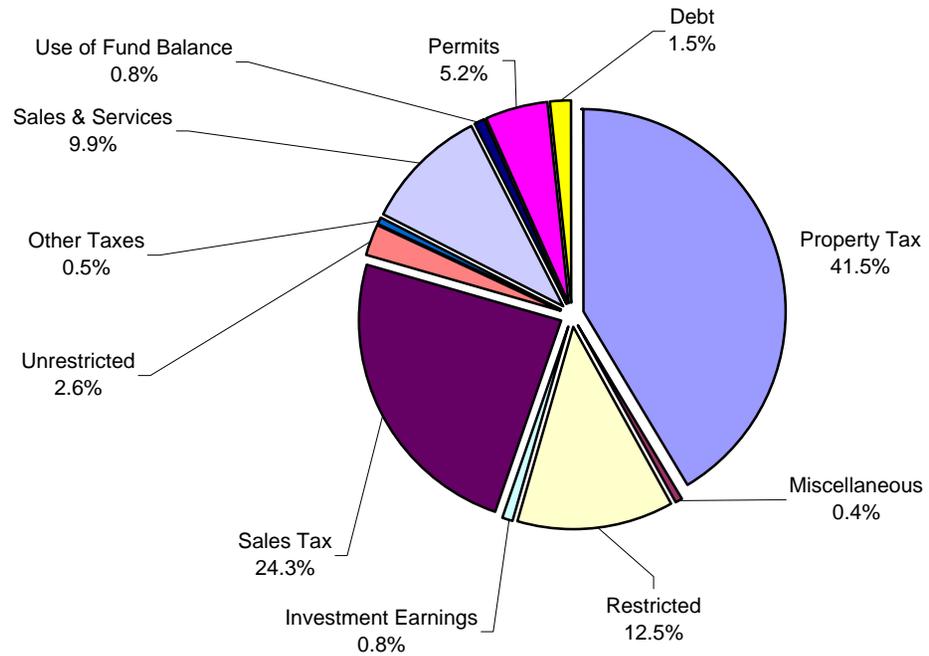
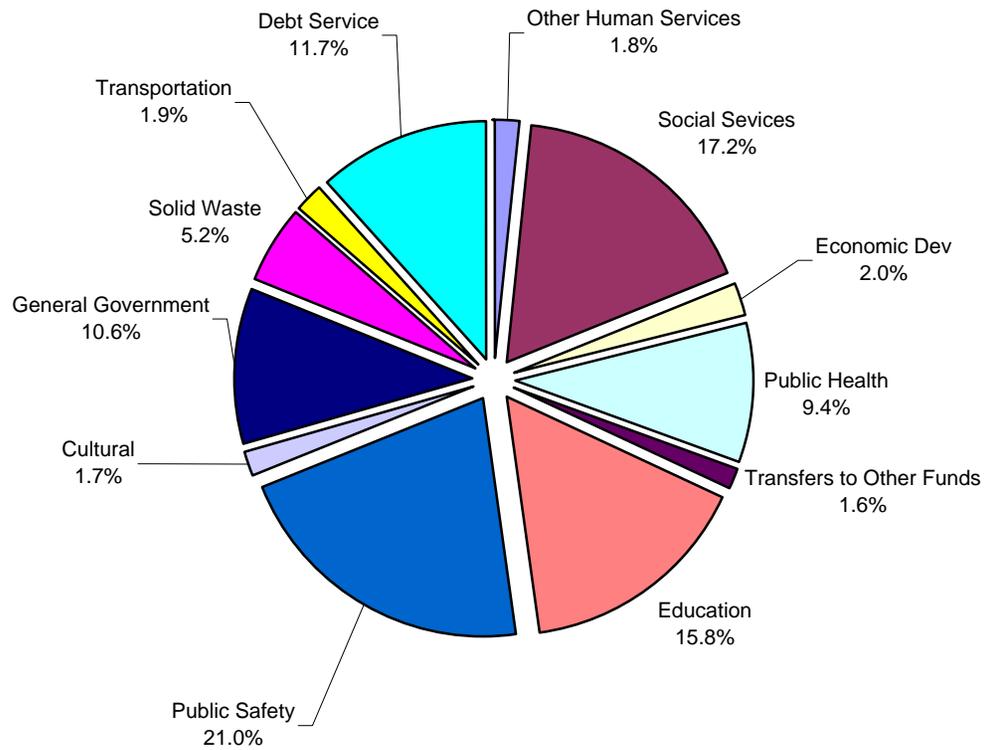


**Cherokee County
General Fund
Budgeted Revenues
2006-2007**



**Cherokee County
GENERAL FUND
Budgeted Expenditures
2006-2007**





CHEROKEE COUNTY

75 Peachtree Street
Murphy, North Carolina 28906

(828) 837-5527 • (828) 837-9684

Commissioners

Dana Jones
Barbara Palmer Vicknair
Ernest Jones

County Manager

David Badger
County Attorney
R. Scott Lindsay

CHEROKEE COUNTY BUDGET ORDINANCE

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 "Schedule A" for the operation of the County Government and its activities for the Fiscal Year beginning July 1, 2006, and ending June 30, 2007, 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, 2006, and ending June 30, 2007, 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 per one Hundred Dollars (\$100) valuation of property listed for the taxes as of January 1, 2006, 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 \$2,625,214,000, and an estimated collection rate of 95.0%. This estimated rate of collection is based on the fiscal year 2005-2006 collection rate. The solid waste convenience fee is \$45.00. The Health Department fees will be adjusted to the schedule recommended by the Board of Health. With Expenditures exceeding Revenues the county will use \$238,361 of fund balance.

Section 4. <u>Debt Service Fund</u> - It is estimated that the following revenues will be available in the Debt Service Fund for the Fiscal Year beginning July 1, 2006, and ending June 30, 2007.	
Investment Earnings	\$ 15,000
Transfer from General Fund	<u>\$383,561</u>
Total	<u>\$398,561</u>

The Fund Balance will increase by \$398,561 during Fiscal Year beginning July 1, 2006, and ending June 30, 2007 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 5. **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, 2006, and ending June 30, 2007, in accordance with the chart of accounts for this county:

27-4390	911	\$281,768
27-4391	911 wireless	<u>\$ 41,300</u>
	Total	<u>\$322,980</u>

Section 6. It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2006, and ending June 30, 2007:

911 Subscriber Fees	<u>\$364,280</u>
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The Fund Balance will increase by \$41,212.

Section 6. **Revaluation Fund-** The following amount is hereby appropriated in the Revaluation Fund for the operation of the tax revaluation program and its activities for the Fiscal Year beginning July 1, 2006, and ending June 30, 2007, in accordance with the chart of accounts for this county:

25-4143	Revaluation	<u>\$159,811</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, 2006, and ending June 30, 2007:

Interest Earned	\$ 2,000
Transfer from General Fund	\$86,450
Use of Fund Balance	<u>\$71,361</u>
Total	<u>\$159,811</u>

Section 7. **Bellview Fire District-** There is hereby levied a fire tax at the rate of \$.06 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2006, located within the Bellview Fire District for the raising of revenue for said Bellview Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$366,120,000 and an estimated collection rate of 95%. The estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Bellview Fire District the proceeds of this fire tax for use by the Bellview Fire 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 Bellview Fire District.

Section 8. **Brasstown Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Brasstown Fire District for the raising of revenue for said Brasstown Fire District. This rate of tax is based on an estimated total valuation of

property, for the purpose of taxation, of \$21,843,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Brasstown Fire District the proceeds of this fire tax for use by the Brasstown Fire 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 Brasstown Fire District.

Section 9. **Hanging Dog Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2004, located within the Hanging Dog Fire District for the raising of revenue for said Hanging Dog Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$79,103,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Hanging Dog Fire District the proceeds of this fire tax for use by the Hanging Dog Fire 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 Hanging Dog Fire District.

Section 10. **Hiwassee Dam Fire District-** There is hereby levied a fire tax at the rate of \$.05 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Hiwassee Dam Fire District for the raising of revenue for said Hiwassee Dam Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$236,128,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Hiwassee Dam Fire District the proceeds of this fire tax for use by the Hiwassee Dam Fire 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 Hiwassee Dam Fire District.

Section 11. **Martins Creek Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Martins Creek Fire District for the raising of revenue for said Martins Creek Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$129,530,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Martins Creek Fire District the proceeds of this fire tax for use by the Martins Creek Fire 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 Martins Creek Fire District.

Section 12. **Murphy Rural Fire District-** There is hereby levied a fire tax at the rate of \$.07 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January

1, 2005, located within the Murphy Rural Fire District for the raising of revenue for said Murphy Rural Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$225,992,000 and an estimated collection rate of 94.6%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Murphy Rural Fire District the proceeds of this fire tax for use by the Murphy Rural Fire District in such manner and for such expenditures as is permitted by law for the proceeds of this tax and any other revenues otherwise accruing to said Murphy Rural Fire District.

Section 13. **Peachtree Fire District**- There is hereby levied a fire tax at the rate of \$.06 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2004, located within the Peachtree Fire District for the raising of revenue for said Peachtree Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$231,065,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Peachtree Fire District the proceeds of this fire tax for use by the Peachtree Fire District in such manner and for such expenditures as is permitted by law for the proceeds of this tax and any other revenues otherwise accruing to said Peachtree Fire District.

Section 14. **Ranger Fire District**- There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Ranger Fire District for the raising of revenue for said Ranger Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$223,897,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Ranger Fire District the proceeds of this fire tax for use by the Ranger Fire District in such manner for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Ranger Fire District.

Section 15. **Valleytown Rural Fire District**- There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2004, located within the Valleytown Rural Fire District for the raising of revenue for said Valleytown Rural Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$371,723,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Valleytown Rural Fire District the proceeds of this fire tax for use by the Valleytown Rural Fire 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 Valletown Rural Fire District.

Section 16. **Wolf Creek Fire District**- There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2005, located within the Wolf Creek Fire District for the raising of revenue for said Wolf Creek Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$98,349,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 collection rate.

There is appropriated to the Wolf Creek Fire District the proceeds of this fire tax for use by the Wolf Creek Fire 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 Wolf Creek Fire District.

Section 17. **Bear Paw Service District**- There is hereby levied a special tax at the rate of \$0.39 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2004, 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 \$62,354,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2005-2006 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.

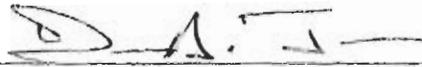
Section 18. The Budget Officer and Finance Officer are hereby authorized to transfer appropriations within a fund as contained herein under the following condition:

May transfer amounts between objects of expenditure within a department, without limitation.

Section 19. The Budget Officer is hereby authorized to enter into contracts where the value does not exceed \$5,000.

Section 20. 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 19th day of June 2006.



Dana Jones, Chairman
Cherokee County Commissioners

Attest:



R. Scott Lindsay, Clerk to the Board

**Cherokee County
Budgeted Expenditures
Attachment A**

General Fund	05-06 Budget
PARKS AND RECREATION	242,794
ANDREWS CITY PARKS	93,718
MUSEUM	31,336
LIBRARY	160,000
Total Cultural & Recreation	527,848
LONG TERM DEBT SERVICE	3,579,727
TOTAL DEBT SERVICE	3,579,727
COOPERATIVE EXTENSION	168,004
ECONOMIC DEVELOPMENT	63,485
SOIL & WATER	78,317
SPECIAL APPROPRIATIONS	310,385
TOTAL ECONOMIC DEVELOPMENT	620,191
SCHOOLS	4,359,139
COMMUNITY COLLEGE	459,570
TOTAL EDUCATION	4,818,709
GOVERNING BOARD	145,051
ADMINISTRATION	166,306
INFORMATION TECHNOLOGY	195,283
FINANCE	224,127
TAX ASSESSOR	489,401
LAND RECORDS	162,071
TAX COLLECTOR	189,895
COURT FACILITIES	41,100
BOARD OF ELECTIONS	201,660
REGISTER OF DEEDS	636,088
PUBLIC BUILDINGS/MAINTENANCE	365,312
CENTRAL SERVICE	422,813
TOTAL GOVERNMENTAL	3,239,107
MATERNAL HEALTH	37,500
PUBLIC HEALTH	2,392,182
HEALTH PROMOTION	1,572
BIO TERRORISM	47,770
IMMUNIZATION	900
COMMUNICABLE DISEASE	3,780
ADULT HEALTH	24,406
BREAST & CERVICAL CANCER	9,931
FAMILY PLANNING	63,500
WIC - ADMINISTRATION	3,400
CHILD HEALTH	14,659

Cherokee County
Budgeted Expenditures
Attachment A

General Fund	05-06 Budget
CHILD SERVICE CORD	1,000
SMART START	2,038
SCHOOL BASED CLINIC	64,984
SCHOOL NURSE PROGRAM	104,570
ENVIRONMENTAL HEALTH	104,600
Total Health Dept	2,876,792
MENTAL HEALTH	65,000
SOCIAL SERVICES ADMINISTRATION	2,303,005
SOCIAL SERVICES PROGRAMS	2,942,720
SENIOR CENTER	218,577
SPECIAL APPROPRIATIONS	254,612
TOTAL HEALTH & HUMAN SERVICES	8,660,706
CONTRIBUTIONS TO OTHER FUNDS - AIRPORT IMPROVEMENT PROJECT	486,677
TOTAL TRANSFERS TO OTHER FUNDS	486,677
CRIMINAL JUSTICE	52,181
SHERIFF	1,845,254
JAIL	1,579,466
CENTRAL DISPATCH	409,705
EMERGENCY MANAGEMENT	92,776
AMBULANCE SERVICE	1,607,294
FIRE PROTECTION	122,430
BUILDING INSPECTION	453,003
ANIMAL CONTROL	59,600
MEDICAL EXAMINER	24,000
SPECIAL APPROPRIATIONS	153,356
TOTAL PUBLIC SAFETY	6,399,065
Solid Waste	1,599,537
LOCAL TRANSPORTATION	508,877
AIRPORT OPERATIONS	66,350
TOTAL TRANSPORTATION	575,227
TOTAL GENERAL FUND	30,506,794

Cherokee County
Source of County Revenues
Attachment B
Description

	Budget
	2005-06
Property Tax	12,648,265
Restricted	3,814,950
Sales Tax	7,413,279
Unrestricted	783,200
Sales & Services	3,027,330
Permits	1,599,356
Investment Earnings	250,400
Other taxes	141,000
Miscellaneous	120,653
Non Recurring	
Lease Proceeds	470,000
Use of Fund Balance	238,361
Total General Fund	<u>30,506,794</u>