

SCOTLAND COUNTY, NC, BUDGET ORDINANCE  
 JULY 1, 2018 – JUNE 30, 2019  
 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	82,738	
Administration	935,602	
Board of Elections	267,492	
Tax Department	975,413	
Legal	58,125	
Register of Deeds	268,095	
Court Facilities	7,500	
Inspections	345,804	
Planning and Zoning	4,761	
General Services	579,814	
Information Technology	351,150	
Public Buildings	1,659,374	
<i>Subtotal</i>		5,535,868
<u>Law Enforcement</u>		
Sheriff's Department	3,271,230	
Jail	1,935,279	
Drug Fund	10,000	
<i>Subtotal</i>		5,216,509
<u>Emergency Services</u>		
Emergency Medical Services	2,472,527	
911 Center	1,074,953	
<i>Subtotal</i>		3,547,480
<u>Health and Human Services</u>		
Health Department	3,042,790	
Department of Social Services	7,123,529	
Veteran Service Office	60,261	
Transportation	490,854	
<i>Subtotal</i>		10,717,434
<u>Cultural &amp; Recreational Activities</u>		
Parks and Recreation	536,186	
Laurel Hill Community Center	32,166	
Splash Pad	25,293	
Recreation Complex	54,275	
Wagram Rec Complex	143,053	
Adult Athletics and Senior Events	28,946	
Scotland Memorial Library -- Local	480,239	
Historic Properties	18,686	
<i>Subtotal</i>		1,318,844
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	600,000	
<u>Economic Development:</u>		
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		803,254
<u>Government Related:</u>		
Rescue Squad	32,000	
Medical Examiner	40,993	
Forestry Service	99,896	
Juvenile Detention	20,000	
Cooperative Extension	169,073	
Soil Conservation	74,931	
Richmond Community College	297,328	
Lumber River Council of Governments	29,148	
JCPC Pass Through Funding	152,332	
Mental Health – Local Funds	72,920	
ABC Bottle Tax	6,500	
<i>Subtotal</i>		995,121

<b><u>Non-Government Related:</u></b>		
Humane Society	115,000	
Subtotal		115,000
<b><u>Reserves:</u></b>		
Revaluation Reserve	100,000	
Subtotal		100,000
<b><u>Debt Service:</u></b>		
Debt Service	301,161	
Subtotal		301,161
<b>TOTAL GENERAL EXPENDITURES:</b>		<b>28,650,671</b>

## **SECTION 2. SCHOOL FUNDING**

### **Expenditures**

*The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2018, and ending June 30, 2019*

School Funding Formula	10,194,897	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	85,000	
Debt Service	2,052,993	
Fines & Forfeitures Pass Through	150,000	
Early College Program	150,000	
<b>TOTAL SCHOOL EXPENDITURES:</b>		<b>12,932,890</b>
<b>TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):</b>		<b>41,583,561</b>

## **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, 2018 and ending June 30, 2019:*

Property Taxes	22,302,139	
Local Option Sales Tax – Unrestricted	4,787,023	
Local Option Sales Tax – Restricted	2,050,691	
User Fees and Unrestricted Intergovernmental Revenues	5,615,185	
Restricted Intergovernmental Revenues	6,828,523	
<b>TOTAL GENERAL FUND REVENUES:</b>		<b>41,583,561</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, 2018, and ending June 30, 2019:*

Personnel	541,092	
Operating Expense	1,430,408	
Capital Outlay	240,000	
Debt Service	-	
<b>TOTAL SOLID WASTE FUND EXPENDITURES:</b>		<b>2,211,500</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, 2018, and ending June 30, 2019:*

Tipping Fees	1,125,000	
Availability Fees	970,000	
State White Goods & Disposal Fees	116,500	
<b>TOTAL SOLID WASTE FUND REVENUES:</b>		<b>2,211,500</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, 2018, and ending June 30, 2019:*

	Personnel	64,507	
	Operating Expense	525,812	
	Capital Outlay	-	
	Transfer Out	-	
	Debt Service	109,681	
<b>TOTAL WATER DISTRICT I FUND EXPENDITURES:</b>			<b>700,000</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, 2018, and ending June 30, 2019:*

	Water Sales	700,000	
	Appropriated Fund Balance	-	
<b>TOTAL WATER DISTRICT I FUND REVENUE:</b>			<b>700,000</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, 2018, and ending June 30, 2019:*

	Operating Expense	427,000	
	Capital Outlay	-	
	Debt Service	248,000	
<b>TOTAL WATER DISTRICT II FUND EXPENDITURES:</b>			<b>675,000</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, 2018, and ending June 30, 2019:*

	Water Sales	525,000	
	Sewer Fees	150,000	
	Transfer In	-	
<b>TOTAL WATER DISTRICT II FUND REVENUE:</b>			<b>675,000</b>

**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, 2018, and ending June 30, 2019:*

	Operating Expense	332,900	
	Capital Outlay	591,000	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:</b>			<b>923,900</b>

**Revenue**

*It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019:*

	Tax Levy	617,400	
	Sales Tax	300,000	
	Other Revenue	6,500	
	Fund Balance Appropriated	-	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:</b>			<b>923,900</b>

**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, 2018, and ending June 30, 2019:*

	<b>Personnel</b>	-	
	<b>Operating Expense</b>	300,787	
	<b>Capital</b>	15,340	
<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:</b>			316,127

**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, 2018, and ending June 30, 2019:*

	<b>Fees</b>	316,127	
<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:</b>			316,127

**SECTION 9. REVAULATION FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019:*

	<b>Personnel</b>	-	
	<b>Operating Expense</b>	100,000	
	<b>Capital</b>	-	
<b>TOTAL REVALUATION FUND EXPENDITURES:</b>			100,000

**Revenue**

*It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019:*

	<b>Interfund Transfer</b>	100,000	
	<b>Appropriated Fund Balance</b>	-	
<b>TOTAL REVALUATION FUND REVENUES:</b>			100,000

**SECTION 10. CANTEEN FUND**

**Expenditures**

*The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019:*

	<b>Expenditures</b>	48,500	
<b>TOTAL CANTEEN FUND</b>			48,500

**Revenue**

*It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year beginning July 1, 2018, and ending June 30, 2019:*

	<b>Revenue</b>	48,500	
<b>TOTAL CANTEEN FUND REVENUES:</b>			48,500

**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, 2018, and ending June 30, 2019:*

	<b>Expenditures</b>	329,500	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:</b>			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, 2018, and ending June 30, 2019 based on a 6% motel/hotel Occupancy Tax:*

<b>Revenue</b>	329,500	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:</b>		329,500

**SECTION 12. PROPERTY TAX LEVY:**

There is hereby levied an ad valorem property tax at the rate of \$1.00 per \$100 valuation of properties listed for taxes as of January 1, 2019. 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 96.07 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 2018-2019 - All county employee salaries will be increased by a 1.0 percent COLA.

In addition, employees that have been in their current position (grade) for odd numbered years equal to or greater than three years will receive a one step increase. The qualifying date for the step increases will be as of June 30, 2018.

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 2018-2019 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

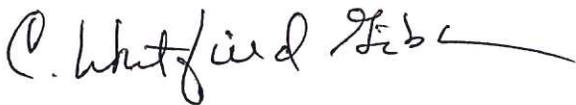
The Budget Officer is hereby authorized to review and process transfers of appropriations as stipulated below:

- 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

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 4th day of June 2018



Whit Gibson  
Chair

Attachments



Travis Allen  
Clerk to the Board

