



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, CPA, CGMA, Chief Financial Officer
Darryl Brown, County Attorney

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

CHEROKEE COUNTY BUDGET ORDINANCE

Fiscal Year 2023-2024

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, 2023, and ending June 30, 2024, 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, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this County.

Section 3. There is hereby levied a tax at the rate of 61.0 cents per One Hundred Dollars (\$100) of valuation of property listed for the taxes as of January 1, 2023, 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 \$4,059,361,222 and an estimated average collection rate of 98.33% property taxes and 99.86% auto taxes. This estimated rate of collection is based on the fiscal year 2021-2022 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 2023-2024.

Section 5. Deed Trust Fee Fund- The following amount is hereby appropriated in the Deed Trust Fee Fund for the 1.5% of revenue collected by certain activities of the Office of the Cherokee County Register of Deeds that must be turned over monthly to the North Carolina Department of State Treasurer, for use in the State of North Carolina's General Fund. The County's management has no control over and cannot direct the level of or use of these revenues. Pursuant to the standards of GASB 84 (Fiduciary Activities), this is a special revenue fund. Activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts for this County:

Payments to NC	<u>\$ 8,000</u>
Total	<u>\$ 8,000</u>

It is estimated that the following revenues will be available in the Deed Trust Fee Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Fees Collected	<u>\$ 8,000</u>
Total	<u>\$ 8,000</u>

Section 6. Fines and Forfeitures Fund- The following amount is hereby appropriated in the Fines and Forfeitures Fund for the fees the County receives from the local court system, which must be turned over to the local Board of Education to supplement the County's appropriations to the school's general fund. The County's management has no control over and cannot direct the level of or use of these revenues. Pursuant to the standards of GASB 84 (Fiduciary Activities), this is a special revenue fund. Activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts for this County:

Payments to CCBE	<u>\$ 120,000</u>
Total	<u>\$ 120,000</u>

It is estimated that the following revenues will be available in the Fines and Forfeitures Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Fines and Forfeitures	<u>\$ 120,000</u>
Total	<u>\$ 120,000</u>

Section 7. Representative Payee Fund- The following amount is hereby appropriated in the Representative Payee Fund for the resources the County must occasionally hold in trust for its clients, and the receipt and disbursement of these funds is required to be held in a special revenue fund according to the standards by GASB 84 (Fiduciary Activities). The County's management has no control over and cannot direct the level of or use of these revenues. Activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts for this County:

Human Services	<u>\$ 250,000</u>
Total	<u>\$ 250,000</u>

It is estimated that the following revenues will be available in the Representative Payee Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Restricted Revenues	<u>\$ 250,000</u>
Total	<u>\$ 250,000</u>

Section 8. 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, 2023, and ending June 30, 2024, in accordance with the chart of accounts for this County:

911 Expenditures	<u>\$ 319,103</u>
Total	<u>\$ 319,103</u>

It is estimated that the following revenues will be available in the 911 Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Interest Income	\$ 150
911 Subscriber Fees	\$ 217,583
Use of Fund Balance	<u>\$ 101,370</u>
Total	<u>\$ 319,103</u>

Section 9. 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, 2023, and ending June 30, 2024, in accordance with the chart of accounts for this county:

Addition to Fund Balance	\$ 26,851
Revaluation costs	<u>\$ 98,279</u>
Total	<u>\$ 125,130</u>

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

Investment Earnings	\$ 130
Transfer from General Fund	<u>\$ 125,000</u>
Total	<u>\$ 125,130</u>

Section 10. 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, 2023 and ending June 30, 2024:

<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	9.9 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 11. 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, 2023, 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 \$89,008,354 and an estimated collection rate of 98.1%. This estimated collection rate is based on the fiscal year 2020-2021 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 12. The Budget Officer and the Chief Financial Officer may transfer amounts between objects of expenditure within a department, without limitation. Further the Budget Officer and the Chief Financial Officer 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 13. The Budget Officer and the Chief Financial Officer 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, 2023, are hereby re-appropriated to the budget for fiscal year 2023-2024.
- C. The Board authorizes one principal account as the central depository for funds received by the Chief Financial Officer. 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.

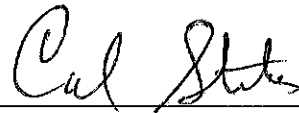
Section 14. The Budget Officer or his designee are hereby authorized to enter into contracts/agreements, within funds included in the Budget Ordinance or other actions authorized by the Board of Commissioners for the following purposes: 1) Lease of routine business equipment; 2) Consultant, professional, 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 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 15. County funded agencies are required to submit an audit or other detailed financial reports to the County Chief Financial Officer each year. Approved payments may be delayed 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.

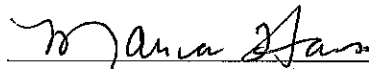
Section 17. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, the Chief Financial Officer, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 26th day of June 2023.



Cal Stiles, 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 2023-2024 Budget</u>
PARKS & RECREATION	\$ 488,741
MUSEUM	55,511
LIBRARY	192,645
TOTAL CULTURAL & RECREATION	736,897
TOTAL DEBT SERVICE	282,015
COOPERATIVE EXTENSION	211,456
ECONOMIC DEVELOPMENT	40,750
SOIL & WATER	127,391
SPECIAL APPROPRIATIONS	913,391
TOTAL ECONOMIC DEVELOPMENT	1,292,988
SCHOOLS	7,262,296
COMMUNITY COLLEGE	924,281
TOTAL EDUCATION	8,186,577
GOVERNING BOARD	398,800
ADMINISTRATION	272,226
INFORMATION TECHNOLOGY	920,331
FINANCE	714,780
TAX ASSESSOR	635,763

LAND RECORDS	212,700
TAX COLLECTOR	341,861
COURT FACILITIES	43,390
BOARD OF ELECTIONS	377,813
REGISTER OF DEEDS	706,813
PUBLIC BUILDINGS/MAINTENANCE	714,182
CENTRAL SERVICE	578,250
TOTAL GOVERNMENTAL	5,916,909
MENTAL HEALTH	75,000
HEALTH DEPARTMENT	3,282,170
SOCIAL SERVICES	8,414,264
VETERANS SERVICES	132,882
SENIOR CENTER	596,710
SPECIAL APPROPRIATIONS	291,311
TOTAL HEALTH & HUMAN SERVICES	12,792,337
TOTAL TRANSFERS TO OTHER FUNDS	125,000
SHERIFF	4,295,108
JAIL	3,366,561
911 ADDRESSING	117,375
CENTRAL DISPATCH	1,043,853
EMERGENCY MANAGEMENT	309,409
AMBULANCE SERVICE	4,300,458
CODE ENFORCEMENT	533,935
ANIMAL CONTROL	262,034
MEDICAL EXAMINER	60,000
SPECIAL APPROPRIATIONS	149,118
TOTAL PUBLIC SAFETY	14,437,851
SOLID WASTE	3,097,135

TRANSPORTATION	925,025
AIRPORT OPERATIONS	<u>506,666</u>
TOTAL TRANSPORTATION	<u>1,431,691</u>
CONTINGENCY	<u>400,000</u>
ADDITION TO FUND BALANCE	250,360
ADDITION TO DESIGNATED FUND BALANCE	<u>5,654,655</u>
TOTAL ADDITION TO FUND BALANCE	<u>5,905,015</u>
TOTAL GENERAL FUND	<u>\$54,604,415</u>

Attachment B

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

<u>Description</u>	Budget
	2023-2024
Property Tax	\$24,864,361
Restricted	6,124,931
Sales Tax	11,873,472
Unrestricted	2,065,000
Sales & Services	4,865,600
Permits & Fees	2,240,582
Investment Earnings	51,500
Other taxes	1,507,309
Use of Fund Balance	903,710
Miscellaneous	107,950
Total General Fund	\$54,604,415