALES TAX-SCHOOLS	(1,297,416)	(1,901,391)	(1,423,493)	(1,500,000)	(1,092,324)	(1,700,000)
10-345-434506	1/2 CENTS SALES TAX-COUNTY	(276,178)	(305,516)	(305,765)	(320,000)	(235,789)	(360,000)
10-345-434507	HOLD HARMLESS	770,363	-				
		(9,110,291)	(12,752,665)	(10,029,178)	(11,170,000)	(7,719,909)	(12,310,000)

State Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-346-434600	BEER & WINE TAX	(130,000)	(126,453)	(130,000)	(130,000)	-	(130,000)
10-346-434606	VETERANS SERVICE OFFICE	(2,000)	(2,084)	(2,000)	(2,000)	(2,083)	(2,000)
10-346-434609	CIVIL LICENSE REVOCATION	(6,000)	(3,628)	(6,000)	(6,000)	(8,943)	(6,000)
10-346-434628	SOIL WATER TECH ASSISTANCE	(25,000)	(24,372)	(25,000)	(25,000)	(166)	(25,000)
10-346-434629	SWC STATE FUNDS	(3,600)	(3,600)	(3,600)	(3,600)	-	(3,600)
10-346-434636	MEDICAID COST CALCULATION						
		(166,600)	(160,137)	(166,600)	(166,600)	(11,192)	(166,600)

ABC Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-347-434700	ABC REVENUE	(100,000)	(270,145)	(130,000)	(100,000)	(80,775)	(130,000)
10-347-434701	ABC REVENUE-\$0.05 BTL	(10,000)	(16,301)	(11,000)	(11,000)	(10,548)	(11,000)
10-347-434702	ABC REVENUE-ADD'L \$.05 BLT	(10,000)	(13,856)	(11,000)	(11,000)	(8,966)	(11,000)
		(120,000)	(300,302)	(152,000)	(122,000)	(100,288)	(152,000)

Revenues

DSS Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-348-434800	DSS ADMINISTRATIVE	(5,471,945)	(5,006,368)	(5,647,271)	(5,745,112)	(3,027,105)	(5,860,928)
10-348-434802	FRAUD COLLECTIONS-MA & AFDC	(2,000)	(6,270)	(1,000)	(1,000)	(1,185)	(1,000)
10-348-434804	VENDOR IV-E		(3,595)			-	
10-348-434805	IV-D FEES	(2,500)	(7,817)	(2,500)	(2,500)	(9,913)	(2,500)
10-348-434806	MAXIMATION IV-E	(88,967)	(75,650)	(88,967)	(88,967)	(53,779)	(88,967)
10-348-434807	FRAUD COLLECTION-FOOD STAMPS	(12,525)	(6,010)	(12,199)	(1,057)	(1,700)	(1,057)
10-348-434808	STATE FOSTER CARE	(31,998)	(34,043)	(31,998)	(32,000)	(67,315)	(32,000)
10-348-434809	SPECIAL CHILD ADOPTION					-	
10-348-434810	FOSTER CARE IV-E	(177,524)	(67,270)	(177,524)	(177,524)	(54,362)	(214,000)
10-348-434811	INDIVIDUAL LIV LINKS	(3,500)		(3,500)	(3,500)	(7,000)	(18,000)
10-348-434814	RESTRICTED COVID FUNDING						
10-348-434815	DAY CARE STATE/FEDERAL						
10-348-434816	LIHWAP ADMIN				(28,300)		(28,300)
10-348-434826	LIHWAP PROGRAM				(128,500)		(281,530)
10-348-434827	EDTAP	(76,532)		(76,532)	(76,500)	(71,617)	(76,492)
10-348-434830	DMA TRANSPORTATION REIMB	(70,000)	(33,257)	(70,000)	(70,000)		(70,000)
10-348-434832	MEDICAID CAP REIMB	(45,000)	(216,259)	(45,000)	(45,000)	(42,768)	(45,000)
10-348-434833	MEDICAID AT RISK						
10-349-434901	IV-D INCENTIVE	(65,000)	(101,704)	(65,000)	(58,871)	(21,810)	(58,871)
10-349-434904	SHIIP GRANT	(5,018)	(8,384)	(5,018)	(5,018)	(4,839)	(5,018)
10-349-434905	BUILDING INTEREST REIMBURSEMENT				(63,361)		(63,361)
10-349-434919	TITLE III-OLD AMERICAN ACTS	(221,592)	(269,434)	(221,592)	(221,592)	(117,416)	(221,592)
10-349-434924	NUTRITIONAL MEALS PROGRAM	(140,000)	(213,043)	(140,000)	(140,000)	(143,509)	(140,000)
10-350-435001	DSS VENDING MACHINES	(1,500)	(2)	(1,000)	(1,000)		(1,000)
10-350-435003	DONATIONS FOSTER CHILDREN	(1,000)	(6,214)	(1,000)	(1,000)	(5,015)	(1,000)
10-350-435007	DONATIONS SENIOR CITIZENS				(1,500)	(254)	(1,500)
10-350-435008	SENIOR CENTER TRIPS	(25,000)		(25,000)	(25,000)	(2,740)	(25,000)
10-350-435010	LIQUID NUTRITION	(15,000)	(10,242)	(15,000)	(12,500)	(4,370)	(12,500)
10-350-435012	VGCC REIMBURSEMENT DSS						
10-350-435015	PROJECT INCOME TITLE III	(3,000)	(2,363)	(3,000)	(3,000)	(952)	(3,000)
10-350-435027	WATER AEROBIC FEE=SR CTR						
10-350-435066	CHRISTMAS AT DSS	(1,500)		(1,000)			(8,421)
		(47,000)	(6,067,924)	(6,634,101)	(6,932,802)	(3,637,648)	(7,261,037)

Revenues

Federal Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-353-435313	PAYMENT IN LIEU OF TAXES	(59,000)	-	(59,000)	(59,000)		(59,000)
		(59,000)		(59,000)	(59,000)	-	(59,000)

Register of Deeds Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-356-435600	REGISTER OF DEEDS	(150,000)	(168,990)	(160,000)	(162,000)	(127,318)	(162,000)
10-356-435601	REGISTER OF DEEDS EXCISE TAX	(100,000)	(169,200)	(120,000)	(130,000)	(402,143)	(170,000)
10-356-435602	REGISTER OF DEEDS AUTOMATION	(17,000)	(19,529)	(17,000)	(18,000)	(13,922)	(18,000)
10-356-435603	MARRIAGE LICENSES	(5,500)	(5,200)	(5,500)	(5,500)	(3,125)	(5,500)
NEW LINE	AUTOMATION FUNDS	-		(124,212)			
		(272,500)	(362,919)	(426,712)	(315,500)		(355,500)

Inspection Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-357-435709	HOMEOWNER RECOVERY FUND		(693)	-	-	(1,017)	(500)
10-357-435710	INSPECTION FEES	(300,000)	(351,551)	(300,000)	(305,000)	(229,257)	(320,000)
10-357-435711	FM INSPECTIONS & FD BILLING				(2,300)	(3,675)	(4,500)
		(300,000.00)	(352,243.97)	(300,000)	(307,300)	(233,949)	(325,000)

Revenues

Jail Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-358-435800	JAIL FEES	(45,000)	(37,979)	(45,000)	(45,000)	(33,884)	(45,000)
10-358-435802	JAIL TELEPHONE	(50,000)	(62,725)	(52,000)	(52,000)	(50,163)	(52,000)
10-358-435807	JAIL SENIOR CENTER MEALS	(55,000)	(72,159)	(65,000)	(70,000)	(40,481)	(70,000)
10-358-435811	JAIL OASIS CANTEEN-COMMISSION	(50,000)	(61,193)	(50,000)	(55,000)	(41,302)	(55,000)
10-358-435812	INMATE CANTEEN REV.	(84,000)	(86,023)	(84,000)	(84,000)	(74,638)	(84,000)
10-358-435814	JAIL-US MARSHAL	(100)	(2,880)	(100)	(100)	-	(100)
10-358-435815	STATE MISDEMEANANT PROGRAM	(50,000)	(23,240)	(50,000)	(40,000)	(10,000)	(20,000)
10-358-435816	JAIL INMATE MEDICAL CO-PYMT	-	-	-	-	-	-
10-358-435818	JAIL INCENTIVE-ESC & SSN	(5,000)	(5,400)	(5,000)	(5,000)	(3,200)	(5,000)
		(339,100)	(351,599)	(351,100)	(351,100)	(253,669)	(331,100)

Sheriff Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-359-435901	SHERIFF FEES	(150,000)	(90,373)	(130,000)	(120,000)	(101,651)	(120,000)
10-359-435903	SHERIFF IV-D CONTRACT	(68,500)	(64,130)	(70,000)	(70,000)	(56,765)	(70,000)
10-359-435905	DONATIONS SHERIFF		(1,677)			(1,104)	
10-359-435906	SHERIFF GUN PERMITS	(25,000)	(43,590)	(25,000)	(25,000)	(25,815)	(16,000)
10-359-435912	SHERIFF OFFICER FEES	(18,000)	(7,567)	(18,000)	(16,000)	(10,020)	(16,000)
10-359-435913	SHERIFF FINGER PRINT/TRANSPORT	(5,500)	(4,340)	(5,500)	(5,500)	(2,835)	(5,500)
10-359-435914	LIVESCAN REIMB FROM CITY			(3,600)			
10-359-435916	UNAUTHORIZED SUBSTANCE TAX	(500)	(12,463)	(2,000)	(3,000)	-	(3,000)
10-359-435917	SHERIFF INTERDICTION FUNDS-FED		-	(5,000)	(2,500)	-	(2,500)
10-359-435918	SHERIFF ICE US CUSTOMS		(30,831)				
10-359-435919	NCDPS BUDGET GRANT \$84K		(361)		(21,500)	-	-
		(267,500)	(255,332)	(259,100)	(263,500)	(198,190)	(233,000)

Revenues

Ambulance Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-360-436000	AMBULANCE FEE-CURRENT YR	(1,100,000)	(876,731)	(1,600,000)	(1,900,000)	(1,307,939)	(1,900,000)
10-360-436001	AMBULANCE FEES-PRIOR YR	(550,000)	(419,080)	(400,000)	(450,000)	(335,990)	(450,000)
10-360-436002	AMBULANCE FEE -DEBT SETOFF	(50,000)	(45,396)	(50,000)	(50,000)	(36,251)	(50,000)
10-360-436003	UNC PECC GRANT			(3,600)	(3,600)	-	(3,600)
		(1,700,000)	(1,341,207)	(2,053,600)	(2,403,600)	(1,680,180)	(2,403,600)

Refunds and Reimbursements

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-367-436702	INSURANCE REIMBURSEMENT	(35,000)	(71,524)	(35,000)	(35,000)	(197,268)	(50,000)
10-367-436704	H.L.PERRY LIBRARY REIMB		(463,790)			(459,815)	
10-367-436705	VC HOUSING AUTHORITY REIMB		(243,602)			(184,774)	
10-367-436707	KITRELL-ELECTIONS REIMB					(2,497)	(3,860)
10-367-436708	MIDDLEBURG-ELECTIONS REIMB						(3,870)
10-367-436710	TOURISM ADMINISTRATIVE REVENUE	(28,000)	(26,237)	(26,000)	(28,000)	(23,951)	(30,000)
10-367-436711	VCS RESOURCE OFFICERS REIMB	(300,000)	(77,376)	(318,500)	(350,161)	(152,970)	(336,060)
10-367-436715	FIRE INCIDENT BILLING REIMB	(8,500)	(1,190)	(8,500)	(5,000)	(595)	(5,000)
10-367-436716	SALES & USE MISC REFUNDS			(100,000)	(100,000)	(206,547)	
10-367-436720	AOC TELEPHONE REIMB	(120)	(105)	(120)	(120)	-	(120)
		(371,620)	(883,824)	(488,120)	(518,281)	(1,228,416)	(428,910)

Revenue from City of Henderson

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-369-436900	ELECTIONS	(49,614)	(48,223)	(59,320)	(61,504)	(43,457)	(66,746)
10-369-436901	TAX OFFICE	(180,272)	(155,199)	(184,113)	(199,827)	(149,308)	(203,483)
10-369-436904	911 EMERGENCY CENTER	(744,137)	(619,107)	(761,841)	(904,381)	(590,238)	(934,671)
10-369-436913	CITY ELECTION EXPENSE						(49,956)
10-36-436915	DOWNTOWN WIFI INCOME			(12,000)	(12,000)	-	(12,000)
		(974,023)	(822,529)	(1,005,274)	(1,177,712)	(783,003)	(1,266,855)

Revenues

Misc. Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-370-437000	RENT	(26,500)	(26,778)	(26,500)	(26,500)	(20,317)	(26,500)
10-370-437001	SALE-MAPS & ORDINANCES	(50)		(50)	(50)	-	(50)
10-370-437003	CATV/VIDEO FRANCHISE	(122,000)	(122,198)	(122,000)	(122,000)	(71,875)	(122,000)
10-370-437004	FALSE ALARM FINE COUNTY	(100)		(100)	(100)	(100)	(100)
10-370-437005	MISCELLANEOUS REVENUES	(15,000)	(205,773)	(30,000)	(50,000)	(110,333)	(75,000)
10-370-437014	FINANCE VENDING MACHINES	(100)		(100)	(100)	(122)	(100)
10-370-437020	SMART START PROGRAM	(76,074)	(65,353)	(76,074)	(76,074)	(44,560)	(76,074)
10-370-437024	LEASE PROCEEDS	(652,000)	(223,265)	(725,000)			
10-370-437025	RENTAL PROP INCOME				(115,758)	(129,355)	(115,758)
10-370-437099	SALE-FIXED ASSETS	(40,000)	(21,191)	(40,000)	(40,000)	(26,577)	(40,000)
10-370-437581	STEPPING UP - COUNTY SHARES	(88,000)	88,000	(88,000)	(88,000)	(10,998)	(88,000)
10-370-437621	FALSE ALARM FINES CITY	(500)	(1,625)	(500)	(1,000)	(3,050)	(1,000)
		(1,020,324)	(578,184)	(1,108,324)	(519,582)	(417,287)	(544,582)

Grant Revenue

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-380-438009	JCPC ADMINISTRATIVE	(5,668)	(4,724)	(4,000)	(4,000)	(7,000)	(4,000)
10-380-438011	JCPC We SEE You PROGRAM/GUN VIOLENCE			(6,500)	(6,500)		(6,500)
10-380-438016	SHIFT DSS GRANT	(1,250)	(9,900)	(1,250)			
10-380-438020	KARTS RGP GRANT	(77,631)			(83,128)	(83,128)	(83,128)
10-380-438022	JUSTICE ASSISTANCE GRANT	(7,100)	(7,015)	(7,000)	(7,000)	(30,771)	(7,000)
10-380-438030	COMMUNITY SERVICE/JCPC	(142,076)	(142,020)	(120,037)	(120,037)	(40,888)	(120,037)
10-380-438039	EMERG PERFORMANCE GRANT	(20,625)	(20,625)	(20,625)	(20,625)	(20,625)	(20,625)
10-380-438042	COMMUNITY SERVICE/RESTITUTION	(1,000)		(1,000)	(1,000)	(1,000)	(1,000)
10-380-438047	ABANDONED MOBILE HOME GRANT	(23,250)	(250)	(11,000)	-		-
10-380-438059	EMP GRANT SUPP	(30,295)	(18,753)	(30,000)			
10-380-438061	HEALTH DEPT GRANT---FIRE/SHERIFF VEHIC	(100,000)	(83,876)	(100,000)	(100,000)	(100,000)	
10-380-438500	POSITIVE ACTION-BOYS & GIRLS	(30,000)	(30,000)	(25,803)	(25,803)	(19,353)	(25,803)
10-380-438999	COMM CONN. - YOUTH VILLAGES	(16,843)	(42,843)	(38,247)	(38,247)	(28,686)	(38,247)
		(455,738)	(360,006)	(365,462)	(406,340)	(331,451)	(306,340)

Revenues

Transfers from Other Funds

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-397-439717	TRANSFER FROM FACILITIES FEES	(58,575)	(58,575)	(55,567)	(48,367)		(54,345)
10-397-439743	TRANSFER FROM FIRE TAX	(135,900)	(135,900)	(135,900)	(135,900)	(155,900)	(145,900)
10-397-439745	TRANSFER FROM TOURISM						
10-397-439746	TRASNFER FROM ED FUND	(41,903)					
10-397-439760	TRANSFER FROM CR-SCHOOLS	(625,000)	(325,000)	(625,000)	(625,000)		(625,000)
10-397-439761	TRANSFER FROM CR-GENERAL	(250,000)	(250,000)		(1,272,209)		(1,371,856)
10-397-439771	TRANSFER FROM ETS-WIRELESS	-					
		(1,111,378)	(769,475)	(816,467)	(2,081,476)	(155,900)	(2,197,101)

Fund Balance

Account	Account Description	20/21-Ammend	20/21 Actual	21/22 Approved	22/23 Approved	22/23 Actual thru 3/31/23	23/24 Recommend
10-399-439900	FUND BALANCE APPROPRIATED	(1,310,356)	-	(1,994,887)	(1,655,897)		(1,883,237)
10-399-439902	FUND BALANCE APP-REG OF DEEDS	(20,000)	-				
		(1,330,356)		(1,994,887)	(1,655,897)		(1,883,237)
		(43,084,329)	(51,696,190)	(51,655,000)	(54,978,466)	(42,511,666)	(57,500,689)

2022-2023 BUDGET PROFILE

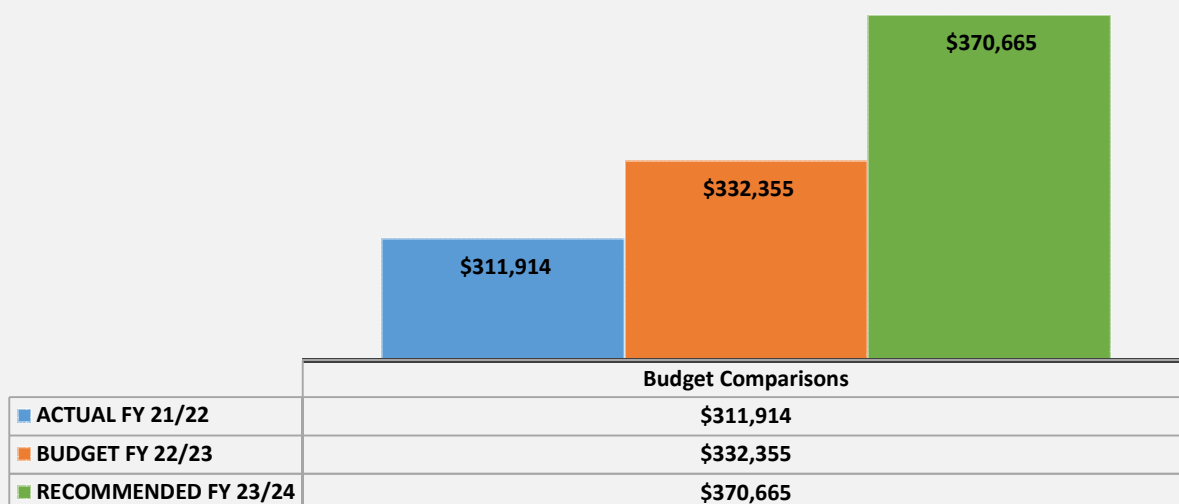
GOVERNING BODY - 410

The mission of the Vance County Board of Commissioners is to provide leadership and support for an effective county government that seeks to enhance the quality of life for all its citizens.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time						
Part-Time						
Elected	7.00	7.00	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00	7.00	7.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	136,194	106,959	134,884	157,794	157,794	22,910	16.98%
Operating	175,720	151,604	197,471	212,871	212,871	15,400	7.80%
Capital	-	-	-	-	-	-	
TOTAL	311,914	258,563	332,355	370,665	370,665	38,310	11.53%

YEARLY BUDGET COMPARISONS GOVERNING BODY



Governing Body (410)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-410-500002	PART-TIME SALARIES	68,808.00	73,164.69	78,954	38,842.83	103,952	103,952
10-410-500005	FICA EXPENSE	4,996.58	5,326.24	6,040	2,814.34	7,952	7,952
10-410-500006	GROUP INSURANCE	45,296.83	57,703.54	49,890	21,057.45	45,890	45,890
10-410-500010	PROFESSIONAL SERVICES	139,375.39	139,998.72	150,000	129,851.60	150,000	150,000
10-410-500014	TRAVEL/TRAINING	2,450.16	7,958.39	25,000	4,756.29	40,000	40,000
10-410-500026	ADVERTISING	5,982.28	10,760.58	4,500	2,833.94	4,500	4,500
10-410-500032	OFFICE SUPPLIES	0	74.95	250	299.44	250	250
10-410-500033	DEPARTMENTAL SUPPLIES	480.29	516.73	750	0.00	750	750
10-410-500037	WORKMENS COMP INSURANCE	160.58	183.32	221	197.63	221	221
10-410-500045	CONTRACTED SERVICES	66,973.00	495.00	1,000	0	1,000	1,000
10-410-500053	DUES & SUBSCRIPTIONS	13,268.00	14,792.00	15,000	12,956.00	15,000	15,000
10-410-500054	INSURANCE & BONDS	681.00	724.00	750	708.78	565	565
10-410-500112	JURY SELECTION EXPENSE	0	216.00	-	0.00	400	400
TOTALS:		348,472	311,914	332,355	214,318	370,480	370,480

2022-2023 BUDGET PROFILE

ELECTIONS - 430

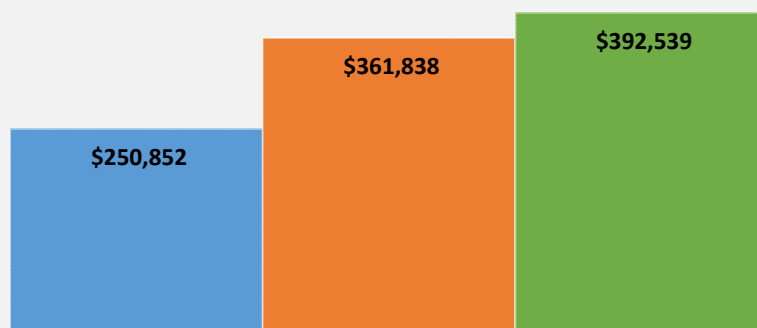
Handles all voter registration, training for precinct and early voting workers, testing of voter equipment, responsible for all absentee ballots, and preparing ballots for elections.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	2.00	2.00	2.00	2.00	2.00	2.00
Part-Time	4.00	4.00	5.00	6.00	6.00	6.00
Seas/Temp	80.00	65.00	80.00	129.00	72.00	80.00
Total	86.00	71.00	87.00	137.00	80.00	88.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	178,803	111,166	225,484	322,244	248,288	22,804	10.11%
Operating	72,049	69,651	136,354	188,411	144,251	7,897	5.79%
Capital							0%
TOTAL	250,852	180,817	361,838	510,655	392,539	30,701	8.48%

YEARLY BUDGET COMPARISONS

ELECTIONS



Budget Comparisons	
■ ACTUAL FY 21/22	\$250,852
■ BUDGET FY 22/23	\$361,838
■ RECOMMENDED FY 23/24	\$392,539

Elections (430)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-430-500001	REGULAR SALARIES	93,883.46	101,186.72	85,519	49,738.30	88,940	88,940
10-430-500002	PART-TIME SALARIES	72,159.22	26,919.65	94,341	42,444.62	182,400	113,700
10-430-500004	LONGEVITY PAY	400.00	500.00	-	0.00		
10-430-500005	FICA EXPENSE	11,297.65	8,666.25	13,759	5,756.14	20,758	15,502
10-430-500006	GROUP INSURANCE	21,044.64	30,991.15	21,600	7,771.20	19,200	19,200
10-430-500007	RETIREMENT LOCAL GOV'T	9,669.69	10,538.85	10,264	5,455.25	10,946	10,946
10-430-500011	TELEPHONE & POSTAGE	7,818.22	5,748.99	8,500	4,154.05	22,600	21,290
10-430-500014	TRAVEL/TRAINING	334.68	956.10	10,000	422.95	8,300	8,300
10-430-500016	MAINTENANCE EQUIPMENT	36,051.02	3,475.00	24,290	0.00	25,410	25,410
10-430-500021	EQUIPMENT RENTAL	12,776.22	4,434.47	12,237	1,848.61	14,010	9,340
10-430-500026	ADVERTISING	1,071.00	964.03	10,800	-	9,900	6,600
10-430-500032	OFFICE SUPPLIES	5,392.97	1,631.49	4,000	2,009	4,500	4,500
10-430-500033	DEPT SUPPLIES-CITY	0	-		-		
10-430-500034	OTHER SUPPLY/MATERIALS	26,539.32	50,772.00	49,632	36,533	72,800	42,800
10-430-500037	WORKMENS COMP INSURANCE	241.92	312.99	315	214	315	315
10-430-500038	UNEMPLOYMENT INSURANCE						
10-430-500045	CONTRACTED SERVICES	1,970.00	2,584.51	13,240	1,532	29,260	24,380
10-430-500053	DUES & SUBSCRIPTIONS	45.00	45.00	310	-	170	170
10-430-500054	INSURANCE & BONDS	932.26	1,123.91	1,230	1,164	1,146	1,146
10-430-500074	CAPITAL OUTLAY	253,240.29	-		21,774		
10-430-500085	NON-CAPITALIZED ASSETS	0	-	1,800			
10-430-500114	EQUIPMENTAL RENTAL-CITY	0					
10-430-500118	ADVERTISING-CITY						
TOTALS:		554,868	250,851	361,838	180,817	510,655	392,539

2022-2023 BUDGET PROFILE

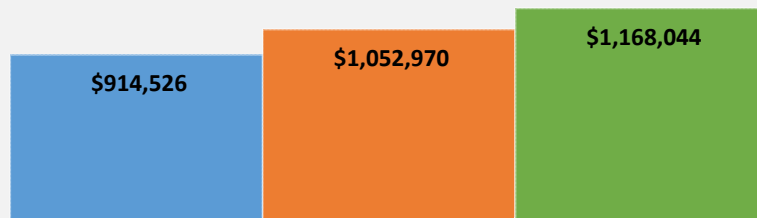
ADMINISTRATION / FINANCE - 440

The County Administration Office oversees the daily operations of the County based on the policy of the Board of Commissioners. The mission of the Finance Department is to perform our duties with integrity and maximize the use of public funds to the best interest of the citizens of Vance County. This is accomplished in accordance with all applicable local, state, and federal regulations.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	11.00	11.00	11.00	11.00	11.00	11.00
Part-Time						
Seas/Temp						
Total	12.00	11.00	11.00	11.00	11.00	11.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	848,577	460,776	979,830	1,079,724	1,079,724	99,894	10.20%
Operating	65,949	40,509	73,140	96,493	88,320	15,180	20.75%
Capital						-	0%
TOTAL	914,526	501,285	1,052,970	1,176,217	1,168,044	115,074	10.93%

YEARLY BUDGET COMPARISONS ADMINISTRATION / FINANCE



Budget Comparisons	
■ ACTUAL FY 21/22	\$914,526
■ BUDGET FY 22/23	\$1,052,970
■ RECOMMENDED FY 23/24	\$1,168,044

Administration/Finance (440)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-440-500001	REGULAR SALARIES	608,878.50	619,185.25	717,844	346,583	811,851	811,851
10-440-500002	PART-TIME SALARIES	0	1,267.75				
10-440-500003	OVERTIME	0	68.34				
10-440-500004	LONGEVITY PAY	3,000.00	3,350.00	3,350	2,000	3,350	3,350
10-440-500005	FICA EXPENSE	46,061.36	45,874.39	55,171	25,803	59,974	59,974
10-440-500006	GROUP INSURANCE	99,599.76	109,185.93	116,200	44,518	104,200	104,200
10-440-500007	RETIREMENT LOCAL GOV'T	63,134.23	69,644.66	87,264	41,873	100,349	100,349
10-440-500011	TELEPHONE & POSTAGE	1,644.73	(213.97)	2,500	981	2,500	2,500
10-440-500014	TRAVEL/TRAINING	8,694.61	6,008.96	15,500	2,289	20,000	20,000
10-440-500016	MAINTENANCE EQUIPMENT	51,852.03	28,351.59	27,000	18,387	41,173	33,000
10-440-500021	EQUIPMENT RENTAL		14,839.53			-	
10-440-500032	OFFICE SUPPLIES	15,426.64	1,837.13	14,000	5,558	15,000	15,000
10-440-500037	WORKMENS COMP INSURANCE	1,550.16	3,449.19	1,920	1,222	1,760	1,760
10-440-500045	CONTRACTED SERVICES	3,685.51	3,196.50	3,070	1,877	3,100	3,100
10-440-500053	DUES & SUBSCRIPTIONS	1,331.00	3,078.16	2,750	274	3,860	3,860
10-440-500054	INSURANCE & BONDS	3,254.18	-	3,400	7,518	7,600	7,600
10-440-500074	CAPITAL OUTLAY	70,728.64					
10-440-500085	NON-CAPITALIZED ASSETS		3,904.48	1,500	1,644	-	-
10-440-500088	BANK SERVICE CHARGES	959	1,497.50	1,500	759	1,500	1,500
TOTALS:		979,800	914,525	1,052,970	501,285	1,176,217	1,168,044

2022-2023 BUDGET PROFILE

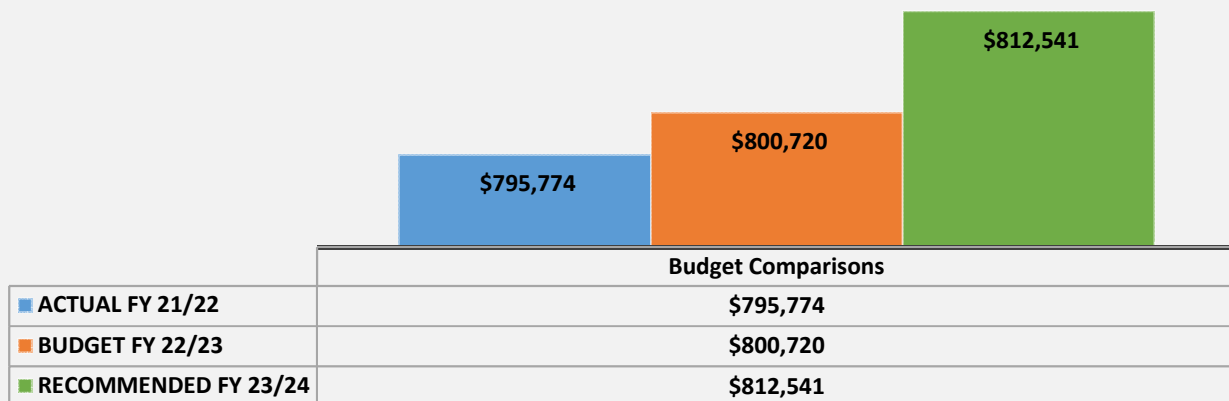
TAX ADMINISTRATION - 450

The mission of the Vance County Tax Office is to ensure that all citizens are provided a fair, accurate and equitable ad valorem taxation process, while providing excellent customer service to all customers, both internal and external.

STAFFING LEVELS						REQUEST FY 23-24
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
Full-Time	9.00	9.00	9.00	9.00	9.00	9.00
Part-Time						
Seas/Temp						
Total	9.00	9.00	9.00	9.00	9.00	9.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	556,627	313,921	629,218	636,891	636,891	7,673	1.22%
Operating	239,147	163,661	171,502	173,450	173,450	1,948	1.14%
Capital	-	-	-	2,200	2,200	2,200	
TOTAL	795,774	477,582	800,720	812,541	812,541	11,821	1.48%

YEARLY BUDGET COMPARISON TAX ADMINISTRATION



Tax Office (450)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-450-500001	REGULAR SALARIES	385,464	389,204.60	443,202	229,914	457,616	457,616
10-450-500004	LONGEVITY PAY	2,350	1,950.00	1,950	400	1,100	1,100
10-450-500005	FICA EXPENSE	29,025	28,648.38	34,054	17,321	35,092	35,092
10-450-500006	GROUP INSURANCE	93,964	92,241.19	97,200	35,355	86,400	86,400
10-450-500007	RETIREMENT LOCAL GOV'T	40,074	44,583.10	52,812	30,931	56,683	56,683
10-450-500011	TELEPHONE & POSTAGE	3,361	4,326.86	3,500	606	3,610	3,610
10-450-500014	TRAVEL/TRAINING	4,738	5,114.42	9,650	3,145	9,650	9,650
10-450-500016	MAINTENANCE EQUIPMENT	-	-	50	-	50	50
10-450-500017	MAINTENANCE VEHICLES	1,119	-	300	-	300	300
10-450-500021	EQUIPMENT RENTAL	1,500	1,423.72	1,750	739	1,750	1,750
10-450-500026	ADVERTISING	5,585	5,270.00	5,450	500	5,500	5,500
10-450-500031	AUTO SUPPLIES	882	1,287.23	2,140	360	2,140	2,140
10-450-500032	OFFICE SUPPLIES	6,432	6,125.75	8,000	2,445	8,100	8,100
10-450-500034	OTHER SUPPLIES & MATERIALS	-					
10-450-500037	WORKMENS COMP INSURANCE	3,221	2,824.75	5,502	4,937	3,735	3,735
10-450-500044	SPECIAL CONTRACTED SERVICES	55,267	67,638.13	70,000	34,246	73,400	73,400
10-450-500045	CONTRACTED SERVICES	63,965	71,030.00	62,000	41,660	62,000	62,000
10-450-500053	DUES & SUBSCRIPTIONS	75	75.00	300	25	325	325
10-450-500054	INSURANCE & BONDS	2,437	2,708.16	2,705	2,365	2,680	2,680
10-450-500058	TAX REFUNDS	15,757	20,478.38	-	72,634		
10-450-500058	TAX FORCLOSURES - CITY PORTION		49,661.57	-			
10-450-500074	CAPITAL OUTLAY	-		-			
10-450-500085	NON-CAPITALIZED ASSETS	3,814	1,183.28	-		2,200	2,200
10-450-500088	BANK SERVICE CHARGES	172		155		210	210
TOTALS:		719,203	795,775	800,720	477,582	812,541	812,541

Legal Services (470)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-470-500014	TRAVEL/TRAINING	405	285				
10-470-500044	SPECIAL CONTRACTED SERVICES	14,631	1,476	60,000	13,742	60,000	60,000
10-470-500045	CONTRACTED SERVICES	6,000	6,000	6,000	3,500	6,000	6,000
10-470-500054	INSURANCE & BONDS	109	115	117	111	92	92
TOTALS:		21,145	7,591	66,117	17,353	66,092	66,092

2022-2023 BUDGET PROFILE

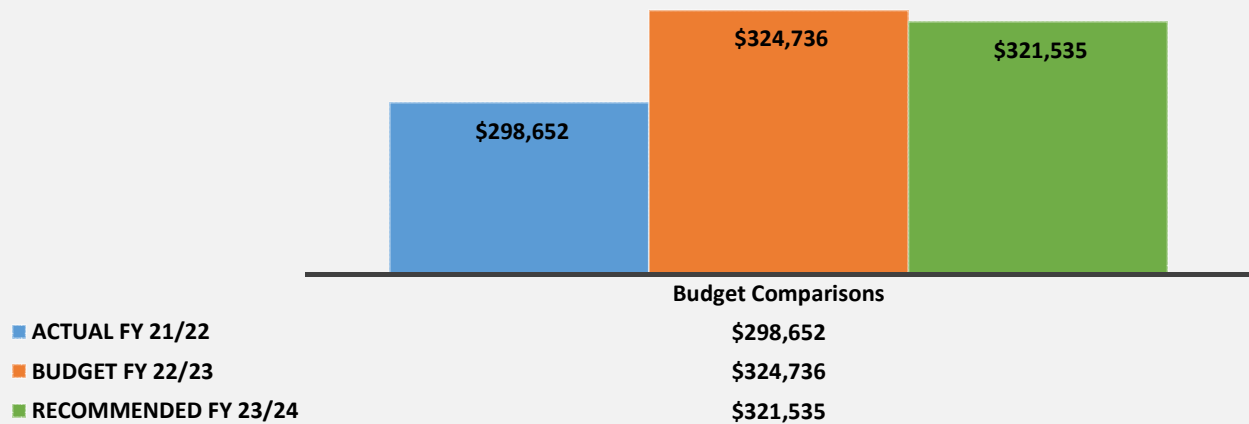
REGISTER OF DEEDS - 480

The Register of Deeds acts as custodian and manager of a large number of public records. We preserve and protect the valuable records of Vance County, which belong to Vance County and its citizens. We provide excellent and prompt customer service by maintaining the accuracy of all recorded documents and making them accessible to the public.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	4.00	4.00	4.00	4.00	4.00	4.00
Part-Time						
Seas/Temp						
Total	4.00	4.00	4.00	4.00	4.00	4.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	210,095	111,958	250,324	259,309	259,309	8,985	3.59%
Operating	88,557	50,994	74,412	62,226	62,226	(12,186)	-16.38%
Capital						-	0.00%
TOTAL	298,652	162,952	324,736	321,535	321,535	(3,201)	-0.99%

YEARLY BUDGET COMPARISONS REGISTER OF DEEDS



Register of Deeds (480)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-480-500001	REGULAR SALARIES	150,657	144,354	172,685	81,802	183,569	183,569
10-480-500004	LONGEVITY PAY	700	800	800	200	900	900
10-480-500005	FICA EXPENSE	11,063	10,823	13,272	6,131	14,115	14,115
10-480-500006	GROUP INSURANCE	42,152	37,560	43,200	13,864	38,400	38,400
10-480-500007	RETIREMENT LOCAL GOV'T	15,617	16,558	20,367	9,961	22,325	22,325
10-480-500011	TELEPHONE & POSTAGE	440	607	600	298	600	600
10-480-500014	TRAVEL/TRAINING	100	369	1,800	35	1,800	1,800
10-480-500016	MAINTENANCE EQUIPMENT	322	-	500	-	500	500
10-480-500021	EQUIPMENT RENTAL	39,681	39,273	41,000	19,608	41,000	41,000
10-480-500026	ADVERTISING	-		200	-		
10-480-500032	OFFICE SUPPLIES	7,564	17,220	8,000	8,771	8,300	8,300
10-480-500037	WORKMENS COMP INSURANCE	354	407	442	396	404	404
10-480-500044	AUTOMATION FUNDS	6,460	20,132		-		
10-480-500045	CONTRACTED SERVICES	57	420				
10-480-500053	DUES & SUBSCRIPTIONS	350	350	400	325	400	400
10-480-500054	INSURANCE & BONDS	2,555	1,395	1,500	1,289	1,581	1,581
10-480-500074	CAPITAL OUTLAY	3,098	4,800	16,470	18,686		
10-480-500085	NON-CAPITALIZED ASSETS	1,518				3,441	3,441
10-480-500108	SUPPLEMENTAL RETIREMENT	3,347	3,584	3,500	1,586	4,200	4,200
TOTALS:		286,038	298,652	324,736	162,952	321,535	321,535

2022-2023 BUDGET PROFILE

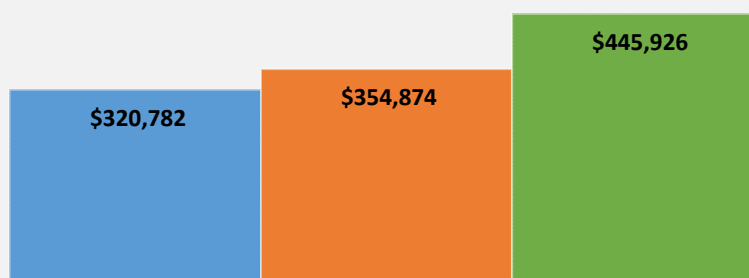
INFORMATION TECHNOLOGY - 490

The Information Technology Department provides quality technology-based services and technology strategic vision to the employees of Vance County so that each county department can deliver the highest quality of service to the citizens of Vance County.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	3.00	3.00	3.00	3.00	3.00	4.00
Part-Time						
Seas/Temp						
Total	2.00	3.00	3.00	3.00	3.00	3.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	257,858	126,529	264,149	334,966	334,966	70,818	26.81%
Operating	45,881	42,645	66,225	100,760	84,010	17,785	26.86%
Capital	17,043	9,460	24,500	26,950	26,950	2,450	10.00%
TOTAL	320,782	178,635	354,874	462,676	445,926	91,053	25.66%

YEARLY BUDGET COMPARISONS INFORMATION TECHNOLOGY



■ ACTUAL FY 21/22
■ BUDGET FY 22/23
■ RECOMMENDED FY 23/24

Budget Comparisons

\$320,782

\$354,874

\$445,926

Information Technology (490)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-490-500001	REGULAR SALARIES	177,298.82	188,533.13	193,227	96,800	245,603	245,603
10-490-500004	LONGEVITY PAY	400.00	600.00	300	-	-	
10-490-500005	FICA EXPENSE	12,999.71	14,377.72	14,805	7,384	18,789	18,789
10-490-500006	GROUP INSURANCE	31,294.08	32,783.42	32,400	10,580	38,400	38,400
10-490-500007	RETIREMENT	17,717.00	21,563.29	23,417	11,766	32,174	32,174
10-490-500011	TELEPHONE & POSTAGE	85.63	64.81	75	57	75	75
10-490-500014	TRAVEL/TRAINING	365.82	251.54	3,000	133	8,000	4,000
10-490-500016	MAINTENANCE EQUIPMENT	32,326.01	21,021.86	36,000	18,281	53,650	40,900
10-490-500026	ADVERTISING						
10-490-500032	OFFICE SUPPLIES	414.19	154.40	150	25	150	150
10-490-500033	DEPARTMENTAL SUPPLIES	1,778.70	1,165.17	2,000	403	3,500	3,500
10-490-500037	WORKMENS COMP INSURANCE	399.32	458.75	500	484	485	485
10-490-500045	CONTRACTED SERVICES	22,133.80	22,362.00	24,000	22,856	34,500	34,500
10-490-500054	INSURANCE & BONDS	390.00	402.00	500	406	400	400
10-490-500074	CAPITAL OUTLAY	16,791.47	11,983.06	18,500	6,263	16,000	16,000
10-490-500085	NON-CAPITALIZED ASSETS	5,100.04	5,060.31	6,000	3,197	10,950	10,950
TOTALS:		319,495	320,781	354,874	178,635	462,676	445,926

2022-2023 BUDGET PROFILE

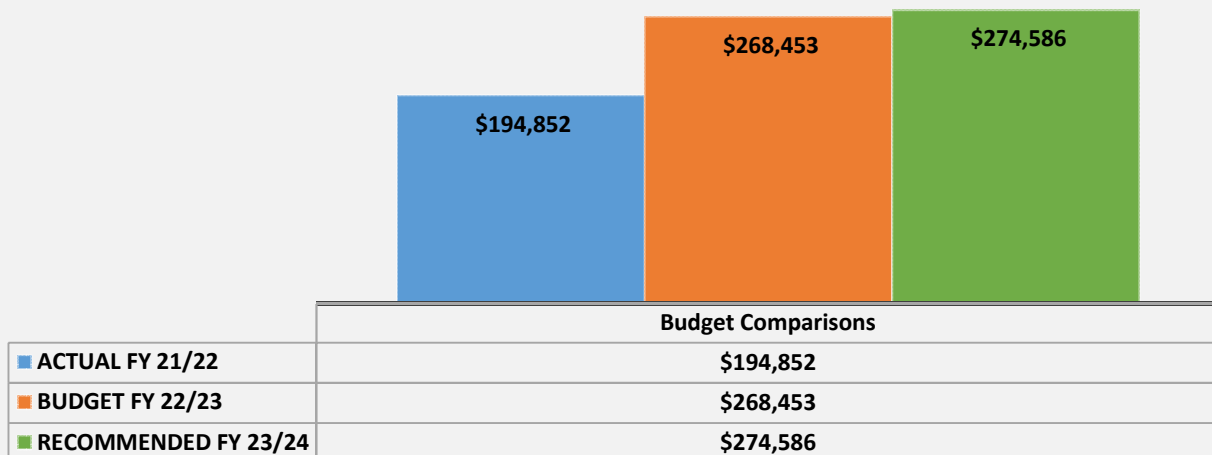
ECONOMIC DEVELOPMENT - 491

The mission of the Henderson-Vance Economic Development Commission is to create a community that is viable for new investment and retentions and expansion of their current industrial/business base. Our goal is to create an ecosystem for sustainable employment and investments for our community and to create an atmosphere and culture that supports a high standard of living and quality of life for our citizens.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	2.00	2.00	2.00	2.00	2.00	2.00
Part-Time						
Seas/Temp						
Total	2.00	2.00	2.00	2.00	2.00	2.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	120,538	72,728	156,773	160,338	160,337	3,564	2.27%
Operating	74,314	31,719	111,680	144,004	114,249	2,569	2.30%
Capital						-	0.00%
TOTAL	194,852	104,447	268,453	304,342	274,586	6,133	2.28%

YEARLY BUDGET COMPARISONS ECONOMIC DEVELOPMENT



Economic Development (491)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-491-500001	REGULAR SALARIES	84,241	88,586	113,220	54,178	117,374	117,374
10-491-500004	LONGEVITY PAY	100					
10-491-500005	FICA EXPENSE	5,654	6,306	8,661	3,814	8,979	8,979
10-491-500006	GROUP INSURANCE	15,807	15,645	21,600	8,224	19,200	19,200
10-491-500007	RETIREMENT LOCAL GOV'T	7,567	10,002	13,292	6,512	14,784	14,784
10-491-500011	TELEPHONE & POSTAGE	6,873	7,477	8,500	4,216	10,685	8,500
10-491-500013	UTILITIES	1,273	1,377	2,500	784	4,000	2,500
10-491-500014	TRAVEL/TRAINING	3,004	6,620	12,800	2,647	12,800	12,800
10-491-500016	MAINTENANCE EQUIPMENT	152	64	500	-	500	
10-491-500021	EQUIPMENT RENTAL	2,297	2,874	2,000	1,739	2,000	2,000
10-491-500026	ADVERTISING	2,622	17,213	17,000	1,911	40,000	27,000
10-491-500032	OFFICE SUPPLIES	1,173	2,608	900	659	1,200	1,200
10-491-500033	DEPARTMENTAL SUPPLIES	1,454	885	1,000	83	1,300	1,000
10-491-500037	WORKMENS COMP INSURANCE	1,275	1,615	1,750	1,388	1,604	1,604
10-491-500038	UNEMPLOYMENT INSURANCE						
10-491-500045	CONTRACTED SERVICES	32,716	20,055	47,600	10,469	36,100	26,100
10-491-500053	DUES & SUBSCRIPTIONS	29	547	700	100	13,700	13,700
10-491-500054	INSURANCE & BONDS	277	290	350	301	300	300
10-491-500068	SPECIAL EVENTS	1,006	1,429	4,820	852	7,370	5,100
10-491-500085	NON-CAPITALIZED ASSETS	-				1,185	1,185
10-491-500090	EDC FUNDS RESTRICTED						
10-491-500102	RENT	11,260	11,260	11,260	6,568	11,260	11,260
TOTALS:		178,780	194,852	268,453	104,447	304,342	274,586

2022-2023 BUDGET PROFILE

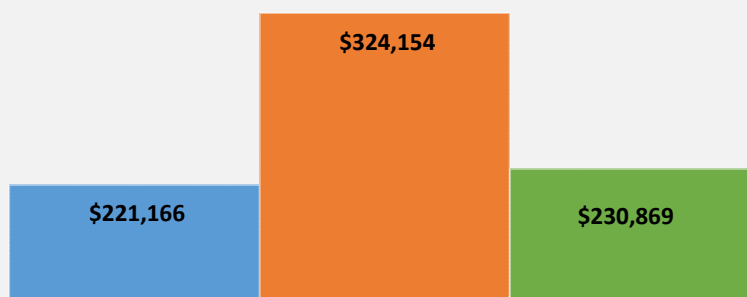
COUNTY ADMIN BUILDING - 500

The mission of maintenance and security is to provide a safe and clean working place for our staff and our visitors, enhance the quality of our building and grounds, and provide a good impression of our services to our community.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	1.50	1.50	1.50	1.50	1.50	1.50
Part-Time	2.00	3.00	3.00	3.00	3.00	3.00
Seas/Temp						
Total	3.50	4.50	4.50	4.50	4.50	4.50

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	115,691	74,470	116,294	119,999	119,999	3,705	3.19%
Operating	66,584	50,367	87,610	90,570	86,570	(1,040)	-1.19%
Capital	38,891	5,024	120,250	52,300	24,300	(95,950)	-80%
TOTAL	221,166	129,861	324,154	262,869	230,869	(93,285)	-28.78%

YEARLY BUDGET COMPARISONS COURT-ADMINISTRATION



Budget Comparisons	
■ ACTUAL FY 21/22	\$221,166
■ BUDGET FY 22/23	\$324,154
■ RECOMMENDED FY 23/24	\$230,869

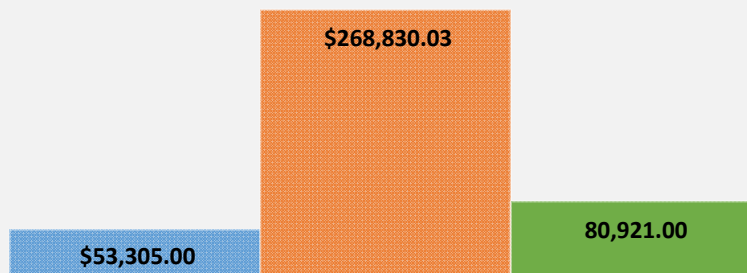
2022-2023 BUDGET PROFILE

COUNTY OFFICE BUILDING - 501

STAFFING LEVELS						REQUEST FY 23-24
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	
Full-Time						0
Part-Time	1.00	1.00	1.00	1.00	1.00	
Seas/Temp						
Total	1.00	1.00	1.00	1.00	1.00	0.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	3,773	-	21,430	21,406	21,406	(24)	-0.11%
Operating	49,532	21,989	47,400	48,015	48,015	615	1.30%
Capital			200,000	11,500	11,500	(188,500)	
TOTAL	53,305	21,989	268,830	80,921	80,921	(187,909)	-69.90%

YEARLY BUDGET COMPARISONS COUNTY OFFICE BUILDING



Budget Comparisons	
■ ACTUAL FY 21/22	\$53,305.00
■ BUDGET FY 22/23	\$268,830.03
■ RECOMMENDED FY 23/24	\$80,921.00

County Admin Building (500)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-500-500001	REGULAR SALARIES	47,513	48,613	50,388	40,126	52,403	52,403
10-500-500002	PART-TIME SALARIES	18,611	29,376	36,540	18,864	39,309	39,309
10-500-500004	LONGEVITY PAY	300	200	350	-	350	350
10-500-500005	FICA EXPENSE	5,065	7,873	6,677	4,016	7,043	7,043
10-500-500006	GROUP INSURANCE	16,246	23,140	16,200	7,562	14,400	14,400
10-500-500007	RETIREMENT LOCAL GOV'T	4,781	6,489	6,139	3,902	6,494	6,494
10-500-500013	UTILITIES	19,419	23,753	30,000	11,029	30,000	26,000
10-500-500014	TRAVEL/TRAINING						
10-500-500015	MAINTENANCE BUILDING & GROUND	28,546	33,419	35,000	21,637	35,000	35,000
10-500-500033	DEPARTMENTAL SUPPLIES	6,882	5,642	6,500	3,182	6,500	6,500
10-500-500037	WORKMENS COMP INSURANCE	1,880	2,678	2,910	2,633	2,800	2,800
10-500-500054	INSURANCE & BONDS	6,519	35	12,000	11,292	15,070	15,070
10-500-500057	PEST CONTROL	1,037	1,057	1,200	595	1,200	1,200
10-500-500074	CAPITAL OUTLAY	21,296	38,891	110,000	2,370	35,050	7,050
10-500-500085	NON-CAPITALIZED ASSETS	2,602	-	10,250	2,654	17,250	17,250
TOTALS:		180,697	221,166	324,154	129,861	262,869	230,869

County Office Building (501)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-501-500001	REGULAR SALARIES	12,035	-	13,386		13,921	13,921
10-501-500002	PART-TIME SALARIES		3,505	-		-	
10-501-500005	FICA EXPENSE	921	268	1,024		1,065	1,065
10-501-500006	GROUP INSURANCE			5,400		4,800	4,800
10-501-500007	RETIREMENT LOCAL GOV'T			1,620		1,620	1,620
10-501-500013	UTILITIES	13,048	13,811	17,500	7,795	17,500	17,500
10-501-500015	MAINTENANCE BUILDING & GROUND	21,863	27,285	19,000	9,256	19,000	19,000
10-501-500033	DEPARTMENTAL SUPPLIES	3,294	2,917	2,650	1,488	2,650	2,650
10-501-500037	WORKMENS COMP INSURANCE	358	410	450	428	450	450
10-501-500045	CONTRACTED SERVICES	4,030	2,520	4,400	376	4,400	4,400
10-501-500054	INSURANCE & BONDS	1,326	2,109	2,500	2,366	3,115	3,115
10-501-500057	PEST CONTROL	780	480	900	280	900	900
10-501-500074	CAPITAL OUTLAY	30,263		200,000	13,996	11,500	11,500
10-501-500153	LEASE PURCHASE PRINCIPAL	-					
10-501-500154	LEASE PURCHASE INTEREST	-					
TOTALS:		87,918	53,305	268,830	35,985	80,921	80,921

2022-2023 BUDGET PROFILE

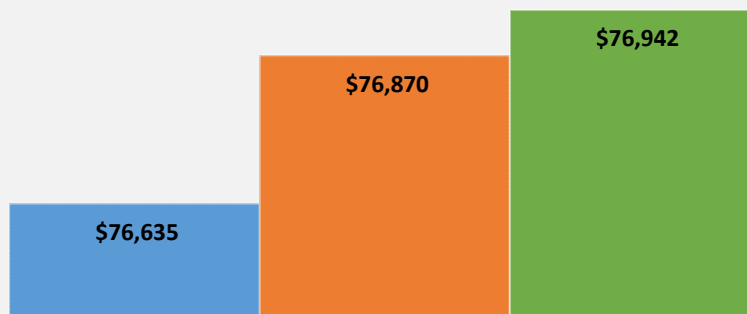
DENNIS BUILDING-502

To maintain this historical building.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time						0.00
Part-Time	1.00	1.00	1.00	1.00	1.00	
Seas/Temp						
Total	1.00	1.00	1.00	1.00	1.00	0.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	6,148	13,426	21,430	21,261	21,261	(169)	-0.79%
Operating	60,387	29,236	55,440	89,681	55,681	241	0.43%
Capital	10,100					-	
TOTAL	76,635	42,663	76,870	110,942	76,942	72	0.09%

YEARLY BUDGET COMPARISONS DENNIS BUILDING



Budget Comparisons	
■ ACTUAL FY 21/22	\$76,635
■ BUDGET FY 22/23	\$76,870
■ RECOMMENDED FY 23/24	\$76,942

H.A. Dennis Building (502)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-502-500001	REGULAR SALARIES			13,386	6,827	14,200	14,200
10-502-500002	PART-TIME SALARIES	10,791	5,711	-	2,276		
10-502-500005	FICA EXPENSE	825	437	1,024	696	543	543
10-502-500006	GROUP INSURANCE			5,400	2,521	4,800	4,800
10-502-500007	RETIREMENT LOCAL GOV'T			1,620	1,107	1,718	1,718
10-502-500013	UTILITIES	13,183	16,117	19,000	6,347	19,500	18,500
10-502-500015	MAINTENANCE BUILDING & GROUND	37,689	39,454	30,000	18,280	63,000	30,000
10-502-500033	DEPARTMENTAL SUPPLIES	1,911	885	2,000	689	2,000	2,000
10-502-500037	WORKMENS COMP INSURANCE	341	390	420	428	400	400
10-502-500054	INSURANCE & BONDS	853	2,821	3,300	3,072	4,061	4,061
10-502-500057	PEST CONTROL	720	720	720	420	720	720
10-502-500074	CAPITAL OUTLAY	-	10,100	-			
10-502-500085	NON-CAPITALIZED ASSETS	-					
TOTALS:		66,314	76,635	76,870	42,663	96,742	76,942

Senior Center Building (504)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-504-500002	PART-TIME SALARIES	18,163.92	18,855	-		-	
10-504-500005	FICA EXPENSE	1,390	1,442	-		-	
10-504-500013	UTILITIES	10,601	8,579	-		-	
10-504-500015	MAINTENANCE BUILDING & GROUND	2,353	3,128	-		-	
10-504-500033	DEPARTMENTAL SUPPLIES	3,679	3,082	-		-	
10-504-500037	WORKMENS COMP INSURANCE	546	624	-		-	
10-504-500045	CONTRACTED SERVICES	4,000		-		-	
10-504-500054	INSURANCE & BONDS	99	104	-		-	
10-504-500057	PEST CONTROL	720	540	-		-	
10-504-500102	RENT	1,800	1,350	-		-	
TOTALS:		43,354	37,704	-	-	-	

2022-2023 BUDGET PROFILE

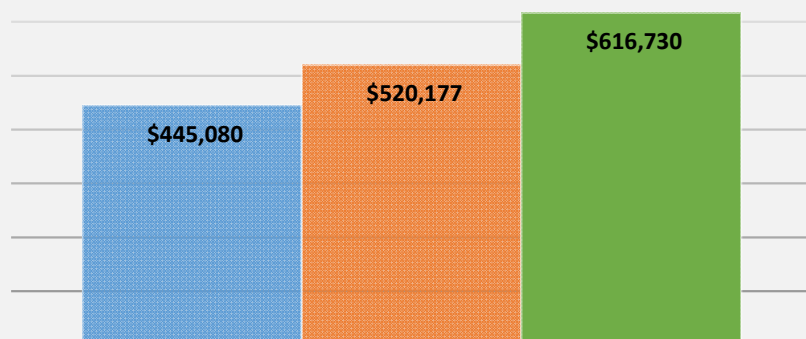
COURTHOUSE - 505

THE MISSION OF MAINTENANCE & SECURITY IS TO PROVIDE A SAFE AND CLEAN WORKING PLACE FOR OUR STAFF AND VISITORS. TO ENHANCE THE QUALITY OF OUR BUILDING AND GROUNDS THAT CREATES A GOOD IMPRESSION OF OUR SERVICES TO OUR COMMUNITY.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	2.50	3.50	3.50	3.50	3.50	3.50
Part-Time	1.00	2.00	2.00	2.00	2.00	2.00
Seas/Temp						
Total	3.50	5.50	5.50	5.50	5.50	5.50

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	156,905	93,445	245,014	245,916	245,916	902	0.37%
Operating	288,175	111,220	227,563	214,614	210,614	(16,949)	-7.45%
Capital		10,690	47,600	189,200	160,200	112,600	236.55%
TOTAL	445,080	215,354	520,177	649,730	616,730	96,553	18.56%

YEARLY BUDGET COMPARISONS COURTHOUSE



■ ACTUAL FY 21/22	\$445,080
■ BUDGET FY 22/23	\$520,177
■ RECOMMENDED FY 23/24	\$616,730

Courthouse (505)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-505-500001	REGULAR SALARIES	115,826	106,825	145,013	64,771	153,318	153,318
10-505-500002	PART-TIME SALARIES	13,176	4,101	33,407	5,945	26,935	26,935
10-505-500004	LONGEVITY PAY	500	600	750	200	750	750
10-505-500005	FICA EXPENSE	9,860	8,491	13,707	5,405	13,847	13,847
10-505-500006	GROUP INSURANCE	29,869	24,585	34,500	9,207	32,100	32,100
10-505-500007	RETIREMENT	12,015	12,303	17,637	7,916	18,966	18,966
10-505-500011	TELEPHONE & POSTAGE	63	65	200	192	200	200
10-505-500013	UTILITIES	66,624	61,995	85,000	27,817	85,000	81,000
10-505-500015	MAINTENANCE BUILDING & GROUND	49,762	39,350	45,000	26,918	45,000	45,000
10-505-500031	AUTO SUPPLIES	1,398	3,257	1,750	812	1,750	1,750
10-505-500033	DEPARTMENTAL SUPPLIES	3,533	5,988	6,500	5,357	6,500	6,500
10-505-500037	WORKMENS COMP INSURANCE	4,222	2,710	4,100	4,657	4,700	4,700
10-505-500045	CONTRACTED SERVICES	44,532	49,400	45,600	26,600	45,600	45,600
10-505-500054	INSURANCE & BONDS	10,306	16,058	18,400	17,363	22,864	22,864
10-505-500057	PEST CONTROL	2,600	2,580	3,000	1,505	3,000	3,000
10-505-500074	CAPITAL OUTLAY	155,751	104,824	42,950	2,848	179,000	150,000
10-505-500085	NON-CAPITALIZED ASSETS	4,924	1,948	4,650	7,842	10,200	10,200
10-505-500153	LEASE PURCHASE PRINCIPAL	-		18,013			
10-505-500154	LEASE PURCHASE INTEREST	-					
TOTALS:		524,962	445,080	520,177	215,354	649,730	616,730

Ruin Creek Rd Building (506)-Old Social Services

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-506-500001	REGULAR SALARIES	24,593	30,696				
10-506-500002	PART-TIME SALARIES	9,910	8,219				
10-506-500004	LONGEVITY PAY	200	200				
10-506-500005	FICA EXPENSE	2,654	2,993				
10-506-500006	GROUP INSURANCE	10,507	12,314				
10-506-500007	RETIREMENT LOCAL GOV'T	2,561	3,529				
10-506-500013	UTILITIES	31,654	27,037	33,000	3,402		
10-506-500015	MAINTENANCE BUILDING & GROUND	11,538	3,198	5,000			
10-506-500033	DEPARTMENTAL SUPPLIES	8,547	3,168				
10-506-500037	WORKMENS COMP INSURANCE	1,034	1,182		2,894		
10-506-500045	CONTRACTED SERVICES	5,370	4,517	6,600	2,878		
10-506-500054	INSURANCE & BONDS	2,247	3,573	3,910	3,701		
10-506-500057	PEST CONTROL	1,310	960	1,700	240		
TOTALS:		112,125	101,586	50,210	13,115	-	-

2022-2023 BUDGET PROFILE

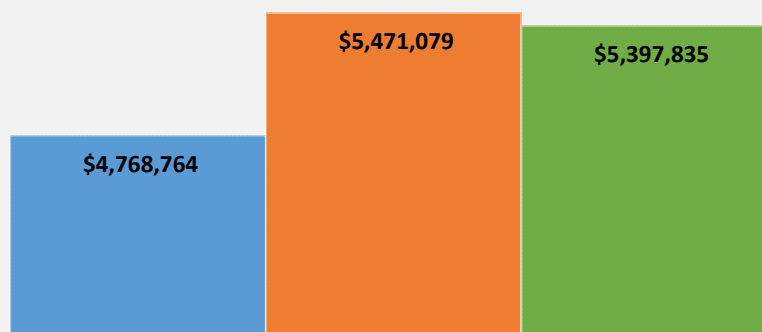
SHERIFF'S OFFICE - 510/514/517

TO IMPROVE THE QUALITY OF LIFE FOR ALL CITIZENS THROUGH DILIGENT EFFORTS TO REDUCE CRIME, COMBAT ILLEGAL DRUG ACTIVITY WHILE PROTECTING LIVES AND PROPERTY.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	55.00	54.00	58.00	58.00	58.00	57.00
Part-Time	1.00	3.00	4.00	4.00	6.00	6.00
Seas/Temp	-	-	-	-	-	-
Total	56.00	57.00	62.00	62.00	64.00	63.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	3,629,785	1,868,993	4,340,100	4,285,195	4,285,195	(54,905)	-1.27%
Operating	814,019	582,958	814,855	789,140	779,140	(35,715)	-4.38%
Capital	324,960	10,161	316,124	1,079,994	333,500	17,376	5.50%
TOTAL	4,768,764	2,462,112	5,471,079	6,154,329	5,397,835	(73,244)	-1.34%

YEARLY BUDGET COMPARISONS SHERIFF



Budget Comparisons	
■ ACTUAL FY 21/22	\$4,768,764
■ BUDGET FY 22/23	\$5,471,079
■ RECOMMENDED FY 23/24	\$5,397,835

Sheriff's Office (510)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-510-500001	REGULAR SALARIES	2,446,761.14	2,345,316.00	2,850,493	1,186,561.53	2,851,028	2,851,028
10-510-500002	PART-TIME SALARIES	36,226.92	38,157.00	50,000	23,665.58	50,000	50,000
10-510-500003	OVERTIME	71,483.58	109,993.00	57,000	110,755.61	65,000	65,000
10-510-500004	LONGEVITY PAY	8,150.00	8,950.00	7,850	3,900.00	6,100	6,100
10-510-500005	FICA EXPENSE	194,100.79	185,862.00	226,849	122,079.18	227,368	227,368
10-510-500006	GROUP INSURANCE	589,076.64	545,022.00	622,100	175,555.21	544,100	544,100
10-510-500007	RETIREMENT LOCAL GOV'T	279,826.92	289,233.00	374,222	168,234.18	384,646	384,646
10-510-500008	SEPARATION ALLOWANCE	18,240.72	34,034.00	18,241	26,715.02	34,034	34,034
10-510-500009	401 K	93,901.90	73,218.00	133,345	51,527.06	122,919	122,919
10-510-500011	TELEPHONE & POSTAGE	39,044.37	38,892.00	40,000	22,740.11	40,000	40,000
10-510-500014	TRAVEL/TRAINING	7,922.23	14,804.00	10,000	4,229.02	8,000	8,000
10-510-500016	MAINTENANCE EQUIPMENT	12,914.00	13,719.00	18,000	11,062.53	18,000	18,000
10-510-500017	MAINTENANCE VEHICLES	53,290.42	53,165.00	62,000	51,547.14	65,000	65,000
10-510-500021	EQUIPMENT RENTAL	10,294.74	10,937.00	10,000	8,250.01	12,500	12,500
10-510-500026	ADVERTISING	134.04	22.00	250	627.56	1,000	1,000
10-510-500031	AUTO SUPPLIES	196,495.05	199,675.00	200,000	136,443.82	200,000	200,000
10-510-500032	OFFICE SUPPLIES	7,661.04	9,397.00	10,000	2,220.61	10,000	10,000
10-510-500033	DEPARTMENTAL SUPPLIES	28,363.15	22,419.00	31,000	19,538.64	31,000	31,000
10-510-500036	UNIFORMS	22,953.57	15,146.00	30,000	24,699.23	30,000	30,000
10-510-500037	WORKMENS COMP INSURANCE	66,070.73	92,477.00	75,000	73,743.97	72,750	72,750
10-510-500038	UNEMPLOYMENT INSURANCE	3,425.60	356.00	5,000	-	5,000	5,000
10-510-500045	CONTRACTED SERVICES	13,668.00	26,285.00	30,000	21,006	40,000	32,000
10-510-500053	DUES & SUBSCRIPTIONS	1,624.46	1,761.00	4,500	1,219	4,500	4,500
10-510-500054	INSURANCE & BONDS	77,914.13	67,756.00	80,500	76,700	115,356	115,356
10-510-500055	SHERIFF'S OFFICE LEGAL COST	14,334.75	0	10,000	2,660	10,000	8,000
10-510-500056	POLICE DOG	6,487.79	17,279.00	22,000	3,477	22,000	22,000
10-510-500059	INFORMANT EXPENSE	4,000.00	6,000	10,000	10,000	10,000	10,000
10-510-500074	CAPITAL OUTLAY	287,317.16	321,525.00	316,124	10,161	1,079,994	333,500
10-510-500085	NON-CAPITALIZED ASSETS	4,212	3,435.00				
10-510-500102	RENT	6,000	6,000.00	6,000	3,500	6,000	6,000
10-510-500103	NCDPS BUDGET GRANT \$84K		50,734.00	21,500	3,716	-	
10-510-500133	BULLET PROOF VEST GRANT	-	2,000.00	2,000		2,000	2,000
10-510-500135	DRUG EDUCATION SUPPLIES	840	1,138.00	1,750		1,750	1,750

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-510-500153	LEASE PURCHASE PRINCIPAL	152,873	156,856.00	131,369	102,200	82,174	82,174
10-510-500154	LEASE PURCHASE INTEREST	8,289	7,201	3,986	3,377	2,110	2,110
10-510-500268		4,763,897.36	4,768,764	5,471,079	2,462,112	6,154,329	5,397,835
10-511-500011	DRUG UNIT TELEPHONE						
10-514-500085	NON-CAPITALIZED ASSETS	6,181	-	7,000	-	7,000	7,000
10-517-500033	SHERIFF'S INTERDICTION FUNDS	6,073	-	2,500	-	2,500	2,500
TOTALS:		4,776,151	4,768,764	5,480,579	2,462,112	6,163,829	5,407,335

2022-2023 BUDGET PROFILE

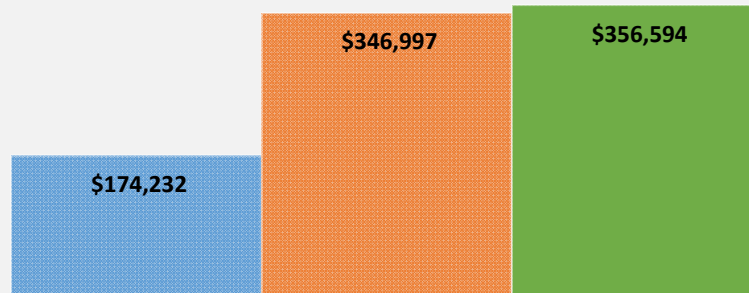
SCHOOL RESOURCE OFFICERS - 518

To be responsible for the security and safety of students and faculty to ensure a positive learning environment within our schools.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	4.00	4.00	4.00	5.00	5.00	5.00
Part-Time		-	-	-		
Seas/Temp		-	-	-		
Total	4.00	4.00	4.00	5.00	5.00	5.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	159,946	91,847	327,161	330,584	330,584	3,423	1.05%
Operating	14,286	14,655	19,836	28,510	26,010	6,174	31.13%
Capital						-	
TOTAL	174,232	106,502	346,997	359,094	356,594	9,597	2.77%

YEARLY BUDGET COMPARISONS SCHOOL RESOURCE OFFICERS



Budget Comparisons	
ACTUAL FY 21/22	\$174,232
BUDGET FY 22/23	\$346,997
RECOMMENDED FY 23/24	\$356,594

School Resource Officers (518)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-518-500001	REGULAR SALARIES	38,246	108,490	217,125	67,236	224,079	224,079
10-518-500004	LONGEVITY PAY	100	100	100		100	100
10-518-500005	FICA EXPENSE	2,929	8,241	16,618	5,099	17,150	17,150
10-518-500006	GROUP INSURANCE	11,416	26,718	54,000	11,343	48,000	48,000
10-518-500007	RETIREMENT LOCAL GOV'T	4,256	12,888	28,457	8,169	30,394	30,394
10-518-500009	401 K	1,964	3,509	10,861		10,861	10,861
10-518-500014	TRAVEL/TRAINING	-	-	4,500		4,500	4,500
10-518-500017	MAINTENANCE VEHICLES	79	73	1,000		1,000	1,000
10-518-500031	AUTO SUPPLIES	2,320	4,479	5,000	5,295	10,000	7,500
10-518-500033	DEPARTMENTAL SUPPLIES	-		1,000		1,000	1,000
10-518-500036	UNIFORMS	-	1,053	2,000	170	2,000	2,000
10-518-500037	WORKMENS COMP INSURANCE	5,229	5,663	3,236	6,124	5,630	5,630
10-518-500054	INSURANCE & BONDS	3,520	3,018	3,100	3,066	4,380	4,380
10-518-500085	NON-CAPITALIZED ASSETS	-					
TOTALS:		70,060	174,232	346,997	106,502	359,094	356,594

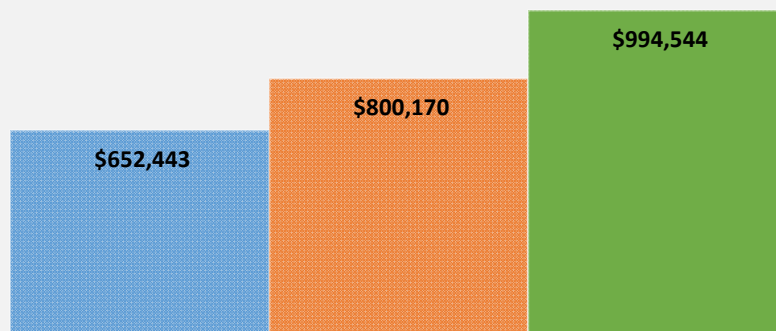
2022-2023 BUDGET PROFILE

EATON JOHNSON/DSS BUILDING - 519

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	-	-	-	-	1.00	2.00
Part-Time	-	-	-	-	1.00	2.00
Seas/Temp						
Total	-	-	-	-	2.00	4.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	-	48,951	125,960	126,464	126,463	503	0.40%
Operating	652,443	520,777	674,210	871,581	868,081	193,871	28.76%
Capital						-	
TOTAL	652,443	569,729	800,170	998,044	994,544	194,374	24.29%

YEARLY BUDGET COMPARISONS EATON JOHNSON BUILDING



Budget Comparisons	
■ ACTUAL FY 21/22	\$652,443
■ BUDGET FY 22/23	\$800,170
■ RECOMMENDED FY 23/24	\$994,544

Eaton Johnson Bldg (519)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-519-500001	REGULAR SALARIES	24,593		56,417	21,314	58,116	58,116
10-519-500002	PART-TIME SALARIES	9,910		33,977	16,507	34,657	34,657
10-519-500004	LONGEVITY PAY	200		200		200	200
10-519-500005	FICA EXPENSE	2,654		6,915	2,893	7,112	7,112
10-519-500006	GROUP INSURANCE	10,507		21,600	5,645	19,200	19,200
10-519-500007	RETIREMENT LOCAL GOV'T	12,015		6,851	2,592	7,178	7,178
10-519-500013	UTILITIES	40,418	95,612	100,000	65,697	130,000	130,000
10-519-500015	MAINTENANCE BUILDING & GROUND	42,051	136,579	60,000	29,318	259,340	255,840
10-519-500045	CONTRACTED SERVICES	109	42,159	130,000	49,341	101,500	101,500
10-519-500033	DEPARTMENTAL SUPPLIES			10,000	4,266	10,000	10,000
10-519-500054	INSURANCE & BONDS	2,414	3,908	5,300	4,985	6,360	6,360
10-519-500057	PEST CONTROL	-	1,140	3,600	2,100	3,600	3,600
10-519-500153	LEASE PURCHASE PRINCIPAL		301,949	301,949	301,949	301,949	301,949
10-519-500154	LEASE PURCHASE INTEREST		71,096	63,361	63,122	58,832	58,832
		144,870	652,443	800,170	569,729	998,044	994,544

2022-2023 BUDGET PROFILE

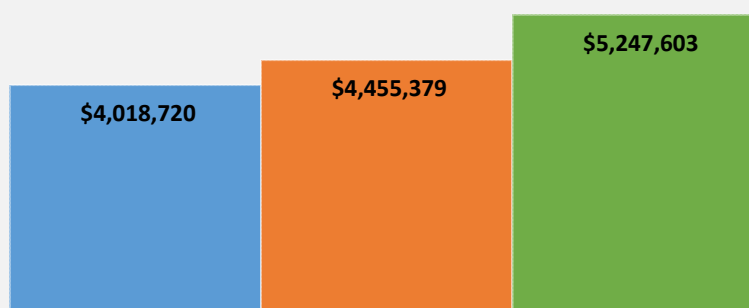
JAIL - 520

THE MISSION OF THE EMPLOYEES OF THE DETENTION CENTER DIVISION ON ACTIVE DUTY IS TO BE RESPONSIBLE FOR THE SECURITY, SAFETY, HEALTH AND SUCH MATTERS THAT AFFECT THE INMATE POPLUATION OF THE JAIL FACILITY IN ACCORDANCE WITH FEDERAL STATUTES, NORTH CAROLINA STATE LAWS AND ORDINANCES OF VANCE COUNTY.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	45.00	45.00	44.00	44.00	46.00	46.00
Part-Time	37.00	37.00	37.00	37.00	37.00	37.00
Seas/Temp	-	-	-	-		
Total	82.00	82.00	81.00	81.00	83.00	83.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	2,307,342	1,088,118	2,970,379	2,958,923	2,958,923	(11,456)	-0.39%
Operating	1,711,378	1,514,666	1,428,000	2,363,380	1,730,180	302,180	21.16%
Capital			57,000	1,111,000	558,500	501,500	879.82%
TOTAL	4,018,720	2,602,784	4,455,379	6,433,303	5,247,603	792,224	17.78%

YEARLY BUDGET COMPARISONS JAIL



Budget Comparisons	
■ ACTUAL FY 21/22	\$4,018,720
■ BUDGET FY 22/23	\$4,455,379
■ RECOMMENDED FY 23/24	\$5,247,603

Jail (520)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-520-500001	REGULAR SALARIES	1,369,962.23	1,248,829.00	1,879,339	533,665.28	1,874,735	1,874,735
10-520-500002	PART-TIME SALARIES (AND OT)	446,164.81	519,952.00	200,000	316,113.22	250,000	250,000
10-520-500004	LONGEVITY PAY	28,669.95	3,400.00	3,700	1,300.00	2,900	2,900
10-520-500005	FICA EXPENSE	4,600.00	13,495.00	159,352	64,622.90	162,764	162,764
10-520-500006	GROUP INSURANCE	139,119.79	356,635.00	496,800	92,545.80	432,000	432,000
10-520-500007	RETIREMENT LOCAL GOV'T	388,743.28	162,627.00	227,848	79,870.61	236,524	236,524
10-520-500009	401K	153,313.52	2,404.00	3,340	0	-	-
10-520-500011	TELEPHONE & POSTAGE	3,235.97	8,305.00	7,500	5,388.27	7,500	7,500
10-520-500013	UTILITIES	8,689.46	93,126.00	95,000	43,256.72	95,000	95,000
10-520-500014	TRAVEL/TRAINING	75,883.13	2,011.00	4,000	162.40	6,000	4,000
10-520-500015	MAINTENANCE BUILDING & GROUND	1,204.02	78,145.00	42,500	119,577.57	450,000	60,000
10-520-500016	MAINTENANCE EQUIPMENT	54,050.98	53.00	5,000	1,300.31	5,000	5,000
10-520-500021	EQUIPMENT RENTAL	2,765.62	3,379.00	4,000	2,085.25	4,000	4,000
10-520-500026	ADVERTISING	2,831.28	0.00				
10-520-500032	OFFICE SUPPLIES	5,542.75	7,992.00	7,500	3,051.69	10,000	8,000
10-520-500033	DEPARTMENTAL SUPPLIES	52,508.74	57,973.00	54,000	28,384.10	161,000	54,000
10-520-500036	UNIFORMS	4,548.34	11,343.00	10,000	3,905.32	45,000	20,000
10-520-500037	WORKMENS COMP INSURANCE	45,005.73	47,920.00	50,000	49,512.49	49,800	49,800
10-520-500038	UNEMPLOYMENT INSURANCE	2,885.61	242.52	10,000	0	5,000	5,000
10-520-500044	SPECIAL CONTRACTED SERVICES	257,344.29	286,889.00	250,000	204,655.66	300,000	300,000
10-520-500045	CONTRACTED SERVICES	2,415.00	250,354.00	12,300	153,348.90	12,300	12,300
10-520-500046	HEALTH CARE-DRUGS-MEDICINE	380,217.51	121,631.00	400,000	521,085.93	600,000	550,000
10-520-500047	FOOD & PROVISIONS	410,273.91	482,624.00	350,000	297,941.52	450,000	400,000
10-520-500048	INMATE CANTEEN	79,628.84	90,834.00	84,000	45,260.01	84,000	84,000
10-520-500049	JAIL IMPROVEMENT PROJECT	56,013.87	-	-	52.99		
10-520-500053	DUES & SUBSCRIPTIONS	25.00	812				
10-520-500054	INSURANCE & BONDS	19,392.52	35,050	37,300	35,336.85	57,780	57,780
10-520-500057	PEST CONTROL	1,440.00	1,440	2,500	360.00	9,000	9,000
10-520-500074	CAPITAL OUTLAY	119,936.83	124,885	57,000	0	1,111,000	558,500
10-520-500085	NON-CAPITALIZED ASSETS	3,025.00	2,575	-	0		
10-520-500134	PRISONER JUMPSUITS	912.00	3,794	2,400	0	12,000	4,800
10-520-500153	LEASE PURCHASE PRINCIPAL						
10-520-500154	LEASE PURCHASE INTEREST						
TOTALS:		4,120,350	4,018,720	4,455,379	2,602,784	6,433,303	5,247,603

Enviromental Services (525)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-525-500172	BUILDING DEMOLITION	-		5,000		5,000	5,000
10-525-500174	MEDICAL EXAMINER	45,550	45,450	50,000	28,350	50,000	50,000
10-525-500176	MOBILE HOME REMOVAL	18,900		-			
TOTALS:		64,450	45,450	55,000	28,350	55,000	55,000

2022-2023 BUDGET PROFILE

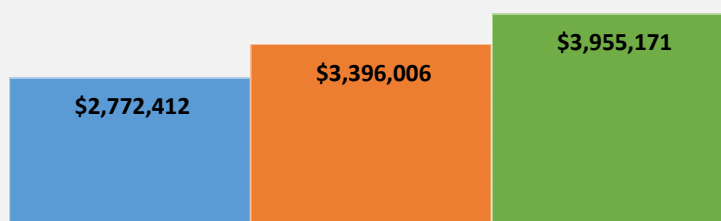
EMS - 530

It is our mission to promote wellness, provide care and meet the needs of the citizens of Vance County. To proudly provide an organized method of response to the perceived health care needs of our community. We will provide appropriate, timely and courteous care through a comprehensive and effective system while providing basic and advanced life support care at the highest level of quality possible. We are committed to being a leader in emergency medical services with safety, ethics and integrity guiding our every action. We will strive to continuously educate our community about prevention and the importance of its EMS system.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	28.00	21.00	22.00	28.00	29.00	38.00
Part-Time	15.00	15.00	16.00	30.00	30.00	30.00
Seas/Temp	N/A	N/A	N/A	N/A	N/A	N/A
Total	43.00	36.00	38.00	58.00	59.00	68.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	2,015,294	1,150,619	2,690,600	2,735,194	2,756,724	66,125	2.46%
Operating	757,118	479,696	705,406	812,947	743,447	38,041	5.39%
Capital		2,695	-	481,000	455,000	455,000	#DIV/0!
TOTAL	2,772,412	1,633,010	3,396,006	4,029,142	3,955,171	559,166	16.47%

YEARLY BUDGET COMPARISONS EMS



Budget Comparisons	
■ ACTUAL FY 21/22	\$2,772,412
■ BUDGET FY 22/23	\$3,396,006
■ RECOMMENDED FY 23/24	\$3,955,171

Ambulance (530)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-530-500001	REGULAR SALARIES	860,447.04	976,576.00	1,765,298	585,026.23	1,830,636	1,830,636
10-530-500002	PART-TIME SALARIES	179,830.79	153,730.00	110,000	62,504.67	110,000	110,000
10-530-500003	OVERTIME	118,350.82	329,716.00	100,000	238,326.66	100,000	120,000
10-530-500004	LONGEVITY PAY	3,600.00	3,700.00	3,700	1,650.00	3,500	3,500
10-530-500005	FICA EXPENSE	86,622.26	110,845.00	151,393	66,909.47	156,376	157,906
10-530-500006	GROUP INSURANCE	198,318.07	287,435.00	367,200	97,023.24	326,400	326,400
10-530-500007	RETIREMENT LOCAL GOV'T	108,461.24	153,292.00	193,008	99,178.56	208,282	208,282
10-530-500011	TELEPHONE & POSTAGE	14,115.29	11,272.00	13,900	6,669.94	14,900	14,000
10-530-500013	UTILITIES	9,633.19	10,169.00	9,500	4,072.68	9,500	9,500
10-530-500014	TRAVEL/TRAINING	0	419.00	6,000	543.00	6,000	6,000
10-530-500015	MAINT BUILDING & GROUNDS	4,599.05	4,313.00	7,000	3,780.41	7,000	7,000
10-530-500016	MAINT EQUIPMENT	10,843.32	1,873.00	13,000	2,058.23	16,000	13,000
10-530-500017	MAINT VEHICLES	86,181.74	121,481.00	80,000	69,797.22	100,000	90,000
10-530-500021	EQUIPMENT RENTAL	2,840.14	3,176.00	3,500	1,812.51	3,500	3,500
10-530-500026	ADVERTISING	51.32	61	100	0	100	-
10-530-500031	AUTO SUPPLIES	458.48	690.00	2,000	1,070.99	2,000	2,000
10-530-500032	OFFICE SUPPLIES	1,473.09	2,156.00	3,000	353.24	3,000	3,000
10-530-500033	DEPARTMENTAL SUPPLIES	7,150.87	2,210.00	6,000	3,972.27	6,000	6,000
10-530-500036	UNIFORMS	16,505.27	15,383.00	22,000	9,779.79	22,000	22,000
10-530-500037	WORKMENS COMP INSURANCE	51,092.15	66,951.00	72,000	68,833.56	75,717	75,717
10-530-500044	SPECIAL CONTRACTED SERVICES	50,724	56,691.00	90,000	18,091.67	90,000	65,000
10-530-500045	CONTRACTED SERVICES	34,393	29,685.00	29,000	14,216.73	30,000	30,000
10-530-500053	DUES & SUBSCRIPTIONS	1,205	843.00	2,525	427.00	4,055	4,055
10-530-500054	INSURANCE & BONDS	30,598	28,319.00	34,000	31,956.36	40,794	40,794
10-530-500057	PEST CONTROL	1,643	1,200	2,500	700.00	2,500	2,500
10-530-500074	CAPITAL OUTLAY	33,816		-		479,000	453,000
10-530-500085	NON-CAPITALIZED ASSETS				2,695	2,000	2,000
10-530-500102	RENT	12,000	13,200	13,200	7,700	13,200	13,200
10-530-500141	EMS MEDICAID ADMIN FEE	-	12,308		15,885		
10-530-500153	LEASE PURCHASE PRINCIPAL	136,288	86,812	44,442	22,131	45,166	45,166
10-530-500154	LEASE PURCHASE INTEREST	5,477	2,963	1,739	959	1,015	1,015
10-530-500186	FUEL	32,733	60,725	50,000	41,346	60,000	60,000
10-530-500189	EMS EQUIPMENT	2,496	3,128	4,000		4,000	4,000
10-530-500293	HEPATITIS B -VFD	-		1,000		1,000	1,000
10-530-500334	AMBULANCE SUPPLIES	188,983	221,090	195,000	153,539	255,500	225,000
TOTALS:		2,290,929	2,772,412	3,396,006	1,633,010	4,029,142	3,955,171

2022-2023 BUDGET PROFILE

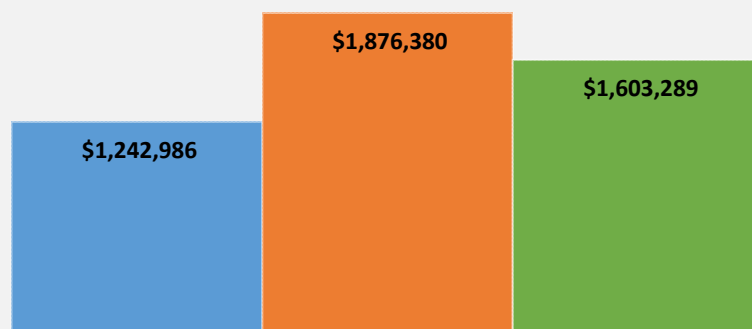
FIRE - 531

The Vance County Fire Department exist to protect and preserve the lives and property of residents and visitors of Vance County from damage or loss due to fire, medical emergencies, environmental hazards and traumatic accidents and to provide incident stabilization. As members of the Vance County Fire Department, we share vision of providing well trained, well equipped and dedicated professionals, to Vance County, residents and visitors while providing the best customer service and satisfaction to the taxpayers.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	13.00	13.00	13.00	13.00	16.00	16.00
Part-Time	25.00	25.00	30.00	30.00	15.00	15.00
Seas/Temp	0.00	0.00	0.00	0.00	0.00	0.00
Total	38.00	38.00	43.00	43.00	31.00	31.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	908,027	502,598	1,254,093	1,259,696	1,259,696	5,603	0.45%
Operating	289,744	211,752	264,662	273,893	270,993	6,331	2.39%
Capital	45,215	272,163	357,625	72,600	72,600	(285,025)	-79.70%
TOTAL	1,242,986	986,513	1,876,380	1,606,189	1,603,289	(273,091)	-14.55%

YEARLY BUDGET COMPARISONS FIRE



Budget Comparisons	
■ ACTUAL FY 21/22	\$1,242,986
■ BUDGET FY 22/23	\$1,876,380
■ RECOMMENDED FY 23/24	\$1,603,289

Fire Department (531)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-531-500001	REGULAR SALARIES	541,003.30	545,517.00	817,428	318,918.22	836,766	836,766
10-531-500002	PART-TIME SALARIES	147,555.47	107,373.00	65,000	45,308.03	65,000	65,000
10-531-500003	OVERTIME	16,942.75	22,412.00	30,000	21,769.21	30,000	30,000
10-531-500004	LONGEVITY PAY	1,600.00	1,400.00	1,600	1,200.00	1,600	1,600
10-531-500005	FICA EXPENSE	53,439.09	50,805.00	69,923	28,842.75	71,280	71,280
10-531-500006	GROUP INSURANCE	105,560.40	112,969.00	172,800	43,547.39	153,600	153,600
10-531-500007	RETIREMENT LOCAL GOV'T	62,174.20	67,551.00	97,342	43,012.44	101,450	101,450
10-531-500011	TELEPHONE & POSTAGE	6,198.44	8,102.00	8,000	5,195.76	8,000	8,000
10-531-500013	UTILITIES	22,512.08	20,877.00	19,000	12,175.37	19,000	19,000
10-531-500014	TRAVEL/TRAINING	1,932.92	6,111.00	4,500	8,532.36	7,500	6,000
10-531-500015	MAINTENANCE BUILDING & GROUND	5,355.73	12,463.00	8,000	3,810.60	8,000	8,000
10-531-500016	MAINTENANCE EQUIPMENT	5,614.82	4,929.00	5,000	4,813.93	5,000	5,000
10-531-500017	MAINTENANCE VEHICLES	50,400.16	43,478.00	25,000	26,720.22	25,000	25,000
10-531-500021	EQUIPMENT RENTAL	107.02		100	0	100	-
10-531-500026	ADVERTISING	0		100	0	100	-
10-531-500031	AUTO SUPPLIES	858.59	1,844.00	1,500	87.89	1,500	1,500
10-531-500032	OFFICE SUPPLIES	432.40	646.00	1,000	757.33	1,000	1,000
10-531-500033	DEPARTMENTAL SUPPLIES	4,203.92	3,958.00	4,500	3,954.85	4,500	4,500
10-531-500036	UNIFORMS	10,615.21	12,419.00	13,500	10,926.48	13,500	13,500
10-531-500037	WORKMENS COMP INSURANCE	20,684.35	15,933.00	24,000	19,920.06	23,560	23,560
10-531-500038	UNEMPLOYMENT INSURANCE	6,097.41					
10-531-500045	CONTRACTED SERVICES	2,924.38	9,400.00	6,800	932.80	6,500	6,800
10-531-500053	DUES & SUBSCRIPTIONS	26,542.02	2,773.00	2,800	2,652.64	3,000	3,000
10-531-500054	INSURANCE & BONDS	750.00	24,724	29,800	28,185.50	34,561	34,561
10-531-500057	PEST CONTROL	1,000.00	-	1,500	0	1,500	
10-531-500074	CAPITAL OUTLAY	34,202.28	31,020	348,000	262,470.18	70,600	70,600
10-531-500085	NON-CAPITALIZED ASSETS	13,942.10	14,195	9,625	9,692.50	2,000	2,000
10-531-500153	LEASE PURCHASE PRINCIPAL	86,569.49	69,797	69,378	48,257.92	70,794	70,794
10-531-500154	LEASE PURCHASE INTEREST	16,418.14	7,515	6,184	3,195.01	4,278	4,278
10-531-500186	FUEL	15,975.57	31,163	20,000	20,457.72	20,000	20,000
10-531-500187	FIRE PREVENTION	1,940.00	1,441	2,000	2,960.82	4,500	4,500
10-531-500188	FIRE EQUIPMENT	6,844.31	12,171	11,000	8,096.15	11,000	11,000
10-531-500190	PHYSICALS	0.00					
10-531-500291	FOREST FIRE CONTROL						
10-531-500715	INCIDENT BILLING FEES	119		1,000	119.00	1,000	1,000
TOTALS:		1,270,516	1,242,986	1,876,380	986,513	1,606,189	1,603,289

2022-2023 BUDGET PROFILE

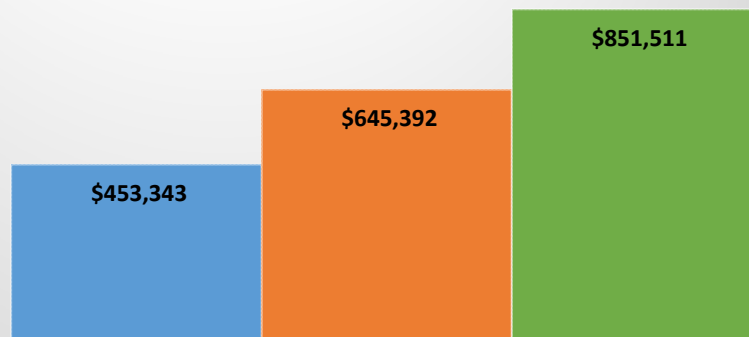
PLANNING & DEVELOPMENT - 541

The primary mission of the Vance County Planning and Development Department is to enhance the quality of life for all citizens of Vance County by providing for their health, safety and welfare through effective and efficient administration and enforcement of the North Carolina State Building Code, the Vance County Zoning Ordinance, land use, planning and other regulatory programs. We believe in equitable treatment for all individuals regardless of circumstances and strive to enforce all codes, laws and ordinances in a fair and considerate manner.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	10.00	10.00	7.00	7.00	8.00	8.00
Part-Time						
Seas/Temp						
Total	10.00	10.00	7.00	7.00	8.00	8.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	373,597	219,251	555,207	664,426	664,426	109,219	19.67%
Operating	50,132	34,061	60,310	191,425	187,085	126,775	210.21%
Capital	29,614		29,875			(29,875)	0.00%
TOTAL	453,343	253,312	645,392	855,851	851,511	206,119	31.94%

YEARLY BUDGET COMPARISONS PLANNING



- ACTUAL FY 21/22
- BUDGET FY 22/23
- RECOMMENDED FY 23/24

Budget Comparisons

\$453,343

\$645,392

\$851,511

Planning & Development (541)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-541-500001	REGULAR SALARIES	295,360	265,535.00	396,376	165,507.83	487,998	487,998
10-541-500002	PART-TIME SALARIES	10,416	1,714.00	3,500	0	3,500	3,500
10-541-500004	LONGEVITY PAY	1,100	700.00	500	500.00	500	500
10-541-500005	FICA EXPENSE	23,270	20,395.00	30,629	12,645.10	37,638	37,638
10-541-500006	GROUP INSURANCE	58,335	54,933.00	76,200	20,466.12	77,400	77,400
10-541-500007	RETIREMENT	30,624	30,320.00	48,002	20,131.82	57,390	57,390
10-541-500011	TELEPHONE & POSTAGE	2,956	2,334.00	3,900	1,906.66	3,900	3,900
10-541-500014	TRAVEL/TRAINING	6,095	8,487.00	9,140	1,546.96	9,140	9,140
10-541-500016	MAINTENANCE EQUIPMENT	8,160	8,160.00	8,660	8,245.00	9,500	8,660
10-541-500017	MAINTENANCE VEHICLES	4,389	233.00	2,500	1,113.71	3,000	2,500
10-541-500021	EQUIPMENT RENTAL	5,220	5,856.00	6,500	677.15	6,500	5,000
10-541-500026	ADVERTISING	2,085	332.00	1,200	344.95	1,200	1,200
10-541-500031	AUTO SUPPLIES	5,482	6,142.00	7,000	5,333.46	9,000	8,500
10-541-500032	OFFICE SUPPLIES	1,342	1,441.00	1,800	854.98	2,000	2,000
10-541-500033	DEPARTMENTAL SUPPLIES	1,326	3,286.00	3,000	324.23	4,000	3,000
10-541-500036	UNIFORMS	-	469	500	0	500	500
10-541-500037	WORKMENS COMP INSURANCE	4,674	4,973	5,000	4,846.55	5,100	5,100
10-541-500038	UNEMPLOYMENT INSURANCE	-					
10-541-500042	ZONING/BOARD FEES	2,265	2,006	2,500	1,074.55	2,500	2,500
10-541-500045	CONTRACTED SERVICES	30,671	180	150	35.00	125,000	125,000
10-541-500053	DUES & SUBSCRIPTIONS	305	169	1,500	0	1,500	1,500
10-541-500054	INSURANCE & BONDS	3,501	(1,256)	3,960	3,742.99	4,585	4,585
10-541-500074	CAPITAL OUTLAY	-	29,614	29,875	0	-	-
10-541-500088	BANK SERVICE CHARGES	9,029	7,320	3,000	4,014.78	4,000	4,000
TOTALS:		506,604	453,343	645,392	253,312	855,851	851,511

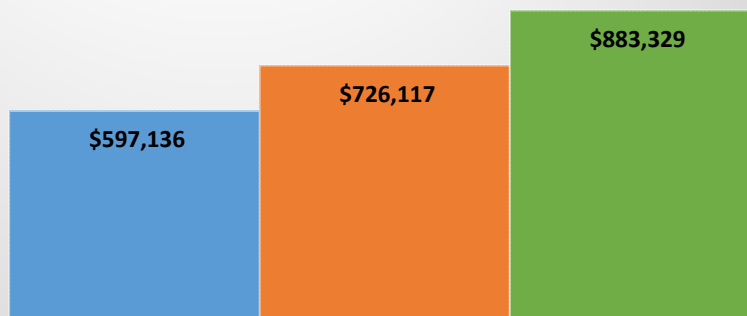
2022-2023 BUDGET PROFILE

CENTRAL SERVICES - 555

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time						
Part-Time						
Seas/Temp						
Total	0.00	0.00	0.00	0.00	0.00	0.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	-	-	54,363	254,363	254,363	200,000	367.90%
Operating	476,226	304,189	615,754	628,966	628,966	13,212	2.15%
Capital	120,910	85,156	56,000			(56,000)	-100.00%
TOTAL	597,136	389,345	726,117	883,329	883,329	157,212	21.65%

YEARLY BUDGET COMPARISONS CENTRAL SERVICES



Budget Comparisons	
■ ACTUAL FY 21/22	\$597,136
■ BUDGET FY 22/23	\$726,117
■ RECOMMENDED FY 23/24	\$883,329

Central Services (555)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-555-500000	SALARY ADJUSTMENTS	-		30,000		30,000	30,000
10-555-500001	REGULAR SALARIES	-		10,000		10,000	10,000
10-555-500002	PART-TIME SALARIES	-		10,500		10,500	10,500
10-555-500005	FICA EXPENSE	754		3,863		3,863	3,863
10-555-500008	401K MATCH					200,000	200,000
10-555-500011	TELEPHONE & POSTAGE	30,879	44,068	60,000	23,936.51	60,000	60,000
10-555-500014	TRAVEL/TRAINING	5,000	1,047	5,000	0	5,000	5,000
10-555-500021	EQUIPMENT RENTAL	15,325	11,230	16,000	5,768.73	16,000	16,000
10-555-500033	DEPARTMENTAL SUPPLIES	3,399	1,002	2,000	763.93	2,000	2,000
10-555-500038	UNEMPLOYMENT INSURANCE	-			22,373.21		
10-555-500045	CONTRACTED SERVICES	5,047	35,699	2,500	780.00	2,500	2,500
10-555-500054	INSURANCE & BONDS	10,998	2,407	11,900	13,101.27	15,368	15,368
10-555-500074	CAPITAL OUTLAY	180,894	120,910	56,000	85,156.30		
10-555-500109	FRINGE BENEFITS-RETIREEES	421,479	356,873	460,000	202,926.63	460,000	460,000
10-555-500132	EMPLOYEE RECOGNITION	3,272	4,931	5,000	1,176.08	15,000	15,000
10-555-500153	LEASE PURCHASE PRINCIPAL			18,013	18,013.00	18,013	18,013
10-555-500154	LEASE PURCHASE INTEREST			3,766	3,765.55	3,510	3,510
10-555-500169	SAFETY PROGRAM	-	25	575	0	575	575
10-555-500170	WELLNESS PROGRAM	11,028	18,944	31,000	11,583.29	31,000	31,000
TOTALS:		688,075	597,136	726,117	389,345	883,329	883,329

2022-2023 BUDGET PROFILE

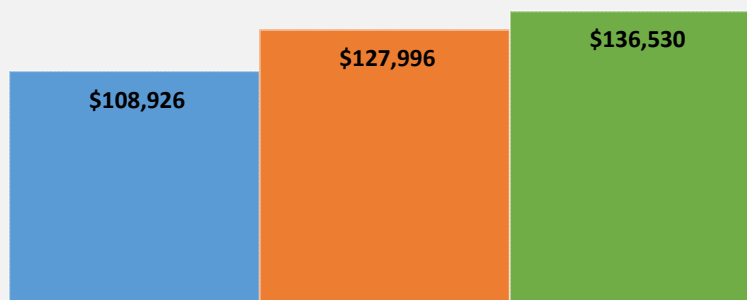
SOIL & CONSERVATION - 576

To conserve, enhance and promote the natural resources of Vance County by providing leadership in technical assistance, conservation education, and economic incentives.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	2.00	2.00	2.00	2.00	2.00	2.00
Part-Time						
Seas/Temp						
Total	2.00	2.00	2.00	2.00	2.00	2.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	92,185	52,307	108,477	112,033	112,033	3,556	3.28%
Operating	16,741	10,193	19,519	25,797	24,497	4,978	25.50%
Capital						-	
TOTAL	108,926	62,500	127,996	137,830	136,530	8,534	6.67%

YEARLY BUDGET COMPARISONS SOIL & WATER CONSERVATION



Budget Comparisons	
■ ACTUAL FY 21/22	\$108,926
■ BUDGET FY 22/23	\$127,996
■ RECOMMENDED FY 23/24	\$136,530

Soil and Water Conservation (576)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-576-500001	REGULAR SALARIES	74,192	68,305.00	80,703	40,452.44	86,236	86,236
10-576-500004	LONGEVITY PAY						
10-576-500005	FICA EXPENSE	5,670	5,222.00	6,174	3,091.84	6,597	6,597
10-576-500006	GROUP INSURANCE	21,076	18,658.00	21,600	8,763.04	19,200	19,200
10-576-500007	RETIREMENT LOCAL GOV'T	7,665	7,799.00	9,765	4,918.22	10,614	10,614
10-576-500011	TELEPHONE & POSTAGE	1,160	1,208.00	1,355	799.92	1,475	1,475
10-576-500014	TRAVEL/TRAINING	30	1,041.00	1,535	635.36	4,020	4,020
10-576-500031	AUTO SUPPLIES	1,328	2,696.00	2,200	965.66	4,300	3,000
10-576-500032	OFFICE SUPPLIES	-	844.00	550	0	550	550
10-576-500033	DEPARTMENTAL SUPPLIES	32	33.00	450	0	450	450
10-576-500034	OTHER SUPPLIES & MATERIALS	118	120.00	250	0	300	300
10-576-500037	WORKMENS COMP INSURANCE	777	810.00	815	788.13	808	808
10-576-500047	FOOD & PROVISIONS	219	647.00	1,000	1,097.31	1,350	1,350
10-576-500053	DUES & SUBSCRIPTIONS	869	869.00	819	250.00	1,050	1,050
10-576-500054	INSURANCE & BONDS	716	674.00	780	738.15	880	880
10-576-500074	CAPITAL OUTLAY	-					
10-576-500085	NON-CAPITALIZED ASSETS						
TOTALS:		113,851	108,926	127,996	62,500	137,830	136,530

Mental Health (580)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-580-500054	INSURANCE & BONDS	826		1,560	1,473	1,960	1,960
10-580-500392	\$ 0.05 BTL ALOCOHOL-12 STEPS	7,573	11,000	11,000	9,050	11,000	11,000
10-580-500393	ADD'L .05 BTL ALCOHOL-REHAB	12,812	11,000	11,000	7,693	11,000	11,000
10-580-500580	MENTAL HEALTH-COUNTY SHARE	146,100	146,100	146,100	85,225	146,100	146,100
10-580-500581	STEPPING UP INITIATIVE	110,000	110,000	110,000	55,000	110,000	110,000
10-580-500582	STEPPING UP - VANCE COUNTY SH	-					
TOTALS:		277,311	278,100	279,660	158,441	280,060	280,060

Public Health (590)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-590-500015	MAINTENANCE BUILDING & GROUN	30,645	798	5,000	1,909	5,000	5,000
10-590-500054	INSURANCE & BONDS	1,284	388	2,100	1,975	2,630	2,630
10-590-500074	CAPITAL OUTLAY	-					
10-590-500153	LEASE PURCHASE PRINCIPAL		24,958		-		
10-590-500153	LEASE PURCHASE INTEREST		-				
10-590-500491	HEALTH CENTER-COUNTY SHARE	770,000	810	885,000	516,250	925,000	925,000
10-590-500492	VITAL STATISTICS	446	249	750	582	750	750
TOTALS:		802,374	27,203	892,850	520,716	933,380	933,380

2022-2023 BUDGET PROFILE

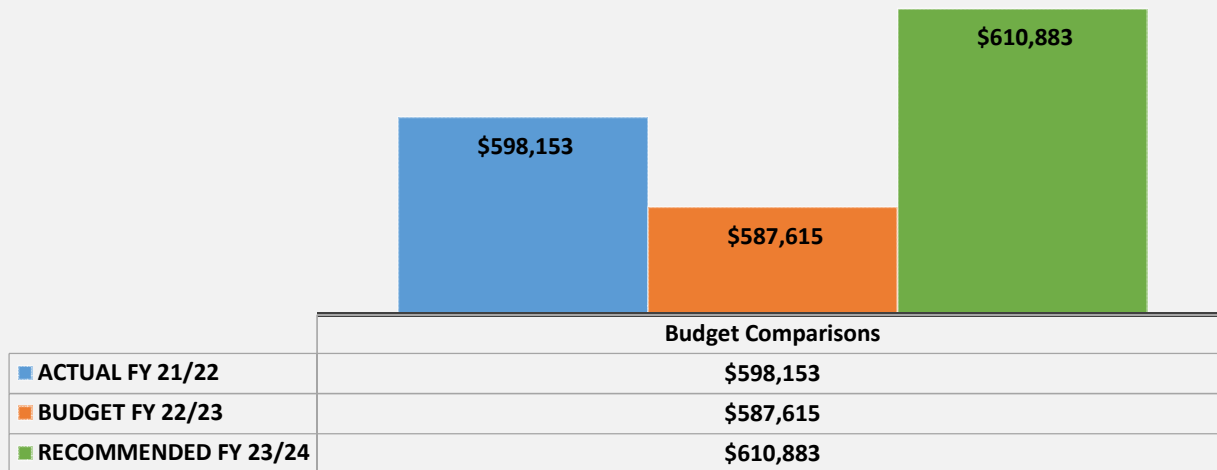
ANIMAL SERVICES - 599

Dedicated to advocating, promoting and supporting the animals and community we serve.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	5.00	5.00	5.00	6.00	6.00	7.00
Part-Time	-	-	1.00			-
Total	5.00	5.00	6.00	6.00	6.00	7.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	336,336	161,368	352,351	400,457	400,457	48,106	13.65%
Operating	208,192	134,475	235,264	210,126	210,426	(24,838)	-10.56%
Capital	53,625	61,962				-	#DIV/0!
TOTAL	598,153	357,805	587,615	610,583	610,883	23,268	3.96%

YEARLY BUDGET COMPARISONS ANIMAL SERVICES



Animal Services (599)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-599-500001	REGULAR SALARIES	192,858	210,672	237,217	117,811.54	282,097	282,097
10-599-500002	PART-TIME SALARIES		3,461	12,400	1,179.13	12,400	12,400
10-599-500003	OVERTIME	16,148	14,237	17,000	7,291.45	17,000	17,000
10-599-500004	LONGEVITY PAY	700	500	500	200.00	500	500
10-599-500005	FICA EXPENSE	15,839	17,380	20,434	9,563.17	21,260	21,260
10-599-500006	GROUP INSURANCE	58,837	64,942	64,800	25,322.40	67,200	67,200
10-599-500007	RETIREMENT LOCAL GOV'T	21,668	25,144	28,764	15,141.82	34,197	34,197
10-599-500011	TELEPHONE & POSTAGE	3,258	2,980	3,400	1,885.80	3,400	3,400
10-599-500012	SPAYING/NEUTERING	51,048	49,244	28,000	33,444.71	30,000	30,000
10-599-500013	UTILITIES	37,686	42,392	38,000	16,950.99	38,000	38,000
10-599-500014	TRAVEL/TRAINING	985	1,162	2,500	1,404.08	2,500	2,500
10-599-500015	MAINTENANCE BUILDING & GROUND	9,826	13,109	8,000	16,546.66	12,500	12,500
10-599-500017	MAINTENANCE VEHICLES	3,944	7,066	3,500	1,159.85	3,500	3,500
10-599-500021	EQUIPMENT RENTAL	2,102	2,089	1,700	1,419.26	1,700	2,000
10-599-500026	ADVERTISING	-					
10-599-500031	AUTO SUPPLIES	9,149	19,050	12,000	10,920.16	12,000	12,000
10-599-500032	OFFICE SUPPLIES	405	410	400	0	400	400
10-599-500033	DEPARTMENTAL SUPPLIES	8,855	9,221	12,000	9,092.55	12,000	12,000
10-599-500036	UNIFORMS	2,081	3,086	3,000	1,651.84	3,250	3,250
10-599-500037	WORKMENS COMP INSURANCE	1,773	2,327	2,500	1,965.56	2,246	2,246
10-599-500045	CONTRACTED SERVICES	3,012	3,823	3,000	2,221.17	3,000	3,000
10-599-500046	HEALTH CARE-DRUGS-MEDICINE	33,578	28,262	42,500	13,774.18	42,500	42,500
10-599-500053	DUES & SUBSCRIPTIONS	565	580	600	0	600	600
10-599-500054	INSURANCE & BONDS	4,167	5,335	4,900	4,637.32	7,583	7,583
10-599-500074	CAPITAL OUTLAY		53,625		57,325.00	-	
10-599-500085	NON-CAPITALIZED ASSETS				458.51		
10-599-500088	BANK SERVICE CHARGES	1,329	3,212	500	1,725.75	750	750
10-599-500089	RESTRICTED DONATION SPEND	3,084	9,615	40,000	267.00	-	
10-599-500153	LEASE PURCHASE PRINCIPAL						
10-599-500154	LEASE PURCHASE INTEREST						
10-599-500159	SPAY/NEUTER GRANT /MONA				267		
10-599-500199	PETCO GRANT	6,195	5,229		4,266		
TOTALS:		489,094	598,153	587,615	357,893	610,583	610,883

Contributions to Other Agencies (600)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-600-500054	INSURANCE-AYCOCK GYM	363	1,186	1,365	1,294	1,721	1,721
10-600-500202	ROCK BRIDGE CEMETERY PRESER	2,000	2,000	2,000	2,000	2,000	2,000
10-600-500203	RESCUE SQUAD OPERATING	101,375	101,375	101,375	70,000	110,000	110,000
10-600-500205	CRIMESTOPPERS	-	500	500	-	2,000	500
10-600-500207	COUNCIL OF GOVERNMENTS	18,851	23,005	17,462	13,097	18,008	18,008
10-600-500208	DOWNTOWN DEVELOPMENT	1,500	1,500	1,500	-		1,500
10-600-500209	HUMAN RELATION COMMISSION	-			-		
10-600-500210	LIFELINE	-	2,000	2,000	-	2,000	2,000
10-600-500214	RECREATION-CITY	392,575	208,104	568,350	218,615	640,989	640,989
10-600-500215	ETJ ENFORCEMENT OFFICER - CITY					31,206	31,206
10-600-500216	H.L.PERRY LIBRARY	698,184	698,190	733,100	549,825	762,424	733,100
10-600-500217	RECREATION-AQUATICS	287,013	394,108	193,885	72,435	221,794	221,794
10-600-500218	REGIONAL AIRPORT	28,750	28,750	33,750	33,750	28,750	28,750
10-600-500219	FVW OPPORTUNITIES	12,000	12,000	12,000	-	12,000	12,000
10-600-500220	KARTS COUNTY MATCH	45,819	37,461	37,461	37,461	225,328	175,192
10-600-500223	SMART START CONTRIBUTION	5,500	5,500	5,500	5,500	5,500	5,500
10-600-500224	ARTS COUNCIL	2,000	2,000	3,000	3,000	3,000	3,000
10-600-500228	DOT-KARTS RGP GRANT	-	97,130	83,128	83,128	83,128	83,128
10-600-500229	BOYS & GIRLS CLUB	50,000	27,000	27,000	27,000	30,000	27,000
10-600-500251	KTREDC	52,000	55,000	55,000	41,250	55,000	55,000
10-600-500253	BEAVER MANAGEMENT	6,000	6,000	6,000	6,000	6,000	6,000
10-600-500254	JCPC YOUTH VILLAGES	15,576	42,072	42,072	19,124	42,072	42,072
10-600-500255	JCPC ADMINISTRATIVE	3,145	3,990	4,000	1,445	4,000	4,000
10-600-500256	JCPC POSITIVE ACTIONS - BOYS & G	10,000	28,383	28,383	12,902	28,383	28,383
10-600-500285	KARTS FACILITY MATCH	-					-
10-600-500289	COMMUNITY PARTNERS OF HOPE	-	2,400	5,000	-	10,000	5,000
10-600-500291	FOREST FIRE CONTROL	48,492	61,672	80,176	22,985	94,587	94,587
10-600-500292	SMALL BUSINESS INITIATIVE	-				15,000	15,000
10-600-500297	HENDERSON CONCERT ASSOC	-		500			
10-600-500298	BROADBAND INITIATIVE	18,923	7,200	31,200	19,200	205,111	205,111
TOTALS:		1,800,066	1,848,526	2,082,207	1,240,010	2,640,001	2,552,541

Smart Start (601)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-601-500001	REGULAR SALARIES	45,135	44,485	47,501	23,355	47,501	47,501
10-601-500005	FICA EXPENSE	3,453	3,403	3,634	1,787	3,634	3,634
10-601-500007	RETIREMENT	3,197	3,044	3,966	1,934	3,966	3,966
10-601-500011	TELEPHONE & POSTAGE	389		400	-	400	400
10-601-500014	TRAVEL/TRAINING	1,086	2,335	6,408	1,192	6,408	6,408
10-601-500026	ADVERTISING	-					
10-601-500033	DEPARTMENTAL SUPPLIES	2,720	4,313	3,960	800	3,960	3,960
10-601-500037	WORKMENS COMP INSURANCE	111	122	134	119	134	134
10-601-500045	CONTRACTED SERVICES	8,847	8,921	9,950	3,807	9,950	9,950
10-601-500053	DUES & SUBSCRIPTIONS		500				
10-601-500054	INSURANCE & BONDS	113	117	121	115	98	98
TOTALS:		65,050	67,240	76,074	33,107	76,051	76,051

2022-2023 BUDGET PROFILE

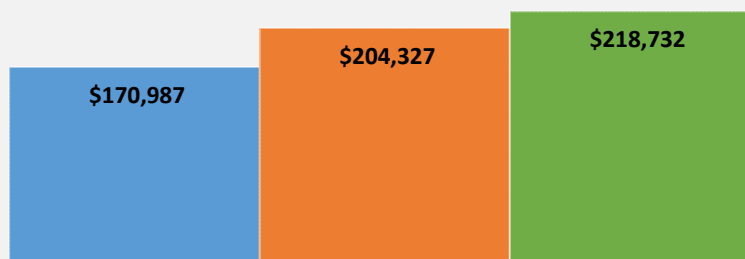
COOPERATIVE EXTENSION - 605

North Carolina Cooperative Extension partners with communities to deliver education and technology that enrich the lives, land and economy of North Carolina. Extension professionals in 100 counties and the Cherokee Reservation provide education and technical assistance based on research from the state's land-grant universities: NC State University and NC A&T State University.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time		5.00	6.00	6.00	6.00	6.00
Part-Time		1.00	1.00	1.00	1.00	1.00
Seas/Temp		2.00	2.00	2.00	2.00	2.00
Total	-	8.00	9.00	9.00	9.00	9.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	5,068	1,087	1,437	1,495	1,494	57	3.97%
Operating	165,919	79,450	202,890	217,238	217,238	14,348	7.07%
Capital						-	
TOTAL	170,987	80,536	204,327	218,733	218,732	14,405	7.05%

YEARLY BUDGET COMPARISONS COOPERATIVE EXTENSION



Budget Comparisons	
■ ACTUAL FY 21/22	\$170,987
■ BUDGET FY 22/23	\$204,327
■ RECOMMENDED FY 23/24	\$218,732

4H (604)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-604-500014	TRAVEL/TRAINING	-	20	300	-	300	300
10-604-500033	DEPARTMENTAL SUPPLIES	167		200	137	200	200
10-604-500062	SPECIAL PROJECTS	6,425	9,127	7,500	4,647	7,500	7,500
10-604-500405	4-H FARM BUREAU EXPENSE	1,411	3,780	5,000	555	5,000	5,000
TOTALS:		8,003	12,927	13,000	5,339	13,000	13,000

Coop Extension (605)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-605-500002	PART-TIME SALARIES	-	486	1,335	1,009	1,388	1,388
10-605-500005	FICA EXPENSE	-	37	102	77	106	106
10-605-500006	GROUP INSURANCE	2,438	4,545	3,024	1,084	3,024	3,024
10-605-500011	TELEPHONE & POSTAGE	3,084	4,573	3,200	4,476	3,200	3,200
10-605-500014	TRAVEL/TRAINING	720	1,115	1,000	857	1,000	1,000
10-605-500021	EQUIPMENT RENTAL	8,638	9,022	10,000	2,866	10,000	10,000
10-605-500026	ADVERTISING	275		250	-	-	-
10-605-500032	OFFICE SUPPLIES	1,069	1,408	1,600	607	1,600	1,600
10-605-500033	DEPARTMENTAL SUPPLIES	111		250	-	250	250
10-605-500037	WORKMENS COMP INSURANCE	20	21	24	21	24	24
10-605-500045	CONTRACTED SERVICES	143,649	143,675	177,401	67,500	192,201	192,201
10-605-500053	DUES & SUBSCRIPTIONS	753	460	450	315	450	450
10-605-500054	INSURANCE & BONDS	611	658	691	655	489	489
10-605-500062	SPECIAL PROJECTS	868					
10-605-500150	FAMILY & CONSUMER SCIENCES						
10-605-500159	MASTER GARDENER		531				
10-605-500160	UNITED WAY CONSUMER SCIENCE						
10-605-500191	AG FUNDS						
10-605-500221	FARMERS MARKET VENDORS						
10-605-500277	FARM BUREAU SUPPORT	4,518	4,456	5,000	1,069	5,000	5,000
10-605-500288	NOURISHING NC GRANT						
10-605-500299	HEALTH DEPT GRANT	440					
TOTALS:		167,192	170,987	204,327	80,536	218,733	218,732

Farmers Market (622)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-622-500002	PART-TIME SALARIES	14,731	14,688	15,804	9,519.20	16,436	16,436
10-622-500005	FICA EXPENSE	1,128	1,123	1,209	728.22	1,257	1,257
10-622-500011	TELEPHONE & POSTAGE	1,813	1,967	1,700	1,306.32	1,700	1,700
10-622-500013	UTILITIES	2,779	3,063	3,500	1,774.26	3,500	3,500
10-622-500014	TRAVEL/TRAINING				0		
10-622-500015	MAINTENANCE BUILDING & GROUND	486		500	0.00	500	500
10-622-500026	ADVERTISING	2,209	2,467	2,500	2,067	2,500	2,500
10-622-500032	OFFICE SUPPLIES	-	360	500	153.44	500	500
10-622-500033	DEPARTMENTAL SUPPLIES	648	615	700	244.13	700	700
10-622-500037	WORKMENS COMP INSURANCE	228	(216)	276	350.25	385	385
10-622-500045	CONTRACTED SERVICES	6,386	13,857	14,000	3,412.52	6,500	6,500
10-622-500054	INSURANCE & BONDS	300	458	550	496.65	635	635
10-622-500057	PEST CONTROL			200	0	200	200
10-622-500088	BANK SERVICE CHARGES				1,139	2,000	2,000
TOTALS:		30,708	38,382	41,439	20,052	36,814	36,813

2022-2023 BUDGET PROFILE

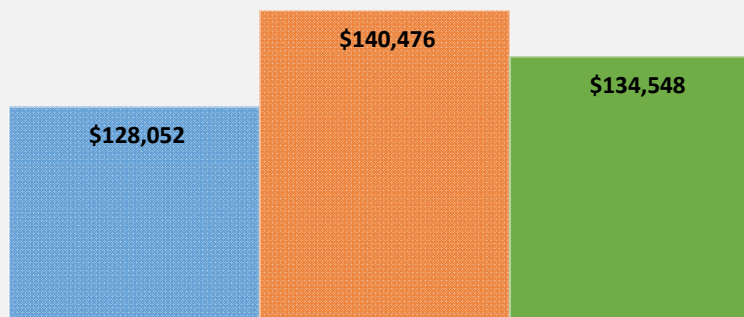
VETERAN SERVICES - 607

To be an advocate and pave the road for Veterans and their families to receive benefits that they have earned, while serving them with integrity, excellence and compassion.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	1.00	2.00	2.00	2.00	2.00	2.00
Part-Time	1.00					
Seas/Temp						
Total	2.00	2.00	2.00	2.00	2.00	2.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	109,502	58,868	119,080	109,072	109,072	(10,008)	-8.40%
Operating	18,550	9,966	19,896	27,216	25,476	5,580	28.05%
Capital		450	1,500			(1,500)	
TOTAL	128,052	69,284	140,476	136,288	134,548	(5,928)	-4.22%

YEARLY BUDGET COMPARISONS VETERAN SERVICES



Budget Comparisons	
■ ACTUAL FY 21/22	\$128,052
■ BUDGET FY 22/23	\$140,476
■ RECOMMENDED FY 23/24	\$134,548

Veterans Services (607)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-607-500001	REGULAR SALARIES	81,092	82,150	89,853	48,231	82,984	82,984
10-607-500002	PART-TIME SALARIES						
10-607-500004	LONGEVITY PAY	600	700	700	200	500	500
10-607-500005	FICA EXPENSE	5,751	5,912	6,927	3,523	6,388	6,388
10-607-500006	GROUP INSURANCE	21,076	20,740	21,600	6,914	19,200	19,200
10-607-500007	RETIREMENT LOCAL GOV'T	8,438	9,442	10,957	5,886	10,104	10,104
10-607-500011	TELEPHONE & POSTAGE	3,232	2,781	3,300	1,718	3,300	3,300
10-607-500014	TRAVEL/TRAINING	1,409	100	3,000	-	3,500	3,000
10-607-500016	MAINTENANCE EQUIPMENT		1,323		-		
10-607-500021	EQUIPMENT RENTAL	1,266	4,229	1,600	808	1,600	1,600
10-607-500032	OFFICE SUPPLIES	1,469	219	1,700	1,110	6,000	6,000
10-607-500037	WORKMENS COMP INSURANCE	191	194	231	213	231	231
10-607-500045	CONTRACTED SERVICES			120	368	740	740
10-607-500053	DUES & SUBSCRIPTIONS	156	36	250	88	1,550	310
10-607-500054	INSURANCE & BONDS	214	226	238	226	191	191
10-607-500074	CAPITAL OUTLAY					-	
10-607-500085	NON-CAPITALIZED EXPENSES			1,500	450	-	
TOTALS:		124,894	128,052	141,976	69,734	136,288	134,548

2022-2023 BUDGET PROFILE

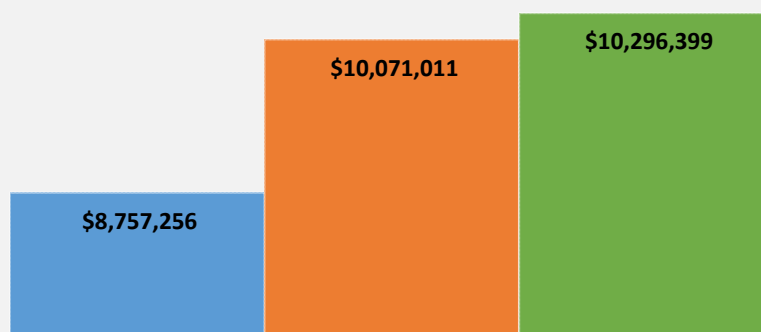
SOCIAL SERVICES - 610

Vance County Department of Social Services is committed to helping people shape strong futures by promoting self-sufficiency, safety, and permanence through family centered services.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	116.00	117.00	117.00	119.00	119.00	119.00
Part-Time	3.00	1.00	1.00	3.00	3.00	3.00
Seas/Temp	2.00	3.00	4.00	4.00	4.00	4.00
Total	121.00	121.00	122.00	126.00	126.00	126.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	5,017,067	2,389,013	6,634,723	6,610,324	6,610,324	(24,399)	-0.37%
Operating	3,740,189	2,067,201	3,436,288	3,881,957	3,686,075	249,787	7.27%
Capital	-	-	-	-	-	-	0.00%
TOTAL	8,757,256	4,456,214	10,071,011	10,492,281	10,296,399	225,388	2.24%

YEARLY BUDGET COMPARISONS SOCIAL SERVICES



Budget Comparisons	
■ ACTUAL FY 21/22	\$8,757,256
■ BUDGET FY 22/23	\$10,071,011
■ RECOMMENDED FY 23/24	\$10,296,399

Social Services (610)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-610-500001	REGULAR SALARIES	3,711,307	3,406,747	4,948,749	1,878,873.87	5,060,928	5,060,928
10-610-500002	PART-TIME SALARIES	17,935		15,000	7,992.36	15,000	15,000
10-610-500003	OVERTIME	4,592		1,500	0	1,500	1,500
10-610-500004	LONGEVITY PAY	18,300	16,200	14,150	6,800.00	10,950	10,950
10-610-500005	FICA EXPENSE	281,688	257,998	380,924	142,561.29	389,146	389,146
10-610-500006	GROUP INSURANCE	1,045,131	945,741	1,274,400	352,785.90	1,132,800	1,132,800
10-610-500007	RETIREMENT LOCAL GOV'T	385,261	390,381	600,499	228,842.34	624,285	624,285
10-610-500010	PROFESSIONAL SERVICES	2,280	2,367	3,260	1,430.00	3,260	3,260
10-610-500011	TELEPHONE & POSTAGE	95,610	110,030	100,500	46,291.79	100,500	100,500
10-610-500014	TRAVEL/TRAINING	55,822	68,198	72,500	42,678.79	81,600	72,500
10-610-500016	MAINTENANCE EQUIPMENT	23,324	26,772	31,545	24,085.77	29,250	29,250
10-610-500017	MAINTENANCE VEHICLES	9,547	4,644	9,000	4,215.36	9,000	9,000
10-610-500018	STATE FOSTER HOME FUND	70,580	125,825	100,000	102,708.64	176,837	160,000
10-610-500019	AID TO BLIND-COUNTY	-		6,118	1,739.45	6,770	6,770
10-610-500020	GENERAL ASSISTANCE	15,380	8,349	7,500	7,483.70	18,533	7,500
10-610-500021	EQUIPMENT RENTAL	32,563	30,989	28,500	16,529.84	31,366	30,546
10-610-500022	SPECIAL ADOPTION INCENTIVE	-	2,903	8,173	360.00	8,400	8,400
10-610-500024	IV-E FOSTER CARE	174,096	204,730	214,000	131,563.94	222,841	214,000
10-610-500026	ADVERTISING	-		1,000	0	1,000	1,000
10-610-500027	PUBLIC ASSISTANCE	284,658	253,489	375,000	120,266.24	360,600	350,000
10-610-500028	FOSTER CARE-NON REIMB	1,845	3,047	5,000	952.65	5,000	5,000
10-610-500029	COVID- FOSTER CARE	5,500					
10-610-500030	COVID- CPS & APS	38,520					
10-610-500031	AUTO SUPPLIES	3,383	6,640	8,500	7,171	13,797	11,000
10-610-500032	OFFICE SUPPLIES	48,974	49,868	68,500	28,226	54,328	55,000
10-610-500037	WORKMENS COMP INSURANCE	30,007	30,690	38,000	36,803	37,700	37,700
10-610-500038	UNEMPLOYMENT INSURANCE	2,601	793	1,800	-	1,800	1,800
10-610-500040	LINKS-FOSTER CARE	919	950	12,240	7,860	18,000	18,000
10-610-500044	SPECIAL CONTRACTED SERVICES	76,107	82,244	70,000	42,652	70,000	70,000
10-610-500045	CONTRACTED SERVICES	201,443	271,137	195,000	25,156	235,308	235,000
10-610-500048	DAY CARE ST/FED	-					
10-610-500051	DAY CARE-SMART START						
10-610-500053	DUES & SUBSCRIPTIONS	2,063	2,024	2,500	1,835	2,500	2,500
10-610-500054	INSURANCE & BONDS	17,250	18,082	18,950	17,929	27,298	27,298
10-610-500062	SPECIAL PROJECTS		3,820	7,500	5,181	7,500	7,500

Social Services (610) Cont.....

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-610-500074	CAPITAL OUTLAY	32,786	49,000	-		-	-
10-610-500078	SPECIAL LINKS	3,000	30,000	3,500		3,500	3,500
10-610-500081	IT SERVICES	54,260	50,570	53,000	29,075	50,520	50,000
10-610-500085	NON-CAPITALIZED ASSETS	22,474	15,445	53,000	4,504	65,043	53,000
10-610-500096	LICENSES AND FEES	-					
10-610-500139	DUKE PROGRESS LOW INCOME ASST						
10-610-500142	PROGRESS ENERGY/ WAKE ELECTRIC	10,614	3,054	8,586	1,425	4,851	4,851
10-610-500143	WORK FIRST-EMERGENCY ASSISTANCE	91,352	99,289	100,000	102,843	189,609	100,000
10-610-500144	WORK FIRST	53,552	101,681	160,000	82,165	133,100	133,100
10-610-500146	MEDICAID CAP REIMB	-		25,000	-	25,000	25,000
10-610-500147	EDTAP	3,905	4,109	38,266	8,804	38,266	38,266
10-610-500148	LIHWAP ADMIN			28,300		28,300	28,300
10-610-500149	LIHWAP PROGRAM		128,101	128,500	117,345	281,530	281,530
10-610-500235	CRISIS INTERVENTION	338,180	272,671	265,040	284,741	275,940	275,940
10-610-500243	MEDICAL TRANSPORTATION	41,439	28,726	100,000	22,681	40,000	40,000
10-610-500416	SHIFT DSS GRANT	10,373			-		
10-610-500431	FAMILY REUNIFICATION	20		14,763		10,109	10,109
10-610-500432	WORK NUMBER	8,785	5,225	10,000	4,140	43,850	10,000
10-610-500433	LOW INCOME HOME ENERGY ASSISTANCE	671,002	1,569,183	326,800	469,452	438,700	438,700
10-610-500434	VERIFICATION DOCUMENTS	110		1,000	-	1,000	1,000
10-610-500435	ADOPTION ASSISTANCE-CASH	50,155	40,125	55,948	24,183	47,184	47,000
10-610-500436	ADOPTION ASSISTANCE-VENDOR	3,659	2,541	25,000	-	25,000	25,000
10-610-500437	ISSUANCE EBT	15,004	18,278	24,000	8,496	20,512	20,500
10-610-500446	DNA TESTING/CLERK OF COURT FEES	23,694	14,600	30,000	5,388	12,470	12,470
10-610-534636	MEDICAID COST CALCULATION	50		500	-	500	500
TOTALS:		8,091,098	8,757,256	10,071,511	4,456,214	10,492,781	10,296,899

2022-2023 BUDGET PROFILE

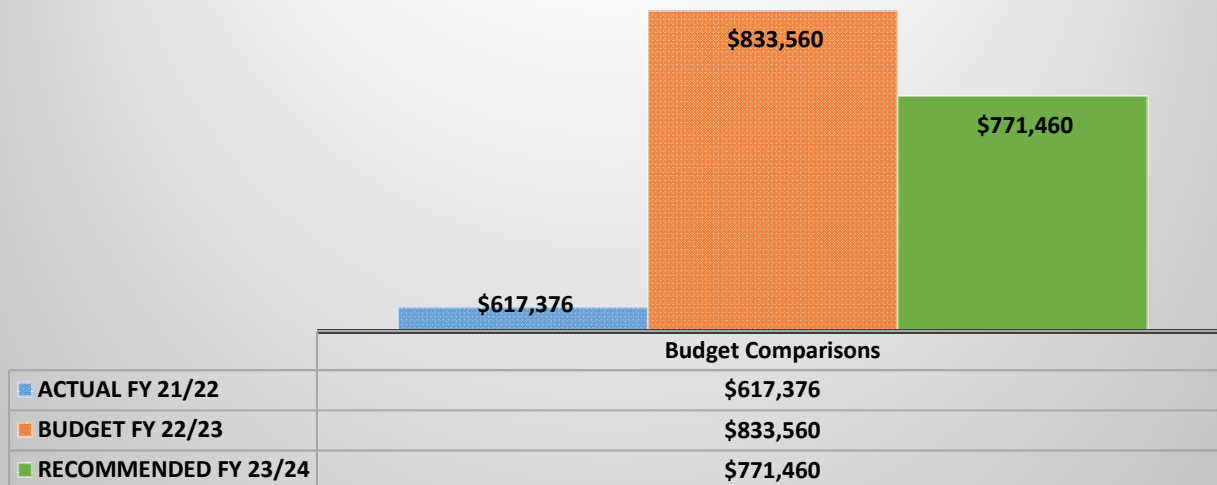
AGING - 611

Mission: The Vance County Senior Center strives to enhance the quality of life for the aging population of our county. We will promote the physical, intellectual, emotional, social and economic well-being of our seniors through advocacy, recreation, nutrition, information and education. We pledge to enrich as many lives as we can by supporting independence and vitality for the seniors of Vance County.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	12.00	12.00	12.00	12.00	12.00	12.00
Part-Time						
Seas/Temp						
Total	12.00	12.00	12.00	12.00	12.00	12.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	432,424	210,342	565,656	565,149	565,149	(507)	-0.09%
Operating	184,952	94,847	267,904	236,396	206,311	(61,593)	-22.99%
Capital						-	
TOTAL	617,376	305,190	833,560	801,545	771,460	(62,100)	-7.45%

YEARLY BUDGET COMPARISONS AGING



Program on Aging (611)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-611-500001	REGULAR SALARIES	325,594	269,741.00	362,148	141,967.14	372,881	372,881
10-611-500004	LONGEVITY PAY	2,500	2,400.00	2,000	2,200.00	2,200	2,200
10-611-500005	FICA EXPENSE	24,650	20,766.00	27,857	10,986.00	28,694	28,694
10-611-500006	GROUP INSURANCE	126,398	108,445.00	129,600	37,660.11	115,200	115,200
10-611-500007	RETIREMENT LOCAL GOV'T	33,891	31,072.00	44,050	17,528.88	46,175	46,175
10-611-500011	TELEPHONE & POSTAGE	8,020	6,157.00	9,000	1,742.98	6,500	6,500
10-611-500014	TRAVEL/TRAINING	26,102	22,456.00	27,000	10,778.79	20,427	20,427
10-611-500016	MAINTENANCE EQUIPMENT	1,641		2,300	642.77	1,543	1,543
10-611-500021	EQUIPMENT RENTAL	2,219	1,990	2,800	1,403.68	1,848	1,848
10-611-500026	ADVERTISING	649		300		300	300
10-611-500033	DEPARTMENTAL SUPPLIES	6,260	9,021	7,500	5,945	9,180	8,000
10-611-500037	WORKMENS COMP INSURANCE	4,850	8,316	6,000	5,001.55	5,550	5,550
10-611-500038	UNEMPLOYMENT INSURANCE						
10-611-500044	SPECIAL CONTRACTED SERVICES	9,775	22,444	35,000	3,216.64	28,000	28,000
10-611-500045	CONTRACTED SERVICES	38,353	45,713	45,000	37,303.43	73,905	45,000
10-611-500054	INSURANCE & BONDS	1,268	784	1,420	1,338.91	1,127	1,127
10-611-500068	SPECIAL EVENTS	1,093	4,357	25,000	8,781.70	25,000	25,000
10-611-500085	NON-CAPITALIZED ASSETS	-			43.52		
10-611-500147	EDTAP	-	38,496	38,266	2,658.69	38,266	38,266
10-611-500148	SHIIP GRANT	6,656	4,585	5,018	0	5,000	5,000
10-611-500149	CARE GRANT		9,192	22,500	0		
10-611-500150	FAMILIES FIRST GRANT		6,745	16,500	7,540.75		
10-511-500151	KERRTARR ARPA FUNDS			16,800	7,815.75	12,250	12,250
10-611-500192	NCDOT AGING GRT COUNTY MATCH	3,832	4,696	7,500	632.84	7,500	7,500
TOTALS:		623,750	617,376	833,560	305,190	801,545	771,460

DSS-Vending Machines (613)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	12/31/22	Requested	
10-613-500061	DONATIONS FOSTER CHILDREN	409		1,000		8,421	8,421
10-613-500066	ADULT SERVICES - CHRISTMAS	3,582		1,000	573	2,500	-
10-613-500166	CHRISTMAS AT DSS	-		1,000	4,449	-	-
TOTALS:		3,992		3,000	5,022	10,921	8,421

Nutritional Meals (615)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-615-500002	PART-TIME SALARIES	10,248	10,362.00	12,443	6,068.51	12,941	12,941
10-615-500005	FICA EXPENSE	784	793.00	952	464.26	952	952
10-615-500014	TRAVEL/TRAINING	3,338	5,461	9,000	5,380.17	9,000	9,000
10-615-500032	OFFICE SUPPLIES	104		100	0	100	100
10-615-500033	DEPARTMENTAL SUPPLIES	11,152	10,611.00	10,000	6,213.53	12,076	10,500
10-615-500037	WORKMENS COMP INSURANCE	157	179.00	190	174.68	419	419
10-615-500049	LIQUID NUTRITION	8,437	5,848.00	12,500	4,424.70	6,067	10,000
10-615-500054	INSURANCE & BONDS	99	98.00	104	94.76	227	227
10-615-500055	PURCHASED MEALS	72,906	78,300.00	70,000	34,998.00	58,113	65,000
10-615-500096	LICENSE & FEES	655	630.00	1,600	549.03	1,318	1,600
10-615-500238	MEALS ON WHEELS GRANT	4,298	153.00	400			-
TOTALS:		112,178	112,435	117,289	58,368	101,213	110,739

2022-2023 BUDGET PROFILE

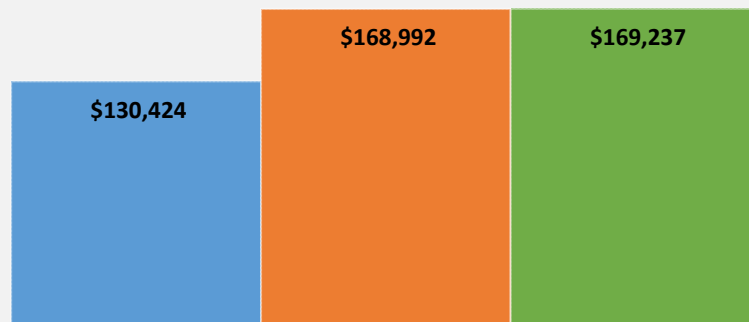
YOUTH SERVICES - 619

To protect the public through a balanced approach of accountability and comprehensive services that prevent and reduce delinquency through collaboration with juvenile court, law enforcement, schools, families, community and other human service agencies, while providing opportunities for "at risk" and delinquent youth to become responsible and productive citizens.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time						
Part-Time						
Seas/Temp						
Total	-	-	-	-	-	-

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel						-	
Operating	130,424	60,147	168,992	169,237	169,237	245	0.14%
Capital	-	-	-	-		-	
TOTAL	130,424	60,147	168,992	169,237	169,237	245	0.14%

YEARLY BUDGET COMPARISONS YOUTH SERVICES



■ ACTUAL FY 21/22

■ BUDGET FY 22/23

■ RECOMMENDED FY 23/24

Budget Comparisons

\$130,424

\$168,992

\$169,237

2022-2023 BUDGET PROFILE

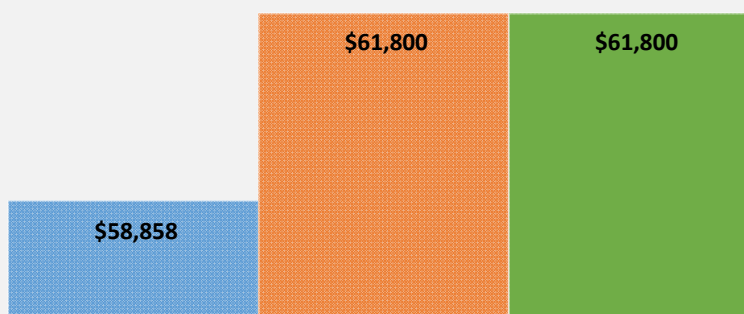
TEEN COURT - 620

To protect the public through a balanced approach of accountability and comprehensive services that prevent and reduce delinquency through collaboration with juvenile court, law enforcement, schools, families, community and other human service agencies, while providing opportunities for "at risk" and delinquent youth to become responsible and productive citizens.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time						
Part-Time						
Seas/Temp						
Total	-	-	-	-	-	-

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel						-	
Operating	58,858	17,715	61,800	66,204	61,800	-	0.00%
Capital						-	
TOTAL	58,858	17,715	61,800	66,204	61,800	-	0.00%

YEARLY BUDGET COMPARISONS TEEN COURT



Budget Comparisons	
ACTUAL FY 21/22	\$58,858
BUDGET FY 22/23	\$61,800
RECOMMENDED FY 23/24	\$61,800

Youth Services (619)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-619-500014	TRAVEL/TRAINING	1,334	2,902	2,500	3,511	2,500	2,500
10-619-500017	MAINTENANCE VEHICLES	-		400	28	400	400
10-619-500031	AUTO SUPPLIES	453	1,728	1,000	969	1,000	1,000
10-619-500034	OTHER SUPPLIES & MATERIALS	2,924	8,048	3,000	1,247	3,000	3,000
10-619-500044	SPECIAL CONTRACTED SERVICES	124,472	113,816	158,282	53,532	158,282	158,282
10-619-500047	FOOD & PROVISIONS	371	3,167	2,300	0	2,300	2,300
10-619-500052	RESTITUTION PAYMENTS	-		600	0	600	600
10-619-500054	INSURANCE & BONDS	849	763	910	859	1,155	1,155
TOTALS:		130,404	130,424	168,992	60,147	169,237	169,237

Friends of Youth/TEEN COURT (620)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-620-500014	TRAVEL/TRAINING	1,113	6,002	6,850	1,164	6,850	6,850
10-620-500017	MAINTENANCE VEHICLES	629		2,000	28	2,000	2,000
10-620-500031	AUTO SUPPLIES	85	231	500	969	500	500
10-620-500032	OFFICE SUPPLIES				0		
10-620-500034	OTHER SUPPLIES & MATERIALS	656	7,736	780	164	780	780
10-620-500044	SPECIAL CONTRACTED SERVICES	49,701	39,797	50,420	18,050	50,420	50,420
10-620-500047	FOOD & PROVISIONS	(700)	4,743	700	-3,047	5,104	700
10-620-500054	INSURANCE & BONDS	389	349	550	388	550	550
10-620-500062	SPECIAL PROJECTS	-		-			-
TOTALS:		51,873	58,858	61,800	17,715	66,204	61,800

2022-2023 BUDGET PROFILE

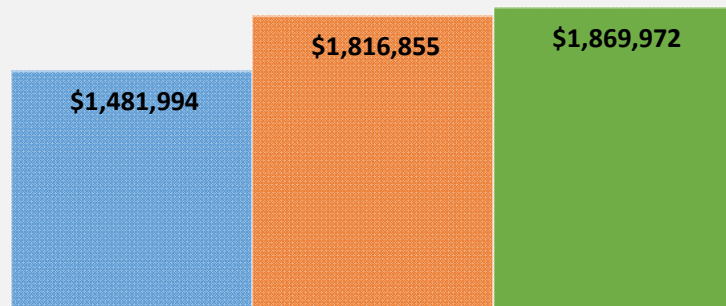
EMERGENCY OPERATIONS - 621

Through training, exercises and by embracing the latest technologies, Vance County Emergency Operations will provide comprehensive, quality emergency communications support and coordinated disaster preparedness and response planning to the citizens of the City of Henderson and Vance County.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	21.00	21.00	21.00	22.00	22.00	22.00
Part-Time	8.00	7.00	7.00	7.00	7.00	7.00
Seas/Temp	-	-	-			
Total	29.00	28.00	28.00	29.00	29.00	29.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	1,311,162	742,654	1,609,930	1,631,952	1,631,952	22,022	1.37%
Operating	158,432	103,976	136,925	143,620	143,020	6,095	4.45%
Capital	12,400	4,090	70,000	95,000	95,000	25,000	35.71%
TOTAL	1,481,994	850,720	1,816,855	1,870,572	1,869,972	53,117	2.92%

YEARLY BUDGET COMPARISONS EMERGENCY OPERATIONS



Budget Comparisons	
■ ACTUAL FY 21/22	\$1,481,994
■ BUDGET FY 22/23	\$1,816,855
■ RECOMMENDED FY 23/24	\$1,869,972

911-Emergency Communications (621)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-621-500001	REGULAR SALARIES	757,422	781,948.00	1,020,388	473,602.33	1,030,439	1,030,439
10-621-500002	PART-TIME SALARIES	41,103	58,251.00	40,000	22,706.52	50,000	50,000
10-621-500003	OVERTIME	100,366	94,314.00	96,000	60,726.22	115,000	115,000
10-621-500004	LONGEVITY PAY	4,200	4,800.00	4,100	3,050.00	3,400	3,400
10-621-500005	FICA EXPENSE	67,159	70,318.00	88,777	41,941.67	91,711	91,711
10-621-500006	GROUP INSURANCE	201,101	201,032.00	237,600	75,314.89	211,200	211,200
10-621-500007	RETIREMENT LOCAL GOV'T	89,587	100,499.00	123,065	65,312.35	130,202	130,202
10-621-500011	TELEPHONE & POSTAGE	6,815	7,613.00	7,500	4,823.48	8,500	8,500
10-621-500013	UTILITIES	7,694	7,333.00	9,500	4,004.77	9,500	9,500
10-621-500014	TRAVEL/TRAINING	1,272	6,511.00	8,000	5,096.98	8,000	8,000
10-621-500016	MAINTENANCE EQUIPMENT	42,482	26,494.00	31,375	14,059.39	31,375	31,375
10-621-500017	MAINTENANCE VEHICLES	1,617	2,066.00	1,750	571.57	2,500	2,000
10-621-500021	EQUIPMENT RENTAL	9,823	8,397.00	11,000	7,973.03	11,000	11,000
10-621-500026	ADVERTISING	-	0	100	0	100	-
10-621-500031	AUTO SUPPLIES	3,080	6,298.00	4,000	5,607.20	7,000	7,000
10-621-500032	OFFICE SUPPLIES	960	1,119	1,400	0	1,400	1,400
10-621-500033	DEPARTMENTAL SUPPLIES	4,058	2,696.00	2,200	1,972.83	2,200	2,200
10-621-500036	UNIFORMS	3,555	3,577.00	3,900	1,701.23	3,900	3,900
10-621-500037	WORKMENS COMP INSURANCE	12,122	2,907.00	13,000	2,830.90	3,114	3,114
10-621-500038	UNEMPLOYMENT INSURANCE	-					
10-621-500045	CONTRACTED SERVICES	6,217	14,079.00	10,800	3,641.00	17,000	17,000
10-621-500053	DUES & SUBSCRIPTIONS	14,989	1,449.00	2,500	1,927.00	2,500	2,500
10-621-500054	INSURANCE & BONDS	6,497	6,818.00	7,700	7,282.47	8,331	8,331
10-621-500057	PEST CONTROL	1,200	1,200.00	1,200	700.00	1,200	1,200
10-621-500060	COUNTY ROAD SIGNS	14,685	12,400.00	15,000	14,223.50	20,000	20,000
10-621-500074	CAPITAL OUTLAY	72,834	47,287.00	70,000	4,090	95,000	95,000
10-621-500085	NON-CAPITALIZED ASSETS	-					
10-621-500119	TOWER RENTAL	6,000	4,500.00	6,000	3,000.00	6,000	6,000
10-621-500525	EMP GRANT SUPP	30,951	8,088	-	15,780.12		
10-621-500526	DISASTER EXPENDITURES	349					
10-621-500528	HOMELAND SECURITY GRANT				8,781		
10-621-500530	EXERCISE FUNDING						
10-621-500578	911 LEPC GRANT						
TOTALS:		1,508,139	1,481,994	1,816,855	850,720	1,870,572	1,869,972

Flow Thru Departments 629 and 630

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	12/31/22	Requested	Requested
10-629-000000	LIBRARY PAYROLL				345,826		
10-630-000000	HOUSING PAYROLL				125,292		

Public Schools (681)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-681-500074	CAPITAL OUTLAY	625,000	625,000	625,000	354,583	625,000	625,000
10-681-500087	CURRENT EXPENSE	8,432,436	8,482,440	8,557,440	4,991,840	9,503,615	8,845,865
10-681-500091	TEACHER SUPPLEMENTS						
TOTALS:		9,057,436	9,107,440	9,182,440	5,346,423	10,128,615	9,470,865

Vance-Granville Community College (683)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-683-500074	CAPITAL OUTLAY	41,220	41,220	1,313,429	30,915	4,221,976	41,220
10-683-500087	CURRENT EXPENSE	1,149,698	1,149,698	1,224,698	714,407	1,445,430	1,445,430
10-683-500089	MPH NURSING CENTER						
10-683-500153	LEASE PURCHASE PRINCIPAL		32,625	35,625	35,625	36,625	36,625
10-683-500154	LEASE PURCHASE INTEREST		8,388	7,476	7,447	6,941	6,941
10-683-500287	CURRENT EXP - CORPORATE CAMPUS						
TOTALS:		1,190,918	1,231,931	2,581,228	788,395	5,710,972	1,530,216

Transfers to Other FUNDS (696)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-696-500063	DS-FUND 20	284,408	286,196	283,207		277,647	277,647
10-696-500064	REVALUATION	48,000	48,000	70,000		50,000	50,000
10-696-500066	CR-SCHOOLS	2,932,655	2,368,662	2,450,000		2,750,000	2,750,000
10-696-500067	CR-GENERAL	486,305					
10-696-500071	WATER FUND	-		93,394		26,312	29,312
10-696-500072	RETIREMENT/PENSION RESERVE						
10-696-500075	CIP FUND 61 (FORMALLY CR-GEN)		750,000	100,000		750,000	750,000
10-696-500077	ADMIN BLDG (CR-SCHOOLS)						
10-696-500157	TRANSFER TO SOLID WASTE						
10-696-500191	TRANSFER TO FIRE TAX FUND						
10-696-500193	TRANSFER TO ECON DEVELOPMENT						
10-696-500195	TOURISM	-					
		3,751,368	3,452,858	2,996,601		3,853,959	3,856,959

Contingency (999)

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	22/23 Actual Thru 12/31/22	23/24 Requested	23/24 Recommended
10-999-500099	CONTINGENCY	54,193	98,557	150,000	56,949	150,000	150,000
TOTALS:		54,193	98,557	150,000	56,949	150,000	150,000

46,809,064	47,083,529	55,014,745	25,799,491	64,937,339	57,500,689
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**Vance County Debt Schedule
FY 23-24**

Expires		Fund 10 General Fund	Fund 16 Water Fund	Fund 20 Debt Service	Fund 21 School Debt
2025	Sheriff's Vehicles/Ambulance	84,506.00			
2026	Sheriff's Vehicles	45,960.00			
2026	QSCB Multipurpose Room				314,887.00
2026	Kerr Lake Fire Department	20,875.00			
2028	QZAB #3 School Renovation				123,155.00
2028	Fire Engine	54,687.00			
2031	2021 Refinance: School/VGCC/Bldgs	902,952.50			
2035	Eaton Johnson Construction	557,990.00			
2036	School Capital Improvement (EJ Exchange)				416,333.40
2047	Animal Shelter			80,024.00	
2054	5 GO Bonds USDA & NCDEQ		530,940.00		
		1,666,970.50	530,940.00	80,024.00	854,375.40

Total Debt Payments 23/24: 3,132,309.90

**Vance County
Capital Outlay
500074**

	<u>Requested</u>	<u>Recommended</u>
Information Technology (491)		
Storage Server	8,000	8,000
VANCO Replacement Server	8,000	8,000
	<u>16,000</u>	<u>16,000</u>
County Admin Building		
HVAC in the IT Department	7,050	7,050
Smoke and Fire Alarms in Basement	28,000	
	<u>35,050</u>	<u>7,050</u>
County Office Building (501)		
Pressure Wash	3,800.00	3,800.00
Replace Lettering	1,200.00	1,200.00
Replace Carpeting	6,500.00	6,500.00
	<u>11,500</u>	<u>11,500</u>
Courthouse (505)		
Intercom Replacement	29,000.00	-
Pavement Replacement	150,000.00	150,000.00
	<u>179,000.00</u>	<u>150,000.00</u>
Sheriff's Office (510)		
8 Vehicles & Equipment	400,000	300,000
MDT	19,880	
Body Cameras	276,614	
License Plate Readers (3 year Contract)	33,500	33,500
Land Purchase	350,000	
	<u>1,079,994</u>	<u>333,500</u>
Jail (520)		
Jail CIP Upgrades	500,000	500,000
Walk-In Freezer and Cooler	350,000	
Oven	10,000	10,000
Large Soup Kettle	15,000	15,000
Dishwasher	6,000	6,000
Transport Vehicles(2) and Sedans(2)	110,000	27,500
Transfer Van	60,000	
	<u>1,051,000</u>	<u>558,500</u>

**Vance County
Capital Outlay
500074**

	<u>Requested</u>	<u>Recommended</u>
EMS (530)		
Remouting 2 Ambulance	400,000	400,000
Auto CPR Devices	53,000	53,000
MotorolaRadios	26,000	
	<u>479,000</u>	<u>453,000</u>
Fire Department (531)		
4 Airpacks and 8 Bottles	37,600	37,600
Structural Turn Out Gear (6 Sets)	18,000	18,000
Technical Gear (12 Sets)	15,000	15,000
	<u>70,600</u>	<u>70,600</u>
Emergency Communications		
HVAC at Backup Center	20,000	20,000
Mobile Data Terminals (MDT's)	75,000	75,000
	<u>95,000</u>	<u>95,000</u>
VC Public Schools	625,000	625,000
VGCC	41,220	41,220
TOTAL	<u>3,684,549</u>	<u>2,362,555</u>

Vance County
Non-Capital Outlay (Under \$4999)
500085

	<u>Requested</u>	<u>Recommended</u>
Tax Office (450)		
Wall Mount Letter Drop Box	1,000.00	1,000.00
Printer/PC Replacement	1,200.00	1,200.00
	<u>2,200.00</u>	<u>2,200.00</u>
Register of Deeds (480)		
Easi File Plat Cabinet	3,441.00	3,441.00
Information Technology (490)		
Laptop/Desktop/Monitor replacements	5,000.00	5,000.00
MDT	2,700.00	2,700.00
Phone Replacements	2,000.00	2,000.00
Laptop and Desktop for New Position	1,250.00	1,250.00
	<u>10,950.00</u>	<u>10,950.00</u>
Economic Development (491)		
New Conference Phone and Microphone	1,185	1,185
	<u>1,185</u>	<u>1,185</u>
County Admin Bldg (500)		
Pressure Wash Building	3,850.00	3,850.00
New Flooring in Breakroom/New Carpet in Probation	4,850.00	4,850.00
Replace Carpet near HR	4,050.00	4,050.00
Office repairs	4,500.00	4,500.00
	<u>17,250.00</u>	<u>17,250.00</u>
Courthouse Building (505)		
Patch & paint walls, change locks and Wax Floor	3,550.00	3,550.00
Replace Furniture	3,400.00	3,400.00
Replace carpet in Judge Chambers	3,250.00	3,250.00
	<u>10,200.00</u>	<u>10,200.00</u>
EMS (530)		
MDT for Community Paramedic	2,000.00	2,000.00
	<u>2,000.00</u>	<u>2,000.00</u>
Fire (531)		
Boots	2,000.00	2,000.00
	<u>2,000.00</u>	<u>2,000.00</u>
Social Services (610)		
Phone Replacements	32,043.00	20,000.00
Printers/Scanners	12,000.00	12,000.00
Laptops	6,000.00	6,000.00
PC/Monitor Replacement	5,000.00	5,000.00
Wireless Equipment	5,000.00	5,000.00
Battery Backups	3,000.00	3,000.00
Cables and Parts	2,000.00	2,000.00
	<u>65,043.00</u>	<u>53,000.00</u>
Total	114,269.00	102,226.00

2022-2023 BUDGET PROFILE

Water - FUND 16

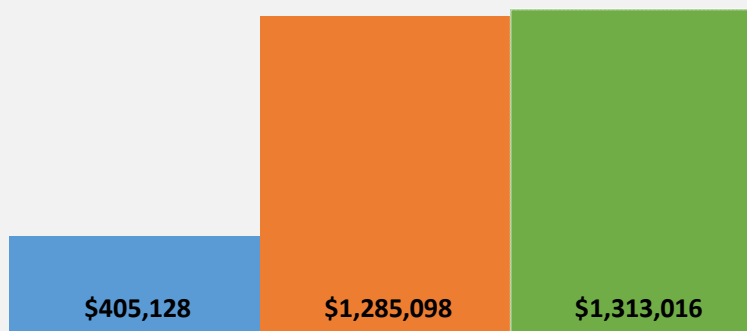
The Water Enterprise Fund is a fund established and held by the Board of Commissioners to provide metered water to County residents.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time						
Part-Time						
Seas/Temp						
Total	-	-	-	-	-	-

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23 Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel						-	
Operating	405,128	317,193	1,285,098	1,310,016	1,313,016	27,918	2.17%
Capital	-	-	-	-		-	
TOTAL	405,128	317,193	1,285,098	1,310,016	1,313,016	27,918	2.17%

YEARLY BUDGET COMPARISONS

Water Enterprise Fund



Budget Comparisons	
■ ACTUAL FY 21/22	\$405,128
■ BUDGET FY 22/23	\$1,285,098
■ RECOMMENDED FY 23/24	\$1,313,016

Water Fund (16)

Revenues

Account	Account Description	20/21 Actuals	21/22 Actuals	22/23 Approved	23/24 Requested	23/24 Recommended
16-329-432900	INVESTMENT EARNINGS	112	28	2,500	15,000	15,000
16-367-436701	WATER LINE REIMB-CITY	16,504	17,315	16,504	16,504	16,504
16-367-436712	WATER LINE RELOCATION REIMBURSEMENT					
16-375-437500	METERED WATER SALES	1,038,800	540,852	1,020,000	1,100,000	1,100,000
16-375-437501	NON-METERED WATER REVENUE	118,048	53,007	105,000	100,000	100,000
16-375-437502	WATER - DEBT SETOFF REVENUE	2,311	755	5,000	5,000	5,000
16-376-437005	MISCELLANEOUS REVENUES/KITREL	4,042	2,276	3,500	3,500	3,500
16-376-437505	CONNECTION FEES	37,860	19,690	15,000	20,000	20,000
16-376-437506	RECONNECT FEES	6,210	5,016	5,000	6,000	6,000
16-376-437507	NSF CHECK FEES	(1,953)	(728)	(800)	(800)	(800)
16-376-437508	LATE PAYMENT FEES	29,152	16,192	20,000	18,500	18,500
16-397-439710	TRANSFER FROM GENERAL FUND		-	93,394	26,312	29,312
		1,251,087	654,403	1,285,098	1,310,016	1,313,016

Expenses

Account	Account Description	20/21 Actuals	21/22 Actuals	22/23 Approved	23/24 Requested	23/24 Recommended
16-660-500621	BOND PRINCIPAL - WATER			223,688	228,688	228,688
16-660-500622	BOND INTEREST - WATER	333,476		322,150	315,940	315,940
16-665-500011	TELEPHONE & POSTAGE	1,823	1,210	2,200	2,200	2,200
16-665-500013	UTILITIES	4,152	2,799	4,900	4,900	4,900
16-665-500026	ADVERTISING	120		1,200	1,200	1,200
16-665-500033	DEPARTMENTAL SUPPLIES	59,461	31,540	30,000	55,000	55,000
16-665-500045	CONTRACTED SERVICES	246,266	193,641	280,000	280,000	280,000
16-665-500054	INSURANCE & BONDS	1,342	2,193	2,600	3,182	3,182
16-665-500079	PURCHASED WATER	238,476	152,044	270,000	270,000	270,000
16-665-500085	NON-CAPITALIZED ASSETS	-				
16-665-500088	BANK SERVICE CHARGES	3,978	2,549	2,500	2,500	2,500
16-665-500230	WATER LINE RELOCATION					
16-665-500282	BAD DEBT EXPENSE	-				
16-665-500283	DEBT SERVICE RESERVE	53,203		54,584	55,130	55,130
16-665-500284	CAPACITY FEE-CITY					
16-665-500286	SYSTEM MAINTENANCE	76,608	16,632	65,000	65,000	68,000
16-665-500347	PERMITS	2,520	2,520	2,700	2,700	2,700
16-665-500390	DEPRECIATION EXPENSE	380,821		23,576	23,576	23,576
		1,402,247	405,128	1,285,098	1,310,016	1,313,016

Facility Fund (17)

Revenue

Account	Account Description	20/21 Actual	21/22 Approved	22/23 Approved	23/24 Requested	23/24 Recommended
17-329-432900	INVESTMENT EARNINGS		\$ (100)	\$ (102)	\$ (200)	(\$200)
17-351-435100	COURT FEES		\$ (80,000)	\$ (80,500)	\$ (80,500)	(\$80,500)
17-399-439900	FUND BALANCE APPROPRIATED					
			\$ (80,100)	\$ (80,602)	\$ (80,700)	(\$80,700)

Expenses

Account	Account Description	20/21 Actual	21/22 Approved	BY 22/23 Approved	23/24 Requested	23/24 Recommended
17-515-500002	PART-TIME SALARIES					
17-515-500005	FICA EXPENSE					
17-515-500011	TELEPHONE & POSTAGE					
17-515-500016	MAINTENANCE EQUIPMENT	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950	\$ 2,950
17-515-500032	OFFICE SUPPLIES					
17-515-500033	DEPARTMENTAL SUPPLIES	\$ 5,097	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,500
17-515-500037	WORKMENS COMP INSURANCE					
17-515-500054	INSURANCE & BONDS	\$ 79	\$ 83	\$ 85	\$ 85	\$ 85
17-515-500085	NON-CAPITALIZED ASSETS					
17-515-500102	NCD OC RENT	\$ 16,514	\$ 16,500	\$ 23,700	\$ 17,820	\$ 17,820
17-515-500115	FACILITIES FEES-COURTHOUSE	\$ 18,706	\$ 55,567	\$ 48,367	\$ 54,345	\$ 54,345
		\$ 43,346	\$ 80,100	\$ 80,602	\$ 80,700	\$ 80,700

Debt Service Fund (20)

Revenue

Account	Account Description	20/21 Actual	21/22 Approved	22/23 Approved	23/24 Requested	23/24 Recommend
20-329-432900	INVESTMENT EARNINGS					
20-397-439710	TRANSFER FROM GENERAL FUND			(283,207)	(277,647)	(277,647)
20-397-439760	TRANSFER FROM CR-SCHOOLS					
20-397-439761	TRANSFER FROM CR-GENERAL					
				(283,207)	(277,647)	(277,647)

Expenses

Account	Account Description	20/21 Actual	21/22 Approved	22/23 Approved	23/24 Requested	23/24 Recommend
20-660-500283	USDA RESERVE - ANIMAL SHELTER	8,002	\$ 8,003.00	8,003	8,003	8,003
20-660-500593	AYCOCK RECREATIONAL COMPLEX					
20-660-500594	NORTHERN VANCE SEWER PROJECT					
20-660-500602	RUIN CREEK ROAD PROGECT					
20-660-500607	BOND PRINCIPAL-COURTHOUSE					
20-660-500609	BOND INTEREST-COURTHOUSE					
20-660-500610	LEASE PAYMENT JAIL RENOVATION					
20-660-500613	LEASE PAYMENT JAIL INTEREST					
20-660-500619	LEASE PAYMENT PRINCIPAL VGCC	66,000	\$ 68,000.00	67,600	66,400	66,400
20-660-500620	LEASE PAYMENT INTEREST VGCC	21,977	\$ 7,683.00	6,754	5,836	5,836
20-660-500623	LEASE PRINCIPAL - ANIMAL SHELTER	42,362	\$ 43,472.00	44,504	45,561	45,561
20-660-500624	LEASE INTEREST - ANIMAL SHELTER	37,662	\$ 36,553.00	35,520	34,463	34,463
20-660-500625	LEASE PRINCIPAL - 2017 CIP PROJS	87,000	\$ 110,500.00	109,850	107,900	107,900
20-660-500626	LEASE INTEREST - 2017 CIP PROJS	21,412	\$ 12,485.00	10,975	9,484	9,484
		284,415	\$ 286,696.00	\$ 283,207	\$ 277,647	\$ 277,647

Debt Service Schools Fund (21)

Revenue

Account	Account Description	20/21 Actual	21/22 Approved	22/23 Approved	23/24 Requested	23/24 Recommend
21-397-439760	TRANSFER FROM CR-SCHOOLS		(1,846,240.00)	(1,729,007.00)	(1,660,942.00)	(1,660,942.00)

Expense

Account	Account Description	20/21 Actual	21/22 Approved	22/23 Approved	23/24 Requested	23/24 Recommend
21-660-500606	LEASE PURCHASE PRINCIPAL	-	111,413			
21-660-500608	LEASE PURCHASE INTEREST	-	26,233			
21-660-500303	QZAB BONDS # 2	101,863.25	101,864.00			
21-660-500304	QZAB BONDS # 1					
21-660-500604	CIP - DABNEY (EJ EXCHANGE)		298,000.00	452,413	452,413	452,413
21-660-500605	CIP - DABNEY (EJ EXCHANGE)		110,000.00	104,305	97,041	97,041
21-660-500611	ELEMENTARY SCHOOL PRINCIPAL	650,000.00	671,500.00	667,550	655,700	655,700
21-660-500612	ELEMENTARY SCHOOL INTEREST	131,559.50	75,870.00	66,697	31,062	31,062
21-660-500615	SCHOOL ADMIN BLDG					
21-660-500616	QSCB 2010 PRINCIPAL	261,621.33	261,622.00	261,621	261,621	261,621
21-660-500617	QSCB 2010 INTEREST	79,899.16	66,583.00	53,266	39,950	39,950
21-660-500618	QZAB BONDS #3	122,913.42	123,155.00	123,155	123,155	123,155
		1,347,856.66	1,846,240	1,729,007	1,660,942	1,660,942

2022-2023 BUDGET PROFILE

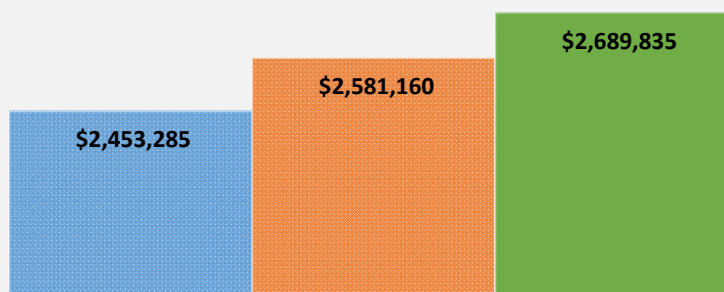
SOLID WASTE - FUND 30

G.S. 130 A-309.09A. Local government solid waste responsibilities.(a) The governing board of each unit of local government shall access local solid waste collection services and disposal capacity to meet local needs and to protect human health and the environment. Each unit of local government shall implement programs and take other actions that it determines are necessary to address deficiencies in service or capacity to meet local needs and to protect human health and the environment.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	1.00	1.00	1.00	1.00	1.00	
Part-Time	2.00	2.00	2.00	2.00	2.00	2.00
Seas/Temp						
Total	3.00	3.00	3.00	3.00	3.00	2.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	29,956	12,167	25,782	26,468	26,468	686	2.66%
Operating	2,423,328	1,048,172	2,555,377	2,663,467	2,663,367	107,990	4.23%
Capital						-	
TOTAL	2,453,285	1,060,340	2,581,160	2,689,935	2,689,835	108,675	4.21%

YEARLY BUDGET COMPARISONS SOLID WASTE



Budget Comparisons	
■ ACTUAL FY 21/22	\$2,453,285
■ BUDGET FY 22/23	\$2,581,160
■ RECOMMENDED FY 23/24	\$2,689,835

SOLID WASTE FUND (30)

Revenue

Account	Account Description	20/21 Actual	21/22 Acutal	22/23 Approved	22/23 Thru 12/31/22	23/24 Requested	23/24 Recommended
30-367-436725	LEAF DISPOSAL COLLECTION						
30-390-439001	SCRAP TIRE FEE	(63,233)	(92,588)	(75,000)	(49,591)	(95,000)	(95,000)
30-390-439002	SCRAP TIRE DISPOSAL GRANT	(3,947)	(2,125)	(5,000)	-	(2,125)	(2,125)
30-390-439005	WHITE GOODS PROCEEDS	(17,786)	(22,402)	(25,000)	(11,826)	(25,000)	(25,000)
30-390-439006	SOLID WASTE DISPOSAL TAX	(21,691)	(27,279)	(25,000)	(13,194)	(25,000)	(25,000)
30-390-439007	ELECTRONICS MGMT PROGRAM REIM	(2,539)	(6,065)	(3,000)	(1,096)	(3,000)	(3,000)
30-390-439008	DENR GRANT						
30-390-439009	SOLID WASTE HOUSEHOLD FEE	(2,284,713)	(2,338,971)	(2,280,000)	(1,793,248)	(2,300,000)	(2,320,560)
30-390-439010	RECYCLING GRANT DENR		(11,500)				
30-390-439011	DOT REIMBURSEMENT		(100,000)				
30-390-439019	WARREN COUNTY MANNED SITE	(48,435)	(39,206)	(45,000)	(27,671)	(45,000)	(45,000)
30-390-439020	YARD WASTE/MULCH LOADING	(18,685)	(13,155)	(15,000)	(6,545)	(15,000)	(15,000)
30-390-439021	SCRAP METAL	(22,297)	(26,545)	(15,000)	(10,457)	(17,500)	(17,500)
30-397-439710	TRANSFER FROM GENERAL FUND						
30-399-439900	FUND BALANCE APPROPRIATED - not	(44,807)		(93,160)	-	(162,310)	(141,650)
TOTALS:		(2,528,133)	(2,679,836)	(2,581,160)	(1,913,627)	(2,689,935)	(2,689,835)

SOLID WASTE FUND (30)**Expenses**

Account	Account Description	20/21 Actuals	21/22 Acutal	22/23 Approved	22/23 Thru 12/31/22	23/24 Requested	23/24 Recommended
30-608-500001	REGULAR SALARIES	15,429	1,295				
30-608-500002	PART-TIME SALARIES	17,318	21,083	22,950	11,303	23,587	23,587
30-608-500003	OVERTIME	1,989	-	1,000		1,000	1,000
30-608-500004	LONGEVITY PAY	-	-				
30-608-500005	FICA EXPENSE	3,064	1,613	1,832	865	1,881	1,881
30-608-500006	GROUP INSURANCE	4,471	5,964	-			
30-608-500007	RETIREMENT LOCAL GOV'T	14,036		-			
30-608-500011	TELEPHONE & POSTAGE	5,695	489	600	166	600	600
30-608-500013	UTILITIES	969	1,009	1,100	407	1,100	1,100
30-608-500014	TRAVEL/TRAINING	128	100	500	77	500	500
30-608-500016	MAINTENANCE EQUIPMENT	47	-	2,500	-	5,000	5,000
30-608-500017	MAINTENANCE VEHICLES	76	437	500	215	500	500
30-608-500026	ADVERTISING	-	-	100	-	100	-
30-608-500031	AUTO SUPPLIES	1,005	82	250	-	250	250
30-608-500032	OFFICE SUPPLIES	204	221	200	81	500	500
30-608-500033	DEPARTMENTAL SUPPLIES	867	368	1,750	25	2,500	2,500
30-608-500037	WORKMENS COMP INSURANCE	3,132	670	3,445	1,462	3,700	3,700
30-608-500041	SCRAP TIRE DISPOSAL	114,484	146,089	125,000	65,702	150,000	150,000
30-608-500043	TRANSFER STATION FEES	1,166,068	1,184,906	1,220,000	455,479	1,220,000	1,220,000
30-608-500044	SPECIAL CONTRACTED SERVICES	117,418	135,426	115,000	122,279	145,000	145,000
30-608-500045	CONTRACTED SERVICES	37,553	92,628	38,160	15,099	40,100	40,100
30-608-500054	INSURANCE & BONDS	5,355	7,365	8,200	7,768	10,300	10,300
30-608-500062	SPECIAL PROJECTS	29,165	-			-	
30-608-500074	CAPITAL OUTLAY						
30-608-500085	NON-CAPITALIZED ASSETS						
30-608-500088	BANK SERVICE CHARGES		-	-			
30-608-500242	LANDFILL OPERATION -CONT.SERV	34,573	34,171	33,600	24,300	50,000	50,000
30-608-500245	MANNED DISPOSAL SITES	820,432	672,978	900,000	312,893	931,500	931,500
30-608-500246	MAINTENANCE CONVENIENCE SITES	40,984	54,507	40,000	16,640	37,500	37,500
30-608-500275	DENR WHITE GOODS GRANT						
30-608-500276	E-WASTE MANAGEMENT	23,740	21,541	32,250	9,468	30,000	30,000
30-608-500343	LANDFILL LEASE	29,700	29,335	32,222	16,111	34,317	34,317
30-608-500390 & 3	AUDIT DEPRECIATION AND AMORIT	40,230	41,009				
TOTALS:		2,528,133	2,453,285	2,581,160	1,060,340	2,689,935	2,689,835

Revaluation Fund (40)

Revenue

Account	Account Description	20/21-Ammend	21/22 Approved	22/23 Approved	23/24 Req & Recommend
40-329-432900	INVESTMENT EARNINGS	(6,000)	(500)		(6,000)
40-397-439710	TRANSFER FROM GENERAL FUND	(48,000)	(344,000)	(70,000)	(50,000)
40-399-439900	FUND BALANCE APPROPRIATED	(336,700)	(390,700)	(735,200)	(644,000)
		(390,700)	(735,200)	(805,200)	(700,000)

Expenses

Account	Account Description	20/21-Ammend	21/22 Approved	22/23 Approved	23/24 Req & Recommend
40-690-500045	2024 REVAL EXPENSE		296,000	805,200	700,000
40-690-500344	OCTENIAL RESERVE YR 2008	390,700	439,200		
39		390,700	439,200	805,200	700,000

Retirement/Pension Reserve Fund (41)

Revenue

Account	Account Description	20/21-Ammend	21/22 Approved	22/23 Approved	23/24 Req & Recommend
41-329-432900	INVESTMENT EARNINGS	(7,000)			
41-397-439701	FROM GF-SEPARATION ALLOWANCE				
41-397-439703	FROM GF-RETIREMENT BENEFITS				
41-399-439900	FUND BALANCE APPROPRIATED	(313,500)	(330,000)	(330,000)	(330,000)
		(320,500)	(330,000)	(330,000)	

Expense

Account	Account Description	20/21-Ammend	21/22 Approved	22/23 Approved	23/24 Req & Recommend
41-660-500008	SEPARATION ALLOWANCE	320,500	330,000	330,000	330,000
41-660-500109	FRINGE BENEFITS-RETIREEES				
		320,500	330,000	330,000	330,000

2022-2023 BUDGET PROFILE

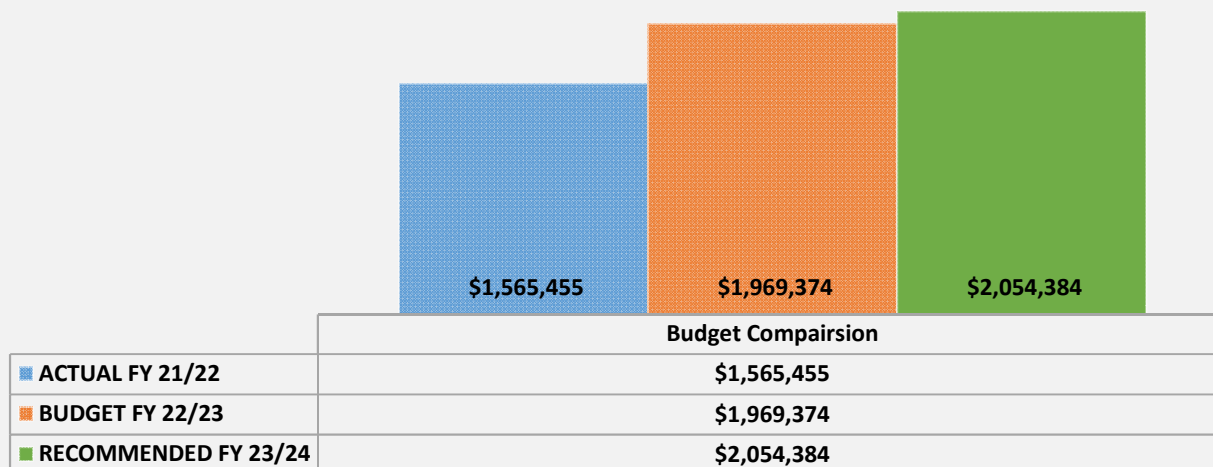
FIRE - FUND 43

The Fire Protection Service District allows the County to better fund fire protection services in the rural parts of the County through the assessment of a special fire tax. Implementation of the Fire Service District enables the Volunteer fire departments to acquire and maintain payroll, equipment, and facilities.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time						
Part-Time						
Seas/Temp						
Total	-	-	-	-	-	-

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 3/31/23	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Volunteer Staff	481,427	398,042	705,330	957,224	957,224	251,894	35.71%
Operating	1,084,028	1,052,874	1,264,044	1,097,160	1,097,160	(166,884)	-13.20%
Capital						-	
TOTAL	1,565,455	1,450,916	1,969,374	2,054,384	2,054,384	85,010	4.32%

YEARLY BUDGET COMPARISONS FIRE TAX



FIRE TAX (43)

Revenue

Account	Account Description	20/21 Actual	21/22 Budget	22/23 Budget	23/24 Requested	23/24 Recommend
43-303-430300	FIRE TAX-CURRENT YEAR	(1,633,804)	(1,600,995)	(1,708,485)	(\$1,757,337)	(\$1,757,337)
43-303-430304	FIRE TAX-ALL OTHER YEARS	(96,598)	(50,000)	(50,000)	(\$75,000)	(\$75,000)
43-303-430307	FIRE TAX FUTURE YEAR 2011	(2,148)	(1,000)	(1,000)	(\$1,000)	(\$1,000)
43-303-430315	NCVTS COLLECTION FEES	8,456	(4,500)	4,500	\$4,500	\$4,500
43-397-439710	TRANSFER FROM GENERAL FUND					
43-399-439900	FUND BALANCE APPROPRIATED		(101,850)	(214,389)	(\$225,547)	(\$225,547)
		(1,724,094)	(1,758,345)	(1,969,374)	(\$2,054,384)	(\$2,054,384)

Expenses

Account	Account Description	20/21 Actual	21/22 Budget	22/23 Budget	23/24 Requested	23/24 Recommend
43-354-500011	TELEPHONE & POSTAGE	10,963	12,000	12,000	12,000	12,000
43-354-500044	SPECIAL CONTRACTED SERVICES					
43-354-500045	CONTRACTED SERVICES-FINANCIAL RPTS	5,525	11,000	11,600	18,000	18,000
43-354-500058	TAX REFUNDS	516	500	500	500	500
43-354-500074	CAPITAL OUTLAY	153,556	114,000	180,000		
43-354-500083	ADMINISTRATION FEES	2,000	2,000	2,000	2,000	2,000
43-354-500129	NON PROFIT DEPARTMENT ASSISTANCE	530,586	654,945	705,330	957,224	957,224
43-354-500310	KERR LAKE SUBSTATION	33,900	33,900	33,900	33,900	33,900
43-354-500311	BEARPOND VFD	100,000	100,000	100,000	100,000	100,000
43-354-500312	COKESBURY VFD	100,000	100,000	100,000	100,000	100,000
43-354-500313	DREWRY VFD	100,000	100,000	100,000	100,000	100,000
43-354-500314	EPSOM VFD	100,000	100,000	100,000	100,000	100,000
43-354-500315	HICKSBORO VFD	100,000	100,000	100,000	100,000	100,000
43-354-500316	KITTRELL VFD	100,000	100,000	100,000	100,000	100,000
43-354-500317	TOWNSVILLE VFD	100,000	100,000	100,000	100,000	100,000
43-354-500318	WATKINS VFD	100,000	100,000	100,000	100,000	100,000
43-354-500319	GOLDEN BELT VFD	100,000	100,000	100,000	100,000	100,000
43-354-500320	ROTATING CAPITAL PYMT	30,000	30,000	30,000	30,000	30,000
43-354-500322	RESCUE SQUAD PT ASSISTANCE		94,044	94,044	100,760	100,760
TOTALS:		1,667,046	1,852,389	1,969,374	2,054,384	2,054,384

2022-2023 BUDGET PROFILE

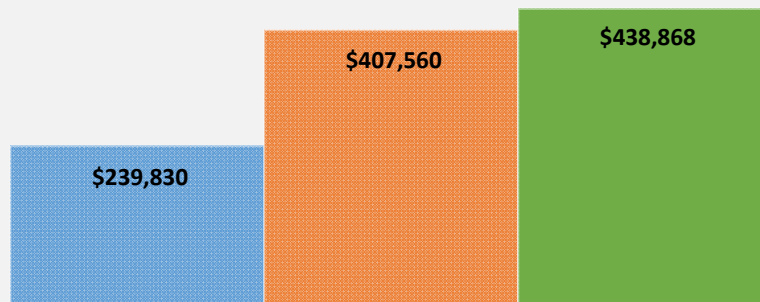
TOURISM - FUND 45

To promote Vance County, Kerr Lake and Henderson in a positive manner through print advertising, television advertising, the car show and any other means that may attract new and repeat visitation to our area.

STAFFING LEVELS						REQUEST
Position	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Full-Time	2.00	2.00	2.00	2.00	2.00	2.00
Part-Time						
Seas/Temp						
Total	2.00	2.00	2.00	2.00	2.00	2.00

FY2023-2024 DEPARTMENT'S / MANAGER'S BUDGET SUMMARY							
Expenditures (Summary)	FY22 Actual	FY23Actual 12/31/22	FY23 Budget	FY24 Requested	FY24 Recommended	Inc./Dec. from FY23 Budget	Percent Change
Personnel	136,499	90,709	146,315	151,423	151,423	5,108	3.49%
Operating	103,331	100,826	261,245	287,445	287,445	26,200	10.03%
Capital						-	
TOTAL	239,830	191,536	407,560	438,868	438,868	31,308	7.68%

YEARLY BUDGET COMPARISONS TOURISM



Budget Comparisons	
■ ACTUAL FY 21/22	\$239,830
■ BUDGET FY 22/23	\$407,560
■ RECOMMENDED FY 23/24	\$438,868

ROOM OCCUPANCY TAX (45)

Revenue

Account	Account Description	20/21 Actual	21/22 Actual	22/23 Approved	23/24 Requested	23/24 Requested
45-314-431400	ROOM OCCUPANCY TAX	(341,235)	(283,923)	(390,060)	(400,018)	(400,018)
45-329-432900	INVESTMENT EARNINGS	(24)	(8)	(150)	(15,000)	(15,000)
45-329-432904	INVEST-TOURISM VISITORS GRA	(2)	(1)	(150)	(150)	(150)
45-370-437005	MISCELLANEOUS REVENUES	(11,820)	(400)	(2,200)	(2,200)	(2,200)
45-370-437009	CAR SHOW	-	(10,761)	(15,000)	(16,500)	(16,500)
45-397-439710	TRANSFER FROM GENERAL FUND					
45-399-439900	FUND BALANCE APPROPRIATED				(5,000)	(5,000)
		(353,080)	(295,093)	(407,560)	(438,868)	(438,868)

Expenses

Account	Account Description	20/21 Actual	21/22 Actual thru 3/7/22	22/23 Approved	23/24 Requested	23/24 Requested
45-413-500001	REGULAR SALARIES	94,627	62,773	103,646	109,948	109,948
45-413-500004	LONGEVITY PAY	500	500	500	500	500
45-413-500005	FICA EXPENSE	7,235	4,813	7,967	8,126	8,126
45-413-500006	GROUP INSURANCE	21,076	15,427	21,600	19,200	19,200
45-413-500007	RETIREMENT	9,824	7,197	12,602	13,649	13,649
45-413-500011	TELEPHONE & POSTAGE	3,237	2,767	4,820	4,820	4,820
45-413-500013	UTILITIES	9,787	5,149	10,700	10,870	10,870
45-413-500014	TRAVEL/TRAINING	52	231	6,000	6,000	6,000
45-413-500016	MAINTENANCE EQUIPMENT	159	-	500	100	100
45-413-500021	EQUIPMENT RENTAL	718	476	7,050	10,050	10,050
45-413-500026	ADVERTISING	12,871	16,153	75,575	84,500	84,500
45-413-500033	DEPARTMENTAL SUPPLIES	9,760	796	2,500	2,500	2,500
45-413-500037	WORKMENS COMP INSURANCE	1,435	227	250	250	250
45-413-500044	SPECIAL CONTRACTED SERVICE	-	8,612	11,100	17,200	17,200
45-413-500045	CONTRACTED SERVICES					
45-413-500053	DUES & SUBSCRIPTIONS	900	758	2,000	2,000	2,000
45-413-500054	INSURANCE & BONDS	2,914	2,248	4,800	4,800	4,800
45-413-500062	SPECIAL PROJECTS	16,294	30,739	85,630	86,735	86,735
45-413-500063	CONVENTION CENTER				5,000	5,000
45-413-500070	MISCELLANEOUS EXPENSE	1,102	555	3,000	3,000	3,000
45-413-500074	CAPITAL OUTLAY					
45-413-500083	ADMINISTRATION FEES	26,237	17,851	28,000	30,000	30,000
45-413-500084	AUDIT	3,150	3,150	3,500	3,500	3,500
45-413-500085	NON-CAPITALIZED ASSETS					
45-413-500102	RENT	14,715	11,115	15,820	16,120	16,120
45-413-500300	TRANSFER TO GENERAL FUND					
	TOTALS:	236,593	191,536	407,560	438,868	438,868

Economic Development Fund (47)

Revenue

Account	Account Description	20/21-Ammend	21/22 Approved	22/23 Approved	23/24 Req & Recommend
47-370-436747	MIDDLEBURG LOAN PAYBACK	(3,600)	(3,600)		
47-370-436748	TNCP REPAYMENT	(112,727)			
47-370-437008	DUKE ENERGY/ TRIANGLE NORTH REVENUE SHARING				
47-380-438704	INCOME FROM EDC/SCHOOL FIN (GF)		(1,607,000)		
47-380-438705	LEASE INCOME	(110,249)	(110,249)	(73,499)	
47-380-438706	LOAN FROM VANCE COUNTY				
47-380-438707	NC COMMERCE/EDA GRANT			(951,300)	(951,300)
47-380-438710	NC READY SITES GRANT	(2,456,575)			
47-380-438711	HORNER TRUST BALANCE		(96,408)	(120,251)	(132,100)
47-399-439900	FUND BALANCE APPROPRIATED			(2,685,827)	
		(2,683,151)	(1,817,257)	(3,830,877)	(1,083,400)

Economic Development Fund (47)

Expenses

Account	Account Description	20/21-Ammend	21/22 Approved	22/23 Approved	23/24 Req & Recommend
47-445-500021	EQUIPMENT LEASING				
47-445-500044	LEGAL FISCAL COST	9,570			
47-445-500045	CONTRACTED SERVICES				
47-445-500068	SPECIAL PROJECTS	175,103	1,720,849	3,710,626	951,300
47-445-500070	HORNER TRUST EXP	96,408	96,408	120,251	132,100
TOTALS:		2,737,656	1,817,257	3,830,877	1,083,400

Capital Reserve School Fund (60)

Revenue

Account	Account Description	20/21-Ammend	21/22 Budget	22/23 Budget	23/24 Req & Recommend
60-329-432900	INVESTMENT EARNINGS	(12,000)	(100)	(100)	(50,000)
60-367-436700	SCHOOL ADMIN BLDG REIMB				
60-367-436703	QSCB INTEREST REIMBURSEMEN	(93,216)	(83,195)	(80,000)	(85,000)
60-367-438502	LOTTERY PROCEEDS	(384,535)	(384,535)	(384,535)	(384,535)
60-397-439702	1/2 SALES TAX-30% SCHOOLS	(865,288)	(789,357)	(950,000)	(1,050,000)
60-397-439704	1/2 ADD'L SALES TAX SCHOOL	(1,297,416)	(1,423,493)	(1,500,000)	(1,700,000)
60-397-439710	TRANSFER FROM GF-ARTICLE 44	-			
60-399-439900	FUND BALANCE APPROPRIATED	-			
		(2,652,455)	(2,680,680)	(2,914,635)	(3,269,535)

Expenses

Account	Account Description	20/21-Ammend	21/22 Budget	22/23 Approved	23/24 Req & Recommend
60-681-500062	SPECIAL PROJECTS	655,905	209,440	560,628	983,593
60-681-500063	DS-FUND 20				
60-681-500301	TRANSFER GF-CAPITAL OUTLAY	625,000	625,000	625,000	625,000
60-681-500302	TRANSFER SCHOOL DEBT-FUND 2	1,371,550	1,846,240	1,729,007	1,660,942
60-681-500306	TRANSFER CAPITAL PROJ SCHOOLS				
		2,652,455	2,680,680	2,914,635	3,269,535

Capital Reserve General Fund (61)

Revenue

Account	Account Description	20/21-Ammend	21/22 Budget	22/23 Approved	23/24 Req & Recommend
61-329-432900	INVESTMENT EARNINGS	(4,000)	(2,000)	(3,000)	(5,000)
61-397-439710	TRANSFER FROM GENERAL FUND	(50,000)	-		(750,000)
61-399-439900	FUND BALANCE APPROPRIATED		(5,464,444)	(5,464,444)	(7,327,817)
		(54,000)	(5,466,444)	(5,467,444)	(8,082,817)

Expenses

Account	Account Description	20/21-Ammend	21/22 Budget	22/23 Approved	23/24 Req & Recommend
61-660-500062	SPECIAL PROJECTS	54,000	752,000	4,195,235	6,710,961
61-660-500063	TRANSFER TO DEBT SER GENERAL				
61-660-500300	TRANSFER TO GENERAL FUND			1,272,209	1,371,856
		54,000	752,000	5,467,444	8,082,817

Emerg Telephone System (71)

Revenue

Account	Account Description	19/20 Actual	20/21-Ammend	21/22 Approved	22/23 Approved	23/24 Recommend
71-329-432900	INVESTMENT EARNINGS	(6,805)	(5,000)	(1,000)	(1,000)	(5,000)
71-371-437103	911 ETS FUNDS	(593,072)	(532,573)	(178,934)	(178,934)	(385,726)
71-399-439900	FUND BALANCE APPROPRIATED		(457,483)	(261,066)	(261,066)	(214,890)
TOTALS:			(995,056)	(441,000)	(441,000)	(605,616)

Emerg Telephone System(71)

Expenses

Account	Account Description	19/20 Actual	20/21-Ammend	21/22 Approved	22/23 Approved	23/24 Recommend
71-751-500011	TELEPHONE & POSTAGE	120,573	100,000	20,000	20,000	30,000
71-751-500014	TRAVEL/TRAINING	10,892	10,000	10,000	10,000	10,000
71-751-500016	MAINTENANCE EQUIPMENT	81,562	95,000	100,000	100,000	100,000
71-751-500021	EQUIPMENT RENTAL	1,603	-			
71-751-500033	DEPARTMENTAL SUPPLIES	4,369	12,000	12,000	12,000	12,000
71-751-500045	CONTRACTED SERVICES		-			
71-751-500062	SPECIAL PROJECTS		-			
71-751-500074	CAPITAL OUTLAY	11,450	778,056	285,000	285,000	435,616
71-751-500085	NON-CAPITALIZED ASSETS			14,000	14,000	18,000
71-751-500120	ACCESS SERVICES-CELLUAR					
71-751-500153	LEASE PURCHASE PRINCIPAL					
71-751-500154	LEASE PURCHASE INTEREST					
71-751-500307	911 ADDRESSING	55,885				
71-751-500308	DATABASE PROVISIONING					
TOTALS:		286,334	995,056	441,000	441,000	605,616

MERP Fund (72)	Account Description	21/22 Approved	22/23 Approved	23/24 Req & Recommend
Revenue Account				
72-350-50001	MERP REVENUE	(840,000.00)	(500,000.00)	(500,000.00)
Expense Account	MERP EXPENSE	840,000.00	500,000.00	500,000.00
72-500-500006				

Protective Payee Fund (73)	Account Description	21/22 Approved	22/23 Approved	23/24 Req & Recommend
Account				
73-360-435601	PROTECTIVE PAYEE REVENUE		(100,000.00)	(100,000.00)
Expense Account				
73-500-500011	PROTECTIVE PAYEE EXPENSE		100,000.00	100,000.00

City Municipal Tax Fund (74)	Account Description	21/22 Approved	22/23 Approved	23/24 Req & Recommend
Account				
74-360-435601	CITY MUNICIPAL TAX REVENUE		-	-
Expense Account				
74-500-500011	CITY MUNICIPAL TAX EXPENSE		-	-

ROD (75)	Account Description	21/22 Approved	22/23 Approved	23/24 Req & Recommend
Account				
75-360-435601 (old acct: 10-356-435604)	REGISTER OF DEEDS REVENUE		(97,619.62)	(97,619.62)
Expense Account				
75-500-500011 (old acct:10-480-500044)	REGISTER OF DEEDS EXPENSE		97,619.62	97,619.62

Fines and Forfeitures (76)		21/22 Approved	22/23 Approved	23/24 Req & Recommend
Account	Account Description			
76-360-43601	FINES AND FORFEITURE REVENUE		(58,000.00)	(58,000.00)
Expense Account				
76-500-500011	FINES AND FORFEITURES EXPENSE		58,000.00	58,000.00

Jail Inmate Trust (77)		21/22 Approved	22/23 Approved	23/24 Req & Recommend
Account	Account Description			
77-360-435601	JAIL INMATE TRUST REVENUE		(20,000.00)	(20,000.00)
Expense Account				
77-500-500011	JAIL INMATE TRUST EXPENSE		20,000.00	20,000.00

Opioid Settlement (78)		21/22 Approved	22/23 Approved	23/24 Req & Recommend
Account	Account Description			
78-360-435601	OPIOID SETTLEMENT REVENUE		(132,686.00)	(315,053.00)
Expense Account				
78-500-500011	OPIOID SETTLEMENT EXPENSE		132,686.00	315,053.00



Annual Budget by Fund

	20/21 - A	21/22	22/23	23/24	% Change from PY
Revenue					
10 General Fund	49,982,579	51,655,000	54,976,168	57,500,689	5%
16 Water Fund	1,250,689	1,266,878	1,285,098	1,313,016	2%
17 Facility Fees	80,100	80,100	80,602	80,700	0%
20 Debt Service Fund	789,185	286,696	283,207	277,647	-2%
21 Debt Service - Schools	1,371,549	1,846,240	1,729,007	1,660,942	-4%
30 Solid Waste EF	2,776,686	2,514,715	2,581,160	2,689,835	4%
40 Revaluation Fund	390,700	439,200	805,200	700,000	-13%
41 Retirement /Pension Reserve Fund	320,500	330,000	330,000	330,000	0%
43 Fire Tax Fund	1,800,599	1,758,345	1,875,330	2,054,384	10%
45 Room Occupancy Tax	383,164	372,117	407,560	438,868	8%
47 Economic Development	2,683,151	1,817,257	3,830,877	1,083,400	-72%
60 Capital Reserve School Fund	2,652,455	2,680,680	2,914,635	3,269,535	12%
61 Capital Reserve General Fund	54,000	752,000	5,467,444	8,082,817	48%
71 Emergency Telephone System	1,210,075	441,000	441,000	605,616	37%
72 MERP Fund			500,000	500,000	0%
73 Protective Payee Account			100,000	100,000	0%
74 City Municipal Tax Fund			0	0	
75 ROD Automation Fund			97,619	97,620	0%
76 Fines and Forfeitures			58,000	58,000	0%
77 Jail Inmate Trust			20,000	20,000	0%
78 Opioid Settlement Fund			132,686	315,053	137%
	65,745,432	66,240,228	77,915,593	81,178,121	18%
Expenses					
10 General Fund	49,982,579	51,655,000	54,976,168	57,500,689	5%
16 Water Fund	1,250,689	1,266,878	1,285,098	1,313,016	2%
17 Facility Fees	80,100	80,100	80,602	80,700	0%
20 Debt Service Fund	789,185	286,696	283,207	277,647	-2%
21 Debt Service - Schools	1,371,549	1,846,240	1,729,007	1,660,942	-4%
30 Solid Waste EF	2,776,686	2,514,715	2,581,160	2,689,835	4%
40 Revaluation Fund	390,700	439,200	805,200	700,000	-13%
41 Retirement /Pension Reserve Fund	320,500	330,000	330,000	330,000	0%
43 Fire Tax Fund	1,800,599	1,758,345	1,875,330	2,054,384	10%
45 Room Occupancy Tax	383,164	372,117	407,560	438,868	8%
47 Economic Development	2,683,151	1,817,257	3,830,877	1,083,400	-72%
60 Capital Reserve School Fund	2,652,455	2,680,680	2,914,635	3,269,535	12%
61 Capital Reserve General Fund	54,000	752,000	5,467,444	8,082,817	48%
71 Emergency Telephone System	1,210,075	441,000	441,000	605,616	37%
72 MERP Fund			500,000	500,000	0%
73 Protective Payee Account			100,000	100,000	0%
74 City Municipal Tax Fund			0	0	
75 ROD Automation Fund			97,619	97,620	0%
76 Fines and Forfeitures			58,000	58,000	0%
77 Jail Inmate Trust			20,000	20,000	0%
78 Opioid Settlement Fund			132,686	315,053	137%
	65,745,432	66,240,228	77,915,593	81,178,121	18%

Five Year Capital Improvement Plan

Fiscal Years 2024-2028

Vance County, North Carolina





FISCAL YEARS 2024-2028

CAPITAL IMPROVEMENT PLAN

Vance County, North Carolina

BOARD OF COMMISSIONERS

Leo Kelly, Jr.

Yolanda J. Feimster, Chairman

Carolyn D. Faines

Dan Brummitt, Vice-Chairman

Tommy Hester

Sean Alston

Archie B. Taylor, Jr.

COUNTY MANAGER

Jordan D. McMillen

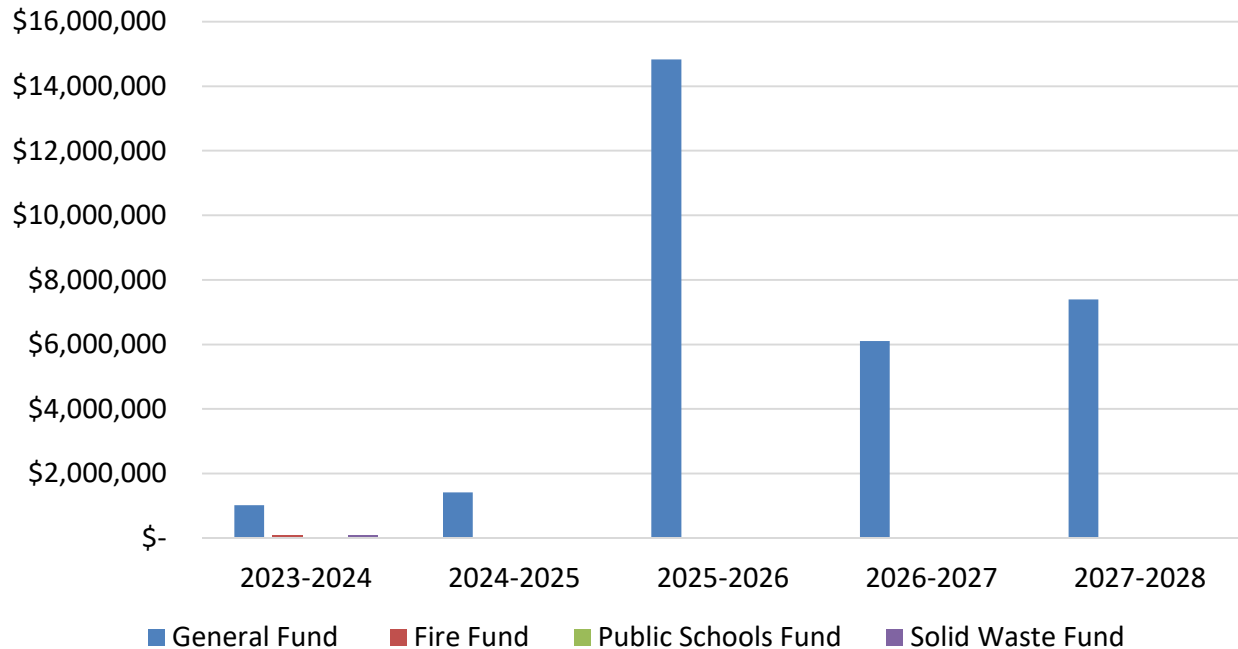
Report Compiled by:

Katherine Bigelow, Finance Director

CIP Established FY 2015 - 2016

CIP OVERVIEW

Fiscal Years 2023-27 Total Capital by Fund



NOTES

- ❖ No tax impact to fund all CIP projects in fiscal year 2023-24.
- ❖ The county is preparing to do begin projects such as: jail renovations, constructing an EMS facility, roof replacement at various county owned buildings, radio tower project, ambulance remount/replacement, and re-paving various county parking lots. This will mainly impact the county's Capital Fund.
- ❖ This is the final year of the agreed upon CIP exchange for the Eaton Johnson facility. VCPS has made us aware of numerous roof and parking lots that need attention.
- ❖ It is important to note that the county's ability to fund pay go or debt funded capital is limited without additional dedicated revenue sources in the future.

<u>Capital Improvement Plan</u> Fiscal Years 2024-2028 General Fund Summary							
CIP Projects by Department:	Financing Method	Budget Year 2023-24	Planning Year 2024-25	Planning Year 2025-26	Planning Year 2026-27	Planning Year 2027-28	TOTAL BY PROJECT
Animal Shelter							
Storage Area at Animal Shelter	Pay Go		125,000.00				125,000.00
County Owned/Outsourced Buildings							
Smart Start Building - Parking Lot	Pay GO/Pair to fund		155,550.00				155,550.00
Cooperative Extension Building - HVAC Repl	Pay GO/Pair to fund				67,500.00		67,500.00
Courthouse/Admin Parking	Pay GO/Pair to fund	150,000.00					150,000.00
Sheriff's Office Storage Building	Pay GO/Pair to fund		350,000.00				350,000.00
Emergency Operations - 911							
Radio Tower Project (viper equipment cost for t	Debt-Long Term(?)				2,100,000.00		2,100,000.00
Mobile CAD Computers (5 Year End of Life)	Pay Go	75,000.00	75,000.00	75,000.00			225,000.00
EMS							
EMS Building/Public Safety Complex	PayGo Capital		5,000,000.00				5,000,000.00
Ambulance Replacement/Remount	Budget Dependent	400,000.00		400,000.00		400,000.00	1,200,000.00
EMS Substation - North End of County	Debt-Long Term				200,000.00		200,000.00
Auto CPR Devices (5)	Pay Go	53,000.00	53,000.00				106,000.00
Jail							
Jail Upgrade/Expansion	Debt-Long Term	500,000.00	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00	8,000,000.00
IT							
Network Infrastructure Replacement	Pay Go					125,000.00	
Fire							
75" Quint Engine Fire Truck (used)	Debt			650,000.00			650,000.00
Renovation of Fire Station	PayGo Capital		800,000.00				
Public Safety Departments							
Viper Portable Radio Replacement (134 radios)	Pay Go				140,000.00		140,000.00
Viper Mobile Radio Replacement (78 radios)	Pay Go				75,000.00		75,000.00
Eaton Johnson Building							
Roof Replacement (Gym, Kitchen, Vocational)	Paired with New EMS		800,000.00				800,000.00
Wing Renovations/Vocational Renovation/Gym	Pay Go		250,000.00				250,000.00
HVAC Pumps (8)/HVAC Air Handler (1)	Pay Go	195,840.00					195,840.00
COUNTY DEPARTMENTS SUBTOTAL:							
		\$ 1,373,840.00	\$ 9,108,550.00	\$ 3,125,000.00	\$ 4,582,500.00	\$ 2,525,000.00	\$ 19,789,890.00

<u>Capital Improvement Plan</u> Fiscal Years 2024-2028 General Fund Summary							
CIP Projects by Department:	Financing Method	Budget Year 2023-24	Planning Year 2024-25	Planning Year 2025-26	Planning Year 2026-27	Planning Year 2027-28	TOTAL BY PROJECT
Vance County Schools							
Roof Repairs/Parking Lot Resurfacing	Lottery/Sales Tax FB		1,500,000.00	2,000,000.00	2,500,000.00		6,000,000.00
Vance-Granville Community College <i>(only reflected Vance County's share as the project cost - 75%)</i>							
Annual Capital Outlay for Facilities Maintenananc	Pay Go	54,960.00	54,960.00	54,960.00	54,960.00	54,960.00	274,800.00
Parking Lot Repairs & Resurfacing	Debt-Long Term		97,885.00		353,360.00		451,245.00
Roof Repairs & Renovations	Debt-Long Term		936,250.00	1,247,524.00		825,169.00	3,008,943.00
HVAC Replacements and Lighting	Debt-Long Term		4,540,206.00				4,540,206.00
VGCC SUBTOTAL:		\$ 54,960.00	\$ 5,629,301.00	\$ 1,302,484.00	\$ 408,320.00	\$ 880,129.00	8,275,194.00
	VC Portion	41,220.00	4,221,975.75	976,863.00	306,240.00	660,096.75	6,206,395.50
TOTAL BY FISCAL YEAR:		\$ 1,415,060.00	\$ 14,830,525.75	\$ 6,101,863.00	\$ 7,388,740.00	\$ 3,185,096.75	\$ 32,271,085.50

VANCE COUNTY
FISCAL YEAR 2023-2024
DEPARTMENT FEE SCHEDULES



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**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Animal Services

Fee Type	Fee Details	Fee
Adoption Fees	Cat Fee	\$ 100.00
	Dog Fee	\$ 150.00
	Horse Fee	\$ 150.00
	Small/Furry/Feathers Fee	\$ 20.00
	Livestock Fee	\$ 50.00
Redemption Fees	1 st Impoundment	\$ 25.00
	2 nd Impoundment (2 nd Impoundment within a one year period)	\$ 50.00
	3 rd Impoundment (3 rd Impoundment within a one year period)	\$ 75.00
Citation Fees	1 st Citation Violation of County Ordinance	\$ 50.00
	2 nd Citation Violation of County Ordinance (2 nd offense within a one year period)	\$ 75.00
	3 rd Citation Violation of County Ordinance (3 rd offense within a one year period)	\$ 100.00
Permit Fee	Wild Vicious or Exotic Animal Permit Fee	\$ 50.00
Vaccination Fee	Rabies Vaccine	\$ 5.00
Rescue Pull Fees	Dog (per dog)	\$ 20.00
	Puppy (per puppy)	\$ 5.00
Miscellaneous Fees	Boarding (per day)	\$ 10.00
	Microchip for owned pets	\$ 18.00
	Vet	as incurred
	Feed	as incurred

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Elections

Fee Type	Fee Details	Fee
City of Henderson Filing Fee	For all candidates	\$ 10.00
Board of Education	Chairperson	1% of salary
	Members	1% of salary
County Commissioners	Chairperson	1% of salary
	Members	1% of salary
Clerk of Court		1% of starting salary
Register of Deeds		1% of starting salary
Sheriff		1% of starting salary

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: EMS

Fee Type	Fee Details	Fee
All Loaded Miles	no loaded miles charge for Medicaid patients within county *	\$ 17.15
Treatment & Transport	No Treatment & No Transport (basically lifting assistance)	\$ 75.00
	Treatment & No Transport	\$ 150.00
	DOA Transports	\$ 150.00
BLS Emergency & Non-Emergency	*	\$ 540.89
ALS1 Emergency & Non-Emergency	*	\$ 642.30
ALS2 Emergency	*	\$ 929.66
Paramedic Intercept		\$ 450.00

* Rates are 150% above the Medicare Fee Schedule (MFS) and will adjust automatically as the MFS changes.

Billing for Supplies

Description	HCPCS Code	Fee
ALS Disposables	A0398	\$ 100.00
BLS Disposables	A0382	\$ 60.00
Oxygen	A0422	\$ 50.00
IV Supplies	A0394	\$ 50.00

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Regional Farmer's Market

Fee Type	Fee Details	Fee
Vendor Application	per application	\$ 30
Vendor Daily Setup	per space	\$ 10
Facility Rental - Private Entity	up to 4 hours	\$ 200
	each additional hour (max 4 hours)	\$ 50
Facility Rental - Government Entity	up to 4 hours	\$ 100
	each additional hour (max 4 hours)	\$ 25
Cleaning Fee (<i>all facility rentals</i>)	for both Private and Government Facility Rentals	\$ 100
Special Events	for each vendor	\$ 25

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Fire

<u>MOTOR VEHICLE ACCIDENT RESPONSE</u>		
Fee Type	Fee Details	Fee
LEVEL 1 MVA	Hazard Material control and safety including hazard assessment & containment of hazard materials (i.e. hazardous material spills such as gasoline/diesel fuel, motor oil, coolant or antifreeze) which may be flammable, dangerous to the environment, or cause other hazards such as slippery conditions, debris cleanup from roadway, vehicle systems safety assurance (i.e. disable potential ignition sources such as electrical/power supply systems), fire suppression stand-by, perimeter command and control, to protect involved parties, non-involved parties, establishing a safe environment for mitigating damages and injuries & to protect the safety and welfare of the General Public, until the scene has been secured of all hazards.	\$ 595
LEVEL 2 MVA	Extrication with the use of hand tools in addition to Level 1 services.	\$ 790
LEVEL 3 MVA	Extrication with the use of hydraulic tools in addition to Level 1 services. Noted if extrication of deceased individual.	\$ 1,995
LEVEL 4 MVA	Landing zone command and control in addition to a Level 1, Level 2, and/or Level 3 service.	\$ 2,395
LEVEL 5 MVA	Landing zone command and control in addition to a Level 1, without extrication services.	\$ 965

Rates per Hour by Apparatus Class

<u>STRUCTURE FIRE/HAZMAT RESPONSE</u>		
Fee Type	Fee Details	Fee
Class 1 Apparatus	Command Vehicles & Personnel Transports (carrier)	\$ 125
Class 2 Apparatus	Brush Units, Support Units, & Rehabilitation Vehicles	\$ 150
Class 3 Apparatus	Pumpers/Engines, Tankers, Aerials, & Air Units	\$ 175

Additional Items Billed:

*Hazardous Materials/Other Incidents:

Will be billed at the hourly rates for the apparatus with an additional itemized bill for materials used.

**May adjust billing rates for MVA or other incidents that require additional services, consumable items and/or lengthy amounts of time on scene.

CHARGES ARE BILLED TO THE INSURER OF THE PROPERTY, NOT THE PROPERTY OWNER.

**Vance County
Fiscal Year 23-24
Fee Schedule**

Department: Fire Marshal

Fee Type	Fee Details	Fee
	<u>Mandated State Inspections</u>	
	Regular Inspections	See Section C
Non Compliance Fee	Imminent Hazard Violation (fine for EACH violation immediately). Blocked Means of Egress, Locked Exit Doors, Fire Exit/Aisle Blocked	\$500.00
Non Compliance Fee	Other Non-compliance (fine for EACH violation) Approved Fire Evacuation Plan Posted Street Address Not Posted or Visible Occupancy Load Not Posted Smoke Alarm(s) Inoperative Portable Fire Extinguishers Exit Signs Illumination and Marking Exit/Egress Doors Needs Repair Breach in Fire Wall/Fire Stops Sprinkler System Non-Compliance Standpipe System Non-Compliance Spray Booth Non-Compliance Fire/Exit Door Inoperative Fire Alarm System Inoperative Sprinkler System Inoperative Over Crowding	\$25.00 \$25.00 \$25.00 \$25.00 \$50.00 \$50.00 \$50.00 \$100.00 \$100.00 \$100.00 \$100.00 \$250.00 \$250.00 \$250.00 \$250.00
	<u>Re-inspections</u>	
Re-Inspection Fee	Fee after two inspections when owner/operator fails to comply with code requirements and does not file an appeal (Paid by business owners or operators)	\$100.00
	<u>Routine Inspections</u>	
Mandated Inspection Fee	Manufacturing & Industrial 0001 -5,000 sq ft 5,001-10,000 sq ft 10,000 sq. ft and above 10,0001-50,000 sq ft 50,001-100,000 sq ft 100,000 sq ft and up Business & Mercantile 0001 - 3,000 sq ft 3,001 - 5,000 sq ft 5,001-10,000 sq ft 10,001-50,000 sq ft 50,001-100,00 sq ft 100,001 and up sq ft	\$100.00 \$150.00 \$200.00 \$250.00 \$300.00 \$50.00 \$75.00 \$100.00 \$150.00 \$200.00 \$250.00
Mandated Inspection Fee	Day Care - Located in residence	\$30.00
Mandated Inspection Fee	Day Care - Located in non-residential	\$50.00
Mandated Inspection Fee	Rest Home	\$50.00/ or \$10.00 per sleeping unit
Mandated Inspection Fee	Family Care / Group Homes	\$50.00
Mandated Inspection Fee	Nursing Centers	\$50.00
Mandated Inspection Fee	Hospitals/Institutional Facilities (Per Floor)	\$75.00
Mandated Inspection Fee	Foster Homes	\$25.00
Mandated Inspection Fee	ABC Permit	\$50.00
Mandated Inspection Fee	Churches	\$75.00
Mandated Inspection Fee	Schools / Educational Facilities	\$100.00
Mandated Inspection Fee	Residential/Dormitory	\$50.00 or \$10.00 per sleeping unit

Vance County
Fiscal Year 2023-2024
Fee Schedule

Department: Planning

PLANNING & DEVELOPMENT Inspection Division	Fee Type	Current Fee	Proposed New Fees
New Homes (including Modulares) *Fees reflect all trades *Based on gross sf	Up to 1200 sf*	\$479	\$540
	1201 to 2000 sf*	\$629	\$705
	2001 to 3000 sf*	\$943	\$1,005
	3001 to 5000 sf*	\$1,473	\$1,540
	5001 sf* and up	\$1,473 (add \$0.24/sf over 5000sf)	\$1,540 (add \$0.26/sf over 5000sf)
	Homeowners Recovery Fee	\$10	\$10
	Temporary Service Pole Inspection Fee	\$55	\$65
Residential Additions/Remodel	Up to 400 sf	\$155 plus trade fees	\$165 plus trade fees
	401 sf to 1200 sf	\$200 plus trade fees	\$220 plus trade fees
	1201 sf & up	use new home rates	use new home rates
	Trade Fees (Elect, Plbg & Mech	\$55	\$65
Housed Moved onto Lots	See New Homes/Modular above		
Manufactured Homes		<i>Without A/C</i> <i>With AC</i>	<i>Without A/C</i> <i>With AC</i>
	Single Wide	\$155 \$210	\$200 \$255
	Double Wide	\$200 \$255	\$245 \$300
	Triple Wide	\$285 \$340	\$330 \$385
Residential Accessory Buildings/Structures	(Storage bldgs, Garages, Carports, Decks, Porches, Gazebos, etc.)		
	Pre-fab storage buildings (placed on lot)	\$55 + trade fees	\$65 + trade fees
	Storage bldgs built on site - unfinished walls	\$55 + trade fees	\$65 + trade fees
	- finished/closed walls	\$110 + trade fees	\$130 + trade fees
	Garage (unfinished)	\$110 + trade fees	\$130 + trade fees
	Garage (finished/closed walls)	\$165 + trade fees	\$195 + trade fees
	Carports	\$55 + trade fees	\$65 + trade fees
	Retaining Walls and/or fencing	\$55	\$55
	Residential Decks	\$110	\$130
	*Includes the same items > 36 sf added to mobile homes		
Swimming Pools	Base Fee (Residential)	\$100 + trade fees	\$120 + trade fees
	Base Fee (Commercial)	\$250 + trade fees	\$280 + trade fees
Signs	Base Fee (< 10 ft. height)	\$55	\$65
	Base Fee (> 10 ft. height)	\$150	\$170
	Trade Fees	\$55/trade	\$65/trade

Trade Fees	Building	\$55	\$65
	Electrical	\$55	\$65
	Plumbing	\$55	\$65
	Mechanical	\$55	\$65
	Insulation	\$45	\$65
	Countywide water hookup fee	\$50	Regular Plumbing Trade rate
Non-Residential/Commercial	<i>Project Cost:</i>		
*Based on Project Cost	\$0 - \$2500	\$220	\$260
	\$2501 - \$25,000	\$400	\$480
	\$25,001 - \$50,000	\$560	\$680
	\$50,001 - \$100,000	\$850	\$1,010
	\$100,001 - \$200,000	\$1,450	\$1,650
	\$200,001 - \$350,000	\$2,100	\$2,340
	\$350,001 - \$500,000	\$3,300	\$3,580
	\$500,001 - \$750,000	\$3,900	\$4,220
	\$750,001 - \$1,000,000	\$5,100	\$5,460
	\$1,000,001 & up...	add \$1.65 per \$1,000 over \$1 Million	add \$1.75 per \$1,000 over \$1 Million
	Construction job trailer/office unit	\$80	\$100
	Temp Pole/Electrical Board	\$55	\$65
	Utility connections (water/sewer stub)	\$55	\$55
	Signs	See Sign Fee schedule above	See Sign Fee schedule above
	Refrigeration area	Gross floor refrig area x \$0.64 - Max \$640	Gross floor refrig area x \$0.70 - Max \$640
Plan Review	<i>Project Cost:</i>		
*Based on Project Cost	\$0 - \$100,000	\$55	\$65
	\$100,001 - \$250,000	\$100	\$120
	\$250,001 - \$500,000	\$140	\$170
	\$500,001 - \$1,000,000	\$175	\$215
	\$1,000,001 and up *	\$240 + \$100 per \$1mil or portion thereof	\$290 + \$125 per \$1 mil or portion thereof
	State Mandated Fire Inspections	Up to 50,000 sf facility	\$55
	50,000 to 500,000 sf facility	\$105	\$125
	Greater than 500,000 sf facility	\$120	\$150
Fire Protection Systems	Alarm System	sf x (0.013) \$55 minimum	sf x (0.015) \$65 minimum
	Sprinkler System	sf x (0.013) \$55 minimum	sf x (0.015) \$65 minimum
	Standpipe System	(w/o sprinklers) \$72 per standpipe	(w/o sprinklers) \$85 per standpipe
	Hood Suppression System	\$55 per unit	\$75 per unit
Temporary Structures	Minimum 200 sf To 400 sf	\$55	\$65
	<i>Tents, Canopies, Shelters, etc...</i>		
	401 sf to 1000 sf	\$110	\$130
	1001 sf to 5000 sf	\$155	\$185
	5000 sf and up	\$220	\$260
	<i>180 days max. time limit</i>		

Electrical Items	Service Change	Motors/Transformers	\$55 (per each)	\$65 (per each)
		200 amp or less	\$55 (max 2 inspections)	\$65 (max 2 inspections)
		> 200 to 400 amp	\$105 (max 3 inspections)	\$125 (max 3 inspections)
		> 400 to 1000 amp	\$170 (max 4 inspections)	\$200 (max 4 inspections)
		> 1000 amp	\$265 (max 5 inspections)	\$305 (max 5 inspections)
	Exterior Outlet & Fixture Pricing	Less than 5	\$55 (max 2 inspections)	\$65 (max 2 inspections)
		>5 to 50	\$95 (max 3 inspections)	\$115 (max 3 inspections)
		>50 to 100	\$125 (max 4 inspections)	\$155 (max 4 inspections)
		>100	\$185 + \$0.25 per fixture over (max 6 insp)	\$225 + \$0.30 per fixture over (max 6 insp)
	Re-Inspection/Trip Fees	First Re-inspection	\$0	\$0
Second Re-inspection		\$55	\$65	
Third Re-inspection		\$110	\$130	
Fourth Re-inspection		\$225	\$255	
All following re-inspection		\$225 ea.	\$255 ea.	
Outside working hours		\$275	\$315	
Excessive inspections		\$55 per each	\$65 per each	
Miscellaneous Inspections Fees		Cancellation of permit	\$55	\$65
	Change of Contractor	\$55	\$65	
	Clearing & Grading permit (residential > 1 acre)	\$55 (ETJ & County Area)	\$75 (ETJ & County Area)	
	Clearing & Grading permit (commercial > 1 acre)	\$125 (ETJ & County Area)	\$150 (ETJ & County Area)	
	Damage/Abandoned Bldg. (general reconnection inspection)	\$55	\$65	
	Demolition	\$55 (max 2 inspections)	\$75 (max 2 inspections)	
	Demolition (Hazardous) (<\$50K)	\$110 (max 4 inspections)	\$125 (max 4 inspections)	
	Demolition (Hazardous) (>\$50K)	\$220 (max 8 inspections)	\$245 (max 8 inspections)	
	Fuel Tank - Above ground (install or removal)	\$105 per ea.	\$125 per ea.	
	Fuel Tank - Underground (install or removal)	\$110 per ea.	\$135 per ea.	
	Fireworks Display	\$75	\$75	
	Fireworks Show	\$125	\$125	
	Foster Care & Day Care Set-up (initial)	\$95	\$105	
	Foster Care & Day Care Annual Inspection	\$55	\$65	
	Occupancy Change	\$55	\$65	
	Pre-Construction inspection/Administrative Fee	\$55	\$65	
	Permit Renewal/Expired Permit (Permits expired for more than 18 months will not be re-issued. A new permit must be obtained.)	50% of original fee (if renewed before 18 months from expiration date)	50% of original fee (if renewed before 18 months from expiration date)	
	Reproduction fee (per page)	\$0.25	\$0.50	
	Shingle Removal (Residential)	\$65 per job (max 1 inspection)	\$75 per job (max 1 inspection)	
	Shingle Removal (Commercial)	\$75 per job (max 2 inspections)	\$100 per job (max 2 inspection)	
	Stop order removal/Red Tag Fee	\$55	\$75	
	Utility Connection (Water line/Sewer line inspection)	\$55 per ea.	\$65 per ea.	
	Relocated Home	\$55 per trade	\$65 per trade	
	Work begun w/out permits	Double Fees	Double Fees	
	Any Special Inspection/Minimum fee not covered	\$55	\$65	
	Restamp Plans (lost original sets)	\$25	\$30	

Planning Division	Fee Type	Current Fee	Proposed Fee
Zoning Permit Fees	Single Family, Two Family Dwelling or Manufactured Home	\$60	\$70
	Multi-Family Dwelling	\$65 + \$65 per building	\$75 + \$75 per building
	Commercial/Industrial/Business	\$75 + \$65 per building	\$85 + \$85 per building
	Perk Test Only Permit	\$25	\$30
	Special Use Permit	\$250	\$450
	Special Use Permit (Solar Farm)	\$400	\$600
	Rezoning Petition	\$250	\$450
	Variance	\$250	\$450
	Board of Adjustment Appeal	\$150	\$250
	Ordinance Amendment	\$200	\$300
	Telecommunication Tower Permit Fee	\$5,000 (\$1000 if colocation)	\$5,500 (\$1250 if colocation)
	Sign Permit	\$40	\$50
Review Fees	Certificate of Exemption	\$30	\$50
	Minor Subdivision Plan Review (2-7 Lots)	\$175	\$230
	Major Subdivision Preliminary Plan Review (8-20)	\$200 + \$10 per lot (8-20)	\$250 + \$12 per lot (8-20)
	Major Subdivision Preliminary Plan Review (21-50)	\$200 + \$8 per lot (21-50)	\$200 + \$10 per lot (21-50)
	Major Subdivision Preliminary Plan Review (51-250)	\$200 + \$6 per lot (51-250)	\$250 + \$8 per lot (51-250)
	Major Subdivision Final Plan Review (8-20)	\$150 + \$10 per lot (8-20)	\$200 + \$12 per lot (8-20)
	Major Subdivision Final Plan Review (21-50)	\$150 + \$8 per lot (21-50)	\$200 + \$10 per lot (21-50)
	Major Subdivision Final Plan Review (51-250)	\$150 + \$6 per lot (51-250)	\$200 + \$8 per lot (51-250)
	Private Road Construction Plan Review	\$50 + \$65 Consultant fee/hour	\$60 + \$75 Consultant fee/hour
	Street Naming Sign 2-bladed	\$100 per ea	\$125 per ea
	Street Naming Sign 4-bladed	\$150 per ea	\$175 per ea
	Street Naming Sign 6-bladed	\$200 per ea	\$225 per ea
Watershed Protection/Floodplain	Single Family, Two Family Dwelling or Manufactured Home	\$60	\$70
	Commercial/Industrial/Business/Multi-Family Dwelling	\$125 + \$65 per building	\$145 + \$75 per building
Compliance Fees			
Civil Penalties: Accidental/No Environmental	Non Commercial (First Offense)	\$50	\$50
	Non Commercial (Repeat Violation)	\$100	\$100
	Commercial (First Offense)	\$100	\$100
	Commercial (Repeat Violation)	\$150	\$150
MAPS, PRINTS & PRODUCTS			
36" wide Opaque Roll Paper	36" x 48"	\$15	\$15
	36" x 56"	\$20	\$20
	36" x 60" & over	\$25- Setup Fee + \$2 per every 6" beyond 60"	\$25- Setup Fee + \$2 per every 6" beyond 60"
36" wide High Gloss Roll Paper	36" x 48"	\$17	\$20
	36" x 56"	\$25	\$25
	36" x 60" & over	\$30- Setup Fee + \$2 per every 6" beyond 60"	\$30- Setup Fee + \$2 per every 6" beyond 60"
	24" x 36"	\$12	\$15
	18" x 24"	\$10	\$10
	11" x 17"	\$3	\$5
	8.5" x 11"	\$3	\$5

GIS and Other Fees	Data CD/DVD	\$50	\$50
	CD GIS parcel file	\$10	\$10
	CD Ordinances	\$20	\$20
	CD Fee Schedule	\$5	\$5
	Copy of Ordinances	\$5	\$5

END OF FEE SCHEDULE

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Register of Deeds

Fees Effective October 1, 2011

<u>Recording Real Estate Instruments</u>		
Fee Type	Fee Details	Fee
Instruments <i>(except: Deeds of Trust & Mortgages)</i>	first 15 pages	\$ 26.00
	each additional page	\$ 4.00
Deeds of Trust & Mortgages	first 35 pages	\$ 64.00
	each additional page	\$ 4.00
Plats	per sheet	\$ 21.00
Nonstandard Document		\$ 25.00
Multiple Instruments as One	each	\$ 10.00
Satisfaction Instruments		No Fee
Additional Subsequent Instrument Index Reference	per each party listed in excess of 20	\$ 2.00
Excise Tax	based on purchase price	\$2.00 per \$1,000

<u>UCC Records</u>		
Fee Type	Fee Details	Fee
1 or 2 pages in writing		\$ 38.00
More than 2 pages in writing	up to 10 pages	\$ 45.00
	each page over 10	\$ 2.00

<u>Marriage Licenses</u>		
Fee Type	Fee Details	Fee
Marriage License	cash only	\$ 60.00
Application or License Correction with 1 Certified copy		\$ 10.00
Marriage License Certified copy		\$ 10.00

Register of Deeds Fee Schedule Continued

Other Records		
Fee Type	Fee Details	Fee
Recording Military Discharge		No Fee
Birth Certificate Certified copy		\$ 10.00
Out of County: Electronic Birth Registration Fee	<i>file electronically - state fee only</i>	\$ 14.00
Birth Record Amendment		\$ 10.00
Death Record Amendment		\$ 10.00
Out of County: Electronic Death Registration Fee	<i>file electronically - state fee only</i>	\$ 14.00
Legitimations		\$ 10.00
Delayed Births		\$ 20.00
Certified copies unless statute otherwise provides	first page	\$ 5.00
	each additional page	\$ 2.00
Uncertified copies	per page	\$ 0.25
	mailing per page	\$ 0.50
Postage	* per request	\$ 1.00
<i>any vital records request made online and/or by mail will be charged a postage fee per request</i>		

<u>Other Services</u>		
Fee Type	Fee Details	Fee
Notary Public Oath		\$ 10.00
Verification of signature	per each signature verification	\$ 1.00

<u>Miscellaneous Services</u>		
Fee Type	Fee Details	Fee
Return Check Fee		\$ 25.00
Map Copies	range in cost	\$0.25 to \$5.00

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Sheriff

Fee Type	Fee Details	Fee
Civil Service Papers	per defendant	\$ 30.00
Gun Permits	each permit to purchase	\$ 5.00
	each new concealed handgun permit	\$ 90.00
	each renewal concealed handgun permit	\$ 75.00
Fingerprinting	each fingerprint card	\$ 10.00
Posted Property & Posted Signs	each posted property sign	\$ 1.50
	each posted property application	\$ 10.00
Writs of Execution (Periodic)		5% of first \$500
		2.5% over \$500
Reimbursements: Out-of-County	per mile	IRS Standard Mileage Rate
Transport of Mental Patients	<i>hourly rate of pay for Deputy</i>	\$ 22.00

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Solid Waste

Fee Type	Fee
Solid Waste Household Fee (per household)	\$ 120
Yard Waste Fee (per ton) <i>* Applies to non-residential & commercial users</i>	\$ 40
Mulch Fees <i>*mulch fee</i>	\$ 5.00
Loading Fee <i>*\$5 per scoop if the county loads mulch</i>	\$ 5.00
Disposal of Ineligible Tires <i>(see detailed note)</i> <i>* per ton</i>	\$ 110.00

** Ineligible tires include the following: New tires being disposed of by their manufacturer due to defect or substandard condition or scrap tires that are not accompanied by a scrap tire certification form [which also means, an incomplete or inaccurately filed out certification form], a certification form lacking original signatures, or if the scrap tires do not qualify for free disposal.*

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Tax

Fee Type	Fee
Copies (per page)	\$ 0.25
Print Property Record Cards (per page)	\$ 0.25
CD of Tax Files (per CD)	\$ 5.00
Copy of Surplus Property List	\$ 1.00

**Vance County
Fiscal Year 2023-2024
Fee Schedule**

Department: Tourism Development

FOR: Show, Shine, Shag, & Dine Car Show		
Fee Type	Fee Details	Fee
Vendor Space	each vendor space: 10' (deep) x 20' (wide) <i>additional space is charged at the same rate</i>	\$ 125

* A standard vendor space is 10' (deep) x 20' (wide) and is priced at \$125. Additional spaces, if needed, are charged at the same rate. In some instances, on case by case basis, should a vendor need additional space of 10 feet or less due to length of their trailer the additional fee will be charged at half of the standard fee or \$62.50 for additional space.

* Due to the location of the event, neither water nor electricity is available to vendors. Vendors must furnish their own generators.

APPENDIX A

WATER FEES AND CHARGES SCHEDULE

APPLICABILITY

Applicable to all classes of service as provided in accordance with the Water Rules and Regulations. Does not supersede any fees and charges listed in the rules which are not included on this schedule.

Rule Number	Section Reference	Description	Fee Amount
4		Minimum Deposit/Residential (Initial Service)	\$150.00
4		Minimum Deposit/All other classes	3 x three month average with \$150.00 minimum
4		Minimum Deposit/Reconnection/All Classes of Service	3 x three month average with \$150.00 minimum
4		Service Turn-on Charge (After hours, weekends, and Holidays)	\$45 next day (daytime)/\$85 next day (evening); \$55 same day (daytime)/\$95 same day (evening)
4		Special Appointment Turn-On Charge added to applicable fee (Does not apply to afterhours, weekends or Holidays)	\$35.00
5		Return Check Charge	\$50.00
6	B.2	Meter Test/Second Request Within One Year Period	\$100.00 (paid in advance. If meter found in error then refunded.)
6	B.1	Re-Read/second request within 12 months	\$25.00 (paid in advance. If meter found in error then refunded.)
7	E.2	Fund Verification Fee	\$5.00
7	D.11	10-Day Notification (Master Metered accounts receive Multi-Unit notification)	\$20.00 + \$1.00 per notice

7	A	Trip charge for additional field visit (Cut-off, etc.).	\$45 next day (daytime)/\$85 next day (evening); \$55 same day (daytime)/\$95 same day (evening)
7	E.4	Service Reconnection Charge (Same fee applies whether reconnecting for CONP one service or both)	\$45 next day (daytime)/\$85 next day (evening); \$55 same day (daytime)/\$95 same day (evening)
7	E.5	Additional Fee will be added to Reconnect S.O. if Customer has self-restored	Time and Material + Overhead
7	E.6	Reconnection Charge/Additional-Meter Removed	\$80.00 + Material and Overhead
8	B.1	Temporary Water Service	Time and Material plus Overhead
8	B.2	Temporary Water Service-Fire Hydrant Water Meter	
		Processing Fee	\$40.00 per meter
		Deposit	\$1,000 per meter
8	B.2.c	Set, Move or Relocation of Temporary Fire Hydrant Water Meter	Time and Material plus Overhead
8	B.2.d	Failure to Return Meter to Operation Official for Reading per month	Schedule WA-2.B.3
8	B.2.g	Annual testing of Operation Official Water Meters for County Departments	\$50.00 per meter
8	B.3	Removal of Fire Hydrant Operating Nut	\$30.00
8	B.4.a	Rental of Backflow Prevention Assembly Per Assembly	
		Processing Fee	\$40.00 per unit
		Deposit	\$1,000 per unit
		Daily Rental Charge-Two-Inch Backflow Preventer	\$5.00 per calendar day

8	B.4.b	Set or move Backflow Prevention Assembly from location to location	Time and Material plus Overhead
10	B.4.j	Covenant & Agreement Charge – Preparation Charge	\$1,000.00
10	C.1	Facility Capacity Charges*Removed 7/6/2020*	
		¾"	\$0
		1"	\$0
		2"	\$0
		3"	\$0
		4"	\$0
		6"	\$0
		8"	\$0
		10"	\$0
10	C.1.b	Distribution System Fee (per lineal foot)	\$5.00 per lineal foot
10	C.2.a	Plan Check Fee	Time and Material
	C.2.b	Inspection Fees	
10	C.2.b (1)	Inspection Fees (per lineal foot of pipeline)	\$175 + \$0.50 per ft
10	C.2.b (2)	Fire Hydrant (for each)	\$40.00 per hydrant
10	C.2.b (3)	1 inch Service (for each)	\$8.00 per service
10	C.2.b (4)	2 inch Service (for each)	\$25.00 per service
10	C.2.b (5)	4 inch Service or larger (for each)	\$350.00 per service
10	C.2.b (6)	Initial Pressure Test and Hydrant Flow Test (for each)	\$300 per test
10	C.2.b (7)	Pressure Test (for each after Initial) (re-test)	\$200 per test
10	C.2.b (8)	Extended Construction	\$0.50 per ft
10	C.2.b (9)	Additional Inspection Visits	\$67 per hour
10	C.2.b (10)	For each wet tap witnessed by Utility inspectors	\$200 per tap
10	E.1.d	Water Service Connections for Individual Premises of 4" or larger, Cash Refundable Bond (per Connection) to guarantee final	\$500.00

		completion by private contractor	
10		Water Meter Charges	
		¾"	\$50.00 plus Cost of Meter
		1"	\$50.00 plus Cost of Meter
		2"	\$50.00 plus Cost of Meter
		>2"	\$50.00 plus Cost of Meter
10		Water Main Oversizing Reimbursement	
		8-inch Standard – 12-inch Oversized	\$5.00 per ft
		12-inch Standard – 16-inch Oversized	\$7.00 per ft.
11	B.3	Bacteriological Testing for Water Meters 2-Inch and Larger Flushing Testing Charge	\$200 per flushing event (90 minute maximum)
11	C.1	Non-Metered Fire Protection Line Connection Fee	Cost of review plus 15%
11	C.2	Non-Metered Fire Protection Line	Per square feet Schedule WA-5
11	C.3	Hydrant user fee	\$ 15.00 per month
11	D.2	Request for larger meter upon lateral replacement (in addition to any applicable Facility Capacity Charges)	Time and Material plus Overhead
11	D.3	Request for larger meter. No lateral replacement (in addition to any other applicable charges)	\$32.00 plus cost
11	D.4	Relocation of fire hydrants	Time and Material
11		Repair of Water Facilities	\$50.00 plus cost
11		Water Service Connection Charges	
		¾"	\$1,600.00
		1"	\$2,000.00

		2" and larger	At estimated cost of installation
11		Bore Fee – Added to connection fee for long taps or situations where road bores are necessary to install a water tap.	\$750
11	G.2	Fire Service Connection above-ground (2 inch and larger)	
13	C.4.b	Test/Repair of Backflow Prevention Assembly	\$500.00
14		Turn-On and Turn-Off of Water Service for Repair by Customer	See Rule 14

** The early signup period is expired as of July 1, 2020. As of this date the previously approved Connection and Capacity Fee of \$125 is no longer available for Phases 1A, 2A, 2B, 3 or the Kittrell portion of the Vance County Water District System. Effective July 1, 2020, the rates are as shown above in the Water Fees and Charges Schedule.*

***The capacity fees were removed 7/6/2020 prior to moving to post construction rate.*

SCHEDULE WA-1 RESIDENTIAL METERED SERVICE

APPLICABILITY:

Applicable to Single-Family Dwelling Units and Multi-Family Dwelling Units.

TERRITORY: Vance County.

RATES:

A. Basic Area

Quantity Rates (to be added to Customer Charge)

<i>Gallons per Month</i>	<i>Standard</i>	<i>Conservation Rate – Stage 3</i>
1,000 gallons	\$ 10.33	

Basic Service Rates (Minimum Monthly Charge)

<u>Customer Charge</u>	<u>Per Meter, Per Month</u>
3/4-inch	\$30.00
1-inch	\$30.00
2-inch	\$30.00

(The Conservation water rate will be in effect from time to time for service rendered during periods of drought which requires that the Utility enact water conservation measures. During Stage 1 & 2 drought conditions, standard rates will apply. If the Water Committee approves Stage 3 or higher water conservation, the Conservation rate shall be applied to water usage during these times. Once Stage 3 or higher water conservation measures have been removed, the Standard rate shall be restored.)

B. Surcharge Area Outside County

Charges shall be the amount computed at the Quantity Rates and the Customer charge set forth in the Basic Area of this schedule multiplied by 1.5.

SPECIAL CONDITIONS

1. Multi-Family Accommodations

All master meters must conform to the requirements of Water Rule 12, including the execution of an appropriate sub metering agreement.

2. Applicable Rate Schedule

a. Applicable Rate Schedule

For Customers applying for service at an existing service address, the Utility will assign a water rate schedule based on the characteristics of the service address. The Utility will presume that any water rate previously assigned to that service address is the appropriate schedule, unless the Customer requests a review for another applicable rate schedule, rate, or optional provision. In certain situations when a Customer does not qualify for a water rate previously assigned to that service address, the Utility will assign the applicable rate to the Customer. The Utility assumes no responsibility for advising the Customer of lower optional rates under existing schedules available as a result of the Customer's changes to the characteristics of the service address.

b. Change of Rate Schedule

A change to the applicable rate schedule may be made if the Utility determines that the Customer no longer qualifies for the assigned rate schedule. The change will become effective for service rendered after the next regular meter reading following verification and approval by the Utility of such eligibility. Any change in rate schedules pursuant to this section shall be made prospectively only.

3. Early Sign Up Period Customers

Notwithstanding any other provision of these rules, any customer who has indicated their desire to connect to the Vance County Water District water system and paid the early signup period connection fee, shall have 90 days to connect to the water system. Any Early Sign Up Period Customer who has paid the early sign up period connection fee and fails to connect within 90 days, shall be subject to the connection fees established in Rule 11 and payment of the base monthly fee established in this rule.

SCHEDULE WA-2

FLAT RATE - TEMPORARY SERVICE

APPLICABILITY:

Applicable to special conditions of temporary service including construction water for subdivisions or tracts with five (5) or more lots, fire hydrant meter use and bulk permit delivery.

TERRITORY:

Vance County, North Carolina.

RATES:

- A. **Temporary Service** (120 days maximum) for subdivisions or tracts with five (5) or more lots. (Per Rule No.11) Payable with map or water plan.

<u>Service Size</u>	<u>Per Jumper</u>
3/4-inch and 1-inch	\$100.00

B. **Temporary Service with a Fire Hydrant Meter.**

1. Rental of meter shall be \$10.00 per each calendar day or portion of day out of shop. If the rental period is between 26 day and 34 days inclusive, the rental of meter shall be \$300.00
2. All water consumed shall be charged at \$ 10.33 per 1,000 gallons. (Quantity Rate)
3. A fifty-five dollar (\$55.00) charge shall be made to cover the cost of estimating billing each month for each meter not returned for reading and checking as provided for in Rule No. 8, Section B.2.d.

Customers may, upon approval of the Utility Director of Operation, purchase and register an acceptable fire hydrant meter with Operation Official. The daily rental fee as specified in Section B.1 of this rate tariff shall be waived for these meters.

SPECIAL CONDITIONS

1. Water Conservation Quantity Rate

The rates and charges above are subject to a Water Conservation rate as

adopted by the Water Committee under separate Resolution as in effect from time to time. The Water Conservation Quantity Rate will be applied to the Customer's total water usage charge including without limitation the quantity rates, customer and minimum charge for the applicable billing period.

2. Applicable Rate Schedule

a. Applicable Rate Schedule

For Customers applying for service at an existing service address, the Utility will assign a water rate schedule based on the characteristics of the service address. The Utility will presume that any water rate previously assigned to that service address is the appropriate schedule, unless the Customer requests a review for another applicable rate schedule, rate, or optional provision. In certain situations when a Customer does not qualify for a water rate previously assigned to that service address, the Utility will assign the applicable rate to the Customer. The Utility assumes no responsibility for advising the Customer of lower optional rates under existing schedules available as a result of the Customer's changes to the characteristics of the service address.

b. Change of Rate Schedule

A change to the applicable rate schedule may be made if the Utility determines that the Customer no longer qualifies for the assigned rate schedule. The change will become effective for service rendered after the next regular meter reading following verification and approval by the Utility of such eligibility. Any change in rate schedules pursuant to this section shall be made prospectively only.

SCHEDULE WA-3
IRRIGATION METERED SERVICE (Agricultural and Governmental)

APPLICABILITY:

Applicable to commercial agriculture service on Premises of 3/4 acre or more. Premises must be used for:

1. Irrigated land or fields of at least 75 trees or shrubs, or
2. Commercial Farming, or
3. Commercial Use of Pasture, or

Premises in excess of 3/4 acre may be occupied by a residence. Residence may have nominal areas of ornamental shrubbery or lawns.

Also applicable to governmental-owned parks of 3/4 acre or more.

TERRITORY:

Vance County, North Carolina.

RATES:

A. Basic Area (Inside County)

1. With Residence

Quantity Rates (to be added to Customer Charge)

<i>Gallons per Month</i>	<i>Standard</i>	<i>Conservation Rate – Stage 3</i>
1,000 gallons	\$ 10.33	

Minimum Charge

		<u>Minimum Monthly Charge</u>
All meter sizes through	3-inch	\$48
	4-inch	\$80
	6-inch	\$100
	8-inch	

(The Conservation water rate will be in effect from time to time for service rendered during periods of drought which requires that the Utility enact water conservation measures. During Stage 1 & 2 drought conditions, standard rates will apply. If the Water Committee approves

Stage 3 or higher water conservation, the Conservation rate shall be applied to water usage during these times. Once Stage 3 or higher water conservation measures have been removed, the Standard rate shall be restored.)

2. Without Residence

<i>Gallons per Month</i>	<i>Standard</i>	<i>Conservation Rate – Stage 3</i>
1,000 gallons	\$ 10.33	

Minimum Charge

		<u>Minimum Monthly Charge</u>
All meter sizes through	3-inch	\$48
	4-inch	\$80
	6-inch	\$100
	8-inch	

The Utility shall specify meter size based on acreage need. The Minimum Charge will entitle the Customer to the quantity of water that the monthly minimum charge will purchase at the Quantity Rates rounded to the nearest billing unit.

B. Surcharge Area Outside County

Rates and Charges shall be the amount computed at the Quantity Rates and the Minimum Charge set forth in the Basic Area of this schedule multiplied by 1.5.

SPECIAL CONDITIONS

1. Water Conservation Quantity Rate

The rates and charges above are subject to a Water Conservation rate as adopted by the Water Committee under separate Resolution as in effect from time to time. The Water Conservation Quantity Rate will be applied to the Customer's total water usage charge including without limitation the quantity rates, customer and minimum charge for the applicable billing period.

a. Applicable Rate Schedule

For Customers applying for service at an existing service address, the Utility will assign a water rate schedule based on the characteristics of the service address. The Utility will presume that any water rate previously assigned to that service address is the appropriate schedule, unless the Customer requests a review for another applicable rate schedule, rate, or optional provision. In certain situations when a Customer does not qualify for a water rate previously assigned to that service address, the Utility will assign the applicable rate to the Customer. The Utility

assumes no responsibility for advising the Customer of lower optional rates under existing schedules available as a result of the Customer's changes to the characteristics of the service address.

b. Change of Rate Schedule

A change to the applicable rate schedule may be made if the Utility determines that the Customer no longer qualifies for the assigned rate schedule. The change will become effective for service rendered after the next regular meter reading following verification and approval by the Utility of such eligibility. Any change in rate schedules pursuant to this section shall be made prospectively only.

SCHEDULE WA-5

FIRE PROTECTION SERVICES AND FIRE HYDRANTS FIRE PROTECTION SERVICE

APPLICABILITY:

Applicable to all Fire Protection Services within the service area of the Utility with a detector assembly installed below grade. Services shall be maintained by the Utility. Cost of maintenance, repair and replacement of the below ground detector assembly shall be paid by the Customer receiving benefit from fire protection service. This schedule is not applicable to Fire Protection Services installed with an above ground detector assembly. Above ground detector assemblies shall be maintained by the Customer and cost of maintenance, repair, replacement and testing of the above ground detector assembly shall be the responsibility of the Customer.

TERRITORY:

Vance County, North Carolina.

Connection Cost:

Non-metered Fire line connection installation cost is responsibility of the customer. The connection cost includes the design review cost, water district inspection fees and any other related service fees, plus a 15% mark-up to cover water district administrative costs. Installation of the fire line and appurtenances are by the customers only as reviewed and approved by the VCWD. All applicable Vance County Planning and Development inspection fees apply.

Rates:

Non-metered Fire line user fee is:

Non Metered Fire Line User Fee	
Sprinkled Area	Monthly Fee
<10,000 sq. ft.	\$30
10,001 - 75,000 sq. ft.	\$50
75,001 - 150,000 sq. ft.	\$70
150,001 - 225,000 sq. ft.	\$90
225,001 - 310,000 sq. ft.	\$110
310,001 - 1,000,000 sq. ft.	\$125
Over 1,000,000 sq. ft.	\$135

Hydrant fee is:

\$15.00 per month (does not change with number of hydrants)

FIRE HYDRANT FIRE PROTECTIVE SERVICES AVAILABILITY APPLICABILITY

TERRITORY: Vance County, North Carolina

Applicable to all Utility fire hydrants. Fire hydrants shall be maintained by the Utility and cost of maintenance repair and replacement of fire hydrants shall be paid by the fire districts providing fire protection service or by the customer receiving benefit from hydrant availability.

RATES:

<u>Fire Districts</u>	<u>Monthly Charge</u>
Vance County Area	\$

SPECIAL CONDITIONS

1. Applicable Rate Schedule

a. Applicable Rate Schedule

For Customers applying for service at an existing service address, the Utility will assign a water rate schedule based on the characteristics of the service address. The Utility will presume that any water rate previously assigned to that service address is the appropriate schedule, unless the Customer requests a review for another applicable rate schedule, rate, or optional provision. In certain situations when a Customer does not qualify for a water rate previously assigned to that service address, the Utility will assign the applicable rate to the Customer. The Utility assumes no responsibility for advising the Customer of lower optional rates under existing schedules available as a result of the Customer's changes to the characteristics of the service address.

b. Change of Rate Schedule

A change to the applicable rate schedule may be made if the Utility determines that the Customer no longer qualifies for the assigned rate schedule. The change will become effective for service rendered after the next regular meter reading following verification and approval by the Utility of such eligibility. Any change in rate schedules pursuant to this section shall be made prospectively only.

SCHEDULE WA-6 GENERAL METERED SERVICE

APPLICABILITY:

Applicable to all metered water service, except Irrigation Water Service eligible for other applicable rate schedules and metered Residential Service.

TERRITORY:

Vance County, North Carolina.

RATES:

A. Basic Area

Commercial Rate Structure

Quantity Rates (to be added to Customer Charge)

<i>Gallons per Month</i>	<i>Standard</i>	<i>Conservation Rate – Stage 3</i>
<i>0-250,000 gallons per month</i>		
<i>>250,000 gallons per month</i>		

Basic Service Rates (Minimum Monthly Charge)

<u>Customer Charge</u>	<u>Per Meter, Per Month</u>
3/4-inch	\$ 30.00
1-inch	
2-inch	

Industrial Rate Structure

Quantity Rates (to be added to Customer Charge)

<i>Gallons per Month</i>	<i>Standard</i>	<i>Conservation Rate – Stage 3</i>
<i>0-249,999 gallons/month</i>		
<i>250,000-3,999,999 gallons/month</i>		
<i>>4,000,000 gallons/month</i>		

Basic Service Rates (Minimum Monthly Charge)

<u>Customer Charge</u>	<u>Per Meter, Per Month</u>
3-inch	\$48
4-inch	\$80

6-inch	\$100
8-inch	
10-inch	
12-inch	

(The Conservation water rate will be in effect from time to time for service rendered during periods of drought which requires that the Utility enact water conservation measures. During Stage 1 & 2 drought conditions, standard rates will apply. If the Water Committee approves Stage 3 or higher water conservation, the Conservation rate shall be applied to water usage during these times. Once Stage 3 or higher water conservation measures have been removed, the Standard rate shall be restored.)

B. Surcharge Area Outside County

Charges shall be the amount computed at the Quantity Rates and the Customer charge set forth in the Basic Area of this schedule multiplied by 1.5.

SPECIAL CONDITIONS

1. Multi-Family Accommodations

All master meters must conform to the requirements of Water Rule 12, including the execution of an appropriate sub metering agreement.

2. Applicable Rate Schedule

a. Applicable Rate Schedule

For Customers applying for service at an existing service address, the Utility will assign a water rate schedule based on the characteristics of the service address. The Utility will presume that any water rate previously assigned to that service address is the appropriate schedule, unless the Customer requests a review for another applicable rate schedule, rate, or optional provision. In certain situations when a Customer does not qualify for a water rate previously assigned to that service address, the Utility will assign the applicable rate to the Customer. The Utility assumes no responsibility for advising the Customer of lower optional rates under existing schedules available as a result of the Customer's changes to the characteristics of the service address.

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3. Early Sign Up Period Customers

Notwithstanding any other provision of these rules, any customer who has indicated their desire to connect to the Vance County Water District water system and paid the early signup period connection fee, shall have 90 days to connect to the water system. Any Early Sign Up Period Customer who has paid the early sign up period connection fee and fails to connect within 90 days, shall be subject to the connection fees established in Rule 11 and payment of the base monthly fee established in this rule.

SCHEDULE WA-7 SPECIAL METERED SERVICE

APPLICABILITY:

Applicable to historic-sites, designated cemeteries and properties owned and/or maintained by the County, including without limitation: parks, groves, landscaped medians and reverse frontage.

TERRITORY:

Vance County, North Carolina.

RATES:

A. Basic Area

Quantity Rates (to be added to Customer Charge)

<i>Gallons per Month</i>	<i>Standard</i>	<i>Conservation Rate – Stage 3</i>
1,000 gallons	\$ 10.33	

Basic Service Rates (Minimum Monthly Charge)

<u>Customer Charge</u>	<u>Per Meter, Per Month</u>
3/4-inch	\$ 30.00
1-inch	
2-inch	

B. Surcharge Area Outside County

Charges shall be the amount computed at the Quantity Rates and the Customer charge set forth in the Basic Area of this schedule multiplied by 1.5.

SPECIAL CONDITIONS

1. Conservation Rates - The Conservation water rate will be in effect from time to time for service rendered during periods of drought which requires that the Utility enact water conservation measures. During Stage 1 & 2 drought conditions, standard rates will apply. If the Water Committee approves Stage 3 or higher water conservation, the Conservation rate shall be applied to water usage during these times. Once Stage 3 or higher water conservation measures have been removed, the Standard rate shall be restored.)

2. Applicable Rate Schedule

a. Applicable Rate Schedule

For Customers applying for service at an existing service address, the Utility will assign a water rate schedule based on the characteristics of the service address. The Utility will presume that any water rate previously assigned to that service address is the appropriate schedule, unless the Customer requests a review for another applicable rate schedule, rate, or optional provision. In certain situations when a Customer does not qualify for a water rate previously assigned to that service address, the Utility will assign the applicable rate to the Customer. The Utility assumes no responsibility for advising the Customer of lower optional rates under existing schedules available as a result of the Customer's changes to the characteristics of the service address.

b. Change of Rate Schedule

A change to the applicable rate schedule may be made if the Utility determines that the Customer no longer qualifies for the assigned rate schedule. The change will become effective for service rendered after the next regular meter reading following verification and approval by the Utility of such eligibility. Any change in rate schedules pursuant to this section shall be made prospectively only.

Amendments made to this document:

Rule number	Regulation	Date
Rule 6, D.	ACCOUNT ADJUSTMENT FOR A WATER LEAK	September 7, 2014
Rule 11, G	NON METERED FIRE LINE/HYDRANT FEE	April 4, 2016
Rule 4, E	REFUND OF SECURITY DEPOSIT	April 3, 2017/ June 5, 2017
Rule 5, G	CUSTOMER REFERRAL INCENTIVE	March 14, 2018
WA 3 & 6	ADDED BASE FEE FOR 3 INCH, 4 INCH & 6 INCH METERS	August 21, 2018
Rule 1&5	ADDED AVAILABILITY CUSTOMER FORGIVENESS PROGRAM	November 4, 2019
Rule 1&5	ADDED AVAILABILITY CUSTOMER FORGIVENESS PROGRAM	November 4, 2019
Rule 10 & APP	REDUCED CAPACITY FEE TO \$0 AS PER SL2017-138	July 6, 2020