



HENDERSON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2003-2004

BE IT ORDAINED by the Henderson County Board of Commissioners, meeting this 18th day of June 2003:

SECTION 1 – GENERAL FUND

The following amounts are hereby appropriated and revenues estimated to be available in the GENERAL FUND for the operation of the County government and its activities for the Fiscal Year beginning July 1, 2003 and ending June 30, 2004:

GENERAL FUND REVENUES:

Ad Valorem Taxes	41,577,168
Local Option Sales Taxes	17,649,034
Other Taxes & Licenses	948,620
Unrestricted Intergovernmental Revenue	23,000
Restricted Intergovernmental Revenue	12,728,737
Permits & Fees	1,782,000
Sales & Services	3,904,623
Investment Earnings	250,000
Other Revenues	239,825
Transfers from Other Funds	387,850
Appropriated Fund Balance	486,606

TOTAL GENERAL FUND REVENUES: \$ 79,977,463

GENERAL FUND APPROPRIATIONS:

Governing Body	301,954
Dues & Non-Profit Contributions	285,904
County Manager	346,173
Human Resources	229,489
Elections	460,346
Finance	381,671
County Assessor	636,150
Tax Collector	418,845
Delinquent Tax Collections	156,979
Legal Department	380,100
Register of Deeds	874,735
Central Services - Public Buildings	1,825,496
Central Services - Garage	465,544
Court Facilities	165,000
Information Technology	1,116,549
Sheriff's Department	7,431,283
Detention Facility	2,616,454
Emergency Management	164,446
Fire Services	248,723
Inspections	690,788

Risk Management	101,187
Emergency Medical Services	2,512,543
Animal Control	943,579
Criminal Justice Partnership Program	84,245
Rescue Squad	64,500
Property Addressing	110,620
Forestry Services	46,642
Soil & Water	224,056
Planning	577,851
Cooperative Extension	373,576
Land Records	341,432
HOME Program	194,942
Economic Development	814,270
General Public Health	1,610,978
Public Health Programs	2,322,882
Environmental Health	832,439
Home & Community Care Block Grant	621,836
Spectrum Foster Care Home	652,039
Mental Health Services	548,342
Rural Operating Assistance Program	226,038
Social Services	7,760,050
Smart Start – Social Services	281,656
Federal & State Programs – Social Services	8,692,750
General Assistance – Social Services	33,525
Juvenile Justice Grant	203,010
Public Library	2,318,294
Recreation	938,836
Public Schools	
<i>Current Expense</i>	15,452,217
<i>Capital Expense</i>	1,792,978
<i>Maintenance Program</i>	200,000
Blue Ridge Community College	
<i>Operational Expense</i>	1,746,611
Public Schools Debt Service	5,521,566
Community College Debt Service	435,169
General Debt Service	1,342,832
Transfers	857,343

TOTAL GENERAL FUND APPROPRIATIONS: \$ 79,977,463

SECTION 2 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 5,254,267
Appropriations	\$ 5,254,267

SECTION 3 – SPECIAL SCHOOL DISTRICT FUND (24)

The following is hereby appropriated and revenues estimated to be available in the SPECIAL SCHOOL DISTRICT Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Revenues	\$ 500
Appropriations	\$ 500

SECTION 4 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 557,343
Appropriations	\$ 557,343

SECTION 5 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 693,154
Appropriations	\$ 693,154

SECTION 6 – CDBG: SCATTERED SITE HOUSING FUND (27)

The following is hereby appropriated and revenues estimated to be available in the CDBG: SCATTERED SITE HOUSING Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

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

SECTION 7 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 480,000
Appropriations	\$ 480,000

SECTION 8 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 538,000
Appropriations	\$ 538,000

SECTION 9 – CDBG: HIGHLANDER WOODS SUBDIVISION FUND (30)

The following is hereby appropriated and revenues estimated to be available in the CDBG: HIGHLANDER WOODS SUBDIVISION Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

Revenues	\$ 160,000
Appropriations	\$ 160,000

SECTION 10 – CAPITAL PROJECTS FUND (40)

The following is hereby appropriated and revenues estimated to be available in the CAPITAL PROJECTS Fund for the fiscal year beginning July 1, 2003 and ending June 30, 2004.

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

SECTION 11 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 280,000
Appropriations	\$ 280,000

SECTION 12 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 3,175,218
Appropriations	\$ 3,175,218

SECTION 13 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 1,440,397
Appropriations	\$ 1,440,397

SECTION 14 – 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, 2003 and ending June 30, 2004.

Revenues	\$ 45,899
Appropriations	\$ 45,899

SECTION 15 – TAX RATES ESTABLISHED

There is hereby levied a tax at the rate of forty seven and one half cents (47.5) per one hundred dollars valuation of property listed as of January 1, 2003. The rate is based on an estimated total valuation of \$8,753,590,504 of taxable property and a collection rate of 97%. Tax Rates for the special tax districts listed in Section 2 of this ordinance are as follows:

District	Rate
Bat Cave	.090
Blue Ridge	.080
Dana	.090
Edneyville	.090
Etowah-Horse Shoe	.075
Fletcher	.095
Gerton	.120
Green River	.075
Mills River	.060
Mountain Home	.095
Saluda	.090
Valley Hill	.080
Valley Hill II	.080

SECTION 16 – RESTRICTIONS: BUDGET OFFICER

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

- I. The Budget Officer may re-appropriate amounts between objects of expenditure within a department.

- II. The Budget Officer may not re-appropriate any amounts between funds nor from any Contingency appropriation without prior approval by the Board of County Commissioners.
- III. The Budget Officer 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.
- IV. 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.
- V. The Board of Commissioners hereby approves all fees associated with the development of the Budget and directs that a copy of the fee schedule be maintained in the County Manager's Department and the Finance Department. The County Manager is authorized to make modifications to these fees throughout the fiscal year, provided such modifications are within parameters established by the Board of Commissioners.
- VI. 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.
- VII. 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 \$69,256. 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.
- VIII. 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 \$58,435. 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.
- IX. 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 \$50,859. 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.
- X. 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.

SECTION 17 – PROVISIONS

- I. The County Finance Director is hereby directed to remit the appropriation to the Henderson County Public Schools for Local Current Expense and Capital Expense in monthly installments sufficient to meet the projected lawful expenditures as certified by

the School Finance Officer and appropriately adjusted by the County Finance Director until the County appropriation to Henderson County Public Schools is exhausted. Funds not so remitted shall remain in the General Fund. The School Finance Officer shall be required to certify the projected installment amount sufficient to meet the projected monthly lawful expenditures in a certificate in form approved by the County Finance Director. However, the certificate shall also include the actual expenditures for the month immediately preceding the month for which projections are being made. The certificate from the School Finance Officer must be received by the County Finance Director no later than the fifth day of the month for which payment is to be made, and the County Finance Director shall remit payment by the tenth of such month. The County Finance Director shall not be required to remit such payment by the tenth if he has reasonable suspicion that such projections are unreasonable or inaccurate. In calculating the monthly installment to be made to the Henderson County Public Schools, the County Finance Officer shall take the projected installment amount sufficient to meet the projected monthly expenditures as certified by the School Finance Officer and increase or decrease such amount as appropriate, based upon the monies actually expended in the month(s) preceding as compared to the monies appropriated for such preceding month(s). Capital outlay for the Henderson County Public Schools shall be reimbursed by the County based on invoices as received by the County Finance Director.

- II. The County Finance Director is hereby directed to release board-approved non-profit contributions in quarterly installments.

SECTION 18 – 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 2003-2004 Fiscal Year. The Budget Officer shall administer the budget and he shall 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 this the 18th day of June 2003.



Grady Hawkins, Chairman
Henderson County Board of Commissioners

Attest:



Elizabeth W. Corn, Clerk to the Board