
REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 2, 2008

SUBJECT: FY 2008-2009 Budget Adoption

ATTACHMENTS: Draft Budget Ordinance

SUMMARY OF REQUEST:

Attached you will find a draft Budget Ordinance for FY 2008-2009. Because this draft is being prepared prior to the Public Hearing and the Board's final discussions regarding the budget, the Board may receive an updated version during the meeting on Monday. However, please review the draft and be prepared for discussion during the meeting.

BOARD ACTION REQUESTED:

Staff requests that the Board of Commissioners discuss the Budget Ordinance and direct staff to make any necessary changes for adoption during this meeting.

Suggested Motion:

I move that the Board of Commissioners adopt the FY 2008-2009 Budget Ordinance as presented.

Alternate Motion:

I move that the Board of Commissioners direct staff to make revisions as discussed this evening and upon staff making those revisions, that the Chairman be authorized to execute the FY 2008-2009 Budget Ordinance on behalf of the Board of Commissioners.



**HENDERSON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2008-2009**

BE IT ORDAINED by the Henderson County Board of Commissioners, meeting on the 2nd day of June 2008:

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, 2008 and ending June 30, 2009, 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	
Current Year Taxes	\$ 57,720,432
Prior Year Taxes, Interest, and Penalties	1,305,000
Local Option Sales Taxes	19,917,491
Other Taxes & Licenses	1,840,550
Unrestricted Intergovernmental Revenue	57,000
Restricted Intergovernmental Revenue	20,017,613
Permits & Fees	2,179,400
Sales & Services	7,895,956
Investment Earnings	750,000
Other Revenues	2,528,553
Transfers from Other Funds	399,422
Fund Balance Appropriated	1,279,310
TOTAL GENERAL FUND REVENUES:	\$ 115,890,727

SECTION 2 – AD VALOREM TAX LEVY

There is hereby levied for the fiscal year 2008-2009, an ad valorem property tax on all property having a situs in Henderson County as listed for taxes as of January 1, 2008, at a rate of **forty-six and two-tenths cents (\$.462)** 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 \$ 12,880,000,000 of taxable property and a collection rate of 97%.

SECTION 3 – FEES, LICENSES, AND OTHER TAXES

There is hereby levied, all County Privilege License Taxes as authorized by North Carolina General Statutes, and such other taxes and fees, as provided in the ordinances, resolutions, and fee schedules duly adopted by the Board of Commissioners. Fee schedules used in the development of this budget and adopted by the Board of Commissioners are set forth and a copy of such is maintained in the Office of the County Manager.

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, 2008 and ending June 30, 2009. Other fund amounts as set forth in Sections 6 through 22 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 the Manager's 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:

- A) Form grant agreements with public and non-profit agencies;
- B) Leases of normal and routine business equipment;
- C) Consultant, professional, or maintenance service agreements up to an anticipated contract amount of \$50,000;
- D) Purchase of apparatus, supplies, and materials where formal bids are not required by law;
- E) Agreements for acceptance of State and Federal grant funds;
- F) Construction or repair work where formal bids are not required by law; and
- G) County departments shall not enter into contracts requiring formal bid procedures without having met with and received written approval from the County Manager.
- H) The County Finance Director is hereby directed to release board-approved non-profit grants in quarterly installments upon the execution of the funding agreement required by the County.
- I) 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 ongoing construction projects undertaken by the County, without the requirement of consultation with the Board of Commissioners, in the following circumstances:

- A) 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.
- B) 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.
- C) 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	\$ 354,193
Dues & Non-Profit Contributions	398,739
County Manager	361,606
Administrative Services	379,823
Human Resources	400,236
Elections	700,816
Finance	606,349
Assessor	1,609,316
Tax Collections	654,428
Legal	595,688
Register of Deeds	1,371,521
Engineering & Facility Services – Central Services Division	2,470,714
Engineering & Facility Services – Garage Division	893,207
Court Facilities	190,000
Information Technology	1,074,874
Sheriff	10,801,875
Detention Facility	4,229,202
Emergency Services – Emergency Management Division	214,401
Emergency Services – Fire Marshal Division	253,959
Building Services	1,130,887
Emergency Services – Emergency Medical Services Division	3,772,529
Code Enforcement – Animal Control Division	508,569
Criminal Justice Partnership Program (CJPP)	95,856
Rescue Squad	95,450
Code Enforcement – Property Addressing Division	136,717
Forestry Services	49,872
Soil & Water Conservation District	269,578
Engineering & Facility Services – Utilities Division	199,660
Planning	713,316
Code Enforcement	314,544
Soil and Sedimentation Division	181,464
Cooperative Extension	396,803
HOME Program	172,000
Economic Development	442,144
Public Health	2,259,632
Public Health – Programs Divisions	3,254,332
Public Health – Environmental Health Division	1,154,873
Home & Community Care Block Grant (H&CCBG)	699,215
Social Services – Foster Care Home	539,806
Mental Health Services	528,612
Rural Operating Assistance Program (ROAP)	161,552
Social Services	13,056,311
Social Services – Smart Start Program	468,712
Social Services – WF Demo Grant	79,900
Social Services – Federal & State Programs	10,463,164
Social Services – General Assistance Division	67,000
Juvenile Justice Grant	202,985
Veterans Services	23,463
Public Library	2,915,920

Recreation	1,074,679
Public School System	
<i>Current Expense</i>	19,810,242
<i>Capital Expense</i>	2,155,339
Blue Ridge Community College	
<i>Operational Expense</i>	2,314,409
<i>Capital Expense</i>	90,724
Public Schools Debt Service	9,596,164
Community College Debt Service	1,668,510
General Debt Service	3,975,331
Special Projects	499,616
Transfers to Other Funds	2,789,900

TOTAL GENERAL FUND APPROPRIATIONS: **\$ 115,890,727**

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.

SECTION 6 – CAPITAL RESERVE FUND (21)

The following is hereby appropriated and revenues estimated to be available in the **CAPITAL RESERVE** Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revenues	\$ 300,000
Appropriations	\$ 300,000

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, 2008 and ending June 30, 2009.

Revenues **\$ 6,414,586**

Appropriations **\$ 6,414,586**

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

District	Rate
Bat Cave	.090
Blue Ridge	.085
Dana	.100
Edneyville	.085
Etowah-Horse Shoe	.085
Fletcher	.095
Gerton	.115
Green River	.060
Mills River	.065
Mountain Home	.095
Saluda	.075
Valley Hill	.070
Valley Hill II	.070

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, 2008 and ending June 30, 2009.

Revenues **\$ 648,795**

Appropriations **\$ 648,795**

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, 2008 and ending June 30, 2009.

Revenues **\$ 1,341,168**

Appropriations **\$ 1,341,168**

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

The following is hereby appropriated and revenues estimated to be available in the **CDBG: 2009 SCATTERED SITE HOUSING PROGRAM** Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revenues	\$ 400,000
Appropriations	\$ 400,000

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, 2008 and ending June 30, 2009. Revenues for this fund are based on a .55 cent surcharge per phone line.

Revenues	\$ 411,430
Appropriations	\$ 411,430

SECTION 12 – CDBG: SHUEY KNOLLS PROJECT FUND (29)

The following is hereby appropriated and revenues estimated to be available in the **CDBG: SHUEY KNOLLS PROJECT** Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revenues	\$ 250,000
Appropriations	\$ 250,000

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, 2008 and ending June 30, 2009.

Revenues	\$ 489,860
Appropriations	\$ 489,860

SECTION 14 – PUBLIC TRANSIT PROGRAM FUND (33)

The following is hereby appropriated and revenues estimated to be available in the **PUBLIC TRANSIT PROGRAM** Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revenues	\$ 572,482
Appropriations	\$ 572,482

SECTION 15 – IMMIGRATIONS AND CUSTOMS ENFORCEMENT FUND (38)

The following is hereby appropriated and revenues estimated to be available in the **IMMIGRATIONS AND CUSTOMS ENFORCEMENT** Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revenues	\$ 754,691
Appropriations	\$ 754,691

SECTION 16 – 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, 2008 and ending June 30, 2009.

Revenues	\$ 1,610,000
Appropriations	\$ 1,610,000
Capital Projects:	
Edneyville Park Project	
Construction	\$ 900,000
Architect Fees	\$ 100,000
Technology Equipment	\$ 310,000
Detention Center Generator	\$ 300,000

SECTION 17 – SCHOOLS CAPITAL PROJECTS FUND (43)

The following is hereby appropriated and revenues estimated to be available in the **SCHOOLS CAPITAL PROJECTS** Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revenues	\$ 49,494,863
Appropriations	\$ 49,494,863
Projects:	
Dana Elementary Project – Phase II	\$ 3,653,698
Sugarloaf Road Elementary Project	\$ 15,825,000
Hillandale Elementary Project	\$ 15,466,525
Mills River Elementary Project	\$ 14,549,640

SECTION 18 – 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, 2008 and ending June 30, 2009.

Revenues	\$ 164,364
Appropriations	\$ 164,364

SECTION 19 – 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, 2008 and ending June 30, 2009.

Revenues	\$ 5,100,732
Appropriations	\$ 5,100,732

SECTION 20 – 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, 2008 and ending June 30, 2009.

Revenues	\$ 1,106,390
Appropriations	\$ 1,106,390

SECTION 21 – 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, 2008 and ending June 30, 2009.

Revenues	\$ 36,225
Appropriations	\$ 36,225

SECTION 22 – RISK MANAGEMENT FUND (80)

The following is hereby appropriated and revenues estimated to be available in the **RISK MANAGEMENT** Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Revenues	\$ 1,572,736
Appropriations	\$ 1,572,736

SECTION 23 – HENDERSON COUNTY PUBLIC SCHOOLS PROVISION

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 thirtieth (30th) 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.

SECTION 24 – ELECTED OFFICIALS PROVISIONS

- A) 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.
- B) 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 and \$3,650 annually for in-county travel expenses.
- C) 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 \$80,000. 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.
- D) 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 \$62,000. 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.
- E) 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 for the remainder of his term.

SECTION 25 – 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 2008-2009 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 2nd day of June 2008.

William L. Moyer, Chairman
Henderson County Board of Commissioners

Attest:

Elizabeth W. Corn, Clerk to the Board