

DRAFT ** BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2013 ** DRAFT

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, 2012 and ending June 30, 2013 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

		\$109,077,688	
	<i>Less Transfers In:</i>	(\$13,911,468)	\$95,166,220
<u>Primary</u>		\$60,453,147	
	<i>Less Transfers In:</i>	(\$1,362,325)	\$59,090,822
<u>Ad Valorem Tax:</u>	Current Year	\$38,426,550	
	<i>(57.0 Cents per \$100 value) X (\$6,950,000,000 total value) X (97% collection)</i>		
	Prior Years	\$1,149,975	
	Advertising/Penalties	\$490,000	
<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	\$216,000	
	Heavy Equip Tax	\$24,000	
	Vehicle Lease Tax	\$30,000	
	Excise Stamps Tax	\$200,000	
<u>Intergovernmental:</u>	US Forfeited Property-Sheriff	\$91,809	
	US Grant-Emergency Management	\$15,862	
	NC Telecommunications Surcharge	\$310,000	
	NC Grants-Third Party (Pass-Thru)	\$878,772	
	NC Grant--J.C.P.C. Admin.	\$1,471	
	NC Grant--Crim. Just. Part. Prog.	\$0	
	NC Court Arrest Fees-Sheriff	\$40,000	
	NC Forfeited Property-Sheriff	\$25,000	
	NC Housing of State Prisoners-Jail	\$650,000	
	NC Court Fees-Jail	\$50,000	
	NC License Revocation-Jail	\$8,000	
	NC Grant-Soil Conservation Match	\$25,600	
	NC Grant-Veterans' Services Match	\$1,452	
	NC Grant-State Aid to Libraries	\$135,297	
	Kings Mtn: County Library System	\$5,878	
	Schools: School Resource Officers	\$272,958	
	Shelby: Payment in Lieu of Taxes	\$11,000	
	Other Various Sources	\$13,326	
<u>Permits/Fees:</u>	Register of Deeds	\$425,000	
	Sheriff	\$175,000	
	Inspections	\$200,000	
	Planning & Zoning	\$21,000	
<u>Sales/Services:</u>	Rents	\$1,474,000	
	Contracted Revenues		
	Municipal Tax Collection	\$250,000	
	Municipal Elections	\$0	
<u>Sales/Services:</u>	Local Fees & Medicaid		
	Emergency Med Serv	\$2,550,000	
	Volunteer Rescue	\$20,000	
	Electronic Maintenance	\$15,000	
	Cooperative Extension	\$15,000	
	County Library System	\$32,000	

DRAFT ** BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2013 ** DRAFT

SECTION I. FUND ESTIMATED REVENUES.

(continued)

A. GENERAL FUND ESTIMATED REVENUES

(continued)

<u>Interest:</u>	Interest on Investments	\$250,000		
<u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	\$50,000		
	Sale of Used Assets	\$25,000		
	Vending/Payphone Commissions	\$60,000		
	Contributions & Donations	\$42,800		
	Other Miscellaneous	\$20,000		
<u>Other Sources:</u>	School Capital Reserve Fund (Transfer)	\$1,290,000		
	Emergency Telephone Fund (Transfer)	\$72,325		
	ROD Automation E & P	\$57,463		
	Fund Balance Appropriated	\$2,360,609		
	<u>Social Services & Public Assistance</u>		\$22,828,890	
		<i>Less Transfers In:</i>	(\$7,624,984)	\$15,203,906
	Grants-Federal and State Govts	\$15,145,372		
	Local Fees	\$58,534		
	Primary Fund (Transfer)	\$7,624,984		
	<u>Public Health</u>		\$12,917,250	
		<i>Less Transfers In:</i>	(\$3,813,319)	\$9,103,931
	Grants-Federal and State Govts	\$1,482,796		
	Local Fees & Medicaid	\$7,621,135		
	Primary Fund (Transfer)	\$3,690,936		
	Other Funds (Transfer)	\$122,383		
	<u>Employee Wellness</u>		\$778,579	
		<i>Less Transfers In:</i>	(\$592,000)	\$186,579
	Local Fees	\$186,579		
	Health Insurance Fund (Transfer)	\$592,000		
	<u>Court Facilities</u>		\$322,822	
		<i>Less Transfers In:</i>	(\$125,000)	\$197,822
	Departmental Fees	\$197,822		
	Primary Fund (Transfer)	\$125,000		
	<u>School Property Taxes</u>		\$10,425,000	\$10,425,000
	Ad Valorem Tax: Current Year	\$10,425,000		
	(15.0 Cents per \$100 value) X (\$6,950,000,000 total value)			
	<u>Workers' Compensation</u>		\$720,000	
		<i>Less Transfers In:</i>	(\$393,840)	\$326,160
	Interest on Investments/Other	\$326,160		
	Primary Fund (Transfer)	\$105,000		
	Other Funds (Transfer)	\$288,840		
	<u>Health Insurance</u>		\$632,000	\$632,000
	Fund Balance Appropriated	\$632,000		

DRAFT ** BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2013 ** DRAFT

SECTION I. FUND ESTIMATED REVENUES.

(continued)

B. SPECIAL REVENUE FUND ESTIMATED REVENUES

\$1,869,257

Less Transfers In: (\$300,000) \$1,569,257

Emergency Telephone

\$353,291 \$353,291

E911 Subscriber Fees \$300,551
 Other Revenues \$27,013
 Fund Balance Appropriated \$25,727

County Fire Service District

\$1,515,966

Less Transfers In: (\$300,000) \$1,215,966

Ad Valorem Tax: Current Year \$902,100
 (3.0 Cents per \$100 value) X (\$3,100,000,000 total value) X (97% collection)
 Ad Valorem Tax: Prior Years \$25,650
 Other Revenues \$230,000
 Primary Fund (Transfer) \$300,000
 Fund Balance Appropriated \$58,216

C. DEBT SERVICE FUND ESTIMATED REVENUES

\$5,531,160

Less Transfers In: (\$3,968,572) \$1,562,588

Debt Service

\$5,531,160

Less Transfers In: (\$3,968,572) \$1,562,588

Other Unit's Share of Expenditures \$1,562,588
 Primary Fund (Transfer) \$2,071,398
 School Capital Reserve Fund (Transfer) \$1,897,174

D. CAPITAL PROJECT FUND ESTIMATED REVENUES

\$5,553,842

Less Transfers In: (\$2,283,334) \$3,270,508

Capital Projects

\$1,183,334

Less Transfers In: (\$1,183,334) \$0

Capital Reserve Fund (Transfer) \$1,183,334

County Capital Reserve

\$1,183,334

Less Transfers In: (\$1,100,000) \$83,334

County Funds \$1,100,000
 Fund Balance Appropriated \$83,334

School Capital Reserve

\$3,187,174

\$3,187,174

Sales Tax: Two 1/2 Cents (Art. 40 & 42) \$1,770,398
 Grants-Public School Bldg. Cap. Fds. \$1,416,776

E. ENTERPRISE FUND ESTIMATED REVENUES

\$6,502,447

Less Transfers In: (\$500,000) \$6,002,447

Solid Waste Landfill

\$6,252,447

Less Transfers In: (\$250,000) \$6,002,447

Grants and Shared Taxes-State Govt \$169,984
 Local Fees and User Fees \$5,663,463
 Sale of Recyclables/Other \$169,000
 Primary Fund (Transfer) \$250,000

LeGrand Conference Center

\$250,000

Less Transfers In: (\$250,000) \$0

Primary Fund (Transfer) \$250,000

SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)

\$128,534,394

Less Transfers In: (\$20,963,374) \$107,571,020

DRAFT ** BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2013 ** DRAFT

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

\$109,077,688

Less Transfers Out: (\$16,254,318) \$92,823,370

General Government

\$26,138,116

Less Transfers Out: (\$16,149,318) \$9,988,798

10.411	Commissioners (Governing Body)	\$393,402
10.412	County Manager's Office	\$399,303
10.413	Finance/Purchasing	\$625,743
10.415	Property Tax Administration	\$1,475,175
10.416	Legal/County Attorney	\$67,560
10.418	Elections	\$419,780
10.419	Register of Deeds	\$353,393
10.421	Information Technology	\$548,289
10.423	Human Resources	\$346,156
10.426	Building Maintenance	\$1,387,278
10.428	Municipal Elections	\$0
10.430	Municipal Grants	\$147,048
10.432	Grants--Third Party (Pass Thru)	\$878,772
10.433	Grant--J.C.P.C. Administration	\$1,671
10.613	Communities in Schools	\$58,500
10.619	ROD Automation E & P	\$23,100
10.981	Transfers Out To:	\$15,517,318
	Social Services	\$5,106,696
	Public Assistance	\$2,518,288
	Public Health	\$3,690,936
	Courts	\$125,000
	Workers' Comp.	\$105,000
	County Fire Service Distric	\$300,000
	Debt Service	\$2,071,398
	Capital Reserve	\$1,100,000
	Solid Waste	\$250,000
	Conference Center	\$250,000
10.998	Emergency & Contingency	\$1,042,227
13.660	Employee Wellness	\$778,579
14.417	Court Facilities	\$322,822
60.650	Workers' Compensation	\$720,000
65.981	Employee Medical Insurance (Transfer)	\$632,000

Public Safety

\$18,046,701

\$18,046,701

10.439	Grant--Criminal Justice Partnership	\$0
10.440	School Resource Officers	\$322,953
10.441	Sheriff	\$5,791,137
10.442	Forfeited Property--Federal	\$91,809
10.443	Forfeited Property--State	\$25,000
10.444	Detention Center/Jail	\$4,051,761
10.445	Emergency Management	\$292,626
10.446	Emergency Medical Services	\$5,443,141
10.447	Volunteer Rescue	\$143,175
10.448	Communications	\$985,647
10.449	Electronic Maintenance	\$369,103
10.450	Building Inspections	\$420,452
10.451	Coroner	\$89,817
10.453	Hazardous Materials	\$20,080

DRAFT ** BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2013 ** DRAFT

SECTION II. FUND APPROPRIATIONS.

(continued)

A. GENERAL FUND APPROPRIATIONS

(continued)

<u>Economic & Physical Development</u>		\$1,639,048	\$1,639,048
10.491	Planning & Zoning	\$315,552	
10.492	Economic Development/Tourism	\$860,934	
10.495	Cooperative Extension	\$298,639	
10.496	Forestry Management	\$71,190	
10.498	Soil Conservation	\$92,733	
<u>Transportation</u>		\$39,465	
10.497	Transportation Admin. of Clev. Cty.	\$39,465	
<u>Human Services</u>		\$36,790,625	
	<i>Less Transfers Out:</i>	<i>(\$105,000)</i>	<i>\$36,685,625</i>
10.560	Mental Health (Pathways)	\$791,939	
10.591	Veterans' Service Officer	\$98,511	
10.617	Council on Aging (Senior Center)	\$154,035	
11.000	Social Svcs. & Public Asst.	\$22,723,890	
11.000	Transfers Out To Other Funds	\$105,000	
12.000	Public Health	\$12,917,250	
<u>Education</u>		\$25,154,213	\$25,154,213
10.600	Cleveland County Schools	\$13,248,213	
	Current Expense	\$10,408,213	
	Capital Outlay	\$2,840,000	
10.604	Cleveland Community College	\$1,481,000	
	Current Expense	\$1,481,000	
20.600	School Property Taxes	\$10,425,000	
<u>Cultural</u>		\$1,200,294	\$1,200,294
10.611	Libraries	\$1,055,393	
	County Library System	\$985,372	
	Other Libraries	\$70,021	
10.612	Recreation	\$79,900	
10.614	Historic Artifacts	\$65,001	
<u>Debt Service (small lease purchase agreements)</u>		\$69,226	\$69,226
10.800	Debt Service	\$69,226	
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>		\$1,869,257	
	<i>Less Transfers Out:</i>	<i>(\$72,325)</i>	<i>\$1,796,932</i>
<u>Public Safety</u>		\$1,869,257	
	<i>Less Transfers Out:</i>	<i>(\$72,325)</i>	<i>\$1,796,932</i>
26.454	Emergency Telephone	\$280,966	
26.454	Transfer Out To Other Funds	\$72,325	
28.452	Volunteer Fire Departments	\$1,515,966	
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>		\$5,531,160	\$5,531,160
<u>Debt Service</u>		\$5,531,160	\$5,531,160
30.800	Debt Service	\$5,531,160	

DRAFT ** BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2013 ** DRAFT

SECTION II. FUND APPROPRIATIONS.

(continued)

D. CAPITAL PROJECT FUND APPROPRIATIONS

		\$5,553,842	
	<i>Less Transfers Out:</i>	(\$4,370,508)	\$1,183,334
<u>Capital Projects</u>		\$5,553,842	
	<i>Less Transfers Out:</i>	(\$4,370,508)	\$1,183,334
40.210	General Projects	\$1,183,334	
41.209	County: Capital Reserves (Transfer)	\$1,183,334	
42.105	Schools: Local Option Sales Taxes (Tr'fer)	\$1,770,398	
42.106	State Corporate Income Taxes (Transfer)	\$1,416,776	

E. ENTERPRISE FUND APPROPRIATIONS

		\$6,502,447	
	<i>Less Transfers Out:</i>	(\$266,223)	\$6,236,224
<u>Environmental</u>		\$6,252,447	
	<i>Less Transfers Out:</i>	(\$266,223)	\$5,986,224
54.472	Solid Waste Capital Projects	\$0	
54.473	Solid Waste Disposal	\$4,092,687	
54.473	Transfer Out To Other Funds	\$266,223	
54.474	Solid Waste Collections	\$1,893,537	
<u>Cultural</u>		\$250,000	\$250,000
55.480	LeGrand Conference Center	\$250,000	

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

		\$128,534,394	
	<i>Less Transfers Out:</i>	(\$20,963,374)	\$107,571,020

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.