

SCOTLAND COUNTY, NC, BUDGET ORDINANCE
 JULY 1, 2016 – JUNE 30, 2017
 BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF
 SCOTLAND COUNTY, NORTH CAROLINA

<u>SECTION 1. GENERAL EXPENDITURES</u>	Amount	Subtotals
<u>General Government</u>		
Governing Body	71,001	
Administration	791,058	
Board of Elections	254,763	
Tax Department	919,677	
Legal	53,125	
Register of Deeds	269,940	
Court Facilities	7,800	
Inspections	318,024	
Planning and Zoning	5,237	
General Services	506,213	
Information Technology	331,524	
Public Buildings	1,449,167	
<i>Subtotal</i>		4,977,529
<u>Law Enforcement</u>		
Sheriff's Department	3,051,824	
Jail	1,742,413	
Drug Fund	10,000	
<i>Subtotal</i>		4,804,237
<u>Emergency Services</u>		
Emergency Medical Services	1,993,063	
Emergency Management	20,800	
911 Center	1,051,551	
<i>Subtotal</i>		3,065,414
<u>Health and Human Services</u>		
Health Department	2,742,242	
Department of Social Services	8,218,620	
Veteran Service Office	58,714	
Transportation	503,975	
<i>Subtotal</i>		11,523,551
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	501,872	
Laurel Hill Community Center	31,740	
Splash Pad	24,396	
Recreation Complex	51,803	
Wagram Rec Complex	122,640	
Adult Athletics and Senior Events	22,274	
Scotland Memorial Library -- Local	457,032	
Historic Properties	18,000	
<i>Subtotal</i>		1,229,757
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	836,000	
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		839,254
<u>Government Related:</u>		
Rescue Squad	32,000	
Medical Examiner	30,000	
Forestry Service	99,896	
Cooperative Extension	162,177	
Soil Conservation	77,997	
Richmond Community College	290,088	
Lumber River Council of Governments	25,737	
JCPC Pass Through Funding	152,332	
Mental Health – Local Funds	72,920	
ABC Bottle Tax	6,500	
<i>Subtotal</i>		949,647

Non-Government Related:

Humane Society 120,000
Subtotal 120,000

Reserves:

Revaluation Reserve 75,000
Subtotal 75,000

Debt Service:

Debt Service 65,912
Subtotal 65,912

TOTAL GENERAL EXPENDITURES: 27,650,301

SECTION 2. SCHOOL FUNDING

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2016, and ending June 30, 2017

School Funding Formula 10,583,013
Capital Expenditures 300,000
Lottery Funded Capital Expenditures 75,000
Debt Service 1,484,698
Fines & Forfeitures Pass Through 175,000
Financial Advisor Fees 30,000
Early College Program 75,000
TOTAL SCHOOL EXPENDITURES: 12,722,711

**TOTAL GENERAL FUND EXPENDITURES
(GENERAL AND SCHOOL EXPENDITURES): 40,373,012**

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, 2016 and ending June 30, 2017:

Property Taxes - Undesignated 20,835,323
Property Taxes - Designated 1,096,596
Local Option Sales Tax – Unrestricted 4,808,964
Local Option Sales Tax – Restricted 1,336,656
User Fees and Unrestricted Intergovernmental Revenues 4,399,018
Restricted Intergovernmental Revenues 7,896,455
TOTAL GENERAL FUND REVENUES: 40,373,012

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, 2016, and ending June 30, 2017:

Personnel 509,027
Operating Expense 1,369,673
Capital Outlay 275,000
Debt Service -
TOTAL SOLID WASTE FUND EXPENDITURES: 2,153,700

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017:

Tipping Fees	1,200,000	
Availability Fees	865,000	
State White Goods & Disposal Fees	66,000	
Interfund Transfer	22,700	
TOTAL SOLID WASTE FUND REVENUES:		2,153,700

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, 2016, and ending June 30, 2017:

Personnel	44,202	
Operating Expense	436,300	
Capital Outlay	240,000	
Transfer Out	213,043	
Debt Service	125,928	
TOTAL WATER DISTRICT I FUND EXPENDITURES:		1,059,473

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017:

Water Sales	822,000	
Appropriated Fund Balance	237,473	
TOTAL WATER DISTRICT I FUND REVENUE:		1,059,473

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, 2016, and ending June 30, 2017:

Operating Expense	237,600	
Capital Outlay	370,000	
Debt Service	279,022	
TOTAL WATER DISTRICT II FUND EXPENDITURES:		886,622

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017:

Water Sales	523,579	
Sewer Fees	150,000	
Transfer In	213,043	
TOTAL WATER DISTRICT II FUND REVENUE:		886,622

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, 2016, and ending June 30, 2017:

Operating Expense	295,500	
Capital Outlay	574,300	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:		869,800

Revenue

It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017:

	Tax Levy	581,200	
	Sales Tax	268,000	
	Other Revenue	6,600	
	Fund Balance Appropriated	14,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			869,800

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, 2016, and ending June 30, 2017:

	Personnel	-	
	Operating Expense	295,493	
	Capital	40,000	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			335,493

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, 2016, and ending June 30, 2017:

	Fees	335,493	
	Grant	-	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			335,493

SECTION 9. REVALUATION FUND

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017:

	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, 2016, and ending June 30, 2017:

	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, 2016, and ending June 30, 2017:

	Expenditures	31,000	
TOTAL CANTEEN FUND			31,000

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2016, and ending June 30, 2017:

Revenue	31,000	
TOTAL CANTEEN FUND REVENUES:		31,000

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, 2016, and ending June 30, 2017:

Expenditures	343,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:		343,000

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, 2016, and ending June 30, 2017 based on a 6% motel/hotel Occupancy Tax:

Revenue	343,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:		343,000

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, 2017. 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 13. PERSONNEL & COMPENSATION

FY 2016-2017 - All county employee salaries will be increased by a 1.0 percent COLA.

In addition, employees that have been in their current position for three 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 in their current position for seven 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, 2016.

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 2016-2017 budget is approved by the Board of Commissioners.

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 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 16. BUDGET ORDINANCE

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 27th day of June 2017



Carol McCall
Chairman



Ann W. Kurtzman
Clerk to the Board

Attachments

