

SCOTLAND COUNTY, NC, BUDGET ORDINANCE  
 JULY 1, 2024 – JUNE 30, 2025  
 BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF  
 SCOTLAND COUNTY, NORTH CAROLINA

<u>SECTION 1. GENERAL EXPENDITURES</u>	Amount	Subtotals
<u>General Government</u>		
Governing Body	87,757	
Administration	1,277,440	
Board of Elections	252,083	
Tax Department	1,074,998	
Legal	79,125	
Register of Deeds	254,280	
Court Facilities	39,000	
Inspections	437,546	
Planning and Zoning	80,325	
General Services	1,122,000	
Information Technology	954,182	
Public Buildings	2,093,629	
<i>Subtotal</i>		7,752,365
<u>Law Enforcement</u>		
Sheriff's Department	5,379,382	
Jail	2,928,227	
Drug Fund	10,000	
<i>Subtotal</i>		8,317,609
<u>Emergency Services</u>		
Emergency Medical Services	4,062,556	
911 Center	1,546,756	
Emergency Management	61,000	
<i>Subtotal</i>		5,670,312
<u>Health and Human Services</u>		
Health Department	3,817,891	
Department of Social Services	8,888,245	
Veteran Service Office	70,747	
Re-Entry Council	155,000	
Transportation	825,816	
<i>Subtotal</i>		13,757,699
<u>Cultural &amp; Recreational Activities</u>		
Parks and Recreation	1,123,923	
Library	418,503	
Historic Properties	25,000	
<i>Subtotal</i>		1,567,426
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	1,624,967	
<u>Economic Development:</u>		
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		1,628,221

<b><u>Government Related:</u></b>		
Rescue Squad	60,000	
Medical Examiner	66,182	
Forestry Service	130,374	
Juvenile Detention	100,000	
Cooperative Extension	188,310	
Soil Conservation	91,782	
Richmond Community College	539,008	
Lumber River Council of Governments	39,000	
JCPC Pass Through Funding	185,009	
Mental Health – Local Funds	72,920	
ABC Bottle Tax	8,200	
<i>Subtotal</i>		1,480,785
<b><u>Non-Government Related:</u></b>		
Humane Society	110,000	
<i>Subtotal</i>		110,000
<b><u>Reserves:</u></b>		
Revaluation Reserve	100,000	
<i>Subtotal</i>		100,000
<b><u>Debt Service:</u></b>		
Debt Service	277,033	
<i>Subtotal</i>		277,033
<b>TOTAL GENERAL EXPENDITURES:</b>		40,661,450

**SECTION 2. SCHOOL FUNDING**

**Expenditures**

*The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025*

Current Expense Funding	9,800,000	
Legal Services	4,000	
Lease Payment Applied	305,886	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	385,000	
Debt Service	3,365,213	
<b>TOTAL SCHOOL EXPENDITURES:</b>		14,160,099
<b>TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):</b>		54,821,549

### **SECTION 3. GENERAL FUND REVENUES**

*It is estimated that the following revenues will be available in the General Fund for the Beginning July 1, 2024, and ending June 30, 2025:*

Property Tax	26,487,546
Local Option Sales Tax	11,199,675
Unrestricted Revenues	711,000
Restricted Revenues	9,850,304
Permits and Fees	568,500
Charges for Services	2,007,208
Investment Earnings	600,000
Interfund Transfers	200,000
Fund Balance Appropriated	605,000
Miscellaneous	2,592,316

**TOTAL GENERAL FUND REVENUES:** 54,821,549

### **SECTION 4. SOLID WASTE FUND**

#### **Expenditures**

*The following amounts are hereby appropriated in the Solid Waste Enterprise Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

Personnel	590,817
Operating Expense	1,832,083
Capital Outlay	25,000

**TOTAL SOLID WASTE FUND EXPENDITURES:** 2,447,900

#### **Revenue**

*It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

Tipping Fees	1,300,000
Availability Fees	1,050,000
State White Goods & Disposal Fees	94,400
Other Revenues	3,500

**TOTAL SOLID WASTE FUND REVENUES:** 2,447,900

### **SECTION 5. WATER DISTRICT I**

#### **Expenditures**

*The following amounts are hereby appropriated in the Water District I Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

Personnel	6,116
Operating Expense	535,578
Capital Outlay	-
Debt Service	108,306

**TOTAL WATER DISTRICT I FUND EXPENDITURES:** 650,000

**Revenue**

*It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Water Sales</b>	650,000	
<b>Transfer In</b>	-	
<b>Appropriated Fund Balance</b>	-	
<b>TOTAL WATER DISTRICT I FUND REVENUE:</b>		650,000

**SECTION 6. WATER DISTRICT II**

**Expenditures**

*The following amounts are hereby appropriated in the Water District II Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Operating Expense</b>	851,825	
<b>Capital Outlay</b>	1,500,000	
<b>Transfer Out</b>	-	
<b>Debt Service</b>	248,175	
<b>TOTAL WATER DISTRICT II FUND EXPENDITURES:</b>		2,600,000

**Revenue**

*It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Water Sales</b>	900,000	
<b>Sewer Fees</b>	200,000	
<b>Appropriated Fund Balance</b>	1,500,000	
<b>TOTAL WATER DISTRICT II FUND REVENUE:</b>		2,600,000

**SECTION 7. FIRE SERVICE DISTRICT**

**Expenditures**

*The following amounts are hereby appropriated in the Fire Service District Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Operating Expense</b>	1,403,380	
<b>Capital Outlay</b>	50,000	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:</b>		1,453,380

**Revenue**

*It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Tax Levy</b>	850,130	
	<b>Sales Tax</b>	502,250	
	<b>Other Revenue</b>	101,000	
	<b>Fund Balance Appropriated</b>	-	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND</b>			
<b>REVENUES:</b>			1,453,380

**SECTION 8. 911 EMERGENCY COMMUNICATIONS**

**Expenditures**

*The following amounts are hereby appropriated in the Scotland County 911 Emergency Communications Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Personnel</b>	-	
	<b>Operating Expense</b>	199,810	
	<b>Capital</b>	105,565	
<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND</b>			
<b>EXPENDITURES:</b>			305,375

**Revenue**

*It is estimated that the following revenues will be available in the Scotland County 911 Communications Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Fees</b>	222,211	
	<b>Fund Balance Appropriated</b>	83,164	
<b>TOTAL 911 EMERGENCY COMMUNICATIONS</b>			
<b>FUND REVENUES:</b>			305,375

**SECTION 9. REVALUATION FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Personnel</b>	-	
	<b>Operating Expense</b>	100,000	
	<b>Capital</b>	-	
<b>TOTAL REVALUATION FUND EXPENDITURES:</b>			100,000

**Revenue**

*It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Interfund Transfer</b>	100,000	
<b>Appropriated Fund Balance</b>	-	
<b>TOTAL REVALUATION FUND REVENUES:</b>		100,000

**SECTION 10. CANTEEN FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Expenditures</b>	200,000	
<b>TOTAL CANTEEN FUND</b>		200,000

**Revenue**

*It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Revenue</b>	110,000	
<b>Fund Balance Appropriated</b>	90,000	
<b>TOTAL CANTEEN FUND REVENUES:</b>		200,000

**SECTION 11. TOURISM DEVELOPMENT**

**AUTHORITY**

**Expenditures**

*The following amounts are hereby appropriated in the Scotland County Tourism Development Authority for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Expenditures</b>	425,000	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:</b>		425,000

**Revenue**

*It is estimated that the following revenues will be available in the Scotland County Tourism Development Authority for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025 based on a 6% motel/hotel Occupancy Tax:*

<b>Revenue</b>	425,000	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:</b>		425,000

**SECTION 12. NC HOUSING FINANCE PROGRAM**

**Expenditures**

*The following amounts are hereby appropriated in the NC Housing Finance Program for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Expenditures</b>	-	
<b>TOTAL NC HOUSING FINANCE PROGRAM EXPENDITURES:</b>		-

**Revenue**

*It is estimated that the following revenues will be available in the NC Housing Finance Program for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Grant Proceeds</b>	-	
<b>TOTAL NC HOUSING FINANCE PROGRAM REVENUES:</b>		-

**SECTION 13. INMATE TRUST FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Expenditures</b>	250,000	
<b>TOTAL INMATE TRUST FUND EXPENDITURES:</b>		250,000

**Revenue**

*It is estimated that the following revenues will be available in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Revenues</b>	250,000	
<b>TOTAL INMATE TRUST FUND REVENUES:</b>		250,000

**SECTION 14. REPRESENTATIVE PAYEE FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Representative Payee Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Expenditures</b>	160,000	
<b>TOTAL REPRESENTATIVE PAYEE FUND EXPENDITURES:</b>		160,000

**Revenue**

*It is estimated that the following revenues will be available in the Representative Payee Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Revenues</b>	160,000	
<b>TOTAL REPRESENTATIVE PAYEE FUND REVENUES:</b>			160,000

**SECTION 15. FINES & FORFEITURES FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Fines & Forfeitures Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Expenditures</b>	140,000	
<b>TOTAL FINES &amp; FORFEITURES FUND EXPENDITURES:</b>			140,000

**Revenue**

*It is estimated that the following revenues will be available in the Fines & Forfeitures Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Revenues</b>	140,000	
<b>TOTAL FINES &amp; FORFEITURES FUND REVENUES:</b>			140,000

**SECTION 16. DEED OF TRUST FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Deed of Trust Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Expenditures</b>	123,800	
<b>TOTAL DEED OF TRUST FUND EXPENDITURES:</b>			123,800

**Revenue**

*It is estimated that the following revenues will be available in the Deed of Trust Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

	<b>Revenues</b>	123,800	
<b>TOTAL DEED OF TRUST FUND REVENUES:</b>			123,800

**SECTION 17. CONCEALED WEAPON FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Concealed Weapon Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Expenditures</b>	28,000	
<b>TOTAL CONCEALED WEAPON FUND EXPENDITURES:</b>		28,000

**Revenue**

*It is estimated that the following revenues will be available in the Concealed Weapon Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Revenues</b>	28,000	
<b>TOTAL CONCEALED WEAPON FUND REVENUES:</b>		28,000

**SECTION 18. 4-H PROGRAM FUND**

**Expenditures**

*The following amounts are hereby appropriated in the 4-H Program Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Expenditures</b>	5,500	
<b>TOTAL 4-H PROGRAM FUND EXPENDITURES:</b>		5,500

**Revenue**

*It is estimated that the following revenues will be available in the 4-H Program Fund for the Fiscal Year Beginning July 1, 2024, and ending June 30, 2025:*

<b>Revenues</b>	5,500	
<b>TOTAL 4-H PROGRAM FUND REVENUES:</b>		5,500

**SECTION 19. PROPERTY TAX LEVY:**

There is hereby levied an ad valorem property tax at the rate of \$0.99 per \$100 valuation of properties listed for taxes as of January 1, 2024. The levy and corresponding estimate for current year property tax collection is based on a projected 2,633,385,644 tax base and a prior year collection rate of 97.07 percent on real property.

There is hereby levied an additional \$.05 cent Fire Service Tax on all property outside the corporate limits of Wagram, Gibson, and Laurinburg, including property within the corporate limits of East Laurinburg, to fund volunteer fire departments. This change in the Fire Service Tax shall be used to fund the replacement of County Fire Equipment over the next eleven years.

**SECTION 20. PERSONNEL & COMPENSATION**

FY 2024-2025 - All county employee salaries will be increased by a 2.0 percent COLA.

Salary progression increases have been suspended for this fiscal year.

**SECTION 21. FEE SCHEDULES**

**Water Districts I and II**

Fee schedules attached.

**Solid Waste**

Fee schedules attached

**Parks & Recreation**

Fee schedules attached.

**Library**

Fee schedules attached

**Inspections**

Fee schedules attached

**Health Department**

Fee schedules attached.

**Department of Social Services**

Fee schedules attached.

**Emergency Medical Services**

Fee schedules attached.

**Board of Elections**

Fee schedule attached.

**Register of Deeds**

Fee schedule attached.

Sheriff's Office

Fee schedule attached.

Board of Director Fees

Fee schedule attached.

**SECTION 22. BUDGET OFFICER**

The Budget Officer is hereby authorized to review and process transfers of appropriations as stipulated below:

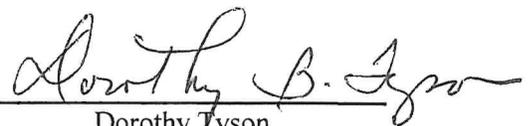
- a) He/she may transfer amounts between objects of expenditure within departments, without limitations and without a separate report.
- b) He/she may transfer amounts up to \$1,000 between departments lying within the same fund. In such cases, a separate report of such transfer shall be submitted to the County Commissioners at its next regular meeting.
- c) He/she may *not* transfer any amount between funds and may transfer no more than \$1,000 from the General Fund Contingencies Account.
- d) He/she shall provide the governing body with a Mid-Year Financial Review.
- e) He/she may, during the month of June, make any necessary interdepartmental budget transfers and amendments in order to close out the fiscal year. All such adjustments shall be reported to the governing body in a separate report.
- f) He/she may, with approval of the Finance Director, transfer amounts between agency accounts supervised by a single department without limitation and without a separate report. These agency accounts include, for example, law enforcement, public health and public assistance.

**SECTION 23. BUDGET ORDINANCE**

This Budget Ordinance has been prepared in compliance with the Local Government Budget and Fiscal Control Act. Copies of the Budget Ordinance shall be furnished to the Budget Officer, Clerk to the Board, Finance Director, and Tax Collector.

Adopted this 25th day of June 2024

  
\_\_\_\_\_  
Tim Ivey  
Chair

  
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Dorothy Tyson  
Deputy Clerk to the Board

