

COLUMBUS COUNTY BOARD OF COMMISSIONERS

June 29, 2007

7:50 A.M.

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, for purpose of resuming the Regular Session Board Meeting from June 25, 2007.

COMMISSIONERS PRESENT:

Sammie Jacobs, **Chairman**
James E. Prevatte, **Vice Chairman**
Amon E. McKenzie
Bill Memory
Lynwood Norris
Ricky Bullard
Ronald Gore

APPOINTEES PRESENT:

Steven W. Fowler, **County Attorney**
June B. Hall, **Clerk to Board**
Leo Hunt, **Interim Finance Officer**

APPOINTEE ABSENT:

Jimmy Varner, **County Manager**

MEETING CALLED TO ORDER,:

At 7:50 A.M., Chairman Sammie Jacobs called the June 29, 2007 Regular Session Board Meeting to order which was resumed from the June 25, 2007 Regular Session Board Meeting.

FINANCE - APPROVAL of BUDGET AMENDMENTS:

Leo Hunt, Interim Finance Director, requested Board approval of the following Budget Amendments.

TYPE	ACCOUNT	DETAILS	AMOUNT
Expenditure	64-520-7300	Construction	\$1,817,618
Revenue	64-340-0000	Loan RBC Centura	\$2,500,000
	64-397-100	Transfer from General Fund	(\$682,382)
Expenditure	45-700-9200	Remittance to District (Acme-Delo)	\$60,518
Revenue	45-310-0000	Remittance to District	\$60,518
Expenditure	58-700-9200	Remittance to District (Bolton)	\$13,900
Revenue	58-310-0000	Special Fire District Tax	\$13,900
Expenditure	56-700-9200	Remittance to District (Brunswick)	\$23,296
Revenue	56-310-0000	Special Fire District Tax	\$23,296
Expenditure	59-700-9200	Remittance to District (Buckhead)	\$1,099
Revenue	59-310-0000	Remittance to District	\$1,099
Expenditure	48-700-9200	Remittance to District (Cerro Gordo)	\$10,702
Revenue	48-310-0000	Special District Tax	\$10,702
Expenditure	47-700-9200	Remittance to District (Coles)	\$3,083
Revenue	47-310-0000	Special District Tax	\$3,083
Expenditure	37-700-9200	Remittance to District (Evergreen)	\$10,363
Revenue	37-310-0000	Remittance to District	\$10,363
Expenditure	42-700-9200	Remittance to District (Hallsboro)	\$9,256
Revenue	42-310-0000	Remittance to District	\$9,256
Expenditure	46-700-9200	Remittance to District (Klondyke)	\$16,457

Revenue	46-310-0000	Special District Tax	\$16,457
Expenditure	40-700-9200	Remittance to District (Nakina)	\$14,258
Revenue	40-310-0000	Remittance to District	\$14,258
Expenditure	41-700-9200	Remittance to District (Old Dock)	\$8,210
Revenue	41-310-0000	Remittance to District	\$8,210
Expenditure	43-700-9200	Remittance to District (Roseland)	\$8,326
Revenue	43-310-0000	Remittance to District	\$8,326
Expenditure	38-700-9200	Remittance to District (St. James)	\$603
Revenue	38-310-0000	Remittance to District	\$603
Expenditure	51-700-9200	Remittance to District (White Marsh-Welches Creek)	\$7,853
Revenue	51-310-0000	Special District Tax	\$7,853
Expenditure	52-700-9200	Remittance to District (Whiteville)	\$23,692
Revenue	52-310-0000	Special Rescue Tax	\$23,692
Expenditure	49-700-9200	Remittance to District (Williams Township)	\$12,635
Revenue	49-310-0000	Special District Tax	\$12,635
Expenditure	44-700-9200	Remittance to District (Yam City)	\$22,719
Revenue	44-310-0000	Remittance to District	\$22,719

Vice Chairman Prevatte made a motion to approve the above listed Budget Amendments, seconded by Commissioner Norris. The motion unanimously carried.

APPOINTMENT - SOUTHEASTERN COMMUNITY COLLEGE BOARD of TRUSTEES:

Chairman Jacobs appointed Teresa Jacobs Blanks, 5263 Pocasin Road, Lake Waccamaw, North Carolina 28450, Telephone: (910) 655-3200 (Work), (910) 646-4598 (Home), to the Southeastern Community College Board of Trustees, for a four (4) year term, with term expiring June 30, 2011. Chairman Jacobs stated the following:

1. At the June 25, 2007 Board Meeting, I appointed Meki Jacobs Graham to this Board without checking out the bylaws fist;
2. We were contacted by the Chairman of this Board that there has to be a period of five (5) years since employment with the College for a former employee to be eligible to serve, and this would make Ms. Graham ineligible to serve on this Board;
3. This appointee will be the first native American appointed to this Board;
4. Ms. Blanks transferred from Southeastern Community College to Pembroke where she received her Masters in education;
5. She worked for Columbus County School System for thirty (30) years;
6. She received her degree in Administration at Fayetteville State; **and**
7. She has served as principal for four (4) years from 2003 - 2007 at Acme Delco Middle School.

CREDIT CARD SOLUTION:

Commissioner Memory stated that staff had been requested to come up with a solution to the credit card situation, and that would be handled at the second meeting in July.

PUBLIC COMMENTS;

Jim Nance: stated the following:

1. I recommend that you postpone the adoption of this Budget;
2. You could cut in the Sheriff's Department if they are allowed to do their job;

3. I am requesting that the Board untie the hands of the Sheriff's Department so they can do their job in resolving the noise problem that I am experiencing; **and**
4. I would like to invite everyone to visit where I live on the weekend from 9:00 P.M. and 2:00 A.M. to see firsthand to what extent this problem is.

Vice Chairman Prevatte stated the Board does not have the authority to tie the Sheriff's hands and the enforcement of the Noise Ordinance is up to the District Attorney.

ADJOURNMENT of REGULAR SESSION:

At 7:57 P.M., Commissioner Memory made a motion to adjourn the June 29, 2007 Regular Session Board Meeting, seconded by Commissioner Gore. The motion unanimously carried.

APPROVED:

JUNE B. HALL, Clerk to Board

SAMMIE JACOBS, Chairman

**COLUMBUS COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING**

June 29, 2007

8:00 A.M.

The Honorable Columbus County Commissioners met on the above stated date and at the above stated time in the Dempsey B. Herring Courthouse Annex Building, located at 112 West Smith Street, Whiteville, North Carolina, for the purpose of holding a Special Called Meeting which was duly called and advertised, for the purpose of the consideration by the Board of Commissioners of the adoption of the Proposed 2007-2008 Columbus County Operating Budget.

COMMISSIONERS PRESENT:

Sammie Jacobs, **Chairman**
James E. Prevatte, **Vice Chairman**
Amon E. McKenzie
Bill Memory
Lynwood Norris
Ricky Bullard
Ronald Gore

APPOINTEES PRESENT:

Steven W. Fowler, **County Attorney**
June B. Hall, **Clerk to Board**
Leo Hunt, **Interim Finance Officer**

APPOINTEE ABSENT:

Jimmy Varner, **County Manager**

MEETING CALLED TO ORDER,:

At 8:00 A.M., Chairman Sammie Jacobs called the June 29, 2007 Special Called Board Meeting to order.

BUDGET - ADOPTION of the PROPOSED 2007 - 2008 COLUMBUS COUNTY OPERATING BUDGET:

Commissioner Memory stated the following:

1. At our previous meeting, I suggested the possibility of reducing the tax rate by taking one (\$.01) cent out of education across the board;
2. After checking with the State Board of Education and the School of Government, and other reliable sources, discovery was made that Columbus County stood a good chance of losing low-wealth funds if this reduction was taken out of education;
3. In an effort not to lose the low-wealth funds, I recommend that the reduction in education not be taken;
4. I am requesting that all the school systems, all the Departments Heads and all the applicable staff monitor their spending closely, and spend their money wisely in ways that will result in saving money for Columbus County;
5. Everyone that is a part of this budget needs to be good stewards, spend their money wisely and alleviate any increased tax burden off of the citizens of Columbus County;
6. I would like to place a motion on the table, for discussion, that the Columbus County tax rate for the 2007 - 2008 fiscal year be eighty-one and one-half (\$.815) cents, and the Board to adopt the Proposed 2007 - 2008 Columbus County Operating Budget presented, with the following stipulations for the upcoming fiscal year:
 - A. No new hires and all positions that are vacant today will have to be analyzed by the staff, Manager, and this Board before being advertised or hired, to determine if this is a critical needs position, or if someone could be moved from another department that is top heavy into that position; **and**
 - B. If this practice is put into place, it would result in giving us a leaner and meaner operation of County Government.

MOTION:

Commissioner Memory made a motion that the Columbus County tax rate for the 2007 - 2008 fiscal year be eighty-one and one-half (\$.815) cents per one hundred (\$100) dollars property valuation, and the Board to adopt the Proposed 2007 - 2008 Columbus County Operating Budget presented, with the following stipulations for the upcoming fiscal year:

- A. No new hires;
- B. All positions that are vacant today will have to be analyzed by the applicable staff, Manager, and this Board before being advertised or hired, to determine if this is a critical needs position;

- C. If someone could be moved from another department that is top heavy into that position; **and**
- D. By following this practice consistently, it would result in giving Columbus County a leaner and meaner operation of County Government.

This motion was seconded by Commissioner McKenzie.

Vice Chairman Prevatte stated the following:

1. I commend Commissioner Memory for withdrawing his suggestion for cutting one (\$.01) cent from education;
2. Columbus County would stand a good chance of losing \$4.2 - \$4.9 million in low-wealth funds; **and**
3. I would like for this Board to look at each position before it is advertised and this will enable us to get a tighter hold on the budget for next year.

Commissioner McKenzie stated the following:

1. I would like to ask each department, and each agency involved, to be cautious in spending to save money for Columbus County;
2. Be good stewards of the County; **and**
3. We are all taxpayers and taxpayers take care of you, and we do not need to place any undue tax burden on our taxpayers.

A roll-call vote was taken with the following results:

AYES: Chairman Jacobs, Commissioners McKenzie, Memory and Norris
NAYS: Vice Chairman Prevatte, Commissioners Bullard and Gore.

The motion passed on a four (4) to three (3) vote.

With the recommended changes, the FY 2007 - 2008 Proposed Columbus County Operating Budget was adopted as follows.

B U D G E T M E S S A G E

TO: Sammie Jacobs, Chairman
Columbus County Board of Commissioners

FROM: Jimmy M. Varner
County Manager

DATE: **May 14, 2007**

RE: **Columbus County Fiscal Year 2007-2008 Budget Message**

Overview

The Proposed Budget for fiscal year 2007-2008 is presented in accordance with the North Carolina Budget and Fiscal Control Act, North Carolina General Statutes, and NCGS 153A-82. North Carolina law states that a balanced budget must be publicly presented by June 1 and a balanced budget adopted by June 30. As you know, a balanced budget takes months of preparation before it can be submitted. It requires input from all county departments to provide detailed information needed to balance such a budget. Administration, finance, and department heads have met to discuss individual departmental requests. During such meetings, department heads made recommended reductions as requested by Administration and finance staff. I would like to say that have never had a better group of department heads to work with. Each department understood the need for line item reductions and did so willingly.

This budget however, has been the most difficult budget financially I have ever had to present. It is very much evident that revenues are at a point where they are maxed out. Unfortunately, lack of such revenues has resulted in the need for a twelve (\$.12) cents tax increase. This will increase the current tax rate from seventy-six and one-half (\$.765) cents to eighty-eight and one-half (\$.885) cents. Without this increase, a fund balance appropriation of three million, five hundred thousand and 00/100 (\$3,500,000.00) dollars would be necessary to balance the budget this year; as has been the situation the past several years. As you know, fund balance has been declining for several years and the county has reached a critical point where we can not continue to use such to balance the

budget.

Undesignated fund balance is currently thirteen (13%) percent of our current fiscal year 2006-2007 Operating Budget. The Local Government Commission requires a minimum undesignated fund balance of eight (8%) percent. Columbus County’s lack of adequate fund balance could make our future borrowing power not be as attractive as it is at this time. Continued decrease in fund balance could result in a higher bond interest rate and could as well make it hard for the county to sell bonds in the future. Therefore, it is my recommendation that we not continue to use our savings account (undesignated fund balance) to balance the budget.

Medicaid again continues to be a burden on the citizens of Columbus County. It is my understanding at this time, that Medicaid will again be capped at the 2006-2007 funding level of five million four hundred thousand and 00/100 (\$5,400,000.00) dollars. Medicaid alone equates to nineteen (\$.19) cents of our tax rate.

Current tax rates for Water Districts II and III are again proposed by staff. Solid Waste fees of one hundred ninety-three and 00/100 (\$193.00) dollars for county residents and one hundred six and 00/100 (\$106.00) dollars for municipal residents are again proposed at their current rates.

Below you will find a general overview of some of the highlights of this proposed budget:

<u>2007-2008 General Fund</u>	<u>2006-2007 General Fund</u>	<u>Increased Dollars</u>	<u>% Increase</u>
\$55,245,278	\$53,571,992	\$1,673,286	3.12

<u>2007-2008 Total Budget</u>	<u>2006-2007 Total Budget</u>	<u>Increased Dollars</u>	<u>% Increase</u>
\$76,292,061	\$74,425,573	\$1,866,488	2.51

Detention Center / Williams School Debt Service	\$956,000
Additional Detention Center Debt Service (\$2.5 Million borrowed)	\$266,000
Fuel Costs	\$460,000
Administration Building Elevator	\$ 80,000
Contingency Fund	\$295,000
Election Increases (2008 Election Year)	\$100,000
Total:	\$2,157,000

Staff Increases

Five (5) new positions have been added to the Sheriff’s Department budget. Four (4) of these positions are for the detention center addition, and one (1) of the positions is for a drug detective.

Employee COLA Adjustments, 401K, and Insurance Premiums

Cost of living adjustments (COLA) of three (3%) percent have been budgeted along with a 401-K contribution of two (2%) percent across the board. COLA adjustments for Commissioners have not been budgeted. Insurance premiums will remain at the same rate as last year. Physician co-pays and prescription co-pays will also remain the same. However, hospital deductibles will increase from three hundred and 00/100 (\$300.00) dollars to five hundred and 00/100 (\$500.00) dollars.

Enterprise Funds

Solid Waste – Solid Waste fees are as follows:

	<u>2007-2008</u>	<u>2006-2007</u>
Regular Tipping Fees	50.50/ton	49.31
LCID Tipping Fees	37.46/ton	36.58
Operations Fees:		
a) County Resident		\$193 year (Same as last year)
b) Municipal Resident		\$106/year (Same as last year)

Increases in tipping fees are necessary to help offset a proposed two and four-tenths (2.4%) percent increase by Waste Management effective July 1. The CPI increase is allowed per Waste Management’s contract. Waste Management will also increase their operation fees two and seven-tenths (2.7%) percent effective July 1. Due to the sixteen and 00/100 (\$16.00) dollars operations fee increase last year, staff did not propose an increase this fiscal year.

Water District I – No rate change. One thousand one hundred three (1,103) current customers, one

thousand six hundred fifty-nine (1659) potential customers. Water District I's revenues are sufficient to pay its expenditures. The minimum charge for the first 2,000 gallons is twenty-one and 00/100 (\$21.00) dollars, and a flat charge of four and 00/100 (\$4.00) dollars per thousand gallons for all usage over two thousand (2,000) gallons remain the same as the previous year.

Water District II – No rate change. One thousand two hundred forty-one (1,241) current customers, one thousand five hundred twenty-eight (1,528) potential customers. The continuation of the nine (\$.09) cents property tax (projected at \$320,026) is again proposed to help pay the projected debt service of approximately \$425,736 for fiscal year 2007-2008. The flat rate of twenty-five and 00/100 (\$25.00) dollars per month and the four and 00/100 (\$4.00) dollars per thousand gallons for all usage over two thousand (2,000) gallons is proposed for the 2007-2008 fiscal year. However, please remember that after operation and maintenance expenses are calculated, this district has limited funds available to address additional customer connections and unforeseen operation and maintenance expenses.

Water District III – No rate change. Nine hundred twenty-five (925) current customers, two thousand five hundred fifty (2,550) potential customers. A property tax rate of thirteen (\$.13) cents (approximately \$258,057) is again proposed to continue to help pay the projected debt service of \$319,111. A flat rate of twenty-five and 00/100 (\$25.00) dollars per month and four and 00/100 (\$4.00) dollars per thousand gallons for all usage over two thousand (2,000) gallons is calculated for the 2007-2008 fiscal year. Like Water District II, after operation and maintenance expenses are calculated, this district has limited funds available to address additional customer connections and unforeseen operation and maintenance expenses.

Water District IV – No rate change. One hundred fifty-nine (159) current customers, one hundred seventy-five (175) potential customers. Rates in Water District IV are calculated at twenty-four and 00/100 (\$24.00) dollars minimum fee, and four and 00/100 (\$4.00) per thousand for all usage over two thousand (2,000) gallons.

Water District V- No rate change. Twenty-seven (27) current customers. Rates in Water District V are again proposed at the current twenty-one and 00/100 (\$21.00) dollars minimum fee and four and 00/100 (\$4.00) dollars per thousand for usage over two thousand (2000) gallons.

Additional Sources of Revenue

Ad-valorem Property Tax Collections – Tax collections are calculated based on a collection rate of 96%, based on the current rate of 88.5 cents per 100.

Transfers from Other Departments to the General Fund – Total transfers to the General Fund from other departments are as follows:

- 1) \$256,250 (Aging)
- 2) \$800,000 (Solid Waste)
- 3) \$ 63,255 (Water District I)
- 4) \$ 67,229 (Water District II)
- 5) \$ 77,413 (Water District III)

The transfer amount of \$1,264,147.00 is the equivalent of approximately 4 cents of property tax that is not required in this fiscal year's budget.

Education

Total allocations for City and County Schools are funded at the same levels of fiscal year 2006-2007. Southeastern Community College's proposed allocation has also remained the same as last year's funding level.

Other Items of Interest

Jail Project and Educational Needs – An additional \$2.5 million is in the process of being borrowed to fund the remaining balance for construction of the detention project thereby creating a debt service payment in the approximate amount of \$266,000.00 for the next thirteen (13) years.

Special Appropriations – With the exception of a \$15,0000 appropriation for the Columbus County Rope Rescue Team, only existing special appropriations have been included in this proposal.

Conclusion

Staff has worked hard to give you a proposed balanced budget for fiscal year 2007-2008. As I stated

in the opening paragraph, this was indeed a difficult budget to prepare. My sincere appreciation goes to Interim Finance Officer Leo Hunt and Assistant Finance Officer Bobbie Faircloth, Executive Assistant Gail Edwards and Administration staff, and department heads and their staff for their assistance with the preparation of this budget.

Please amend and make changes as you feel appropriate as you work on the 2007-2008 Proposed Budget and conduct the Public Hearing.

Respectfully submitted,
Jimmy M. Varner
Columbus County Manager

COLUMBUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2007 - 2008

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, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Governing Body	235,399
Administration	264,215
Personnel	128,974
Purchasing & Safety	158,934
Finance	338,897
Tax Administration	978,397
County Attorney	148,488
Court Facilities	188,807
Judges Chambers	4,980
District Court	13,550
Elections	420,079
Register of Deeds	459,382
Non - Departmental	1,737,264
Management Information Systems	326,303
Professional Services	61,500
Central Garage	9,500
Public Buildings - DSS	393,226
Public Buildings - Administration	30,825
Public Buildings - Senior Center	26,740
Public Buildings - Miller	339,539
Public Buildings - All Other	412,828
Public Buildings - Farm Services	164,063
Public Buildings - POTW	39,959
Sheriff	3,561,372
Law Enforcement Center	3,752,097
EMS	53,000
Emergency Management Services	1,072,025
Fire Marshal	174,089
Corner/Medical Examiner	53,938
Animal Control	199,580
Airport	690,102
Planning Department	67,767
Inspection Department	256,119
Economic Development	301,968
Cooperative Extension	472,279
Soil Conservation	222,191
Health	6,664,131
Social Services	7,323,557
Public Assistance	9,537,358
Veterans Service	102,259
Educations	9,152,671
Library	1,223,493
Recreation	503,235
Special Appropriations	1,026,831
Inter Fund Transfers	644,097
Total Appropriations	53,936,008

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Ad Valorem Taxes	25,435,989
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Court Facilities Revenues	125,000
Sales Tax Revenues	9,062,831
Privilege License Revenue	2,500
Hold Harmless Reimbursement Revenues	33,023
Tax Administration Revenues	10,700
Elections Revenues	36,300
Register of Deeds Revenues	456,000
Sheriff Revenues	620,829
Jail Revenues	146,925
Emergency Management Revenues	21,925
Fire Marshal Revenues	11,000
Animal Control Revenues	16,000
Airport Revenues	501,573
Planning Department Revenues	4,000
Inspection Department Revenues	210,000
Cooperative Extension Revenues	15,304
Soil Conservation Revenues	26,500
Health Departments Revenues	5,514,292
Social Services Revenues	8,098,315
Veterans Services Revenues	2,000
Education Revenues	239,000
Library Revenues	186,469
Recreation Revenues	21,135
Miscellaneous Revenues	1,269,251
Transfers From Other Funds	1,369,147
Home Health Fund Balance Appropriated	<u>500,000</u>
Total Estimated Revenues	53,936,008

Section 3: The following amounts are hereby appropriated in the Aging Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Aging	<u>4,942,488</u>
Total Appropriations	4,942,488

Section 4: It is estimated that the following revenues will be available in the Aging Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Aging	<u>4,942,488</u>
Total Estimated Revenues	4,942,488

Section 5: The following amounts are hereby appropriated in the Travel & Tourism Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Travel & Tourism	<u>80,000</u>
Total Appropriations	80,000

Section 6: It is estimated that the following revenues will be available in the Travel & Tourism Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Occupancy Tax	<u>80,000</u>
Total Estimated Revenues	80,000

Section 7: 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, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Tax Revaluation	<u>40,000</u>
Total Appropriations	40,000

Section 8: It is estimated that the following revenues will be available in the Tax Revaluation Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Transferred From General Fund	<u>40,000</u>
Total Estimated Revenues	40,000

Section 9: The following amounts are hereby appropriated in the Ambulance & Rescue Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Ambulance & Rescue	<u>601,280</u>
Total Appropriations	601,280

Section 10: It is estimated that the following revenues will be available in the Ambulance & Rescue Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Ad Valorem Tax	<u>601,280</u>
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Total Estimated Revenues	601,280
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Section 11: 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, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Evergreen Fire District	32,498
St James Fire District	17,289
North Whiteville Fire District	68,819
Nakina Fire District	78,761
Old Dock Fire District	44,127
Hallsboro Fire District	59,402
Roseland Fire District	50,787
Yam City Fire District	110,953
Acme Delco Fire District	272,900
Klondyke Fire District	107,000
Coles Service Fire District	56,362
Cerro Gordo Fire District	78,506
Williams Township Fire District	79,085
White Marsh-Welch Fire District	46,997
Brunswick Fire District	124,902
Bolton Fire District	38,402
Buckhead Fire District	<u>12,347</u>
Total Appropriations	1,279,137

Section 12: It is estimated that the following revenues will be available in the Fire Districts Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Special Fire Tax	<u>1,279,137</u>
Total Estimated Revenues	1,279,137

Section 13: 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, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Debt Service	<u>2,432,973</u>
Total Appropriations	2,432,973

Section 14: It is estimated that the following revenues will be available in the Debt Service Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Sales Tax	730,000
Lottery Funds	233,424
Contribution Hospital	983,061
Transferred From General Fund	<u>486,488</u>
Total Estimated Revenues	2,432,973

Section 15: 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, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Emergency Telephone System	553,573
Wireless - 911	<u>96,444</u>
Total Appropriations	650,017

Section 16: It is estimated that the following revenues will be available in the E - 911 Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Surcharge - 911	553,573
Wireless - 911	<u>96,444</u>
Total Estimated Revenues	650,017

Section 17: 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, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

HUD	<u>1,694,397</u>
Total Appropriations	1,694,397

Section 18: It is estimated that the following revenues will be available in the HUD Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

HUD Revenues	<u>1,694,397</u>
Total Estimated Revenues	1,694,397

Section 19: The following amounts are hereby appropriated in the Water District I Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Water District I	<u>434,000</u>
Total Appropriations	434,000

Section 20: It is estimated that the following revenues will be available in the Water District I Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Revenues From Operations	<u>434,000</u>
Total Estimated Revenues	434,000

Section 21: The following amounts are hereby appropriated in the Water District II Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Water District II	<u>721,326</u>
Total Appropriations	721,326

Section 22: It is estimated that the following revenues will be available in the Water District II Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Water District Tax	320,026
Revenues From Operations	<u>401,300</u>
Total Estimated Revenues	721,326

Section 23: The following amounts are hereby appropriated in the Water District III Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Water District III	<u>589,257</u>
Total Appropriations	589,257

Section 24: It is estimated that the following revenues will be available in the Water District III Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Revenues From Operations	<u>589,257</u>
Total Estimated Revenues	589,257

Section 25: The following amounts are hereby appropriated in the Water District IV Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Water District IV	<u>35,736</u>
Total Appropriations	35,736

Section 26: It is estimated that the following revenues will be available in the Water District IV Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Revenues From Operations	<u>35,736</u>
Total Estimated Revenues	35,736

Section 27: The following amounts are hereby appropriated in the Water District V Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Water District V	<u>281,700</u>
Total Appropriations	281,700

Section 28: It is estimated that the following revenues will be available in the Water District V Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Revenues From Operations	<u>281,700</u>
Total Estimated Revenues	281,700

Section 29: The following amounts are hereby appropriated in the Water District ACME Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Water District - ACME	<u>44,005</u>
Total Appropriations	44,005

Section 30: It is estimated that the following revenues will be available in the Water District ACME Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Revenues From Operations	<u>44,005</u>
Total Estimated Revenues	44,005

Section 31: 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, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Transportation	<u>518,642</u>
Total Appropriations	518,642

Section 32: It is estimated that the following revenues will be available in the Transportation Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Revenues From Operations	<u>518,642</u>
Total Estimated Revenues	518,642

Section 33: 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, 2007 and ending June 30, 2008, in accordance with the chart of accounts heretofore established for the County.

Solid Waste	<u>6,692,825</u>
Total Appropriations	6,692,825

Section 34: It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year July 1, 2007 and ending June 30, 2008.

Landfill User Fees	4,123,000
Tipping Fees	2,459,615
Tire Disposal	50,000
Miscellaneous	<u>60,210</u>
Total Estimated Revenues	6,692,825

Section 35: There is hereby levied a tax rate of eighty one and one half cents (\$0.815) per one hundred dollars (\$100) valuation of property listed as of January 2, 2007 for the purpose of raising revenue included in "Ad Valorem Taxes" in the General Fund in section 2 of this ordinance.

Section 36: It is hereby resolved that the Solid Waste tipping fee will increase from forty-nine and 31/100 (\$49.31) dollars, to fifty and 50/100 (\$50.50) dollars, and the LCID tipping fee will increase from thirty-six and 58/100 (\$36.58) dollars, per ton, to thirty-seven and 46/100 (\$37.46) dollars, per ton, for the purpose of raising revenues included in the "Tipping Fees" in the Solid Waste Section 34 of this Ordinance.

Section 37: 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 authorization 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 38: 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 the fiscal year must be approved by the Board.

Section 39: Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Finance Officer to be kept on file by them. Direction from the Board of Commissioners will be given to the Finance Officer in the disbursement of funds.

ADOPTED this 29th day of June, 2007

/s/ **SAMMIE JACOBS, Chairman**
COLUMBUS COUNTY BOARD OF COMMISSIONERS

ATTESTED BY:

/s/ **JUNE B. HALL, Clerk to Board**

ADJOURNMENT of SPECIAL CALLED MEETING:

At 8:07 A.M., Commissioner McKenzie made a motion to adjourn the June 29, 2007 Special Called Board Meeting, seconded by Commissioner Norris. The motion unanimously carried.

APPROVED:

JUNE B. HALL, Clerk to Board

SAMMIE JACOBS, Chairman