

The Honorable Columbus County Board of Commissioners met in their said office at 7:30 P.M, July 29, 1991, to continue a meeting that was recessed on July 15, 1991 for consideration of adopting the 1991-92 Columbus County Operating Budget.

**BOARD MEMBERS PRESENT:**

Lynwood Norris, Chairman

Ed Worley, Vice Chairman

Junior Dew

Samuel G. Koonce

Mike Richardson

James E. Hill, Jr., Attorney

Roy L. Lowe, Administrator

Ida L. Smith, Clerk to Board

Chairman Lynwood Norris called the meeting to order and Commissioner Ed Worley gave the invocation.

**BUDGET ORDINANCE - 1991-92 OPERATING BUDGET ADOPTED**

A motion was made by Commissioner Dew and seconded by Commissioner Koonce to adopt the 1991-92 Operating Budget as proposed with an amendment to set the tax rate at \$.70 cents per \$100.00 valuation to be used for emergency needs of the County.

A substitute motion was made by Commissioner Worley to adopt the 1991-92 Operating Budget as proposed with an amendment to cut all departments travel expenses 20 percent across the board to generate \$52,852 and transfer \$50,000 from Contingency funds and earmark the funds for the sheriff's department night patrol.

The motion died in lack of a second.

The vote for the original motion:

AYES: Commissioners Koonce and Dew

NOES: Commissioners Richardson, Norris and Worley

The motion failed on a 3 - 2 vote.

A motion was made by Commissioner Worley to adopt the 1991-92 Operating Budget as proposed with an amendment to cut travel expenses 10 percent, generating \$26,426, transfer \$50,000 from Contingency and \$24,000 from Capital Outlay (vehicles) in the Sheriff's Department and designate the funds for the sheriff's department night patrol.

The motion died in lack of a second.

A motion was made by Commissioner Worley to adopt the 1991-92 Operating Budget as proposed with an amendment to increase the tax rate by one cent (\$.69 cents per \$100.00 valuation) to be earmarked for the sheriff's department night patrol.

The motion died in lack of a second.

A motion was made by Commissioner Worley and seconded by Commissioner Richardson to adopt the 1991-92 Operating Budget as proposed with an amendment to cut all travel by 20 percent and designate the \$52,853 revenue increase to the sheriff's department night patrol.

AYES: Commissioners Richardson and Worley

NOES: Commissioners Koonce, Norris and Dew

The motion failed on a 3 - 2 vote.

A motion was made by Commissioner Dew to adopt the 1991-92 Operating Budget as proposed with a \$.68 cents tax rate.

The motion died in lack of a second.

At 8:05 P.M., the Board reached a general concensus to recess the meeting for five (5) minutes.

At 8:10 P.M., the meeting resumed.

Mr. and Mrs. Frank Carroll requested help from the Board in obtaining funds for the sheltered workshop clients transportation. State funds have been cut and the county picked up transportation costs for the last six months of fiscal year 1990-91. Funds have not been budgeted for sheltered workshop transportation in the proposed FY 1991-92 County Operating Budget.

A motion was made by Commissioner Dew, seconded by Commissioner Koonce to adopt the 1991-92 Operating Budget as proposed with an amendment to increase the tax rate by two cents (\$.70 per \$100.00 valuation) to be used on necessary needs.

A substitute motion was made by Commissioner Worley to adopt the 1991-92 Operating Budget as proposed with an amendment to increase the tax rate by one cent (\$.69 cents per \$100.00 valuation) and to designate the proceeds of \$100,000 to the sheriff's department night patrol and \$30,000 to the sheltered workshop transportation.

The motion died in lack of a second.

The vote for the original motion:

AYES: Commissioners Koonce and Dew

NOES: Commissioners Richardson, Norris and Worley

The motion failed on a 3 - 2 vote.

A motion was made by Commissioner Richardson to adopt the 1991-92 Operating Budget as proposed with an amendment to increase the tax rate by one cent (\$.69 cents per \$100.00 valuation) to be designated for schools' energy, handicapped transportation and the sheriff's department.

The motion died in lack of a second.

A motion was made by Commissioner Richardson to adopt the 1991-92 Operating Budget as presented.

The motion died in lack of a second.

At this time, Sheriff Harold Rains made a formal request to the Board of Commissioners asking for six (6) additional employees to secure the safety of his people.

At 10:25 P.M., a motion was made by Commissioner Koonce, seconded by Commissioner Richardson to recess the meeting until 7:30 P.M., Tuesday, July 30, 1991.

AYES: Commissioners Koonce, Richardson, Norris and Worley

NOES: Commissioner Dew

The motion passed on a 4 - 1 vote.

Immediately, thereafter, with all Board members still seated, the Board reached a general concensus to resume regular session.

A motion was made by Commissioner Koonce, seconded by Commissioner Richardson and passed unanimously to adopt the 1991-92 Operating Budget as proposed with an amendment to increase the tax rate by one cent (\$.69 cents per \$100.00 valuation). The revenue generated by the one-cent tax rate will be undesignated and used to meet the necessary needs of the County.

The 1991-92 Columbus County Operating Budget is as follows:

**BUDGET ORDINANCE 1991-92**

**COLUMBUS COUNTY, NORTH CAROLINA**

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

**SECTION 1: BUDGET ADOPTION 1991-92:** There is hereby adopted the following Operating Budget for the County of Columbus for the fiscal year beginning July 1, 1991, and ending June 30, 1992; the same being adopted by fund and activity within each fund as listed:

**GENERAL FUND**

**Revenues:**

Current Year Ad Valorem Taxes	\$ 9,227,228
Prior Year Ad Valorem Taxes	900,000
Collections - Written Off (Prior Taxes)	5,000
Discounts	30,000-
Refunds	9,000-
Releases	75,000-
Penalty & Interest	175,000
Privilege License	2,500
Excise Tax - RD	25,000
Marriage License	4,000
Interest on Investments	220,000
Rent	8,940
Miscellaneous - General Fund	100,000
Miscellaneous - Health Dept.	10,000
Miscellaneous Revenue - Library	35,000
Miscellaneous - Elections	10,000
Miscellaneous - Concessions	45,000
Intangible Taxes	400,000
Local 1 Cent Sales Tax	1,800,000
1/2 Cent Sales Tax	800,000
Second 1/2 Cent Sales Tax	455,000
1/2 Cent Sales Tax - Co. Schools	250,000
Second 1/2 Cent Sales Tax - County Schools	505,000
1/2 Cent Sales Tax - City Schools	87,000
Second 1/2 Cent Sales Tax - City Schools	174,000
5 Cent ABC Tax	20,000
State Aid-Emergency Management	11,700
State Aid-Veterans Service Office	2,000

State Aid-Soil Conservation	\$ 16,656
State Aid - DWI	10,000
100% Child Day Care - State	225,362
Aid to Health Department	53,072
Grants to Family Planning	107,040
Grants - Maternal Care	200,955
Child Health	103,853
Maternal Care Coordination	8,750
Grants - Home Health - Seed Money	35,658
Aids Control	12,500
Reimbursement to Home Health	2,245,526
HCSH Demonstration Project	72,072
Grants to Hypertension Clinic	15,927
Grant - Glaucoma/Diabetes Clinic	55,791
Grant - Health Promotion	17,869
Grant - Crippled Children Clinic	11,141
Grants to W.I.C. Clinics	162,544
Health Generations	39,655
Grants - Tuberculosis Clinics	32,521
Aid to Social Service Administration	1,833,305
State Aid to DSS Administration	61,318
Day Care Coordinator	2,052
Iv-D Incentive & Cost Recovery	66,666
Food Stamp Fraud Recovery	2,113
Energy Food Administration	5,000
State Aid - Library	105,569
Arrest Fees	50,000
Septic Tank Inspection Fees	40,000
Facilities Fees	55,000
Building Permits	170,000
Register of Deeds' Fees	100,000
Sheriff's Department Commissions	2,000
Jail Fees - Clerk of Court and R	35,000
Refuse Collections	4,224
Dog Pound Fees	1,500
Adoption Fees	3,800
Fines - Animal Control	12,000
Prepaid Rabies Shots	3,500
Inventory Tax	1,150,000
Senior Citizen Tax Exemption	80,000
Sales Tax (Food Stamp Loss)	80,000
Gasoline Tax Refund	14,000
Transfer from Aging	53,412
Transfer from Solid Waste	284,065
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TOTAL GENERAL FUND	<u>\$22,799,784</u>

## Expenditures:

Governing Body	\$ 133,772
County Administration	142,802
Elections	159,745
Finance	141,852
Tax Listing	471,999
Legal and Professional	99,691
Register of Deeds	214,922
Economic Development	104,774
Courthouse & Grounds	83,620
Robinson Building	3,740
County Hall & Grounds	71,957
Administrative Building	37,186
Senior Citizens' Center	14,600
Miller Building	225,000
Public Buildings (All Other)	169,830
Sheriff's Department	1,295,381
District Court	9,085
Law Enforcement Center	626,995
Emergency Management	58,419
Fire Marshal	42,032
Inspections	73,125
HCSH Demonstration Project	72,202
Health Generations	39,735
Aids Control	29,932
Health Promotion	17,869
Maternity Care Coordinator	8,750
Child Health Care	103,853
Cooperative Health	662,732
Family Planning	107,040
Maternal & Child Health	200,955
Home Health	2,281,184

Hypertension	\$ 26,302
Glaucoma/Diabetes	55,791
Tuberculosis	44,081
Crippled Children	11,141
W.I.C.	166,544
Dog Warden	69,122
Coroner & Acting Med	23,486
Extension Service	259,053
Soil Conservation Service	47,920
Veterans' Service Officer	51,021
Social Services Administration	2,450,012
Social Service Programs	708,784
Recreation Department	230,678
Library	708,885
Airport	28,900
Non-Departmental	327,428
Special Appropriations	<u>9,889,857</u>

TOTAL GENERAL FUND EXPENDITURES \$22,799,784

#### AGING FUND

##### Revenues:

Miscellaneous	\$ 176,914
Donations	6,505
Federal Grant	202,242
Long Term Screening	620,725
Personal Care	381,939
Title III-B	25,866
Title XX-Chore	190,995
Fund Balance Appropriated	<u>180,000</u>

TOTAL \$ 1,785,186

##### Expenditures:

SCBH	47,597
Chore	1,221,479
Transfer to General Fund	53,412
Aging Fund	<u>153,416</u>
Case Management	27,485
CNMF	26,039
SCDF/SCDNF	18,827
Nutrition	137,443
MHRF/MHRNF	2,000
Transportation	44,807
Home Delivered Meals	<u>52,681</u>

TOTAL \$ 1,785,186

#### DEBT SERVICE FUND

##### Revenues:

Contribution - School Buildings Capital Funds	\$ 594,593
Contribution - Hospital	100,000
Contribution - Schools	28,000
Contribution - Schools 1/2 Cent Sales Tax	199,200
Contribution - General Fund	<u>569,145</u>

TOTAL \$ 1,490,938

##### Expenditures:

Debt Service	<u>\$ 1,490,938</u>
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TOTAL \$ 1,490,938

#### PUBLIC ASSISTANCE FUND

##### Revenues:

State-Aid Foster Home Care	\$ 30,426
Equalizing Fund	211,921
Crisis Intervention	64,053
State Foster Care	11,174
Emergency Assistance Programs	20,863
Incentive & 4D	62,844
Transfer from General Fund	<u>2,494,347</u>

TOTAL \$ 2,895,628

## Expenditures:

Aid - Dependent Children	\$ 843,277
Medicaid	1,442,831
Special Assistance	474,780
Foster Home Care	36,539
Crisis Intervention	64,053
Adoption Assistance	1,800
State Foster Care	22,348
Special Assistance - Blind	10,000

TOTAL \$ 2,895,628

## H.U.D. FUND

Revenue: \$ 1,259,956

Expenditure: \$ 1,259,956

## REVALUATION FUND

## Revenue:

Contribution - General Fund \$ 35,000

Expenditures: \$ 35,000

TOTAL REVENUES	\$30,266,492
TOTAL EXPENDITURES (EXCLUDING FIRE AND RESCUE DISTRICTS, INTERNAL SERVICE FUND, SOLID WASTE ENTERPRISE)	\$30,266,492

## FIRE AND RESCUE TAX

## Revenues:

Cole's Fire District Tax \$ 16,144

Inventory Tax 9,340

TOTAL \$ 25,484

## Expenditures:

Remittance to District \$ 25,484

## Revenues:

Old Dock/Cypress Creek Fire Department Tax \$ 15,197

Inventory Tax 516

TOTAL \$ 15,713

## Expenditures:

Remittance to District \$ 15,713

## Revenues:

Bolton Fire Department \$ 11,900

Inventory Tax 500

TOTAL \$ 12,400

## Expenditures:

Remittance to District \$ 12,400

## Revenues:

Whiteville Rescue District \$ 71,952

Inventory Tax 2,000

TOTAL \$ 73,952

## Expenditures:

Remittance to District \$ 73,952

## Revenues:

Hallsboro Fire Department Tax	\$ 23,202
Inventory Tax	<u>725</u>

TOTAL	<u>\$ 23,927</u>
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## Expenditures:

Remittance to District	<u>\$ 23,927</u>
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## Revenues:

Roseland Fire Department Tax	\$ 21,083
Inventory Tax	<u>580</u>

TOTAL	<u>\$ 21,663</u>
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## Expenditures:

Remittance to District	<u>\$ 21,663</u>
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## Revenues:

Cerro Gordo Fire District Tax	\$ 30,002
Inventory Tax	<u>900</u>

TOTAL	<u>\$ 30,902</u>
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## Expenditures:

Remittance to District	<u>\$ 30,902</u>
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## Revenues:

White Marsh Fire Department Tax	\$ 14,200
Inventory Tax	<u>500</u>

TOTAL	<u>\$ 14,700</u>
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## Expenditures:

Remittance to District	<u>\$ 14,700</u>
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## Revenues:

Klondyke Fire District Tax	\$ 46,304
Inventory Tax	<u>5,280</u>

TOTAL	<u>\$ 51,584</u>
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## Expenditures:

Remittance to District	<u>\$ 51,584</u>
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## Revenues:

Acme-Delco Fire District Tax	\$ 50,542
Inventory Tax	<u>5,120</u>

TOTAL	<u>\$ 55,662</u>
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## Expenditures:

Remittance to District	<u>\$ 55,662</u>
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## Revenues:

Yam City Fire District Tax	\$ 25,338
Inventory Tax	<u>585</u>

TOTAL	<u>\$ 25,923</u>
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## Expenditures:

Remittance to District	<u>\$ 25,923</u>
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## Revenues:

Brunswick Fire District Tax	\$ 46,321
Inventory Tax	<u>1,012</u>
TOTAL	<u>\$ 47,333</u>

## Expenditure:

Remittance to District	<u>\$ 47,333</u>
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## Revenues:

Williams Township Fire District Tax	\$ 24,454
Inventory Tax	<u>700</u>
TOTAL	<u>\$ 25,154</u>

## Expenditure:

Remittance to District	<u>\$ 25,154</u>
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**CAPITAL PROJECTS FUND**

All Capital Projects Continued

**INTERNAL SERVICE FUND**

Department Contribution	<u>\$ 137,116</u>
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Expenditure:	<u>\$ 137,116</u>
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**ENTERPRISE FUND -SOLID WASTE**

## Revenues:

Refunds	500-
Releases	2,500-
Miscellaneous- Recyclable Material	8,000
State Aid - Tire Dis.	24,000
Tire Disposal Fee	2,000
Landfill User fee	360,000
Solid Waste Collection	124,700
Recycling	68,800
Tipping Fees	<u>387,583</u>

TOTAL	<u>\$ 972,083</u>
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## Expenditures:

Solid Waste	\$ 637,368
Transfer to General Fund	284,065
Recycling	<u>50,650</u>

TOTAL	<u>\$ 972,083</u>
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TOTAL REVENUES (ALL FUNDS)	\$31,800.088
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TOTAL EXPENDITURES (ALL FUNDS)	\$31,800,088
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**SECTION II. TAX RATE LEVY:** There is hereby levied for the fiscal year 1991-92 an ad valorem property tax on all property having a situs in Columbus County as listed for taxes as of January 1, 1991, at a rate of Sixty-nine (.69¢) Cents per one hundred (\$100.) of assessed value of such property pursuant to and in accordance with the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws. The estimated revenues from the ad valorem property tax are based on an established collection during the 1990-91 fiscal year of Ninety-four (94.5%) Cents of the levy and the estimated taxable base of \$1,359,497,716.00.



Special district tax rate for purposes providing Fire and Rescue Protection are also levied as follows:

Williams Township	\$ .06	Acme-Delco Fire	\$ .10
Hallsboro Fire	.06	Klondyke Fire	.07
Roseland Fire	.06	Cole Fire	.10
Tabor City Fire	.10	Cerro Gordo Fire	.10
Brunswick Fire	.07	Old Dock/Cypress Creek	
Whiteville Rescue	.02	Fire	.08
White Marsh/Welches Creek Fire	.08	Bolton Fire	.06

**SECTION III.** Building inspection fees are amended as reflected by Board action.

**SECTION IV. SCHEDULE B LICENSES:** The business license fees are hereby continued for Fiscal Year 1991-92.

**SECTION V. SALARIES:** The following provision shall govern salary and wage compensation for Fiscal Year 1991-92.

**PAY PLAN**

There is hereby continued a pay plan applicable to all County employees. The pay plan shall have a range of eleven (11) steps with each step divided into two equal parts.

All County employees' salaries are hereby adjusted as a cost-of-living increase of 4.8%.

**SECTION VI: BUDGET CONTROLS:** The Board of Commissioners in approving the Proposed Budget, has utilized to the fullest extent possible its revenue sources and the County Administrator is herein directed to initiate steps to insure that the Budget fixed herein is lived within.

**SECTION VII: APPROPRIATIONS:** The amount of the General Fund proposed for the Fiscal Year 1991-92 is hereby appropriated to the County Administrator for the operation of the Columbus County Government and its departments and agencies for the fiscal year beginning July 1, 1991 and ending June 30, 1992. In administering the program authorized under this ordinance, the County Administrator is hereby authorized to transfer appropriations within a fund between objects of expenditures within a department without limitation and without a report being requested, and between departments within a fund not to exceed Two Thousand (\$2,000.00) Dollars. Appropriations for land and new buildings included in this ordinance may be expended only after release by the Board of Commissioners. The Chairman of the Board and the Administrator are hereby authorized to execute the necessary agreements within funds included in the Budget Ordinance for the following purposes:

(1) Grant agreement to Public and Non-Public Agencies; (2) Leases of normal and routine business equipment; (3) Consultant, Professional, or Maintenance Service agreements; (4) Purchase of apparatus, supplies and materials where formal bids are not required by law; (5) Agreements for acceptance of State and Federal Grant funds; and (6) Construction or repair work where formal bids are not required by law.

**SECTION VIII. RESTRICTED REVENUES:** The Finance Officer is hereby directed to fund appropriations which have been specified revenue prior to the funding with General Fund monies. This is to include, but not limited to Fines and Forfeiture, ABC profits and Forestry Revenues.

**SECTION IX: PUBLIC PURPOSE LIMITATION:** In accordance with Article V of the North Carolina Constitution which states in part, that "Power and Taxation shall be exercised...for public purposes" and/or decision of the State Supreme Court, the County Administrator shall require the following before releasing public funds to other governmental agencies or private groups:

- (1) The activity in question is for a public purpose;
- (2) The activity in question is one which the County is authorized to undertake or for which the County has specific statutory authorization for giving financial aid to the agencies in question; and
- (3) Through appropriate means the County retains some degree of control over the expenditures of its funds.

**SECTION X.** This Ordinance shall become effective July 1, 1991.

... Adopted this the 29th day of July, 1991.

Motion by Commissioner Samuel G. Koonce, seconded by Commissioner Mike Richardson.

Vote:

Ayes - 5

Noes - 0

/s/ Lynwood Norris  
Lynwood Norris, Chairman  
Columbus County Board of  
Commissioners

/s/ Roy L. Lowe  
Roy L. Lowe, County Administrator

**ADJOURNMENT**

A motion was made by Commissioners Richardson, seconded by Commissioner Koonce and passed unanimously to adjourn the meeting at 10:30 P.M.

APPROVED:

J. L. Smith  
Clerk to the Board

Lynwood Norris  
Chairman