

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, 2022 and ending June 30, 2023 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.

		\$ 161,128,231	
		(16,859,183)	<u>\$ 144,269,048</u>
Primary			\$ 91,942,124
			(2,328,780) \$ 89,613,344
<u>Ad Valorem Tax:</u>	Current Year		
	(54.75 Cents per \$100 value) X (\$10,615,281,533 total value) X (98.0% collection)	\$ 56,956,293	
	Prior Years	625,000	
	Advertising/Penalties	295,000	
<u>Other Taxes:</u>	Sales Tax		
	1 Cent (Article 39)	7,830,000	
	Two 1/2 Cents (Art 40 & 42)	5,670,000	
	Occupancy Tax	425,000	
	Heavy Equip Tax	25,000	
	Vehicle Lease Tax	50,000	
	Excise Stamps Tax	285,000	
<u>Intergovernmental:</u>	NC Telecommunications Surcharge	290,000	
	NC Grants-Third Party (Pass-Thru)	340,064	
	NC Grants-Third Party (Pass-Thru) LEVS	92,000	
	NC Grants-Third Party (Pass-Thru) COPS	155,335	
	NC Grant--J.C.P.C. Admin.	2,000	
	NC Court Arrest Fees-Sheriff	25,000	
	NC Forfeited Property-Sheriff	50,000	
	NC Housing of State Prisoners-Jail	210,000	
	NC Housing Inmate - SSA	8,000	
	NC Court Fees-Jail	75,000	
	NC License Revocation-Jail	6,000	
	NC DOT Grant (Pass-Thru to TACC)	175,000	
	NC Grant-Soil Conservation Match	25,600	
	NC Grant-State Aid to Libraries	140,000	
	JCPC Grant-Cleveland County Schools (Pass Thru)	40,000	
	Schools: School Resource Officers	782,780	
	Shelby: Payment in Lieu of Taxes	225,000	
	Shelby: Shared Economic Development	506,343	
	Other Various Sources	15,000	
<u>Permits/Fees:</u>	Register of Deeds	425,000	
	Sheriff	232,800	
	Inspections	300,000	
	Planning & Zoning	20,950	
<u>Sales/Services:</u>	Rents	3,177,210	
	Municipal Tax Collection	400,000	
<u>Sales/Services:</u>	Local Fees & Medicaid		
	Emergency Med Serv	3,945,392	
	Electronic Maintenance	104,000	
	Travel & Tourism	30,000	
	Animal Control	164,500	
	Cooperative Extension	30,000	
	County Library System	19,000	
	Public Firing Range	300,000	
	Skeet & Trap	55,000	
<u>Interest:</u>	Interest on Investments	250,000	

<u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	145,000		
	Sale of Used Assets	29,500		
	Vending/Payphone Commissions	158,000		
	Contributions & Donations (Library)	43,750		
	Other Miscellaneous	139,800		
<u>Other Sources:</u>	S/W Landfill Fund (Transfer)	1,346,280		
	School Capital Reserve Fund (Transfer)	750,000		
	Social Service Fund (Transfer)	97,500		
	Health Dept Fund (Transfer)	135,000		
	Fund Balance Appropriated	4,238,027		
	Mental Health Appropriation	81,000		
				\$ 91,942,124
<u>Social Services & Public Assistance</u>				
		Less Transfers In:	22,215,767.00	
	Grants-Federal and State Govts	14,294,023.00	(7,876,321.00)	14,339,446.00
	Local Fees	45,423.00		
	Primary Fund (Transfer)	7,876,321.00		
<u>Public Health</u>				
		Less Transfers In:	11,094,776	8,645,675
	Grants-Federal and State Govts	1,920,050	(2,449,101)	
	Local Fees & Medicaid	5,028,679		
	Primary Fund (Transfer)	2,349,101		
	Other Funds (Transfer)	100,000		
	Fund Balance Appropriated	1,696,946		
<u>Employee Wellness</u>				
		Less Transfers In:	1,768,134	142,700
	Local Fees	142,700	(1,625,434)	
	Health Insurance Fund (Transfer)	1,625,434		
<u>Court Facilities</u>				
		Less Transfers In:	432,998	144,000
	Departmental Fees	144,000	(288,998)	
	Primary Fund (Transfer)	288,998		
<u>School Property Taxes</u>				
	Ad Valorem Tax: Current Year		19,119,166	19,119,166
	(14.0 Cents per \$100 value) X (\$10,615,281,533 total value) X (98.0% collection)	14,564,166		
	Interest on Delinquent Tax	55,000		
<u>Other Taxes:</u>	Sales Tax	4,500,000		
<u>LeGrand Conference Center</u>				
		Less Transfers In:	881,114	222,750
	Fees, Beverage Sales	222,750	(658,364)	
	Primary Fund (Transfer)	658,364		
<u>Workers' Compensation / Property & Liability Insurance</u>				
		Less Transfers In:	1,757,685	125,500
	Interest on Investments/Other	125,500	(1,632,185)	
	Primary Fund (Transfer)	1,217,384		
	Social Services Fund (Transfer)	117,600		
	Other Funds (Transfer)	297,201		
<u>Health / Dental Insurance</u>				
		Less Transfers In:	11,916,467	11,725,467
	Fund Balance Appropriated	1,009,467	(191,000)	
	Primary Fund (Transfer)	191,000		
	Dental Premiums	210,000		
	Health Premiums	10,506,000		

<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>			6,677,015	\$ 6,677,015
		Less Transfers In:	-	
<u>Emergency Telephone</u>				
	E911 Subscriber Fees	-	1,421,915	1,421,915
	Other Revenues	300		
	Fund Balance Appropriated	1,421,615		
<u>County Fire Service District</u>				
	Ad Valorem Tax: Current Year (8.75 Cents per \$100 value) X (\$4,413,584,369 total value) X (98.0% collection)	3,784,650	5,255,100	5,255,100
	Other Revenues	1,470,450		
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>			10,323,202	\$ 2,059,328
		Less Transfers In:	(8,263,874)	
<u>Debt Service</u>				
	Other Revenues - Federal	321,608		
	Other Unit's Share of Expenditures	1,737,720		
	Primary Fund (Transfer)	5,408,872		
	School Capital Reserve Fund (Transfer) - PSCBF	600,000		
	School Capital Reserve Fund (Transfer)	2,255,002		
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>			12,869,010	\$ 6,800,000
		Less Transfers In:	(6,069,010)	
<u>Capital Projects</u>			2,500,000	-
		Less Transfers In:	(2,500,000)	
	School Capital Reserve Fund (Transfer)	100,000		
	Capital Reserve Fund (Transfer)	2,400,000		
<u>County Capital Reserve</u>			4,300,000	1,900,000
		Less Transfers In:	(2,400,000)	
	County Funds/County Reserve (Transfer)	2,400,000		
	Fund Balance Appropriated	1,900,000		
<u>School Capital Reserve</u>			6,069,010	4,900,000
		Less Transfers In:	(1,169,010)	
	Sales Tax: Two 1/2 Cents (Art. 40 & 42)	4,300,000		
	Grants-Public School Bldg. Cap. Fds.	600,000		
	Primary Fund/Schools (Transfer)	1,169,010		
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>			11,924,927	\$ 11,924,927
		Less Transfers In:	-	
<u>Solid Waste Landfill</u>			11,924,927	11,924,927
		Less Transfers In:	-	
	Grants and Shared Taxes-State Govt	620,000		
	Local Fees and User Fees	6,302,500		
	Sale of Recyclables/Other	2,775,466		
	Fund Balance Appropriated	2,226,961		
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>			202,922,385	
		Less Transfers In:	(31,383,067)	171,539,318

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

	Less Transfers Out:	161,128,231 (23,534,584)	137,593,647
<u>General Government</u>	Less Transfers Out:	49,941,425 (21,824,474)	28,116,951
10.411 Commissioners (Governing Body)		465,946	
10.412 County Manager's Office		1,216,598	
10.413 Finance/Purchasing		1,335,059	
10.415 Property Tax Administration		1,969,373	
10.416 Legal/County Attorney		600,090	
10.418 Elections		561,530	
10.419 Register of Deeds		750,045	
10.421 Information Technology		1,443,478	
10.422 Travel & Tourism		231,672	
10.423 Human Resources		1,247,060	
10.426 Building Maintenance		1,927,422	
10.427 Facilities Janitorial		217,218	
10.430 Municipal Grants		147,048	
10.432 Grants--Third Party (Pass Thru)		340,064	
10.438 Grant--Victim Specialist Grant Program		99,794	
10.439 Grant--COPS Grant Program		325,769	
10.613 Communities in Schools - County Match		57,870	
10.619 ROD Automation E & P		75,000	
10.981 Transfers Out To:			
Social Services		7,876,321	
Public Health		2,349,101	
Courts		288,998	
Workers' Comp. / Property & Liability		1,217,384	
Debt Service		5,408,872	
Capital Reserve		2,400,000	
Conference Center		658,364	
10.998 Emergency & Contingency		856,065	
13.660 Employee Wellness		1,768,134	
14.417 Court Facilities		432,998	
60.650 Workers' Compensation		752,175	
60.651 Property/Liability		1,005,510	
65.981 Employee Medical Insurance		10,081,033	
65.981 Employee Medical Insurance (Tfr Out)		1,625,434	
66.661 Employee Dental Insurance		210,000	
<u>Public Safety</u>			34,115,159
10.440 School Resource Officers		951,987	
10.441 Sheriff		11,537,010	
10.443 Forfeited Property--State		50,000	
10.444 Detention Center/Jail		7,991,192	
10.445 Emergency Management		496,759	
10.446 Emergency Medical Services		8,155,380	
10.448 Communications		1,717,570	
10.449 Electronic Maintenance		1,004,836	
10.450 Building Inspections		398,102	
10.451 Coroner		65,000	
10.453 Hazardous Materials		12,850	
10.542 Animal Services		1,734,473	

<u>Economic & Physical Development</u>			4,496,108	4,496,108
10.491	Planning & Zoning	588,845		
10.492	Economic Development/Tourism	3,291,282		
10.495	Cooperative Extension	365,476		
10.496	Forestry Management	86,675		
10.498	Soil Conservation	163,830		
<u>Transportation</u>			223,965	223,965
10.497	Transportation Admin. of Clev. Cty.	223,965		
<u>Human Services</u>			34,250,895	33,709,795
			Less Transfers Out:	(541,100)
10.560	Mental Health (Pathways)	636,000		
10.591	Veterans' Service Officer	136,020		
10.617	Council on Aging (Senior Center)	168,332		
11.000	Social Svcs. & Public Asst.	21,809,667		
11.000	Transfers Out To Other Funds	406,100		
12.000	Public Health	10,959,776		
12.000	Transfers Out To Other Funds	135,000		
<u>Education</u>			33,943,038	32,774,028
			Less Transfers Out:	(1,169,010)
10.600	Cleveland County Schools			
	Current Expense	10,250,000		
	Capital Outlay	700,000		
	Capital Outlay - Special Allocation	700,000		
	JCPC Early Intervention Grant (Pass Thru)	40,000		
10.604	Cleveland Community College			
	Utilities/Maint Bldg-Grounds	75,000		
	Current Expense	3,058,872		
20.600	School Property Taxes	17,950,156		
	School Capital Reserve (Transfer)	1,169,010		
<u>Cultural</u>			3,258,641	3,258,641
10.611	Libraries			
	County Library System	1,254,054		
	Other Libraries	85,500		
10.612	Recreation	121,000		
10.614	Historic Artifacts	95,400		
10.470	Public Shooting Range	765,895		
10.471	Skeet & Trap	55,678		
55.480	LeGrand Center	881,114		
<u>Debt Service (small lease purchase agreements)</u>			899,000	899,000
10.800	Debt Service	899,000		
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>			Less Transfers Out:	-
<u>Public Safety</u>			6,677,015	6,677,015
			Less Transfers Out:	-
26.454	Emergency Telephone	1,421,915		
28.452	Volunteer Fire Departments	5,255,100		
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>			10,323,202	10,323,202
<u>Debt Service</u>			10,323,202	10,323,202
30.800	Debt Service	10,323,202		

SECTION II. FUND APPROPRIATIONS.

D. CAPITAL PROJECT FUND APPROPRIATIONS

(continued)

		12,869,010	6,764,008
	<i>Less Transfers Out:</i>	(6,105,002)	
<u>Capital Projects</u>		12,869,010	6,764,008
	Less Transfers Out:	(6,105,002)	
40.210/225 County Capital Projects	2,500,000		
41.209 County: Capital Reserves (Transfer)	2,400,000		
41.209 Capital Reserves - Capital Plan	1,900,000		500,000
42.105 Schools: Local Option Sales Taxes (Transfer)	3,105,002		
42.105 Public School Capital Reserves	2,364,008		
42.107 Public School Capital Fund (Transfer)	600,000		

E. ENTERPRISE FUND APPROPRIATIONS

		11,924,927	10,181,446
	Less Transfers Out:	(1,743,481)	
<u>Environmental</u>		11,924,927	10,181,446
	Less Transfers Out:	(1,743,481)	
54.473 Solid Waste Disposal	7,088,480		
54.473 Transfers Out To Other Funds	1,743,481		
54.474 Solid Waste Collections	3,092,966		

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

		202,922,385	
	Less Transfers Out:	(31,383,067)	171,539,318

SECTION III. PROPERTY TAX RATES. The County-wide property tax rate shall be 54.75 cents per \$100 valuation for purposes of the General Fund and 14 cents per \$100 valuation for purposes of the School Property Taxes Fund; thus, the combined County-wide property tax rate shall be 68.75 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 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 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 2022-23 budget are ten (10) new positions which include (4) Sheriff Deputies, (1) I.T., (1) Telecommunicator, (1) Emergency Management, (1) Animal Services, (2) Environmental Health Officers. Total budgeted positions for CCSO is 207 including the new positions.