

BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2014

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, 2013 and ending June 30, 2014 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

		\$115,419,068	
	<i>Less Transfers In:</i>	(\$14,436,081)	\$100,982,987
<u>Primary</u>		\$64,780,831	
	<i>Less Transfers In:</i>	(\$1,363,717)	\$63,417,114
<u>Ad Valorem Tax:</u>	Current Year	\$41,301,630	
	(57.0 Cents per \$100 value) X (\$7,470,000,000 total value) X (97% collection)		
	Prior Years	\$1,188,450	
	Advertising/Penalties	\$490,000	
<u>Other Taxes:</u>	Sales Tax 1 Cent (Article 39)	\$4,640,000	
	Two 1/2 Cents (Art 40 & 42)	\$3,540,000	
	Occupancy Tax	\$240,000	
	Heavy Equip Tax	\$20,000	
	Vehicle Lease Tax	\$30,000	
	Excise Stamps Tax	\$200,000	
<u>Intergovernmental:</u>	US Grant-Emergency Management	\$15,862	
	NC Telecommunications Surcharge	\$300,000	
	NC Grants-Third Party (Pass-Thru)	\$947,831	
	NC Grant--J.C.P.C. Admin.	\$1,471	
	NC Court Arrest Fees-Sheriff	\$36,000	
	NC Forfeited Property-Sheriff	\$25,000	
	NC Housing of State Prisoners-Jail	\$290,000	
	NC Court Fees-Jail	\$54,000	
	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	\$132,184	
	Kings Mtn: County Library System	\$2,888	
	Schools: School Resource Officers	\$289,362	
	Shelby: Payment in Lieu of Taxes	\$11,000	
	Other Various Sources	\$12,000	
<u>Permits/Fees:</u>	Register of Deeds	\$425,000	
	Sheriff	\$245,000	
	Inspections	\$200,000	
	Planning & Zoning	\$15,000	
<u>Sales/Services:</u>	Rents	\$3,025,000	
	Contracted Revenues		
	Municipal Tax Collection	\$250,000	
	Municipal Elections	\$167,419	
<u>Sales/Services:</u>	Local Fees & Medicaid		
	Emergency Med Serv	\$2,550,000	
	Volunteer Rescue	\$20,000	
	Electronic Maintenance	\$15,000	
	Cooperative Extension	\$15,250	
	County Library System	\$30,000	

CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2014

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	\$75,000	
	Sale of Used Assets	\$25,000	
	Vending/Payphone Commissions	\$80,000	
	Contributions & Donations	\$42,800	
	Other Miscellaneous	\$20,000	
<u>Other Sources:</u>	School Capital Reserve Fund (Transfer)	\$1,290,000	
	Emergency Telephone Fund (Transfer)	\$73,717	
	ROD Automation E & P	\$53,100	
	Fund Balance Appropriated	\$2,110,815	
<u>Social Services & Public Assistance</u>		\$23,975,076	
	<i>Less Transfers In:</i>	(\$7,869,324)	\$16,105,752
	Grants-Federal and State Govts	\$16,046,212	
	Local Fees	\$59,540	
	Primary Fund (Transfer)	\$7,869,324	
<u>Public Health</u>		\$12,940,889	
	<i>Less Transfers In:</i>	(\$3,808,707)	\$9,132,182
	Grants-Federal and State Govts	\$1,472,732	
	Local Fees & Medicaid	\$7,659,450	
	Primary Fund (Transfer)	\$3,686,324	
	Other Funds (Transfer)	\$122,383	
<u>Employee Wellness</u>		\$787,493	
	<i>Less Transfers In:</i>	(\$640,493)	\$147,000
	Local Fees	\$147,000	
	Health Insurance Fund (Transfer)	\$640,493	
<u>Court Facilities</u>		\$324,286	
	<i>Less Transfers In:</i>	(\$150,000)	\$174,286
	Departmental Fees	\$174,286	
	Primary Fund (Transfer)	\$150,000	
<u>School Property Taxes</u>		\$11,205,000	\$11,205,000
	Ad Valorem Tax: Current Year	\$11,205,000	
	<i>(15.0 Cents per \$100 value) X (\$7,470,000,000 total value)</i>		
<u>Workers' Compensation</u>		\$725,000	
	<i>Less Transfers In:</i>	(\$603,840)	\$121,160
	Interest on Investments/Other	\$121,160	
	Primary Fund (Transfer)	\$315,000	
	Other Funds (Transfer)	\$288,840	
<u>Health Insurance</u>		\$680,493	\$680,493
	Fund Balance Appropriated	\$680,493	

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2014**

SECTION I. FUND ESTIMATED REVENUES.		(continued)	
<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>		\$2,278,496	
	<i>Less Transfers In:</i>	(\$66,667)	\$2,211,829
<u>Emergency Telephone</u>		\$395,863	\$395,863
E911 Subscriber Fees	\$298,862		
Other Revenues	\$27,013		
Fund Balance Appropriated	\$69,988		
<u>County Fire Service District</u>		\$1,815,966	\$1,815,966
Ad Valorem Tax: Current Year	\$1,552,000		
(5.0 Cents per \$100 value) X (\$3,200,000,000 total value) X (97% collection)			
Ad Valorem Tax: Prior Years	\$27,900		
Other Revenues	\$236,000		
Fund Balance Appropriated	\$66		
<u>Community Development</u>		\$66,667	
	<i>Less Transfers In:</i>	(\$66,667)	\$0
Primary Fund (Transfer)	\$66,667		
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>		\$5,316,869	
	<i>Less Transfers In:</i>	(\$4,006,934)	\$1,309,935
<u>Debt Service</u>		\$5,316,869	
	<i>Less Transfers In:</i>	(\$4,006,934)	\$1,309,935
Other Unit's Share of Expenditures	\$1,309,935		
Primary Fund (Transfer)	\$2,124,811		
School Capital Reserve Fund (Transfer)	\$1,882,123		
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>		\$6,031,857	
	<i>Less Transfers In:</i>	(\$2,329,867)	\$3,701,990
<u>Capital Projects</u>		\$1,429,867	
	<i>Less Transfers In:</i>	(\$1,429,867)	\$0
Capital Reserve Fund (Transfer)	\$1,429,867		
<u>County Capital Reserve</u>		\$1,429,867	
	<i>Less Transfers In:</i>	(\$900,000)	\$529,867
County Funds	\$900,000		
Fund Balance Appropriated	\$529,867		
<u>School Capital Reserve</u>		\$3,172,123	\$3,172,123
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	\$1,762,821		
Grants-Public School Bldg. Cap. Fds.	\$1,409,302		
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>		\$6,797,893	
	<i>Less Transfers In:</i>	(\$750,000)	\$6,047,893
<u>Solid Waste Landfill</u>		\$6,297,893	
	<i>Less Transfers In:</i>	(\$250,000)	\$6,047,893
Grants and Shared Taxes-State Govt	\$120,000		
Local Fees and User Fees	\$5,907,893		
Sale of Recyclables/Other	\$20,000		
Primary Fund (Transfer)	\$250,000		
<u>LeGrand Conference Center</u>		\$500,000	
	<i>Less Transfers In:</i>	(\$500,000)	\$0
Primary Fund (Transfer)	\$500,000		
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>		\$135,844,183	
	<i>Less Transfers In:</i>	(\$21,589,549)	\$114,254,634

BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2014

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

		\$115,419,068	
	<i>Less Transfers Out:</i>	(\$16,647,619)	\$98,771,449
<u>General Government</u>		\$26,876,509	
	<i>Less Transfers Out:</i>	(\$16,542,619)	\$10,333,890
10.411	Commissioners (Governing Body)	\$395,934	
10.412	County Manager's Office	\$455,811	
10.413	Finance/Purchasing	\$638,265	
10.415	Property Tax Administration	\$1,456,600	
10.416	Legal/County Attorney	\$67,560	
10.418	Elections	\$394,411	
10.419	Register of Deeds	\$360,946	
10.421	Information Technology	\$579,337	
10.423	Human Resources	\$367,808	
10.426	Building Maintenance	\$1,392,643	
10.428	Municipal Elections	\$167,419	
10.430	Municipal Grants	\$147,048	
10.432	Grants--Third Party (Pass Thru)	\$947,831	
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:	\$15,862,126	
	Social Services	\$5,347,533	
	Public Assistance	\$2,521,791	
	Public Health	\$3,686,324	
	Courts	\$150,000	
	Workers' Comp.	\$315,000	
	Community Development	\$66,667	
	Debt Service	\$2,124,811	
	Capital Reserve	\$900,000	
	Solid Waste	\$250,000	
	Conference Center	\$500,000	
10.998	Emergency & Contingency	\$1,042,227	
13.660	Employee Wellness	\$787,493	
14.417	Court Facilities	\$324,286	
60.650	Workers' Compensation	\$725,000	
65.981	Employee Medical Insurance (Transfer)	\$680,493	
<u>Public Safety</u>			\$18,494,149
10.439	Grant--Criminal Justice Partnership	\$0	
10.440	School Resource Officers	\$338,268	
10.441	Sheriff	\$5,923,227	
10.442	Forfeited Property--Federal	\$0	
10.443	Forfeited Property--State	\$25,000	
10.444	Detention Center/Jail	\$4,307,866	
10.445	Emergency Management	\$311,935	
10.446	Emergency Medical Services	\$5,669,396	
10.447	Volunteer Rescue	\$68,480	
10.448	Communications	\$956,525	
10.449	Electronic Maintenance	\$365,777	
10.450	Building Inspections	\$418,076	
10.451	Coroner	\$89,519	
10.453	Hazardous Materials	\$20,080	

CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2014

<u>SECTION II. FUND APPROPRIATIONS.</u>		(continued)
<u>A. GENERAL FUND APPROPRIATIONS</u>		(continued)
<u>Economic & Physical Development</u>		\$5,433,401
10.491	Planning & Zoning	\$320,753
10.492	Economic Development/Tourism	\$4,644,968
10.495	Cooperative Extension	\$305,499
10.496	Forestry Management	\$73,302
10.498	Soil Conservation	\$88,879
<u>Transportation</u>		\$39,465
10.497	Transportation Admin. of Clev. Cty.	\$39,465
<u>Human Services</u>		\$37,819,557
	<i>Less Transfers Out:</i>	(\$105,000)
10.560	Mental Health (Pathways)	\$647,939
10.591	Veterans' Service Officer	\$101,618
10.617	Council on Aging (Senior Center)	\$154,035
11.000	Social Svcs. & Public Asst.	\$23,870,076
11.000	Transfers Out To Other Funds	\$105,000
12.000	Public Health	\$12,940,889
<u>Education</u>		\$25,485,143
10.600	Cleveland County Schools	\$12,689,570
	Current Expense	\$9,849,570
	Capital Outlay	\$2,840,000
10.604	Cleveland Community College	\$1,590,573
	Current Expense	\$1,590,573
20.600	School Property Taxes	\$11,205,000
<u>Cultural</u>		\$1,211,689
10.611	Libraries	\$1,060,389
	County Library System	\$990,368
	Other Libraries	\$70,021
10.612	Recreation	\$79,900
10.614	Historic Artifacts	\$71,400
<u>Debt Service (small lease purchase agreements)</u>		\$59,155
10.800	Debt Service	\$59,155
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>		\$2,278,496
	<i>Less Transfers Out:</i>	(\$73,717)
<u>Public Safety</u>		\$2,278,496
	<i>Less Transfers Out:</i>	(\$73,717)
26.454	Emergency Telephone	\$322,146
26.454	Transfer Out To Other Funds	\$73,717
28.452	Volunteer Fire Departments	\$1,515,966
28.452	Volunteer Fire Departments	\$300,000
29.493	Community Development	\$66,667
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>		\$5,316,869
<u>Debt Service</u>		\$5,316,869
30.800	Debt Service	\$5,316,869

CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2014

SECTION II. FUND APPROPRIATIONS.		(continued)	
<u>D. CAPITAL PROJECT FUND APPROPRIATIONS</u>		\$6,031,857	
	<i>Less Transfers Out:</i>	(\$4,601,990)	\$1,429,867
<u>Capital Projects</u>		\$6,031,857	
	<i>Less Transfers Out:</i>	(\$4,601,990)	\$1,429,867
40.210	General Projects	\$1,429,867	
41.209	County: Capital Reserves (Transfer)	\$1,429,867	
42.105	Schools: Local Option Sales Taxes (Tr'fer)	\$1,762,821	
42.106	State Corporate Income Taxes (Transfer)	\$1,409,302	
<u>E. ENTERPRISE FUND APPROPRIATIONS</u>		\$6,797,893	
	<i>Less Transfers Out:</i>	(\$266,223)	\$6,531,670
<u>Environmental</u>		\$6,297,893	
	<i>Less Transfers Out:</i>	(\$266,223)	\$6,031,670
54.473	Solid Waste Disposal	\$4,140,877	
54.473	Transfer Out To Other Funds	\$266,223	
54.474	Solid Waste Collections	\$1,890,793	
<u>Cultural</u>		\$500,000	\$500,000
55.480	LeGrand Conference Center	\$500,000	
SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)		\$135,844,183	
	<i>Less Transfers Out:</i>	(\$21,589,549)	\$114,254,634

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

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.