TOWN OF CALABASH
NORTH CAROLINA

BUDGET ORDINANCE
FISCAL YEAR 2013-2014

Approved by the
Calabash Board of Commissioners
JUNE 11, 2013

TOWN OF CALABASH
BUDGET ORDINANCE
Fiscal Year 2013-2014

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, 2013 and ending June 30, 2014, in accordance with the chart of accounts heretofore established for the town.

Governing Body	$ 20,550
Administration	394,122
Elections	1,500
Public Safety	79,500
Planning & Zoning	5,350
Public Buildings	25,200
Community Park	7,600
Inspection Department	138,175
Community Services	8,150
Town Services Dep't	310,618
Street Lights	73,000
Sanitation	28,000
Environmental Protection	8,500
Non Departmental	7,500
Contingency	20,000
	$1,127,765

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Current year's property taxes	$235,313
Prior years taxes	3,500
Penalties/Interest - property taxes	1,500
Animal Control	20
Motor Vehicles	8,000
Telecommunications	15,200
Video Tax	6,500
Franchise Tax	175,000
Privilege License	8,000
Interest –General Fund	0
Interest CD9495	0
Interest Business Invest Act	200
Solid Waste Disposal	1,000
Beer and Wine	5,100
Local Option Sales Tax	393,300

ABC Board	65,000
Building Permit Fees	40,300
Zoning Administration	1,200
Misc. Income	2,000
Transfer from Fund 75	66,945
Fund Balance Appropriated	99,687
	$1,127,765

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, 2013 and ending June 30, 2014 in accordance with the chart of accounts heretofore approved for the Town:

Salaries	$ 0
Professional Services	0
FICA/Medicare	0
Retirement Expense	0
Maintenance/Repair Equipment	0
Street Supplies	4,000
Street Repairs	5,000
Contracted Services	47,300
	$ 56,300

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, 2013 and ending June 30, 2014.

Interest/Powell	$ 100
Powell Bill	56,200
Powell Bill Fund Balance	0
	$ 56,300

Section 5: It is estimated that the following revenues will be available in the Capital Grant Project Fund (Calabash Community Park; Fund 61) for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Transfer from General Fund	$ 0.00

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, 2013 and ending June 30, 2014.

Transfer from General Fund	$ 0.00

Section 7: It is estimated that the following revenues will be available in the Capital Improvement Fund (stormwater; Fund 71) for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Transfer from General Fund $ 0.00

Section 8: It is estimated that the following revenues will be available in Capital Reserve Fund (sewer; Fund 72—all transferred to one account-Fund 65) for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Transfer from General Fund $ 0.00

Section 9: It is estimated that the following revenues will be available in Capital Reserve Fund (streets/sidewalks; Fund 73) for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

Transfer from General Fund $ 7,500.00

Section 10: 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, 2013 and ending June 30, 2014.

Transfer from General Fund $ 0.00

Fund 75 will be re-designated from Police Department and all funds will be transferred to the General Fund to be utilized in the 2013/2014 Budget.

Section 11: There is hereby levied a tax at the rate of $0.0875 per one hundred dollars ($100) valuation of property as listed for taxes as of January 1, 2013 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 $292,314,460 (after exemptions and deferments totaling $29,092,101 were deducted) as provided by the Brunswick County Tax Department (as of April 2013). The Town will continue the tax rate from 2012/13 of $0.0875 into fiscal year 2013/2014. The total tax projected to be collected for fiscal year 2013/2014 after a collection rate of 92% is $235,313.

Section 12: 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 present 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 13: 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.

The Calabash Budget Ordinance for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014 was hereby adopted by the Calabash Board of Commissioners this the _____ day of _____, 2013.

_____
Mary Louise Knight, Mayor

(seal)

Attest:

_____
Kelley Southward, Town Clerk

GENERAL FUND
FUND 10

REVENUES

Taxes –Ad Valorem			
10-301-05	Taxes	0	
10-301-06	Taxes	0	
10-301-07	Taxes	0	
10-301-08	Taxes	0	
10-301-09	Taxes	0	
10-301-10	Taxes	0	
10-301-11	Taxes	500	
10-301-12	Taxes	3,000	
10-301-13	Taxes	235,313	
10-317-00	Tax Penalties & Interest	1,500	
			$240,313
Licenses and Permits			
10-314-00	Dog Tags	20	
10-325-00	Privilege License	8,000	
10-355-00	Building Permits	25,000	
			$ 33,020
Intergovernmental Revenue			
10-337-00	Utility Franchise	175,000	
10-338-00	Sales Telecommunications	15,200	
10-339-00	Video Tax	6,500	
10-341-00	Beer & Wine	5,100	
10-345-00	Local Option Sales Tax	393,300	
			$595,100
Agency –Other Contributions			
10-347-00	ABC Board (Local)	65,000	
10-319-00	Motor Vehicle Tax	8,000	
			$ 73,000
Other Revenues			
10-329-01	Interest –General Fund	0	
10-329-05	Interest-CD9495	0	
10-329-08	Interest-Bus Invest Act	200	
10-335-00	Miscellaneous Income	2,000	
10-355-01	Miscellaneous Permits	1,600	
10-355-02	Fire Inspections	500	
10-357-01	Mechanical & Gas	5,000	
10-357-02	Electrical Inspections	5,000	
10-357-03	Plumbing & Sewer	1,600	
10-357-04	Re-inspections	200	
10-357-05	Certificate of Occupancy	800	
10-357-06	Penalties/Violations	500	

10-357-07	Zoning Administration	1,200	
10-359-00	Solid Waste	1,000	
10-365-00	Recreation Revenue	100	
10-399-00	Fund Balance	99,687	
10-660-75	Transfer from Fund 75	66,945	
			$186,332
			$1,127,765

EXPENDITURES

Governing Body

10-410-01	Board Fees	$11,400	
10-410-05	FICA/Medicare	1,000	
10-410-10	Training	1,750	
10-410-14	Travel	1,300	
10-410-32	Office Supplies	500	
10-410-57	Miscellaneous	2,600	
10-410-58	Service & Hospitality	1,000	
10-410-93	Donations	1,000	
			$20,550

Administration

10-420-02	Salaries	171,972
10-420-03	Overtime	500
10-420-04	Professional Service	76,500
10-420-05	FICA/Medicare	17,000
10-420-06	Group Insurance	31,200
10-420-07	Retirement Expense	13,000
10-420-08	Town Adm-Misc Exp Act	500
10-420-09	Other/Fringe Benefits	10,000
10-420-10	Employee Training	3,000
10-420-11	Telephone/Postage	7,000
10-420-12	Printing	2,500
10-420-14	Travel	3,000
10-420-16	Maint/Repair Equipment	2,000
10-420-17	Maint/Repair Auto	1,000
10-420-26	Legal Advertising	3,000
10-420-31	Gas, Oil, Tires	2,000
10-420-32	Office Supplies	3,500
10-420-33	Dept. Material/Supplies	3,000
10-420-35	Service Charges	600
10-420-44	American Legal-Minute Cat.	2,000
10-420-45	Contracted Services-MV fee	2,050

10-420-53	Dues & Subscriptions	5,300	
10-420-54	Insurance/Bond/WC	31,000	
10-420-57	Miscellaneous	1,000	
10-420-74	Capital Outlay	1,500	
			$394,122

Elections

10-430-04	Brunswick County	1,500	
			$1,500

Public Safety

10-450-11	Safety Internet/Phone	1,000	
10-450-33	Emergency Supplies	3,500	
10-450-57	Misc/Fire Fees	500	
10-450-74	Capital Outlay/Equip	15,000	
10-450-91	Calabash Fire Dept. Bldg Donation	30,000	
10-450-92	Calabash EMS Donation	10,000	
10-450-93	Calabash EMS ABC %	9,750	
10-450-94	Calabash FD ABC %	9,750	
			$79,500

Planning and Zoning

10-490-01	Board Fees	4,000	
10-490-04	Professional Services	500	
10-490-05	Fica/Medicare	250	
10-490-14	Travel	0	
10-490-33	Dept Materials/Supplies	100	
10-490-45	Contracted Services	500	
			$5,350

Public Buildings

10-500-13	Utilities	8,000	
10-500-15	M&R/Buildings & Grounds	5,000	
10-500-33	Dept Supplies/Materials	2,200	
10-500-45	Contracted Services	5,000	
10-500-72	Capital Outlay/Buildings	5,000	
			$25,200

Community Park

10-520-13	Utilities	2,600	
10-520-15	Maint/Repair	1,000	
10-520-33	Materials	500	
10-520-34	Equip/Supply	1,000	
10-520-47	Event/Equipment	1,500	
10-520-57	Miscellaneous	500	
10-520-74	Capital Outlay Park	500	
			$7,600

Inspection Department			
10-540-02	Salaries	87,035	
10-540-03	Overtime	500	
10-540-05	FICA/Medicare	8,700	
10-540-06	Group Insurance	20,200	
10-540-07	Retirement Expense	6,340	
10-540-10	Employee Training	1,000	
10-540-11	Telephone/Postage	2,400	
10-540-14	Travel	1,500	
10-540-16	Maint/Repair Equipment	200	
10-540-17	Maintenance/Repair-Autos	300	
10-540-31	Auto Supplies –Gas Oil Tires	1,800	
10-540-32	Office Supplies	1,200	
10-540-33	Dept Materials/Supplies	1,800	
10-540-45	Contracted Services	2,500	
10-540-53	Dues & Subscriptions	800	
10-540-57	Miscellaneous	400	
10-540-74	Capital Outlay/Equipment	1,500	
			$138,175
Community Services			
10-550-33	Materials/Supplies	500	
10-550-46	Events	2,150	
10-550-47	Movie/Concerts	5,000	
10-550-57	Miscellaneous	500	
			$8,150
Town Services Department			
10-560-02	Salaries	126,277	
10-560-03	Overtime	500	
10-560-05	FICA/Medicare	12,630	
10-560-06	Group Insurance	39,865	
10-560-07	Retirement Expense	9,195	
10-560-10	Employee Training	1,250	
10-560-11	Phone/Postage	3,500	
10-560-14	Travel	500	
10-560-16	Equipment Maintenance	5,000	
10-560-17	Maint/Repair – Autos	2,000	
10-560-31	Gas/Oil/Tires	9,500	
10-560-32	Office Supplies	1,500	
10-560-33	Street Supplies	0	
10-560-34	Dept Materials/Supplies	4,000	
10-560-45	Contracted Services	61,301	
10-560-74	Capital Outlay/Equipment	33,600	
			$310,618

Street Lights			
10-565-13	Utilities/Billboard	1,000	
10-565-33	Utilities/Street Lights	65,000	
10-565-45	Install New Street Lights	5,000	
10-565-48	Christmas Lights	2,000	
			$73,000
Sanitation			
10-580-45	Contracted Services	28,000	
			$28,000
Environmental Protection			
10-585-04	Professional Services	0	
10-585-44	Drainage/Stormwater	8,500	
10-585-57	Misc/Travel/Phone	0	
			$8,500
Non Departmental			
10-660-94	Trans to Street/Sidewalks	7,500	
			$7,500
Contingency			
10-999-00	Contingency	20,000	
			$20,000
			$1,127,765

POWELL BILL
FUND 11

REVENUES

11-329-02	Interest	$ 100	
11-343-00	Powell Bill	56,200	
11-399-02	Fund Balance/Powell Bill	0	
			$56,300

EXPENDITURES

11-570-02	Salaries	$ 0	
11-570-04	Professional Service	0	
11-570-05	FICA/Medicare	0	
11-570-07	Retirement Expense	0	
11-570-16	Maint/Repair Equipment	0	
11-570-33	Street Supplies	4,000	
11-570-42	Street Repairs	5,000	
11-570-45	Contracted Services	47,300	
			$56,300

CAPITAL PROJECT FUND
CALABASH COMMUNITY PARK
FUND 61

Revenues:

61-500-00	Transfer from General fund	$ 0

CAPITAL PROJECT
MAINTENANCE BUILDING
FUND 64

REVENUE

64-500-00	Transfer from General Fund	$ 0

CAPITAL PROJECT
SEWER EXPANSION
FUND 65

REVENUE

65-820-00	Transfer from General Fund	$ 0

CAPITAL IMPROVEMENTS
STORMWATER
FUND 71

REVENUE

71-397-10	Transfer from General Fund	$	0.00

CAPITAL RESERVE FUND
SEWER (all sewer funds transferred to Fund 65)
FUND 72

REVENUE

72-397-10	Transfer from General Fund	$ 0.00

CAPITAL RESERVE FUND
STREETS/SIDEWALKS
FUND 73

Revenues:

73-397-10	Transfer from General Fund	$7,500

CAPITAL RESERVE FUND
FUTURE POLICE DEPT.
FUND 75

REVENUE

75-660-90	Transfer from General Fund	$0.00