

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF CLEVELAND COUNTY:

SECTION I. FUND ESTIMATED REVENUES. It is estimated that the revenues and fund balances of the funds and departments as listed below will be available during the fiscal year beginning July 1, 2019 and ending June 30, 2020 to meet the functional appropriations as set forth in Section II. All fees, commissions, and other sums paid to or collected by any County Officer, or agent in their capacity, shall accrue to the benefit of the County and become County funds.

		\$ 149,065,163
		(18,337,128) \$ 130,728,035
Primary		\$ 81,655,068
Ad Valorem Tax:		(2,870,497) \$ 78,784,571
	Current Year	
	(57.0 Cents per \$100 value) X (\$8,484,093,333 total value) X (98% collection)	\$ 51,177,061
	Prior Years	655,000
	Advertising/Penalties	350,000
Other Taxes:	Sales Tax	
	1 Cent (Article 39)	6,815,000
	Two 1/2 Cents (Art 40 & 42)	4,935,000
	Occupancy Tax	375,000
	Heavy Equip Tax	25,000
	Vehicle Lease Tax	50,000
	Excise Stamps Tax	245,000
Intergovernmental:	US Grant-Emergency Management	20,000
	US Grant-Council on Aging	361,500
	NC Telecommunications Surcharge	290,000
	NC Grants-Third Party (Pass-Thru)	73,068
	NC Grant--J.C.P.C. Admin.	1,689
	NC Court Arrest Fees-Sheriff	36,000
	NC Forfeited Property-Sheriff	50,000
	NC Housing of State Prisoners-Jail	185,000
	NC Housing Inmate - SSA	15,000
	NC Court Fees-Jail	75,000
	NC License Revocation-Jail	8,000
	NC DOT Grant (Pass-Thru to TACC)	175,000
	NC Grant-Soil Conservation Match	32,100
	NC Grant-State Aid to Libraries	140,000
	Kings Mtn: County Library System	8,738
	JCPC Grant-Cleveland County Schools (Pass Thru)	40,000
	JCPC Grant-Communities in Schools (Pass Thru)	74,881
	Schools: School Resource Officers	580,577
	Shelby: Payment in Lieu of Taxes	11,000
	Other Various Sources	226,900
Permits/Fees:	Register of Deeds	449,500
	Sheriff	251,100
	Inspections	210,000
	Planning & Zoning	19,100
Sales/Services:	Rents	3,223,392
	Contracted Revenues	100,000
	Municipal Tax Collection	328,000
	Municipal Elections	101,860
Sales/Services:	Local Fees & Medicaid	
	Emergency Med Serv	3,605,392
	Volunteer Rescue	14,000
	Electronic Maintenance	12,000
	Cooperative Extension	27,219
	County Library System	30,000
	Public Firing Range	215,000
Interest:	Interest on Investments	650,000
Miscellaneous:	ABC Per Bottle & Profit Distribution	115,000
	Sale of Used Assets	29,500
	Vending/Payphone Commissions	100,000
	Contributions & Donations (Library)	50,000
	Other Miscellaneous	117,800

<u>Other Sources:</u>	S/W Landfill Fund (Transfer)	889,988		
	School Capital Reserve Fund (Transfer)	1,600,000		
	Emergency Telephone Fund (Transfer)	8,000		
	Social Service Fund (Transfer)	97,500		
	Health Dept Fund (Transfer)	275,009		
	Fund Balance Appropriated	2,059,194		
	Mental Health Appropriation	45,000		
			\$	81,655,068
			\$	(81,655,068)
			\$	-
<u>Social Services & Public Assistance</u>				
		Less Transfers In:	21,018,529	
	Grants-Federal and State Govts	12,695,093	(8,273,565)	12,744,964
	Local Fees	49,871		
	Primary Fund (Transfer)	8,273,565		
<u>Public Health</u>				
		Less Transfers In:	14,629,295	10,467,214
	Grants-Federal and State Govts	1,979,417	(4,162,081)	
	Local Fees & Medicaid	6,794,128		
	Primary Fund (Transfer)	4,062,081		
	Other Funds (Transfer)	100,000		
	Fund Balance Appropriated	1,693,669		
<u>Employee Wellness</u>				
		Less Transfers In:	1,160,871	106,700
	Local Fees	106,700	(1,054,171)	
	Health Insurance Fund (Transfer)	1,054,171		
<u>Court Facilities</u>				
		Less Transfers In:	418,288	144,000
	Departmental Fees	144,000	(274,288)	
	Primary Fund (Transfer)	274,288		
<u>School Property Taxes</u>				
	Ad Valorem Tax: Current Year	13,467,648	17,222,708	17,222,708
	(15.0 Cents per \$100 value) X (\$7,930,434,275 total value) X (97% collection)			
	Interest on Delinquent Tax	55,000		
	Settlement Overs/Shorts	60		
<u>Other Taxes:</u>	Sales Tax	3,700,000		
<u>LeGrand Conference Center</u>				
		Less Transfers In:	842,003	357,000
	Fees, Beverage Sales	357,000	(485,003)	
	Primary Fund (Transfer)	485,003		
<u>Workers' Compensation / Property & Liability Insurance</u>				
		Less Transfers In:	1,343,023	125,500
	Interest on Investments/Other	125,500	(1,217,523)	
	Primary Fund (Transfer)	802,722		
	Social Services Fund (Transfer)	117,600		
	Other Funds (Transfer)	297,201		
<u>Health / Dental Insurance</u>				
		Less Transfers In:	10,775,378	10,584,378
	Fund Balance Appropriated	1,194,378	(191,000)	
	Primary Fund (Transfer)	191,000		
	Dental Premiums	210,000		
	Health Premiums	9,180,000		

B. SPECIAL REVENUE FUND ESTIMATED REVENUES**Emergency Telephone**

E911 Subscriber Fees	203,561		
Other Revenues	10,000		
Fund Balance Appropriated	47,830		

County Fire Service District

Ad Valorem Tax: Current Year (5.0 Cents per \$100 value) X (\$3,260,000,000 total value) X (97% collection)	3,430,312	4,115,312	4,115,312
Other Revenues	685,000		

C. DEBT SERVICE FUND ESTIMATED REVENUES**Debt Service**

Other Revenues - Federal	708,020		
Other Unit's Share of Expenditures	1,101,925		
Primary Fund (Transfer)	2,384,978		
School Capital Reserve Fund (Transfer) - PSCBF	1,250,000		
School Capital Reserve Fund (Transfer)	1,971,569		

D. CAPITAL PROJECT FUND ESTIMATED REVENUES**Capital Projects**

Capital Reserve Fund (Transfer)	2,090,000		
Primary Fund (Transfer)	17,000		

County Capital Reserve

County Funds/County Reserve (Transfer)	2,801,615	2,901,615	100,000
Local Revenues	100,000	(2,801,615)	

School Capital Reserve

Sales Tax: Two 1/2 Cents (Art. 40 & 42)	3,221,569	4,821,569	4,821,569
Grants-Public School Bldg. Cap. Fds.	1,600,000		

E. ENTERPRISE FUND ESTIMATED REVENUES**Solid Waste Landfill**

Grants and Shared Taxes-State Govt	2,702,296		
Local Fees and User Fees	6,102,538		
Sale of Recyclables/Other	144,144		
Fund Balance Appropriated	771,854		

SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)

		4,376,703	\$ 4,376,703
Less Transfers In:		-	
		261,391	261,391
		4,115,312	4,115,312
		685,000	
		7,416,492	\$ 1,809,945
Less Transfers In:		(5,606,547)	
		9,830,184	\$ 4,921,569
Less Transfers In:		(4,908,615)	
		2,107,000	-
Less Transfers In:		(2,107,000)	
		2,901,615	100,000
Less Transfers In:		(2,801,615)	
		4,821,569	4,821,569
		3,221,569	
		1,600,000	
		9,720,832	\$ 9,720,832
Less Transfers In:		-	
		9,720,832	9,720,832
Less Transfers In:		-	
		2,702,296	
		6,102,538	
		144,144	
		771,854	
		180,409,374	
Less Transfers In:		(29,043,290)	151,366,084

SECTION II. FUND APPROPRIATIONS. It is hereby affirmed that the appropriations of the funds and departments as listed below will be sufficient to meet the County's normal operating obligations.

A. GENERAL FUND APPROPRIATIONS

		149,065,163	
	Less Transfers Out:	(20,836,532)	128,228,631
<u>General Government</u>		43,985,752	23,830,329
	Less Transfers Out:	(20,155,423)	
10.411	Commissioners (Governing Body)	447,084	
10.412	County Manager's Office	975,850	
10.413	Finance/Purchasing	1,273,068	
10.415	Property Tax Administration	1,712,691	
10.416	Legal/County Attorney	251,025	
10.418	Elections	475,784	
10.419	Register of Deeds	570,345	
10.421	Information Technology	1,184,986	
10.422	Travel & Tourism	149,160	
10.423	Human Resources	714,899	
10.426	Building Maintenance	1,754,643	
10.427	Facilities Janitorial	279,348	
10.428	Municipal Elections	101,860	
10.430	Municipal Grants	217,048	
10.432	Grants--Third Party (Pass Thru)	73,068	
10.433	Grant--J.C.P.C. Administration	1,400	
10.613	Communities in Schools - County Match	64,300	
10.613	Communities in Schools - JCPC Grant	74,881	
10.619	ROD Automation E & P	115,500	
10.981	Transfers Out To:		
	Social Services	8,273,565	
	Public Health	4,062,081	
	Courts	274,288	
	Workers' Comp. / Property & Liability	802,722	
	Debt Service	2,384,978	
	Capital Reserve	2,801,615	
	Capital Project	17,000	
	Conference Center	485,003	
10.998	Emergency & Contingency	750,000	
13.660	Employee Wellness	1,160,871	
14.417	Court Facilities	418,288	
60.650	Workers' Compensation	727,100	
60.651	Property/Liability	615,923	
65.981	Employee Medical Insurance	9,511,207	
65.981	Employee Medical Insurance (Tfr Out)	1,054,171	
66.661	Employee Dental Insurance	210,000	
 <u>Public Safety</u>			26,197,034
10.440	School Resource Officers	827,182	
10.441	Sheriff	8,756,593	
10.443	Forfeited Property--State	76,056	
10.444	Detention Center/Jail	6,215,584	
10.445	Emergency Management	397,676	
10.446	Emergency Medical Services	7,549,457	
10.447	Volunteer Rescue	46,920	
10.448	Communications	1,261,656	
10.449	Electronic Maintenance	606,070	
10.450	Building Inspections	390,110	
10.451	Coroner	50,000	
10.453	Hazardous Materials	19,730	
 <u>Economic & Physical Development</u>			6,125,175
10.491	Planning & Zoning	339,079	
10.492	Economic Development/Tourism	5,212,116	
10.495	Cooperative Extension	362,850	
10.496	Forestry Management	84,313	
10.498	Soil Conservation	126,817	

<u>Transportation</u>			238,965	238,965
10.497	Transportation Admin. of Clev. Cty.	238,965		
<u>Human Services</u>			36,889,631	36,208,522
		Less Transfers Out:	(681,109)	
10.560	Mental Health (Pathways)	667,956		
10.591	Veterans' Service Officer	119,816		
10.617	Council on Aging (Senior Center)	454,035		
11.000	Social Svcs. & Public Asst.	20,612,429		
11.000	Transfers Out To Other Funds	406,100		
12.000	Public Health	14,354,286		
12.000	Transfers Out To Other Funds	275,009		
<u>Education</u>			32,566,580	32,566,580
10.600	Cleveland County Schools			
	Current Expense	10,250,000		
	Capital Outlay	1,400,000		
	Capital Outlay - Special Allocation	1,450,000		
	JCPC Early Intervention Grant (Pass Thru)	40,000		
10.604	Cleveland Community College			
	Utilities/Maint Bldg-Grounds	74,000		
	Current Expense	2,129,872		
20.600	School Property Taxes	13,522,708		
	School Sales Tax (Pass Through)	3,700,000		
<u>Cultural</u>			2,973,578	2,973,578
10.611	Libraries			
	County Library System	1,186,179		
	Other Libraries	91,000		
10.612	Recreation	116,533		
10.614	Historic Artifacts	106,000		
10.470	Public Shooting Range	631,863		
55.480	LeGrand Center	842,003		
<u>Debt Service (small lease purchase agreements)</u>			88,448	88,448
10.800	Debt Service	88,448		
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>				
		Less Transfers Out:	(8,000)	
<u>Public Safety</u>			4,376,703	4,368,703
		Less Transfers Out:	(8,000)	
26.454	Emergency Telephone	253,391		
26.454	Transfer Out To Other Funds	8,000		
28.452	Volunteer Fire Departments	4,115,312		
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>			7,416,492	7,416,492
<u>Debt Service</u>			7,416,492	7,416,492
30.800	Debt Service	7,416,492		

SECTION II. FUND APPROPRIATIONS.

D. CAPITAL PROJECT FUND APPROPRIATIONS

(continued)
9,830,184 2,918,615
Less Transfers Out: (6,911,569)

Capital Projects

	9,830,184	2,918,615
	<i>Less Transfers Out:</i>	
	(6,911,569)	
40.210/225 County Capital Projects	2,107,000	
41.209 County: Capital Reserves (Transfer)	2,090,000	
41.209 Capital Reserves - Capital Plan	811,615	1,278,385
42.105 Schools: Local Option Sales Taxes (Transfer)	3,221,569	
42.107 Public School Capital Fund (Transfer)	1,600,000	

E. ENTERPRISE FUND APPROPRIATIONS

9,720,832 8,433,643
Less Transfers Out: (1,287,189)

Environmental

	9,720,832	8,433,643
	<i>Less Transfers Out:</i>	
	(1,287,189)	
54.473 Solid Waste Disposal	5,950,509	
54.473 Transfers Out To Other Funds	1,287,189	
54.474 Solid Waste Collections	2,483,134	

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

180,409,374
Less Transfers Out: (29,043,290) 151,366,084

SECTION III. PROPERTY TAX RATES. The County-wide property tax rate shall be 57 cents per \$100 valuation for purposes of the General Fund and 15 cents per \$100 valuation for purposes of the School Property Taxes Fund; thus, the combined County-wide property tax rate shall be 72 cents per \$100 valuation. Further, the property tax rate for the County Fire Service District shall be 8.75 cents per \$100 valuation and derived revenues shall be used to benefit volunteer fire departments in the district. In addition, to benefit the volunteer fire departments in a special fire district which is seeking approval of this rate from the Board of Commissioners, the property tax rate for Number Seven and Number Three Fire Districts shall be 8.75 cents per \$100 valuation.

SECTION IV. BUDGET CHANGES. The County Manager shall have authorization to make budget changes between any and all operating funds and departments as long as the Total Fund Estimated Revenues and Total Fund Appropriations remain at the level, including all subsequent amendments, approved and adopted by the County Board of Commissioners, except as provided below.

SECTION V. BUDGET CARRY FORWARDS. The County Manager shall have authorization to include in the budget all prior year budget amounts remaining for remaining for outstanding purchase order encumbrances, unspent grants, unspent donations, and other ongoing projects as determined by the Finance Department.