

Memo to: Holden Beach Board of Commissioners

31 May 2020

The Town of Holden Beach Budget for the Fiscal Year beginning July 1, 2020 and ending June 30, 2021 is herewith presented in accordance with the North Carolina Local Government Budget and Fiscal Control Act and guidance as received from the Board of Commissioners.

Highlights include:

1. Use of Beach and Inlet Capital Reserves to pay debt service on the Central Reach Special Obligation Bond and several specific strategic beach related expenses - \$1,473,190.
2. Maintaining the current tax rate of 20 cents per hundred dollars. A contribution equaling 2 cents of ad valorem tax collections is to be transferred to the Beach and Inlet Capital Reserve Fund.
3. Reducing the Sewer Assessment by 35% from \$497.30 to \$370.
4. Estimated General Fund Balance of 77%.
5. Preparing for construction of FEMA Hurricane Florence and Michael storm damage mitigation projects; collectively \$24.4 million.
6. Addition of one Law Enforcement Officer and procurement of 3 police vehicles
7. Construction Upgrades of Sewer Lift Station Three and Engineering for same at Lift Station 2. Financing for both upgrades is recommended.
8. Lease purchase acquisition of a Sewer Vactor Truck –\$366,405
9. Appropriations for a Second Water Tower evaluation and a Water/Sewer Capacity Study
10. Ensuring the three Canal Subdivisions' navigability by ensuring permit currency and conducting spoil area maintenance.
11. Provides for continued Federal, State and Local beach, inlet and waterways advocacy
12. Funding of a 2% merit performance pool
13. Continues rollback and recycling programs
14. Paves second half of Brunswick Avenue
15. Procurement of two replacement trucks – one Beach and one Water and Sewer.

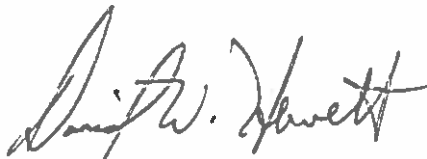
The following table provides a by Fund summary the Fiscal Year 2020/21 budget.

General Fund	3,631,081
Water & Sewer Fund	5,066,429
Beach Parks Access Recreation Tourism Fund	27,079,730
Holden Beach Harbor Canal Dredging Special Revenue Fund	960,543
Heritage Harbor Canal Dredging Special Revenue Fund	634,851
Harbor Acres Canal Dredging Special Revenue Fund	1,113,158
Water Capital Reserve Fund	99,733
Sewer Capital Reserve Fund	47,310
Beach and Inlet Capital Reserve Fund	2,246,199
Total	40,879,035

The attached budget proposal is organized by Fund and department as appropriate. Specific line item descriptions with corresponding appropriations are shown.

As a reminder the budget ordinance is currently scheduled for a public hearing at the Holden Beach Board of Commissioners' regular meeting on Tuesday 16 June. Recent legislation will preclude the Board from adopting the budget until at least 24 hours after the public hearing; nevertheless the budget ordinance must be adopted no later than 1 July.

Thank You

A handwritten signature in black ink, appearing to read "David W. Hewett". The signature is written in a cursive, flowing style.

David W. Hewett

Town Manager

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Proposed Budget

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PART I

GENERAL FUND

GENERAL FUND REVENUES

CREDIT CARD SITE FEE GENERAL	2,200
AD VAL TAXES - CURRENT	2,676,032
AD VAL TAXES - PRIOR	25,000
VEHICLE TAXES	26,000
PNLTY & INT - AD VAL TAX	15,000
VEHICLE STICKERS	5,000
INTRST ON SAV & INVEST	20,000
TAX PMTS TO BE REFUNDED	100
MISCELLANEOUS	20,750
SIDEWALK DEPOSIT	500
HOUSE MOVING SECURITY DEP	2,000
BRIDGE FEE	200
PLUMBING SCREEN SALES	2,750
BLUE CAN HOME RECYCLING	37,406
DONATIONS	500
CHRISTMAS DECORATIONS	500
UTILITIES FRANCHISE TAX	230,000
SALES ON TELECOMM-UTIL FR	8,000
SALES TAX ON VIDEO PROGRM	37,000
BEER &/OR WINE TAX	2,600

POWELL BILL	35,000
LOCAL SALES & USE TAX	170,000
CAMA CONTRACT	2,800
COURT COSTS	200
PARKING VIOLATIONS	7,500
ORDINANCE VIOLATIONS	1,200
Mosquito Contract	1,500
BUILDING PERMITS	146,215
CAMA PERMITS	4,372
ZONING FEES	9,239
ELECTRICAL INSPECTION	21,833
MECHANICAL INSPECTION	25,474
PLUMBING INSPECTIONS	11,507
ADMINISTRATIVE FEE-INSP	490
HOMEOWNERS RECOVERY FUND	1,000
REINSPECTION FEE	500
SALES TAX REFUND	7,500
DEMOLISH PERMIT	500
SALE OF FIXED ASSETS	5,000
Transfers from SRF Canal Dredging	67,714
Total for Revenue	3,631,081

GOVERNING BODY EXPENSES

SALARIES - MAYOR AND COMMISSIONERS	7,800
PROFESSIONAL SERVICES	94,976
GOVERNING BODY - FICA	597
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	9,367
NEW TOWN HALL DEBT SERVICE	253,034
New Town Hall Ops, Maint and Repair	186,408
CONTRIBUTIONS	11,250
TRANSFER TO BEACH RE-NOURISHMENT FUND	267,603
AVAILABLE for APPROPRIATION	197,821
Total	1,048,305

ADMINISTRATION EXPENSES

SALARIES	343,999
SALARIES - OVERTIME	3,965
FICA	26,619
GROUP INSURANCE	76,240
RETIREMENT	35,318
401K EMPLOYERS MATCH	15,221
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	21,655
DUES & SUBSCRIPTIONS	4,000
INSURANCE & BONDS	62,000
EQUIPMENT	20,000
Total	687,519

POLICE EXPENSES

SALARIES	455,154
SALARIES - OVERTIME	59,013
FICA	39,334
GROUP INSURANCE	122,355
RETIREMENT	55,736
PD EMPLOYER'S 401K CONTRIBUTION	25,708
COMMUNICATIONS	39,900
TRAVEL & TRAINING	9,000
COMMUNITY WATCH	500
M & R - EQUIPMENT	4,000
M & R - VEHICLES	6,500
GAS, OIL & TIRES	28,000
DEPT SUPPLIES & MATERIALS	5,600
UNIFORMS	18,000
POLICE INOCULATIONS	2,000
EQUIPMENT	9,000
CAP OUTLAY-VEHICLES&EQUIP	197,622
PD CARS-ACCIDENT REPAIRS	2,000
Total	1,079,422

INSPECTIONS EXPENSES

SALARIES	154,280
SALARIES OVERTIME	1,595
FICA	11,924
GROUP INSURANCE	40,785
RETIREMENT	15,821
401K EMPLOYERS MATCH	7,397
COMMUNICATIONS	8,000
PRINTING	1,500
TRAVEL & TRAINING	7,300
M & R - VEHICLES	7,300
ADVERTISING	2,000
GAS, OIL & TIRES	4,000
DEPT SUPPLIES & MATERIALS	4,500
BUILDING INSP - UNIFORMS	1,200
CONTRACTED SERVICES	20,000
DUES & SUBSCRIPTIONS	1,000
HOMEOWNERS' RECOVERY FUND	900
EQUIPMENT PURCHASE	3,000
Total	292,503

PUBLIC WORKS, STREET, BUILDINGS AND GROUNDS EXPENSES

SALARIES	55,028
SALARIES OVERTIME	2,673
FICA	4,414
GROUP INSURANCE	13,595
RETIREMENT	5,857
401K EMPLOYERS MATCH	986
PROFESSIONAL SERVICES	2,000
UTILITY - STREET LIGHTS	54,000
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	15,000
MAINT & REPAIR BULKHEADS	21,000
STREET DRAINAGE PROJECTS	5,000
STREET SIGN REPLACEMENT	2,500
ADVERTISING	150
GAS, OIL & TIRES	12,000
DEPT SUPPLIES & MATERIALS	5,000
UNIFORMS	1,249
STREET PAVING PROJECTS	122,244
SIDEWALK MAINTENANCE	2,000
Total	367,445

SANITATION

SALARIES FULL TIME	42,029
SALARIES OVERTIME	5,023
FICA	3,599
GROUP INSURANCE	13,595
RETIREMENT	4,776
401K EMPLOYERS MATCH	2,365
TRAVEL & TRAINING	400
MAINT & REPAIRS EQUIPMENT	300
DEPT SUPPLIES & MATERIALS	12,000
SANITATION UNIFORMS	1,250
CONTRACTED SERVICES	35,050
BLUE CAN HOME RECYCLING	35,000
SOLID WASTE TIPPING FEES	500
Total	155,886

PART II
WATER AND SEWER
FUND

WATER AND SEWER FUND REVENUES

CREDIT CARD SITE FEE WATER	1,500
INTEREST ON INVESTMENTS	7,212
SHARE FUND INTEREST	3,000
RENTS & CONCESSIONS	106,151
ADMINISTRATIVE FEES WATER	10,000
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CAPITAL CHARGES CTY-SEWER	1,144,390
INTEREST ON CAPITAL CHRGS	12,000
SEWER CAPACITY CHARGE	25,000
SALES TAX REFUND WATER	35,000
WATER USE CHARGES	870,000
WATER CAPACITY CHARGE	40,000
SPECIAL CHARGES FOR UTIL	3,000
Irrigation Meter Inspection Fees	15,000
SEWER USE CHARGES	800,000
AVAILABILITY FEE SEWER	500
TAP & CONNECTION FEES	75,000
TAP & CONNECT FEES-SEWER	500
RECONNECTION FEES	500
PNLTY & INTRST - BILLINGS	10,500
Fund Balance Appropriated	1,907,176
Total for Revenue	5,066,429

WATER ADMIN EXPENSES

SALARIES	41,074
SALARIES-OVERTIME	641
FICA	3,191
GROUP INSURANCE	13,595
RETIREMENT	4,234
401K EMPLOYERS MATCH	500
COMMUNICATIONS	49,312
PRINTING	2,500
TRAVEL & TRAINING	11,375
M & R - EQUIPMENT	5,000
DEPT SUPPLIES & MATERIALS	3,000
CONTRACTED SERVICES	11,000
DUES & SUBSCRIPTIONS	6,000
TOTAL	151,423

OPERATIONS EXPENSES	
SALARIES	187,219
SALARIES-OVERTIME	9,023
PROFESSIONAL SERVICES	50,836
Professional Services Irrigation Inspect	14,551
FICA	15,013
GROUP INSURANCE	57,779
RETIREMENT	19,919
401K EMPLOYERS MATCH	3,990
COMMUNICATIONS	3,000
UTILITIES	2,500
UTILITIES-PUMPING STATION	70,000
TRAVEL	2,500
M & R WATER TANK	66,306
M & R EQUIPMENT	6,500
OPERATION & MAINT VAC SYS	25,500
M & R VEHICLES	7,000
M & R WATER SYSTEM	39,000
CTY CAPITAL COSTS SEWER	1,144,390
GAS, OIL & TIRES	11,500
DEPT SUPPLIES & MATERIALS	4,500

O&M VACUUM STATIONS	120,000
METERS (NEW CONSTRUCTION)	41,000
UNIFORMS	4,626
CONTRACTED SERVICES	55,000
PURCHASES FOR RESALE	430,000
COUNTY O&M CHARGE SEWER	217,564
EQUIPMENT PURCHASE -WATER	32,000
PS II-IV VINYL FENCE	10,000
CAPITAL OUTLAY-VALVE PITS	55,000
CAP OUTLAY MAJ EQUIP SEWR	1,907,176
CAP OUTLAY MAJOR EQUIP SEWER	73,281
NEW EOC DEBT SERVICE	93,335
EOC Ops, Maint and Repair	70,000
CONTRIBUTION TO CRF WATER	40,000
CONTRIBUTION TO CRF SEWER	25,000
Ops TOTAL	4,915,007
Total	5,066,429

PART III

**BEACH, PARKS, ACCESS,
RECREATION, TOURISM
(BPART)**

FUND

BPART REVENUES

CREDIT CARD SITE FEE BPART	50
ACCOM TAX	1,105,730
BRUNSWICK CO REFUND CRP	26,160
ACCOMMODATIONS TAX PENLTY	200
INTEREST ON INVESTMENTS	41,624
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BPART CAP RES INTEREST	50
MISCELLANEOUS BPART	12,000
RECREATION PROGRAMS	10,000
FEMA FLORENCE PW 674(0)	15,861,220
FEMA MICHAEL PW 11(0)	8,547,506
SALES TAX REFUND	2,000
TRANSFER FROM BEACH INLET CRF	1,473,190
Total for Revenue	27,079,730

BPART EXPENSES	
DEBT SERVICE CENTRAL REACH	1,370,040
TRANSFER COUNTY ACCOM TAX	181,524
SALARIES - RECREATION	59,549
OVERTIME - RECREATION	1,654
FICA - RECREATION	4,682
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Group Insurance	13,595
RETIREMENT REC	6,212
401K EMPLOYERS CONTRIBUTION	1,487
INTERNSHIP	6,240
PROFESSIONAL SERVICES	93,150
ATM - CONTRACT FEES	27,000
PROFESSIONAL SRV-MAINLAND	3,000
PROFESSIONAL SERVICES- BEACH	30,000
Recreation Programs	12,500
Beautification Club	13,500
Jordan Blvd Ops, Mx and Repair	45,000
Starfish Fire Substation Ops, Mx, Rpr	9,000
Park and Rec Utilities	5,000
Dog Park	500
COMMUNICATIONS	8,000

Gas Oil and Tires	42,000
TRAVEL & TRAINING	27,850
PUBLIC REST ROOMS	70,000
BEACH EQUIPMENT MAINTENAN	4,000
BEACH VEGETATION	85,000
SHORELINE MONITORING	32,000
DEBRIS REMOVAL	3,000
FESTIVAL & SECURITY	5,000
CONCERTS	34,000
HOLDEN BEACH PROMOTION	40,000
CHAMBER OF COMMERCE	3,000
Contributions BPART (Donations)	2,500
ACCESS & RECREATION	70,000
WASTE IND 2ND PICK-UP	87,000
SAND FENCE PROJECT	21,600
POCKET PARK 628OBW	1,000
HALSTEAD PARK	1,200
Rothschild Davis Park	35,000
Lockwood Folly Dredging	40,000
FEMA FLORENCE PW	15,861,220
FEMA MICHAEL PW	8,547,506

SALARIES BEACH PROJECT	29,305
OVERTIME - BEACH PROJECT	1,667
FICA BEACH PROJECT	2,369
RETIREMENT BEACH PROJECT	3,144
401K EMPLOYERS BEACH PRJT	1,567
Group Insurance Beach Project	10,196
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CONTRACT SERVICES SANITATION	85,000
BEACH RANGER SALARIES	31,929
BEACH RANGER SUPPLIES & EQUIPMENT & MAINTENANCE	6,000
BEACH RANGER GAS, OIL, TIRES	1,600
FICA	2,443
Total	27,079,730

PART IV

**CANAL DREDGING
SPECIAL REVENUE
FUNDS**

Holden Beach Harbor
Dredging Special Revenue Fund

REVENUE

BALANCE FORWARD	820,699
SRF HBH ASSESSMENTS	139,844
Total	960,543

EXPENSE

SRF Administration - HBH	9,605
SRF Legal Fees - HBH	9,605
SRF Construction - HBH	720,408
SRF Surveying - HBH	48,027
SRF Permitting CAMA - HBH	24,014
SRF Permitting ACE & Other Agencies	24,014
SRF Designs - HBH	28,816
SRF Construct Docs, Plans, Specs - HBH	48,027
SRF Construct Management, Insp, Close - HBH	24,014
SRF Transfer to General Fund- HBH	24,014
Total	960,543

Heritage Harbor
Dredging Special Revenue Fund

REVENUE

BALANCE FORWARD	497,780
SRF HH ASSESSMENTS	137,071
Total	634,851

EXPENSE

SRF Administration - HH	6,349
SRF Legal Fees - HH	6,349
SRF Construction - HH	476,139
SRF Surveying - HH	31,743
SRF Permitting ACE & Other Agencies HH	15,871
SRF Permitting CAMA - HH	15,871
SRF Designs - HH	19,046
SRF Contract Docs, Plans, Specs - HH	31,743
SRF Construct Management, Insp, Closet - HH	15,871
SRF Transfer to General Fund- HH	15,871
Total	634,851

PART V
CAPITAL RESERVE
FUNDS

Harbor Acres
Dredging Special Revenue Fund

REVENUE

BALANCE FORWARD	1,037,452
SRF HA ASSESSMENTS	75,706
Total	1,113,158

EXPENSE

SRF Administration - HA	11,132
SRF Legal Fees - HA	11,132
SRF Construction - HA	834,869
SRF Surveying - HA	55,658
SRF Permitting CAMA - HA	27,829
SRF Permitting ACE & Other Agencies - HA	27,829
SRF Designs - HA	33,395
SRF Contract Docs, Plans, Specs - HA	55,658
SRF Construct Management, Insp, Close - HA	27,829
SRF Transfer to General Fund- HA	27,829
Total	1,113,158

CAPITAL RESERVE FUNDS

Water Capital Reserve Fund	59,733
Transfer from Water and Sewer Fund	40,000
Total Water Capital Reserve	99,733
Sewer Capital Reserve Fund	22,310
Transfer from Water and Sewer Fund	25,000
Total Sewer Capital Reserve	47,310
Beach and Inlet Capital Reserve Fund	3,451,786
Transfer from General Fund	267,603
Transfer to BPART	1,473,190
Total Beach and Inlet Capital Reserve Fund	2,246,199