

SCOTLAND COUNTY, NC, BUDGET ORDINANCE

JULY 1, 2013 – JUNE 30, 2014

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	65,699	
Administration	643,007	
General Services	487,140	
Tax Department	786,950	
Board of Elections	187,214	
Register of Deeds	248,032	
Inspections	293,200	
Planning and Zoning	1,090	
Legal	53,125	
Court Facilities	7,000	
Information Technology	211,914	
Public Buildings	1,138,869	
Subtotal		4,123,240
<u>Law Enforcement</u>		
Sheriff's Department	2,771,490	
Drug Fund	10,000	
Jail	1,795,124	
Subtotal		4,576,614
<u>Emergency Services</u>		
Emergency Medical Services	1,874,388	
Subtotal		1,874,388
<u>Health and Human Services</u>		
Health Department	2,469,573	
Department of Social Services	8,539,196	
Veteran Service Office	49,250	
Transportation	721,893	
Subtotal		11,779,912
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	485,590	
Splash Pad	31,419	
Recreation Complex	61,027	
Adult Athletics and Senior Events	22,363	
Scotland Memorial Library -- Local	426,715	
Historic Properties	18,000	
Wagram Rec Complex	91,979	
John Blue Cotton Festival	-	
Subtotal		1,137,093
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	72,500	
NC One Fund - Pass Through	-	
Southeastern Economic Development Corporation	3,960	
Subtotal		76,460
<u>Government Related:</u>		

Mental Health – Local Funds	72,920	
ABC Bottle Tax	6,500	
Cooperative Extension	149,018	
Cooperative Extension Grants		
Soil Conservation	65,507	
Rescue Squad	38,525	
Forestry Service	80,775	
Medical Examiner	30,000	
Lumber River Council of Governments	29,500	
Richmond Community College	277,395	
Criminal Justice Partnership Program Grant	-	
Home Community Care Block Grant -- LRCOG		
JCPC Pass Through Funding	200,000	
<i>Subtotal</i>		950,140
<u>Non-Government Related:</u>		
Community Assistance Grants	-	
Humane Society	105,000	
Hospice	15,340	
<i>Subtotal</i>		120,340
<u>Reserves:</u>		
Revaluation Reserve	75,000	
<i>Subtotal</i>		75,000
<u>Debt Service:</u>		
Debt Service	57,198	
<i>Subtotal</i>		57,198
<u>Interfund Transfer:</u>		
Interfund Transfer (out)	14,000	
<i>Subtotal</i>		14,000
TOTAL GENERAL EXPENDITURES:		24,784,385

Subtotals/Total

Section 2. School Funding

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2013, and ending June 30, 2014

School Funding Formula	10,139,325	
Capital Expenditures	198,000	
Lottery Funded Capital Expenditures	424,000	
Debt Service	1,542,776	
Fines & Forfeitures Pass Through	275,000	
Early College Program	75,000	
TOTAL SCHOOL EXPENDITURES:		12,654,101

TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):

37,438,486

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, 2013 and ending June 30, 2014:

Property Taxes - Undesignated	10,508,657
Property Taxes - Designated	10,142,760
Local Option Sales Tax – Unrestricted	4,263,743
Local Option Sales Tax – Restricted	1,165,990
User Fees and Unrestricted Intergovernmental Revenues	3,847,687
Restricted Intergovernmental Revenues	7,509,649

TOTAL GENERAL FUND REVENUE: 37,438,486

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, 2013, and ending June 30, 2014:

Personnel	478,220
Operating Expense	1,021,887
Capital Outlay	190,000
Transfer to General Fund	

TOTAL S/W FUND EXPENDITURES: 1,690,107

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:

Sale of Recyclables and Tipping Fees	1,611,107
State White Goods/Tire Fees	65,000
Interfund Transfer	14,000

TOTAL S/W FUND REVENUES: 1,690,107

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, 2013, and ending June 30, 2014:

Personnel	44,446
Operating Expense	413,400
Capital Outlay	66,218
Debt Service	125,936

TOTAL WDI 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, 2013, and ending June 30, 2014:

Water Sales and Tap Fees	650,000	
Appropriated Fund Balance		
TOTAL WDI FUND REVENUE:		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, 2013, and ending June 30, 2014:

Operating Expense	268,500	
Capital Outlay	2,162	
Debt Service	279,338	
TOTAL WDII FUND EXPENDITURES:		550,000

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:

Water Sales and Tap Fees	550,000	
Appropriated Fund Balance		
TOTAL WDII FUND REVENUE:		550,000

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, 2013, and ending June 30, 2014:

Operating Expense	263,000	
Capital Outlay	17,937	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:		280,937

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, 2013, and ending June 30, 2014:

Tax Levy	225,937	
Sales Tax	55,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:		280,937

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, 2013, and ending June 30, 2014:

Personnel		
Operating Expense	308,600	

	Capital Reserve	785,785	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			1,094,385

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, 2013, and ending June 30, 2014:

	Fees	205,747	
	Grant	598,385	
	Appropriated Fund Balance	290,253	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			1,094,385

Section 9. Revaluation Fund

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:

	Personnel Operating Expense	75,000	
	Capital		
TOTAL REVALUATION FUND EXPENDITURES:			75,000

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:

	Interfund Transfer	75,000	
	Appropriated Fund Balance		
TOTAL REVALUATION FUND REVENUES:			75,000

Section 10. Canteen Fund

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:

	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, 2013, and ending June 30, 2014:

	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, 2013, and ending June 30, 2014:

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, 2013, and ending June 30, 2014 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, 2014. The levy and corresponding estimate for current year property tax collection is based on a projected 2,020,000,000 tax base and a prior year collection rate of 93.86 percent on real property and 75.01 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 2013-2014 - All county employee salaries will be increased by 1.25 percent. This restores the 2.5% furlough taken in 2011-2012 and eliminates furlough 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 20th day of June 2013

Guy McCook
Chairman

Ann W. Kurtzman
Clerk

attachments