

CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2012

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, 2011 and ending June 30, 2012 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

	\$108,280,767	
	<i>Less Transfers In:</i>	(\$13,454,952) \$94,825,815
<u>Primary</u>	\$58,947,189	
	<i>Less Transfers In:</i>	(\$1,359,097) \$57,588,092
<u>Ad Valorem Tax:</u>		
Current Year	\$37,182,525	
(57.0 Cents per \$100 value) X (\$6,725,000,000 total value) X (97% collection)		
Prior Years	\$1,120,050	
Advertising/Penalties	\$360,000	
 <u>Other Taxes:</u>		
Sales Tax 1 Cent (Article 39)	\$4,525,000	
Two 1/2 Cents (Art 40 & 42)	\$3,450,000	
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	\$237,783	
US Grant-Emergency Management	\$31,500	
NC Telecommunications Surcharge	\$325,000	
NC Grants-Third Party (Pass-Thru)	\$847,812	
NC Grant--J.C.P.C. Admin.	\$2,504	
NC Grant--Crim. Just. Part. Prog.	\$108,571	
NC Court Arrest Fees-Sheriff	\$40,000	
NC Forfeited Property-Sheriff	\$85,840	
NC Housing of State Prisoners-Jail	\$150,000	
NC Court Fees-Jail	\$44,000	
NC License Revocation-Jail	\$9,000	
NC Grant-Soil Conservation Match	\$25,600	
NC Grant-Veterans' Services Match	\$2,000	
NC Grant-State Aid to Libraries	\$137,811	
Kings Mtn: County Library System	\$21,323	
Schools: School Resource Officers	\$282,148	
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	
Municipal Elections	\$199,269	

CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2012

SECTION I. FUND ESTIMATED REVENUES. (continued)
A. GENERAL FUND ESTIMATED REVENUES (continued)

<u>Sales/Services:</u>	Local Fees & Medicaid			
	Emergency Med Serv	\$2,537,500		
	Volunteer Rescue	\$20,000		
	Electronic Maintenance	\$15,000		
	Cooperative Extension	\$23,471		
	County Library System	\$32,000		
<u>Interest:</u>	Interest on Investments	\$550,000		
<u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	\$50,000		
	Sale of Used Assets	\$25,000		
	Vending/Payphone Commissions	\$44,000		
	Contributions & Donations	\$47,500		
	Other Miscellaneous	\$20,000		
<u>Other Sources:</u>	School Capital Reserve Fund (Transfer)	\$1,290,000		
	Emergency Telephone Fund (Transfer)	\$69,097		
	ROD Automation E & P	\$56,363		
	Fund Balance Appropriated	\$1,987,696		
	<u>Social Services & Public Assistance</u>		\$23,470,053	
		<i>Less Transfers In:</i>	(\$7,105,296)	\$16,364,757
	Grants-Federal and State Govts	\$16,288,326		
	Local Fees	\$76,431		
	Primary Fund (Transfer)	\$7,105,296		
	<u>Public Health</u>		\$13,157,247	
		<i>Less Transfers In:</i>	(\$3,811,719)	\$9,345,528
	Grants-Federal and State Govts	\$1,772,145		
	Local Fees & Medicaid	\$7,573,383		
	Primary Fund (Transfer)	\$3,689,336		
	Other Funds (Transfer)	\$122,383		
	<u>Employee Wellness</u>		\$863,200	
		<i>Less Transfers In:</i>	(\$680,000)	\$183,200
	Local Fees	\$183,200		
	Health Insurance Fund (Transfer)	\$680,000		
	<u>Court Facilities</u>		\$321,078	
		<i>Less Transfers In:</i>	(\$105,000)	\$216,078
	Departmental Fees	\$216,078		
	Primary Fund (Transfer)	\$105,000		
	<u>School Property Taxes</u>		\$10,080,000	\$10,080,000
	Ad Valorem Tax: Current Year	\$10,080,000		
	(15.0 Cents per \$100 value) X (\$6,725,000,000 total value)			
	<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		

CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2012

<u>SECTION I. FUND ESTIMATED REVENUES.</u>	(continued)	(continued)
<u>A. GENERAL FUND ESTIMATED REVENUES</u>		
<u>Health Insurance</u>	\$720,000	\$720,000
Fund Balance Appropriated	\$720,000	
<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>	\$1,936,162	
<u>Emergency Telephone</u>	\$381,896	\$2,318,058
E911 Subscriber Fees	\$381,896	
<u>County Fire Service District</u>	\$1,554,266	\$1,554,266
Ad Valorem Tax: Current Year	\$829,350	
(3.0 Cents per \$100 value) X (\$2,850,000,000 total value) X (97% collection)		
District Revenues	\$724,916	
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>	\$5,650,061	
<i>Less Transfers In:</i>	(\$4,037,251)	\$1,612,810
<u>Debt Service</u>	\$5,650,061	
<i>Less Transfers In:</i>	(\$4,037,251)	\$1,612,810
Other Unit's Share of Expenditures	\$1,612,810	
Primary Fund (Transfer)	\$2,122,997	
School Capital Reserve Fund (Transfer)	\$1,914,254	
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>	\$6,204,254	
<i>Less Transfers In:</i>	(\$2,600,000)	\$3,604,254
<u>Capital Projects</u>	\$1,500,000	
<i>Less Transfers In:</i>	(\$1,500,000)	\$0
Capital Reserve Fund (Transfer)	\$1,500,000	
<u>County Capital Reserve</u>	\$1,500,000	
<i>Less Transfers In:</i>	(\$1,100,000)	\$400,000
County Funds	\$1,100,000	
Fund Balance Appropriated	\$400,000	
<u>School Capital Reserve</u>	\$3,204,254	\$3,204,254
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	\$2,551,854	
Grants-Public School Bldg. Cap. Fds.	\$652,400	
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>	\$5,569,951	
<i>Less Transfers In:</i>	(\$250,000)	\$5,319,951
<u>Solid Waste Landfill</u>	\$5,569,951	
<i>Less Transfers In:</i>	(\$250,000)	\$5,319,951
Grants and Shared Taxes-State Govt	\$165,000	
Local Fees and User Fees	\$5,019,951	
Sale of Recyclables/Other	\$135,000	
Primary Fund (Transfer)	\$250,000	
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>	\$127,641,195	
<i>Less Transfers In:</i>	(\$20,342,203)	\$107,298,992

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2012**

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

\$108,280,767

Less Transfers Out: (\$15,302,629) \$92,978,138

General Government

\$25,563,396

Less Transfers Out: (\$15,197,629) \$10,365,767

10.411	Commissioners (Governing Body)	\$386,746	
10.412	County Manager's Office	\$462,824	
10.413	Finance/Purchasing	\$623,019	
10.415	Property Tax Administration	\$1,452,516	
10.416	Legal/County Attorney	\$64,200	
10.418	Elections	\$367,788	
10.419	Register of Deeds	\$366,734	
10.421	Information Technology	\$546,068	
10.423	Human Resources	\$340,598	
10.426	Building Maintenance	\$1,371,663	
10.428	Municipal Elections	\$199,269	
10.430	Municipal Grants	\$147,048	
10.432	Grants--Third Party (Pass Thru)	\$847,812	
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:	\$14,477,629	
	Social Services	\$4,323,824	
	Public Assistance	\$2,781,472	
	Public Health	\$3,689,336	
	Courts	\$105,000	
	Workers' Comp.	\$105,000	
	Debt Service	\$2,122,997	
	Capital Reserve	\$1,100,000	
	Solid Waste	\$250,000	
10.998	Emergency & Contingency	\$1,200,000	
13.660	Employee Wellness	\$863,200	
14.417	Court Facilities	\$321,078	
60.650	Workers' Compensation	\$722,000	
65.981	Employee Medical Insurance (Transfer)	\$720,000	

Public Safety

\$17,418,811

\$17,418,811

10.439	Grant--Criminal Justice Partnership	\$108,571	
10.440	School Resource Officers	\$330,398	
10.441	Sheriff	\$5,745,932	
10.442	Forfeited Property--Federal	\$237,783	
10.443	Forfeited Property--State	\$85,840	
10.444	Detention Center/Jail	\$3,218,877	
10.445	Emergency Management	\$290,739	
10.446	Emergency Medical Services	\$5,420,099	
10.447	Volunteer Rescue	\$127,378	
10.448	Communications	\$966,838	
10.449	Electronic Maintenance	\$360,539	
10.450	Building Inspections	\$416,612	
10.451	Coroner	\$88,500	
10.453	Hazardous Materials	\$20,705	

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2012**

<u>SECTION II. FUND APPROPRIATIONS.</u>		(continued)
<u>A. GENERAL FUND APPROPRIATIONS</u>		(continued)
<u>Economic & Physical Development</u>		\$1,259,535
10.491	Planning & Zoning	\$318,938
10.492	Economic Development/Tourism	\$473,581
10.495	Cooperative Extension	\$305,211
10.496	Forestry Management	\$70,708
10.498	Soil Conservation	\$91,097
 <u>Transportation</u>		 \$39,465
10.497	Transportation Admin. of Clev. Cty.	\$39,465
 <u>Human Services</u>		 \$37,778,418
	<i>Less Transfers Out:</i>	(\$105,000)
10.560	Mental Health (Pathways)	\$916,939
10.591	Veterans' Service Officer	\$94,142
10.617	Council on Aging (Senior Center)	\$140,037
11.000	Social Svcs. & Public Asst.	\$23,365,053
11.000	Transfers Out To Other Funds	\$105,000
12.000	Public Health	\$13,157,247
 <u>Education</u>		 \$24,943,342
10.600	Cleveland County Schools	\$13,448,213
	Current Expense	\$10,408,213
	Capital Outlay	\$3,040,000
10.604	Cleveland Community College	\$1,415,129
	Current Expense	\$1,415,129
20.600	School Property Taxes	\$10,080,000
 <u>Cultural</u>		 \$1,208,574
10.611	Libraries	\$1,048,673
	County Library System	\$978,652
	Other Libraries	\$70,021
10.612	Recreation	\$94,900
10.614	Historic Artifacts	\$65,001
 <u>Debt Service (small lease purchase agreements)</u>		 \$69,226
10.800	Debt Service	\$69,226
 <u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>		 \$1,936,162
	<i>Less Transfers Out:</i>	(\$69,097)
 <u>Public Safety</u>		 \$1,936,162
	<i>Less Transfers Out:</i>	(\$69,097)
26.454	Emergency Telephone	\$312,799
26.454	Transfer Out To Other Funds	\$69,097
28.452	Volunteer Fire Departments	\$1,554,266
 <u>C. DEBT SERVICE FUND APPROPRIATIONS</u>		 \$5,650,061
 <u>Debt Service</u>		 \$5,650,061
30.800	Debt Service	\$5,650,061

SECTION II. FUND APPROPRIATIONS.		(continued)	
<u>D. CAPITAL PROJECT FUND APPROPRIATIONS</u>		\$6,204,254	
	<i>Less Transfers Out:</i>	(\$4,704,254)	\$1,500,000
 <u>Capital Projects</u>		\$6,204,254	
	<i>Less Transfers Out:</i>	(\$4,704,254)	\$1,500,000
40.210	General Projects	\$1,500,000	
41.209	County: Capital Reserves (Transfer)	\$1,500,000	
42.105	Schools: Local Option Sales Taxes (Tr'fer)	\$2,551,854	
42.106	State Corporate Income Taxes (Transfer)	\$652,400	
 <u>E. ENTERPRISE FUND APPROPRIATIONS</u>		\$5,569,951	
	<i>Less Transfers Out:</i>	(\$266,223)	\$5,303,728
 <u>Environmental</u>		\$5,569,951	
	<i>Less Transfers Out:</i>	(\$266,223)	\$5,303,728
54.472	Solid Waste Capital Projects	\$500,000	
54.473	Solid Waste Disposal	\$3,068,787	
54.473	Transfer Out To Other Funds	\$266,223	
54.474	Solid Waste Collections	\$1,734,941	
 SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)		\$127,641,195	
	<i>Less Transfers Out:</i>	(\$20,342,203)	\$107,298,992

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 Finance Department.