

CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2011

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, 2010 and ending June 30, 2011 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.

A. GENERAL FUND ESTIMATED REVENUES

		\$96,583,840	
	<i>Less Transfers In:</i>	(\$13,748,976)	\$82,834,864
<u>Primary</u>		\$58,461,375	
	<i>Less Transfers In:</i>	(\$1,469,097)	\$56,992,278
<u>Ad Valorem Tax:</u>	Current Year	\$36,214,950	
	<i>(57.0 Cents per \$100 value) X (\$6,550,000,000 total value) X (97% collection)</i>		
	Prior Years	\$1,100,385	
	Advertising/Penalties	\$360,000	
<u>Other Taxes:</u>	Sales Tax 1 Cent (Article 39)	\$4,605,000	
	Two 1/2 Cents (Art 40 & 42)	\$3,470,000	
	Occupancy Tax	\$196,000	
	Heavy Equip Tax	\$24,000	
	Gross Receipts Tax	\$24,000	
	Excise Stamps Tax	\$200,000	
<u>Intergovernmental:</u>	US Forfeited Property-Sheriff	\$126,926	
	US Grant-Emergency Management	\$30,385	
	NC Telecommunications Surcharge	\$350,000	
	NC Grants-Third Party (Pass-Thru)	\$825,192	
	NC Grant--J.C.P.C. Admin.	\$2,504	
	NC Grant--Crim. Just. Part. Prog.	\$103,939	
	NC Court Arrest Fees-Sheriff	\$45,000	
	NC Forfeited Property-Sheriff	\$81,840	
	NC Housing of State Prisoners-Jail	\$130,000	
	NC Court Fees-Jail	\$40,000	
	NC License Revocation-Jail	\$9,000	
	NC Grant-Soil Conservation Match	\$25,800	
	NC Grant-Veterans' Services Match	\$2,000	
	NC Grant-State Aid to Libraries	\$148,043	
	Kings Mtn: County Library System	\$11,439	
	Schools: School Resource Officers	\$277,031	
	Shelby: Payment in Lieu of Taxes	\$11,000	
	Other Various Sources	\$13,826	
<u>Permits/Fees:</u>	Register of Deeds	\$425,000	
	Sheriff	\$150,000	
	Inspections	\$200,000	
	Planning & Zoning	\$20,000	
<u>Sales/Services:</u>	Rents	\$1,478,000	
	Contracted Revenues		
	Municipal Tax Collection	\$250,000	

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2011**

**SECTION I. FUND ESTIMATED REVENUES.
A. GENERAL FUND ESTIMATED REVENUES**

(continued)
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<i>Sales/Services:</i>	Local Fees & Medicaid			
	Emergency Med Serv	\$2,587,500		
	Volunteer Rescue	\$15,000		
	Electronic Maintenance	\$15,000		
	Cooperative Extension	\$20,655		
	County Library System	\$32,000		
<i>Interest:</i>	Interest on Investments	\$750,000		
<i>Miscellaneous:</i>	ABC Per Bottle & Profit Distribution	\$75,000		
	Sale of Used Assets	\$25,000		
	Vending/Payphone Commissions	\$44,000		
	Contributions & Donations	\$48,800		
	Other Miscellaneous	\$20,000		
<i>Other Sources:</i>	School Capital Reserve Fund (Transfer)	\$1,400,000		
	Emergency Telephone Fund (Transfer)	\$69,097		
	ROD Automation E & P	\$56,363		
	Fund Balance Appropriated	\$2,351,700		
	<u>Social Services & Public Assistance</u>		\$23,425,299	
		<i>Less Transfers In:</i>	(\$7,303,132)	\$16,122,167
	Grants-Federal and State Govts	\$16,045,408		
	Local Fees	\$76,759		
	Primary Fund (Transfer)	\$7,303,132		
	<u>Public Health</u>		\$12,270,614	
		<i>Less Transfers In:</i>	(\$3,887,907)	\$8,382,707
	Grants-Federal and State Govts	\$1,779,850		
	Local Fees & Medicaid	\$6,602,857		
	Primary Fund (Transfer)	\$3,703,140		
	Other Funds (Transfer)	\$184,767		
	<u>Employee Wellness</u>		\$753,412	
		<i>Less Transfers In:</i>	(\$590,000)	\$163,412
	Local Fees	\$163,412		
	Health Insurance Fund (Transfer)	\$590,000		
	<u>Court Facilities</u>		\$321,140	
		<i>Less Transfers In:</i>	(\$105,000)	\$216,140
	Departmental Fees	\$216,140		
	Primary Fund (Transfer)	\$105,000		
	<u>Workers' Compensation</u>		\$722,000	
		<i>Less Transfers In:</i>	(\$393,840)	\$328,160
	Interest on Investments/Other	\$328,160		
	Primary Fund (Transfer)	\$105,000		
	Other Funds (Transfer)	\$288,840		
	<u>Health Insurance</u>		\$630,000	\$630,000
	Fund Balance Appropriated	\$630,000		

CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2011

<u>SECTION I. FUND ESTIMATED REVENUES.</u>		(continued)	
<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>		\$11,362,056	
<u>School Property Taxes</u>		\$9,530,250	\$9,530,250
Ad Valorem Tax: Current Year	\$9,530,250		
<i>(15.0 Cents per \$100 value) X (\$6,550,000,000 total value)</i>			
<u>Emergency Telephone</u>		\$376,840	\$376,840
E911 Subscriber Fees	\$376,840		
<u>County Fire Service District</u>		\$1,454,966	\$1,454,966
Ad Valorem Tax: Current Year	\$829,350		
<i>(3.0 Cents per \$100 value) X (\$2,850,000,000 total value) X (97% collection)</i>			
District Revenues	\$625,616		
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>		\$4,782,136	
	<i>Less Transfers In:</i>	(\$3,690,936)	\$1,091,200
<u>Debt Service</u>		\$4,782,136	
	<i>Less Transfers In:</i>	(\$3,690,936)	\$1,091,200
Other Unit's Share of Expenditures	\$1,091,200		
Primary Fund (Transfer)	\$1,938,536		
School Capital Reserve Fund (Transfer)	\$1,752,400		
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>		\$5,814,400	
	<i>Less Transfers In:</i>	(\$2,356,000)	\$3,458,400
<u>Capital Projects</u>		\$1,406,000	
	<i>Less Transfers In:</i>	(\$1,256,000)	\$150,000
Other Various Sources	\$150,000		
Capital Reserve Fund (Transfer)	\$1,256,000		
<u>County Capital Reserve</u>		\$1,256,000	
	<i>Less Transfers In:</i>	(\$1,100,000)	\$156,000
County Funds	\$1,100,000		
Fund Balance Appropriated	\$156,000		
<u>School Capital Reserve</u>		\$3,152,400	\$3,152,400
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	\$3,152,400		
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>			\$8,980,518
<u>Solid Waste Landfill</u>		\$8,980,518	
Grants and Shared Taxes-State Govt	\$166,000		
Local Fees and User Fees	\$8,679,018		
Sale of Recyclables/Other	\$135,500		
<u>Section I Total (TOTAL FUND ESTIMATED REVENUES)</u>		\$127,522,950	
	<i>Less Transfers In:</i>	(\$19,795,912)	\$107,727,038

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2011**

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

		\$96,583,840	
		<i>Less Transfers Out:</i>	(\$14,989,808) \$81,594,032
 <u>General Government</u>		 \$24,960,208	
		<i>Less Transfers Out:</i>	(\$14,884,808) \$10,075,400
10.411	Commissioners (Governing Body)	\$428,888	
10.412	County Manager's Office	\$461,467	
10.413	Finance/Purchasing	\$616,426	
10.415	Property Tax Administration	\$1,465,475	
10.416	Legal	\$64,200	
10.418	Elections	\$367,230	
10.419	Register of Deeds	\$364,882	
10.421	Information Technology	\$483,578	
10.423	Human Resources	\$343,940	
10.426	Building Maintenance	\$1,427,318	
10.428	Municipal Elections	\$0	
10.430	Municipal Grants	\$147,048	
10.432	Grants--Third Party (Pass Thru)	\$825,192	
10.433	Grant--J.C.P.C. Administration	\$2,704	
10.613	Communities in Schools	\$58,500	
10.619	ROD Automation E & P	\$22,000	
10.981	Transfers Out To:	\$14,254,808	
	Social Services	\$4,550,723	
	Public Assistance	\$2,752,409	
	Public Health	\$3,703,140	
	Courts	\$105,000	
	Workers' Comp.	\$105,000	
	Debt Service	\$1,938,536	
	Capital Reserve	\$1,100,000	
10.998	Emergency & Contingency	\$1,200,000	
13.660	Employee Wellness	\$753,412	
14.417	Court Facilities	\$321,140	
60.650	Workers' Compensation	\$722,000	
65.981	Employee Wellness (Transfer)	\$630,000	
 <u>Public Safety</u>		 \$16,951,330	 \$16,951,330
10.439	Grant--Criminal Justice Partnership	\$103,939	
10.440	School Resource Officers	\$322,459	
10.441	Sheriff	\$5,577,386	
10.442	Forfeited Property--Federal	\$126,926	
10.443	Forfeited Property--State	\$81,840	
10.444	Detention/Jail	\$3,068,155	
10.445	Emergency Management	\$289,046	
10.446	Emergency Medical Services	\$5,385,427	
10.447	Volunteer Rescue	\$123,825	
10.448	Communications	\$954,284	
10.449	Electronic Maintenance	\$397,161	
10.450	Building Inspections	\$415,507	
10.451	Coroner / Medical Examiner	\$84,520	
10.453	Hazardous Materials	\$20,855	

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2011**

SECTION II. FUND APPROPRIATIONS.			(continued)	
A. GENERAL FUND APPROPRIATIONS			(continued)	
<u>Economic & Physical Development</u>			\$1,315,358	\$1,315,358
10.491	Planning & Zoning	\$316,039		
10.492	Economic Development/Tourism	\$537,448		
10.495	Cooperative Extension	\$302,533		
10.496	Forestry Management	\$68,805		
10.498	Soil Conservation	\$90,533		
 <u>Transportation</u>			 \$39,464	
10.497	Transportation Admin. of Clev. Cty.	\$39,464		
 <u>Human Services</u>			 \$36,821,366	
			(\$105,000)	\$36,716,366
		<i>Less Transfers Out:</i>		
10.560	Mental Health (Pathways)	\$891,938		
10.591	Veterans' Service Officer	\$93,480		
10.617	Council on Aging (Senior Center)	\$140,035		
11.000	Social Svcs. & Public Asst.	\$23,320,299		
11.000	Transfers Out To Other Funds	\$105,000		
12.000	Public Health	\$12,270,614		
 <u>Education</u>			 \$15,223,342	\$15,223,342
10.600	Cleveland County Schools	\$13,808,213		
	Current Expense	\$10,408,213		
	Capital Outlay	\$3,400,000		
10.604	Cleveland Community College	\$1,415,129		
	Current Expense	\$1,415,129		
 <u>Cultural</u>			 \$1,202,910	\$1,202,910
10.611	Libraries	\$1,088,610		
10.612	Broad River Greenway	\$74,300		
10.614	Old Courthouse (Museum)	\$40,000		
 <u>Debt Service (small lease purchase agreements)</u>			 \$69,862	\$69,862
10.800	Debt Service	\$69,862		
 <u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>			 \$11,362,056	
			(\$69,097)	\$11,292,959
		<i>Less Transfers Out:</i>		
 <u>Education</u>			 \$9,530,250	\$9,530,250
20.600	School Property Taxes	\$9,530,250		
 <u>Public Safety</u>			 \$1,831,806	
			(\$69,097)	\$1,762,709
		<i>Less Transfers Out:</i>		
26.454	Emergency Telephone	\$307,743		
26.454	Transfer Out To Other Funds	\$69,097		
28.452	Volunteer Fire Departments	\$1,454,966		

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2011**

SECTION II. FUND APPROPRIATIONS.		(continued)	
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>		\$4,782,136	\$4,782,136
<u>Debt Service</u>		\$4,782,136	\$4,782,136
30.800 Debt Service	\$4,782,136		
 <u>D. CAPITAL PROJECT FUND APPROPRIATIONS</u>		 \$5,814,400	
	<i>Less Transfers Out:</i>	(\$4,408,400)	\$1,406,000
<u>Capital Projects</u>		\$5,814,400	
	<i>Less Transfers Out:</i>	(\$4,408,400)	\$1,406,000
40.210 General Projects	\$1,256,000		
40.220 Kings Mountain Gateway Trails Project	\$150,000		
41.209 County: Capital Reserves (Transfer)	\$1,256,000		
42.105 Schools: Local Option Sales Taxes (Transfe	\$3,152,400		
 <u>E. ENTERPRISE FUND APPROPRIATIONS</u>		 \$8,980,518	
	<i>Less Transfers Out:</i>	(\$328,607)	\$8,651,911
<u>Environmental</u>		\$8,980,518	
	<i>Less Transfers Out:</i>	(\$328,607)	\$8,651,911
54.472 Solid Waste Capital Projects	\$3,000,000		
54.473 Solid Waste Disposal	\$3,839,509		
54.473 Transfer Out To Other Funds	\$328,607		
54.474 Solid Waste Collections	\$1,812,402		
 Section II Total (TOTAL FUND APPROPRIATIONS)		 \$127,522,950	
	<i>Less Transfers Out:</i>	(\$19,795,912)	\$107,727,038

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 3 cents per \$100 valuation and derived revenues shall be used to benefit volunteer fire departments in the district.

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 County Finance Director.