

STATE OF NORTH CAROLINA

COUNTY OF VANCE

The Vance County Board of Commissioners met in regular session on Monday, June 1, 2015 at 6:00 p.m. in the Commissioners' Conference Room, Vance County Administration Building, 122 Young Street, Henderson, NC. Those Commissioners present were as follows: Chairman Archie B. Taylor, Jr., Commissioners Gordon Wilder, Deborah F. Brown, Dan Brummitt, Terry E. Garrison and Thomas S. Hester, Jr.

Absent: Commissioner Eddie L. Wright.

Also present were Deputy County Manager Jordan McMillen, Finance Director David C. Beck, County Attorney Jonathan S. Care, and Clerk to the Board Kelly H. Grissom. Interim County Manager Robert M. Murphy was absent.

Rev. Joseph Ratliff, Shiloh Baptist Church, gave the invocation.

As advertised, at 6:00 p.m., a public hearing was held to gain citizen input into the Proposed FY 2015-16 Budget Estimate.

Mr. Michael Bobbitt commended the Board for this year's budget process which accomplished more in a shorter amount of time. He suggested that the Governing Body decrease its budget by \$46,000 for travel and training; he suggested that the Board focus on employee wages and repairs to County buildings; and he recognized the staff for their efforts to achieve the Board's budgetary goals. Lastly, he stated that the Board's rejection of many of the budget requests from non-profits was difficult to digest.

As there was no one else from the public who wished to speak on this matter, Chairman Archie B. Taylor, Jr. declared the public hearing closed.

Commissioner Deborah F. Brown stated that she had received several calls from constituents. One citizen expressed concern for a lack of additional funding for public education. Another citizen questioned if the County carried medical malpractice insurance for Fire/EMS personnel and was that considered during budget deliberations.

Finance Director David C. Beck responded that the County's insurance is a comprehensive plan with the NCACC group pool, which carries liability coverage for employee errors.

Mr. Beck presented the Budget Ordinance to the Board and a summary of changes made to the Manager's Proposed Budget. The Ordinance is presented with no tax increase. The rate

will remain at 79.2¢. The fire tax remains at 4¢ and the solid waste household fee remains the same at \$105.00 per household, per year. Changes made to the Manager’s Proposed Budget are as follows:

- An additional \$50,000 was allocated to the Granville-Vance District Health Department for operations; \$50,000 for Capital Outlay; and \$50,000 will be earmarked for building roof maintenance
- County Employees 2% COLA effective October 1, 2015
- IT Assistant Position effective January 1, 2016
- An additional \$5,000 to Franklin-Vance-Warren Opportunity
- \$500 to Henderson Community Concert Association
- \$2,400 to Community Partners of Hope
- An additional \$3,000 to the Boys & Girls Club
- A decrease of \$89,077 from health insurance renewal quote
- A decrease of \$30,608 from Jail Debt Refinancing/VGCC Financing Savings
- \$200,000 from Fund Balance for Building Maintenance

Commissioner Deborah F. Brown asked for a breakdown of the \$1.425 million as allocated to Other Agencies. Mr. Beck provided Commissioner Brown with this information.

Motion was made by Commissioner Thomas S. Hester, Jr. to adopt the FY 2015-16 Budget Ordinance as presented. This motion was seconded by Commissioner Dan Brummitt.

Commissioner Deborah F. Brown expressed her concerns as follows:

- Lack of funding for public education, teacher supplements, and education technology
- Some projects included in the budget do not improve the quality of life for citizens

Vote on the motion to adopt the FY 2015-16 Budget Ordinance as presented was unanimous.



## Vance County, North Carolina FY 2015-16 Budget Ordinance

BE IT ORDAINED by the Board of Commissioners of Vance County, North Carolina, meeting in regular session this 1st day of June, 2015, 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, 2015, and ending June 30, 2016, according to the following summaries and schedules:

### SECTION I      GENERAL FUND (10)

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
410 - Governing Body	197,336
430 - Elections	348,932

440 - Administration/Finance	908,761
450 - Tax Department	697,606
470 - Legal Services	46,419
480 - Register of Deeds	256,060
490 - Information Technology	163,580
491 - Economic Development Commission	205,798
500 - County Administration Building	151,039
501 - County Office Building	45,123
502 - Henry A. Dennis Building	49,428
503 - Vance Manor	886
504 - Senior Center	41,528
505 - Courthouse	319,784
506 - Social Services Building	107,971
510 - Sheriff's Office	4,235,611
514 - Justice Assistance Grant	6,900
517 - Sheriff's Interdiction Program	9,119
520 - Jail	3,243,199
525 - Environmental Services	33,000
530 - EMS	2,159,428
531 - Fire	1,090,492
541 - Planning & Development	688,470
555 - Central Services	682,486
576 - Soil & Water Conservation	94,945
580 - Mental Health	189,501
590 - Public Health	428,998
590 - Animal Control	377,501
600 - Contributions to Other Agencies	1,425,372
601 - Smart Start Program - Cooperative Extension	56,611
602 - 4-H Pullet Chain	3,025
604 - Cooperative Extension - 4-H	18,700
605 - Cooperative Extension Services	134,199
607 - Veterans Service	63,852
609 - 4-H Robotics	3,800
610 - Social Services	11,431,652
611 - Program on Aging	635,792
613 - DSS - Vending/Foster Care Contributions	6,000
615 - Nutritional Meals Program	152,413
618 - Conflict Management - RESOLVE	3,800
619 - Youth Services - NYPUM	160,021
620 - Friends of Youth	57,359
621 - 911 Emergency Communications	1,293,956
622 - Farmers Market	31,111
681 - Schools - Current Expense	7,202,440
Schools - Teacher Supplements	1,030,000
Schools - Capital Outlay	627,000
683 - Community College - Current Expense	961,260
Community College - Capital Outlay	18,720
Nursing Center - Maria Parham Hospital	7,280
Corporate Campus	24,000
696 - Transfers to Other Funds	3,543,452
999 - Contingency	100,000
<b>General Fund Expenditures - Grand Total</b>	<b>\$ 45,771,716</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
301-430100 - Current Year Taxes	21,447,440
301-430101 through 104 - Prior Year Taxes	1,460,000
301-430105 - Penalties and Interest	325,000
301-430107 - Future Taxes	50,000

301-430109 - Tax Foreclosures	7,500
301-430115 – NCVTS Collection Fees (Deduction)	-80,000
315-431500 - Vehicle Rental Tax	26,500
325-432500 - Privilege License	3,000
329-432900 - Interest Earnings	2,500
332-433200 - Animal Control Fees	13,500
332-433201 - Animal Control Vaccine	6,500
332-433202 - Animal Control - Dog Taxes	300
332-433203 - Animal Control - Donations	2,000
332-433204 - Animal Control - Fines	1,000
332-433208 - Spay/Neuter Reimbursement	21,600
332-433209 - Rescue Pull Fees	15,000
332-437005 - Miscellaneous Revenues	1,500
332-500052 - Restitution	3,000
333-433207 - Cooperative Ext. - Farm Bureau Donation	2,500
333-433221 - Farmers Market Vendors	6,100
333-433222 - Farmers Market Facility Rentals	750
333-433302 – Extension Misc. Income	1,000
333-433307 - United Way - Consumer Science	500
333-433309 - Cooperative Extension - Pullet Chain	2,500
334-433401 - 4-H Service Fees	5,500
334-433404 - 4-H Robotics	3,800
334-433405 - 4-H Farm Bureau Revenue	2,500
342-434201 - Planning Fees - Subdivisions	7,000
342-434203 - Board of Adjustment Fees	3,500
342-434204 - Zoning Permit Fees	25,000
342-434208 - Maps, Prints, etc.	1,000
345-434500 - Local Government Sales Tax - 1¢	3,885,500
345-434501 - 1 <sup>st</sup> 1/2¢ Sales Tax - 70% General Fund	1,581,775
345-434502 - 1 <sup>st</sup> 1/2¢ Sales Tax - 30% Capital Res. Schools	677,903
345-434503 - 2 <sup>nd</sup> 1/2¢ Sales Tax - 40% General Fund	744,758
345-434504 - 1 <sup>st</sup> 1/2¢ Sales Tax - 60% Capital Res. Schools	1,117,136
345-434507 - Hold Harmless - Cities (Deduction)	-522,331
346-434600 - Beer & Wine	126,875
346-434609 - Civil License Revocation	3,750
346-434628 - Soil and Water Technician Funds	25,000
346-434629 - Soil & Water Conservation - State	3,600
347-434700 - ABC Revenue	17,000
347-434701 - ABC Funds (5¢/Bottle)	10,000
347-434702 - ABC Funds (Additional 5¢/Bottle)	10,000
348-434800 - Administrative - Social Services	4,754,738
348-434802 - MA/TANF Fraud Collections	1,500
348-434804 - Vender IV-E	6,000
348-434805 - IV-D Fees	1,500
348-434806 - IV-E Maximization	253,000
348-434807 - Food Stamp Fraud Collection	4,000
348-434808 - State Foster Care	36,500
348-434810 - IV-E Foster Care	170,000
348-434811 - Individual LINKS	16,945
348-434815 - Day Care - State/Federal	1,905,121
348-434816 - Day Care - Smart Start	432,550
348-434827 - Elderly & Disabled Transportation	55,069
348-434830 - Medicaid Transportation	455,000
348-434832 - CAP - Reimbursement (Medicaid)	60,000
349-434904 – SHIP	4,558
349-434919 - Older American Act Title III-B - COG	221,592
349-434924 - Nutritional Meals Program - Title III-C	135,000
350-435001 - Vending Machine Profits - DSS	3,000
350-435003 - Foster Children - Donations	1,500
350-435007 - Senior Center - Donations	25,000

350-435010 - Liquid Nutrition Sales	11,000
350-435015 - Project Income Title III-B & III-C	5,500
350-435027 - Water Aerobics - Senior Center	4,100
350-435066 - Christmas Projects - Children	1,500
353-435313 - Federal Owned Entitlement Land	53,000
356-435600 - Register of Deeds	145,000
356-435601 - Register of Deeds - Excise Tax	65,000
356-435602 - Register of Deeds - Automation Fund	17,000
356-435603 - Marriage Licenses	4,800
357-435710 - Inspection Fees	270,000
358-435800 - Jail Fees	14,000
358-435802 - Jail Telephone Income	37,500
358-435807 - Senior Center - Jail Meals	83,000
358-435815 - State Misdemeanant Program	12,000
358-435816 - Inmate Copayment Fees - Jail	1,000
358-435818 - Jail Incentive - ESC & SSN	10,000
359-435901 - Sheriff's Fees	140,000
359-435903 - IV-D Contract - Sheriff	80,500
359-435906 - Concealed Weapon Permits	20,000
359-435912 - Officers' Fees	16,000
359-435913 - Fingerprinting/Transports	5,000
359-435916 - Substance Abuse Tax	250
359-435917 - Sheriff - Interdiction Funds	9,119
359-435918 - Sheriff - ICE US Customs	750
360-436000 - Ambulance Service Fees - Current Year	877,475
360-436001 - Ambulance Service Fees - Prior Years	692,000
360-436002 - Ambulance - Debt Setoff	75,000
367-436702 - Insurance Reimbursement	55,000
367-436707 - Kittrell Elections Reimbursement	1,395
367-436708 - Middleburg Elections Reimbursement	1,370
367-436710 - Tourism - Collections & Administration	25,000
367-436720 - Administrative Office of the Courts - Telephone	110
369-436900 - City of Henderson - Elections	69,243
369-436901 - City of Henderson - Tax Office	175,330
369-436904 - City of Henderson - 911	588,152
369-436913 - Payment - Purchase of Old Library	32,750
370-437000 - Rents	82,200
370-437001 - Sales of Tax Maps & Ordinances	150
370-437003 - CATV Franchise Revenue	170,000
370-437004 - False Alarms	200
370-437005 - Miscellaneous Revenues	7,500
370-437012 - United Way - Friends of Youth	2,500
370-437013 - United Way - Youth Services	5,500
370-437014 - Vending Proceeds - Finance	250
370-437015 - Family & Consumer Sciences	250
370-437016 - Economic Development Donations	12,500
370-437020 - Smart Start - Grant	56,284
370-437024 - Vehicle Lease Proceeds	277,421
370-437099 - Sale of Fixed Assets	35,000
370-437621 - False Alarm Fines City	1,500
380-438001 - Friends of Youth	26,424
380-438003 - Emergency Shelter Care	16,356
380-438009 - JCPC Administration Assistance	6,300
380-438011 - Conflict Management - State	3,455
380-438020 - Rural Grant Program - KARTS	60,672
380-438022 - Justice Assistance Grant	6,900
380-438030 - Youth Services - OJJDP	101,665
380-438039 - 911 Grant	18,000
380-438059 - 911 Employee Supplement Grant	15,056
397-439717 - Transfer from Facilities Fees	40,000

397-439743 - Transfer from Fire Tax	237,666
397-439745 - Transfer from Room Occupancy Tax	53,000
397-439760 - Transfer from Capital Reserve - Schools	125,000
397-439771 - Transfer from ETS - Wireless	90,096
399-439900 - Fund Balance Appropriated	929,498
399-439902 - Fund Balance App – Cap Reserve	200,000
<b>General Fund Revenues - Grand Total</b>	<b>\$ 45,771,716</b>

**SECTION II WATER ENTERPRISE FUND (16)**

This fund will provide the necessary accounting for a long-term county water system. Appropriations for FY 2015-16 are for operational costs for all three phases of the water system.

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Telephone/Postage	3,000
Utilities	6,350
Advertising	2,500
Departmental Supplies	28,875
Special Contracted Services	67,104
Contracted Services	119,100
Insurance/Bonds	1,500
Purchased Water	240,000
Bank Service Charges	400
Bad Debt Expense	5,000
Debt Service Reserve	35,154
Capacity Fee - City	52,875
System Maintenance	28,125
Permits	870
Depreciation Expense	23,576
Bond Interest - Water	351,535
<b>Total Expenditures - Water Fund</b>	<b>\$ 965,964</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Investment Earnings	20
Refunds and Reimbursements - City	16,040
Water Revenues - Metered	414,080
Water Revenues - Non-metered	120,960
Water – Debt Setoff Revenue	1,500
Connection Fees	5,000
Reconnection Fees	5,350
NSF Check Fees	1,600
Late Payment Fees	5,000
Transfer from General Fund	396,414
<b>Total Revenues - Water Fund</b>	<b>\$ 965,964</b>

**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 significantly inadequate as related to actual costs borne by the County.

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Part-time Salary	4,933

FICA	377
Office Supplies	100
Departmental Supplies	3,500
Workers' Compensation	17
Insurance/Bonds	202
Non-Capitalized Assets	2,950
NC Department of Corrections Rent	16,500
Facilities - Courthouse	44,599
<b>Total Expenditures - Facilities Fees</b>	<b>\$ 73,178</b>

**B. Revenues Anticipated:**

Account	Amount
Investment Earnings	100
Court Fees	73,078
<b>Total Revenues - Facilities Fees</b>	<b>\$ 73,178</b>

**SECTION IV DEBT SERVICE FUND (20)**

This Fund contains long-term indebtedness owned by the County. For the most part, it does not include bonded indebtedness for provision of public school facilities which is incorporated into Fund 21 (Debt Service Fund - Schools).

**A. Expenditures Authorized:**

Account/Debt Satisfaction Date	Amount
Aycock Recreation Complex (2016)	139,348
Northern Vance High School Sewer Line (2016)	63,083
Dabney Elementary School Sewer Line - Ruin Creek (2017)	69,408
Bond Principal - Courthouse (2019)	445,000
Bond Interest - Courthouse (2019)	52,500
Lease Payment - Jail Renovations (2019)	216,000
Lease Payment Interest - Jail Renovations (2019)	13,029
Lease Payment Principal – VGCC (2030)	65,000
Lease Payment Interest – VGCC (2030)	6,139
<b>Total Expenditures - Debt Service</b>	<b>\$ 1,069,507</b>

**B. Revenues Anticipated:**

Account	Amount
Investment Earnings	5
Transfer from General Fund	771,065
Transfer from Capital Reserve - Schools	69,408
Transfer from Capital Reserve - General	229,029
<b>Total Revenues - Debt Service</b>	<b>\$ 1,069,507</b>

**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. Also contained in this fund are revenues and expenditures for Qualified Zone Academy Bonds, Qualified School Construction Bonds, and lease-purchase payments. Sales tax and lottery proceeds earmarked legislatively for school construction and capital outlay are used to fund these needs.

**A. Expenditures Authorized:**

Account/Debt Satisfaction Date	Amount
Qualified Zone Academy Bonds - Schools (2026)	101,864
Qualified Zone Academy Bonds - Schools (2023)	77,487
New Elementary School - Principal (2030)	650,000

New Elementary School - Interest (2030)	364,748
Administrative Office Building - Schools (2016)	120,553
Qualified School Construction Bonds - Interest (2028)	261,622
Qualified School Construction Bonds (2028)	146,482
Qualified Zone Academy Bonds - Schools (2028)	133,334
<b>Total Expenditures - Debt Service School Bond</b>	<b>\$ 1,856,090</b>

**B. Revenues Anticipated:**

Account	Amount
Transfer from Capital Reserve - Schools (Sales Tax)	1,856,090
<b>Total Revenues - Debt Service School Bond</b>	<b>\$ 1,856,090</b>

**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 remain at \$105.00 per household for FY 2015-16.

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 Vance County. 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	2,179,670
<b>Total Expenditures - Solid Waste Management</b>	<b>\$ 2,179,670</b>

**B. Revenues Anticipated:**

Account	Amount
Leaf Disposal Collection	500



Scrap Tire Fees	60,000
White Goods	15,000
Disposal Tax	23,500
Electronic Disposal Fees	2,800
DENR White Goods Grant	17,000
Solid Waste Household User Fees	1,975,000
Yard Waste Fees	8,500
Warren County - Collection Site	37,500
Fund Balance Appropriated	39,870
<b>Total Revenues - Solid Waste Management</b>	<b>\$ 2,179,670</b>

**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
2016 Reval Expense	384,275
Octennial Reserve - Year 2016	180,463
<b>Total Expenditures - Reappraisal Reserve</b>	<b>\$ 564,738</b>

**B. Revenues Anticipated:**

Account	Amount
Investment Earnings	450
Contributions from General Fund	78,125
Fund Balance Appropriated	486,163
<b>Total Revenues - Reappraisal Reserve</b>	<b>\$ 564,738</b>

**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. The County currently funds these obligations on a "pay-as-you-go" basis.

**A. Expenditures Authorized:**

Account	Amount
Separation Allowance - Certified Law Enforcement Officer	124,164
Fringe Benefits - Retiree Insurance	230,591
<b>Total Expenditures - Retirement/Pension Reserve</b>	<b>\$ 354,755</b>

**B. Revenues Anticipated:**

Account	Amount
Investment Earnings	275
General Fund - Separation Allowance	9,135
General Fund - Retiree Insurance Benefits	10,865
Fund Balance Appropriated	334,480
<b>Total Revenues - Retirement/Pension Reserve</b>	<b>\$ 354,755</b>

**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 Vance County Fire & EMS. Taxes were increased in FY 2012-13 to provide an increase in departmental allocations and two day-time positions in each of the southern and northern portions of the County to improve fire response time. Funds are budgeted in the amount of \$1,375 per VFD in Vance County (and half each for the two in neighboring counties) to assist with the cost of financial reviews and/or audits.

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Contracted Services - Financial Reviews/Audits	9,625
Administrative Fees	2,000
Kerr Lake/Golden Belt Merger - Substation Debt	33,900
Volunteer Assistance	141,166
Contributions to Fire Departments (\$60,600/\$30,300)	484,800
Rotating Capital Proceeds (Watkins)	30,000
<b>Total Expenditures - Special Fire Tax</b>	<b>\$ 701,491</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Fire Tax - Current Year	652,375
Fire Tax - Prior Years	52,116
NCVTS Collection Fees (Deduction)	-3,000
<b>Total Revenues - Special Fire Tax</b>	<b>\$ 701,491</b>

**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. The Fund is administered by the TDA Board of Directors with technical support from the County.

**A. Expenditures Authorized:**

<b>Account</b>	<b>Amount</b>
Operating Expenses - Tourism Development	283,206
Administrative Fees	25,000
Special Projects	64,750
Rent	13,200
Transfer to General Fund	53,000
<b>Total Expenditures - Room Occupancy Tax</b>	<b>\$ 439,156</b>

**B. Revenues Anticipated:**

<b>Account</b>	<b>Amount</b>
Room Occupancy Tax Proceeds	325,000
Investment Earnings	15
Miscellaneous Revenues	350
Car Show Revenues	21,500
Fund Balance Appropriated	92,291
<b>Total Revenues - Room Occupancy Tax</b>	<b>\$ 439,156</b>

**SECTION XI ECONOMIC DEVELOPMENT PROJECT FUND (47)**

The County established this Fund as a condition of receiving an Economic Catalyst Grant from the North Carolina Rural Economic Development Center to purchase manufacturing equipment for Semprius, Inc. The company must reimburse the County over a five-year period and the funds must be restricted for future economic

development projects. The County also granted and loaned funds to the Town of Middleburg from this Fund for up fit of their Community Center facility.

**A. Expenditures Authorized:**

Account	Amount
Special Projects	620,428
<b>Total Expenditures - Economic Dev. Project Fund</b>	<b>\$ 620,428</b>

**B. Revenues Anticipated:**

Account	Amount
Middleburg Loan Payback	3,600
Lease Proceeds	182,873
Fund Balance Appropriated	433,955
<b>Total Revenues - Economic Development Project Fund</b>	<b>\$ 620,428</b>

**SECTION XII 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 are 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 are then transferred into the Debt Service Fund-Schools and Capital Reserve Fund-General for the purpose of school debt 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.

**Current Year Appropriations (FY 2015-16)**

1. 1983 1/2¢ Sales Tax (30%)
  - a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	677,903
<b>Total Expenditures</b>	<b>\$ 677,903</b>

- b. Revenues Anticipated:

Account	Amount
Contribution from General Fund	677,903
<b>Total Revenues</b>	<b>\$ 677,903</b>

2. 1986 1/2¢ Sales Tax (60%)
  - a. Expenditures Authorized:

Account	Amount
Transfer to Regular Debt Service - School Sewer Lines	69,408
Transfer to Debt Service - School Bonds	1,037,179
<b>Total Expenditures</b>	<b>\$ 1,106,587</b>

- b. Revenues Anticipated:

Account	Amount
Contribution from General Fund	1,106,587

<b>Total Revenues</b>	<b>\$ 1,106,587</b>
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3. Lottery Proceeds  
a. Expenditures Authorized:

Account	Amount
Transfer to Fund 21 - QSCBs and QZABs #3	394,956
Transfer to General Fund - School Security	202,000
<b>Total Expenditures</b>	<b>\$ 596,956</b>

- b. Revenues Anticipated:

Account	Amount
Lottery Proceeds	596,956
<b>Total Revenues</b>	<b>\$ 596,956</b>

4. Annual Payment for Office Building  
a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - Schools	178,855
<b>Total Expenditures</b>	<b>\$ 178,855</b>

- b. Revenues Anticipated:

Account	Amount
Vance County Schools - Administrative Building	125,000
Rental Income - Administrative Building	53,780
Investment Earnings	75
<b>Total Revenues</b>	<b>\$ 178,855</b>

5. Qualified School Construction Bond Interest Refund  
a. Expenditures Authorized:

Account	Amount
Transfer to Debt Service - School Bonds	146,482
<b>Total Expenditures</b>	<b>\$ 146,482</b>

- b. Revenues Anticipated:

Account	Amount
Contribution from General Fund	10,547
Qualified School Construction Bonds - Interest	135,935
<b>Total Revenues</b>	<b>\$ 146,482</b>

**GRAND TOTALS**

Account	Amount
<b>Total Capital Reserve - Schools Expenditures</b>	<b>2,706,783</b>
<b>Total Capital Reserve - Schools Revenues</b>	<b>\$ 2,706,783</b>

**SECTION XIII 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
Transfer to Debt Service Fund (Jail)	229,029
Special Projects	200,000
<b>Total Expenditures - Capital Reserve Fund - General</b>	<b>\$ 429,029</b>

**B. Revenues Anticipated:**

Account	Amount
Investment Earnings	18
Transfer from General Fund	429,011
<b>Total Revenues - Capital Reserve Fund - General</b>	<b>\$ 429,029</b>

**SECTION XIV 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 (Century Link) 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. New regulations have been developed which also include a revised funding allocation formula, resulting in lower funding levels for Vance County.

**A. Expenditures Authorized:**

Account	Amount
Emergency Communications	564,908
Transfer to General Fund - 911 Addressing/Data Base	90,096
Special Projects	91,896
<b>Total Expenditures - Emergency Telephone System - Wireless Fund</b>	<b>\$ 746,900</b>

**B. Revenues Anticipated:**

Account	Amount
Investment Earnings	50
Surcharge - Combined	651,169
Fund Balance Appropriated	95,681
<b>Total Revenues - Emergency Telephone System - Wireless Fund</b>	<b>\$ 746,900</b>

**SECTION XV CONTRIBUTIONS FROM GENERAL FUND TO OTHER FUNDS**

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

<b>Other Funds</b>	<b>Amount</b>
Water Fund (16)	396,414
Debt Service (20)	771,065
Reappraisal Reserve (40)	78,125
Retirement/Pension (41)	20,000
Schools (60) Admin Bldg Rent	53,780
Capital Reserve - Schools (60) Sales Tax Proceeds	1,795,039
Capital Reserve - General (61)	429,029
<b>Total Contributions to Other Funds</b>	<b>\$ 3,543,452</b>

**SECTION XVI TOTAL BUDGET**

<b>GRAND TOTAL EXPENDITURES AUTHORIZED</b>	<b>\$ 54,935,953</b>
<b>GRAND TOTAL REVENUES ANTICIPATED</b>	<b>\$ 54,935,953</b>

**SECTION XVII BUDGET SUMMARY**

<b>Fund</b>	<b>Amount</b>
(10) General Fund	45,771,716
(16) Water Enterprise Fund	965,964
(17) Facilities Fees Fund	73,178
(20) Debt Service Fund	1,069,507
(21) Debt Service - Schools Fund	1,856,090
(30) Solid Waste Enterprise Fund	2,179,670
(40) Reappraisal Reserve Fund	564,738
(41) Retirement/Pension Reserve Fund	354,755
(43) Fire Tax Fund	701,491
(45) Room Occupancy Tax Fund	439,156
(47) Economic Development Project Fund	620,428
(60) Capital Reserve - Schools Fund	2,706,783
(61) Capital Reserve - General Fund	429,029
(71) Emergency Telephone System Fund	746,900
Budget Subtotal	58,479,405
<b>Less: Contributions from General Fund to Other Funds</b>	<b>-3,543,452</b>
<b>Budget Grand Total</b>	<b>\$ 54,935,953</b>

**SECTION XVIII 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
Capital Outlay	425,000
Building Security	202,000
<b>Total Capital Outlay</b>	<b>\$ 627,000</b>

**B. Current Expense**

Account	Amount
Current Expense	7,202,440
Teacher Supplements	1,030,000
<b>Total Current Expense - Public Schools</b>	<b>\$ 8,232,440</b>

**Total Capital Outlay and Current Expense:**

Account	Amount
<b>Total Public School Appropriation (Excluding Bonds and Long-Term Indebtedness)</b>	<b>\$ 8,859,440</b>

**SECTION XIX 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 XX EMPLOYEE COMPENSATION**

There are some limited reclassifications and position upgrades as part of organizational restructuring. Full-time employees working as of June 30, 2014 will receive an increase of 2% to their annual salary base. Provisions are made for part-time employees to also receive a 2% salary adjustment.

**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.

**SECTION XXII 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 XXIII TAX RATE**

An ad valorem tax rate of 79.2¢ per \$100.00 at full valuation is hereby set as the official tax rate for the County of Vance for FY 2015-16. This rate is based on a total estimated valuation of \$2,831,524,835 and an estimated rate of collection of 95.64% which is the actual tax collection rate for FY 2013-14.

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, and became 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 4.0¢ per \$100 of full valuation for FY 2015-16. This rate is based on a total estimated valuation of \$1,698,900,000 with an estimated collection rate of 95.64% which does not exceed the actual tax collection rate for FY 2013-14 for the Special Fire Protection Service District.

**SECTION XXIV      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 1st day of June, 2015.**

**Archie B. Taylor, Jr.      (signed)  
**Archie B. Taylor, Jr., Chairperson  
Vance County Board of Commissioners****

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*Year-End Closeouts.* Mr. Beck requested authorization to perform the year-end closeout.

He stated that in order to finalize the County’s FY 2014-15 books and conduct appropriate closeout transactions, it is necessary to obtain Board approval for the required budget actions.

Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Dan Brummitt, vote unanimous, to authorize the staff to perform the necessary FY 2014-15 year-end budgeting and accounting transactions.

Appearing below is the FY 2014-15 Year-End Closeout Budget Amendment:

.....

***County of Vance  
Budget Amendment #18  
Year Ending June 30, 2015***

**General Fund  
Fund 10**

		<u>Increase</u>	<u>Increase</u>
Travel/Training	10410-500014		1,750
Advertising	10410-500026		4,500
Part-Time Salaries	10430-500002		280
FICA Expense	10430-500005		840
Telephone & Postage	10430-500011		3,800
Maintenance Equipment	10430-500016		3,750
Part-Time Salaries	10440-500002		42,500
FICA Expense	10440-500005		200
Office Supplies	10440-500032		5,000
Contracted Services	10440-500045		14,000
Regular Salaries	10450-500001		5,500
Telephone & Postage	10450-500011		3,500
Special Contracted Services	10450-500044		35,000



Special Contracted Services	10470-500044	60,000
Maintenance Equipment	10490-500016	2,150
Departmental Supplies	10490-500033	1,500
Contracted Services	10491-500045	7,000
Maintenance Building & Grounds	10500-500015	11,000
Part-Time Salaries	10501-500002	120
Pest Control	10501-500057	500
Utilities	10504-500013	1,500
Departmental Supplies	10505-500033	500
Insurance & Bonds	10505-500054	3,105
Maintenance Building & Grounds	10506-500015	1,200
Part-Time Salaries	10510-500002	7,900
Capital Outlay	10510-500074	50,000
Non-Capitalized Assets	10514-500085	274
Sheriff's Interdiction Funds	10517-500033	20,108
Part-Time Salaries	10520-500002	160,000
Food & Provisions	10520-500047	25,000
Part-Time Salaries	10530-500002	20,550
Overtime	10530-500003	4,400
Capital Outlay	10530-500074	33,500
Non-Capitalized Assets	10530-500085	7,200
Miscellaneous Expense	10555-500070	6,500
Fringe Benefits-Retirees	10555-500109	79,000
\$0.05 Btl Alcohol-12 Seps	10580-500392	2,000
Add'l .05 Btl Alcohol-Rehab	10580-500393	500
Maintenance Building & Grounds	10590-500015	7,500
Overtime	10599-500003	7,650
FICA Expense	10599-500005	500
Retirement	10599-500007	550
DOT-KARTS RGP Grant	10600-500228	19,500
JCPC Administrative	10600-500255	2,105
Regular Salaries	10601-500001	4,600
FICA Expense	10601-500005	350
Telephone & Postage	10601-500011	675
Departmental Supplies	10601-500033	3,500
Part-Time Salaries	10605-500002	70
Group Insurance	10605-500006	950
Part-Time Salaries	10607-500002	275
Telephone & Postage	10607-500011	3,500
Overtime	10610-500003	83,000
Travel/Training	10610-500014	19,750
State Foster Home Fund	10610-500018	17,200
Unemployment Insurance	10610-500038	14,000
Day Care St/Fed	10610-500048	40,000
Work First	10610-500144	22,000
Medical Transportation	10610-500243	145,000
Medicaid Cost Calculation	10610-534636	61,500
Part-Time Salaries	10611-500002	300
Contracted Services	10611-500045	15,500
Travel/Training	10619-500014	1,350
Other Supplies & Materials	10619-500034	8,100
Food & Provisions	10619-500047	1,900
Part-Time Salaries	10621-500002	11,250
Workers Comp Insurance	10621-500037	12,625
Exercise Funding	10621-500530	15,016
Regular Salaries	10629-500001	390,846
Part-Time Salaries	10629-500002	84,941

Longevity Pay	10629-500004		3,200
FICA Expense	10629-500005		36,540
Group Insurance	10629-500006		90,395
Retirement	10629-500007		27,859
Regular Salaries	10630-500001		160,793
Part-Time Salaries	10630-500002		21,118
FICA Expense	10630-500005		13,905
Group Insurance	10630-500006		24,506
Retirement	10630-500007		11,369
Transfer to Water Fund	10696-500071		51,021
Capital Projects	10696-500075		25,000
Ad Valorem Tax-Current Yr	10301-430100	551,828	
Ad Valorem Tax-1st Prior	10301-430101	146,452	
Ad Valorem Tax-2nd Prior	10301-430102	26,885	
Ad Valorem Tax-3rd Prior	10301-430103	21,056	
Ad Valorem Tax-All Others	10301-430104	19,987	
Penalties and Interest	10301-430105	5,091	
Animal Shelter Fees	10332-433200	5,717	
Rescue Pull Fees	10332-433209	3,290	
Donations-New Shelter	10332-433211	22,621	
Extension Misc. Income	10333-433302	2,345	
Beer & Wine Tax	10346-434600	14,380	
ABC Revenue	10347-434700	9,353	
IV-D Incentive	10349-434901	86,501	
Donations Senior Citizens	10350-435007	33,642	
Inspection Fees	10357-435710	46,750	
State Misdemeanant Program	10358-435815	7,500	
Insurance Reimbursement	10367-436702	38,186	
H.L. Perry Library Reimbursement	10367-436704	581,412	
VC Housing Authority Reimbursement	10367-436705	231,687	
		<b><u>Decreases</u></b>	<b><u>Decreases</u></b>
Regular Salaries	10510-500001		200,000
Regular Salaries	10520-500001		46,848
Capital Outlay	10681-500074		101,000
DS-Fund 20	10696-500063		76,784
Contingency	10999-500099		153,000
NCVTS Collection Fees	10301-430115	85,260	
Vehicle Rental Tax	10315-431500	1,679	
Privilege License	10325-432500	2,612	
Investment Earnings	10329-432905	829	
Interest Earnings - NCVTS	10329-432906	2,956	
Zoning Permit Fees	10342-434204	10,620	
Fed Flood Control Entit. Lands	10353-435313	1,298	
Marriage Licenses	10356-435603	300	
Elections	10369-436900	500	
911 Emergency Center	10369-436904	7,500	
Lease Proceeds	10370-437024	121,593	
Transfer from Fire Tax	10397-439743	8,129	
Transfer from CR-School	10397-439760	101,000	
Transfer from ETS-Wireless	10397-439771	203	
Totals		<u>1,510,204</u>	<u>1,510,204</u>

**Water Fund**

**Fund 16**

		<b><u>Increase</u></b>	<b><u>Increase</u></b>
Bond Interest-Water	16660-500622		187,210
Contracted Services	16665-500045	2,210	
Transfer from General Fund	16397-439710	51,021	
		<b><u>Decrease</u></b>	<b><u>Decrease</u></b>
Transfer to Debt Service Gen	16696-500063		188,979
Metered Water Sales	16375-437500	15,000	
Non-Metered Water Sales	16375-437501	40,000	
Totals		<u>-1,769</u>	<u>-1,769</u>

**Debt Service Fund**

**Fund 20**

		<b><u>Increase</u></b>	<b><u>Increase</u></b>
		<b><u>Decrease</u></b>	<b><u>Decrease</u></b>
Lease Principal - VGCC	20660-500619		39,370
Lease Interest - VGCC	20660-500620		17,814
Bond Interest - Water Phase 1	20660-500622		188,979
Lease Principal - Jail & EMS Projects	20660-500625		18,190
Lease Interest - Jail & EMS Projects	20660-500626		1,410
Transfer from General Fund	20397-439710	76,784	
Transfer from Water Fund	20397-439716	188,979	
Totals		<u>-265,763</u>	<u>-265,763</u>

**Revaluation Fund**

**Fund 40**

		<b><u>Increase</u></b>	<b><u>Increase</u></b>
2016 Reval Expense	40690-500045		176,689
		<b><u>Decrease</u></b>	<b><u>Decrease</u></b>
Octennial Reserve Yr 2008	40690-500344		176,689
Totals		<u>0</u>	<u>0</u>

**Fire Tax Fund**

**Fund 43**

		<b><u>Increase</u></b>	<b><u>Increase</u></b>
Tax Refunds	43354-500058		75
Fire Tax-Current Year	43303-430300	75	
		<b><u>Decrease</u></b>	<b><u>Decrease</u></b>
Totals		<u>75</u>	<u>75</u>

**Room Occupancy Tax Fund**

**Fund 45**

		<b><u>Increase</u></b>	<b><u>Increase</u></b>
Regular Salaries	45413-500001		1,750
Retirement	45413-500007		123
Telephone & Postage	45413-500011		3,000
Utilities	45413-500013		500
Workers Comp Insurance	45413-500037		270
Administration Fees	45413-500083		1,650
Audit	45413-500084		100
Room Occupancy Tax	45314-431400	7,393	
		<b><u>Decrease</u></b>	<b><u>Decrease</u></b>
Totals		<u>7,393</u>	<u>7,393</u>

**Capital Reserve School Fund**

**Fund 60**

		<b><u>Increase</u></b>	<b><u>Increase</u></b>
		<b><u>Decrease</u></b>	<b><u>Decrease</u></b>
Transfer GF-Capital Outlay	60681-500301		101,000
Lottery Proceeds	60367-438502	101,000	
Totals		<u>-101,000</u>	<u>-101,000</u>

**Emergency Telephone System-Wireless**

**Fund 71**

		<b><u>Increase</u></b>	<b><u>Increase</u></b>
		<b><u>Decrease</u></b>	<b><u>Decrease</u></b>
Maintenance Equipment	71751-500016		20,000
Equipment Rental	71751-500021		4,000
Departmental Supplies	71751-500033		8,001
911 ETS Funds	71371-437103	32,001	
Totals		<u>-32,001</u>	<u>-32,001</u>



Ms. Julie Booth was next on the agenda and expressed her concern with the \$150 security deposit for County water service. She noted that this was not originally addressed when residents were solicited to sign up for County water service and stated that this is a financial burden on many residents. She stated that this deposit is non-refundable unless you sell your property or pass away.

The Board thanked Ms. Booth for her concerns and referred this matter to the Water Planning Committee for further review.

Mr. Mitch Brigulio, Davenport & Company, appeared before the Board and stated that during last month's meeting, the Board took action to move forward with financing of the County's share of the cost of various community college improvements for the Vance-Granville Community College and refinancing one or more existing installment financing agreements entered into for the purpose of financing various school improvements and improvements to the County Jail facility. Mr. Brigulio stated that the next step in this process is to approve two resolutions: one to authorize the VGCC project financing and the refinancing of the Jail; and one to approve the interest rate modification on Clarke Elementary School. The total savings to Vance County is approximately \$743,000.

Motion was made by Commissioner Deborah F. Brown, seconded by Commissioner Gordon Wilder, vote unanimous, to adopt the following resolution authorizing the execution and delivery of a financing agreement and deed of trust and related documents in connection with the financing and refinancing of certain improvements:

. . . . .

**RESOLUTION AUTHORIZING THE EXECUTION AND DELIVERY OF A  
FINANCING AGREEMENT AND DEED OF TRUST AND RELATED  
DOCUMENTS IN CONNECTION WITH THE FINANCING AND  
REFINANCING OF CERTAIN IMPROVEMENTS**

BE IT RESOLVED by the Board of Commissioners (the "Board") for the County of Vance, North Carolina (the "County") as follows:

Section 1. The Board does hereby find and determine as follows:

(a) The Board has determined to enter into an installment contract financing for the purpose of providing funds, together with any other available funds, to pay the cost of (i) financing the County's share of the cost of various community college improvements for the facilities of Vance-Granville Community College (the "Project") and (ii) refinancing an existing installment financing agreement entered into for the purpose of financing various improvements to the County jail facility (the "Prior Project").

(b) After a public hearing and due consideration, the Board has determined that the most efficient manner of financing the Project and refinancing the Prior Project will be through the entering of a Financing Agreement and Deed of Trust (the "Agreement") between the County and Branch Banking and Trust Company (the "Bank") pursuant to Section 160A-20 of the General Statutes of North Carolina, as amended. At the Board's May 4, 2015 meeting, the Board formally

approved and accepted the proposal of the Bank to provide the above-described financing pursuant to the Agreement.

(c) Pursuant to the Agreement, the Bank will advance moneys to the County in an amount of not to exceed \$1,900,000 to pay the cost of the Project and refinance the Prior Project, and the County will repay the advancement in installments, with interest (the "Installment Payments"), as described in the Agreement.

(d) In order to secure the repayment pursuant to the terms of the Agreement by the County the advance of moneys to pay the cost of the Project and refinance the Prior Project, the County will pursuant to the Agreement grant to the Bank a deed of trust on all or a portion the real property relating to the Prior Project being refinanced with the funds advanced pursuant to the Agreement.

(e) There has been presented to the Board at this meeting a draft of the Agreement.

Section 2. In order to provide for the financing of the Project and the refinancing of the Prior Project, the County is hereby authorized to enter into the Agreement and receive advancement pursuant thereto in a principal amount not to exceed \$1,900,000. The County shall repay the advancement in installments due in the amounts and at the times set forth in the Agreement. The payments of the Installment Payments shall be designated as principal and interest as provided in the Agreement.

Section 3. The Board hereby approves the Agreement in substantially the form presented at this meeting. The Chairman, the Vice Chairman and the County Manager are each hereby authorized to execute and deliver on behalf of the County said document in substantially the form presented at this meeting, containing such insertions, deletions and filling in of blanks as the person executing such document shall approve, such execution to be conclusive evidence of approval by the Board of any such changes. The Clerk to the Board or any Deputy or Assistant Clerk to the Board is hereby authorized and directed to affix the seal of the County to each of said documents and to attest the same.

Section 4. No deficiency judgment may be rendered against the County in any action for breach of any contractual obligation authorized pursuant to this resolution and the taxing power of the County is not and may not be pledged directly or indirectly to secure any moneys due under any contract herein authorized.

Section 5. The Chairman, the Vice Chairman, the County Manager, the Finance Director, the County Attorney and the Clerk to the Board of the County, and any other officers, agents and

employees of the County, are hereby authorized and directed to execute and deliver such closing certificates, agreements, opinions and other items of evidence as shall be deemed necessary to consummate the transactions described above.

Section 6. This resolution shall take effect immediately upon its passage.

.....

Motion was made by Commissioner Thomas S. Hester, Jr., seconded by Commissioner Deborah F. Brown, vote unanimous, to adopt the following resolution approving and authorizing an interest rate modification of an existing installment financing agreement:

.....

**RESOLUTION APPROVING AND AUTHORIZING AN INTEREST  
RATE MODIFICATION OF AN EXISTING INSTALLMENT  
FINANCING AGREEMENT**

BE IT RESOLVED by the Board of Commissioners (the “Board”) for the County of Vance, North Carolina (the “County”) as follows:

Section 1. The Board does hereby find and determine as follows:

(a) On April 15, 2009, the County entered into a Financing Agreement and Deed of Trust (the “Original Agreement”) with Branch Banking and Trust Company (the “Bank”) for the purpose of financing various school improvements.

(b) The Bank has offered to modify the interest rate with respect to the Original Agreement from 3.87% per annum to 2.81% per annum (the “Loan Modification”).

Section 2. The Board does hereby approve the Loan Modification and the Chairman, the Vice Chairman, the County Manager, the Finance Director, the County Attorney and the Clerk to the Board of the County and any other officers, agents and employees of the County are hereby authorized and directed to execute and deliver such agreements, closing certificates, opinions and other items of evidence as shall be deemed necessary to consummate the Loan Modification transaction.

Section 3. This resolution shall take effect immediately upon its passage.

.....

Public comments were heard next. Mr. Larry Satterwhite, RK&B Plumbing, stated that part of his job includes connecting water lines for citizens that have signed up for County water. He stated that up until May 12, plumbers were allowed to place stakes and markers in the ground for inspection purposes showing the depth of the water lines. After May 12, he stated that this practice is no longer allowed and that the trench/ditch is to remain open until an inspection is

completed on the water line. It is much easier and more cost effective for the customer if he would be allowed to place stakes and markers down showing the depth of the lines. He stated that local code enforcement has the authority to change this method back to the way it was. The Board discussed this and asked the Planning staff to look into this matter. Mr. Jordan McMillen, Planning Director/Deputy County Manager, stated that he would call the State office to ensure that this can be done. If so, this change can be made administratively and reported back to the Board.

#### Committee Reports and Recommendations

*Human Resources Committee - Position Vacancies.* Commissioner Deborah F. Brown, Chairperson of the Human Resources Committee, stated that the committee endorses filling the following positions and requests approval by the full Board:

##### Social Services

Income Maintenance Caseworker II  
HR Aide

##### Jail

Detention Officer - five positions  
Detention Lieutenant

##### Sheriff's Office

Gang Resource Officer

Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Thomas S. Hester, Jr., vote unanimous, to approve filling the position vacancies as requested.

*Human Resources Committee - Student Summer Work Program.* Argretta Johen, HR Director, provided an update on the Student Summer Work Program and stated that an orientation is scheduled for June 22, which is the first day of the Summer Work Program. This will include two students from Northern Vance High School, two students from Southern Vance High School, one student from Western Vance High School, one student from the Vance Granville Community College Early High School College Program, and one student from the Vance Granville Community College IT Department.

*Human Resources Committee - Personnel Policies.* Commissioner Deborah F. Brown stated that the Committee addressed the current personnel policies and suggested that these be reviewed and updated if needed.

*Public Safety Committee - Animal Shelter Project.* The committee (Brummitt [C], Brown, and Wilder) met on Wednesday, May 27 to review the preliminary architectural report (PAR), preliminary building and floor plan, and the proposed budget and timeline for completion



of the project. The committee suggested minor modifications to the proposed design and recommended approving the plan which allows us to proceed with the next phases of formal design. Based on the completed PAR, it is anticipated that building construction will cost \$1,120,000 for an 8,000 square foot building at \$140 per square foot. A total project budget of \$1,720,000 has been developed with the assistance of the project architect and USDA. The notable costs beyond construction include the architectural services, construction financing interest, purchase and installation of kennels, extension of sewer line to the property, and grant administration and other services by the Kerr-Tar COG. In order to avoid a possible request for additional funds during the life of the project, USDA recommended budgeting inflationary factors across the various line items. Based on the total project estimate, we can expect an annual debt service of approximately \$92,500 for a 30 year USDA loan. Previously the County submitted the pre-application for funding and it is anticipated that USDA will provide an invitation to submit the full funding application within the next two weeks. The committee recommended submitting the full funding application upon receiving the invitation from USDA. Committee recommendations: (1) Authorize submittal of a USDA funding application for all available grant and loan proceeds upon receiving an invitation to apply from USDA, and to authorize the chairman to execute all grant related documents. (2) Approve the general building layout and floorplan as developed by the project architect and authorize proceeding with design development, construction documents and construction bidding phases.

Motion was made by Commissioner Dan Brummitt to (1) authorize submittal of a USDA funding application for all available grant and loan proceeds upon receiving an invitation to apply from USDA, and to authorize the chairman to execute all grant related documents. (2) approve the general building layout and floorplan as developed by the project architect and authorize proceeding with design development, construction documents and construction bidding phases. This motion was seconded by Commissioner Thomas S. Hester, Jr. and vote was ayes - four (4); noes - two (2), with the dissenting votes being cast by Commissioner Deborah F. Brown and Commissioner Terry E. Garrison.

Commissioner Deborah F. Brown stated that she is not against improvements for the animal shelter, but is more concerned with improving the quality of life of our citizens.

*Public Safety Committee - Fire Incident Billing.* The committee also reviewed a proposal to contract for fire incident billing services for the Vance County Fire Department. Fire incident

billing allows fire departments to recoup some of their costs for responding to motor vehicle accidents, structure fires, or hazardous materials incidents. In some cases, insurance funds are available to reimburse the responding fire department. The billing company submits a claim to the insurance company on behalf of the fire department and is paid a percentage of what is collected. It should be noted that billing will only be sent to insurance companies and no individuals will be billed. The committee recommended proceeding with Integrity Billing Service for this service and is aware that a resolution and proposed pricing structure will be developed and presented at a future meeting for formal approval prior to the service beginning. Committee recommendation: Approve contracting with Integrity Billing Service from South Hill, VA to begin fire incident billing for the Vance County Fire Department. A resolution and proposed pricing structure will be presented at the July 2015 Board of Commissioners meeting.

Motion was made by Commissioner Dan Brummitt, seconded by Commissioner Gordon Wilder, vote unanimous, to approve contracting with Integrity Billing Service from South Hill, VA to begin fire incident billing for the Vance County Fire Department. A resolution and proposed pricing structure will be presented at the July 2015 Board of Commissioners meeting.

*Water Planning Committee.* While this committee did not meet during the month of May, monthly reports were submitted to the Board. Mr. Jordan McMillen provided a brief update on the construction of the water project.

#### Finance Director's Report

*Vehicle Financing Reimbursement Resolution.* Finance Director David C. Beck noted that the FY 14-15 budget appropriated funds for the replacement of Sheriff's Department vehicles as well as a new ambulance and cardiac monitor for EMS. These items will be financed through a lease purchase over the course of four years. The vehicles have been ordered and financing will be secured at a later date. The reimbursement resolution allows the County to be reimbursed for the expense of the vehicles once the financing proceeds are in place. Recommendation: Approve reimbursement resolution for the lease purchase of nine Sheriff's vehicles, one ambulance, and one cardiac monitor with financing proceeds to be secured at a later date.

Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Deborah F. Brown, vote unanimous, to adopt the following reimbursement resolution for the

lease purchase of nine Sheriff's vehicles, one ambulance, and one cardiac monitor with financing proceeds to be secured at a later date.

. . . . .  
**RESOLUTION OF THE COUNTY DECLARING ITS OFFICIAL INTENT  
TO REIMBURSE EXPENDITURES UNDER UNITED STATES  
DEPARTMENT OF TREASURY REGULATIONS**

BE IT RESOLVED, by the Board of Commissioners (the "Board") of the County of Vance, North Carolina (the "County") as follows:

Section 1. It is hereby found, determined and declared by the Board as follows:

(a) Section 1.150-2 of the Treasury Regulations (the "Regulations") prescribes specific procedures which will be applicable to certain bonds or notes issued by the County including, without limitation, a requirement that the County declare its official intent to reimburse certain expenditures with proceeds of debt to be incurred by the County prior to, or within sixty (60) days of, payment of the expenditures to be reimbursed.

(b) This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations to expressly declare the official intent of the County to reimburse itself from the proceeds of debt to be hereinafter incurred by the County for certain expenditures paid by the County on or after the date which is sixty (60) days prior to the date hereof.

(c) The County desires to expend its own funds for the purpose of paying certain expenditures in relation to the purchase and equipping of nine police vehicles, one ambulance, and one cardiac monitor (the "Equipment"), for which expenditures the County reasonably expects to reimburse itself from the proceeds of debt to be incurred by the County.

(d) \$420,262 is the maximum principal amount of debt expected to be incurred for the purpose of paying the costs of the Equipment as specified in (c) above.

**Adopted this 1st day of June, 2015.**

*Archie B. Taylor, Jr.* (signed)  
**Archie B. Taylor, Jr., Chairman**

**ATTEST:**

*Kelly H. Grissom* (signed)  
**Kelly H. Grissom, Clerk to the Board**

. . . . .

*Animal Shelter Reimbursement Resolution.* Mr. Beck noted that the Board of Commissioners previously approved an architectural contract for a new Animal Shelter facility.

This resolution allows the County to be reimbursed for initial design fees and other expenses through financing proceeds. Recommendation: Approve the reimbursement resolution allowing the County to be reimbursed through financing proceeds for expenses incurred towards the construction of a new Animal Shelter facility.

Motion was made by Commissioner Dan Brummitt, seconded by Commissioner Deborah F. Brown, vote unanimous, to adopt the following reimbursement resolution allowing the County to be reimbursed through financing proceeds for expenses incurred towards the construction of a new Animal Shelter facility.

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**RESOLUTION OF THE COUNTY DECLARING ITS OFFICIAL INTENT  
TO REIMBURSE EXPENDITURES UNDER UNITED STATES  
DEPARTMENT OF TREASURY REGULATIONS**

BE IT RESOLVED, by the Board of Commissioners (the “Board”) of the County of Vance, North Carolina (the “County”) as follows:

Section 1. It is hereby found, determined and declared by the Board as follows:

(a) Section 1.150-2 of the Treasury Regulations (the “Regulations”) prescribes specific procedures which will be applicable to certain bonds or notes issued by the County including, without limitation, a requirement that the County declare its official intent to reimburse certain expenditures with proceeds of debt to be incurred by the County prior to, or within sixty (60) days of, payment of the expenditures to be reimbursed.

(b) This declaration of official intent is made pursuant to Section 1.150-2 of the Treasury Regulations to expressly declare the official intent of the County to reimburse itself from the proceeds of debt to be hereinafter incurred by the County for certain expenditures paid by the County on or after the date which is sixty (60) days prior to the date hereof.

(c) The County desires to expend its own funds for the purpose of paying certain costs of design and other preliminary expenditures in relation to the construction and equipping of a new Animal Shelter (the “Project”), for which expenditures the County reasonably expects to reimburse itself from the proceeds of debt to be incurred by the County.

(d) \$1,720,000 is the maximum principal amount of debt expected to be incurred for the purpose of paying the costs of the Project as specified in (c) above.

**Adopted this 1st day of June, 2015.**

*Archie B. Taylor, Jr.* (signed)  
Archie B. Taylor, Jr., Chairman

ATTEST:

Kelly H. Grissom (signed)  
Kelly H. Grissom, Clerk to the Board

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*VGCC Capital Project Ordinance.* Mr. Beck noted that the Board of Commissioners has previously committed to financing a variety of renovations and repairs on the campus of Vance-Granville Community College. The capital project ordinance sets the budget for the project and allows funds to be spent once the financing proceeds are in place. Recommendation: approve capital project ordinance for various renovations and repairs at Vance-Granville Community College to be funded by an installment financing agreement with BB&T.

Motion was made by Commissioner Deborah F. Brown, seconded by Commissioner Thomas S. Hester, Jr., vote unanimous, to approve the following capital project ordinance for various renovations and repairs at Vance-Granville Community College to be funded by an installment financing agreement with BB&T.

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**Vance Granville Community College Renovations 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 various renovations and repairs of the campus of Vance Granville Community College to be financed through an installment financing arrangement.

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

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

Legal/Fiscal Costs	\$	47,862
Contracted Services		42,180
Contingency		60,158
Construction		1,143,009
<b>TOTAL</b>		<b>1,293,209</b>

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

Installment Financing Proceeds	\$	982,000
Granville County Contribution		311,209
<b>TOTAL</b>		<b>1,293,209</b>

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.

Section 6. Funds may be advanced from the General Fund for the purpose of making payments as due. Reimbursement requests should be made to the grantor agency in an orderly and timely manner.

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 1st day of June, 2015.**

Archie B. Taylor, Jr. (signed)  
Archie B. Taylor, Jr., Chairman

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*Audit Contract and Engagement Letter for FY 2014-15.* Mr. Beck stated that the County solicited bids for audit services prior to the FY 2013-14 audit and selected Carr, Riggs, & Ingram to perform those services. The audit for fiscal year ending June 30, 2015 will be the 2<sup>nd</sup> of a three year agreement with CRI. Recommendation: approve contract with Carr, Riggs, & Ingram to perform the audit for fiscal year ending June 30, 2015 at a cost of \$45,500 and authorize the Board Chair to sign said contract as well as the engagement letter.

Motion was made by Commissioner Thomas S. Hester, Jr., seconded by Commissioner Gordon Wilder, vote unanimous, to approve the contract with Carr, Riggs, & Ingram to perform the audit for fiscal year ending June 30, 2015 at a cost of \$45,500 and authorize the Board Chair to sign said contract as well as the engagement letter.

*Surplus Property.* Mr. Beck presented a listing of four items to be declared as surplus (three UPS Battery backup devices and one 2005 Ford Crown Vic) from 911/Communications.

Motion was made by Commissioner Gordon Wilder to declare the items as surplus and authorize the Finance Director to dispose of the property as appropriate. This motion was seconded by Commissioner Thomas S. Hester, Jr. and unanimously approved.

*Audit Discussion.* Mr. Beck stated that Commissioner Deborah F. Brown had requested a discussion regarding the FY 13-14 audit. Commissioner Brown requested a timeline of the audit proceedings which was presented to the Board as follows:

VANCE  
COUNTY  
FISCAL YEAR 2013-14 AUDIT TIMELINE

<u>Date</u>	<u>Action</u>
March 3, 2014	Request for Proposals distributed to prospective audit firms
April 7, 2014	Board of Commissioners selects Carr, Riggs, & Ingram (CRI) as new county auditors/signs 3 year agreement
June 1, 2014	Preliminary fieldwork performed by CRI at DSS and County Finance Office
June 30, 2014	Fiscal year ends
July 17, 2014	Employee embezzlement/fraud discovered in the County Finance Office
August 20, 2014	County Finance Directors meets with auditors to discuss expanding scope of review
August 20, 2014	County Finance Director requests delay to start of final audit fieldwork due to staff resources needed to investigate fraud
August 25, 2014	Initial date of start of final audit fieldwork
Sept. - Nov., 2014	County staff provides documents and data to auditors in advance of fieldwork
December 1, 2014	Auditors are on site to begin final fieldwork
Dec. 2014 - Feb. 2015	Auditors perform analysis of fieldwork and begin drafting financial reports
February 10, 2015	Partial draft of financial reports provided to County staff
March 2, 2015	Draft audit report presented to Vance Board of Commissioners by CRI officials
March 16, 2015	Audit report submitted by CRI to the Local Government Commission (LGC) for review
March 18, 2015	LGC sends recommended/required changes to audit report to CRI and County
April 8, 2015	Updated draft of audit report with LGC required changes resubmitted to LGC for approval by CRI
April 14, 2015	LGC approves the FY 2013-14 audit report for Vance County
April 23, 2015	County receives unit letter from LGC stating concerns with audit findings
May 14, 2015	County response to unit letter submitted to LGC

## County Manager's Report

*Fireworks Permit.* Deputy County Manager Jordan McMillen stated that the Vance County Tourism Department has requested approval of a fireworks permit for its annual Independence Day celebration at Kerr Lake. According to Tourism Director Nancy Wilson, the work will be contracted with a professional pyrotechnics firm which has the appropriate credentials and insurance coverage. Recommendation: approve the request for a permit to discharge fireworks at its annual Independence Day celebration at Kerr Lake on July 4, 2015, contingent upon the contractor being adequately insured.

Motion was made by Commissioner Gordon Wilder to approve the request for a permit to discharge fireworks at its annual Independence Day celebration at Kerr Lake on July 4, 2015, contingent upon the contractor being adequately insured. This motion was seconded by Commissioner Dan Brummitt and unanimously approved.

*Farmers Market Paving.* Mr. McMillen stated that the paving of the farmers market parking lot was included in the original construction project and removed during the value engineering phase. To comply with the City's zoning requirements and to create a better environment for the market, it is necessary to finalize the paving. It is estimated that the cost of the paving will not exceed \$75,000. The County has received a \$50,000 Underserved and Limited Resource Communities (ULRC) Grant from the Commerce Department. The project will require an additional \$25,000 in County funds to be completed. Of the County funds, \$3,500 will cover the engineering, development of specs and project oversight with the additional \$21,500 available as a not to exceed amount to cover the paving. With the additional \$25,000 in County funds, the County has only contributed \$75,000 of the total \$920,400 for the farmers market construction. As a result of grants from the NC Tobacco Trust Fund, NC Agricultural Development and Farmland Preservation Trust Fund and the Vance County Farm Bureau, a state of the art facility has been built as an amenity and service for the residents in Vance County and the surrounding region. Recommendations: (1) finalize the ULRC grant award and authorize the Chairman to execute the grant agreement and other grant related documents; (2) amend the project ordinance appropriating \$25,000 from fund balance for completion of the farmers market paving; and (3) authorize the County Manager to execute a paving contract within the funding parameters established.



Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Deborah F. Brown, vote unanimous, to (1) finalize the ULRC grant award and authorize the Chairman to execute the grant agreement and other grant related documents; (2) amend the project ordinance appropriating \$25,000 from fund balance for completion of the farmers market paving; and (3) authorize the County Manager to execute a paving contract within the funding parameters established.

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**Budget Amendment #17  
FY 2014-2015  
Farmers Market Capital Project**

<b>Revenue Amendment Request</b>	<b>Account Number</b>	<b>Revenue Increase (Decrease)</b>
NC Commerce ULRC Grant	66-380-438606	50,000
Transfer from General Fund	66-397-439710	25,000
<b>Total Revenue Increase (Decrease)</b>		<b>\$ 75,000</b>

<b>Expenditure Amendment Request</b>	<b>Account Number</b>	<b>Expense Increase (Decrease)</b>
Contracted Services	66-605-500045	3,500
Construction	66-605-500106	71,500
<b>Total</b>		<b>\$ 75,000</b>

Purpose: Amend capital projects ordinance for paving at the Farmers Market.

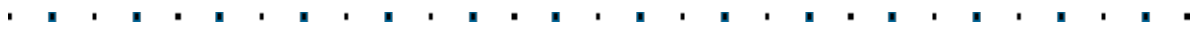
Authorization: Vance County Board of Commissioners  
June 1, 2015

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*Workforce Development Consortium Agreement.* Mr. McMillen informed that Board that due to a change in name for the Federal Workforce Development Program (from the Workforce Investment Act to the Workforce Innovation and Opportunity Act), it is necessary for our six county (Caswell, Franklin, Granville, Person, Vance, & Warren) regional partnership to revise our Workforce Development Consortium Agreement. Currently the Kerr-Tar Council of Governments administers the program and assists with the implementation of the federal Workforce Investment Act. This program provides funding and offers a wide range of services to help residents find employment and train for jobs as well as connecting employers with skilled, motivated workers in the community. Currently Commissioner Garrison serves as the board's appointee to this group. The revised program name takes effect July 1 and approval is necessary to ensure that federal workforce development dollars continue to be available for our

region. Recommendation: approve the resolution revising the Kerr-Tar Workforce Development Consortium Agreement.

Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Dan Brummitt, vote unanimous, to approve the following resolution revising the Kerr-Tar Workforce Development Consortium Agreement:



**RESOLUTION**  
**By the**  
**Vance County Board of Commissioners**

*REVISION TO THE KERR-TAR WORKFORCE DEVELOPMENT  
CONSORTIUM AGREEMENT*

**WHEREAS**, the Workforce Innovation and Opportunity Act (WIOA), Public Law 113-128 as enacted July 22, 2014 allows local governments to form a consortium as a local workforce investment area; and

**WHEREAS**, such a consortium agreement requires:

- (1) the designation of a Chief Elected Official (CEO) to represent the county as a member of the consortium who is empowered to enter into contractual and other agreements as necessary for the WIOA purposes; and
- (2) the designation of an administrative fiscal agent to administer the program on behalf of the Consortium;

**NOW THEREFORE BE IT RESOLVED** that the Vance County Board of Commissioners hereby:

- 1. Authorizes the revision of the Articles of Association and Agreement for the Kerr-Tar Workforce Consortium to include the Workforce Innovation and Opportunity Act (WIOA), Public Law 113-128 as enacted July 22, 2014; and
- 2. Authorizes, directs, and names its chairman or his or her designee as the county’s Chief Elected Official with signatory authority to execute agreements as necessary for WIOA purposes.
- 3. Authorizes the designation of the Kerr-Tar Regional Council of Governments as the administrative/fiscal agent to administer the Workforce Innovation and Opportunity Act (WIOA), Public Law 113-128 as enacted July 22, 2014 on behalf of the Consortium.

**Adopted this the 1<sup>st</sup> day of June, 2015**

By: Archie B. Taylor, Jr. (signed)  
Archie B. Taylor, Jr., Chairman  
Vance County Board of Commissioners

ATTEST Kelly H. Grissom (signed)  
Kelly H. Grissom, Clerk to the Board



Consent Agenda

Motion was made by Commissioner Gordon Wilder, seconded by Commissioner Thomas S. Hester, Jr., vote unanimous, to approve the following consent agenda items as presented: Budget Transfers #15-18, May Ambulance Charge-offs in the amount of \$380.00, April 2015 Tax Refunds and Releases, May 2015 Monthly Reports received and filed, and the minutes of the May 4, 2015 regular meeting and the May 26, 2015 special meeting.



**Budget Transfer #15  
FY 2014-2015  
Farmers Market**

<b>Transfer From:</b>	<b>Account Number</b>	<b>Amount</b>
Utilities	10-622-500013	900
Insurance & Bonds	10-622-500054	400
Insurance & Bonds	10-622-500054	150
Contracted Services	10-622-500045	800
Pest Control	10-622-500057	200
<b>Total</b>		<b>\$ 2,450</b>

<b>Transfer To:</b>	<b>Account Number</b>	<b>Amount</b>
Telephone & Postage	10-622-500011	900
Office Supplies	10-622-500032	400
Workers Comp	10-622-500037	150
Advertising	10-622-500026	800
Building & Grounds Maintenance	10-622-500015	200
<b>Total</b>		<b>\$ 2,450</b>

Purpose: Moving surplus funds to line items where shortfalls are expected.

Authorization: Vance County Board of Commissioners  
June 1, 2015



**Budget Transfer #16  
FY 2014-2015  
Social Services**

<b>Transfer From:</b>	<b>Account Number</b>	<b>Amount</b>
Auto Supplies	10-610-500031	1,850
<b>Total</b>		<b>\$ 1,850</b>

<b>Transfer To:</b>	<b>Account Number</b>	<b>Amount</b>
Maintenance Vehicles	10-610-500017	1,850
<b>Total</b>		<b>\$ 1,850</b>

Purpose: Unexpected vehicle maintenance expense.

Authorization: Vance County Board of Commissioners  
June 1, 2015

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**Budget Transfer #17**  
**FY 2014-2015**  
**DSS/Senior Center**

<b>Transfer From:</b>	<b>Account Number</b>	<b>Amount</b>
Telephone & Postage	10-611-500011	1,162
<b>Total</b>		<b>\$ 1,162</b>

<b>Transfer To:</b>	<b>Account Number</b>	<b>Amount</b>
Non-Capitalized Assets	10-611-500085	1,162
<b>Total</b>		<b>\$ 1,162</b>

Purpose: To replace an outdated desktop computer and purchase a laptop for the Senior Center.

Authorization: Vance County Board of Commissioners  
June 1, 2015

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**Budget Transfer #18**  
**FY 2014-2015**  
**Solid Waste**

<b>Transfer From:</b>	<b>Account Number</b>	<b>Amount</b>
Part-time Salaries	30-608-500002	10,000
Special Contracted Services	30-608-500044	3,500
Special Contracted Services	30-608-500044	500
Special Contracted Services	30-608-500044	500
<b>Total</b>		<b>\$ 1,162</b>

<b>Transfer To:</b>	<b>Account Number</b>	<b>Amount</b>
Overtime	30-608-500003	10,000
Departmental Supplies	30-608-500033	3,500
Insurance & Bonds	30-608-500054	500
Retirement	30-608-500007	500
<b>Total</b>		<b>\$ 14,500</b>

Purpose: Moving funds between line items to cover anticipated shortfalls.

Authorization: Vance County Board of Commissioners  
June 1, 2015

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### Tax Office Refund and Release Report for April 2015

Taxpayer Name	Tax Year	Real	Personal	Motor Vehicle	MV Fee	Solid Waste Fee	Reason
Bullock Gloria	2014	0	49.47	0	0	105.00	pers prop billed
Bullock Regina	2012	0	45.35	0	0	105.00	pers prop billed
Bullock Regina	2013	0	41.23	0	0	105.00	pers prop billed
Carden Jerry	2005	0	43.46	0	0	90.00	pers prop billed
Dailey Mary L.	2010	0	81.28	0	0	102.50	pers prop billed
Dailey Mary L.	2011	0	73.89	0	0	105.00	pers prop billed
Dailey Mary L.	2012	0	81.28	0	0	105.00	pers prop billed
Dailey Mary L.	2013	0	83.36	0	0	105.00	pers prop billed
Dalton C. H. Jr.	2008	0	250.18	0	0	0	pers prop billed
Gupton James Rodgers	2014	290.98	0	0	0	0	real prop - bill
Hamlett Investments LLC	2010	0	0	0	0	102.50	remove solid was
Hamlett Investments LLC	2011	0	0	0	0	105.00	remove solid was
Hamlett Investments LLC	2012	0	0	0	0	105.00	remove solid was
Hamlett Investments LLC	2013	0	0	0	0	105.00	remove solid was
Hamlett Investments LLC	2014	0	0	0	0	105.00	remove solid was
Hedgecock Madison S.	2014	858.62	0	0	0	0	correct value
Hicks Mary Ann	2015	0	38.30	0	0	0	correct value
Johnson Carroll Taylor	2014	129.46	0	0	0	0	unknown owner
Lawson Cleon	2014	0	13.34	0	0	0	pers prop billed
Moore Vanessa Ann	2015	0	2.48	0	0	0	correct value
Renn Brande Young	2012	0	0	58.22	0	0	pro-rate
Strata Land Holdings LLC	2014	858.62	0	0	0	0	correct ownershi
Tunstall Robert	2013	436.13	0	0	0	0	real prop - bill
Tunstall Robert	2014	441.43	0	0	0	0	real prop - bill
Vance County	2014	0	0	0	0	105.00	government
Watson Bobby Lee	2005	0	0	0	0	77.00	discharged bankr
Watson Bobby Lee	2006	0	0	0	0	90.00	discharged bankr
Watson Bobby Lee	2007	0	0	0	0	95.00	discharged bankr
Watson Bobby Lee	2008	0	0	0	0	102.50	discharged bankr
Watson Bobby Lee	2009	0	0	0	0	102.50	discharged bankr
Watson Bobby Lee	2010	0	0	0	0	102.50	discharged bankr
Watson Bobby Lee	2011	0	25.10	0	0	105.00	discharged bankr
Watson Bobby Lee	2012	0	25.54	0	0	105.00	discharged bankr
Watson Bobby Lee	2013	0	0	0	0	105.00	discharged bankr
Williams Doretha	2012	0	48.86	0	0	105.00	pers prop billed
Williams Doretha	2013	0	48.86	0	0	105.00	pers prop billed
Williams Doretha	2014	0	49.47	0	0	105.00	pers prop billed
Williams Robert W.	2014	283.06	0	0	0	105.00	remove solid was
Williams Robert W.	2014	283.06	0	0	0	0	correct value
Young Diana Huffman	2014	0	41.43	0	0	105.00	pers prop billed
<b>Total</b>		<b>3,581.36</b>	<b>1,042.88</b>	<b>58.22</b>	-	<b>2,859.50</b>	
<b>Total Refunds and Releases</b>	<b>\$7,541.96</b>						

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MONTHLY REPORTS: 911 Emergency Operations, Administrative Ambulance Charge-Offs, Cooperative Extension, Fire and EMS, Public Health Department, Human Resources, Information Technology, Planning & Development, Parks & Recreation, Department of Social Services, Tax Office, and Veterans Service.

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Miscellaneous

*Appointments.* The following appointments were presented to the Board for consideration:

- Henderson-Vance Recreation Commission - 4 year term
- Re-appoint Scott Fuller and George Watkins

Vance County Jury Commission - 2 year term  
Re-appoint Sandra Catherwood

Research Triangle Regional Partnership - 2 year term  
Re-appoint Terry Garrison

Kerr-Tar COG Aging Advisory Council  
Appoint Cathy Hoyle to fill vacant position.

Motion was made by Commissioner Dan Brummitt, seconded by Commissioner Gordon Wilder, vote unanimous, to approve the appointments as presented.

*Appointment of Voting Delegate and Alternate.* The Board was advised that a voting delegate and alternate needed to be appointed for the NACo Annual Conference in July. Motion was made by Commissioner Deborah F. Brown, seconded by Commissioner Dan Brummitt, vote unanimous, to appoint Archie B. Taylor, Jr. as voting delegate and Terry E. Garrison as his alternate for the NACo Annual Conference in July.

At this time, motion was made by Commissioner Gordon Wilder to enter into closed session to discuss an economic development matter and legal matters.

Upon return to open session, motion was made by Commissioner Thomas S. Hester, Jr. to settle the lawsuit against Charles B. Reavis after he conveys all interest in his house to Christa H. Reavis. This motion was seconded by Commissioner Gordon Wilder and unanimously approved.

As there was no further business, at 8:15 p.m., motion was made by Commissioner Gordon Wilder, seconded by Commissioner Thomas S. Hester, Jr., vote unanimous, that the meeting be adjourned.

**Approved and signed August 3, 2015.**

**Archie B. Taylor, Jr. (signed)**  
**Archie B. Taylor, Jr., Chairman**