

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Monday, June 14, 2023 at 4:00 p.m. in the commissioners' conference room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those commissioners present were as follows: Chair Yolanda J. Feimster, Vice-Chair R. Dan Brummitt, Commissioners Sean A. Alston, Sr., Carolyn Faines, Thomas S. Hester, Jr., Leo Kelly, Jr., and Archie B. Taylor, Jr.

Absent: None

Also present were Interim County Manager Scott Elliott, Assistant County Manager Chris Dillon, Finance Director Katherine Bigelow, County Attorney Jonathan S. Care, and Clerk to the Board Kelly H. Grissom.

The purpose of the special meeting was to hear a report from the public safety committee, adopt the FY 2023-24 Budget Ordinance and amend the holiday schedule to include June 19.

Public Safety Committee Report. Assistant County Manager Chris Dillon stated that the committee (Alston, Brummitt, and Faines); Feimster and Taylor attending, met on Wednesday June 7. Also in discussion were representatives from Bearpond FD, Cokesbury FD, Drewry FD, Epsom FD, Hicksboro FD, Kittrell FD, Townsville FD, Watkins FD, and Vance County Fire Department.

Fire Restructuring and Budget Proposal. The committee recapped previous discussions on redistricting and increased department turnouts to structure fires. The committee also discussed a fire restructuring and budget proposal. The proposal included:

July 1, 2023 implementation

- Hiring freeze on Vance County Fire Department positions
 - Currently four vacant positions within County fire department
- Increase part time pay to \$16/hr
 - Increase of \$386,922 annually over Manager's Recommended budget from fire tax
- \$25,000 for an outside consultant for implementation recommendation
 - Consultant would assist staff with navigating legal and administrative implementation of reorganization

October 1, 2023 implementation

- Reorganize Vance County Fire Department to Golden Belt Fire Department
- Reclassify Vance County Fire Chief to Fire Marshal
 - Position will be responsible for training and support for all non-profit departments and serve as liaison to non-profit and county departments
- Reclassify Battalion Chief as Battalion Chief/Fire Chief
- Eliminate all paid part-time Vance County Fire Department (Golden Belt) positions
 - Save one paid part-time position for legacy employee
 - Through attrition of full time employees, savings would be used to pay for part-time employees

- Reduce Golden Belt Fire Department operating budget to \$110,000 annually
 - Excludes salaries and portions of county owned debt
- Increase funding to all non-profit fire departments by \$10,000 annually from the manager's recommended budget
 - Increase of \$90,000 annually over Manager's Recommended budget
- Increase Drewry, Hicksboro, and new Golden Belt departments by an additional \$10,000 annually for substation operation
 - Increase of \$30,000 annually over Manager's Recommended budget
- Use fire tax fund balance to pay debt on Kerr Lake Fire Substation
 - Current annual debt service payment is \$20,875
 - Total debt is \$93,937

Mr. Dillon reported that there were questions about how commissioners expect the county department to attract volunteers from the public when there has been a 25% decrease in volunteer firefighters since 1985. Also, there is an assumption in this model that Golden Belt employees and volunteers are expected to fundraise an estimated \$111,000 to \$165,000 annually to supplement county funding to a county department. Without adequate funding and staffing, residents and businesses within the entire county could see an increase in their Insurance Services Office (ISO) ratings, causing increases in insurance premiums. Commissioners explained that this is a multiyear phase in and the implementation study could address some of these issues. Recommendation: the committee unanimously approved the Public Safety Fire Restructuring and Budget Proposal.

Commissioner Thomas S. Hester, Jr. asked if the proposal would convert the Vance County Fire Department to a volunteer department. Commissioner Dan Brummitt responded that there is no intention to make the Vance County Fire Department a volunteer department.

Chair Feimster expressed her concerns with how the public has received the proposal and that incorrect statements were made to the media about the proposal. She stated that the board will investigate and conduct a study regarding the restructuring of the fire department.

Interim Manager Scott Elliott provided some staff concerns as follows:

Overall Staff Concerns

- Concept of restructuring versus a “defined written” plan
- Potential disruption of fire service for county residents and businesses
- Future elimination of full-time county fire staff through attrition
- Ability to recruit volunteers to county fire operations
- Expectation and legal ability to fundraise as a county department (\$165,000 annually)
- Additional insurance costs to cover volunteers
- Insurance coverage disputes between multiple policies
- Uncertainty of fire service delivery without a defined plan

Financial Concerns

- Transfers from General Fund to the Fire Service District Fund is NOT a best practice to cover recurring expenses (much like the Water District Fund – advised to be self-sufficient) and cause a Local Government Commission Violation/Trigger/Risk Factor. This is not recommended.

- This type of transfer will negatively impact our ability to borrow for future capital needs (Jail, EMS). The delay of implementing a budget will also have negative impacts if not adopted by June 30.
- An equivalent tax increase to the Fire Tax would be 2.5 cents to fund current restructuring recommendation.
- No cost savings are realized as presented.
- Rural Fire Service District Deficit – (\$436,077)

Manager's Recommendation

- Adopt manager's recommended FY 2023-24 budget as presented. Any amendment, if necessary, can be made after July 1.
- Recommend hiring an outside consultant before any restructuring of current fire services; an outside agency should be hired to develop the best model to protect lives and property

Available Consultants

- NC Fire Chief Consulting
- Emergency Services Consulting International (ESCI)
- MissionCIT

Motion was made by Commissioner Archie B. Taylor, Jr. to adopt the Manager's Recommended FY 2023-24 Budget. This motion was seconded by Commissioner Thomas S. Hester, Jr. Chair Feimster stated that the adoption of the budget is later on the agenda. Commissioner Dan Brummitt stated that he would like to discuss the public safety committee's recommendation before taking action on the budget. Commissioner Thomas S. Hester, Jr. called for the question. Vote on the motion to adopt the Manager's Recommended FY 2023-24 Budget was ayes – three (3); noes – four (4), with the dissenting votes being cast by Commissioner Sean A. Alston, Sr., Commissioner Dan Brummitt, Commissioner Carolyn Faines, and Commissioner Yolanda Feimster.

Commissioner Sean A. Alston, Sr. stated that following the Public Safety Committee meeting on June 7, discussions were made among the committee members as follows:

1. Motion to accept the former county manager's budget, subject to the freezing of additional funding.
2. Recommendation of a study and implementation for approved budget.
3. Freeze the budget of the Vance County Fire Department except for salary and operating expenses.
4. Any equipment or other spending will come before the board for approval until the study is complete as it relates to the county fire department.
5. Hiring freeze in the Vance County Fire Department for all unfilled positions.
6. Proceed with separating the Fire Chief and Fire Marshal.
7. No part time salary increases until the study is complete (county and volunteer).
8. If a full time employee is relieved for any reason, that position can only be refilled by a part time employee.
9. The volunteer fire departments get \$100,000 as usual until the study comes back.

Commissioner Carolyn Faines seconded the motion.

Commissioner Archie B. Taylor, Jr. stated that the motion reflects the fact that a decision has already been made without a study. He stated that he cannot support any changes to the Vance County Fire Department until a study has been completed by a consultant.

Commissioner Leo Kelly, Jr. stated that he supports the manager’s recommendation as presented earlier.

Interim County Manager Scott Elliott stated that the board could adopt the budget as presented with the stipulation that the four vacant positions be frozen.

Motion was made by Commissioner Thomas S. Hester, Jr. to adopt the recommended budget as presented with the stipulation that the four vacant positions in the Vance County Fire Department be frozen.

Attorney Care noted that a motion is already on the floor, so Commissioner Hester’s motion could be a friendly amendment to that motion.

Commissioner Dan Brummitt stated that he supports the motion as far as maintaining the operational spending for the fire department. He has concerns with proposed capital expenditures until after a study is complete.

Chair Feimster stated that it would be easier if the adoption of the budget is a separate action from items listed in Commissioner Alston’s motion. Commissioner Dan Brummitt agreed.

At this time, Commissioner Sean A. Alston, Sr. withdrew his motion and Commissioner Carolyn Faines withdrew her second.

Motion was made by Commissioner Archie B. Taylor, Jr. to adopt the manager’s recommended FY 2023-24 budget as presented. This motion was seconded by Commissioner Dan Brummitt and vote was ayes – six (6), noes – one (1), with the dissenting vote being cast by Commissioner Carolyn Faines.

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

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting this 14th 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	26,010
Capital	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
General Fund Expenditures - Grand Total	57,500,689

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
General Fund Revenues - Grand Total	\$ 57,500,689

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:

Account	Amount
Operating Expenditures	80,700
Total Expenditures - Facilities Fees	\$ 80,700

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:

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

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:

Account/Debt Satisfaction Date	Amount
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
Total Expenditures - Debt Service	\$ 277,647

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:

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

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:

Account/Debt Satisfaction Date	Amount
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
Total Expenditures - Debt Service Schools	\$ 1,660,942

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:

Account	Amount
Transfer from Capital Reserve - Schools	1,660,942
Total Revenues - Debt Service Schools	\$ 1,660,942

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:

Account	Amount
Operating Expenses - Solid Waste Management	2,689,835
Total Expenditures - Solid Waste Management	\$ 2,689,835

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:

Account	Amount
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
Total Revenues - Solid Waste Management	\$ 2,689,835

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:

Account	Amount
Octennial Reserve - Year 2024	700,000
Total Expenditures - Reappraisal Reserve	\$ 700,000

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:

Account	Amount
Investment Earnings	6,000
Contributions from General Fund	50,000
Fund Balance Appropriated	644,000
Total Revenues - Reappraisal Reserve	\$ 700,000

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:

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

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:

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

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:

Account	Amount
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
Total Expenditures - Special Fire Tax	\$ 2,054,384

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:

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

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:

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

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:

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

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:

Account	Amount
Special Projects	951,300

Horner Trust (Restricted Revenue)	132,100
Total Expenditures - Economic Dev. Project Fund	\$ 1,086,400

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:

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

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:

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

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:

Account	Amount
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
Total Revenues - Capital Reserve Fund - Schools	\$ 3,269,535

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:

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

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:

Account	Amount
Investment Earnings	5,000
Transfer from General Fund	750,000
Fund Balance Appropriated	7,327,817

Total Revenues - Capital Reserve Fund - General	\$ 8,082,817
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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:

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

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:

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

SECTION 14. CUSTODIAL FUNDS (72-78)

Custodial Funds (72-78)	Amount
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
Total Custodial Funds	\$ 1,090,673

SECTION 15. CONTRIBUTIONS FROM GENERAL FUND TO OTHER FUNDS

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

Other Funds (10-696)	Amount
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
Total Contributions to Other Funds	\$ 3,856,959

SECTION 16. TOTAL BUDGET

GRAND TOTAL EXPENDITURES AUTHORIZED	\$ 77,336,966
GRAND TOTAL REVENUES ANTICIPATED	\$ 77,336,966

SECTION 17. BUDGET SUMMARY

Fund	Amount
(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
Budget Grand Total	\$ 77,336,966

SECTION 18. PUBLIC SCHOOLS

A. Capital Outlay

Appropriations to Capital Outlay - Schools are allocated by project pursuant to NCGS 115C-419B. Any amendments that increase or decrease expenditures among line items within the Capital Outlay appropriation by more than ten percent (10%) from the amount contained in this Budget Ordinance or by subsequent action must receive prior approval by the Board of Commissioners. The reserved amount will be distributed upon receipt and approval of school projects by the Board of County Commissioners.

No Capital Outlay funds may be expended until itemization of such funds is approved by the Board of Commissioners.

Account	Amount
Capital Outlay	425,000
Technology Upgrades	200,000
Total Capital Outlay	\$ 625,000

B. Current Expense

Account	Amount
Current Expense	8,845,865
Total Current Expense - Public Schools	\$ 8,845,865

Total Capital Outlay and Current Expense:

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

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 14th day of June, 2023.

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

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Motion was made by Commissioner Dan Brummitt to freeze all vacant positions at the Vance County Fire Department, freeze the fire department budget except for salaries, operating expenses and debt that is due; any equipment or other spending will come before the board for approval until the fire study is complete; freeze the four new part time positions included in the budget’s fire fund; and no increase in the capital contribution to volunteer departments until after the fire study is complete. This motion was seconded by Commissioner Carolyn Faines and vote was ayes – five (5); noes – two (2), with the dissenting votes being cast by Commissioner Archie B. Taylor, Jr. and Commissioner Thomas S. Hester, Jr.

At this time, motion was made by Commissioner Carolyn Faines to separate the Fire Chief/Fire Marshal position. This motion was seconded by Commissioner Sean A. Alston, Sr. Commissioners Hester, Kelly and Taylor stated that this needs to wait until after a study is completed. Interim County Manager Scott Elliott stated that this would require the creation of a new position and recommended that the position remain as is until after the study is completed. Commissioner Carolyn Faines withdrew her motion and Commissioner Sean A. Alston, Sr. withdrew his second.

Holiday Schedule Amendment. Motion was made by Commissioner Leo Kelly, Jr., seconded by Commissioner Sean A. Alston, Sr., vote unanimous, to adopt the following resolution amending the Vance County Holiday Schedule to include June 19 (Juneteenth).

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RESOLUTION
by the
Vance County Board of Commissioners
Amending Vance County Holiday Schedule to Include Juneteenth

WHEREAS, on June 17, 2021, the United States of America established Juneteenth (June 19) as a Federal Holiday; and

WHEREAS, Juneteenth celebrates the end of slavery in the United States; and

WHEREAS, all 50 states and the District of Columbia recognize Juneteenth as a holiday or observance; and

WHEREAS, when Juneteenth falls on a Saturday or Sunday, it will be recognized on the Friday or Monday closest to June 19.

NOW, THEREFORE BE IT RESOLVED that the Vance County Board of Commissioners does hereby amend the Vance County Holiday Schedule to include Juneteenth (June 19), effective with the adoption of the holiday schedule for calendar year 2024.

BE IT FURTHER RESOLVED, that the Vance County Board of Commissioners hereby amends Article VII, Section 2. Holidays of the Vance County Personnel Policy Manual, to include Juneteenth (June 19) as an additional observed holiday.

This, the 14th day of June, 2023.

Yolanda J. Feimster (signed)
Yolanda J. Feimster, Chair



As there was no further business, at 5:15 p.m., motion was made by Commissioner Thomas S. Hester, Jr., seconded by Commissioner Sean A. Alston, Sr., vote unanimous, that the meeting be adjourned.

Approved and signed July 10, 2023.

Yolanda J. Feimster, Chair