

*Scotland County Board of Commissioners reconvened/budget meeting  
June 20, 2013, 507 West Covington Street, Laurinburg, NC*

**MINUTES**

**Scotland County Board of Commissioners  
June 20, 2013 Reconvened Meeting/Budget Session  
507 West Covington Street, Laurinburg NC**

At 3 p.m. Chairman Guy McCook reconvened meeting. Commissioners in attendance: Chairman McCook, Vice Chair Carol McCall and Commissioners John Alford, John Cooley, Bob Davis and Whit Gibson. Commissioners not in attendance: Commissioner Clarence McPhatter. Staff in attendance: County Manager Kevin Patterson, Finance Officer Charles Nichols and Clerk to the Board Ann W. Kurtzman. Chairman Guy McCook, referring to a June 19 car accident in which he was involved and a child died, asked for a moment of silence for the family and the child.

**Budget Discussions**

County Manager Patterson, referring to a question about EMS third-call situations, said EMS responded to a third call an estimated 20 times a month in 2012. Mr. Patterson also distributed an unsigned copy of the Wagram Recreation Center Memorandum of Understanding.

Mr. Patterson reminded the Commissioners that at the June 17 meeting, the Board approved the closure of Palmer Road convenience center and a reduced schedule for the remaining convenience centers, which would become effective July 1 if the Board takes no other action. Mr. Patterson said the reduced schedule along with the closure of Palmer Road would save the County \$30,000.

There was a lengthy discussion about the reduced schedule versus keeping Palmer Road open. The Commissioners generally agreed that Palmer Road should be reincorporated in the schedule because citizens rely on the service it provides.

Two citizens wished to speak on the subject, and Chairman McCook invited them to do so.

**Mr. John Laky**, Douglas Avenue, suggested the County invite bids from another contractor who might be more competitive. Mr. Laky noted that if hours at the convenience centers are reduced, it affects the ability of the contract workers to obtain certain benefits.

**Mr. Thomas McKinnon**, Odom Road, said he opposes closing Palmer Road and any schedule change for the remaining recycle centers reduces his options.

Vice Chair McCall suggested Palmer Road remains open two days a week along with the other centers so it is equitable. She added that the County should do more to inform and educate as a way to encourage increased use of the convenience centers.

**Motion was made by Commissioner Gibson and duly seconded by Vice Chair McCall to not close Palmer Road and to reverse the decision the Commissioners made earlier and**

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**continue Palmer Road to be open Wednesdays and Saturdays. Vote: Motion unanimously approved.**

Commissioner Cooley questioned whether the hours be reduced at all. Chairman McCook said he still would like to look at the possibility of unmanned sites, perhaps invest in a camera and try it out at one site in the beginning. Chairman McCook said an unmanned site might save costs and increase coverage long-term. Chairman McCook suggested staff to estimate the cost of an unmanned site and develop a plan to provide the service.

Commissioner Davis said he would prefer the schedule go back to the way it was while unmanned sites are studied. Chairman McCook said the question would remain as to how to balance the budget.

County Manager Patterson reviewed options where the Commissioners might balance the budget in order to return to the original schedule for the convenience centers. Finance Officer Charles Nichols reminded the Commissioners that the landfill, an enterprise fund, in the past few years has been subsidized by the general fund because the landfill was in a negative cash position. He said subsidizing the landfill is for the cash position and it does not include closure or post-closure costs. Mr. Nichols said the State expects enterprise funds to be self-sufficient.

Commissioner Davis said he does not favor hiring of a second person at the Wagram Recreation Center unless the Town of Wagram makes more of a contribution to the Center.

Mr. Patterson discussed the need for the second position, which also includes liability and safety concerns. Commissioner Alford suggested the Wagram position might be half-time.

**Motion was made by Commissioner Gibson and duly seconded by Commissioner Alford to reduce the funding allocated for the Wagram Recreation Center position from \$32,000 to \$18,000 and apply the balance to the convenience center schedule. Vote: Motion unanimously approved.**

Vice Chair McCall said that in the next 12 months the Commissioners and staff should study available options and alternatives regarding the operation of the landfill.

**Motion was made by Commissioner Davis and duly seconded by Commissioner Cooley to leave the convenience centers schedule as it was with the 14-day schedule and use an amount necessary to fund it from fund balance. Vote: In Favor: Vice Chair McCall and Commissioners Cooley, Davis and McPhatter (yes vote due to unexcused absence). Vote: Opposed: Chairman McCook and Commissioners Alford and Gibson. Motion approved.**

County Manager Patterson restated the actions thus far:

- Reduce the Wagram Recreation Center position by \$14,000
- Add in an interfund transfer from the general fund to the landfill of \$14,000
- Keep the general fund balance at \$37,438,486.
- Increase funding so contracted services go up to \$90,000, which is a \$30,000 increase

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Mr. Patterson said the County would look anywhere it can to offset the \$16,000 but would replace it if necessary.

Commissioner Cooley said last year the County added one cent to the tax rate to fund emergency repairs at Pate Stadium. He said the project is completed but the one cent was not cut from the tax rate. Commissioner Cooley noted this would be an increase to what the County was prepared to do last year before the emergency repair at the stadium became necessary. Commissioner Alford said the County gave the one cent back to the employees. Commissioner Alford said if the County reduced the tax rate by one cent it would have nothing to give the employees.

**Motion was made by Commissioner Gibson and duly seconded by Commissioner Alford to adopt the FY 2014 budget at \$37,438,486 and a \$1.03 tax rate. Vote: Motion unanimously approved.**

**Motion was made by Commissioner Davis and duly seconded by Commissioner Alford to approve the FY 2014 budget as amended. Vote: Motion unanimously approved.**

**Motion was made by Commissioner Gibson and duly seconded by Commissioner Alford to approve the transfer of \$130,000 from the fund balance to the 911/EOC and \$88,000 from fund balance to Scotland County Economic Development Commission. Vote: Motion unanimously approved.**

### **Pate and Blue property discussion**

County Manager Patterson discussed an issue where Mr. Leon Butler and Mr. Sam Cribb requested a refund in the amount of \$365.65 for taxes, interest and penalties on a manufactured home located at 19041 Blakely Road. Mr. Butler and Mr. Cribb contend the manufactured home should be taxed as personal property and not as real property since the foundation is on piers and the structure does not have a concrete foundation.

Mr. Patterson distributed a Property Tax Bulletin from the School of Government, which stated the manufactured home must be on a permanent foundation with tongue and axles removed, and an email communication from the Department of Revenue Property Tax Division, which stated that a manufactured home with piers where tongue and axles are removed is considered a permanent foundation and is real property and not personal property.

**Motion was made by Commissioner Davis and duly seconded by Commissioner Alford regarding the refund request to instruct the County Manager to respond the letter presented by Mr. Butler that everything has been done according to State Statute and the School of Government and the Board supports what staff has done. Vote: Motion unanimously approved.**

**Motion was made by Commissioner Davis and duly seconded by Commissioner Cooley to adjourn. Vote: Motion unanimously approved. Meeting adjourned at 4:30 p.m.**

**SCOTLAND COUNTY, NC, BUDGET ORDINANCE**

**JULY 1, 2013 – JUNE 30, 2014**

**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                                |           |           |
|   | 65,699    |           |
| Administration                                |           |           |
|   | 643,007   |           |
| General Services                              |           |           |
|   | 487,140   |           |
| Tax Department                                |           |           |
|   | 786,950   |           |
| Board of Elections                            |           |           |
|   | 187,214   |           |
| Register of Deeds                             |           |           |
|   | 248,032   |           |
| Inspections                                   |           |           |
|   | 293,200   |           |
| Planning and Zoning                           |           |           |
|   | 1,090     |           |
| Legal   |           |           |
|   | 53,125    |           |
| Court Facilities                              |           |           |
|   | 7,000     |           |
| Information Technology                        |           |           |
|   | 211,914   |           |
| Public Buildings                              |           |           |
|   | 1,138,869 |           |
| <i>Subtotal</i>                               |           | 4,123,240 |
| <b><u>Law Enforcement</u></b>                 |           |           |
| Sheriff's Department                          |           |           |
|   | 2,771,490 |           |
| Drug Fund                                     |           |           |
|   | 10,000    |           |
| Jail  |           |           |
|   | 1,795,124 |           |
| <i>Subtotal</i>                               |           | 4,576,614 |
| <b><u>Emergency Services</u></b>              |           |           |
| Emergency Medical Services                    |           |           |
|   | 1,874,388 |           |

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|  |                 |            |
|--|-----------------|------------|
|  | <i>Subtotal</i> | 1,874,388  |
| <br><u><i>Health and Human Services</i></u>              |                 |            |
| <b>Health Department</b>                                 | 2,469,573       |            |
| <b>Department of Social Services</b>                     | 8,539,196       |            |
| <b>Veteran Service Office</b>                            | 49,250          |            |
| <b>Transportation</b>                                    | 721,893         |            |
|  | <i>Subtotal</i> | 11,779,912 |
| <br><u><i>Cultural &amp; Recreational Activities</i></u> |                 |            |
| <b>Parks and Recreation</b>                              | 485,590         |            |
| <b>Splash Pad</b>  | 31,419          |            |
| <b>Recreation Complex</b>                                | 61,027          |            |
| <b>Adult Athletics and Senior Events</b>                 | 22,363          |            |
| <b>Scotland Memorial Library -- Local</b>                | 426,715         |            |
| <b>Historic Properties</b>                               | 18,000          |            |
| <b>Wagram Rec Complex</b>                                | 91,979          |            |
| <b>John Blue Cotton Festival</b>                         | -               |            |
|  | <i>Subtotal</i> | 1,137,093  |
| <br><u><i>Contributory Allocations</i></u>               |                 |            |
| <u><b>Economic Development:</b></u>                      |                 |            |
| <b>Incentive Grants</b>                                  | 72,500          |            |
| <b>NC One Fund - Pass Through</b>                        | -               |            |
| <b>Southeastern Economic Development Corporation</b>     | 3,960           |            |
|  | <i>Subtotal</i> | 76,460     |
| <u><b>Government Related:</b></u>                        |                 |            |
| <b>Mental Health – Local Funds</b>                       | 72,920          |            |
| <b>ABC Bottle Tax</b>                                    |                 |            |

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|  |         |         |
|--|---------|---------|
|  | 6,500   |         |
| Cooperative Extension                      |         |         |
|  | 149,018 |         |
| Cooperative Extension Grants               |         |         |
| Soil Conservation                          |         |         |
|  | 65,507  |         |
| Rescue Squad                               |         |         |
|  | 38,525  |         |
| Forestry Service                           |         |         |
|  | 80,775  |         |
| Medical Examiner                           |         |         |
|  | 30,000  |         |
| Lumber River Council of Governments        |         |         |
|  | 29,500  |         |
| Richmond Community College                 |         |         |
|  | 277,395 |         |
| Criminal Justice Partnership Program Grant |         | -       |
| Home Community Care Block Grant -- LRCOG   |         |         |
| JCPC Pass Through Funding                  |         |         |
|  | 200,000 |         |
| <i>Subtotal</i>                            |         | 950,140 |
| <br><b><u>Non-Government Related:</u></b>  |         |         |
| Community Assistance Grants                |         | -       |
| Humane Society                             |         |         |
|  | 105,000 |         |
| Hospice                                    |         |         |
|  | 15,340  |         |
| <i>Subtotal</i>                            |         | 120,340 |
| <br><b><u>Reserves:</u></b>                |         |         |
| Revaluation Reserve                        |         |         |
|  | 75,000  |         |
| <i>Subtotal</i>                            |         | 75,000  |
| <br><b><u>Debt Service:</u></b>            |         |         |
| Debt Service                               |         |         |
|  | 57,198  |         |
| <i>Subtotal</i>                            |         | 57,198  |

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|                                    |                        |
|------------------------------------|------------------------|
| <b><u>Interfund Transfer:</u></b>  |                        |
| Interfund Transfer (out)           | 14,000                 |
| <i>Subtotal</i>                    | 14,000                 |
| <b>TOTAL GENERAL EXPENDITURES:</b> | 24,784,385             |
|                                    | <b>Subtotals/Total</b> |

**Section 2. School Funding**

*Expenditures*

*The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2013, and ending June 30, 2014*

|   |            |            |
|---|------------|------------|
| <b>School Funding Formula</b>   | 10,139,325 |            |
| <b>Capital Expenditures</b>   | 198,000    |            |
| <b>Lottery Funded Capital Expenditures</b>                                    | 424,000    |            |
| <b>Debt Service</b>   | 1,542,776  |            |
| <b>Fines &amp; Forfeitures Pass Through</b>                                   | 275,000    |            |
| <b>Early College Program</b>  | 75,000     |            |
| <b>TOTAL SCHOOL EXPENDITURES:</b>   |            | 12,654,101 |
| <b>TOTAL GENERAL FUND EXPENDITURES<br/>(GENERAL AND SCHOOL EXPENDITURES):</b> |            | 37,438,486 |

**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, 2013 and ending June 30, 2014:*

|                                      |            |
|--------------------------------------|------------|
| <b>Property Taxes - Undesignated</b> | 10,508,657 |
| <b>Property Taxes - Designated</b>   | 10,142,760 |

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|   |           |                   |
|---|-----------|-------------------|
| Local Option Sales Tax – Unrestricted                 | 4,263,743 |                   |
| Local Option Sales Tax – Restricted                   | 1,165,990 |                   |
| User Fees and Unrestricted Intergovernmental Revenues | 3,847,687 |                   |
| Restricted Intergovernmental Revenues                 | 7,509,649 |                   |
| <b>TOTAL GENERAL FUND REVENUE:</b>                    |           | <b>37,438,486</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, 2013, and ending June 30, 2014:*

|                                     |           |                  |
|-------------------------------------|-----------|------------------|
| Personnel                           | 478,220   |                  |
| Operating Expense                   | 1,021,887 |                  |
| Capital Outlay                      | 190,000   |                  |
| Transfer to General Fund            |           |                  |
| <b>TOTAL S/W FUND EXPENDITURES:</b> |           | <b>1,690,107</b> |

**Revenue**

*It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:*

|                                      |           |                  |
|--------------------------------------|-----------|------------------|
| Sale of Recyclables and Tipping Fees | 1,611,107 |                  |
| State White Goods/Tire Fees          | 65,000    |                  |
| Interfund Transfer                   | 14,000    |                  |
| <b>TOTAL S/W FUND REVENUES:</b>      |           | <b>1,690,107</b> |

**Section 5. Water District I**

**Expenditures**

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*The following amounts are hereby appropriated in the Water District I Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:*

|                                     |         |         |
|-------------------------------------|---------|---------|
| <b>Personnel</b>                    | 44,446  |         |
| <b>Operating Expense</b>            | 413,400 |         |
| <b>Capital Outlay</b>               | 66,218  |         |
| <b>Debt Service</b>                 | 125,936 |         |
| <b>TOTAL WDI FUND EXPENDITURES:</b> |         | 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, 2013, and ending June 30, 2014:*

|                                  |         |         |
|----------------------------------|---------|---------|
| <b>Water Sales and Tap Fees</b>  | 650,000 |         |
| <b>Appropriated Fund Balance</b> |         |         |
| <b>TOTAL WDI FUND REVENUE:</b>   |         | 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, 2013, and ending June 30, 2014:*

|                                      |         |         |
|--------------------------------------|---------|---------|
| <b>Operating Expense</b>             | 268,500 |         |
| <b>Capital Outlay</b>                | 2,162   |         |
| <b>Debt Service</b>                  | 279,338 |         |
| <b>TOTAL WDII FUND EXPENDITURES:</b> |         | 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, 2013, and ending June 30, 2014:*

|                                  |         |         |
|----------------------------------|---------|---------|
| <b>Water Sales and Tap Fees</b>  | 550,000 |         |
| <b>Appropriated Fund Balance</b> |         |         |
| <b>TOTAL WDII FUND REVENUE:</b>  |         | 550,000 |

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**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, 2013, and ending June 30, 2014:*

|   |         |         |
|---|---------|---------|
| <b>Operating Expense</b>                                  | 263,000 |         |
| <b>Capital Outlay</b>                                     | 17,937  |         |
| <b>TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:</b> |         | 280,937 |

**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, 2013, and ending June 30, 2014:*

|   |         |         |
|---|---------|---------|
| <b>Tax Levy</b>                                       | 225,937 |         |
| <b>Sales Tax</b>                                      | 55,000  |         |
| <b>TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:</b> |         | 280,937 |

**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, 2013, and ending June 30, 2014:*

|  |         |           |
|--|---------|-----------|
| <b>Personnel</b>   |         |           |
| <b>Operating Expense</b>                                     | 308,600 |           |
| <b>Capital</b>   | 785,785 |           |
| <b>Reserve</b>   |         |           |
| <b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:</b> |         | 1,094,385 |

**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, 2013, and ending June 30, 2014:*

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|  |                                  |         |           |
|--|----------------------------------|---------|-----------|
|  | Fees                             | 205,747 |           |
|  | Grant                            | 598,385 |           |
|  | <b>Appropriated Fund Balance</b> | 290,253 |           |
|  |                                  |         | 1,094,385 |
| <b>TOTAL 911 EMERGENCY COMMUNICATIONS<br/>FUND REVENUES:</b> |                                  |         |           |

**Section 9. Revaluation Fund**

**Expenditures**

*The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:*

|   |                   |        |        |
|---|-------------------|--------|--------|
|   | Personnel         |        |        |
|   | Operating Expense | 75,000 |        |
|   | Capital           |        |        |
| <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, 2013, and ending June 30, 2014:*

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

**Section 10. Canteen Fund**

**Expenditures**

*The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:*

|                           |              |        |        |
|---------------------------|--------------|--------|--------|
|                           | Expenditures | 84,100 |        |
| <b>TOTAL CANTEEN FUND</b> |              |        | 84,100 |

**Revenue**

*It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2013, and ending June 30, 2014:*

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|                                     |        |        |
|-------------------------------------|--------|--------|
| <b>Revenue</b>                      | 84,100 |        |
| <b>TOTAL CANTEEN FUND REVENUES:</b> |        | 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, 2013, and ending June 30, 2014:*

|  |         |         |
|--|---------|---------|
| <b>Expenditures</b>  | 332,000 |         |
| <b>TOTAL TOURISM DEVELOPMENT AUTHORITY<br/>EXPENDITURES:</b> |         | 332,000 |

**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, 2013, and ending June 30, 2014 based on a 6% motel/hotel Occupancy Tax:*

|  |         |         |
|--|---------|---------|
| <b>Revenue</b>   | 332,000 |         |
| <b>TOTAL TOURISM DEVELOPMENT AUTHORITY<br/>REVENUES:</b> |         | 332,000 |

**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 2,020,000,000 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 \$.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**

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FY 2013-2014 - All county employee salaries will be increased by 1.25 percent. This restores the 2.5% furlough taken in 2011-2012 and eliminates furlough days.

**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.

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- 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 20th day of June 2013

Guy McCook  
Chairman

Ann W. Kurtzman  
Clerk

attachments