

SCOTLAND COUNTY, NC, BUDGET ORDINANCE

JULY 1, 2011 – JUNE 30, 2012

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF SCOTLAND COUNTY, NORTH CAROLINA

	Amount	Subtotals
<u>Section 1. General Expenditures</u>		
<u>General Government</u>		
Governing Body	38,607	
Administration	592,267	
General Services	486,866	
Tax Department	702,009	
Board of Elections	179,988	
Register of Deeds	220,234	
Inspections	254,366	
Planning and Zoning	6,660	
Legal	35,000	
Court Facilities	105,000	
Information Technology	214,601	
Public Buildings	1,054,886	
<i>Subtotal</i>		3,890,484
<u>Law Enforcement</u>		
Sheriff's Department	2,508,958	
Drug Fund	10,000	
Jail	1,727,751	
<i>Subtotal</i>		4,246,709
<u>Emergency Services</u>		
Emergency Medical Services	1,708,083	
<i>Subtotal</i>		1,708,083
<u>Health and Human Services</u>		
Health Department	2,594,203	
Department of Social Services	8,150,836	
Veteran Service Office	48,717	
Transportation	551,222	
<i>Subtotal</i>		11,344,978
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	483,336	
Splash Pad	32,800	
Recreation Complex	54,270	
Adult Athletics and Senior Events	18,894	
Scotland Memorial Library -- Local	386,277	
Historic Properties	18,000	
Wagram Rec Complex	33,037	
John Blue Cotton Festival	-	

	<i>Subtotal</i>	1,026,614
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	525,000	
NC One Fund - Pass Through	-	
Southeastern Economic Development Corporation	3,960	
	<i>Subtotal</i>	528,960
<u>Government Related:</u>		
Mental Health – Local Funds	72,920	
ABC Bottle Tax	8,000	
Cooperative Extension	148,814	
Cooperative Extension Grants	-	
Soil Conservation	94,472	
Rescue Squad	35,500	
Forestry Service	80,775	
Medical Examiner	35,000	
Lumber River Council of Governments	29,500	
Richmond Community College	230,000	
Criminal Justice Partnership Program Grant	150,000	
Home Community Care Block Grant -- LRCOG	-	
JCPC Pass Through Funding	152,000	
	<i>Subtotal</i>	1,036,981
<u>Non-Government Related:</u>		
Community Assistance Grants	-	
Humane Society	90,000	
Hospice	15,340	
	<i>Subtotal</i>	105,340
<u>Reserves:</u>		
Revaluation Reserve	10,000	
	<i>Subtotal</i>	10,000
<u>Debt Service:</u>		
Debt Service	645,258	
	<i>Subtotal</i>	645,258
TOTAL GENERAL EXPENDITURES:		24,543,407
	Subtotals/Total	

Section 2. School Funding

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2011, and ending June 30, 2012

School Funding Formula	10,131,464	
Capital Expenditures	-	
Lottery Funded Capital Expenditures	129,725	
Debt Service	1,791,480	
Fines & Forfeitures Pass Through	400,000	
Early College Program	75,000	
TOTAL SCHOOL EXPENDITURES:		12,527,669
TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		37,071,076

Section 3. General Fund Revenue

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012:

Property Taxes - Undesignated	9,304,767	
Property Taxes - Designated	10,706,341	
Local Option Sales Tax – Unrestricted	3,866,794	
Local Option Sales Tax – Restricted	1,092,431	
User Fees and Unrestricted Intergovernmental Revenues	2,641,930	
Restricted Intergovernmental Revenues	8,404,088	
Program Grants and Retained Earnings	1,054,725	
TOTAL GENERAL FUND REVENUE:		37,071,076

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, 2011, and ending June 30, 2012:

Personnel	493,718	
Operating Expense	1,343,500	
Capital Outlay	18,000	
Transfer to General Fund		

TOTAL S/W FUND EXPENDITURES: 1,855,218

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Sale of Recyclables and Tipping Fees 1,790,218
State White Goods/Tire Fees 65,000

TOTAL S/W FUND REVENUES: 1,855,218

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, 2011, and ending June 30, 2012:

Personnel 65,260
Operating Expense 378,960
Capital Outlay 80,980
Debt Service 125,800

TOTAL WDI FUND EXPENDITURES: 651,000

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Water Sales and Tap Fees 651,000
Appropriated Fund Balance

TOTAL WDI FUND REVENUE: 651,000

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, 2011, and ending June 30, 2012:

Operating Expense 205,900
Capital Outlay 67,780
Debt Service 279,320

TOTAL WDII FUND EXPENDITURES: 553,000

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Water Sales and Tap Fees	553,000	
Appropriated Fund Balance		
TOTAL WDII FUND REVENUE:		553,000

Section 7. Scotland County Fire Service District

Expenditures

The following amounts are hereby appropriated in the Scotland County Fire Service District Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Operating Expense	263,000	
Capital Outlay	17,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:		280,000

Revenue

It is estimated that the following revenues will be available in the Scotland County Fire Service District Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Tax Levy	225,000	
Sales Tax	55,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:		280,000

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, 2011, and ending June 30, 2012:

Personnel		
Operating Expense	271,000	
Capital	867,064	
Reserve		
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:		1,138,064

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, 2011, and ending June 30, 2012:

Fees	205,747	
Grant	642,064	
Appropriated Fund Balance	290,253	

**TOTAL 911 EMERGENCY COMMUNICATIONS FUND
REVENUES:**

1,138,064

Section 9. Revaluation Fund

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Personnel
Operating Expense 10,000
Capital

TOTAL REVALUATION FUND EXPENDITURES: 10,000

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Interfund Transfer 10,000
Appropriated Fund Balance

TOTAL REVALUATION FUND REVENUES: 10,000

Section 10. Canteen Fund

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Expenditures 81,600
TOTAL CANTEEN FUND

81,600

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2011, and ending June 30, 2012:

Revenue 81,600
TOTAL CANTEEN FUND REVENUES:

81,600

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, 2011, and ending June 30, 2012:

Expenditures 332,000

TOTAL TOURISM DEVELOPMENT AUTHORITY	332,000
EXPENDITURES:	

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, 2011, and ending June 30, 2012 based on a 6% motel/hotel Occupancy Tax:

Revenue	332,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY		332,000
REVENUES:		

SECTION 12. 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, 2011. The property tax rate includes **\$0.5143** school tax and **\$0.4757** general government services tax. The levy and corresponding estimate for current year property tax collection is based on a projected 1,997,342,057 tax base and a prior year collection rate of 93.83 percent on real property and 76.88 percent on motor vehicles.

There is hereby levied an additional \$.02 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. It is recommended that in the future this fire service tax never exceed \$.04 cents and that the Fire Service Fund Balance not exceed \$500,000. These policies are provided to give future guidance to the Budget Officer and for consideration by the governing body.

SECTION 13. PERSONNEL & COMPENSATION

FY 2011-2012 - Additional 24 hours of vacation leave to be accrued with the closure of departments as coordinated with the County Manager. For departments that can not close the 24 hours will accrue on December 16, 2009.

FY 2011-2012 - County Commissioners annual compensation is \$4,818 for the Chairman and \$3,138 for each Commissioner.

FY 2011-2012 - All county employee salaries will be reduced by 2.5 percent.

SECTION 14. FEE SCHEDULES

Solid Waste

Fee schedules attached

Inspections

Fee schedules attached

Water Districts I and II

Fee schedules attached.

Parks & Recreation

Fee schedules attached.

Emergency Medical Services

Fee schedules 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 Midyear 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 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 23th day of June 2011

Bob Davis
Chairman

Ann W. Kurtzman
Clerk

attachments