

SCOTLAND COUNTY, NC, BUDGET ORDINANCE
 JULY 1, 2017 – JUNE 30, 2018
 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	66,335	
Administration	755,850	
Board of Elections	271,025	
Tax Department	950,670	
Legal	58,125	
Register of Deeds	264,513	
Court Facilities	7,500	
Inspections	329,015	
Planning and Zoning	4,761	
General Services	579,814	
Information Technology	311,249	
Public Buildings	1,584,231	
<i>Subtotal</i>		5,183,088
<u>Law Enforcement</u>		
Sheriff's Department	3,243,006	
Jail	1,851,420	
Drug Fund	10,000	
<i>Subtotal</i>		5,104,426
<u>Emergency Services</u>		
Emergency Medical Services	2,145,025	
Emergency Management	-	
911 Center	1,056,937	
<i>Subtotal</i>		3,201,962
<u>Health and Human Services</u>		
Health Department	2,721,298	
Department of Social Services	7,721,611	
Veteran Service Office	58,874	
Transportation	614,059	
<i>Subtotal</i>		11,115,842
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	544,356	
Laurel Hill Community Center	31,980	
Splash Pad	25,212	
Recreation Complex	54,195	
Wagram Rec Complex	141,492	
Adult Athletics and Senior Events	8,846	
Scotland Memorial Library -- Local	476,629	
Historic Properties	18,206	
<i>Subtotal</i>		1,300,916
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	603,000	
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		606,254
<u>Government Related:</u>		
Rescue Squad	32,000	
Medical Examiner	30,000	
Forestry Service	99,896	
Juvenile Detention	20,000	
Cooperative Extension	187,155	
Soil Conservation	79,853	
Richmond Community College	297,328	
Lumber River Council of Governments	27,746	
JCPC Pass Through Funding	152,332	
Mental Health – Local Funds	72,920	

ABC Bottle Tax	6,500	
<i>Subtotal</i>		1,005,730
<u>Non-Government Related:</u>		
Humane Society	120,000	
<i>Subtotal</i>		120,000
<u>Reserves:</u>		
Revaluation Reserve	100,000	
<i>Subtotal</i>		100,000
<u>Debt Service:</u>		
Debt Service	83,323	
<i>Subtotal</i>		83,323
TOTAL GENERAL EXPENDITURES:		27,821,541

SECTION 2. SCHOOL FUNDING

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2017, and ending June 30, 2018

School Funding Formula	10,344,897	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	75,000	
Debt Service	1,437,638	
Fines & Forfeitures Pass Through	175,000	
Early College Program	75,000	
TOTAL SCHOOL EXPENDITURES:		12,407,535
TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		40,229,076

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, 2017 and ending June 30, 2018:

Property Taxes	21,760,500	
Local Option Sales Tax – Unrestricted	4,477,094	
Local Option Sales Tax – Restricted	2,544,561	
User Fees and Unrestricted Intergovernmental Revenues	4,482,245	
Restricted Intergovernmental Revenues	6,964,676	
TOTAL GENERAL FUND REVENUES:		40,229,076

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, 2017, and ending June 30, 2018:

Personnel	489,254	
Operating Expense	1,584,046	
Capital Outlay	200,000	
Debt Service	-	
TOTAL SOLID WASTE FUND EXPENDITURES:		2,273,300

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018:

Tipping Fees	1,240,000
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	Availability Fees	925,000	
	State White Goods & Disposal Fees	108,300	
TOTAL SOLID WASTE FUND REVENUES:			2,273,300

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, 2017, and ending June 30, 2018:

	Personnel	62,267	
	Operating Expense	458,700	
	Capital Outlay	181,900	
	Transfer Out	242,212	
	Debt Service	126,039	
TOTAL WATER DISTRICT I FUND EXPENDITURES:			1,071,118

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018:

	Water Sales	745,000	
	Appropriated Fund Balance	326,118	
TOTAL WATER DISTRICT I FUND REVENUE:			1,071,118

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, 2017, and ending June 30, 2018:

	Operating Expense	277,000	
	Capital Outlay	362,100	
	Debt Service	278,112	
TOTAL WATER DISTRICT II FUND EXPENDITURES:			917,212

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018:

	Water Sales	525,000	
	Sewer Fees	150,000	
	Transfer In	242,212	
TOTAL WATER DISTRICT II FUND REVENUE:			917,212

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, 2017, and ending June 30, 2018:

	Operating Expense	323,900	
	Capital Outlay	1,015,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:			1,338,900

Revenue

It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018:

	Tax Levy	587,400	
	Sales Tax	268,000	
	Other Revenue	6,500	
	Fund Balance Appropriated	477,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			1,338,900

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, 2017, and ending June 30, 2018:

	Personnel	-	
	Operating Expense	278,178	
	Capital	38,350	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			316,528

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, 2017, and ending June 30, 2018:

	Fees	316,528	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			316,528

SECTION 9. REVALUATION FUND

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018:

	Personnel	-	
	Operating Expense	100,000	
	Capital	-	
TOTAL REVALUATION FUND EXPENDITURES:			100,000

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018:

	Interfund Transfer	100,000	
	Appropriated Fund Balance	-	
TOTAL REVALUATION FUND REVENUES:			100,000

SECTION 10. CANTEEN FUND

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2017, and ending June 30, 2018:

	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, 2017, and ending June 30, 2018:

	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, 2017, and ending June 30, 2018:

	Expenditures	329,500	
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**TOTAL TOURISM DEVELOPMENT AUTHORITY
EXPENDITURES:**

329,500

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, 2017, and ending June 30, 2018 based on a 6% motel/hotel Occupancy Tax:

Revenue 329,500

**TOTAL TOURISM DEVELOPMENT AUTHORITY
REVENUES:**

329,500

SECTION 12. PROPERTY TAX LEVY:

There is hereby levied an ad valorem property tax at the rate of \$ 1.01 per \$100 valuation of properties listed for taxes as of January 1, 2018. The levy and corresponding estimate for current year property tax collection is based on a projected 2,135,200,971 tax base and a prior year collection rate of 95.71 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 2017-2018 - 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 will receive a one step increase. The qualifying date for the step increases will be as of June 30, 2017. To qualify, the employee must be in good standing, with a current performance evaluation a rating of at least "meets expectations" or equivalent, with no current corrective action or performance improvement plan; or no current or pending disciplinary action 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 2017-2018 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

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 19th day of June 2017

Carol McCall
Chair

Kevin Patterson
Interim Clerk to the Board

Attachments