

**TOWN OF CALABASH  
NORTH CAROLINA**

**BUDGET ORDINANCE  
FISCAL YEAR 2016-2017**

**ADOPTED  
JUNE 14, 2016**

**TOWN OF CALABASH  
BUDGET ORDINANCE  
Fiscal Year 2016-2017**

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, 2016 and ending June 30, 2017, in accordance with the chart of accounts heretofore established for the town.

Governing Body	\$ 20,700
Administration	401,302
Elections	0
Public Safety	39,650
Planning & Zoning	6,800
Local Economic Development Comm	5,500
Public Buildings	18,000
Community Park	7,500
Inspection Department	154,900
Community Services	14,650
Town Services Dep't	338,471
Street Lights/Utilities	74,000
Sanitation	7,000
Environmental Protection	30,000
Non Departmental	30,000
Contingency	<u>34,000</u>
	<b>\$1,182,473</b>

**Section 2:** It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Current year's property taxes	\$204,000
Prior years taxes	15,500
Penalties/Interest - property taxes	5,000
Animal Control	0
Motor Vehicles	12,000
Telecommunications	23,000
Video Tax	6,175
Franchise Tax	125,000
Privilege License	650
Interest -General Fund	0
Interest CD9495	0
NCDOT Mowing Contract	3,000
Interest Business Invest Act	350
Solid Waste Disposal	1,000

Beer and Wine	7,000
Local Option Sales Tax	503,000
ABC Board	75,000
Building Permit Fees	40,500
Zoning Administration	3,000
Misc. Income	5,000
Parks and Recreation Revenue	1,400
Fund Balance Appropriated	<u>151,898</u>
	\$1,182,473

**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, 2016 and ending June 30, 2017 in accordance with the chart of accounts heretofore approved for the Town:

Salaries	\$ 0
Professional Services	1,000
FICA/Medicare	0
Retirement Expense	0
Maintenance/Repair Equipment	0
Street Supplies	4,000
Street Repairs	5,000
Contracted Services	<u>50,905</u>
	\$ 60,905

**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, 2016 and ending June 30, 2017.

Interest/Powell	\$ 0
Powell Bill	60,905
Powell Bill Fund Balance	<u>0</u>
	\$ 60,905

**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, 2016 and ending June 30, 2017.

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, 2016 and ending June 30, 2017.

Transfer from General Fund	\$ 0.00
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**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, 2016 and ending June 30, 2017.

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, 2016 and ending June 30, 2017.

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, 2016 and ending June 30, 2017.

Transfer from General Fund \$10,000.00

**Section 10:** It is estimated that the following revenues will be available in Capital Reserve Fund (dredging; Fund75) for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Transfer from General Fund \$10,000.00

**Section 11:** It is estimated that the following revenues will be available in Capital Reserve Fund (land acquisition; Fund?) for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Transfer from General Fund \$10,000.00

**Section 12:** 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, 2016 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 \$253,210,648 (after exemptions and deferments were deducted) as provided by the Brunswick County Tax Department (as of April 2016). The Town will continue the tax rate from 2015/2016 of \$0.0875 into fiscal year 2016/2017. The total tax projected to be collected for fiscal year 2016/2017 after a collection rate of 92% is \$204,000.

**Section 13:** 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.

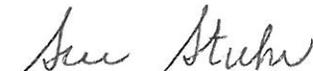
**Section 14:** Copies of this Budget Ordinance shall be furnished to the Clerk of the Governing Body, the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

The Calabash Budget Ordinance for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017 was hereby adopted by the Calabash Board of Commissioners this the 14<sup>TH</sup> day of JUNE, 2016.



  
Mary Louise Knight, Mayor

Attest:

  
Sue Stuhr, Town Clerk

**GENERAL FUND  
FUND 10**

**REVENUES**

Taxes –Ad Valorem

10-301-09	Taxes	0
10-301-10	Taxes	0
10-301-11	Taxes	0
10-301-12	Taxes	0
10-301-13	Taxes	500
10-301-14	Taxes	5,000
10-301-15	Taxes	10,000
10-301-16	Taxes	\$204,000
10-317-00	Tax Penalties & Interest	5,000
		\$224,500

Licenses and Permits

10-314-00	Dog Tags	0
10-325-00	Privilege License	650
10-355-00	Building Permits	25,000
		\$ 25,650

Intergovernmental Revenue

10-337-00	Utility Franchise	125,000
10-338-00	Sales Telecommunications	23,000
10-339-00	Video Tax	6,175
10-341-00	Beer & Wine	7,000
10-345-00	Local Option Sales Tax	503,000
		\$664,175

Agency –Other Contributions

10-347-00	ABC Board (Local)	75,000
10-319-00	Motor Vehicle Tax	12,000
		\$ 87,000

Other Revenues

10-329-01	Interest –General Fund	0
10-329-05	Interest-CD9495	0
10-329-08	Interest-Bus Invest Act	350
10-334-00	DOT Mowing Contract	3,000
10-335-00	Miscellaneous Income	5,000
10-355-01	Miscellaneous Permits	1,000
10-355-02	Fire Inspections	500
10-357-01	Mechanical & Gas	6,000
10-357-02	Electrical Inspections	5,000
10-357-03	Plumbing & Sewer	2,000
10-357-04	Re-inspections	100
10-357-05	Certificate of Occupancy	800
10-357-06	Penalties/Violations	100

10-357-07	Zoning Administration	3,000
10-359-00	Solid Waste	1,000
10-365-00	Recreation Revenue	500
10-365-01	Park Reservation Fees	600
10-365-02	Community Service Revenue	300
10-399-00	Fund Balance	151,898
		<u>\$181,148</u>
		\$1,182,473

## EXPENDITURES

### Governing Body

10-410-01	Board Fees	\$11,400
10-410-05	FICA/Medicare	1,000
10-410-10	Training	2,500
10-410-14	Travel	2,500
10-410-32	Office Supplies	500
10-410-57	Miscellaneous	800
10-410-58	Service & Hospitality	1,000
10-410-93	Donations	1,000
		\$20,700

### Administration

10-420-02	Salaries	191,652
10-420-03	Overtime	1,000
10-420-04	Professional Service	50,000
10-420-05	FICA/Medicare	18,000
10-420-06	Group Insurance	42,000
10-420-07	Retirement Expense	14,000
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	3,000
10-420-17	Maint/Repair Auto	500
10-420-26	Legal Advertising	3,000
10-420-31	Gas, Oil, Tires	1,000
10-420-32	Office Supplies	3,500
10-420-33	Dept. Material/Supplies	2,500
10-420-35	Service Charges	700
10-420-44	American Legal-Minute Cat.	2,000
10-420-45	Contracted Services-MV fee	3,600
10-420-53	Dues & Subscriptions	5,000
10-420-54	Insurance/Bond/WC	20,000

10-420-57	Miscellaneous	1,000	
10-420-74	Capital Outlay	10,650	
10-420-75	Christmas Party	2,200	
			\$401,302

Elections			
10-430-04	Brunswick County	0	0

Public Safety			
10-450-11	Safety Internet/Phone	4,000	
10-450-33	Emergency Supplies	3,500	
10-450-57	Misc/Fire Fees	650	
10-450-74	Capital Outlay/Equip	4,000	
10-450-91	Calabash Fire Dept. Bldg Donation	27,500	
10-450-92	Calabash EMS Donation	0	
10-450-93	Calabash EMS ABC %	0	
10-450-94	Calabash FD ABC %	0	
			\$39,650

Planning and Zoning			
10-490-01	Board Fees	4,000	
10-490-04	Professional Services	2,500	
10-490-05	Fica/Medicare	250	
10-490-14	Travel	0	
10-490-33	Dept Materials/Supplies	50	
10-490-45	Contracted Services	0	
			\$6,800

Local Economic Development			
10-495-57	Miscellaneous	5,500	
			\$5,500

Public Buildings			
10-500-13	Utilities	8,500	
10-500-15	M&R/Buildings & Grounds	2,000	
10-500-33	Dept Supplies/Materials	2,500	
10-500-45	Contracted Services	2,500	
10-500-72	Capital Outlay/Buildings	2,500	
			\$18,000

Community Park			
10-520-13	Utilities	2,000	
10-520-15	Maint/Repair	2,000	
10-520-33	Materials	500	
10-520-34	Equip/Supply	1,000	

10-520-47	Event/Equipment	1,000
10-520-57	Miscellaneous	500
10-520-74	Capital Outlay Park	500
		\$7,500

Inspection Department

10-540-02	Salaries	102,500
10-540-03	Overtime	500
10-540-05	FICA/Medicare	9,000
10-540-06	Group Insurance	21,000
10-540-07	Retirement Expense	7,000
10-540-10	Employee Training	1,200
10-540-11	Telephone/Postage	2,000
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	2,000
10-540-45	Contracted Services	2,000
10-540-53	Dues & Subscriptions	800
10-540-57	Miscellaneous	400
10-540-74	Capital Outlay/Equipment	1,500
		\$154,900

Community Services

10-550-33	Materials/Supplies	500
10-550-47	Movie/Concerts	8,500
10-550-57	Miscellaneous	500
10-550-58	Warrior Ride	200
10-550-59	Big Sweep	200
10-550-60	Halloween	100
10-550-61	Christmas Tree Lighting	450
10-550-62	New Years Eve	800
10-550-63	Memorial Day	250
10-550-64	Jessie Mae School	250
10-550-65	Town Hall Day	1,000
10-550-66	Easter	400
10-550-67	Taste of Calabash	1,500
		\$14,650

Town Services Department

10-560-02	Salaries	163,671
10-560-03	Overtime	500
10-560-05	FICA/Medicare	14,000
10-560-06	Group Insurance	63,000

10-560-07	Retirement Expense	11,000
10-560-10	Employee Training	1,000
10-560-11	Phone/Postage	4,000
10-560-14	Travel	300
10-560-16	Equipment Maintenance	6,500
10-560-17	Maint/Repair – Autos	1,000
10-560-31	Gas/Oil/Tires	12,000
10-560-32	Office Supplies	1,500
10-560-33	Street Supplies	0
10-560-34	Dept Materials/Supplies	5,000
10-560-45	Contracted Services	40,000
10-560-50	Fireworks Donation	5,000
10-560-74	Capital Outlay/Equipment	10,000
10-560-90	Debt Service	0
		\$338,471
Street Lights		
10-565-13	Utilities/Billboard	500
10-565-33	Utilities/Street Lights	69,000
10-565-45	Install New Street Lights	2,500
10-565-48	Christmas Lights	2,000
		\$74,000
Sanitation		
10-580-45	Contracted Services	7,000
		\$7,000
Environmental Protection		
10-585-04	Professional Services	5,000
10-585-44	Drainage/Stormwater	25,000
10-585-57	Misc/Travel/Phone	0
10-585-74	Capital Outlay/Equipment	0
		\$30,000
Non Departmental		
10-660-94	Trans to Street/Sidewalks	10,000
10-660-92	Trans to Dredging	10,000
10-660-95	Trans to Land Acquisition	10,000
		\$30,000
Contingency		
10-999-00	Contingency	34,000
		<u>\$34,000</u>
		\$1,182,473

**POWELL BILL  
FUND 11**

**REVENUES**

11-329-02	Interest	\$ 0	
11-343-00	Powell Bill	60,905	
11-399-02	Fund Balance/Powell Bill	0	
			\$60,905

**EXPENDITURES**

11-570-02	Salaries	\$ 0	
11-570-04	Professional Service	1,000	
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	50,905	
			\$60,905

**CAPITAL PROJECT FUND  
CALABASH COMMUNITY PARK  
FUND 61**

Revenues:

61-500-00	Transfer from General fund	\$ 0
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**CAPITAL PROJECT  
MAINTENANCE BUILDING  
FUND 64**

**REVENUE**

64-500-00	Transfer from General Fund	\$ 0
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**CAPITAL PROJECT  
SEWER EXPANSION  
FUND 65**

**REVENUE**

65-820-00	Transfer from General Fund	\$ 0
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**CAPITAL IMPROVEMENTS  
STORMWATER  
FUND 71**

**REVENUE**

71-397-10	Transfer from General Fund	\$	0.00
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**CAPITAL RESERVE FUND  
SEWER (all sewer funds transferred to Fund 65)  
FUND 72**

**REVENUE**

72-397-10	Transfer from General Fund	\$ 0.00
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**CAPITAL RESERVE FUND  
STREETS/SIDEWALKS  
FUND 73**

Revenues:

73-397-10	Transfer from General Fund	\$10,000
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**CAPITAL RESERVE FUND  
DREDGING  
FUND 77**

**REVENUE**

77-660-90	Transfer from General Fund	\$10,000
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**CAPITAL RESERVE FUND  
LAND ACQUISITION  
FUND 76**

**REVENUE**

76-660-95

Transfer from General Fund

\$10,000