

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: June 24, 2013
SUBJECT: FY 2014 Budget Ordinance
PRESENTER: Steve Wyatt
ATTACHMENTS: Yes

SUMMARY OF REQUEST:

Staff will provide the FY 2014 Budget Ordinance for Board review and adoption at this meeting.

BOARD ACTION REQUESTED:

The Board is requested to approve the budget amendment at this meeting as presented.

Suggested Motion:

I move the adoption of the FY2013-2014 Budget, and further move that the Chairman be authorized to execute the Budget Ordinance to be effective July 1, 2013.



HENDERSON COUNTY, NORTH CAROLINA BUDGET ORDINANCE FISCAL YEAR JULY 1, 2013 – JUNE 30, 2014

Preamble

The County Manager's proposed budget for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014 ("FY2014") was presented to the Henderson County Board of Commissioners on May 15, 2013, pursuant to the North Carolina Local Government Fiscal Control and Budget Act, Article 3 of Chapter 159 of the General Statutes. The Board of Commissioners considered the proposal, deliberated concerning it, and then held a public hearing on the budget pursuant to N.C. Gen. Stat. §159-12 on June 3, 2013.

The following Ordinance was offered by Commissioner _____, on June 24, 2013, who moved its adoption. The motion passed by a vote of _____, Commissioners _____ opposed.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF HENDERSON COUNTY, NORTH CAROLINA, THIS 24th DAY OF JUNE, 2013:

Section 1 – General Fund

A. 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 FY2014. Other fund amounts as set forth in this Ordinance are also appropriated as presented in this section. 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 in departments subject to his control for the following purposes, and on the following terms and conditions:

- A) Grant agreements with public and non-profit agencies;
- B) Leases of normal and routine business equipment;
- C) Consultant, professional, or maintenance service agreements with a up to an anticipated contract amount of \$50,000;
- D) Purchase of supplies and materials when formal bids are not required by law, pursuant to the Manager's purchasing policy;
- 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 Finance Director is hereby directed to release board-approved non-profit grants in quarterly installments upon the execution of and compliance with 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 flash money, provided that these funds are returned to the Finance Director as soon as possible.
- J) The County Manager may authorize pilot programs for the County's departments, and evaluate such programs for effectiveness and efficiency.
- K) The Finance Director may temporarily transfer from the County's General Fund in the appropriation for Agribusiness Henderson County, Inc., up to one-third of the initial appropriation

for that Corporation to that Corporation's agency account to be used to pay necessary expenses of that Corporation. Any such temporary transfer shall be reimbursed during FY2014 to the General Fund by the Corporation from its agency account. Should at any point during FY2014 both (1) the remaining amount unspent in the General Fund be less than one-half (1/2) the appropriation herein and (2) the remaining amount unspent in the General Fund be less than the remaining expenses budgeted herein for FY2014, then this matter shall immediately be placed upon this Board's agenda for further action.

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.
- D) The Sheriff may execute contracts that have no monetary impact on the county government budget (for example, no county match in personnel or funding). Contracts or agreements that require any type of County match outside of the Sheriff's approved budget must be approved by the Board of Commissioners.

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.
- E) The total of all amounts encumbered for outstanding purchase orders and contracts at June 30, 2013 shall be carried forward in fund balance as the amount Reserved for Encumbrances and the corresponding appropriations for these encumbrances shall not lapse in order to properly account for the payment in the fiscal year paid.

GENERAL FUND BUDGET SCHEDULE

Governing Body	\$ 375,462
Dues & Non-Profit Contributions	434,501
County Manager	319,441
Administrative Services	359,115
Human Resources	616,133
Elections	798,258
Finance	750,065

Assessor	1,551,924
Tax Collections	453,406
Legal	666,141
Register of Deeds	378,953
Engineering & Facility Services – Central Services Division	2,532,395
Engineering & Facility Services – Garage Division	324,787
Court Facilities	190,000
Information Technology	2,214,466
Sheriff	13,519,130
Detention Facility	3,753,746
Emergency Services – Emergency Management Division	214,997
Emergency Services – Fire Marshal Division	419,950
Building Services	793,094
Wellness Clinic	438,970
Emergency Services – Emergency Medical Services Division	4,456,514
Animal Services	579,744
Rescue Squad	221,860
Forestry Services	55,818
Soil & Water Conservation District	274,242
Engineering & Facility Services – Utilities Division	307,728
Planning	560,658
Code Enforcement	259,618
Cooperative Extension	315,039
ABC Board	25,000
Economic Development	759,848
AgriBusiness Henderson County	125,067
Public Health	6,135,045
Public Health – Environmental Health Division	970,596
Home & Community Care Block Grant (H&CCBG)	768,363
Medical Services - Autopsies	46,250
Mental Health -- Maintenance of Effort Funding	528,612
Rural Operating Assistance Program (ROAP)	211,092
Social Services	12,262,735
Social Services – Smart Start Program	551,261
Social Services – Federal & State Programs	6,511,719
Social Services – General Assistance Division	57,000
Juvenile Justice Grant	193,745
Veterans Services	46,613
Public Library	2,872,241
Recreation	1,523,999
Public School System	22,070,846
Blue Ridge Community College	3,075,977
Public Schools Debt Service	8,562,351
Community College Debt Service	1,524,036
General Debt Service	3,800,106
Special Projects	420,000
Transfers to Other Funds	1,042,382
TOTAL GENERAL FUND APPROPRIATIONS:	\$ 112,221,039

B. Revenues

For the operation of the Henderson County's government and its subdivisions for FY2014, it is estimated that the revenues and fund balances of the General Fund, as listed below, will be available to meet the appropriations as set forth herein. 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.

Ad Valorem Taxes	\$ 63,348,139
Current year general levy	\$ 61,468,139
Prior year taxes, interest and penalties	\$ 1,880,000
 County share of (local option only) sales taxes	 \$ 16,925,657
 Other taxes and licenses	 \$ 508,569
Unrestricted intergovernmental revenue	\$ 67,000
Restricted intergovernmental revenue	\$ 16,939,406
Permits and fees	\$ 1,031,500
Sales and services	\$ 5,244,534
Investment earnings	\$ 400,000
Other revenues	\$ 496,669
Transfers from other funds	\$ 531,246
Fund balance appropriated	\$ 6,728,319
 TOTAL GENERAL FUND REVENUE	 \$ 112,221,039

1. Ad Valorem Tax Levy

That there is hereby levied for FY2014 a property tax rate of fifty-one and thirty-six/hundredth cents (\$.5136) on each one hundred dollars (\$100) of assessed valuation of taxable property, as listed for taxes as of January 1, 2013, for the purpose of raising the revenue for current year's taxes as set forth in the foregoing estimates of revenues, and in order to finance the foregoing appropriations, pursuant to and in accordance with the North Carolina Machinery Act (codified within Chapter 105 of the North Carolina General Statutes) and other applicable laws. This rate is based on an estimated total valuation of \$12,475,000,000 of taxable property and a collection rate of ninety-seven percent (97%). The Budget Ordinance also names ad valorem property taxes as the specific revenue source to fund the Tax Revaluation Reserve Fund, budgeted in Fiscal Year 2014 at \$681,313.

2. 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.

C. Based on the Annual Budget

The appropriations, schedules of expected revenues, and taxes levied, as stated herein, are based on the annual Budget as hereby approved, a summary of which Budget is attached as Schedule No. 1, and the terms of which Budget are hereby specifically incorporated by reference.

Section 2 – Capital Reserve Fund

The following is hereby appropriated and revenues estimated to be available in the Capital Reserve Fund for FY2014:

Revenues	\$ 225,000
Appropriations	\$ 225,000

Section 3 – Fire Districts Fund

The following is hereby appropriated and revenues estimated to be available in the Fire Districts Fund for FY2014 for payment to the appropriate corporation providing fire protection within each district:

Revenues	\$ 6,993,713
Appropriations	\$ 6,993,713

Fire District Tax Rate for these special tax districts listed are as follows (at cents per \$100 value):

District	Rate
Bat Cave	.100
Blue Ridge	.095
Dana	.110
Edneyville	.095
Etowah-Horse Shoe	.095
Fletcher	.100
Gerton	.125
Green River	.070
Mills River	.075
Mountain Home	.105
Raven Rock	.085
Valley Hill	.085
Valley Hill II	.085

Section 4 – Other Funds

A. Revaluation Reserve Fund

The following is hereby appropriated and revenues estimated to be available in the Revaluation Reserve Fund for FY2014:

Revenues	\$ 681,313
Appropriations	\$ 681,313

B. Community Development Block Grants

(1) Scattered Site Housing Program Fund

The following is hereby appropriated and revenues estimated to be available in the Community Block Development Grant: Scattered Site Housing Program Fund for FY2014:

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

C. Emergency Telephone System Fund

The following is hereby appropriated and revenues estimated to be available in the Emergency Telephone System (“E-911”) Fund for FY2014 the following (revenues for this fund are based on a \$0.70 surcharge per phone line):

Revenues	\$ 576,591
Appropriations	\$ 576,591

D. Public Transit Fund

The following is hereby appropriated and revenues estimated to be available in the Public Transit Program Fund for FY2014:

Revenues	\$ 865,382
Appropriations	\$ 865,382

E. Immigration and Customs Enforcement Fund

The following is hereby appropriated and revenues estimated to be available in the Immigration and Customs Enforcement Fund for FY2014:

Revenues	\$ 787,667
Appropriations	\$ 787,667

F. Debt Service Fund

The following is hereby appropriated and revenues estimated to be available in the Debt Service Fund for FY 2014:

Revenues	\$ 607,062
Appropriations	\$ 607,062

G. Solid Waste Enterprise Fund

The following is hereby appropriated and revenues estimated to be available in the Solid Waste Enterprise Fund for FY2014:

Revenues	\$ 5,118,604
Appropriations	\$ 5,118,604

H. Cane Creek Sewer Enterprise Fund

The following is hereby appropriated and revenues estimated to be available in the Cane Creek Sewer Enterprise Fund for FY2014:

Revenues	\$ 3,111,269
Appropriations	\$ 3,111,269

I. Justice Academy Sewer Fund

The following is hereby appropriated and revenues estimated to be available in the Justice Academy Sewer Fund for FY2014:

Revenues	\$ 132,880
Appropriations	\$ 132,880

Section 5 – Public Schools

The Henderson County Finance Director is hereby directed to remit the appropriation to the Henderson County Public Schools 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 each month.

Section 6 – Elected Officials

A. Henderson County Board of Public Education

The Chairman of the Board 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. Henderson County Board of Commissioners

(1) Salary

The Chairman of the Board of Commissioners shall be compensated at an annual rate of \$17,565, paid on the same basis as other county employees. Members of the Board, other than the Chair, shall be compensated at an annual rate of \$10,906, paid on the same basis as other county employees.

(2) Expenses and Special Meetings

The Chairman and Members shall also receive an additional \$75 per special-called meeting and \$3,650 annually for in-county travel expenses.

C. Sheriff

The Sheriff shall be compensated at an annual rate of \$ 97,500. Notwithstanding, the Board reserves the right to adjust this salary pursuant to North Carolina law.

D. Register of Deeds

The Register of Deeds shall be compensated at an annual rate of \$ 67,089. Notwithstanding, the Board reserves the right to adjust this salary pursuant to North Carolina law.

Section 7 – Use of Budget

This Ordinance and the budget shall be the basis for the financial plan for the County of Henderson, North Carolina, during FY2014. 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.

Section 8 – Effective Date

This Ordinance shall be effective by its terms for FY2014 upon adoption.

VOTING:

AYES:

NAYS:

Adopted this the 24th day of June, 2013.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: _____
CHARLES MESSER, Chairman

Attest:

TERESA L. WILSON, Clerk to the Board