



HENDERSON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2005-2006

BE IT ORDAINED by the Henderson County Board of Commissioners, meeting this 23rd day of June 2005:

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, 2005 and ending June 30, 2006:

GENERAL FUND REVENUES:

Ad Valorem Taxes	46,631,998
Local Option Sales Taxes	20,395,947
Other Taxes & Licenses	1,290,620
Unrestricted Intergovernmental Revenue	48,500
Restricted Intergovernmental Revenue	14,844,317
Permits & Fees	2,039,000
Sales & Services	4,242,160
Investment Earnings	250,000
Other Revenues	1,117,041
Transfers from Other Funds	400,675

TOTAL GENERAL FUND REVENUES: \$ 91,260,258

GENERAL FUND APPROPRIATIONS:

Governing Body	304,686
Dues & Non-Profit Contributions	317,308
County Manager	453,204
Human Resources	753,689
Elections	516,934
Finance	420,528
County Assessor	747,523
Tax Collector	440,300
Delinquent Tax Collections	172,180
Legal Department	569,006
Register of Deeds	1,076,301
Central Services - Public Buildings	1,908,022
Central Services - Garage	587,505
Court Facilities	165,000
Information Technology	1,485,205
Sheriff's Department	8,596,326
Detention Facility	3,499,495
Emergency Management	185,645
Fire Services	263,454
Inspections	880,720
Risk Management	95,000

Emergency Medical Services	2,782,780
Animal Control	527,746
Criminal Justice Partnership Program	85,230
Rescue Squad	85,740
Property Addressing	118,898
Forestry Services	50,378
Soil & Water	221,076
Utilities	173,268
Planning	638,188
Development & Enforcement Services	233,741
Cooperative Extension	363,441
Land Records	315,376
HOME Program	200,000
Economic Development	728,218
General Public Health	1,747,525
Public Health Programs	2,657,581
Environmental Health	887,771
Home & Community Care Block Grant	624,956
Spectrum Foster Care Home	615,192
Mental Health Services	528,342
Rural Operating Assistance Program	145,567
Social Services	9,329,426
Smart Start – Social Services	434,704
Federal & State Programs – Social Services	10,196,385
General Assistance – Social Services	39,525
Juvenile Justice Grant	208,354
Veterans Services	22,054
Public Library	2,588,748
Recreation	1,013,610
Public Schools	
<i>Current Expense</i>	16,859,052
<i>Capital Expense</i>	1,400,000
<i>Maintenance Program</i>	200,000
Blue Ridge Community College	
<i>Operational Expense</i>	1,926,643
Public Schools Debt Service	6,263,423
Community College Debt Service	393,178
General Debt Service	2,433,050
Non-Departmental	22,000
Transfers	761,061
TOTAL GENERAL FUND APPROPRIATIONS:	\$ 91,260,258

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, 2005 and ending June 30, 2006.

Revenues	\$ 4,943,927
Appropriations	\$ 4,943,927

SECTION 3 – 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, 2005 and ending June 30, 2006.

Revenues	\$ 596,698
Appropriations	\$ 596,698

SECTION 4 – 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, 2005 and ending June 30, 2006.

Revenues	\$ 781,739
Appropriations	\$ 781,739

SECTION 5 – CDBG: SCATTERED SITE HOUSING FUND (27)

The following is hereby appropriated and revenues estimated to be available in the **CDBG: 2005 SCATTERED SITE HOUSING PROGRAM** Fund for the fiscal year beginning July 1, 2005 and ending June 30, 2006.

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

SECTION 6 – 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, 2005 and ending June 30, 2006.

Revenues	\$ 617,337
Appropriations	\$ 617,337

SECTION 7 – 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, 2005 and ending June 30, 2006.

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

SECTION 8 – MUD CREEK WATERSHED RESTORATION FUND (32)

The following is hereby appropriated and revenues estimated to be available in the **MUD CREEK WATERSHED RESTORATION** Fund for the fiscal year beginning July 1, 2005 and ending June 30, 2006.

Revenues	\$ 171,201
Appropriations	\$ 171,201

SECTION 9 – 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, 2005 and ending June 30, 2006.

Revenues	\$ 5,715,000
Appropriations	\$ 5,715,000

SECTION 10 – 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, 2005 and ending June 30, 2006.

Revenues	\$ 859,093
Appropriations	\$ 859,093

SECTION 11 – 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, 2005 and ending June 30, 2006.

Revenues	\$ 44,600
Appropriations	\$ 44,600

SECTION 12 – TAX RATES ESTABLISHED

There is hereby levied a tax at the rate of fifty one and one half cents (51.5) per one hundred dollars valuation of property listed as of January 1, 2005. The rate is based on an estimated total valuation of \$9,066,559,500 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	.0900
Blue Ridge	.0950
Dana	.0900
Edneyville	.0925
Etowah-Horse Shoe	.0850
Fletcher	.0950
Gerton	.1150
Green River	.0750
Mills River	.0650
Mountain Home	.1050
Saluda	.0900
Valley Hill	.0800
Valley Hill II	.0800

SECTION 13 – 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 \$72,054. 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 \$60,796. 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 \$52,914. 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.
- XI. County departments shall not enter into contracts requiring formal bid procedures without having met with and received written approval from the County Manager.

SECTION 14 – 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 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 (5th) day of the month for which payment is to be made, and the County Finance Director shall remit payment by the fifteenth (15th) of such month. The County Finance Director shall not be required to remit such payment by the fifteenth (15th) 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 upon the execution of the funding agreement required by the County.

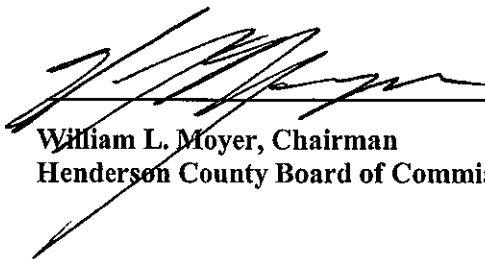
SECTION 15 – UTILIZATION OF THE HENDERSON COUNTY BUDGET

This Ordinance and the Budget Document shall be the basis for the financial plan for the County of Henderson, North Carolina, during the 2005-2006 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 23rd day of June 2005.



William L. Moyer, Chairman
Henderson County Board of Commissioners

Attest:



Elizabeth W. Corn, Clerk to the Board