

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 &amp; 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

<b><u>Non-Government Related:</u></b>		
Humane Society	113,000	
<b>Subtotal</b>		113,000
<b><u>Reserves:</u></b>		
Revaluation Reserve	-	
<b>Subtotal</b>		-
<b><u>Debt Service:</u></b>		
Debt Service	348,649	
<b>Subtotal</b>		348,649
 <b>TOTAL GENERAL EXPENDITURES:</b>		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	
<b>TOTAL SCHOOL EXPENDITURES:</b>		13,844,838
 <b>TOTAL GENERAL FUND EXPENDITURES (GENERAL AND SCHOOL EXPENDITURES):</b>		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	
<b>TOTAL GENERAL FUND REVENUES:</b>		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	
<b>TOTAL SOLID WASTE FUND EXPENDITURES:</b>		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:*

	<b>Tipping Fees</b>	1,800,000	
	<b>Availability Fees</b>	1,100,000	
	<b>State White Goods &amp; Disposal Fees</b>	79,500	
	<b>Other Revenues</b>	17,500	
<b>TOTAL SOLID WASTE FUND REVENUES:</b>			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:*

	<b>Personnel</b>	40,694	
	<b>Operating Expense</b>	642,000	
	<b>Capital Outlay</b>	300,000	
	<b>Debt Service</b>	107,306	
<b>TOTAL WATER DISTRICT I FUND EXPENDITURES:</b>			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:*

	<b>Water Sales</b>	450,000	
	<b>Transfer In</b>	340,000	
	<b>Appropriated Fund Balance</b>	300,000	
<b>TOTAL WATER DISTRICT I FUND REVENUE:</b>			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:*

	<b>Operating Expense</b>	340,450	
	<b>Capital Outlay</b>	-	
	<b>Transfer Out</b>	340,000	
	<b>Debt Service</b>	249,550	
<b>TOTAL WATER DISTRICT II FUND EXPENDITURES:</b>			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:*

	<b>Water Sales</b>	780,000	
	<b>Sewer Fees</b>	150,000	
<b>TOTAL WATER DISTRICT II FUND REVENUE:</b>			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:*

	<b>Operating Expense</b>	421,000	
	<b>Capital Outlay</b>	600,000	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND EXPENDITURES:</b>			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:*

	<b>Tax Levy</b>	675,200	
	<b>Sales Tax</b>	339,300	
	<b>Other Revenue</b>	6,500	
	<b>Fund Balance Appropriated</b>	-	
<b>TOTAL FIRE SERVICE DISTRICT TAX FUND REVENUES:</b>			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:*

	<b>Personnel</b>	-	
	<b>Operating Expense</b>	180,574	
	<b>Capital</b>	4,500	
<b>TOTAL 911 EMERGENCY COMMUNICATIONS FUND EXPENDITURES:</b>			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:*

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

**SECTION 9. REVAULATION 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:*

	<b>Personnel</b>	-	
	<b>Operating Expense</b>	-	
	<b>Capital</b>	-	
<b>TOTAL REVALUATION FUND EXPENDITURES:</b>			-

**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:*

	<b>Interfund Transfer</b>	-	
	<b>Appropriated Fund Balance</b>	-	
<b>TOTAL REVALUATION FUND REVENUES:</b>			-

**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:*

	<b>Expenditures</b>	80,000	
<b>TOTAL CANTEEN FUND</b>			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:*

	<b>Revenue</b>	80,000	
<b>TOTAL CANTEEN FUND REVENUES:</b>			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:*

<b>Expenditures</b>	325,000	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY EXPENDITURES:</b>		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:*

<b>Revenue</b>	325,000	
<b>TOTAL TOURISM DEVELOPMENT AUTHORITY REVENUES:</b>		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:*

<b>Expenditures</b>	-	
<b>TOTAL NC HOUSING FINANCE PROGRAM EXPENDITURES:</b>		-

**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:*

<b>Grant Proceeds</b>	-	
<b>TOTAL NC HOUSING FINANCE PROGRAM REVENUES:</b>		-

**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:*

<b>Expenditures</b>	230,000	
<b>TOTAL INMATE TRUST FUND EXPENDITURES:</b>		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:*

<b>Revenues</b>	230,000	
<b>TOTAL INMATE TRUST FUND REVENUES:</b>		230,000

**SECTION 14. 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, 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:

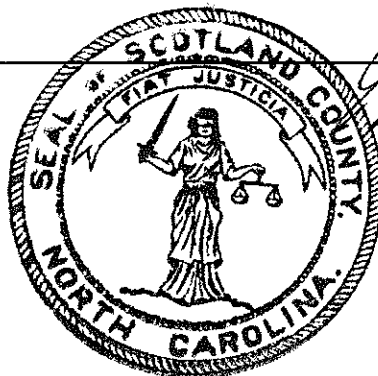
- a) He may transfer amounts between objects of expenditure within departments, without limitations and without a separate report.
- b) He may transfer amounts up to \$1,000 between departments lying within the same fund. In such cases, a separate report of such transfer shall be submitted to the County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

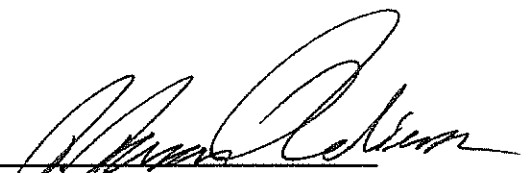
**SECTION 18. BUDGET ORDINANCE**

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

  
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Carol McCall  
Chair



  
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Jason Robinson  
Clerk to the Board

Attachments