CHEROKEE COUNTY BUDGET ORDINANCE
Fiscal Year 2009-2010

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, 2009, and ending June 30, 2010, 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, 2009, and ending June 30, 2010, 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, 2009, 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 $4,100,385,833 and an estimated collection rate of 92%. This estimated rate of collection is based on the fiscal year 2008-2009 collection rate and adjusted down in 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 2009-2010.

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, 2009 and ending June 30, 2010:

Volunteer Fire Department	Tax Rate Per $100 of Valuation
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, 2009, and ending June 30, 2010:

Investment Earnings	$ 74,000
Transfer from General Fund	$383,562
Total	$457,562

The Fund Balance will increase by $457,562 during the Fiscal Year beginning July 1, 2009 and ending June 30, 2010 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, 2009, and ending June 30, 2010, in accordance with the chart of accounts for this county:

2794324	911	$ 79,300
	Total	$390,340

It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Interest Income	$ 2,600
911 Subscriber Fees	$387,740
Total	$390,340

The Fund Balance will increase by $311,040.

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, 2009, and ending June 30, 2010, in accordance with the chart of accounts for this county:

It is estimated that the following revenues will be available in the revaluation fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Investment Earnings	$ 1,200
Transfer from General Fund	$ 75,000
Total	$ 76,200

The Fund Balance will increase by $76,200.

Section 9. **Hiwassee Valley Pool & Wellness Center-**

The following amount is hereby appropriated in the Valley River Wellness Center enterprise fund for the operation of its programs and its activities for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010, in accordance with the chart of accounts for this county:

66-6130	$ 402,420

It is estimated that the following revenues will be available in Valley River Wellness Center Enterprise fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010.

Fees	$ 402,420

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, 2009, 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 $106,868,000 and an estimated collection rate of 92%. This estimated collection rate is based on the fiscal year 2008-2009 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 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, 2009, are hereby re-appropriated to the budget for Fiscal Year 2009-2010.
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 15th day of June 2009.

W. David Sumpter III, Chairman
Cherokee County Commissioners

Attest:

R. Scott Lindsay, Clerk to the Board

Attachment A

Cherokee County
Budget by Department
FY 2009-2010

General Fund	2009-10 Budget
PARKS MURPHY	179,433
PARKS ANDREWS	108,830
MUSEUM	38,000
LIBRARY	180,000
SPECIAL APPROPRIATIONS	215,631
Total Cultural & Recreation	**721,894**
LONG TERM DEBT SERVICE	3,219,742
TOTAL DEBT SERVICE	**3,219,742**
COOPERATIVE EXTENSION	154,761
ECONOMIC DEVELOPMENT	26,724
SOIL & WATER	90,994
TOTAL ECONOMIC DEVELOPMENT	**272,479**
SCHOOLS	4,948,241
COMMUNITY COLLEGE	580,752
TOTAL EDUCATION	**5,528,993**
GOVERNING BOARD	165,040
ADMINISTRATION	152,006
INFORMATION TECHNOLOGY	230,380
FINANCE	346,980
TAX ASSESSOR	513,445

LAND RECORDS	152,176
TAX COLLECTOR	192,246
COURT FACILITIES	50,438
BOARD OF ELECTIONS	255,409
REGISTER OF DEEDS	324,784
PUBLIC BUILDINGS/MAINTENANCE	440,069
CENTRAL SERVICE	326,390
SPECIAL APPROPRIATIONS	19,700
CONTINGENCY	279,984
TOTAL GOVERNMENTAL	**3,449,047**

GLAXO-WELCOME GRANT	
MATERNAL HEALTH	19,500
PUBLIC HEALTH	1,808,261
HEALTH PROMOTION	1,050
BIO TERRORISM	1,950
IMMUNIZATION	300
COMMUNICABLE DISEASE	3,780
SPF-SIG	7,065
ADULT HEALTH	1,000
STD	1,800
WOMENS HEALTH	1,600
MOD COORDINATOR	19,608
BREAST & CERVICAL CANCER	13,400
FAMILY PLANNING	36,500
WIC CLIENT SERVICES	2,600
CHILD HEALTH	5,197
CHILD SERVICE CORD	1,200
HEALTH CHECK	1,400
SMART START	8,487
SCHOOL BASED CLINIC	90,959
SCHOOL NURSE INITIATIVE	100,000
ENVIRONMENTAL HEALTH	302,552

Total Health Dept	2,428,208
MENTAL HEALTH	72,000
SOCIAL SERVICES ADMINISTRATION	2,951,435
SOCIAL SERVICES PROGRAMS	1,693,740
SENIOR CENTER	337,790
SPECIAL APPROPRIATIONS	93,492
TOTAL HEALTH & HUMAN SERVICES	**7,576,665**
CONTRIBUTIONS TO OTHER FUNDS -	475,228
TOTAL TRANSFERS TO OTHER FUNDS	**475,228**
CRIMINAL JUSTICE	26,456
SHERIFF	2,689,777
JAIL	2,315,159
911 ADDRESSING	145,608
CENTRAL DISPATCH	510,276
EMERGENCY MANAGEMENT	122,116
AMBULANCE SERVICE	2,199,337
FIRE PROTECTION	183,109
BUILDING INSPECTION	247,564
ANIMAL CONTROL	30,000
MEDICAL EXAMINER	20,000
SPECIAL APPROPRIATIONS	164,096
TOTAL PUBLIC SAFETY	**8,653,498**
Solid Waste	**1,410,770**
TRANPORTATION	764,732
AIRPORT OPERATIONS	36,050
TOTAL TRANSPORTATION	**800,782**
TOTAL GENERAL FUND	**32,109,098**

Attachment B

Cherokee County
Source of County Revenues

Description	Budget 2009-10
Property Tax	14,982,749
Restricted	5,284,568
Loan Proceeds	146,000
Sales Tax	5,208,534
Unrestricted	1,222,951
Sales & Services	4,384,080
Permits	411,770
Investment Earnings	46,316
Other taxes	348,600
Miscellaneous	73,530
Total General Fund	32,109,098