

SCOTLAND COUNTY, NC, BUDGET ORDINANCE
 JULY 1, 2023 – JUNE 30, 2024
 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	109,036	
Administration	1,519,471	
Board of Elections	293,239	
Tax Department	1,103,478	
Legal	63,125	
Register of Deeds	279,604	
Court Facilities	12,505	
Inspections	451,898	
Planning and Zoning	79,611	
General Services	980,907	
Information Technology	463,216	
Public Buildings	2,330,259	
<i>Subtotal</i>		7,686,349
<u>Law Enforcement</u>		
Sheriff's Department	4,481,621	
Jail	2,797,735	
Drug Fund	10,000	
<i>Subtotal</i>		7,289,356
<u>Emergency Services</u>		
Emergency Medical Services	3,031,071	
911 Center	1,431,966	
Emergency Management	32,675	
<i>Subtotal</i>		4,495,712
<u>Health and Human Services</u>		
Health Department	4,099,527	
Department of Social Services	9,297,766	
Veteran Service Office	63,328	
Re-Entry Council	150,000	
Transportation	773,834	
<i>Subtotal</i>		14,384,455
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	1,114,330	
Library	763,356	
Historic Properties	153,500	
<i>Subtotal</i>		2,031,186
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	1,455,000	
Economic Development:	35,500	
Southeastern Economic Development Corporation	3,254	
<i>Subtotal</i>		1,493,754
<u>Government Related:</u>		

Rescue Squad	70,000	
Medical Examiner	81,148	
Forestry Service	125,160	
Juvenile Detention	140,000	
Cooperative Extension	203,560	
Soil Conservation	88,997	
Richmond Community College	490,750	
Lumber River Council of Governments	39,850	
JCPC Pass Through Funding	185,009	
Mental Health – Local Funds	72,920	
ABC Bottle Tax	8,000	
<i>Subtotal</i>		1,505,394
 <u>Non-Government Related:</u>		
Humane Society	111,000	
<i>Subtotal</i>		111,000
 <u>Reserves:</u>		
Revaluation Reserve	100,000	
<i>Subtotal</i>		100,000
 <u>Debt Service:</u>		
Debt Service	279,878	
<i>Subtotal</i>		279,878
 TOTAL GENERAL EXPENDITURES:		 39,377,084

SECTION 2. SCHOOL FUNDING

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024

Current Expense Funding	10,000,000	
Legal Services	10,000	
Capital Expenditures	300,000	
Lottery Funded Capital Expenditures	385,000	
Debt Service	3,474,588	
TOTAL SCHOOL EXPENDITURES:		14,169,588
 TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		 53,546,672

SECTION 3. GENERAL FUND REVENUES

It is estimated that the following revenues will be available in the General Fund for the Beginning July 1, 2023, and ending June 30, 2024:

Property Tax	24,679,683
Local Option Sales Tax	10,398,096
Unrestricted Revenues	516,791
Restricted Revenues	8,862,915
Permits and Fees	675,500
Charges for Services	1,942,051
Investment Earnings	700,000
Interfund Transfers	300,000
Fund Balance Appropriated	2,683,235
Miscellaneous	2,788,401

TOTAL GENERAL FUND REVENUES: 53,546,672

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, 2023, and ending June 30, 2024:

Personnel	694,838
Operating Expense	2,021,962
Capital Outlay	295,000

TOTAL SOLID WASTE FUND EXPENDITURES: 3,011,800

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Tipping Fees	1,875,000
Availability Fees	1,050,000
State White Goods & Disposal Fees	80,800
Other Revenues	6,000

TOTAL SOLID WASTE FUND REVENUES: 3,011,800

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, 2023, and ending June 30, 2024:

Personnel	18,000
Operating Expense	525,569
Capital Outlay	-
Debt Service	106,431

TOTAL WATER DISTRICT I FUND EXPENDITURES: 650,000

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Water Sales	650,000
-------------	---------

	Transfer In	-	
	Appropriated Fund Balance	-	
TOTAL WATER DISTRICT I FUND REVENUE:			650,000

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, 2023, and ending June 30, 2024:

	Operating Expense	693,000	
	Capital Outlay	1,291,929	
	Transfer Out	-	
	Debt Service	248,800	
TOTAL WATER DISTRICT II FUND EXPENDITURES:			2,233,729

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

	Water Sales	900,000	
	Sewer Fees	200,000	
	Appropriated Fund Balance	1,133,729	
TOTAL WATER DISTRICT II FUND REVENUE:			2,233,729

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, 2023, and ending June 30, 2024:

	Operating Expense	441,500	
	Capital Outlay	1,950,000	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:			2,391,500

Revenue

It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

	Tax Levy	735,050	
	Sales Tax	450,000	
	Other Revenue	9,000	
	Fund Balance Appropriated	1,197,450	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			2,391,500

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, 2023, and ending June 30, 2024:

	Personnel	-	
--	-----------	---	--

	Operating Expense	211,132	
	Capital	115,000	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			326,132

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, 2023, and ending June 30, 2024:

	Fees	234,170	
	Fund Balance Appropriated	91,962	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			326,132

SECTION 9. REVALUATION FUND

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

	Personnel	-	
	Operating Expense	100,000	
	Capital	-	
TOTAL REVALUATION FUND EXPENDITURES:			100,000

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

	Interfund Transfer	100,000	
	Appropriated Fund Balance	-	
TOTAL REVALUATION FUND REVENUES:			100,000

SECTION 10. CANTEEN FUND

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

	Expenditures	300,000	
TOTAL CANTEEN FUND			300,000

Revenue

It is estimated that the following revenues will be available in the Canteen Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

	Revenue	110,000	
	Fund Balance Appropriated	190,000	
TOTAL CANTEEN FUND REVENUES:			300,000

**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, 2023, and ending June 30, 2024:

Expenditures	400,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:		400,000

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, 2023, and ending June 30, 2024 based on a 6% motel/hotel Occupancy Tax:

Revenue	400,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:		400,000

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, 2023, and ending June 30, 2024:

Expenditures	162,000	
TOTAL NC HOUSING FINANCE PROGRAM EXPENDITURES:		162,000

Revenue

It is estimated that the following revenues will be available in the NC Housing Finance Program for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Grant Proceeds	162,000	
TOTAL NC HOUSING FINANCE PROGRAM REVENUES:		162,000

SECTION 13. INMATE TRUST FUND

Expenditures

The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

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, 2023, and ending June 30, 2024:

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

SECTION 14. REPRESENTATIVE PAYEE FUND

Expenditures

The following amounts are hereby appropriated in the Representative Payee Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Expenditures	160,000	
TOTAL REPRESENTATIVE PAYEE FUND EXPENDITURES:		160,000

Revenue

It is estimated that the following revenues will be available in the Representative Payee Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Revenues	160,000	
TOTAL REPRESENTATIVE PAYEE FUND REVENUES:		160,000

SECTION 15. FINES & FORFEITURES FUND

Expenditures

The following amounts are hereby appropriated in the Fines & Forfeitures Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

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

Revenue

It is estimated that the following revenues will be available in the Fines & Forfeitures Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

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 Deed of Trust Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Expenditures	124,250	
TOTAL DEED OF TRUST FUND EXPENDITURES:		124,250

Revenue

It is estimated that the following revenues will be available in the Deed of Trust Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Revenues	124,250	
TOTAL DEED OF TRUST FUND REVENUES:		124,250

SECTION 17. CONCEALED WEAPON FUND

Expenditures

The following amounts are hereby appropriated in the Concealed Weapon Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Expenditures	28,000	
TOTAL CONCEALED WEAPON FUND EXPENDITURES:		28,000

Revenue

It is estimated that the following revenues will be available in the Concealed Weapon Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Revenues	28,000	
TOTAL CONCEALED WEAPON FUND REVENUES:		28,000

SECTION 18. 4-H PROGRAM FUND

Expenditures

The following amounts are hereby appropriated in the 4-H Program Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Expenditures	5,500	
TOTAL 4-H PROGRAM FUND EXPENDITURES:		5,500

Revenue

It is estimated that the following revenues will be available in the 4-H Program Fund for the Fiscal Year Beginning July 1, 2023, and ending June 30, 2024:

Revenues	5,500	
TOTAL 4-H PROGRAM FUND REVENUES:		5,500

SECTION 19. 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, 2023. The levy and corresponding estimate for current year property tax collection is based on a projected 2,457,347,332 tax base and a prior year collection rate of 96.65 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 20. PERSONNEL & COMPENSATION

FY 2023-2024 - All county employee salaries will be increased by a 1.0 percent COLA.

In addition, employees that have reached their second anniversary date or beyond will receive a salary progression increase. This increase will be at least 1.25% up to the midpoint salary range. If the midpoint salary range has been achieved a 1% increase will apply.

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 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 2023-2024 budget is approved by the Board of Commissioners.

SECTION 21. 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 22. BUDGET OFFICER

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

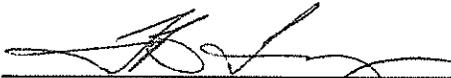
- a) He may transfer amounts between objects of expenditure within departments, without limitations and without a separate report.
- b) He may transfer amounts up to \$1,000 between departments lying within the same fund. In such cases, a separate report of such transfer shall be submitted to the County 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 23. BUDGET ORDINANCE

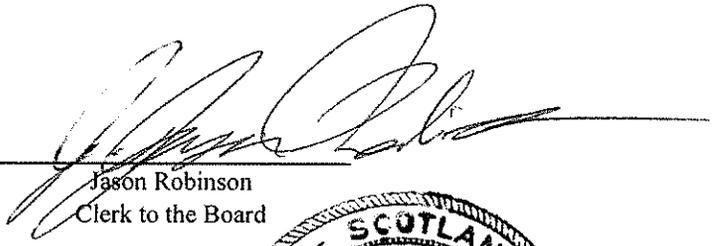
This Budget Ordinance has been prepared in compliance with the Local Government Budget and Fiscal Control Act. Copies of the Budget Ordinance shall be furnished to the Budget Officer, Clerk to the Board, Finance Officer, and Tax Collector.

Adopted this 8th day of June 2023

THE REST OF THIS
PAGE LEFT BLANK
INTENTIONALLY



Tim Ivey
Chair



Jason Robinson
Clerk to the Board

Attachments

