

Town of Holden Beach Ordinance 11-09: Fiscal Year 2011/2012 Budget

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2011 and ending 30 June 2012. 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 2011/2012 are authorized as set out below:

PART I. OPERATING BUDGET:

Section A. General Fund

Revenues

Ad Valorem	1,470,464
Prior Years' Taxes	42,000
Vehicle Taxes	6,000
Penalties	7,000
Vehicle Decals	2,500
Business Privilege Licenses	7,000
Cable Franchise	8,250
Investment Interest	1,000
Tax payments to be refunded	100
Miscellaneous	4,000
House Moving Security Deposit	100
Bridge Fee	100
Plumbing Screen Sales	50
Gifts and Donations	100
Christmas Decorations	250
Franchise Utilities Tax	105,000
Sales on Comm - Utility Franchise	14,500
Sales Tax on Video Program	53,000
Beer and Wine Tax	2,437
Powell Bill	32,423
Local Sales & Use Tax	129,542
CAMA Contract	3,000
Court Costs	100
Parking Violations	350
Ordinance Violations	500
Building Permits	65,000
Cama Permits	4,000
Zoning Fees	5,900
Electrical Inspections	19,600
Mechanical Inspections	21,000
Plumbing Inspections	3,497
Admin Fee Inspections	250
Homeowner Recovery Fee	200

Reinspection Fee	500
Sales Tax Refund	7,000
Demolish Permit	250
Sale of Materials	250
Sale of Fixed Assets	3,500
Fund Balance Appropriation	245,589
Transfer from Water and Sewer	47,682
Transfer from BPART FUND	95,828
Total General Fund Revenues	<u>2,409,812</u>

Expenses:

A. Governing Body

Salaries - Mayor & Commissioners	7,800
Professional Services	35,000
Governing Body FICA	575
Communications	1,600
Public Relations	1,200
Community Events	1,250
Travel and Training	2,000
AB Travel and Training	1,500
Hurricane Preparation	1,500
Decorations	1,500
Advertising	750
AB - Advertising Meetings	500
Holden Beach Flags	1,000
Elections	100
AB- Supplies and Materials	250
Operational Contingencies	4,500
New town Hall Debt service	323,905
New EOC Debt Service	65,720
New Town Hall Ops, Maint & Repair	45,000
New EOC Ops, Maint & Repair	16,500
Transfer to USDA Special Revenue Fund	13,144
Contributions	12,750
Total Governing Body Expenses	538,044

B. Administration

Salaries	256,308
Salaries Overtime	3,500
FICA	21,000
Group Insurance	57,170
Retirement	26,500
401k Match	9,000
Unemployment	15,000
Communications	35,000
Printing	6,500
Travel and Training	15,000
Maintenance Equipment	4,500
Advertising	1,000
Supplies and Materials	5,500
Uniforms	1,200
Rewards and Wellness Programs	2,500
Safety Program for all departments	1,500
Professional Contracting Services	18,000
Dues and Subscriptions	3,500
Insurance and Bonds	95,000
Equipment	12,500
Total Administration Expenses	590,178

C. Police

Salaries	335,980
Salaries - Overtime	27,500
FICA	28,737
Group Insurance	60,000
Retirement	40,179
PD Employer's 401K Contribution	19,300
Communication	25,000
Community Relations Chief	300
Travel & Training	6,000
Community Watch Program	300
Maintenance - Equipment	4,000
Maintenance - Vehicles	8,000
Advertising	200
Gas, Oil, Tires	30,000
Supplies & Materials	4,000
Community Policing	500

Uniforms	5,000
Police Inoculations	500
Equipment Purchase	9,500
PD Cars Accident Repairs	3,000

Total Police Expenses **607,996**

D. Inspections

Salaries	131,815
Salaries - Overtime	500
FICA	10,545
Group Insurance	34,000
Retirement	12,934
401k Match	4,000
Communication	7,100
Printing	750
Travel & Training	2,500
Maintenance - Vehicles	2,500
Advertising	2,000
Gas, Oil, Tires	3,000
Supplies & Materials	6,500
Uniforms/Footgear	1,000
Permitting Software	15,000
Contracted Services	10,000
Dues and Subscriptions	1,000
Homeowner Recovery Fund	100
Equipment Purchase	3,500

Total Inspections Expenses **248,744**

E. Public Works, Streets, Buildings and Grounds

Salaries	79,180
Salaries - Overtime	6,000
Professional Services	1,000
FICA	6,334
Group Insurance	28,547
Retirement	9,502
401k Match	4,000
Utilities (Street Lights)	45,000

Buildings Utility Payments	1,500
Travel and Training	500
Buildings and Ground Maint	41,500
Maintenance - Equipment	15,000
Maintenance - Vehicles	2,500
Maintenance - Streets	10,000
Maint - Bulkhead/Retain Walls	20,000
Street Drainage Projects	5,000
Sign Replacement	4,000
Advertising	500
Gas, Oil & Tires	14,500
Supplies and Materials	6,000
Uniforms	2,000
Street Paving Projects	4,500
Maintenance - Sidewalks	5,000

Total Public Works, Streets, Buildings and Grounds Expenses 312,063

A. Sanitation

Salaries	40,661
Salaries - Overtime	2,000
FICA	3,209
Group Insurance	5,858
Retirement	4,987
401k Match	2,573
Travel and Training	500
M&R Equipment	500
Supplies & Materials	10,000
Uniforms	500
Contracted Services	40,000
Solid Waste Tipping Fee	2,000

Total 112,788

Total General Fund Expenses 2,409,813

Section B. Water and Sewer Fund

Water and Sewer Revenues:

Interest on Investments Water	2,500
Interest on Capital Reserves	600
Share Fund Interest	2,000
Rents and Concessions	129,500
Administrative Fees	700
Residential Impact Fee (100%)	22,500
Capital Charges County Sewer	921,000
Interest on Capital Charges	9,600
Sewer Capital Fee 2008	2,500
Sewer Capital Fee 2007	400
Sewer Capital Fee 2009	9,500
Sewer Capital Fee 2010	55,000
Capital Charges Town Sewer	600,000
Share Payments	50,000
Sales Tax Refund Water	4,000
Water Use Charges	725,000
Special Charges for Utilities - Water	1,200
Irrigation Meter Inspection Fees	11,000
Sewer Use Charges	690,000
Tap & Connection Fees - Water	10,500
Tap & Connection Fees - Sewer	7,500
Reconnection Fees	1,550
Penalties & Interest	19,500
Share Fund Penalty Pays	50,000
Fund Balance Appropriated	71,057
Total Revenues	3,397,107

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. An increase of \$2.90 in the monthly non irrigation water base rate is authorized; to be used for providing funding for the scoping of capital water requirements and program/project improvements subsequently identified. A five cent increase per thousand gallons on the retail water consumption rates is approved as a pass through accommodation of an anticipated equal increase in the Brunswick County wholesale water charge.

Water and Sewer Expenses:

A. Administration

Salaries	27,500
Salaries - Overtime	1,000
FICA	2,400
Group Insurance	12,500
Retirement	2,750
401 k Match	500
Communication	22,500
Printing	1,500
EPA - Consumer Confidence Report	750
Travel and Training	1,000
Maintenance - Equipment	4,000
Supplies and Materials	1,500
Contracted Services	7,500
Dues and Subscriptions	4,500
Total Administration	89,900

B. Operations

Salaries	123,050
Salaries- Overtime	7,000
Professional Services	65,000
Professional Services Irrigation Inspect	7,500
FICA	8,977
Group Insurance	27,360
Retirement	11,036
401k Match	5,500
Communication	1,500
Utilities	3,000
Utilities - Pumping Station	55,000
Travel and Training	1,000
Maintenance Water Tank	20,000
Maintenance Equipment	6,000
O&M - Vacuum System	35,000
Maintenance Vehicles	5,000
Maintenance - Water System	30,000
County Capital Costs - Sewer	1,248,443
Gas Oil & Tires	15,000
Supplies & Materials	3,500

O&M - Vacuum Stations	83,000
Water Meters (New Construction)	5,000
Uniforms	2,500
Contracted Services	40,000
Purchase for Resale	360,000
Brunswick County O&M Charge - Sewer	250,000
Equipment Purchase - Water	2,500
PS II-IV Vinyl Fence	15,000
Capital Outlay - Valve Pits	35,000
Capital Outlay - Major Equipment Sewer	56,500
Town Capital Costs - Debt Service Sewer	731,159
Transfer to General Fund	47,682

Total Operations **3,307,207**

Total Water Sewer Fund Expenses **3,397,107**

Section C. Beach Preservation/Access & Recreation/Tourism Fund (BPART)

BPART Fund Revenues:

Accommodations Tax	1,429,100
Accommodations Tax Penalty	250
Interest on Investments	5,500
BPART Cap Res Interest	500
Miscellaneous BPART	750
Donations Pocket Park 628	250
Donations Jordan Blvd	500
Sales Tax Refund	1,000

Total **1,437,850**

BPART Fund Expenses:

Transfer to TDA	234,611
Salaries - Recreation	28,837
Overtime - Recreation	1,500
FICA - Recreation	2,500
Retirement - Recreation	2,500
401k Employers Contribution	250

Engineering & Professional Services	55,000
ATM Contract Fee	25,000
Professional Services - Mainland	15,000
Professional Services - Beach	65,000
Recreation Programs	9,500
Beautification Club	21,500
Jordan Blvd Facility Ops, Mx and Repair	43,500
Park and Rec Utilities	2,000
Communications	5,000
Travel & Training	5,500
Public Rest Rooms	5,000
Beach Equipment Maintenance	4,000
Beach Vegetation	65,000
Shoreline Monitoring	43,000
Debris Removal	1,200
Festival Security	18,000
Holden Beach Promotion Program	30,000
Chamber of Commerce	5,000
Contributions BPART (donation)	5,250
Access and Recreation	25,000
Waste Industries 2nd Pick Up	64,000
Sand Fence	15,000
Halstead Park	500
Pocket Park 6280BW	500
Parks & Rec Fitness Equipment	15,000
Beach Renourishment	150,000
Polaris 4X4 Ranger	14,674
Salaries Beach Project	25,680
Overtime Beach project	1,000
FICA Beach Project	2,054
Retirement Beach Project	3,698
401k Employers Contribution - Beach Project	3,159
Salaries Sanitation	48,150
Overtime Sanitation	1,000
FICA Sanitation	3,852
Group Insurance Sanitation	6,934
Retirement Sanitation	5,921
401k Sanitation	750
Salaries Police	42,000
Overtime Police	4,000
FICA Police	3,592
Insurance Police	6,000
Retirement Police	5,024

401k Police	2,394
Contributions to Capital Reserve BPART Fund	198,492
Transfer to General Fund	95,828
<u>Total Expenses</u>	<u>1,437,850</u>

PART II. CAPITAL BUDGET

Section A. 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

Section B. Holden Beach Harbor Canal Dredging Capital Project Fund

Revenues:

HBH Interest	1,057
Assessments HBH	268,143
Bond Company Settlement HBH	100,000
Army Corps of Engineers Rebate	16,480
Transfer from General Fund to HBH	123,567
TOTAL	509,247

Expenses:

Administration - HBH	13,546
Legal Fees - HBH	3,301
Construction - HBH	261,909
Surveying - HBH	22,650
Permitting CAMA - HBH	9,156
Permitting ACE & Other Agencies	102,659
Designs - HBH	5,111

Contract Docs, Plans, Specs	11,412
Construction Management, Insp, Closeout	16,478
Transfer to HBH Dredging Special Revenue Fund	63,025
TOTAL	509,247

Section C. Heritage Harbor Canal Dredging Capital Project Fund

Revenues:

Heritage Harbor Interest	932
Assessments HH	217,958
Prior Year Assessment HH	2,320
Transfer form General Fund to HH	159,726
TOTAL	380,936

Expenses:

Administration - HH	69
Construction - HH	255,363
Surveying - HH	13,215
Permitting CAMA - HH	79,023
Permitting ACE & Other Agencies	5,951
Designs - HH	3,500
Contract Docs, Plans, Specs	8,401
Construction Management, Insp, Closeout	13,592
Transfer to HH Dredging Special Revenue Fund	1,822
TOTAL	380,936

Section D. Harbor Acres Canal Dredging Capital Project

Revenues:

Harbor Acres Interest - HA	985
Assessments HA	287,975
Transfer from General Fund to HA	27,304
HA Miscellaneous Revenue	41,189
TOTAL	357,454

Expenses:

Administration - HA	69
Construction - HA	31,666
Surveying - HA	16,650
Permitting CAMA - HA	4,930
Permitting ACE & Other Agencies	6,592
Designs - HA	8,165
Contract Docs, Plans, Specs	8,197
Construction Management, Insp, Closeout	3,750
Transfer to HA Dredging Special Revenue Fund	277,435
TOTAL	357,454

PART III – Special Revenue Funds

Section A. Holden Beach Harbor Canal Dredging Special Revenue Fund

Revenues:

HBH Interest	500
Assessments HBH	92,727
Transfer from Holden Beach Harbor Canal Dredging Cap Proj Fund	63,025
TOTAL	156,252

Expenses:

Administration - HBH	1,563
Legal Fees - HBH	1,563
Construction - HBH	119,204
Surveying - HBH	7,813
Permitting CAMA - HBH	5,000
Permitting ACE & Other Agencies	3,906
Designs - HBH	4,688
Contract Docs, Plans, Specs	6,266
Construction Management, Insp, Closeout	6,250
TOTAL	156,252

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 2011 and ending 30 June 2012.

Section B. Heritage Harbor Canal Dredging Special Revenue Fund

Revenues:

Heritage Harbor Interest	149
Assessments HH	15,029
Transfer from Heritage Harbor Canal Dredging Cap Proj Fund	1,822
TOTAL	17,000

Expenses:

Administration - HH	170
Legal Fees - HH	170
Construction - HH	12,750
Surveying - HH	850
Permitting CAMA - HH	425
Permitting ACE & Other Agencies	425
Designs - HH	510
Contract Docs, Plans, Specs	850
Construction Management, Insp, Closeout	850
TOTAL	17,000

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 2011 and ending 30 June 2012.

Section C. Harbor Acres Canal Dredging Special Revenue Fund

Revenues:

Harbor Acres Interest - HA	400
Assessments HA	115,993
Transfer from Harbor Acres Canal Dredging Cap Proj Fund	277,435
TOTAL	393,828

Expenses:

Administration - HA	3,938
Legal Fees - HA	3,938
Construction - HA	295,371
Surveying - HA	19,691
Permitting CAMA - HA	9,846
Permitting ACE & Other Agencies	9,846
Designs - HA	11,815
Contract Docs, Plans, Specs	19,691
Construction Management, Insp, Closeout	19,691
TOTAL	393,828

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 2011 and ending 30 June 2012.

Section D. United States Department of Agriculture (USDA) Special Revenue Fund

Revenues:

Transfer from General Fund	13,144
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TOTAL	13,144
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Expenses:

FY10/11 and FY11/12 Contributions	13,144
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TOTAL	13,144
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PART IV. BUDGET SUMMARY AND AMINISTRATION

Section A. Summary

General	2,409,813
Water & Sewer	3,397,107
BPART	1,437,850
Holden Beach Harbor Canal Dredging Special Revenue Fund	156,252
Heritage Harbor Canal Dredging Special Revenue Fund	17,000
Harbor Acres Canal Dredging Special Revenue Fund	393,828
USDA Special Revenue Fund	13,144
Blockade Runner Paving Capital Project Fund	<u>57,572</u>
Total All Funds	7,882,746

Section B. 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 2011/2012. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety six point eleven percent (96.11%) based on collection rate results from the prior fiscal year 2009/2010. The total valuation for the new fiscal year is estimated to be one billion two hundred four million seven hundred seven thousand six hundred and fifty four dollars (\$1,204,707,654).

Section C. Budget Administration

This Budget Ordinance shall be the financial plan for the Holden Beach Municipal Government during the fiscal year beginning 1 July 2011 and ending 30 June 2012. 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.

Section D. Effective Date and Approval.

This Ordinance is effective 1 July 2011 as adopted this 14th day of June, 2011.

J. Alan Holden, Mayor

ATTEST:

Heather Finnell, Town Clerk