



# CHEROKEE COUNTY

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Murphy, NC 28906  
828-837-5527

*Randy Wiggins, County Manager*  
*Candy Roberts, Finance Director*  
*R. Scott Lindsay, County Attorney*

***Board of Commissioners***  
*Cal Stiles, Chairman*  
*Lorraine M. Meltz, Vice-Chair*  
*C.B. McKinnon, Member*  
*David Wood, Member*  
*Steve Jordan, Member*

## **CHEROKEE COUNTY BUDGET ORDINANCE** **Fiscal Year 2013-2014**

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, 2013, and ending June 30, 2014, 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, 2013, and ending June 30, 2014, 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, 2013, 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 \$3,034,136,424 and an estimated collection rate of 95%. This estimated rate of collection is based on the fiscal year 2012-2013 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 2013-2014.

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, 2013 and ending June 30, 2014:

<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, 2013, and ending June 30, 2014:

Investment Earnings	\$105,000
Transfer from General Fund	<u>\$383,562</u>
Total	<u>\$488,562</u>

The Fund Balance will increase by \$488,562 during the Fiscal Year beginning July 1, 2013 and ending June 30, 2014 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, 2013, and ending June 30, 2014, in accordance with the chart of accounts for this county:

911	<u>\$ 202,350</u>
Total	<u>\$ 202,350</u>

It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:

Interest Income	\$ 260
911 Subscriber Fees	<u>\$261,145</u>
Total	<u>\$261,405</u>

The Fund Balance will increase by \$ 59,055.

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, 2013, and ending June 30, 2014, in accordance with the chart of accounts for this county:

Revaluation costs	<u>\$ - 0 -</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, 2013, and ending June 30, 2014:

Investment Earnings	\$ 200
Transfer from General Fund	<u>\$ 25,000</u>
Total	<u>\$ 25,200</u>

The Fund Balance will increase by \$25,200.

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, 2013, and ending June 30, 2014, in accordance with the chart of accounts for this county:

\$ 402,770

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, 2013, and ending June 30, 2014.

Fees	\$352,300
Transfer from General Fund	<u>\$ 50,470</u>
Total	<u>\$402,770</u>

Section 10. **Bear Paw Service District**- There is hereby levied a special tax at the rate of 35.0 cents per One Hundred Dollars (\$100) of valuation of property listed for taxes as of January 1, 2013, 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 \$79,671,015 and an estimated collection rate of 96%. This estimated collection rate is based on the fiscal year 2012-2013 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 of 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 30<sup>th</sup>, 2013, are hereby re-appropriated to the budget for Fiscal Year 2013-2014.
- 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.

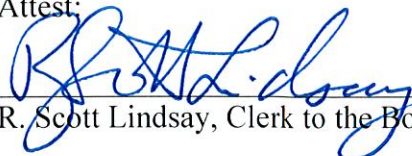
Section 16. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Director, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 28th day of June 2013.



Cal Stiles, Chairperson  
Cherokee County Board of Commissioners

Attest:



R. Scott Lindsay, Clerk to the Board

Attachment A

**Cherokee County  
General Fund  
Budget by Department**

<b><u>General Fund</u></b>	<b>FY 2013-14 Budget</b>
PARKS & RECREATION	\$290,108
MUSEUM	39,934
LIBRARY	183,045
<b>TOTAL CULTURAL &amp; RECREATION</b>	<b>513,087</b>
<b>TOTAL DEBT SERVICE</b>	<b>2,409,607</b>
COOPERATIVE EXTENSION	183,475
ECONOMIC DEVELOPMENT	82,599
SOIL & WATER	86,525
SPECIAL APPROPRIATIONS	245,662
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>598,261</b>
SCHOOLS	6,033,852
COMMUNITY COLLEGE	757,805
<b>TOTAL EDUCATION</b>	<b>6,791,657</b>
GOVERNING BOARD	241,198
ADMINISTRATION	168,998
INFORMATION TECHNOLOGY	263,789
FINANCE	379,451
TAX ASSESSOR	466,406
LAND RECORDS	148,356
TAX COLLECTOR	264,044
COURT FACILITIES	35,000

BOARD OF ELECTIONS	267,726
REGISTER OF DEEDS	337,978
PUBLIC BUILDINGS/MAINTENANCE	363,752
CENTRAL SERVICE	351,365
CONTINGENCY	146,381
<b>TOTAL GOVERNMENTAL</b>	<b>3,434,444</b>
MENTAL HEALTH	75,000
HEALTH DEPARTMENT	2,469,151
SOCIAL SERVICES	5,960,337
VETERANS SERVICES	13,542
SENIOR CENTER	370,299
SPECIAL APPROPRIATIONS	173,990
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>9,062,319</b>
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>459,032</b>
SHERIFF	2,303,708
JAIL	2,637,501
911 ADDRESSING	123,184
CENTRAL DISPATCH	537,419
EMERGENCY MANAGEMENT	110,900
AMBULANCE SERVICE	2,241,618
FIRE PROTECTION	145,463
BUILDING INSPECTION	223,562
ANIMAL CONTROL	40,000
MEDICAL EXAMINER	20,000
SPECIAL APPROPRIATIONS	171,946
<b>TOTAL PUBLIC SAFETY</b>	<b>8,555,301</b>
<b>SOLID WASTE</b>	<b>1,355,799</b>
TRANSPORTATION	835,195

AIRPORT OPERATIONS	260,554
<b>TOTAL TRANSPORTATION</b>	<b>1,095,749</b>
INCREASE IN DESIGNATED FUND BALANCE	123,000
INCREASE IN UNRESTRICTED FUND BALANCE	23,800
<b>TOTAL INCREASE IN FUND BALANCE</b>	<b>146,800</b>
<b>TOTAL GENERAL FUND</b>	<b>\$34,422,056</b>

Attachment B

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

<b><u>Description</u></b>	<b>Budget 2013-14</b>
Property Tax	\$15,802,540
Restricted	6,330,955
Sales Tax	4,892,910
Unrestricted	1,380,000
Sales & Services	3,673,969
Permits & Fees	1,783,090
Investment Earnings	20,100
Other taxes	435,000
Miscellaneous	103,492
Total General Fund	\$34,422,056