

Ordinance 20-10

Town of Holden Beach Fiscal Year 2020/2021 Budget Ordinance

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2020 and ending 30 June 2021. BE IT ORDAINED by the Board of Commissioners of the Town of Holden Beach North Carolina that revenues and expenses for the Fiscal Year 2020/2021 are authorized as set out below:

Part I: General Fund

A. GENERAL FUND REVENUES

CREDIT CARD SITE FEE GENERAL	2,200
AD VAL TAXES - CURRENT	2,676,033
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 PROGRAM	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	3,631,082

B. GENERAL FUND EXPENSES

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	39,230
Total	889,715

ADMINISTRATION EXPENSES

SALARIES	347,372
SALARIES - OVERTIME	4,004
FICA	26,880
GROUP INSURANCE	76,240
RETIREMENT	35,665
401K EMPLOYERS MATCH	15,371
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	691,687

POLICE EXPENSES

SALARIES	486,683
SALARIES - OVERTIME	63,100
FICA	43,079
GROUP INSURANCE	135,950
RETIREMENT	72,932
PD EMPLOYER'S 401K CONTRIBUTION	27,489
COMMUNICATIONS	44,900
TRAVEL & TRAINING	10,000
COMMUNITY WATCH	500
M & R - EQUIPMENT	4,000
M & R - VEHICLES	6,500
GAS, OIL & TIRES	31,000
DEPT SUPPLIES & MATERIALS	5,600
UNIFORMS	20,000
POLICE INOCULATIONS	2,500
EQUIPMENT	11,000
CAP OUTLAY-VEHICLES&EQUIP	263,496
PD CARS-ACCIDENT REPAIRS	2,000
Total	1,230,730

INSPECTIONS EXPENSES

SALARIES	155,792
SALARIES OVERTIME	1,611
FICA	12,041
GROUP INSURANCE	40,785
RETIREMENT	15,976
401K EMPLOYERS MATCH	7,470
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	294,376

PUBLIC WORKS, STREET, BUILDINGS AND GROUNDS EXPENSES

SALARIES	55,567
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SALARIES OVERTIME	2,699
FICA	4,457
GROUP INSURANCE	13,595
RETIREMENT	5,914
401K EMPLOYERS MATCH	995
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	368,121

SANITATION

SALARIES FULL TIME	42,441
SALARIES OVERTIME	5,072
FICA	3,635
GROUP INSURANCE	13,595
RETIREMENT	4,823
401K EMPLOYERS MATCH	2,388
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	156,453
TOTAL GENERAL FUND EXPENSES	<u>3,631,082</u>

PART II. WATER & SEWER FUND

A. WATER AND SEWER FUND REVENUES

CREDIT CARD SITE FEE WATER	1,500
INTEREST ON INVESTMENTS	7,212
SHARE FUND INTEREST	3,000
RENTS & CONCESSIONS	106,152
ADMINISTRATIVE FEES WATER	10,000
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	872,788
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	5,069,218

A sewer capital fee of \$369.64 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.

B. WATER AND SEWER EXPENSES

WATER AND SEWER ADMIN EXPENSES

SALARIES	41,477
SALARIES-OVERTIME	647
FICA	3,223
GROUP INSURANCE	13,595
RETIREMENT	4,276
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	151,905

WATER AND SEWER OPERATING EXPENSE

SALARIES	189,055
SALARIES-OVERTIME	9,111
PROFESSIONAL SERVICES	50,836

Professional Services Irrigation Inspect	14,551
FICA	15,160
GROUP INSURANCE	57,779
RETIREMENT	20,114
401K EMPLOYERS MATCH	4,029
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	4,917,313
TOTAL WATER AND SEWER EXPENSES	<u>5,069,218</u>

PART III. BEACH, PARKS, ACCESS, RECREATION, TOURISM (BPART) FUND

A. BPART REVENUES

CREDIT CARD SITE FEE BPART	50
ACCOM TAX	1,105,732
BRUNSWICK CO REFUND CRP	26,160
ACCOMMODATIONS TAX PENLTY	200
INTEREST ON INVESTMENTS	41,997
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
FEMA FLORENCE PW 2547(0) CAT Z	798,855
FEMA MICHAEL PW 158(0) CAT Z	427,376
SALES TAX REFUND	2,000
TRANSFER FROM BEACH INLET CRF	1,473,190
Total for Revenue	28,306,336

B. 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
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
FEMA FLORENCE PW 2547(0) CAT Z	798,855
FEMA MICHAEL PW 158(0) CAT Z	427,376
SALARIES BEACH PROJECT	29,592
OVERTIME - BEACH PROJECT	1,683
FICA BEACH PROJECT	2,393
RETIREMENT BEACH PROJECT	3,174
401K EMPLOYERS BEACH PRJT	1,582
Group Insurance Beach Project	10,196
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	28,306,336

PART IV. CANAL DREDGING SPECIAL REVENUE FUNDS

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 2020 and ending 30 June 2021.

A. HOLDEN BEACH HARBOR REVENUES

BALANCE FORWARD	820,699
SRF HBH ASSESSMENTS	139,845
Total	960,544

B. HOLDEN BEACH HARBOR EXPENSES

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 Contract Docs, Plans, Specs - HBH	48,027
SRF Construct Management, Insp, Close - HBH	24,014
SRF Transfer to General Fund- HBH	24,014
Total	960,544

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 2020 and ending 30 June 2021.

C. HERITAGE HARBOR REVENUES

BALANCE FORWARD	497,780
SRF HH ASSESSMENTS	137,073
Total	634,853

D. HERITAGE HARBOR EXPENSES

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 Mgmt, Insp, Closeout - HH	15,871
SRF Transfer to General Fund- HH	15,871
Total	634,853

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 2020 and ending 30 June 2021.

E. HARBOR ACRES REVENUES

BALANCE FORWARD	1,037,452
SRF HA ASSESSMENTS	75,708

Total	1,113,160
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F. HARBOR ACRES EXPENSES

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 Mgmt, Insp, Close - HA	27,829
SRF Transfer to General Fund- HA	27,829
Total	1,113,160

PART V. CAPITAL RESERVE FUNDS

A. WATER CAPITAL RESERVE FUND

Water Capital Reserve Fund	59,733
Transfer from Water and Sewer Fund	40,000
Total Water Capital Reserve	99,733

B. SEWER CAPITAL RESERVE FUND

Sewer Capital Reserve Fund	22,310
Transfer from Water and Sewer Fund	25,000

Total Sewer Capital Reserve	47,310
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C. BEACH AND INLET CAPITAL RESERVE FUND

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

PART VI. BUDGET SUMMARY

General	3,631,081
Water & Sewer	5,069,217
BPART	28,306,334
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
Capital Reserve Fund Water	99,733
Capital Reserve Fund Sewer	47,310
Beach Re-nourishment & Inlet Management Fund	2,246,199
Total	42,108,426

PART VII. TAX RATE, VALUATION, COLLECTION RATE AND TAX BASE

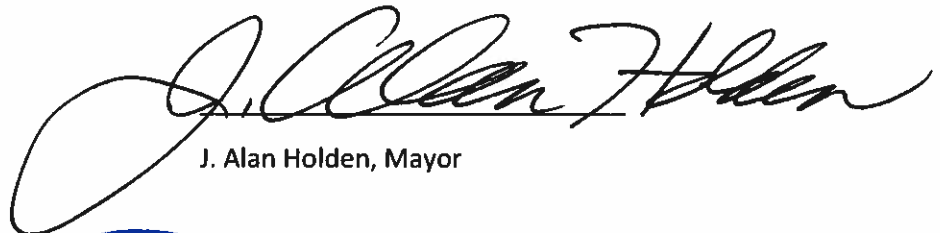
An Ad Valorem Tax Rate of twenty cents (\$.20) per one hundred dollars (\$100) at full valuation is levied for Fiscal Year 2020/2021. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety-nine point zero four percent based on collection rate results from the fiscal year ended 30 June 2019. The total valuation for the new fiscal year is estimated to be one billion three hundred fifty million nine hundred eighty-five thousand two hundred and sixty-one dollars.

PART VIII. BUDGET ADMINISTRATION

This Budget Ordinance shall be the financial plan for the Holden Beach Municipal Government during the fiscal year beginning 1 July 2020 and ending 30 June 2021. 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 2020 as adopted this 18 day of June 2020.



J. Alan Holden, Mayor

ATTEST:



Heather Finnell, Town Clerk

