

Ordinance 15-06  
Town of Holden Beach Fiscal Year 2015/2016 Budget Ordinance

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2015 and ending 30 June 2016. 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 2015/2016 are authorized as set out below:

**PART I. General Fund**

CREDIT CARD SITE FEE GENERAL	750
AD VAL TAXES - CURRENT	1,731,885
AD VAL TAXES - PRIOR	40,501
VEHICLE TAXES	16,503
PNLTY & INT - AD VAL TAX	9,884
VEHICLE STICKERS	1,200
BUSINESS LICENSES	750
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	250
BLUE CAN HOME RECYCLING	10,112
DONATIONS	500
CHRISTMAS DECORATIONS	500
UTILITIES FRANCHISE TAX	116,620
SALES ON TELECOMM-UTIL FR	13,126
SALES TAX ON VIDEO PROGRM	37,616
BEER &/OR WINE TAX	2,600
POWELL BILL	35,000
LOCAL SALES & USE TAX	131,081
CAMA CONTRACT	3,000
COURT COSTS	200
PARKING VIOLATIONS	100
ORDINANCE VIOLATIONS	750
MOSQUITO CONTRACT	1,226
BUILDING PERMITS	104,812
CAMA PERMITS	4,745
ZONING FEES	8,500
ELECTRICAL INSPECTION	22,000

MECHANICAL INSPECTION	24,500
PLUMBING INSPECTIONS	6,000
HOMEOWNERS RECOVERY FUND	750
REINSPECTION FEE	250
SALES TAX REFUND	7,500
DEMOLISH PERMIT	1,000
SALE OF MATERIALS	500
SALE OF TOWN FLAGS	100
SALE OF FIXED ASSETS	5,000
TRANSFER FROM BPART FUND	101,549
TRANSFER FROM WATER/SEWER	119,453
TRANSFERS FROM SRF CANAL DREDGING	35,049

**Total General Fund Revenue** **2,602,162**

**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	5,000
NEW TOWN HALL DEBT SERVICE	291,134

NEW EOC DEBT SERVICE	93,335
New Town Hall Ops, Maint and Repair	41,000
New EOC Ops, Maint and Repair	8,500
CONTRIBUTIONS	14,750

**Total**                    **522,769**

Administration

SALARIES	279,176
SALARIES - OVERTIME	3,500
FICA	21,625
GROUP INSURANCE	54,165
RETIREMENT	18,854
401K EMPLOYERS MATCH	9,550
COMMUNICATIONS	46,000
PRINTING	5,500
TRAVEL & TRAINING	6,500
M & R - EQUIPMENT	3,500
ADVERTISING	1,000
DEPT SUPPLIES & MATERIALS	5,500
UNIFORMS	1,200
REWARDS AND WELLNESS PRGR	83,321
SAFETY PROGRAMS ALL DEPTS	1,500
CONTRACTED SERVICES	18,000
DUES & SUBSCRIPTIONS	4,000
INSURANCE & BONDS	75,800
EQUIPMENT	10,500

**Total**                    **649,191**

Police

SALARIES	352,709
SALARIES - OVERTIME	38,000
FICA	29,889
GROUP INSURANCE	75,831
RETIREMENT	26,270
PD EMPLOYER'S 401K CONTRIBUTION	15,134
COMMUNICATIONS	24,000
TRAVEL & TRAINING	5,500
COMMUNITY WATCH	500

M & R - EQUIPMENT	3,500
M & R - VEHICLES	7,000
GAS, OIL & TIRES	35,000
DEPT SUPPLIES & MATERIALS	10,000
UNIFORMS	3,000
POLICE INOCULATIONS	500
EQUIPMENT	13,000
CAP OUTLAY-VEHICLES&EQUIP	51,307
PD CARS-ACCIDENT REPAIRS	2,000
<b>TOTAL</b>	<b>693,140</b>

#### Inspections

SALARIES	140,847
SALARIES OVERTIME	1,500
FICA	10,890
GROUP INSURANCE	32,499
RETIREMENT	9,495
401K EMPLOYERS MATCH	5,750
COMMUNICATIONS	8,000
PRINTING	1,000
TRAVEL & TRAINING	4,500
M & R - VEHICLES	4,000
ADVERTISING	2,500
GAS, OIL & TIRES	4,000
DEPT SUPPLIES & MATERIALS	5,500
BUILDING INSP - UNIFORMS	1,500
CONTRACTED SERVICES	15,000
DUES & SUBSCRIPTIONS	1,500
HOMEOWNERS' RECOVERY FUND	750
EQUIPMENT PURCHASE	5,000
<b>Total</b>	<b>254,230</b>

## Public Works, Streets, Buildings and Grounds

SALARIES	56,559
SALARIES OVERTIME	2,000
PROFESSIONAL SERVICES	1,000
FICA	4,480
GROUP INSURANCE	10,833
RETIREMENT	3,906
401K EMPLOYERS MATCH	2,650
UTILITY - STREET LIGHTS	45,000
BUILDINGS UTILITY PAYMENT	1,250
TRAVEL	1,000
BLDINGS&GROUNDS MAINT/SUP	25,000
M & R EQUIPMENT	12,500
M & R VEHICLES	6,000
MAINT & REP STREETS	10,000
MAINT & REPAIR BULKHEADS	15,000
STREET DRAINAGE PROJECTS	5,000
STREET SIGN REPLACEMENT	4,000
ADVERTISING	250
GAS, OIL & TIRES	15,500
DEPT SUPPLIES & MATERIALS	5,000
UNIFORMS	1,500
STREET PAVING PROJECTS	119,959
SIDEWALK MAINTENANCE	5,000
<b>Total</b>	<b>353,387</b>

## Sanitation

SALARIES FULL TIME	30237
SALARIES OVERTIME	2500
FICA	2504
GROUP INSURANCE	10833
RETIREMENT	2184
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

<b>Total</b>	<b>129,445</b>
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<b>Total General Fund Expenses</b>	<b>2,602,162</b>
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#### **PART II. Water and Sewer Fund**

##### Revenues:

CREDIT CARD SITE FEE WATER	600
INTEREST ON INVESTMENTS	1,500
RENTS & CONCESSIONS	131,061
ADMINISTRATIVE FEES WATER	350
RESIDENTIAL IMPACT FEE	30,000
CAPITAL CHARGES CTY-SEWER	900,827
INTEREST ON CAPITAL CHRGS	11,505
CAPITAL CHARGES TOWN-SEWR	640139
SHARE PAYMENTS	9500
SALES TAX REFUND WATER	12000
WATER USE CHARGES	783888
SPECIAL CHARGES FOR UTIL	1928
Irrigation Meter Inspection Fees	14760
SEWER USE CHARGES	754540
AVAILABILITY FEE SEWER	1744
TAP & CONNECTION FEES	38486
TAP & CONNECT FEES-SEWER	9435
RECONNECTION FEES	1250
PNLTY & INTRST - BILLINGS	11506
SHARE FUND PENALTY PAYS	41562
Fund Balance Appropriated	138139

<b>Total for Revenue</b>	<b>3,534,720</b>
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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.

Expenses:

Administration

SALARIES	30467
SALARIES-OVERTIME	500
FICA	2369
GROUP INSURANCE	10833
RETIREMENT	2065
401K EMPLOYERS MATCH	500
COMMUNICATIONS	42,500
PRINTING	1,500
EPA CC REPORT-ADMIN PREP	750
TRAVEL & TRAINING	5,000
M & R - EQUIPMENT	7500
DEPT SUPPLIES & MATERIALS	2000
CONTRACTED SERVICES	10000
DUES & SUBSCRIPTIONS	5000
<b>TOTAL</b>	<b>120984</b>

Operations

SALARIES	132061
SALARIES-OVERTIME	5500
PROFESSIONAL SERVICES	10000
Professional Services Irrigation Inspect	11800
FICA	10523
GROUP INSURANCE	27083
RETIREMENT	9175
401K EMPLOYERS MATCH	6878
COMMUNICATIONS	2,000
UTILITIES	2,500
UTILITIES-PUMPING STATION	57,864
TRAVEL	10,000
M & R WATER TANK	18,500

M & R EQUIPMENT	7,500
OPERATION & MAINT VAC SYS	26,380
M & R VEHICLES	8,000
M & R WATER SYSTEM	47,500
CTY CAPITAL COSTS SEWER	1,164,146
GAS, OIL & TIRES	15500
DEPT SUPPLIES & MATERIALS	3500
O&M VACUUM STATIONS	85000
METERS (NEW CONSTRUCTION)	30000
UNIFORMS	1500
CONTRACTED SERVICES	20000
PURCHASES FOR RESALE	383365
DEPRECIATION	105233
COUNTY O&M CHARGE SEWER	219762
EQUIPMENT PURCHASE -WATER	146237
PS II-IV VINYL FENCE	15000
CAPITAL OUTLAY-VALVE PITS	38000
DEBT SERVICE SEWER	673775
TRANSFER TO GENERAL FUND	119453
 Operations TOTAL	 <b>3413735</b>

Water and Sewer Total Expenses **3534720**

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

BPART Fund Revenues:

ACCOM TAX	1712878
ACCOMMODATIONS TAX PENLTY	251
INTEREST ON INVESTMENTS	5000
MISCELLANEOUS BPART	2000
RECREATION PROGRAMS	20000
USFW/DENR BIG	100000
FEMA IRENE PW-559 GRANT	447960
SALES TAX REFUND	1500
FUND BALANCE APPROPRIATED	560003

**Total for Revenue 2849592**

BPART Fund Expenses:

TRANSFER TO GENERAL FUND	101549
TRANSFER COUNTY ACCOM TAX	281197
SALARIES - RECREATION	41343
OVERTIME - RECREATION	1000
FICA - RECREATION	3239
GROUP ISURANCE	10833
RETIREMENT REC	2824
401K EMPLOYERS CONTRIBUTION	1000
PROFESSIONAL SERVICES	25000
EAST END SHORE PROTECTION	174058
ATM - CONTRACT FEES	25000
PROFESSIONAL SRV-MAINLAND	3500
PROFESSIONAL SERVICES- BEACH	15000
RECREATION PROGRAMS	16000
BEAUTIFICATION CLUB	500
JORDAN BLVD OPS, MX, RPR	7500
STARFISH FIRE SUBSTATION OPS, MX, RPR	15000
PARK AND REC UTILITIES	8000
DOG PARK	500
COMMUNICATIONS	6500
GAS OIL TIRES	5000
TRAVEL & TRAINING	14000
PUBLIC REST ROOMS	16500
BEACH EQUIPMENT MAINTENAN	6500
BEACH VEGETATION	75250
SHORELINE MONITORING	25000
DEBRIS REMOVAL	2500
FESTIVAL & SECURITY	7000
CONCERTS	26000
HOLDEN BEACH PROMOTION	40000
CHAMBER OF COMMERCE	7500
CONTRIBUTIONS BPART (DONATIONS)	4500
ACCESS & RECREATION	65000
WASTE IND 2ND PICK-UP	62500
SAND FENCE PROJECT	15000

POCKET PARK 628OBW	1650
HALSTEAD PARK	250
PLAYGROUND	5662
ROTHSCHILD DAVIS PARK	211751
USFW/DENR BIG	198592
BEACH RENOURISHMENT	633353
PROPERTY ACQUISITION	62500
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	24958
OVERTIME - BEACH PROJECT	3000
FICA BEACH PROJECT	2139
RETIREMENT BEACH PROJECT	1865
401K EMPLOYERS BEACH PRJT	2000
GROUP INSURANCE BEACH PROJECT	8125
SALARIES SANITATION	44958
OVERTIME SANITIATION	1000
FICA SANITATION	3516
GROUP INSURANCE SANITATION	8125
RETIREMENT SANITATION	1665
401k EMPLOYER'S MATCH SANITATION	1250
SALARIES POLICE	44089
OVERTIME POLICE	8500
FICA POLICE	4023
INSURANCE POLICE	10833
RETIREMENT POLICE	3552
POLICE 401K EMPLOYERS CONTRIBUTION	2484

<b>Total</b>	<b>2849592</b>
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## PART IV. Other Special Revenue Funds

### Holden Beach Harbor Canal Dredging Special Revenue Fund

#### Revenues:

BALANCE FORWARD	347,119
SRF HBH INTEREST	250
SRF HBH ASSESSMENTS	111650
SRF HBH PRIOR ASSESSMENTS	550
<b>Total</b>	<b>459,569</b>

#### Expenses:

SRF Administration - HBH	4596
SRF Legal Fees - HBH	4596
SRF Construction - HBH	344677
SRF Surveying - HBH	22978
SRF Permitting CAMA - HBH	11489
SRF Permitting ACE & Other Agencies	11489
SRF Designs - HBH	13788
SRF Construct Docs, Plans, Specs - HBH	22978
SRF Construction Management, Insp, Closeout - HBH	11489
Transfer to General Fund-HBH	11489
<b>Total</b>	<b>459569</b>

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$325 per lot for Holden Beach Harbor is hereby established for the Fiscal Year beginning 1 July 2015 and ending 30 June 2016.

### Heritage Harbor Canal Dredging Special Revenue Fund

#### Revenues:

BALANCE FORWARD	105,357
SRF HH INTEREST	150
SRF HH ASSESSMENTS	67,345
SRFHH PRIOR YEAR ASSESSMENTS	4,000
<b>Total</b>	<b>176,852</b>

#### Expenses:

SRF Administration - HH	1769
SRF Legal Fees - HH	1769
SRF Construction - HH	132638
SRF Surveying - HH	8843
SRF Permitting ACE & Other Agencies HH	4421
SRF Permitting CAMA - HH	4421
SRF Designs - HH	5306
SRF Contract Docs, Plans, Specs - HH	8843
SRF Construction Management, Insp, Closeout - HH	4421
Transfer to General Fund-HH	4421
<b>Total</b>	<b>176852</b>

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 2015 and ending 30 June 2016.

**Harbor Acres Canal Dredging Special Revenue Fund**

Revenues:

BALANCE FORWARD	705,829
SRF HA INTEREST	1,500
SRF HA ASSESSMENTS	57,224
SRF HA PRIOR ASSESSMENTS	1,000
<b>Total</b>	<b>765,553</b>

SRF Administration - HA	7656
SRF Legal Fees - HA	7656
SRF Construction - HA	574164
SRF Surveying - HA	38277
SRF Permitting CAMA - HA	19139
SRF Permitting ACE & Other Agencies - HA	19139
SRF Designs - HA	22966
SRF Contract Docs, Plans, Specs - HA	38278
SRF Construction Management, Insp, Closeout - HA	19139
SRF Transfer to General Fund- HA	19139
<b>Total</b>	<b>765553</b>

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 Harbor Acres is hereby established for the Fiscal Year beginning 1 July 2015 and ending 30 June 2016.

**United States Department of Agriculture (USDA) Special Revenue Fund**

The Spring 2015 refinancing of the Emergency Operations Center with BB&T has nullified the requirement to maintain an escrow account for USDA. The USDA Special Revenue Fund used to account for the federally required debt covenant is hereby closed and all funds previously accrued thereto shall append unencumbered to the General Fund balance.

## PART V. BUDGET SUMMARY AND ADMINISTRATION

### Summary

General	2,602,162
Water & Sewer	3,534,719
BPART	2,849,591
Holden Beach Harbor Canal Dredging Special Revenue Fund	459,569
Heritage Harbor Canal Dredging Special Revenue Fund	176,852
Harbor Acres Canal Dredging Special Revenue Fund	765,553
 Total All Funds	 10,388,446

### Tax Rate, Valuation, Collection Rate and Tax Base

An Ad Valorem Tax Rate of fifteen cents (\$.15) per one hundred dollars (\$100) at full valuation is levied for Fiscal Year 2015/2016. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety seven point three two percent based on collection rate results from the fiscal year ended 30 June 2014. The total valuation for the new fiscal year is estimated to be one billion one hundred eighty six million three hundred eighty four thousand eight hundred eighty 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 2015 and ending 30 June 2016. 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 2015 as adopted this \_\_\_\_ day of June, 2015.

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J. Alan Holden, Mayor

ATTEST:

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Heather Finnell, Town Clerk