

Ordinance 14-06
Town of Holden Beach Fiscal Year 2014/2015 Budget Ordinance

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2014 and ending 30 June 2015. BE IT ORDAINED by the Board of Commissioners of the Town of Holden Beach North Carolina that revenues, expenses, certain fees and assessments for the Fiscal Year 2014/2015 are authorized as set out below:

PART I. General Fund

Revenues

CREDIT CARD SITE FEE GENERAL	1,000
AD VAL TAXES - CURRENT	1,535,784
AD VAL TAXES - PRIOR	30,000
VEHICLE TAXES	13,500
PNLTY & INT - AD VAL TAX	6,500
VEHICLE STICKERS	750
BUSINESS LICENSES	7,500
CABLE TV FRANCHISE FEES	10,500
INTRST ON SAV & INVEST	500
TAX PMTS TO BE REFUNDED	100
MISCELLANEOUS	5,000
SIDEWALK DEPOSIT	500
BRIDGE FEE	100
PLUMBING SCREEN SALES	250
BLUE CAN HOME RECYCLING DONATIONS	10,112
CHRISTMAS DECORATIONS	500
UTILITIES FRANCHISE TAX	113,500
SALES ON TELECOMM-UTIL FR	7,500
SALES TAX ON VIDEO PROGRM	37,100
BEER &/OR WINE TAX	2,600
POWELL BILL	34,843
LOCAL SALES & USE TAX	136,000
CAMA CONTRACT	3,000
COURT COSTS	200
PARKING VIOLATIONS	100
ORDINANCE VIOLATIONS	500
BUILDING PERMITS	115,000
CAMA PERMITS	6,430
ZONING FEES	9,425
ELECTRICAL INSPECTION	21,810
MECHANICAL INSPECTION	24,420
PLUMBING INSPECTIONS	8,030
HOMEOWNERS RECOVERY FUND	1,230
REINSPECTION FEE	250

SALES TAX REFUND	7,500
DEMOLISH PERMIT	500
SALE OF MATERIALS	50
SALE OF TOWN FLAGS	100
SALE OF FIXED ASSETS	8,388
TRANSFER FROM BPART FUND	105,661
TRANSFER FROM WATER/SEWER	122,479
TRNSFERS FROM SRF CANAL DREDGING	30,042
Total General Fund Revenue	2,419,754

Expenses:

Governing Body

SALARIES - MAYOR AND COMMISSIONERS	7,800
PROFESSIONAL SERVICES	40,000
GOVERNING BODY - FICA	600
COMMUNICATIONS	6,600
PUBLIC RELATIONS	1,500
COMMUNITY EVENTS	1,500
TRAVEL	2,000
AB-TRAVEL & TRAINING	2,000
HURRICANE PREPARATION	2,100
DECORATIONS	500
ADVERTISING	750
AB-ADVERTISING MEETINGS	500
HOLDEN BEACH FLAG	500
ELECTIONS	1,200
AB-SUPPLIES & MATERIALS	1,500
OPERATIONAL CONTINGENCIES	3,000
NEW TOWN HALL DEBT SERVICE	298,754
NEW EOC DEBT SERVICE	65,720
New Town Hall Ops, Maint and Repair	41,000
New EOC Ops, Maint and Repair	10,000
CONTRIBUTIONS	14,750
TRANSFER TO USDA SPECIAL REVENUE FUND	6,572
Total	508,846

Administration

SALARIES	273,227
SALARIES - OVERTIME	3,500
FICA	21,170
GROUP INSURANCE	76,824
RETIREMENT	19,565
401K EMPLOYERS MATCH	9,550
UNEMPLOYMENT COMPENSATION	10,470
COMMUNICATIONS	48,000
PRINTING	5,000
TRAVEL & TRAINING	6,500
M & R - EQUIPMENT	3,500
ADVERTISING	1,000
DEPT SUPPLIES & MATERIALS	5,500
UNIFORMS	1,200
REWARDS AND WELLNESS PRGR	2,500
SAFETY PROGRAMS ALL DEPTS	1,500
CONTRACTED SERVICES	15,000
DUES & SUBSCRIPTIONS	3,500
INSURANCE & BONDS	87,500.00
EQUIPMENT	12,600
Total	607,605

Police

SALARIES	316657
SALARIES - OVERTIME	37,500
FICA	27,093
GROUP INSURANCE	66,816
RETIREMENT	26,243
PD EMPLOYER'S 401K CONTRIBUTION	15,134
COMMUNICATIONS	24,000
TRAVEL & TRAINING	5,000
COMMUNITY WATCH	500
M & R - EQUIPMENT	3,500
M & R - VEHICLES	7,000
GAS, OIL & TIRES	35,000
DEPT SUPPLIES & MATERIALS	12,500
UNIFORMS	4,000
POLICE INOCULATIONS	500
EQUIPMENT	13,000
CAP OUTLAY-VEHICLES&EQUIP	59,073
PD CARS-ACCIDENT REPAIRS	2,000
TOTAL	655,516

Inspections

SALARIES	138,475
SALARIES OVERTIME	1,500
FICA	10,708
GROUP INSURANCE	27,012
RETIREMENT	9,896
401K EMPLOYERS MATCH	5,750
COMMUNICATIONS	8,000
PRINTING	750
TRAVEL & TRAINING	6,000
M & R - VEHICLES	3,000
ADVERTISING	2,500
GAS, OIL & TIRES	4,000
DEPT SUPPLIES & MATERIALS	5,500
BUILDING INSP - UNIFORMS	1,000
CONTRACTED SERVICES	25,000
DUES & SUBSCRIPTIONS	1,000
HOMEOWNERS' RECOVERY FUND	750
EQUIPMENT PURCHASE	2,500
Total	253,341

Public Works, Streets, Buildings and Grounds

SALARIES	81905
SALARIES OVERTIME	2,000.00
PROFESSIONAL SERVICES	1,000.00
FICA	6,419
GROUP INSURANCE	15,828
RETIREMENT	5,932
401K EMPLOYERS MATCH	2,650
UTILITY - STREET LIGHTS	44,149
BUILDINGS UTILITY PAYMENT	1,250
TRAVEL	1,000
BLDINGS&GROUNDS MAINT/SUP	25,000
M & R EQUIPMENT	12,500
M & R VEHICLES	2,500
MAINT & REP STREETS	10,000
MAINT & REPAIR BULKHEADS	15,000
STREET DRAINAGE PROJECTS	5,000
STREET SIGN REPLACEMENT	2,500

ADVERTISING	250
GAS, OIL & TIRES	17,500
DEPT SUPPLIES & MATERIALS	5,000
UNIFORMS	1,500
STREET PAVING PROJECTS	4,500
SIDEWALK MAINTENANCE	5,000
Total	268,383

Sanitation

SALARIES FULL TIME	30237
SALARIES OVERTIME	2,500
FICA	2504
GROUP INSURANCE	7320
RETIREMENT	2315
401K EMPLOYERS MATCH	1637
TRAVEL & TRAINING	500
MAINT & REPAIRS EQUIPMENT	750
DEPT SUPPLIES & MATERIALS	12500
SANITATION UNIFORMS	700
CONTRACTED SERVICES	55,000
BLUE CAN HOME RECYCLING	9100
SOLID WASTE TIPPING FEES	1000
Total	126063

Total General Fund Expenses 2,419,754

PART II. Water and Sewer Fund

Revenues:

CREDIT CARD SITE FEE WATER	355
INTEREST ON INVESTMENTS	1500
RENTS & CONCESSIONS	127171
ADMINISTRATIVE FEES WATER	250
RESIDENTIAL IMPACT FEE	50000
CAPITAL CHARGES CTY-SEWER	915500
INTEREST ON CAPITAL CHRGS	8500
CAPITAL CHARGES TOWN-SEWR	660000
SHARE PAYMENTS	9500
SALES TAX REFUND WATER	12000

WATER USE CHARGES	760822
SPECIAL CHARGES FOR UTIL	2000
Irrigation Meter Inspection Fees	13500
SEWER USE CHARGES	740767
AVAILABILITY FEE SEWER	1750
TAP & CONNECTION FEES	60325
TAP & CONNECT FEES-SEWER	16000
RECONNECTION FEES	1750
PNLTY & INTRST - BILLINGS	12500
SHARE FUND PENALTY PAYS	39484
Fund Balance Appropriated	68,039
Water and Sewer Total Revenue	3501712

A sewer capital fee of \$497.30 per developable property within the corporate limits of the Town of Holden Beach is authorized for the payment of debt service to fulfill the Town's sewer capital obligation. Said fee is to be billed concurrently with ad valorem property taxes and collected in accordance with applicable North Carolina General Statues.

Expenses:

Administration

SALARIES	29811
SALARIES-OVERTIME	500
FICA	2319
GROUP INSURANCE	7500
RETIREMENT	2143
401K EMPLOYERS MATCH	500
COMMUNICATIONS	33500
PRINTING	1500
EPA CC REPORT-ADMIN PREP	750
TRAVEL & TRAINING	1500
M & R - EQUIPMENT	8500
DEPT SUPPLIES & MATERIALS	2000
CONTRACTED SERVICES	10000
DUES & SUBSCRIPTIONS	4500
Total Water Sewer Admin Expenses	105023

Operations

SALARIES	128800
SALARIES-OVERTIME	5500
PROFESSIONAL SERVICES	10000
Professional Services Irrigation Inspect	10800
FICA	10274
GROUP INSURANCE	33276
RETIREMENT	9495
401K EMPLOYERS MATCH	6715
COMMUNICATIONS	1500
UTILITIES	2000
UTILITIES-PUMPING STATION	59100
TRAVEL	10000
M & R WATER TANK	20000
M & R EQUIPMENT	7500
OPERATION & MAINT VAC SYS	32988
M & R VEHICLES	7000
M & R WATER SYSTEM	27306
CTY CAPITAL COSTS SEWER	1,167,493
GAS, OIL & TIRES	16243
DEPT SUPPLIES & MATERIALS	3500
O&M VACUUM STATIONS	66128
METERS (NEW CONSTRUCTION)	15000
UNIFORMS	1500
CONTRACTED SERVICES	20000
PURCHASES FOR RESALE	375786
COUNTY O&M CHARGE SEWER	235407
EQUIPMENT PURCHASE -WATER	177169
PS II-IV VINYL FENCE	10000
CAPITAL OUTLAY-VALVE PITS	29610
CAP OUTLAY MAJ EQUIP SEWR	100345
DEBT SERVICE SEWER	673775
TRANSFER TO GENERAL FUND	122479
Total Water and Sewer Operations Expenses	3396689
Total Water and Sewer Expenses	3,501,712

PART III. Beach Preservation/Access & Recreation/Tourism (BPART) Fund

BPART Fund Revenues:

ACCOM TAX	1664622
ACCOMMODATIONS TAX PENLTY	250
INTEREST ON INVESTMENTS	5000
MISCELLANEOUS BPART	2500
DONATIONS POCKET PARK 628	250
DONATIONS JORDAN BLVD PRJ	250
FEMA IRENE PW-559 GRANT	447960
SALES TAX REFUND	1500
FUND BALANCE APPROPRIATED	613064
Total BPART Fund Revenues	2735396

BPART Fund Expenses:

TRANSFER TO GENERAL FUND	105661
TRANSFER COUNTY ACCOM TAX	273275
SALARIES - RECREATION	31650
OVERTIME - RECREATION	1500
FICA - RECREATION	2536
GROUP ISURANCE	7272
RETIREMENT REC	2344
401K EMPLOYERS CONTRIBUTION	1658
PROFESSIONAL SERVICES	25000
EAST END SHORE PROTECTION	235965
ATM - CONTRACT FEES	25000
PROFESSIONAL SRV-MAINLAND	3500
PROFESSIONAL SERVICES- BEACH	15000
RECREATION PROGRAMS	12500
BEAUTIFICATION CLUB	500
JORDAN BLVD OPS, MX, RPR	7500
STARFISH FIRE SUBSTATION OPS, MX, RPR	3000
PARK AND REC UTILITIES	8000
DOG PARK	500
COMMUNICATIONS	6500
GAS OIL TIRES	5000
TRAVEL & TRAINING	12500
PUBLIC REST ROOMS	5000
BEACH EQUIPMENT MAINTENAN	4000
BEACH VEGETATION	75000
SHORELINE MONITORING	25000
DEBRIS REMOVAL	2500
FESTIVAL & SECURITY	7000

CONCERTS	20000
HOLDEN BEACH PROMOTION	40000
CHAMBER OF COMMERCE	7500
CONTRIBUTIONS BPART (DONATIONS)	4500
ACCESS & RECREATION	60500
WASTE IND 2ND PICK-UP	76500
SAND FENCE PROJECT	15000
POCKET PARK 628OBW	1500
PLAYGROUND	8,602
ROTHSCHILD DAVIS PARK	149,973
LOCKWOOD FOLLY DREDGING	218,524
BEACH RENOURISHMENT	610,045
FEMA IRENE PW-559 POST-STORM SURVEY	4450
FEMA IRENE PW-559 SAND PLACEMENT	228510
FEMA IRENE PW-559 ENGINEERING DESIGN	15000
FEMA IRENE PW-559 PERMITTING	20000
FEMA IRENE PW-559 BIDDING	25000
FEMA IRENE PW-559 MONITORING	120000
FEMA IRENE PW-559 CONSTRUCTION MANAGEMENT	30000
FEMA IRENE PW-559 ADMINISTRATION	5000
SALARIES BEACH PROJECT	25056
OVERTIME - BEACH PROJECT	3000
FICA BEACH PROJECT	2146
RETIREMENT BEACH PROJECT	1984
401K EMPLOYERS BEACH PRJT	2000
GROUP INSURANCE BEACH PROJECT	5388
SALARIES SANITATION	45056
OVERTIME SANITIATION	1000
FICA SANITATION	3523
GROUP INSURANCE SANITATION	5388
RETIREMENT SANITATION	1771
401k EMPLOYER'S MATCH SANITATION	750
SALARIES POLICE	45237
OVERTIME POLICE	8500
FICA POLICE	4111
INSURANCE POLICE	8352
RETIREMENT POLICE	3982
POLICE 401K EMPLOYERS CONTRIBUTION	2687
Total BPART Fund Expenses	2,735,396

PART IV. Other Special Revenue Funds

Holden Beach Harbor Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	245,266
SRF HBH INTEREST	250
SRF HBH ASSESSMENTS	94,522
SRF HBH PRIOR ASSESSMENTS	3,000
Total	343,038

Expenses:

SRF Administration - HBH	3,430
SRF Legal Fees - HBH	3,430
SRF Construction - HBH	257,278
SRF Surveying - HBH	17,152
SRF Permitting CAMA - HBH	8,576
SRF Permitting ACE & Other Agencies	8,576
SRF Designs - HBH	10,291
SRF Construct Docs, Plans, Specs - HBH	17,152
SRF Construction Management, Insp, Closeout - HBH	8,576
Transfer to General Fund-HBH	8,576
Total	343,038

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$275 per lot for Holden Beach Harbor is hereby established for the Fiscal Year beginning 1 July 2014 and ending 30 June 2015.

Heritage Harbor Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	40,544
SRF HH INTEREST	150
SRF HH ASSESSMENTS	67,380
SRFHH PRIOR YEAR ASSESSMENTS	4,000
Total	112,074

Expenses:

SRF Administration - HH	1,121
SRF Legal Fees - HH	1,121
SRF Construction - HH	84,056
SRF Surveying - HH	5,604
SRF Permitting ACE & Other Agencies HH	2,802
SRF Permitting CAMA - HH	2,802
SRF Designs - HH	3,362
SRF Contract Docs, Plans, Specs - HH	5,604
SRF Construction Management, Insp, Closeout - HH	2,802
Transfer to General Fund-HH	2,802
Total	112,074

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$200 per lot for Heritage Harbor is hereby established for the Fiscal Year beginning 1 July 2014 and ending 30 June 2015.

Harbor Acres Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	744,072
SRF HA INTEREST	1,500
SRF HA PRIOR ASSESSMENTS	1,000
Total	746,572

Expenses:

SRF Administration - HA	7,466
SRF Legal Fees - HA	7,466
SRF Construction - HA	559,929
SRF Surveying - HA	37,329
SRF Permitting CAMA - HA	18,664
SRF Permitting ACE & Other Agencies - HA	18,664
SRF Designs - HA	22,397
SRF Contract Docs, Plans, Specs - HA	37,329
SRF Construction Management, Insp, Closeout - HA	18,664
SRF Transfer to General Fund- HA	18,664
Total	746,572

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, the canal dredging fund for Harbor Acres is hereby established for the Fiscal Year beginning 1 July 2014 and ending 30 June 2015.

United States Department of Agriculture (USDA) Special Revenue Fund

Revenues:

Balance Forward	26288
TRANSFER FROM GENERAL FUND	6572
Total	32860

Expenses:

USDA Debt Service Escrow	32860
Total	32860

PART V. BUDGET SUMMARY AND ADMINISTRATION

Summary

General	2,419,754
Water & Sewer	3,501,712
BPART	2,735,396
USDA Special Revenue Fund	32,860
Holden Beach Harbor Canal Dredging Special Revenue Fund	343,038
Heritage Harbor Canal Dredging Special Revenue Fund	112,074
Harbor Acres Canal Dredging Special Revenue Fund	746,572
Total All Funds	9,891,406

Tax Rate, Valuation, Collection Rate and Tax Base

An Ad Valorem Tax Rate of twelve and seven tenths cents (\$.127) per one hundred dollars (\$100) at full valuation is levied for Fiscal Year 2014/2015. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety seven point three seven percent based on collection rate results from the fiscal year ended 30 June 2013. The total valuation for the new fiscal year is estimated to be one billion two hundred forty one million nine hundred forty one thousand six hundred sixty nine dollars dollars.

Budget Administration

This Budget Ordinance shall be the financial plan for the Holden Beach Municipal Government during the fiscal year beginning 1 July 2014 and ending 30 June 2015. The Board of Commissioners shall approve all reallocations of budgeted funds between Funds and may amend the Budget Ordinance at any time so long as the Budget Ordinance, as amended, satisfies the requirements of North Carolina General Statutes 159-8 and 159-13. The Budget Officer shall administer and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. In accordance with North Carolina General Statute 159-15 and 26, the Budget Officer may reallocate budgeted funds within a Fund without limitation and shall establish/maintain an accounting system designed to show in detail the Town’s assets, liabilities, equities, revenues and expenditures.

Effective Date and Approval.

This Ordinance is effective 1 July 2014 as adopted this ____ day of June, 2014.

J. Alan Holden, Mayor

ATTEST:

Heather Finnell, Town Clerk