

HENDERSON COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE  
FISCAL YEAR 1999-2000

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BE IT ORDAINED by the Henderson County Board of Commissioners,  
meeting this 29th day of June 1999:

SECTION 1

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, 1999 and ending June 30, 2000:

GENERAL FUND REVENUES:

Ad valorem Taxes	\$ 31,763,486
Local Option Sales Taxes	13,378,339
Other Taxes & Licenses	994,618
Unrestricted Intergovernmental Revenue	3,250,637
Restricted Intergovernmental Revenue	8,732,822
Permits & Fees	1,105,643
Sales & Services	2,506,007
Investment Earnings	275,000
Other Revenues	178,275
Transfers from Other Funds	89,295
Appropriated Fund Balance	0
Total General Fund Revenues	\$ 62,274,122

GENERAL FUND APPROPRIATIONS:

Governing Body	\$ 247,024
Dues & Non-Profit Contributions	286,090
County Manager	204,166
Assistant County Manager	94,070
Human Resources	136,972
Elections	361,945
Budget & Finance	411,340
County Assessor	627,785
Tax Collector	419,580
Legal	115,477
Register of Deeds	818,320
Public Buildings	1,762,962
Garage	340,607
Court Facilities	159,230
Information Technology	364,680
Justice Wide Area Network	37,500

Sheriff		6,073,190
Jail		1,575,711
Emergency Management		101,309
Fire Services		209,175
Inspections		544,198
Risk Management		77,357
Emergency Medical Service		1,892,887
Animal Control		200,020
Criminal Justice Partnership Program		92,771
Rescue Squad Contribution		60,000
Forestry Services		36,000
Soil & Water		143,993
Planning		325,196
Cooperative Extension Service		364,306
Land Records Management		400,489
Home Program		181,545
Economic Development Contributions		608,958
General Public Health		1,220,376
Public Health Programs		1,831,580
Environmental Health		649,891
Home & Community Care Block Grant		572,809
Youth Development		481,017
Trend Mental Health		528,021
EDTAP Program		56,723
Social Services		5,807,959
DSS Federal & State Programs		6,286,597
DSS General Assistance		33,525
Juvenile Justice Grant		146,439
Veterans Services		21,660
Public Library		1,706,074
Recreation		741,646
County Schools		
<i>Current Expense:</i>	<i>12,799,836</i>	
<i>Capital Expense:</i>	<i>1,480,000</i>	
<i>Maintenance Program:</i>	<i>200,000</i>	
<i>Total</i>		14,479,836
Blue Ridge Community College		
<i>Operational Expense:</i>	<i>1,431,330</i>	
<i>Capital Expense:</i>	<i>200,000</i>	
<i>Total</i>		1,631,330
Schools Debt Service		2,374,009
BRCC Debt Service		571,152
General Debt Service		1,350,921
Contingency		280,000
Non-Departmental		134,334
Transfers		2,093,370
TOTAL GENERAL FUND APPROPRIATIONS \$		62,274,122

SECTION 2

The following is hereby appropriated and revenues estimated to be available in the SCHOOLS CAPITAL RESERVE Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 769,500
Appropriations:	\$ 769,500

SECTION 3

The following is hereby appropriated and revenues estimated to be available in the FIRE DISTRICTS Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 3,686,409
Appropriations:	\$ 3,686,409

SECTION 4

The following is hereby appropriated and revenues estimated to be available in the SPECIAL SCHOOL DISTRICT Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 250
Appropriations:	\$ 250

SECTION 5

The following is hereby appropriated and revenues estimated to be available in the REVALUATION RESERVE Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	
Transfer from General Fund	\$ 378,367
Total Revenue	\$ 378,367
Appropriations:	\$ 378,367

SECTION 6

The following is hereby appropriated and revenues estimated to be available in the TRAVEL & TOURISM Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	
Occupancy Taxes	\$ 460,000
Other Revenue	87,945
Total Revenue	\$ 547,945
Appropriations:	\$ 547,945

SECTION 7

The following is hereby appropriated and revenues estimated to be available in the EMERGENCY COMMUNICATIONS (E-911) Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 391,000
Appropriations:	\$ 391,000

SECTION 8

The following is hereby appropriated and revenues estimated to be available in the CAPITAL PROJECTS Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	
Transfer from General Fund	\$ 896,461
Total Revenue	\$ 896,461
Appropriations:	\$ 896,461

SECTION 9

The following is hereby appropriated and revenues estimated to be available in the SCHOOL CAPITAL PROJECTS Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 542,342
Appropriations:	\$ 542,342

SECTION 10

The following is hereby appropriated and revenues estimated to be available in the SOLID WASTE ENTERPRISE Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 2,899,861
Appropriations:	\$ 2,899,861

SECTION 11

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, 1999 and ending June 30, 2000.

Revenues:	\$ 805,806
Appropriations:	\$ 805,806

SECTION 12

The following is hereby appropriated and revenues estimated to be available in the MUD CREEK ENTERPRISE Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 258,600
Appropriations:	\$ 258,600

SECTION 13

The following is hereby appropriated and revenues estimated to be available in the JUSTICE ACADEMY SEWER Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 25,250
Appropriations:	\$ 25,250

SECTION 14

The following is hereby appropriated and revenues estimated to be available in the SELF INSURANCE Fund for the fiscal year beginning July 1, 1999 and ending June 30, 2000.

Revenues:	\$ 2,400,000
Appropriations:	\$ 2,400,000

SECTION 15

TAX RATES ESTABLISHED

There is hereby levied a tax at the rate of fifty cents (50.0) per one hundred dollars valuation of property listed as of January 1, 1999. The rate is based on an estimated total valuation of \$6,355,944,470 of taxable property and a collection rate of 96.5%. Tax Rates for the special tax districts listed in Section 3 of this ordinance are as follows:

DISTRICT	RATE
Bat Cave	.080
Blue Ridge	.080
Dana	.075
Edneyville	.090
Etowah-Horse Shoe	.073
Fletcher	.080
Gerton	.120
Green River	.065
Mills River	.060
Mountain Home	.085
Saluda	.070
Valley Hill	.070
Valley Hill 2	.060

SECTION 16

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 Officer may advance funds with the permission of either the County Manager or Assistant County Manager to the Sheriff's Department for their use as drug flash money, provided that these funds are returned to the Finance Officer 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 \$3,000. Members of the Board, other than the Chair, shall be compensated at \$2,400 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 \$56,616.
- 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 \$50,845.
- 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 \$45,396.

SECTION 17

PROVISIONS

- I. The County Finance Officer 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 Officer 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 in form approved by the County Finance Officer. 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 Officer no later than the fifth day of the month for which payment is to be made, and the County Finance Officer shall remit payment by the tenth of such month. The County Finance Officer shall not be required to remit such payment by the tenth 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.

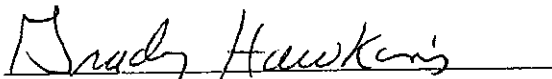
SECTION 18 UTILIZATION OF THE HENDERSON COUNTY BUDGET

This Ordinance and the Budget Document shall be the basis for the financial plan for the County of Henderson, North Carolina, during the 1999-2000 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 Officer shall establish records which are in consonance with the budget, this ordinance and regulating statutes of the State of North Carolina.

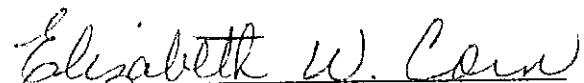
This Ordinance shall be effective upon its adoption.

Adopted this the 29<sup>th</sup> day of June, 1999.



Grady Hawkins, Chairman  
Henderson County Board of Commissioners

Attest:

  
Elizabeth W. Corn, Clerk to the Board