



## Vance County, North Carolina FY 2024-25 Budget Ordinance

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting this 24th day of June 2024, 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, 2024, and ending June 30, 2025, 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, 2024 and ending June 30, 2025.

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

Department	Amount
410 - Governing Body	417,475
430 - Elections	416,193
440 - Administration/Finance	1,491,713
450 - Tax Department	916,837
470 - Legal Services	67,600
480 - Register of Deeds	416,018
490 - Information Technology	595,753
491 - Economic Development Commission	295,582
500 - County Administration Building	256,681
501 - County Office Building	89,253
502 - Henry A. Dennis Building	79,482
505 - Courthouse	533,399
510 - Sheriff's Office	5,905,854
514 - Justice Assistance Grant	7,000
517 - Sheriff's Interdiction Program	1,000
518 - School Resource Officers	385,998
519 - Eaton Johnson Building	1,021,007
520 - Jail	4,866,750
525 - Environmental Services	55,000
530 - EMS	4,058,145
531 - Fire	1,586,623
541 - Planning & Development	340,453
542 - Code Enforcement	500,897

555 - Central Services	415,852
576 - Soil & Water Conservation	148,637
580 - Mental Health	280,100
590 - Public Health	1,008,380
599 - Animal Services	677,370
600 - Contributions to Other Agencies	2,419,006
601 - Smart Start Program - Cooperative Extension	88,250
604 - Cooperative Extension - 4-H	13,000
605 - Cooperative Extension Services	237,054
607 - Veterans Service	148,401
610 - Social Services	10,547,452
611 - Program on Aging	848,212
613 - DSS - Vending/Foster Care Contributions	4,736
615 - Nutritional Meals Program	120,777
619 - Youth Services - NYPUM	167,315
620 - Friends of Youth	66,700
621 - 911 Emergency Communications	1,933,973
622 - Farmers Market	37,863
629 - Flow Thru Departments	950,000
681 - Schools - Current Expense	9,245,865
Schools - Capital Outlay	775,000
683 - Community College - Current Expense	1,458,676
Community College - Capital Outlay	41,220
Financing for Parking Lot	42,032
696 - Transfers to Other Funds	4,780,261
999 - Contingency	50,000
<b>General Fund Expenditures - Grand Total</b>	<b>60,810,845</b>

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

Department	Amount
301 - Ad Valorem Taxes	32,183,042
315 - Vehicle Rental Taxes	40,000
325 - Privilege Licenses	1,200
329 - Investment Earnings	910,000
332 - Animal Services Fees	80,600
333 - Cooperative Extension Revenues	9,300
334 - 4-H Revenues	5,500
342 - Planning Fees	20,500
345 - Local Government Sales Tax	13,066,621
346 - State Revenues	162,000
347 - ABC Revenues	272,500
<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>	

348 - DSS Revenues	5,357,172
353 - Federal Revenues	59,000
356 - Register of Deeds Revenues	316,312
357 - Inspection Fees	407,395
358 - Jail Revenues	305,671
359 - Sheriff Revenues	257,050
360 - Ambulance Revenues	1,891,140
367 - Refunds & Reimbursements	1,178,863
369 - Revenue from City of Henderson	1,176,671
370 - Miscellaneous Revenues	462,386
380 - Grants	322,677
397 - Transfers from Other Funds	2,325,245
<b>General Fund Revenues - Grand Total</b>	<b>\$ 60,810,845</b>

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

The following is hereby appropriated in the Facilities Fees Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**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, 2024 and ending June 30, 2025:

**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, 2024 and ending June 30, 2025:

**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)	65,600
Lease Payment Interest - VGCC (2030)	4,932
Lease Payment Principal - Animal Shelter (2047)	46,551
Lease Payment Interest - Animal Shelter (2047)	33,473

Lease Payment Principal - 2017 CIP Projects (2032)	106,600
Lease Payment Interest - 2017 CIP Projects (2032)	8,015
Bank Escrow Arbitrage	4,473
<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, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
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, 2024 and ending June 30, 2025:

**A. Expenditures Authorized:**

<b>Account/Debt Satisfaction Date</b>	<b>Amount</b>
CIP-Dabney (EJ Exchange) Principal	452,413
CIP-Dabney (EJ Exchange) Interest	89,777
Elementary School - Principal (2030)	647,800
Elementary School - Interest (2030)	48,704
Qualified School Construction Bonds (2026)	261,621
Qualified School Construction Bonds - Interest (2026)	26,633
Qualified Zone Academy Bonds - Schools (2028)	123,155
<b>Total Expenditures - Debt Service Schools</b>	<b>\$ 1,650,103</b>

It is estimated that the following revenues will be available in the Debt Service Fund - Schools for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Transfer from Capital Reserve - Schools	1,650,103
<b>Total Revenues - Debt Service Schools</b>	<b>\$ 1,650,103</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, 2024 and ending June 30, 2025:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Operating Expenses - Solid Waste Management	2,783,358
<b>Total Expenditures - Solid Waste Management</b>	<b>\$ 2,783,358</b>

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Solid Waste Household User Fees	2,417,250
Other Fees & Taxes	148,000
Grants	2,125
Miscellaneous Revenues	77,500
Fund Balance Appropriated	138,483
<b>Total Revenues - Solid Waste Management</b>	<b>\$ 2,783,358</b>

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

The following is hereby appropriated in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Octennial Reserve - Year 2032	200,000
<b>Total Expenditures - Reappraisal Reserve</b>	<b>\$ 200,000</b>

It is estimated that the following revenues will be available in the Reappraisal Reserve Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Contributions from General Fund	200,000
<b>Total Revenues - Reappraisal Reserve</b>	<b>\$ 200,000</b>

**SECTION 7. SPECIAL FIRE TAX FUND (43)**

The following is hereby appropriated in the Special Fire Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**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
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 (15 total positions - Up to \$47,022 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</i>	957,224
Rescue Squad Part Time Assistance	130,000
Contributions to Fire Departments (\$130,000 to all depts.)	1,170,000
Rotating Capital Proceeds (Drewry/Epsom)	30,000
<b>Total Expenditures - Special Fire Tax</b>	<b>\$ 2,353,624</b>

It is estimated that the following revenues will be available in the Special Fire Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

Account	Amount
Fire Tax	2,150,036
Fund Balance Appropriated	203,588
<b>Total Revenues - Special Fire Tax</b>	<b>\$ 2,353,624</b>

**SECTION 8. ROOM OCCUPANCY TAX (45)**

The following is hereby appropriated in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**A. Expenditures Authorized:**

Account	Amount
Operating Expenses - Tourism Development	563,816
<b>Total Expenditures - Room Occupancy Tax</b>	<b>\$ 563,816</b>

It is estimated that the following revenues will be available in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

Account	Amount
Room Occupancy Tax Proceeds	524,966
Investment Earnings	15,150
Miscellaneous Revenues	18,700
Fund Balance Appropriated	5,000
<b>Total Revenues - Room Occupancy Tax</b>	<b>\$ 563,816</b>

**SECTION 9. ECONOMIC DEVELOPMENT PROJECT FUND (47)**

The following is hereby appropriated in the Economic Development Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**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>\$ 1,083,400</b>

It is estimated that the following revenues will be available in the Economic Development Project Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Horner Trust	132,100
EDA Grant	951,300
<b>Total Revenues - Economic Development Project Fund</b>	<b>\$ 1,083,400</b>

**SECTION 10. CAPITAL RESERVE FUND - SCHOOLS (60)**

The following is hereby appropriated in the Capital Reserve Fund - Schools for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Special Projects	844,432
Transfer to General Fund - Capital Outlay (Schools)	775,000
Transfer to Debt Service - Fund 21 (School Debt)	1,650,103
<b>Total Expenditures - Capital Reserve Fund - Schools</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, 2024 and ending June 30, 2025:

**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>Total Revenues - Capital Reserve Fund - Schools</b>	<b>\$ 3,269,535</b>

**SECTION 11. CAPITAL RESERVE FUND - GENERAL (61)**

The following is hereby appropriated in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Special Projects	500,000
Transfer to General Fund	1,500,000
<b>Total Expenditures - Capital Reserve Fund - General</b>	<b>\$ 2,000,000</b>

It is estimated that the following revenues will be available in the Capital Reserve Fund - General for the fiscal year beginning July 1, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	
Transfer From General Fund	1,473,302
Fund Balance Appropriated	526,698
<b>Total Revenues - Capital Reserve Fund - General</b>	<b>\$ 2,000,000</b>

**SECTION 12. 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, 2024 and ending June 30, 2025:

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Emergency Communications	159,926
Capital Outlay	230,800
<b>Total Expenditures - Emergency Telephone System - Wireless Fund</b>	<b>\$ 390,726</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, 2024 and ending June 30, 2025:

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	5,000
Surcharge - 911 ETS Funds	385,726



<b>Total Revenues - Emergency Telephone System - Wireless Fund</b>	<b>\$ 390,726</b>
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**SECTION 13. 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
Register of Deeds Automation Funds (75)	97,619
Fines and Forfeitures (76)	58,000
Jail Inmate Trust (77)	20,000
Opioid Settlement (78)	315,053
<b>Total Custodial Funds</b>	<b>\$ 1,090,672</b>

**SECTION 14. CONTRIBUTIONS FROM GENERAL FUND TO OTHER FUNDS**

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

<b>Other Funds (10-696)</b>	<b>Amount</b>
Debt Service (20)	277,647
Reappraisal Reserve (40)	250,000
Capital Reserve - Schools (60) Sales Tax Proceeds	2,750,000
Water Fund (16)	29,312
<b>Total Contributions to Other Funds</b>	<b>\$ 3,306,959</b>

**SECTION 15. TOTAL BUDGET**

<b>GRAND TOTAL EXPENDITURES AUTHORIZED</b>	<b>\$ 76,460,903</b>
<b>GRAND TOTAL REVENUES ANTICIPATED</b>	<b>\$ 76,460,903</b>

**SECTION 16. BUDGET SUMMARY**

<b>Fund</b>	<b>Amount</b>
(10) General Fund	60,810,845
(17) Facilities Fees Fund	80,700
(20) Debt Service Fund	277,647
(21) Debt Service - Schools Fund	1,650,103
(30) Solid Waste Enterprise Fund	2,689,835
(40) Reappraisal Reserve Fund	200,000
(43) Fire Tax Fund	2,353,624
(45) Room Occupancy Tax Fund	563,816
(47) Economic Development Project Fund	1,083,400
(60) Capital Reserve - Schools Fund	3,269,535
(61) Capital Reserve - General Fund	2,000,000
(71) Emergency Telephone System Fund	390,726

(72) MERP Fund	500,000
(73) Protective Payee Fund	100,000
(75) ROD Automation	97,619
(76) Fines and Forfeitures	58,000
(77) Jail Inmate Trust	20,000
(78) Opioid Settlement	315,053
Budget Subtotal	76,460,903
Less: Contributions from General Fund to Other Funds	-3,306,959
<b>Budget Grand Total</b>	<b>\$ 73,153,944</b>

## **SECTION 17. PUBLIC SCHOOLS**

### **A. Capital Outlay**

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

<b>Account</b>	<b>Amount</b>
Capital Outlay	575,000
Technology Upgrades	200,000
<b>Total Capital Outlay</b>	<b>\$ 775,000</b>

### **B. Current Expense**

<b>Account</b>	<b>Amount</b>
Current Expense	9,245,865
<b>Total Current Expense - Public Schools</b>	<b>\$ 9,245,865</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>\$ 10,020,865</b>

## **SECTION 18. TOURISM DEVELOPMENT**

The County of Vance established a Tourism Development Authority, effective January 1, 2002. Room Occupancy Tax proceeds generated from the six percent (6%) tax are controlled by the Vance County Tourism Development Authority, with fiscal accounting of such funds performed by the County Finance Director. Such funds are

included in this budget ordinance for accounting purposes although under the direct control of the Tourism Development Authority.

## **SECTION 19. MILEAGE REIMBURSEMENT RATE**

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

## **SECTION 20. METHOD OF LEVY**

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

## **SECTION 21. TAX RATES**

### **A. Property Tax**

An ad valorem tax rate of 71.29¢ 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, 2024 and ending June 30, 2025. This rate is based on a total estimated valuation of \$4,428,162,298 and an estimated rate of collection of 97.62%, which is the actual tax collection rate for FY 2022-2023.

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

The official tax rate for the defined Special Fire Protection Service District in Vance County will be 7.0¢ per \$100 of full valuation for the fiscal year beginning July 1, 2024 and ending June 30, 2025. This rate is based on a total estimated valuation of \$3,041,729,712 with an estimated collection rate of 97.62% which does not exceed the actual tax collection rate for FY 2022-2023 for the Special Fire Protection Service District.

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

There is hereby levied for the fiscal year beginning July 1, 2024 and ending June 30, 2025 a Solid Waste Household User Fee (SWUHF) of \$125.00 per household. The SWUHF shall be assessed on all residential dwelling units in Vance County including those located inside the city/town limits of Henderson, Kittrell, and Middleburg.

## **SECTION 22. FEES FOR SERVICES**

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

**SECTION 23.            COUNTY MANAGER AUTHORITY**

- a. The Manager may execute contracts for construction repair projects which do not require formal competitive bid procedures.
- b. The Manager may execute contracts for: (1) purchase of apparatus, supplies and materials, or equipment which is within budgeted department appropriations, (2) leases or personal property for a duration of one year or less and within budgeted departmental appropriations, and (3) services which are within department appropriations.
- c. The Manager may execute grant agreements to or from public and nonprofit organizations that are within budgeted appropriations, unless grantor organization requires execution by the Board of Commissioners.
- d. The Manager may execute contracts, as the lessor/lessee of real property, which are of one-year duration or less, if funds are within budgeted appropriations.
- e. The Manager may declare and dispose of surplus property with a value not to exceed \$10,000 as allowed and described per NCGS 160A-266.
- f. The County may receive and solicit donations in support of programs and activities performed by County departments which includes but is not limited to, Animal Services, Veteran Services, Sheriff's Office, and Department of Social Services. The Manager may delegate this authority to departments and staff as necessary.
- g. The manager may transfer amounts between objects of expenditures and between departmental appropriations in the same fund without limitation and without a report to the Board of Commissioners.

**SECTION 24.            DISPENSATION**

Copies of this Budget Ordinance shall be furnished to the Budget & 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 24<sup>th</sup> day of June, 2024.**



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**R. Dan Brummitt, Chair  
Vance County Board of Commissioners**