

Ordinance 13-03
Town of Holden Beach Fiscal Year 2013/2014 Budget Ordinance

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2013 and ending 30 June 2014. 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 2013/2014 are authorized as set out below:

PART I. OPERATING BUDGET:

General Fund

Revenues

AD VAL TAXES - CURRENT	1,491,241
AD VAL TAXES - PRIOR	30,000
VEHICLE TAXES	9,833
PNLTY & INT - AD VAL TAX	8,500
BUSINESS LICENSES	7,500
CABLE TV FRANCHISE FEES	8,000
INTRST ON SAV & INVEST	500
TAX PMTS TO BE REFUNDED	100
MISCELLANEOUS	5,000
SIDEWALK DEPOSIT	500
HOUSE MOVING SECURITY DEP	100
BRIDGE FEE	100
PLUMBING SCREEN SALES	50
BLUE CAN HOME RECYCLING	3,250
DONATIONS	100
CHRISTMAS DECORATIONS	500
UTILITIES FRANCHISE TAX	109,000
SALES ON TELECOMM-UTIL FR	14,000
SALES TAX ON VIDEO PROGRM	34,500
BEER &/OR WINE TAX	2,600
POWELL BILL	33,700
LOCAL SALES & USE TAX	128,693
CAMA CONTRACT	3,000
COURT COSTS	200
PARKING VIOLATIONS	100
ORDINANCE VIOLATIONS	200
BUILDING PERMITS	112,600
CAMA PERMITS	4,500
ZONING FEES	7,000
ELECTRICAL INSPECTION	23,040
MECHANICAL INSPECTION	19,440
PLUMBING INSPECTIONS	5,682
HOMEOWNERS RECOVERY FUND	1,020

REINSPECTION FEE	360
SALES TAX REFUND	7,000
DEMOLISH PERMIT	500
SALE OF MATERIALS	50
SALE OF FIXED ASSETS	10,000
TRANSFER FROM BPART FUND	128,150
TRANSFER FROM WATER/SEWER	133,622
TRANSFERS FROM SRF CANAL DREDGING	40,475
FUND BALANCE APPROPRIATED	11539
Total General Fund Revenue	2,396,244

Expenses:

Governing Body

SALARIES - MAYOR AND COMMISSIONERS	7,800
PROFESSIONAL SERVICES	40,000
GOVERNING BODY - FICA	600
COMMUNICATIONS	3,600
PUBLIC RELATIONS	1,500
COMMUNITY EVENTS	1,500
TRAVEL	2,000
AB-TRAVEL & TRAINING	1,500
HURRICANE PREPARATION	2,100
DECORATIONS	1,000
ADVERTISING	750
AB-ADVERTISING MEETINGS	500
HOLDEN BEACH FLAG	500
ELECTIONS	150
AB-SUPPLIES & MATERIALS	1,500
OPERATIONAL CONTINGENCIES	3,000
NEW TOWN HALL DEBT SERVICE	306,374
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	512,416

Administration

SALARIES	264,115
SALARIES - OVERTIME	3,500
FICA	16,592
GROUP INSURANCE	76,824
RETIREMENT	18,920
401K EMPLOYERS MATCH	9,550
UNEMPLOYMENT COMPENSATION	10,470
COMMUNICATIONS	48,000
TAX SOFTWARE	23,583
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	83,687
EQUIPMENT	12,500
Total	612,942

Police

SALARIES	306,275
SALARIES - OVERTIME	37,500
FICA	21,314
GROUP INSURANCE	66,816
RETIREMENT	25,027
PD EMPLOYER'S 401K CONTRIBUTION	15,314
COMMUNICATIONS	25,000
TRAVEL & TRAINING	5,000
COMMUNITY WATCH	500
M & R - EQUIPMENT	4,500
M & R - VEHICLES	10,000
GAS, OIL & TIRES	36,000
DEPT SUPPLIES & MATERIALS	4,000
UNIFORMS	4,000
POLICE INOCULATIONS	500
EQUIPMENT	12,000

CAP OUTLAY-VEHICLES&EQUIP	55,590
PD CARS-ACCIDENT REPAIRS	2,000

Total	631,336
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Inspections

SALARIES	134,206
SALARIES OVERTIME	1,500
FICA	8,414
GROUP INSURANCE	27,012
RETIREMENT	9,594
401K EMPLOYERS MATCH	5,250
COMMUNICATIONS	8,500
PRINTING	950
TRAVEL & TRAINING	5,500
M & R - VEHICLES	3,000
ADVERTISING	2,300
GAS, OIL & TIRES	4,000
DEPT SUPPLIES & MATERIALS	4,500
BUILDING INSP - UNIFORMS	1,000
CONTRACTED SERVICES	15,000
DUES & SUBSCRIPTIONS	1,000
HOMEOWNERS' RECOVERY FUND	750
EQUIPMENT PURCHASE	2,500

Total	234,976
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Public Works, Streets, Buildings and Grounds

SALARIES	80,427
SALARIES OVERTIME	2,000
PROFESSIONAL SERVICES	1,000
FICA	5,110
GROUP INSURANCE	15,828
RETIREMENT	5,828
401K EMPLOYERS MATCH	2,650
UTILITY - STREET LIGHTS	45,000
BUILDINGS UTILITY PAYMENT	1,150
TRAVEL	1,000
BLDINGS&GROUNDS MAINT/SUP	41,500
M & R EQUIPMENT	13,500
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	19,000
DEPT SUPPLIES & MATERIALS	6,000
UNIFORMS	1,500
STREET PAVING PROJECTS	4,500
SIDEWALK MAINTENANCE	5,000
Total	286,243

Sanitation

SALARIES - FULL TIME	29,026
SALARIES OVERTIME	2,500
FICA	1,955
GROUP INSURANCE	7,320
RETIREMENT	2,229
401K EMPLOYERS MATCH	1,451
TRAVEL & TRAINING	500
MAINT & REPAIRS EQUIPMENT	700
DEPT SUPPLIES & MATERIALS	12,500
SANITATION – UNIFORMS	700
CONTRACTED SERVICES	55,000
BLUE CAN HOME RECYCLING	2,453
SOLID WASTE TIPPING FEES	2,000
Total	118,334

Total General Fund Expenses 2,396,244

Water and Sewer Fund

Revenues:

INTEREST ON INVESTMENTS	3,500
INTEREST-CAPITAL RESERVE	100
SHARE FUND INTEREST	2,500
RENTS & CONCESSIONS	140,000
ADMINISTRATIVE FEES WATER	500
RESIDENTIAL IMPACT FEE	40,000
CAPITAL CHARGES CTY-SEWER	921,000
INTEREST ON CAPITAL CHRGS	9,600

Operations

SALARIES	125,504
SALARIES-OVERTIME	6,500
PROFESSIONAL SERVICES	10,000
Professional Services Irrigation Inspect	7,500
FICA	8,184
GROUP INSURANCE	33,276
RETIREMENT	9,333
401K EMPLOYERS MATCH	6,275
COMMUNICATIONS	1,500
UTILITIES	3,000
UTILITIES-PUMPING STATION	57,500
TRAVEL	2,500
M & R WATER TANK	17,000
M & R EQUIPMENT	7,500
OPERATION & MAINT VAC SYS	35,000
M & R VEHICLES	7,000
M & R WATER SYSTEM	80,000
CTY CAPITAL COSTS SEWER	1,171,050
GAS, OIL & TIRES	17,500
DEPT SUPPLIES & MATERIALS	3,500
O&M VACUUM STATIONS	85,500
METERS (NEW CONSTRUCTION)	15,000
UNIFORMS	1,500
CONTRACTED SERVICES	20,000
PURCHASES FOR RESALE	399,020
COUNTY O&M CHARGE SEWER	275,000
EQUIPMENT PURCHASE -WATER	730,000
PS II-IV VINYL FENCE	10,000
CAPITAL OUTLAY-VALVE PITS	45,000
DEBT SERVICE SEWER	673,776
TRANSFER TO GENERAL FUND	133,622

Total Water Sewer Ops 3,998,040

Total Water Sewer Fund Expenses 4,097,407

Beach Preservation/Access & Recreation/Tourism Fund (BPART)

BPART Fund Revenues:

ACCOM TAX	1,650,000
ACCOMMODATIONS TAX PENLTY	250
INTEREST ON INVESTMENTS	7,500
BPART CAP RES INTEREST	500
MISCELLANEOUS BPART	2,500
DONATIONS POCKET PARK 628	250
DONATIONS JORDAN BLVD PRJ	250
FEMA IRENE PW-559 GRANT	447,960
SALES TAX REFUND	1,500
Total BPART Fund Revenues	2,110,710

BPART Fund Expenses:

TRANSFER TO GENERAL FUND	128,150
TRANSFER COUNTY ACCOM TAX	270,875
SALARIES - RECREATION	30,751
OVERTIME - RECREATION	1,200
FICA - RECREATION	1,981
Group Insurance	7,272
RETIREMENT REC	2,259
401K EMPLOYERS CONTRIBUTION	300
PROFESSIONAL SERVICES	20,000
EAST END SHORE PROTECTION	311,500
ATM - CONTRACT FEES	25,000
PROFESSIONAL SRV-MAINLAND	3,500
PROFESSIONAL SERVICES- BEACH	10,750
Recreation Programs	9,500
Beautification Club	500
Jordan Blvd Ops, Mx and Repair	15,000
Starfish Fire Substation Upgrade	10,000
Park and Rec Utilities	2,500
COMMUNICATIONS	6,500
Gas Oil and Tires	4,000
TRAVEL & TRAINING	8,500
PUBLIC REST ROOMS	5,000
BEACH EQUIPMENT MAINTENAN	4,000
BEACH VEGETATION	75,000
SHORELINE MONITORING	25,000
DEBRIS REMOVAL	2,500
FESTIVAL & SECURITY	23,000
HOLDEN BEACH PROMOTION	50,000

CHAMBER OF COMMERCE	7,500
Contributions BPART (Donations)	4,500
ACCESS & RECREATION	65,000
WASTE IND 2ND PICK-UP	72,000
SAND FENCE PROJECT	15,000
POCKET PARK 628OBW	1,500
HALSTEAD PARK	1,500
BEACH RENOURISHMENT	276,922
FEMA IRENE PW-559 POST-STORM SURVEY	4,450
FEMA IRENE PW-559 SAND PLACEMENT	228,510
FEMA IRENE PW-559 ENGINEERING DESIGN	15,000
FEMA IRENE PW-559 PERMITTING	20,000
FEMA IRENE PW-559 BIDDING	25,000
FEMA IRENE PW-559 MONITORING	120,000
FEMA IRENE PW-559 CONSTRUCTION MANAGEMENT	30,000
FEMA IRENE PW-559 ADMINISTRATION	5,000
SALARIES BEACH PROJECT	23,010
OVERTIME - BEACH PROJECT	3,000
FICA BEACH PROJECT	1,613
RETIREMENT BEACH PROJECT	1,839
401K EMPLOYERS BEACH PRJT	2,000
Group Insurance Beach Project	5,388
Salaries Sanitation	44,160
Overtime Sanitation	1,000
FICA Sanitation	2,800
Group Insurance	5,388
Retirement	3,193
401k Employer's Match	750
Salaries Police	43,754
Overtime Police	8,500
FICA Police	3,240
Insurance Police	8,352
Retirement Police	3,804
POLICE 401K EMPLOYERS CONTRIBUTION	2,500
Total BPART Fund Expenses	2,110,710

PART II. CAPITAL BUDGET

Blockade Runner Paving Capital Project Fund

The Blockade Runner Capital Project as established by Ordinance 09-06 and amended by various budget ordinances subsequent thereto is hereby closed. The Tax Collector is hereby authorized to attach claim to any and all outstanding assessments balances due the Project in accordance with applicable NC General Statutes and record same in an appropriate General Fund account.

PART III – Other Special Revenue Funds

Holden Beach Harbor Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	246,092
SRF HBH INTEREST	749
SRF HBH ASSESSMENTS	94,105
SRF HBH PRIOR ASSESSMENTS	3,000
Total	343,946

Expenses:

SRF Administration - HBH	3,439
SRF Legal Fees - HBH	3,439
SRF Construction - HBH	257,960
SRF Surveying - HBH	17,197
SRF Permitting CAMA - HBH	8,599
SRF Permitting ACE & Other Agencies	8,599
SRF Designs - HBH	10,318
SRF Construct Docs, Plans, Specs - HBH	17,197
SRF Construction Management, Insp, Closeout - HBH	8,599
Transfer to General Fund-HBH	8,599
Total	343,946

In accordance with North Carolina General Assembly Session Laws 2004-104 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 2013 and ending 30 June 2014.

Heritage Harbor Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	24,881
SRF HH INTEREST	150
SRF HH ASSESSMENTS	117,394
SRFHH PRIOR YEAR ASSESSMENTS	4,000
Total	146,425

Expenses:

SRF Administration - HH	1,464
SRF Legal Fees - HH	1,464
SRF Construction - HH	109,819
SRF Surveying - HH	7,321
SRF Permitting ACE & Other Agencies HH	3,661
SRF Permitting CAMA - HH	3,661
SRF Designs - HH	4,393
SRF Contract Docs, Plans, Specs - HH	7,321
SRF Construction Management, Insp, Closeout - HH	3,660
Transfer to General Fund-HH	3,661
Total	146,425

In accordance with North Carolina General Assembly Session Laws 2004-104 and 2005-90; as such, a canal dredging fee of \$350 per lot for Heritage Harbor is hereby established for the Fiscal Year beginning 1 July 2013 and ending 30 June 2014.

Harbor Acres Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	492,492
SRF HA INTEREST	1,000
SRF HA ASSESSMENTS	634,133
SRF HA PRIOR ASSESSMENTS	1,000
Total	1,128,625

Expenses:

SRF Administration - HA	11,286
SRF Legal Fees - HA	11,286
SRF Construction - HA	846,469
SRF Surveying - HA	56,431
SRF Permitting CAMA - HA	28,216
SRF Permitting ACE & Other Agencies - HA	28,216
SRF Designs - HA	33,859
SRF Contract Docs, Plans, Specs - HA	56,431
SRF Construction Management, Insp, Closeout - HA	28,216
SRF Transfer to General Fund- HA	28,216
Total	1,128,626

In accordance with North Carolina General Assembly Session Laws 2004-104 and 2005-90; as such, a canal dredging fee of \$2225 per lot for Harbor Acres is hereby established for the Fiscal Year beginning 1 July 2013 and ending 30 June 2014.

United States Department of Agriculture (USDA) Special Revenue Fund

Revenues:

Balance Forward	19,716
TRANSFER FROM GENERAL FUND	6,572
Total	26,288

Expenses:

USDA Debt Service Escrow	26,288
Total	26,288

PART IV. BUDGET SUMMARY AND AMINISTRATION

Summary

General	2,396,244
Water & Sewer	4,097,407
BPART	2,110,710
USDA Special Revenue Fund	26,288
Holden Beach Harbor Canal Dredging Special Revenue Fund	343,947
Heritage Harbor Canal Dredging Special Revenue Fund	146,425
Harbor Acres Canal Dredging Special Revenue Fund	1,128,625
Total All Funds	10,249,645

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 2013/2014. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety six point nine seven percent based on collection rate results from the fiscal year ended 30 June 2012. The total valuation for the new fiscal year is estimated to be one billion two hundred ten million eight hundred ninety five thousand four hundred and fifty four dollars.

Budget Administration

This Budget Ordinance shall be the financial plan for the Holden Beach Municipal Government during the fiscal year beginning 1 July 2013 and ending 30 June 2014. 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 2013 as adopted this ____ day of June, 2013.

J. Alan Holden, Mayor

ATTEST:

Heather Finnell, Town Clerk