



CHEROKEE COUNTY

75 Peachtree Street
Murphy, North Carolina 28906

(828) 837-5527 • (828) 837-9684

Commissioners

*Jonathan Dickey
W. David Sumpter, III
Dana Jones*

County Manager

*David Badger
County Attorney
R. Scott Lindsay*

CHEROKEE COUNTY BUDGET ORDINANCE Fiscal Year 2010-2011

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, 2010, and ending June 30, 2011, 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, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this County.

Section 3. There is hereby levied a tax at the rate of 38.5 cents per One Hundred Dollars (\$100) of valuation of property listed for the taxes as of January 1, 2010, for the purpose of raising the revenue listed as "Current Years 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 \$4,109,040,000 and an estimated property tax collection rate of 94 percent. This estimated rate of collection is based on the fiscal year 2009-2010 collection rate and adjusted accordingly based on the anticipation of reduced collections. 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 2010-2011, except those fees charged by Building Code Enforcement. The Building Code Enforcement fees for Fiscal Year 2010-2011 shall be levied at a rate of ten percent higher than the fee levied in the preceding fiscal year as detailed in "Attachment C".

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, 2010 and ending June 30, 2011:

<u>Volunteer Fire Department</u>	<u>Tax Rate per \$100 of Valuation</u>
Bellview	4.0 cents
Brasstown	2.9 cents
Culberson	3.0 cents
Grape Creek	2.9 cents
Hanging Dog	2.4 cents
Hiwassee Dam	3.1 cents
Martins Creek	2.8 cents
Murphy Rural	5.0 cents
Peachtree	4.1 cents
Ranger	2.5 cents
Unaka	2.7 cents
Valleytown	4.4 cents
Wolfcreek/Hot House	2.7 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, 2010, and ending June 30, 2011:

Investment Earnings	\$ 85,728
Transfer from General Fund	<u>\$383,562</u>
Total	<u>\$469,290</u>

The Fund Balance will increase by \$469,290 during the Fiscal Year beginning July 1, 2010 and ending June 30, 2011 in the Debt Service Fund 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, 2010, and ending June 30, 2011, in accordance with the chart of accounts for this county:

2794324	911	<u>\$ 335,850</u>
	Total	<u>\$ 335,850</u>

It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Interest Income	\$ 2,600
911 Subscriber Fees	<u>\$387,740</u>
Total	<u>\$390,340</u>

The Fund Balance will increase by \$56,750.

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, 2010, and ending June 30, 2011, in accordance with the chart of accounts for this county:

Revaluation costs	<u>\$227,880</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, 2010, and ending June 30, 2011:

Investment Earnings	\$ 500
Transfer from General Fund	\$ 75,000
Use of Fund Balance	<u>\$152,380</u>
Total	<u>\$227,880</u>

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, 2010, and ending June 30, 2011, in accordance with the chart of accounts for this county:

66-6130	<u>\$ 423,675</u>
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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, 2010, and ending June 30, 2011.

Fees	<u>\$ 423,675</u>
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Section 10. **Bear Paw Service District**- There is hereby levied a special tax at the rate of 27.0 cents per One Hundred Dollars (\$100) of valuation of property listed for taxes as of January 1, 2010, 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 \$108,065,000 and an estimated property tax collection rate of 94 percent. This estimated collection rate is based on the fiscal year 2009-2010 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. **Capital Reserve Fund**- It is estimated that the following revenues will be available in the Capital Reserve Fund in the form of debt proceeds and hereby appropriated for the acquisition of property for the Department of Social Services office space, as approved by the NC Local Government Commission.

Debt Proceeds	<u>\$ 1,350,000</u>
Total	\$ 1,350,000

Section 12. The Budget Officer and Finance Officer are hereby authorized to transfer appropriations within a fund as contained herein under the following condition:

May transfer amounts between objects of expenditure within a department, without limitation.

Section 13. The Budget Officer and the Finance Director are hereby directed to make any changes in the budget of 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, 2010, are hereby re-appropriated to the budget for Fiscal Year 2010-2011.
- 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 14. 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, 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 15. County funded agencies are required to submit an audit or other detailed financial reports to the County Finance Office each year. Approved payments may be delayed or withheld pending receipt of financial information.

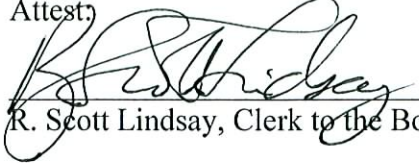
Section 16. It is the policy of Cherokee County to not absorb any reduction in State or Federal grant funds. Any decrease shall be absorbed in the budget of the agency or department receiving funding by reducing personnel or department expenditures to stay within the County appropriations as approved.

Section 17. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Officer, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 21st day of June 2010.


Jonathan Dickey, Chairman
Cherokee County Board of Commissioners

Attest:


R. Scott Lindsay, Clerk to the Board

Attachment A

**Cherokee County
General Fund
Budget by Department**

General Fund	FY 2010-11 Budget
PARKS MURPHY	\$187,395
PARKS ANDREWS	112,810
MUSEUM	38,991
LIBRARY	183,045
Total Cultural & Recreation	522,241
TOTAL DEBT SERVICE	3,189,184
COOPERATIVE EXTENSION	157,474
ECONOMIC DEVELOPMENT	27,005
SOIL & WATER	93,166
SPECIAL APPROPRIATIONS	189,151
TOTAL ECONOMIC DEVELOPMENT	466,796
SCHOOLS	5,067,914
COMMUNITY COLLEGE	651,400
TOTAL EDUCATION	5,719,314
GOVERNING BOARD	158,521
ADMINISTRATION	153,854
INFORMATION TECHNOLOGY	255,341
FINANCE	351,434

TAX ASSESSOR	530,169
LAND RECORDS	153,690
TAX COLLECTOR	182,076
COURT FACILITIES	50,500
BOARD OF ELECTIONS	261,759
REGISTER OF DEEDS	370,793
PUBLIC BUILDINGS/MAINTENANCE	417,650
CENTRAL SERVICE	363,018
SPECIAL APPROPRIATIONS	19,700
CONTINGENCY	66,885
TOTAL GOVERNMENTAL	3,335,390
MENTAL HEALTH	75,000
HEALTH DEPARTMENT	2,498,255
SOCIAL SERVICES ADMINISTRATION	3,149,073
SOCIAL SERVICES PROGRAMS	1,344,793
SENIOR CENTER	355,711
SPECIAL APPROPRIATIONS	179,944
TOTAL HEALTH & HUMAN SERVICES	7,602,776
TOTAL TRANSFERS TO OTHER FUNDS	475,228
CRIMINAL JUSTICE	28,200
SHERIFF	2,438,051
JAIL	2,410,631
911 ADDRESSING	123,003
CENTRAL DISPATCH	507,987
EMERGENCY MANAGEMENT	107,777
AMBULANCE SERVICE	2,264,064
FIRE PROTECTION	202,584
BUILDING INSPECTION	262,132
ANIMAL CONTROL	37,800
MEDICAL EXAMINER	20,000

SPECIAL APPROPRIATIONS	164,168
TOTAL PUBLIC SAFETY	8,566,397
Solid Waste	1,516,495
TRANSPORTATION	949,259
AIRPORT OPERATIONS	58,050
TOTAL TRANSPORTATION	1,007,309
TOTAL GENERAL FUND	<u>\$32,401,130</u>

Attachment B

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

Description	Budget
	2010-11
Property Tax	\$15,664,965
Restricted	5,283,809
Sales Tax	4,765,525
Unrestricted	1,305,745
Sales & Services	3,401,899
Permits	1,426,374
Investment Earnings	40,100
Other taxes	414,797
Miscellaneous	97,916
Total General Fund	\$32,401,130

Fiscal Year 2010-2011 Building Code Enforcement Schedule of Fees

RESIDENTIAL FEE CHART

	BUILDING	ELECTRICAL	PLUMBING	MECHANICAL	TOTAL
0-499	\$66.00	\$66.00	\$44.00	\$39.00	\$215.00
500-999	\$158.00	\$119.00	\$79.00	\$53.00	\$409.00
1000-1499	\$227.00	\$136.00	\$106.00	\$75.00	\$544.00
1500-1999	\$243.00	\$166.00	\$121.00	\$106.00	\$636.00
2000-2499	\$287.00	\$197.00	\$144.00	\$144.00	\$772.00
2500-2999	\$334.00	\$227.00	\$152.00	\$152.00	\$865.00
3000-3499	\$425.00	\$318.00	\$197.00	\$205.00	\$1145.00
3500-4499	\$500.00	\$365.00	\$227.00	\$227.00	\$1319.00
4500-5999	\$668.00	\$455.00	\$274.00	\$304.00	\$1701.00
6000-7999	\$873.00	\$607.00	\$409.00	\$425.00	\$2314.00

****8000 square feet and up recycle chart**

BUILDING WITH FUEL PIPING ADD \$45.00

ATTACHED GARAGE – ADD \$90.00

ATTACHED CARPORT-ADD \$30.00

COMMERCIAL FEE CHART

	BUILDING	ELECTRICAL	PLUMBING	MECHANICAL	TOTAL
0-1000	\$194.00	\$123.00	\$88.00	\$88.00	\$493.00
1001-1500	\$284.00	\$181.00	\$141.00	\$141.00	\$747.00
1501-2500	\$526.00	\$243.00	\$182.00	\$182.00	\$1133.00

2501 SQFT AND UP ADD .090 CENTS PER SQUARE FOOT FOR EACH TRADE

BUILDING WITH SPRINKLER SYSTEMS ADD SAME AS MECHANICAL FEE

BUILDING WITH FUEL PIPING ADD \$88.00

MANUFACTURED HOMES

SINGLEWIDE MANUFACTURED HOME	\$80.00
DOUBLEWIDE & TRIPLEWIDE MANUFACTURED HOME	\$150.00

FOR DECK OR COVERED PORCH ADDITION UP TO 499 SQFT	\$80.00
OVER 500SQFT	\$120.00

ADDITIONS TO LIVING SPACE TO BE SAME AS NEW CONSTRUCTION (RESIDENTIAL FEE RATE)

REMODELS TO EXISTING BUILDING TO BE CALCULATED BY NUMBER OF INSPECTIONS REQUIRED FOR EACH TRADE

MISCELLANEOUS INSPECTION RATES

MECHANICAL ON EXISTING BUILDING	RESIDENTIAL \$45.00
	COMMERCIAL \$90.00

SWIMMING POOL IN-GROUND **\$150.00** ABOVE GROUND **\$45.00**

ELECTRICAL ON EXISTING BUILDING- UPGRADE, CHANGE ETC. **\$45.00** per trip

GARAGE – ATTACHED AS ADDITION OR DETACHED / CHARGE ON SQUARE FEET LISTED ON RESIDENTIAL RATE CHART PER TRADE

RESIDENTIAL BUILDING CLASSIFIED AS STORAGE ONLY

-UNDER 400SQFT AND ONE STORY - **\$60.00**

-400SQFT AND UP/OR TWO STORY ANY SIZE - **\$100.00**

ROOF OVER EXISTING DECK ANY SIZE **\$45.00**

ROOF OVER CAMPERS AND OTHER STRUCTURES **\$90.00**

CARPORT, POLE SHED **\$90.00**

BILLBOARD AND SELF SUPPORTED SIGN OVER 6 SQFT **\$90.00**

ELECTRICAL FOR LIGHTED SIGN **\$45.00**

FEE SCHEDULE
PAGE 3

CHANGE OF OCCUPANCY – SINGLE TRIP - **\$45.00**

PERMIT REACTIVATION - **\$50.00** FOR SAME OWNER / **\$80.00** FOR NEW OWNER

REQUESTED TEMPORARY CERTIFICATE OF OCCUPANCY- **\$60.00**
(PAYABLE WHEN TEMP. C.O. IS SIGNED & BEFORE TURNING IN PINK SLIP)

RE-INSPECTION FEE- **\$45.00**

REQUESTED TEMPORARY ELECTRIC **\$60.00**

INSPECTION FOR INSURANCE PURPOSES, IE WOOD BURNING HEATERS - **\$45.00**

FAMILY OR SMALL DAY CARE – per trip - **\$45.00**

DAY CARE CENTER-per trip - **\$45.00**

RETAINING WALL - **\$90.00**

DEMOLITION PERMITS – RESIDENTIAL **\$90.00**
COMMERCIAL **\$165.00**

FLOODPLAIN DEVELOPMENT PERMIT - **\$60.00**

WATERSHED PROTECTION PERMIT - **\$60.00**