

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, 2016 and ending June 30, 2017 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.

	\$	138,638,223	
		(15,536,579)	\$ 123,101,644
Primary	\$	71,963,352	
		(1,644,134)	\$ 70,319,218
Ad Valorem / Current Year			
<i>(57.0 Cents per \$100 value) X (\$7,948,048,617 total value) X (97.5% collection)</i>			
	\$	44,171,280	
Prior Years		1,100,000	
Advertising/Penalties		442,500	
Other Taxes: Sales Tax			
1 Cent (Article 39)		6,280,464	
Two 1/2 Cents (Art 40 & 42)		4,547,922	
Occupancy Tax		285,000	
Heavy Equip Tax		23,500	
Vehicle Lease Tax		50,000	
Excise Stamps Tax		215,000	
Intergovments:			
US Grant-Emergency Management		20,000	
US Grant-Council on Aging		361,499	
NC Telecommunications Surcharge		290,000	
NC Grants-Third Party (Pass-Thru)		173,491	
NC Grant-J.C.P.C. Admin.		1,699	
NC Court Arrest Fees-Sheriff		36,000	
NC Forfeited Property-Sheriff		25,000	
NC Housing of State Prisoners-Jail		185,000	
NC Housing Inmate - SSA		15,000	
NC Court Fees-Jail		60,000	
NC License Revocation-Jail		8,000	
NC DOT Grant (Pass-Thru to TACC)		170,434	
NC Grant-Soil Conservation Match		25,600	
NC Grant-Veterans' Services Match		-	
NC Grant-State Aid to Libraries		134,981	
Kings Mtn: County Library System		4,833	
JCPC Grant-Cleveland County Schools (Pass Thru)		54,175	
JCPC Grant-Communities in Schools (Pass Thru)		85,078	
Schools: School Resource Officers		385,000	
Shelby: Payment in Lieu of Taxes		11,000	
Other Various Sources		17,700	
Permits/Fees:			
Register of Deeds		397,000	
Sheriff		250,000	
Inspections		240,000	
Planning & Zoning		19,100	
Sales/Service			
Rents		3,175,000	
Contracted Revenues		225,000	
Municipal Tax Collection		275,000	
Municipal Elections		-	

<u>Sales/Service</u> Local Fees & Medicaid	
Emergency Med Serv	3,430,392
Volunteer Rescue	14,000
Electronic Maintenance	12,000
Cooperative Extension	30,550
County Library System	30,000
Public Firing Range	50,000

Interest: Interest on Investments 135,000

<u>Miscellaneous:</u> ABC Per Bottle & Profit Distribution	
Sale of Used Assets	75,000
Vending/Payphone Commissions	29,500
Contributions & Donations (Library)	82,000
Other Miscellaneous	50,000
	126,000

<u>Other Source:</u> School Capital Reserve Fund (Transfer)	
Emergency Telephone Fund (Transfer)	1,450,000
ROD Automation E & P	76,000
S/W Landfill Fund (Transfer)	48,000
Fund Balance Appropriated - Mental Health	118,134
Fund Balance Appropriated	563,626
	1,881,894

Social Services & Public Assistance

	Less Transfers In:	24,946,981	
Grants-Federal and State Govts	17,595,649	(7,302,799)	17,644,182
Local Fees	48,533		
Primary Fund (Transfer)	7,302,799		

Public Health

	Less Transfers In:	14,541,476	10,803,556
Grants-Federal and State Govts	1,883,674	(3,737,920)	
Local Fees & Medicaid	8,356,256		
Primary Fund (Transfer)	3,602,412		
Other Funds (Transfer)	135,508		
Mental Health Appropriation	563,626		

Employee Wellness

	Less Transfers In:	1,080,967	107,000
Local Fees	107,000	(973,967)	
Health Insurance Fund (Transfer)	973,967		

Court Facilities

	Less Transfers In:	392,947	144,000
Departmental Fees	144,000	(248,947)	
Primary Fund (Transfer)	248,947		

School Property Taxes

Ad Valorem Tax: Current Year	11,802,659	15,557,719	15,557,719
<i>(15.0 Cents per \$100 value) X (\$7,930,434,275 total value) X (97% collection)</i>			
Ad Valorem Tax: Prior Year	-		
Interest on Delinquent Tax	55,060		

Other Taxes: Sales Tax 3,700,000

LeGrand Conference Center

	Less Transfers In:	1,175,026	683,000
Fees, Beverage Sales	683,000	(492,026)	
Primary Fund (Transfer)	492,026		

Workers' Compensation / Property & Liability Insurance

	Less Transfers In:	1,141,686	4,900
Interest on Investments/Other	122,500	(1,136,786)	
Primary Fund (Transfer)	728,285		
Social Services Fund (Transfer)	117,600		
Other Funds (Transfer)	290,901		

Health Insurance

		7,838,069	7,838,069
Fund Balance Appropriated	548,069		
Premiums	7,290,000		

B. SPECIAL REVENUE FUND ESTIMATED REVENUES

	Less Transfers In:	2,467,069	\$ 2,467,069
		-	

Emergency Telephone

E911 Subscriber Fees	382,273	382,273	382,273
Other Revenues	-		
Fund Balance Appropriated	-		

County Fire Service District

Ad Valorem Tax: Current Year	1,604,121	2,084,796	2,084,796
<i>(5.0 Cents per \$100 value) X (\$3,260,000,000 total value) X (97% collection)</i>			
Ad Valorem Tax: Prior Years	-		
Other Revenues	480,675		
Fund Balance Appropriated	-		

Community Development

	Less Transfers In:	-	-
		-	

Primary Fund (Transfer)	-		
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C. DEBT SERVICE FUND ESTIMATED REVENUES

	Less Transfers In:	5,006,134	\$ 1,270,250
		(3,735,884)	

Debt Service

Other Revenues - Federal	861,551		
Other Unit's Share of Expenditures	408,699		
Primary Fund (Transfer)	1,776,410		
School Capital Reserve Fund (Transfer) - PSCBF	1,600,000		
School Capital Reserve Fund (Transfer)	359,474		

D. CAPITAL PROJECT FUND ESTIMATED REVENUES

	Less Transfers In:	7,940,502	\$ 3,359,474
		(4,581,028)	

Capital Projects

	Less Transfers In:	2,049,916	-
		(2,049,916)	

Capital Reserve Fund (Transfer)	2,049,916		
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County Capital Reserve

	Less Transfers In:	2,631,112	100,000
		(2,531,112)	

County Funds/County Reserve	2,531,112		
Local Revenues	100,000		
Fund Balance Appropriated	-		

School Capital Reserve

		3,259,474	3,259,474
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	1,659,474		
Grants-Public School Bldg. Cap. Fds.	1,600,000		

E. ENTERPRISE FUND ESTIMATED REVENUES

6,710,824 \$ **6,710,824**

Less Transfers In:

-

Solid Waste Landfill

6,710,824

6,710,824

Less Transfers In:

-

Grants and Shared Taxes-State Govt 374,035
Local Fees and User Fees 6,280,720
Sale of Recyclables/Other 56,069
Primary Fund (Transfer) -
Fund Balance Appropriated -

SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)

160,762,752

Less Transfers In:

(23,853,491)

136,909,261

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

138,638,223

Less Transfers Out:

(17,849,558)

120,788,665

General Government

37,055,502

Less Transfers Out:

(17,655,958)

10.411 Commissioners (Governing Body) 313,594
10.412 County Manager's Office 738,142
10.413 Finance/Purchasing 871,871
10.415 Property Tax Administration 1,358,508
10.416 Legal/County Attorney 222,416
10.418 Elections 449,074
10.419 Register of Deeds 384,240
10.421 Information Technology 762,653
10.423 Human Resources 578,156
10.426 Building Maintenance 1,579,338
10.428 Municipal Elections -
10.430 Municipal Grants 147,048
10.432 Grants--Third Party (Pass Thru) 173,491
10.433 Grant--J.C.P.C. Administration 1,699
10.613 Communities in Schools - County Match 58,500
10.613 Communities in Schools - JCPC Grant 85,078
10.615 Historic Property Survey -
10.619 ROD Automation E & P 45,000
10.981 Transfers Out To:
Social Services 5,630,901
Public Assistance 1,671,898
Public Health 3,602,412
Courts 248,947
County Revaluation -
Workers' Comp. / Property & Liability 728,285
Community Development -
Debt Service 1,776,410
Capital Reserve 2,531,112
Solid Waste -
Conference Center 492,026
10.998 Emergency & Contingency 1,607,536
13.660 Employee Wellness 1,080,967
14.417 Court Facilities 392,947
60.650 Workers' Compensation 716,100
60.651 Property/Liability 543,186
65.981 Employee Medical Insurance 7,290,000
65.981 Employee Medical Insurance (Tfr Out) 973,967

<u>Public Safety</u>		21,528,792	21,528,792
10.440	School Resource Officers	480,500	
10.441	Sheriff	7,523,862	
10.442	Forfeited Property--Federal	-	
10.443	Forfeited Property--State	25,000	
10.444	Detention Center/Jail	4,785,039	
10.445	Emergency Management	342,688	
10.446	Emergency Medical Services	6,059,491	
10.447	Volunteer Rescue	42,160	
10.448	Communications	1,161,270	
10.449	Electronic Maintenance	453,024	
10.450	Building Inspections	477,755	
10.451	Coroner	160,001	
10.453	Hazardous Materials	18,002	
<u>Economic & Physical Development</u>		5,952,496	5,952,496
10.491	Planning & Zoning	378,328	
10.492	Economic Development/Tourism	5,031,508	
10.495	Cooperative Extension	339,537	
10.496	Forestry Management	92,271	
10.498	Soil Conservation	110,852	
<u>Transportation</u>		214,899	214,899
10.497	Transportation Admin. of Clev. Cty.	214,899	
<u>Human Services</u>		40,698,978	40,581,378
	Less Transfers Out:	(117,600)	
10.560	Mental Health (Pathways)	607,368	
10.560	Local Mental Health Allocations (Pathways)	563,626	
10.591	Veterans' Service Officer	95,474	
10.617	Council on Aging (Senior Center)	488,326	
11.000	Social Svcs. & Public Asst.	24,829,381	
11.000	Transfers Out To Other Funds	117,600	
12.000	Public Health	13,997,203	
<u>Education</u>		30,390,766	30,390,766
10.600	Cleveland County Schools		
	Current Expense	9,900,000	
	Capital Outlay	1,400,000	
	Capital Outlay - Special Allocation	1,450,000	
	JCPC Early Intervention Grant (Pass Thru)	54,175	
10.604	Cleveland Community College		
	Current Expense	2,028,872	
20.600	School Property Taxes	11,857,719	
	School Sales Tax (Pass Through)	3,700,000	
<u>Cultural</u>		2,746,790	2,746,790
10.611	Libraries		
	County Library System	1,051,483	
	Other Libraries	81,000	
10.612	Recreation	109,975	
10.614	Historic Artifacts	91,900	
10.470	Public Shooting Range	237,406	
55.480	LeGrand Center	1,175,026	
<u>Debt Service (small lease purchase agreements)</u>		50,000	50,000
10.800	Debt Service	50,000	

B. SPECIAL REVENUE FUND APPROPRIATIONS

Public Safety

26.454 Emergency Telephone
26.454 Transfer Out To Other Funds
28.452 Volunteer Fire Departments
28.452 Volunteer Fire Departments (Transfer)
29.493 Community Development

Less Transfers Out:

2,467,069
2,391,069

Less Transfers Out:
306,273
76,000
2,084,796
-
-

C. DEBT SERVICE FUND APPROPRIATIONS

5,006,134
5,006,134

Debt Service

30.800 Debt Service 5,006,134

5,006,134
5,006,134

SECTION II. FUND APPROPRIATIONS.

(continued)

D. CAPITAL PROJECT FUND APPROPRIATIONS

7,990,502
2,531,112

Capital Projects

.210/225/230 County Capital Projects
41.209 County: Capital Reserves (Transfer)
42.105 Schools: Local Option Sales Taxes (Transfer)
42.107 Public School Capital Fund (Transfer)

Less Transfers Out: (5,459,390)

Less Transfers Out: (5,459,390)

2,049,916
2,531,112
1,809,474
1,600,000

7,990,502
2,531,112

E. ENTERPRISE FUND APPROPRIATIONS

6,660,824
6,116,281

Environmental

54.472 Solid Waste Capital Projects
54.473 Solid Waste Disposal
54.473 Transfers Out To Other Funds
54.473 Transfer Out To Other Funds
54.474 Solid Waste Collections

Less Transfers Out: (544,543)

Less Transfers Out: (544,543)

4,067,952
544,543
2,048,329

6,660,824
6,116,281

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

Less Transfers Out: 160,762,752
(23,853,491) 136,909,261

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 5 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 Fire District shall be 4 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 budget 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 outstanding purchase order encumbrances, unspent grants, unspent donations, and other ongoing projects as determined by the Finance Department.