

**SCOTLAND COUNTY, NC, BUDGET ORDINANCE**

**JULY 1, 2010 – JUNE 30, 2011**

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

	Amount	Subtotals
<b><u>Section 1. General Expenditures</u></b>		
<b><u>General Government</u></b>		
Governing Body	84,142	
Administration	722,747	
General Services	481,071	
Tax Department	639,256	
Board of Elections	202,061	
Register of Deeds	240,818	
Inspections	302,963	
Planning and Zoning	8,171	
Legal	35,000	
Court Facilities	105,000	
Information Technology	277,150	
Public Buildings	1,521,151	
Subtotal		4,619,530
<b><u>Law Enforcement</u></b>		
Sheriff's Department	2,852,896	
Drug Fund	10,000	
Jail	1,828,063	
Subtotal		4,690,959
<b><u>Emergency Services</u></b>		
Emergency Medical Services	1,747,206	
Subtotal		1,747,206
<b><u>Health and Human Services</u></b>		
Health Department	3,333,374	
Department of Social Services	8,761,177	
Veteran Service Office	51,181	
Transportation	602,180	
Subtotal		12,747,912
<b><u>Cultural &amp; Recreational Activities</u></b>		
Parks and Recreation	581,033	
Splash Pad	40,009	
Recreation Complex	83,970	
Adult Athletics and Senior Events	25,869	
Scotland Memorial Library -- Local	479,281	
Historic Properties	18,000	
Wagram Rec Complex	53,725	
John Blue Cotton Festival	-	

	<i>Subtotal</i>	1,281,887
<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	191,070	
Cooperative Extension Grants	-	
Soil Conservation	105,258	
Rescue Squad	50,000	
Forestry Service	80,775	
Medical Examiner	35,000	
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>	1,102,907
<u>Non-Government Related:</u>		
Community Assistance Grants	159,450	
Humane Society	90,000	
Home Community Care Block Match	15,340	
	<i>Subtotal</i>	264,790
<u>Reserves:</u>		
Revaluation Reserve	50,000	
	<i>Subtotal</i>	50,000
<u>Debt Service:</u>		
Debt Service	642,401	
	<i>Subtotal</i>	642,401
<b>TOTAL GENERAL EXPENDITURES:</b>		<b>27,751,552</b>
		<b>Subtotals/Total</b>

## **Section 9. Revaluation Fund**

### **Expenditures**

*The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2010, and ending June 30, 2011:*

	<b>Personnel</b>	91,910	
	<b>Operating Expense</b>	89,838	
	<b>Capital</b>	25,000	
<b>TOTAL REVALUATION FUND EXPENDITURES:</b>			206,748

### **Revenue**

*It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2010, and ending June 30, 2011:*

	<b>Interfund Transfer</b>	50,000	
	<b>Appropriated Fund Balance</b>	156,748	
<b>TOTAL REVALUATION FUND REVENUES:</b>			206,748

## **Section 10. Canteen Fund**

### **Expenditures**

*The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2010, and ending June 30, 2011:*

	<b>Expenditures</b>	80,000	
<b>TOTAL CANTEEN FUND</b>			80,000

### **Revenue**

*It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2010, and ending June 30, 2011:*

	<b>Revenue</b>	80,000	
<b>TOTAL CANTEEN FUND REVENUES:</b>			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, 2010, and ending June 30, 2011:*

	<b>Expenditures</b>	338,600	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:</b>			338,600

### **Revenue**

## **Section 2. School Funding**

### **Expenditures**

*The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2010, and ending June 30, 2011*

School Funding Formula	10,688,920	
Capital Expenditures	579,500	
Lottery Funded Capital Expenditures	825,000	
Debt Service	1,371,080	
Fines & Forfeitures Pass Through	400,000	
<b>TOTAL SCHOOL EXPENDITURES:</b>		<b>13,864,500</b>
<b>TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):</b>		<b>41,616,052</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, 2010 and ending June 30, 2011:*

Property Taxes - Undesignated	10,155,221	
Property Taxes - Designated	10,880,637	
Local Option Sales Tax – Unrestricted	4,884,990	
Local Option Sales Tax – Restricted	1,318,810	
User Fees and Unrestricted Intergovernmental Revenues	1,748,155	
Restricted Intergovernmental Revenues	9,814,007	
Program Grants and Retained Earnings	2,814,232	
<b>TOTAL GENERAL FUND REVENUE:</b>		<b>41,616,052</b>

## **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, 2010, and ending June 30, 2011:*

Personnel	566,220	
Operating Expense	1,641,200	
Capital Outlay	46,000	
Transfer to General Fund		
<b>TOTAL S/W FUND EXPENDITURES:</b>		<b>2,253,420</b>

*It is estimated that the following revenues will be available in the Scotland County Tourism Development Authority for the Fiscal Year beginning July 1, 2010, and ending June 30, 2011 based on a 6% motel/hotel Occupancy Tax:*

	<b>Revenue</b>	338,600	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY</b>			338,600
	<b>REVENUES:</b>		

**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, 2010. 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 1,961,762,800 tax base and a prior year estimated collection rate of 95.08 percent on real property and 76.28 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 2010-2011 - 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 2010-2011 - 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**

**Revenue**

*It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2010, and ending June 30, 2011:*

Sale of Recyclables and Tipping Fees	2,168,420	
State White Goods/Tire Fees	85,000	
<b>TOTAL S/W FUND REVENUES:</b>		<b>2,253,420</b>

**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, 2010, and ending June 30, 2011:*

Personnel	68,662	
Operating Expense	340,660	
Capital Outlay	5,000	
Debt Service	126,091	
<b>TOTAL WDI FUND EXPENDITURES:</b>		<b>540,413</b>

**Revenue**

*It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year beginning July 1, 2010, and ending June 30, 2011:*

Water Sales and Tap Fees	540,413	
Appropriated Fund Balance	-	
<b>TOTAL WDI FUND REVENUE:</b>		<b>540,413</b>

**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, 2010, and ending June 30, 2011:*

Operating Expense	221,900	
Capital Outlay		
Debt Service	278,337	
<b>TOTAL WDII FUND EXPENDITURES:</b>		<b>500,237</b>

**Revenue**

*It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year beginning July 1, 2010, and ending June 30, 2011:*

Water Sales and Tap Fees	500,237
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<b>Appropriated Fund Balance</b>	-	
<b>TOTAL WDII FUND REVENUE:</b>		500,237

**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, 2010, and ending June 30, 2011:*

<b>Operating Expense</b>	263,000
<b>Capital Outlay</b>	11,000

<b>TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:</b>		274,000
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**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, 2010, and ending June 30, 2011:*

<b>Tax Levy</b>	219,000
<b>Sales Tax</b>	55,000

<b>TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:</b>		274,000
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**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, 2010, and ending June 30, 2011:*

<b>Personnel</b>	
<b>Operating Expense</b>	273,222
<b>Capital</b>	100,000
<b>Reserve</b>	

<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:</b>		373,222
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**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, 2010, and ending June 30, 2011:*

<b>Fees</b>	281,146
<b>Appropriated Fund Balance</b>	92,076

<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:</b>		373,222
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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 21st day of June 2010



J.D. Willis  
Chairman



Ann W. Kurtzman  
Clerk

attachments