



HENDERSON COUNTY, NORTH CAROLINA
BUDGET ORDINANCE
FISCAL YEAR 2002-2003

BE IT ORDAINED by the Henderson County Board of Commissioners, meeting this 27th day of June 2002:

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, 2002 and ending June 30, 2003:

GENERAL FUND REVENUES:

| | |
|--|-------------------|
| Ad Valorem Taxes | 39,030,905 |
| Local Option Sales Taxes | 17,649,456 |
| Other Taxes & Licenses | 933,620 |
| Unrestricted Intergovernmental Revenue | 61,826 |
| Restricted Intergovernmental Revenue | 12,109,821 |
| Permits & Fees | 1,300,000 |
| Sales & Services | 3,899,611 |
| Investment Earnings | 375,000 |
| Other Revenues | 357,218 |
| Transfers from Other Funds | 627,797 |
| Appropriated Fund Balance | 708,494 |
| TOTAL GENERAL FUND REVENUES: | 77,053,748 |

GENERAL FUND APPROPRIATIONS:

| | |
|---------------------------------|-----------|
| Governing Body | 278,848 |
| Dues & Non-Profit Contributions | 281,242 |
| County Manager | 331,317 |
| Human Resources | 210,958 |
| Elections | 514,206 |
| Finance | 423,359 |
| County Assessor | 638,262 |
| Tax Collector | 400,193 |
| Delinquent Tax Collections | 147,701 |
| Legal Department | 368,495 |
| Register of Deeds | 811,950 |
| Public Buildings | 1,703,185 |
| Garage | 438,982 |
| Court Facilities | 165,000 |
| Information Technology | 803,320 |
| Sheriff's Department | 7,095,064 |
| Detention Facility | 2,350,402 |
| Emergency Management | 167,134 |

| | |
|---|------------|
| Fire Services | 236,416 |
| Inspections | 663,971 |
| Risk Management | 73,427 |
| Emergency Medical Services | 2,360,771 |
| Animal Control | 244,301 |
| Rescue Squad | 64,500 |
| Property Addressing | 134,298 |
| Forestry Services | 40,000 |
| Soil & Water | 499,376 |
| Planning | 432,420 |
| Cooperative Extension | 374,462 |
| Land Records | 415,090 |
| HOME Program | 62,000 |
| Economic Development | 743,296 |
| General Public Health | 1,399,328 |
| Public Health Programs | 2,157,147 |
| Environmental Health | 772,143 |
| Home & Community Care Block Grant | 547,400 |
| DSS - Foster Care Home | 551,695 |
| Trend Mental Health | 548,342 |
| Rural Operating Assistance Program (ROAP) | 226,038 |
| Department of Social Services | 7,201,018 |
| DSS – SmartStart | 352,753 |
| DSS - Federal & State Programs | 8,937,758 |
| DSS - General Assistance | 33,525 |
| Juvenile Justice Grant | 209,861 |
| Veterans Services | 21,214 |
| Public Library | 2,022,069 |
| Recreation | 890,240 |
| Public Schools | |
| <i>Current Expense</i> | 15,136,190 |
| <i>Capital Expense</i> | 1,976,200 |
| <i>Maintenance Program</i> | 200,000 |
| Blue Ridge Community College | |
| <i>Operational Expense</i> | 1,604,632 |
| Public Schools Debt Service | 5,612,190 |
| Community College Debt Service | 456,146 |
| General Debt Service | 1,268,089 |
| Contingency | 906,668 |
| Transfers | 549,156 |
| TOTAL GENERAL FUND APPROPRIATIONS: | 77,053,748 |

SECTION 2 – FIRE DISTRICTS FUND

The following is hereby appropriated and revenues estimated to be available in the FIRE DISTRICTS Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|--------------|
| Revenues | \$ 4,890,307 |
| Appropriations | \$ 4,890,307 |

SECTION 3 – SPECIAL SCHOOL DISTRICT FUND

The following is hereby appropriated and revenues estimated to be available in the SPECIAL SCHOOL DISTRICT Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|--------|
| Revenues | \$ 500 |
| Appropriations | \$ 500 |

SECTION 4 – REVALUATION RESERVE FUND

The following is hereby appropriated and revenues estimated to be available in the REVALUATION RESERVE Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|------------|
| Revenues | \$ 549,156 |
| Appropriations | \$ 549,156 |

SECTION 5 – TRAVEL & TOURISM FUND

The following is hereby appropriated and revenues estimated to be available in the TRAVEL & TOURISM Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|------------|
| Revenues | \$ 685,628 |
| Appropriations | \$ 685,628 |

SECTION 6 – COMMUNITY DEVELOPMENT FUND

The following is hereby appropriated and revenues estimated to be available in the COMMUNITY DEVELOPMENT Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|------------|
| Revenues | \$ 400,000 |
| Appropriations | \$ 400,000 |

SECTION 7 – EMERGENCY COMMUNICATIONS (E911) FUND

The following is hereby appropriated and revenues estimated to be available in the EMERGENCY COMMUNICATIONS (E911) Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|------------|
| Revenues | \$ 475,000 |
| Appropriations | \$ 475,000 |

SECTION 8 – CAPITAL PROJECTS FUND

The following is hereby appropriated and revenues estimated to be available in the CAPITAL PROJECTS Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|-----------|
| Revenues | \$ 32,500 |
| Appropriations | \$ 32,500 |

SECTION 9 – SCHOOLS CAPITAL PROJECTS FUND

The following is hereby appropriated and revenues estimated to be available in the SCHOOLS CAPITAL PROJECTS Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|------------|
| Revenues | \$ 500,000 |
| Appropriations | \$ 500,000 |

SECTION 10 – SOLID WASTE ENTERPRISE FUND

The following is hereby appropriated and revenues estimated to be available in the SOLID WASTE ENTERPRISE Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|--------------|
| Revenues | \$ 3,084,171 |
| Appropriations | \$ 3,084,171 |

SECTION 11 - CANE CREEK SEWER ENTERPRISE FUND

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, 2002 and ending June 30, 2003.

| | |
|----------------|--------------|
| Revenues | \$ 1,412,872 |
| Appropriations | \$ 1,412,872 |

SECTION 12 - JUSTICE ACADEMY SEWER FUND

The following is hereby appropriated and revenues estimated to be available in the JUSTICE ACADEMY SEWER Fund for the fiscal year beginning July 1, 2002 and ending June 30, 2003.

| | |
|----------------|-----------|
| Revenues | \$ 51,981 |
| Appropriations | \$ 51,981 |

SECTION 13 - 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, 2002. The rate is based on an estimated total valuation of \$7,848,892,134 of taxable property and a collection rate of 96.5%. Tax Rates for the special tax districts listed in Section 2 of this ordinance are as follows:

| DISTRICT | RATE |
|-------------------|------|
| Bat Cave | .090 |
| Blue Ridge | .090 |
| Dana | .100 |
| Edneyville | .095 |
| Etowah-Horse Shoe | .080 |
| Fletcher | .095 |
| Gerton | .120 |
| Green River | .085 |
| Mills River | .065 |
| Mountain Home | .095 |
| Saluda | .090 |
| Valley Hill | .090 |
| Valley Hill II | .080 |

SECTION 14 – 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 the 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 \$3,500. 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 \$67,898. 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 \$57,289. 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 \$49,862. 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.

SECTION 15 - 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.
- III. The Budget Officer is hereby permitted to allocate Pay-for-Performance funds to departments as needed.

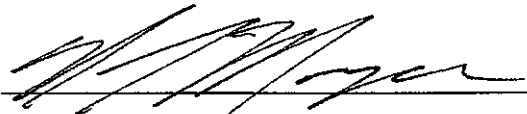
SECTION 16 – UTILIZATION OF THE HENDERSON COUNTY BUDGET

This Ordinance and the Budget Document shall be the basis for the financial plan for the County of Henderson, North Carolina, during the 2002-2003 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 27th day of June 2002.



William L. Moyer, Chairman
Henderson County Board of Commissioners

Attest:



Elizabeth W. Corn, Clerk to the Board