



Adopted June 15, 2011

**HENDERSON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2012**

WHEREAS, the proposed budget for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012 ("Fiscal Year 2012") was presented to the Henderson County Board of Commissioners on May 18, 2011 by the Henderson County Manager and received by the Clerk to the Board on that date; and,

WHEREAS, on May 31, 2011, the Henderson County Board of Commissioners held a public hearing on the budget pursuant to N.C. Gen. Stat. §159-12; and,

WHEREAS, on June 15, 2011, the Henderson County Board of Commissioners adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Commissioners;

NOW, THEREFORE, BE IT ORDAINED by the Henderson County Board of Commissioners, meeting on the 15th day of June 2011:

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 2012, 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.

**HENDERSONCOUNTY
GENERAL FUND BUDGET SUMMARY**

Ad Valorem Taxes	
Current Year Taxes	\$ 58,743,127
Prior Year Taxes, Interest, and Penalties	1,745,000
Local Option Sales Taxes	16,066,421
Other Taxes & Licenses	709,880
Unrestricted Intergovernmental Revenue	82,000
Restricted Intergovernmental Revenue	17,517,405
Permits & Fees	1,039,470
Sales & Services	4,788,556
Investment Earnings	275,000
Other Revenues	520,820
Transfers from Other Funds	365,362
Fund Balance Appropriated	3,194,191
TOTAL GENERAL FUND REVENUES:	\$ 105,047,232

SECTION 2 – AD VALOREM TAX LEVY

There is hereby levied for Fiscal Year 2012 an *ad valorem* property tax on all property having a situs in Henderson County as listed for taxes as of January 1, 2011, at the statutory revenue neutral tax rate of fifty-one and thirty-six –hundredth cents (\$.5136) 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. Pursuant to N.C. Gen. Stat. §159-11(e), the revenue-neutral tax rate for FY2012 is \$0.5136 per \$100.00 taxable value.

This rate is based on an estimated total valuation of \$11,920,000,000 of taxable property and a collection rate of 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 2012 at \$641,359.

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, 2011 and ending June 30, 2012. 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 (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.

GENERAL FUND BUDGET SUMMARY

Governing Body	\$ 350,590
Dues & Non-Profit Contributions	355,581
County Manager	301,573
Administrative Services	419,542
Human Resources	451,234
Elections	734,085
Finance	630,064
Assessor	1,689,174
Tax Collections	425,320
Legal	638,003
Register of Deeds	739,276
Engineering & Facility Services – Central Services Division	2,138,539
Engineering & Facility Services – Garage Division	304,038
Court Facilities	190,000
Information Technology	1,760,946
Sheriff	11,773,419
Detention Facility	4,132,300
Emergency Services – Emergency Management Division	198,355
Emergency Services – Fire Marshal Division	370,190
Building Services	792,746
Wellness Clinic	376,544
Emergency Services – Emergency Medical Services Division	3,893,331
Animal Services	508,475
Criminal Justice Partnership Program (CJPP)	96,588
Rescue Squad	98,650
Property Addressing Division	59,751
Forestry Services	65,899
Soil & Water Conservation District	260,257

Engineering & Facility Services – Utilities Division	215,212
Planning	471,417
Code Enforcement	243,826
Cooperative Extension	321,326
Economic Development	505,573
Public Health	5,797,204
Public Health – Environmental Health Division	889,896
Home & Community Care Block Grant (H&CCBG)	753,676
Medical Services - Autopsies	46,250
Maintenance of Effort Funding	528,612
Rural Operating Assistance Program (ROAP)	267,294
Social Services	11,584,245
Social Services – Smart Start Program	492,740
Social Services – Federal & State Programs	7,198,736
Social Services – General Assistance Division	57,000
Juvenile Justice Grant	209,672
Veterans Services	25,209
Public Library	2,734,186
Recreation	1,408,091
Public School System	
<i>Current Expense</i>	18,561,999
<i>Capital Expense</i>	1,000,000
Blue Ridge Community College	
<i>Operational Expense</i>	2,151,102
<i>Capital Expense</i>	90,724
Public Schools Debt Service	9,402,833
Community College Debt Service	1,653,247
General Debt Service	3,920,511
Special Projects	254,000
Transfers to Other Funds	508,181
TOTAL GENERAL FUND APPROPRIATIONS:	\$105,047,232

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, 2011 and ending June 30, 2012.

Revenues	\$ 6,620,517
Appropriations	\$ 6,620,517

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

District	Rate
Bat Cave	.100
Blue Ridge	.095
Dana	.110
Edneyville	.095
Etowah-Horse Shoe	.095
Fletcher	.100
Gerton	.125
Green River	.065
Mills River	.075
Mountain Home	.105
Saluda	.085
Valley Hill	.080
Valley Hill II	.080

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, 2011 and ending June 30, 2012.

Revenues	\$ 641,359
Appropriations	\$ 641,359

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, 2011 and ending June 30, 2012.

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, 2011 and ending June 30, 2012.

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

SECTION 10 – EMERGENCY TELEPHONE SYSTEM FUND (28)

The following is hereby appropriated and revenues estimated to be available in the **EMERGENCY TELEPHONE SYSTEM FUND** for the fiscal year beginning July 1, 2011 and ending June 30, 2012. Revenues for this fund are based on a .70 cent surcharge per phone line.

Revenues	\$ 578,156
Appropriations	\$ 578,156

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, 2011 and ending June 30, 2012.

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

SECTION 12 – MUD CREEK WATERSHED PROJECT (32)

The following is hereby appropriated and revenues estimated to be available in the **MUD CREEK WATERSHED PROJECT** Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Revenues	\$ 255,681
Appropriations	\$ 255,681

SECTION 13 – 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, 2011 and ending June 30, 2012.

Revenues	\$ 836,286
Appropriations	\$ 836,286

SECTION 14 – CDBG: TALLEY DRIVE PROJECT (35)

The following is hereby appropriated and revenues estimated to be available in the **CDBG: TALLEY DRIVE PROJECT** Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Revenues	\$ 850,000
Appropriations	\$ 850,000

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, 2011 and ending June 30, 2012.

Revenues	\$ 739,893
Appropriations	\$ 739,893

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, 2011 and ending June 30, 2012.

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, 2011 and ending June 30, 2012.

Revenues	\$ 6,251,639
Appropriations	\$ 6,251,639

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, 2011 and ending June 30, 2012.

Revenues	\$ 1,080,822
Appropriations	\$ 1,080,822

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, 2011 and ending June 30, 2012.

Revenues	\$ 42,800
Appropriations	\$ 42,800

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 – HENDERSON COUNTY PUBLIC SCHOOLS

Pursuant to N.C. Gen. Stat. §115C-429(b), the Board of Commissioners hereby exercise their power of allocation of a part of the current expense appropriation by purpose or function, and ordain that of the total funds appropriated in this Ordinance to the Henderson County Public Schools (“the Schools”) for current expense In Section 4, above, there is hereby allocated a sufficient sum to be expended by the Schools as follows:

- 1) The local salary supplements, being defined as monies paid by the County above the amount approved and paid by the State for FY 2012 will remain the same as for FY 2011, except as stated in this Section 21 (2) below; and,
- 2) The local salary supplements for classroom teachers, classroom teacher assistants and librarians with direct student contact will be increased by two percent (2%) of their respective state-approved and state-paid salary above the level they received during FY 2011; and,
- 3) Salaries for teacher assistants paid with funds from this allocation shall be funded for 215 days; and
- 4) Funding and staff levels for bus drivers and cafeteria personnel shall remain at FY2011 levels; and,
- 5) Funding for building maintenance shall be \$1,000,000.00.

As used herein, the “state-approved and state-paid salary” amounts upon which the supplements are figured shall include, to the same extent as in previous budget years, matching FICA and state retirement costs.

The allocation made in this Section shall be deemed to reference each particular purpose, function and line item in the Uniform Budget Format in which the local salary supplements are located.

SECTION 22 – 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.

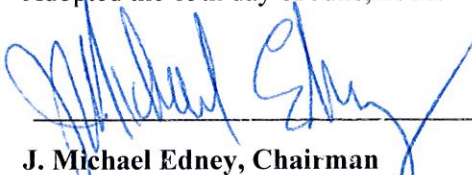
SECTION 23 – UTILIZATION OF THE HENDERSON COUNTY BUDGET

This Ordinance and the Budget Document shall be the basis for the financial plan for the County of Henderson, North Carolina, during the 2011-2012 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 15th day of June, 2011.



J. Michael Edney, Chairman
Henderson County Board of Commissioners

Attest:



Teresa L. Wilson, Clerk to the Board