

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Thursday, June 26 2008 at 5:00 p.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairperson Deborah F. Brown, Commissioners Danny W. Wright, Dan Brummitt, Terry E. Garrison, A. Scott Hughes, J. Timothy Pegram, and Eddie L. Wright.

Absent: None.

Also present were County Attorney Jonathan S. Care, County Manager Jerry L. Ayscue, Finance Director Steven C. Stanton, and Clerk to the Board Kelly H. Grissom.

As advertised, Chairman Danny W. Wright called the Board of Equalization and Review back to order that was recessed on May 15, 2008 pending further research on an issue that has since been resolved. Therefore, there was no further business of the Board of Equalization and Review and motion was made by Commissioner Dan Brummitt, seconded by Commissioner Eddie L. Wright, vote unanimous, to adjourn the Board of Equalization and Review.

Chairman Wright then called the special meeting of the Board of Commissioners to order for the purpose of adopting the 2008-09 Budget Ordinance. County Manager Jerry L. Ayscue explained that the Ordinance has been prepared with a property tax rate of 79.8¢ compared to the revenue neutral rate after the 2008 revaluations of 80.19¢. The fire tax is presented at 2.6¢ as compared to the revenue neutral rate of 2.61¢. The Solid Waste Household Fee was increased by \$7.50 to \$102.50 per household per year.

Mr. Ayscue informed the Board that the City of Henderson adopted its budget Monday, June 23 and reduced the amount of contributions to the 911 center. The City decided not to fund its share of two vacant positions. Because of this, one position has been frozen and the other position will need to be funded by County funds. The current contract between the City and County for the 911 Center is 50/50. As a result of this change by the City, the ratio is now 51.7% County and 48.3% City. Mr. Ayscue stated that this obviously needs to be discussed further with City officials.

Commissioner Danny W. Wright stated that after adopting the budget with the changes made by the City of Henderson, it is imperative that the County meet with the City regarding this matter.

Commissioner Dan Brummitt expressed his concerns that this appears to be the second year in a row that the City of Henderson has, at the last minute, not abided by the terms of the contracts

between the two units of governments.

Motion was made by Commissioner Terry E. Garrison to adopt the FY 2008-2009 Budget Ordinance as presented. This motion was seconded by A. Scott Hughes and unanimously approved.

Mr. Ayscue then requested authorization to perform the year-end closeout. In order to finalize the County's FY 2007-08 books and conduct appropriate closeout transactions, it is necessary to obtain Board approval for the required budget actions.

Motion was made by Commissioner Dan Brummitt, seconded by Commissioner Deborah F. Brown, vote unanimous, to authorize the staff to perform the necessary FY 2007-08 year-end budgeting and accounting transactions.

Appearing below is the FY 2007-08 Year-End Closeout Budget Amendment #43:

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**Budget Amendment #43
Year End Close-Out**

Expenditure	Code	Debit	Credit
Advertising	10-410-500026		3,500.00
Contracted Services	10-410-500045		1,000.00
Jury Selection Expense	10-410-500112		300.00
Regular Salaries	10-430-500001		1.00
FICA Expense	10-430-500005		1,000.00
Retirement Local Gov't	10-430-500007		25.00
Office Supplies	10-430-500032		750.00
Other Supplies/Materials	10-430-500034		1,500.00
Contracted Services	10-430-500045		5,000.00
Dues & Subscriptions	10-430-500053		500.00
Regular Salaries	10-440-500001		3,000.00
Overtime	10-440-500003		2,300.00
Retirement Local Gov't	10-440-500007		300.00
Travel/Training	10-440-500014		2,200.00
Office Supplies	10-440-500032		50.00
Contracted Services	10-440-500045		200.00
Dues & Subscriptions	10-440-500053		450.00
Insurance & Bonds	10-440-500054		2,200.00
Non-Capitalized Assets	10-440-500085		900.00
Maintenance Equipment	10-450-500016		350.00
Equipment Rental	10-450-500021		350.00
Advertising	10-450-500026		300.00
Office Supplies	10-450-500032		2,500.00
Other Supplies/Materials	10-450-500034		100.00
Special Contracted Services	10-450-500044		6,000.00
Insurance & Bonds	10-450-500054		2,000.00
Tax Refunds	10-450-500058		2,400.00
Non-Capitalized Assets	10-450-500085		1,750.00
Dues & Subscriptions	10-460-500053		100.00
Insurance & Bonds	10-460-500054		800.00
Travel/Training	10-470-500014		1,000.00
Maintenance Equipment	10-480-500016		1,500.00
Insurance & Bonds	10-480-500054		300.00
FICA Expense	10-491-500005		200.00
Telephone & Postage	10-491-500011		300.00

Expenditure	Code	Debit	Credit
Maintenance Equipment	10-491-500016		250.00
Insurance & Bonds	10-491-500054		100.00
Industrial Development	10-491-500092		12,000.00
Part-Time Salaries	10-500-500002		2,000.00
FICA Expense	10-500-500005		750.00
Group Insurance	10-500-500006		50.00
Departmental Supplies	10-500-500033		200.00
Pest Control	10-500-500057		250.00
Part-Time Salaries	10-501-500002		10,100.00
Maintenance Bldg/Grounds	10-501-500015		3,900.00
Pest Control	10-501-500057		250.00
Utilities	10-502-500013		500.00
Maintenance Bldg/Grounds	10-502-500015		4,000.00
Advertising	10-502-500026		300.00
Part-Time Salaries	10-504-500002		1,000.00
FICA Expense	10-504-500005		100.00
Longevity Pay	10-505-500004		175.00
Telephone & Postage	10-505-500011		1,500.00
Maintenance Bldg/Grounds	10-505-500015		9,000.00
Maintenance Bldg/Grounds	10-506-500015		12,000.00
Departmental Supplies	10-506-500033		1,500.00
Contracted Services	10-506-500045		200.00
Pest Control	10-506-500057		200.00
Utilities	10-507-500013		2,500.00
Departmental Supplies	10-507-500033		700.00
Pest Control	10-507-500057		100.00
Rent	10-507-500102		200.00
Travel/Training	10-510-500014		6,000.00
Maintenance Vehicles	10-510-500017		28,000.00
Equipment Rental	10-510-500021		350.00
Advertising	10-510-500026		100.00
Auto Supplies	10-510-500031		85,000.00
Office Supplies	10-510-500032		3,500.00
Departmental Supplies	10-510-500033		5,000.00
Dues & Subscriptions	10-510-500053		50.00
Insurance & Bonds	10-510-500054		17,000.00
Police Dog	10-510-500056		1,500.00
Non-Capitalized Assets	10-510-500085		2,600.00
Regular Salaries	10-511-500001		3,200.00
Retirement Local Gov't	10-511-500007		100.00
401K	10-511-500009		100.00
Utilities	10-511-500013		1,500.00
State Tire Tax - 2%	10-511-500039		60.00
Insurance & Bonds	10-512-500054		200.00
Insurance & Bonds	10-513-500054		300.00
Departmental Supplies	10-514-500033		21.00
Telephone & Postage	10-517-500011		707.00
Maintenance Equipment	10-517-500016		152.00
Maintenance Vehicles	10-517-500017		479.00
Office Supplies	10-517-500032		150.00
Sheriff's Interdiction Funds	10-517-500033		2,893.00
Uniforms	10-517-500036		5,386.00
Non-Capitalized Assets	10-517-500085		5,061.00
Part-Time Salaries	10-520-500002		104,000.00
Overtime	10-520-500003		53,000.00
FICA Expense	10-520-500005		1,100.00
Utilities	10-520-500013		5,000.00
Maintenance Bldg/Grounds	10-520-500015		55,000.00
Maintenance Equipment	10-520-500016		2,000.00
Equipment Rental	10-520-500021		500.00

Expenditure	Code	Debit	Credit
Advertising	10-520-500026		1,000.00
Office Supplies	10-520-500032		1,500.00
Departmental Supplies	10-520-500033		8,700.00
Special Contracted Services	10-520-500044		105,000.00
Health Care-Drugs-Medicine	10-520-500046		95,000.00
Food & Provisions	10-520-500047		60,000.00
Insurance & Bonds	10-520-500054		7,000.00
Prisoner's Jumpsuits	10-520-500134		2,000.00
Medical Examiner	10-525-500174		5,000.00
Part-Time Salaries	10-530-500002		102,000.00
Overtime	10-530-500003		9,500.00
FICA Expense	10-530-500005		250.00
Maintenance Vehicles	10-530-500017		1,500.00
Auto Supplies	10-530-500031		16,000.00
Office Supplies	10-530-500032		300.00
Departmental Supplies	10-530-500033		6,500.00
Laundry	10-530-500035		1,500.00
Uniforms	10-530-500036		7,500.00
Pest Control	10-530-500057		750.00
Non-Capitalized Assets	10-530-500085		4,500.00
Ambulance Supplies	10-530-500334		2,000.00
Travel/Training	10-541-500014		200.00
Equipment Rental	10-541-500021		1,000.00
Auto Supplies	10-541-500031		2,800.00
Departmental Supplies	10-541-500033		200.00
Contracted Services	10-541-500045		3,000.00
Dues & Subscriptions	10-541-500053		1,300.00
Equipment Rental	10-555-500021		5,000.00
Departmental Supplies	10-555-500033		1,500.00
Insurance & Bonds	10-555-500054		100.00
Vending Machines	10-555-500132		1,000.00
Employee Recognition	10-555-500132		750.00
Drug Testing	10-555-500145		2,500.00
Insurance & Bonds	10-576-500054		150.00
Maintenance Bldg/Grounds	10-580-500015		300.00
Insurance & Bonds	10-580-500054		2,900.00
Maintenance Bldg/Grounds	10-590-500015		31,000.00
Overtime	10-599-500003		7,900.00
FICA Expense	10-599-500005		220.00
Retirement Local Gov't	10-599-500007		180.00
Telephone & Postage	10-599-500011		600.00
Utilities	10-599-500013		1,500.00
Maintenance Bldg/Grounds	10-599-500015		2,500.00
Maintenance Vehicles	10-599-500017		4,500.00
Equipment Rental	10-599-500021		1,000.00
Auto Supplies	10-599-500031		6,000.00
Office Supplies	10-599-500032		150.00
Departmental Supplies	10-599-500033		7,000.00
Uniforms	10-599-500036		1,300.00
Contracted Services	10-599-500045		4,800.00
Health Care-Drugs-Medicine	10-599-500046		150.00
Insurance & Bonds	10-599-500054		1,700.00
Non-Capitalized Assets	10-599-500085		650.00
Former Library-Rose Avenue	10-600-500201		1,000.00
Satterwhite Road Project	10-600-500233		100.00
Regular Salaries	10-601-500001		75.00
Retirement	10-601-500007		5.00
Special Projects	10-604-500062		7,700.00
Equipment Rental	10-605-500021		1,000.00
Family & Consumer Sciences	10-605-500150		42.00

Expenditure	Code	Debit	Credit
Kids First Promotion	10-605-500152		299.00
United Way Consumer Science	10-605-500160		90.00
Program Expenses	10-606-500033		4,918.00
Part-Time Salaries	10-607-500002		361.00
FICA Expense	10-607-500005		23.00
Equipment Rental	10-607-500021		150.00
Part-Time Salaries	10-610-500002		2,700.00
Professional Services	10-610-500010		500.00
Telephone & Postage	10-610-500011		10,000.00
Travel/Training	10-610-500014		1,000.00
Maintenance Equipment	10-610-500016		2,000.00
General Assistance	10-610-500020		1,500.00
Medical Services	10-610-500023		75,000.00
Advertising	10-610-500026		2,000.00
Office Supplies	10-610-500044		2,000.00
Special Contracted Services	10-610-500044		12,000.00
Contracted Services	10-610-500045		32,000.00
Day Care - Smart Start	10-610-500051		60,451.55
Insurance & Bonds	10-610-500054		500.00
Special Projects	10-610-500062		5,000.00
Medical Transportation	10-610-500243		2,300.00
Verification Documents	10-610-500434		620.00
Adoption Assistance - Cash	10-610-500435		31,000.00
Maintenance Equipment	10-611-500016		500.00
Departmental Supplies	10-611-500033		10,000.00
Contracted Services	10-611-500045		23,000.00
Insurance & Bonds	10-611-500054		1,000.00
Non-Capitalized Assets	10-611-500085		2,800.00
EDTAP	10-611-500147		4,134.00
Contracted Services	10-612-500045		1,500.00
Departmental Supplies	10-615-500033		5,000.00
Liquid Nutrition	10-615-500049		100.00
Office Supplies	10-618-500032		1,000.00
Other Supplies/Materials	10-618-500034		110.00
Contracted Services	10-618-500044		3,000.00
Travel/Training	10-619-500014		3,800.00
Auto Supplies	10-619-500031		2,000.00
Other Supplies & Materials	10-619-500034		5,500.00
Food & Provisions	10-619-500047		4,500.00
Non-Capitalized Assets	10-619-500085		1,350.00
Travel/Training	10-620-500014		250.00
Other Supplies & Materials	10-620-500034		450.00
Part-Time Salaries	10-621-500002		16,000.00
Overtime	10-621-500003		4,700.00
Retirement Local Gov't	10-621-500007		450.00
Utilities	10-621-500013		100.00
Auto Supplies	10-621-500031		1,500.00
Departmental Supplies	10-621-500033		1,908.00
Uniforms	10-621-500036		150.00
State Tire Tax - 2%	10-621-500039		15.00
Contracted Services	10-621-500045		5,000.00
Insurance & Bonds	10-621-500054		3,300.00
Special Projects	10-621-500062		45,000.00
Non-Capitalized Assets	10-621-500085		1,000.00
Progress Energy - 911	10-621-500528		3,514.00
Exercise Funding	10-621-500530		350.00
Regular Salaries	10-629-500001		341,188.00
Part-Time Salaries	10-629-500002		57,424.00
Longevity Pay	10-629-500004		3,450.00
FICA Expense	10-629-500005		29,838.00

Expenditure	Code	Debit	Credit
Group Insurance	10-629-500006		79,844.00
Retirement	10-629-500007		16,991.00
Regular Salaries	10-630-500001		160,717.00
FICA Expense	10-630-500005		12,291.00
Group Insurance	10-630-500006		24,636.00
Retirement	10-630-500007		7,924.00
CR - Schools	10-696-500066		530,000.00
Professional Services	10-410-500010	8,000.00	
Part-Time Salaries	10-430-500002	25,000.00	
Maintenance Equipment	10-430-500016	15,000.00	
Contracted Services	10-450-500045	4,000.00	
Regular Salaries	10-460-500001	15,000.00	
Group Insurance	10-460-500006	2,500.00	
Equipment Rental	10-480-500021	3,500.00	
Supplemental Retirement	10-480-500108	5,000.00	
Maintenance Bldg/Grounds	10-500-500015	2,500.00	
Insurance & Bonds	10-500-500054	3,000.00	
Regular Salaries	10-501-500001	11,000.00	
Group Insurance	10-501-500006	3,000.00	
Regular Salaries	10-505-500001	13,000.00	
Utilities	10-505-500013	10,000.00	
Insurance & Bonds	10-505-500054	7,000.00	
Regular Salaries	10-510-500001	26,000.00	
Overtime	10-510-500003	8,000.00	
FICA Expense	10-510-500005	4,000.00	
Group Insurance	10-510-500006	8,000.00	
401K	10-510-500009	5,000.00	
Telephone & Postage	10-510-500011	5,000.00	
Maintenance Equipment	10-510-500016	8,000.00	
Uniforms	10-510-500036	10,000.00	
Capital Outlay	10-510-500074	20,000.00	
Non-Capitalized Assets	10-514-500085	21.00	
Regular Salaries	10-520-500001	133,000.00	
Group Insurance	10-520-500006	26,000.00	
Retirement Local Gov't	10-520-500007	4,000.00	
Contracted Services	10-520-500045	25,000.00	
Capital Outlay	10-520-500074	7,000.00	
Building Demolition	10-525-500172	14,000.00	
Regular Salaries	10-530-500001	76,000.00	
Group Insurance	10-530-500006	18,000.00	
Insurance & Bonds	10-530-500054	14,000.00	
Capital Outlay	10-530-500074	4,000.00	
Career Development	10-530-500336	8,000.00	
Regular Salaries	10-541-500001	74,000.00	
FICA Expense	10-541-500005	7,000.00	
Group Insurance	10-541-500006	10,000.00	
Retirement	10-541-500007	3,000.00	
Salary Adjustments	10-555-500000	3,000.00	
Maintenance Equipment	10-555-500016	2,000.00	
Fringe Benefits - Retirees	10-555-500109	10,000.00	
Regular Salaries	10-599-500001	4,000.00	
Regular Salaries	10-605-500001	11,000.00	
Group Insurance	10-605-500006	2,000.00	
Contracted Services	10-605-500045	5,000.00	
Regular Salaries	10-610-500001	240,000.00	
FICA Expense	10-610-500005	30,000.00	
Group Insurance	10-610-500006	60,000.00	
Retirement Local Gov't	10-610-500007	18,000.00	
Adoption Assistance - Vendor	10-610-500436	20,000.00	
Issuance EBT	10-610-500437	20,000.00	

Expenditure	Code	Debit	Credit
Regular Salaries	10-611-500001	23,000.00	
Group Insurance	10-611-500006	6,000.00	
Purchased Meals	10-615-500055	5,000.00	
Re-contracted Services	10-618-500045	3,000.00	
Special Contracted Services	10-619-500044	10,000.00	
Regular Salaries	10-621-500001	17,000.00	
Group Insurance	10-621-500006	4,000.00	
Contingency	10-999-500099	<u>227,358.00</u>	
<i>Total Debits & Credits</i>		\$ 1,364,859.00	\$ 2,703,928.55
<i>Total Increase in Expenditures</i>			\$ <u><u>1,339,069.55</u></u>

Revenues	Code	Debit	Credit
Sheriff Interdiction Funds-Fed	10-359-435917	14,825.00	
½ Sales Tax - 30% Schools	10-345-434502	180,200.00	
½ Add'l Sales Tax - Schools	10-345-434504	349,800.00	
Insurance Reimbursements	10-367-436702	528,228.00	
Housing Authority Reimb	10-367-436705	205,565.00	
Day Care Smart Start	10-348-434816	<u>60,451.55</u>	
<i>Total Increase in Revenues</i>		\$ 1,339,069.55	

Water Fund

Expenditure	Code	Debit	Credit
Contracted Services	16-665-500045		10,000.00
Insurance & Bonds	16-665-500054		100.00
Regular Salaries	16-665-500001	<u>10,100.00</u>	
<i>Total Debits & Credits</i>		\$ 10,100.00	\$ 10,100.00

Solid Waste

Expenditure	Code	Debit	Credit
Maintenance Vehicles	30-608-500017		5,500.00
Scrap Tire Disposal	30-608-500041		30,000.00
Insurance & Bonds	30-608-500054		375.00
Tax Refunds - SWHF	30-608-500058		1,100.00
Manned Disposal Sites	30-608-500245		84,000.00
Pesticide Recycling	30-608-500391		200.00
Regular Salaries	30-608-500001	35,800.00	
FICA Expense	30-608-500005	3,100.00	
Group Insurance	30-608-500006	6,100.00	
Retirement Local Gov't	30-608-500007	1,700.00	
Non-Capitalized Assets	30-608-500085	2,500.00	
Landfill Maintenance	30-608-500349	4,500.00	
Part-Time Salaries	30-608-500002	500.00	
Travel/Training	30-608-500014	1,000.00	
Maintenance Equipment	30-608-500016	750.00	
Office Supplies	30-608-500032	500.00	
Special Contracted Services	30-608-500044	<u>2,500.00</u>	
<i>Total Debits & Credits</i>		\$ 58,950.00	\$121,175.00
<i>Total Increase in Expenditures</i>			\$ 62,225.00

Revenues	Code	Debit	Credit
Scrap Tire Fee	30-390-439001	2,400.00	
Solid Waste Household Fee	30-390-439009	<u>59,825.00</u>	
<i>Total Increase in Revenues</i>		\$ 61,725.00	

Tourism

Expenditures	Code	Debit	Credit
FICA Expense	45-413-500005		150.00
County Contracted Services	45-413-500044		1,600.00
Non-Capitalized Assets	45-413-500085		850.00
Rent	45-413-500102		700.00
Advertising	45-413-500026	<u>3,300.00</u>	
<i>Total Debits & Credits</i>		\$ 3,300.00	\$ 3,300.00

Emergency Telephone

Expenditures	Code	Debit	Credit
Transfer to General Fund	70-750-500300		31,000.00
Transfer to Fund 71	70-750-500305		8,700.00
Special Projects	70-750-500062	<u>39,700.00</u>	
<i>Total Debits & Credits</i>		\$ 39,700.00	\$ 39,700.00

ETS Fund

Expenditures	Code	Debit	Credit
Travel/Training	71-751-50004		300.00
Maintenance Equipment	71-751-500016		2,500.00
Equipment Rental	71-751-500021		14,000.00
Departmental Supplies	71-751-500033		11,000.00
Contracted Services	71-751-500045		120.00
County Road Signs	71-751-500060		10,000.00
Non-Capitalized Assets	71-751-500085		7,500.00
Access Services - Cellular	71-751-500120		28,000.00
Transfer to General Fund	71-751-500300		9,000.00
Special Projects	71-751-500062	<u>82,420.00</u>	
<i>Total Debits & Credits</i>		\$ 82,420.00	\$ 82,420.00

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As there was no further business, at 5:10 p.m., motion was made by Commissioner Deborah F. Brown, seconded by Commissioner A. Scott Hughes, vote unanimous, that the meeting be adjourned.

Approved and signed August 4, 2008.

Chairman