

SCOTLAND COUNTY, NC, BUDGET ORDINANCE

JULY 1, 2012 – JUNE 30, 2013

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	64,825	
Administration	595,694	
General Services	448,851	
Tax Department	766,529	
Board of Elections	181,220	
Register of Deeds	218,648	
Inspections	253,266	
Planning and Zoning	5,453	
Legal	53,125	
Court Facilities	7,000	
Information Technology	197,804	
Public Buildings	1,204,255	
Subtotal		3,996,670
<u>Law Enforcement</u>		
Sheriff's Department	2,632,552	
Drug Fund	10,000	
Jail	1,768,221	
Subtotal		4,410,773
<u>Emergency Services</u>		
Emergency Medical Services	1,831,622	
Subtotal		1,831,622
<u>Health and Human Services</u>		
Health Department	2,573,074	
Department of Social Services	7,774,456	
Veteran Service Office	49,450	
Transportation	642,246	
Subtotal		11,039,226
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	453,811	
Splash Pad	30,645	
Recreation Complex	49,920	
Adult Athletics and Senior Events	22,611	
Scotland Memorial Library -- Local	382,417	
Historic Properties	18,000	
Wagram Rec Complex	69,335	
John Blue Cotton Festival	-	
Subtotal		1,026,739
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	435,000	
NC One Fund - Pass Through	-	
Southeastern Economic Development Corporation	3,960	
Subtotal		438,960
<u>Government Related:</u>		

Mental Health – Local Funds	72,920	
ABC Bottle Tax	8,000	
Cooperative Extension	147,611	
Cooperative Extension Grants		
Soil Conservation	63,037	
Rescue Squad	35,500	
Forestry Service	80,775	
Medical Examiner	35,000	
Lumber River Council of Governments	29,500	
Richmond Community College	246,683	
Criminal Justice Partnership Program Grant	150,000	
Home Community Care Block Grant -- LRCOG		
JCPC Pass Through Funding	200,000	
<i>Subtotal</i>		1,069,026
 <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	50,000	
<i>Subtotal</i>		50,000
 <u>Debt Service:</u>		
Debt Service	204,584	
<i>Subtotal</i>		204,584
 TOTAL GENERAL EXPENDITURES:		 24,172,940
		 Subtotals/Total

Section 2. School Funding

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2012, and ending June 30, 2013

School Funding Formula	10,075,654	
Capital Expenditures	260,000	
Lottery Funded Capital Expenditures	415,000	
Debt Service	1,586,680	
Fines & Forfeitures Pass Through	275,000	
Early College Program	75,000	
TOTAL SCHOOL EXPENDITURES:		12,687,334
 TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		 36,860,274

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, 2012 and ending June 30, 2013:

Property Taxes - Undesignated	10,190,304	
Property Taxes - Designated	10,142,760	
Local Option Sales Tax – Unrestricted	3,993,235	
Local Option Sales Tax – Restricted	1,165,990	
User Fees and Unrestricted Intergovernmental Revenues	2,323,898	
Restricted Intergovernmental Revenues	8,096,676	
Program Grants and Retained Earnings	947,411	
TOTAL GENERAL FUND REVENUE:		36,860,274

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, 2012, and ending June 30, 2013:

Personnel	552,221	
Operating Expense	1,273,886	
Capital Outlay	200,000	
Transfer to General Fund		
TOTAL S/W FUND EXPENDITURES:		2,026,107

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Sale of Recyclables and Tipping Fees	1,961,107	
State White Goods/Tire Fees	65,000	
TOTAL S/W FUND REVENUES:		2,026,107

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, 2012, and ending June 30, 2013:

Personnel	66,496	
Operating Expense	405,960	
Capital Outlay	52,679	
Debt Service	125,910	
TOTAL WDI FUND EXPENDITURES:		651,045

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

Water Sales and Tap Fees	651,045	
Appropriated Fund Balance		
TOTAL WDI FUND REVENUE:		651,045

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, 2012, and ending June 30, 2013:

	Operating Expense	232,900	
	Capital Outlay	41,468	
	Debt Service	278,632	
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, 2012, and ending June 30, 2013:

	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, 2012, and ending June 30, 2013:

	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, 2012, and ending June 30, 2013:

	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, 2012, and ending June 30, 2013:

	Personnel		
	Operating Expense	271,000	
	Capital Reserve	867,064	
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, 2012, and ending June 30, 2013:

	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, 2012, and ending June 30, 2013:

	Personnel		
	Operating Expense	50,000	
	Capital		
TOTAL REVALUATION FUND EXPENDITURES:			50,000

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

	Interfund Transfer	50,000	
	Appropriated Fund Balance		
TOTAL REVALUATION FUND REVENUES:			50,000

Section 10. Canteen Fund

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

	Expenditures	84,100	
TOTAL CANTEEN FUND			84,100

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2012, and ending June 30, 2013:

	Revenue	84,100	
TOTAL CANTEEN FUND REVENUES:			84,100

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, 2012, and ending June 30, 2013:

	Expenditures	332,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:			332,000

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, 2012, and ending June 30, 2013 based on a 6% motel/hotel Occupancy Tax:

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

SECTION 12. PROPERTY TAX LEVY :

There is hereby levied an ad valorem property tax at the rate of \$ 1.03 per \$100 valuation of properties listed for taxes as of January 1, 2013. The levy and corresponding estimate for current year property tax collection is based on a projected 2,004,740,007 tax base and a prior year collection rate of 94.59 percent on real property and 75.51 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 2012-2013 - Additional 24 hours of vacation leave to be accrued with the closure of departments as coordinated with the County Manager.

FY 2012-2013 - County Commissioners annual compensation is \$9,756 for the Chairman and \$6,360 for each Commissioner.

FY 2012-2013 - All county employee salaries will be increased by 1.25 percent. This restores half of the 2.5% furlough taken in 2011-2012 and reduces furlough days from six days to three days.

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 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 25th day of June 2012

Bob Davis
Chairman

Ann W. Kurtzman
Clerk to the Board

attachments