

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, 2018 and ending June 30, 2019 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.

		\$ 144,012,907
		(16,406,636) \$ 127,606,271
Primary		\$ 78,284,391
		(2,047,790) \$ 76,236,601
<u>Ad Valorem Tax:</u>	Current Year	
	(57.0 Cents per \$100 value) X (\$8,484,093,333 total value) X (98% collection)	\$ 49,082,357
	Prior Years	655,000
	Advertising/Penalties	342,500
<u>Other Taxes:</u>	Sales Tax	
	1 Cent (Article 39)	6,670,000
	Two 1/2 Cents (Art 40 & 42)	4,830,000
	Occupancy Tax	350,000
	Heavy Equip Tax	23,500
	Vehicle Lease Tax	50,000
	Excise Stamps Tax	234,000
<u>Intergovernmental:</u>	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	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	475,018
	Shelby: Payment in Lieu of Taxes	11,000
	Other Various Sources	143,800
<u>Permits/Fees:</u>	Register of Deeds	436,500
	Sheriff	251,100
	Inspections	210,000
	Planning & Zoning	19,100
<u>Sales/Services:</u>	Rents	3,193,392
	Contracted Revenues	100,000
	Municipal Tax Collection	300,000
	Emergency Med Serv	3,605,392
	Volunteer Rescue	14,000
	Electronic Maintenance	12,000
	Cooperative Extension	27,219
	County Library System	30,000
	Public Firing Range	215,000
<u>Interest:</u>	Interest on Investments	325,000
<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	112,800

<u>Other Sources:</u>	S/W Landfill Fund	118,134		
	School Capital Reserve Fund (Transfer)	1,450,000		
	Emergency Telephone Fund (Transfer)	85,000		
	ROD Automation E & P	-		
	Social Service Fund (Transfer)	97,500		
	Health Dept Fund (Transfer)	297,156		
	Fund Balance Appropriated	2,059,194		
	Mental Health Appropriation	500,000		
				\$ 78,284,391
				\$ 78,284,391
<u>Social Services & Public Assistance</u>				
		Less Transfers In:	20,765,037	
	Grants-Federal and State Govts	12,982,933	(7,732,622)	13,032,415
	Local Fees	49,482		
	Primary Fund (Transfer)	7,732,622		
<u>Public Health</u>				
		Less Transfers In:	14,771,000	11,159,724
	Grants-Federal and State Govts	2,280,720	(3,611,276)	
	Local Fees & Medicaid	6,234,047		
	Primary Fund (Transfer)	3,511,276		
	Other Funds (Transfer)	100,000		
	Fund Balance Appropriated	2,644,957		
<u>Employee Wellness</u>				
		Less Transfers In:	1,183,531	108,500
	Local Fees	108,500	(1,075,031)	
	Health Insurance Fund (Transfer)	1,075,031		
<u>Court Facilities</u>				
		Less Transfers In:	413,255	143,500
	Departmental Fees	143,500	(269,755)	
	Primary Fund (Transfer)	269,755		
<u>School Property Taxes</u>				
	Ad Valorem Tax: Current Year	13,001,053	16,756,113	16,756,113
	(15.0 Cents per \$100 value) X (\$7,930,434,275total value) X (97% collection)			
	Interest on Delinquent Tax	55,000		
	Settlement Overs/Shorts	60		
<u>Other Taxes:</u>	Sales Tax	3,700,000		
<u>LeGrand Conference Center</u>				
		Less Transfers In:	1,163,765	687,000
	Fees, Beverage Sales	687,000	(476,765)	
	Primary Fund (Transfer)	476,765		
<u>Workers' Compensation / Property & Liability Insurance</u>				
		Less Transfers In:	1,318,897	125,500
	Interest on Investments/Other	125,500	(1,193,397)	
	Primary Fund (Transfer)	778,596		
	Social Services Fund (Transfer)	117,600		
	Other Funds (Transfer)	297,201		
<u>Health / Dental Insurance</u>				
		Less Transfers In:	9,356,918	9,165,918
	Fund Balance Appropriated	642,918	(191,000)	
	Primary Fund (Transfer)	191,000		
	Dental Premiums	210,000		
	Health Premiums	8,313,000		

<u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u>			4,254,632	\$ 4,254,632
		Less Transfers In:	-	
<u>Emergency Telephone</u>				
	E911 Subscriber Fees	389,320	389,320	389,320
<u>County Fire Service District</u>				
	Ad Valorem Tax: Current Year (5.0 Cents per \$100 value) X (\$3,260,000,000 total value) X (97% collection)	3,170,312	3,865,312	3,865,312
	Ad Valorem Tax: Prior Years	10,000		
	Other Revenues	685,000		
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>			7,570,704	\$ 1,833,916
		Less Transfers In:	(5,736,788)	
<u>Debt Service</u>				
	Other Revenues - Federal	708,020		
	Other Unit's Share of Expenditures	1,125,896		
	Primary Fund (Transfer)	2,452,730		
	School Capital Reserve Fund (Transfer) - PSCBF	1,600,000		
	School Capital Reserve Fund (Transfer)	1,684,058		
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>			9,631,058	\$ 4,834,058
		Less Transfers In:	(4,797,000)	
<u>Capital Projects</u>			2,457,000	-
		Less Transfers In:	(2,457,000)	
	Capital Reserve Fund (Transfer)	2,440,000		
	Primary Fund (Transfer)	17,000		
<u>County Capital Reserve</u>			2,440,000	100,000
		Less Transfers In:	(2,340,000)	
	County Funds/County Reserve (Transfer)	2,340,000		
	Local Revenues	100,000		
<u>School Capital Reserve</u>			4,734,058	4,734,058
	Sales Tax: Two 1/2 Cents (Art. 40 & 42)	3,134,058		
	Grants-Public School Bldg. Cap. Fds.	1,600,000		
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>			8,169,425	\$ 8,169,425
		Less Transfers In:	-	
<u>Solid Waste Landfill</u>			8,169,425	8,169,425
		Less Transfers In:	-	
	Grants and Shared Taxes-State Govt	504,866		
	Local Fees and User Fees	6,938,737		
	Sale of Recyclables/Other	75,822		
	Fund Balance Appropriated	650,000		
<u>SECTION I TOTAL (TOTAL FUND ESTIMATED REVENUES)</u>			173,638,726	
		Less Transfers In:	(27,131,424)	146,507,302

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

		144,012,907	
	Less Transfers Out:	(19,357,031)	124,655,876
<u>General Government</u>		40,664,103	22,010,328
	Less Transfers Out:	(18,653,775)	
10.411	Commissioners (Governing Body)	403,574	
10.412	County Manager's Office	880,300	
10.413	Finance/Purchasing	1,161,249	
10.415	Property Tax Administration	1,670,568	
10.416	Legal/County Attorney	237,384	
10.418	Elections	495,098	
10.419	Register of Deeds	514,326	
10.421	Information Technology	1,067,724	
10.423	Human Resources	683,190	
10.426	Building Maintenance	1,766,931	
10.427	Facilities Janitorial	258,980	
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	74,016	
10.619	ROD Automation E & P	115,500	
10.981	Transfers Out To:		
	Social Services	7,732,622	
	Public Health	3,511,276	
	Courts	269,755	
	Workers' Comp. / Property & Liability	778,596	
	Debt Service	2,452,730	
	Capital Reserve	2,340,000 \	
	Capital Project	17,000	
	Conference Center	476,765	
10.998	Emergency & Contingency	1,018,695	
13.660	Employee Wellness	1,183,531	
14.417	Court Facilities	413,255	
60.650	Workers' Compensation	722,100	
60.651	Property/Liability	596,797	
65.981	Employee Medical Insurance	8,071,887	
65.981	Employee Medical Insurance (Tfr Out)	1,075,031	
66.661	Employee Dental Insurance	210,000	
<u>Public Safety</u>			24,738,114
10.440	School Resource Officers	669,048	
10.441	Sheriff	8,572,584	
10.443	Forfeited Property--State	111,800	
10.444	Detention Center/Jail	5,719,472	
10.445	Emergency Management	376,631	
10.446	Emergency Medical Services	6,874,064	
10.447	Volunteer Rescue	42,200	
10.448	Communications	1,232,273	
10.449	Electronic Maintenance	644,457	
10.450	Building Inspections	376,553	
10.451	Coroner	100,000	
10.453	Hazardous Materials	19,032	
<u>Economic & Physical Development</u>			6,011,843
10.491	Planning & Zoning	386,853	
10.492	Economic Development/Tourism	5,049,168	
10.495	Cooperative Extension	363,719	
10.496	Forestry Management	81,757	
10.498	Soil Conservation	130,346	
<u>Transportation</u>			223,965
10.497	Transportation Admin. of Clev. Cty.	223,965	223,965

<u>Human Services</u>			37,265,634	36,562,378
		Less Transfers Out:	(703,256)	
10.560	Mental Health (Pathways)	637,956		
10.560	Local Mental Health Allocations (Pathways)	500,000		
10.591	Veterans' Service Officer	103,315		
10.617	Council on Aging (Senior Center)	488,326		
11.000	Social Svcs. & Public Asst.	20,358,937		
11.000	Transfers Out To Other Funds	406,100		
12.000	Public Health	14,473,844		
12.000	Transfers Out To Other Funds	297,156		
<u>Education</u>			31,899,985	31,899,985
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)	40,000		
10.604	Cleveland Community College			
	Utilities/Maint Bldg-Grounds	74,000		
	Current Expense	1,979,872		
20.600	School Property Taxes	13,056,113		
	School Sales Tax (Pass Through)	3,700,000		
<u>Cultural</u>			3,084,706	3,084,706
10.611	Libraries			
	County Library System	1,137,954		
	Other Libraries	91,000		
10.612	Recreation	117,133		
10.614	Historic Artifacts	91,000		
10.470	Public Shooting Range	483,854		
55.480	LeGrand Center	1,163,765		
<u>Debt Service (small lease purchase agreements)</u>			124,557	124,557
10.800	Debt Service	124,557		
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>				
		Less Transfers Out:	(85,000)	
<u>Public Safety</u>			4,254,632	4,169,632
		Less Transfers Out:	(85,000)	
26.454	Emergency Telephone	304,320		
26.454	Transfer Out To Other Funds	85,000		
28.452	Volunteer Fire Departments	3,865,312		
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>			7,570,704	7,570,704
<u>Debt Service</u>			7,570,704	7,570,704
30.800	Debt Service	7,570,704		

SECTION II. FUND APPROPRIATIONS.

D. CAPITAL PROJECT FUND APPROPRIATIONS

Capital Projects

		(continued)	
		9,631,058	2,457,000
	<i>Less Transfers Out:</i>	<i>(7,174,058)</i>	
		9,631,058	2,457,000
	Less Transfers Out:	<i>(7,174,058)</i>	
40.210/225	County Capital Projects	2,457,000	
41.209	County: Capital Reserves (Transfer)	2,440,000	
41.209	Capital Reserves - Capital Plan	-	2,440,000
42.105	Schools: Local Option Sales Taxes (Transfer)	3,134,058	
42.107	Public School Capital Fund (Transfer)	1,600,000	

E. ENTERPRISE FUND APPROPRIATIONS

Environmental

		8,169,425	7,654,090
	<i>Less Transfers Out:</i>	<i>(515,335)</i>	
		8,169,425	7,654,090
	Less Transfers Out:	<i>(515,335)</i>	
54.473	Solid Waste Disposal	5,407,497	
54.473	Transfers Out To Other Funds	515,335	
54.474	Solid Waste Collections	2,246,593	

SECTION II TOTAL (TOTAL FUND APPROPRIATIONS)

		173,638,726	
	Less Transfers Out:	<i>(27,131,424)</i>	146,507,302

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 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.