

**BUDGET ORDINANCE FISCAL YEAR 2023-2024
COLUMBUS COUNTY, NORTH CAROLINA**

BE IT ORDAINED by the Board of Commissioners of Columbus County:

SECTION I. The following amounts are hereby appropriated in the General Fund for the operation of the Columbus County government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024, the same being adopted by department or agency and line item within each fund as listed in the following summary and schedules:

General Government:

Governing Body	
Administration	
Personnel	
County Garage	
Elections	
Finance	
Tax Administration	
Management Information Systems	
Legal & Professional	
Register of Deeds	
Public Buildings	
Total General Government	<u>\$ 9,507,771</u>

Public Safety:

Sheriff	
Sheriff's Department Grant	
Law Enforcement Center	
Animal Control	
Emergency Services	
Inspections	
Medical Director	
Total Public Safety	<u>\$19,185,274</u>

Economic and Physical Development:

Economic Development/Planning	
Cooperative Extension	
Soil Conservation	
Airport	
Total Economic and Physical Development	<u>\$ 2,082,386</u>

Human Services:

Health	
Coroner and Medical Examiner	
Veteran Services	
Public Assistance Programs	
Special Assistance to the Aging/Senior Centers	
Total Human Services	<u>\$21,645,550</u>

Cultural and Recreational:

Recreation	
Library	
Total Cultural and Recreational	<u>\$ 2,280,937</u>

Education (See Details under Section 30 of this ordinance):

Public Schools	
Community College	
Total Education	<u>\$16,459,156</u>

Special Appropriations \$ 436,847

Debt Service \$ 2,237,603

Transfer to other funds \$ 289,338

TOTAL APPROPRIATION – GENERAL FUND **\$ 74,124,862**

SECTION 2: It is estimated that the following General Fund revenues will be available for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Ad Valorem Taxes	\$39,356,952
Sales and Use Taxes	14,051,521
Fees and Charges	4,304,325
Intergovernmental Revenue- Federal, State, Other	12,321,621
Miscellaneous Revenues	1,606,061
Investments	960,000
Fund Balance	843,855
Transfers from Other Funds	<u>680,527</u>
TOTAL ESTIMATED REVENUE – GENERAL FUND	<u>\$74,124,862</u>

SECTION 3: The following amount is hereby appropriated in the Debt Service Fund (#30) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Debt Service	<u>\$32,636,805</u>
TOTAL APPROPRIATION – DEBT SERVICE FUND	<u>\$32,636,805</u>

SECTION 4: It is estimated that the following revenues will be available in the Debt Service Fund (#30) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Sales Tax	\$1,531,185
USDA – Loan Proceeds	28,008,079
Transfer from General Fund	2,237,603
Transfer from Water Fund	<u>859,938</u>
TOTAL DEBT SERVICE FUND REVENUES	<u>\$32,636,805</u>

SECTION 5: The following amounts are hereby appropriated in the Fire Districts Fund (#28) for the operation of fire departments for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL APPROPRIATION - FIRE DISTRICTS	<u>\$1,781,537</u>
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SECTION 6: It is estimated that the following revenues will be available in the Fire Districts Fund (#28) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Special Fire Tax	<u>\$1,781,537</u>
TOTAL ESTIMATED REVENUE – FIRE DISTRICT	<u>\$1,781,537</u>

SECTION 7: The following amounts are hereby appropriated in the Rescue Fund (#26) for the operation of the rescue departments for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL APPROPRIATION ALL RESCUE UNITS	<u>\$728,090</u>
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SECTION 8: It is estimated that the following revenues will be available in the Rescue Fund (#26) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL ESTIMATED REVENUE – RESCUE FUND	<u>\$728,090</u>
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SECTION 9: The following amounts are hereby appropriated in the NC 911 Fund (#44) for the emergency telephone system for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

NC 911 Board Expenditures	<u>\$392,000</u>
TOTAL APPROPRIATIONS – NC 911 FUND	<u>\$392,000</u>

SECTION 10: It is estimated that the following revenues will be available in the NC 911 Fund (#44) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

NC 911 Board Revenues	<u>\$392,000</u>
TOTAL ESTIMATED REVENUE – NC 911 FUND	<u>\$392,000</u>

SECTION 11: The following amounts are hereby appropriated in the Tabor City Incubator Fund (#67) for the operation of County Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Tabor City Incubator Project	<u>\$41,000</u>
TOTAL APPROPRIATIONS – TABOR CITY INCUB.	<u>\$41,000</u>

SECTION 12: It is estimated that the following revenues will be available in the Tabor City Incubator Fund (#67) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Rents	\$24,000
Other funds	<u>17,000</u>
TOTAL ESTIMATED REVENUE– TABOR CITY INCUB.	<u>\$41,000</u>

SECTION 13: The following amounts are hereby appropriated in the Transportation Fund (#68) for the operation of County Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Transportation expenditures	<u>\$1,260,186</u>
TOTAL APPROPRIATIONS – TRANSPORTATION	<u>\$1,260,186</u>

SECTION 14: It is estimated that the following revenues will be available in the Transportation (#68) Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

NC DOT funds	\$906,966
NC Partnership for Children	3,000
Interagency transportation revenues	55,747
CCIT – Gasoline reimbursement	120,000
Appropriated Fund Balance	58,912
Miscellaneous Revenue	4,500
Transfer from General Fund	<u>111,061</u>
TOTAL ESTIMATED REVENUE – TRANSPORTATION	<u>\$1,260,186</u>

SECTION 15: The following amounts are hereby appropriated in the Tax Revaluation Fund (#20) for the operation of County Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Tax Revaluation	<u>\$ 20,000</u>
TOTAL APPROPRIATIONS – TAX REVALUATION	<u>\$ 20,000</u>

SECTION 16: It is estimated that the following revenues will be available in the Tax Revaluation Fund (#20) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Transfer from General Fund	<u>\$ 20,000</u>
TOTAL ESTIMATED REVENUE – TAX REVALUATION	<u>\$ 20,000</u>

SECTION 17: The following amounts are hereby appropriated in the Fines & Forfeitures Fund (#12) for redistribution to the County and City Schools by ADM for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL APPROPRIATIONS – FINES & FORFEITURES **\$150,000**

SECTION 18: It is estimated that the following revenues will be available in the Fines & Forfeitures Fund (#12) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL ESTIMATED REVENUE–FINES & FORFEITURES **\$150,000**

SECTION 19: The following amounts are hereby appropriated in the HUD Fund (#50) for the operation of County Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL APPROPRIATIONS – HUD **\$1,953,324**

SECTION 20: It is estimated that the following revenues will be available in the HUD Fund (#50) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

TOTAL ESTIMATED REVENUE – HUD **\$1,953,324**

SECTION 21: The following amounts are hereby appropriated in the various Columbus County Water Districts for the operation of County Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Water District 1 (#60) Operations	\$ 871,210
Water District 2 (#61) Operations	1,036,396
Water District 2 (#61) Transfer to Debt Service Fund	419,747
Water District 3 (#62) Operations	506,653
Water District 3 (#62) Transfer to Debt Service Fund	276,512
Water District 4 (#63) Operations	927,325
Water District 5 (#64) Operations	603,740
Water District 5 (#64) Transfer to Debt Service Fund	<u>239,676</u>
TOTAL APPROPRIATIONS – WATER FUND	<u>\$4,881,259</u>

SECTION 22: It is estimated that the following revenues will be available in the Columbus County Water Districts Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

District 1 – Water sales (#60)	\$ 726,210
District 1 – Other fees (#60)	145,000
District 2 – Water sales (#61)	1,275,843
District 2 – Other fees (#61)	180,300
District 3 – Water sales (#62)	636,480
District 3 – Other fees (#62)	69,950
District 3 – Appropriated Retained Earnings	76,735
District 4 – Water sales (#63)	845,825
District 4 – Other fees (#63)	81,500
District 5 – Water sales (#64)	753,416
District 5 – Other fees (#64)	<u>90,000</u>
TOTAL ESTIMATED REVENUE – WATER	<u>\$4,881,259</u>

SECTION 23: The following amounts are hereby appropriated in the Solid Waste Fund (#69) for the operation of County Government and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Solid Waste Fund expenses	<u>\$6,750,052</u>
TOTAL APPROPRIATIONS – SOLID WASTE	<u>\$6,750,052</u>

SECTION 24: It is estimated that the following revenues will be available in the Solid Waste Fund (#69) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Landfill User Fees	\$4,597,593
Tipping Fees	1,223,250
Miscellaneous Fees	<u>929,209</u>
TOTAL ESTIMATED REVENUES – SOLID WASTE	<u>\$6,750,052</u>

SECTION 25: The following amounts are hereby appropriated in the Municipal Tax Fund (#27) for distribution to the following municipalities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Municipal Tax	
TOTAL APPROPRIATIONS – MUNICIPAL TAX	<u>\$5,103,889</u>

SECTION 26: It is estimated that the following revenues will be available in the Municipal Tax Fund (#27) for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Municipal Tax	<u>\$5,103,889</u>
TOTAL ESTIMATED REVENUES – MUNICIPAL TAX	<u>\$5,103,889</u>

SECTION 27: Property Tax Levy There is hereby levied for the Fiscal Year 2023-2024 a tax rate of **\$0.805** per \$100 of assessed valuation all of which is levied in the General Fund. Discounts will be allowed for early payment of taxes. The rate is based on an estimated collection rate of 97.78 percent and an estimated total valuation of property for the purpose of taxation of \$4,360,905,496.

There are hereby levied taxes at the rates indicated below per \$100 valuation of property located within the Fire Districts indicated below for the purpose of providing revenue for said Fire Districts.

<u>Fire District</u>	<u>Levied Tax Rate</u>
Evergreen Fire District	0.08
St. James Fire District	0.06
North Whiteville Fire District	0.08
Nakina Fire District	0.08
Old Dock Fire District	0.08
Hallsboro Fire District	0.06
Roseland Fire District	0.08
Yam City Fire District	0.10
Acme Delco Fire District	0.12
Klondyke Fire District	0.07
Coles Service Fire District	0.10
Cerro Gordo Fire District	0.10
Williams Township Fire District	0.06
White Marsh-Welch Fire District	0.08
Brunswick Fire District	0.07
Bolton Fire District	0.10
Buckhead Fire District	0.06
Remit to District	0.08

SECTION 28: The mileage reimbursement rate is per the IRS standard mileage rate.

SECTION 29: The Budget Officer is hereby authorized to transfer appropriations as budget amendments as contained herein under the following conditions:

- a. The Budget Officer may transfer amounts between objects of expenditures and revenues within a function without limitation. The Finance Director or their designee is approved to transfer amounts between expenditures within the same cost center.
- b. The Budget Officer may transfer amounts up to \$24,999 between functions of the same fund. Amount of transfers in excess of \$25,000 between functions must be submitted to the Board of Commissioners for their approval.
- c. The Budget Officer may not transfer any amount between funds without action of the Board of Commissioners.

SECTION 30: The Budget Officer may make cash advances between funds for periods not to exceed 60 days without reporting to the Board of Commissioners. Any advance that extends beyond 60 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 31: The hiring for new positions should be no earlier than July 1, 2023, and the effective date of the COLA should be no earlier than July 21, 2023, and may be further delayed at the County Manager’s discretion. See Appendix A for the number of approved positions for departmental employees. See Appendix B for the salary schedule effective July 21, 2023.

SECTION 32: In accordance with the School Budget and Fiscal Control Act contained in G. S. 115-429 and G.S. 115C-430 of the General Statutes, the Board of Education appropriation is allocated as follows for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

Current Expenses (Expended in the General Fund)

Columbus County Schools	\$6,509,486
Whiteville City Schools	\$2,600,000
Southeastern Community College	\$1,825,605

Capital Outlay (Expended in the General Fund):

Columbus County Schools	\$2,453,447
Whiteville City Schools	\$ 779,189
Southeastern Community College	\$ 609,805

Debt Service (Transferred from General Fund to expense in the Debt Service Fund):

Columbus County Schools	\$ 954,601
Whiteville City Schools	\$ 582,023

ABC Profit Distributions

Columbus County Schools	\$ 103,615
Whiteville City Schools	\$ 41,385

Total Disbursed to Units	
Columbus County Schools	\$9,066,548
Whiteville City Schools	\$3,420,574
Southeastern Community College	<u>\$2,435,410</u>
	\$14,922,532

(LESS) Total Debt Service	
Columbus County Schools	\$ 954,601
Whiteville City Schools	<u>\$ 582,023</u>
	\$1,536,624

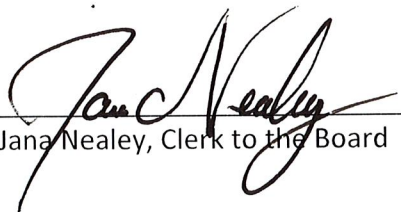
Grand Total Education Spending	<u>\$16,459,156</u>
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SECTION 33: Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Director to be kept on file by them for their direction in the disbursement of funds.

SECTION 34: There is hereby established, for the Fiscal Year 2023-2024, various fees and charges as set forth in the attached Columbus County Fee Schedule, effective July 1, 2023 that is hereby incorporated into this Budget Ordinance.

This Ordinance shall become effective on July 1, 2023.
Adopted this the 5th day of June 2023.


 Ricky Bullard, Chairman
 Columbus County Board of Commissioners


 Jana Nealey, Clerk to the Board

