

SCOTLAND COUNTY, NC, BUDGET ORDINANCE

JULY 1, 2009 – JUNE 30, 2010

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	87,952	
Administration	737,999	
General Services	449,585	
Tax Department	623,092	
Board of Elections	200,038	
Register of Deeds	239,350	
Inspections	291,903	
Planning and Zoning	7,671	
Legal	35,000	
Court Facilities	105,000	
Information Technology	274,947	
Public Buildings	1,340,352	
<i>Subtotal</i>		4,392,889
<u>Law Enforcement</u>		
Sheriff's Department	2,779,595	
Drug Fund	10,000	
Jail	1,801,370	
<i>Subtotal</i>		4,590,965
<u>Emergency Services</u>		
Emergency Medical Services	1,993,590	
<i>Subtotal</i>		1,993,590
<u>Health and Human Services</u>		
Health Department	3,310,370	
Department of Social Services	9,378,500	
Veteran Service Office	50,097	
Transportation	583,696	
<i>Subtotal</i>		13,322,663
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	568,053	
Splash Pad	39,979	
Recreation Complex	83,934	
Adult Athletics and Senior Events	25,856	
Scotland Memorial Library -- Local	465,464	
Historic Properties	18,000	
John Blue Cotton Festival	30,723	
<i>Subtotal</i>		1,232,009
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	600,000	
NC One Fund - Pass Through	-	
Southeastern Economic Development Corporation	3,960	
<i>Subtotal</i>		603,960

<u>Government Related:</u>		
Mental Health – Local Funds	72,920	
ABC Bottle Tax	8,000	
Cooperative Extension	178,884	
Cooperative Extension Grants	-	
Soil Conservation	111,410	
Rescue Squad	50,000	
Forestry Service	89,750	
Medical Examiner	40,000	
Lumber River Council of Governments	29,500	
Richmond Community College	165,384	
Criminal Justice Partnership Program Grant	150,000	
Home Community Care Block Grant -- LRCOG	-	
JCPC Pass Through Funding	215,000	
<i>Subtotal</i>		1,110,848
<u>Non-Government Related:</u>		
Community Assistance Grants	159,450	
Humane Society	83,800	
Home Community Care Block Match	15,340	
<i>Subtotal</i>		258,590
<u>Reserves:</u>		
Revaluation Reserve	100,000	
<i>Subtotal</i>		100,000
<u>Debt Service:</u>		
Debt Service	500,786	
<i>Subtotal</i>		500,786
TOTAL GENERAL EXPENDITURES:		28,106,300

Section 2. School Funding*Expenditures*

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2009, and ending June 30, 2010

School Funding Formula	10,530,637	
Capital Expenditures	680,015	
Lottery Funded Capital Expenditures	825,000	
Debt Service	1,511,520	
Fines & Forfeitures Pass Through	400,000	
TOTAL SCHOOL EXPENDITURES:		13,947,172
TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		42,053,472

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, 2009 and ending June 30, 2010:

Property Taxes - Undesignated	9,733,221	
Property Taxes - Designated	12,249,447	
Local Option Sales Tax – Unrestricted	5,084,950	
Local Option Sales Tax – Restricted	1,297,725	
User Fees and Unrestricted Intergovernmental Revenues	1,512,454	
Restricted Intergovernmental Revenues	10,056,357	
Program Grants and Retained Earnings	2,119,318	
TOTAL GENERAL FUND REVENUE:		42,053,472

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, 2009, and ending June 30, 2010:

Personnel	550,663	
Operating Expense	1,656,715	
Capital Outlay	276,000	
Transfer to General Fund		
TOTAL S/W FUND EXPENDITURES:		2,483,378

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Sale of Recyclables and Tipping Fees	2,418,378	
State White Goods/Tire Fees	65,000	
TOTAL S/W FUND EXPENDITURES:		2,483,378

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, 2009, and ending June 30, 2010:

Personnel	67,175	
Operating Expense	323,960	
Capital Outlay	5,000	
Debt Service	126,322	
TOTAL WDI FUND EXPENDITURES:		522,457

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Water Sales and Tap Fees	522,457	
Appropriated Fund Balance	-	
TOTAL WDI FUND REVENUE:		522,457

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, 2009, and ending June 30, 2010:

	Operating Expense	184,800	
	Capital Outlay	-	
	Debt Service	278,553	
TOTAL WDII FUND EXPENDITURES:			463,353

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

	Water Sales and Tap Fees	463,353	
	Appropriated Fund Balance	-	
TOTAL WDII FUND REVENUE:			463,353

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, 2009, and ending June 30, 2010:

	Operating Expense	263,000	
	Capital Outlay	11,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:			274,000

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, 2009, and ending June 30, 2010:

	Tax Levy	219,000	
	Sales Tax	55,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			274,000

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, 2009, and ending June 30, 2010:

Personnel	-	
Operating Expense	273,220	
Capital	125,000	
Reserve	-	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:		398,220

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, 2009, and ending June 30, 2010:

Fees	248,333	
Appropriated Fund Balance	149,887	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:		398,220

Section 9. Revaluation Fund

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Personnel	89,538	
Operating Expense	100,300	
Capital	25,000	
TOTAL REVALUATION FUND EXPENDITURES:		214,838

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Interfund Transfer	100,000	
Appropriated Fund Balance	114,838	
TOTAL REVALUATION FUND REVENUES:		214,838

Section 10. Canteen Fund

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Expenditures	80,000	
TOTAL CANTEEN FUND		80,000

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2009, and ending June 30, 2010:

Revenue	80,000	
TOTAL CANTEEN FUND REVENUES:		80,000

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, 2009, and ending June 30, 2010:

Expenditures	338,600	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:		338,600

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, 2009, and ending June 30, 2010 based on a 6% motel/hotel Occupancy Tax:

Revenue	338,600	
TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:		338,600

SECTION 12. PROPERTY TAX LEVY:

There is hereby levied an ad valorem property tax at the rate of \$ **1.02** per \$100 valuation of properties listed for taxes as of January 1, 2009. The property tax rate includes \$**.56** school tax and \$**.46** general government services tax. The levy and corresponding estimate for current year property tax collection is based on a projected 1,961,762,782 tax base and a prior year estimated collection rate of 96.44 percent on real property and 75.66 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 2009-2010 - 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 2009-2010 - County Commissioners annual compensation is \$10,820 for the Chairman and \$7,191 for each Commissioner.

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 18th day of June 2009



J.D. Willis
Chairman



Ann W. Kurtzman
Clerk

attachments