



## Vance County, North Carolina FY 2023-24 Budget Ordinance

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting this 14<sup>th</sup> day of June, 2023, that revenues and expenditures are hereby appropriated for the operation of Vance County government and its related activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024, according to the following summaries and schedules:

### **SECTION 1. GENERAL FUND (10)**

The following amounts are hereby appropriated in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

#### **A. Expenditures Authorized by Departments:**

Department	Amount
410 - Governing Body	383,480
430 - Elections	392,539
440 - Administration/Finance	1,168,044
450 - Tax Department	812,541
470 - Legal Services	66,092
480 - Register of Deeds	
Personnel	259,309
Operating	58,785
Capital	3,441
490 - Information Technology	445,926
491 - Economic Development Commission	261,586
500 - County Administration Building	230,869
501 - County Office Building	80,921
502 - Henry A. Dennis Building	76,942
505 - Courthouse	616,730
510 - Sheriff's Office	
Personnel	4,285,195
Operating	779,140
Capital	333,500
514 - Justice Assistance Grant	7,000
517 - Sheriff's Interdiction Program	500
518 - School Resource Officers	
Personnel	330,584

Operating Capital	26,010 0.00
519 – Eaton Johnson Building	994,544
520 – Jail	
Personnel	2,958,923
Operating	1,805,180
Capital	558,500
525 - Environmental Services	55,000
530 - EMS	3,955,171
531 - Fire	1,603,289
541 - Planning & Development	851,511
555 - Central Services	883,329
576 - Soil & Water Conservation	136,530
580 - Mental Health	280,060
590 - Public Health	933,380
599 - Animal Control	610,883
600 - Contributions to Other Agencies	2,552,541
601 - Smart Start Program - Cooperative Extension	76,051
604 - Cooperative Extension - 4-H	13,000
605 - Cooperative Extension Services	218,732
607 - Veterans Service	134,548
610 - Social Services	10,296,899
611 - Program on Aging	771,460
613 - DSS - Vending/Foster Care Contributions	8,421
615 - Nutritional Meals Program	110,739
619 - Youth Services - NYPUM	169,237
620 - Friends of Youth	61,800
621 - 911 Emergency Communications	1,869,972
622 - Farmers Market	36,813
681 - Schools - Current Expense	8,845,865
Schools - Capital Outlay	625,000
683 - Community College - Current Expense	1,445,430
Community College - Capital Outlay	41,220
Financing for Parking Lot	43,566
696 - Transfers to Other Funds	3,856,959
999 - Contingency	150,000
<b>General Fund Expenditures - Grand Total</b>	<b>57,500,689</b>

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

Department	Amount
301 - Ad Valorem Taxes	26,768,477
315 - Vehicle Rental Taxes	35,000
325 - Privilege Licenses	2,750

329 - Investment Earnings	305,000
332 - Animal Control Fees	118,600
333 - Cooperative Extension Revenues	11,500
334 - 4-H Revenues	5,500
342 - Planning Fees	30,000
345 - Local Government Sales Tax	12,310,000
346 - State Revenues	166,600
347 - ABC Revenues <i>*ABC Revenues are to be used for the treatment of alcoholism or substance abuse, or for research or education on alcohol or substance abuse</i>	152,000
348 - DSS Revenues	7,261,037
353 - Federal Revenues	59,000
356 - Register of Deeds Revenues	355,500
357 - Inspection Fees	325,000
358 - Jail Revenues	331,100
359 - Sheriff Revenues	233,000
360 - Ambulance Revenues	2,403,600
367 - Refunds & Reimbursements	428,910
369 - Revenue from City of Henderson	1,266,855
370 - Miscellaneous Revenues	544,582
380 - Grants	312,840
397 - Transfers from Other Funds	2,197,101
399 - Fund Balance Appropriated	1,883,237
<b>General Fund Revenues - Grand Total</b>	<b>\$ 57,500,689</b>

## **SECTION 2. FACILITIES FEES FUND (17)**

The following is hereby appropriated in the Facilities Fees Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

<b>Account</b>	<b>Amount</b>
Operating Expenditures	80,700
<b>Total Expenditures - Facilities Fees</b>	<b>\$ 80,700</b>

It is estimated that the following revenues will be available in the Facilities Fees Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

<b>Account</b>	<b>Amount</b>
Investment Earnings	200
Court Fees	80,500
<b>Total Revenues - Facilities Fees</b>	<b>\$ 80,700</b>

### **SECTION 3. DEBT SERVICE FUND (20)**

The following is hereby appropriated in the Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

<b>Account/Debt Satisfaction Date</b>	<b>Amount</b>
USDA Debt Service Reserve – Animal Shelter	8,003
Lease Payment Principal – VGCC (2030)	66,400
Lease Payment Interest – VGCC (2030)	5,836
Lease Payment Principal – Animal Shelter (2047)	45,561
Lease Payment Interest – Animal Shelter (2047)	34,463
Lease Payment Principal – 2017 CIP Projects (2032)	107,900
Lease Payment Interest – 2017 CIP Projects (2032)	9,484
<b>Total Expenditures - Debt Service</b>	<b>\$ 277,647</b>

It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

<b>Account</b>	<b>Amount</b>
Investment Earnings	0
Transfer from General Fund	277,647
<b>Total Revenues - Debt Service</b>	<b>\$ 277,647</b>

### **SECTION 4. DEBT SERVICE FUND - SCHOOLS (21)**

The following is hereby appropriated in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

<b>Account/Debt Satisfaction Date</b>	<b>Amount</b>
CIP-Dabney (EJ Exchange) Principal	452,413
CIP-Dabney (EJ Exchange) Interest	97,041
Elementary School - Principal (2030)	655,700
Elementary School - Interest (2030)	31,062
Qualified School Construction Bonds (2026)	261,621
Qualified School Construction Bonds – Interest (2026)	39,950
Qualified Zone Academy Bonds - Schools (2028)	123,155
<b>Total Expenditures - Debt Service Schools</b>	<b>\$ 1,660,942</b>

It is estimated that the following revenues will be available in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Transfer from Capital Reserve - Schools	1,660,942
<b><i>Total Revenues - Debt Service Schools</i></b>	<b><i>\$ 1,660,942</i></b>

**SECTION 5. SOLID WASTE ENTERPRISE FUND (30)**

The following is hereby appropriated in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Operating Expenses - Solid Waste Management	2,689,835
<b><i>Total Expenditures - Solid Waste Management</i></b>	<b><i>\$ 2,689,835</i></b>

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Solid Waste Household User Fees	2,320,560
Other Fees & Taxes	150,500
Grants	2,125
Miscellaneous Revenues	75,000
Fund Balance Appropriated	141,650
<b><i>Total Revenues - Solid Waste Management</i></b>	<b><i>\$ 2,689,835</i></b>

**SECTION 6. REAPPRAISAL RESERVE FUND (40)**

The following is hereby appropriated in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Octennial Reserve - Year 2024	700,000
<b><i>Total Expenditures - Reappraisal Reserve</i></b>	<b><i>\$ 700,000</i></b>

It is estimated that the following revenues will be available in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	6,000

Contributions from General Fund	50,000
Fund Balance Appropriated	644,000
<b>Total Revenues - Reappraisal Reserve</b>	<b>\$ 700,000</b>

## **SECTION 7. RETIREMENT/PENSION RESERVE (41)**

The following is hereby appropriated in the Retirement/Pension Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

<b>Account</b>	<b>Amount</b>
Separation Allowance - Certified Law Enforcement Officer	330,000
Fringe Benefits - Retiree Insurance	0
<b>Total Expenditures - Retirement/Pension Reserve</b>	<b>\$ 330,000</b>

It is estimated that the following revenues will be available in the Retirement/Pension Reserve Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

<b>Account</b>	<b>Amount</b>
Investment Earnings	0
Fund Balance Appropriated	330,000
<b>Total Revenues - Retirement/Pension Reserve</b>	<b>\$ 330,000</b>

## **SECTION 8. SPECIAL FIRE TAX FUND (43)**

The following is hereby appropriated in the Special Fire Tax Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

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

<b>Account</b>	<b>Amount</b>
Telephone/Postage (Verizon Service for MDTs)	12,000
Contracted Services - Financial Reviews	18,000
Tax Refunds	500
Capital Outlay (One Time Capital Allocation)	Should this be blank?
Administrative Fees	2,000
Kerr Lake/Golden Belt Merger - Substation Debt	33,900
Part Time Assistance <i>*Includes reimbursable funding for up to two positions at all VFDs with exception of Epsom which gets one (19 total positions - Up to \$50,380 per position which includes VFD's portion of Fed and State withholding taxes and estimated Workman's Comp insurance)</i> <i>**Funding provided for up to 60 hours per week, with exception to Bearpond and Hicksboro that will be 120 hours per week.</i>	957,224
Rescue Squad Part Time Assistance	94,044

Contributions to Fire Departments (\$100,000 to all depts.)	900,000
Rotating Capital Proceeds (Drewry/Epsom)	30,000
<b>Total Expenditures - Special Fire Tax</b>	<b>\$ 2,054,384</b>

It is estimated that the following revenues will be available in the Special Fire Tax Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Fire Tax	1,828,837
Fund Balance Appropriated	225,547
<b>Total Revenues - Special Fire Tax</b>	<b>\$ 2,054,384</b>

**SECTION 9. ROOM OCCUPANCY TAX (45)**

The following is hereby appropriated in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Operating Expenses - Tourism Development	438,868
<b>Total Expenditures - Room Occupancy Tax</b>	<b>\$ 438,868</b>

It is estimated that the following revenues will be available in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Room Occupancy Tax Proceeds	400,018
Investment Earnings	15,000
Miscellaneous Revenues	23,850
<b>Total Revenues - Room Occupancy Tax</b>	<b>\$ 438,868</b>

**SECTION 10. ECONOMIC DEVELOPMENT PROJECT FUND (47)**

The following is hereby appropriated in the Economic Development Project Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Special Projects	951,300
Horner Trust (Restricted Revenue)	132,100
<b>Total Expenditures - Economic Dev. Project Fund</b>	<b>\$ 1,086,400</b>

It is estimated that the following revenues will be available in the Economic Development Project Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Horner Trust	132,100
EDA Grant	951,300
<b><i>Total Revenues - Economic Development Project Fund</i></b>	<b>\$ 1,086,400</b>

**SECTION 11. CAPITAL RESERVE FUND - SCHOOLS (60)**

The following is hereby appropriated in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Special Projects	983,593
Transfer to General Fund - Capital Outlay (Schools)	625,000
Transfer to Debt Service - Fund 21 (School Debt)	1,660,942
<b><i>Total Expenditures - Capital Reserve Fund - Schools</i></b>	<b>\$ 3,269,535</b>

It is estimated that the following revenues will be available in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	50,000
QSCB Interest Reimbursement	85,000
Lottery Proceeds	384,535
½ Sales Tax - 30% Schools	1,050,000
½ Additional Sales Tax Schools	1,700,000
<b><i>Total Revenues - Capital Reserve Fund - Schools</i></b>	<b>\$ 3,269,535</b>

**SECTION 12. CAPITAL RESERVE FUND - GENERAL (61)**

The following is hereby appropriated in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Special Projects	6,710,961
Transfer to General Fund	1,371,856
<b><i>Total Expenditures - Capital Reserve Fund - General</i></b>	<b>\$ 8,082,817</b>



It is estimated that the following revenues will be available in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	5,000
Transfer from General Fund	750,000
Fund Balance Appropriated	7,327,817
<b><i>Total Revenues - Capital Reserve Fund - General</i></b>	<b>\$ 8,082,817</b>

**SECTION 13. EMERGENCY TELEPHONE SYSTEM - WIRELESS FUND (71)**

The following is hereby appropriated in the Emergency Telephone System - Wireless Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Emergency Communications	170,000
Capital Outlay	435,616
<b><i>Total Expenditures - Emergency Telephone System - Wireless Fund</i></b>	<b>\$ 605,616</b>

It is estimated that the following revenues will be available in the Emergency Telephone System - Wireless Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	5,000
Surcharge - 911 ETS Funds	385,726
Fund Balance Appropriated	214,890
<b><i>Total Revenues - Emergency Telephone System - Wireless Fund</i></b>	<b>\$ 605,616</b>

**SECTION 14. CUSTODIAL FUNDS (72-78)**

<b>Custodial Funds (72-78)</b>	<b>Amount</b>
M.E.R.P. (72)	500,000
Protective Payee (73)	100,000
City Municipal Tax (74)	0
Register of Deeds Automation Funds (75)	97,620
Fines and Forfeitures (76)	58,000
Jail Inmate Trust (77)	20,000

Opioid Settlement (78)	315,053
<b>Total Custodial Funds</b>	<b>\$ 1,090,673</b>

## **SECTION 15. CONTRIBUTIONS FROM GENERAL FUND TO OTHER FUNDS**

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

<b>Other Funds (10-696)</b>	<b>Amount</b>
Debt Service (20)	277,647
Reappraisal Reserve (40)	50,000
Capital Reserve - Schools (60) Sales Tax Proceeds	2,750,000
Capital Reserve - General CIP (61)	750,000
Water Fund (16)	29,312
Room Occupancy Tax (45)	0
<b>Total Contributions to Other Funds</b>	<b>\$ 3,856,959</b>

## **SECTION 16. TOTAL BUDGET**

<b>GRAND TOTAL EXPENDITURES AUTHORIZED</b>	<b>\$ 77,336,966</b>
<b>GRAND TOTAL REVENUES ANTICIPATED</b>	<b>\$ 77,336,966</b>

## **SECTION 17. BUDGET SUMMARY**

<b>Fund</b>	<b>Amount</b>
(10) General Fund	57,516,493
(17) Facilities Fees Fund	80,700
(20) Debt Service Fund	277,647
(21) Debt Service - Schools Fund	1,660,942
(30) Solid Waste Enterprise Fund	2,689,835
(40) Reappraisal Reserve Fund	700,000
(41) Retirement/Pension Reserve Fund	330,000
(43) Fire Tax Fund	2,054,384
(45) Room Occupancy Tax Fund	438,868
(47) Economic Development Project Fund	1,083,400
(60) Capital Reserve - Schools Fund	3,269,535
(61) Capital Reserve - General Fund	8,082,817
(71) Emergency Telephone System Fund	605,616
(72) MERP Fund	500,000
(73) Protective Payee Fund	100,000
(74) City Municipal Tax Fund	0
(75) ROD Automation	97,620
(76) Fines and Forfeitures	58,000
(77) Jail Inmate Trust	20,000
(78) Opioid Settlement	315,053
Budget Subtotal	81,193,925

Less: Contributions from General Fund to Other Funds	-3,856,959
<b>Budget Grand Total</b>	<b>\$ 77,336,966</b>

## **SECTION 18. PUBLIC SCHOOLS**

### **A. Capital Outlay**

Appropriations to Capital Outlay - Schools are allocated by project pursuant to NCGS 115C-419B. Any amendments that increase or decrease expenditures among line items within the Capital Outlay appropriation by more than ten percent (10%) from the amount contained in this Budget Ordinance or by subsequent action must receive prior approval by the Board of Commissioners. The reserved amount will be distributed upon receipt and approval of school projects by the Board of County Commissioners. No Capital Outlay funds may be expended until itemization of such funds is approved by the Board of Commissioners.

<b>Account</b>	<b>Amount</b>
Capital Outlay	425,000
Technology Upgrades	200,000
<b>Total Capital Outlay</b>	<b>\$ 625,000</b>

### **B. Current Expense**

<b>Account</b>	<b>Amount</b>
Current Expense	8,845,865
<b>Total Current Expense - Public Schools</b>	<b>\$ 8,845,865</b>

**Total Capital Outlay and Current Expense:**

<b>Account</b>	<b>Amount</b>
<b>Total Public School Appropriation (Excluding Bonds and Long-Term Indebtedness)</b>	<b>\$ 9,470,865</b>

## **SECTION 19. TOURISM DEVELOPMENT**

The County of Vance established a Tourism Development Authority, effective January 1, 2002. Room Occupancy Tax proceeds generated from the six percent (6%) tax are controlled by the Vance County Tourism Development Authority, with fiscal accounting of such funds performed by the County Finance Director. Such funds are included in this budget ordinance for accounting purposes although under the direct control of the Tourism Development Authority.

## **SECTION 20. MILEAGE REIMBURSEMENT RATE**

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

## **SECTION 21. METHOD OF LEVY**

The tax levy is based on the single levy method. Under this method all taxes are levied for the General Fund, except the Special Fire Tax, which in turn will generate the required revenues in other funds through contributions to those funds. Other revenues will also be received in the General Fund and will comprise the Contributions to Other Funds.

## **SECTION 22. TAX RATES**

### **A. Property Tax**

An ad valorem tax rate of 89.0¢ per \$100.00 at full valuation is hereby set as the official tax rate for the County of Vance for the fiscal year beginning July 1, 2023 and ending June 30, 2024. This rate is based on a total estimated valuation of \$2,919,816,549 (99% of base) and an estimated rate of collection of 97.73%, which is the actual tax collection rate for FY 2022-23.

### **B. Special Fire Tax**

The official tax rate for the defined Special Fire Protection Service District in Vance County will be 8.9¢ per \$100 of full valuation for the fiscal year beginning July 1, 2023 and ending June 30, 2024. This rate is based on a total estimated valuation of \$2,020,398,746 (99% of base) with an estimated collection rate of 97.73% which does not exceed the actual tax collection rate for FY 2022-23 for the Special Fire Protection Service District.

### **C. Solid Waste User Household Fee**

There is hereby levied for the fiscal year beginning July 1, 2023 and ending June 30, 2024 a Solid Waste Household User Fee (SWHUF) of \$120.00 per household. The SWHUF shall be assessed on all residential dwelling units in Vance County including those located inside the city/town limits of Henderson, Kittrell, and Middleburg.

## **SECTION 23. FEES FOR SERVICES**

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


## **SECTION 24. COUNTY MANAGER AUTHORITY**

The County Manager is hereby authorized to execute contractual documents for services, goods, or construction repairs valued at \$10,000 or less as long as expenditures are within budgeted appropriations. All applicable federal, state, and/or local purchasing and procurement regulations must be followed.

**SECTION 25.      DISPENSATION**

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

**Adopted this 14<sup>th</sup> day of June, 2023.**



**Yolanda J. Feimster, Chair**  
**Vance County Board of Commissioners**