

# CHEROKEE COUNTY, NORTH CAROLINA

## FY2027 BUDGET HIGHLIGHTS

*Investing in Our Community. Protecting Our Future.*

A balanced budget that maintains the current property tax rate while investing in employees, public safety, education, and the services that matter most to Cherokee County residents.



**\$62.1M**

**TOTAL BUDGET**

General Fund



**31**

**DEPARTMENTS**

Delivering Essential Services



**\$0.61**

**PROPERTY TAX RATE**

Per \$100 of Assessed Value



**\$17.7M**

**SPECIAL  
APPROPRIATIONS**

Investing in Our Future

### ★ NO PROPOSED PROPERTY TAX INCREASE ★

The proposed FY2027 budget maintains the current property tax rate while continuing to provide essential county services through conservative financial planning and responsible stewardship of taxpayer resources.



#### RESPONSIBLE BUDGETING

Conservative revenue estimates and balanced financial planning to protect long-term stability.



#### INVESTING IN EMPLOYEES

Competitive compensation to recruit, retain, and support a quality workforce.



#### SERVING OUR COMMUNITY

Funding public safety, health, education, infrastructure, and quality-of-life services.



Prepared by the  
**CHEROKEE COUNTY FINANCE OFFICE**



75 Peachtree Street  
Murphy, NC 28906



[cherokeecounty-nc.gov](http://cherokeecounty-nc.gov)

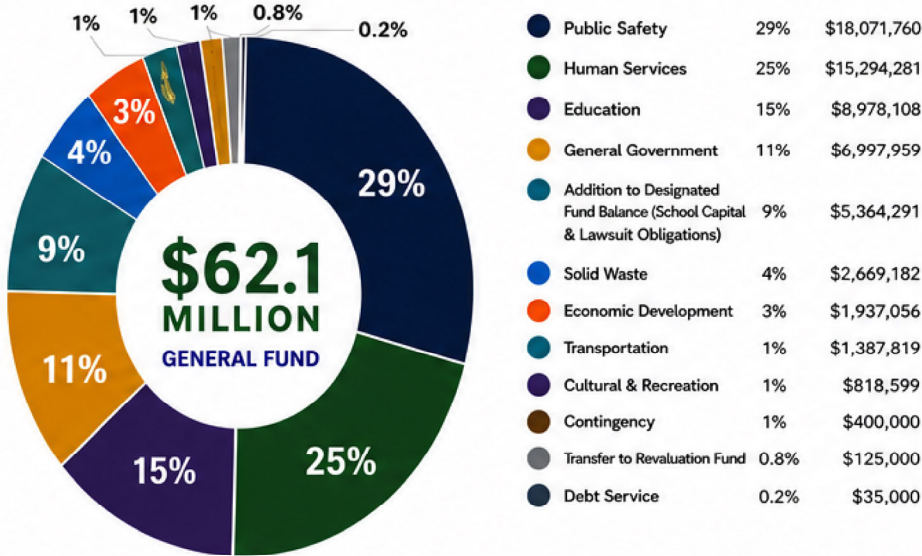
# FY2027 BUDGET HIGHLIGHTS | CHEROKEE COUNTY, NORTH CAROLINA

## BUDGET AT A GLANCE

The FY2027 proposed budget invests in the services our community relies on every day while maintaining the current property tax rate.

### WHERE EVERY DOLLAR GOES

General Fund Expenditures by Function



Public Safety represents 29% of the General Fund budget—our largest investment and our highest priority.

### DEPARTMENT FUNDING OVERVIEW ★

Investing in the services that keep Cherokee County strong.



#### PUBLIC SAFETY

\$18,071,760 29%

Protecting lives and property through law enforcement, 911 communications, detention, and inspections.



#### HUMAN SERVICES

\$15,294,281 25%

Supporting our most vulnerable residents through DSS, Aging, Public Health, and Veterans' Services.



#### EDUCATION

\$8,978,108 15%

Supporting public schools and community college.



#### GENERAL GOVERNMENT

\$6,997,959 11%

Administration, finance, elections, IT, human resources, and other essential functions.



#### ADDITION TO DESIGNATED FUND BALANCE (SCHOOL CAPITAL & LAWSUIT OBLIGATIONS)

\$5,364,291 9%

Strengthening our financial future by setting aside required amounts for school capital projects and lawsuit obligations.



#### SOLID WASTE

\$2,669,182 4%

Providing reliable solid waste collection and disposal services.



#### ECONOMIC DEVELOPMENT

\$1,937,056 3%

Attracting jobs, supporting businesses, and strengthening our local economy.



#### TRANSPORTATION

\$1,387,819 1%

Providing transportation services for those who need it and operating the county airport.



#### CULTURAL & RECREATION

\$818,599 1%

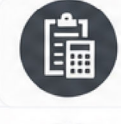
Enhancing quality of life through parks, recreation, arts, library services, and the museum.



#### CONTINGENCY

\$400,000 1%

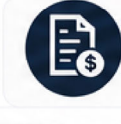
Providing flexibility to respond to unforeseen needs.



#### TRANSFER TO REVALUATION FUND

\$125,000 0.8%

Ensuring accurate property valuations and fair taxation.



#### DEBT SERVICE

\$35,000 0.2%

Repaying outstanding debt and maintaining strong credit.

Note: Percentages may not total 100% due to rounding.

### FY2027 BUDGET HIGHLIGHTS



#### NO TAX INCREASE

The proposed budget maintains the current property tax rate of \$0.61 per \$100 of assessed value.



#### INVESTING IN OUR EMPLOYEES

Includes compensation increases to recruit, retain, and reward a high-quality workforce.



#### CONSERVATIVE BUDGETING

Prudent revenue estimates and disciplined spending ensure long-term financial stability.



#### STRATEGIC INVESTMENTS

Funding capital projects and technology to improve services and build for the future.



#### FOCUSED ON OUR COMMUNITY

Resources prioritized for public safety, education, health, and quality-of-life services countywide.

★ Quality Services. Strong Finances. A Better Cherokee County. ★

# FY2027 BUDGET HIGHLIGHTS | CHEROKEE COUNTY, NORTH CAROLINA

## WHERE YOUR COUNTY TAX DOLLARS GO

### Department & Community Investments

The FY2027 General Fund supports county departments and special appropriations that provide essential services/ education, and community support throughout Cherokee County.

COUNTY DEPARTMENTS		FY2027 BUDGET
1	Social Services	\$11,124,820
2	Sheriff & Detention Center	\$9,460,630
3	Ambulance Service	\$5,675,072
4	Health Department	\$3,057,093
5	Solid Waste	\$2,669,182
6	911 Central Dispatch	\$1,341,566
7	Information Technology	\$1,259,709
8	Public Buildings/Maintenance	\$940,874
9	Finance	\$801,868
10	Tax Assessor	\$786,749
11	Transportation	\$780,885
12	Register of Deeds	\$731,897
13	Central Service	\$669,850
14	Senior Center	\$663,255
15	Airport Operations	\$606,934
16	Code Enforcement	\$587,614
17	Parks & Recreation	\$538,399
18	Board of Elections	\$430,390
19	Governing Board	\$401,961
20	Tax Collector	\$392,550
21	Administration	\$310,635
22	Land Records	\$230,116
23	Cooperative Extension	\$221,444
24	Emergency Management	\$210,240
25	Veterans Services	\$154,361
26	911 Addressing	\$115,892
27	Fire Protection	\$107,522
28	Medical Examiner	\$60,000
29	Court Facilities	\$41,360
30	Economic Development	\$40,750
<b>TOTAL DEPARTMENT OPERATIONS</b>		<b>\$44,413,618</b>

SPECIAL APPROPRIATIONS		FY2027 AMOUNT
1	Cherokee County Board of Education	\$7,969,966
2	DSS Lawsuit Settlement Payment	\$2,928,572
3	Sales Tax Set Aside for Schools	\$2,435,719
4	Transfer to tourism Development Authority (occupancy tax)	\$1,350,240
5	Tri-county Community College	\$1,008,143
6	Contingency	\$400,000
7	Valley River Humane Society	\$312,234
8	Nantahala Regional Library	\$217,645
9	NC Soil & Water Conservation District Payroll	\$168,885
10	NC Soil & Water Conservation District	\$155,737
11	North Carolina Forest Service	\$133,490
12	Juvenile Crime Prevention Council	\$125,752
13	Transfer to Revaluation Fund	\$125,000
14	Smokey Mountain Area Mental Health	\$75,000
15	Volunteer Fire Department Rescue Equipment Funds	\$70,000
16	Industrial Opportunities INC.	\$65,000
17	Cherokee County Historical Museum	\$62,555
18	Logan's Run Rescue	\$32,500
19	H.A.V.E.N. Children's Advocacy Center	\$15,000
20	State of Franklin Health Council INC.	\$14,000
<b>TOTAL SPECIAL APPROPRIATIONS</b>		<b>\$17,665,438</b>

Every property tax dollar invested by Cherokee County supports the people, programs, and services that make our community safer, healthier, and stronger.

**31**  
COUNTY DEPARTMENTS

**\$44.4**  
MILLION DEPARTMENT OPERATIONS

**\$17.7**  
MILLION SPECIAL APPROPRIATIONS

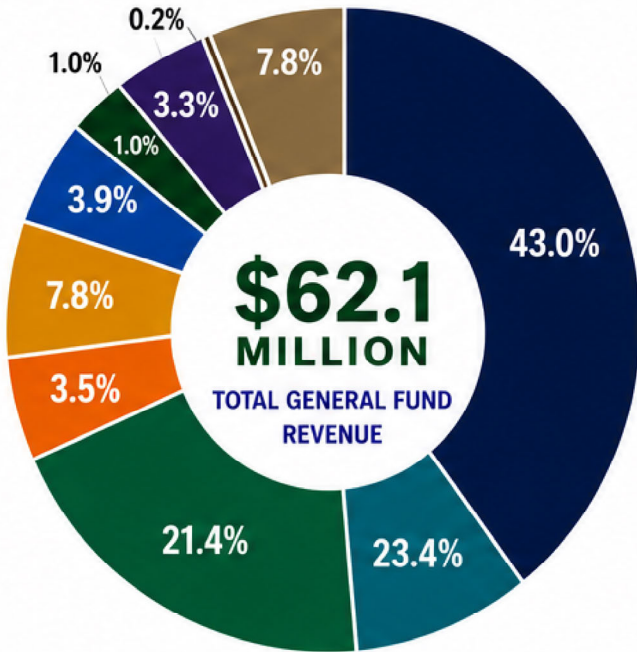
**\$62.1**  
MILLION GENERAL FUND BUDGET

*Quality Services. Strong Finances. A Better Cherokee County.*

# FY2027 BUDGET HIGHLIGHTS | CHEROKEE COUNTY, NORTH CAROLINA

## WHERE YOUR REVENUE COMES FROM

Cherokee County's revenue comes from a variety of sources. These funds allow us to provide essential services, invest in our community, and plan responsibly for the future.



REVENUE SOURCE	26-27 AMOUNT	PERCENTAGE
Property Tax	\$26,686,426	43.0%
Restricted	\$5,012,112	8.1%
Sales Tax	\$13,294,146	21.4%
Unrestricted	\$2,160,000	3.5%
Sales & Services	\$4,833,637	7.8%
Permits & Fees	\$2,429,489	3.9%
Investment Earnings	\$600,300	1.0%
Other Taxes	\$2,077,500	3.3%
Miscellaneous	\$138,700	0.2%
Use of Fund Balance	\$4,846,746	7.8%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$62,079,056</b>	<b>100%</b>

**PROPERTY TAX**  
The largest source of General Fund revenue, funding vital services such as public safety, education, human services, and infrastructure.

**SALES TAX**  
The second largest source of revenue and a key driver of economic growth and community investment.

**RESPONSIBLE PLANNING**  
Use of fund balance helps us manage one-time needs while maintaining long-term financial stability.

Our revenue is carefully managed and invested in the services, people, and projects that make Cherokee County a **stronger, safer, and better** place to live, work, and play.

**FY2027 BUDGET HIGHLIGHTS**

**FISCAL INTEGRITY**  
We are committed to responsible financial stewardship and transparency.

**COMMUNITY FOCUSED**  
Your tax dollars support the services and programs that improve quality of life for all residents.

**SUSTAINABLE FUTURE**  
We plan today to ensure strong services and opportunities for future generations.

**STRONGER TOGETHER**  
By working together, we build a thriving community we can all be proud of.

*Quality Services. Strong Finances. A Better Cherokee County.*

# FY2027 BUDGET HIGHLIGHTS | CHEROKEE COUNTY, NORTH CAROLINA

## INVESTING IN CHEROKEE COUNTY

The FY2027 budget reflects our commitment to responsible financial management and investing in the priorities that matter most. These investments support essential services, strengthen our community, and build a better future for all who live, work, and play in Cherokee County.

### FY2027 INVESTMENT PRIORITIES



#### PUBLIC SAFETY

Supporting our first responders with the resources, training, and equipment needed to keep our community safe.



#### HUMAN SERVICES

Strengthening support for vulnerable residents through programs that promote health, stability, and independence.



#### EDUCATION

Investing in our schools and community college to ensure quality learning opportunities and a stronger workforce.



#### GENERAL GOVERNMENT

Maintaining efficient and transparent operations that provide reliable services and uphold good governance.



#### TRANSPORTATION

Providing transportation services for those who need it and operating the Cherokee County Airport.



#### ECONOMIC GROWTH

Encouraging business development, job creation, and tourism to build a stronger local economy.

### YOUR TAX DOLLARS AT WORK ★



Providing essential services that improve quality of life



Supporting families, seniors, and our community



Investing in public safety, human services, and education



Promoting economic opportunity and responsible growth



Planning for the future with smart, sustainable investments

### KEY INVESTMENTS IN FY2027 ★



#### PUBLIC SAFETY EQUIPMENT

Continued investment in vehicles and equipment to enhance safety and emergency response.



#### COMMUNITY & HUMAN SERVICES PROGRAMS

Expanding resources for aging services, social services, and veterans' support.



#### EDUCATION & WORKFORCE DEVELOPMENT

Supporting local schools, early childhood initiatives, and community college programs.



#### TRANSPORTATION & AIRPORT

Providing transportation services for those who need it and operating the Cherokee County Airport.



#### SOLID WASTE & ENVIRONMENTAL SERVICES

Providing reliable waste collection and disposal services while promoting environmental stewardship.



#### BUILDING A BETTER CHEROKEE

Every dollar in this budget is a step toward a stronger, healthier, and more vibrant Cherokee County. We are committed to fiscal responsibility today to ensure opportunities for tomorrow.



Learn more about the FY2027 Budget at [www.cherokee-county-nc.gov](http://www.cherokee-county-nc.gov)

**FY2027  
BUDGET  
HIGHLIGHTS**

*Quality Services. Strong Finances. A Better Cherokee County.*