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 2012-2013

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, 2012, and ending June 30, 2013, 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, 2012, and ending June 30, 2013, 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, 2012, 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 $3,059,231,764 and an estimated collection rate of 94%. This estimated rate of collection is based on the fiscal year 2011-2012 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 2012-2013.

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, 2012 and ending June 30, 2013:

Volunteer Fire Department	Tax Rate per $100 of Valuation
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
Unaka	3.9 cents
Valleytown	5.9 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, 2012, and ending June 30, 2013:

Investment Earnings	$ 75,000
Transfer from General Fund	$383,562
Total	$458,562

The Fund Balance will increase by $458,562 during the Fiscal Year beginning July 1, 2012 and ending June 30, 2013 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, 2012, and ending June 30, 2013, in accordance with the chart of accounts for this county:

911	$ 108,600
Total	$ 108,600

It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Interest Income	$ 900
911 Subscriber Fees	$255,940
Total	$256,840

The Fund Balance will increase by $148,240.

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, 2012, and ending June 30, 2013, in accordance with the chart of accounts for this county:

Revaluation costs	$21,593

It is estimated that the following revenues will be available in the revaluation fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Investment Earnings	$ 300
Transfer from General Fund	$ 75,000
Total	$ 75,300

The Fund Balance will increase by $53,707.

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, 2012, and ending June 30, 2013, in accordance with the chart of accounts for this county:

$ 410,470

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, 2012, and ending June 30, 2013.

Fees	$ 410,470

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, 2012, 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 $81,871,504 and an estimated collection rate of 96%. This estimated collection rate is based on the fiscal year 2011-2012 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, 2012, are hereby re-appropriated to the budget for Fiscal Year 2012-2013.
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 28th day of June 2012.

Lorraine Meltz, Chairperson
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 2012-13 Budget
PARKS & RECREATION	$336,063
MUSEUM	39,850
LIBRARY	183,045
TOTAL CULTURAL & RECREATION	**558,958**
TOTAL DEBT SERVICE	**2,826,166**
COOPERATIVE EXTENSION	174,667
ECONOMIC DEVELOPMENT	81,213
SOIL & WATER	86,299
SPECIAL APPROPRIATIONS	232,662
TOTAL ECONOMIC DEVELOPMENT	**574,841**
SCHOOLS	5,045,545
COMMUNITY COLLEGE	671,405
TOTAL EDUCATION	**5,716,950**
GOVERNING BOARD	192,075
ADMINISTRATION	168,996
INFORMATION TECHNOLOGY	271,858
FINANCE	378,844
TAX ASSESSOR	452,323
LAND RECORDS	150,796
TAX COLLECTOR	207,234
COURT FACILITIES	40,400

BOARD OF ELECTIONS	223,772
REGISTER OF DEEDS	326,269
PUBLIC BUILDINGS/MAINTENANCE	425,425
CENTRAL SERVICE	317,671
SPECIAL APPROPRIATIONS	18,027
CONTINGENCY	230,000
TOTAL GOVERNMENTAL	**3,403,690**
MENTAL HEALTH	75,000
HEALTH DEPARTMENT	2,477,975
SOCIAL SERVICES ADMINISTRATION	3,094,486
SOCIAL SERVICES PROGRAMS	2,686,659
VETERANS SERVICES	16,608
SENIOR CENTER	366,743
SPECIAL APPROPRIATIONS	173,990
TOTAL HEALTH & HUMAN SERVICES	**8,891,461**
TOTAL TRANSFERS TO OTHER FUNDS	**527,562**
SHERIFF	2,352,534
JAIL	2,718,874
911 ADDRESSING	124,610
CENTRAL DISPATCH	515,152
EMERGENCY MANAGEMENT	120,774
AMBULANCE SERVICE	2,218,753
FIRE PROTECTION	159,073
BUILDING INSPECTION	223,368
ANIMAL CONTROL	40,000
MEDICAL EXAMINER	20,000
SPECIAL APPROPRIATIONS	167,005
TOTAL PUBLIC SAFETY	**8,660,143**
SOLID WASTE	**1,449,937**

TRANPORTATION	761,956
AIRPORT OPERATIONS	362,211
TOTAL TRANSPORTATION	**1,124,167**
INCREASE IN FUND BALANCE	**503,019**
TOTAL GENERAL FUND	**$34,236,894**

Attachment B

Cherokee County
General Fund
Source of County Revenues

Description	Budget 2012-13
Property Tax	$15,505,421
Restricted	6,491,643
Sales Tax	4,791,500
Unrestricted	1,220,000
Sales & Services	3,886,938
Permits & Fees	1,775,800
Investment Earnings	20,100
Other taxes	435,800
Miscellaneous	109,692
Total General Fund	$34,236,894