

Ordinance 19-10
Town of Holden Beach Fiscal Year 2019/2020 Budget Ordinance

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2019 and ending 30 June 2020. BE IT ORDAINED by the Board of Commissioners of the Town of Holden Beach North Carolina that revenues and expenses for the Fiscal Year 2019/2020 are authorized as set out below:

Part I: General Fund

GENERAL FUND REVENUES

CREDIT CARD SITE FEE GENERAL	2,000
AD VAL TAXES - CURRENT	2,625,309
AD VAL TAXES - PRIOR	19,000
VEHICLE TAXES	26,000
PNLTY & INT - AD VAL TAX	10,000
VEHICLE STICKERS	2,000
TAX PMTS TO BE REFUNDED	100
MISCELLANEOUS	7,000
SIDEWALK DEPOSIT	500
PLUMBING SCREEN SALES	150
BLUE CAN HOME RECYCLING	36,000
UTILITIES FRANCHISE TAX	170,000
SALES ON TELECOMM-UTIL FR	8,000
SALES TAX ON VIDEO PROGRM	37,000
BEER &/OR WINE TAX	2,600
POWELL BILL	34,000
LOCAL SALES & USE TAX	165,000
CAMA CONTRACT	3,000
COURT COSTS	200
PARKING VIOLATIONS	4,000
ORDINANCE VIOLATIONS	1,200
Mosquito Contract	1,250
BUILDING PERMITS	150,000
CAMA PERMITS	4,400
ZONING FEES	8,849
ELECTRICAL INSPECTION	22,786
MECHANICAL INSPECTION	26,099
PLUMBING INSPECTIONS	11,780
ADMINISTRATIVE FEE-INSP	840
HOMEOWNERS RECOVERY FUND	350
REINSPECTION FEE	200
SALES TAX REFUND	7,500
DEMOLISH PERMIT	400
SALE OF TOWN FLAGS	100
SALE OF FIXED ASSETS	5,000
Transfers from SRF Canal Dredging	54,180

Total for Revenue	3,446,793
GOVERNING BODY EXPENSES	
SALARIES - MAYOR AND COMMISSIONERS	7,800
PROFESSIONAL SERVICES	68,000
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	1,500
OPERATIONAL CONTINGENCIES	6,000
NEW TOWN HALL DEBT SERVICE	260,564
New Town Hall Ops, Maint and Repair	55,000
CONTRIBUTIONS	14,750
TRANSFER TO BPART FUND	576,169
TRANSFER TO BEACH RE-NOURISHMENT FUND	230,576.00
Total	1,238,909

ADMINISTRATION EXPENSES

SALARIES	334,785
SALARIES - OVERTIME	3,859
FICA	27,628
GROUP INSURANCE	73,391
RETIREMENT	30,309
401K EMPLOYERS MATCH	14,353
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	59,000
EQUIPMENT	20,000

Total **663,825**

POLICE EXPENSES

SALARIES	347,081
SALARIES - OVERTIME	45,000
FICA	27,838
GROUP INSURANCE	102,748
RETIREMENT	38,032
PD EMPLOYER'S 401K CONTRIBUTION	19,500
COMMUNICATIONS	27,500
TRAVEL & TRAINING	7,000
COMMUNITY WATCH	500
M & R - EQUIPMENT	2,500
M & R - VEHICLES	5,900
GAS, OIL & TIRES	22,000
DEPT SUPPLIES & MATERIALS	5,000
UNIFORMS	3,958
POLICE INOCULATIONS	500
EQUIPMENT	5,000
CAP OUTLAY-VEHICLES&EQUIP	53,500
PD CARS-ACCIDENT REPAIRS	2,000

Total **715,557**

INSPECTIONS EXPENSES

SALARIES	145,057
SALARIES OVERTIME	1,500
FICA	10,406
GROUP INSURANCE	44,035
RETIREMENT	13,117
401K EMPLOYERS MATCH	6,200
COMMUNICATIONS	8,000
PRINTING	2,000
TRAVEL & TRAINING	7,000
M & R - VEHICLES	7,500
ADVERTISING	3,500
GAS, OIL & TIRES	4,000

DEPT SUPPLIES & MATERIALS	4,500
BUILDING INSP - UNIFORMS	1,500
CONTRACTED SERVICES	20,000
DUES & SUBSCRIPTIONS	1,000
HOMEOWNERS' RECOVERY FUND	700
EQUIPMENT PURCHASE	7,500
Total	287,515

PUBLIC WORKS, STREETS, BUILDINGS AND GROUNDS EXPENSES

SALARIES	61,749
SALARIES OVERTIME	3,000
PROFESSIONAL SERVICES	2,000
FICA	4,597
GROUP INSURANCE	18,348
RETIREMENT	5,527
401K EMPLOYERS MATCH	2,000
UTILITY - STREET LIGHTS	50,000
BUILDINGS UTILITY PAYMENT	1,250
TRAVEL	500
BLDINGS&GROUNDS MAINT/SUP	20,000
M & R EQUIPMENT	16,000
M & R VEHICLES	5,000
MAINT & REP STREETS	9,000
MAINT & REPAIR BULKHEADS	23,100
STREET DRAINAGE PROJECTS	5,000
STREET SIGN REPLACEMENT	3,500
ADVERTISING	150
GAS, OIL & TIRES	12,000
DEPT SUPPLIES & MATERIALS	5,000
UNIFORMS	1,249
STREET PAVING PROJECTS	127,597
SIDEWALK MAINTENANCE	2,000
Total	378,567

SANITATION EXPENSES

SALARIES FULL TIME	37,657
SALARIES OVERTIME	4,500
FICA	2,993
GROUP INSURANCE	18,348
RETIREMENT	3,773
401K EMPLOYERS MATCH	1,800
TRAVEL & TRAINING	400
MAINT & REPAIRS EQUIPMENT	300
DEPT SUPPLIES & MATERIALS	11,500
SANITATION UNIFORMS	1,250
CONTRACTED SERVICES	59,400
BLUE CAN HOME RECYCLING	20,000
SOLID WASTE TIPPING FEES	500
Total	162,421

Total General Fund Expenditures:

Governing Body	1,238,909
Administration	663,825
Police	715,557
Inspections	287,515
Public Works	378,567
Sanitation	162,421
Total Expense	3,446,793

Part II: Water and Sewer Fund

WATER AND SEWER FUND REVENUES

CREDIT CARD SITE FEE WATER	1,000
INTEREST ON INVESTMENTS	1,500
RENTS & CONCESSIONS	106,151
ADMINISTRATIVE FEES WATER	300
CAPITAL CHARGES CTY-SEWER	950,000
INTEREST ON CAPITAL CHRGS	15,000
CAPITAL CHARGES TOWN-SEWR	617,616
SEWER CAPACITY CHARGE	25,000
SALES TAX REFUND WATER	20,000
WATER USE CHARGES	870,000
WATER CAPACITY CHARGE	15,000
SPECIAL CHARGES FOR UTIL	2,750
IRRIGATION METER INSPECTION FEES	14,760
SEWER USE CHARGES	800,000
AVAILABILITY FEE SEWER	700
TAP & CONNECTION FEES	70,000
TAP & CONNECT FEES-SEWER	20,000
RECONNECTION FEES	750
PNLTY & INTRST - BILLINGS	12,500
FUND BALANCE APPROPRIATED	1,777,967
Total for Revenue	5,320,990

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 FUND EXPENSES

ADMIN EXPENSES

SALARIES	38,435
SALARIES-OVERTIME	600
FICA	2,771
GROUP INSURANCE	14,679
RETIREMENT	3,494
401K EMPLOYERS MATCH	500
COMMUNICATIONS	45,896
PRINTING	2,500
EPA CC REPORT-ADMIN PREP	750
TRAVEL & TRAINING	3,000
M & R - EQUIPMENT	5,000
DEPT SUPPLIES & MATERIALS	3,000
CONTRACTED SERVICES	11,000
DUES & SUBSCRIPTIONS	6,000

TOTAL **137,625**

OPERATIONS EXPENSES

SALARIES	166,002
SALARIES-OVERTIME	8,000
PROFESSIONAL SERVICES	35,000
Professional Services Irrigation Inspect	14,551
FICA	12,354
GROUP INSURANCE	36,697
RETIREMENT	15,573
401K EMPLOYERS MATCH	4,000
COMMUNICATIONS	3,000
UTILITIES	2,500
UTILITIES-PUMPING STATION	60,000
TRAVEL	1,500
M & R WATER TANK	66,305
M & R EQUIPMENT	6,500
OPERATION & MAINT VAC SYS	26,000
M & R VEHICLES	7,000
M & R WATER SYSTEM	39,000
CTY CAPITAL COSTS SEWER	1,149,320
GAS, OIL & TIRES	11,500
DEPT SUPPLIES & MATERIALS	4,500
O&M VACUUM STATIONS	90,000
METERS (NEW CONSTRUCTION)	41,000
UNIFORMS	4,625

CONTRACTED SERVICES	20,000
PURCHASES FOR RESALE	430,000
COUNTY O&M CHARGE SEWER	217,564
EQUIPMENT PURCHASE -WATER	46,191
PS II-IV VINYL FENCE	10,000
CAPITAL OUTLAY-VALVE PITS	40,000
CAP OUTLAY MAJ EQUIP SEWR	1,765,755
DEBT SERVICE SEWER	660,592
NEW EOC OPS, MAIN AND REPAIR	55,000
NEW EOC DEBT SERVICE	93,336
CONTRIBUTION TO CRF SEWER	25,000
CONTRIBUTION TO CRF WATER	15,000
 Ops TOTAL	 5,183,365
 Total	 <u>5,320,990</u>

Part III: Beach Preservation/ Access & Recreation/ Tourism (BPART) Fund

BPART REVENUES

ACCOM TAX	2,059,397
BRUNSWICK COUNTY CRP REFUND	39,240
ACCOMMODATION TAX PENALTY	200
INTEREST ON INVESTMENTS	43,746
MISCELLANEOUS BPART	10,000
RECREATION PROGRAMS	15,000
SALES TAX REFUND	1,500
TRANSFER FROM GENERAL FUND	576,169
FUND BALANCE APPROPRIATED	316,559
DCM WALKWAY GRANT	16,336
Total for Revenue	3,078,147

BPART EXPENSES

DEBT SERVICE CENTRAL REACH	1,396,200
TRANSFER COUNTY ACCOM TAX	324,500
SALARIES - RECREATION	53,236
FICA - RECREATION	3,780
Group Insurance	14,679
RETIREMENT REC	4,765
401K EMPLOYERS CONTRIBUTION	1,300
INTERNSHIP	4,060
PROFESSIONAL SERVICES	182,296
ATM - CONTRACT FEES	27,000
PROFESSIONAL SRV-MAINLAND	3,000
PROFESSIONAL SERVICES- BEACH	185,000
Recreation Programs	12,000
Beautification Club	12,230
Jordan Blvd Ops, Mx and Repair	36,000
Starfish Fire Substation Upgrade	25,500
Starfish Fire Substation Ops, Mx, Rpr	8,000
Park and Rec Utilities	5,000
Dog Park	500
COMMUNICATIONS	8,000
Gas Oil and Tires	5,000
TRAVEL & TRAINING	26,000

PUBLIC REST ROOMS	20,000
BEACH EQUIPMENT MAINTENAN	4,000
BEACH VEGETATION	70,000
SHORELINE MONITORING	30,000
DEBRIS REMOVAL	3,000
FESTIVAL & SECURITY	7,000
CONCERTS	31,000
HOLDEN BEACH PROMOTION	35,000
CHAMBER OF COMMERCE	3,000
Contributions BPART (Donations)	4,500
ACCESS & RECREATION	75,445
WASTE IND 2ND PICK-UP	85,000
SAND FENCE PROJECT	12,500
POCKET PARK 628OBW	1,000
HALSTEAD PARK	1,000
Rothschild Davis Park	30,000
LOCKWOOD FOLLY DREDGING	33,000
SALARIES BEACH PROJECT	61,527
OVERTIME - BEACH PROJECT	3,500
FICA BEACH PROJECT	4,617
RETIREMENT BEACH PROJECT	5,820
401K EMPLOYERS BEACH PRJT	2,300
Group Insurance Beach Project	14,679
CONTRACT SERVICES SANITATION	85,000
BEACH RANGER SALARIES	32,000
BEACH RANGER SUPPLIES, EQUIPMENT, AND MAINT	5,500
BEACH RANGER GAS OIL AND TIRES	1,600
FICA	1,000
Salaries Police	43,558
Overtime Police	8,000
FICA Police	3,661
Insurance Police	14,679
Retirement Police	4,614
POLICE 401K EMPLOYERS CONTRIBUTION	2,600
Total	3,078,147

Part IV: Other Special Revenue Funds

Holden Beach Harbor Special Revenue Fund

REVENUE

BALANCE FORWARD	403,765
SRF HBH INTEREST	250
SRF HBH ASSESSMENTS	139,138
SRF HBH PRIOR ASSESSMENTS	900
HBH MISC REVENUE	47,264

Total **591,317**

EXPENSE

SRF Administration - HBH	5,913
SRF Legal Fees - HBH	5,913
SRF Construction - HBH	443,488
SRF Surveying - HBH	29,566
SRF Permitting CAMA - HBH	14,783
SRF Permitting ACE & Other Agencies	14,783
SRF Designs - HBH	17,740
SRF Constract Docs, Plans, Specs - HBH	29,566
SRF Construction Management, Insp, Closeout - HBH	14,783
SRF Transfer to General Fund- HBH	14,783

Total **591,317**

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 Acres is hereby established for the Fiscal Year beginning 1 July 2019 and ending 30 June 2020.

Heritage Harbor Special Revenue Fund

REVENUE

BALANCE FORWARD	355,000
SRF HH INTEREST	250
SRF HH ASSESSMENTS	136,518
SRFHH PRIOR YEAR ASSESSMENTS	1,000
HH MISC REVENUE	24,779
Total	517,547

EXPENSE

SRF Administration - HH	5,175
SRF Legal Fees - HH	5,175
SRF Construction - HH	388,160
SRF Surveying - HH	25,877
SRF Permitting ACE & Other Agencies HH	12,939
SRF Permitting CAMA - HH	12,939
SRF Designs - HH	15,526
SRF Contract Docs, Plans, Specs - HH	25,877
SRF Construction Management, Insp, Closeout - HH	12,939
SRF Transfer to General Fund- HH	12,939
Total	517,547

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 Acres is hereby established for the Fiscal Year beginning 1 July 2019 and ending 30 June 2020.

Harbor Acres Special Revenue Fund

REVENUE

BALANCE FORWARD	920,000
SRF HA INTEREST	300
SRF HA ASSESSMENTS	75,324
SRF HA PRIOR ASSESSMENTS	300
HA MISC REVENUE	62,944
Total	1,058,868

EXPENSE

SRF Administration - HA	10,589
SRF Legal Fees - HA	10,589
SRF Construction - HA	794,151
SRF Surveying - HA	52,943
SRF Permitting CAMA - HA	26,472
SRF Permitting ACE & Other Agencies - HA	26,472
SRF Designs - HA	31,766
SRF Contract Docs, Plans, Specs - HA	52,943
SRF Construction Management, Insp, Closeout - HA	26,472
SRF Transfer to General Fund- HA	26,472
Total	1,058,868

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$260 per lot (per the Fiscal Year 2008/2009 assessment district resolution) for Holden Acres is hereby established for the Fiscal Year beginning 1 July 2019 and ending 30 June 2020.

Part V: Capital Reserve Funds:

The following Capital Reserve Funds have been established by Budget Ordinance 18-10 as separate funds in accordance with NCGS 159-18. Balances indicated are the result of prior year accruals and transfers effected by 1 July 2019 budget ordinance actions.

Capital Reserve Fund Water	26,976
Capital Reserve Fund Sewer	44,523
Beach Re-nourishment & Inlet Management Fund	3,184,158

Part VI: Capital Improvement Plan

The Capital Improvement Plan is hereby amended and established for Fiscal Year 19/20 through 27/28 as shown in Appendix A.

Part VII: Budget Summary

General	3,446,793
Water & Sewer	5,320,990
BPART	3,078,146
Holden Beach Harbor Canal Dredging Special Revenue Fund	591,317
Heritage Harbor Canal Dredging Special Revenue Fund	517,029
Harbor Acres Canal Dredging Special Revenue Fund	1,058,868
Capital Reserve Fund Water	26,976
Capital Reserve Fund Sewer	44,523
Beach Re-nourishment & Inlet Management Fund	3,184,158
Total	17,268,800

Tax Rate, Valuation, Collection Rate and Tax Base

An Ad Valorem Tax Rate of twenty cents (\$.20) per one hundred dollars (\$100) at full valuation is levied for Fiscal Year 2019/2020. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety nine point zero four percent based on collection rate results from the fiscal year ended 30 June 2018. The total valuation for the new fiscal year is estimated to one billion three hundred twenty five million three hundred seventy eight thousand two hundred and fifty dollars.

Budget Administration

This Budget Ordinance shall be the financial plan for the Holden Beach Municipal Government during the fiscal year beginning 1 July 2019 and ending 30 June 2020. 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 2019 as adopted this 18th day of June, 2019.

Atch: Appendix A- Capital Improvement Plan

J. Alan Holden, Mayor

ATTEST:

Heather Finnell, Town Clerk