

Cleveland County Board of Commissioners
June 4, 2024

The Cleveland County Board of Commissioners met on this date, at the hour of 6:00 p.m. in the Commission Chambers of the Cleveland County Administrative Offices.

PRESENT: Kevin Gordon, Chairman
Deb Hardin, Vice-Chair
Johnny Hutchins, Commissioner
Ronnie Whetstine, Commissioner
Doug Bridges, Commissioner
Tim Moore, County Attorney – *via teleconference*
Martha Thompson, Chief Deputy County Attorney
David Cotton, County Manager
Phyllis Nowlen, Clerk to the Board
Kerri Melton, Assistant County Manager
Rebecca Johnson, Social Services Director
Philip Steffen, Finance Director
Courtney Ashley, Economic Development Director
Tiffany Hansen, Health Department Director
Scott Bowman, Maintenance Department Director
Chris Martin, Planning Director
Sherry Lavender, Tax Assessor
Betsy Harnage, Register of Deeds
Sandra Orvig, Shooting Range Director

CALL TO ORDER

Chairman Gordon called the meeting to order, and Small Business Center Director Steve Padgett led the audience in the Pledge of Allegiance and provided the invocation.

Chairman Gordon announced: *“The public hearing for Planning Case 24-08; request to rezone parcel 3093 from Residential (R) to General Business – Conditional Use (GB-CU) has been postponed until further notice per the petitioner’s submitted request.”*

AGENDA ADOPTION

ACTION: Commissioner Hardin made the motion, seconded by Commissioner Bridges and unanimously adopted by the Board to, ***approve the agenda as presented.***

PUBLIC COMMENT

BJ Zamora, 504 Country Club Acres, Shelby, spoke about the Voting Systems Technician position in the upcoming budget. The Board of Elections requested it be a full-time position; it is proposed in the FY 2024 – 2025 budget as a part-time position. Ms. Zamora asked Commissioners to reconsider and make the position full-time, citing the importance of a well-run 2024 election cycle.

Robert Williams, 814 E. Stagecoach Trl., Fallston, spoke about the proposed FY 2024 – 2025 budget, referencing the Justice Center and its costs.

Renee Bumbaugh, 864 West Warren, Shelby – also spoke about the Voting Systems Technician position. She echoed Ms. Zamora’s comments, referencing the importance of well-trained, full-time election staff with upcoming elections.

CONSENT AGENDA

APPROVAL OF MINUTES

The Clerk to the Board included Minutes from the *May 21, 2024*, regular Commissioners’ meetings in Board members’ packets.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and passed unanimously by the Board to, *approve the Minutes as written.*

FINANCE DEPARTMENT: BUDGET TRANSFER SUMMARY

As required by North Carolina General Statute §159-15, all internal transfers shall be submitted to the Board of Commissioners. The budget transfer summary from May 10 through May 24, 2024, is included in Commissioner packets.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and passed unanimously by the Board to, *approve the budget transfer summary as presented.*

County of Cleveland, North Carolina
 Manager's Budget Summary
 Presented at the June 4, 2024 Board Meeting
 Time Period Covered : 5/10/24 thru 5/24/24
 For Fiscal Year Ending June 30, 2024

BUDGET TRANSFERS LEGEND: D = DEPARTMENTAL; L = LATERAL

BUD #	BUDGET TYPE	DATE SUBMITTED BY DEPT	DEPT #	DEPT TO NAME	DEPT #	DEPT FROM NAME	EXPLANATION	BUDGET AMOUNT
1964	D	5/10/2024	012.546	Carolina Access/COVID			Move funds to cover contracted services	\$ 81,033.00
1965	D	5/14/2024	011.506	DSS Admin			Move funds to cover controlled property exp	\$ 3,600.00
1966	D	5/14/2024	010.446	EMS			Move funds to cover dept supply, auto supply, telecommunications	\$ 31,000.00
1967	D	5/15/2024	060.651	Property/Liability			Move funds to cover in house property claims	\$ 9,519.00
1968	D	5/15/2024	490.244	Cap Proj-CCBOE			Move funds to cover professional servs	\$ 41,400.00
1969	L	5/16/2024	011.504/ 011.508	Title XX / Income Maintenance	011.506/ 011.507	SS Admin / Outside Poor	Transfer funds to cover contracted services/unfunded MH services	\$ 63,000.00
1970	D	5/16/2024	011.504	Title XX			Move funds to cover contracted labor	\$ 49,826.00
1971	D	5/17/2024	010.446	EMS			Move funds to cover advertising/promotions	\$ 1,365.00
1972	D	5/20/2024	010.440	SRO			Move funds to cover automotive supplies	\$ 1,600.00
1973	D	5/20/2024	010.542	Animal Services			Move funds to cover various accounts thru EOY	\$ 26,150.00
1974	D	5/20/2024	010.443	State Forfeiture Prop			Move funds to cover departmental supply	\$ 12.00
1975	D	5/20/2024	010.441	Sheriff's Office			Move funds to cover accounts thru EOY	\$ 10,000.00
1976	D	5/20/2024	010.453	Haz-Mat			Move funds to cover uniform/clothing	\$ 2,000.00
1977	D	5/20/2024	060.651	Property/Liability			Move funds to cover insurance premium	\$ 142.00
1978	D	5/21/2024	010.495	Cooperative Ext			Move funds to cover departmental supply	\$ 2,400.00
1979	D	5/21/2024	010.449	Electronic Maint			Move funds to cover maint contracts-equip	\$ 2,000.00
1980	D	5/21/2024	010.415	Tax Admin			Move funds to cover professional servs	\$ 8,000.00
1981	D	5/24/2024	010.411	Commissioners			Move funds to cover medicare taxes	\$ 745.00
1982	D	5/22/2024	040.210	Cap Proj-General			Move funds to cover year end IT purchase	\$ 141,814.00
1983	D	5/22/2024	010.423	Human Resources			Move funds to cover travel/training & dues/subscriptions	\$ 4,600.00
1984	D	5/23/2024	040.210	Cap Proj-General			Corr BTD1982 amts on accounts were backwards	\$ 107,054.00
1985	D	5/23/2024	VARIOUS	VARIOUS	VARIOUS	VARIOUS	Transfer funds to cover salaries-fringes within dept for yearend.	\$ 514,238.00
1986	D	5/24/2024	010.416	Legal			Move funds to cover advertising, contracted servs, dues/subs, legal foreclosures	\$ 6,242.00
1987	D	5/24/2024	012.550	Primary Care			Move funds to cover various accounts thru EOY	\$ 109,100.00

EMERGENCY MEDICAL SERVICES: BUDGET AMENDMENT (BNA #067)

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously adopted by the Board to, *approve the following budget amendment:*

Account Number	Project Code	Department/Account Name	Increase	Decrease
010.446.4.610.01		EMS/Insurance Other-EFT	\$100,000	
010.446.5.560.00		EMS/Refunds	\$100,000	

Explanation of Revisions: Budget allocation of \$100,000 in budget revenues over budget to cover refunds.

COOPERATIVE EXTENSION: BUDGET AMENDMENT (BNA #068)

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously adopted by the Board to, *approve the following budget amendment:*

Account Number	Project Code	Department/Account Name	Increase	Decrease
010.495.4.410.00		Cooperative Extension/Local & Other Grants	\$1,600	
010.495.5.700.00		Cooperative Extension/Grants	\$1,600	

Explanation of Revisions: Budget allocation of \$1,600 in local grant funding from outside agencies/businesses for expenses incurred at the Goat Show.

FINANCE DEPARTMENT: BUDGET AMENDMENT (BNA #069)

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
010.410.4.710.00		General Revenues/Interest on Investments	\$5,047,253	
010.441.4.460.47		Sheriff's Office/Other Units MH Transports	\$88,000	
010.435.5.121.00		Law Enforcement Mental Hlth/Salaries-Wages	\$1,120	
010.439.5.121.00		USDOJ Cops Grant/Salaries-Wages Reg	\$46,645	
010.440.5.121.00		SRO/Salaries-Wages Reg	\$126,880	
010.441.5.121.00		Sheriff's Office/Salaries-Wages Reg	\$1,910,412	
010.441.5.138.00		Sheriff's Office/Sheriff Supplement Pension	\$28,196	
010.444.5.121.00		Detention Center/Salaries-Wages Reg	\$670,000	
010.446.5.121.00		EMS/Salaries-Wages Reg	\$2,100,000	

Explanation of Revisions: Budget allocation of \$5,047,253 in unbudgeted interest to cover the Sheriff's Office, Detention Center, and Emergency Medical Services department salaries/fringes for FY 24.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #070)

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
013.660.4.510.78		Employee Wellness/Wellness Tier 5 – Pharm Fees	\$116,060	
013.660.5.230.01		Employee Wellness/Prescription Drugs	\$116,060	

Explanation of Revisions: Budget allocation of \$116,060 in receipts of Tier drug rebates to cover prescription drug costs.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #071)

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
012.539.4.800.00		Family Planning/Miscellaneous Rev	\$800	
012.539.5.500.00		Family Planning/Miscellaneous Exp	\$800	

Explanation of Revisions: Budget allocation of \$800 in receipts related to Nursing Students Clinical Rotation at the Health Department for Gardner-Webb University.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #072)

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
012.536.4.810.00		Adol. Preg. Prevention/Contributions-Donations	\$50	
012.536.5.790.00		Adol. Preg. Prevention/Contributions-Donations	\$50	

Explanation of Revisions: Budget allocation of \$50 in citizen donations to purchase items for the Annual Feminine Hygiene Drive for the school-based health clinics.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #073)

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<i>Account Number</i>	<i>Project Code</i>	<i>Department/Account Name</i>	<i>Increase</i>	<i>Decrease</i>
012.530.4.810.00		General Administration/Contributions-Donations	\$3,000	
012.530.5.790.00		General Administration/Contributions-Donations	\$3,000	

Explanation of Revisions: Budget allocation of \$3,000 for receipts related to pharmacy school student internship stipend program, given by various North Carolina Schools of Pharmacy.

HEALTH DEPARTMENT: BUDGET AMENDMENT (BNA #074)

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously adopted by the Board to, ***approve the following budget amendment:***

<u>Account Number</u>	<u>Project Code</u>	<u>Department/Account Name</u>	<u>Increase</u>	<u>Decrease</u>
010.410.4.710.00		General Revenues/Interest on Investments	\$1,500,000	
010.981.5.465.00		Fund Transfer/Admin Servs Allocation	\$1,500,000	
065.981.4.465.00		Health Plan/Admin Servs Allocation	\$1,500,000	
065.981.5.233.00		Health Plan/BCBS Weekly Claims	\$1,500,000	

Explanation of Revisions: Budget allocation of \$1,500,000 in unbudgeted interest to cover health plan insurance claims through End of Year.

JUVENILE CRIME PREVENTION COUNCIL: 2024 – 2025 ANNUAL FUNDING

Annually, the Juvenile Crime Prevention Council (JCPC) comes to the Board of Commissioners to seek their approval on their annual list of priorities. This does not have any direct cost to the county but does require action on the Board's part to approve their funding priorities for the fiscal year. Recommendations for FY 2024 – 2025 include:

- JCPC Admin \$15,550
- Cleveland Early Intervention CCS \$ 42,539
- Cleveland County Community Service & Restitution \$57,243
- Juvenile Mediation \$37,200
- Kids at Work \$49,886
- Cleveland County Teen Court \$67,533
- PORT Program \$48,000
- Adversity Impact Assessment \$9,280
- Common Sense Parenting \$46,271
- HandUp Solutions \$24,757

ACTION: Commissioner Bridges made the motion, seconded by Commissioner Hardin and unanimously approved by the Board to, ***approve the Cleveland County Juvenile Crime Prevention Council Annual Plan and Funding Allocation for FY 2024 – 2025.***

ECONOMIC DEVELOPMENT: REQUEST TO SET A PUBLIC HEARING ON TUESDAY, JUNE 18, 2024, FOR PROJECT CRYSTAL

Project Crystal, a major manufacturing employer in Cleveland County, is considering expanding in the City of Shelby. This project will create 13 new jobs with an average wage of \$60,769 and a \$22,500,000 real property investment over three years. New tax revenue for the County and jobs would be created at substantially higher wages than the county average of \$45,515. The proposed grant incentive would be for three years at 20% of the \$0.5475 tax rate. The Cleveland County Economic Development Partnership also recommends that Cleveland County serve as the local government applicant for the Department of Commerce's Rural Division Building Reuse Grant.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hardin, and unanimously approved by the Board to, ***approve setting the public hearing as requested.***

PUBLIC HEARINGS

PLANNING DEPARTMENT: PLANNING CASE 24-09; REQUEST TO REZONE 2206-1 KINGSTON ROAD (PARCELS 62877 AND 34498) FROM NEIGHBORHOOD BUSINESS – CONDITIONAL USE (NB-CU) TO RESIDENTIAL (R)

Chairman Gordon recognized Planning Director Chris Martin to present Planning Case 24-09, a request to rezone 2206-1 Kingston Road from Neighborhood Business – Conditional Use (NB-CU) to Residential (R). The petitioner, Johnson Land and Farm Holdings, LLC, requests to rezone parcels 62877 and 34498, containing 9.9 vacant acres, located at 2206-01 Kingston Road, east of the Town of Kingstown, from Neighborhood Business – Conditional Use (NB-CU) for a Telecommunication Tower to Residential (R). In July 2014, the parcels were rezoned to Neighborhood Business—Conditional Use (NB-CU) to place a cell tower on the property. The tower was never developed on the property, and the petitioner requests that the parcels be rezoned back to the original Residential (R) zoning district.

The Planning Board voted unanimously to recommend approval of the zoning map amendment, noting that it will be in harmony with the Land Use Plan and the neighborhood. The following information and PowerPoint were presented to the Commissioners.

**Rezoning Case 24-09
2206-1 Kingston Road**

Cleveland County
NORTH CAROLINA

This slide features a blue header with the title and the Cleveland County logo below it. The background is a green geometric pattern.

Zoning Map

Cleveland County
NORTH CAROLINA

This slide shows a zoning map with the subject property highlighted in pink. The Cleveland County logo is in the top right corner.

Rezoning Request

Cleveland County
NORTH CAROLINA

- **Current Zoning District: Neighborhood Business – Conditional Use**
 - Rezoned in 2014 to NBCU for a telecommunication tower.
- **Requested Zoning District: Residential**
 - Permits site-built homes, modular homes and manufactured homes
 - Permits multifamily uses like apartments and duplexes

This slide contains the rezoning request details. The Cleveland County logo is in the top right corner.

Aerial Map

Cleveland County
NORTH CAROLINA

This slide shows an aerial photograph of the subject property, which is highlighted with a yellow outline. The Cleveland County logo is in the top right corner.

Land Use Map

Cleveland County
NORTH CAROLINA

This slide shows a land use map with the subject property highlighted in green. The Cleveland County logo is in the top right corner.

Planning Board Recommendation

Cleveland County
NORTH CAROLINA

- **The Planning Board voted unanimously to recommend approval of the rezoning request.**
- **Commented that the request is in harmony with the Land Use Plan and the neighborhood.**

This slide contains the Planning Board's recommendation. The Cleveland County logo is in the top right corner.

- Public Hearing
- Approve
- Deny

Chairman Gordon opened the Public Hearing at 6:17 pm for anyone wanting to speak for or against Planning Case 24-09; request to rezone 2206-1 Kingston Road from Neighborhood Business – Conditional Use (NB-CU) to Residential (R). (*Legal Notice was published in the Shelby Star on Friday, May 24, 2024, and Friday, May 31, 2024.*)

Hearing no comments, Chairman Gordon closed the Public Hearing at 6:18 pm.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Whetstine, and adopted unanimously by the Board to *approve the rezoning of parcels 62877 and 34498, located at 2206-01 Kingston Road, from Neighborhood Business—Conditional Use (NB-CU) to Residential (R), citing compatibility with the Land Use Plan.*

FY 2024 – 2025 COUNTY MANAGER’S RECOMMENDED BUDGET

Chairman Gordon recognized County Manager David Cotton to present the FY 2024 – 2025 County Manager’s Recommended Budget. A full copy of the proposed FY 2024 – 2025 budget has been available for public inspection since Friday, May 24, 2024. The proposed budget was created with the Commissioner’s guidance and direction during the March 14, 2024, work session. Public Safety and education continue to be two main priorities for the Board. The budget document is in compliance with North Carolina General Statute §159.7, the Local Government Budget and Fiscal Control Act. The FY 2024 – 2025 tax rate recommendations are:

- Maintain Current Tax Rate(s)
- Ad Valorem – 0.5475¢ / \$100 = FY 23 – 24
 - ~ 0.10¢ / \$100 – Public Schools
 - 0.4475¢ / \$100 – General Fund
- Public Schools – 0.140¢ / \$100 = FY 23 – 24
- Fire District – 0.0875¢ / \$100 = FY 23 – 24

No tax increase is recommended. The total of all funds is \$227,663,735, which incorporates the school system, general funds, debt service, and enterprise funds. The general fund is \$110,337,377, and the enterprise fund, which incorporates Solid Waste, is \$12,010,043. The FY 2024 – 2025 budget had no substantial changes from the FY 2023 – 2024 budget due to situations such as negligible revenue and inherent overtime. Cleveland County did not have enough incoming revenue to match the increased funding expenditures and requests. Moving forward, the county has action plans in place to address these issues. Mr. Cotton spoke positively about the relationships between the county and local community businesses to ensure citizens have all the necessary resources and services. The following information and PowerPoint were presented to the Commissioners.



County of Cleveland
NORTH CAROLINA
"Making Our Community Better"

FISCAL YEAR 2024 – 2025
BUDGET PRESENTATION
PUBLIC HEARING

FISCAL YEAR 2024 – 2025 OVERVIEW

- BUDGET DOCUMENT:
 - REFLECTS & INCORPORATES BOARD OF COMMISSIONERS' VISION, PRIORITIES, GOALS & OBJECTIVES
 - IN COMPLIANCE WITH NORTH CAROLINA GENERAL STATUTES § 159.7 – LOCAL GOVERNMENT BUDGET & FISCAL CONTROL ACT

FISCAL YEAR 2024 – 2025 OVERVIEW

- TAX RATE RECOMMENDATIONS:
 - MAINTAIN CURRENT TAX RATE(S)
 - AD VALOREM – 0.5475¢ / \$100 = FY 23 – 24
 - ~ 0.10¢ / \$100 – PUBLIC SCHOOLS
 - 0.4475¢ / \$100 – GENERAL FUND
 - PUBLIC SCHOOLS – 0.140¢ / \$100 = FY 23 – 24
 - FIRE DISTRICT – 0.0875¢ / \$100 = FY 23 – 24

FISCAL YEAR 2024 – 2025 OVERVIEW

- TOTAL ALL FUNDS – \$227,663,735
- TOTAL GENERAL FUND – \$110,337,377
- TOTAL ENTERPRISE FUND – \$12,010,043

FISCAL YEAR 2024 – 2025 OVERVIEW

- NEGLIGIBLE GROWTH IN REVENUES
- INHERENT OVERTIME
- COMMITMENT TO FUNDING PUBLIC SAFETY & EDUCATION
- LEVERAGING COMMUNITY PARTNERSHIPS

Chairman Gordon opened the floor to the Board for questions and discussion. Commissioner Hutchins commented on the funding expenditures, noting that Mr. Cotton, the Finance Director, and the budget team continue to work through the process to meet as much of their request as possible while not raising taxes.

Chairman Gordon opened the Public Hearing at 6:23 pm for anyone wanting to speak for or against the FY 2024 – 2025 County Manager's recommended budget (*Legal Notice was published in the Shelby Star on Friday, May 24, 2024, and Friday, May 31, 2024*).

Robert Williams, 814 E. Stagecoach Trl., Fallston – spoke in opposition of the proposed FY 2024 – 2025 budget, citing several allocations and accounts that do not make sense or match, such as the Coroner's Office.

Hearing no further comments, Chairman Gordon closed the Public Hearing at 6:29 pm.

ACTION: Commissioner Bridges made a motion, seconded by Commissioner Hutchins, and approved unanimously by the Board to, *adopt the FY 2024 – 2025 County Manager's Recommended Budget as presented.*

BUDGET MESSAGE

The Honorable Chairman and Cleveland County Board of Commissioners,

In accordance with the General Statutes of North Carolina, I submit to you, for your consideration, the Fiscal Year 2024/2025 Recommended Budget for Cleveland County. This budget maintains the property tax rate of 54.75 cents per \$100 of valuation, along with a 14-cent public school tax rate and an 8.75-cent fire tax rate. The

proposed budget is balanced and prepared under the guidelines of NC General Statute Chapter 159-Article 3, the Local Government Budget and Fiscal Control Act.

Ultimately, this year's budget document presents the revenues and expenditures by function and purpose. The budget is designed to function as a work plan in guiding departmental operations to incorporate and accomplish the goals and objectives established by the Board of County Commissioners.

The recommended Cleveland County Fiscal Year 2024 – 2025 Budget, which conforms with the guidance of the Commissioners, is as follows by the fund:

GENERAL \$186,628,858
SPECIAL REVENUE \$6,547,828
CAPITAL PROJECTS \$13,150,866
DEBT SERVICE \$7,336,618
ENTERPRISE \$13,037,665
for a Grand Total of \$225,701,835

The focus of this budget is to accurately and conservatively forecast budgeted revenues and expenditures while maintaining outstanding service delivery to the citizens of Cleveland County. Strategic investments toward the funding of our capital projects, education, public safety, health, and quality of life are included in this budget. The budget includes eleven new positions and a 3.5 percent cost of living adjustment (2% July 1st & 1.5% January 1st) for our most valued asset – the employees of our organization. Eight of the eleven recommended positions will be funded through alternative revenue sources not requiring direct general fund support.

It has been my privilege to serve as a small part in this team-oriented planning process. I want to express my gratitude to everyone who participated in the Fiscal Year 2024-2025 budget process. I want to especially thank my budget team for their insight, knowledge, commitment and dedication.

The guidance and leadership demonstrated by the Board of County Commissioners set the course in the formulation of the budget document. Your insight and tireless efforts will ensure that we maintain a high level of service and provide the tools, training, and resources necessary for the staff to deliver those services.

In this book, you will find detailed budget documents for your review. In addition, this information is available to the public at www.clevelandcounty.com, in the office of the County Clerk, and in the four libraries throughout Cleveland County.

Respectfully Submitted,

David B Cotton, County Manager

BUDGET ORDINANCE

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, 2024 and ending June 30, 2025 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.

		\$ 186,288,380	\$ 165,669,419
	Less Transfers In:	(20,618,961)	
Primary		\$ 110,337,377	\$ 106,764,865
	Less Transfers In:	(3,572,512)	
<u>Ad Valorem Tax:</u>	Current Year		
	(54.75 Cents per \$100 value) X (\$10,308,830,245 total value) X		
	(98.0% collection)	\$ 55,312,029	
	Prior Years	625,000	
	Advertising/Penalties	295,000	
	NCVTS Tax	5,365,500	
<u>Other Taxes:</u>	Sales Tax		
	1 Cent (Article 39)	9,259,700	
	Two 1/2 Cents (Art 40 & 42)	6,705,300	
	Occupancy Tax	500,000	
	Heavy Equip Tax	25,000	
	Vehicle Lease Tax	57,000	
	Excise Stamps Tax	650,000	
<u>Intergovernmental:</u>	NC Telecommunications Surcharge	250,000	
	NC Grants-Third Party (Pass-Thru)	324,563	
	NC Grants-Third Party (Pass-Thru) LEVS	-	
	NC Grants-Third Party (Pass-Thru) COPS	-	
	NC Grant--J.C.P.C. Admin.	15,500	
	NC Court Arrest Fees-Sheriff	25,000	
	NC Forfeited Property-Sheriff	50,000	
	NC Housing of State Prisoners-Jail	25,000	
	NC Housing Inmate - SSA	8,000	
	NC Court Fees-Jail	45,000	
	NC License Revocation-Jail	6,000	
	NC DOT Grant (Pass-Thru to TACC)	175,000	
	NC Grant-Soil Conservation Match	33,600	
	NC Grant-Veterans' Services Match	-	
	NC Grant-State Aid to Libraries	140,000	
	Kings Mtn: County Library System	-	
	JCPC Grant-Cleveland County Schools (Pass Thru)	-	
	JCPC Grant-Communities in Schools (Pass Thru)	-	
	Schools: School Resource Officers	893,334	
	Shelby: Payment in Lieu of Taxes	400,000	
	Shelby: Shared Economic Development	-	
	Other Various Sources	19,000	
<u>Permits/Fees:</u>	Register of Deeds	600,000	
	Sheriff	238,800	
	Inspections	400,000	
	Planning & Zoning	25,750	
<u>Sales/Services:</u>	Rents	3,050,000	
	Contracted Revenues	-	
	Municipal Tax Collection	500,000	
	Municipal Elections	-	
<u>Sales/Services:</u>	Local Fees & Medicaid		
	Emergency Med Serv	6,054,000	
	Volunteer Rescue	-	
	Electronic Maintenance	149,000	
	Travel & Tourism	88,000	
	Animal Control	164,500	
	Cooperative Extension	15,500	
	County Library System	19,000	
	Public Firing Range	407,500	
<u>Interest:</u>	Interest on Investments	6,000,000	
<u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	225,000	
	Sale of Fixed Assets	29,500	
	Vending/Payphone Commissions	320,000	
	Contributions & Donations (Library)	103,000	
	Other Miscellaneous	142,300	
<u>Other Sources:</u>	S/W Landfill Fund (Transfer)	132,134	
	School Capital Reserve Fund (Transfer)	3,440,378	
	ROD Automation E & P	109,053	
	Fund Balance Appropriated	6,919,436	
			\$ 110,337,377
<u>Social Services & Public Assistance</u>		23,492,638	14,643,488
	Less Transfers In:	(8,849,150)	
	Grants-Federal and State Govts	14,577,288	
	Local Fees	66,200	
	Primary Fund (Transfer)	8,849,150	
<u>Public Health</u>		11,784,753	9,205,044
	Less Transfers In:	(2,579,709)	
	Grants-Federal and State Govts	2,285,365	
	Local Fees & Medicaid	4,218,143	
	Primary Fund (Transfer)	2,579,709	
	Fund Balance Appropriated	2,701,536	
<u>Employee Wellness</u>		2,507,033	179,000
	Less Transfers In:	(2,328,033)	
	Local Fees	179,000	
	Health Insurance Fund (Transfer)	2,328,033	
<u>Court Facilities</u>		482,999	121,000
	Less Transfers In:	(361,999)	
	Departmental Fees	121,000	
	Primary Fund (Transfer)	361,999	

<u>School Property Taxes</u>				
	Ad Valorem Tax: Current Year (14.0 Cents per \$100 value) X (\$11,508,830,245 total value) X (98.0% collection)	15,790,115	21,483,115	21,483,115
	Ad Valorem Tax: Prior Year	-		
	Interest on Delinquent Tax	55,000		
	Settlement Overs/Shorts	-		
<u>Other Taxes:</u>	Sales Tax	5,638,000		
<u>County Revaluation Reserve</u>			50,000	-
	Primary Fund (Transfer)	50,000	(50,000)	
<u>LeGrand Conference Center</u>			1,027,622	217,000
	Fees, Beverage Sales	217,000	(810,622)	
	Primary Fund (Transfer)	810,622		
<u>Workers' Compensation / Property & Liability Insurance</u>			2,088,936	213,000
	Interest on Investments/Other	213,000	(1,875,936)	
	Primary Fund (Transfer)	1,461,135		
	Social Services Fund (Transfer)	117,600		
	Other Funds (Transfer) (Solid Waste)	297,201		
<u>Health / Dental Insurance</u>			13,033,907	12,842,907
	Fund Balance Appropriated	1,382,907	(191,000)	
	Primary Fund (Transfer)	191,000		
	Dental Premiums	240,000		
	Health Premiums	11,220,000		
<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>			8,877,828	<u>\$ 8,877,828</u>
<u>Emergency Telephone</u>			Less Transfers In:	-
	E911 Subscriber Fees	-	651,094	651,094
	Other Revenues	-		
	Fund Balance Appropriated	651,094		
<u>County Fire Service District</u>				
	Ad Valorem Tax: Current Year (8.75 Cents per \$100 value) X (\$4,731,615,089 total value) X (98.0% collection)	4,057,360	5,846,734	5,846,734
	Other Revenues	1,739,374		
	Fund Balance Appropriated	50,000		
<u>Representative Payee Fund</u>				
	DSS Trust	305,000	1,180,000	1,180,000
	Inmate Trust	875,000		
<u>Fines & Forfeiture Fund</u>				
	Fines & Forfeitures	1,200,000	1,200,000	1,200,000
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>			7,336,618	<u>\$ 1,484,123</u>
<u>Debt Service</u>			Less Transfers In:	(5,852,495)
	Other Unit's Share of Expenditures	1,484,123		
	Primary Fund (Transfer)	3,562,670		
	School Capital Reserve Fund (Transfer) - PSCBF	600,000		
	School Capital Reserve Fund (Transfer)	1,689,825		
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>			13,150,866	<u>\$ 5,152,113</u>
<u>Capital Projects</u>			Less Transfers In:	(7,998,753)
	School Capital Reserve Fund (Transfer)	100,000	3,054,000	-
	Capital Reserve Fund (Transfer)	2,954,000	(3,054,000)	
<u>County Capital Reserve</u>			Less Transfers In:	(2,954,000)
	County Funds/County Reserve (Transfer)	2,954,000		
	Fund Balance Appropriated	-		
<u>School Capital Reserve</u>			Less Transfers In:	(1,990,753)
	Sales Tax: Two 1/2 Cents (Art. 40 & 42)	4,552,113	7,142,866	5,152,113
	Grants-Public School Bldg. Cap. Fds.	600,000		
	Primary Fund/Schools (Transfer)	1,990,753		
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>			12,010,043	<u>\$ 12,010,043</u>
<u>Solid Waste Landfill</u>			Less Transfers In:	-
	Grants and Shared Taxes-State Govt	568,000	12,010,043	12,010,043
	Local Fees and User Fees	8,892,523		
	Sale of Recyclables/Other	126,000		
	Fund Balance Appropriated	2,423,520		
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>			227,663,735	
	Less Transfers In:	(34,470,209)		193,193,526

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

		186,288,380	161,031,709
	Less Transfers Out:	(25,256,671)	
<u>General Government</u>		54,904,368	31,947,050
	Less Transfers Out:	(22,957,318)	
10.411 Commissioners (Governing Body)	635,431		
10.412 County Manager's Office	1,198,337		
10.413 Finance/Purchasing	1,601,576		
10.415 Property Tax Administration	2,348,991		
10.416 Legal/County Attorney	488,990		
10.418 Elections	767,471		
10.419 Register of Deeds	761,487		
10.421 Information Technology	1,878,742		
10.422 Travel & Tourism	323,761		
10.423 Human Resources	1,318,183		
10.426 Building Maintenance	2,234,840		
10.430 Municipal Grants	245,048		
10.432 Grants--Third Party (Pass Thru)	324,563		
10.433 Grant--J.C.P.C. Administration	15,500		
10.439 Grant--COPS Grant Program	379,235		
10.613 Communities in Schools - County Match	40,000		
10.619 ROD Automation E & P	109,053		
10.981 Transfers Out To:			
Social Services	8,849,150		
Public Health	2,579,709		
Courts	361,999		
County Revaluation	50,000		
Workers' Comp. / Property & Liability	1,461,135		
Health Plan	191,000		
Debt Service	3,562,670		
Capital Reserve	2,954,000		
Conference Center	810,622		
10.998 Emergency & Contingency	1,250,000		
13.660 Employee Wellness	2,507,033		
14.417 Court Facilities	482,999		
25.431 County Revaluation	50,000		
60.650 Workers' Compensation	830,000		
60.651 Property/Liability	1,258,936		
65.981 Employee Medical Insurance	10,465,874		
65.981 Employee Medical Insurance (Tfr Out)	2,328,033		
66.661 Employee Dental Insurance	240,000		
<u>Public Safety</u>		47,283,737	47,283,737
10.440 School Resource Officers	1,323,141		
10.441 Sheriff	14,845,715		
10.443 Forfeited Property--State	50,000		
10.444 Detention Center/Jail	9,910,635		
10.445 Emergency Management	610,828		
10.446 Emergency Medical Services	14,679,871		
10.448 Communications	2,006,535		
10.449 Electronic Maintenance	1,062,024		
10.450 Building Inspections	505,547		
10.451 Coroner	65,000		
10.453 Hazardous Materials	4,650		
10.542 Animal Services	2,219,791		
<u>Economic & Physical Development</u>		3,675,190	3,675,190
10.491 Planning & Zoning	667,170		
10.492 Economic Development/Tourism	2,082,190		
10.494 Business Development	173,974		
10.495 Cooperative Extension	443,276		
10.496 Forestry Management	99,728		
10.498 Soil Conservation	208,852		
<u>Transportation</u>		253,965	253,965
10.497 Transportation Admin. of Clev. Cty.	253,965		
<u>Human Services</u>		36,224,214	35,915,614
	Less Transfers Out:	(308,600)	
10.560 Mental Health (Pathways)	606,800		
10.591 Veterans' Service Officer	171,691		
10.617 Council on Aging (Senior Center)	168,332		
11.000 Social Svcs. & Public Asst.	23,184,038		
11.000 Transfers Out To Other Funds	308,600		
12.000 Public Health	11,784,753		
<u>Education</u>		39,807,365	37,816,612
	Less Transfers Out:	(1,990,753)	
10.600 Cleveland County Schools			
Current Expense	10,250,000		
Capital Outlay	700,000		
Capital Outlay - Special Allocation	700,000		
Teacher Supplements/Other operational	2,990,378		
JCPC Early Intervention Grant (Pass Thru)	40,000		
10.604 Cleveland Community College			
Utilities/Maint Bldg-Grounds	85,000		
Current Expense	3,558,872		
20.600 School Property Taxes	19,492,362		
School Capital Reserve (Transfer)	1,990,753		
<u>Cultural</u>		3,592,791	3,592,791
10.611 Libraries			
County Library System	1,279,937		
Other Libraries	85,500		
10.612 Recreation	136,050		
10.614 Historic Artifacts	96,500		
10.470 Public Shooting Range	967,182		
55.480 LeGrand Center	1,027,622		

<u>Debt Service (small lease purchase agreements)</u>		546,750	546,750
10.800 Debt Service	546,750		
B. SPECIAL REVENUE FUND APPROPRIATIONS			
	Less Transfers Out:	-	
<u>Public Safety</u>		8,877,828	8,877,828
26.454 Emergency Telephone	651,094		
28.452 Volunteer Fire Departments	5,846,734		
<u>General Government</u>			
70.706 DSS Trust	305,000		
70.744 Inmate Trust	875,000		
71.741 Fines & Forfeitures	1,200,000		
C. DEBT SERVICE FUND APPROPRIATIONS			
		7,336,618	7,336,618
<u>Debt Service</u>		7,336,618	7,336,618
30.800 Debt Service	7,336,618		
SECTION II. FUND APPROPRIATIONS.			
D. CAPITAL PROJECT FUND APPROPRIATIONS		(continued)	
	Less Transfers Out:	13,150,866	4,366,663
		(8,784,203)	
<u>Capital Projects</u>		13,150,866	4,366,663
	Less Transfers Out:	(8,784,203)	
40.210/225 County Capital Projects	3,054,000		
41.209 County: Capital Reserves (Transfer)	2,954,000		
42.105 Public School Capital Fund (Transfer)	5,230,203		
42.105 Public School Capital Reserves	1,312,663		
42.107 Public School Capital Fund (Transfer)	600,000		
E. ENTERPRISE FUND APPROPRIATIONS			
	Less Transfers Out:	12,010,043	11,580,708
		(429,335)	
<u>Solid Waste Landfill</u>		12,010,043	11,580,708
	Less Transfers Out:	(429,335)	
54.473 Solid Waste Disposal	8,169,495		
54.473 Transfers Out To Other Funds	429,335		
54.474 Solid Waste Collections	3,411,213		
SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)			
	Less Transfers Out:	227,663,735	193,193,526
		(34,470,209)	

SECTION III. PROPERTY TAX RATES. The County-wide property tax rate shall be 54.75 cents per \$100 valuation for purposes of the General Fund and 14 cents per \$100 valuation for purposes of the School Property Taxes Fund; thus, the combined County-wide property tax rate shall be 68.75 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 department in a special fire district which is seeking approval of this rate change from the Board of County Commissioners, the property tax rate for the 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 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 remaining for outstanding purchase order encumbrances, unspent grants, unspent donations, and other ongoing projects as determined by the Finance Department.

SECTION VI. POSITIONS/STAFFING. Included in the 2024-25 budget are ten (10) new positions which include (4) Sheriff Sergeants; (1) Solid Waste Mechanic II, (1) Dental Hygienist, (1) Dental Assistant, (1) Cooperative Extension - Nutrition Ed Program. Total budgeted positions for CCSO is 234 including the new positions.

REGULAR AGENDA

EMERGENCY OPERATIONS CENTER CONSTRUCTION PROJECT ALTERNATIVE 2

Chairman Gordon called Facilities Project Manager Blake Myers to the podium to present Emergency Operations Center (EOC) Construction Project Alternative 2. Commissioners were reminded, in February 2024, the county received bids for the E-911 Center and the Emergency Operation Center (EOC). The low base bid, JM Cope, was accepted for the E-911 Center.

The alternate 1 base bid for the EOC was \$2,396,254. Mr. Myers and his team went into value-engineered efforts to reduce the cost of the EOC, estimated at 2,500 square feet. The alternate 1 base bid was \$2,396,254. Staff found value engineering options of \$51,724.24, which reduced the EOC budget to \$2,344,530.11. Staff recommends accepting the change order for the EOC.

ACTION: Commissioner Hardin made a motion, seconded by Commissioner Bridges, and passed unanimously by the Board to, *approve alternative 2 in the amount of \$2,344,530.11 as presented.*

ADJOURN

There being no further business to come before the Board at this time, Commissioner Hardin made a motion, seconded by Commissioner Hutchins and unanimously adopted by the Board, *to adjourn*. The next meeting of the Commission is scheduled for *Tuesday, June 18, 2024, at 6:00 pm* in the Commissioners' Chambers.

*Kevin Gordon, Chairman
Cleveland County Board of Commissioners*

*Phyllis Nowlen, CMC, NCCCC
Clerk to the Board
Cleveland County Board of Commissioners*