

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
Cal Stiles, Vice-Chairman
Roy Dickey, Member
Dan Eichenbaum, Member
Gary Westmoreland, Member

CHEROKEE COUNTY BUDGET ORDINANCE **Fiscal Year 2015-2016**

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, 2015, and ending June 30, 2016, 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, 2015, and ending June 30, 2016, 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, 2015, 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 \$3,071,249,225 and an estimated average collection rate of 96%. This estimated rate of collection is based on the fiscal year 2014-2015 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 2015-2016.

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, 2015 and ending June 30, 2016:

<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, 2015, and ending June 30, 2016:

Investment Earnings	\$175,000
Transfer from General Fund	<u>\$383,562</u>
Total	<u>\$558,562</u>

The Fund Balance will increase by \$558,562 during the Fiscal Year beginning July 1, 2015 and ending June 30, 2016 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, 2015, and ending June 30, 2016, in accordance with the chart of accounts for this county:

911	<u>\$ 192,400</u>
Total	<u>\$ 192,400</u>

It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:

Interest Income	\$ 325
911 Subscriber Fees	<u>\$233,538</u>
Total	<u>\$233,863</u>

The Fund Balance will increase by \$ 41,463.

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, 2015, and ending June 30, 2016, in accordance with the chart of accounts for this county:

Revaluation costs	<u>\$ 28,404</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, 2014, and ending June 30, 2015:

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

The Fund Balance will increase by \$46,996.

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, 2015, and ending June 30, 2016, in accordance with the chart of accounts for this county:

\$ 350,300

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, 2015, and ending June 30, 2016.

Fees	\$350,300
Transfer from General Fund	<u>\$ - 0 -</u>
Total	<u>\$350,300</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, 2015, 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 \$80,016,967 and an estimated collection rate of 98%. This estimated collection rate is based on the fiscal year 2014-2015 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 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 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, 2015, are hereby re-appropriated to the budget for Fiscal Year 2015-2016.
- 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.

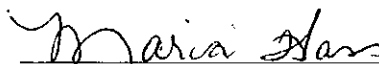
Section 16. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 30th day of June 2015.



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 2015-2016 Budget</u>
PARKS & RECREATION	\$308,893
MUSEUM	41,233
LIBRARY	183,045
TOTAL CULTURAL & RECREATION	533,171
TOTAL DEBT SERVICE	2,889,910
COOPERATIVE EXTENSION	173,782
ECONOMIC DEVELOPMENT	70,738
SOIL & WATER	89,870
SPECIAL APPROPRIATIONS	305,775
TOTAL ECONOMIC DEVELOPMENT	640,165
SCHOOLS	6,088,659
COMMUNITY COLLEGE	849,805
TOTAL EDUCATION	6,938,464
GOVERNING BOARD	346,461
ADMINISTRATION	183,613
INFORMATION TECHNOLOGY	371,038
FINANCE	393,304
TAX ASSESSOR	427,400
LAND RECORDS	152,464

TAX COLLECTOR	289,401
COURT FACILITIES	39,980
BOARD OF ELECTIONS	272,648
REGISTER OF DEEDS	353,858
PUBLIC BUILDINGS/MAINTENANCE	388,358
CENTRAL SERVICE	231,768
TOTAL GOVERNMENTAL	3,450,293

MENTAL HEALTH	75,000
HEALTH DEPARTMENT	2,315,571
SOCIAL SERVICES	6,146,635
VETERANS SERVICES	51,061
SENIOR CENTER	383,031
SPECIAL APPROPRIATIONS	179,990
TOTAL HEALTH & HUMAN SERVICES	9,151,288

TOTAL TRANSFERS TO OTHER FUNDS 458,562

SHERIFF	2,417,564
JAIL	2,346,811
911 ADDRESSING	134,931
CENTRAL DISPATCH	673,046
EMERGENCY MANAGEMENT	120,236
AMBULANCE SERVICE	3,067,462
FIRE PROTECTION	122,109
BUILDING INSPECTION	230,545
ANIMAL CONTROL	89,900
MEDICAL EXAMINER	20,000
SPECIAL APPROPRIATIONS	209,710
TOTAL PUBLIC SAFETY	9,432,314

SOLID WASTE 1,701,323

TRANSPORTATION	695,104
AIRPORT OPERATIONS	<u>242,735</u>
TOTAL TRANSPORTATION	<u>937,839</u>
CONTINGENCY	<u>155,000</u>
ADDITION TO FUND BALANCE	<u>234,748</u>
TOTAL GENERAL FUND	<u><u>\$36,523,077</u></u>

Attachment B

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

<u>Description</u>	Budget
	2015-2016
Property Tax	\$16,381,890
Restricted	6,280,517
Sales Tax	6,397,885
Unrestricted	1,321,000
Sales & Services	3,667,700
Permits & Fees	1,863,300
Investment Earnings	16,500
Other taxes	521,450
Miscellaneous	72,835
Total General Fund	<u>\$36,523,077</u>