

SCOTLAND COUNTY, NC, BUDGET ORDINANCE

JULY 1, 2014 – JUNE 30, 2015

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	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
<u>Law Enforcement</u>		
Sheriff's Department	2,828,320	
Drug Fund	10,000	
Jail	1,826,092	
<i>Subtotal</i>		4,664,412
<u>Emergency Services</u>		
Emergency Medical Services	1,941,488	
911 Center	494,203	
<i>Subtotal</i>		2,435,691
<u>Health and Human Services</u>		
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
<u>Cultural & Recreational Activities</u>		
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
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	72,500	
NC One Fund - Pass Through	-	
Southeastern Economic Development Corporation	3,960	
<i>Subtotal</i>		76,460
<u>Government Related:</u>		
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
<u>Non-Government Related:</u>		
Community Assistance Grants	-	
Humane Society	120,000	
Hospice	-	
<i>Subtotal</i>		120,000
<u>Reserves:</u>		
Revaluation Reserve	75,000	
<i>Subtotal</i>		75,000
<u>Debt Service:</u>		
Debt Service	-	
<i>Subtotal</i>		-
Interfund Transfer		-
TOTAL GENERAL EXPENDITURES:		25,969,241

Subtotals/Total

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

School Funding Formula	10,614,325	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	424,000	
Debt Service	1,308,752	
Fines & Forfeitures Pass Through	275,000	
Early College Program	75,000	
TOTAL SCHOOL EXPENDITURES:		12,997,077
TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		38,966,318

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:

Property Taxes - Undesignated	12,082,185	
Property Taxes - Designated	10,176,276	
Local Option Sales Tax – Unrestricted	3,973,645	
Local Option Sales Tax – Restricted	1,165,990	
User Fees and Unrestricted Intergovernmental Revenues	3,063,407	
Restricted Intergovernmental Revenues	7,961,585	
Fund Balance	543,230	
TOTAL GENERAL FUND REVENUE:		38,966,318

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:

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

	Sale of Recyclables and Tipping Fees	1,598,507	
	State White Goods/Tire Fees	80,000	
	Interfund Transfer	14,000	
TOTAL S/W FUND REVENUES:			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:

	Personnel	45,746	
	Operating Expense	468,318	
	Capital Outlay	10,000	
	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, 2014, and ending June 30, 2015:

	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, 2014, and ending June 30, 2015:

	Operating Expense	270,662	
	Capital Outlay	-	
	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, 2014, and ending June 30, 2015:

	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, 2014, and ending June 30, 2015:

	Operating Expense	333,000	
	Capital Outlay	567,937	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:			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:

	Tax Levy	576,546	
	Sales Tax	55,000	
	Other Revenue	4,411	
	Fund Balance Appropriated	264,980	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			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	-	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			228,362

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	-	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			228,362

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	-	
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, 2014, and ending June 30, 2015:

	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, 2014, and ending June 30, 2015:

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, 2014, and ending June 30, 2015:

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, 2014, and ending June 30, 2015:

Expenditures	336,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:		336,000

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

Revenue	336,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:		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.

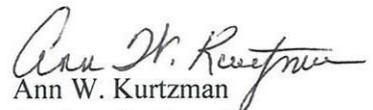
SECTION 16. BUDGET ORDINANCE

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
Amended the 7th day of July for local school funding


Guy McCook
Chairman

Attachments


Ann W. Kurtzman
Clerk to the Board

