

Ordinance 12-05

Town of Holden Beach Fiscal Year 2012/2013 Budget Ordinance

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2012 and ending 30 June 2013. 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 2012/2013 are authorized as set out below:

PART I. OPERATING BUDGET:

General Fund

Revenues

AD VAL TAXES - CURRENT	1,462,370
AD VAL TAXES - PRIOR	30,000
VEHICLE TAXES	6,600
PNLTY & INT - AD VAL TAX	7,500
VEHICLE STICKERS	4,500
BUSINESS LICENSES	7,000
CABLE TV FRANCHISE FEES	9,500
INTRST ON SAV & INVEST	1,500
TAX PMTS TO BE REFUNDED	100
MISCELLANEOUS	5,000
SIDEWALK DEPOSIT	500
HOUSE MOVING SECURITY DEP	100
BRIDGE FEE	100
PLUMBING SCREEN SALES	50
DONATIONS	100
CHRISTMAS DECORATIONS	250
UTILITIES FRANCHISE TAX	111,600
SALES ON TELECOMM-UTIL FR	12,800
SALES TAX ON VIDEO PROGRM	50,000
BEER &/OR WINE TAX	4,573
POWELL BILL	33,398
LOCAL SALES & USE TAX	121,337
CAMA CONTRACT	3,000
COURT COSTS	200
PARKING VIOLATIONS	250
ORDINANCE VIOLATIONS	500
Mosquito Contract	2,475
BUILDING PERMITS	65,000
CAMA PERMITS	4,000
ZONING FEES	5,000
ELECTRICAL INSPECTION	21,500
MECHANICAL INSPECTION	21,000
PLUMBING INSPECTIONS	3,500
ADMINISTRATIVE FEE-INSP	250

HOMEOWNERS RECOVERY FUND	300
REINSPECTION FEE	500
SALES TAX REFUND	6,500
DEMOLISH PERMIT	750
SALE OF MATERIALS	500
SALE OF FIXED ASSETS	3,500
TRANSFER FROM BPART FUND	130,000
TRANSFER FROM WATER/SEWER	130,000
FUND BALANCE APPROPRIATED	182,412
Total for Revenue	2,450,015

Expenses:

Governing Body

SALARIES - MAYOR AND COMMISSIONERS	7,800
PROFESSIONAL SERVICES	35,000
GOVERNING BODY - FICA	600
COMMUNICATIONS	3,600
PUBLIC RELATIONS	1,500
COMMUNITY EVENTS	1,750
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	500
AB-SUPPLIES & MATERIALS	1,750
OPERATIONAL CONTINGENCIES	6,500
NEW TOWN HALL DEBT SERVICE	313,994
NEW EOC DEBT SERVICE	65,720
New Town Hall Ops, Maint and Repair	41,000
New EOC Ops, Maint and Repair	15,000
CONTRIBUTIONS	14,750
TRANSFER TO USDA SPECIAL REVENUE FUND	6,572
Total	524,386

Administration

SALARIES	256,302
SALARIES - OVERTIME	6,000
FICA	20,500
GROUP INSURANCE	63,500
RETIREMENT	29,500
401K EMPLOYERS MATCH	6,500
UNEMPLOYMENT COMPENSATION	16,500
COMMUNICATIONS	44,200
PRINTING	6,000
TRAVEL & TRAINING	7,500
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	10,000
DUES & SUBSCRIPTIONS	3,500
INSURANCE & BONDS	97,500
EQUIPMENT	12,500

Total **595,202**

Police

SALARIES	306,223
SALARIES - OVERTIME	37,200
FICA	29,500
GROUP INSURANCE	60,000
RETIREMENT	47,500
PD EMPLOYER'S 401K CONTRIBUTION	21,000
COMMUNICATIONS	25,000
COMMUNITY RELATIONS-CHIEF	500
TRAVEL & TRAINING	6,000
COMMUNITY WATCH	500
M & R - EQUIPMENT	4,500
M & R - VEHICLES	10,000
ADVERTISING	500
GAS, OIL & TIRES	40,000
DEPT SUPPLIES & MATERIALS	5,000
COMMUNITY POLICING	500
UNIFORMS	5,000
POLICE INOCULATIONS	500

EQUIPMENT	12,000
CAP OUTLAY-VEHICLES&EQUIP	45,917
PD CARS-ACCIDENT REPAIRS	2,000

Total	659,340
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Inspections

SALARIES	134,206
SALARIES OVERTIME	1,500
FICA	10,500
GROUP INSURANCE	28,500
RETIREMENT	15,800
401K EMPLOYERS MATCH	5,100
COMMUNICATIONS	8,100
PRINTING	750
TRAVEL & TRAINING	6,000
M & R - VEHICLES	2,500
ADVERTISING	2,000
GAS, OIL & TIRES	4,000
DEPT SUPPLIES & MATERIALS	4,500
BUILDING INSP - UNIFORMS	1,000
CONTRACTED SERVICES	12,000
DUES & SUBSCRIPTIONS	1,500
HOMEOWNERS' RECOVERY FUND	300
EQUIPMENT PURCHASE	3,500

Total	241,756
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Public Works, Streets, Buildings and Grounds

SALARIES	80,427
SALARIES OVERTIME	5,000
PROFESSIONAL SERVICES	1,000
FICA	6,375
GROUP INSURANCE	31,000
RETIREMENT	9,800
401K EMPLOYERS MATCH	2,750
UTILITY - STREET LIGHTS	45,000
BUILDINGS UTILITY PAYMENT	1,500
TRAVEL	1,000
BLDINGS&GROUNDS MAINT/SUP	41,500
M & R EQUIPMENT	15,000
M & R VEHICLES	2,500
MAINT & REP STREETS	10,000

MAINT & REPAIR BULKHEADS	20,000
STREET DRAINAGE PROJECTS	5,000
STREET SIGN REPLACEMENT	4,000
ADVERTISING	500
GAS, OIL & TIRES	19,000
DEPT SUPPLIES & MATERIALS	6,000
UNIFORMS	2,000
STREET PAVING PROJECTS	4,500
SIDEWALK MAINTENANCE	5,000
Total	318,852

Sanitation

SALARIES - FULL TIME	30,794
SALARIES OVERTIME	2,325
FICA	2,560
GROUP INSURANCE	8,500
RETIREMENT	3,750
401K EMPLOYERS MATCH	1,650
TRAVEL & TRAINING	500
MAINT & REPAIRS EQUIPMENT	700
DEPT SUPPLIES & MATERIALS	15,000
SANITATION - UNIFORMS	700
CONTRACTED SERVICES	42,000
SOLID WASTE TIPPING FEES	2,000
Total	110,479

Total General Fund Expenses **2,450,015**

Water and Sewer Fund

Water and Sewer Revenues:

INTEREST ON INVESTMENTS	4,500
INTEREST-CAPITAL RESERVE	500
SHARE FUND INTEREST	2,500
RENTS & CONCESSIONS	140,000
ADMINISTRATIVE FEES WATER	250
RESIDENTIAL IMPACT FEE	20,000
CAPITAL CHARGES CTY-SEWER	921,000
INTEREST ON CAPITAL CHRGS	9,600

SEWER CAPITAL FEE 2008	2,500
SEWER CAPITAL FEE 2007	1,500
SEWER CAPITAL FEE 2005&2006	2,000
SEWER CAPITAL FEE 2009	7,500
SEWER CAPITAL FEE 2010	20,000
CAPITAL CHARGES TOWN-SEWR	600,000
SHARE PAYMENTS	20,000
SALES TAX REFUND WATER	5,000
WATER USE CHARGES	725,000
SPECIAL CHARGES FOR UTIL	1,200
Irrigation Meter Inspection Fees	11,000
SEWER USE CHARGES	776,000
AVAILABILITY FEE SEWER	2,000
TAP & CONNECTION FEES	10,500
TAP & CONNECT FEES-SEWER	6,000
RECONNECTION FEES	1,250
PNLTY & INTRST - BILLINGS	20,000
SHARE FUND PENALTY PAYS	5,000
Fund Balance Appropriated	106,673
Total Revenue	3,421,473

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 Statutes.

Water and Sewer Expenses:

Administration

SALARIES	27,500
SALARIES-OVERTIME	1,000
FICA	2,000
GROUP INSURANCE	11,600
RETIREMENT	2,950
401K EMPLOYERS MATCH	500
COMMUNICATIONS	22,500
PRINTING	1,500
EPA CC REPORT-ADMIN PREP	750
TRAVEL & TRAINING	1,000
M & R - EQUIPMENT	4,000
DEPT SUPPLIES & MATERIALS	1,500

CONTRACTED SERVICES	7,500
DUES & SUBSCRIPTIONS	4,500

Total Admin	88,800
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Operations

SALARIES	124,398
SALARIES-OVERTIME	6,500
PROFESSIONAL SERVICES	10,000
Professional Services Irrigation Inspect	7,500
FICA	9,650
GROUP INSURANCE	31,500
RETIREMENT	14,750
401K EMPLOYERS MATCH	4,875
COMMUNICATIONS	1,500
UTILITIES	3,000
UTILITIES-PUMPING STATION	56,000
TRAVEL	1,000
M & R WATER TANK	17,000
M & R EQUIPMENT	105,669
OPERATION & MAINT VAC SYS	35,000
M & R VEHICLES	7,000
M & R WATER SYSTEM	40,000
CTY CAPITAL COSTS SEWER	1,154,642
GAS, OIL & TIRES	17,500
DEPT SUPPLIES & MATERIALS	3,500
O&M VACUUM STATIONS	83,000
METERS (NEW CONSTRUCTION)	5,000
UNIFORMS	2,500
CONTRACTED SERVICES	20,000
PURCHASES FOR RESALE	380,000
COUNTY O&M CHARGE SEWER	275,000
EQUIPMENT PURCHASE -WATER	5,000
PS II-IV VINYL FENCE	15,000
CAPITAL OUTLAY-VALVE PITS	35,000
CAP OUTLAY MAJ EQUIP SEWR	57,413
DEBT SERVICE SEWER	673,776
TRANSFER TO GENERAL FUND	130,000

Total Ops	3,332,673
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Total Water Sewer Fund Expenses	<u>3,421,473</u>
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Beach Preservation/Access & Recreation/Tourism Fund (BPART)

BPART Fund Revenues:

ACCOM TAX	1,488,245
ACCOMMODATIONS TAX PENLTY	250
INTEREST ON INVESTMENTS	5,000
BPART CAP RES INTEREST	500
MISCELLANEOUS BPART	1,250
DONATIONS POCKET PARK 628	250
DONATIONS JORDAN BLVD PRJ	250
FEMA IRENE PW-584 GRANT	189,474
FEMA IRENE PW-559 GRANT	447,960
SALES TAX REFUND	3,000
FUND BALANCE APPROPRIATED	309,685
TOTAL REVENUE	2,445,864

BPART Fund Expenses:

TRANSFER TO GENERAL FUND	130,000
TRANSFER COUNTY ACCOM TAX	244,320
SALARIES - RECREATION	31,650
OVERTIME - RECREATION	1,500
FICA - RECREATION	2,250
Group Insurance	4,750
RETIREMENT REC	3,250
401K EMPLOYERS CONTRIBUTION	300
PROFESSIONAL SERVICES	65,099
EAST END SHORE PROTECTION	405,000
ATM - CONTRACT FEES	79,500
PROFESSIONAL SRV-MAINLAND	3,500
PROFESSIONAL SERVICES- BEACH	65,500
Recreation Programs	9,500
Beautification Club	500
Jordan Blvd Ops, Mx and Repair	30,000
Starfish Fire Substation Upgrade	40,000
Park and Rec Utilities	2,000
COMMUNICATIONS	5,000
Gas Oil and Tires	4,500
TRAVEL & TRAINING	8,500
PUBLIC REST ROOMS	4,000
BEACH EQUIPMENT MAINTENAN	4,000
BEACH VEGETATION	83,000
SHORELINE MONITORING	45,000
DEBRIS REMOVAL	2,200

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	64,000
SAND FENCE PROJECT	15,000
POCKET PARK 628OBW	500
HALSTEAD PARK	500
BEACH RENOURISHMENT	150,000
FEMA IRENE PW-584 SAND FENCES	12,760
FEMA IRENE PW-584 FORCE ACCOUNT LABOR	16,520
FEMA IRENE PW-584 VEGETATION	155,498
FEMA IRENE PW-584 ADMINISTRATION	4,696
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	25,045
OVERTIME - BEACH PROJECT	3,000
FICA BEACH PROJECT	2,450
RETIREMENT BEACH PROJECT	4,450
401K EMPLOYERS BEACH PRJT	2,000
Salaries Sanitation	45,045
Overtime Sanitation	1,000
FICA Sanitation	3,800
Group Insurance	2,175
Retirement	1,650
401k Employer's Match	750
Salaries Police	43,746
Overtime Police	8,500
FICA Police	3,500
Insurance Police	2,500
Retirement Police	1,500
POLICE 401K EMPLOYERS CONTRIBUTION	2,500

TOTAL EXPENSES

2,445,864

PART II. CAPITAL BUDGET

Blockade Runner Paving Capital Project Fund

Revenues:

Assessments - Blockade Runner	28,876
Transfer from Powell Bill to Blockade Runner	28,876
TOTAL	57,752

Expenses:

Administration - Blockade Runner	352
Engineering - Blockade Runner	15,900
Construction - Blockade Runner	41,500
TOTAL	57,752

PART III – Special Revenue Funds

Holden Beach Harbor Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	157,467
SRF HBH INTEREST	500
SRF HBH ASSESSMENTS	92,727
SRF HBH PRIOR ASSESSMENTS	3,000
Total	253,694

Expenses:

SRF Administration - HBH	2,515
SRF Legal Fees - HBH	2,515
SRF Construction - HBH	194,047
SRF Surveying - HBH	12,579
SRF Permitting CAMA - HBH	8,050
SRF Permitting ACE & Other Agencies	6,289
SRF Designs - HBH	7,548

SRF Contract Docs, Plans, Specs - HBH	10,088
SRF Construction Management, Insp, Closeout - HBH	10,063
Total	253,694

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 2012 and ending 30 June 2013.

Heritage Harbor Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	16,837
SRF HH INTEREST	150
SRF HH ASSESSMENTS	15,029
SRFHH PRIOR YEAR ASSESSMENTS	4,000
Total	36,016

Expenses:

SRF Administration – HH	364
SRF Legal Fees – HH	364
SRF Construction – HH	27,285
SRF Surveying – HH	1,819
SRF Permitting ACE & Other Agencies HH	810
SRF Permitting CAMA – HH	810
SRF Designs – HH	950
SRF Contract Docs, Plans, Specs – HH	1,796
SRF Construction Management, Insp, Closeout - HH	1,818
Total	36,016

In accordance with North Carolina General Assembly Session Laws 2004-104 and 2005-90; as such, a canal dredging fee of \$50 per lot for Heritage Harbor is hereby established for the Fiscal Year beginning 1 July 2012 and ending 30 June 2013.

Harbor Acres Canal Dredging Special Revenue Fund

Revenues:

BALANCE FORWARD	395,846
SRF HA INTEREST	850
SRF HA ASSESSMENTS	115,993
SRF HA PRIOR ASSESSMENTS	800
Total	513,489

Expenses:

SRF Administration - HA	5,121
SRF Legal Fees - HA	5,119
SRF Construction - HA	385,495
SRF Surveying - HA	25,598
SRF Permitting CAMA - HA	12,800
SRF Permitting ACE & Other Agencies - HA	12,800
SRF Designs - HA	15,360
SRF Contract Docs, Plans, Specs - HA	25,598
SRF Construction Management, Insp, Closeout - HA	25,598
Total	513,489

In accordance with North Carolina General Assembly Session Laws 2004-104 and 2005-90; as such, a canal dredging fee of \$400 per lot for Harbor Acres is hereby established for the Fiscal Year beginning 1 July 2012 and ending 30 June 2013.

United States Department of Agriculture (USDA) Special Revenue Fund

Revenues:

Balance Forward	13,144
TRANSFER FROM GENERAL FUND	6,572
Total	19,716

Expenses:

USDA Debt Service Escrow	19,716
Total	19,716

PART IV. BUDGET SUMMARY AND ADMINISTRATION

Summary

General	2450015
Water & Sewer	3421473
BPART	2445864
Blockade Runner Paving Capital Project Fund	57752
USDA Special Revenue Fund	19716
Holden Beach Harbor Canal Dredging Special Revenue Fund	253694
Heritage Harbor Canal Dredging Special Revenue Fund	36016
Harbor Acres Canal Dredging Special Revenue Fund	513489
Total All Funds	9198019

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 2012/2013. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety five point seven four percent based on collection rate results from the fiscal year ended 30 June 2011. The total valuation for the new fiscal year is estimated to be one billion two hundred two million seven hundred seven thousand six 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 2012 and ending 30 June 2013. 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 2012 as adopted this 12th day of June, 2012.

J. Alan Holden, Mayor

ATTEST:

Heather Finnell, Town Clerk