

CHEROKEE COUNTY

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

Randy Wiggins, County Manager
Maria Hass, Asst. County Manager/Clerk to the Board
Candy R. Anderson, Finance Officer
Darryl Brown, County Attorney

Board of Commissioners
Dan Eichenbaum, Chairman
Jan Griggs, Vice-Chairman
Randy Phillips, Member
Cal Stiles, Member
Gary Westmoreland, Member

CHEROKEE COUNTY BUDGET ORDINANCE **Fiscal Year 2021-2022**

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, 2021, and ending June 30, 2022, 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, 2021, and ending June 30, 2022, in accordance with the chart of accounts heretofore established for this County.

Section 3. There is hereby levied a tax at the rate of 50.0 cents per One Hundred Dollars (\$100) of valuation of property listed for the taxes as of January 1, 2021, 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 \$3,830,938,215 and an estimated average collection rate of 97.15% property taxes and 99.73% auto taxes. This estimated rate of collection is based on the fiscal year 2019-2020 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 2021-2022.

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, 2021 and ending June 30, 2022:

<u>Volunteer Fire Department</u>	<u>Tax Rate per \$100 of Valuation</u>
Bellview	4.9 cents
Brasstown	4.1 cents
Culberson	5.4 cents
Grape Creek	6.0 cents
Hanging Dog	5.9 cents
Hiwassee Dam	6.4 cents
Martins Creek	3.4 cents
Murphy Rural	9.2 cents
Peachtree	6.5 cents
Ranger	4.7 cents
Tipton Creek	4.1 cents
Unaka	3.8 cents
Valleytown	5.4 cents
Violet	6.4 cents
Wolfcreek/Hot House	3.5 cents

Section 6. **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, 2021, and ending June 30, 2022, in accordance with the chart of accounts for this County:

911	<u>\$ 313,990</u>
Total	<u>\$ 313,990</u>

It is estimated that the following revenues will be available in the 911 Fund for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Interest Income	\$ 5
911 Subscriber Fees	<u>\$313,597</u>
Total	<u>\$313,602</u>

The Fund Balance will decrease by \$388.

Section 7. **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, 2021, and ending June 30, 2022, in accordance with the chart of accounts for this county:

Revaluation costs	<u>\$ 75,050</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, 2021, and ending June 30, 2022:

Investment Earnings	\$ 50
Transfer from General Fund	<u>\$ 75,000</u>
Total	<u>\$ 75,050</u>

The Fund Balance will increase by \$2,545.

Section 8. **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, 2021, 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 \$85,949,000 and an estimated collection rate of 99%. This estimated collection rate is based on the fiscal year 2019-2020 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 9. 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 10. 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, 2021, are hereby re-appropriated to the budget for fiscal year 2021-2022.
- 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 11. 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.

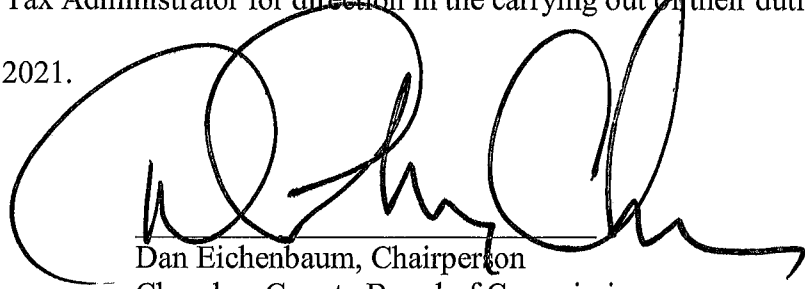
Section 12. County funded agencies are required to submit an audit or other detailed financial reports to the County Finance Director each year. Approved payments may be delayed pending receipt of financial information.

Section 13. 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.

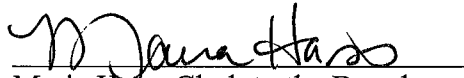
Section 14. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 28th day of June 2021.

A large, stylized handwritten signature in black ink, consisting of several large loops and a long horizontal stroke at the end.

Dan Eichenbaum, Chairperson
Cherokee County Board of Commissioners

Attest:

A handwritten signature in black ink, appearing to read 'Maria Hass', written over a horizontal line.

Maria Hass, Clerk to the Board

Attachment A

**Cherokee County
General Fund
Budget by Department**

<u>General Fund</u>	<u>FY 2021-2022 Budget</u>
PARKS & RECREATION	\$ 413,853
MUSEUM	50,096
LIBRARY	192,645
TOTAL CULTURAL & RECREATION	656,594
TOTAL DEBT SERVICE	1,238,105
COOPERATIVE EXTENSION	240,064
ECONOMIC DEVELOPMENT	102,973
SOIL & WATER	115,718
SPECIAL APPROPRIATIONS	558,267
TOTAL ECONOMIC DEVELOPMENT	1,017,022
SCHOOLS	7,841,822
COMMUNITY COLLEGE	871,223
TOTAL EDUCATION	8,713,045
GOVERNING BOARD	272,509
ADMINISTRATION	249,223
INFORMATION TECHNOLOGY	936,184
FINANCE	565,854
TAX ASSESSOR	596,024

LAND RECORDS	188,393
TAX COLLECTOR	301,157
COURT FACILITIES	41,400
BOARD OF ELECTIONS	376,577
REGISTER OF DEEDS	505,875
PUBLIC BUILDINGS/MAINTENANCE	661,157
CENTRAL SERVICE	348,125
TOTAL GOVERNMENTAL	5,042,478

MENTAL HEALTH	75,000
HEALTH DEPARTMENT	2,986,186
SOCIAL SERVICES	7,202,623
VETERANS SERVICES	117,170
SENIOR CENTER	541,825
SPECIAL APPROPRIATIONS	210,202
TOTAL HEALTH & HUMAN SERVICES	11,133,006

TOTAL TRANSFERS TO OTHER FUNDS 75,000

SHERIFF	3,651,692
JAIL	2,870,240
911 ADDRESSING	112,716
CENTRAL DISPATCH	925,455
EMERGENCY MANAGEMENT	199,036
AMBULANCE SERVICE	4,400,225
CODE ENFORCEMENT	527,557
ANIMAL CONTROL	110,500
MEDICAL EXAMINER	35,000
SPECIAL APPROPRIATIONS	69,733
TOTAL PUBLIC SAFETY	12,902,154

SOLID WASTE 1,988,352

TRANSPORTATION	749,781
AIRPORT OPERATIONS	<u>327,326</u>
TOTAL TRANSPORTATION	<u>1,077,107</u>
CONTINGENCY	<u>200,000</u>
ADDITION TO GENERAL FUND BALANCE	1,492,409
ADDITION TO DESIGNATED FUND BALANCE	<u>2,505,493</u>
TOTAL ADDITION TO FUND BALANCE	<u>3,997,902</u>
TOTAL GENERAL FUND	<u>\$48,040,765</u>

Attachment B

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

<u>Description</u>	Budget
	2021-2022
Property Tax	\$19,131,952
Restricted	5,788,862
Sales Tax	9,668,006
Unrestricted	1,760,000
Sales & Services	5,826,582
Permits & Fees	2,140,230
Investment Earnings	20,900
Other taxes	911,110
Use of Fund Balance	2,701,223
Miscellaneous	91,900
Total General Fund	\$48,040,765