



**HENDERSON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2010-2011**

BE IT ORDAINED by the Henderson County Board of Commissioners, meeting on the 7th day of June 2010:

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, 2010 and ending June 30, 2011, 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 (41)	
Current Year Taxes	\$ 58,549,491
Prior Year Taxes, Interest, and Penalties	1,640,000
Local Option Sales Taxes (42)	15,607,222
Other Taxes & Licenses (43)	782,250
Unrestricted Intergovernmental Revenue (44)	72,000
Restricted Intergovernmental Revenue (45)	18,684,305
Permits & Fees (46)	1,120,450
Sales & Services (47)	5,364,860
Investment Earnings (48)	250,000
Other Revenues (49)	2,371,241
Transfers from Other Funds (40)	328,452
Fund Balance Appropriated 4010000	6,418,905
TOTAL GENERAL FUND REVENUES:	\$ 111,189,176

SECTION 2 – AD VALOREM TAX LEVY

There is hereby levied for the fiscal year 2010-2011, an ad valorem property tax on all property having a situs in Henderson County as listed for taxes as of January 1, 2010, 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 \$ 13,065,000,000 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, 2010 and ending June 30, 2011. Other fund amounts as set forth in Sections 6 through 19 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 flash 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.
- D) The Sheriff may execute contracts that have no monetary impact on the county government budget, ie. no 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.

GENERAL FUND BUDGET SUMMARY

Governing Body	\$ 1,335,219
Dues & Non-Profit Contributions	403,059
County Manager	362,978
Administrative Services	433,720
Human Resources	454,392
Elections	808,721
Finance	770,332
Assessor	1,798,986
Tax Collections	551,063
Legal	682,732
Register of Deeds	861,313
Engineering & Facility Services – Central Services Division	966,343
Engineering & Facility Services – Garage Division	378,859
Court Facilities	190,000
Information Technology	578,037
Sheriff	13,346,671
Detention Facility	5,204,530
Emergency Services – Emergency Management Division	207,504
Emergency Services – Fire Marshal Division	397,777
Building Services	1,005,458
Wellness Clinic	378,907
Emergency Services – Emergency Medical Services Division	4,152,883
Code Enforcement – Animal Control Division	549,256
Criminal Justice Partnership Program (CJPP)	104,013
Rescue Squad	106,650
Code Enforcement – Property Addressing Division	144,059
Forestry Services	55,473
Soil & Water Conservation District	384,877
Engineering & Facility Services – Utilities Division	198,196
Planning	565,687
Code Enforcement	300,113
Soil and Sedimentation Division	153,248
Cooperative Extension	422,988
HOME Program	100,000
Economic Development	466,768
Public Health	3,247,894
Public Health – Programs Divisions	3,518,179
Public Health – Environmental Health Division	1,071,978
Home & Community Care Block Grant (H&CCBG)	742,338
Social Services – Foster Care Home	521,027
Maintenance of Effort Funding	528,612
Mental Health Services	50,012
Rural Operating Assistance Program (ROAP)	267,294

Social Services	12,616,598
Social Services – Smart Start Program	491,078
Social Services – Federal & State Programs	7,610,308
Social Services – General Assistance Division	57,000
Juvenile Justice Grant	209,672
Veterans Services	39,866
Public Library	3,376,224
Recreation	1,658,359
Public School System	
<i>Current Expense</i>	20,698,218
<i>Capital Expense</i>	449,889
Blue Ridge Community College	
<i>Operational Expense</i>	2,325,516
<i>Capital Expense</i>	90,724
Public Schools Debt Service	9,637,232
Community College Debt Service	1,706,837
Special Projects	244,000
Transfers to Other Funds	1,209,509
TOTAL GENERAL FUND APPROPRIATIONS:	\$ 111,189,176

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 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 6,554,777
Appropriations	\$ 6,554,777

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 7 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 718,031
Appropriations	\$ 718,031

SECTION 8 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 1,036,328
Appropriations	\$ 1,036,328

SECTION 9 – CDBG: SCATTERED SITE HOUSING FUND (27)

The following is hereby appropriated and revenues estimated to be available in the **CDBG: SCATTERED SITE HOUSING PROGRAM** Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

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

SECTION 10 – 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, 2010 and ending June 30, 2011. Revenues for this fund are based on a .70 cent surcharge per phone line.

Revenues	\$ 469,720
Appropriations	\$ 469,720

SECTION 11 – CDBG: WARM COMPANY PROJECT (30)

The following is hereby appropriated and revenues estimated to be available in the **CDBG: WARM COMPANY PROJECT** Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Revenues	\$ 200,000
Appropriations	\$ 200,000

SECTION 12 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 1,068,289
Appropriations	\$ 1,068,289

SECTION 13 – CDBG: WATER AND SEWER HOOKUP PROJECT (35)

The following is hereby appropriated and revenues estimated to be available in the **CDBG: WATER AND SEWER HOOKUP PROJECT** Fund for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Revenues	\$ 66,500
Appropriations	\$ 66,500

SECTION 14 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 598,531
Appropriations	\$ 598,531

SECTION 15 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 304,750
Appropriations	\$ 304,750
Capital Projects:	
PARTF - Upper Hickory Nut Gorge Trail Project	\$ 208,750
Capital Project Manager	\$ 96,000

SECTION 16 – 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, 2010 and ending June 30, 2011.

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

SECTION 17 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 6,963,680
Appropriations	\$ 6,963,680

SECTION 18 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 1,461,017
Appropriations	\$ 1,461,017

SECTION 19 – 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, 2010 and ending June 30, 2011.

Revenues	\$ 38,950
Appropriations	\$ 38,950

SECTION 20 – 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 21 – 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 \$ 16,801. Members of the Board, other than the Chair, shall be compensated at \$ 10,431 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 \$ 87,000. 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 \$ 64,170. 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.

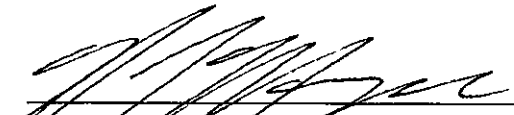
SECTION 22 – UTILIZATION OF THE HENDERSON COUNTY BUDGET

This Ordinance and the Budget Document shall be the basis for the financial plan for the County of Henderson, North Carolina, during the 2010-2011 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.

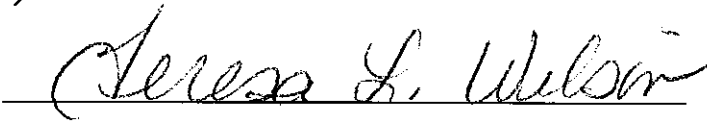
This Ordinance shall be effective upon its adoption.

Adopted the 7th day of June 2010.



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

Attest:



Teresa L. Wilson, Clerk to the Board

