

SCOTLAND COUNTY, NC, PROPOSED BUDGET ORDINANCE
JULY 1, 2025 – JUNE 30, 2026
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	100,574	
Administration	1,340,183	
Board of Elections	329,894	
Tax Department	925,260	
Legal	93,125	
Register of Deeds	270,515	
Court Facilities	96,500	
Inspections	446,766	
Planning and Zoning	78,865	
General Services	1,134,900	
Information Technology	942,482	
Public Buildings	2,108,325	
<i>Subtotal</i>		7,867,389
<u>Law Enforcement</u>		
Sheriff's Department	5,038,500	
Jail	2,793,064	
Criminal Justice	- 554,938	
Drug Fund	10,000	
<i>Subtotal</i>		8,396,502
<u>Emergency Services</u>		
Emergency Medical Services	4,448,552	
911 Center	1,466,524	
Emergency Management	135,107	
<i>Subtotal</i>		6,050,183
<u>Health and Human Services</u>		
Health Department	4,020,700	
Department of Social Services	9,132,172	
Veteran Service Office	73,576	
Re-Entry Council	155,000	
Transportation	766,274	
<i>Subtotal</i>		14,147,722
<u>Cultural & Recreational Activities</u>		
Parks and Recreation	1,402,894	
Library	434,529	
Historic Properties	25,000	
<i>Subtotal</i>		1,862,423
<u>Contributory Allocations</u>		
<u>Economic Development:</u>		
Incentive Grants	1,922,500	
Southeastern Economic Development Corporation	3,076	
<i>Subtotal</i>		1,925,576

<u>Government Related:</u>		
Rescue Squad	60,000	
Medical Examiner	76,705	
Forestry Service	136,244	
Juvenile Detention	100,000	
Cooperative Extension	224,501	
Soil Conservation	137,537	
Richmond Community College	556,343	
Lumber River Council of Governments	40,310	
JCPC Pass Through Funding	206,018	
Mental Health – Local Funds	72,920	
ABC Bottle Tax	9,000	
<i>Subtotal</i>		1,619,578
<u>Non-Government Related:</u>		
Humane Society	110,000	
<i>Subtotal</i>		110,000
<u>Reserves:</u>		
Revaluation Reserve	330,000	
<i>Subtotal</i>		330,000
<u>Debt Service:</u>		
Debt Service	274,260	
<i>Subtotal</i>		274,260
TOTAL GENERAL EXPENDITURES:		42,583,633

SECTION 2. SCHOOL FUNDING

Expenditures

The following amounts are hereby appropriated in the School Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026

Current Expense Funding	9,750,000	
Legal Services	5,000	
Lease Payment Applied	600,000	
Capital Expenditures	-	
Lottery Funded Capital Expenditures	400,000	
Debt Service	3,265,838	
TOTAL SCHOOL EXPENDITURES:		14,020,838
TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):		56,604,471

SECTION 3. GENERAL FUND REVENUES

It is estimated that the following revenues will be available in the General Fund for the Beginning July 1, 2025, and ending June 30, 2026:

Property Tax	26,573,502
Local Option Sales Tax	11,226,714
Unrestricted Revenues	692,006
Restricted Revenues	10,111,362
Permits and Fees	605,634
Charges for Services	2,086,050
Investment Earnings	1,250,000
Interfund Transfers	-
Fund Balance Appropriated	1,559,938
Miscellaneous	2,499,265

TOTAL GENERAL FUND REVENUES: 56,604,471

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, 2025, and ending June 30, 2026:

Personnel	617,446
Operating Expense	2,094,054
Capital Outlay	250,000

TOTAL SOLID WASTE FUND EXPENDITURES: 2,961,500

Revenue

It is estimated that the following revenues will be available in the Solid Waste Enterprise Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

Tipping Fees	1,800,000
Availability Fees	1,055,000
State White Goods & Disposal Fees	101,500
Other Revenues	5,000

TOTAL SOLID WASTE FUND REVENUES: 2,961,500

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, 2025, and ending June 30, 2026:

Personnel	6,476
Operating Expense	705,000
Capital Outlay	-
Debt Service	105,056

TOTAL WATER DISTRICT I FUND EXPENDITURES: 816,532

Revenue

It is estimated that the following revenues will be available in the Water District I Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

Water Sales	816,532	
Transfer In	-	
Appropriated Fund Balance	-	
TOTAL WATER DISTRICT I FUND REVENUE:		816,532

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, 2025, and ending June 30, 2026:

Operating Expense	980,000	
Capital Outlay	1,179,233	
Transfer Out	-	
Debt Service	252,175	
TOTAL WATER DISTRICT II FUND EXPENDITURES:		2,411,408

Revenue

It is estimated that the following revenues will be available in the Water District II Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

Water Sales	1,250,000	
Grants	150,000	
Appropriated Fund Balance	1,011,408	
TOTAL WATER DISTRICT II FUND REVENUE:		2,411,408

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, 2025, and ending June 30, 2026:

Operating Expense	630,000	
Capital Outlay	693,137	
TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:		1,323,137

Revenue

It is estimated that the following revenues will be available in the Fire Service District Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	Tax Levy	849,813	
	Sales Tax	472,824	
	Other Revenue	500	
	Fund Balance Appropriated	-	
TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:			1,323,137

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, 2025, and ending June 30, 2026:

	Personnel	-	
	Operating Expense	209,889	
	Capital	29,000	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:			238,889

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, 2025, and ending June 30, 2026:

	Fees	213,016	
	Fund Balance Appropriated	25,873	
TOTAL 911 EMERGENCY COMMUNICATIONS FUND REVENUES:			238,889

SECTION 9. REVAULATION FUND

Expenditures

The following amounts are hereby appropriated in the Revaluation Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	Personnel	230,000	
	Operating Expense	100,000	
	Capital	-	
TOTAL REVALUATION FUND EXPENDITURES:			330,000

Revenue

It is estimated that the following revenues will be available in the Revaluation Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

Interfund Transfer	330,000	
Appropriated Fund Balance	-	
TOTAL REVALUATION FUND REVENUES:		330,000

SECTION 10. CANTEEN FUND

Expenditures

The following amounts are hereby appropriated in the Canteen Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

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, 2025, and ending June 30, 2026:

Revenue	110,000	
Fund Balance Appropriated	-	
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, 2025, and ending June 30, 2026:

Expenditures	425,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:		425,000

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, 2025, and ending June 30, 2026 based on a 6% motel/hotel Occupancy Tax:

Revenue	425,000	
TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:		425,000

SECTION 12. CDBG-MIT PROGRAM

Expenditures

The following amounts are hereby appropriated in the CDBG-MIT Program for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	Expenditures	9,656,244	
TOTAL CDBG-MIT PROGRAM EXPENDITURES:			9,656,244

Revenue

It is estimated that the following revenues will be available in the CDBG-MIT Program for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	Grant Proceeds	9,656,244	
TOTAL CDBG-MIT PROGRAM REVENUES:			9,656,244

SECTION 13. NC HOUSING FINANCE PROGRAM

Expenditures

The following amounts are hereby appropriated in the NC Housing Finance Program for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	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, 2025, and ending June 30, 2026:

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

SECTION 14. INMATE TRUST FUND

Expenditures

The following amounts are hereby appropriated in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	Expenditures	250,000	
TOTAL INMATE TRUST FUND EXPENDITURES:			250,000

Revenue

It is estimated that the following revenues will be available in the Inmate Trust Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

Revenues	250,000	
TOTAL INMATE TRUST FUND REVENUES:		250,000

SECTION 15. REPRESENTATIVE PAYEE FUND

Expenditures

The following amounts are hereby appropriated in the Representative Payee Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

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, 2025, and ending June 30, 2026:

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

SECTION 16. FINES & FORFEITURES FUND

Expenditures

The following amounts are hereby appropriated in the Fines & Forfeitures Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

Expenditures	140,000	
TOTAL FINES & FORFEITURES FUND EXPENDITURES:		140,000

Revenue

It is estimated that the following revenues will be available in the Fines & Forfeitures Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

Revenues	140,000	
TOTAL FINES & FORFEITURES FUND REVENUES:		140,000

SECTION 17. DEED OF TRUST FUND

Expenditures

The following amounts are hereby appropriated in the Deed of Trust Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	Expenditures	135,300	
	TOTAL DEED OF TRUST FUND EXPENDITURES:		135,300

Revenue

It is estimated that the following revenues will be available in the Deed of Trust Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	Revenues	135,300	
	TOTAL DEED OF TRUST FUND REVENUES:		135,300

SECTION 18. CONCEALED WEAPON FUND

Expenditures

The following amounts are hereby appropriated in the Concealed Weapon Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	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, 2025, and ending June 30, 2026:

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

SECTION 19. 4-H PROGRAM FUND

Expenditures

The following amounts are hereby appropriated in the 4-H Program Fund for the Fiscal Year Beginning July 1, 2025, and ending June 30, 2026:

	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, 2025, and ending June 30, 2026:

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

SECTION 20. 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, 2025. The levy and corresponding estimate for current year property tax collection is based on a projected 2,676,226,978 tax base and a prior year collection rate of 96.52 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.

SECTION 21. PERSONNEL & COMPENSATION

FY 2025-2026 - All county employee salaries will be increased by a 2.0 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 2025-2026 budget is approved by the Board of Commissioners.

SECTION 22. 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 23. BUDGET OFFICER

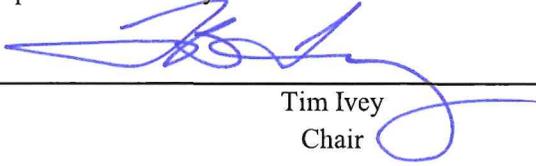
The Budget Officer is hereby authorized to review and process transfers of appropriations as stipulated below:

- a) He/she may transfer amounts between objects of expenditure within departments, without limitations and without a separate report.
- b) He/she 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/she may *not* transfer any amount between funds and may transfer no more than \$1,000 from the General Fund Contingencies Account.
- d) He/she shall provide the governing body with a Mid-Year Financial Review.
- e) He/she 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/she 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 24. 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 Director, and Tax Collector.

Adopted this 26th day of June 2025



Tim Ivey
Chair



Dorothy Tyson
Clerk to the Board