

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, 2009 and ending June 30, 2010 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.

A. GENERAL FUND ESTIMATED REVENUES

		\$94,791,180	
		<i>Less Transfers In:</i>	(\$13,363,347) \$81,427,833
<u>Primary</u>		\$58,012,202	
		<i>Less Transfers In:</i>	(\$1,469,097) \$56,543,105
<u>Ad Valorem Tax:</u>	Current Year	\$35,579,115	
	<i>(57.0 Cents per \$100 value) X (\$6,435,000,000 total value) X (97% collection)</i>		
	Prior Years	\$1,083,285	
	Advertising/Penalties	\$300,000	
 <u>Other Taxes:</u>	Sales Tax 1 Cent (Article 39)	\$4,605,000	
	Two 1/2 Cents (Art 40 & 42)	\$3,470,000	
	Third 1/2 Cent (Art 44)	\$250,000	
	State Telecommunications Tax	\$350,000	
	Occupancy Tax	\$196,000	
	Gross Receipts Tax	\$23,000	
	Excise Stamps Tax	\$250,000	
 <u>Intergovernmental:</u>	Revenues from Federal Government:		
	Forfeited Property--Federal	\$125,421	
	Grant-Emergency Management	\$14,400	
	Revenues from State Government:		
	Grants-Third Party (Pass-Thru)	\$831,005	
	Grant--J.C.P.C. Admin.	\$2,350	
	Grant--Crim. Just. Part. Prog.	\$106,196	
	Forfeited Property--State	\$85,840	
	Grant-Soil Conservation Match	\$27,315	
	Grant-Veterans' Services Match	\$2,000	
	Grant-State Aid to Libraries	\$157,000	
	Revenues from Local Agencies:		
	School Resource Officers	\$233,335	
	County Library System	\$11,000	
	Payment in Lieu of Taxes	\$12,000	
	Sheriff: Court Arrest Fees	\$50,000	
	Detention/Jail: Housing of State Prisoners	\$130,000	
	Detention/Jail: Court Fees	\$35,000	
	Detention/Jail: License Revocation	\$10,000	
 <u>Permits/Fees:</u>	Register of Deeds	\$425,000	
	Sheriff	\$140,000	
	Inspections	\$200,000	
	Planning & Zoning	\$30,000	
	County Library System	\$30,000	
	Old Courthouse (Museum)	\$30,000	
 <u>Interest:</u>	Interest on Investments	\$750,000	

SECTION I. FUND ESTIMATED REVENUES.

(continued)

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2010**

A. GENERAL FUND ESTIMATED REVENUES (continued)

<i>Sales/Services:</i>	Rents	\$1,474,000	
	Contracted Revenues		
	Municipal Tax Collection	\$250,000	
	Municipal Elections	\$173,434	
	Local Fees & Medicaid		
	Emergency Med Serv	\$2,400,000	
	Volunteer Rescue	\$15,000	
	Electronic Maintenance	\$15,000	
	Cooperative Extension	\$27,385	
 <i>Miscellaneous:</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>Other Sources:</i>	School Capital Reserve Fund (Transfer)	\$1,400,000	
	Emergency Telephone Fund (Transfer)	\$69,097	
	ROD Automation E & P	\$56,363	
	Fund Balance Appropriated	\$2,352,761	
	<u>Social Services & Public Assistance</u>	\$22,870,944	
		<i>Less Transfers In:</i>	
		(\$6,945,018)	\$15,925,926
	Grants-Federal and State Govts	\$15,870,092	
	Local Fees	\$55,834	
	Primary Fund (Transfer)	\$6,945,018	
	<u>Public Health</u>	\$11,848,900	
		<i>Less Transfers In:</i>	
		(\$3,905,680)	\$7,943,220
	Grants-Federal and State Govts	\$1,785,216	
	Local Fees & Medicaid	\$6,158,004	
	Primary Fund (Transfer)	\$3,636,527	
	Other Funds (Transfer)	\$269,153	
	<u>Employee Wellness</u>	\$726,350	
		<i>Less Transfers In:</i>	
		(\$568,552)	\$157,798
	Local Fees	\$157,798	
	Health Insurance Fund (Transfer)	\$568,552	
	<u>Court Facilities</u>	\$324,232	
		<i>Less Transfers In:</i>	
		(\$100,000)	\$224,232
	Departmental Fees	\$224,232	
	Primary Fund (Transfer)	\$100,000	
	<u>Workers' Compensation</u>	\$400,000	
		<i>Less Transfers In:</i>	
		(\$375,000)	\$25,000
	Interest on Investments	\$25,000	
	Primary Fund (Transfer)	\$100,000	
	Other Funds (Transfer)	\$275,000	
	<u>Health Insurance</u>	\$608,552	\$608,552
	Fund Balance Appropriated	\$608,552	

SECTION I. FUND ESTIMATED REVENUES.

B. SPECIAL REVENUE FUND ESTIMATED REVENUES

	\$13,940,017		(continued)
	<i>Less Transfers In:</i>		
		(\$11,000)	\$13,929,017

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2010**

<u>School Property Taxes</u>	\$9,362,925	\$9,362,925
Ad Valorem Tax: Current Year	\$9,362,925	
(15.0 Cents per \$100 value) X (\$6,435,000,000 total value) X (97% collection)		
<u>School Capital Reserve</u>	\$2,836,514	\$2,836,514
Sales Tax: Two 1/2 Cents (Art. 40 & 42)	\$2,236,514	
Grants-Public School Bldg. Cap. Fds.	\$600,000	
<u>Revaluation</u>	\$25,800	
	<i>Less Transfers In:</i>	(\$11,000)
Primary Fund (Transfer)	\$11,000	\$14,800
Fund Balance Appropriated	\$14,800	
<u>Emergency Telephone</u>	\$330,901	\$330,901
E911 Subscriber Fees	\$330,901	
<u>County Fire Service District</u>	\$1,383,877	\$1,383,877
Ad Valorem Tax: Current Year	\$829,350	
(3.0 Cents per \$100 value) X (\$2,850,000,000 total value) X (97% collection)		
District Revenues	\$554,527	
<u>C. DEBT SERVICE FUND ESTIMATED REVENUES</u>	\$3,825,526	
	<i>Less Transfers In:</i>	(\$3,825,526)
		\$0
<u>Debt Service</u>	\$3,825,526	
	<i>Less Transfers In:</i>	(\$3,825,526)
Primary Fund (Transfer)	\$2,389,012	\$0
School Capital Reserve Fund (Transfer)	\$1,436,514	
<u>D. CAPITAL PROJECT FUND ESTIMATED REVENUES</u>	\$3,682,000	
	<i>Less Transfers In:</i>	(\$3,291,000)
		\$391,000
<u>Capital Projects</u>	\$1,841,000	
	<i>Less Transfers In:</i>	(\$1,841,000)
		\$0
Capital Reserve Fund (Transfer)	\$1,841,000	
<u>Capital Reserve</u>	\$1,841,000	
	<i>Less Transfers In:</i>	(\$1,450,000)
		\$391,000
County Funds	\$1,450,000	
Fund Balance Appropriated	\$391,000	
<u>E. ENTERPRISE FUND ESTIMATED REVENUES</u>		\$5,975,785
<u>Solid Waste Landfill</u>		\$5,975,785
Grants and Shared Taxes-State Govt	\$220,000	
Local Fees and User Fees	\$5,624,498	
Sale of Recyclables/Other	\$131,287	
<u>SECTION I TOTAL (FUND ESTIMATED REVENUES)</u>	\$122,214,508	
	<i>Less Transfers In:</i>	(\$20,490,873)
		\$101,723,635

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.

<u>A. GENERAL FUND APPROPRIATIONS</u>	\$94,791,180	
	<i>Less Transfers Out:</i>	(\$15,340,069)
		\$79,451,111

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2010**

<u>General Government</u>		\$25,110,502	
	<i>Less Transfers Out:</i>	(\$15,240,109)	\$9,870,393
10.411	Commissioners (Governing Body)	\$427,549	
10.412	County Manager's Office	\$446,137	
10.413	Finance/Purchasing	\$611,550	
10.415	Property Tax Administration	\$1,412,053	
10.416	Legal	\$64,200	
10.418	Elections	\$365,273	
10.419	Register of Deeds	\$362,564	
10.421	Information Technology	\$479,025	
10.423	Human Resources	\$349,108	
10.426	Building Maintenance	\$1,428,351	
10.428	Municipal Elections	\$173,434	
10.430	Municipal Grants	\$147,048	
10.432	Grants--Third Party (Pass Thru)	\$831,005	
10.433	Grant--J.C.P.C. Administration	\$2,550	
10.497	Transportation Admin. of Clev. Cty.	\$39,464	
10.613	Communities in Schools	\$58,500	
10.619	ROD Automation E & P	\$22,000	
10.981	Transfers Out To:	\$14,631,557	
	Social Services	\$4,222,345	
	Public Assistance	\$2,722,673	
	Public Health	\$3,636,527	
	Courts	\$100,000	
	Workers' Comp.	\$100,000	
	Revaluation	\$11,000	
	Debt Service	\$2,389,012	
	Capital Reserve	\$1,450,000	
10.998	Emergency & Contingency	\$1,200,000	
13.660	Employee Wellness	\$726,350	
14.417	Court Facilities	\$324,232	
60.650	Workers' Compensation	\$400,000	
65.981	Employee Wellness (Transfer)	\$608,552	
<u>Public Safety</u>		\$16,245,791	\$16,245,791
10.439	Grant--Criminal Justice Partnership	\$106,196	
10.440	School Resource Officers	\$277,149	
10.441	Sheriff	\$5,639,881	
10.442	Forfeited Property--Federal	\$125,421	
10.443	Forfeited Property--State	\$85,840	
10.444	Detention/Jail	\$2,384,716	
10.445	Emergency Management	\$275,557	
10.446	Emergency Medical Services	\$5,333,565	
10.447	Volunteer Rescue	\$151,530	
10.448	Communications	\$950,926	
10.449	Electronic Maintenance	\$393,108	
10.450	Building Inspections	\$410,700	
10.451	Coroner / Medical Examiner	\$90,347	
10.453	Hazardous Materials	\$20,855	
<u>SECTION II. FUND APPROPRIATIONS.</u>			(continued)
<u>A. GENERAL FUND APPROPRIATIONS</u>			(continued)
<u>Economic & Physical Development</u>		\$1,281,562	\$1,281,562
10.491	Planning & Zoning	\$314,085	
10.492	Economic Development/Tourism	\$517,382	
10.495	Cooperative Extension	\$294,475	

**CLEVELAND COUNTY, NORTH CAROLINA
BUDGET ORDINANCE FOR FISCAL YEAR ENDING JUNE 30, 2010**

10.496	Forestry Management	\$66,932	
10.498	Soil Conservation	\$88,688	
<u>Human Services</u>		\$35,822,368	
	<i>Less Transfers Out:</i>	(\$99,960)	\$35,722,408
10.560	Mental Health (Pathways)	\$891,758	
10.591	Veterans' Service Officer	\$70,731	
10.617	Council on Aging (Senior Center)	\$140,035	
11.000	Social Svcs. & Public Asst.	\$22,770,984	
11.000	Transfers Out To Other Funds	\$99,960	
12.000	Public Health	\$11,848,900	
<u>Education</u>		\$15,148,342	\$15,148,342
10.600	Cleveland County Schools	\$13,808,213	
	Current Expense	\$10,408,213	
	Capital Outlay	\$3,400,000	
10.604	Cleveland Community College	\$1,340,129	
	Current Expense	\$1,340,129	
<u>Cultural</u>		\$1,110,246	\$1,110,246
10.611	Libraries	\$1,015,890	
	County Library System	\$955,870	
	Kings Mtn City Library	\$60,020	
10.612	Broad River Greenway	\$64,356	
10.614	Old Courthouse (Museum)	\$30,000	
<u>Debt Service (small lease purchase agreements)</u>		\$72,369	\$72,369
10.800	Debt Service	\$72,369	
<u>B. SPECIAL REVENUE FUND APPROPRIATIONS</u>		\$13,940,017	
	<i>Less Transfers Out:</i>	(\$2,905,611)	\$11,034,406
<u>Education</u>		\$12,199,439	
	<i>Less Transfers Out:</i>	(\$2,836,514)	\$9,362,925
20.600	School Property Taxes	\$9,362,925	
21.105	Local Option Sales Taxes (Transfer)	\$2,236,514	
21.106	State Corporate Income Taxes (Transfer)	\$600,000	
<u>General Government</u>		\$25,800	\$25,800
25.431	Revaluation	\$25,800	
<u>Public Safety</u>		\$1,714,778	
	<i>Less Transfers Out:</i>	(\$69,097)	\$1,645,681
26.454	Emergency Telephone	\$261,804	
26.454	Transfer Out To Other Funds	\$69,097	
28.452	Volunteer Fire Departments	\$1,383,877	
<u>SECTION II. FUND APPROPRIATIONS.</u>			(continued)
<u>C. DEBT SERVICE FUND APPROPRIATIONS</u>		\$3,825,526	\$3,825,526
<u>Debt Service</u>		\$3,825,526	\$3,825,526
30.800	Debt Service	\$3,825,526	
<u>D. CAPITAL PROJECT FUND APPROPRIATIONS</u>		\$3,682,000	
	<i>Less Transfers Out:</i>	(\$1,841,000)	\$1,841,000

<u>Capital Projects</u>		\$3,682,000	
	<i>Less Transfers Out:</i>	(\$1,841,000)	\$1,841,000
40.210 General Projects	\$1,841,000		
41.209 Capital Projects (Transfer)	\$1,841,000		

<u>E. ENTERPRISE FUND APPROPRIATIONS</u>		\$5,975,785	
	<i>Less Transfers Out:</i>	(\$404,193)	\$5,571,592

<u>Environmental</u>		\$5,975,785	
	<i>Less Transfers Out:</i>	(\$404,193)	\$5,571,592
54.472 Solid Waste Capital Projects	\$500,000		
54.473 Solid Waste Disposal	\$3,304,281		
54.473 Transfer Out To Other Funds	\$404,193		
54.474 Solid Waste Collections	\$1,767,311		

SECTION II TOTAL (FUND APPROPRIATIONS)		\$122,214,508	
	<i>Less Transfers Out:</i>	(\$20,490,873)	\$101,723,635

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, including all subsequent budget amendments, 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.