

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, 2020 and ending June 30, 2021 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.

		\$ 146,687,931
		(17,098,858) \$ 129,589,073
Primary		\$ 82,543,770
		(3,205,671) \$ 79,338,099
<u>Ad Valorem Tax:</u>	Current Year	
	(57.0 Cents per \$100 value) X (\$9,508,589,000 total value) X (97.5% collection)	\$ 52,843,983
	Prior Years	625,000
	Advertising/Penalties	320,000
<u>Other Taxes:</u>	Sales Tax	
	1 Cent (Article 39)	5,792,750
	Two 1/2 Cents (Art 40 & 42)	4,194,750
	Occupancy Tax	300,000
	Heavy Equip Tax	25,000
	Vehicle Lease Tax	50,000
	Excise Stamps Tax	245,000
<u>Intergovernmental:</u>	US Grant-Emergency Management	20,000
	NC Telecommunications Surcharge	290,000
	NC Grants-Third Party (Pass-Thru)	73,068
	NC Grant--J.C.P.C. Admin.	1,689
	NC Court Arrest Fees-Sheriff	36,000
	NC Forfeited Property-Sheriff	50,000
	NC Housing of State Prisoners-Jail	185,000
	NC Housing Inmate - SSA	15,000
	NC Court Fees-Jail	75,000
	NC License Revocation-Jail	8,000
	NC DOT Grant (Pass-Thru to TACC)	175,000
	NC Grant-Soil Conservation Match	32,100
	NC Grant-State Aid to Libraries	140,000
	Kings Mtn: County Library System	8,738
	JCPC Grant-Cleveland County Schools (Pass Thru)	40,000
	JCPC Grant-Communities in Schools (Pass Thru)	74,016
	Schools: School Resource Officers	580,577
	Shelby: Payment in Lieu of Taxes	11,000
	Other Various Sources	302,249
<u>Permits/Fees:</u>	Register of Deeds	449,500
	Sheriff	251,100
	Inspections	190,000
	Planning & Zoning	19,100
<u>Sales/Services:</u>	Rents	3,320,602
	Contracted Revenues	100,000
	Municipal Tax Collection	400,000
<u>Sales/Services:</u>	Local Fees & Medicaid	
	Emergency Med Serv	3,605,392
	Volunteer Rescue	14,000
	Electronic Maintenance	62,000
	Travel & Tourism	25,000
	Animal Control	198,400
	Cooperative Extension	27,219
	County Library System	30,000
	Public Firing Range	215,000
<u>Interest:</u>	Interest on Investments	650,000
<u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	115,000
	Sale of Used Assets	29,500
	Local Revenue	338,553
	Vending/Payphone Commissions	100,000
	Contributions & Donations (Library)	42,500
	Other Miscellaneous	122,800

<u>Other Sources:</u>	S/W Landfill Fund (Transfer)	1,346,280		
	School Capital Reserve Fund (Transfer)	1,600,000		
	Emergency Telephone Fund (Transfer)	8,000		
	Social Service Fund (Transfer)	97,500		
	Health Dept Fund (Transfer)	153,891		
	Fund Balance Appropriated	2,473,513		
	Mental Health Appropriation	45,000		
				\$ 82,543,770
				(82,543,770)
<u>Social Services & Public Assistance</u>				
		Less Transfers In:	20,610,388	
	Grants-Federal and State Govts	12,974,708	(7,585,341)	13,025,047
	Local Fees	50,339		
	Primary Fund (Transfer)	7,585,341		
<u>Public Health</u>				
		Less Transfers In:	11,049,263	8,235,078
	Grants-Federal and State Govts	1,864,457	(2,814,185)	
	Local Fees & Medicaid	5,341,634		
	Primary Fund (Transfer)	2,714,185		
	Other Funds (Transfer)	100,000		
	Fund Balance Appropriated	1,028,987		
<u>Employee Wellness</u>				
		Less Transfers In:	1,419,682	141,700
	Local Fees	141,700	(1,277,982)	
	Health Insurance Fund (Transfer)	1,277,982		
<u>Court Facilities</u>				
		Less Transfers In:	428,463	144,000
	Departmental Fees	144,000	(284,463)	
	Primary Fund (Transfer)	284,463		
<u>School Property Taxes</u>				
	Ad Valorem Tax: Current Year	13,906,311	17,255,121	17,255,121
	<i>(15.0 Cents per \$100 value) X (\$9,508,589,000 total value) X (97.5% collection)</i>			
	Interest on Delinquent Tax	55,000		
	Settlement Overs/Shorts	60		
<u>Other Taxes:</u>	Sales Tax	3,293,750		
<u>LeGrand Conference Center</u>				
		Less Transfers In:	809,856	270,750
	Fees, Beverage Sales	270,750	(539,106)	
	Primary Fund (Transfer)	539,106		
<u>Workers' Compensation / Property & Liability Insurance</u>				
		Less Transfers In:	1,517,610	125,500
	Interest on Investments/Other	125,500	(1,392,110)	
	Primary Fund (Transfer)	977,309		
	Social Services Fund (Transfer)	117,600		
	Other Funds (Transfer)	297,201		
<u>Health / Dental Insurance</u>				
		Less Transfers In:	11,053,778	10,862,778
	Fund Balance Appropriated	962,778	(191,000)	
	Primary Fund (Transfer)	191,000		
	Dental Premiums	210,000		
	Health Premiums	9,690,000		

<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>			4,516,391	\$ 4,516,391
		Less Transfers In:	-	
<u>Emergency Telephone</u>				
	E911 Subscriber Fees	203,561	261,391	261,391
	Other Revenues	10,000		
	Fund Balance Appropriated	47,830		
<u>County Fire Service District</u>				
	Ad Valorem Tax: Current Year (8.75 Cents per \$100 value) X (\$4,266,666,667 total value) X (97.5% collection)	3,640,000	4,255,000	4,255,000
	Other Revenues	615,000		
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>			8,051,347	\$ 1,750,573
		Less Transfers In:	(6,300,774)	
<u>Debt Service</u>				
	Other Revenues - Federal	672,619		
	Other Unit's Share of Expenditures	1,077,954		
	Primary Fund (Transfer)	3,171,857		
	School Capital Reserve Fund (Transfer) - PSCBF	1,100,000		
	School Capital Reserve Fund (Transfer)	2,028,917		
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>			9,228,532	\$ 4,828,917
		Less Transfers In:	(4,399,615)	
<u>Capital Projects</u>			1,782,000	-
		Less Transfers In:	(1,782,000)	
	Capital Reserve Fund (Transfer)	1,765,000		
	Primary Fund (Transfer)	17,000		
<u>County Capital Reserve</u>			2,717,615	100,000
		Less Transfers In:	(2,617,615)	
	County Funds/County Reserve (Transfer)	2,617,615		
	Local Revenues	100,000		
<u>School Capital Reserve</u>			4,728,917	4,728,917
	Sales Tax: Two 1/2 Cents (Art. 40 & 42)	3,128,917		
	Grants-Public School Bldg. Cap. Fds.	1,600,000		
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>			10,841,571	\$ 10,841,571
		Less Transfers In:	-	
<u>Solid Waste Landfill</u>			10,841,571	10,841,571
		Less Transfers In:	-	
	Grants and Shared Taxes-State Govt	2,849,003		
	Local Fees and User Fees	6,229,404		
	Sale of Recyclables/Other	63,080		
	Fund Balance Appropriated	1,700,084		
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>			179,325,772	
		Less Transfers In:	(27,990,247)	151,335,525

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

		146,687,931	
	Less Transfers Out:	(19,744,849)	126,943,082
<u>General Government</u>		43,243,437	24,058,579
	Less Transfers Out:	(19,184,858)	
10.411	Commissioners (Governing Body)	394,277	
10.412	County Manager's Office	926,749	
10.413	Finance/Purchasing	1,101,793	
10.415	Property Tax Administration	1,713,504	
10.416	Legal/County Attorney	284,123	
10.418	Elections	519,734	
10.419	Register of Deeds	599,184	
10.421	Information Technology	1,197,508	
10.422	Travel & Tourism	166,338	
10.423	Human Resources	754,772	
10.426	Building Maintenance	1,808,255	
10.427	Facilities Janitorial	221,367	
10.430	Municipal Grants	147,048	
10.432	Grants--Third Party (Pass Thru)	73,068	
10.433	Grant--J.C.P.C. Administration	1,689	
10.438	Grant--Victim Specialist Grant Program	50,138	
10.613	Communities in Schools - County Match	58,465	
10.613	Communities in Schools - JCPC Grant	74,016	
10.619	ROD Automation E & P	75,000	
10.981	Transfers Out To:		
	Social Services	7,585,341	
	Public Health	2,714,185	
	Courts	284,463	
	Workers' Comp. / Property & Liability	977,309	
	Debt Service	3,171,857	
	Capital Reserve	2,617,615	
	Capital Project	17,000	
	Conference Center	539,106	
10.998	Emergency & Contingency	750,000	
13.660	Employee Wellness	1,419,682	
14.417	Court Facilities	428,463	
60.650	Workers' Compensation	737,100	
60.651	Property/Liability	780,510	
65.981	Employee Medical Insurance	9,565,796	
65.981	Employee Medical Insurance (Tfr Out)	1,277,982	
66.661	Employee Dental Insurance	210,000	
 <u>Public Safety</u>			28,839,966
10.440	School Resource Officers	887,736	
10.441	Sheriff	9,003,284	
10.443	Forfeited Property--State	50,000	
10.444	Detention Center/Jail	6,489,924	
10.445	Emergency Management	391,526	
10.446	Emergency Medical Services	7,361,318	
10.447	Volunteer Rescue	31,920	
10.448	Communications	1,426,757	
10.449	Electronic Maintenance	1,242,155	
10.450	Building Inspections	496,889	
10.451	Coroner	50,000	
10.453	Hazardous Materials	12,672	
10.542	Animal Services	1,395,785	
 <u>Economic & Physical Development</u>			6,103,296
10.491	Planning & Zoning	356,941	
10.492	Economic Development/Tourism	5,154,921	
10.495	Cooperative Extension	359,618	
10.496	Forestry Management	103,106	
10.498	Soil Conservation	128,710	

<u>Transportation</u>			238,965	238,965
10.497	Transportation Admin. of Clev. Cty.	238,965		
<u>Human Services</u>			32,537,537	31,977,546
		Less Transfers Out:	(559,991)	
10.560	Mental Health (Pathways)	588,000		
10.591	Veterans' Service Officer	121,554		
10.617	Council on Aging (Senior Center)	168,332		
11.000	Social Svcs. & Public Asst.	20,204,288		
11.000	Transfers Out To Other Funds	406,100		
12.000	Public Health	10,895,372		
12.000	Transfers Out To Other Funds	153,891		
<u>Education</u>			32,573,993	32,573,993
10.600	Cleveland County Schools			
	Current Expense	10,250,000		
	Capital Outlay	1,400,000		
	Capital Outlay - Special Allocation	1,450,000		
	JCPC Early Intervention Grant (Pass Thru)	40,000		
10.604	Cleveland Community College			
	Utilities/Maint Bldg-Grounds	74,000		
	Current Expense	2,104,872		
20.600	School Property Taxes	13,961,371		
	School Sales Tax (Pass Through)	3,293,750		
<u>Cultural</u>			2,987,333	2,987,333
10.611	Libraries			
	County Library System	1,174,931		
	Other Libraries	85,500		
10.612	Recreation	120,533		
10.614	Historic Artifacts	95,400		
10.470	Public Shooting Range	701,113		
55.480	LeGrand Center	809,856		
<u>Debt Service (small lease purchase agreements)</u>			163,404	163,404
10.800	Debt Service	163,404		
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>				
		Less Transfers Out:	(8,000)	
<u>Public Safety</u>			4,516,391	4,508,391
		Less Transfers Out:	(8,000)	
26.454	Emergency Telephone	253,391		
26.454	Transfer Out To Other Funds	8,000		
28.452	Volunteer Fire Departments	4,255,000		
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>			8,051,347	8,051,347
<u>Debt Service</u>			8,051,347	8,051,347
30.800	Debt Service	8,051,347		

SECTION II. FUND APPROPRIATIONS.

D. CAPITAL PROJECT FUND APPROPRIATIONS

Capital Projects

		(continued)	
		9,228,532	2,734,615
	<i>Less Transfers Out:</i>	(6,493,917)	
		9,228,532	2,734,615
	Less Transfers Out:	(6,493,917)	
40.210/225	County Capital Projects	1,782,000	
41.209	County: Capital Reserves (Transfer)	1,765,000	
41.209	Capital Reserves - Capital Plan	952,615	812,385
42.105	Schools: Local Option Sales Taxes (Transfer)	3,128,917	
42.107	Public School Capital Fund (Transfer)	1,600,000	

E. ENTERPRISE FUND APPROPRIATIONS

Environmental

		10,841,571	9,098,090
	Less Transfers Out:	(1,743,481)	
		10,841,571	9,098,090
	Less Transfers Out:	(1,743,481)	
54.473	Solid Waste Disposal	6,545,953	
54.473	Transfers Out To Other Funds	1,743,481	
54.474	Solid Waste Collections	2,552,137	

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

		179,325,772	
	Less Transfers Out:	(27,990,247)	151,335,525

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 8.75 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 departments in a special fire district which is seeking approval of this rate from the Board of Commissioners, the property tax rate for Number Seven and Number Three Fire Districts shall be 8.75 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 departments as long as the Total Fund Estimated Revenues and Total Fund Appropriations remain at the level, including all subsequent 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 remaining for outstanding purchase order encumbrances, unspent grants, unspent donations, and other ongoing projects as determined by the Finance Department.

SECTION VI. POSITIONS/STAFFING. Included in the 2020-2021 budget are three (3) new positions at the Detention Facility. Budgeted number of total positions for the 2020-2021 fiscal year: Sheriff's Office 102, School Resource 10, Detention Center 91.