

CHEROKEE COUNTY

75 Peachtree Street
Murphy, NC 28906
828-837-5527

Randy Wiggins, County Manager
Candy R. Anderson, Finance Officer
R. Scott Lindsay, County Attorney

Board of Commissioners
C.B. McKinnon, Chairman
Dan Eichenbaum, Vice-Chairman
Roy Dickey, Member
Cal Stiles, Member
Gary Westmoreland, Member

CHEROKEE COUNTY BUDGET ORDINANCE **Fiscal Year 2016-2017**

BE IT ORDAINED by the Board of Commissioners of Cherokee County, North Carolina

Section 1. There is hereby appropriated in the General Fund the amounts reflected in “Attachment A” for the operation of the County Government and its activities for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County.

Section 2. It is estimated and hereby appropriated in the General Fund the revenues reflected in “Attachment B” for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this County.

Section 3. There is hereby levied a tax at the rate of 52.0 cents per One Hundred Dollars (\$100) of valuation of property listed for the taxes as of January 1, 2016, for the purpose of raising the revenue listed as “Current Year’s Property Tax” in the General Fund in Section 2 of this ordinance. This tax rate is based on an estimated total valuation of property, for the purpose of taxation, of \$3,092,721,300 and an estimated average collection rate of 97% property taxes and 99% auto taxes. This estimated rate of collection is based on the fiscal year 2015-2016 collection rate. No discounts will be allowed for early payment of taxes.

Section 4. Charges for fees and licenses by Cherokee County Departments or Agencies are in accordance with established fee policies and Statutes authorizing the establishment of said fees. All fees levied by Cherokee County will remain unchanged for fiscal year 2016-2017.

Section 5. The following property tax rates are hereby levied for the purpose of raising revenue to support the county's volunteer fire districts for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

<u>Volunteer Fire Department</u>	<u>Tax Rate per \$100 of Valuation</u>
Bellview	5.4 cents
Brasstown	4.7 cents
Culberson	6.0 cents
Grape Creek	5.0 cents
Hanging Dog	4.2 cents
Hiwassee Dam	5.1 cents
Martins Creek	3.8 cents
Murphy Rural	9.9 cents
Peachtree	6.1 cents
Ranger	3.8 cents
Tipton Creek	4.2 cents
Unaka	3.9 cents
Valleytown	5.9 cents
Violet	5.1 cents
Wolfcreek/Hot House	3.9 cents

Section 6. **Debt Service Fund**- It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Investment Earnings	\$121,146
Transfer from General Fund	<u>\$383,562</u>
Total	<u>\$504,708</u>

The Fund Balance in the Debt Service Fund will decrease by \$2,745,292 during the fiscal year beginning July 1, 2016 and ending June 30, 2017 due to the maturity of a QZAB Bond. The QZAB Bond payment of \$3,250,000 is the only budgeted expenditure. The Fund Balance for the Debt Service Fund has been maintained in accordance with the chart of accounts for this County for the reservation of money for the payment of the QZAB Bonds at maturity.

Section 7. **911 Fund**- The following amount is hereby appropriated in the 911 Fund for the operation of the 911 program and its activities for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts for this County:

911	<u>\$ 289,495</u>
Total	<u>\$ 289,495</u>

It is estimated that the following revenues will be available in the 911 Fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Interest Income	\$ 400
911 Subscriber Fees	<u>\$275,694</u>
Total	<u>\$276,094</u>

The Fund Balance will decrease by \$ 13,401.

Section 8. **Revaluation Fund**- The following amount is hereby appropriated in the Revaluation Reserve Fund for the operation of the tax revaluation program and its activities for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts for this county:

Revaluation costs	<u>\$ 109,282</u>
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It is estimated that the following revenues will be available in the revaluation fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017:

Investment Earnings	\$ 400
Transfer from General Fund	<u>\$ 75,000</u>
Total	<u>\$ 75,400</u>

The Fund Balance will decrease by \$33,882.

Section 9. **Hiwassee Valley Pool & Wellness Center**- The following amount is hereby appropriated in the Hiwassee Valley Pool & Wellness Center enterprise fund for the operation of its programs and its activities for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in accordance with the chart of accounts for this county:

\$ 356,941

It is estimated that the following revenues will be available in the Hiwassee Valley Pool & Wellness Center Enterprise fund for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

Fees	\$298,700
Contributions/Donations	\$ 56,741
Transfer from General Fund	<u>\$ 1,500</u>
Total	<u>\$356,941</u>

Section 10. **Bear Paw Service District**- There is hereby levied a special tax at the rate of 38.0 cents per One Hundred Dollars (\$100) of valuation of property listed for taxes as of January 1, 2016, located within the Bear Paw Service District for the raising of revenue for said Bear Paw Service District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$80,066,231 and an estimated collection rate of 98%. This estimated collection rate is based on the fiscal year 2015-2016 collection rate.

There is appropriated to the Bear Paw Service District the proceeds of this special tax for use by the Bear Paw Service District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Bear Paw Service District.

Section 11. The Budget Officer and Finance Director may transfer amounts between objects of expenditure within a department, without limitation. Further the Budget Officer and Finance Director are hereby authorized to transfer from one appropriation to another appropriation within the same fund as contained herein under the following condition:

Any such transfers shall be reported to the Board of Commissioners at their next regularly scheduled meeting and such action shall be recorded in the meeting minutes.

Section 12. The Budget Officer and the Finance Director are hereby directed to make any changes in the budget or fiscal practices that are required by the Local Government Budget and Fiscal Control Act.

- A. As provided by G.S. 159-25 (b), the Board has authorized dual signatures for each check or draft that is made on County funds. The signatures on the County accounts have been approved by the Board of Commissioners.
- B. Operating funds encumbered on the financial records of the County as of June 30th, 2016, are hereby re-appropriated to the budget for fiscal year 2016-2017.
- C. The Board authorizes one principal account as the central depository for funds received by the Finance Director. Other accounts authorized by the Board can be used for special purposes such as the enterprise fund and various trust accounts. Current accounting techniques shall be used to assure that all funds will be properly accounted for in the financial records of the County.

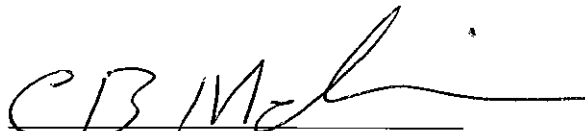
Section 13. The Budget Officer or his designee are hereby authorized to enter into contracts/agreements, within funds included in the Budget Ordinance or other actions authorized by the Board of Commissioners for the following purposes: 1) Lease of routine business equipment; 2) Consultant, professional, or maintenance service agreements; 3) Purchase of supplies, materials, or equipment where formal bids are not required by law; 4) Applications for and agreements for the acceptance of grant funds from Federal, State, public, private and non-profit organizations sources, and other funds from other government units, for services to be rendered which have been approved by the Board of Commissioners; 5) Construction and repair projects; 6) Liability, health, life, disability, casualty, property or other insurance or performance bonds; 7) Other administrative contracts which include agreements approved by the Board of Commissioners.

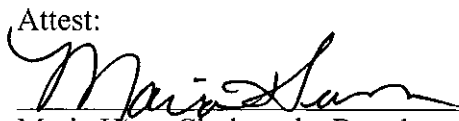
Section 14. County funded agencies are required to submit an audit or other detailed financial reports to the County Finance Director each year. Approved payments may be delayed pending receipt of financial information.

Section 15. It is the policy of Cherokee County to not absorb any reduction in State or Federal grant funds. Any decrease shall be absorbed in the budget of the agency or department receiving funding by reducing personnel or department expenditures to stay within the County appropriations as approved.

Section 16. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 20th day of June 2016.


CB McKinnon, Chairperson
Cherokee County Board of Commissioners

Attest:

Maria Hass, Clerk to the Board

Attachment A

**Cherokee County
General Fund
Budget by Department**

<u>General Fund</u>	<u>FY 2016-2017 Budget</u>
PARKS & RECREATION	\$335,408
MUSEUM	42,047
LIBRARY	183,045
TOTAL CULTURAL & RECREATION	560,500
TOTAL DEBT SERVICE	2,241,905
COOPERATIVE EXTENSION	154,942
ECONOMIC DEVELOPMENT	40,000
SOIL & WATER	85,625
SPECIAL APPROPRIATIONS	377,849
TOTAL ECONOMIC DEVELOPMENT	658,416
SCHOOLS	6,607,003
COMMUNITY COLLEGE	1,080,390
TOTAL EDUCATION	7,687,393
GOVERNING BOARD	351,116
ADMINISTRATION	187,074
INFORMATION TECHNOLOGY	404,919
FINANCE	407,114
TAX ASSESSOR	449,240

LAND RECORDS	154,987
TAX COLLECTOR	255,390
COURT FACILITIES	37,950
BOARD OF ELECTIONS	274,949
REGISTER OF DEEDS	422,913
PUBLIC BUILDINGS/MAINTENANCE	710,223
CENTRAL SERVICE	224,397
TOTAL GOVERNMENTAL	3,880,272
MENTAL HEALTH	75,000
HEALTH DEPARTMENT	2,388,449
SOCIAL SERVICES	6,234,660
VETERANS SERVICES	52,785
SENIOR CENTER	404,045
SPECIAL APPROPRIATIONS	185,986
TOTAL HEALTH & HUMAN SERVICES	9,340,925
TOTAL TRANSFERS TO OTHER FUNDS	460,062
SHERIFF	2,874,346
JAIL	2,480,307
CENTRAL DISPATCH	686,600
EMERGENCY MANAGEMENT	122,564
AMBULANCE SERVICE	3,464,192
CODE ENFORCEMENT	482,423
ANIMAL CONTROL	75,000
MEDICAL EXAMINER	20,000
SPECIAL APPROPRIATIONS	171,403
TOTAL PUBLIC SAFETY	10,376,835
SOLID WASTE	1,388,189

TRANSPORTATION	777,518
AIRPORT OPERATIONS	<u>209,122</u>
TOTAL TRANSPORTATION	<u>986,640</u>
CONTINGENCY	<u>131,111</u>
TOTAL GENERAL FUND	<u><u>\$37,712,248</u></u>

Attachment B

**Cherokee County
General Fund
Source of County Revenues**

<u>Description</u>	Budget
	2016-2017
Property Tax	\$16,413,136
Restricted	6,508,891
Sales Tax	6,397,885
Unrestricted	1,275,000
Sales & Services	4,300,604
Permits & Fees	1,908,924
Investment Earnings	19,900
Other taxes	670,594
Use of Fund Balance	130,700
Miscellaneous	86,614
Total General Fund	<u>\$37,712,248</u>