

SCOTLAND COUNTY, NC, BUDGET ORDINANCE
 JULY 1, 2021 – JUNE 30, 2022
 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	86,264	
Administration	1,092,260	
Board of Elections	243,676	
Tax Department	1,075,710	
Legal	63,125	
Register of Deeds	258,551	
Court Facilities	15,000	
Inspections	395,983	
Planning and Zoning	104,677	
General Services	649,949	
Information Technology	385,870	
Public Buildings	1,825,973	
<i>Subtotal</i>		6,197,038
<u>Law Enforcement</u>		
Sheriff's Department	3,666,009	
Jail	2,074,522	
Drug Fund	10,000	
Dept. of Justice Grant	58,008	
<i>Subtotal</i>		5,808,539
<u>Emergency Services</u>		
Emergency Medical Services	2,532,881	
Emergency Management	20,800	
911 Center	1,252,362	
<i>Subtotal</i>		3,806,043
<u>Health and Human Services</u>		
Health Department	3,456,103	
Department of Social Services	8,016,922	
Veteran Service Office	66,630	
Re-Entry Council	165,231	
Transportation	499,839	
<i>Subtotal</i>		12,204,725
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	804,888	
Library	480,611	
Historic Properties	25,000	
<i>Subtotal</i>		1,310,499
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	965,000	
Economic Development:	200,000	
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		1,168,254
<u>Government Related:</u>		
Rescue Squad	28,000	
Medical Examiner	75,018	
Forestry Service	114,402	
Juvenile Detention	40,000	
Cooperative Extension	185,700	
Soil Conservation	83,673	
Richmond Community College	440,973	
Lumber River Council of Governments	35,000	
JCPC Pass Through Funding	179,764	
Mental Health – Local Funds	72,920	
ABC Bottle Tax	8,000	
<i>Subtotal</i>		1,263,450

<u>Non-Government Related:</u>		
Humane Society	113,000	
Subtotal		113,000
<u>Reserves:</u>		
Revaluation Reserve	-	
Subtotal		-
<u>Debt Service:</u>		
Debt Service	348,649	
Subtotal		348,649
TOTAL GENERAL EXPENDITURES:		32,220,197

SECTION 2. SCHOOL FUNDING

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022

Current Expense Funding	9,850,000	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	-	
Debt Service	3,570,838	
Fines & Forfeitures Pass Through	124,000	
TOTAL SCHOOL EXPENDITURES:		13,844,838
TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		46,065,035

SECTION 3. GENERAL FUND REVENUES

It is estimated that the following revenues will be available in the General Fund for the Beginning July 1, 2021, and ending June 30, 2022:

Property Tax	23,151,000	
Local Option Sales Tax	8,287,640	
Franchise Tax	52,000	
Unrestricted Revenues	205,000	
Restricted Revenues	9,933,868	
Permits and Fees	465,054	
Sales and Services	1,590,445	
Investment Earnings	21,000	
Fines and Forfeitures	100,000	
Interfund Transfers	23,000	
Fund Balance Appropriated	1,240,664	
Miscellaneous	995,364	
TOTAL GENERAL FUND REVENUES:		46,065,035

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, 2021, and ending June 30, 2022:

Personnel	651,529	
Operating Expense	1,990,471	
Capital Outlay	355,000	
TOTAL SOLID WASTE FUND EXPENDITURES:		2,997,000

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022:

	Tipping Fees	1,800,000	
	Availability Fees	1,100,000	
	State White Goods & Disposal Fees	79,500	
	Other Revenues	17,500	
TOTAL SOLID WASTE FUND REVENUES:			2,997,000

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, 2021, and ending June 30, 2022:

	Personnel	40,694	
	Operating Expense	642,000	
	Capital Outlay	300,000	
	Debt Service	107,306	
TOTAL WATER DISTRICT I FUND EXPENDITURES:			1,090,000

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022:

	Water Sales	450,000	
	Transfer In	340,000	
	Appropriated Fund Balance	300,000	
TOTAL WATER DISTRICT I FUND REVENUE:			1,090,000

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, 2021, and ending June 30, 2022:

	Operating Expense	340,450	
	Capital Outlay	-	
	Transfer Out	340,000	
	Debt Service	249,550	
TOTAL WATER DISTRICT II FUND EXPENDITURES:			930,000

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022:

	Water Sales	780,000	
	Sewer Fees	150,000	
TOTAL WATER DISTRICT II FUND REVENUE:			930,000

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, 2021, and ending June 30, 2022:

	Operating Expense	421,000	
	Capital Outlay	600,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:			1,021,000

Revenue

It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022:

	Tax Levy	675,200	
	Sales Tax	339,300	
	Other Revenue	6,500	
	Fund Balance Appropriated	-	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			1,021,000

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, 2021, and ending June 30, 2022:

	Personnel	-	
	Operating Expense	180,574	
	Capital	4,500	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			185,074

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, 2021, and ending June 30, 2022:

	Fees	132,783	
	Fund Balance Appropriated	52,291	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			185,074

SECTION 9. REVALUATION FUND

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022:

	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, 2021, and ending June 30, 2022:

	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, 2021, and ending June 30, 2022:

	Expenditures	80,000	
TOTAL CANTEEN FUND			80,000

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022:

	Revenue	80,000	
TOTAL CANTEEN FUND REVENUES:			80,000

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, 2021, and ending June 30, 2022:

Expenditures	325,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:		325,000

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, 2021, and ending June 30, 2022 based on a 6% motel/hotel Occupancy Tax:

Revenue	325,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:		325,000

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, 2021, and ending June 30, 2022:

Expenditures	-	
TOTAL NC HOUSING FINANCE PROGRAM EXPENDITURES:		-

Revenue

It is estimated that the following revenues will be available in the NC Housing Finance Program for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022:

Grant Proceeds	-	
TOTAL NC HOUSING FINANCE PROGRAM REVENUES:		-

SECTION 13. INMATE TRUST FUND

Expenditures

The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2021, and ending June 30, 2022:

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, 2021, and ending June 30, 2022:

Revenues	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, 2021. The levy and corresponding estimate for current year property tax collection is based on a projected 2,294,380,500 tax base and a prior year collection rate of 95.84 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 a rating of 6.

SECTION 15. PERSONNEL & COMPENSATION

FY 2021-2022 - All county employee salaries will be increased by a 2.0 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, 2021.

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 2021-2022 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 21 day of June 2021



Carol McCall
Chair


The seal is circular with a double border. The outer border contains the text "SEAL OF SCOTLAND COUNTY, NORTH CAROLINA." The inner border contains the text "QUI PRO DOMINA JUSTITIA SEQUITUR". In the center is a figure of a woman, likely Justice, holding a sword in her right hand and a scale of justice in her left hand.



Jason Robinson
Clerk to the Board

Attachments