

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, 2021 and ending June 30, 2022 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.

		\$ 152,829,579
		(16,218,234) \$ 136,611,345
<u>Primary</u>		\$ 87,563,889
<u>Ad Valorem Tax:</u>		(2,343,780) \$ 85,220,109
	Current Year	
	(54.75 Cents per \$100 value) X (\$10,333,992,597 total value) X (97.5% collection)	\$ 55,164,144
	Prior Years	625,000
	Advertising/Penalties	295,000
<u>Other Taxes:</u>	Sales Tax	
	1 Cent (Article 39)	6,960,000
	Two 1/2 Cents (Art 40 & 42)	5,040,000
	Occupancy Tax	375,000
	Heavy Equip Tax	25,000
	Vehicle Lease Tax	50,000
	Excise Stamps Tax	285,000
<u>Intergovernmental:</u>	NC Telecommunications Surcharge	290,000
	NC Grants-Third Party (Pass-Thru)	113,261
	NC Grants-Third Party (Pass-Thru) LEVS	92,000
	NC Grants-Third Party (Pass-Thru) COPS	166,667
	NC Grant--J.C.P.C. Admin.	2,000
	NC Court Arrest Fees-Sheriff	25,000
	NC Forfeited Property-Sheriff	25,000
	NC Housing of State Prisoners-Jail	185,000
	NC Housing Inmate - SSA	8,000
	NC Court Fees-Jail	75,000
	NC License Revocation-Jail	6,000
	NC DOT Grant (Pass-Thru to TACC)	175,000
	NC Grant-Soil Conservation Match	25,600
	NC Grant-State Aid to Libraries	140,000
	Kings Mtn: County Library System	8,800
	JCPC Grant-Cleveland County Schools (Pass Thru)	40,000
	JCPC Grant-Communities in Schools (Pass Thru)	106,183
	Schools: School Resource Officers	756,122
	Shelby: Payment in Lieu of Taxes	11,000
	Shelby: Shared Economic Development	358,156
	Other Various Sources	131,800
<u>Permits/Fees:</u>	Register of Deeds	425,000
	Sheriff	232,800
	Inspections	225,000
	Planning & Zoning	20,950
<u>Sales/Services:</u>	Rents	3,177,210
	Municipal Tax Collection	400,000
	Municipal Elections	125,390
<u>Sales/Services:</u>	Local Fees & Medicaid	
	Emergency Med Serv	3,495,392
	Volunteer Rescue	1,000
	Electronic Maintenance	89,000
	Travel & Tourism	61,000
	Animal Control	162,400
	Cooperative Extension	28,200
	County Library System	19,000
	Public Firing Range	300,000
	Skeet & Trap	55,000
<u>Interest:</u>	Interest on Investments	350,000

<u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	120,000		
	Sale of Used Assets	29,500		
	Vending/Payphone Commissions	158,000		
	Contributions & Donations (Library)	45,021		
	Other Miscellaneous	122,800		
<u>Other Sources:</u>	S/W Landfill Fund (Transfer)	1,346,280		
	School Capital Reserve Fund (Transfer)	750,000		
	Social Service Fund (Transfer)	97,500		
	Health Dept Fund (Transfer)	150,000		
	Fund Balance Appropriated	3,936,713		
	Mental Health Appropriation	81,000		
				\$ 87,563,889
				(87,563,889)
<u>Social Services & Public Assistance</u>				
		Less Transfers In:	20,802,619	
	Grants-Federal and State Govts	12,690,350	(7,547,801)	13,254,818
	Local Fees	564,468		
	Primary Fund (Transfer)	7,547,801		
<u>Public Health</u>				
		Less Transfers In:	10,846,928	8,240,208
	Grants-Federal and State Govts	1,825,418	(2,606,720)	
	Local Fees & Medicaid	5,315,276		
	Primary Fund (Transfer)	2,506,720		
	Other Funds (Transfer)	100,000		
	Fund Balance Appropriated	1,099,514		
<u>Employee Wellness</u>				
		Less Transfers In:	1,454,935	141,700
	Local Fees	141,700	(1,313,235)	
	Health Insurance Fund (Transfer)	1,313,235		
<u>Court Facilities</u>				
		Less Transfers In:	433,958	144,000
	Departmental Fees	144,000	(289,958)	
	Primary Fund (Transfer)	289,958		
<u>School Property Taxes</u>				
	Ad Valorem Tax: Current Year		17,938,600	17,938,600
	(14.0 Cents per \$100 value) X (\$10,333,992,597 total value) X (97.5% collection)	14,160,900		
<u>Other Taxes:</u>	Sales Tax	3,777,700		
<u>LeGrand Conference Center</u>				
		Less Transfers In:	825,805	201,250
	Fees, Beverage Sales	201,250	(624,555)	
	Primary Fund (Transfer)	624,555		
<u>Workers' Compensation / Property & Liability Insurance</u>				
		Less Transfers In:	1,617,685	125,500
	Interest on Investments/Other	125,500	(1,492,185)	
	Primary Fund (Transfer)	1,077,384		
	Social Services Fund (Transfer)	117,600		
	Other Funds (Transfer)	297,201		
<u>Health / Dental Insurance</u>				
		Less Transfers In:	11,345,160	11,154,160
	Fund Balance Appropriated	744,160	(191,000)	
	Primary Fund (Transfer)	191,000		
	Dental Premiums	210,000		
	Health Premiums	10,200,000		

<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>			4,762,124	\$ 4,762,124
<u>Emergency Telephone</u>		Less Transfers In:	-	
E911 Subscriber Fees	165,272		307,024	307,024
Other Revenues	10,000			
Fund Balance Appropriated	131,752			
<u>County Fire Service District</u>				
Ad Valorem Tax: Current Year (8.75 Cents per \$100 value) X (\$4,384,000,000 total value) X (97.5% collection)	3,740,100		4,455,100	4,455,100
Other Revenues	715,000			
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>			9,053,743	\$ 1,291,139
<u>Debt Service</u>		Less Transfers In:	(7,762,604)	
Other Revenues - Federal	237,161			
Other Unit's Share of Expenditures	1,053,978			
Primary Fund (Transfer)	4,622,399			
School Capital Reserve Fund (Transfer) - PSCBF	1,100,000			
School Capital Reserve Fund (Transfer)	2,040,205			
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>			17,200,684	\$ 10,908,909
<u>Capital Projects</u>		Less Transfers In:	(6,291,775)	
School Capital Reserve Fund (Transfer)	100,000		2,922,000	-
Capital Reserve Fund (Transfer)	2,805,000		(2,922,000)	
Primary Fund (Transfer)	17,000			
<u>County Capital Reserve</u>			3,855,000	1,168,704
County Funds/County Reserve (Transfer)	2,686,296	Less Transfers In:	(2,686,296)	
Local Revenues	118,704			
Fund Balance Appropriated	1,050,000			
<u>School Capital Reserve</u>			10,423,684	9,740,205
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	3,640,205	Less Transfers In:	(683,479)	
Grants-Public School Bldg. Cap. Fds.	1,100,000			
Primary Fund/Schools (Transfer)	683,479			
Fund Balance Appropriated	5,000,000			
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>			11,998,619	\$ 11,998,619
<u>Solid Waste Landfill</u>		Less Transfers In:	-	
Grants and Shared Taxes-State Govt	576,667		11,998,619	11,998,619
Local Fees and User Fees	5,917,254	Less Transfers In:	-	
Sale of Recyclables/Other	2,885,284			
Fund Balance Appropriated	2,619,414			
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>			195,844,749	
		Less Transfers In:	(30,463,613)	165,381,136

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

		152,829,579	
	Less Transfers Out:	(21,924,927)	130,904,652
<u>General Government</u>		46,921,247	26,235,899
	Less Transfers Out:	(20,685,348)	
10.411	Commissioners (Governing Body)	464,306	
10.412	County Manager's Office	998,695	
10.413	Finance/Purchasing	1,159,961	
10.415	Property Tax Administration	1,685,218	
10.416	Legal/County Attorney	379,184	
10.418	Elections	534,217	
10.419	Register of Deeds	691,588	
10.421	Information Technology	1,326,718	
10.422	Travel & Tourism	214,684	
10.423	Human Resources	1,036,756	
10.426	Building Maintenance	1,867,176	
10.427	Facilities Janitorial	207,352	
10.428	Municipal Elections	125,390	
10.430	Municipal Grants	212,048	
10.432	Grants--Third Party (Pass Thru)	113,261	
10.433	Grant--J.C.P.C. Administration	2,000	
10.438	Grant--Victim Specialist Grant Program	92,000	
10.439	Grant--COPS Grant Program	297,789	
10.613	Communities in Schools - JCPC Grant	106,183	
10.619	ROD Automation E & P	75,000	
10.981	Transfers Out To:		
	Social Services	7,547,801	
	Public Health	2,506,720	
	Courts	289,958	
	Workers' Comp. / Property & Liability	1,077,384	
	Debt Service	4,622,399	
	Capital Reserve	2,686,296	
	Capital Project	17,000	
	Conference Center	624,555	
10.998	Emergency & Contingency	1,050,000	
13.660	Employee Wellness	1,454,935	
14.417	Court Facilities	433,958	
60.650	Workers' Compensation	752,175	
60.651	Property/Liability	865,510	
65.981	Employee Medical Insurance	9,821,925	
65.981	Employee Medical Insurance (Tfr Out)	1,313,235	
66.661	Employee Dental Insurance	210,000	
			30,750,470
<u>Public Safety</u>			
10.440	School Resource Officers	927,718	
10.441	Sheriff	10,115,040	
10.443	Forfeited Property--State	50,000	
10.444	Detention Center/Jail	7,452,045	
10.445	Emergency Management	419,440	
10.446	Emergency Medical Services	7,366,894	
10.447	Volunteer Rescue	21,000	
10.448	Communications	1,444,039	
10.449	Electronic Maintenance	963,434	
10.450	Building Inspections	539,258	
10.451	Coroner	50,000	
10.453	Hazardous Materials	12,545	
10.542	Animal Services	1,389,057	

<u>Economic & Physical Development</u>			5,807,217	5,807,217
10.491	Planning & Zoning	490,531		
10.492	Economic Development/Tourism	4,725,531		
10.495	Cooperative Extension	371,668		
10.496	Forestry Management	84,879		
10.498	Soil Conservation	134,608		
<u>Transportation</u>			223,965	223,965
10.497	Transportation Admin. of Clev. Cty.	223,965		
<u>Human Services</u>			32,589,091	32,032,991
			Less Transfers Out:	(556,100)
10.560	Mental Health (Pathways)	642,396		
10.591	Veterans' Service Officer	128,816		
10.617	Council on Aging (Senior Center)	168,332		
11.000	Social Svcs. & Public Asst.	20,396,519		
11.000	Transfers Out To Other Funds	406,100		
12.000	Public Health	10,696,928		
12.000	Transfers Out To Other Funds	150,000		
<u>Education</u>			32,682,472	31,998,993
			Less Transfers Out:	(683,479)
10.600	Cleveland County Schools			
	Current Expense	10,250,000		
	Capital Outlay	1,400,000		
	Capital Outlay - Special Allocation	700,000		
	JCPC Early Intervention Grant (Pass Thru)	40,000		
10.604	Cleveland Community College			
	Utilities/Maint Bldg-Grounds	74,000		
	Current Expense	2,279,872		
20.600	School Property Taxes	17,255,121		
	School Capital Reserve (Transfer)	683,479		
<u>Cultural</u>			3,155,117	3,155,117
10.611	Libraries			
	County Library System	1,238,262		
	Other Libraries	85,500		
10.612	Recreation	121,000		
10.614	Historic Artifacts	95,400		
10.470	Public Shooting Range	734,150		
10.471	Skeet & Trap	55,000		
55.480	LeGrand Center	825,805		
<u>Debt Service (small lease purchase agreements)</u>			700,000	700,000
10.800	Debt Service	700,000		
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>			Less Transfers Out:	-
<u>Public Safety</u>			4,762,124	4,762,124
			Less Transfers Out:	-
26.454	Emergency Telephone	307,024		
28.452	Volunteer Fire Departments	4,455,100		
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>			9,053,743	9,053,743
<u>Debt Service</u>			9,053,743	9,053,743
30.800	Debt Service	9,053,743		

SECTION II. FUND APPROPRIATIONS.

D. CAPITAL PROJECT FUND APPROPRIATIONS

		(continued)	
		17,200,684	10,405,479
	<i>Less Transfers Out:</i>	(6,795,205)	
Capital Projects		17,200,684	10,405,479
	Less Transfers Out:	(6,795,205)	
40.210/225 County Capital Projects	2,922,000		
41.209 County: Capital Reserves (Transfer)	2,805,000		
41.209 Capital Reserves - Capital Plan	1,050,000		1,755,000
42.105 Schools: Local Option Sales Taxes (Transfer)	2,890,205		
42.105 Public School Capital Reserves	6,433,479		
42.107 Public School Capital Fund (Transfer)	1,100,000		

E. ENTERPRISE FUND APPROPRIATIONS

		11,998,619	10,255,138
	Less Transfers Out:	(1,743,481)	
Environmental		11,998,619	10,255,138
	Less Transfers Out:	(1,743,481)	
54.473 Solid Waste Disposal	7,099,477		
54.473 Transfers Out To Other Funds	1,743,481		
54.474 Solid Waste Collections	3,155,661		

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

		195,844,749	
	Less Transfers Out:	(30,463,613)	165,381,136

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 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.

SECTION VI. POSITIONS/STAFFING. Included in the 2021-2022 budget are two (2) new positions which include (1) Deputy Register of Deeds and (1) Code Enforcement Officer.