

CLEVELAND COUNTY, NORTH CAROLINA  
**BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2015**

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, 2014 and ending June 30, 2015 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**

		<b>\$120,039,139</b>	
		<i>Less Transfers In:</i>	(\$14,777,994)    \$105,261,145
<b><u>Primary</u></b>		<b>\$66,455,290</b>	
		<i>Less Transfers In:</i>	(\$1,375,191)    \$65,080,099
<u>Ad Valorem Tax:</u>	Current Year	\$43,847,371	
	<i>(57.0 Cents per \$100 value) X (\$7,930,434,275 total value) X (97% collection)</i>		
	Prior Years	\$1,277,370	
	Advertising/Penalties	\$490,000	
<u>Other Taxes:</u>	Sales Tax 1 Cent (Article 39)	\$4,750,000	
	Two 1/2 Cents (Art 40 & 42)	\$3,750,000	
	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)	\$261,508	
	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	\$190,000	
	NC Housing Inmate - SSA	\$10,000	
	NC Court Fees-Jail	\$60,000	
	NC License Revocation-Jail	\$8,000	
	NC Grant-Soil Conservation Match	\$25,900	
	NC Grant-Veterans' Services Match	\$1,452	
	NC Grant-State Aid to Libraries	\$137,736	
	Kings Mtn: County Library System	\$2,884	
	Schools: School Resource Officers	\$349,854	
	Shelby: Payment in Lieu of Taxes	\$11,000	
	Other Various Sources	\$16,015	
<u>Permits/Fees:</u>	Register of Deeds	\$435,000	
	Sheriff	\$244,000	
	Inspections	\$175,000	
	Planning & Zoning	\$17,500	
<u>Sales/Services:</u>	Rents	\$3,050,000	
	Contracted Revenues		
	Municipal Tax Collection	\$250,000	
	Municipal Elections	\$0	
<u>Sales/Services:</u>	Local Fees & Medicaid		
	Emergency Med Serv	\$2,525,000	
	Volunteer Rescue	\$6,000	
	Electronic Maintenance	\$15,000	
	Cooperative Extension	\$15,950	
	County Library System	\$30,000	

CLEVELAND COUNTY, NORTH CAROLINA  
**BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2015**

**SECTION I. FUND ESTIMATED REVENUES.**

(continued)

**A. GENERAL FUND ESTIMATED REVENUES**

(continued)

<i>Interest:</i>	Interest on Investments	\$150,000	
<i>Miscellaneous:</i>	ABC Per Bottle & Profit Distribution	\$75,000	
	Sale of Used Assets	\$25,000	
	Vending/Payphone Commissions	\$82,000	
	Contributions & Donations (Library)	\$43,300	
	Other Miscellaneous	\$20,000	
<i>Other Sources:</i>	School Capital Reserve Fund (Transfer)	\$1,000,000	
	Emergency Telephone Fund (Transfer)	\$75,191	
	County Fire Fund (Transfer)	\$300,000	
	ROD Automation E & P	\$48,000	
	Fund Balance Appropriated	\$1,815,926	
<b><u>Social Services &amp; Public Assistance</u></b>		<b>\$24,553,676</b>	
	<i>Less Transfers In:</i>	(\$7,869,850)	\$16,683,826
	Grants-Federal and State Govts	\$16,624,027	
	Local Fees	\$59,799	
	Primary Fund (Transfer)	\$7,869,850	
<b><u>Public Health</u></b>		<b>\$14,738,732</b>	
	<i>Less Transfers In:</i>	(\$4,136,656)	\$10,602,076
	Grants-Federal and State Govts	\$1,580,474	
	Local Fees & Medicaid	\$9,021,602	
	Primary Fund (Transfer)	\$4,014,273	
	Other Funds (Transfer)	\$122,383	
<b><u>Employee Wellness</u></b>		<b>\$719,053</b>	
	<i>Less Transfers In:</i>	(\$587,053)	\$132,000
	Local Fees	\$132,000	
	Health Insurance Fund (Transfer)	\$587,053	
<b><u>Court Facilities</u></b>		<b>\$346,404</b>	
	<i>Less Transfers In:</i>	(\$202,404)	\$144,000
	Departmental Fees	\$144,000	
	Primary Fund (Transfer)	\$202,404	
<b><u>School Property Taxes</u></b>		<b>\$11,874,931</b>	\$11,874,931
	Ad Valorem Tax: Current Year	\$11,538,781	
	<i>(15.0 Cents per \$100 value) X (\$7,930,434,275 total value) X (97% collection)</i>		
	Ad Valorem Tax: Prior Year	\$336,150	
<b><u>Workers' Compensation</u></b>		<b>\$724,000</b>	
	<i>Less Transfers In:</i>	(\$606,840)	\$117,160
	Interest on Investments/Other	\$117,160	
	Primary Fund (Transfer)	\$318,000	
	Other Funds (Transfer)	\$288,840	
<b><u>Health Insurance</u></b>		<b>\$627,053</b>	\$627,053
	Fund Balance Appropriated	\$627,053	

CLEVELAND COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2015

**SECTION I. FUND ESTIMATED REVENUES.**

(continued)

**B. SPECIAL REVENUE FUND ESTIMATED REVENUES**

**\$2,512,356**

*Less Transfers In:*

(\$66,667)

\$2,445,689

**Emergency Telephone**

**\$405,089**

\$405,089

E911 Subscriber Fees \$323,906  
Other Revenues \$13,305  
Fund Balance Appropriated \$67,878

**County Fire Service District**

**\$2,040,600**

\$2,040,600

Ad Valorem Tax: Current Year \$1,581,100  
*(5.0 Cents per \$100 value) X (\$3,260,000,000 total value) X (97% collection)*  
Ad Valorem Tax: Prior Years \$28,800  
Other Revenues \$405,000  
Fund Balance Appropriated \$25,700

**Community Development**

**\$66,667**

*Less Transfers In:*

(\$66,667)

\$0

Primary Fund (Transfer) \$66,667

**C. DEBT SERVICE FUND ESTIMATED REVENUES**

**\$5,188,986**

*Less Transfers In:*

(\$3,935,660)

\$1,253,326

**Debt Service**

**\$5,188,986**

*Less Transfers In:*

(\$3,935,660)

\$1,253,326

Other Revenues - Federal \$988,082  
Other Unit's Share of Expenditures \$265,244  
Primary Fund (Transfer) \$2,078,420  
School Capital Reserve Fund (Transfer) \$1,857,240

**D. CAPITAL PROJECT FUND ESTIMATED REVENUES**

**\$8,331,492**

*Less Transfers In:*

(\$4,231,706)

\$4,099,786

**Capital Projects**

**\$2,737,126**

*Less Transfers In:*

(\$2,737,126)

\$0

Capital Reserve Fund (Transfer) \$2,737,126

**County Capital Reserve**

**\$2,737,126**

*Less Transfers In:*

(\$1,494,580)

\$1,242,546

County Funds/County Reserve \$1,494,580  
Local Revenues \$100,000  
Fund Balance Appropriated \$1,142,546

**School Capital Reserve**

**\$2,857,240**

\$2,857,240

Sales Tax: Two 1/2 Cents (Art. 40 & 42) \$1,365,244  
Grants-Public School Bldg. Cap. Fds. \$1,491,996

**E. ENTERPRISE FUND ESTIMATED REVENUES**

**\$7,883,530**

*Less Transfers In:*

(\$913,776)

\$6,969,754

**Solid Waste Landfill**

**\$6,690,130**

*Less Transfers In:*

(\$250,000)

\$6,440,130

Grants and Shared Taxes-State Govt \$168,786  
Local Fees and User Fees \$5,966,006  
Sale of Recyclables/Other \$155,338  
Primary Fund (Transfer) \$250,000  
Fund Balance Appropriated \$150,000

**Public Shooting Range**

**\$153,776**

*Less Transfers In:*

(\$153,776)

\$0

Other Funds (Transfer) \$153,776

**LeGrand Conference Center**

**\$1,039,624**

*Less Transfers In:*

(\$510,000)

\$529,624

CLEVELAND COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2015

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Fees, Beverage Sales	\$529,624
Primary Fund (Transfer)	\$510,000

**SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)**

**\$143,955,503**

*Less Transfers In:*

**(\$23,925,803)**

**\$120,029,700**

**BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2015**

**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**

**\$120,192,915**

*Less Transfers Out:* (\$17,536,247) \$102,656,668

**General Government**

**\$27,293,125**

*Less Transfers Out:* (\$17,431,247) \$9,861,878

10.411	Commissioners (Governing Body)	\$419,417	
10.412	County Manager's Office	\$477,364	
10.413	Finance/Purchasing	\$692,702	
10.415	Property Tax Administration	\$1,440,042	
10.416	Legal/County Attorney	\$158,664	
10.418	Elections	\$360,954	
10.419	Register of Deeds	\$383,796	
10.421	Information Technology	\$666,189	
10.423	Human Resources	\$394,995	
10.426	Building Maintenance	\$1,534,229	
10.428	Municipal Elections	\$0	
10.430	Municipal Grants	\$147,048	
10.432	Grants--Third Party (Pass Thru)	\$261,508	
10.433	Grant--J.C.P.C. Administration	\$1,671	
10.613	Communities in Schools	\$59,500	
10.615	Historic Property Survey	\$0	
10.619	ROD Automation E & P	\$31,500	
10.981	Transfers Out To:	\$16,804,194	
	Social Services	\$6,064,080	
	Public Assistance	\$1,805,770	
	Public Health	\$4,014,273	
	Courts	\$202,404	
	Workers' Comp.	\$318,000	
	Community Development	\$66,667	
	Debt Service	\$2,078,420	
	Capital Reserve	\$1,494,580	
	Solid Waste	\$250,000	
	Conference Center	\$510,000	
10.998	Emergency & Contingency	\$1,042,842	
13.660	Employee Wellness	\$719,053	
14.417	Court Facilities	\$346,404	
60.650	Workers' Compensation	\$724,000	
65.981	Employee Medical Insurance (Transfer)	\$627,053	

**Public Safety**

**\$19,793,275**

**\$19,793,275**

10.440	School Resource Officers	\$411,962	
10.441	Sheriff	\$6,703,933	
10.442	Forfeited Property--Federal	\$0	
10.443	Forfeited Property--State	\$25,000	
10.444	Detention Center/Jail	\$4,476,750	
10.445	Emergency Management	\$324,038	
10.446	Emergency Medical Services	\$5,836,094	
10.447	Volunteer Rescue	\$57,600	
10.448	Communications	\$1,010,871	
10.449	Electronic Maintenance	\$372,538	
10.450	Building Inspections	\$448,356	
10.451	Coroner	\$106,053	
10.453	Hazardous Materials	\$20,080	

CLEVELAND COUNTY, NORTH CAROLINA  
 BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2015

**SECTION II. FUND APPROPRIATIONS.**

(continued)

**A. GENERAL FUND APPROPRIATIONS**

(continued)

<b><u>Economic &amp; Physical Development</u></b>		<b>\$5,355,572</b>	<b>\$5,355,572</b>
10.491	Planning & Zoning	\$353,044	
10.492	Economic Development/Tourism	\$4,559,207	
10.495	Cooperative Extension	\$274,081	
10.496	Forestry Management	\$73,727	
10.498	Soil Conservation	\$95,513	
<b><u>Transportation</u></b>		<b>\$44,465</b>	
10.497	Transportation Admin. of Clev. Cty.	\$44,465	
<b><u>Human Services</u></b>		<b>\$40,200,540</b>	
	<i>Less Transfers Out:</i>	(\$105,000)	\$40,095,540
10.560	Mental Health (Pathways)	\$648,607	
10.591	Veterans' Service Officer	\$105,490	
10.617	Council on Aging (Senior Center)	\$154,035	
11.000	Social Svcs. & Public Asst.	\$24,448,676	
11.000	Transfers Out To Other Funds	\$105,000	
12.000	Public Health	\$14,738,732	
<b><u>Education</u></b>		<b>\$25,978,906</b>	<b>\$25,978,906</b>
10.600	Cleveland County Schools	\$12,300,000	
	Current Expense	\$9,900,000	
	Capital Outlay	\$2,400,000	
10.604	Cleveland Community College	\$1,803,975	
	Current Expense	\$1,803,975	
20.600	School Property Taxes	\$11,874,931	
<b><u>Cultural</u></b>		<b>\$1,467,877</b>	<b>\$1,467,877</b>
10.611	Libraries	\$1,122,001	
	County Library System	\$1,045,001	
	Other Libraries	\$77,000	
10.612	Recreation	\$99,700	
10.614	Historic Artifacts	\$92,400	
52.470	Public Firing Range	\$153,776	
<b><u>Debt Service (small lease purchase agreements)</u></b>		<b>\$59,155</b>	<b>\$59,155</b>
10.800	Debt Service	\$59,155	
<b><u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u></b>		<b>\$2,512,356</b>	
	<i>Less Transfers Out:</i>	(\$375,191)	\$2,137,165
<b><u>Public Safety</u></b>		<b>\$2,512,356</b>	
	<i>Less Transfers Out:</i>	(\$375,191)	\$2,137,165
26.454	Emergency Telephone	\$329,898	
26.454	Transfer Out To Other Funds	\$75,191	
28.452	Volunteer Fire Departments	\$1,740,600	
28.452	Volunteer Fire Departments (Transfer)	\$300,000	
29.493	Community Development	\$66,667	
<b><u>C. DEBT SERVICE FUND APPROPRIATIONS</u></b>		<b>\$5,188,986</b>	<b>\$5,188,986</b>
<b><u>Debt Service</u></b>		<b>\$5,188,986</b>	<b>\$5,188,986</b>
30.800	Debt Service	\$5,188,986	

**SECTION II. FUND APPROPRIATIONS.**

(continued)

**D. CAPITAL PROJECT FUND APPROPRIATIONS**

	<b>\$8,331,492</b>	
<i>Less Transfers Out:</i>	(\$5,594,366)	\$2,737,126
<b><u>Capital Projects</u></b>	<b>\$8,331,492</b>	
	<i>Less Transfers Out:</i>	(\$5,594,366)
40.210 General Projects	\$2,737,126	
41.209 County: Capital Reserves (Transfer)	\$2,737,126	
42.105 Schools: Local Option Sales Taxes (Tr'fer)	\$1,365,244	
42.106 State Corporate Income Taxes (Transfer)	\$1,491,996	

**E. ENTERPRISE FUND APPROPRIATIONS**

	<b>\$7,729,754</b>	
<i>Less Transfers Out:</i>	(\$419,999)	\$7,309,755
<b><u>Environmental</u></b>	<b>\$6,690,130</b>	
	<i>Less Transfers Out:</i>	(\$419,999)
54.472 Solid Waste Capital Projects	\$150,000	
54.473 Solid Waste Disposal	\$3,993,401	
54.473 Transfers Out To Other Funds	\$183,840	
54.473 Transfer Out To Other Funds	\$236,159	
54.474 Solid Waste Collections	\$2,126,730	
<b><u>Cultural</u></b>	<b>\$1,039,624</b>	\$1,039,624
55.480 LeGrand Conference Center	\$1,039,624	

**SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)**

	<b>\$143,955,503</b>	
<i>Less Transfers Out:</i>	(\$23,925,803)	\$120,029,700

**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 5 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.