



Henderson County, North Carolina

Budget Ordinance

Fiscal Year July 1, 2012 - June 30, 2013

Preamble

The County Manager's proposed budget for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013 ("FY2013") was presented to the Henderson County Board of Commissioners on May 16, 2012, 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 May 29, 2012.

The following Ordinance was offered by Commissioner Messer, on June 4, 2012, who moved its adoption. The motion failed, Commissioners Edney, O'Connor and Young voting against. Commissioner Edney then moved to reconsider, and adopt this Ordinance.

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF
HENDERSON COUNTY, NORTH CAROLINA, THIS 4TH DAY OF
JUNE, 2012:**

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 FY2013. 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.

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, 2012 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	\$ 352,937
Dues & Non-Profit Contributions	483,695
County Manager	305,107
Administrative Services	407,167
Human Resources	530,512
Elections	783,672
Finance	704,745
Assessor	1,706,312
Tax Collections	431,301
Legal	647,561
Register of Deeds	376,901
Engineering & Facility Services - Central Services Division	2,272,696
Engineering & Facility Services - Garage Division	267,130
Court Facilities	190,000
Information Technology	1,790,245
Sheriff	12,025,940
Detention Facility	4,230,795
Emergency Services - Emergency Management Division	204,778
Emergency Services - Fire Marshal Division	412,112
Building Services	801,826
Wellness Clinic	380,685
Emergency Services - Emergency Medical Services Division	3,930,229
Code Enforcement - Animal Control Division	563,601
Rescue Squad	110,360
Forestry Services	65,899
Soil & Water Conservation District	264,061
Engineering & Facility Services - Utilities Division	278,282
Planning	538,674
Code Enforcement	244,887
Cooperative Extension	321,326
Economic Development	510,801
Public Health	5,871,667
Public Health - Environmental Health Division	937,464
Home & Community Care Block Grant (H&CCBG)	768,216
Medical Services - Autopsies	46,250
Mental Health - Maintenance of Effort Funding	528,612
Rural Operating Assistance Program (ROAP)	267,294
Social Services	11,784,066
Social Services - Smart Start Program	535,741
Social Services - Federal & State Programs	6,563,273
Social Services - General Assistance Division	57,000
Juvenile Justice Grant	193,745
Veterans Services	44,888
Public Library	2,864,975
Recreation	1,418,049
Public School System	21,200,000
Blue Ridge Community College	2,825,977
Public Schools Debt Service	8,828,949
Community College Debt Service	1,616,429
General Debt Service	3,932,431
Special Projects	225,000
Transfers to Other Funds	853,209
TOTAL GENERAL FUND APPROPRIATIONS:	\$ 107,497,472

B. Revenues

For the operation of the Henderson County's government and its subdivisions for FY2013, 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	\$ 60,907,749
Current year general levy	\$ 59,132,749
Prior year taxes, interest and penalties	\$ 1,775,000
County share of (local option only) sales taxes	\$ 16,066,421
Other taxes and licenses	\$ 536,850
Unrestricted intergovernmental revenue	\$ 84,000
Restricted intergovernmental revenue	\$ 17,118,652
Permits and fees	\$ 930,750
Sales and services	\$ 4,808,836
Investment earnings	\$ 350,000
Other revenues	\$ 504,910
Transfers from other funds	\$ 572,098
Fund balance appropriated	\$ 5,617,206
TOTAL GENERAL FUND REVENUE	\$ 107,497,472

1. Ad Valorem Tax Levy

That there is hereby levied for FY2013 the following rate of property tax 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, 2012, 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 \$12,000,000,000 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 2013 at \$650,291.

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 FY2013:

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

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Section 3 – Fire Districts Fund

The following is hereby appropriated and revenues estimated to be available in the Fire Districts Fund for FY2013 for payment to the appropriate corporation providing fire protection within each district:

Revenues	\$ 6,838,321
Appropriations	\$ 6,838,321

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	.065
Mills River	.075
Mountain Home	.105
Raven Rock	.085
Valley Hill	.080
Valley Hill II	.080

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 FY2013:

Revenues	\$ 650,291
Appropriations	\$ 650,291

B. Travel & Tourism Fund

The following is hereby appropriated and revenues estimated to be available in the Travel & Tourism Fund for FY2013, in revenue from the Henderson County Room Occupancy Tax (North Carolina Session Law 1987-172).

Revenues	\$ 1,297,081
Appropriations	\$ 1,297,081

C. 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 FY2013:

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

(2) Talley Drive Project Fund

The following is hereby appropriated and revenues estimated to be available in the Community Block Development Grant: Talley Drive Project Fund for FY2013:

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

D. Emergency Telephone System Fund

The following is hereby appropriated and revenues estimated to be available in the Emergency Telephone System ("E-911") Fund for FY2013 the following (revenues for this fund are based on a \$0.70 surcharge per phone line):

Revenues	\$ 784,562
Appropriations	\$ 784,562

E. Mud Creek Watershed Protection Project Fund

The following is hereby appropriated and revenues estimated to be available in the Mud Creek Watershed Protection Project Fund for FY2013:

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

F. Public Transit Fund

The following is hereby appropriated and revenues estimated to be available in the Public Transit Program Fund for FY2013:

Revenues	\$ 851,971
Appropriations	\$ 851,971

G. Economic Development Fund

The following is hereby appropriated and revenues estimated to be available in the Economic Development Fund for FY2013:

Revenues	\$ 2,125,000
Appropriations	\$ 2,125,000

H. Immigration and Customs Enforcement Fund

The following is hereby appropriated and revenues estimated to be available in the Immigration and Customs Enforcement Fund for FY2013:

Revenues	\$ 843,908
Appropriations	\$ 843,908

I. Debt Service Fund

The following is hereby appropriated and revenues estimated to be available in the Debt Service Fund for FY 2013:

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

J. Solid Waste Enterprise Fund

The following is hereby appropriated and revenues estimated to be available in the Solid Waste Enterprise Fund for FY2013:

Revenues	\$ 4,535,922
Appropriations	\$ 4,535,922

K. Cane Creek Sewer Enterprise Fund

The following is hereby appropriated and revenues estimated to be available in the Cane Creek Sewer Enterprise Fund for FY2013:

Revenues	\$ 2,877,219
Appropriations	\$ 2,877,219

L. Justice Academy Sewer Fund

The following is hereby appropriated and revenues estimated to be available in the Justice Academy Sewer Fund for FY2013:

Revenues	\$ 38,880
Appropriations	\$ 38,880

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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 such 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 \$17,137, 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 \$10,640, 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 \$ 88,740. 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 \$ 65,453. 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 FY2013. 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.

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Section 8 – Effective Date

This Ordinance shall be effective by its terms for FY2013 upon adoption.

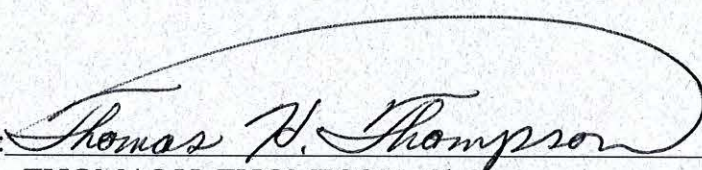
VOTING:

AYES: Four (Thompson, Edney, Messer and Young)

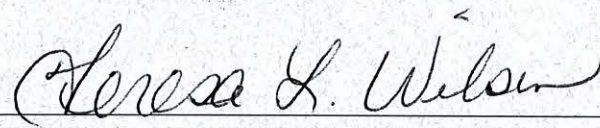
NAYS: One (O'Connor)

Adopted this the 4th day of June, 2012.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: 
THOMAS H. THOMPSON, Chairman

Attest:


TERESA L. WILSON, Clerk to the Board