

**Town of Columbus
Fiscal Year Budget 2009-2010**

Budget Ordinance

Be it Ordained by the Town of Columbus, North Carolina:

SECTION 1: It is estimated that the following revenues will be available during the Fiscal Year beginning July 1, 2009 and ending June 20, 2010 to be the forgoing appropriations.

SCHEDULE A - GENERAL FUND REVENUES

FY 2009-2010

10-3100-120	Motor Vehicle Tax	6,947,954.00	26,013.00
10-3200-104	Ad Valorem Prior Year		5,000.00
10-3200-105	Taxes Ad Valorem 2009/10	113,170,453.00	423,710.00
10-3231-000	1% Local Option Sales Tax		45,000.00
10-3232-000	1/2% Local Option Sales Tax		51,000.00
10-3233-000	1/2% Local Option Sales Tax		51,000.00
10-3234-000	1/2% Local Option Sales Tax Article 44		29,000.00
10-3260-000	Privilege Licenses		4,000.00
10-3261-000	Cable Franchise		1,500.00
10-3270-000	Local Occupancy Tax		22,000.00
10-3316-330	Powell Bill Allocation		32,600.00
10-3322-310	Beer and Wine Tax		4,000.00
10-3324-310	Utilities Franchise Tax		65,000.00
10-3235-00	Solid Waste Disposal Tax		150.00
10-3343-000	Zoning/Sign Permits		1,500.00
10-3344-000	Building Permits		10,000.00
10-3347-000	Court Fees		600.00
10-3351-000	Sanitation Fees		62,000.00
10-3351-001	Recycling Fees		8,900.00
10-3831-800	Investment Earnings		5,000.00
10-3832-800	Investment Earnings Powell Bill		500.00
10-3835-000	First Citizens Loan		-
10-3836-000	Bank Loan Squad Car		23,500.00
10-3837-800	ABC Board Distributions		20,000.00
10-3839-890	Miscellaneous Revenue		2,350.00
10-3839-892	4th of July Celebration		10,000.00
10-3839-893	BB & T Loan		-
10-3839-894	Columbus Day		-
10-3839-900	Holiday Donations		500.00
10-3841-893	Forfeiture		500.00
10-3845-000	Recycling Grant		-
10-38466-000	Recycling Buybacks		400.00
10-38467-00	Appropriate Powell Aid Fund		35,000.00
10-38468-00	Appropriate Fund Balance		11,500.00
	TOTAL REVENUES		952,223.00

SECTION 2: The following amounts are hereby proposed for the operation of the Town Government and its activities for the Fiscal Year beginning July 1, 2009 until June 30, 2010, according to the following schedules.

SCHEDULE A - GENERAL FUND EXPENSES

FY 2009-2010

Governing Board

10-4110-171	Elected Officials Allowance	9,000.00
10-4110-172	Planning Board Pay	-
10-4110-173	ZBA Pay	-
10-4110-141	Elected Officials Travel	1,000.00
10-4110-181	FICA	1,500.00
10-4110-260	Elected Officials Departmental Supplies	2,500.00
10-4110-420	Dues and Subscriptions	1,800.00
10-4110-451	Unemployment	-
10-4110-490	Elected Officials Conferences/Meetings	500.00
	TOTAL EXPENSES	16,300.00

Administrative

10-4120-121	Salaries & Wages	65,752.00
10-4120-122	Longevity	-
10-4120-134	Administration/401-k	3,287.60
10-4120-181	FICA Taxes	5,030.03
10-4120-182	Retirement	3,721.56
10-4120-183	Group Insurance	15,554.00
10-4120-186	Worker's Compensation	1,595.00
10-4120-191	Accounting Fees	6,500.00
10-4120-192	Professional Services	32,000.00
10-4120-210	Janitorial Supplies	500.00
10-4120-251	Gas, Oil, Grease	2,000.00
10-4120-260	Office Supplies	9,000.00
10-4120-310	Maintenance of Equipment	1,000.00
10-4120-320	Maintenance of Vehicles	1,500.00
10-4120-321	Telephone	5,200.00
10-4120-322	Postage	6,000.00
10-4120-331	Electricity	4,300.00
10-4120-370	Advertising	2,500.00
10-4120-420	Dues and Subscriptions	2,000.00
10-4120-450	Insurance & Bonds	8,132.00
10-4120-460	Staff Development	4,113.30
10-4120-580	Buildings Maint. & Repairs	500.00
10-4120-880	Capital Town Council Chambers	-
10-6110-497	Town Hall Payment Loan 11	14,227.00
10-6110-498	Town Hall and PW Loan 12	5,158.00
	TOTAL EXPENSES	199,570.49

Planning		FY 2009-2010
10-4210-121	Salaries & Wages	18,540.00
10-4210-122	Longevity	
10-4210-123	Salaries Overtime	500.00
10-4210-134	Administration/401-k	927.00
10-4210-181	FICA Taxes	1,418.31
10-4210-182	Retirement	1,049.36
10-4210-183	Group Insurance	3,018.00
10-4210-186	Worker's Compensation	1,595.00
10-4210-191	Professional Services	2,500.00
10-4210-251	Office Supplies	1,500.00
10-4210-291	Data Processing Supplies	500.00
10-4210-320	Telephone	1,700.00
10-4210-321	Postage	750.00
10-4210-331	Advertising	1,750.00
10-4210-370	Dues and Subscriptions	500.00
10-4210-460	Staff Development	4,000.00
	TOTAL EXPENSES	40,247.67
Fire Department		
10-4340-699	Contract Protection	40,019.00
	TOTAL EXPENSES	40,019.00
Streets		
10-4510-186	Workers Compensation	3,069.00
10-4510-212	Uniforms	2,500.00
10-4510-251	Gas, Oil and Greas	2,700.00
10-4510-290	Other Supplies & Materials	3,055.03
10-4510-320	Maintenance of Vehicles	3,000.00
10-4510-339	Street Lighting	12,000.00
10-4510-351	Building Repairs & Maintenance	3,300.04
10-4510-352	Equipment Repairs & Maintenance	4,000.00
10-4510-390	Mulching	5,500.00
10-4510-430	Equipmental Rental	3,500.00
10-4510-591	Street Maintenance(Powell Bill)	70,000.00
10-4510-595	Debt Service BBT Loan #2	-
10-4510-596	Debt Service BBT Loan #6	7,141.00
10-4510-597	Debt Service Court House/Gibson/Dump Truck	-
10-4510-880	Capital Purchase Snow Plow	-
	TOTAL EXPENSES	119,765.07
Solid Waste		
10-4710-123	Salary	5,460.00
10-4710-181	FICA	420.00
10-4710-691	Sanitation	58,000.00
10-4710-692	Recycling	4,000.00
	TOTAL EXPENSES	67,880.00

FY 2009-2010

Economic Development

10-6110-490	Salaries Christmas	970.00
10-6110-491	Salaries Columbus Day	-
10-6110-492	4th July Salaries	5,116.70
10-6110-493	4th July Celebration	31,000.00
10-6110-494	Columbus Farmers Fair	2,500.00
10-6110-492	Christmas	5,000.00
10-6110-496	Saturdays in the Park	3,000.00
10-6110-495	Travel and Tourism	2,750.00
10-6110-499	Veteran's Park	2,500.00
10-9216-000	Town Hall Renovations	-
	TOTAL EXPENSES	52,836.70

Police Department

10-4310-121	Salaries & Wages	225,785.00
10-4310-123	Salaries PT/OT	12,000.00
10-4310-122	Longevity	-
10-4310-133	401-k Law Enforcement	12,989.25
10-4310-181	FICA Taxes	17,272.55
10-4310-182	Retirement	12,914.90
10-4310-183	Group Insurance	36,216.00
10-4310-186	Workers Compensation	5,830.00
10-4310-199	Professional Services	2,000.00
10-4310-210	Janitorial Supplies	300.00
10-4310-212	Uniforms	3,000.00
10-4310-251	Gas, Oil, Grease	13,297.39
10-4310-252	Office Supplies	2,000.00
10-4310-260	Expendible Equip/Supplies	2,504.59
10-4310-262	Maintenance of Equipment	3,000.00
10-4310-321	Telephone	4,500.00
10-4310-322	Postage	500.00
10-4310-329	Other Communications	4,000.00
10-4310-331	Electricity	2,000.00
10-4310-353	Maintenance of Vehicles	4,000.00
10-4310-450	Police Insurance (Liability)	7,971.00
10-4310-460	Staff Development	4,500.00
10-4310-520	Data Processing Equipment	3,000.00
10-4310-580	Buildings Repair and Maintenance	546.38
10-4310-596	BBT Loan 7	-
10-4310-597	Charger Loan First Citizens	7,977.00
10-4310-880	Capital Auto	27,500.00
	TOTAL EXPENSES	415,604.06

GENERAL FUND TOTAL EXPENDITURES**952,223.00**

SCHEDULE B - ENTERPRISE FUND REVENUES

FY 2009-2010

60-3710-510	Water Sales	528,377.00
60-3710-511	Sewer Sales	469,680.00
60-3710-512	Municipal Flat Monthly Fee	39,000.00
60-3710-521	Water Tap Fees	18,000.00
60-3710-522	Sewer Tap Fees	5,000.00
60-3710-524	Dumping Fees-Sewer	15,000.00
60-3710-580	Interest & Penalty Charges	22,000.00
60-3710-581	Investment Earnings	10,000.00
60-3835-821	BBT 3 Project Loan	-
60-3835-822	Mill Spring Grant/Loan	-
60-3835-825	BBT 2 Project	-
60,3835-830	CWMTF Grant	-
60-3839-850	Fund Balance Appropriation	67,763.00
60-3839-890	Miscellaneous Revenue	8,000.00
	Total Revenues	1,182,820.00

Water Department

60-7110-121	Salaries & Wages	194,341.00
60-7110-122	Longevity	-
60-7110-123	Salaries OT	16,500.00
60-7110-124	Council Salaries	4,500.00
60-7110-134	Administration/401-k	9,717.05
60-7110-181	FICA Taxes	14,867.09
60-7110-182	Retirement	10,999.70
60-7110-183	Group Insurance	39,466.00
60-7110-186	Workers Compensation	3,300.00
60-7110-191	Accounting	3,250.00
60-7110-192	Legal	-
60-7110-199	Professional Services	20,000.00
60-7110-212	Uniforms	3,100.00
60-7110-230	Safety	1,000.00
60-7110-251	Gas, Oil and Grease	6,500.00
60-7110-252	Office Supplies	2,000.00
60-7110-260	Expend. Equipment and Supplies	5,000.00
60-7110-262	Maintenance of Equipment	4,118.00
60-7110-291	Data Processing Supplies	1,000.00
60-7110-310	Maintenance of Vehicle	3,000.00
60-7110-321	Telephone	5,000.00
60-7110-322	Postage	2,500.00
60-7110-331	Electricity	38,000.00
60-7110-370	Advertising	2,500.00
60-7110-390	Lab Sampling	4,000.00
60-7110-430	Equipment Rental	1,500.00
60-7110-450	Insurance	5,003.00
60-7110-460	Staff Development	4,000.00
60-7110-580	Building Maintenance	2,405.00
60-7110-595	Water Line/Well Maintenance	71,483.35
60-7110-885	Capital-Mower	-
	Total Expenses	479,050.19

FY 2009-2010

Sewer Department

60-7130-121	Salaries	172,148.00
60-7130-122	Longevity	-
60-7130-123	Salaries OT	16,500.00
60-7130-124	Council Salaries	4,500.00
60-7130-134	Group 401 K	8,607.40
60-7130-181	FICA Taxes	13,169.32
60-7130-182	Retirement	9,743.58
60-7130-183	Health Insurance	39,466.00
60-7130-186	Workmann's Comp	3,245.00
60-7130-191	Accounting	3,250.00
60-7130-199	Professional Services	22,000.00
60-7130-212	Uniforms	1,970.00
60-7130-230	Safety	1,000.00
60-7130-251	Gas, Oil and Grease	6,643.00
60-7130-260	Expend. Equipment and Supplies	11,000.00
60-7130-262	Maintenance of Equipment	5,219.00
60-7130-291	Data Processing Supplies	624.00
60-7130-310	Maintenance of Vehicle	500.00
60-7130-321	Telephone	2,800.00
60-7130-322	Postage	500.00
60-7130-331	Electricity	32,000.00
60-7130-351	Building Maintenance	2,000.00
60-7130-352	Equipment Repairs & Maintenance	-
60-7130-370	Advertising	500.00
60-7130-390	Lab Services and Testing	15,876.51
60-7130-430	Equipment Rental	500.00
60-7130-450	Insurance and Bonds	8,000.00
60-7130-460	Staff Development	3,000.00
60-7130-594	Sewer Line Maintenance	41,565.00
	Total Expenses	426,326.81

Water & Sewer Department

60-7130-709	D/S Bband T Loan #9	23,375.00
60-7130-710	FPS/Backhoe/BiLo Sew	52,353.00
60-9100-710	Sewer Revolving Loan CWMTF	121,763.00
60-7130-884	Capital Mower	-
60-9210-000	D/S BBT Loan #1 Town Hall	-
60-9210-001	D/S BBT Loan #3	-
60-9210-002	D/S BBT Loan #6	7,141.00
60-9210-003	D/S BBT Loan #2	-
60-9210-004	D/S BBT Loan #8	5,584.00
60-9210-005	D/S BBT Loan #4	1,373.00
60-9210-006	Saluda Tryon Water Line	39,000.00
60-9210-000	Public Works Bldg.	-
60-9216-000	Town Hall Renovations	-
60-9210-497	Town Hall Refinance Loan 11	14,227.00
60-9210-498	Town Hall and PW Loan 12	12,627.00
	Total Expenses	277,443.00

Total Enterprise Revenues

1,182,820.00

Total Enterprise Expenses

1,182,820.00

0.00

General Fund Revenues

952,223.00

General Fund Expenses

952,223.00

0.00

SECTION 3: There is hereby levied the following rates of tax on each one hundred (\$100.00) valuation of taxable property as listed for taxes as of January 1, 2009 for the purpose of the foregoing estimates of revenue and in order to finance the following appropriations:

General Fund (for general expenses incidental to the proper government of the Town including sanitation fees).....100%

Total rate per \$100.00 on valuation of Taxable property is \$0.39 of this .033 is fire tax.

Such rates are based on the total assessed valuation of property for the purpose of taxation of \$120,118,407.00 as provided by the Polk County Tax Supervisor.

SECTION 4: The Town Manager (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

(A) He may transfer amounts between line-item expenditures within a department without limitation and without a report being required.

(B) He may transfer amounts up to \$500 between functional areas, within the same fund. He must make an official report on such transfers at the next regular meeting of the Governing Board.

(C) He may not transfer any amounts between funds, except as approved by the Governing Board in the budget ordinance as amended.

(D) Capital Purchase in excess of \$2,000 shall first be approved by the Town Board and registered as a fixed asset.

SECTION 4A: Sales Tax Receipt Description

10-3231-000 **Local Options Sales Tax Revenue Article 39**

This includes the original one-cent local option sales tax (GS Chapter 105, Article 39) passed in 1971 permitting the county commissioners to levy a 1 percent local sales tax along with the State sales and use tax at the general State rate. Originally all local sales taxes were allocated to the county of origin but collected and administered by the Secretary of Revenue. Per SB144 passed in 2001, distribution of tax is now on a point of delivery basis. Division of proceeds among a county and its municipalities is on either a per capita population distribution basis or by distribution in proportion to the total amount of ad valorem taxes levied by each. The distribution method is chosen by the Polk County Commissioners at the time the tax is levied. Realized revenue from this tax is dependent on local retail sales and other economic conditions in Polk County and historical data on local sales tax receipts.

10-3232-000 **Local Options Sales Tax Revenue Article 40**

This includes the one-half percent local option sales tax authorized by the General Assembly in 1983 (GS Chapter 105, Article 40). Procedures for levy and collection of this tax are the same as for Article 39 local options sales tax. However, distribution of net proceeds is on a per capita basis among the counties that have levied the tax. Internal distribution between the county and its municipalities is under the same formula selected for use in that county under Article 39 sales tax.

10-3233-000 **Local Options Sales Tax Revenue Article 42**

This includes an additional one-half percent local option sales tax authorized by the General Assembly in 1986 (GS Chapter 105, Article 42) Procedures for levy and collection of this tax are the same as for Article 39 local options sales tax except that since 1995-96, source funding for the Ad Valorem Tax Division, the property Tax Commission, the School of Government's Property Tax Training programs, and part of the operations costs of the Local Government Commission have been deducted from the proceeds of Article 42 tax proceeds before distribution to municipalities

