

Ordinance 18-10
Town of Holden Beach Fiscal Year 2018/2019 Budget Ordinance

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2018 and ending 30 June 2019. BE IT ORDAINED by the Board of Commissioners of the Town of Holden Beach North Carolina that revenues and expenses for the Fiscal Year 2018/2019 are authorized as set out below:

Part I: General Fund

GENERAL FUND REVENUES

CREDIT CARD SITE FEE GENERAL	1,000
AD VAL TAXES - CURRENT	2,660,648
AD VAL TAXES - PRIOR	19,000
VEHICLE TAXES	16,500
PNLTY & INT - AD VAL TAX	6,000
VEHICLE STICKERS	500
TAX PMTS TO BE REFUNDED	100
MISCELLANEOUS	7,000
SIDEWALK DEPOSIT	500
PLUMBING SCREEN SALES	150
BLUE CAN HOME RECYCLING	21,060
CHRISTMAS DECORATIONS	500
UTILITIES FRANCHISE TAX	155,060
SALES ON TELECOMM-UTIL FR	8,337
SALES TAX ON VIDEO PROGRM	37,520
BEER &/OR WINE TAX	2,600
POWELL BILL	34,512
LOCAL SALES & USE TAX	139,511
CAMA CONTRACT	3,000
COURT COSTS	200
PARKING VIOLATIONS	100
ORDINANCE VIOLATIONS	1,200
Mosquito Contract	1,250
BUILDING PERMITS	149,469
CAMA PERMITS	3,000
ZONING FEES	9,699
ELECTRICAL INSPECTION	22,106
MECHANICAL INSPECTION	28,106
PLUMBING INSPECTIONS	12,699
ADMINISTRATIVE FEE-INSP	600
HOMEOWNERS RECOVERY FUND	350
REINSPECTION FEE	200
SALES TAX REFUND	7,500
DEMOLISH PERMIT	450
SALE OF MATERIALS	500
SALE OF TOWN FLAGS	100
SALE OF FIXED ASSETS	5,000
Transfers from SRF Canal Dredging	61,000
FUND BALANCE APPROPRIATED	30,273
Total for Revenue	3,447,300

Expenses:

GOVERNING BODY EXPENSES

SALARIES - MAYOR AND COMMISSIONERS	7,800
PROFESSIONAL SERVICES	48,000
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
AB-SUPPLIES & MATERIALS	3,000
OPERATIONAL CONTINGENCIES	5,000
NEW TOWN HALL DEBT SERVICE	268,274
New Town Hall Ops, Maint and Repair	73,700
CONTRIBUTIONS	15,750
TRANSFER TO BPART FUND	564,866
TRANSFER TO BEACH RE-NOURISHMENT FUND	241,877
Total	1,246,817

ADMINISTRATION EXPENSES

SALARIES	339,095
SALARIES - OVERTIME	3,675
FICA	24,337
GROUP INSURANCE	70,420
RETIREMENT	26,565
401K EMPLOYERS MATCH	13,670
COMMUNICATIONS	50,000
PRINTING	6,000
TRAVEL & TRAINING	8,000
M & R - EQUIPMENT	3,500
ADVERTISING	1,000
DEPT SUPPLIES & MATERIALS	5,500
UNIFORMS	1,000
REWARDS AND WELLNESS PRGR	2,000
SAFETY PROGRAMS ALL DEPTS	1,500
CONTRACTED SERVICES	18,000
DUES & SUBSCRIPTIONS	4,000
INSURANCE & BONDS	40,000
EQUIPMENT	29,000
Total	647,261

POLICE EXPENSES

SALARIES	394,792
SALARIES - OVERTIME	48,500
FICA	31,474
GROUP INSURANCE	98,588
RETIREMENT	37,680
PD EMPLOYER'S 401K CONTRIBUTION	19,877
COMMUNICATIONS	27,500
TRAVEL & TRAINING	5,500
COMMUNITY WATCH	500
M & R - EQUIPMENT	2,500
M & R - VEHICLES	5,000
GAS, OIL & TIRES	22,000
DEPT SUPPLIES & MATERIALS	4,000
UNIFORMS	2,000
POLICE INOCULATIONS	500
EQUIPMENT	5,000
CAP OUTLAY-VEHICLES&EQUIP	64,921
PD CARS-ACCIDENT REPAIRS	2,000
Total	772,332

INSPECTIONS EXPENSES

SALARIES	153,142
SALARIES OVERTIME	1,500
FICA	10,980
GROUP INSURANCE	42,252
RETIREMENT	11,985
401K EMPLOYERS MATCH	6,250
COMMUNICATIONS	6,000
PRINTING	1,500
TRAVEL & TRAINING	7,000
M & R - VEHICLES	7,500
ADVERTISING	2,000
GAS, OIL & TIRES	3,500
DEPT SUPPLIES & MATERIALS	4,500
BUILDING INSP - UNIFORMS	1,000
CONTRACTED SERVICES	20,000
DUES & SUBSCRIPTIONS	1,000
HOMEOWNERS' RECOVERY FUND	600
EQUIPMENT PURCHASE	7,500
Total	288,208

PUBLIC WORKS, STREETS, BUILDINGS AND GROUNDS EXPENSES

SALARIES	58,134
SALARIES OVERTIME	3,000
PROFESSIONAL SERVICES	4,000
FICA	4,341
GROUP INSURANCE	14,084
RETIREMENT	4,738
401K EMPLOYERS MATCH	2,000
UTILITY - STREET LIGHTS	52,954
BUILDINGS UTILITY PAYMENT	1,250
TRAVEL	1,000
BLDINGS&GROUNDS MAINT/SUP	25,000
M & R EQUIPMENT	17,500
M & R VEHICLES	6,000
MAINT & REP STREETS	9,500
MAINT & REPAIR BULKHEADS	22,000
STREET DRAINAGE PROJECTS	5,000
STREET SIGN REPLACEMENT	3,500
ADVERTISING	150
GAS, OIL & TIRES	15,500
DEPT SUPPLIES & MATERIALS	5,000
UNIFORMS	925
STREET PAVING PROJECTS	112,500
SIDEWALK MAINTENANCE	2,000
Total	370,075

SANITATION EXPENSES

SALARIES FULL TIME	34,182
SALARIES OVERTIME	4,500
FICA	2,746
GROUP INSURANCE	14,084
RETIREMENT	2,998
401K EMPLOYERS MATCH	1,750
TRAVEL & TRAINING	500
MAINT & REPAIRS EQUIPMENT	300
DEPT SUPPLIES & MATERIALS	12,500
SANITATION UNIFORMS	925
CONTRACTED SERVICES	28,402
BLUE CAN HOME RECYCLING	18,720
SOLID WASTE TIPPING FEES	1,000
Total	122,607

Total General Fund Expenditures:

FY18-19

GOVERNING BODY	1,246,817
ADMIN	647,261
POLICE	772,332
INSPECTION	288,208
PUBLIC WORKS	370,075
SANITATION	122,607
TOTAL	3,447,300

PART II. Water and Sewer Fund

WATER AND SEWER FUND REVENUES

CREDIT CARD SITE FEE WATER	900
INTEREST ON INVESTMENTS	500
RENTS & CONCESSIONS	105,044
ADMINISTRATIVE FEES WATER	750
CAPITAL CHARGES CTY-SEWER	950,000
INTEREST ON CAPITAL CHRGS	15,000
CAPITAL CHARGES TOWN-SEWR	617,616
SEWER CAPACITY CHARGE	14,785
WATER USE CHARGES	897,727
WATER CAPACITY CHARGE	173,760
SPECIAL CHARGES FOR UTIL	2,750
Irrigation Meter Inspection Fees	14,760
SEWER USE CHARGES	807,315
AVAILABILITY FEE SEWER	1,750
TAP & CONNECTION FEES	75,000
TAP & CONNECT FEES-SEWER	23,500
RECONNECTION FEES	750
PNLTY & INTRST - BILLINGS	12,500
Fund Balance Appropriated	1,846,853
Total for Revenue	5,561,260

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.

WATER AND SEWER FUND EXPENSES

ADMIN EXPENSES

SALARIES	38,044
SALARIES-OVERTIME	600
FICA	2,744
GROUP INSURANCE	14,084
RETIREMENT	2,995
401K EMPLOYERS MATCH	500
COMMUNICATIONS	42,500
PRINTING	1,500
EPA CC REPORT-ADMIN PREP	750
TRAVEL & TRAINING	5,000
M & R - EQUIPMENT	5,000
DEPT SUPPLIES & MATERIALS	2,000
CONTRACTED SERVICES	10,000
DUES & SUBSCRIPTIONS	5,500
TOTAL	131,217

OPERATIONS EXPENSES

SALARIES	142,148
SALARIES-OVERTIME	7,000
PROFESSIONAL SERVICES	23,000
Professional Services Irrigation Inspect	14,551
FICA	10,590
GROUP INSURANCE	45,773
RETIREMENT	11,559
401K EMPLOYERS MATCH	5,000
COMMUNICATIONS	2,000
UTILITIES	2,500
UTILITIES-PUMPING STATION	60,000
TRAVEL	2,000
M & R WATER TANK	64,308
M & R EQUIPMENT	6,450
OPERATION & MAINT VAC SYS	26,859
M & R VEHICLES	7,100
M & R WATER SYSTEM	39,874
CTY CAPITAL COSTS SEWER	1,151,941
GAS, OIL & TIRES	12,500
DEPT SUPPLIES & MATERIALS	3,500
O&M VACUUM STATIONS	135,000
METERS (NEW CONSTRUCTION)	40,000
UNIFORMS	3,000
CONTRACTED SERVICES	21,500
PURCHASES FOR RESALE	446,880
COUNTY O&M CHARGE SEWER	217,564
EQUIPMENT PURCHASE -WATER	138,600
PS II-IV VINYL FENCE	15,000
CAPITAL OUTLAY-VALVE PITS	40,000
CAP OUTLAY MAJ EQUIP SEWR	1,736,345
DEBT SERVICE SEWER	660,592
NEW EOC OPS, MAIN AND REPAIR	55,000
NEW EOC DEBT SERVICE	93,335
CONTRIBUTION TO CRF SEWER	14,785
CONTRIBUTION TO CRF WATER	173,790
Ops TOTAL	5,430,044
Total	<u>5,561,260</u>

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

BPART REVENUES

ACCOM TAX	1,919,399
BRUNSWICK COUNTY CRP REFUND	26,160
ACCOMMODATION TAX PENALTY	200
INTEREST ON INVESTMENTS	6,500
MISCELLANEOUS BPART	8,000
RECREATION PROGRAMS	13,000
SALES TAX REFUND	1,500
TRANSFER FROM GENERAL FUND	564,866
FUND BALANCE APPROPRIATED	3,347,710
Total for Revenue	5,887,335

BPART EXPENSES

DEBT SERVICE CENTRAL REACH	1,422,360
TRANSFER COUNTY ACCOM TAX	315,000
SALARIES - RECREATION	50,844
FICA - RECREATION	3,610
Group Insurance	14,084
RETIREMENT REC	3,940
401K EMPLOYERS CONTRIBUTION	1,000
INTERNSHIP	4,060
PROFESSIONAL SERVICES	50,000
ATM - CONTRACT FEES	50,000
PROFESSIONAL SRV-MAINLAND	3,500
PROFESSIONAL SERVICES- BEACH	15,000
Recreation Programs	12,500
Beautification Club	11,500
Jordan Blvd Ops, Mx and Repair	40,000
Starfish Fire Substation Upgrade	500
Starfish Fire Substation Ops, Mx, Rpr	6,000
Park and Rec Utilities	5,500
Dog Park	500
COMMUNICATIONS	8,000
Gas Oil and Tires	5,000
TRAVEL & TRAINING	12,000
PUBLIC REST ROOMS	20,000

BEACH EQUIPMENT MAINTENAN	4,000
BEACH VEGETATION	70,000
SHORELINE MONITORING	25,000
DEBRIS REMOVAL	3,000
FESTIVAL & SECURITY	7,000
CONCERTS	31,000
HOLDEN BEACH PROMOTION	40,000
CHAMBER OF COMMERCE	3,000
Contributions BPART (Donations)	4,500
ACCESS & RECREATION	80,000
WASTE IND 2ND PICK-UP	85,000
SAND FENCE PROJECT	15,000
POCKET PARK 628OBW	1,500
HALSTEAD PARK	1,500
Rothschild Davis Park	30,000
LOCKWOOD FOLLY DREDGING	168,000
CONTRIBUTION TO CAPITAL RESERVE	3,000,000
SALARIES BEACH PROJECT	27,528
OVERTIME - BEACH PROJECT	3,500
FICA BEACH PROJECT	2,203
RETIREMENT BEACH PROJECT	2,405
401K EMPLOYERS BEACH PRJT	2,300
Group Insurance Beach Project	10,563
CONTRACT SERVICES SANITATION	85,000
BEACH RANGER SALARIES	32,000
BEACH RANGER SUPPLIES, EQUIPMENT, AND MAINT	14,500
BEACH RANGER GAS OIL AND TIRES	1,600
Salaries Police	48,794
Overtime Police	8,000
FICA Police	4,032
Insurance Police	14,084
Retirement Police	4,828
POLICE 401K EMPLOYERS CONTRIBUTION	2,600
Total	5,887,335

PART IV. Other Special Revenue Funds

Harbor Acres Special Revenue Fund

REVENUE

BALANCE FORWARD	953,814
SRF HA INTEREST	300
SRF HA ASSESSMENTS	92,706
SRF HA PRIOR ASSESSMENTS	0
HA MISC REVENUE	62,944
Total	1,109,764

EXPENSE

SRF Administration - HA	11,098
SRF Legal Fees - HA	11,098
SRF Construction - HA	832,323
SRF Surveying - HA	55,488
SRF Permitting CAMA - HA	27,744
SRF Permitting ACE & Other Agencies - HA	27,744
SRF Designs - HA	33,293
SRF Contract Docs, Plans, Specs - HA	55,488
SRF Construction Management, Insp, Closeout - HA	27,744
SRF Transfer to General Fund- HA	27,744
Total	1,109,764

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$320 per lot (per the Fiscal Year 2008/2009 assessment district resolution) for Holden Acres is hereby established for the Fiscal Year beginning 1 July 2018 and ending 30 June 2019.

Holden Beach Harbor Special Revenue Fund

REVENUE

BALANCE FORWARD	716,334
SRF HBH INTEREST	250
SRF HBH ASSESSMENTS	139,138
SRF HBH PRIOR ASSESSMENTS	900
HBH MISC REVENUE	47,264
Total	903,886

EXPENSE

SRF Administration - HBH	9,039
SRF Legal Fees - HBH	9,039
SRF Construction - HBH	677,915
SRF Surveying - HBH	45,194
SRF Permitting CAMA - HBH	22,597
SRF Permitting ACE & Other Agencies	22,597
SRF Designs - HBH	27,117
SRF Contract Docs, Plans, Specs - HBH	45,194
SRF Construction Management, Insp, Closeout - HBH	22,597
SRF Transfer to General Fund- HBH	22,597
Total	903,886

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$400 per lot (per the Fiscal Year 2008/2009 assessment district resolution) for Holden Beach Harbor is hereby established for the Fiscal Year beginning 1 July 2018 and ending 30 June 2019.

Heritage Harbor Special Revenue Fund

REVENUE

BALANCE FORWARD	375,421
SRF HH INTEREST	250
SRF HH ASSESSMENTS	136,379
SRFHH PRIOR YEAR ASSESSMENTS	1,000
HH MISC REVENUE	24,779

Total **537,829**

EXPENSE

SRF Administration - HH	5,378
SRF Legal Fees - HH	5,378
SRF Construction - HH	403,372
SRF Surveying - HH	26,891
SRF Permitting ACE & Other Agencies HH	13,446
SRF Permitting CAMA - HH	13,446
SRF Designs - HH	16,135
SRF Contract Docs, Plans, Specs - HH	26,891
SRF Construction Management, Insp, Closeout - HH	13,446
SRF Transfer to General Fund- HH	13,446

Total **537,829**

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$400 per lot (per the Fiscal Year 2008/2009 assessment district resolution) for Heritage Harbor is hereby established for the Fiscal Year beginning 1 July 2018 and ending 30 June 2019.

Part V: Capital Reserve Fund:

The following Capital Reserve Funds are hereby established as separate funds in accordance with NCGS 159-18.

Capital Reserve Fund Water	173,790
Capital Reserve Fund Sewer	14,785
Beach Re-nourishment & Inlet Management Fund	3,241,877

Capital Reserve Fund Water:

1. The purpose for the water capital reserve fund is to provide funding for expansion of the water system, not limited to, the research and funding of a second water tower.
2. The approximate period of time during which the monies will be accumulated will be five years.
3. The approximate amounts to be accumulated will be four hundred thousand dollars.
4. The monies will be derived from water capacity fees collected and transferred from the water/ sewer fund under authority of HB436.

Capital Reserve Fund Sewer:

1. The purpose for the sewer capital reserve fund is to increase sewer system capacities.
2. The approximate period of time during which the monies will be accumulated will be five years.
3. The approximate amount to be collected is seventy thousand dollars.
4. The monies will be derived from sewer capacity fees collected and transferred from the water/sewer fund under authority of HB 435.

Beach Re-nourishment and Inlet Management Fund

Based on the guidance and established goals for the FY18-19 budget year, the Board of Commissioners wish to create a Capital Reserve Fund in order to alleviate financial burden in future years for sand projects. According to the Local Government Budget and Fiscal Control Act section 159-18:

1. The purpose/goal is to create a capital reserve fund for beach re-nourishment and inlet management projects. The intent is to escrow the funds until the Town's Special Obligation Bond is retired in Fiscal Year 2026/2027.
2. The monies will be accumulated for 9 years.
3. The maximum amount to be accumulated will be 10 million dollars.
4. The sources include an initial 3 million dollar transfer from the BPART fund. Subsequent amounts may be sourced from the General Fund as well as the BPART Special Revenue Fund.

Part VI: Capital Improvement Plan

The Capital Improvement Plan is hereby amended and established for Fiscal Year 18/19 through 25/26 is as shown in Appendix A.

Part VII: Budget Summary and Administration

General	3,447,300
Water & Sewer	5,561,260
BPART	5,887,335
Holden Beach Harbor Canal Dredging Special Revenue Fund	903,886
Heritage Harbor Canal Dredging Special Revenue Fund	537,829
Harbor Acres Canal Dredging Special Revenue Fund	1,109,764
Capital Reserve Fund Water	173,790
Capital Reserve Fund Sewer	14,785
Beach Re-nourishment & Inlet Management Fund	3,241,877
Total	20,877,827

Tax Rate, Valuation, Collection Rate and Tax Base

An Ad Valorem Tax Rate of twenty two cents (\$.22) per one hundred dollars (\$100) at full valuation is levied for Fiscal Year 2018/2019. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety eight point fifty four percent based on collection rate results from the fiscal year ended 30 June 2017. The total valuation for the new fiscal year is estimated to be one billion two hundred twenty six million three hundred thirty six thousand six hundred and eighty five dollars.

Budget Administration

This Budget Ordinance shall be the financial plan for the Holden Beach Municipal Government during the fiscal year beginning 1 July 2018 and ending 30 June 2019. 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 2018 as adopted this ____ day of June, 2018.

Atch: Appendix A- Capital Improvement Plan

J. Alan Holden, Mayor

ATTEST:

Heather Finnell, Town Clerk

Capital Improvement Plan

	CIP REVENUES BY SOURCE											Total Revenues	% of CIP Revenues
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total Revenues		% of CIP Revenues		
General Fund - Operating Revenues	161,500	296,288	119,041	125,078	137,178	66,995	90,046	80,227	1,076,353	9.1%			
Water Sewer Fund - Operating Revenues	102,148	46,148	154,148	60,000	60,000	60,000	60,000	60,000	602,444	5.1%			
Water Sewer Fund Reserves	1,736,345	1,499,050	1,378,900	0	0	0	0	0	4,614,295	38.9%			
USDA Grant/Loan Proceeds	0	0	0	1,350,000	0	0	0	0	1,350,000	11.4%			
Water Capital Reserve Funds	0	0	0	400,000	0	0	0	0	400,000	3.4%			
Canal Dredging Special Revenue Fund	2,551,479	0	0	0	0	1,173,520	0	0	3,724,999	31.4%			
BPART	31,000	58,000	0	0	0	0	0	0	89,000	0.8%			
TOTAL	4,582,472	1,899,486	1,652,089	1,935,078	197,178	1,300,515	150,046	140,227	11,857,091	100.0%			
	CIP EXPENSES BY FUND											Total Expenses	% of CIP Expenses
General Fund	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total Expenses		% of CIP Expenses		
Streets Resurfacing:													
Sand Dune, Sand Piper, Sand Spur	112,500	0	0	0	0	0	0	0	112,500		0.9%		
Heron, High Point	0	121,288	0	0	0	0	0	0	121,288		1.0%		
Hight Point, Lois, Lumberton, Swordfish	0	0	119,041	0	0	0	0	0	119,041		1.0%		
Charlotte, Boyd, Gerda	0	0	0	125,078	0	0	0	0	125,078		1.1%		
Burlington, Bruns Av W (Boyd to Marker 55)	0	0	0	0	137,178	0	0	0	137,178		1.2%		
Brun Av W (Mark 55-High Pnt), Hrn Land Wynd	0	0	0	0	0	66,995	0	0	66,995		0.6%		
Sand Dollar	0	0	0	0	0	0	90,046	0	90,046		0.8%		
Tuna	0	0	0	0	0	0	0	80,227	80,227		0.7%		
Inspection Vehicle SUV	0	40,000	0	0	0	0	0	0	40,000		0.3%		
Police Vehicle SUV	49,000	0	0	0	0	0	0	0	49,000		0.4%		
Generator re-location	0	135,000	0	0	0	0	0	0	135,000		1.1%		
General Fund Total	161,500	296,288	119,041	125,078	137,178	66,995	90,046	80,227	1,076,353		9.1%		

	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total Expenses	% of CIP Expenses
Water and Sewer										
Lift Station 3	120,150	1,378,900	0	0	0	0	0	0	1,499,050	12.6%
Lift Station 4 (West) Hazard Mitigation	1,616,195	0	0	0	0	0	0	0	1,616,195	13.6%
Lift Station 2 (Greensboro) Hazard Mitigation	0	120,150	1,378,900	0	0	0	0	0	1,499,050	12.6%
Water Tower Rehab	46,148	46,148	0	0	0	0	0	0	138,444	1.2%
Water Tower Two	0	0	0	1,750,000	0	0	0	0	1,750,000	14.8%
Dodge Truck (2)@ 28,000	56,000	0	28,000	0	0	0	0	0	84,000	0.7%
Dump Truck	0	0	80,000	0	0	0	0	0	80,000	0.7%
vac Truck	0	0	0	60,000	60,000	60,000	60,000	60,000	300,000	2.5%
Water and Sewer Fund Total	1,838,493	1,545,198	1,533,048	1,810,000	60,000	60,000	60,000	60,000	6,966,739	58.8%
Beach Parks Access Rec Tourism										
Walkways	31,000	28,000	0	0	0	0	0	0	59,000	0.5%
Recreational Vehicle	0	30,000	0	0	0	0	0	0	30,000	0.3%
SPART Total	31,000	58,000	0	0	0	0	0	0	89,000	0.8%
Canal Dredging Special Revenue										
Holden Beach Harbor	903,886	0	0	0	0	102,535	0	0	1,006,421	17.8%
Harbor Acres	1,109,764	0	0	0	0	1,000,000	0	0	2,109,764	17.8%
Heritage Harbor	537,829	0	0	0	0	70,985	0	0	608,814	5.1%
Canal Dredging Special Revenue Total	2,551,479	0	0	0	0	1,173,520	0	0	3,724,999	31.4%
TOTAL - ALL FUNDS	4,582,472	1,899,486	1,652,089	1,935,078	197,178	1,300,515	150,046	140,227	11,857,091	100.0%