

**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
5010 - County Office Building	62,923
5020 - Henry A. Dennis Building	45,416
5030 - Vance Manor	30,280
5040 - Senior Center	35,291

Department	Amount
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

Department	Amount
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
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

Account	Amount
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 - CJPA Funds	278,487
346-608 - Jail Inmates Per Diem	49,000
346-609 - Civil License Revocation	6,000
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

Account	Amount
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 - SHIIP	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

Account	Amount
356-600 - Register of Deeds	160,000
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

Account	Amount
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
380-003 - NCAY	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

Account	Amount
397-760 - Transfer from CR - Schools	125,000
397-771 - Transfer from ETS - Wireless	42,458
399-900 - Fund Balance Appropriated	1,546,868
General Fund Revenues - Grand Total	\$ 41,083,870

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
Insurance/Bonds	1,448
Total Expenditures - Water Fund	\$ 121,420

B. Revenues Anticipated:

Account	Amount
Investment Earnings	600

Account	Amount
Water Revenue - City	18,000
Transfer from General Fund	102,820
Fund Balance Appropriated	-0-
Total Revenues - Water Fund	\$ 121,420

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
Total Expenditures - Facilities Fees	\$ 166,251

B. Revenues Anticipated:

Account	Amount
Investment Earnings	3,600
Court Fees	153,000
Fund Balance Appropriated	9,651

Account	Amount
<i>Total Revenues - Facilities Fees</i>	\$ 166,251

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>	\$ 1,276,277

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>	\$ 1,276,277

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.

A. 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
Total Expenditures - Debt Service School Bond	\$ 1,750,687

B. Revenues Anticipated:

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

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

Account	Amount
Littering Fines	3,000
White Goods	15,300
Disposal Tax	18,200
Solid Waste Household User Fee	1,882,272
Warren County - Collection Site	31,000
Total Revenues - Solid Waste Management	\$ 2,006,272

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
Total Expenditures - Reappraisal Reserve	\$ 176,357

B. Revenues Anticipated:

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

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
Total Expenditures - Retirement/Pension Reserve	\$ 196,854

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
Total Revenues - Retirement/Pension Reserve	\$ 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

Account	Amount
Rotating Capital Proceeds	30,000
Total Expenditures - Special Fire Tax	\$ 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
Total Revenues - Special Fire Tax	\$ 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
Total Expenditures - Room Occupancy Tax	\$ 529,154

B. Revenues Anticipated:

Account	Amount
Room Occupancy Tax Proceeds	315,000
Investment Earnings	2,264
Miscellaneous Revenues	500

Account	Amount
Car Show Revenues	20,000
Fund Balance Appropriated	123,440
Fund Balance Appropriated - GRANT	67,950
Total Revenues - Room Occupancy Tax	\$ 529,154

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
Total Expenditures	\$ 2,201,627

2. Reserves on Hand:

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

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
Total Expenditures	\$ 590,000

b. Revenues Anticipated:

Account	Amount
Contribution From General Fund	590,000
Total Revenues	\$ 590,000

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
Total Expenditures	\$ 1,222,500

b. Revenues Anticipated:

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

3. Annual Payment for Office Building

a. Expenditures Authorized:

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

b. Revenues Anticipated:

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

GRAND TOTALS

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

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>	\$ 403,954

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>	\$ 403,954

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>	\$ 862,100

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

Other Funds	Amount
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>	\$ 8,380,000

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