

SCOTLAND COUNTY, NC, BUDGET ORDINANCE
 JULY 1, 2019 – JUNE 30, 2020
 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	82,432	
Administration	1,029,283	
Board of Elections	262,732	
Tax Department	1,019,005	
Legal	60,000	
Register of Deeds	258,488	
Court Facilities	9,500	
Inspections	349,587	
Planning and Zoning	4,761	
General Services	875,992	
Information Technology	367,005	
Public Buildings	2,408,782	
<i>Subtotal</i>		6,727,567
<u>Law Enforcement</u>		
Sheriff's Department	3,248,167	
Jail	1,981,287	
Drug Fund	10,000	
<i>Subtotal</i>		5,239,454
<u>Emergency Services</u>		
Emergency Medical Services	2,141,487	
911 Center	1,139,699	
<i>Subtotal</i>		3,281,186
<u>Health and Human Services</u>		
Health Department	3,368,092	
Department of Social Services	7,349,448	
Veteran Service Office	89,484	
Transportation	631,780	
<i>Subtotal</i>		11,438,804
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	842,092	
Scotland Memorial Library -- Local	451,698	
Historic Properties	25,000	
<i>Subtotal</i>		1,318,790
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	635,494	
<u>Economic Development:</u>		
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		838,748
<u>Government Related:</u>		
Rescue Squad	30,000	
Medical Examiner	51,100	
Forestry Service	99,896	
Juvenile Detention	25,000	
Cooperative Extension	162,000	

Soil Conservation	77,684	
Richmond Community College	426,126	
Lumber River Council of Governments	33,119	
JCPC Pass Through Funding	152,332	
Mental Health – Local Funds	72,920	
ABC Bottle Tax	7,500	
<i>Subtotal</i>		1,137,677
<u>Non-Government Related:</u>		
Humane Society	113,000	
<i>Subtotal</i>		113,000
<u>Reserves:</u>		
Revaluation Reserve	-	
<i>Subtotal</i>		-
<u>Debt Service:</u>		
Debt Service	297,810	
<i>Subtotal</i>		297,810
TOTAL GENERAL EXPENDITURES:		30,393,036

SECTION 2. SCHOOL FUNDING

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020

Current Expense Funding	10,044,895	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	50,000	
Debt Service	2,826,334	
Fines & Forfeitures Pass Through	135,000	
TOTAL SCHOOL EXPENDITURES:		13,356,229

**TOTAL GENERAL FUND EXPENDITURES
(GENERAL AND SCHOOL EXPENDITURES):** 43,749,265

SECTION 3. GENERAL FUND REVENUES

It is estimated that the following revenues will be available in the General Fund for the Beginning July 1, 2019, and ending June 30, 2020:

Property Taxes	22,364,203	
Local Option Sales Tax – Unrestricted	4,927,947	
Local Option Sales Tax – Restricted	2,194,405	
User Fees and Unrestricted Intergovernmental Revenues	5,792,299	
Restricted Intergovernmental Revenues	6,830,684	
Fund Balance Appropriated	1,639,727	
TOTAL GENERAL FUND REVENUES:		43,749,265

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, 2019, and ending June 30, 2020:

Personnel	559,250	
Operating Expense	1,502,850	
Capital Outlay	295,000	
Debt Service	-	
TOTAL SOLID WASTE FUND EXPENDITURES:		2,357,100

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020:

Tipping Fees	1,268,000	
Availability Fees	970,000	
State White Goods & Disposal Fees	78,900	
Other Revenues	40,200	
TOTAL SOLID WASTE FUND REVENUES:		2,357,100

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, 2019, and ending June 30, 2020:

Personnel	64,507	
Operating Expense	525,812	
Capital Outlay	-	
Transfer Out	-	
Debt Service	109,681	
TOTAL WATER DISTRICT I FUND EXPENDITURES:		700,000

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020:

Water Sales	700,000	
Appropriated Fund Balance	-	
TOTAL WATER DISTRICT I FUND REVENUE:		700,000

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, 2019, and ending June 30, 2020:

Operating Expense	427,000	
Capital Outlay	-	
Debt Service	248,000	
TOTAL WATER DISTRICT II FUND EXPENDITURES:		675,000

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020:

	Water Sales	525,000	
	Sewer Fees	150,000	
	Transfer In	-	
TOTAL WATER DISTRICT II FUND REVENUE:			675,000

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, 2019, and ending June 30, 2020:

	Operating Expense	340,300	
	Capital Outlay	600,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:			940,300

Revenue

It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020:

	Tax Levy	633,800	
	Sales Tax	300,000	
	Other Revenue	6,500	
	Fund Balance Appropriated	-	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			940,300

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, 2019, and ending June 30, 2020:

	Personnel	-	
	Operating Expense	296,198	
	Capital	243,742	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			539,940

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, 2019, and ending June 30, 2020:

	Fees	539,940	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			539,940

SECTION 9. REVAULTION FUND

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020:

Personnel	-
Operating Expense	-
Capital	-

TOTAL REVALUATION FUND EXPENDITURES: -

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020:

Interfund Transfer	-
Appropriated Fund Balance	-

TOTAL REVALUATION FUND REVENUES: -

SECTION 10. CANTEEN FUND

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020:

Expenditures	48,500	
TOTAL CANTEEN FUND		48,500

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year Beginning July 1, 2019, and ending June 30, 2020:

Revenue	48,500	
TOTAL CANTEEN FUND REVENUES:		48,500

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, 2019, and ending June 30, 2020:

Expenditures	341,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:		341,000

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, 2019, and ending June 30, 2020 based on a 6% motel/hotel Occupancy Tax:

Revenue	341,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:		341,000

SECTION 12. PROPERTY TAX LEVY:

There is hereby levied an ad valorem property tax at the rate of \$1.00 per \$100 valuation of properties listed for taxes as of January 1, 2019. The levy and corresponding estimate for current year property tax collection is based on a projected 2,238,167,356 tax base and a prior year collection rate of 96.16 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. It is also the goal that this funding will aid all fire departments to receive an rating of 6.

SECTION 13. PERSONNEL & COMPENSATION

FY 2018-2019 - All county employee salaries will be increased by a 2.0 percent COLA.

SECTION 14. 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.

Emergency Medical Services

Fee schedules attached.

Board of Elections

Fee schedule attached.

General & Administrative Fees

Fee schedule attached.

SECTION 15. BUDGET OFFICER

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

- a) He may transfer amounts between objects of expenditure within departments, without limitations and without a separate report.
- b) He 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 may *not* transfer any amount between funds and may transfer no more than \$1,000 from the General Fund Contingencies Account.
- d) He shall provide the governing body with a Mid-Year Financial Review.
- e) He 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 may, with approval of the Finance Officer, 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 16. 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 Officer, and Tax Collector.

Adopted this the 24th day of June 2019


Bob Davis
Chair


Kevin Patterson
Clerk to the Board

Attachments