

SCOTLAND COUNTY, NC, BUDGET ORDINANCE
 JULY 1, 2022 – JUNE 30, 2023
 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	95,796	
Administration	1,236,565	
Board of Elections	273,938	
Tax Department	1,119,854	
Legal	73,125	
Register of Deeds	309,150	
Court Facilities	-	
Inspections	507,361	
Planning and Zoning	105,102	
General Services	762,650	
Information Technology	403,557	
Public Buildings	2,027,070	
<i>Subtotal</i>		6,914,168
<u>Law Enforcement</u>		
Sheriff's Department	3,866,298	
Jail	2,289,650	
Drug Fund	10,000	
Dept. of Justice Grant	-	
<i>Subtotal</i>		6,165,948
<u>Emergency Services</u>		
Emergency Medical Services	2,869,653	
Emergency Management	82,675	
911 Center	1,364,290	
<i>Subtotal</i>		4,316,618
<u>Health and Human Services</u>		
Health Department	4,030,788	
Department of Social Services	8,544,084	
Veteran Service Office	71,728	
Re-Entry Council	199,710	
Transportation	619,152	
<i>Subtotal</i>		13,465,462
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	1,394,160	
Library	515,926	
Historic Properties	153,500	
<i>Subtotal</i>		2,063,586
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	1,725,000	
Economic Development:	36,120	
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		1,764,374
<u>Government Related:</u>		
Rescue Squad	330,000	

Medical Examiner	75,320	
Forestry Service	109,912	
Juvenile Detention	-	
Cooperative Extension	215,711	
Soil Conservation	191,456	
Richmond Community College	440,793	
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>		1,658,876
 <u>Non-Government Related:</u>		
Humane Society	111,000	
<i>Subtotal</i>		111,000
 <u>Reserves:</u>		
Revaluation Reserve	-	
<i>Subtotal</i>		-
 <u>Debt Service:</u>		
Debt Service	287,917	
<i>Subtotal</i>		287,917
 TOTAL GENERAL EXPENDITURES:		 36,747,949

SECTION 2. SCHOOL FUNDING

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023

Current Expense Funding	10,000,000	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	-	
Debt Service	3,583,088	
TOTAL SCHOOL EXPENDITURES:		13,883,088
 TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		 50,631,037

SECTION 3. GENERAL FUND REVENUES

It is estimated that the following revenues will be available in the General Fund for the Beginning July 1, 2022, and ending June 30, 2023:

Property Tax	24,483,039
Local Option Sales Tax	8,886,528
Unrestricted Revenues	484,400
Restricted Revenues	10,071,818
Permits and Fees	541,950
Sales and Services	1,711,124
Investment Earnings	20,350
Interfund Transfers	-
Fund Balance Appropriated	2,149,291

Miscellaneous 2,282,537

TOTAL GENERAL FUND REVENUES: 50,631,037

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, 2022, and ending June 30, 2023:

Personnel 725,242
Operating Expense 2,228,491
Capital Outlay 443,167

TOTAL SOLID WASTE FUND EXPENDITURES: 3,396,900

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Tipping Fees 2,109,200
Availability Fees 1,050,000
State White Goods & Disposal Fees 231,700
Other Revenues 6,000

TOTAL SOLID WASTE FUND REVENUES: 3,396,900

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, 2022, and ending June 30, 2023:

Personnel 15,000
Operating Expense 391,569
Capital Outlay -
Debt Service 109,431

TOTAL WATER DISTRICT I FUND EXPENDITURES: 516,000

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Water Sales 516,000
Transfer In -
Appropriated Fund Balance -

TOTAL WATER DISTRICT I FUND REVENUE: 516,000

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, 2022, and ending June 30, 2023:

Operating Expense 619,700
Capital Outlay 524,100
Transfer Out -

	Debt Service	254,300	
TOTAL WATER DISTRICT II FUND EXPENDITURES:			1,398,100

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

	Water Sales	700,000	
	Sewer Fees	174,000	
	Appropriated Fund Balance	524,100	
TOTAL WATER DISTRICT II FUND REVENUE:			1,398,100

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, 2022, and ending June 30, 2023:

	Operating Expense	429,000	
	Capital Outlay	1,100,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:			1,529,000

Revenue

It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

	Tax Levy	691,100	
	Sales Tax	346,086	
	Other Revenue	500	
	Fund Balance Appropriated	491,314	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			1,529,000

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, 2022, and ending June 30, 2023:

	Personnel	-	
	Operating Expense	189,740	
	Capital	40,428	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			230,168

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, 2022, and ending June 30, 2023:

	Fees	230,168	
	Fund Balance Appropriated	-	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			230,168

SECTION 9. REVAULTION FUND

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

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, 2022, and ending June 30, 2023:

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, 2022, and ending June 30, 2023:

Expenditures	110,000	
TOTAL CANTEEN FUND		110,000

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Revenue	110,000	
TOTAL CANTEEN FUND REVENUES:		110,000

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, 2022, and ending June 30, 2023:

Expenditures	365,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:		365,000

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, 2022, and ending June 30, 2023 based on a 6% motel/hotel Occupancy Tax:

Revenue	365,000
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TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES: 365,000

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, 2022, and ending June 30, 2023:

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, 2022, and ending June 30, 2023:

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, 2022, and ending June 30, 2023:

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, 2022, and ending June 30, 2023:

Revenues 230,000
TOTAL INMATE TRUST FUND REVENUES: 230,000

SECTION 14. REPRESENTATIVE PAYEE FUND

Expenditures

The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Expenditures 135,000
TOTAL REPRESENTATIVE PAYEE FUND EXPENDITURES: 135,000

Revenue

It is estimated that the following revenues will be available in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Revenues	135,000	
TOTAL REPRESENTATIVE PAYEE FUND REVENUES:		135,000

SECTION 15. FINES & FORFEITURES FUND

Expenditures

The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Expenditures	130,000	
TOTAL FINES & FORFEITURES FUND EXPENDITURES:		130,000

Revenue

It is estimated that the following revenues will be available in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Revenues	130,000	
TOTAL FINES & FORFEITURES FUND REVENUES:		130,000

SECTION 16. DEED OF TRUST FUND

Expenditures

The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Expenditures	123,500	
TOTAL DEED OF TRUST FUND EXPENDITURES:		123,500

Revenue

It is estimated that the following revenues will be available in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Revenues	123,500	
TOTAL DEED OF TRUST FUND REVENUES:		123,500

SECTION 17. CONCEALED WEAPON FUND

Expenditures

The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Expenditures	28,800	
TOTAL DEED OF TRUST FUND EXPENDITURES:		28,800

Revenue

It is estimated that the following revenues will be available in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2022, and ending June 30, 2023:

Revenues	28,800	
TOTAL DEED OF TRUST FUND REVENUES:		28,800

SECTION 18. PROPERTY TAX LEVY:

There is hereby levied an ad valorem property tax at the rate of \$0.99 per \$100 valuation of properties listed for taxes as of January 1, 2022. 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 19. PERSONNEL & COMPENSATION

FY 2022-2023 - All county employee salaries will be increased by a 4.0 percent COLA.

In addition, employees on the anniversary of their hire date will receive a 1.25% increase in pay, until they reach the midpoint of their salary range. Once they reach midpoint, their increase on their anniversary will be 1.0%.

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 2022-2023 budget is approved by the Board of Commissioners.

SECTION 20. 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.

Department of Social Services

Fee schedules attached.

Emergency Medical Services

Fee schedules attached.

Board of Elections

Fee schedule attached.

Register of Deeds

Fee schedule attached.

Sheriff's Office

Fee schedule attached.

Board of Director Fees

Fee schedule attached.

SECTION 21. 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 Director, 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.

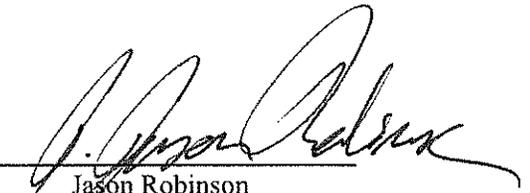
SECTION 22. BUDGET ORDINANCE

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 2022



Whit Gibson
Chair


Jason Robinson
Clerk to the Board

Attachments

