

The Honorable Board of County Commissioners met in their said office July 10th, 1945, according to adjournment. Members of the Board present:

J.L. Robinson, Chairman

A.W. Williamson

J.A. Hooks

W.L. Hobbs

L.P. Ward

M.K. Fuller, Clerk

The following business was transacted:

The following resolution was offered by Commissioner Arthur W.

Williamson who moved its adoption:

Section 1. BE IT RESOLVED by the Board of Commissioners of Columbus County, N.C., this the 10th day of July 1945, that for the expense of County government, its activities and institutions, for the fiscal year ending June 30th, 1946, the amounts in the following schedule, or so much of each as may be necessary are hereby appropriated.

Section 2. That for said fiscal year there is hereby appropriated out of the GENERAL COUNTY FUND the following:

Board of County Commissioners	\$	800.00
Financial, Management and General		4,065.00
Listing and Assessing Property		8,445.00
Collection of Taxes		15,435.00
County Sheriff		11,085.00
Elections - General		2,000.00
County Accountant		6,300.00
Court House and Grounds		5,000.00
Register of Deeds		9,875.00
County Coroner		1,400.00
County Fire Control		3,000.00
County Jail		6,200.00
County Home and Farm		11,205.00
Out Door Poor		970.00
Agricultural & Economic Development		6,085.00
County Aid		1,720.00
Superior Court		6,825.00
Clerk of Superior Court		7,743.50
County Court		25.00
Recorders Court		4,715.00
Juvenile Court		315.00
Property Secured by Foreclosure		500.00
County Surveyor		5.00
Emergency Fund		1,286.50
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		\$115,000.00

ESTIMATED REVENUE:

Miscellaneous Revenue		\$50,186.02
Prior Years Taxes		12,013.98
1945 Taxes @ 0.15 cents for General County	\$33,000.00	
@ 0.05 cents for County Home & Poor	11,000.00	
@ 0.10 cents for Agricultural Ext, Fire control and Auditing	22,000.00	
	<hr/>	\$66,000.00
Less - 20% Reserve	13,200.00	
	<hr/>	52,800.00
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		\$115,000.00

Section 3. That for the said fiscal year there are hereby appropriated out of the CO-OPERATIVE HEALTH FUND the following:

SALARIES:

(1) Health Officer	\$	4,320.00
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(2) Senior Public Health Nurse	\$ 1,920.00
(3) Junior Public Health Nurse	1,800.00
(4) Junior Sanitary Officer	1,860.00
(5) Dentist (20 Weeks)	900.00
(6) Clerk	1,180.00
(7) Junior Stenographer	1,320.00
(8) Fees to Clinician	1,300.00
(9) Fees to Clinic Nurse (Part-time)	310.00
(10) Fees to Clerk	50.00
(11) Board Members (\$4.00 per diem)	100.00

TRAVEL:

(12) Health Officer	600.00
(12) Senior Public Health Nurse	600.00
(12) Junior Public Health Nurse	600.00
(12) Junior Sanitary officer	600.00
(12) Clinician	150.00

OTHER EXPENSES:

(13) Scientific Supplies & Expenses	300.00
(14) Contingent Fund (Other Expenses)	715.06

Co-operative Health Total \$18,625.06

COUNTY HEALTH (Sec. 7075 C.S.):

Hospitalization	\$3,800.00
Medical and Drugs	175.00
Repairs to Equipment	100.00
Vital Statistics	600.00
Miscellaneous Expense	325.00
3% Commissions on Tax Collections	275.00

County Health Total: \$5,275.00

Total Health Expenditures \$23,900.06

ESTIMATED REVENUE:

Balance on hand	\$6,451.61
State Appropriation	1,680.00
Federal Appropriation Title VI	2,040.00
Federal Appropriation Ven. Dis	2,880.00
Children's Bureau	1,200.00
Intangible Tax	594.76
1945 Levy - \$22,000,000 Val. @ 0.05 cents	
Less 20% estimated uncollected reserve	8,800.00
Prior Years Taxes	253.69
	<u>\$23,900.06</u>

Section 4. That for the payment of principal and interest and necessary expenses in connection therewith, there is hereby appropriated for the fiscal year beginning July 1st, 1945, and ending June 30th, 1946, out of the COUNTY DEBT SERVICE FUND the following:

Bond Maturities	\$41,500.00
Interest Coupons	44,516.88
Bank's Commission	155.00
Tax Expense	1,265.67
Transfer to Capital Reserve Fund	17,000.00
	<u>\$104,437.55</u>

ESTIMATED REVENUE:

Surplus Revenue (Cash bal 6-30-45)	\$44,569.56
1944 Intangible Taxes	3,251.34
Miscellaneous Revenue (Due from School)	16,136.65
1945 Taxes \$22,000,000 Valuation.	
@ 0.23 cents	\$50,600.00
Less: 20% Reserve	10,120.00
	<u>40,480.00</u>
	<u>\$104,437.55</u>

Section 5. That for the said fiscal year there are hereby appropriated out of the SOCIAL SECURITY FUND the following:

SOCIAL SECURITY ADMINISTRATION

Per Diem of Board	256.00
Salary of Welfare Officer	2,760.00
Senior Stenographic Clerk	1,560.00
Salaries of Assistants (2 Caseworkers)	3,300.00
Junior General Clerk	1,080.00
Travel (3 to travel)	1,560.00
Office Expense and Supplies	720.00

Total (Administration) \$11,236.00

Contribution to State for Blind 1,695.00

To Expense Indigent Pupils 300.00

\$13,231.00

ESTIMATED REVENUE:

State and Federal Contribution		\$ 3,971.00
1944 Intangible Taxes		396.51
Prior Years Taxes		63.49
1945 Taxes, \$22,000,000.00 Valuation.		
@ 0.05 cents	\$11,000.00	
Less: 20% Reserve	2,200.00	8,800.00
		<u>\$13,231.00</u>

Section 6: That for the said fiscal year there are hereby appropriated out of the OLD AGE ASSISTANCE FUND, the following:

Old Age Assistance Grants	\$52,800.00
Tax Expense	408.97
Transfer to Capital Reserve Fund	4,000.00
	<u>\$57,208.97</u>

ESTIMATED REVENUE:

State and Federal Appropriations		\$39,600.00
Surplus Revenue (Cash bal 6-30-45)		4,397.18
Equalization Fund (State)		415.98
1944 Intangible Taxes		475.81
1945 Taxes, \$22,000,000.00 Valuation.		
@ 0.07 cents	\$15,400.00	
Less: 20% Reserve	3,080.00	12,320.00
		<u>\$57,208.97</u>

Section 7. That for the said fiscal year there are hereby appropriated out of the AID TO DEPENDENT CHILDREN FUND the following:

Aid to Dependent Children Grants	\$22,032.00
Tax Expense	140.00
Transfer to Capital Reserve Fund	1,500.00
	<u>\$23,672.00</u>

ESTIMATED REVENUE:

Surplus Revenue (Cash bal 6-30-45)		\$ 2,208.94
State & Federal Appropriations		16,524.00
State Equalization Fund		165.81
1944 Intangible Taxes		118.95
1945 Taxes, \$22,000,000.00 valuation.		
@ 0.025 cents	\$ 5,500.00	
Less 20% Reserve	1,100.00	4,400.00
Prior Years Taxes		254.30
		<u>\$23,672.00</u>

Section 8. That for said fiscal year there is hereby appropriated out of the SCHOOL CURRENT EXPENSE FUND the following:

General Control	\$ 3,690.00
Instructional Service, Band Instructor	2,700.00
Operation of Plant	2,710.00
Maintenance of Plant	19,000.00
Fixed Charges	10,200.00
Auxiliary Agencies	13,500.00

Whiteville Per Capita	\$15,527.74
Tax Expense	1,350.69
Account Payable - Bond Int & Redemption fund	16,136.65
	<u>\$84,815.08</u>

ESTIMATED REVENUE:

Surplus Revenue (Cash bal 6-30-45)	\$18,428.42
Fines and Forfeitures	10,000.00
Poll Taxes	4,500.00
Dog Taxes	3,000.00
Jean's Fund	150.00
Textbook Fund	1,500.00
Use of School Property	1,000.00
Donations and Refunds	500.00
1944 Intangible Tax	713.71
Prior Years Taxes	3,662.95
1945 Taxes, \$22,000,000.00 Valuation @ 0.235 cents	\$51,700.00
Less: 20% Reserve	10,340.00
	<u>41,360.00</u>
	\$84,815.08

Section 9. That for said fiscal year there is hereby appropriated out of the SCHOOL VOCATIONAL EDUCATION FUND, the following:

Instructional Service:	\$58,375.00
County Service:	11,263.76
Whiteville Unit Service.	768.37
Tax Expense.	
	<u>\$70,407.13</u>

ESTIMATED REVENUE:

Surplus Revenue (Cash bal 6-30-45)	6,132.52
State of N.C. Geo. Reid Fund	14,442.50
State of N.C. on Vocational Educ Salaries	23,426.67
1944 Intangible Tax	793.01
Trades and Industries	1,350.00
Prior Years Taxes	4,902.43
1945 Taxes, \$22,000,000.00 Valuation @ 0.11 cents	\$24,200.00
Less 20% Reserve	4,840.00
	<u>19,360.00</u>
	\$70,407.13

Section 10. That for said fiscal year there is hereby appropriated out of the COUNTY SCHOOL CAPITAL OUTLAY FUND, the following:

New Buildings and Grounds	\$69,200.00
Old Buildings and Grounds	4,918.77
Transportation (Trucks)	2,500.00
Tax Expense	733.00
Transfer to Whiteville City Unit	6,000.00
	<u>\$83,351.77</u>

ESTIMATED REVENUE:

Surplus Revenue (Cash bal 6-30-45)	\$11,601.91
Sale of Bonds	47,000.00
1944 Intangible Taxes	317.20
Prior Years Taxes	4,192.66
1945 Taxes, \$22,000,000.00 Valuation. @ 0.115 cents	\$25,300.00
Less: 20% Reserve	5,060.00
	<u>20,240.00</u>
	\$83,351.77

Section 11. That for the payment of principal and interest and necessary expenses in connection therewith, there is hereby appropriated for the fiscal year beginning July 1st, 1945 and ending June 30th, 1946, out of the GENERAL SCHOOL DEBT SERVICE FUND, the following:

County-wide school Bond Maturities	\$27,000.00
County-wide School Interest Coupons	8,646.25
Exchange	49.00
State Loans:	
Principal Maturities	\$12,255.00
Interest	1,469.97
Tax Expense	1,528.78
	<u>\$50,949.00</u>

ESTIMATED REVENUE:

1944 Intangible Taxes		\$ 2,379.03
Prior Years Taxes		1,869.97
1945 Taxes, \$22,000,000.00 Valuation.		
● 01265 cents	\$58,300.00	
Less: 20% Reserve	11,600.00	46,700.00
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		\$50,949.00

Total - 1945-1946 Budget Appropriation \$626,972.56

The adoption of the foregoing resolution was duly seconded by Commissioner W. L. Hobbs, and adopted by the following vote.

Ayes:

- J.L. Robinson, Chairman
- A.W. Williamson, Member
- J.A. Hooks, Member
- W.L. Hobbs, Member
- L.P. Ward, Member

Attest:

M.K. Fuller, Clerk
This the 10th day of July, 1945.

RESOLUTION FIXING TAX RATE FOR THE YEAR 1945

The Board having received information on 1945 tax valuations, it was on motion by Commissioner Arthur W. Williamson, seconded by Commissioner W. L. Hobbs, order that the tax levy for the year 1945 be based on a total valuation of \$22,000,000.00, and that the following be declared as a rate of taxation levied on each \$100.00 of assessed valuation levied on all property in the county for the several purposes shown below:

General County	.15 Cents
County Home & Poor	.05 Cents
Agricultural Extension	
Fire Control, Auditing	.10 Cents
Social Security Administration	.05 Cents
Health	.05 Cents
Debt Service	.23 Cents
Old Age Assistance	.07 Cents
Aid To Dependent Children	.02.50 Cents
Schools:	
Current Expense, Vocational ^{al} Education	.11 Cents
Current Expense, General	.23.50 Cents
Capital Outlay	.11.50 Cents
Debt Service	.26.50 Cents
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Total -- County-wide 1945 Tax Rate	\$1.45 Cents

The levy for Polls and dogs is the same as provided by law. The County also levies under the head of B and C, the same as the State, except where otherwise provided.

There being no further business, meeting was adjourned until Monday August 6, 1945.

Approved:

M. K. Fuller
Clerk

J. L. Robinson
Chairman

The Honorable Board of County Commissioners met in their said office August 6, 1945, it being first Monday. Members of the Board present:

J.L. Robinson, Chairman

A.W. Williamson

J.A. Hooks

W.L. Hobbs

L.P. Ward

M.K. Fuller, Clerk

The following business was transacted:

Ordered: that Mr. H.S. Allen be allowed to settle taxes listed to S. Mitchel Heirs, Ransom Township, for years 1928 thru 1944 on the 1945 valuation of \$980.00 and that said taxes due for 1937 and prior years be allowed settled at par plus 6% and 1/2 Court Cost.

Ordered: that 85 ~~acre~~ tract of land valued at \$575.00 listed to H.A. Rankin, Bogue Township, for year 1935 thru 1945, inclusive, be cancelled and the Tax Collector be refunded therefor and that the remainder of the taxes due be allowed paid by Ollie Barefoot and that 1937 and prior years be allowed settled at 6% flat and one-half the Court Cost.

Ordered: that C.W. Smith taxes in Bolton Township for years 1922 thru 1936 be allowed settled on the 1945 valuation of \$130.00 and settled at par plus 6% and 1/2 Court Cost.

Ordered: that 1945 poll listed to E.L. Freeman, Bolton Township be cancelled and Tax Collector refunded therefor due to physical disability.

Upon motion, it is ordered that Tax Sales Certificates for all years and all Uncollected Personal Property and other taxes for the year 1939 and subsequent years, which uncollected items have a total face or par value of \$163,212.06 as at July 1, 1945, be charged to the present Tax Collector Mr. W.D. Brooks. It is further ordered, the uncollected personal property taxes for the years 1930 to 1938, both inclusive, which have a total face or par value of \$62,335.46 heretofore allowed as insolvents be delivered to the County Auditor for further handling as may be directed by the Board.