

CLEVELAND COUNTY, NORTH CAROLINA BUDGET ORDINANCE FOR THE YEAR ENDED JUNE 30, 2016

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, 2015 and ending June 30, 2016 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

	\$	128,460,314	
		(14,821,774)	\$ 113,638,540
<u>Primary</u>	\$	69,421,179	
		(1,376,000)	\$ 68,045,179
<u>Ad Valorem Tax:</u>			
Current Year			
(57.0 Cents per \$100 value) X			
(\$8,100,456,616 total value) X (97%			
collection)	\$	44,879,770	
Prior Years		1,379,560	
Advertising/Penalties		600,000	
<u>Other Taxes:</u>			
Sales Tax			
1 Cent (Article 39)		5,562,270	
Two 1/2 Cents (Art 40 & 42)		4,073,403	
Occupancy Tax		240,000	
Heavy Equip Tax		23,500	
Vehicle Lease Tax		45,000	
Excise Stamps Tax		215,000	
<u>Intergovernmental:</u>			
US Grant-Emergency Management		20,000	
NC Telecommunications Surcharge		300,000	
NC Grants-Third Party (Pass-Thru)		173,491	
NC Grant-J.C.P.C. Admin.		1,699	
NC Court Arrest Fees-Sheriff		36,000	
NC Forfeited Property-Sheriff		35,000	
NC Housing of State Prisoners-Jail		185,000	
NC Housing Inmate - SSA		15,000	
NC Court Fees-Jail		60,000	
NC License Revocation-Jail		8,000	
NC Grant-Soil Conservation Match		25,600	
NC Grant-Veterans' Services Match		-	
NC Grant-State Aid to Libraries		134,981	
Kings Mtn: County Library System		4,888	
Schools: School Resource Officers		350,000	
Shelby: Payment in Lieu of Taxes		11,000	
Other Various Sources		16,200	
<u>Permits/Fees:</u>			
Register of Deeds		397,000	
Sheriff		250,000	
Inspections		240,000	
Planning & Zoning		19,100	

<u>Sales/Services:</u>	Rents	3,150,000	
	Contracted Revenues		
	Municipal Tax Collection	250,000	
	Municipal Elections	75,000	
 <u>Sales/Services:</u>	Local Fees & Medicaid		
	Emergency Med Serv	2,805,000	
	Volunteer Rescue	14,000	
	Electronic Maintenance	12,000	
	Cooperative Extension	24,250	
	County Library System	30,000	5,200
			125000
 <u>Interest:</u>	Interest on Investments	198,211	55000
 <u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	65,000	
	Sale of Used Assets	25,000	
	Vending/Payphone Commissions	82,000	
	Contributions & Donations (Library)	50,000	
	Other Miscellaneous	20,000	
 <u>Other Sources:</u>	School Capital Reserve Fund (Transfer)	1,300,000	
	Emergency Telephone Fund (Transfer)	76,000	
	ROD Automation E & P	48,000	
	Fund Balance Appropriated	1,895,257	

Social Services & Public Assistance

	Less Transfers In:	25,502,460	
Grants-Federal and State Govts	18,017,747	(7,436,584)	18,065,876
Local Fees	48,129		
Primary Fund (Transfer)	7,436,584		

Public Health

	Less Transfers In:	13,733,337	9,402,349
Grants-Federal and State Govts	2,274,174	(4,330,988)	
Local Fees & Medicaid	7,128,175		
Primary Fund (Transfer)	4,195,480		
Other Funds (Transfer)	135,508		

Employee Wellness

	Less Transfers In:	944,057	106,000
Local Fees	106,000	(838,057)	
Health Insurance Fund (Transfer)	838,057		

Court Facilities

	Less Transfers In:	352,845	141,800
Departmental Fees	141,800	(211,045)	
Primary Fund (Transfer)	211,045		

<u>School Property Taxes</u>			
	Ad Valorem Tax: Current Year	11,786,164	15,581,027
	<i>(15.0 Cents per \$100 value) X (\$7,930,434,275 total value) X (97% collection)</i>		15,581,027
	Ad Valorem Tax: Prior Year	361,365	
	Interest on Delinquent Tax	55,000	
<u>Other Taxes:</u>	Sales Tax	3,378,498	
<u>County Revaluation Reserve</u>		Less Transfers In:	50,000
			(50,000)
	Primary Fund (Transfer)	50,000	
<u>Public Shooting Range</u>		Less Transfers In:	147,024
			(147,024)
	Primary Fund (Transfer)	147,024	
<u>LeGrand Conference Center</u>		Less Transfers In:	1,051,228
			(352,228)
	Fees, Beverage Sales	649,000	
	Primary Fund (Transfer)	352,228	
	Fund Balance Appropriated	50,000	
<u>Workers' Compensation</u>		Less Transfers In:	700,100
			(579,100)
	Interest on Investments/Other	121,000	
	Primary Fund (Transfer)	290,260	
	Other Funds (Transfer)	288,840	
<u>Health Insurance</u>			977,057
	Fund Balance Appropriated	977,057	977,057
<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>			2,508,487
			\$ 2,441,820
		Less Transfers In:	(66,667)
<u>Emergency Telephone</u>			
	E911 Subscriber Fees	309,065	378,084
	Other Revenues	-	378,084
	Fund Balance Appropriated	69,019	
<u>County Fire Service District</u>			
	Ad Valorem Tax: Current Year	1,702,552	2,063,736
	<i>(5.0 Cents per \$100 value) X (\$3,260,000,000 total value) X (97% collection)</i>		2,063,736
	Ad Valorem Tax: Prior Years	30,000	
	Other Revenues	331,184	
	Fund Balance Appropriated		
<u>Community Development</u>			66,667
		Less Transfers In:	(66,667)
	Primary Fund (Transfer)	66,667	

<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>		5,264,034	\$ 1,342,595
	Less Transfers In:	(3,921,439)	
<u>Debt Service</u>			
Other Revenues - Federal	920,185		
Other Unit's Share of Expenditures	422,410		
Primary Fund (Transfer)	1,972,453		
School Capital Reserve Fund (Transfer)	1,948,986		
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>		7,258,285	\$ 3,348,986
	Less Transfers In:	(3,909,299)	
<u>Capital Projects</u>		1,789,336	-
	Less Transfers In:	(1,789,336)	
Capital Reserve Fund (Transfer)	1,789,336		
<u>County Capital Reserve</u>		2,219,963	100,000
	Less Transfers In:	(2,119,963)	
County Funds/County Reserve	2,119,963		
Local Revenues	100,000		
Fund Balance Appropriated	-		
<u>School Capital Reserve</u>		3,248,986	3,248,986
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	1,848,986		
Grants-Public School Bldg. Cap. Fds.	1,400,000		
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>		7,455,930	\$ 6,706,678
	Less Transfers In:	(749,252)	
<u>Solid Waste Landfill</u>		7,455,930	7,205,930
	Less Transfers In:	(250,000)	
Grants and Shared Taxes-State Govt	219,314		
Local Fees and User Fees	6,442,593		
Sale of Recyclables/Other	144,023		
Primary Fund (Transfer)	250,000		
Fund Balance Appropriated	400,000		
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>		150,947,050	
	Less Transfers In:	(23,468,431)	127,478,619

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

	128,460,314	
Less Transfers Out:	(18,110,761)	110,349,553

General Government

	29,653,707	11,723,946
Less Transfers Out:	(17,929,761)	

10.411 Commissioners (Governing Body)	403,207
10.412 County Manager's Office	703,814
10.413 Finance/Purchasing	714,631
10.415 Property Tax Administration	1,395,844
10.416 Legal/County Attorney	33,000
10.418 Elections	494,220
10.419 Register of Deeds	395,533
10.421 Information Technology	744,742
10.423 Human Resources	446,536
10.426 Building Maintenance	1,536,142
10.428 Municipal Elections	107,752
10.430 Municipal Grants	147,048
10.432 Grants--Third Party (Pass Thru)	173,491
10.433 Grant--J.C.P.C. Administration	1,699
10.613 Communities in Schools	58,500
10.615 Historic Property Survey	-
10.619 ROD Automation E & P	45,000
10.981 Transfers Out To:	
Social Services	5,780,360
Public Assistance	1,656,224
Public Health	4,195,480
Courts	211,045
County Revaluation	50,000
Workers' Comp.	290,260
Community Development	66,667
Debt Service	1,972,453
Capital Reserve	2,119,963
Public Shooting Range	147,024
Solid Waste	250,000
Conference Center	352,228
10.998 Emergency & Contingency	2,325,785
13.660 Employee Wellness	944,057
14.417 Court Facilities	352,845
60.650 Workers' Compensation	700,100
65.981 Employee Medical Insurance	838,057

<u>Public Safety</u>			20,498,205	20,498,205
10.440	School Resource Officers	440,771		
10.441	Sheriff	7,063,074		
10.442	Forfeited Property--Federal	-		
10.443	Forfeited Property--State	25,000		
10.444	Detention Center/Jail	4,612,916		
10.445	Emergency Management	340,704		
10.446	Emergency Medical Services	5,865,295		
10.447	Volunteer Rescue	27,600		
10.448	Communications	1,090,799		
10.449	Electronic Maintenance	472,767		
10.450	Building Inspections	453,163		
10.451	Coroner	85,414		
10.453	Hazardous Materials	20,702		
<u>Economic & Physical Development</u>			5,435,981	5,435,981
10.491	Planning & Zoning	357,344		
10.492	Economic Development/Tourism	4,578,747		
10.495	Cooperative Extension	324,478		
10.496	Forestry Management	75,632		
10.498	Soil Conservation	99,780		
<u>Transportation</u>			44,465	44,465
10.497	Transportation Admin. of Clev. Cty.	44,465		
<u>Human Services</u>			40,054,307	39,949,307
			(105,000)	
		Less Transfers Out:		
10.560	Mental Health (Pathways)	531,427		
10.591	Veterans' Service Officer	93,048		
10.617	Council on Aging (Senior Center)	154,035		
11.000	Social Svcs. & Public Asst.	25,397,460		
11.000	Transfers Out To Other Funds	105,000		
12.000	Public Health	13,773,337		
<u>Education</u>			30,204,899	30,204,899
10.600	Cleveland County Schools			
	Current Expense	9,900,000		
	Capital Outlay	2,700,000		
10.604	Cleveland Community College			
	Current Expense	2,078,872		
20.600	School Property Taxes	12,147,529		
	School Sales Tax (Pass Through)	3,378,498		
<u>Cultural</u>			2,518,750	2,518,750
10.611	Libraries			
	County Library System	1,049,898		
	Other Libraries	79,000		
10.612	Recreation	99,700		
10.614	Historic Artifacts	91,900		
49.470	Public Shooting Range	147,024		
55.480	LeGrand Center	1,051,228		
<u>Debt Service (small lease purchase agreements)</u>			50,000	50,000
10.800	Debt Service	50,000		

B. SPECIAL REVENUE FUND APPROPRIATIONS

	Less Transfers Out:		
<u>Public Safety</u>		2,508,487	2,432,487
		(76,000)	
	Less Transfers Out:		
26.454 Emergency Telephone	302,084		
26.454 Transfer Out To Other Funds	76,000		
28.452 Volunteer Fire Departments	2,063,736		
28.452 Volunteer Fire Departments (Transfer)	-		
29.493 Community Development	66,667		

C. DEBT SERVICE FUND APPROPRIATIONS

		5,264,034	5,264,034
<u>Debt Service</u>		5,264,034	5,264,034
30.800 Debt Service	5,264,034		

SECTION II. FUND APPROPRIATIONS.

D. CAPITAL PROJECT FUND APPROPRIATIONS

		(continued)	
		7,258,285	2,219,963
	Less Transfers Out:	(5,038,322)	
<u>Capital Projects</u>		7,258,285	2,219,963
	Less Transfers Out:	(5,038,322)	
40.210 County Capital Projects	2,219,963		
41.209 County: Capital Reserves (Transfer)	1,789,336		
42.105 Schools: Local Option Sales Taxes (Trfer)	1,848,986		
42.106 State Corporate Income Taxes (Transfer)	1,400,000		

E. ENTERPRISE FUND APPROPRIATIONS

		7,455,930	7,136,582
	Less Transfers Out:	(319,348)	
<u>Environmental</u>		7,455,930	7,136,582
	Less Transfers Out:	(319,348)	
54.472 Solid Waste Capital Projects	400,000		
54.473 Solid Waste Disposal	4,627,796		
54.473 Transfers Out To Other Funds	183,840		
54.473 Transfer Out To Other Funds	135,508		
54.474 Solid Waste Collections	2,108,786		

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

		150,947,050	
	Less Transfers Out:	(23,468,431)	127,478,619