

**SCOTLAND COUNTY, NC, BUDGET ORDINANCE  
 JULY 1, 2015 – JUNE 30, 2016  
 BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF SCOTLAND COUNTY,  
 NORTH CAROLINA**

<b><u>SECTION 1. GENERAL EXPENDITURES</u></b>	<b>Amount</b>	<b>Subtotals</b>
<b><u>General Government</u></b>		
<b>Governing Body</b>	69,263	
<b>Administration</b>	690,010	
<b>Board of Elections</b>	243,403	
<b>Tax Department</b>	883,968	
<b>Legal</b>	39,125	
<b>Register of Deeds</b>	268,537	
<b>Court Facilities</b>	-	
<b>Inspections</b>	314,083	
<b>Planning and Zoning</b>	4,661	
<b>General Services</b>	465,065	
<b>Information Technology</b>	305,444	
<b>Public Buildings</b>	1,395,627	
<i>Subtotal</i>		4,679,186
<b><u>Law Enforcement</u></b>		
<b>Sheriff's Department</b>	2,935,088	
<b>Jail</b>	1,794,127	
<b>Drug Fund</b>	10,000	
<i>Subtotal</i>		4,739,215
<b><u>Emergency Services</u></b>		
<b>Emergency Medical Services</b>	2,012,158	
<b>911 Center</b>	962,234	
<i>Subtotal</i>		2,974,392
<b><u>Health and Human Services</u></b>		
<b>Health Department</b>	2,566,278	
<b>Department of Social Services</b>	8,464,138	
<b>Veteran Service Office</b>	53,595	
<b>Transportation</b>	522,458	
<i>Subtotal</i>		11,606,469
<b><u>Cultural &amp; Recreational Activities</u></b>		
<b>Parks and Recreation</b>	457,171	
<b>Laurel Hill Community Center</b>	36,969	
<b>Splash Pad</b>	24,345	
<b>Recreation Complex</b>	64,695	
<b>Wagram Rec Complex</b>	122,812	
<b>Adult Athletics and Senior Events</b>	22,320	
<b>Scotland Memorial Library -- Local</b>	447,650	
<b>Historic Properties</b>	18,000	
<i>Subtotal</i>		1,193,962

Contributory Allocations

<b><u>Economic Development:</u></b>		
<b>Incentive Grants</b>	874,099	
<b>Southeastern Economic Development Corporation</b>	3,254	
<b>Subtotal</b>		877,353
<b><u>Government Related:</u></b>		
<b>Criminal Justice Grant</b>	-	
<b>Rescue Squad</b>	31,275	
<b>Medical Examiner</b>	30,000	
<b>Forestry Service</b>	99,896	
<b>Cooperative Extension</b>	157,808	
<b>Soil Conservation</b>	72,615	
<b>Richmond Community College</b>	281,407	
<b>Lumber River Council of Governments</b>	26,293	
<b>JCPC Pass Through Funding</b>	152,332	
<b>Mental Health – Local Funds</b>	72,920	
<b>ABC Bottle Tax</b>	6,500	
<b>Home Community Care Block Grant -- LRCOG</b>	-	
<b>Subtotal</b>		931,046
<b><u>Non-Government Related:</u></b>		
<b>Humane Society</b>	120,000	
<b>Subtotal</b>		120,000
<b><u>Reserves:</u></b>		
<b>Revaluation Reserve</b>	75,000	
<b>Subtotal</b>		75,000
<b><u>Debt Service:</u></b>		
<b>Debt Service</b>	79,473	
<b>Subtotal</b>		79,473
<b>TOTAL GENERAL EXPENDITURES:</b>		27,276,096

**SECTION 2. SCHOOL FUNDING**

Expenditures

*The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2015, and ending June 30, 2016*

<b>School Funding Formula</b>	10,826,612	
<b>Capital Expenditures</b>	300,000	
<b>Lottery Funded Capital Expenditures</b>	124,000	
<b>Debt Service</b>	1,529,156	
<b>Fines &amp; Forfeitures Pass Through</b>	275,000	
<b>Early College Program</b>	75,000	
<b>TOTAL SCHOOL EXPENDITURES:</b>		13,129,768
<b>TOTAL GENERAL FUND EXPENDITURES</b>		
<b>(GENERAL AND SCHOOL EXPENDITURES):</b>		40,405,864

### **SECTION 3. GENERAL FUND REVENUES**

*It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:*

<b>Property Taxes - Undesignated</b>	22,064,245	
<b>Property Taxes - Designated</b>	803,418	
<b>Local Option Sales Tax – Unrestricted</b>	4,461,366	
<b>Local Option Sales Tax – Restricted</b>	1,165,990	
<b>User Fees and Unrestricted Intergovernmental Revenues</b>	4,032,928	
<b>Restricted Intergovernmental Revenues</b>	7,877,917	
<b>TOTAL GENERAL FUND REVENUES:</b>		40,405,864

### **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, 2015, and ending June 30, 2016:*

<b>Personnel</b>	487,737	
<b>Operating Expense</b>	1,047,939	
<b>Capital Outlay</b>	105,000	
<b>Debt Service</b>	69,324	
<b>TOTAL SOLID WASTE FUND EXPENDITURES:</b>		1,710,000

#### **Revenue**

*It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Sale of Recyclables and Tipping Fees</b>	1,616,000	
<b>State White Goods/Tire Fees</b>	80,000	
<b>Interfund Transfer</b>	14,000	
<b>TOTAL SOLID WASTE FUND REVENUES:</b>		1,710,000

### **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, 2015, and ending June 30, 2016:*

<b>Personnel</b>	45,011	
<b>Operating Expense</b>	529,075	
<b>Capital Outlay</b>	-	
<b>Debt Service</b>	125,695	
<b>TOTAL WATER DISTRICT I FUND EXPENDITURES:</b>		699,781

**Revenue**

*It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Water Sales and Tap Fees</b>	685,000	
<b>Appropriated Fund Balance</b>	14,781	
<b>TOTAL WATER DISTRICT I FUND REVENUE:</b>		699,781

**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, 2015, and ending June 30, 2016:*

<b>Operating Expense</b>	334,373	
<b>Capital Outlay</b>	-	
<b>Debt Service</b>	278,762	
<b>TOTAL WATER DISTRICT II FUND EXPENDITURES:</b>		613,135

**Revenue**

*It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Water Sales and Tap Fees</b>	586,316	
<b>Appropriated Fund Balance</b>	26,819	
<b>TOTAL WATER DISTRICT II FUND REVENUE:</b>		613,135

**SECTION 7. FIRE SERVICE DISTRICT**

**Expenditures**

*The following amounts are hereby appropriated in the Fire Service District Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Operating Expense</b>	350,000	
<b>Capital Outlay</b>	600,000	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:</b>		950,000

**Revenue**

*It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Tax Levy</b>	625,609	
<b>Sales Tax</b>	268,000	
<b>Other Revenue</b>	6,411	
<b>Fund Balance Appropriated</b>	49,980	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:</b>		950,000

**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, 2015, and ending June 30, 2016:*

<b>Personnel</b>	-	
<b>Operating Expense</b>	229,929	
<b>Capital Reserve</b>	-	
<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:</b>		229,929

**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, 2015, and ending June 30, 2016:*

<b>Fees</b>	229,929	
<b>Grant</b>	-	
<b>Appropriated Fund Balance</b>		
<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:</b>		229,929

**SECTION 9. REVAULATION FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

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

**Revenue**

*It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

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

**SECTION 10. SPECIAL REVENUE FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Special Revenue Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Expenditures</b>	1,201	
<b>TOTAL SPECIAL REVENUE FUND</b>		1,201

**Revenue**

*It is estimated that the following revenues will be available in the Special Revenue Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Revenue</b>	1,201	
<b>TOTAL SPECIAL REVENUE FUND REVENUES:</b>		1,201

**SECTION 11. CANTEEN FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Expenditures</b>	28,000	
<b>TOTAL CANTEEN FUND</b>		28,000

**Revenue**

*It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Revenue</b>	28,000	
<b>TOTAL CANTEEN FUND REVENUES:</b>		28,000

**SECTION 12. TOURISM DEVELOPMENT**

**AUTHORITY**

**Expenditures**

*The following amounts are hereby appropriated in the Scotland County Tourism Development Authority for the Fiscal Year beginning July 1, 2015, and ending June 30, 2016:*

<b>Expenditures</b>	336,000	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY</b>		336,000
<b>EXPENDITURES:</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, 2015, and ending June 30, 2016 based on a 6% motel/hotel Occupancy Tax:*

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

**SECTION 13. 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, 2015. The levy and corresponding estimate for current year property tax collection is based on a projected 2,082,000,000 tax base and a prior year collection rate of 94.41 percent on real property.

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 14. PERSONNEL & COMPENSATION**

FY 2015-2016 - All county employee salaries will be increased by a 1.0 percent COLA.

In addition, employees that have been on their current grade for five years or more and are on less than a step nine, which is market rate, will receive a one step increase. Employees that have been on their current grade for ten years or more and are on less than a step nine, which is market rate, will receive a two step increase. Step nine will be the maximum step increase issued under this plan. The qualifying date for the step increases will be as of June 30, 2015.

To qualify, the employee must be in good standing with no active correction action plan or disciplinary action pending according to the Scotland County Personnel Policy, Article VIII, Section 11. Inactivating Disciplinary Action which states "Any disciplinary action issued after the effective date of this section is deemed inactive in the event that, (A) The department head or supervisor notes in the employee's personnel file that the reason for the disciplinary action has been resolved or corrected; or (B) eighteen (18) months have passed since the first warning or disciplinary action during which the employee does not have another active warning or disciplinary action and the department head had not issued to the employee written notice of an extension to the disciplinary period."

Regarding Part (A) as previously described, for the purpose of administering these step increases, any such note from the department head or supervisor indicating that the reason for disciplinary action has been resolved or corrected must be written, dated, and given to the employee and placed in the employee's personnel file prior to the date that the FY 2015-16 budget is approved by the Board of Commissioners.

**SECTION 15. 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 16. 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 Mid-Year 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 17. BUDGET ORDINANCE**

This Budget Ordinance has been prepared in compliance with the Local Government Budget and 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 26th day of June 2015

Guy McCook  
Chairman

Ann W. Kurtzman  
Clerk to the Board

Attachments