



2022-2023

Scotland County

Proposed Budget

# Scotland<sup>TM</sup>

FUTURE FOCUSED

County★NC

June 3, 2022

To: Board of Commissioners

From: Kevin Patterson, County Manager

Re: Budget Summary

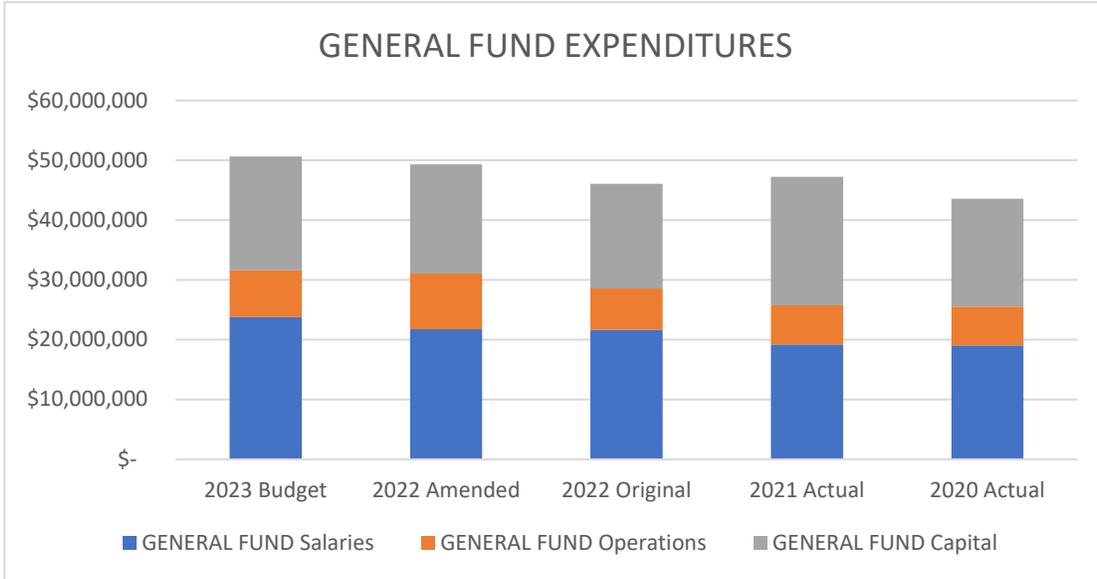
The recommended General Fund budget is balanced at a total of \$50,631,037. The recommended tax rate is stable at \$1.00/\$100.00. The assessed valuation has exceeded \$2.4 Billion. The sales assessment valuation is approximately 84%. We will begin working on a revaluation effective January 1, 2024.

The primary changes in this budget

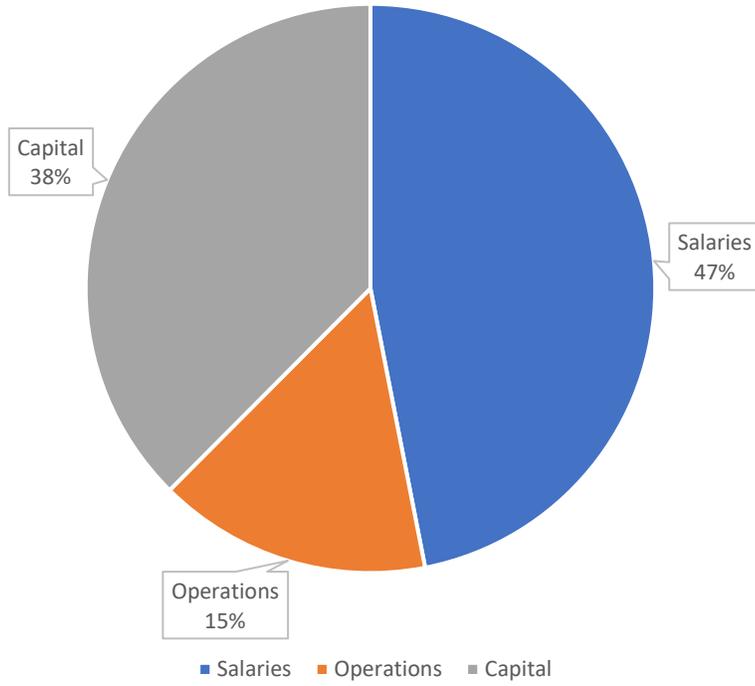
- Salary
  - 4% COLA
  - Salary study implementation
  - 7% increase in health insurance
- Personnel
  - EMS – Wagram unit turned to a 24/7 coverage add three positions
  - 911 – Add two additional positions to change floater to 24/7
  - LHCC – Add two full time positions for new facility
  - IEJ – Positions to be scheduled when construction schedule determined
- Capital
  - Rescue Squad vehicle – cost shared with Laurinburg \$300,000
  - \$500,000 State funding for IEJ
  - \$128,000 pass through for Historic Properties, John Blue House
- Education
  - Scotland County Schools – No change
  - Richmond Community College – No Change
- Operational
  - Increase in motor fuels for Sheriff and EMS
  - Increase in food costs for Jail
  - Increase in medical for Jail
  - Excluding grant projects total operations decreased by \$300,000 or 4%

**GENERAL FUND**

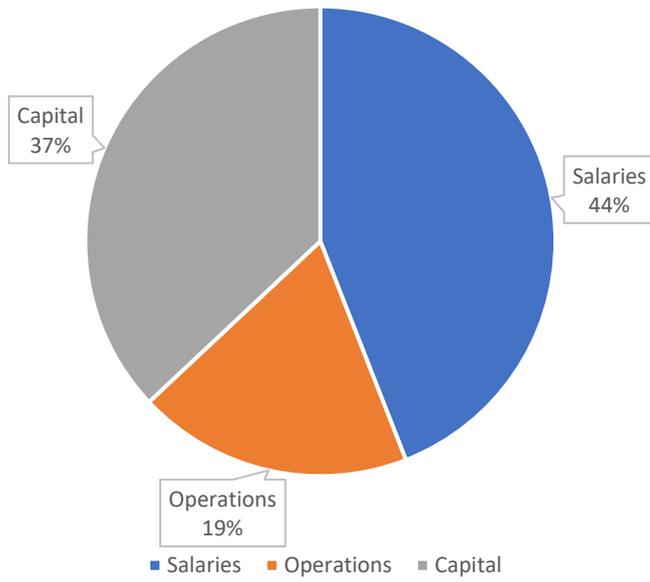
	Salaries	Operations	Capital	TOTAL
2023 Budget	\$ 23,756,208	\$ 7,867,173	\$ 19,007,656	\$ 50,631,037
2022 Amended	\$ 21,741,139	\$ 9,341,341	\$ 18,255,313	\$ 49,337,793
2022 Original	\$ 21,639,206	\$ 6,923,368	\$ 17,502,461	\$ 46,065,035
2021 Actual	\$ 19,202,027	\$ 6,572,117	\$ 21,474,913	\$ 47,249,057
2020 Actual	\$ 19,072,119	\$ 6,473,669	\$ 17,998,147	\$ 43,543,934



2023 Budget



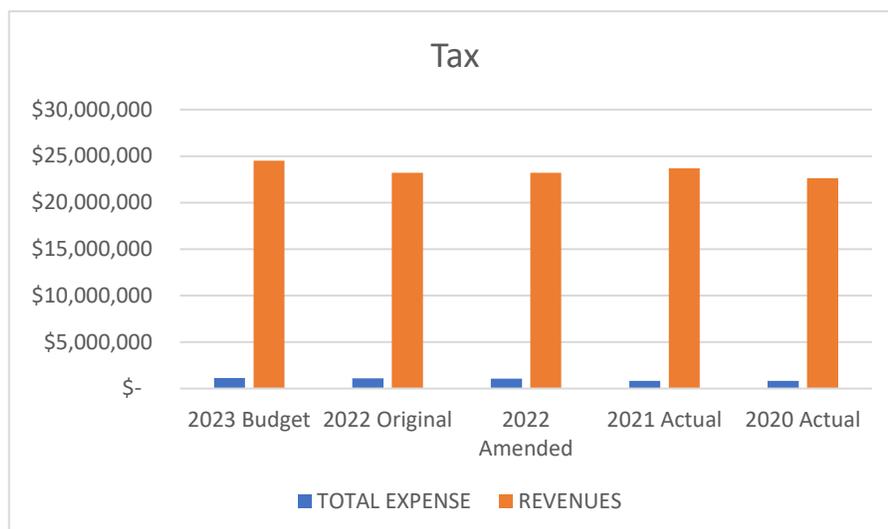
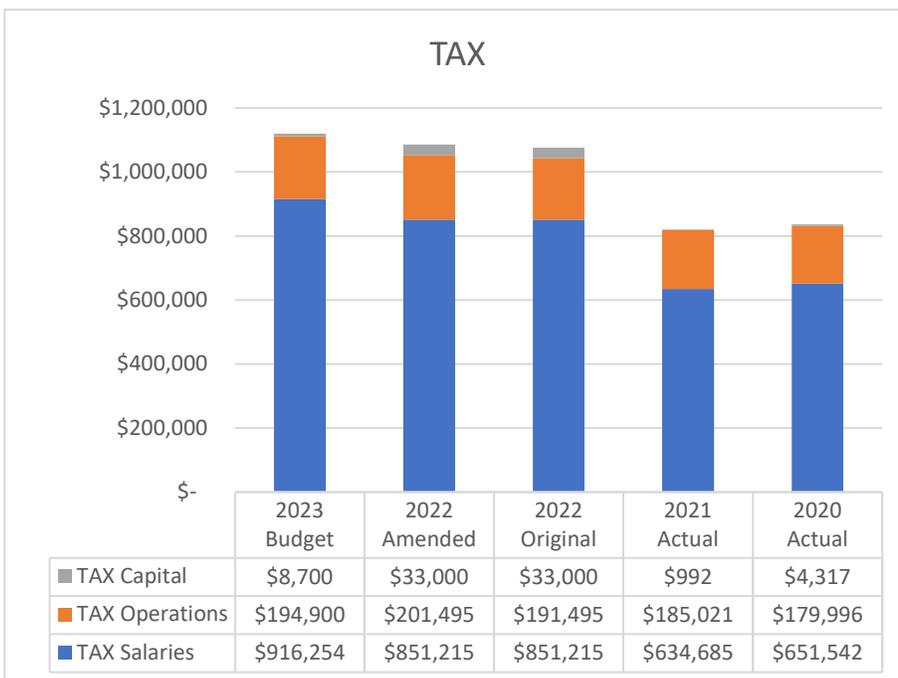
2022 Amended



2021	Total Valuation	Rate	Levy	Property	MV
gross value	\$2,340,694,289	\$1.00	\$23,406,943	\$20,707,515	\$2,699,428
abatements	<u>-\$5,626,999</u>		-\$56,270	-\$36,134	-\$20,136
valuation	\$2,335,067,290		\$23,350,673	\$20,671,381	\$2,679,292
		Uncollected	-\$670,189	-\$662,430	-\$7,759
		Collected	\$22,680,484	\$20,008,951	\$2,671,533
			97.13%	96.80%	99.71%
		% of total levy	100.00%	88.47%	11.53%
		% of Collected	100.00%	88.22%	11.78%
1/1/2022					
Estimated Valuation	\$2,420,915,118	\$1.00	\$24,209,151	\$21,417,208	\$2,791,943
Est Abatements	<u>-\$5,795,809</u>	<u>\$1.00</u>	-\$57,958	-\$51,131	-\$6,827
	\$2,415,119,309		\$24,151,193	\$21,366,077	\$2,785,117
			97.13%	96.80%	99.71%
		Estimate 2023	\$23,458,028	\$20,681,385	\$2,777,051
		2022 FY Budget	\$22,133,000	\$19,900,000	\$2,233,000
		variance	\$1,325,028	\$781,385	\$544,051

	TAX		
	Salaries	Operations	Capital
2023 Budget	\$ 916,254	\$ 194,900	\$ 8,700
2022 Amended	\$ 851,215	\$ 201,495	\$ 33,000
2022 Original	\$ 851,215	\$ 191,495	\$ 33,000
2021 Actual	\$ 634,685	\$ 185,021	\$ 992
2020 Actual	\$ 651,542	\$ 179,996	\$ 4,317

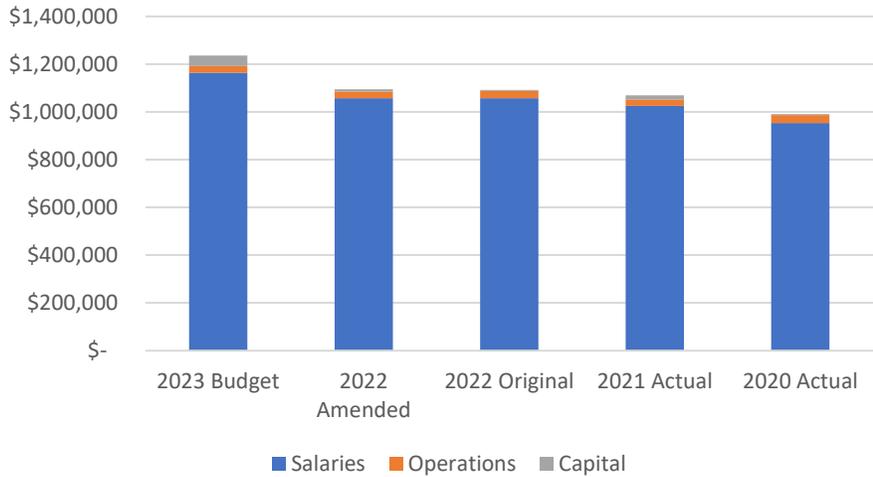
	TOTAL EXPENSE	REVENUES
2023 Budget	\$ 1,119,854	\$ 24,512,589
2022 Original	\$ 1,085,710	\$ 23,223,000
2022 Amended	\$ 1,075,710	\$ 23,213,000
2021 Actual	\$ 820,697	\$ 23,693,381
2020 Actual	\$ 835,855	\$ 22,609,916



**ADMINISTRATION**

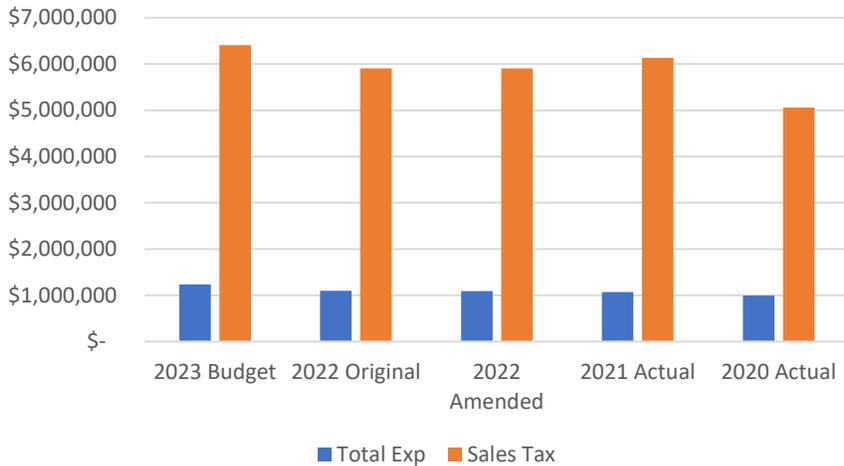
	Salaries	Operations	Capital
2023 Budget	\$ 1,163,851	\$ 28,214	\$ 44,500
2022 Amended	\$ 1,058,046	\$ 27,214	\$ 9,500
2022 Original	\$ 1,058,046	\$ 30,714	\$ 3,500
2021 Actual	\$ 1,025,068	\$ 27,169	\$ 17,450
2020 Actual	\$ 954,149	\$ 33,187	\$ 4,156

**Administration**



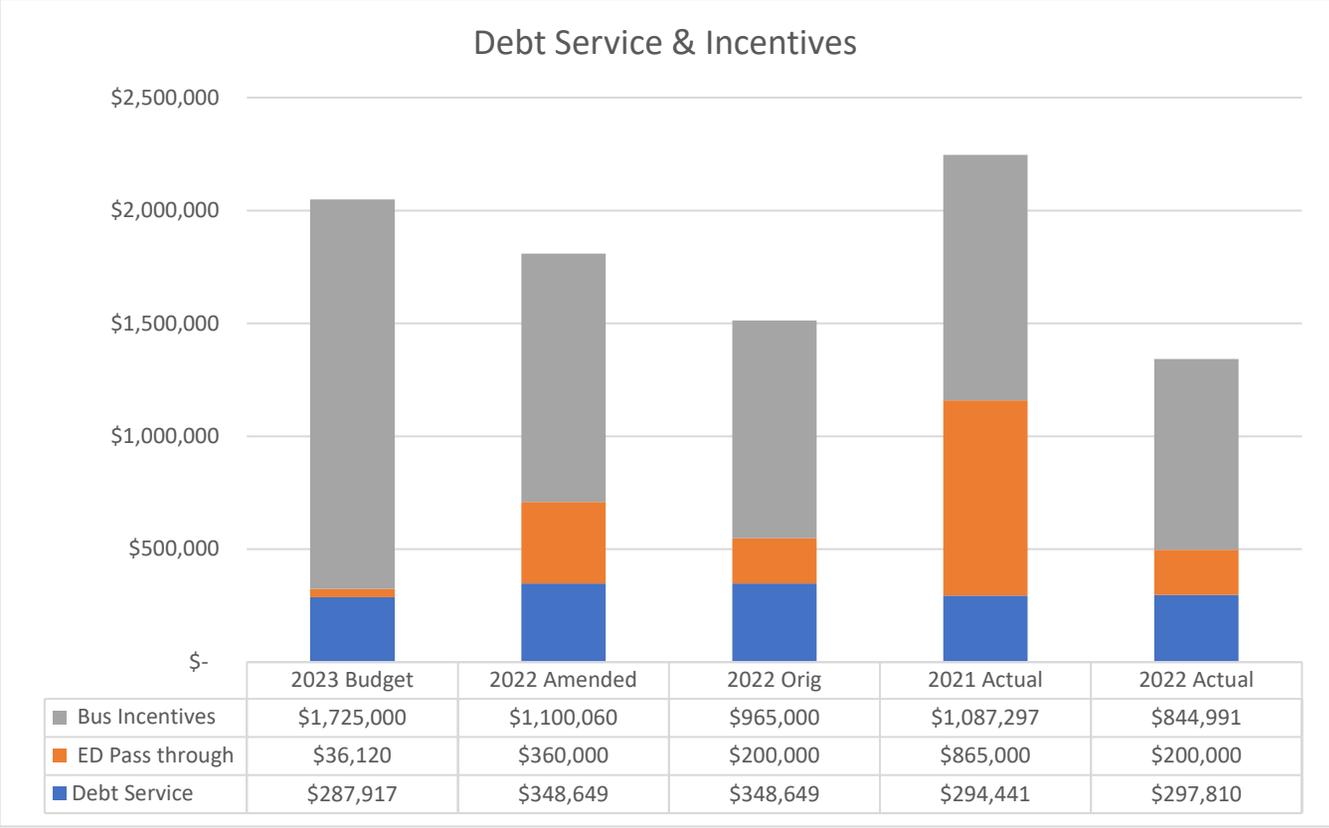
	Total Exp	Sales Tax
2023 Budget	\$ 1,236,565	\$ 6,406,694
2022 Original	\$ 1,094,760	\$ 5,906,802
2022 Amended	\$ 1,092,260	\$ 5,906,802
2021 Actual	\$ 1,069,687	\$ 6,134,177
2020 Actual	\$ 991,492	\$ 5,057,202

**Administration**



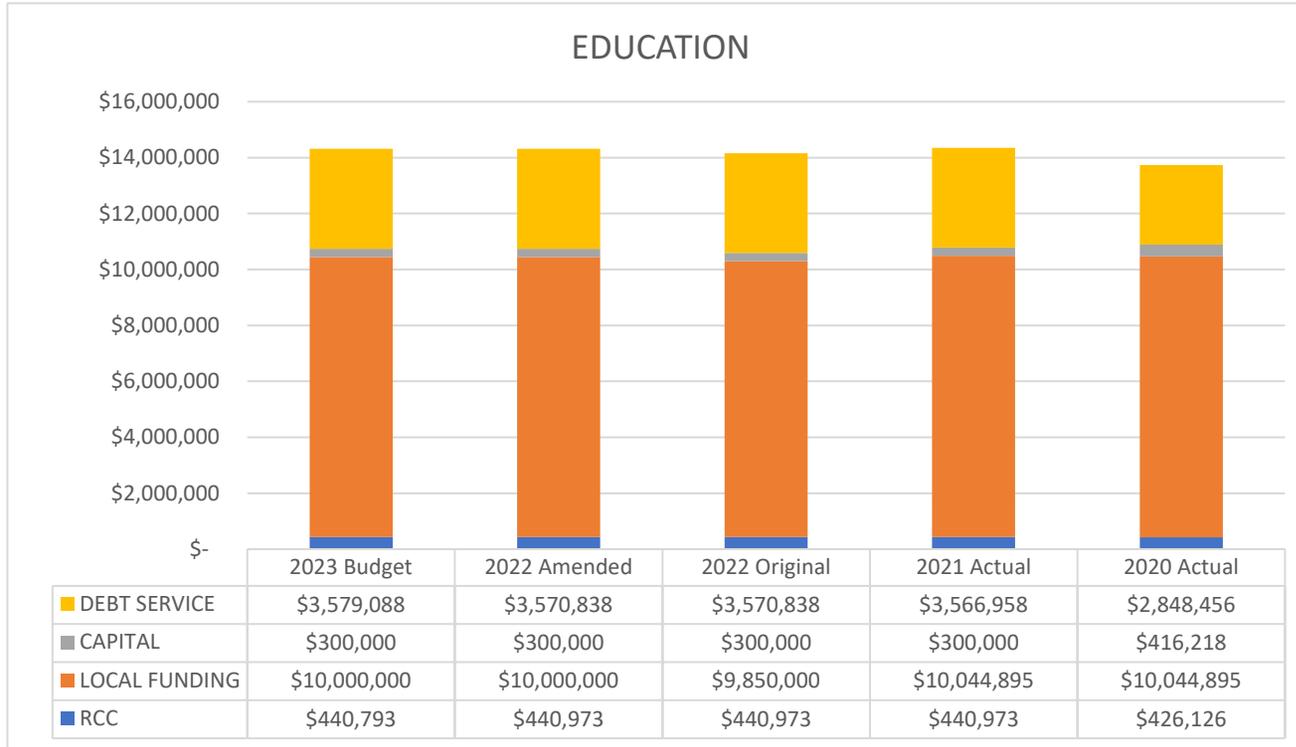
**DEBT SERVICE AND INDUSTRIAL INCENTIVES**

	2023 Budget	2022 Amended	2022 Orig	2021 Actual	2022 Actual
Debt Service	\$ 287,917	\$ 348,649	\$ 348,649	\$ 294,441	\$ 297,810
ED Pass through	\$ 36,120	\$ 360,000	\$ 200,000	\$ 865,000	\$ 200,000
Bus Incentives	\$ 1,725,000	\$ 1,100,060	\$ 965,000	\$ 1,087,297	\$ 844,991

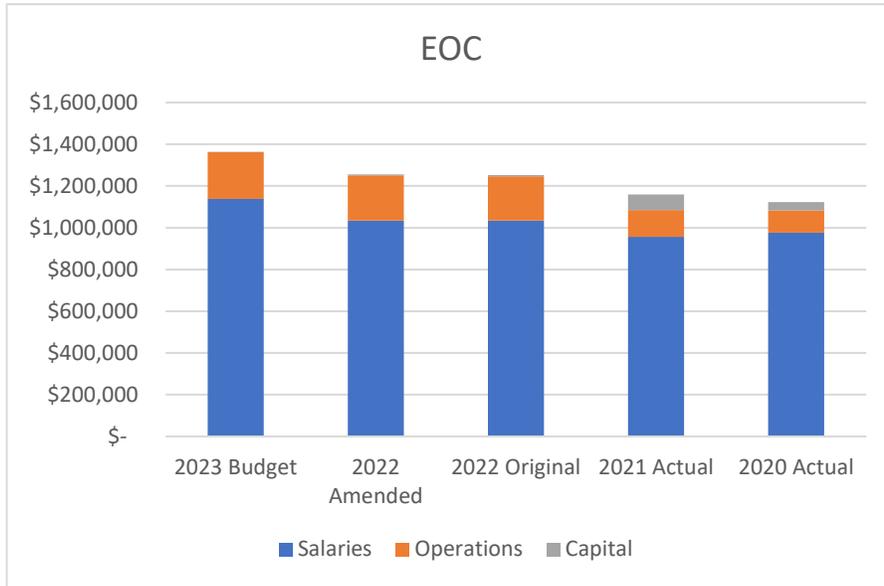


**EDUCATION**

	RCC	LOCAL FUNDING	CAPITAL	DEBT SERVICE	RES. REVENUE
2023 Budget	\$ 440,793	\$ 10,000,000	\$ 300,000	\$ 3,579,088	\$ (3,579,797)
2022 Amended	\$ 440,973	\$ 10,000,000	\$ 300,000	\$ 3,570,838	\$ (3,857,591)
2022 Original	\$ 440,973	\$ 9,850,000	\$ 300,000	\$ 3,570,838	\$ (3,671,838)
2021 Actual	\$ 440,973	\$ 10,044,895	\$ 300,000	\$ 3,566,958	\$ (4,102,151)
2020 Actual	\$ 426,126	\$ 10,044,895	\$ 416,218	\$ 2,848,456	\$ (2,849,249)

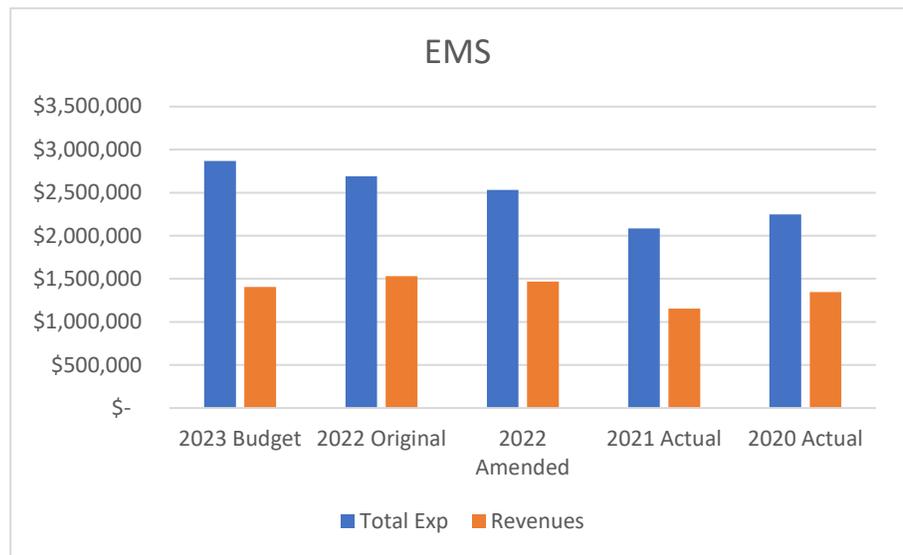
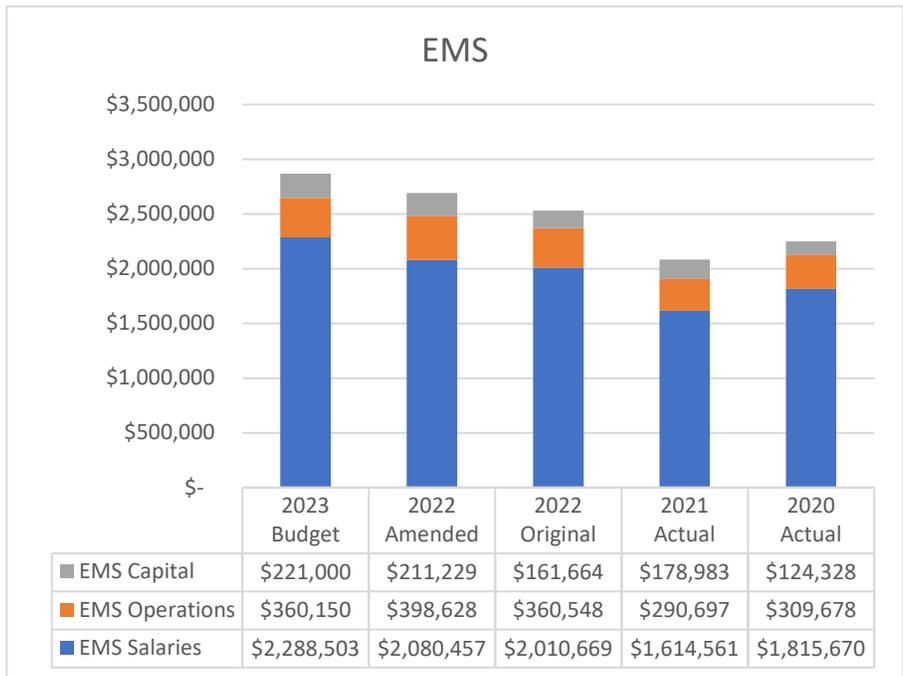


	EOC		
	Salaries	Operations	Capital
2023 Budget	\$ 1,137,785	\$ 225,205	\$ 1,300
2022 Amended	\$ 1,034,350	\$ 216,362	\$ 4,650
2022 Original	\$ 1,034,350	\$ 212,212	\$ 5,800
2021 Actual	\$ 956,694	\$ 128,346	\$ 75,195
2020 Actual	\$ 976,441	\$ 107,553	\$ 39,138



	EMS		
	Salaries	Operations	Capital
2023 Budget	\$ 2,288,503	\$ 360,150	\$ 221,000
2022 Amended	\$ 2,080,457	\$ 398,628	\$ 211,229
2022 Original	\$ 2,010,669	\$ 360,548	\$ 161,664
2021 Actual	\$ 1,614,561	\$ 290,697	\$ 178,983
2020 Actual	\$ 1,815,670	\$ 309,678	\$ 124,328

	Total Exp	Revenues
2023 Budget	\$ 2,869,653	\$ 1,406,824
2022 Original	\$ 2,690,314	\$ 1,533,079
2022 Amended	\$ 2,532,881	\$ 1,468,634
2021 Actual	\$ 2,084,241	\$ 1,154,264
2020 Actual	\$ 2,249,676	\$ 1,345,234

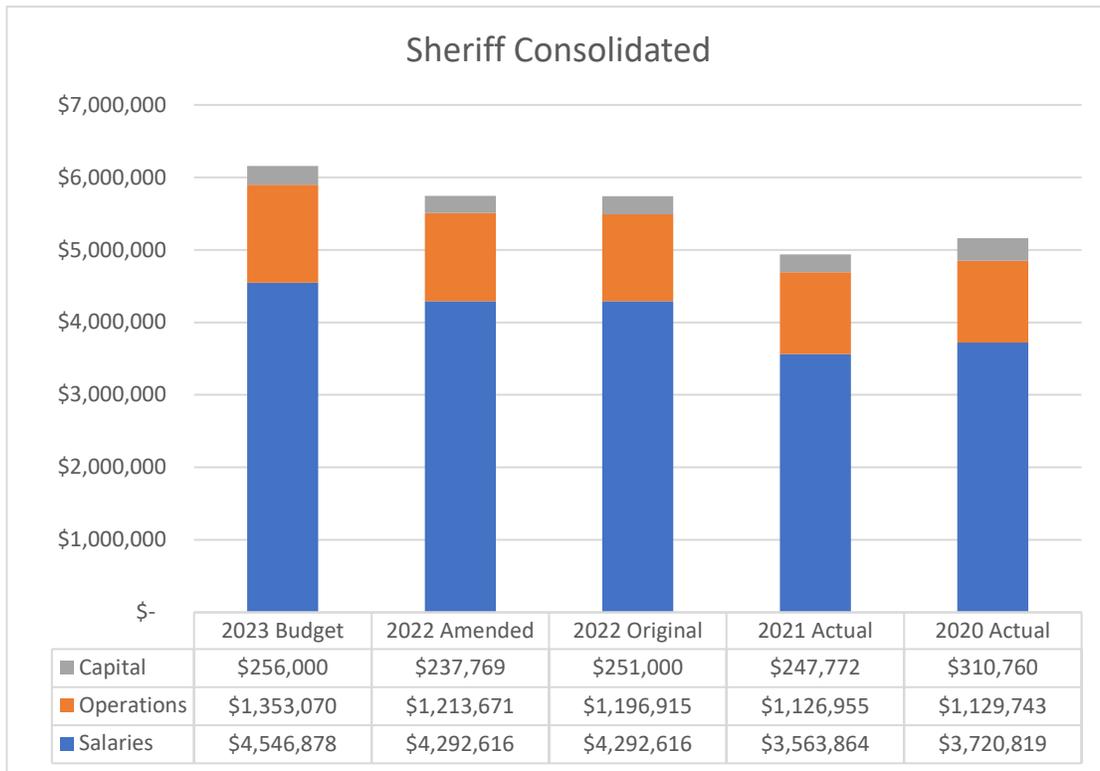


SHERIFF'S OFFICE

Sheriff's Dept	Salaries	Operations	Capital	Total
2023 Budget	\$ 3,207,348	\$ 425,950	\$ 233,000	\$ 3,866,298
2022 Amended	\$ 3,052,134	\$ 392,400	\$ 220,000	\$ 3,664,534
2022 Original	\$ 3,052,134	\$ 383,875	\$ 230,000	\$ 3,666,009
2021 Actual	\$ 2,466,079	\$ 340,106	\$ 247,772	\$ 3,053,958
2020 Actual	\$ 2,614,946	\$ 322,254	\$ 244,344	\$ 3,181,545

Jail	Salaries	Operations	Capital	Total
2023 Budget	\$ 1,339,530	\$ 927,120	\$ 23,000	\$ 2,289,650
2022 Amended	\$ 1,240,482	\$ 821,271	\$ 17,769	\$ 2,079,522
2022 Original	\$ 1,240,482	\$ 813,040	\$ 21,000	\$ 2,074,522
2021 Actual	\$ 1,097,785	\$ 786,848	\$ -	\$ 1,884,633
2020 Actual	\$ 1,105,873	\$ 807,489	\$ 66,415	\$ 1,979,777

Consolidated	Salaries	Operations	Capital	Total
2023 Budget	\$ 4,546,878	\$ 1,353,070	\$ 256,000	\$ 6,155,948
2022 Amended	\$ 4,292,616	\$ 1,213,671	\$ 237,769	\$ 5,744,056
2022 Original	\$ 4,292,616	\$ 1,196,915	\$ 251,000	\$ 5,740,531
2021 Actual	\$ 3,563,864	\$ 1,126,955	\$ 247,772	\$ 4,938,591
2020 Actual	\$ 3,720,819	\$ 1,129,743	\$ 310,760	\$ 5,161,322



PARKS & RECREATION

	Salaries	Operations	Capital
2023 Budget	\$ 561,760	\$ 792,400	\$ 40,000
2022 Amended	\$ 508,688	\$ 821,770	\$ 93,000
2022 Original	\$ 526,588	\$ 238,300	\$ 40,000
2021 Actual	\$ 447,393	\$ 259,526	\$ 184,610
2020 Actual	\$ 453,803	\$ 234,118	\$ 40,000

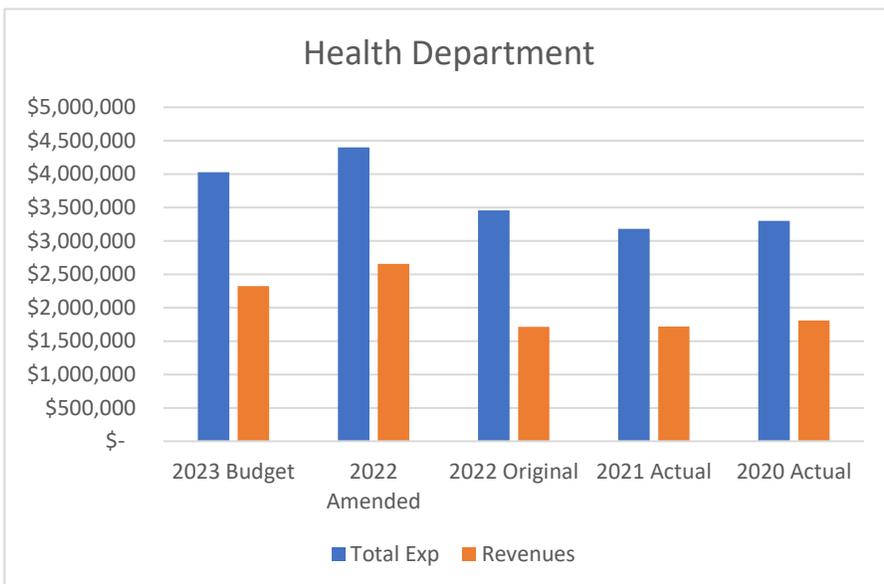
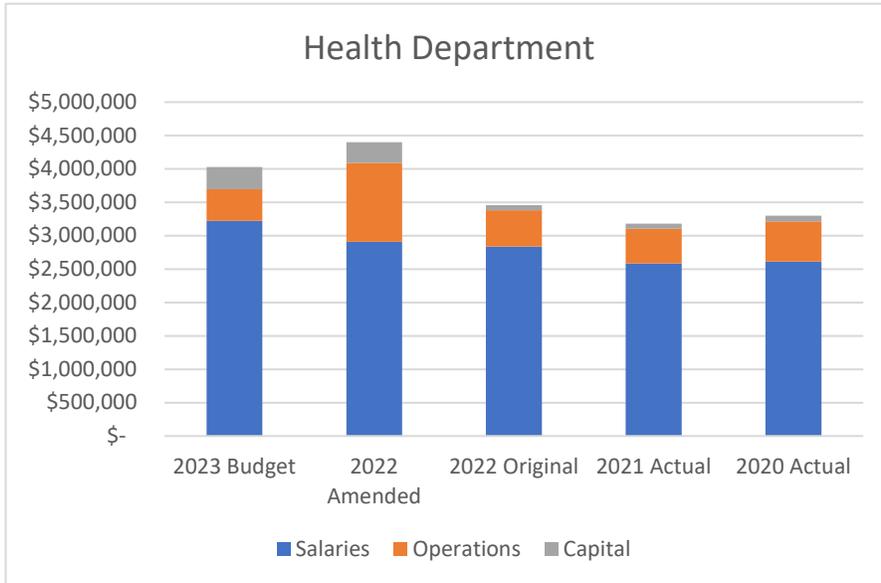
	Total Exp	Revenues
2023 Budget	\$ 1,394,160	\$ 656,200
2022 Amended	\$ 1,423,458	\$ 680,770
2022 Original	\$ 804,888	\$ 62,200
2021 Actual	\$ 891,529	\$ 215,920
2020 Actual	\$ 727,921	\$ 98,677



HEALTH

	Salaries	Operations	Capital
2023 Budget	\$ 3,224,838	\$ 472,150	\$ 333,800
2022 Amended	\$ 2,906,664	\$ 1,184,707	\$ 308,745
2022 Original	\$ 2,839,589	\$ 540,314	\$ 76,200
2021 Actual	\$ 2,583,922	\$ 518,336	\$ 79,614
2020 Actual	\$ 2,614,478	\$ 599,127	\$ 86,672

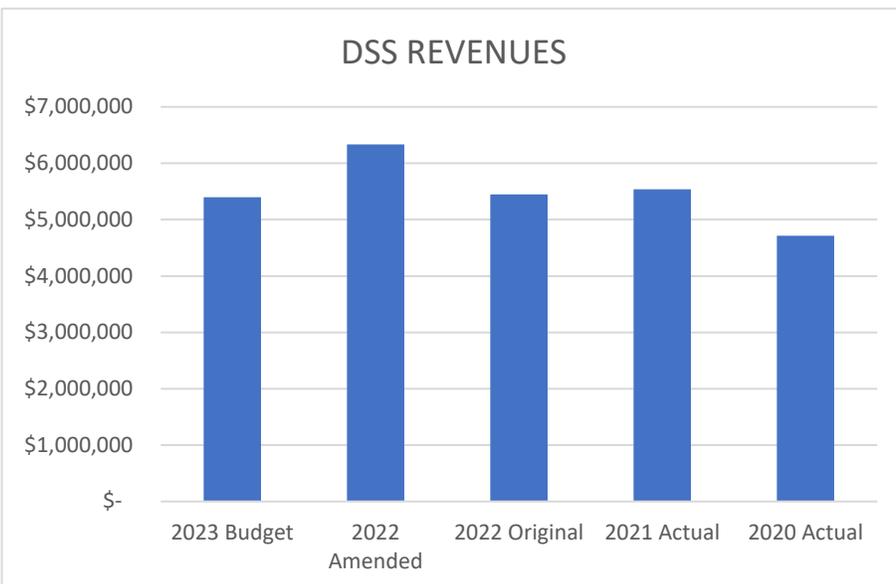
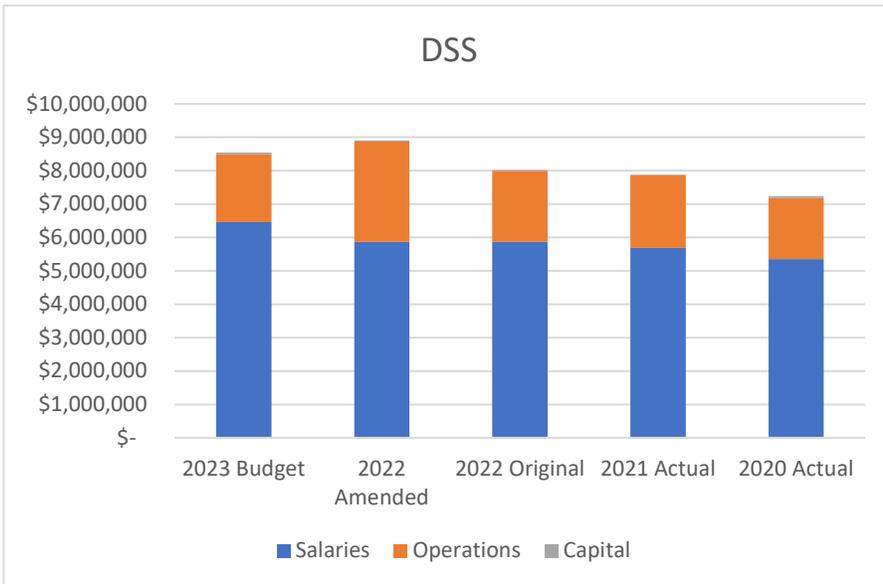
	Total Exp	Revenues
2023 Budget	\$ 4,030,788	\$ 2,325,005
2022 Amended	\$ 4,400,116	\$ 2,655,638
2022 Original	\$ 3,456,103	\$ 1,711,625
2021 Actual	\$ 3,181,872	\$ 1,716,725
2020 Actual	\$ 3,300,276	\$ 1,807,960



DEPARTMENT OF SOCIAL SERVICES

	Salaries	Operations	Capital
2023 Budget	\$ 6,451,425	\$ 2,032,659	\$ 60,000
2022 Amended	\$ 5,864,931	\$ 2,998,939	\$ 40,000
2022 Original	\$ 5,864,931	\$ 2,126,991	\$ 25,000
2021 Actual	\$ 5,683,356	\$ 2,182,412	\$ 21,608
2020 Actual	\$ 5,349,746	\$ 1,831,741	\$ 55,889

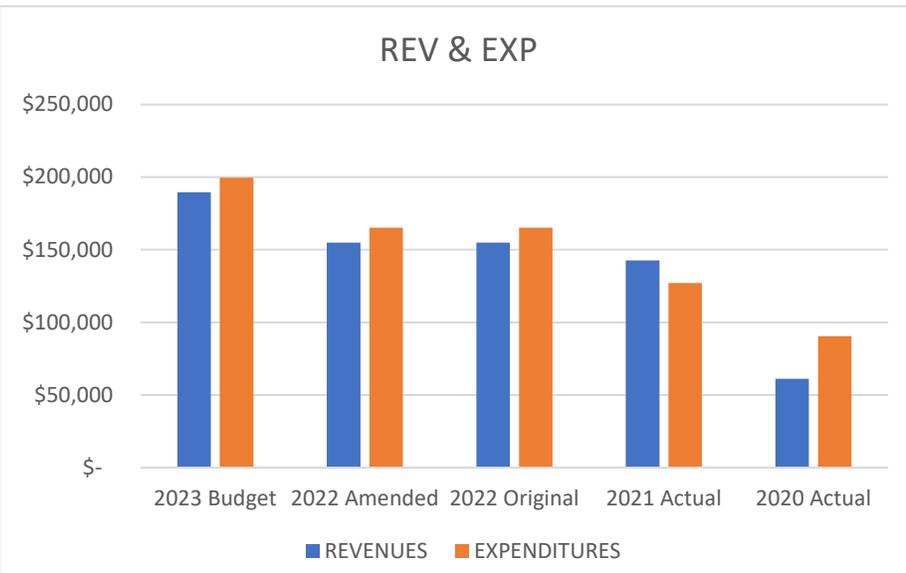
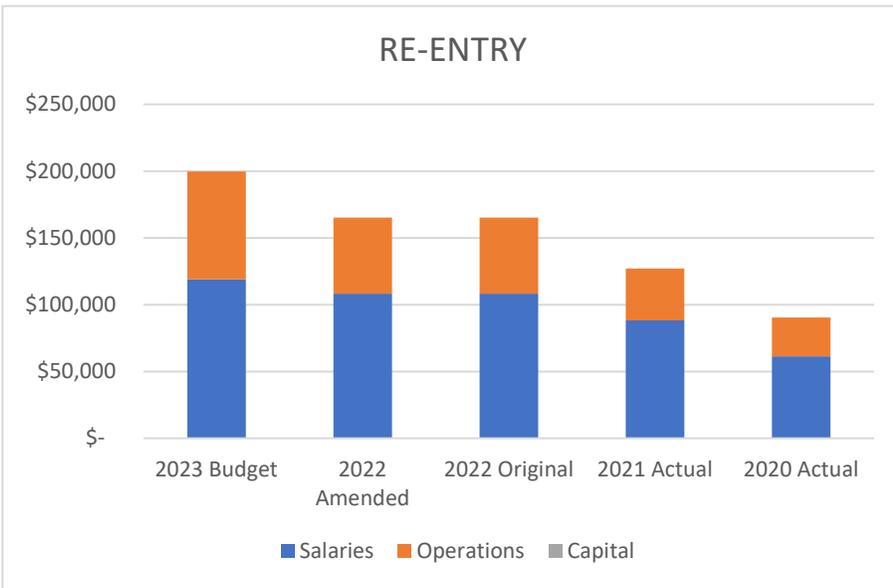
	Total Exp	REVENUES
2023 Budget	\$ 8,544,084	\$ 5,397,934
2022 Amended	\$ 8,903,870	\$ 6,335,959
2022 Original	\$ 8,016,922	\$ 5,449,011
2021 Actual	\$ 7,887,376	\$ 5,540,556
2020 Actual	\$ 7,237,375	\$ 4,716,042



**RE ENTRY PROGRAM**

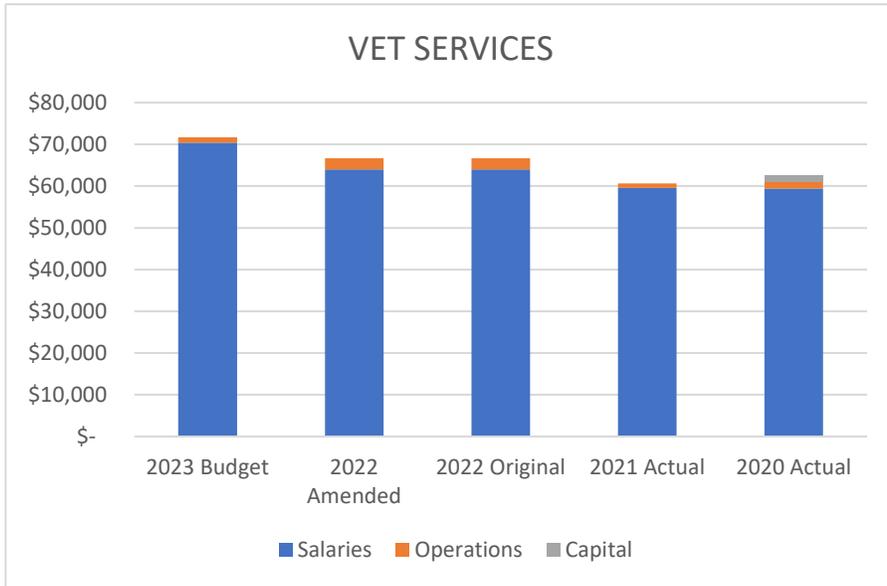
	Salaries	Operations	Capital
2023 Budget	\$ 119,054	\$ 80,656	\$ -
2022 Amended	\$ 108,231	\$ 57,000	\$ -
2022 Original	\$ 108,231	\$ 57,000	\$ -
2021 Actual	\$ 88,309	\$ 38,744	\$ -
2020 Actual	\$ 61,401	\$ 29,081	\$ -

	REVENUES	EXPENDITURES
2023 Budget	\$ 189,500	\$ 199,710
2022 Amended	\$ 155,000	\$ 165,231
2022 Original	\$ 155,000	\$ 165,231
2021 Actual	\$ 142,546	\$ 127,054
2020 Actual	\$ 61,061	\$ 90,482



VETERAN SERVICES

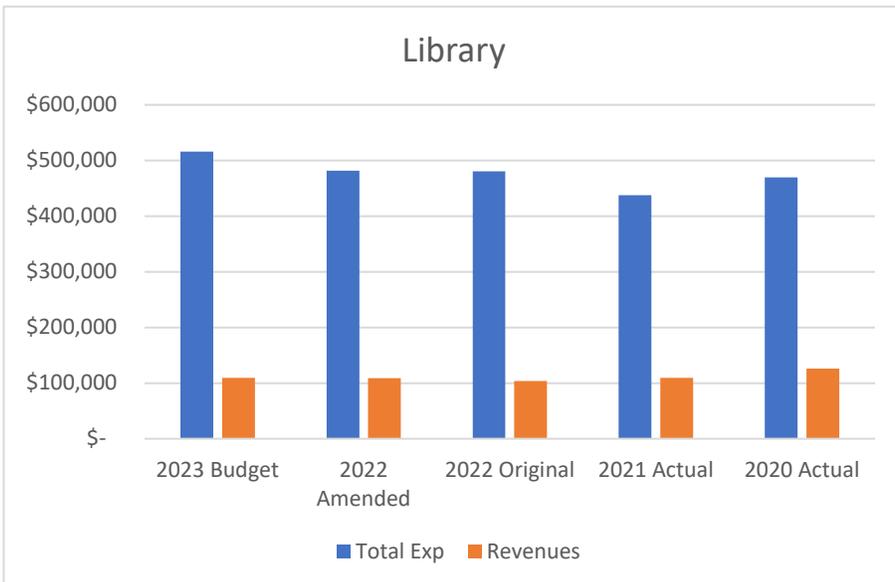
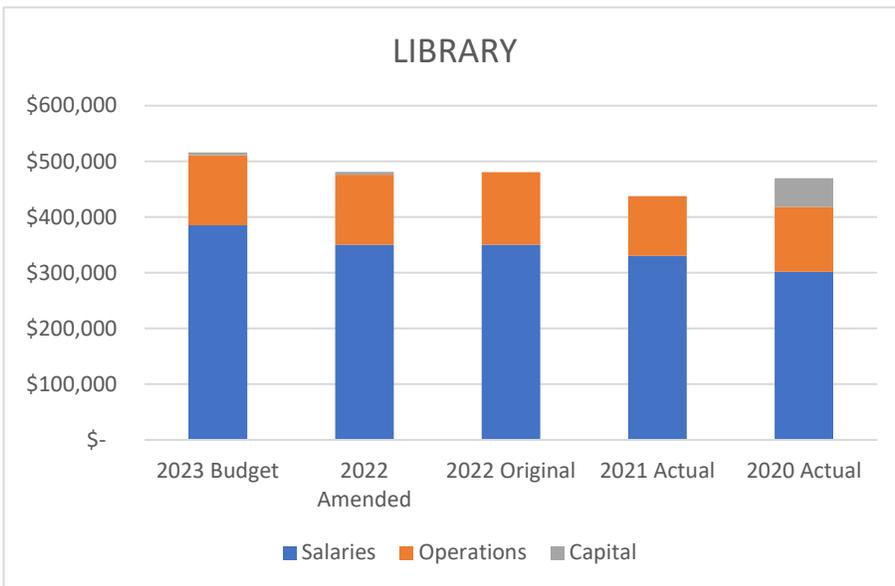
	Salaries	Operations	Capital
2023 Budget	\$ 70,438	\$ 1,290	\$ -
2022 Amended	\$ 64,035	\$ 2,595	\$ -
2022 Original	\$ 64,035	\$ 2,595	\$ -
2021 Actual	\$ 59,542	\$ 1,121	\$ -
2020 Actual	\$ 59,420	\$ 1,578	\$ 1,487



LIBRARY

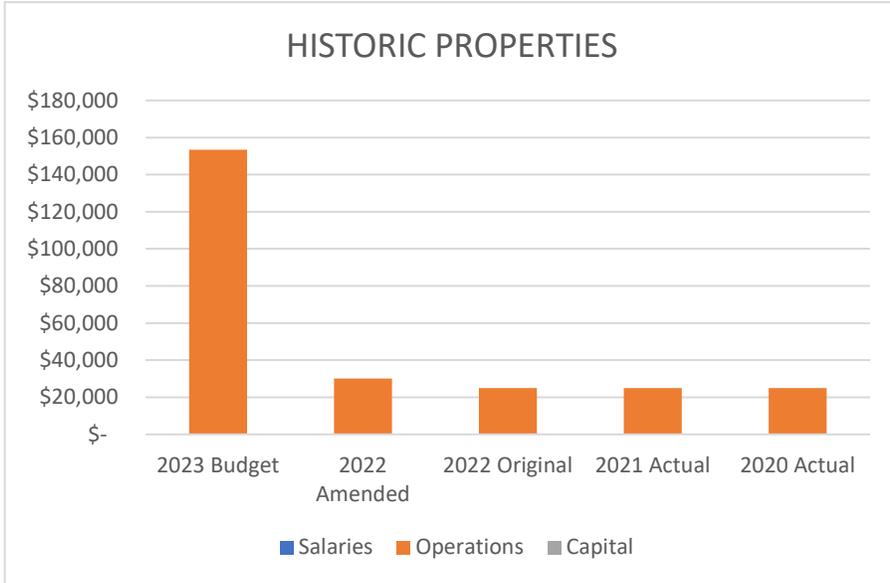
	Salaries	Operations	Capital
2023 Budget	\$ 385,436	\$ 125,490	\$ 5,000
2022 Amended	\$ 350,396	\$ 125,914	\$ 5,109
2022 Original	\$ 350,396	\$ 130,215	-
2021 Actual	\$ 330,426	\$ 107,056	\$ 64
2020 Actual	\$ 302,118	\$ 116,483	\$ 51,222

	Total Exp	Revenues
2023 Budget	\$ 515,926	\$ 109,300
2022 Amended	\$ 481,419	\$ 109,000
2022 Original	\$ 480,611	\$ 104,000
2021 Actual	\$ 437,545	\$ 109,343
2020 Actual	\$ 469,823	\$ 126,225



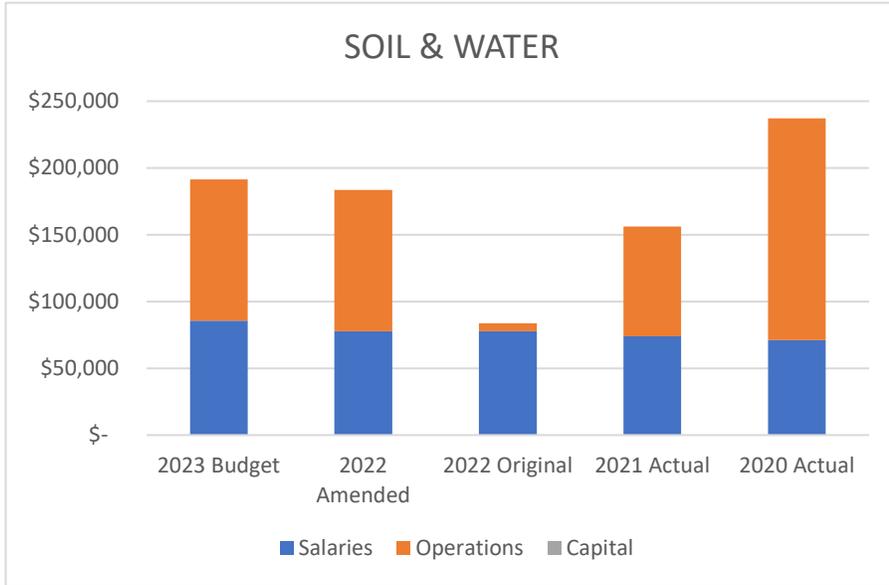
HISTORIC PROPERTIES

	Salaries	Operations	Capital
2023 Budget	\$ -	\$ 153,500	\$ -
2022 Amended	\$ -	\$ 30,068	\$ -
2022 Original	\$ -	\$ 25,000	\$ -
2021 Actual	\$ -	\$ 25,000	\$ -
2020 Actual	\$ -	\$ 25,000	\$ -



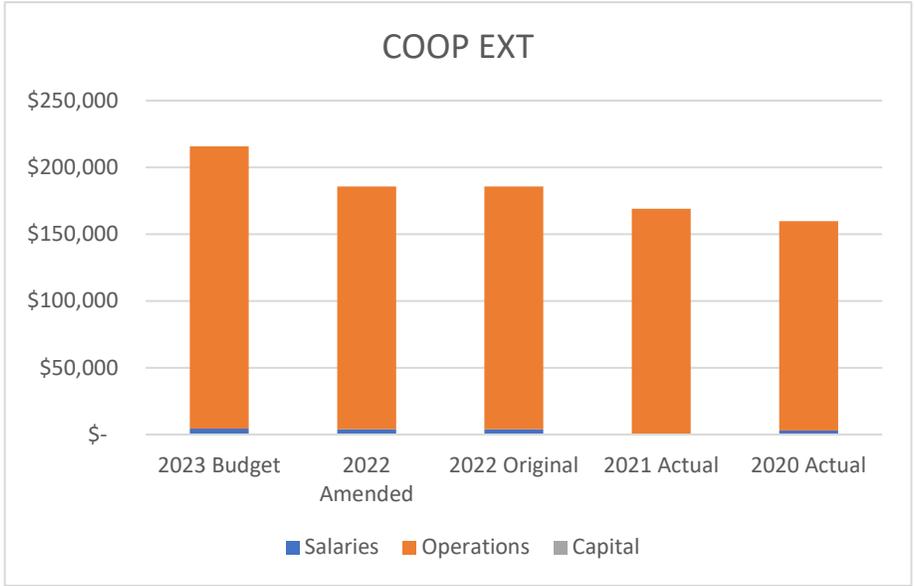
SOIL & WATER

	Salaries	Operations	Capital
2023 Budget	\$ 85,606	\$ 105,850	\$ -
2022 Amended	\$ 77,823	\$ 105,850	\$ -
2022 Original	\$ 77,823	\$ 5,850	\$ -
2021 Actual	\$ 73,881	\$ 82,265	\$ -
2020 Actual	\$ 71,000	\$ 166,104	\$ -



COOPERATIVE EXTENSION

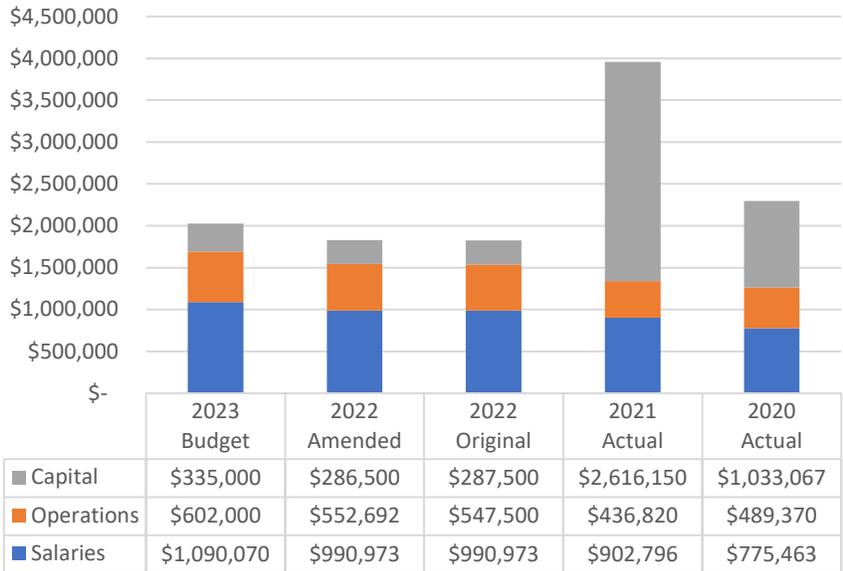
	Salaries	Operations	Capital
2023 Budget	\$ 4,400	\$ 211,311	\$ -
2022 Amended	\$ 4,000	\$ 181,700	\$ -
2022 Original	\$ 4,000	\$ 181,700	\$ -
2021 Actual	\$ -	\$ 168,934	\$ -
2020 Actual	\$ 2,983	\$ 156,830	\$ -



**PUBLIC BUILDINGS**

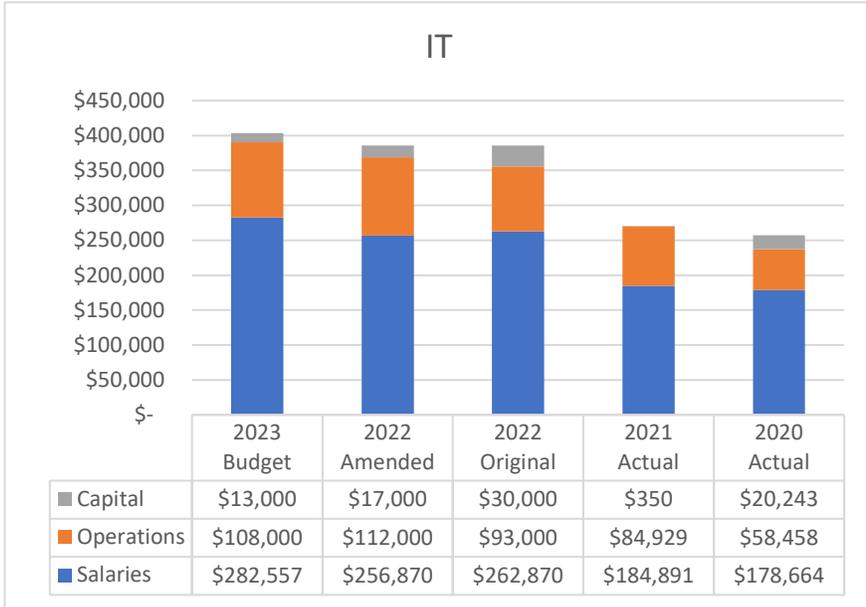
	Salaries	Operations	Capital
2023 Budget	\$ 1,090,070	\$ 602,000	\$ 335,000
2022 Amended	\$ 990,973	\$ 552,692	\$ 286,500
2022 Original	\$ 990,973	\$ 547,500	\$ 287,500
2021 Actual	\$ 902,796	\$ 436,820	\$ 2,616,150
2020 Actual	\$ 775,463	\$ 489,370	\$ 1,033,067

**PUBLIC BUILDINGS**



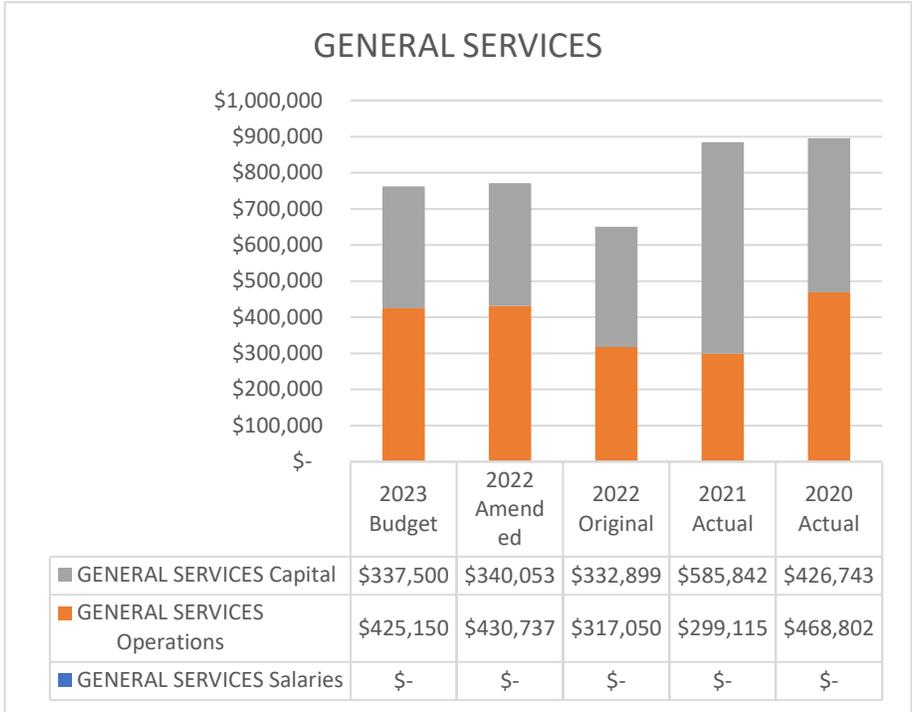
**INFORMATION TECHNOLOGY**

	Salaries	Operations	Capital
2023 Budget	\$ 282,557	\$ 108,000	\$ 13,000
2022 Amended	\$ 256,870	\$ 112,000	\$ 17,000
2022 Original	\$ 262,870	\$ 93,000	\$ 30,000
2021 Actual	\$ 184,891	\$ 84,929	\$ 350
2020 Actual	\$ 178,664	\$ 58,458	\$ 20,243



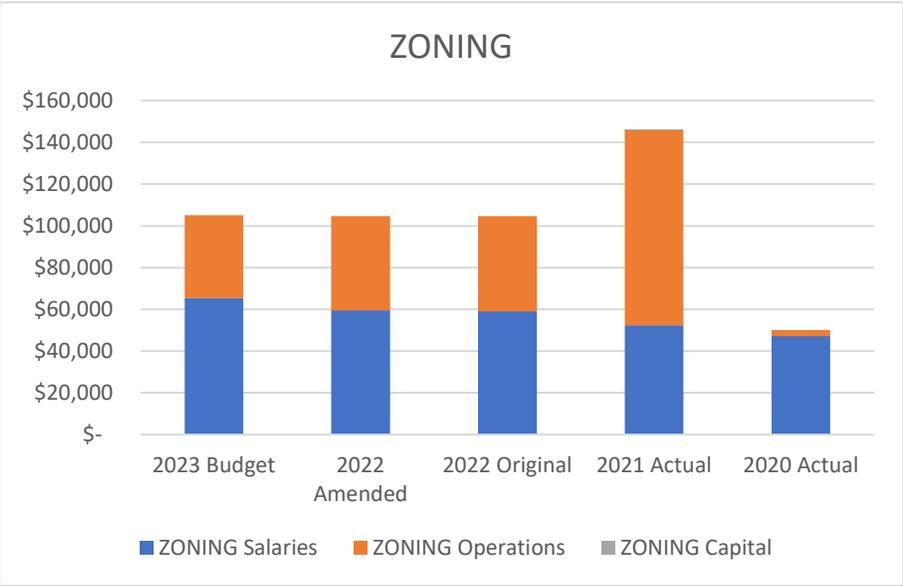
**GENERAL SERVICES**

	Salaries	Operations	Capital
2023 Budget	\$ -	\$ 425,150	\$ 337,500
2022 Amended	\$ -	\$ 430,737	\$ 340,053
2022 Original	\$ -	\$ 317,050	\$ 332,899
2021 Actual	\$ -	\$ 299,115	\$ 585,842
2020 Actual	\$ -	\$ 468,802	\$ 426,743



ZONING

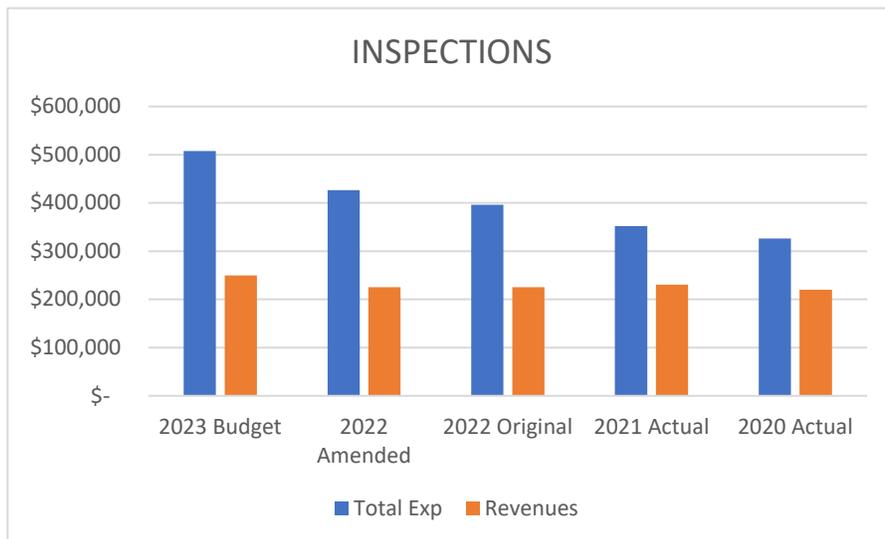
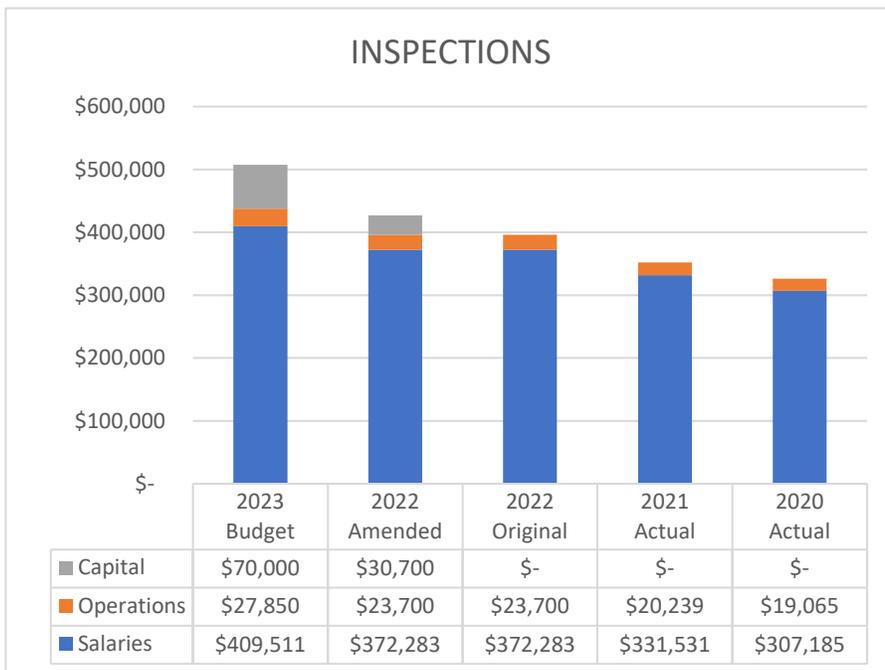
	Salaries	Operations	Capital
2023 Budget	\$ 65,502	\$ 39,600	\$ -
2022 Amended	\$ 59,547	\$ 45,130	\$ -
2022 Original	\$ 59,077	\$ 45,600	\$ -
2021 Actual	\$ 52,425	\$ 93,648	\$ 270
2020 Actual	\$ 47,245	\$ 2,771	\$ -



**INSPECTIONS**

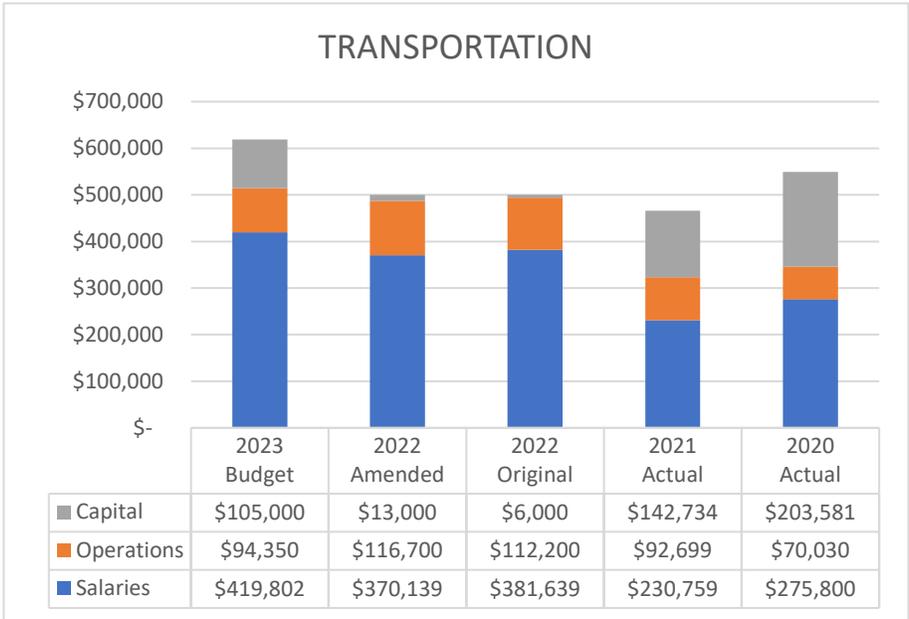
	Salaries	Operations	Capital
2023 Budget	\$ 409,511	\$ 27,850	\$ 70,000
2022 Amended	\$ 372,283	\$ 23,700	\$ 30,700
2022 Original	\$ 372,283	\$ 23,700	-
2021 Actual	\$ 331,531	\$ 20,239	-
2020 Actual	\$ 307,185	\$ 19,065	-

	Total Exp	Revenues
2023 Budget	\$ 507,361	\$ 250,000
2022 Amended	\$ 426,683	\$ 225,000
2022 Original	\$ 395,983	\$ 225,000
2021 Actual	\$ 351,771	\$ 230,742
2020 Actual	\$ 326,250	\$ 219,712



**TRANSPORTATION**

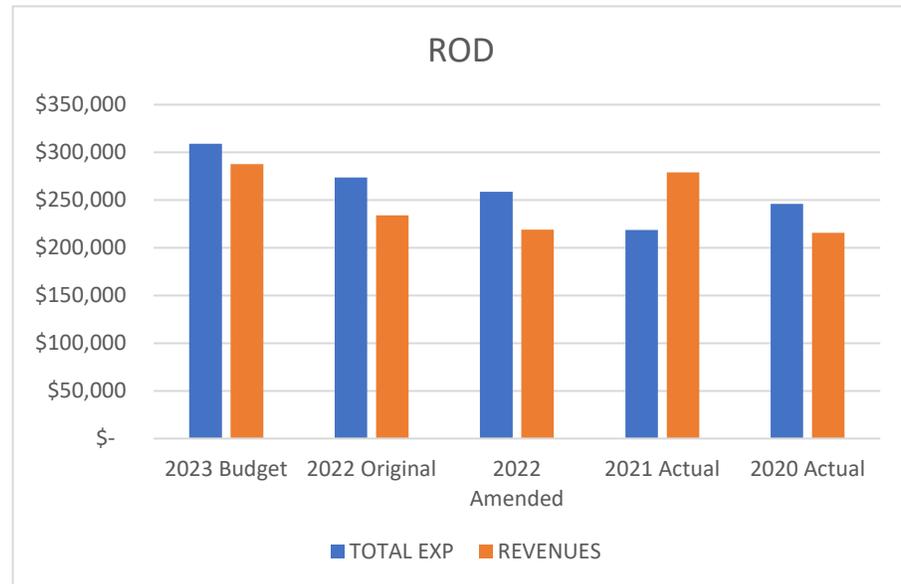
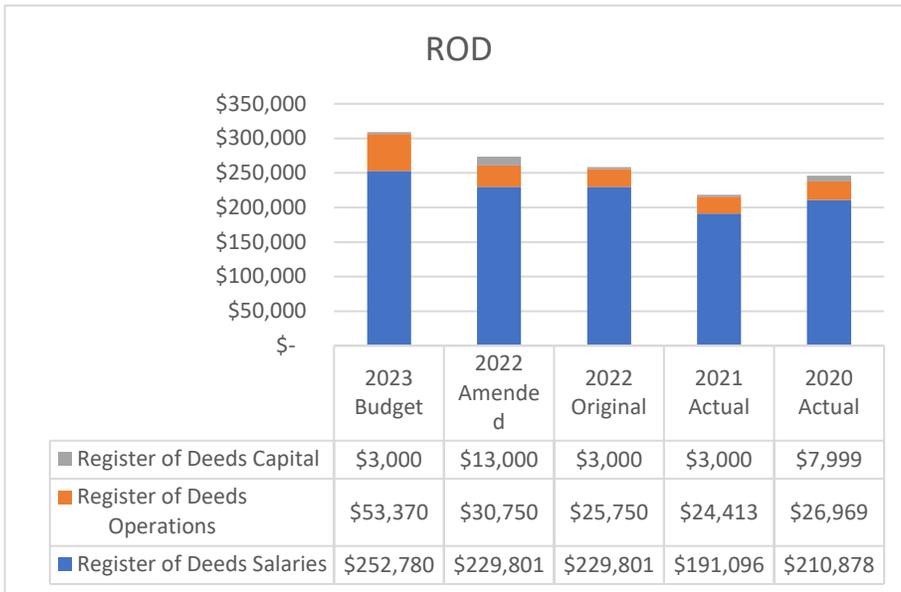
	Salaries	Operations	Capital
2023 Budget	\$ 419,802	\$ 94,350	\$ 105,000
2022 Amended	\$ 370,139	\$ 116,700	\$ 13,000
2022 Original	\$ 381,639	\$ 112,200	\$ 6,000
2021 Actual	\$ 230,759	\$ 92,699	\$ 142,734
2020 Actual	\$ 275,800	\$ 70,030	\$ 203,581



Register of Deeds

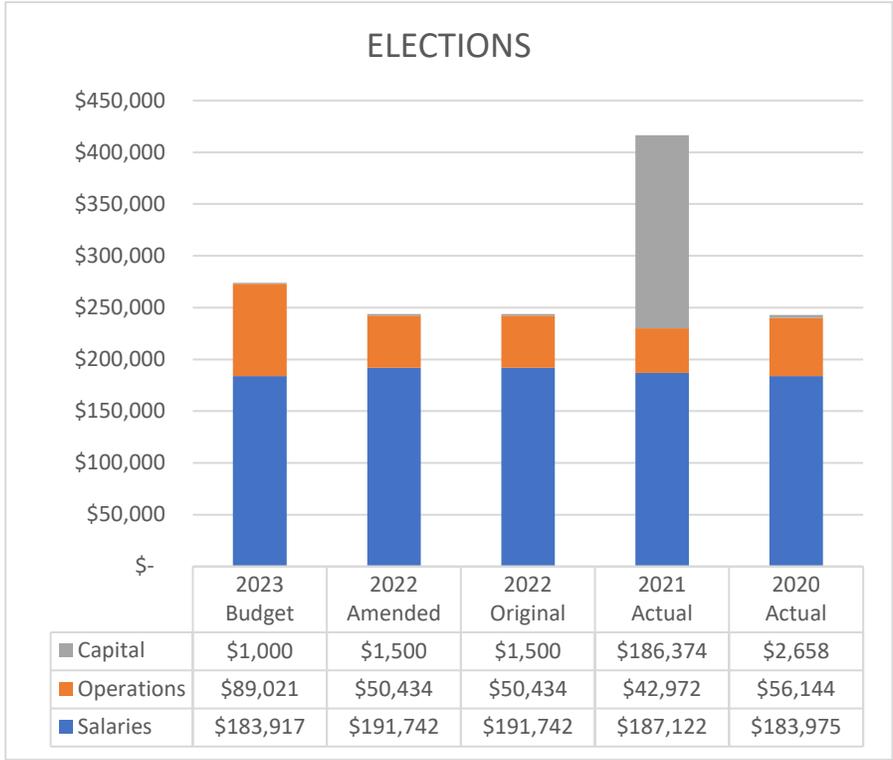
	Salaries	Operations	Capital
2023 Budget	\$ 252,780	\$ 53,370	\$ 3,000
2022 Amended	\$ 229,801	\$ 30,750	\$ 13,000
2022 Original	\$ 229,801	\$ 25,750	\$ 3,000
2021 Actual	\$ 191,096	\$ 24,413	\$ 3,000
2020 Actual	\$ 210,878	\$ 26,969	\$ 7,999

	TOTAL EXP	REVENUES
2023 Budget	\$ 309,150	\$ 287,700
2022 Original	\$ 273,551	\$ 233,854
2022 Amended	\$ 258,551	\$ 218,854
2021 Actual	\$ 218,509	\$ 279,148
2020 Actual	\$ 245,847	\$ 215,506



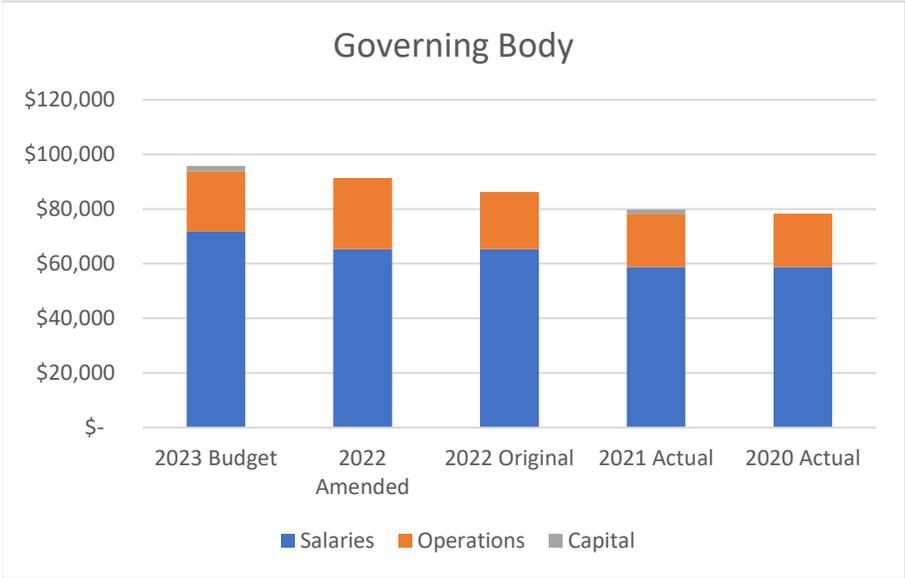
ELECTIONS

	Salaries	Operations	Capital
2023 Budget	\$ 183,917	\$ 89,021	\$ 1,000
2022 Amended	\$ 191,742	\$ 50,434	\$ 1,500
2022 Original	\$ 191,742	\$ 50,434	\$ 1,500
2021 Actual	\$ 187,122	\$ 42,972	\$ 186,374
2020 Actual	\$ 183,975	\$ 56,144	\$ 2,658



GOVERNING BODY

	Salaries	Operations	Capital
2023 Budget	\$ 71,846	\$ 21,950	\$ 2,000
2022 Amended	\$ 65,314	\$ 26,050	-
2022 Original	\$ 65,314	\$ 20,950	-
2021 Actual	\$ 58,707	\$ 19,475	\$ 1,675
2020 Actual	\$ 58,731	\$ 19,629	-



# Scotland<sup>TM</sup>

FUTURE FOCUSED

County★NC

June 3, 2022

To: Board of Commissioners

From: Kevin Patterson, County Manager

Re: Water Districts Budget Summary

Water District 1 has a recommended budget of \$516,000. The only change in the fee structure is to increase the tap fee to match the Laurinburg tap fee of \$1,400.

	Water District 1				
	Personnel	Operations	Capital	Total	Revenue
2023 Budget	\$15,000	\$391,569	\$109,431	\$516,000	\$516,000
2022 Budget	\$11,645	\$571,740	\$228,055	\$811,440	\$811,440
2021 Actual	\$646	\$426,387	\$182,103	\$609,136	\$825,049
2020 Actual	\$18,874	\$697,183	\$184,324	\$900,380	\$852,041

Water District 2 has a recommended budget of \$1,398,100. The only change in the fee structure is to increase the tap fee to match the Laurinburg tap fee of \$1,400.

	Water District 1				
	Personnel	Operations	Capital	Total	Revenue
2023 Budget	\$0	\$525,000	\$873,100	\$1,398,100	\$1,398,100
2022 Budget	\$0	\$680,450	\$875,575	\$1,556,025	\$1,556,025
2021 Actual	\$0	\$525,357	\$675,705	\$1,201,062	\$1,072,902
2020 Actual	\$0	\$216,144	\$360,329	\$576,472	\$703,502

The Consolidated Water Districts total \$1,914,100.

	Water Districts Consolidated				
	Personnel	Operations	Capital	Total Exp	Revenue
2023 Budget	\$15,000	\$916,569	\$982,531	\$1,914,100	\$1,914,100
2022 Budget	\$11,645	\$1,252,190	\$1,103,630	\$2,367,465	\$2,367,465
2021 Actual	\$646	\$951,743	\$857,808	\$1,810,197	\$1,897,951
2020 Actual	\$18,874	\$913,326	\$544,652	\$1,476,852	\$1,555,543

# Scotland<sup>TM</sup>

FUTURE FOCUSED

County★NC

June 3, 2022

To: Board of Commissioners

From: Kevin Patterson, County Manager

Re: Solid Waste Budget Summary

The budget recommendation for Solid Waste is \$3,396,900.00.

There are changes in the fee structure to adjust for increases absorbed over the last several years for the outgoing tipping fees and the addition of a fuel surcharge that was added in April.

The modified fee schedule is as follows:

<u>FACILITY</u>	<u>SCOTLAND COUNTY</u>	<u>STATE TAX</u>	<u>TOTAL TIPPING FEE</u>	<u>PER 100 LBS-APX.</u>
Transfer Station <i>No Out of State</i>	\$60.00	\$ 2.75	\$ 62.75 /ton	\$ 3.14
City of Laurinburg	\$42.75	\$ 2.75	\$ 45.25 /ton	\$ 2.26
Landfill - C&D	\$ 45.00	\$ 2.75	\$ 47.75 /ton	\$ 2.39
Yard Waste <i>All Vegetation - loads 1,000 pounds or less \$0</i>	\$ 40.00		\$ 40.00 /ton	\$ 2.00
Inert Debris	\$ 17.00		\$ 17.00 /ton	\$ .85
Undocumented Scrap Tires <i>All Weigh In/Out</i>			\$ 82.00/ ton	\$ 4.10 <i>apx 20# ea.</i>

### Solid Waste

	Personnel	Operations	Capital	Total Exp	Revenue
2023 Budget	\$725,242	\$2,148,491	\$523,167	\$3,396,900	\$3,396,900
2022 Budget	\$636,529	\$2,008,297	\$749,165	\$3,393,991	\$3,393,991
2021 Actual	\$551,247	\$2,103,235	\$392,307	\$3,046,788	\$3,252,096
2020 Actual	\$564,743	\$1,784,212	\$663,841	\$3,012,795	\$3,007,009

