

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

CHEROKEE COUNTY BUDGET ORDINANCE **Fiscal Year 2017-2018**

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, 2017, and ending June 30, 2018, 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, 2017, and ending June 30, 2018, 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, 2017, 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 \$3,137,758,719 and an estimated average collection rate of 98% property taxes and 99% auto taxes. This estimated rate of collection is based on the fiscal year 2016-2017 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 2017-2018.

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, 2017 and ending June 30, 2018:

<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	6.6 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, 2017, and ending June 30, 2018:

Investment Earnings	\$121,000
Transfer from General Fund	<u>\$208,825</u>
Total	<u>\$329,825</u>

The Fund Balance will increase by \$329,825 during the fiscal year beginning July 1, 2017 and ending June 30, 2018 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, 2017, and ending June 30, 2018, in accordance with the chart of accounts for this County:

911	<u>\$ 350,355</u>
Total	<u>\$ 350,355</u>

It is estimated that the following revenues will be available in the 911 Fund for the fiscal year beginning July 1, 2017, and ending June 30, 2018:

Interest Income	\$ 400
911 Subscriber Fees	<u>\$196,508</u>
Total	<u>\$196,908</u>

The Fund Balance will decrease by \$ 153,447.

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts for this county:

Revaluation costs	<u>\$ 152,653</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, 2017, and ending June 30, 2018:

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

The Fund Balance will decrease by \$77,253.

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, 2017, and ending June 30, 2018, in accordance with the chart of accounts for this county:

\$ 343,640

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, 2017, and ending June 30, 2018.

Fees	\$300,800
Contributions/Donations	<u>\$ 42,840</u>
Total	<u>\$343,640</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, 2017, 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 \$80,894,081 and an estimated collection rate of 98%. This estimated collection rate is based on the fiscal year 2016-2017 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, 2017, are hereby re-appropriated to the budget for fiscal year 2017-2018.
- 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.

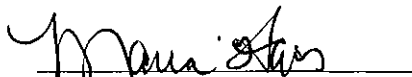
Section 16. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 26th day of June 2017.



Dan Eichenbaum, 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 2017-2018 Budget</u>
PARKS & RECREATION	\$ 310,362
MUSEUM	43,300
LIBRARY	192,645
TOTAL CULTURAL & RECREATION	546,307
TOTAL DEBT SERVICE	2,137,905
COOPERATIVE EXTENSION	169,230
ECONOMIC DEVELOPMENT	46,000
SOIL & WATER	88,365
SPECIAL APPROPRIATIONS	421,851
TOTAL ECONOMIC DEVELOPMENT	725,446
SCHOOLS	7,097,549
COMMUNITY COLLEGE	803,180
TOTAL EDUCATION	7,900,729
GOVERNING BOARD	345,945
ADMINISTRATION	193,483
INFORMATION TECHNOLOGY	352,888
FINANCE	411,722
TAX ASSESSOR	462,164

LAND RECORDS	155,648
TAX COLLECTOR	246,630
COURT FACILITIES	38,850
BOARD OF ELECTIONS	284,650
REGISTER OF DEEDS	394,552
PUBLIC BUILDINGS/MAINTENANCE	625,710
CENTRAL SERVICE	240,669
TOTAL GOVERNMENTAL	3,752,911
MENTAL HEALTH	75,000
HEALTH DEPARTMENT	2,436,985
SOCIAL SERVICES	5,503,444
VETERANS SERVICES	54,073
SENIOR CENTER	414,169
SPECIAL APPROPRIATIONS	190,786
TOTAL HEALTH & HUMAN SERVICES	8,674,457
TOTAL TRANSFERS TO OTHER FUNDS	283,825
SHERIFF	2,937,390
JAIL	2,504,150
911 ADDRESSING	70,204
CENTRAL DISPATCH	698,670
EMERGENCY MANAGEMENT	144,914
AMBULANCE SERVICE	3,664,808
CODE ENFORCEMENT	410,297
ANIMAL CONTROL	86,000
MEDICAL EXAMINER	20,000
SPECIAL APPROPRIATIONS	139,403
TOTAL PUBLIC SAFETY	10,675,836
SOLID WASTE	1,478,707

TRANSPORTATION	723,784
AIRPORT OPERATIONS	<u>274,722</u>
TOTAL TRANSPORTATION	<u>998,506</u>
CONTINGENCY	<u>200,000</u>
ADDITION TO FUND BALANCE	<u>534,096</u>
TOTAL GENERAL FUND	<u><u>\$37,908,725</u></u>

Attachment B

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

<u>Description</u>	Budget
	2017-2018
Property Tax	\$16,439,029
Restricted	5,619,052
Sales Tax	7,047,885
Unrestricted	1,400,000
Sales & Services	4,494,625
Permits & Fees	1,975,500
Investment Earnings	21,200
Other taxes	704,160
Use of Designated Fund Balance	127,000
Miscellaneous	80,274
Total General Fund	<u>\$37,908,725</u>