

**REQUEST FOR BOARD ACTION**

**HENDERSON COUNTY  
BOARD OF COMMISSIONERS**

**MEETING DATE:** Wednesday, July 19, 2006

**SUBJECT:** FY 2007 Amended Budget Ordinance

**ATTACHMENTS:** Yes

**SUMMARY OF REQUEST:**

Attached you will find the FY 2007 Budget Ordinance as amended on July 6, 2006.

**BOARD ACTION REQUESTED:**

Staff recommends that the Board ratify this amended ordinance per your vote at the joint Board of Commissioners-Board of Education meeting held on July 6, 2006.



Amended July 6, 2006

## **HENDERSON COUNTY, NORTH CAROLINA BUDGET ORDINANCE FISCAL YEAR 2006-2007**

**BE IT ORDAINED** by the Henderson County Board of Commissioners, meeting originally on the 27<sup>th</sup> day of June 2006 and amended on the 6<sup>th</sup> day of July 2006:

### **SECTION 1 – GENERAL FUND REVENUES**

It is estimated that the revenues and fund balances of the General Fund, as listed below, will be available during the fiscal year beginning July 1, 2006, and ending June 30, 2007, to meet the appropriations as set forth in Section 4. All fees, commissions, and sums paid to or collected in any fund by any County official, officer, or agent for any service performed for such official, officer, or agent in his official capacity shall accrue solely to the benefit of the County and become County funds.

#### **HENDERSON COUNTY GENERAL FUND BUDGET SUMMARY**

Ad Valorem Taxes	\$ 52,656,110
Local Option Sales Taxes	21,599,294
Other Taxes & Licenses	1,640,620
Unrestricted Intergovernmental Revenue	41,500
Restricted Intergovernmental Revenue	16,477,686
Permits & Fees	2,134,000
Sales & Services	5,978,534
Investment Earnings	450,000
Other Revenues	2,574,099
Transfers from Other Funds	267,057
Fund Balance Appropriated	515,000
<b>TOTAL GENERAL FUND REVENUES:</b>	<b>\$ 104,333,900</b>

### **SECTION 2 – AD VALOREM TAX LEVY**

There is hereby levied for the fiscal year 2006-2007, an ad valorem property tax on all property having a situs in Henderson County as listed for taxes as of January 1, 2006, at a rate of **fifty-six and one-half cents (\$ .565)** per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. This rate is based on an estimated total valuation of **\$ 9,360,115,000** of taxable property and a collection rate of 97%.

### **SECTION 3 – LEVY OF PRIVILEGE LICENSE AND OTHER TAXES**

There is hereby levied, all County Privilege License Taxes as authorized by North Carolina General Statutes, and such other taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

## **SECTION 4 – GENERAL FUND APPROPRIATIONS**

The following General Fund amounts are hereby appropriated to the County Manager for the operation of the Henderson County Government and its departments and agencies for the fiscal year beginning July 1, 2006 and ending June 30, 2007. Other fund amounts as set forth in Sections 6 through 20 are also appropriated as presented in this section. In administering the program authorized under this ordinance, the County Manager is authorized to make transfers pursuant to Section 5. Appropriations for land and new buildings included in this Ordinance may be expended only after release by the Board of Commissioners.

The County Manager or his designee is hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes, and on the following terms and conditions:

- 1) Form grant agreements with public and non-profit agencies;
- 2) Leases of normal and routine business equipment;
- 3) Consultant, professional, or maintenance service agreements up to an anticipated contract amount of \$50,000;
- 4) Purchase of apparatus, supplies, and materials where formal bids are not required by law;
- 5) Agreements for acceptance of State and Federal grant funds;
- 6) Construction or repair work where formal bids are not required by law; and
- 7) County departments shall not enter into contracts requiring formal bid procedures without having met with and received written approval from the County Manager.
- 8) The County Finance Director is hereby directed to release board-approved non-profit contributions in quarterly installments upon the execution of the funding agreement required by the County.
- 9) The Finance Director may advance funds with the permission of the County Manager to the Sheriff's Department for their use as drug cash money, provided that these funds are returned to the Finance Director as soon as possible.

The County Manager (or the Manager's designee) is hereby authorized to execute necessary agreements with regard to on-going construction projects undertaken by the County, without the requirement of consultation with the Board of Commissioners, in the following circumstances:

- 1) The Manager may approve any and all non-emergency change orders which do not increase the construction budget for the project by more than 25% of the then-unallocated budgeted amount for "contingencies" in the particular project budget.
- 2) Any change order approved by the County Manager involving a change of more than \$10,000.00 to the construction budget shall be reported to the Board of Commissioners, as an information-only item within the County Manager's monthly report.
- 3) In emergencies, change orders greater than those authorized above may be approved by the County Manager after consultation with and with the approval of the Chairman of the Board of

Commissioners. In any such case, a report of the same shall be made to the Board of Commissioners at their next regularly-scheduled meeting.

### GENERAL FUND BUDGET SUMMARY

Governing Body	\$ 339,522
Dues & Non-Profit Contributions	327,275
County Manager	389,302
Administrative Services	308,222
Human Resources	376,934
Elections	566,326
Finance	570,263
Assessor	1,182,324
Tax Collections	635,560
Legal	560,977
Register of Deeds	1,253,243
Engineering & Facility Services – Central Services Division	2,342,685
Engineering & Facility Services – Garage Division	673,160
Court Facilities	165,000
Information Technology	1,035,335
Sheriff	9,816,876
Detention Facility	3,676,372
Emergency Services – Emergency Management Division	204,239
Emergency Services – Fire Marshal Division	298,175
Building Services	1,101,183
Project Management	25,569
Emergency Services – Emergency Medical Services Division	3,185,604
Code Enforcement – Animal Control Division	633,414
Criminal Justice Partnership Program (CJPP)	84,952
Rescue Squad	89,800
Code Enforcement – Property Addressing Division	129,839
Forestry Services	46,919
Soil & Water Conservation District	236,734
Engineering & Facility Services – Utilities Division	176,937
Planning	651,773
Code Enforcement	289,674
Cooperative Extension	393,294
Assessor – Land Records Division	357,492
HOME Program	110,000
Economic Development	597,101
Public Health	2,080,873
Public Health – Programs Divisions	2,858,969
Public Health – Environmental Health Division	1,029,373
Home & Community Care Block Grant (H&CCBG)	622,672
Social Services – Foster Care Home	674,410
Mental Health Services	528,342
Rural Operating Assistance Program (ROAP)	142,093
Social Services	10,978,771
Social Services – Smart Start Program	370,884
Social Services – N.C. Fast	17,035
Social Services – Federal & State Programs	11,386,663

Social Services – General Assistance Division	41,425
Juvenile Justice Grant	202,985
Veterans Services	24,644
Public Library	2,848,683
Recreation	1,131,364
Public School System <sup>1</sup>	
<i>Current Expense</i>	17,705,127
<i>Capital Expense</i>	2,839,000
Blue Ridge Community College	
<i>Operational Expense</i>	2,019,122
Public Schools Debt Service	6,908,910
Community College Debt Service	1,834,327
General Debt Service	3,142,944
Special Projects	313,135
Transfers to Other Funds	1,800,074
<b>TOTAL GENERAL FUND APPROPRIATIONS:</b>	<b>\$ 104,333,900</b>

## **SECTION 5 – AUTHORIZED TRANSFER OF APPROPRIATIONS**

The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a) The Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being required.
- b) The Manager may transfer amounts up to \$50,000 between departments within the same fund with an official report on such transfers provided to the Board of Commissioners.
- c) The Manager may transfer amounts up to \$50,000 from any appropriation within the general fund to a separate fund with an official report on such transfers provided to the Board of Commissioners.
- d) The Manager may modify the budget for pass-through monies, additional funding, or any Federal or State program prior approved by the Board, without a report being required.

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<sup>1</sup> Provision restricting capital expense funding by project and Addendum A removed by the Board of Commissioners on July 6, 2006.

**SECTION 6 – SCHOOLS CAPITAL RESERVE FUND (22)**

The following is hereby appropriated and revenues estimated to be available in the **SCHOOLS CAPITAL RESERVE** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

**Revenues** **\$ 600,000**

**Appropriations** **\$ 600,000**

**SECTION 7 – FIRE DISTRICTS FUND (23)**

The following is hereby appropriated and revenues estimated to be available in the **FIRE DISTRICTS** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

**Revenues** **\$ 5,087,305**

**Appropriations** **\$ 5,087,305**

**Fire District Tax Rates:** Tax Rates for these special tax districts listed are as follows:

<b>District</b>	<b>Rate</b>
Bat Cave	.090
Blue Ridge	.095
Dana	.100
Edneyville	.095
Etowah-Horse Shoe	.085
Fletcher	.095
Gerton	.115
Green River	.075
Mills River	.065
Mountain Home	.105
Saluda	.090
Valley Hill	.080
Valley Hill II	.080

**SECTION 8 – REVALUATION RESERVE FUND (25)**

The following is hereby appropriated and revenues estimated to be available in the **REVALUATION RESERVE** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

**Revenues** **\$ 635,711**

**Appropriations** **\$ 635,711**

**SECTION 9 – TRAVEL & TOURISM FUND (26)**

The following is hereby appropriated and revenues estimated to be available in the **TRAVEL & TOURISM** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 859,000</b>
<b>Appropriations</b>	<b>\$ 859,000</b>

**SECTION 10 – CDBG: SCATTERED SITE HOUSING FUND (27)**

The following is hereby appropriated and revenues estimated to be available in the **CDBG: 2006 SCATTERED SITE HOUSING PROGRAM** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 400,000</b>
<b>Appropriations</b>	<b>\$ 400,000</b>

**SECTION 11 – EMERGENCY COMMUNICATIONS (E911) FUND (28)**

The following is hereby appropriated and revenues estimated to be available in the **EMERGENCY COMMUNICATIONS (E911)** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 583,400</b>
<b>Appropriations</b>	<b>\$ 583,400</b>

**SECTION 12 – MILLS RIVER WATERSHED PROTECTION FUND (31)**

The following is hereby appropriated and revenues estimated to be available in the **MILLS RIVER WATERSHED PROTECTION** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 255,034</b>
<b>Appropriations</b>	<b>\$ 255,034</b>

**SECTION 13 – MUD CREEK WATERSHED RESTORATION FUND (32)**

The following is hereby appropriated and revenues estimated to be available in the **MUD CREEK WATERSHED RESTORATION** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 427,100</b>
<b>Appropriations</b>	<b>\$ 427,100</b>

**SECTION 14 – GENERAL CAPITAL PROJECTS FUND (40)**

The following is hereby appropriated and revenues estimated to be available in the **GENERAL CAPITAL PROJECTS** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 38,695,910</b>
<b>Appropriations</b>	<b>\$ 38,695,910</b>
<b>Capital Projects:</b>	
Human Services Building	\$ 12,195,910
Historic Courthouse Rehabilitation	\$ 10,000,000
Blue Ridge Community College Technology Center	\$ 16,100,000
Other Projects	\$ 400,000

**SECTION 15 – SEWER CAPITAL PROJECTS FUND (42)**

The following is hereby appropriated and revenues estimated to be available in the **SEWER CAPITAL PROJECTS** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 2,884,800</b>
<b>Appropriations</b>	<b>\$ 2,884,800</b>
<b>Projects:</b>	
Mills River Sewer Project – Phase I	\$ 2,052,600
Mills River Sewer Project – Commercial District	\$ 498,800
Mills River Sewer Project – Elementary School Line	\$ 333,400

**SECTION 16 – SCHOOLS CAPITAL PROJECTS FUND (42)**

The following is hereby appropriated and revenues estimated to be available in the **SCHOOLS CAPITAL PROJECTS** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 28,569,512</b>
<b>Appropriations</b>	<b>\$ 28,569,512</b>
<b>Projects:</b>	
Dana Elementary Project	\$ 12,660,674
Sugarloaf Elementary Project	\$ 15,300,000
Balfour Project	\$ 608,838



**SECTION 17 – DEBT SERVICE FUND (50)**

The following is hereby appropriated and revenues estimated to be available in the **DEBT SERVICE** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 164,363</b>
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<b>Appropriations</b>	<b>\$ 164,363</b>
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**SECTION 18 – SOLID WASTE ENTERPRISE FUND (60)**

The following is hereby appropriated and revenues estimated to be available in the **SOLID WASTE ENTERPRISE** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 6,234,550</b>
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<b>Appropriations</b>	<b>\$ 6,234,550</b>
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**SECTION 19 – CANE CREEK SEWER ENTERPRISE FUND (61)**

The following is hereby appropriated and revenues estimated to be available in the **CANE CREEK SEWER ENTERPRISE** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 853,803</b>
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<b>Appropriations</b>	<b>\$ 853,803</b>
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**SECTION 20 – JUSTICE ACADEMY SEWER FUND (63)**

The following is hereby appropriated and revenues estimated to be available in the **JUSTICE ACADEMY SEWER** Fund for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

<b>Revenues</b>	<b>\$ 43,467</b>
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<b>Appropriations</b>	<b>\$ 43,467</b>
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## **SECTION 21 – HENDERSON COUNTY PUBLIC SCHOOLS PROVISIONS**

The following provisions apply to the appropriations to the Henderson County Public School System:

- 1) The Henderson County Finance Director is hereby directed to remit the appropriation to the Henderson County Public Schools for local current expense in monthly installments equivalent to one-twelfth (1/12) of the total county appropriation. The County Finance Director shall remit payment by the fifteenth (15<sup>th</sup>) of such month. Capital outlay for the Public Schools shall be reimbursed by the County in accordance to this ordinance, based on invoices received by the County Finance Director.
- 2) No portion of the funds received by Henderson County pursuant to Article 40 and Article 42 of Chapter 105 of the North Carolina General Statutes which are restricted to "capital school outlay purposes" as stated in N.C. Gen. Stat. §105-487 (or funds from other sources which are similarly restricted by the General Statutes) shall be used to pay any portion of debt service which is attributable to either construction costs or site acquisition costs for the Sugarloaf Road school.
- 3) ~~The first \$900,000 of the total funds allocated for school capital expenditures shall be frozen, and shall be distributed to the Public School System only as proceeds from the North Carolina lottery are received by the County, with the distribution of this \$900,000 to occur on a "dollar for dollar" basis with such lottery proceeds.~~ Amended<sup>2</sup>

## **SECTION 22 – ELECTED OFFICIALS PROVISIONS**

- 1) The Board of Commissioners hereby sets the annual compensation rate for the Henderson County Board of Public Education members. The Chairman shall be compensated at an annual rate of \$3,500. Members of the Board, other than the Chair, shall be compensated at \$2,800 annually.
- 2) The Board of Commissioners hereby sets the annual compensation rate for the Henderson County Sheriff. The Sheriff shall be compensated at an annual rate of \$74,965. However, the Board reserves the right to adjust the official salary based on the Resolution passed by the Board in December 2001, which established base salaries for elected officials.
- 3) The Board of Commissioners hereby sets the annual compensation rate for the Henderson County Tax Collector. The Tax Collector shall be compensated at an annual rate of \$63,252.
- 4) The Board of Commissioners hereby sets the annual compensation rate for the Henderson County Register of Deeds. The Register of Deeds shall be compensated at an annual rate of \$55,051. However, the Board reserves the right to adjust the official salary based on the Resolution passed by the Board in December 2001, which established base salaries for elected officials.
- 5) The Board of Commissioners hereby establishes the Commission Chairman and Commissioners annual compensation rate. The Chairman shall be compensated at an annual rate of \$16,233. Members of the Board, other than the Chair, shall be compensated at \$10,078 annually. The Chairman and Members shall also receive an additional \$75 per special-called meeting.

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<sup>2</sup> Provision previously adopted on June 27, 2006 removed by the Board of Commissioners on July 6, 2006.

## **SECTION 23 – UTILIZATION OF THE HENDERSON COUNTY BUDGET**

This Ordinance and the Budget Document shall be the basis for the financial plan for the County of Henderson, North Carolina, during the 2006-2007 Fiscal Year. The County Manager shall administer the budget and insure that operation officials are provided guidance and information in sufficient detail to implement their portions of the budget.

The Finance Director shall establish records, which are in consonance with the budget, this Ordinance and regulating statutes of the State of North Carolina.

This Ordinance shall be effective upon its adoption.

Adopted the 27<sup>th</sup> day of June 2006 and amended on the 6<sup>th</sup> day of July 2006.

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**William L. Moyer, Chairman**  
**Henderson County Board of Commissioners**

**Attest:**

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**Elizabeth W. Corn, Clerk to the Board**