



**TOWN OF CALABASH
NORTH CAROLINA**

**BUDGET ORDINANCE
FISCAL YEAR 2008-2009**

Adopted June 26, 2008

**TOWN OF CALABASH
BUDGET ORDINANCE
Fiscal Year 2008-2009**

BE IT ORDAINED by the Board of Commissioners of the Town of Calabash, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 1, 2008 and ending June 30, 2009, in accordance with the chart of accounts heretofore established for the town.

Governing Body	\$ 16,200
Administration	375,850
Elections	2,500
Public Safety	15,250
Planning & Zoning	29,000
Public Buildings	54,800
Inspection Department	94,300
Street Department	187,550
Sanitation	12,500
Environmental Protection	61,000
Non Departmental	130,000
Department 910	14,000
Contingency	<u>30,000</u>
	\$ 1,022,950

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Current year's property taxes	\$193,000
Prior years taxes	600
Penalties/Interest - property taxes	500
Animal Control	50
Motor Vehicles	9,000
Telecommunications	19,000
Video Tax	3,000
Franchise Tax	73,000
Privilege License	6,000
Interest –General Fund	25,000
Beer and Wine	6,000
Local Option Sales Tax	350,000
ABC Board	85,000
Building Permit Fees	128,620
Zoning Administration	2,500
Misc. Fees	500
Fund Balance Appropriated	<u>121,180</u>
	\$ 1,022,950

Section 3: The following amounts are hereby appropriated in the Powell Bill Fund for construction/repair of streets and sidewalks for the fiscal year beginning July 1, 2008 and ending June 30, 2009 in accordance with the chart of accounts heretofore approved for the Town:

Salaries	\$ 29,500
Professional Services	2,000
FICA/Medicare	1,600
Retirement Expense	2,400
Maintenance/Repair Equipment	500
Street Supplies	13,000
Street Repairs	2,500
Contracted Services	<u>30,000</u>
	\$ 81,500

Section 4: It is estimated that the following revenues will be available in the Powell Bill Fund for streets and sidewalks for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Interest/Powell	\$ 2,000
Powell Bill	52,000
Fund Balance	<u>27,500</u>
	\$ 81,500

Section 5: It is estimated that the following revenues will be available in the Capital Project Fund (maintenance building; Fund 64) for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Transfer from General Fund	\$ 0.00
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Section 6: It is estimated that the following revenues will be available in the Capital Project Fund (sewer expansion; Fund 65) for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Transfer from General Fund	\$ 100,000
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Section 7: It is estimated that the following revenues will be available in the Capital Improvement Fund (Fund 71) for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Transfer from General Fund	\$ 15,000
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Section 8: It is estimated that the following revenues will be available in Capital Reserve Fund (stormwater; Fund 72) for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Transfer from General Fund	\$ 15,000
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Section 9: It is estimated that the following revenues will be available in the Capital Reserve Fund (police department; Fund 75) for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Transfer from General Fund \$ 0.00

Section 10: There is hereby levied a tax at the rate of seven cents (\$0.07) per one hundred dollars (\$100) valuation of property as listed for taxes as of January 1, 2008 for the purpose of raising the revenue listed as “current year’s property taxes” in the General Fund in Section 2 of this ordinance.

This rate is based on a total valuation of property for the purpose of taxation of \$292,956,638 and an estimated rate of collection of 94%. The estimated rate of collection is based on the fiscal year 2007-2008 collection rate of 94%.

Section 11: The Budget Officer/Finance Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He/she may transfer amounts between line item expenditures within a department without a budget amendment. These changes should not result in increases in recurring obligations such as salaries.
- b. He/she may transfer amounts up to \$1,000 between departments, including contingency appropriations, within the same fund. He/she must make a budget amendment on such transfers at the next regular meeting of the Governing Board.
- c. He/she may not transfer any amounts between funds except as approved by the Governing Board in the Budget Ordinance as amended.

Section 12: Copies of this Budget Ordinance shall be furnished to the Clerk of the Governing Body, the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted, this the _____ day of _____, 2008.

Anthony Clemmons, Mayor

(seal)

Attest:

Kelley Southward, Interim Town Clerk

**GENERAL FUND
FUND 10**

REVENUES

Taxes –Ad Valorem

10-301-03	Taxes	\$ 0
10-301-04	Taxes	0
10-301-05	Taxes	0
10-301-06	Taxes	100
10-301-07	Taxes	500
10-301-08	Taxes	193,000
10-317-00	Tax Penalties & Interest	500
		\$194,100

Licenses and Permits

10-314-00	Dog Tags	50
10-325-00	Privilege License	6,000
10-355-00	Building Permits	105,320
		\$111,370

Intergovernmental Revenue

10-337-00	Utility Franchise	73,000
10-338-00	Sales Telecommunications	19,000
10-339-00	Video Tax	3,000
10-341-00	Beer & Wine	6,000
10-345-00	Local Option Sales Tax	350,000
		\$451,000

Agency –Other Contributions

10-347-00	ABC Board (Local)	85,000
10-319-00	Motor Vehicle Tax	9,000
		\$94,000

Other Revenues

10-329-01	Interest –General Fund	25,000
10-335-00	Miscellaneous Income	500
10-355-01	Miscellaneous Permits	2,000
10-357-01	Mechanical & Gas	6,000
10-357-02	Electrical Inspections	7,000
10-357-03	Plumbing & Sewer	4,500
10-357-04	Re-inspections	800
10-357-05	Certificate of Occupancy	2,500
10-357-06	Penalties/Violations	500

10-357-07	Zoning Administration	2,500
10-399-00	Fund Balance	121,180
		<u>\$172,480</u>
		\$ 1,022,950

EXPENDITURES

Governing Body

10-410-01	Board Fees	\$ 7800
10-410-05	FICA/Medicare	700
10-410-10	Training	2,000
10-410-14	Travel	2,200
10-410-57	Miscellaneous	2,000
10-410-58	Service & Hospitality	1,500
		\$16,200

Administration

10-420-02	Salaries	165,000
10-420-04	Professional Service	60,000
10-420-05	FICA/Medicare	13,400
10-420-06	Group Insurance	27,000
10-420-07	Retirement Expense	22,000
10-420-09	Other/Fringe Benefits	6,500
10-420-10	Employee Training	5,000
10-420-11	Telephone/Postage	9,000
10-420-12	Printing	1,000
10-420-14	Travel	3,500
10-420-16	Maint/Repair Equipment	6,200
10-420-17	Maint/Repair Auto	500
10-420-26	Legal Advertising	5,000
10-420-31	Gas, Oil, Tires	500
10-420-32	Office Supplies	4,500
10-420-33	Dept. Material/Supplies	5,500
10-420-35	Service Charges	0
10-420-45	Contracted Services-MV fee	250
10-420-53	Dues & Subscriptions	5,000
10-420-54	Insurance/Bond/WC	21,500
10-420-57	Miscellaneous	500
10-420-74	Capital Outlay	14,000
		\$375,850

Elections

10-430-04	Brunswick County	2,500
		\$2,500

Public Safety		
10-450-33	Emergency Supplies	4,000
10-450-57	Misc/Fire Fees	250
10-450-74	Capital Outlay/Equip	2,000
10-450-91	Calabash Fire Dept.	7,000
10-450-92	Calabash EMS	2,000
		\$15,250
Planning and Zoning		
10-490-01	Board Fees	5,500
10-490-04	Professional Services	10,000
10-490-05	Fica/Medicare	500
10-490-10	Employee Training	1,000
10-490-14	Travel	1,000
10-490-33	Dept Materials/Supplies	1,000
10-490-45	Contracted Services	10,000
		\$29,000
Public Buildings		
10-500-13	Utilities	10,000
10-500-15	M&R/Buildings & Grounds	10,000
10-500-33	Dept Supplies/Materials	3,000
10-500-45	Contracted Services	1,800
10-500-72	Capital Outlay/Buildings	30,000
		\$54,800
Inspection Department		
10-540-02	Salaries	60,000
10-540-05	FICA/Medicare	4,600
10-540-06	Group Insurance	7,500
10-540-07	Retirement Expense	7,400
10-540-10	Employee Training	850
10-540-11	Telephone/Postage	500
10-540-14	Travel	1,800
10-540-16	Maint/Repair Equipment	150
10-540-17	Maintenance/Repair-Autos	500
10-540-31	Auto Supplies –Gas Oil Tires	1,000
10-540-32	Office Supplies	1,300
10-540-33	Dept Materials/Supplies	300
10-540-45	Contracted Services	5,000
10-540-53	Dues & Subscriptions	300
10-540-57	Miscellaneous	100
10-540-74	Capital Outlay/Equipment	3,000
		\$94,300
Town Services Department		
10-560-02	Salaries	56,000
10-560-05	FICA/Medicare	4,300
10-560-06	Group Insurance	22,000
10-560-07	Retirement Expense	6,900
10-560-10	Employee Training	300

10-560-11	Phone/Postage	750	
10-560-13	Street Lights	50,000	
10-560-14	Travel	300	
10-560-16	Equipment Maintenance	1,000	
10-560-17	Maint/Repair – Autos	1,500	
10-560-31	Gas/Oil/Tires	6,500	
10-560-32	Office Supplies	2,500	
10-560-33	Street Supplies	10,000	
10-560-34	Dept Materials/Supplies	2,500	
10-560-45	Contracted Services	4,000	
10-560-46	Community Services	3,000	
10-560-74	Capital Outlay/Equipment	16,000	
			\$187,550
Sanitation			
10-580-45	Contracted Services	10,000	
10-580-74	Capital Outlay	2,500	
			\$12,500
Environmental Protection			
10-585-04	Professional Services	20,000	
10-585-42	Stormwater/Drainage Ditches	40,000	
10-585-57	Misc/Travel/Phone	1,000	
			\$61,000
Non Departmental			
10-660-90	Transfer to Capital Reserve		
10-660-91	Transfer to Sewer Project	100,000	
10-660-93	Transfer to Capital Improvement	15,000	
10-660-96	Transfer to Capital Reserve	15,000	
			\$130,000
Dept. 910			
10-910-02	Installment Note Payments	14,000	
			\$14,000
Contingency			
10-999-00	Contingency	30,000	
			<u>\$30,000</u>
			\$1,022,950

**POWELL BILL
FUND 11**

REVENUES

11-329-02	Interest	\$ 2,000	
11-343-00	Powell Bill	52,000	
11-399-02	Fund Balance/Powell Bill	27,500	
			\$81,500

EXPENDITURES

11-570-02	Salaries	\$29,500	
11-570-04	Professional Service	2,000	
11-570-05	FICA/Medicare	1,600	
11-570-07	Retirement Expense	2,400	
11-570-16	Maint/Repair Equipment	500	
11-570-33	Street Supplies	13,000	
11-570-42	Street Repairs	2,500	
11-570-45	Contracted Services	30,000	
			\$81,500

**CAPITAL PROJECT
MAINTENANCE BUILDING
FUND 64**

REVENUE

64-500-00	Transfer from General Fund	\$ 0.00
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**CAPITAL PROJECT
SEWER EXPANSION
FUND 65**

REVENUE

65-820-00	Transfer from General Fund	\$ 100,000
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**CAPITAL IMPROVEMENTS
FUND 71**

REVENUE

71-397-10	Transfer from General Fund	\$ 15,000
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**CAPITAL RESERVE FUND
STORMWATER
FUND 72**

REVENUE

72-397-10	Transfer from General Fund	\$ 15,000
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**CAPITAL RESERVE FUND
FUTURE POLICE DEPT.
FUND 75**

REVENUE

75-660-90	Transfer from General Fund	\$0.00
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