

**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, 2017 and ending June 30, 2018 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.

		\$	145,065,429	
			(16,050,610)	\$ 129,014,819
<b><u>Primary</u></b>		\$	75,439,671	
			(1,845,425)	\$ 73,594,246
<b><u>Ad Valorem Tax:</u></b>	<b>Current Year</b>			
	(57.0 Cents per \$100 value) X (\$7,948,048,617total value) X (97.5% collection)	\$	47,537,145	
	Prior Years		655,000	
	Advertising/Penalties		367,500	
<b><u>Other Taxes:</u></b>	<b>Sales Tax</b>			
	1 Cent (Article 39)		6,563,085	
	Two 1/2 Cents (Art 40 & 42)		4,752,579	
	Occupancy Tax		350,000	
	Heavy Equip Tax		23,500	
	Vehicle Lease Tax		50,000	
	Excise Stamps Tax		215,000	
<b><u>Intergovernmental:</u></b>	US Grant-Emergency Management		20,000	
	US Grant-Council on Aging		361,500	
	NC Telecommunications Surcharge		290,000	
	NC Grants-Third Party (Pass-Thru)		192,186	
	NC Grant--J.C.P.C. Admin.		1,689	
	NC Court Arrest Fees-Sheriff		36,000	
	NC Forfeited Property-Sheriff		25,000	
	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		25,600	
	NC Grant-Veterans' Services Match		-	
	NC Grant-State Aid to Libraries		140,000	
	Kings Mtn: County Library System		8,738	
	JCPC Grant-Cleveland County Schools (Pass Thru)		45,000	
	JCPC Grant-Communities in Schools (Pass Thru)		72,016	
	Schools: School Resource Officers		353,642	
	Shelby: Payment in Lieu of Taxes		11,000	
	Other Various Sources		18,800	
<b><u>Permits/Fees:</u></b>	Register of Deeds		397,000	
	Sheriff		251,100	
	Inspections		210,000	
	Planning & Zoning		19,100	
<b><u>Sales/Services:</u></b>	Rents		3,193,392	
	Contracted Revenues		100,000	
	Municipal Tax Collection		300,000	
	Municipal Elections		65,000	
<b><u>Sales/Services:</u></b>	Local Fees & Medicaid			
	Emergency Med Serv		3,605,392	
	Volunteer Rescue		14,000	
	Electronic Maintenance		12,000	
	Cooperative Extension		26,750	
	County Library System		30,000	
	Public Firing Range		175,000	

<u>Interest:</u>	Interest on Investments	250,000
<u>Miscellaneous:</u>	ABC Per Bottle & Profit Distribution	75,000
	Sale of Used Assets	29,500
	Vending/Payphone Commissions	100,000
	Contributions & Donations (Library)	50,000
	Other Miscellaneous	163,800
<u>Other Sources:</u>	School Capital Reserve Fund (Transfer)	1,450,000
	Emergency Telephone Fund (Transfer)	85,000
	ROD Automation E & P	72,338
	Social Service Fund (Transfer)	70,844
	Health Dept Fund (Transfer)	121,447
	S/W Landfill Fund (Transfer)	118,134
	Fund Balance Appropriated	1,881,894

**Social Services & Public Assistance**

	<b>Less Transfers In:</b>	<b>25,182,918</b>	
Grants-Federal and State Govts	17,324,122	(7,809,904)	17,373,014
Local Fees	48,892		
Primary Fund (Transfer)	7,809,904		

**Public Health**

	<b>Less Transfers In:</b>	<b>15,348,824</b>	11,827,919
Grants-Federal and State Govts	2,024,659	(3,520,905)	
Local Fees & Medicaid	6,606,612		
Primary Fund (Transfer)	3,166,215		
Other Funds (Transfer)	354,690		
Fund Balance Appropriated	2,446,648		
Mental Health Appropriation	750,000		

**Employee Wellness**

	<b>Less Transfers In:</b>	<b>1,145,565</b>	103,000
Local Fees	103,000	(1,042,565)	
Health Insurance Fund (Transfer)	1,042,565		

**Court Facilities**

	<b>Less Transfers In:</b>	<b>405,764</b>	144,000
Departmental Fees	144,000	(261,764)	
Primary Fund (Transfer)	261,764		

**School Property Taxes**

Ad Valorem Tax: Current Year	12,607,986	<b>16,363,046</b>	16,363,046
(15.0 Cents per \$100 value) X (\$7,930,434,275 total value) X (97% collection)			
Ad Valorem Tax: Prior Year	-		
Interest on Delinquent Tax	55,000		
Settlement Overs/Shorts	60		
<u>Other Taxes:</u> Sales Tax	3,700,000		

**LeGrand Conference Center**

	<b>Less Transfers In:</b>	<b>1,162,961</b>	742,000
Fees, Beverage Sales	742,000	(420,961)	
Primary Fund (Transfer)	420,961		

**Workers' Compensation / Property & Liability Insurance**

	<b>Less Transfers In:</b>	<b>1,274,586</b>	125,500
Interest on Investments/Other	125,500	(1,149,086)	
Primary Fund (Transfer)	734,285		
Social Services Fund (Transfer)	117,600		
Other Funds (Transfer)	297,201		

**Health / Dental Insurance**

	<b>Less Transfers In:</b>	<b>8,742,093</b>	8,692,093
Fund Balance Appropriated	544,093	(50,000)	
Health Dept Fund (Transfer)	50,000		
Dental Premiums	210,000		
Health Premiums	7,938,000		

<b><u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u></b>		<b>4,219,200</b>	<b>\$ 4,219,200</b>
	<b>Less Transfers In:</b>	-	
<b><u>Emergency Telephone</u></b>			
E911 Subscriber Fees	391,230	465,680	465,680
Other Revenues	-		
Fund Balance Appropriated	74,450		
<b><u>County Fire Service District</u></b>			
Ad Valorem Tax: Current Year (5.0 Cents per \$100 value) X (\$3,260,000,000 total value) X (97% collection)	3,081,260	3,753,520	3,753,520
Ad Valorem Tax: Prior Years	54,503		
Other Revenues	617,757		
Fund Balance Appropriated	-		
<b><u>Community Development</u></b>			
		-	-
	<b>Less Transfers In:</b>	-	
Primary Fund (Transfer)	-		
<b><u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u></b>		<b>8,029,651</b>	<b>\$ 1,267,600</b>
	<b>Less Transfers In:</b>	(6,762,051)	
<b><u>Debt Service</u></b>			
Other Revenues - Federal	708,020		
Other Unit's Share of Expenditures	559,580		
Primary Fund (Transfer)	2,740,393		
School Capital Reserve Fund (Transfer) - PSCBF	1,600,000		
Economic Development Capital Reserve (Transfer)	737,600		
School Capital Reserve Fund (Transfer)	1,684,058		
<b><u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u></b>		<b>11,037,324</b>	<b>\$ 5,971,058</b>
	<b>Less Transfers In:</b>	(5,066,266)	
<b><u>Capital Projects</u></b>			
		2,250,633	-
	<b>Less Transfers In:</b>	(2,250,633)	
Capital Reserve Fund (Transfer)	2,250,633		
<b><u>County Capital Reserve</u></b>			
		2,915,633	100,000
	<b>Less Transfers In:</b>	(2,815,633)	
County Funds/County Reserve (Transfer)	2,815,633		
Local Revenues	100,000		
Fund Balance Appropriated	-		
<b><u>School Capital Reserve</u></b>			
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	3,134,058	4,734,058	4,734,058
Grants-Public School Bldg. Cap. Fds.	1,600,000		
<b><u>Economic Development Reserve</u></b>			
		1,137,000	1,137,000
Local Revenues	100,000		
Fund Balance Appropriated	1,037,000		
<b><u>E. ENTERPRISE FUND ESTIMATED REVENUES</u></b>		<b>8,445,241</b>	<b>\$ 8,445,241</b>
	<b>Less Transfers In:</b>	-	
<b><u>Solid Waste Landfill</u></b>			
		8,445,241	8,445,241
	<b>Less Transfers In:</b>	-	
Grants and Shared Taxes-State Govt	543,317		
Local Fees and User Fees	6,655,854		
Sale of Recyclables/Other	77,470		
Primary Fund (Transfer)	-		
Capital Projects	1,168,600		
Fund Balance Appropriated	-		
<b><u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u></b>		<b>176,796,844</b>	
	<b>Less Transfers In:</b>	(27,928,927)	148,867,918

**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**

		<b>145,065,429</b>	
	<b>Less Transfers Out:</b>	(19,691,301)	125,374,128
<b><u>General Government</u></b>		<b>39,702,016</b>	20,670,296
	<b>Less Transfers Out:</b>	(19,031,720)	
10.411	Commissioners (Governing Body)	371,061	
10.412	County Manager's Office	786,940	
10.413	Finance/Purchasing	1,066,139	
10.415	Property Tax Administration	1,587,244	
10.416	Legal/County Attorney	237,505	
10.418	Elections	468,997	
10.419	Register of Deeds	442,191	
10.421	Information Technology	937,911	
10.423	Human Resources	559,114	
10.426	Building Maintenance	1,630,595	
10.427	Facilities Janitorial	192,411	
10.428	Municipal Elections	109,642	
10.430	Municipal Grants	207,048	
10.432	Grants--Third Party (Pass Thru)	192,186	
10.433	Grant--J.C.P.C. Administration	1,689	
10.613	Communities in Schools - County Match	64,300	
10.613	Communities in Schools - JCPC Grant	72,016	
10.615	Historic Property Survey	-	
10.619	ROD Automation E & P	72,338	
10.981	Transfers Out To:		
	Social Services	6,131,139	
	Public Assistance	1,678,767	
	Public Health	3,166,215	
	Courts	261,764	
	County Revaluation	-	
	Workers' Comp. / Property & Liability	734,285	
	Health Plan	-	
	Debt Service	2,740,393	
	Capital Reserve	2,815,633	
	Solid Waste	-	
	Conference Center	420,961	
10.998	Emergency & Contingency	1,185,523	
13.660	Employee Wellness	1,145,565	
14.417	Court Facilities	405,764	
60.650	Workers' Compensation	722,100	
60.651	Property/Liability	552,486	
65.981	Employee Medical Insurance	7,449,528	
65.981	Employee Medical Administrative Costs (Tfr Out)	40,000	
65.981	Employee Medical Insurance (Tfr Out)	1,042,565	
66.661	Employee Dental Insurance	210,000	
<b><u>Public Safety</u></b>		<b>22,625,340</b>	22,625,340
10.440	School Resource Officers	473,324	
10.441	Sheriff	7,943,521	
10.442	Forfeited Property--Federal	-	
10.443	Forfeited Property--State	25,000	
10.444	Detention Center/Jail	5,162,364	
10.445	Emergency Management	407,882	
10.446	Emergency Medical Services	6,412,901	
10.447	Volunteer Rescue	50,125	
10.448	Communications	1,163,381	
10.449	Electronic Maintenance	459,619	
10.450	Building Inspections	344,065	
10.451	Coroner	164,557	
10.453	Hazardous Materials	18,602	
<b><u>Economic &amp; Physical Development</u></b>		<b>6,270,560</b>	6,270,560
10.491	Planning & Zoning	340,357	
10.492	Economic Development/Tourism	5,355,511	
10.495	Cooperative Extension	364,952	
10.496	Forestry Management	93,751	
10.498	Soil Conservation	115,989	

<b><u>Transportation</u></b>			<b>219,399</b>	219,399
10.497	Transportation Admin. of Clev. Cty.	219,399		
<b><u>Human Services</u></b>			<b>41,721,209</b>	41,146,628
		<b>Less Transfers Out:</b>	(574,581)	
10.560	Mental Health (Pathways)	607,368		
10.560	Local Mental Health Allocations (Pathways)	750,000		
10.591	Veterans' Service Officer	93,773		
10.617	Council on Aging (Senior Center)	488,326		
11.000	Social Svcs. & Public Asst.	24,959,474		
11.000	Transfers Out To Other Funds	223,444		
12.000	Public Health	14,247,687		
12.000	Transfers Out To Other Funds	351,137		
<b><u>Education</u></b>			<b>31,486,918</b>	31,486,918
10.600	Cleveland County Schools			
	Current Expense	10,200,000		
	Capital Outlay	1,400,000		
	Capital Outlay - Special Allocation	1,450,000		
	JCPC Early Intervention Grant (Pass Thru)	45,000		
10.604	Cleveland Community College			
	Utilities/Maint Bldg-Grounds	74,000		
	Current Expense	1,954,872		
20.600	School Property Taxes	12,663,046		
	School Sales Tax (Pass Through)	3,700,000		
<b><u>Cultural</u></b>			<b>2,989,986</b>	2,989,986
10.611	Libraries			
	County Library System	1,097,537		
	Other Libraries	88,500		
10.612	Recreation	116,433		
10.614	Historic Artifacts	91,000		
10.470	Public Shooting Range	433,555		
55.480	LeGrand Center	1,162,961		
<b><u>Debt Service (small lease purchase agreements)</u></b>			<b>50,000</b>	50,000
10.800	Debt Service	50,000		
<b><u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u></b>				
		<b>Less Transfers Out:</b>	(85,000)	
<b><u>Public Safety</u></b>			<b>4,219,200</b>	4,134,200
		<b>Less Transfers Out:</b>	(85,000)	
26.454	Emergency Telephone	380,680		
26.454	Transfer Out To Other Funds	85,000		
28.452	Volunteer Fire Departments	3,753,520		
28.452	Volunteer Fire Departments (Transfer)	-		
29.493	Community Development	-		
<b><u>C. DEBT SERVICE FUND APPROPRIATIONS</u></b>			<b>8,029,651</b>	8,029,651
<b><u>Debt Service</u></b>			<b>8,029,651</b>	8,029,651
30.800	Debt Service	8,029,651		
<b><u>SECTION II. FUND APPROPRIATIONS.</u></b>			(continued)	
<b><u>D. CAPITAL PROJECT FUND APPROPRIATIONS</u></b>			<b>11,037,324</b>	3,315,033
		<i>Less Transfers Out:</i>	(7,722,291)	
<b><u>Capital Projects</u></b>			<b>11,037,324</b>	3,315,033
		<b>Less Transfers Out:</b>	(7,722,291)	
40.210/225	County Capital Projects	2,250,633		
41.209	County: Capital Reserves (Transfer)	2,250,633		
41.209	Capital Reserves - Capital Plan	665,000		
42.105	Schools: Local Option Sales Taxes (Transfer)	3,134,058		
42.107	Public School Capital Fund (Transfer)	1,600,000		
43.232	Cap Proj Economic Development	399,400		
43.232	Cap Proj Economic Development (Transfer)	737,600		

**E. ENTERPRISE FUND APPROPRIATIONS**

**Environmental**

53.472 Solid Waste Capital Projects  
54.473 Solid Waste Disposal  
54.473 Transfers Out To Other Funds  
54.474 Solid Waste Collections

	<b>8,445,241</b>	7,929,906
<b>Less Transfers Out:</b>	(515,335)	
	<b>8,445,241</b>	7,929,906
<b>Less Transfers Out:</b>	(515,335)	
	1,168,600	
	4,512,281	
	515,335	
	2,249,025	

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

	<b>176,796,844</b>	
<b>Less Transfers Out:</b>	(27,928,927)	148,867,917

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 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 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.