

CLEVELAND COUNTY, NORTH CAROLINA  
 BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2009

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF CLEVELAND COUNTY**

**SECTION I. ESTIMATED REVENUES.** It is estimated that the revenue and fund balance of the funds and departments as listed below will be available during the fiscal year beginning July 1, 2008 and ending June 30, 2009 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.

<b><u>A. GENERAL FUND ESTIMATED REVENUES</u></b>		<b>\$101,031,799</b>	
	<i>Less Interfund Transfers</i>	(\$17,510,210)	\$83,521,589
<b><u>Primary</u></b>		<b>\$60,169,389</b>	
	<i>Less Interfund Transfers</i>	(\$1,466,144)	\$58,703,245
<u>Ad Valorem Tax:</u>	Current Year	\$35,026,215	
	<i>(57.0 Cents per \$100 value) X (\$6,335,000,000 total value) X (97% collection)</i>		
	Prior Years	\$1,188,130	
	Advertising/Penalties	\$260,000	
<u>Other Taxes:</u>	Sales Tax 1 Cent (Article 39)	\$5,175,000	
	Two 1/2 Cents (Art 40 & 42)	\$3,900,000	
	Third 1/2 Cent (Art 44)	\$1,750,000	
	State Telecommunications Tax	\$305,000	
	Occupancy Tax	\$216,000	
	Gross Receipts Tax	\$23,000	
	Excise Stamps Tax	\$260,000	
<u>Intergovernmental:</u>	Revenues from Federal Government:		
	Forfeited Property--Federal	\$142,400	
	Grant-Emergency Management	\$14,400	
	Grant-Elections Technology	\$27,119	
	Revenues from State Government:		
	Grants-Third Party (Pass-Thru)	\$834,075	
	Grant--J.C.P.C. Admin.	\$100	
	Grant--Crim. Just. Part. Prog.	\$103,518	
	Forfeited Property--State	\$81,840	
	Grant-Soil Conservation Match	\$28,363	
	Grant-Veterans' Services Match	\$2,000	
	Grant-State Aid to Libraries	\$169,020	
	Revenues from Local Agencies:		
	School Resource Officers	\$229,261	
	County Library System	\$10,000	
	Payment in Lieu of Taxes	\$12,000	
	Sheriff: Court Arrest Fees	\$50,000	
	Detention/Jail: Housing of State Prisoners	\$120,000	
	Detention/Jail: Court Fees	\$35,000	
	Detention/Jail: License Revocation	\$10,000	
<u>Permits/Fees:</u>	Register of Deeds	\$450,000	
	Sheriff	\$135,000	
	Inspections	\$225,000	
	Planning & Zoning	\$45,000	
	County Library System	\$35,000	
	Old Courthouse (Museum)	\$30,000	
<u>Interest:</u>	Interest on Investments	\$1,100,000	

**SECTION I. ESTIMATED REVENUES.**

**(continued)**

**CLEVELAND COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2009**

**A. GENERAL FUND ESTIMATED REVENUES** **(continued)**

<i><u>Sales/Services:</u></i>	Rents	\$1,474,000		
	Contracted Revenues			
	Municipal Tax Collection	\$220,000		
	Local Fees & Medicaid			
	Emergency Med Serv	\$2,350,000		
	Volunteer Rescue	\$15,000		
	Electronic Maintenance	\$15,000		
	Cooperative Extension	\$20,000		
<i><u>Miscellaneous:</u></i>	ABC Per Bottle & Profit Distribution	\$75,000		
	Sale of Used Assets	\$25,000		
	Vending/Payphone Commissions	\$44,000		
	Contributions & Donations	\$70,900		
	Other Miscellaneous	\$20,000		
<i><u>Other Sources:</u></i>	School Capital Reserve Fund (Transfer)	\$1,400,000		
	Emergency Telephone Fund (Transfer)	\$66,144		
	ROD Automation E & P	\$56,763		
	Fund Balance Appropriated	\$2,325,141		
 <b><u>Social Services &amp; Public Assistance</u></b>			<b>\$27,065,666</b>	
		<i>Less Interfund Transfers</i>	(\$11,062,089)	\$16,003,577
	Grants-Federal and State Govts	\$15,947,743		
	Local Fees	\$55,834		
	Primary Fund (Transfer)	\$11,062,089		
 <b><u>Public Health</u></b>			<b>\$11,587,299</b>	
		<i>Less Interfund Transfers</i>	(\$3,865,034)	\$7,722,265
	Grants-Federal and State Govts	\$1,624,979		
	Local Fees & Medicaid	\$6,097,286		
	Primary Fund (Transfer)	\$3,767,015		
	Other Funds (Transfer)	\$98,019		
 <b><u>Employee Wellness</u></b>			<b>\$797,574</b>	
		<i>Less Interfund Transfers</i>	(\$641,943)	\$155,631
	Local Fees	\$155,631		
	Health Insurance Fund (Transfer)	\$641,943		
 <b><u>Court Facilities</u></b>			<b>\$351,928</b>	
		<i>Less Interfund Transfers</i>	(\$100,000)	\$251,928
	Departmental Fees	\$251,928		
	Primary Fund (Transfer)	\$100,000		
 <b><u>Workers' Compensation</u></b>			<b>\$380,000</b>	
		<i>Less Interfund Transfers</i>	(\$375,000)	\$5,000
	Interest on Investments	\$5,000		
	Primary Fund (Transfer)	\$100,000		
	Other Funds (Transfer)	\$275,000		
 <b><u>Health Insurance</u></b>			<b>\$679,943</b>	\$679,943
	Fund Balance Appropriated	\$679,943		

**CLEVELAND COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2009**

<b>SECTION I. ESTIMATED REVENUES.</b>		<b>(continued)</b>
<b><u>B. SPECIAL REVENUE FUND ESTIMATED REVENUES</u></b>		<b>\$13,774,398</b>
	<i>Less Interfund Transfers</i>	(\$11,000)    \$13,763,398
<b><u>School Property Taxes</u></b>		<b>\$9,217,425</b>
Ad Valorem Tax: Current Year		\$9,217,425
<i>(15.0 Cents per \$100 value) X (\$6,335,000,000 total value) X (97% collection)</i>		\$9,217,425
<b><u>School Capital Reserve</u></b>		<b>\$2,947,585</b>
Sales Tax: Two 1/2 Cents (Art. 40 & 42)		\$2,347,585
Grants-Public School Bldg. Cap. Fds.		\$600,000
<b><u>Revaluation</u></b>		<b>\$11,000</b>
	<i>Less Interfund Transfers</i>	(\$11,000)    \$0
Primary Fund (Transfer)		\$11,000
<b><u>Emergency Telephone</u></b>		<b>\$306,510</b>
E911 Subscriber Fees		\$306,510
<b><u>County Fire Service District</u></b>		<b>\$1,291,878</b>
Ad Valorem Tax: Current Year		\$765,330
<i>(3.0 Cents per \$100 value) X (\$2,630,000,000 total value) X (97% collection)</i>		
District Revenues		\$526,548
<b><u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u></b>		<b>\$3,334,178</b>
	<i>Less Interfund Transfers</i>	(\$3,334,178)    \$0
<b><u>Debt Service</u></b>		<b>\$3,334,178</b>
	<i>Less Interfund Transfers</i>	(\$3,334,178)    \$0
Primary Fund (Transfer)		\$1,786,593
School Capital Reserve Fund (Transfer)		\$1,547,585
<b><u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u></b>		<b>\$3,132,000</b>
	<i>Less Interfund Transfers</i>	(\$2,710,000)    \$422,000
<b><u>Capital Projects</u></b>		<b>\$1,566,000</b>
	<i>Less Interfund Transfers</i>	(\$1,566,000)    \$0
Capital Reserve Fund (Transfer)		\$1,566,000
<b><u>Capital Reserve</u></b>		<b>\$1,566,000</b>
	<i>Less Interfund Transfers</i>	(\$1,144,000)    \$422,000
County Funds		\$1,144,000
Fund Balance Appropriated		\$422,000
<b><u>E. ENTERPRISE FUND ESTIMATED REVENUES</u></b>		<b>\$5,954,901</b>
<b><u>Solid Waste Landfill</u></b>		<b>\$5,954,901</b>
Grants-Federal and State Govts		\$205,000
Local Fees and User Fees		\$5,524,928
Sale of Recyclables/Other		\$224,973
<b>F. TOTAL FUND ESTIMATED REVENUES</b>		<b>\$127,227,276</b>
	<i>Less Interfund Transfers</i>	(\$23,565,388)    \$103,661,888

**CLEVELAND COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2009**

**SECTION II. APPROPRIATIONS (OR ESTIMATED EXPENDITURES)**

**A. GENERAL FUND APPROPRIATIONS**

**\$101,031,799**

*Less Interfund Transfers* (\$18,750,600) \$82,281,199

**General Government**

**\$27,932,171**

*Less Interfund Transfers* (\$18,650,640) \$9,281,531

10.411	Commissioners (Governing Body)	\$445,454	
10.412	County Manager's Office	\$439,164	
10.413	Finance/Purchasing	\$598,918	
10.415	Property Tax Administration	\$1,325,939	
10.416	Legal	\$64,200	
10.418	Elections	\$338,703	
10.419	Register of Deeds	\$356,206	
10.421	Information Technology	\$463,770	
10.423	Human Resources	\$347,865	
10.426	Building Maintenance	\$1,420,023	
10.430	Municipal Grants	\$147,048	
10.432	Grants--Third Party (Pass Thru)	\$834,075	
10.433	Grant--J.C.P.C. Administration	\$300	
10.497	Transportation Admin. of Clev. Cty.	\$39,464	
10.613	Communities in Schools	\$58,500	
10.619	ROD Automation E & P	\$22,400	
10.981	Transfers Out To:	\$17,970,697	
	Social Services	\$3,792,236	
	Public Assistance	\$7,269,853	
	Public Health	\$3,767,015	
	Courts	\$100,000	
	Workers' Comp.	\$100,000	
	Revaluation	\$11,000	
	Debt Service	\$1,786,593	
	Capital Reserve	\$1,144,000	
10.998	Emergency & Contingency	\$850,000	
13.660	Employee Wellness	\$797,574	
14.417	Court Facilities	\$351,928	
60.650	Workers' Compensation	\$380,000	
65.981	Employee Wellness (Transfer)	\$679,943	

**Public Safety**

**\$15,737,528**

\$15,737,528

10.439	Grant--Criminal Justice Partnership	\$103,518	
10.440	School Resource Officers	\$272,706	
10.441	Sheriff	\$5,571,124	
10.442	Forfeited Property--Federal	\$142,400	
10.443	Forfeited Property--State	\$81,840	
10.444	Detention/Jail	\$2,344,026	
10.445	Emergency Management	\$271,461	
10.446	Emergency Medical Services	\$5,075,877	
10.447	Volunteer Rescue	\$78,900	
10.448	Communications	\$883,291	
10.449	Electronic Maintenance	\$394,381	
10.450	Building Inspections	\$407,542	
10.451	Coroner / Medical Examiner	\$89,597	
10.453	Hazardous Materials	\$20,865	

**CLEVELAND COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2009**

<b>SECTION II. APPROPRIATIONS (OR ESTIMATED EXPENDITURES)</b>			<b>(continued)</b>
<b>A. GENERAL FUND APPROPRIATIONS</b>			<b>(continued)</b>
<b><u>Human Services</u></b>			<b>\$39,752,160</b>
		<i>Less Interfund Transfers</i>	(\$99,960)
10.560	Mental Health (Pathways)	\$891,758	\$39,652,200
10.591	Veterans' Service Officer	\$67,402	
10.617	Council on Aging (Senior Center)	\$140,035	
11.000	Social Svcs. & Public Asst.	\$26,965,706	
11.000	Transfers Out To Other Funds	\$99,960	
12.000	Public Health	\$11,587,299	
 <b><u>Education</u></b>			 <b>\$15,098,342</b>
10.600	Cleveland County Schools	\$13,808,213	\$15,098,342
	Current Expense	\$10,408,213	
	Capital Outlay	\$3,400,000	
10.604	Cleveland Community College	\$1,290,129	
	Current Expense	\$1,290,129	
 <b><u>Economic &amp; Physical Development</u></b>			 <b>\$1,341,880</b>
10.491	Planning & Zoning	\$314,365	\$1,341,880
10.492	Economic Development/Tourism	\$576,398	
10.495	Cooperative Extension	\$302,841	
10.496	Forestry Management	\$57,636	
10.498	Soil Conservation	\$90,640	
 <b><u>Debt Service</u></b>			 <b>\$87,765</b>
10.800	Debt Service	\$87,765	\$87,765
 <b><u>Cultural</u></b>			 <b>\$1,081,953</b>
10.611	Libraries	\$995,143	\$1,169,718
	County Library System	\$935,123	
	Kings Mtn City Library	\$60,020	
10.612	Broad River Greenway	\$56,810	
10.614	Old Courthouse (Museum)	\$30,000	
 <b><u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u></b>			 <b>\$13,774,398</b>
		<i>Less Interfund Transfers</i>	(\$3,013,729)
 <b><u>Education</u></b>			 <b>\$12,165,010</b>
		<i>Less Interfund Transfers</i>	(\$2,947,585)
20.600	School Property Taxes	\$9,217,425	\$9,217,425
21.105	Local Option Sales Taxes (Transfer)	\$2,347,585	
21.106	State Corporate Income Taxes (Transfer)	\$600,000	
 <b><u>General Government</u></b>			 <b>\$11,000</b>
25.431	Revaluation	\$11,000	\$11,000
 <b><u>Public Safety</u></b>			 <b>\$1,598,388</b>
		<i>Less Interfund Transfers</i>	(\$66,144)
26.454	Emergency Telephone	\$240,366	\$1,532,244
26.454	Transfer Out To Other Funds	\$66,144	
28.452	Volunteer Fire Departments	\$1,291,878	

CLEVELAND COUNTY, NORTH CAROLINA  
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2009

<b>SECTION II. APPROPRIATIONS (OR ESTIMATED EXPENDITURES)</b>		<b>(continued)</b>
<b><u>C. DEBT SERVICE FUND APPROPRIATIONS</u></b>		<b>\$3,334,178      \$3,334,178</b>
<b><u>Debt Service</u></b>		<b>\$3,334,178      \$3,334,178</b>
30.800 Debt Service	\$3,334,178	
 <b><u>D. CAPITAL PROJECT FUND APPROPRIATIONS</u></b>		 <b>\$3,132,000</b>
	<i>Less Interfund Transfers</i>	(\$1,566,000)      \$1,566,000
<b><u>Capital Projects</u></b>		<b>\$3,132,000</b>
	<i>Less Interfund Transfers</i>	(\$1,566,000)      \$1,566,000
40.210 General Projects	\$1,566,000	
41.209 Capital Projects (Transfer)	\$1,566,000	
 <b><u>E. ENTERPRISE FUND APPROPRIATIONS</u></b>		 <b>\$5,954,901</b>
	<i>Less Interfund Transfers</i>	(\$235,059)      \$5,719,842
<b><u>Environmental</u></b>		<b>\$5,954,901</b>
	<i>Less Interfund Transfers</i>	(\$235,059)      \$5,719,842
54.472 Solid Waste Capital Projects	\$588,000	
54.473 Solid Waste Disposal	\$3,246,834	
54.473 Transfer Out To Other Funds	\$180,139	
54.474 Solid Waste Collections	\$1,885,008	
54.474 Transfer Out To Other Funds	\$54,920	
 <b>F. TOTAL FUND APPROPRIATIONS</b>		 <b>\$127,227,276</b>
	<i>Less Interfund Transfers</i>	(\$23,565,388)      \$103,661,888

**SECTION III. BUDGET CARRY FORWARDS.** The County Manager shall have authorization to include in this Budget Ordinance the prior year budget amounts remaining for purchase order encumbrances, grants, donations, and ongoing projects as determined by the County Finance Director.

**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 approved and adopted by the County Board of Commissioners.

**SECTION V. 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 3 cents per \$100 valuation and derived revenues shall be used to benefit volunteer fire departments in the district.