

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, 2023 and ending June 30, 2024 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.

		\$ 176,304,238	
		(20,390,221)	\$ 155,914,017
Primary			
		\$ 103,934,333	
		(4,884,158)	\$ 99,050,175
<u>Ad Valorem Tax:</u>	Current Year		
	(54.75 Cents per \$100 value) X (\$11,279,758,989 total value) X (98.0% collection)	\$ 60,521,547	
	Prior Years		625,000
	Advertising/Penalties		295,000
<u>Other Taxes:</u>	Sales Tax		
	1 Cent (Article 39)	8,990,000	
	Two 1/2 Cents (Art 40 & 42)	6,510,000	
	Occupancy Tax	450,000	
	Heavy Equip Tax	25,000	
	Vehicle Lease Tax	50,000	
	Excise Stamps Tax	700,000	
<u>Intergovernmental:</u>			
	NC Telecommunications Surcharge	290,000	
	NC Grants-Third Party (Pass-Thru)	324,563	
	NC Grants-Third Party (Pass-Thru) COPS	155,335	
	NC Grant--J.C.P.C. Admin.	15,500	
	NC Court Arrest Fees-Sheriff	25,000	
	NC Forfeited Property-Sheriff	50,000	
	NC Housing of State Prisoners-Jail	225,000	
	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	300,000	
	Other Various Sources	16,000	
<u>Permits/Fees:</u>			
	Register of Deeds	650,000	
	Sheriff	252,300	
	Inspections	400,000	
	Planning & Zoning	20,950	
<u>Sales/Services:</u>			
	Rents	3,080,000	
	Municipal Tax Collection	400,000	
	Municipal Elections	132,773	
<u>Sales/Services:</u>			
	Local Fees & Medicaid		
	Emergency Med Serv	7,000,000	
	Electronic Maintenance	104,000	
	Travel & Tourism	60,000	
	Animal Control	164,500	
	Cooperative Extension	20,000	
	County Library System	19,000	
	Public Firing Range	423,000	
<u>Interest:</u>			
	Interest on Investments	500,000	

<u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	145,000		
	Sale of Used Assets	29,500		
	Vending/Payphone Commissions	295,000		
	Contributions & Donations (Library)	46,000		
	Other Miscellaneous	143,800		
<u>Other Sources:</u>	S/W Landfill Fund (Transfer)	1,346,280		
	School Capital Reserve Fund (Transfer)	3,440,378		
	Social Service Fund (Transfer)	97,500		
	Fund Balance Appropriated	4,263,027		
	Mental Health Appropriation	81,000		
				\$ 103,934,333
<u>Social Services & Public Assistance</u>				
		Less Transfers In:	22,078,481.00	
	Grants-Federal and State Govts	13,720,727.00	(8,305,684.00)	13,772,797
	Local Fees	52,070.00		
	Primary Fund (Transfer)	8,305,684.00		
<u>Public Health</u>				
		Less Transfers In:	10,915,525	8,709,682
	Grants-Federal and State Govts	1,840,625	(2,205,843)	
	Local Fees & Medicaid	4,867,622		
	Primary Fund (Transfer)	2,205,843		
	Fund Balance Appropriated	2,001,435		
<u>Employee Wellness</u>				
		Less Transfers In:	2,475,901	191,700
	Local Fees	191,700	(2,284,201)	
	Health Insurance Fund (Transfer)	2,284,201		
<u>Court Facilities</u>				
		Less Transfers In:	461,977	123,000
	Departmental Fees	123,000	(338,977)	
	Primary Fund (Transfer)	338,977		
<u>School Property Taxes</u>				
	Ad Valorem Tax: Current Year		21,030,829	21,030,829
	(14.0 Cents per \$100 value) X (\$11,279,758,989 total value) X (98.0% collection)	15,475,829		
	Interest on Delinquent Tax	55,000		
<u>Other Taxes:</u>	Sales Tax	5,500,000		
<u>LeGrand Conference Center</u>				
		Less Transfers In:	910,847	220,000
	Fees, Beverage Sales	220,000	(690,847)	
	Primary Fund (Transfer)	690,847		
<u>Workers' Compensation / Property & Liability Insurance</u>				
		Less Transfers In:	1,891,111	210,600
	Interest on Investments/Other	210,600	(1,680,511)	
	Primary Fund (Transfer)	1,265,710		
	Social Services Fund (Transfer)	117,600		
	Other Funds (Transfer)	297,201		
<u>Health / Dental Insurance</u>				
		Less Transfers In:	12,605,234	12,414,234
	Fund Balance Appropriated	954,234	(191,000)	
	Primary Fund (Transfer)	191,000		
	Dental Premiums	240,000		
	Health Premiums	11,220,000		

<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>		9,495,379	\$ 9,495,379
	Less Transfers In:	-	
<u>Emergency Telephone</u>			
E911 Subscriber Fees	177,188	1,384,929	1,384,929
Other Revenues	10,000		
Fund Balance Appropriated	1,197,741		
<u>County Fire Service District</u>			
Ad Valorem Tax: Current Year <i>(8.75 Cents per \$100 value) X (\$4,596,007,261 total value) X (98.0% collection)</i>	3,941,076	5,730,450	5,730,450
Other Revenues	1,739,374		
Fund Balance Appropriated	50,000		
<u>Representative Payee Fund</u>			
DSS Trust	305,000	1,180,000	1,180,000
Inmate Trust	875,000		
<u>Fines & Forture Fund</u>			
Fines & Forfeitures	1,200,000	1,200,000	1,200,000
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>		11,669,503	\$ 1,977,044
	Less Transfers In:	(9,692,459)	
<u>Debt Service</u>			
Other Revenues - Federal	254,626		
Other Unit's Share of Expenditures	1,722,418		
Primary Fund (Transfer)	6,885,121		
School Capital Reserve Fund (Transfer) - PSCBF	600,000		
School Capital Reserve Fund (Transfer)	2,207,338		
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>		14,042,866	\$ 6,878,706
	Less Transfers In:	(7,164,160)	
<u>Capital Projects</u>			
Capital Reserve Fund (Transfer)	2,500,000	2,500,000	-
	Less Transfers In:	(2,500,000)	
<u>County Capital Reserve</u>			
County Funds/County Reserve (Transfer)	2,500,000	4,400,000	1,900,000
Fund Balance Appropriated	1,900,000	(2,500,000)	
<u>School Capital Reserve</u>			
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	4,378,706	7,142,866	4,978,706
Grants-Public School Bldg. Cap. Fds.	600,000	(2,164,160)	
Primary Fund/Schools (Transfer)	2,164,160		
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>		12,066,412	\$ 12,066,412
	Less Transfers In:	-	
<u>Solid Waste Landfill</u>			
Grants and Shared Taxes-State Govt	585,000	12,066,412	12,066,412
Local Fees and User Fees	6,502,500		
Sale of Recyclables/Other	3,008,836		
Fund Balance Appropriated	1,970,076		
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>		223,578,398	
	Less Transfers In:	(37,437,840)	186,140,558

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

	176,304,238	
Less Transfers Out:	(27,046,643)	149,257,595
<u>General Government</u>	54,610,090	30,133,707
	Less Transfers Out:	(24,476,383)
10.411 Commissioners (Governing Body)	480,330	
10.412 County Manager's Office	1,349,802	
10.413 Finance/Purchasing	1,473,669	
10.415 Property Tax Administration	2,302,549	
10.416 Legal/County Attorney	617,581	
10.418 Elections	661,541	
10.419 Register of Deeds	739,163	
10.421 Information Technology	1,581,141	
10.422 Travel & Tourism	298,537	
10.423 Human Resources	1,306,709	
10.426 Building Maintenance	2,147,127	
10.427 Facilities Janitorial	173,910	
10.428 Municipal Elections	132,773	
10.430 Municipal Grants	147,048	
10.432 Grants--Third Party (Pass Thru)	324,563	
10.433 Grant--J.C.P.C. Administration	15,500	
10.439 Grant--COPS Grant Program	348,872	
10.613 Communities in Schools - County Match	57,870	
10.619 ROD Automation E & P	75,000	
10.981 Transfers Out To:		
Social Services	8,305,684	
Public Health	2,205,843	
Courts	338,977	
Workers' Comp. / Property & Liability	1,265,710	
Debt Service	6,885,121	
Capital Reserve	2,500,000	
Conference Center	690,847	
10.998 Emergency & Contingency	750,000	
13.660 Employee Wellness	2,475,901	
14.417 Court Facilities	461,977	
60.650 Workers' Compensation	752,175	
60.651 Property/Liability	1,138,936	
65.981 Employee Medical Insurance	10,081,033	
65.981 Employee Medical Insurance (Tfr Out)	2,284,201	
66.661 Employee Dental Insurance	240,000	
<u>Public Safety</u>		39,821,801
10.440 School Resource Officers	1,119,127	
10.441 Sheriff	12,580,255	
10.443 Forfeited Property--State	50,000	
10.444 Detention Center/Jail	8,340,890	
10.445 Emergency Management	541,514	
10.446 Emergency Medical Services	11,593,683	
10.448 Communications	1,855,692	
10.449 Electronic Maintenance	1,049,476	
10.450 Building Inspections	520,103	
10.451 Coroner	65,000	
10.453 Hazardous Materials	12,900	
10.542 Animal Services	2,093,161	

<u>Economic & Physical Development</u>			4,430,181	4,430,181
10.491	Planning & Zoning	686,086		
10.492	Economic Development/Tourism	3,052,078		
10.495	Cooperative Extension	396,094		
10.496	Forestry Management	95,698		
10.498	Soil Conservation	200,225		
<u>Transportation</u>			223,965	223,965
10.497	Transportation Admin. of Clev. Cty.	223,965		
<u>Human Services</u>			33,864,297	33,458,197
			Less Transfers Out:	(406,100)
10.560	Mental Health (Pathways)	552,000		
10.591	Veterans' Service Officer	149,959		
10.617	Council on Aging (Senior Center)	168,332		
11.000	Social Svcs. & Public Asst.	21,672,381		
11.000	Transfers Out To Other Funds	406,100		
12.000	Public Health	10,915,525		
<u>Education</u>			38,745,079	36,580,919
			Less Transfers Out:	(2,164,160)
10.600	Cleveland County Schools			
	Current Expense	10,250,000		
	Capital Outlay	700,000		
	Capital Outlay - Special Allocation	700,000		
	Teacher Supplements/Other operational	2,640,378		
	JCPC Early Intervention Grant (Pass Thru)	40,000		
10.604	Cleveland Community College			
	Utilities/Maint Bldg-Grounds	75,000		
	Current Expense	3,308,872		
20.600	School Property Taxes	18,866,669		
	School Capital Reserve (Transfer)	2,164,160		
<u>Cultural</u>			3,444,773	3,444,773
10.611	Libraries			
	County Library System	1,215,921		
	Other Libraries	85,500		
10.612	Recreation	121,050		
10.614	Historic Artifacts	95,400		
10.470	Public Shooting Range	1,016,055		
55.480	LeGrand Center	910,847		
<u>Debt Service (small lease purchase agreements)</u>			1,164,052	1,164,052
10.800	Debt Service	1,164,052		
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>				
			Less Transfers Out:	-
<u>Public Safety</u>			9,495,379	9,495,379
			Less Transfers Out:	-
26.454	Emergency Telephone	1,384,929		
28.452	Volunteer Fire Departments	5,730,450		
<u>General Government</u>				
70.706	DSS Trust	305,000		
70.744	Inmate Trust	875,000		
71.741	Fines & Forfeitures	1,200,000		
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>			11,669,503	11,669,503
<u>Debt Service</u>			11,669,503	11,669,503
30.800	Debt Service	11,669,503		

SECTION II. FUND APPROPRIATIONS.

D. CAPITAL PROJECT FUND APPROPRIATIONS

		(continued)	
		14,042,866	5,295,150
	<i>Less Transfers Out:</i>	(8,747,716)	
<u>Capital Projects</u>		14,042,866	5,295,150
	Less Transfers Out:	(8,747,716)	
40.210/225 County Capital Projects	2,500,000		
41.209 County: Capital Reserves (Transfer)	2,500,000		
41.209 Capital Reserves - Capital Plan	1,900,000		600,000
42.105 Public School Capital Fund (Transfer)	5,647,716		
42.105 Public School Capital Reserves	895,150		
42.107 Public School Capital Fund (Transfer)	600,000		

E. ENTERPRISE FUND APPROPRIATIONS

		12,066,412	10,422,931
	Less Transfers Out:	(1,643,481)	
<u>Environmental</u>		12,066,412	10,422,931
	Less Transfers Out:	(1,643,481)	
54.473 Solid Waste Disposal	7,130,495		
54.473 Transfers Out To Other Funds	1,643,481		
54.474 Solid Waste Collections	3,292,436		

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

		223,578,398	
	Less Transfers Out:	(37,437,840)	186,140,558

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.