

Scotland County
2021 Budget

Comparison from 2020 to 2021

Revenues	2021	2020	
Property Tax	22,136,232	22,669,203	Reduction in collection rate
Sales Tax (Unrestricted)	5,018,882	5,576,535	Expected decline in collections
DSS	5,085,564	5,147,470	Increased State / Federal funding Restricted
Health	1,813,643	1,677,269	
EMS	1,505,625	1,452,625	
Schools (Restricted)	3,722,348	2,768,697	Lease payment for debt service consolidation
Transportation	641,205	503,700	Increased State funding
Pass Through	279,408	177,832	Increased JCPC
Sheriff	328,970	286,850	
EOC	200,000	250,000	
Inspections Zoning	278,000	277,000	
Register of Deeds	203,700	206,000	
Reentry Council	150,000	150,000	
Library	111,000	146,000	
Recreation	88,800	115,902	
Soil & Water	30,600	286,462	
Franchise Fees	357,000	440,000	
Interest, & Surplus Property	455,000	420,000	
Fund Balance Appropriation	1,365,000	1,639,727	Reduction in Capital
Others <50K each	405,100	121,410	
	44,176,077	44,312,682	
 Expenditures Changes			
Personnel			
COLA	184,502		
LGERS	145,192		
STEP	177,814		
Health Insurance	252,636		
	760,144	760,144	
 Debt Service Schools			
2020 Debt Service	2,826,334		
2021 Debt Service	3,582,348		
	756,014	756,014	
		1,516,158	

General Fund

FY 2021 Budget

Revenue 44,176,077 -

	Expenditures					
	Total	Personnel	Operation	Fixed	Capital	
2021 Budget	44,176,077	21,213,139	14,831,935	2,800,306	5,330,697	
Prior Years	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Budget</u>
Revenue	41,064,908	40,639,732	40,930,081	41,010,073	41,747,867	44,312,682
Expenditures	40,827,067	40,311,506	39,847,037	40,170,965	41,212,251	44,317,682

Revenues

Property Tax	<u>2020 Budget</u>	<u>2021 Budget</u>
CY Real	19,176,250	18,879,354
CY MV	2,423,060	2,163,127
PY Real	730,206	731,000
PY MV	34,687	25,000

Prior Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Budget</u>
CY Real	18,508,920	18,590,005	18,862,692	19,181,313	18,971,335	19,176,250
CY MV	2,274,283	2,344,797	2,378,898	2,340,508	2,429,929	2,423,060
PY Real	866,623	989,539	927,845	730,206	788,004	730,206
PY MV	168,869	31,717	32,300	34,687	25,899	34,687

Sales Tax	<u>2020 Budget</u>	<u>2021 Budget</u>
Unrestricted	5,576,535	5,018,882
Restricted	1,545,816	1,391,234

Prior Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020 Budget</u>
Unrestricted	4,216,222	4,383,075	5,171,012	5,520,886	5,591,644	5,576,535
Restricted	1,336,656	1,392,561	1,450,691	1,531,611	1,559,338	1,545,816

Significant increase in DSS revenues

Increase in lease payment from school for debt payment

Department Governing Body

Revenue 20,000

		Expenditures			
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	80,028	59,236	20,792	-	-
Prior Years	2015	2016	2017	2018	2019
Revenue	-	-	-	-	17,341
Expenditures	65,920	65,626	58,355	63,072	85,715

No significant changes in Governing Body

Reductions to travel and training budget

Department Administration / Finance / HR

Revenue 7,398,682

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	1,048,447	1,020,683	24,264	-	3,500
Prior Years	2015	2016	2017	2018	2019
Revenue	4,599,942	4,802,895	5,839,021	6,256,011	6,891,403
Expenditures	577,827	911,088	716,115	1,016,869	920,333

Reclass Finance Officer position to grade for Assistant County Manager
Board strategic goal, creating continuity plan

Assuming sales tax revenues are down 10% for the entire year.

Department Tax
 Revenue 22,136,232

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	987,036	805,636	180,000	-	1,400
Prior Years	2015	2016	2017	2018	2019
Revenue	22,182,774	22,275,966	22,506,123	22,567,731	22,508,602
Expenditures	773,354	784,859	823,514	758,183	794,556

Property Valuations are established as of 1/1/2020, with no change in tax rate

Assuming real property collection rates drop by 0.25%	\$ (185,677)
Assuming motor vehicle collections drop by 50% for 3 months	<u>\$ (266,801)</u>
	<u>\$ (452,478)</u>

2019 Collection Rate		95.80%	99.64%
2020 Valuation	\$ 2,222,713,519	\$ 1,975,904,799	\$ 246,808,720
1.00/100	\$ 22,227,135	\$ 19,759,048	\$ 2,468,087
1%		-0.250%	-12.00%
Extrapolated Collection Rate		<u>95.55%</u>	<u>87.64%</u>
Projected Tax Revenue		\$ 18,879,355	\$ 2,163,128
Decrease from prior year		<u>\$ (185,676)</u>	<u>\$ (266,800)</u>
Decrease from prior year			<u>\$ (452,476)</u>

Assessed Valuation	Fiscal Year	Rate	Tax	
	Ended June 30		Collections	Fund Balance
1,959,984,600	2011	1.02	18,739,768	5,114,540
2,022,842,699	2012	0.99	18,484,374	5,938,069
2,040,602,310	2013	1.03	19,364,830	6,770,596
2,137,590,003	2014	1.03	20,589,498	10,435,240
2,125,566,510	2015	1.03	20,694,226	11,577,584
2,135,200,971	2016	1.03	21,049,609	11,909,786
2,180,470,290	2017	1.02	21,367,228	13,026,983
2,226,631,780	2018	1.01	21,625,906	13,427,934
2,249,220,200	2019	1.00	21,494,960	14,174,262

Revaluation

Department Elections

Revenue 91,000

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	309,612	166,143	52,469	-	91,000
Prior Years	2015	2016	2017	2018	2019
Revenue	242	17,301	161	23,819	77
Expenditures	178,804	234,180	232,488	209,545	227,183

Department Legal

Revenue 0

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	60,000	-	60,000	-	-
Prior Years	2015	2016	2017	2018	2019
Revenue	0	0	0	0	0
Expenditures	51,310	56,506	57,419	67,068	51,867

Department Register of Deeds

Revenue 203,700

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	261,156	231,891	26,765	-	2,500
Prior Years	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenue	180,250	213,117	215,959	193,574	220,869
Expenditures	248,904	244,212	253,639	256,626	256,782

Start moving residual capital and maintenance funds into modernization fund
Start charge back of credit card fees

Department Court Facilities

Revenue 45,000

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	12,500	-	7,500	-	5,000
Prior Years	2015	2016	2017	2018	2019
Revenue	55,976	49,925	43,587	49,723	48,123
Expenditures	5,641	7,861	6,407	7,032	8,512

Revenues are fees from court system to offset county costs of court operations
County is responsible for the building and furniture

Department Sheriff

Look at Lapse Salary

Revenue 318,970

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	3,238,722	2,887,908	223,314	127,500	-
Prior Years	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenue	307,339	260,863	276,342	290,801	293,610
Expenditures	2,889,807	2,839,919	2,883,190	3,160,633	3,141,923

Fixed Cost is fuel costs for vehicles.

Department Jail

Revenue 0

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	2,071,818	1,278,818	86,000	707,000	-
Prior Years	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenue	-	-	-	-	64,430
Expenditures	1,695,572	1,725,379	1,740,310	1,769,993	1,966,655

Fixed costs are for inmate food, inmate medical and contracted services

Department Drug

Revenue 10,000

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	10,000	-	10,000	-	-
Prior Years	2015	2016	2017	2018	2019
Revenue	13,052	9,930	6,103	3,706	6,332
Expenditures	9,600	26,959	10,000	10,000	10,000

These are funds specifically restricted to use and control of the Sheriff

Department EMS

Revenue 1,505,625

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	2,732,575	2,230,027	289,900	30,000	182,648
Prior Years	2015	2016	2017	2018	2019
Revenue	1,232,649	1,457,219	1,335,466	1,355,707	1,384,377
Expenditures	1,763,082	1,822,829	1,857,846	1,919,904	2,039,135

Purchase of QRV has been ordered and net expected to be received until July

Department Emergency Management

Revenue 20,800

	Total	Expenditures			
		Personnel	Operation	Fixed	Capital
2021 Budget	20,800	-	20,800	-	-
Prior Years	2015	2016	2017	2018	2019
Revenue	18,699	17,917	20,625	6,000	-
Expenditures	-	20,337	19,769	650	3,228

This is a grant program. It does not follow a strict fiscal year cycle.

Department EOC / 911

Revenue 200,000

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	1,229,242	1,084,318	63,423	71,678	9,823
Prior Years	2015	2016	2017	2018	2019
Revenue	97,470	250,000	250,000	250,000	250,000
Expenditures	339,691	960,982	1,077,972	957,715	1,027,360

Fixed costs are for utilities and software licenses for operating systems

Department Rescue Squad

Revenue 0

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	28,000	-	28,000	-	-
Prior Years	2015	2016	2017	2018	2019
Revenue	0	0	0	0	0
Expenditures	26,776	28,820	19,384	27,815	24,922

Cost shared with Laurinburg for Resque Squad operations

Department Medical Examiner

REVIEW

Revenue 0

	Total	Personnel	Expenditures Operation	Fixed	Capital
2021 Budget	11,200	11,200	-	-	-
Prior Years	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Revenue	0	1	2	3	4
Expenditures	25,000	48,950	40,824	46,716	38,602

Department Forestry

Revenue 0

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	99,986	-	99,986	-	-
Prior Years	2015	2016	2017	2018	2019
Revenue	0	0	0	0	0
Expenditures	79,471	78,497	87,746	81,988	86,062

Forestry is a 50/50 cost share with the State

Department Juvenile Detention

Revenue 0

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	20,000	-	20,000	-	-
Prior Years	2015	2016	2017	2018	2019
Revenue	0	0	0	0	0
Expenditures	-	-	-	11,590	15,982

Prior to 2018 was budgeted in DSS

Department Transportation

Revenue 641,205

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	714,425	441,175	125,250	-	148,000
Prior Years	2015	2016	2017	2018	2019
Revenue	488,719	335,079	294,598	388,189	335,955
Expenditures	427,235	335,890	359,292	454,067	342,727

Department Inspections

Revenue 275,000

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	362,481	202,981	94,500	-	65,000
Prior Years	2015	2016	2017	2018	2019
Revenue	191,694	219,293	186,920	290,863	283,708
Expenditures	281,577	288,624	278,965	322,810	330,109

Set system to charge credit card fees back to customer

Department Zoning

Revenue 3,000

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	92,953	53,953	39,000	-	-
Prior Years	2015	2016	2017	2018	2019
Revenue	5,025	3,825	3,525	2,825	3,275
Expenditures	781	2,967	836	952	2,639

Salaries were previously budgeted in water fund, split position

Added funds to contract bringing Zoning Ordinance in compliance with 160D

Department General Services

Revenue -

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	548,492	-	506,992	-	41,500
Prior Years	2015	2016	2017	2018	2019
Revenue	-	-	-	-	-
Expenditures	411,184	627,067	537,223	492,735	927,196

Department Information Tech

Revenue -

	Expenditures					2020 Budget
	Total	Personnel	Operation	Fixed	Capital	
2021 Budget	362,481	202,981	94,500	-	65,000	
Prior Years	2015	2016	2017	2018	2019	
Revenue	-	-	-	-	-	-
Expenditures	220,633	201,746	240,221	207,071	265,159	367,005

Department Public Buildings

Revenue 3,500

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	1,719,378	898,378	551,000	-	270,000

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	4,599	4,115	4,289	4,299	3,889	4,100
Expenditures	1,228,817	1,306,164	1,192,274	1,212,582	1,368,855	2,418,182

Paving project to be completed in 2021 fiscal year

Funds appropriated this year to be transferred to Capital Reserve

Requesting reclass of custodial and ground maintenance staff according to salary study

Department Cooperative Extension

Revenue -

	Expenditures					
	Total	Personnel	Operation	Fixed	Capital	
2021 Budget	182,179	171,179	11,000	-	-	
Prior Years	2015	2016	2017	2018	2019	2020
Revenue	-	-	-	-	-	-
Expenditures	127,423	133,774	156,533	185,287	159,799	162,000

Extension employees are not County employees
 NCA&T is changing cost share of two positions

Department Soil & Water

Revenue 30,600

	Total	Personnel	Expenditures Operation	Fixed	Capital
2021 Budget	81,603	73,914	7,689	-	-

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	25,637	29,768	30,321	29,911	30,420	286,462
Expenditures	65,354	68,334	73,284	73,845	71,081	333,546

2020 budget includes grant funding for emergency erosion

Department Parks & Recreation

Revenue 88,800

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	790,937	522,320	228,617	-	40,000

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	134,608	135,021	133,934	135,013	144,389	115,902
Expenditures	605,137	644,229	688,028	740,499	750,632	840,192

Department Historic Properties

Revenue -

	Expenditures					
	Total	Personnel	Operation	Fixed	Capital	
2021 Budget	25,000	-	25,000	-	-	
Prior Years	2015	2016	2017	2018	2019	2020
Revenue	-	-	-	-	-	Budget -
Expenditures	18,000	18,000	18,000	27,115	19,500	25,000

Department Library

Revenue 111,000

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	477,843	352,393	125,450	-	-

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	108,977	114,222	124,677	115,165	146,301	146,000
Expenditures	413,181	447,377	466,195	454,333	449,322	486,698

There is a maintenance of effort for State Aid for Libraries
 Requesting a reclass of library staff according to salary study

Department Health

Revenue 1,813,643

	Total	Personnel	Expenditures Operation	Fixed	Capital
2021 Budget	3,202,262	2,912,677	301,023	169,662	(181,100)

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	1,081,085	1,432,420	1,628,114	1,426,055	1,569,138	1,677,269
Expenditures	2,598,521	2,691,958	2,791,818	2,968,402	3,182,588	3,410,092

Department Social Services

Revenue 5,085,564

	Expenditures				
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	6,898,366	5,305,339	476,259	1,247,138	(130,370)

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	6,139,841	6,295,492	5,811,015	4,985,015	4,628,469	5,147,470
Expenditures	8,152,341	8,263,404	8,556,836	7,587,625	7,001,739	7,301,503

Department Reentry Council

Revenue 150,000

		Expenditures			
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	150,000				

						2020
Prior Years	2015	2016	2017	2018	2019	Budget
Revenue	-	-	-	-	20,265	150,000
Expenditures	-	-	-	-	22,189	150,000

Received grant in 2019.
Grant expanded in 2020

Department Veteran Services

Revenue 2,000

	Total	Personnel	Expenditures Operation	Fixed	Capital
2021 Budget	69,611	67,066	2,545	-	-

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	-	-	2,130	2,175	2,216	2,000
Expenditures	49,897	51,837	54,500	57,573	62,880	89,484

Department RCC

Revenue -

	Total	Expenditures			
		Personnel	Operation	Fixed	Capital
2021 Budget	440,973	-	440,973	-	-

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	-	-	-	-	-	-
Expenditures	298,199	281,407	290,088	297,328	297,328	426,126

Department Debt Service General

Revenue -

	Total	Expenditures			
		Personnel	Operation	Fixed	Capital
2021 Budget	294,448	-	-	-	294,448

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	-	-	-	-	-	-
Expenditures	-	79,473	81,619	147,334	300,877	297,810

Outstanding debt for County
 Energy Savings Contract
 Morgan Center Renovation - allocation of 2017 bond issue

Department Lumber River Council of Governments

Revenue -

	Total	Personnel	Expenditures Operation	Fixed	Capital
2021 Budget	33,119	-	33,119	-	-

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	-	-	-	-	-	-
Expenditures	26,189	25,737	27,054	28,395	30,216	33,119

Membership for LRCOG
 Local match for administered grants,
 Aging
 Nutrition, congregate and home delivered
 Transportation planning (RTPO)

Department SEDC

Revenue -

	Total	Personnel	Expenditures Operation	Fixed	Capital
2021 Budget	3,254	-	3,254	-	-

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	-	-	-	-	-	-
Expenditures	3,254	3,254	3,254	3,254	3,254	3,254

Membership dues for South Eastern Development Commission
Reuired membership for application of federal EDA grants

Department Economic Development & Incentives

Revenue -

	Total	Expenditures			Capital
		Personnel	Operation	Fixed	
2021 Budget	905,000	-	-	-	905,000

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	1,764,000	550,000	658	402,000	-	-
Expenditures	3,893,795	1,383,447	1,079,281	1,812,936	866,503	835,494

Economic Development Projects budgeted

Mountaire

Edwards Wood Products

Department JCPC

Revenue 253,908

	Total	Expenditures			
		Personnel	Operation	Fixed	Capital
2021 Budget	253,908	-	-	253,908	-

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	152,332	152,332	180,297	152,332	135,470	152,332
Expenditures	152,256	152,332	180,297	152,330	148,156	152,332

Department Humane Society

Revenue 18,000

		Expenditures			
	Total	Personnel	Operation	Fixed	Capital
2021 Budget	113,000				

						2020
Prior Years	2015	2016	2017	2018	2019	Budget
Revenue	27,620	23,987	18,616	16,236	20,511	18,000
Expenditures	122,620	118,987	113,616	111,236	116,453	113,000

Department Mental Health

Revenue 7,500

	Total	Expenditures			
		Personnel	Operation	Fixed	Capital
2021 Budget	80,420	-	-	80,420	-

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	6,723	7,000	7,596	7,563	7,750	7,500
Expenditures	79,643	79,297	80,426	80,483	80,670	80,420

Revenue is part of the revenue stamp from ABC sales, required for mental health
Maintenance of effort of \$72,920 minimum funding

Department School System

Revenue 3,722,348

	Total	Personnel	Expenditures Operation	Fixed	Capital
2021 Budget	14,152,243	-	10,569,895	-	3,582,348

Prior Years	2015	2016	2017	2018	2019	2020 Budget
Revenue	2,245,655	1,982,045	2,010,004	2,046,245	2,713,162	2,768,697
Expenditures	12,845,271	13,174,197	12,617,419	12,287,374	13,613,562	13,356,229

1/2% Restricted (40/42)	1,391,234	School Bonds-Principal	1,890,000
Fines & Forfeitures	140,000	School Bonds-Interest	1,692,348
Lease Income	1,806,114	Current Expense County Contribution	10,044,895
Lottery Proceeds	385,000	Pass Thru Monies	140,000
	<u>3,722,348</u>	County Contribution Capital Imp	300,000
		Lottery Distribution	85,000
			<u>14,152,243</u>