HENDERSON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2007-2008

BE IT ORDAINED by the Henderson County Board of Commissioners, meeting on the 4th day of June 2007:

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, 2007 and ending June 30, 2008, 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	
Current Year Taxes	$ 55,069,186
Prior Year Taxes, Interest, and Penalties	1,228,000
Local Option Sales Taxes	22,918,993
Other Taxes & Licenses	1,840,620
Unrestricted Intergovernmental Revenue	41,500
Restricted Intergovernmental Revenue	18,753,256
Permits & Fees	2,182,000
Sales & Services	6,631,638
Investment Earnings	640,000
Other Revenues	1,951,423
Transfers from Other Funds	253,144
Fund Balance Appropriated	1,841,778
TOTAL GENERAL FUND REVENUES:	**$ 113,351,538**

SECTION 2 – AD VALOREM TAX LEVY

There is hereby levied for the fiscal year 2007-2008, an ad valorem property tax on all property having a situs in Henderson County as listed for taxes as of January 1, 2007, 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 $ 12,294,596,000 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, 2007 and ending June 30, 2008. Other fund amounts as set forth in Sections 6 through 20 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 pubic 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.

GENERAL FUND BUDGET SUMMARY

Governing Body	$ 351,408
Dues & Non-Profit Contributions	353,807
County Manager	354,468
Administrative Services	367,469
Human Resources	389,523
Elections	699,764
Finance	590,222
Assessor	1,585,264
Tax Collections	645,560
Legal	580,666
Register of Deeds	1,248,850
Engineering & Facility Services – Central Services Division	2,460,843
Engineering & Facility Services – Garage Division	694,624
Court Facilities	165,000
Information Technology	1,047,642
Sheriff	10,689,564
Detention Facility	3,847,354
Emergency Services – Emergency Management Division	209,470
Emergency Services – Fire Marshal Division	301,542
Building Services	1,146,437
Emergency Services – Emergency Medical Services Division	3,497,451
Code Enforcement – Animal Control Division	640,736
Criminal Justice Partnership Program (CJPP)	110,357
Rescue Squad	92,943
Code Enforcement – Property Addressing Division	133,782
Forestry Services	48,561
Soil & Water Conservation District	265,818
Engineering & Facility Services – Utilities Division	184,651
Planning	650,858
Code Enforcement	319,341
Soil and Sedimentation Division	216,890
Cooperative Extension	390,024
HOME Program	304,428
Economic Development	552,586
Public Health	2,206,529
Public Health – Programs Divisions	2,883,148
Public Health – Environmental Health Division	1,076,516
Home & Community Care Block Grant (H&CCBG)	622,672
Social Services – Foster Care Home	689,620
Mental Health Services	528,342
Rural Operating Assistance Program (ROAP)	71,048
Social Services	11,726,833
Social Services – Smart Start Program	465,624
Social Services – Federal & State Programs	12,443,782
Social Services – General Assistance Division	42,000
Juvenile Justice Grant	202,985
Veterans Services	21,170
Public Library	2,906,332
Recreation	1,022,780

Public School System	
Current Expense	18,802,573
Capital Expense	2,098,675
Blue Ridge Community College	
Operational Expense	2,058,821
Public Schools Debt Service	8,852,113
Community College Debt Service	1,698,689
General Debt Service	3,782,146
Special Projects	1,003,669
Transfers to Other Funds	3,007,568
TOTAL GENERAL FUND APPROPRIATIONS:	**$ 113,351,538**

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 – CAPITAL RESERVE FUND (21)

The following is hereby appropriated and revenues estimated to be available in the **CAPITAL RESERVE** Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Revenues	**$ 1,400,000**
Appropriations	**$ 1,400,000**

SECTION 7 – 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, 2007 and ending June 30, 2008.

Revenues	**$ 6,000,879**
Appropriations	**$ 6,000,879**

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

District	Rate
Bat Cave	.080
Blue Ridge	.085
Dana	.100
Edneyville	.085
Etowah-Horse Shoe	.080
Fletcher	.095
Gerton	.115
Green River	.060
Mills River	.065
Mountain Home	.095
Saluda	.075
Valley Hill	.070
Valley Hill II	.070

SECTION 8 – 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, 2007 and ending June 30, 2008.

Revenues	**$ 629,587**
Appropriations	**$ 629,587**

SECTION 9 – 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, 2007 and ending June 30, 2008.

Revenues	**$ 1,124,090**
Appropriations	**$ 1,124,090**

SECTION 10 – CDBG: SCATTERED SITE HOUSING FUND (27)

The following is hereby appropriated and revenues estimated to be available in the **CDBG: 2007 SCATTERED SITE HOUSING PROGRAM** Fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Revenues	**$ 400,000**
Appropriations	**$ 400,000**

SECTION 11 – 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, 2007 and ending June 30, 2008. Revenues for this fund are based on a .55 cent surcharge per phone line.

Revenues	**$ 543,000**
Appropriations	**$ 543,000**

SECTION 12 – 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, 2007 and ending June 30, 2008.

Revenues	**$ 489,860**
Appropriations	**$ 489,860**

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, 2007 and ending June 30, 2008.

Revenues	**$ 685,438**
Appropriations	**$ 685,438**

SECTION 14 – 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, 2007 and ending June 30, 2008.

Revenues	**$ 29,411,932**
Appropriations	**$ 29,411,932**

Capital Projects:	
Etowah Branch Library	$2,050,000
Human Services Building – CAUSE Unit Project	$ 401,932
Historic Courthouse Rehabilitation	
Construction	$ 8,297,000
Architect Fees	$ 800,000
Professional Services	$ 493,000
Contingency	$ 400,000
Capital Outlay/Equipment	$ 200,000
Blue Ridge Community College Technology Center	$ 16,100,000
Technology Equipment	$ 330,000
Edneyville Park Project PARTF Match	$ 300,000
Rescue Squad Building Project	$ 40,000

SECTION 15 – 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, 2007 and ending June 30, 2008.

Revenues	**$ 17,855,000**
Appropriations	**$ 17,855,000**
Projects:	
Dana Elementary Project – Phase II	$ 2,500,000
Sugarloaf Road Elementary Project	$ 15,300,000
Dana Elementary and Sugarloaf FF&E	$ 55,000

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, 2007 and ending June 30, 2008.

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, 2007 and ending June 30, 2008.

Revenues	**$ 4,720,144**
Appropriations	**$ 4,720,144**

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, 2007 and ending June 30, 2008.

Revenues	**$ 1,047,833**
Appropriations	**$ 1,047,833**

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, 2007 and ending June 30, 2008.

Revenues	**$ 31,022**
Appropriations	**$ 31,022**

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 (30^{th}) 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 $16,233. 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 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 $80,000. 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 $62,000. 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.

E) 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 $63,252 for the remainder of his term.

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 2007-2008 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 4th day of June 2007.

William L. Moyer, Chairman
Henderson County Board of Commissioners

Attest:

Elizabeth W. Corn, Clerk to the Board