

**COLUMBUS COUNTY BUDGET ORDINANCE  
FISCAL YEAR 2019-2020**

**BE IT ORDAINED** by the Board of Commissioners of Columbus County, North Carolina

**Section 1:** The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Governing Body	255,392
Administration	268,558
Personnel	162,547
Purchasing & Safety	123,754
Finance	427,013
Tax Administration	1,169,733
County Attorney	259,254
Court Facilities	325,601
Elections	618,762
Register of Deeds	446,356
Non - Departmental	1,955,956
Management Information Systems	388,471
Professional Services	65,138
Central Garage	80,100
Public Buildings - DSS	99,219
Public Buildings - Administration	50,401
Public Buildings - Senior Center	35,511
Public Buildings - Miller	620,076
Public Buildings - All Other	562,298
Public Buildings - Farm Services	29,329
Public Buildings - POTW	62,475
Sheriff	6,410,313
Detention Center	3,857,024
EMS Medical Director	12,350
Emergency Services	1,626,054
Fire Marshal	145,899
Medical Examiner	70,600
Animal Control	373,966
Airport	717,745
Planning	144,973
Building Inspection Department	403,226
Economic Development	226,060
Cooperative Extension	493,514
Soil Conservation	224,780
Health Department	4,671,301
Social Services	8,958,512
Public Assistance	1,563,367
Veterans Services	143,341
Education	14,026,952
Library	1,448,204
Parks and Recreation	537,017
Department of Aging	3,068,422
Special Appropriations	1,058,831
Transfers to Other Funds	835,933
<b>Total Appropriations</b>	<b>59,024,328</b>

**Section 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Ad Valorem Taxes	31,019,453
Court Facilities Revenues	100,000
Sales Tax Revenues	9,678,283
Privilege License Revenue	100
Collections Revenues	39,114
Miscellaneous Revenues	1,188,453
Transfers	28,149
Fund Balance Appropriation	2,752,287
Legal Department Revenues	103,531
Elections Revenues	28,000
Register of Deeds Revenues	305,700
Sheriff's Office Revenues	1,318,646
Detention Center Revenues	190,000
Emergency Services Revenues	39,294
Fire Marshal Revenues	8,500
Animal Control Revenues	11,500
Airport Revenues	537,800
Building Inspection Department Revenues	291,731
Planning Revenues	10,000
Cooperative Extension Revenues	1,200
Soil & Water Conservation Revenues	38,000
Health Department Revenues	2,021,751
Social Services Revenues	6,463,332
Veterans Services Revenues	2,000
Education Revenues	281,648
Library Revenues	170,407
Recreation Revenues	24,500
Department of Aging Revenues	2,370,949
<b>Total Estimated Revenues</b>	<b>59,024,328</b>

**Section 3:** The following amounts are hereby appropriated in the Tax Revaluation Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Tax Revaluation	99,000
<b>Total Appropriations</b>	<b>99,000</b>

**Section 4:** It is estimated that the following revenues will be available in the Tax Revaluation Fund for the fiscal year July 1, 2019 and ending June 30, 2020

Transferred From General Fund	20,000
Transferred From Fund Balance	79,000
<b>Total Estimated Revenues</b>	<b>99,000</b>

**Section 5:** The following amounts are hereby appropriated in the Rescue Units Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Ambulance & Rescue	434,154
Total Appropriations	434,154

**Section 6:** It is estimated that the following revenues will be available in the Rescue Units Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Ambulance & Rescue Tax	434,154
Total Estimated Revenues	434,154

**Section 7:** The following amounts are hereby appropriated in the Fire Districts Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Evergreen Fire District	69,540
St James Fire District	21,208
North Whiteville Fire District	175,335
Nakina Fire District	95,237
Old Dock Fire District	52,023
Hallsboro Fire District	64,005
Roseland Fire District	80,207
Yam City Fire District	128,747
Acme Delco Fire District	388,661
Klondyke Fire District	122,747
Coles Service Fire District	63,231
Cerro Gordo Fire District	82,672
Williams Township Fire District	100,190
White Marsh-Welch Fire District	50,478
Brunswick Fire District	148,926
Bolton Fire District	43,453
Buckhead Fire District	23,503
East Columbus Fire District	13,045
Total Appropriations	1,723,208

**Section 8:** It is estimated that the following revenues will be available in the Fire Districts Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Special Fire Tax	1,734,943
Total Estimated Revenues	1,734,943

**Section 9:** The following amounts are hereby appropriated in the Debt Service Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Debt Service	1,922,797
Total Appropriations	1,922,797

**Section 10:** It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Transferred From General Fund	1,922,797
Total Estimated Revenues	1,922,797

**Section 11:** The following amounts are hereby appropriated in the E-911 Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

EMERGENCY TELEPHONE SYSTEM	323,082
Total Appropriations	323,082

**Section 12:** It is estimated that the following revenues will be available in the E - 911 Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

NC 911 BOARD REVENUES	323,082
Total Estimated Revenues	323,082

**Section 13:** The following amounts are hereby appropriated in the HUD Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

HUD	1,716,399
Total Appropriations	1,716,399

**Section 14:** It is estimated that the following revenues will be available in the HUD Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

HUD Revenues	1,716,399
Total Estimated Revenues	1,716,399

**Section 15:** The following amounts are hereby appropriated in the Columbus County Water District I Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Columbus County Water District I	651,980
Total Appropriations	651,980

**Section 16:** It is estimated that the following revenues will be available in the Water District I Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Revenues From Operations	651,980
Total Estimated Revenues	651,980

**Section 17:** The following amounts are hereby appropriated in the Columbus County Water District II Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Columbus County Water District II	946,814
Total Appropriations	946,814

**Section 18:** It is estimated that the following revenues will be available in the Water District II Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Revenues From Operations	946,814
Total Estimated Revenues	946,814

**Section 19:** The following amounts are hereby appropriated in the Columbus County Water District III Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Columbus County Water District III	649,317
Total Appropriations	649,317

**Section 20:** It is estimated that the following revenues will be available in the Water District III Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Revenues From Operations	649,317
Total Estimated Revenues	649,317

**Section 21:** The following amounts are hereby appropriated in the Columbus County Water District IV Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Columbus County Water District IV	715,573
Total Appropriations	715,573

**Section 22:** It is estimated that the following revenues will be available in the Water District IV Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Revenues From Operations	715,573
Total Estimated Revenues	715,573

**Section 23:** The following amounts are hereby appropriated in the Columbus County Water District V Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Columbus County Water District V	812,334
Total Appropriations	812,334

**Section 24:** It is estimated that the following revenues will be available in the Water District V Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Revenues From Operations	812,334
Total Estimated Revenues	<u>812,334</u>

**Section 25:** The following amounts are hereby appropriated in the Tabor City Incubator Project Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Tabor City Incubator Project	101,000
Total Appropriations	<u>101,000</u>

**Section 26:** It is estimated that the following revenues will be available in the Tabor City Incubator Project Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Revenues From Operations	101,000
Total Estimated Revenues	<u>101,000</u>

**Section 27:** The following amounts are hereby appropriated in the Transportation Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Transportation	704,470
Total Appropriations	<u>704,470</u>

**Section 28:** It is estimated that the following revenues will be available in the Transportation Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Revenues From Operations	704,470
Total Estimated Revenues	<u>704,470</u>

**Section 29:** The following amounts are hereby appropriated in the Solid Waste Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2019 and ending June 30, 2020 in accordance with the chart of accounts heretofore established for the County.

Solid Waste	6,151,741
Total Appropriations	<u>6,151,741</u>

**Section 30:** It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year July 1, 2019 and ending June 30, 2020.

Landfill User Fees	4,250,400
Tipping Fees	1,010,550
Tire Disposal	50,000
Miscellaneous	840,791
Total Estimated Revenues	<u>6,151,741</u>

**Section 31:** There is hereby levied a tax rate of eighty and one half cents(\$0.805) per one hundred dollars (\$100) valuation of property listed as of January 1, 2019 for the purpose of raising revenue included in "Ad Valorem Taxes" in the General Fund in Section 2 of this ordinance.

**Section 32:** The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions.

- A. He/she may transfer amounts between line items expenditures within a department without report being required. These changes should not result in increases in recurring obligations such as salaries.
- B. He/she may transfer amounts between departments without a report being required.
- C. He/she may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

**Section 33:** The Finance Officer may make cash advances between funds for a period not to exceed ninety (90) days without reporting to the Board of Commissioners. Any advances that extend beyond ninety (90) days must be approved by the Board. All advances that will be outstanding at the end of any fiscal year must be approved by the Board.

**Section 34:** Copies of this Budget Ordinance shall be furnished to the Clerk to the Board and to the Finance Officer to be kept on file for review. Direction from the Board of Commissioners will be given to the Finance Officer in the disbursement of funds.

Adopted this 17th day of June 2019.

  
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Trent Burroughs, Chairman  
Columbus County Board of Commissioners