

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in special session on Wednesday, June 24, 2009 at 12:00 noon in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairman Dan Brummitt, Commissioners Eddie L. Wright, Deborah F. Brown, Terry E. Garrison, A. Scott Hughes, J. Timothy Pegram, and Danny W. Wright.

Absent: None.

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

Commissioner Danny W. Wright gave the invocation.

The Board of Commissioners sat as the Board of Equalization and Review to hear an appeal on an industrial site's property value, Pacific Coast Feather. County Attorney Jonathan S. Care explained that an appeal addressed to Mr. Sam Jones was received by the Tax Office in March 2009. During the transition of Mr. Jones' retirement, the appeal was inadvertently missed. Ms. Cindy Lloyd, Interim Tax Administrator, has met with the County's appraiser, as well as the attorney for Pacific Coast Feather, Mr. Charles Neely. The only evidence offered for their appeal is the fact that they paid less for the real estate than it is currently appraised for.

Attorney Care stated that he had spoken with Mr. Neely and was told that the only evidence they have in presenting their appeal is the recorded deed. Mr. Neely asked if he needed to come before the Board of Equalization and Review, and Attorney Care advised him that it would not be necessary for him to appear before the Board if they did not have any further evidence to be considered.

Attorney Care noted that his recommendation, as well as that of the Tax Office, is that the property tax value remain as is.

Motion was made by Commissioner Danny W. Wright to accept the recommendation of the County Attorney and the Tax Office that the property value remain as currently assessed. This motion was seconded by Commissioner Deborah F. Brown and unanimously approved.

At this time, Chairman Dan Brummitt declared the Board of Equalization and Review adjourned.

The next item addressed was the FY 2009-10 Budget Ordinance. County Manager Jerry L. Ayscue stated that the Ordinance was presented with a property tax rate of 78.2¢, which is a decrease of 1.6¢. The fire tax remains the same at 2.6¢ and the solid waste household fee also remains the same at \$102.50 per household, per year.

Mr. Ayscue stated that this budget is significantly lower than last year's budget. There are no salary increases for employees, but also no layoffs or furloughs. He thanked the Commissioners for the way they handled the challenge of completing this budget.

Commissioner Eddie L. Wright spoke regarding employee salary adjustments. He stated that the Board will implement the third phase of the Maps Study when it is possible. It has not been omitted, just delayed.

Motion was made by Commissioner Danny W. Wright, seconded by Commissioner Eddie L. Wright, vote unanimous, to approve the FY 2009-10 Budget Ordinance as presented.

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**Vance County, North Carolina
FY 2009-10 Budget Ordinance**

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting in special session this 24th day of June, 2009, that revenues and expenditures are hereby appropriated for the operation of Vance County government and its related activities, including the Public Schools and Community College, for the fiscal year beginning July 1, 2009, and ending June 30, 2010, according to the following summaries and schedules:

SECTION I GENERAL FUND

The General Fund contains the majority of revenues and expenditures for the operations of Vance County government. All general ad valorem tax proceeds are directed into this Fund and are either expended within or transferred into other appropriate funds in an identifiable manner consistent with generally accepted governmental accounting principles.

A. Expenditures Authorized by Departments:

Department	Amount
4100 - Governing Body	187,867
4300 - Elections	236,660
4400 - Administration/Finance	726,000
4500 - Tax Department	470,071
4600 - Community Improvement	59,577
4700 - Legal Services	22,580
4800 - Register of Deeds	266,627
4910 - Economic Development Commission	211,656
5000 - County Administration Building	125,249

Department	Amount
5010 - County Office Building	62,923
5020 - Henry A. Dennis Building	45,416
5030 - Vance Manor	30,280
5040 - Senior Center	35,291
5050 - Courthouse	320,574
5060 - Social Services Building	115,699
5100 - Sheriff's Department	3,521,016
5130 - ABC Law Enforcement	60,455
5140 - Justice Assistance Grant	60,762
5200 - Jail	3,046,328
5230 - CJPP Multi-County Program	278,487
5250 - Environmental Services	50,750
5300 - Fire and Ambulance	1,980,391
5410 - Planning & Development	614,992
5550 - Central Services	511,675
5760 - Soil and Water Conservation	105,093
5800 - Mental Health	191,385
5900 - Public Health	330,212
5990 - Animal Control	271,438
6000 - Contributions to Other Agencies	1,414,059
6010 - Smart Start Program - Coop. Extension	60,745
6030 - Extension - General	6,039
6040 - Cooperative Extension - 4-H	14,900
6050 - Cooperative Extension Service	144,936
6070 - Veteran Services	62,108
6100 - Social Services	10,095,111
6110 - Program on Aging	574,586
6120 - Respite Program - Mental Health	18,648
6130 - DSS - Vending/FC Contributions	1,900
6150 - Nutritional Meals Program	119,355
6180 - Conflict Management - RESOLVE	41,732
6190 - Youth Services - NYPUM	171,598
6200 - Friends of Youth	47,504
6210 - 911 Emergency Communications	1,088,267
6810 - Schools - Current Expense	7,350,000
Schools - Capital Outlay	425,000
Schools - Teacher Supplements	1,030,000
6830 - Community College - Current Expense	942,727

Department	Amount
Community College - Capital Outlay	18,720
Nursing Center - Maria Parham Hospital	7,280
6960 - Transfers to Other Funds	3,284,201
9990 - Contingency	225,000
<i>General Fund Expenditures - Grand Total</i>	<i>\$ 41,083,870</i>

B. Revenues Anticipated:

Account	Amount
301-100 - Current Year Taxes	18,453,090
301-101 through 104 - Prior Year Taxes	1,261,500
301-105 - Penalties and Interest	280,000
315-500 - Vehicle Rental Tax	22,000
325-500 - Privilege License	7,000
329-900 - Interest Earnings	75,000
332-200 - Animal Control Fees	7,500
332-201 - Animal Control Vaccine	2,500
332-202 - Animal Control - Donations	2,500
332-204 - Animal Control - Fines	700
333-302 - Coop. Ext. - Misc. Income - General	6,039
333-304 - Parenting Program	5,000
333-307 - United Way - Consumer Science	436
334-400 - United Way - 4-H	3,000
334-401 - Service Fees - 4-H	11,900
342-201 - Planning Fees - Subdivisions	5,500
342-202 - Planning Fees	10,000
342-203 - Board of Adjustment Fees	2,000
345-500 - Local Government Sales Tax - 1¢	3,120,000
345-501 - 1st ½¢ Sales Tax - 70% General Fund	1,380,000
345-502 - 1st ½¢ Sales Tax - 30% Cap. Res. School	590,000
345-503 - 2nd ½¢ Sales Tax - 40% General Fund	815,000
345-504 - 1st ½¢ Sales Tax - 60% Cap. Res. School	1,222,500
345-506 - Additional ½¢ Sales Tax (Article 44)	150,000
346-600 - Beer & Wine	120,000
346-606 - Veteran Services	2,000
346-607 - CIPA Funds	278,487
346-608 - Jail Inmates Per Diem	49,000
346-609 - Civil License Revocation	6,000

Account	Amount
346-629 - Soil & Water Conservation - State	4,000
347-700 - ABC Revenue	80,000
347-701 - ABC Funds (5¢/Bottle)	10,920
347-702 - ABC Funds (Additional 5¢/Bottle)	9,528
348-800 - Administrative - Social Services	3,150,000
348-802 - MA/TANF Fraud Collections	5,000
348-805 - IV-D Fees	6,500
348-806 - IV-E Maximization	65,000
348-807 - Food Stamp Fraud Collection	2,000
348-808 - State Foster Care	70,000
348-809 - Special Adoptions	15,000
348-810 - AFDC Foster Care	61,725
348-812 - County Share AFDC - Title IV-D	60,000
348-815 - Day Care - State/Federal	2,094,400
348-816 - Day Care - Smart Start	343,092
348-820 - Crisis Intervention	157,941
348-825 - Progress Energy	5,478
348-827 - Elderly & Disabled Transportation	48,391
348-829 - Supplemental EDTAP	28,876
348-830 - Medicaid Transportation	355,000
348-832 - CAP - Reimbursement (Medicaid)	100,000
348-833 - Medicaid At Risk	10,000
348-840 - Work First - EDTAP	22,728
348-841 - Work First - Supplemental	5,756
348-852 - Health Network	19,993
349-901 - Incentive - IV-D	114,256
349-904 - SHIP	5,000
349-919 - Older American Act Title III-B - COG	203,397
349-924 - Nutritional Meals Program - Title III-C	121,000
350-001 - Vending Machine Profits - DSS	400
350-002 - Indigent Assistance - Donations	1,500
350-003 - Foster Children - Donations	2,800
350-010 - Liquid Nutrition Sales	3,000
350-015 - Project Income Title III-B & III-C	9,000
353-303 - Emergency Management - Federal	18,000
353-313 - Federal Owned Entitlement Land	30,000
356-600 - Register of Deeds	160,000

Account	Amount
356-601 - Register of Deeds - Excise Tax	90,000
357-710 - Inspection Fees	250,000
358-800 - Jail Fees	11,500
358-802 - Jail Telephone Income	40,000
358-807 - Senior Center - Jail Meals	80,000
358-814 - US Marshal's Office - Jail	75,000
358-816 - Inmate Copayment Fees - Jail	100
358-818 - Jail Incentive - ESC & SSN	8,000
358-820 - Client Meals - CJPP	9,000
359-901 - Sheriff's Fees	99,000
359-903 - IV-D Contract - Sheriff	58,000
359-906 - Concealed Weapons Permits	11,000
359-908 - Clerk of Court - Sheriff	50
359-912 - Officers' Fees	28,500
359-913 - Fingerprinting/Transports	6,000
360-000 - Ambulance Service Fees - Current Year	745,000
360-001 - Ambulance Service Fees - Prior Years	525,000
360-002 - Ambulance - Debt Setoff	100,000
367-702 - Insurance Reimbursement	55,000
367-720 - AOC Telephone	9,500
369-900 - City of Henderson - Elections	61,809
369-901 - City of Henderson - Tax Office	124,045
369-904 - City of Henderson - 911	513,090
369-914 - City of Henderson - Armory	1,250
369-915 - City Water Reimbursements	1,900
370-000 - Rents	117,000
370-001 - Sales of Tax Maps & Ordinances	1,000
370-003 - CATV Franchise Revenue	165,000
370-005 - Miscellaneous Revenues	7,500
370-012 - United Way - FOY	1,325
370-013 - United Way - Youth Services	6,000
370-014 - Vending Proceeds - Finance	450
370-015 - Out to Lunch	1,287
370-020 - Smart Start	60,745
370-025 - Code Red - MPMC	3,333
370-099 - Sale of Fixed Assets	20,000
380-001 - Friends of Youth	28,090

Account	Amount
380-003 - NCA Y	9,000
380-009 - JCPC Administration Assistance	3,977
380-011 - Conflict Management - State	7,450
380-012 - Conflict Management - County	32,932
380-020 - RGP Grant - KARTS	66,897
380-022 - Justice Assistance Grant	60,762
380-023 - Federal Grant - Vests	4,157
380-030 - Youth Services - OJJDP	115,455
380-036 - Abandoned Buildings - NCREDC Grant	25,000
380-050 - Wellness Grant	1,750
380-043 - Warrenton Road Sewer Grant	115,132
380-051 - Supplemental RGP Grant	26,475
380-052 - 911/EMA Exercise Grant	18,750
397-717 - Transfer from Facilities Fees	149,000
397-743 - Transfer from Fire Tax	50,000
397-745 - Transfer from Room Occupancy Tax	80,000
397-760 - Transfer from CR - Schools	125,000
397-771 - Transfer from ETS - Wireless	42,458
399-900 - Fund Balance Appropriated	1,546,868
<i>General Fund Revenues - Grand Total</i>	<i>\$ 41,083,870</i>

SECTION II WATER FUND (16)

This fund will provide the necessary accounting for a long-term county water system. Appropriations for FY 2009-10 are for initial costs in establishing the program and represent a partial year funding level.

A. Expenditures Authorized:

Account	Amount
Salary	37,500
Part-Time Salaries	20,000
FICA	4,399
Group Insurance	6,849
Retirement	1,845
Telephone/Postage	6,000
Travel/Training	8,000
Departmental Supplies	5,119
Workers' Compensation	1,260
Contracted Services	29,000

Account	Amount
Insurance/Bonds	1,448
<i>Total Expenditures - Water Fund</i>	<i>\$ 121,420</i>

B. Revenues Anticipated:

Account	Amount
Investment Earnings	600
Water Revenue - City	18,000
Transfer from General Fund	102,820
Fund Balance Appropriated	-0-
<i>Total Revenues - Water Fund</i>	<i>\$ 121,420</i>

SECTION III FACILITIES FEES FUND (17)

Proceeds generated from court-assessed orders and legislatively established fees are directed into this Fund. Such proceeds are used in a legally compliant manner to assist in the provision of facilities for the court system of the State of North Carolina. Revenues are drastically inadequate as related to actual costs borne by the County.

A. Expenditures Authorized:

Account	Amount
Part-time Salary	4,584
FICA	351
Maintenance/Repair - Equipment	2,100
Departmental Supplies	10,000
Insurance/Bonds	216
Facilities - Courthouse	138,000
Facilities - Administrative Building	11,000
<i>Total Expenditures - Facilities Fees</i>	<i>\$ 166,251</i>

B. Revenues Anticipated:

Account	Amount
Investment Earnings	3,600
Court Fees	153,000
Fund Balance Appropriated	9,651
<i>Total Revenues - Facilities Fees</i>	<i>\$ 166,251</i>

SECTION IV DEBT SERVICE FUND (20)

This Fund contains long-term indebtedness owned by the County. It does not include bonded indebtedness for provision of educational facilities which is incorporated into Fund 21 (Debt Service Fund - Schools).

A. Expenditures Authorized:

Account	Amount
Aycock Recreation Complex	182,635
NVHS Sewer Line	84,892
Dabney Elem. School Sewer Line (Ruin Creek)	83,000
Bond Principal - Courthouse	450,000
Bond Interest - Courthouse	195,750
LP - Jail Renovations	280,000
<i>Total Expenditures - Debt Service</i>	<i>\$ 1,276,277</i>

B. Revenues Anticipated:

Account	Amount
Investment Earnings	1,900
Transfer from General Fund	869,377
Transfer from CR - Schools	85,000
Transfer from CR - General	280,000
Fund Balance Appropriated	40,000
<i>Total Revenues - Debt Service</i>	<i>\$ 1,276,277</i>

SECTION V DEBT SERVICE FUND - SCHOOLS (21)

Revenues and expenditures for payment of principal and interest costs of general obligation bonds for public school system facilities are contained within this fund. Sales tax proceeds earmarked legislatively for school construction and capital outlay are used to fund these needs.

1. Expenditures Authorized:

Account	Amount
Qualified Zone Academy Bonds - Schools (2005)	101,864
Qualified Zone Academy Bonds - Schools (2003)	77,487
Bond Principal - Schools (1996)	440,000
Bond Interest - Schools (1996)	22,000
Bond Principal - Schools (2003)	380,000
Bond Interest - Schools (2003)	53,525
New Elementary School	443,008
Administrative Office Building - Schools	232,803
<i>Total Expenditures - Debt Service School Bond</i>	<i>\$ 1,750,687</i>

B. Revenues Anticipated:

Account	Amount
Transfer from Capital Res. - Schools (Sales Tax)	1,750,687
<i>Total Revenues - Debt Service School Bond</i>	<i>\$ 1,750,687</i>

SECTION VI SOLID WASTE ENTERPRISE FUND (30)

1. Senate Bill 11 (The Solid Waste Management Act of 1989) provides for the use of an enterprise fund for solid waste disposal and related activities, effective July, 1990. All revenues and expenditures are budgeted within the fund which operates as a separate enterprise or operation. This Fund is supported primarily by solid waste household user fees which are \$102.50 per household for FY 2009-10.

2. As authorized by Chapter 153A of the General Statutes of North Carolina, the following rules and regulations were established by the Board of Commissioners on June 28, 1995 to govern the assessment of a solid waste household user fee to fund disposal and other related solid waste costs.

a) There will be a solid waste household user fee (SWHUF) assessed on all residential dwelling units in Vance County (including the areas inside the three municipalities).

b) The SWHUF shall be billed annually to the owners of residential dwelling units on the property tax bills and shall be collectable and payable in the same manner as the property tax.

c) The Vance County Tax Administrator is authorized to use the same collection procedures for the SWHUF as for property tax as defined in General Statutes 105-381.

3. Exemptions from the SWHUF may be granted to individuals for any residential dwelling that is not and will not be occupied, and that will not have electrical service at any time during the period of July 1 through June 30 of each fiscal year. In order to qualify for the exemption, the property owner must submit a "Solid Waste Household User Fee Exemption Form" to the Vance County Tax Office. The County shall have the right to inspect any residential dwelling unit to verify occupancy status for which an exemption has been requested.

4. Recognized residential solid waste haulers may be exempted from transfer station tipping fees by submission of information on their residential waste collection services to the Vance County Solid Waste Department. It shall be incumbent upon the solid waste hauler to make this request. Furthermore, it shall be incumbent upon the County Manager or the Tax Administrator in conjunction with the County Manager, to verify the request and approve exemption.

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Solid Waste Management	2,006,272
<i>Total Expenditures - Solid Waste Management</i>	<i>\$ 2,006,272</i>

B. Revenues Anticipated:

Account	Amount
Investment Earnings	500
City Businesses	8,000
Scrap Tire Fees	48,000
Littering Fines	3,000
White Goods	15,300

Account	Amount
Disposal Tax	18,200
Solid Waste Household User Fee	1,882,272
Warren County - Collection Site	31,000
<i>Total Revenues - Solid Waste Management</i>	<i>\$ 2,006,272</i>

SECTION VII REAPPRAISAL RESERVE FUND (40)

As required by law, the County funds an on-going reserve for the purpose of octennial revaluation of its property tax base. The estimated amount needed for the next revaluation is simply divided by the remaining years to determine annual appropriations.

A. Expenditures Authorized:

Account	Amount
Octennial Reserve - Year 2016	176,357
<i>Total Expenditures - Reappraisal Reserve</i>	<i>\$ 176,357</i>

B. Revenues Anticipated:

Account	Amount
Investment Earnings	1,000
Contributions From General Fund	87,000
Fund Balance Appropriated	88,357
<i>Total Revenues - Reappraisal Reserve</i>	<i>\$ 176,357</i>

SECTION VIII RETIREMENT/PENSION RESERVE (41)

Generally accepted governmental accounting principles include a reserve for potential contingent liabilities. This Fund is established to provide reserve funding for payments for “separation allowances” for retired law enforcement officers and for insurance benefits for qualified retired county employees.

A. Expenditures Authorized:

Account	Amount
Separation Allowance - Certified LEO	66,470
Fringe Benefits - Retiree Insurance	130,384
<i>Total Expenditures - Retirement/Pension Reserve</i>	<i>\$ 196,854</i>

B. Revenues Anticipated:

Account	Amount
Investment Earnings	2,400
General Fund - Separation Allowance	17,812
General Fund - Retiree Insurance Benefits	21,192
Fund Balance Appropriated	155,450

Account	Amount
<i>Total Revenues - Retirement/Pension Reserve</i>	\$ 196,854

SECTION IX SPECIAL FIRE TAX FUND (43)

The County established a Special Fire Protection Service District, effective July 1, 2002. In doing so, a special fire tax was levied with proceeds to be received and distributed within this Fund. The District includes all of the County except for territory inside the corporate boundaries of the City of Henderson. The District includes the Golden Belt Fire District served by the County Fire & Ambulance Department.

A. Expenditures Authorized:

Account	Amount
Tax Refunds	500
Administrative Fees	2,000
Contributions to Fire Departments	432,000
Rotating Capital Proceeds	30,000
<i>Total Expenditures - Special Fire Tax</i>	\$ 464,500

B. Revenues Anticipated:

Account	Amount
Fire Tax - Current Year	400,500
Fire Tax - Prior Years	15,000
Fire Tax - Appropriated Fund Balance	49,000
<i>Total Revenues - Special Fire Tax</i>	\$ 464,500

SECTION X ROOM OCCUPANCY TAX (45)

Effective January 1, 2002, the existing Room Occupancy Tax was increased from 3% to 6% and a Tourism Development Authority was formed by the County. Proceeds from this tourism tax are accounted for in this Fund.

A. Expenditures Authorized:

Account	Amount
Operating Expenses - Tourism Development	368,604
Visitors Center Grant	67,950
Rent	12,600
Transfer to General Fund	80,000
<i>Total Expenditures - Room Occupancy Tax</i>	\$ 529,154

B. Revenues Anticipated:

Account	Amount
Room Occupancy Tax Proceeds	315,000

Account	Amount
Investment Earnings	2,264
Miscellaneous Revenues	500
Car Show Revenues	20,000
Fund Balance Appropriated	123,440
Fund Balance Appropriated - GRANT	67,950
<i>Total Revenues - Room Occupancy Tax</i>	<i>\$ 529,154</i>

SECTION XI CAPITAL RESERVE FUND - SCHOOLS (60)

The Capital Reserve Fund - Schools, established by resolution of the Board of Commissioners for the purpose of construction, renovation of facilities, and other capital improvements for schools, is included in the budget. Proceeds will be received from 1983 half cent Sales Tax (30%) and 1986 half cent Sales Tax (60%) into the General Fund and paid to Capital Reserve - Schools according to such resolution as adopted by the Board of Commissioners. In turn, such funds will then be transferred into the Debt Service Fund- Schools for the purpose of school bond repayment.

Any amendments that increase or decrease expenditures from the Capital Reserve Fund by five percent (5%) or more for each line item must be approved by the Vance County Board of Commissioners. Funds may be obligated or expended from the Special Accumulative Funds as contained in this Ordinance only with prior approval of the Vance County Board of Commissioners.

A. Fund Balance (FY 1984-85 through FY 2008-09)

1. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	943,846
Transfer to General Fund - Schools Capital Outlay	125,000
Special Capital Projects	1,109,594
Transfer to Regular Debt Service - School Sewer Lines	23,187
<i>Total Expenditures</i>	<i>\$ 2,201,627</i>

2. Reserves on Hand:

Account	Amount
Investment Earnings	20,000
General Fund - Rent-Schools Administration Bldg.	73,500
Fund Balance Appropriated	2,108,127
<i>Total Reserves</i>	<i>\$ 2,201,627</i>

B. Current Year Appropriations (FY 2009-10)

1. 1983 ½¢ Sales Tax (30%)

a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	590,000
<i>Total Expenditures</i>	<i>\$ 590,000</i>

b. Revenues Anticipated:

Account	Amount
Contribution From General Fund	590,000
<i>Total Revenues</i>	<i>\$ 590,000</i>

2. 1986 ½¢ Sales Tax (60%)

a. Expenditures Authorized:

Account	Amount
Transfer to Regular Debt Service - School Sewer Lines	61,813
Transfer to Debt Service - School Bonds	1,160,687
<i>Total Expenditures</i>	<i>\$ 1,222,500</i>

b. Revenues Anticipated:

Account	Amount
Contributions From General Fund	1,222,500
<i>Total Revenues</i>	<i>\$ 1,222,500</i>

3. Annual Payment for Office Building

a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - Schools	125,000
<i>Total Expenditures</i>	<i>\$ 125,000</i>

b. Revenues Anticipated:

Account	Amount
Vance County Schools - Admin Building	125,000
<i>Total Revenues</i>	<i>\$ 125,000</i>

GRAND TOTALS

Account	Amount
<i>Total Capital Reserve - Schools Expenditures</i>	<i>\$ 4,139,127</i>
<i>Total Capital Reserve - Schools Revenues</i>	<i>\$ 4,139,127</i>

SECTION XII CAPITAL RESERVE FUND - GENERAL (61)

This Fund reserves funds for the purpose of improvement, repair, construction, purchase, installment and/or lease-purchase, or renovation of general county facilities and related capital outlay. Such funds must be appropriated to specific projects prior to encumbrance as required in GS 159-22. Contributions from the General Fund are comprised of Local Government Sales Taxes.

A. Expenditures Authorized:

Account	Amount
Special Projects	123,954
Transfer to Debt Service - Jail	280,000
<i>Total Expenditures-Capital Reserve Fund-General</i>	<i>\$ 403,954</i>

B. Revenues Anticipated:

Account	Amount
Investment Earnings	800
Transfer from General Fund	300,000
Fund Balance Appropriated	103,154
<i>Total Revenues - Capital Reserve Fund - General</i>	<i>\$ 403,954</i>

SECTION XIII EMERGENCY TELEPHONE SYSTEM - WIRELESS FUND (71)

Former Fund 70. In March of 1994, the County of Vance enacted a surcharge of \$1.00 per telephone line for the purpose of obtaining necessary funding to implement an Enhanced-911 Emergency Communications System. Such surcharges were collected by Sprint Telephone Company (Embarq) and remitted monthly to the County. These funds were restricted in use by North Carolina General Statutes for specific purposes in the enhancement of emergency telecommunications for local governments and were accounted for in the Emergency Telephone System Fund.

Former Fund 71. The State of North Carolina enacted a surcharge on wireless (cellular) telephones of 80¢ per phone, with 40% or 32¢ directed to local governments whose 911 centers can process wireless calls. Only 30% of an expenditure could be comprised of wireless funds unless stated otherwise in regulations. In May 2001, Governor Mike Easley withheld \$1,000,000 statewide of wireless surcharge monies for the purpose of balancing the State budget. The action by the Governor resulted in a one-time loss of about \$5,500 for Vance County. A separate accounting fund was established for these monies and was entitled “Emergency Telephone System - Wireless Fund.”

Current Fund 71. The General Assembly reorganized the surcharge programs into one single fund, changing the collection and distribution methodologies and restricting the use of funds. This action was effective January 1, 2008. Therefore, Funds 70 and 71 were combined into Fund 71.

A. Expenditures Authorized:

Account	Amount
Emergency Communications	270,826
Special Projects	548,816
Transfer to General Fund	42,458
<i>Total Expenditures - Emergency Telephone System - Wireless Fund</i>	<i>\$ 862,100</i>

B. Revenues Anticipated:

Account	Amount
Investment Earnings	5,000
Surcharge - Combined	415,000
Fund Balance Appropriated	442,100
<i>Total Revenues - Emergency Telephone System - Wireless Fund</i>	\$ 862,100

SECTION XIV 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	Amount
Debt Service	869,377
Reappraisal Reserve	87,000
Capital Reserve - Schools	1,812,500
Capital Reserve - General	300,000
Water Fund	102,820
Retirement/Pension	39,004
Debt Service - Schools	73,500
<i>Total Contributions to Other Funds</i>	\$ 3,284,201

SECTION XV TOTAL BUDGET

GRAND TOTAL EXPENDITURES AUTHORIZED	\$ 49,892,622
GRAND TOTAL REVENUES ANTICIPATED	\$ 49,892,622

SECTION XVI 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. \$125,000 of Capital Outlay appropriations to the Schools is committed by the Schools to be applied to the annual payments for the Administrative Office Building at 1724 Graham Avenue, Henderson, NC. The Schools will transfer that portion of the allocation from Capital Outlay to Current Expense annually in order to comply with established governmental accounting principles for schools. 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
<i>Total Capital Outlay - County</i>	\$ 425,000

B. Current Expense

Account	Amount
Current Expense	7,350,000
Teacher Supplements	1,030,000
<i>Total Current Expense - Public Schools</i>	<i>\$ 8,380,000</i>

Total Capital Outlay and Current Expense:

Account	Amount
Total Public School Appropriation (Excluding Bonds and Long-Term Indebtedness)	\$ 8,805,000

SECTION XVII 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. The method of a single tax levy is considered appropriate for numerous reasons: (1) the consolidation of tax revenues and most other revenues in the General Fund is beneficial to a sound investment program; (2) it normally reduces the cost of preparing tax bills, accounting for tax collections, and maintaining the general ledgers of the various other funds; and (3) all excess amounts of revenue not required to finance the budget are left under the control of the County of Vance for appropriate use according to establishment of priorities and needs as determined by the governing body.

SECTION XVIII 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 XIX EMPLOYEE COMPENSATION

Salary adjustments have been excluded due to extreme economic conditions. Holiday pay for several public safety departments was included according to adoption of a new personnel policy. The third and final phase of The Maps Study was delayed.

SECTION XX CONTINUED SUSPENSION OF 401K

Employer contributions to 401K plans for non-law enforcement personnel are suspended for a eight consecutive fiscal year as a cost containment measure.

SECTION XXI MILEAGE REIMBURSEMENT RATE

The County rate of reimbursement for private vehicle mileage expense in the conduct of official business is set at the maximum level allowed by the Internal Revenue Service, unless deemed otherwise by the Board of Commissioners.

SECTION XXII TAX RATE

An ad valorem tax rate of 78.2¢ per \$100.00 at full valuation is hereby set as the official tax rate for the County of Vance for FY 2009-10. This rate is based on a total estimated valuation of \$2,530,000,000 and an estimated rate of collection of 93.27% which is the actual tax collection rate for FY 2007-08. The 78.2¢ tax rate represents a decrease in the tax rate of 1.6¢.

Special Fire Tax. The establishment of a Special Fire Protection Service District outside the corporate boundaries of the City of Henderson was officially approved by the Vance County Board of Commissioners on June 27, 2002, to be effective as of July 1, 2002. Implementation of such a district allows a special fire tax to be assessed according to NCGS 153A-307. The official tax rate for the defined Special Fire Protection Service District in Vance County will be 2.6¢ per \$100 of full valuation for FY 2009-10. This rate is based on a total estimated valuation of \$1,651,530,000 with an estimated collection rate of 93.27% which does not exceed the estimated tax collection rate for FY 2007-08 for the Special Fire Protection Service District.

SECTION XXIII 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 24th day of June, 2009.

R. Dan Brummitt (signed)
R. Dan Brummitt, Chairman
Vance County Board of Commissioners

 A copy of the Ordinance is available for viewing at the County Manager’s Office, the Perry Library, and the County’s website.

Mr. Ayscue then requested authorization to perform the year-end closeout. He stated that in order to finalize the County’s FY 2008-09 books and conduct appropriate closeout transactions, it is necessary to obtain Board approval for the required budget actions.

Motion was made by Commissioner Eddie L. Wright, seconded by Commissioner A. Scott Hughes, vote unanimous, to authorize the staff to perform the necessary FY 2008-09 year-end budgeting and accounting transactions.

Appearing below is the FY 2008-09 Year-End Closeout Budget Amendments:

Budget Amendment #34			
Water Fund			
Expenditures	Code	Increase	Increase
Contracted Services	16-665-500045		304,957.00
 Revenues			
Water Line Reimbursement	16-367-436701	3,000.00	
Transfer from General Fund	16-397-439710	301,957.00	
		\$ 304,957.00	\$ 304,957.00

Purpose: To increase contracted services for use of engineer for county water project.

**Budget Amendment #35
Facilities Fees**

Expenditures	Code	Decrease	Increase
Departmental Supplies	17-515-500033	1,123.00	
Non-Capitalized Assets	17-515-500085		1,123.00

Purpose: To adjust for purchase of non-capital assets for District Attorney.

**Budget Amendment #36
Solid Waste**

Expenditures	Code	Decrease	Increase
Overtime	30-608-500003		530.00
Utilities	30-608-500013		435.00
Workers Comp	30-608-500037		5.00
Scrap Tire Disposal	30-608-500041		3,300.00
Special Contracted Services	30-608-500044		20,000.00
Dues and Subscriptions	30-608-500053		1,000.00
Insurance and Bonds	30-608-500054		2,121.00
Tax Refunds	30-608-500058		2,100.00
Landfill Operations	30-608-500242		245.00
Manned Disposal Sites	30-608-500245		76,500.00
Maintenance Conv. Sites	30-608-500246		10,220.00
Landfill Lease	30-608-500343		874.00
Salaries	30-608-500001	37,400.00	
FICA	30-608-500005	2,980.00	
Group Insurance	30-608-500006	5,300.00	
Retirement	30-608-500007	1,750.00	
Travel Training	30-608-500014	600.00	
Maintenance Equipment	30-608-500016	750.00	
Maintenance Vehicles	30-608-500017	2,480.00	
Advertising	30-608-500026	340.00	
Auto Supplies	30-608-500031	1,185.00	
Office Supplies	30-608-500032	200.00	
Departmental Supplies	30-608-500033	580.00	
Transfer Station Fees	30-608-500043	43,190.00	
Non-Capitalized Assets	30-608-500085	1,700.00	
Landfill Maintenance	30-608-500349	2,000.00	
Revenues		Increase	
Leaf Disposal Collection	30-367-436725	800.00	
Misc. Revenue	30-370-437005	450.00	
Solid Waste Disposal Tax	30-390-439006	9,625.00	
Yard Waste	30-390-439020	6,000.00	

Purpose: To adjust various expenditures and revenues for year-end close-out.

**Budget Amendment #37
Fire Tax**

Expenditures	Code	Increase	Increase
Capital Outlay	43-354-500074		21,009.00
Kerr Lake VFD	43-354-500310		16,664.00
 Revenues			
Misc. Revenue	43-370-437005	21,009.00	
Investment Income	43-329-432900	150.00	
Fire Tax Current Year	43-303-430300	16,514.00	

Purpose: To record Kerr Lake VFD payments and asphalt parking lot paving by DOT.

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**Budget Amendment #38
Tourism**

Expenditures	Code	Increase	Decrease
Salaries	45-413-500001	580.00	
Group Insurance	45-413-500006	5.00	
Equipment Rental	45-413-500021	280.00	
Insurance and Bonds	45-413-500054	1,670.00	
Rent	45-413-500102	2,300.00	
Salaries Adjustment	45-413-500000		500.00
Part Time Salaries	45-413-500002		80.00
FICA	45-413-500005		5.00
Telephone and Postage	45-413-500011		280.00
Special Projects	45-413-500062		3,970.00

Purpose: To adjust various accounts for year-end close-out.

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**Budget Amendment #39
CDBG**

Revenues	Code	Increase	Decrease
CDBG State Scattered Sites	51-346-434611	360,000.00	
CDBG Revenue Urgent Repairs	51-346-434615		360,000.00

Purpose: To reclassify Scattered Site revenues.

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**Budget Amendment #40
Capital Projects Schools**

Revenues	Code	Increase	Increase
Investment Earnings - QZAB	65-329-432901	35,000.00	
QZAB Bond 2 Proceeds	65-385-438501	2,000,000.00	

Expenditures

QZAB Bond 2 Construction	65-909-500111	2,035,000.00
Other Legal Fiscal Cost	65-910-500044	1,165.00
Contracted Services	65-910-500045	20,000.00

Expenditures **Decrease**

Contingency	65-910-50099	21,165.00
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Purpose: To adjust elementary school project costs and re-enter QZAB project.

**Budget Amendment #41
General Fund**

Expenditures	Code	Decrease	Increase
Telephone and Postage	71-751-500011		5,640.00
Departmental Supplies	71-751-500033		1,890.00
Non-Capitalized Assets	71-751-500085		4,620.00
Access Service - Cellular	71-751-500120		14,000.00
Contracted Services	71-751-500045	5,000.00	
Capital Outlay	71-751-500074	4,620.00	
Special Projects	71-751-500062	30,370.00	
Transfer to General Fund	71-751-500030		13,840.00
		\$ 39,990.00	\$ 39,990.00

Purpose: To adjust various expenditure accounts for increase and decrease in usage.

**Budget Amendment #42
General Fund**

Expenditures	Code	Decrease	Increase
Travel/Training	10-410-500014		2,110.00
Departmental Supplies	10-410-500033		600.00
Dues and Subscriptions	10-410-500053		325.00
Professional Services	10-410-500010	3,035.00	
Insurance and Bonds	10-410-500054	2,110.00	
Salaries	10-430-500001		1,872.00
Part-Time Salaries	10-430-500002		25,030.00
FICA	10-430-500005		2,253.00
Group Insurance	10-430-500006		6.00
Retirement	10-430-500007		110.00
Travel/Training	10-430-500014		3,145.00
Office Supplies	10-430-500032		500.00
Unemployment Insurance	10-430-500038		35.00
Insurance and Bonds	10-430-500054	8,401.00	
Maintenance Equipment	10-430-500016	16,000.00	
Advertising	10-430-500026	800.00	
Telephone and Postage	10-430-500011	2,500.00	
Other Supplies/Materials	10-430-500034	5,250.00	
Part Time Salaries	10-440-500002		1,300.00
Overtime	10-440-500003		2,435.00
Retirement	10-440-500007		185.00

Expenditures	Code	Decrease	Increase
Contracted Services	10-440-500045		15,015.00
Insurance and Bonds	10-440-500054	18,283.00	
Dues and Subscriptions	10-440-500053	652.00	
Maintenance Equipment	10-450-500016		530.00
Equipment Rental	10-450-500021		200.00
Advertising	10-450-500026		1,140.00
Special Contracted Services	10-450-500044		17,000.00
Insurance and Bonds	10-450-500054	10,392.00	
Salaries	10-450-500001	3,000.00	
FICA	10-450-500005	460.00	
Group Insurance	10-450-500006	4,718.00	
Retirement	10-450-500007	300.00	
Group Insurance	10-460-500006		5.00
Telephone and Postage	10-460-500011		615.00
Equipment Rental	10-460-500021		795.00
Dues and Subscriptions	10-460-500053		135.00
Insurance and Bonds	10-460-500054	1,384.00	
Non-Capitalized Assets	10-460-500085	661.00	
Special Contracted Services	10-470-500044	10,000.00	
Part Time Salaries	10-480-500002		300.00
FICA	10-480-500005		10.00
Group Insurance	10-480-500006		15.00
Retirement	10-480-500007		5.00
Contracted Services	10-480-500045		500.00
Non-Capitalized Assets	10-480-500085		25.00
Insurance and Bonds	10-480-500054	5,340.00	
Non-Capitalized Assets	10-480-500085		855.00
Maintenance Equipment	10-491-500016		650.00
Office Supplies	10-491-500032		200.00
Workers Comp	10-491-500037		5.00
Insurance and Bonds	10-491-500054		55.00
Industrial Development	10-491-500092		600.00
Advertising	10-491-500026	1,510.00	
Part Time Salaries	10-500-500002		2,640.00
FICA	10-500-500005		415.00
Group Insurance	10-500-500006		5.00
Travel/Training	10-500-500014		120.00
Departmental Supplies	10-500-500033		1,900.00
Workers Comp	10-500-500037		5.00
Insurance and Bonds	10-500-500054		980.00
Non-Capitalized Assets	10-500-500085		200.00
Maintenance Building	10-500-500015	6,265.00	
Part Time Salaries	10-501-500002		1,700.00
Group Insurance	10-501-500006		1,140.00
Maintenance Building	10-501-500015	2,840.00	
Insurance and Bonds	10-501-500054	830.00	
Insurance and Bonds	10-502-500054		350.00
Maintenance Building	10-502-500015	350.00	
Telephone and Postage	10-503-500011		30.00
Insurance and Bonds	10-503-500054		130.00
Maintenance Building	10-503-500015	160.00	
Part Time Salaries	10-504-500002		540.00
FICA	10-504-500005		45.00
FICA	10-504-500005		45.00
Part Time Salaries	10-504-500002	45.00	
Pest Control	10-504-500057		200.00
Non-Capitalized Assets	10-504-500085		875.00
Maintenance Building	10-504-500015	1,660.00	
Part Time Salaries	10-505-500002		8,640.00

Expenditures	Code	Decrease	Increase
Maintenance Building	10-505-500015		4,300.00
Departmental Supplies	10-505-500033		2,100.00
Workers Comp	10-505-500037		5.00
Insurance and Bonds	10-505-500054		2,395.00
Non-Capitalized Assets	10-505-500085		200.00
Salaries	10-505-500001	16,110.00	
FICA	10-505-500005	1,230.00	
Retirement	10-505-500007	795.00	
Group Insurance	10-506-500006		5.00
Maintenance Building	10-506-500015		2,645.00
Departmental Supplies	10-506-500033		775.00
Contracted Services	10-506-500045		1,290.00
Insurance and Bonds	10-506-500054	955.00	
Utilities	10-507-500013		1,440.00
Departmental Supplies	10-507-500033		110.00
Pest Control	10-507-500057		315.00
Rent	10-507-500102		12,325.00
Insurance and Bonds	10-508-500054	500.00	
Utilities	10-509-500013		1,425.00
Contracted Services	10-509-500045	775.00	
Maintenance Equipment	10-509-500016		140.00
Insurance and Bonds	10-509-500054		940.00
Capital Outlay	10-509-500074		10,060.00
Retirement	10-510-500007		990.00
FICA	10-510-500005	990.00	
Travel/Training	10-510-500014	585.00	
Utilities	10-510-500013		585.00
Telephone and Postage	10-510-500011		18,935.00
Office Supplies	10-510-500032		1,765.00
Departmental Supplies	10-510-500033		2,900.00
Uniforms	10-510-500036		2,500.00
Workers Comp	10-510-500037		30.00
Unemployment Insurance	10-510-500038		6,580.00
Contracted Services	10-510-500045		2,295.00
Dues and Subscriptions	10-510-500053		325.00
Insurance and Bonds	10-510-500054		10,675.00
Police Dog	10-510-500056		800.00
Informant Expense	10-510-500059		6,600.00
Bullet Proof Vest	10-510-500133		2,835.00
PSIC Radion Grant	10-510-500136		2,720.00
Salaries	10-510-500001	41,580.00	
FICA	10-510-500005	3,180.00	
Retirement	10-510-500007	2,045.00	
Group Insurance	10-513-500006		5.00
Retirement	10-513-500007		25.00
Departmental Supplies	10-513-500033		50.00
FICA	10-513-500005	80.00	
Sheriff Interdiction	10-517-500033		7,800.00
Uniforms	10-517-500036		5.00
Capital Outlay	10-517-500074		5,600.00
Non-Capitalized Assets	10-517-500085		770.00
Part Time Salaries	10-520-500002		210,755.00
Overtime	10-520-500003		6,250.00
FICA	10-520-500005		7,950.00
Utilities	10-520-500013		48,100.00
Maintenance Building	10-520-500015		33,900.00
Building Equipment	10-520-500016		3,460.00
Advertising	10-520-500026		850.00
Office Supplies	10-520-500032		1,360.00

Expenditures	Code	Decrease	Increase
Departmental Supplies	10-520-500033		13,800.00
Workers Comp	10-520-500037		25.00
Unemployment Insurance	10-520-500038		34,765.00
Special Contracted Service	10-520-500044		50,000.00
Health Care Drugs	10-520-500046		43,000.00
Food and Provisions	10-520-500047		34,600.00
Non-Capitalized Assets	10-520-500085		2,880.00
Salaries	10-520-500001	108,910.00	
Group Insurance	10-520-500006	22,170.00	
Retirement	10-520-500007	5,490.00	
Contracted Services	10-520-500045	11,000.00	
Insurance and Bonds	10-520-500054	2,150.00	
Medical Examiner	10-520-500174		20,000.00
Building Demolition	10-525-500172	14,000.00	
Asbestos Storage Tanks	10-525-500173	1,000.00	
Part Time Salaries	10-530-500002		244,500.00
Overtime	10-530-500003		5,420.00
FICA	10-530-500005		5,280.00
Maintenance Building	10-530-500015		1,200.00
Maintenance Equipment	10-530-500016		1,200.00
Maintenance Vehicles	10-530-500017		3,200.00
Equipment Rental	10-530-500021		3,000.00
Workers Comp	10-530-500037		25.00
Dues and Subscriptions	10-530-500053		440.00
Insurance and Bonds	10-530-500054		3,150.00
Non-Capitalized Assets	10-530-500085		755.00
Ambulance Supplies	10-530-500334		1,000.00
Salaries	10-530-500001	159,855.00	
Group Insurance	10-530-500006	41,870.00	
Retirement	10-530-500007	4,060.00	
Travel/Training	10-530-500014	1,500.00	
Career Development	10-530-500336	4,000.00	
Advertising	10-541-500026		1,000.00
Auto Supplies	10-541-500031		1,200.00
Workers Comp	10-541-500037		5.00
Contracted Services	10-541-500045		3,000.00
Dues and Subscriptions	10-541-500054		870.00
Salaries	10-541-500001	5,835.00	
FICA	10-541-500005	445.00	
Retirement	10-541-500007	290.00	
Dues and Subscriptions	10-541-500053		865.00
Insurance and Bonds	10-541-500054	15,395.00	
Travel/Training	10-541-500014		305.00
Equipment Rental	10-555-500021		1,800.00
Departmental Supplies	10-555-500033		900.00
Contracted Services	10-555-500045		600.00
Fringe Benefits Retirees	10-555-500109		18,350.00
Employee Recognition	10-555-500132		355.00
Wellness Program Grant	10-555-500170		90.00
Telephone and Postage	10-555-500011	18,000.00	
Salaries	10-576-500001		840.00
Group Insurance	10-576-500006		10.00
Retirement	10-576-500007		45.00
Office Supplies	10-576-500032		45.00
Departmental Supplies	10-576-500033		100.00
Insurance and Bonds	10-576-500054	1,040.00	
Overtime	10-599-500003		3,880.00
FICA	10-599-500005		260.00
Group Insurance	10-599-500006		530.00

Expenditures	Code	Decrease	Increase
Retirement	10-599-500007		180.00
Telephone and Postage	10-599-500011		700.00
Utilities	10-599-500013		1,100.00
Maintenance Building	10-599-500015		4,230.00
Maintenance Equipment	10-599-500016		100.00
Auto Supplies	10-599-500031		3,700.00
Office Supplies	10-599-500032		460.00
Departmental Supplies	10-599-500033		5,700.00
Workers Comp	10-599-500037		5.00
Contracted Services	10-599-500045		450.00
Health Care Drugs	10-599-500046		7,300.00
Insurance and Bonds	10-599-500054		9,750.00
Non-Capitalized Assets	10-599-500085		1,115.00
Insurance and Bonds	10-600-500054		145.00
Recreation - City	10-600-500214	1,760.00	
DOT - Karts RGP Grant	10-610-500228		10,060.00
JCPC Administration	10-600-500255		6,250.00
NCAAY	10-600-500263		10,000.00
CDBG COG	10-600-500265		1,760.00
FICA	10-601-500005	5.00	
Group Insurance	10-601-500006		5.00
Advertising	10-601-500026		100.00
Dues and Subscriptions	10-601-500053		15.00
Insurance and Bonds	10-601-500054	2,215.00	
Departmental Supplies	10-604-500033		3,380.00
Special Projects	10-604-500062	3,380.00	
Departmental Supplies	10-605-500033		130.00
Workers Comp	10-605-500037		5.00
Equipment Rental	10-605-500021		500.00
Office Supplies	10-605-500032		100.00
Insurance and Bonds	10-605-500054	735.00	
Salaries	10-607-500001		460.00
Group Insurance	10-607-500006		5.00
Retirement	10-607-500007		25.00
Part Time Salaries	10-607-500002	460.00	
Insurance and Bonds	10-607-500054	30.00	
Professional Services	10-610-500010		130.00
General Assistance	10-610-500020		1,500.00
Special Adoption Incentive	10-610-500022		1,935.00
Medical Services	10-610-500023	406,048.00	
IV E Foster Care	10-610-500024		22,500.00
Indigent Assistance	10-610-500025		320.00
Public Assistance	10-610-500027		108,000.00
Workers Comp	10-610-500037		50.00
Unemployment Insurance	10-610-500038		655.00
Special Contracted Services	10-610-500044		12,900.00
Contracted Services	10-610-500045		15,100.00
Day Care St/Fed	10-610-500048		180,440.00
Day Care Smart Start	10-610-500051		52,100.00
Work First Emergency Aid	10-610-500143		8,300.00
Reimbursement	10-610-500156		13,755.00
Medical Services	10-610-500023	185,145.00	
Part Time Salaries	10-611-500002		835.00
Departmental Supplies	10-611-500033		3,000.00
Workers Comp	10-611-500037		5.00
Contracted Services	10-611-500045		3,800.00
Insurance and Bonds	10-611-500054		870.00
Non-Capitalized Assets	10-611-500085		2,725.00
EDTAP	10-611-500147		1,425.00

Expenditures	Code	Decrease	Increase
Salaries	10-611-500001	11,685.00	
FICA	10-611-500005	895.00	
Retirement	10-611-500007	575.00	
Vending Machines	10-613-500069		1,980.00
Part Time Salaries	10-615-500002		105.00
FICA	10-615-500005		10.00
Insurance and Bonds	10-615-500054		120.00
Liquid Nutrition	10-615-500049	235.00	
Travel/Training	10-619-500014		755.00
Maintenance Vehicles	10-619-500017		410.00
Other Supplies/Materials	10-619-500034		3,040.00
Food and Provisions	10-619-500047		195.00
Insurance and Bonds	10-619-500054	160.00	
Special Contracted Services	10-619-500044	4,240.00	
Travel/Training	10-620-500014		380.00
Auto Supplies	10-620-500031		170.00
Other Supplies/Materials	10-620-500034		1,060.00
Insurance and Bonds	10-620-500054	145.00	
Part Time Salaries	10-621-500002		1,895.00
Overtime	10-621-500003		11,130.00
FICA	10-621-500005		40.00
Retirement	10-621-500007		235.00
Maintenance Equipment	10-621-500016		3,100.00
Auto Supplies	10-621-500031		450.00
Departmental Supplies	10-621-500033		200.00
Other Supplies/Materials	10-621-500034		360.00
Uniforms	10-621-500036		110.00
Workers Comp	10-621-500037		10.00
Insurance and Bonds	10-621-500054		3,675.00
County Road Signs	10-621-500060		3,730.00
Special Projects	10-621-500062		70.00
Capital Outlay	10-621-500074		5,365.00
Homeland Security Grant	10-621-500527		2,405.00
Progress Energy 911	10-621-500528		1,210.00
911 Emergency Performance	10-621-500529		560.00
Salaries	10-621-500001	630.00	
Group Insurance	10-621-500006	495.00	
Maintenance Vehicles	10-621-500017	1,000.00	
Advertising	10-621-500026	650.00	
Exercise Funding	10-621-500530	1,000.00	
Salaries	10-629-500001		379,398.00
Part Time Salaries	10-629-500002		58,285.00
Longevity Pay	10-629-500004		3,550.00
FICA	10-629-500005		32,570.00
Group Insurance	10-629-500006		85,007.00
Retirement	10-629-500007		18,880.00
Salaries	10-630-500001		173,130.00
FICA	10-630-500005		13,245.00
Group Insurance	10-630-500006		25,500.00
Retirement	10-630-500007		8,540.00
ADM Funds	10-681-500095		63,525.00
Water Fund	10-696-500071		36,442.00
		\$ 1,214,269.00	\$ 2,468,613.00

Revenues

DSS Vending	10-350-435001	1,980.00
DSS Admin	10-348-434800	1,105.00

Revenues	Code	Decrease	Increase
Day Care State/Federal	10-348-434815	180,000.00	
Day Care Smart Start	10-348-434816	52,100.00	
Drug Proceeds	10-359-435915	6,600.00	
Interdiction Funds	10-359-435917	14,670.00	
Ambulance Fees Current	10-360-436000	57,885.00	
Perry Library	10-367-436704	577,690.00	
Housing Authority	10-367-436705	220,415.00	
Vest Grant	10-380-438023	2,835.00	
Animal Misc. Rev.	10-332-437005	85.00	
ADM Funds	10-346-434631	63,525.00	
Special Child Adoption	10-348-434809	15,000.00	
Supplemental Work First	10-348-434841	5,756.00	
Child Protective Service	10-350-435025	1,473.00	
Donations Aging Transportation	10-350-435026	1,490.00	
Water Aerobic Fee	10-350-435027	4,560.00	
Friends of Youth Donation	10-370-437011	1,000.00	
Road Signs	10-370-437026	1,400.00	
Sale Fixed Assets	10-370-437099	13,000.00	
Progress Energy	10-380-438027	1,500.00	
Supplement KARTS Grant	10-380-438051	26,475.00	
Transfer from ETS Wireless	10-397-439771	3,800.00	
		\$ 2,468,613	\$ 2,468,613

Purpose: To adjust various expenditure and revenue accounts for year-end close-out.

Finance Director Steven C. Stanton presented a resolution approving financing terms for jail renovations. He explained that the financing terms are through BB&T for \$2,000,000 with an interest rate of 3.93% for ten years.

Motion was made by Commissioner A. Scott Hughes to approve the resolution for jail renovation financing terms as presented. This motion was seconded by Commissioner Eddie L. Wright and unanimously approved.

RESOLUTION
by the
Vance County Board of Commissioners
Approving Financing Terms

WHEREAS, Vance County, North Carolina (the “County”) has previously determined to undertake a project for the construction renovation of a jail (the “Project”), and the Finance Officer has now presented a term sheet for the financing of such Project.

BE IT THEREFORE RESOLVED AS FOLLOWS:

1. The County hereby determines to finance the Project through Branch Banking and Trust Company (BB&T), in accordance with the term sheet dated May 5, 2009. The amount financed shall not exceed \$2,000,000 the annual interest rate (in the absence of default or change in tax status) shall not exceed 3.93%, and the financing term shall not exceed ten (10) years from closing.

2. All financing contracts and all related documents for the closing of the financing (the “Financing Documents”) shall be consistent with the foregoing terms. All officers and employees of the County are hereby authorized and directed to execute and deliver any Financing Documents, and to take all such further action as they may consider necessary or desirable, to carry out the financing of the Project as contemplated by the term sheet and this resolution. The Financing Documents shall include a Financing Agreement and Deed of Trust and a Project Fund Agreement as BB&T may request.
3. The Finance Officer is hereby authorized and directed to hold executed copies of the Financing Documents until the conditions for the delivery of the Financing Documents have been completed to such officer’s satisfaction. The Finance Officer is authorized to approve changes to any Financing Documents previously signed by County officers or employees, provided that such changes shall not substantially alter the intent of such documents or certificates from the intent expressed in the forms executed by such officers. The Financing Documents shall be in such final forms as the Finance Officer shall approve, with the Finance Officer’s release of any Financing Document for delivery constituting conclusive evidence of such officer’s final approval of the Document’s final form.
4. The County shall not take or omit to take any action the taking or omission of which will cause its interest payments on this financing to be includable in the gross income for federal income tax purposes of the registered owners of the interest payment obligations. The County hereby designates its obligations to make principal and interest payments under the Financing Documents as “qualified tax-exempt obligations” for the purpose of Internal Revenue Code Section 265(b)(3).
5. The County intends that the adoption of this resolution will be a declaration of the County’s official intent to reimburse expenditures for the project that is to be financed from the proceeds of the BB&T financing described above. The County intends that funds that have been advanced, or that may be advanced, from the County’s general fund, or any other County fund related to the project, for project costs may be reimbursed from the financing proceeds.
6. All prior actions of County officers in the furtherance of the purposes of this resolution are hereby ratified, approved and confirmed. All other resolutions (or parts thereof) in conflict with this resolution are hereby repealed, to the extent of the conflict. This resolution shall take effect immediately.

This, the 24th day of June, 2009.

By: R. Dan Brummitt (signed)
R. Dan Brummitt

By: Steven C. Stanton (signed)
Steven C. Stanton

Title: Chairman, Vance County
Board of Commissioners

Title: Vance County Finance
Director

SEAL

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Mr. Stanton then requested approval of the Jail Renovation Capital Project Ordinance.

Motion was made by Commissioner Danny W. Wright, seconded by Commissioner A. Scott

Hughes, vote unanimous, to approve the following Jail Renovation Capital Project Ordinance as presented:

Jail Renovation Capital Project Ordinance

BE IT ORDAINED by the Governing Board of the County of Vance, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby adopted:

Section 1. The project authorized is the renovation of the County Jail to be financed by an installment purchase and reserves.

Section 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of the installment resolution and the budget contained herein.

Section 3. The following amounts are appropriated for the project:

Other Legal/Fiscal Costs	\$	11,900
Engineering		167,910
Contingency		166,910
Construction		1,679,100
Total	\$	2,025,820

Section 4. The following revenues are anticipated to be available to complete this project:

Installment Purchase Proceeds	\$	2,000,000
Transfer from Capital Reserve General		25,820
Total	\$	2,025,820

Section 5. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient detailed accounting records to satisfy the requirements of the grantor agency, the grant agreements, and federal regulations. The terms of the installment resolution also shall be met.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due.

Section 7. The Finance Director is directed to report, on a monthly basis, on the financial status of each project element in Section 3.

Section 8. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this capital project in every budget submission made to this Board.

Section 9. Copies of this capital project ordinance shall be furnished to the Clerk to the Governing Board, and to the Budget Officer and the Finance Director for direction in carrying out the project.

Adopted this 24th day of June, 2009.

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Mr. Stanton stated that the Sheriff's Office has requested approval to sell two 2005 Ford Crown Victorias to Warren County. Mr. Stanton advised that Board approval is necessary to declare the vehicles surplus so that they may be sold.

Motion was made by Commissioner Deborah F. Brown, seconded by Commissioner Eddie L. Wright, vote unanimous, to declare the two 2005 Ford Crown Victorias as surplus and authorize the Finance Director to sell said vehicles to Warren County.

Mr. Stanton explained that the Sheriff's Office has also requested approval to purchase a replacement vehicle for the one that was involved in the accident of Deputy Brandon Coker. Insurance proceeds will be used for the purchase of a replacement vehicle, as well as drug forfeiture funds if needed.

Motion was made by Commissioner Danny W. Wright to approve the purchase of a replacement vehicle for the Sheriff's Office by using insurance proceeds and forfeiture funds if needed. This motion was seconded by Commissioner A. Scott Hughes and unanimously approved.

The next item discussed was the Joint Economic Development Agreement. Mr. Ayscue explained that the agreement has been reviewed by the Planning and Environmental Committee and changes have been made as requested by the Committee.

Attorney Care stated that in drafting the joint agreement, he mirrored the old agreement (Ordinance #21) and used much of the same information from that ordinance, as well as updating part of the agreement as requested by the Planning and Environmental Committee. He explained that upon approval of the joint agreement, it would be appropriate to set a public hearing to repeal Ordinance #21 from the County's books as opposed to amending and updating that entire ordinance.

After a brief discussion, motion was made by Commissioner A. Scott Hughes, seconded by Commissioner Deborah F. Brown, vote unanimous, to approve the following Joint Economic Development Agreement as presented and schedule a public hearing for the July 2009 regular meeting regarding the repeal of Ordinance #21.

NORTH CAROLINA

VANCE COUNTY

**INTERLOCAL COOPERATION
AGREEMENT FOR ECONOMIC
DEVELOPMENT COMMISSION**

This is an Interlocal Cooperation Agreement between the County of Vance, a political subdivision of the State of North Carolina (hereinafter "County") and the City of Henderson, a North Carolina municipal corporation (hereinafter "City"). The date of this agreement is June 24, 2009. This agreement is made pursuant to the provisions of Article 20 of Chapter 160A, Chapter 153A-445(1) and Article 2 of Chapter 158 of the North Carolina General Statutes.

PREFACE

Vance County has heretofore created a department within the County named the Vance County Economic Development Commission (hereinafter “EDC”) pursuant to Article 2 of Chapter 158 of the North Carolina General Statutes, and since that time, EDC has operated in accordance with Article 2 of Chapter 158. The City has requested the opportunity to join, participate and assist with the funding of said EDC and the County has determined that it is in the best interests of both units of government to form this joint endeavor.

Therefore, the County and City do hereby agree, adopt and resolve as follows:

1. **Purpose**

The purpose of this agreement is to provide for the joint undertaking of participating in and funding the Economic Development Commission currently established in Vance County. The City and County hereby find and declare that it is a governmental necessity that an Economic Development Commission be established and maintained in Vance County, including the City of Henderson, Kittrell, Middleburg, Townsville, and other communities located within the boundaries of Vance County, and that the expense of same will be a necessary expense. Without limiting the generality of the foregoing it is especially declared and found that plans, investigations, surveys and recommendations by this Commission are necessary in order that the officers, agents, employees, and governing bodies may competently perform their duties in affairs within the authority of the Economic Development Commission.

2. **Establishment and Duties of Economic Development Commission**

A. The Economic Development Commission created by Vance County shall continue in existence, and shall be known as the Henderson-Vance County Economic Development Commission. The Current Board Membership terms shall cease with the appointment of the new Board, and the new Board Membership shall be appointed as hereinafter set forth. All existing agreements, files, contacts and negotiations conducted under the former name of Vance County Economic Development shall be transferred, assumed and in place under the new name and new Board. The purpose of said Commission shall be as set forth in Article 2 of Chapter 158 of the North Carolina General Statutes, and shall have such powers as are enumerated therein, and as, from time to time, have been jointly approved and provided by both the City and County.

B. It shall be the duty of the Commission in general:

1. To acquire and maintain in current form such basic information and materials as are necessary to an understanding of past trends, present conditions and forces at work to cause changes in these conditions; and,
2. To prepare and from time to time amend and revise a comprehensive and coordinated plan for the physical development of the area; and,
3. To recommend principals and policies for guiding action in the development of the area; and,
4. To prepare and make recommendations to the City and County for promoting orderly development along the lines indicated in the comprehensive plan; and
5. To make plans and recommendations for the industrial development of the area and to take the leadership in promoting, developing and carrying out plans for industrial development by any means within its authority.

3. **Economic Development Commission Board**

1. The EDC shall be governed by a Board of Directors consisting of nine (9) voting members and two (2) Non-Voting Ex-Officio Members. Each voting member serves for a term of three (3) years. The City Manager and the County Manager shall be the

two Ex-Officio, non-voting members of the Board. The Board for the revised Henderson-Vance County EDC shall be appointed as follows:

1. Six (6) members shall be appointed by the Vance County Board of Commissioners. One of the six (6) members appointed shall be a County Commissioner. The terms for the remaining five seats shall have an initial appointment staggered as follows: County Commissioner seat and one additional seat for an initial three year term; Two additional seats for an initial two year term; Two remaining seats for an initial one year term. Subsequent to the initial appointment terms, all following appointments and terms shall be for a three year period. Should the appointed member of the County Commissioners cease to be a member of the County Commissioners, the County shall re-appoint a like member for the remaining term. Should a vacancy occur in any of the other seats appointed by the Commissioners, the Commissioners shall appoint another individual to the EDC Board to fulfill the former member's remaining term.
2. Three (3) members shall be appointed by the Henderson City Council. One of the three (3) members appointed shall be a member of the City Council for an initial three (3) year term. The terms for the remaining two seats shall have an initial appointment staggered as follows: One seat shall be for an initial two year term; the one remaining seat shall be for an initial one year term. Subsequent to the initial appointment terms, all following appointments and terms shall be for a three year period. Should the appointed member of the City Council cease to be a member of the City Council, the City shall re-appoint a like member for the remaining term. Should a vacancy occur in any of the other seats appointed by the City Council, the City Council shall appoint another individual to the EDC Board to fulfill the former member's remaining term.

4. **Organization, Officers, Rules, Meetings**

A. The newly appointed Board of the EDC shall meet for the purpose of organization as soon as reasonably possible after its creation on joint call from the Mayor of the City of Henderson and the Chairperson of the Vance County Board of Commissioners. The Commission shall elect its own officers which shall include a chairperson, a vice-chairperson, and a secretary, shall adopt a code of ethics and conflict of interest policy, and shall further adopt rules as it shall see fit for the transaction of its business. A copy of the adopted code of ethics and conflict of interest policy and such rules shall be filed with the City Clerk of the City of Henderson and with the County Clerk of the Board of Vance County for inspection by interested parties and shall constitute public records.

B. The Commission shall hold regular meetings and the same shall be open to the public. The Commission shall invite and receive suggestions from the public concerning any and all matters within the scope of its duties.

C. It shall keep minutes of its meetings, in which shall be recorded all action taken by it on all matters that it considers. Such minutes, to the extent required by North Carolina General Statutes shall be public records.

5. **Budgets**

A. The EDC shall annually file with the City Manager and the County Manager an estimate of its requirement for the ensuing fiscal year, an annual financial report for the past year, and such other information as such officials may need in connection with their presentation to the governing bodies of the budget estimate required by law. Vance County will provide seventy-five percent (75%) of the funds of the approved budget and the City of Henderson will provide twenty-five percent (25%) of the funds of the approved budget.

B. It is agreed for the fiscal year 2009-2010, the City's contribution to the EDC shall not be required.

C. The EDC shall only make expenditures in accordance with the budget approved by the City and the County. In the event the EDC determines to make an expenditure which is not in

accordance with the budget approved by the County and the City, it shall submit a request for a budget amendment to the County Manager and the City Manager and no expenditure shall occur unless the County approves the necessary budget amendment

6. **Employees**

The Executive Director of EDC shall be hired and fired by the County Manager and treated as an employee of the County. The EDC shall have the power to appoint the personnel necessary to perform its functions pursuant to this Agreement. The EDC shall implement and maintain its pay plan, personnel policy and employee benefits as those maintained by the County.

7. **Annual Report**

The Commission shall cause a comprehensive annual report to be prepared describing their accomplishments and progress on their objectives and goals, including the activities of the Commission and its staff for the previous year, and shall also include its objectives, programs, goals and planned activities for the coming year and long range plans and goals of the EDC. This report shall be prepared as of June 30 of each year for the previous year and shall be submitted to the City and the County by September 1 of each year.

8. **Term**

This agreement shall become effective as of July 1, 2009 and shall continue through June 30, 2010. This Agreement shall automatically renew for successive like one year terms beyond its original term until terminated as set forth hereinafter.

9. **Amendments**

This Agreement may be amended by the City and County at any time by a jointly adopted written amendment.

10. **Termination**

This Agreement may be terminated at any time by either the City or County. Termination is achieved by giving written notice to the other party in writing at least six months prior to the end of the current term. This Agreement may be terminated at any time upon mutual agreement of the City and County.

11. **Property**

Either of the City or County, with the approval of the other, or both together may finance the purchase of real or personal property for the use and benefit of the EDC and may enter into and execute such agreements and documents as may be required or provided by law to effectuate such purchase(s). Any real property purchased or acquired for the use of the EDC shall be titled in the name of the entity undertaking the financing. Upon termination of this Agreement, all property of the EDC shall become the joint property of the City and County and may be disposed of as the City and County mutually agree. In the event of the sale of such property, then 75% of the proceeds of such sale shall be distributed to the County and 25% of the proceeds shall be distributed to the City, unless the City and County jointly direct some other distribution of the proceeds. Property currently owned by the County and used by the EDC as of the effective date of this agreement or acquired in during the term of the first year of this agreement, and all replacements thereto, shall remain County property.

12. **Liability**

To the extent that the County or City shall be found liable for any of the activities of the EDC, which liability is expressly denied, the respective shares of such liability shall be 75% County and 25% City. Nothing contained in this Agreement shall in any manner be construed or deemed to be a waiver by the City or County of governmental or sovereign immunity.

13. **Captions**

The captions contained at the beginning of each numbered paragraph of this Agreement are for convenience only and do not define, limit or describe the scope of intent of the provisions of this Agreement.

The Interlocal Agreement shall be in full force and effect from and after the date of its adoption and the repeal of Vance County Ordinance #21.

CITY OF HENDERSON

By: _____
James D. O'Geary, Mayor

ATTEST:

Pamela E. Glover, City Clerk

APPROVED AS TO FORM:

John H. Zollicoffer, Jr., City Attorney

PRE-AUDIT CERTIFICATION

This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.

Sandra C. Wilkerson, Finance Director
City of Henderson

COUNTY OF VANCE

By: _____
R. Dan Brummitt, Chairman

ATTEST:

Kelly H. Grissom, Clerk to the Board

APPROVED AS TO FORM:

Jonathan S. Care, County Attorney

PRE-AUDIT CERTIFICATION

This instrument has been preaudited in the manner required by the local Government Budget and Fiscal Control Act.

Steven C. Stanton, Finance Director
Vance County

The next item discussed was the Neighborhood Stabilization Agreement. Mr. Ayscue explained that several weeks ago, the County and City applied for grant funds through the North

Carolina Division of Community Assistance for the Neighborhood Stabilization Program. Funding was approved at a level of \$2.1 million, and the agreement needs to be executed between the County and the State. Mr. Ayscue stated that in the meantime, economic stimulus monies have been made available and we are in the process of pursuing those funds as well. He noted that the Kerr-Tar Regional Council of Governments has been instrumental in working with County staff on this Program.

Commissioner Terry E. Garrison stated that due to his business interest of real estate and the possible conflict of interest, from this point forward, he will exclude himself from any discussions dealing with the neighborhood stabilization program.

Motion was made by Commissioner Danny W. Wright to approve the Neighborhood Stabilization Agreement as presented. This motion was seconded by Commissioner A. Scott Hughes and unanimously approved. Commissioner Terry E. Garrison abstained.

As there was no further business, at 12:30 p.m., motion was made by Commissioner A. Scott Hughes, seconded by Commissioner Eddie L. Wright, vote unanimous, that the meeting be adjourned.

Approved and signed August 3, 2009.

Chairman