



**TOWN OF CALABASH
NORTH CAROLINA**

**BUDGET ORDINANCE
FISCAL YEAR 2011-2012**

**ADOPTED
JUNE 14, 2011**

**TAX RATE
8.75% (\$0.0875 per \$100 of assessed value)**

**TOWN OF CALABASH
BUDGET ORDINANCE
Fiscal Year 2011-2012**

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, 2011 and ending June 30, 2012, in accordance with the chart of accounts heretofore established for the town.

Governing Body	\$ 14,500
Administration	396,365
Elections	1,400
Public Safety	7,450
Planning & Zoning	5,850
Public Buildings	37,700
Inspection Department	124,015
Town Services Dep't	208,680
Street Lights	60,550
Sanitation	20,000
Environmental Protection	23,075
Non Departmental	15,000
Contingency	<u>20,000</u>
	\$ 934,585

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

Current year's property taxes	\$215,000
Prior years taxes	2,000
Penalties/Interest - property taxes	600
Animal Control	25
Motor Vehicles	6,300
Telecommunications	13,000
Video Tax	5,000
Franchise Tax	65,000
Privilege License	10,000
Interest –General Fund	700
Interest CD9495	4,000
Interest Business Invest Act	100
Solid Waste Disposal	1,000
Beer and Wine	3,500
Local Option Sales Tax	261,505
ABC Board	90,000
Building Permit Fees	48,700

Zoning Administration	1,200
Misc. Income	1,200
Fund Balance Appropriated	<u>205,755</u>
	\$ 934,585

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, 2011 and ending June 30, 2012 in accordance with the chart of accounts heretofore approved for the Town:

Salaries	\$ 22,000
Professional Services	7,500
FICA/Medicare	1,285
Retirement Expense	2,660
Maintenance/Repair Equipment	800
Street Supplies	3,000
Street Repairs	20,000
Contracted Services	<u>45,795</u>
	\$ 104,100

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, 2011 and ending June 30, 2012.

Interest/Powell	\$ 100
Powell Bill	44,000
Powell Bill Fund Balance	<u>60,000</u>
	\$ 104,100

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, 2011 and ending June 30, 2012.

Transfer from General Fund	\$ 0.00
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The Budget for Fund 61 shall be forwarded from the 2010-2011 Fiscal Year, which is as follows:

Expenditures:

Professional Services	\$ 15,300
Supplies	25,200
Contracted Services	<u>66,368</u>
	\$ 106,868

Revenues:

Capital Projects	\$ 49,168
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Donations	1,000
Fed/State Grant	<u>56,700</u>
	\$ 106,868

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, 2011 and ending June 30, 2012.

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, 2011 and ending June 30, 2012.

Transfer from General Fund	\$ 0.00
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A budget for Fund 71 is established as follows:

Expenditures:

Professional Services	\$ 1,000
Materials	10,000
Contracted Services	<u>54,000</u>
	\$ 65,000

Revenues:

Capital Project/Stormwater	<u>\$ 65,000</u>
	\$ 65,000

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, 2011 and ending June 30, 2012.

Transfer from General Fund	\$ 0.00
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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, 2011 and ending June 30, 2012.

Transfer from General Fund	\$ 15,000
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A budget for Fund 73 is established as follows:

Expenditures:

Contracted Services	\$ <u>15,000</u>
	\$ 15,000

Revenues:

Transfer from General Fund	\$ <u>15,000</u>
	\$ 15,000

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, 2011 and ending June 30, 2012.

Transfer from General Fund	\$ 0.00
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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, 2011 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 \$290,533,941 as provided by the Brunswick County Tax Department. 2011 is a re-evaluation year for Brunswick County. Overall, the Town of Calabash has experienced a 17% decline in property values from 2010. The tax rate of 8.75% represents a “revenue neutral” plus \$0.002 tax rate; based upon last year’s 7 cents per \$100 of total valuation, which was #348,044,506.

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, 2011 and ending June 30, 2012 was hereby adopted by the Calabash Board of Commissioners this the _____ day of _____, 2011.

Anthony Clemmons, Mayor

(seal)

Attest:

Kelley Southward, Town Clerk

**GENERAL FUND
FUND 10**

REVENUES

Taxes –Ad Valorem

10-301-04	Taxes	0	
10-301-05	Taxes	0	
10-301-06	Taxes	0	
10-301-07	Taxes	0	
10-301-08	Taxes	0	
10-301-09	Taxes	500	
10-301-10	Taxes	1,500	
10-301-11	Taxes	215,000	
10-317-00	Tax Penalties & Interest	600	
			\$217,600

Licenses and Permits

10-314-00	Dog Tags	25	
10-325-00	Privilege License	10,000	
10-355-00	Building Permits	33,000	
			\$ 43,025

Intergovernmental Revenue

10-337-00	Utility Franchise	65,000	
10-338-00	Sales Telecommunications	13,000	
10-339-00	Video Tax	5,000	
10-341-00	Beer & Wine	3,500	
10-345-00	Local Option Sales Tax	261,505	
			\$348,005

Agency –Other Contributions

10-347-00	ABC Board (Local)	90,000	
10-319-00	Motor Vehicle Tax	6,300	
			\$ 96,300

Other Revenues

10-329-01	Interest –General Fund	700	
10-329-05	Interest-CD9495	4,000	
10-329-08	Interest-Bus Invest Act	100	
10-335-00	Miscellaneous Income	1,200	
10-355-01	Miscellaneous Permits	2,000	
10-357-01	Mechanical & Gas	5,000	
10-357-02	Electrical Inspections	5,000	
10-357-03	Plumbing & Sewer	2,000	
10-357-04	Re-inspections	200	
10-357-05	Certificate of Occupancy	1,000	
10-357-06	Penalties/Violations	500	

10-357-07	Zoning Administration	1,200
10-359-00	Solid Waste	1,000
10-399-00	Fund Balance	205,755
		<u>\$229,655</u>
		\$ 934,585

EXPENDITURES

Governing Body

10-410-01	Board Fees	\$ 7800
10-410-05	FICA/Medicare	700
10-410-10	Training	1,000
10-410-14	Travel	1,000
10-410-57	Miscellaneous	2,000
10-410-58	Service & Hospitality	1,000
10-410-93	Donations	1,000
		\$14,500

Administration

10-420-02	Salaries	180,000
10-420-04	Professional Service	70,000
10-420-05	FICA/Medicare	16,350
10-420-06	Group Insurance	32,000
10-420-07	Retirement Expense	25,000
10-420-08	Town Adm-Misc Exp Act	500
10-420-09	Other/Fringe Benefits	7,200
10-420-10	Employee Training	3,000
10-420-11	Telephone/Postage	7,000
10-420-12	Printing	2,200
10-420-14	Travel	3,000
10-420-16	Maint/Repair Equipment	2,000
10-420-17	Maint/Repair Auto	400
10-420-26	Legal Advertising	5,000
10-420-31	Gas, Oil, Tires	1,365
10-420-32	Office Supplies	4,000
10-420-33	Dept. Material/Supplies	5,500
10-420-35	Service Charges	0
10-420-45	Contracted Services-MV fee	150
10-420-53	Dues & Subscriptions	5,200
10-420-54	Insurance/Bond/WC	25,000
10-420-57	Miscellaneous	500
10-420-74	Capital Outlay	1,000
		\$396,365

Elections			
10-430-04	Brunswick County	1,400	\$1,400
Public Safety			
10-450-11	Safety Internet/Phone	950	
10-450-33	Emergency Supplies	2,000	
10-450-57	Misc/Fire Fees	500	
10-450-74	Capital Outlay/Equip	2,000	
10-450-91	Calabash Fire Dept.	0	
10-450-92	Calabash EMS	2,000	
			\$7,450
Planning and Zoning			
10-490-01	Board Fees	4,000	
10-490-04	Professional Services	1,500	
10-490-05	Fica/Medicare	250	
10-490-14	Travel	0	
10-490-33	Dept Materials/Supplies	100	
10-490-45	Contracted Services	0	
			\$5,850
Public Buildings			
10-500-13	Utilities	10,000	
10-500-15	M&R/Buildings & Grounds	7,500	
10-500-33	Dept Supplies/Materials	2,200	
10-500-45	Contracted Services	6,000	
10-500-72	Capital Outlay/Buildings	12,000	
			\$37,700
Inspection Department			
10-540-02	Salaries	75,800	
10-540-05	FICA/Medicare	7450	
10-540-06	Group Insurance	14,215	
10-540-07	Retirement Expense	11,050	
10-540-10	Employee Training	1,000	
10-540-11	Telephone/Postage	1,600	
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	1,000	
10-540-32	Office Supplies	1,200	
10-540-33	Dept Materials/Supplies	1,000	
10-540-45	Contracted Services	2,500	
10-540-53	Dues & Subscriptions	800	
10-540-57	Miscellaneous	400	

10-540-74	Capital Outlay/Equipment	4,000	
			\$124,015
Town Services Department			
10-560-02	Salaries	116,450	
10-560-05	FICA/Medicare	6,610	
10-560-06	Group Insurance	33,170	
10-560-07	Retirement Expense	14,000	
10-560-10	Employee Training	700	
10-560-11	Phone/Postage	3,200	
10-560-14	Travel	400	
10-560-16	Equipment Maintenance	4,000	
10-560-17	Maint/Repair – Autos	1,000	
10-560-31	Gas/Oil/Tires	7,000	
10-560-32	Office Supplies	150	
10-560-33	Street Supplies	6,000	
10-560-34	Dept Materials/Supplies	2,500	
10-560-45	Contracted Services	2,500	
10-560-46	Community Services	3,000	
10-560-74	Capital Outlay/Equipment	8,000	
			\$208,680
Street Lights			
10-565-13	Utilities/Billboard	550	
10-565-33	Utilities/Street Lights	55,000	
10-565-45	Install New Street Lights	5,000	
			\$60,550
Sanitation			
10-580-45	Contracted Services	20,000	
			\$20,000
Environmental Protection			
10-585-04	Professional Services	8,000	
10-585-44	Drainage/Stormwater	15,000	
10-585-57	Misc/Travel/Phone	75	
			\$23,075
Non Departmental			
10-660-94	Trans to Cap Reserve-streets/sidewalks	15,000	
			\$15,000
Contingency			
10-999-00	Contingency	20,000	
			<u>\$20,000</u>
			\$ 934,585

**POWELL BILL
FUND 11**

REVENUES

11-329-02	Interest	\$ 100	
11-343-00	Powell Bill	44,000	
11-399-02	Fund Balance/Powell Bill	60,000	
			\$104,100

EXPENDITURES

11-570-02	Salaries	\$23,000	
11-570-04	Professional Service	7,500	
11-570-05	FICA/Medicare	1,285	
11-570-07	Retirement Expense	2,660	
11-570-16	Maint/Repair Equipment	860	
11-570-33	Street Supplies	3,000	
11-570-42	Street Repairs	20,000	
11-570-45	Contracted Services	45,795	
			\$104,100

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

Revenues:

61-100-00	Capital Projects	\$49,168
61-336-00	Donations	1,000
61-348-00	Fed/State Grant	<u>56,700</u>
		\$106,868

Expenditures:

61-571-04	Professional Services	\$15,300
61-571-33	Supplies	25,200
61-571-45	Contracted Services	<u>66,368</u>
		\$106,868

**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
71-100-00	Cap Proj—Stormwater	<u>65,000</u>
		\$65,000

Expenditures:

71-571-04	Professional Services	\$ 1,000
71-571-33	Materials	10,000
71-571-45	Contracted Services	<u>54,000</u>
		\$65,000

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	\$15,000
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Expenditures:

73-571-45	Contracted Services	\$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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