



CHEROKEE COUNTY

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Murphy, North Carolina 28906

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Commissioners

Steve Jordan
Lorraine Meltz
David Wood

County Manager

Randy Wiggins
County Attorney
R. Scott Lindsay

CHEROKEE COUNTY BUDGET ORDINANCE Fiscal Year 2011-2012

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, 2011, and ending June 30, 2012, 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, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established for this County.

Section 3. There is hereby levied a tax at the rate of 38.5 cents per One Hundred Dollars (\$100) of valuation of property listed for the taxes as of January 1, 2011, for the purpose of raising the revenue listed as "Current Years 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 \$4,023,902,240 and an estimated collection rate of 94%. This estimated rate of collection is based on the fiscal year 2010-2011 collection rate and adjusted accordingly based on the anticipation of reduced collections. 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 2011-2012.

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, 2011 and ending June 30, 2012:

<u>Volunteer Fire Department</u>	<u>Tax Rate per \$100 of Valuation</u>
Bellview	4.0 cents
Brasstown	2.9 cents
Culberson	3.0 cents
Grape Creek	2.9 cents
Hanging Dog	2.4 cents
Hiwassee Dam	3.1 cents
Martins Creek	2.8 cents
Murphy Rural	5.0 cents
Peachtree	4.1 cents
Ranger	2.5 cents
Unaka	2.7 cents
Valleytown	4.4 cents
Wolfcreek/Hot House	2.7 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, 2011, and ending June 30, 2012:

Investment Earnings	\$ 77,012
Transfer from General Fund	<u>\$383,562</u>
Total	<u>\$460,574</u>

The Fund Balance will increase by \$460,574 during the Fiscal Year beginning July 1, 2011 and ending June 30, 2012 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, 2011, and ending June 30, 2012, in accordance with the chart of accounts for this county:

911	<u>\$ 792,815</u>
Total	<u>\$ 792,815</u>

It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Interest Income	\$ 2,600
911 Subscriber Fees	<u>\$390,000</u>
Total	<u>\$392,600</u>

The Fund Balance will decrease by \$400,215.

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, 2011, and ending June 30, 2012, in accordance with the chart of accounts for this county:

Revaluation costs	<u>\$266,730</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, 2011, and ending June 30, 2012:

Investment Earnings	\$ 500
Transfer from General Fund	\$ 75,000
Use of Fund Balance	<u>\$191,230</u>
Total	<u>\$266,730</u>

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, 2011, and ending June 30, 2012, in accordance with the chart of accounts for this county:

\$ 389,198

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, 2011, and ending June 30, 2012.

Fees	<u>\$ 389,198</u>
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Section 10. **Bear Paw Service District**- There is hereby levied a special tax at the rate of 27.0 cents per One Hundred Dollars (\$100) of valuation of property listed for taxes as of January 1, 2011, 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 \$108,013,846 and an estimated collection rate of 94%. This estimated collection rate is based on the fiscal year 2010-2011 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 30th, 2011, are hereby re-appropriated to the budget for Fiscal Year 2011-2012.
- 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.

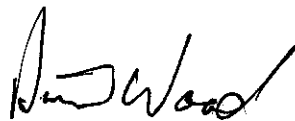
Section 13. The Budget Officer or his designee are hereby authorized to enter into contracts/agreements, within funds included in the Budget Ordinance or other actions authorized by the Board of Commissioners for the following purposes: 1) Lease of routine business equipment; 2) Consultant, professional, 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 Office 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.

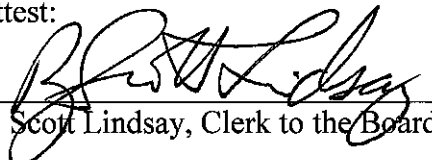
Section 16. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Officer, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 24th day of June 2011.



David Wood, Chairman
Cherokee County Board of Commissioners

Attest:



R. Scott Lindsay, Clerk to the Board

Attachment A

**Cherokee County
General Fund
Budget by Department**

General Fund	FY 2011-12 Budget
PARKS MURPHY	\$193,239
PARKS ANDREWS	131,096
MUSEUM	39,282
LIBRARY	183,045
Total Cultural & Recreation	546,662
TOTAL DEBT SERVICE	3,929,083
COOPERATIVE EXTENSION	166,724
ECONOMIC DEVELOPMENT	66,693
SOIL & WATER	85,046
SPECIAL APPROPRIATIONS	213,759
TOTAL ECONOMIC DEVELOPMENT	532,222
SCHOOLS	5,281,472
COMMUNITY COLLEGE	678,000
TOTAL EDUCATION	5,959,472
GOVERNING BOARD	140,723
ADMINISTRATION	171,679
INFORMATION TECHNOLOGY	300,423
FINANCE	355,725
TAX ASSESSOR	441,102
LAND RECORDS	169,885

TAX COLLECTOR	204,519
COURT FACILITIES	50,500
BOARD OF ELECTIONS	250,914
REGISTER OF DEEDS	345,358
PUBLIC BUILDINGS/MAINTENANCE	382,800
CENTRAL SERVICE	288,712
SPECIAL APPROPRIATIONS	18,027
CONTINGENCY	56,486
TOTAL GOVERNMENTAL	3,176,853
MENTAL HEALTH	75,000
HEALTH DEPARTMENT	2,358,072
SOCIAL SERVICES ADMINISTRATION	3,069,036
SOCIAL SERVICES PROGRAMS	1,650,424
SENIOR CENTER	325,771
SPECIAL APPROPRIATIONS	188,553
TOTAL HEALTH & HUMAN SERVICES	7,666,856
TOTAL TRANSFERS TO OTHER FUNDS	474,680
CRIMINAL JUSTICE	58,504
SHERIFF	2,440,115
JAIL	2,557,775
911 ADDRESSING	123,988
CENTRAL DISPATCH	485,226
EMERGENCY MANAGEMENT	130,349
AMBULANCE SERVICE	2,391,600
FIRE PROTECTION	189,967
BUILDING INSPECTION	243,669
ANIMAL CONTROL	40,000
MEDICAL EXAMINER	20,000
SPECIAL APPROPRIATIONS	166,647
TOTAL PUBLIC SAFETY	8,847,840

Solid Waste	<u>1,384,173</u>
TRANSPORTATION	712,488
AIRPORT OPERATIONS	<u>295,091</u>
TOTAL TRANSPORTATION	<u>1,007,579</u>
TOTAL GENERAL FUND	<u><u>\$33,525,420</u></u>

Attachment B

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

Description	Budget
	2011-12
Property Tax	\$15,576,044
Restricted	6,157,871
Sales Tax	4,526,482
Unrestricted	1,189,680
Sales & Services	3,755,282
Permits & Fees	1,765,174
Investment Earnings	25,100
Other taxes	415,521
Miscellaneous	114,266
Total General Fund	\$33,525,420