Ordinance No. 130
Village of Flat Rock, Henderson County, North Carolina
Ordinance to Adopt the Fiscal Year 2026-2027 Budget
for the General Fund

BE IT ORDAINED by the Council of the Village of Flat Rock, North Carolina:

Section 1. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Description	Amount
Ad Valorem Taxes 2026/2027@ 11.9 cents per $100 valuation	$ 1,811,867.00
Amounts Refunded	$ -
Vehicle Tax	$ 63,000.00
General Fund Sales Tax	$ 720,000.00
ABC Tax	$ 15,000.00
Utility Sales Tax - Video Programming	$ 31,000.00
Utility Sales Tax - Telecommunications	$ 13,000.00
Utility Sales Tax - Electricity	$ 178,000.00
Utility Sales Tax - Natural Gas	$ 34,000.00
Interest Income	$ 150,000.00
Miscellaneous Income	$ -
Permits & Fees	$ 9,900.00
Flat Rock Park Facility Usage	$ 6,000.00
Park Donations - Foundation	$ 98,115.00
Electric Vehicle Charging Station	$ 800.00
Total General Fund Revenues	$ 3,130,682.00

Section 2. The following amounts are hereby appropriated in the General Fund for the operation of the Village of Flat Rock Government and its activities for the fiscal year beginning July 1, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for the Village.

Description	Amount
Governing Body	$ 28,000.00
Administration	$ 598,200.00
Audit Services	$ 37,000.00
Tax Department	$ 3,100.00
Fire Departments	$ 1,747,948.00
Legal	$ 13,000.00
Public Buildings and Equipment	$ 16,500.00
Elections	$ 3,000.00
Community Support	$ 2,600.00
Kudzu and Hemlock Maintenance	$ 20,000.00
Planning	$ 6,000.00
Park Operation and Maintenance	$ 471,907.60
Park Foundation	$ 85,000.00
Contingencies	$ 98,426.40
Total General Fund Expenses	$ 3,130,682.00

Section 3. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

a. The Budget Officer may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.

b. The Budget Officer may transfer amounts up to $10,000 between departments, including contingency appropriations. The Budget Officer must make an official report on such transfers at the next regular meeting of the Council.

Section 4. Copies of this Budget Ordinance shall be furnished to the Clerk, to the Council, and to the Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted this the 11th day of June, 2026.

Michelle Parker, Village Clerk

Anne Coletta, Mayor

Matt Toner, Vice Mayor and Budget Officer