

SCOTLAND COUNTY, NC, BUDGET ORDINANCE
 JULY 1, 2020 – JUNE 30, 2021
 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	80,028	
Administration	1,048,447	
Board of Elections	309,612	
Tax Department	987,036	
Legal	60,000	
Register of Deeds	261,156	
Court Facilities	12,500	
Inspections	363,060	
Planning and Zoning	92,953	
General Services	548,492	
Information Technology	362,481	
Public Buildings	1,719,378	
<i>Subtotal</i>		5,845,143
<u>Law Enforcement</u>		
Sheriff's Department	3,398,722	
Jail	2,071,818	
Drug Fund	10,000	
Dept. of Justice Grant	58,008	
<i>Subtotal</i>		5,538,548
<u>Emergency Services</u>		
Emergency Medical Services	2,732,575	
Emergency Management	20,800	
911 Center	1,229,242	
<i>Subtotal</i>		3,982,617
<u>Health and Human Services</u>		
Health Department	3,202,262	
Department of Social Services	6,898,366	
Veteran Service Office	69,611	
Re-Entry Council	150,000	
Transportation	714,425	
<i>Subtotal</i>		11,034,664
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	790,937	
Scotland Memorial Library -- Local	477,843	
Historic Properties	25,000	
<i>Subtotal</i>		1,293,780
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	590,000	
Economic Development:	315,000	
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		908,254

<u>Government Related:</u>		
Rescue Squad	28,000	
Medical Examiner	11,200	
Forestry Service	99,986	
Juvenile Detention	20,000	
Cooperative Extension	182,179	
Soil Conservation	81,603	
Richmond Community College	440,973	
Lumber River Council of Governments	33,119	
JCPC Pass Through Funding	253,908	
Mental Health – Local Funds	72,920	
ABC Bottle Tax	7,500	
<i>Subtotal</i>		1,231,388
<u>Non-Government Related:</u>		
Humane Society	113,000	
<i>Subtotal</i>		113,000
<u>Reserves:</u>		
Revaluation Reserve	-	
<i>Subtotal</i>		-
<u>Debt Service:</u>		
Debt Service	294,448	
<i>Subtotal</i>		294,448
TOTAL GENERAL EXPENDITURES:		30,241,842

SECTION 2. SCHOOL FUNDING

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021

Current Expense Funding	10,044,895	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	85,000	
Debt Service	3,582,348	
Fines & Forfeitures Pass Through	140,000	
TOTAL SCHOOL EXPENDITURES:		14,152,243
TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		44,394,085

SECTION 3. GENERAL FUND REVENUES

It is estimated that the following revenues will be available in the General Fund for the Beginning July 1, 2020, and ending June 30, 2021:

Property Taxes	22,136,232
Local Option Sales Tax – Unrestricted	5,018,882
Local Option Sales Tax – Restricted	1,391,234
User Fees and Unrestricted Intergovernmental Revenues	7,492,053

Restricted Intergovernmental Revenues	6,830,684
Fund Balance Appropriated	1,525,000

TOTAL GENERAL FUND REVENUES: 44,394,085

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, 2020, and ending June 30, 2021:

Personnel	633,605
Operating Expense	2,055,585
Capital Outlay	434,310
Debt Service	-

TOTAL SOLID WASTE FUND EXPENDITURES: 3,123,500

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

Tipping Fees	1,800,000
Availability Fees	1,225,000
State White Goods & Disposal Fees	78,500
Other Revenues	20,000

TOTAL SOLID WASTE FUND REVENUES: 3,123,500

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, 2020, and ending June 30, 2021:

Personnel	-
Operating Expense	595,069
Capital Outlay	-
Transfer Out	-
Debt Service	104,931

TOTAL WATER DISTRICT I FUND EXPENDITURES: 700,000

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

Water Sales	700,000
Appropriated Fund Balance	-

TOTAL WATER DISTRICT I FUND REVENUE: 700,000

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, 2020, and ending June 30, 2021:

	Operating Expense	425,575	
	Capital Outlay	-	
	Debt Service	249,425	
	TOTAL WATER DISTRICT II FUND EXPENDITURES:		675,000

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

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

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, 2020, and ending June 30, 2021:

	Operating Expense	418,000	
	Capital Outlay	456,800	
	TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:		874,800

Revenue

It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

	Tax Levy	643,300	
	Sales Tax	225,000	
	Other Revenue	6,500	
	Fund Balance Appropriated	-	
	TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:		874,800

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, 2020, and ending June 30, 2021:

	Personnel	-	
	Operating Expense	162,593	
	Capital	229,143	
	TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:		391,736

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, 2020, and ending June 30, 2021:

	Fees	346,736	
	Fund Balance Appropriated	45,000	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			391,736

SECTION 9. REVAULTATION FUND

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

	Personnel	-	
	Operating Expense	-	
	Capital	-	
TOTAL REVALUATION FUND EXPENDITURES:			-

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

	Interfund Transfer	-	
	Appropriated Fund Balance	-	
TOTAL REVALUATION FUND REVENUES:			-

SECTION 10. CANTEEN FUND

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

	Expenditures	65,000	
TOTAL CANTEEN FUND			65,000

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

	Revenue	65,000	
TOTAL CANTEEN FUND REVENUES:			65,000

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, 2020, and ending June 30, 2021:

	Expenditures	207,360	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:			207,360

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, 2020, and ending June 30, 2021 based on a 6% motel/hotel Occupancy Tax:

Revenue	207,360	
TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:		207,360

SECTION 12. NC HOUSING FINANCE PROGRAM

Expenditures

The following amounts are hereby appropriated in the NC Housing Finance Program for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

Expenditures	190,000	
TOTAL NC HOUSING FINANCE PROGRAM EXPENDITURES:		190,000

Revenue

It is estimated that the following revenues will be available in the NC Housing Finance Program for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

Grant Proceeds	190,000	
TOTAL NC HOUSING FINANCE PROGRAM REVENUES:		190,000

SECTION 13. INMATE TRUST FUND

Expenditures

The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

Expenditures	230,000	
TOTAL INMATE TRUST FUND EXPENDITURES:		230,000

Revenue

It is estimated that the following revenues will be available in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2020, and ending June 30, 2021:

Grant Proceeds	230,000	
TOTAL INMATE TRUST FUND REVENUES:		230,000

SECTION 14. 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, 2020. The levy and corresponding estimate for current year property tax collection is based on a projected 2,222,713,519 tax base and a prior year collection rate of 95.80 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.

SECTION 15. PERSONNEL & COMPENSATION

FY 2020-2021 - 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, 2020.

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 2020-2020 budget is approved by the Board of Commissioners.

SECTION 16. 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 17. BUDGET OFFICER

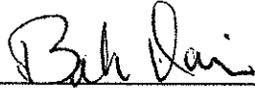
The Budget Officer is hereby authorized to review and process transfers of appropriations as stipulated below:

- 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.

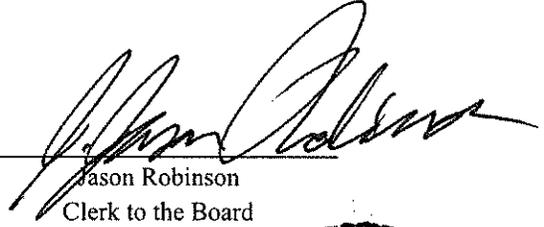
SECTION 18. BUDGET ORDINANCE

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 17th day of June 2020



Bob Davis
Chair



Jason Robinson
Clerk to the Board

Attachments

