

SCOTLAND COUNTY, NC, BUDGET ORDINANCE

JULY 1, 2014 – JUNE 30, 2015

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

	Amount	Subtotals
<b><u>Section 1. General Expenditures</u></b>		
<b><u>General Government</u></b>		
Governing Body	66,193	
Administration	688,486	
General Services	453,560	
Tax Department	864,411	
Board of Elections	194,029	
Register of Deeds	240,804	
Inspections	311,588	
Planning and Zoning	3,090	
Legal	39,125	
Court Facilities	-	
Information Technology	268,132	
Public Buildings	1,343,308	
<i>Subtotal</i>		4,472,726
<b><u>Law Enforcement</u></b>		
Sheriff's Department	2,828,320	
Drug Fund	10,000	
Jail	1,826,092	
<i>Subtotal</i>		4,664,412
<b><u>Emergency Services</u></b>		
Emergency Medical Services	1,941,488	
911 Center	494,203	
<i>Subtotal</i>		2,435,691
<b><u>Health and Human Services</u></b>		
Health Department	2,760,954	
Department of Social Services	8,649,220	
Veteran Service Office	51,289	
Transportation	544,501	
<i>Subtotal</i>		12,005,964
<b><u>Cultural &amp; Recreational Activities</u></b>		
Parks and Recreation	491,884	
Splash Pad	31,314	
Recreation Complex	64,113	
Adult Athletics and Senior Events	10,170	
Scotland Memorial Library -- Local	428,375	
Historic Properties	18,000	
Wagram Rec Complex	91,665	
John Blue Cotton Festival	-	
<i>Subtotal</i>		1,135,521
<b><u>Contributory Allocations</u></b>		
<b><u>Economic Development:</u></b>		
Incentive Grants	72,500	
NC One Fund - Pass Through	-	
Southeastern Economic Development Corporation	3,960	
<i>Subtotal</i>		76,460
<b><u>Government Related:</u></b>		
Mental Health – Local Funds	72,920	
ABC Bottle Tax	6,500	
Cooperative Extension	150,308	
Cooperative Extension Grants	-	
Soil Conservation	70,930	
Rescue Squad	28,525	
Forestry Service	99,896	
Medical Examiner	30,000	
Lumber River Council of Governments	26,189	
Richmond Community College	298,199	
Criminal Justice Partnership Program Grant	-	
Home Community Care Block Grant -- LRCOG	-	
JCPC Pass Through Funding	200,000	
<i>Subtotal</i>		983,467
<b><u>Non-Government Related:</u></b>		
Community Assistance Grants	-	

<b>Humane Society</b>	120,000	
<b>Hospice</b>	-	
<b>Subtotal</b>		120,000
<b>Reserves:</b>		
<b>Revaluation Reserve</b>	75,000	
<b>Subtotal</b>		75,000
<b>Debt Service:</b>		
<b>Debt Service</b>	-	
<b>Subtotal</b>		-
Interfund Transfer		-
<b>TOTAL GENERAL EXPENDITURES:</b>		25,969,241
		<b>Subtotals/Total</b>

## **Section 2. School Funding**

### **Expenditures**

*The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2014, and ending June 30, 2015*

<b>School Funding Formula</b>	10,339,325	
<b>Capital Expenditures</b>	189,770	
<b>Lottery Funded Capital Expenditures</b>	424,000	
<b>Debt Service</b>	1,308,752	
<b>Fines &amp; Forfeitures Pass Through</b>	275,000	
<b>Early College Program</b>	75,000	
<b>TOTAL SCHOOL EXPENDITURES:</b>		12,611,847
<b>TOTAL GENERAL FUND EXPENDITURES</b>		38,581,088
<b>(GENERAL AND SCHOOL EXPENDITURES):</b>		

## **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, 2014 and ending June 30, 2015:*

<b>Property Taxes - Undesignated</b>	12,082,185	
<b>Property Taxes - Designated</b>	10,176,276	
<b>Local Option Sales Tax – Unrestricted</b>	3,973,645	
<b>Local Option Sales Tax – Restricted</b>	1,165,990	
<b>User Fees and Unrestricted Intergovernmental Revenues</b>	3,221,407	
<b>Restricted Intergovernmental Revenues</b>	7,961,585	
<b>TOTAL GENERAL FUND REVENUE:</b>		38,581,088

## **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, 2014, and ending June 30, 2015:*

<b>Personnel</b>	475,662	
<b>Operating Expense</b>	1,166,845	
<b>Capital Outlay</b>	50,000	
<b>Transfer to General Fund</b>	-	
<b>TOTAL S/W FUND EXPENDITURES:</b>		1,692,507

### **Revenue**

*It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015:*

<b>Sale of Recyclables and Tipping Fees</b>	1,598,507
<b>State White Goods/Tire Fees</b>	80,000

	<b>Interfund Transfer</b>	14,000	
<b>TOTAL S/W FUND REVENUES:</b>			1,692,507

**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, 2014, and ending June 30, 2015:*

	<b>Personnel</b>	45,746	
	<b>Operating Expense</b>	468,318	
	<b>Capital Outlay</b>	10,000	
	<b>Debt Service</b>	125,936	
<b>TOTAL WDI FUND EXPENDITURES:</b>			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, 2014, and ending June 30, 2015:*

	<b>Water Sales and Tap Fees</b>	650,000	
	<b>Appropriated Fund Balance</b>	-	
<b>TOTAL WDI 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, 2014, and ending June 30, 2015:*

	<b>Operating Expense</b>	270,662	
	<b>Capital Outlay</b>	-	
	<b>Debt Service</b>	279,338	
<b>TOTAL WDII FUND EXPENDITURES:</b>			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, 2014, and ending June 30, 2015:*

	<b>Water Sales and Tap Fees</b>	550,000	
	<b>Appropriated Fund Balance</b>	-	
<b>TOTAL WDII FUND REVENUE:</b>			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, 2014, and ending June 30, 2015:*

	<b>Operating Expense</b>	333,000	
	<b>Capital Outlay</b>	567,937	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:</b>			900,937

**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, 2014, and ending June 30, 2015:*

	<b>Tax Levy</b>	576,546	
	<b>Sales Tax</b>	55,000	
	<b>Other Revenue</b>	4,411	
	<b>Fund Balance Appropriated</b>	264,980	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:</b>			900,937

**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, 2014, and ending June 30, 2015:

Personnel	-	
Operating Expense	228,362	
Capital Reserve	-	
<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:</b>		<b>228,362</b>

**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, 2014, and ending June 30, 2015:

Fees	-	
Grant	228,362	
Appropriated Fund Balance	-	
<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:</b>		<b>228,362</b>

**Section 9. Revaluation Fund**

**Expenditures**

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015:

Personnel	-	
Operating Expense	75,000	
Capital	-	
<b>TOTAL REVALUATION FUND EXPENDITURES:</b>		<b>75,000</b>

**Revenue**

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015:

Interfund Transfer	75,000	
Appropriated Fund Balance	-	
<b>TOTAL REVALUATION FUND REVENUES:</b>		<b>75,000</b>

**Section 10. Canteen Fund**

**Expenditures**

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015:

Expenditures	84,100	
<b>TOTAL CANTEEN FUND</b>		<b>84,100</b>

**Revenue**

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015:

Revenue	84,100	
<b>TOTAL CANTEEN FUND REVENUES:</b>		<b>84,100</b>

**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, 2014, and ending June 30, 2015:

Expenditures	336,000	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:</b>		<b>336,000</b>

**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, 2014, and ending June 30, 2015 based on a 6% motel/hotel Occupancy Tax:*

<b>Revenue</b>	336,000	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:</b>		336,000

**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 2,060,000,000 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 \$.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 and extend the five mile fire service area to as much of Scotland County as reasonable.

**SECTION 13. PERSONNEL & COMPENSATION**

FY 2014-2015 - All county employee salaries will be increased by 1.7 percent.

**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:

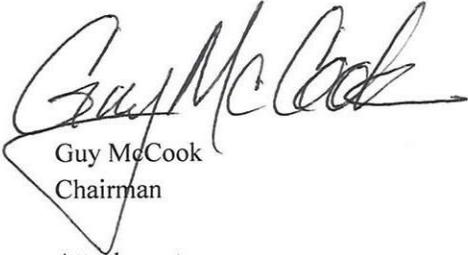
- a) He may transfer amounts between objects of expenditure within departments, without limitations and without a separate report.
- b) He may transfer amounts up to \$1,000 between departments lying within the same fund. In such cases, a separate report of such transfer shall be submitted to the County 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 23rd day of June 2014



Guy McCook  
Chairman

Attachments



Ann W. Kurtzman  
Clerk

