



# CHEROKEE COUNTY

75 Peachtree Street  
Murphy, North Carolina 28906

(828) 837-5527 • (828) 837-9684

---

## Commissioners

Jonathan Dickey  
W. David Sumpter, III  
Dana Jones

## County Manager

David Badger  
County Attorney  
R. Scott Lindsay

## CHEROKEE COUNTY BUDGET ORDINANCE Fiscal Year 2008-2009

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, 2008, and ending June 30, 2009, 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, 2008, and ending June 30, 2009, 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, 2008, 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 \$4,091,380,576, and an estimated collection rate of 96.9%. This estimated rate of collection is based on the fiscal year 2007-2008 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. Fee changes to be adopted by the Board of Commissioners are set forth in "Attachment C"; all other fees will remain at previously established rates.

Section 5. The following rates are levied for volunteer fire districts:

<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	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, 2008, and ending June 30, 2009.

Investment Earnings	\$ 77,857
Transfer from General Fund	<u>\$483,561</u>
Total	<u>\$561,418</u>

The Fund Balance will increase by \$561,418 during Fiscal Year beginning July 1, 2008, and ending June 30, 2009 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, 2008, and ending June 30, 2009, in accordance with the chart of accounts for this county:

27-4390	911	<u>\$343,581</u>
	Total	<u>\$343,581</u>

It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2008, and ending June 30, 2009:

Interest Income	\$ 4,000
911 Subscriber Fees	<u>\$384,680</u>
Total	<u>\$388,680</u>

The Fund Balance will increase by \$41,099.

Section 8. **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, 2008, and ending June 30, 2009, in accordance with the chart of accounts for this county:

25-4143                      Revaluation                      \$191,500

It is estimated that the following revenues will be available in the revaluation fund for the Fiscal Year beginning July 1, 2008, and ending June 30, 2009:

Transfer from General Fund                      \$ 38,000  
Total                                                      \$ 38,000

The Fund Balance will increase by \$38,000.

**Section 9. Valley River Wellness Center-**

The following amount is hereby appropriated in the Valley River Wellness Center enterprise fund for the operation its programs and its activities for the Fiscal Year beginning July 1, 2008, and ending June 30, 2009, in accordance with the chart of accounts for this county:

66-6130                                              \$ 391,712

It is estimated that the following revenues will be available in Valley River Wellness Center Enterprise fund for the Fiscal Year beginning July 1, 2008, and ending June 30, 2009:

Fees                                                      \$ 391,712

**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, 2008, 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 \$ 105,778,057 and an estimated collection rate of 96.9%. This estimated collection rate is based on the fiscal year 2007-2008 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 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 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 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>, 2008, are hereby re-appropriated to the budget for Fiscal Year 2008-2009.
- 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.

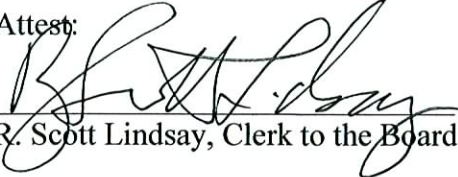
Section 14. County funded agencies are required to submit an audit or other detailed financial report to the County Finance Office each year. Approved payments may be delayed pending receipt of financial information.

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 16th day of June 2008.

  
W. David Sumpter III, Chairman  
Cherokee County Commissioners

Attest:  
  
R. Scott Lindsay, Clerk to the Board

**Cherokee County  
Expenditures by Function  
General Fund  
BUDGET 2008-09  
Attachment A**

<b>General Fund</b>	
PARKS AND RECREATION	349,791
MUSEUM	37,292
LIBRARY	180,000
<b>Total Cultural &amp; Recreation</b>	<b>567,083</b>
LONG TERM DEBT SERVICE - OTHER	3,296,515
<b>TOTAL DEBT SERVICE</b>	<b>3,296,515</b>
COOPERATIVE EXTENSION	177,712
ECONOMIC DEVELOPMENT	27,101
SOIL & WATER	87,371
SPECIAL APPROPRIATIONS	310,993
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>603,177</b>
SCHOOLS	5,583,136
COMMUNITY COLLEGE	604,634
<b>TOTAL EDUCATION</b>	<b>6,187,770</b>
GOVERNING BOARD	267,400
ADMINISTRATION	155,285
IT	246,161
FINANCE	377,372
TAX ASSESSOR	518,001
LAND RECORDS	155,741
TAX COLLECTOR	194,151
COURT FACILITIES	56,400
BOARD OF ELECTIONS	251,017
REGISTER OF DEEDS	441,313
PUBLIC BUILDINGS/MAINTENANCE	431,877
SPECIAL APPROPRIATIONS	19,600
CENTRAL SERVICE	460,664
<b>TOTAL GOVERNMENTAL</b>	<b>3,574,982</b>
PUBLIC HEALTH	2,693,065

MENTAL HEALTH	80,000
SOCIAL SERVICES ADMINISTRATION	2,784,086
SOCIAL SERVICES PROGRAMS	2,233,974
SENIOR CENTER	354,867
SPECIAL APPROPRIATIONS	298,378
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>8,444,370</b>
CONTRIBUTIONS TO OTHER FUNDS	704,895
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>704,895</b>
CRIMINAL JUSTICE	53,394
SHERIFF	2,562,534
JAIL	2,305,073
CENTRAL DISPATCH	538,862
EMERGENCY MANAGEMENT	121,601
AMBULANCE SERVICE	2,240,947
FIRE PROTECTION	150,461
BUILDING INSPECTION	376,731
ADDRESSING	32,040
ANIMAL CONTROL	59,600
MEDICAL EXAMINER	20,000
SPECIAL APPROPRIATIONS	164,096
<b>TOTAL PUBLIC SAFETY</b>	<b>8,625,339</b>
<b>SOLID WASTE</b>	<b>1,407,441</b>
LOCAL PUBLIC TRANSPORTATION	871,001
AIRPORT OPERATIONS	38,050
<b>TOTAL TRANSPORTATION</b>	<b>909,051</b>
<b>INCREASE IN FUND BALANCE</b>	<b>66,528</b>
<b>TOTAL GENERAL FUND</b>	<b>34,387,151</b>

**Cherokee County**  
**Source of County Revenues**  
**General Fund**  
**Budget 2008-2009**  
**Attachment B**

<b>Description</b>	<b>\$</b>	<b>%</b>
Property Tax	15,730,464	45.75%
Investment Earnings	231,200	0.67%
Restricted	4,828,243	14.04%
Miscellaneous	123,616	0.36%
Sales Tax	6,856,989	19.94%
Unrestricted	936,000	2.72%
Sales & Services	3,209,162	9.33%
Permits	1,896,338	5.51%
Other taxes	575,139	1.67%
<b>Non Recurring</b>		
Use of Fund Balance		
Total General Fund	<u>34,387,151</u>	<u>100.00%</u>

## Attachment C

Below are the fee changes that have been adopted as a part of this budget. All fees are effective July 1<sup>st</sup>, 2008.

### General Government

B/W copy fee.....	\$0.10
Color copy fee.....	\$0.15

\*Does not apply to special copy charges previously established for mapping purposes.

### Fire Inspections

Airports.....	\$100.00
Dry Cleaning/Self Service.....	\$75.00
Junk Yards.....	\$75.00
Day Care (6 to 25).....	\$50.00
(More than 25).....	\$75.00

### Institutional

*(Including Nursing Homes, family Care, & Hospitals)*

(Capacity 6 or less).....	\$50.00
(Capacity 7 to 20).....	\$75.00
(Capacity 21 and over).....	\$125.00

### Hotels, Motels, & Apartments

Up to 10 Units.....	\$50.00
11 to 20 Units.....	\$75.00
21 to 40 Units.....	\$100.00
41 Units and over.....	\$125.00

### Assembly Occupancies

100 to 1000.....	\$75.00
1001 and Over.....	\$100.00

Hazardous Materials.....\$150.00

Private Schools.....\$50.00

High Rise Buildings.....\$150.00

### Industries/Factories

Less than 2500 Square Feet.....	\$50.00
2501 TO 10,000 Square Feet.....	\$100.00
Over 10,000 Square Feet.....	\$150.00

Educational above 12<sup>TH</sup> Grade.....\$60.00

Lumber Yards.....\$60.00

Service Stations/Garages.....\$60.00

Bowling Alleys.....\$60.00

Body Shops.....\$60.00

### Businesses, General Mercantile, & Warehouse/Storage

Less than 2500 Square Feet.....	\$50.00
Over 2500 Square Feet.....	\$75.00

### Convenience/ Grocery Stores

Less than 5000 Square Feet.....	\$50.00
5001 Square Feet and over.....	\$100.00

Restaurants.....\$50.00



**Solid Waste**

State Solid Waste Tipping Fee.....	\$2.00
Per ton tipping fee.....	\$55.00