



**Town of Holden Beach
Board of Commissioners
Special Meeting**

**Friday, May 1, 2026
1:00 PM**

**Holden Beach Town Hall
Public Assembly**



**TOWN OF HOLDEN BEACH
BOARD OF COMMISSIONERS' SPECIAL MEETING
HOLDEN BEACH TOWN HALL - PUBLIC ASSEMBLY
FRIDAY, MAY 1, 2026 - 1:00 P.M.**

1. Call to Order
2. Public Comment
3. Budget Workshop
 - a. Revenues & Expenditures
4. Adjournment

* Visit <https://www.youtube.com/@townofholdenbeach/streams> to watch the livestream of the meeting. Public comments can be submitted to heather@hbtownhall.com prior to 5:00 p.m. on April 30, 2026.

Town of Holden Beach

Budget Workshop

May 1, 2026



Budget Calendar

- March 11th- Goals and Objectives ✓
- April 10th- Expenditures ✓
- May 1st-Combined Revenues and Expenditures ✓
- NLT May 31st - Budget Message
- June 4th – Discussion/Revisions
- Public Hearing/Pass Budget- June Regular Meeting

To Address Block Q Area-planning/construction

To Evaluate Parking Options

To Further Explore Stormwater Project Construction

Goals

To Explore Future Capital Improvement Spending

To Focus on Employee Retention



- High Quality Infrastructure

- Community Improvements/Accessibility

- Strategic Capital Investment

A large red circle with a smaller purple circle at its top edge. The text "Budget Priority Areas" is centered within the red circle.

Budget
Priority Areas

Proposed General
Fund
Revenue/Expense
Budget-
\$525,123 delta
(fund balance)

Tax Rate-14 cents per
hundred dollars of
valuation

Challenges-
unknown assistance
from other levels of
government; inflation

Budget aligns with
outlined priority
areas

Highlights

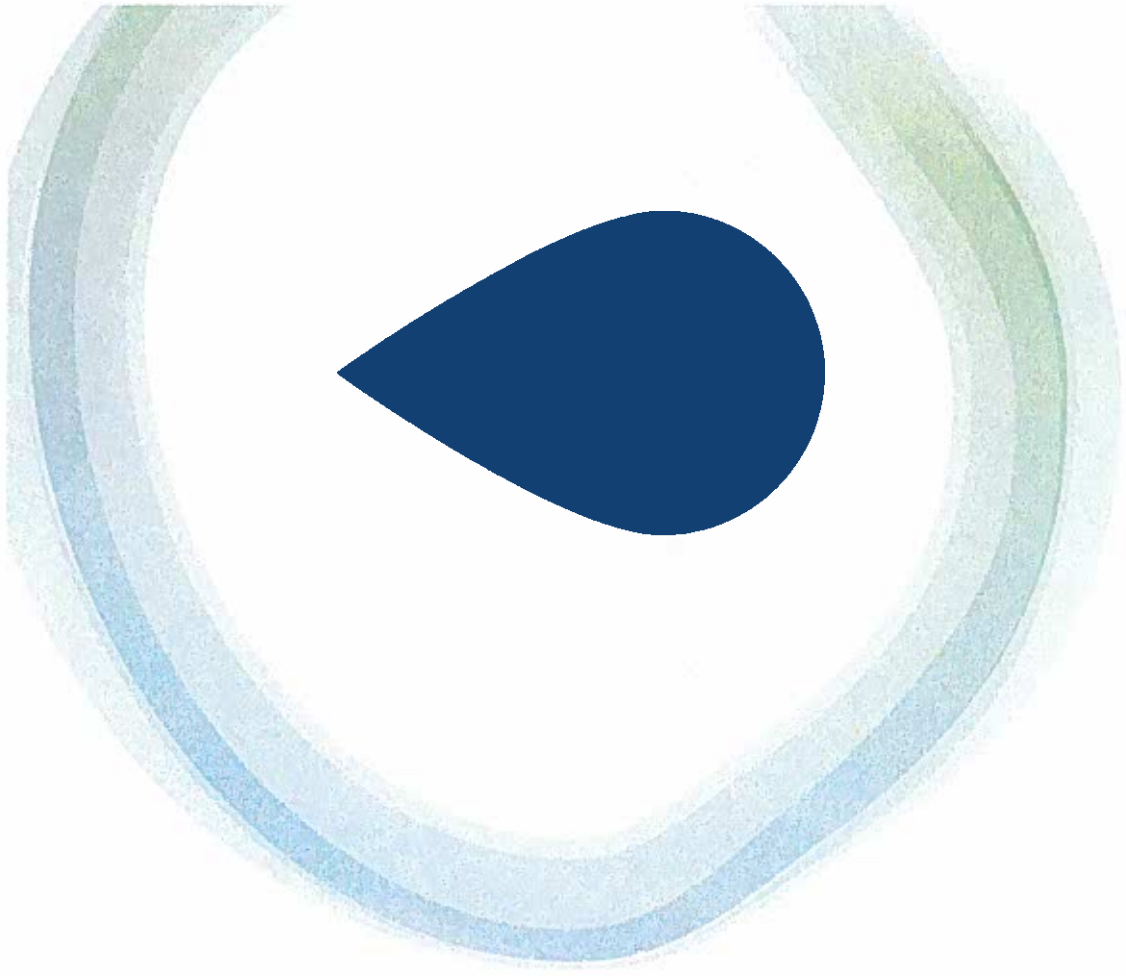
- Stormwater Design/Permitting/Construction
- Police-Vehicles/Body Cameras
- Additional Certifications for Personnel
- Street Paving
- Backhoe



Water and Sewer
Fund Budget-
balanced

•Highlights

- Cooling solution lift station1
- Water system repair parts \$120,000
- New tap construction \$70,000



Fund 31

Advanced Payment Based on Flows

Fund BioSolids cost
\$2,830,013 upfront but
works off flows to save
money over time

Takes into account 3%
interest

Fund 35-Sewer Lift Station

Capital Project Fund goes across budget years for life of project.

Proposed BPART
Fund
Revenue/Expense
Budget-
\$761,654
available

Highlights

Complete Block
Q Master Plan

Funding For Block
Q Projects as
available

Upgrade Par
Course

\$500,000 transfer
to BICRF

Bathroom and
Trash concerns

Annual
maintenance
activities for the
beach

Canal Dredging Fund
Revenue/Expense
Budget-stays shovel
ready by canal
subdivision

Capital Reserve Funds

Capital Reserve Fund Water	303,056
Capital Reserve Fund Sewer	675,440
Capital Reserve Fund Beach and Inlet Management	9,456,538

GENERAL FUND REVENUES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
CREDIT CARD SITE FEE GENERAL	36	3,750	6,122	5,000
AD VAL TAXES - CURRENT	3,288,470	3,401,372	3,307,917	3,419,290
AD VAL TAXES - PRIOR	12,830	36,000	15,433	20,000
VEHICLE TAXES	37,962	35,000	18,394	30,000
PNLTY & INT - AD VAL TAX	6,009	15,000	6,217	10,000
VEHICLE STICKERS	1,265	1,500	185	1,000
INTRST ON SAV & INVEST	126,430	100,000	-	100,000
TAX PMTS TO BE REFUNDED	7,282	100	9,052	100
MISCELLANEOUS	7,956	3,000	23,764	3,000
SIDEWALK DEPOSIT	-	500	-	500
HOUSE MOVING SECURITY DEP	1,000	2,000	(1,325)	2,000
BRIDGE FEE	-	200	-	200
PLUMBING SCREEN SALES	372	300	187	300
BLUE CAN HOME RECYCLING	64,726	65,854	59,834	65,854
DONATIONS	-	500	350	500
UTILITIES FRANCHISE TAX	303,077	228,454	204,406	230,000
SALES ON TELECOMM-UTIL FR	3,834	4,000	3,978	4,000

GENERAL FUND REVENUES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
SALES TAX ON VIDEO PROGRAM	31,189	37,000	26,675	37,000
BEER &/OR WINE TAX	-	3,000	-	3,000
POWELL BILL	55,455	50,000	27,638	50,000
DOT SWEEPING	23,610	31,480	7,870	31,480
LOCAL SALES & USE TAX	450,489	400,000	362,216	425,000
CAMA CONTRACT	-	2,800	-	2,800
COURT COSTS	-	200	-	200
PARKING VIOLATIONS	-	3,000	-	3,000
ORDINANCE VIOLATIONS	3,150	1,200	2,275	1,200
Mosquito Contract	-	4,000	-	4,000
BUILDING PERMITS	260,074	219,445	221,721	249,615
CAMA PERMITS	7,765	5,247	5,152	6,043
ZONING FEES	7,410	10,550	4,761	9,290
ELECTRICAL INSPECTION	49,075	32,317	40,825	35,382
MECHANICAL INSPECTION	47,300	34,486	28,700	35,550
PLUMBING INSPECTIONS	21,200	18,643	15,400	17,647
ADMINISTRATIVE FEE-INSP	11,125	2,087	9,425	5,000

GENERAL FUND REVENUES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
HOMEOWNERS RECOVERY FUND	460	1,500	280	1,500
REINSPECTION FEE	5,925	7,000	7,275	9,148
SALES TAX REFUND	-	7,500	-	7,500
DEMOLISH PERMIT	1,950	2,000	350	2,000
SALE OF FIXED ASSETS	6,800	5,000	-	5,000
STREET ASSESSMENT	2,368	-	-	-
INT ON SPECIAL ASSESSMENTS	268	-	-	-
Transfers from SRF Canal Dredging	-	92,507	-	92,507
FUND BALANCE APPROPRIATED	-	-	-	-
Direct Federal Stormwater Corp	-	-	-	1,800,000
Total for Revenue	4,846,864	4,868,492	4,415,075	6,725,606

GOVERNING BODY EXPENSES

10.0410.0000	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
SALARIES - MAYOR AND COMMISSIONERS	6,238	7,800	4,350	7,800
PROFESSIONAL SERVICES	61,893	185,000	81,502	185,000
ADA ASSESSMENT	10	0		0
GOVERNING BODY - FICA	448	599	375	599
COMMUNICATIONS	4,299	7,644	4,810	7,644
CAMERA SYSTEM	0	5,000	5,000	American legal, gge
PUBLIC RELATIONS	0	4,500	284	4,500
COMMUNITY EVENTS	540	1,500	1,492	1,500
TRAVEL	500	2,000	2,000	20,000
AB-TRAVEL & TRAINING	320	1,250	876	strategic planning/workshops
HURRICANE PREPARATION	928	2,100	1,595	2,600
DECORATIONS	216	500	0	
ADVERTISING	560	1,500	1,500	2,500
AB-ADVERTISING MEETINGS	3	500	491	500
HOLDEN BEACH FLAG	0	500	165	500
AB-SUPPLIES & MATERIALS	2,216	5,000	2,235	5,000

GOVERNING BODY EXPENSES

10.0410.0000	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
OPERATIONAL CONTINGENCIES	646	5,367	17,057	
NEW TOWN HALL DEBT SERVICE	200,000	200,000	200,000	191,954
New Town Hall Ops, Maint and Repair	56,275	94,904	77,216	100,000 HVAC, GENSET&FUEL
CONTRIBUTIONS	3,500	8,750	1,000	8,750
AVAILABLE for APPROPRIATION		66,094	0	
TRANSFER TO BPART FUND				
TRANSFER TO CAPITAL PROJECTS				
TRANSFER TO BEACH RE-NOURISHMENT FUN	2,483,000	100,000	0	
Total	2,821,593	700,508	397,599	538,847

ADMINISTRATION EXPENSES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
10.0420.0000				
SALARIES	563,049	439,883	242,475	459,036
SALARIES - OVERTIME	229	5,070	206	5,291
FICA	19,428	34,039	19,544	35,521
GROUP INSURANCE	13,329	87,037	4,043	87,697
RETIREMENT	35,386	63,851	36,403	70,113
401K EMPLOYERS MATCH	10,969	19,852	6,579	20,716
COMMUNICATIONS	37,122	52,000	34,866	52,000
PRINTING	3,174	6,000	326	
SOFTWARE	22,406	25,000	22,455	25,000 ANNUAL FEES
TRAVEL & TRAINING	4,559	10,000	2,875	10,000 THREE EMPLOYEES/ CONTINUING ED
M & R - EQUIPMENT	80	3,500	14	
ADVERTISING	0	1,000	1,000	1,000
DEPT SUPPLIES & MATERIALS	3,285	8,000	5,326	8,000
UNIFORMS	386	1,000	497	1,000

ADMINISTRATION EXPENSES

	FY24-25	FY25-26	FY25-26	FY26-27
10.0420.0000				
REWARDS AND WELLNESS PRGR	1,767	2,000	1,707	2,000
SAFETY PROGRAMS ALL DEPTS		1,500	69	1,500
CONTRACTED SERVICES	0	20,000	10,766	26,000 BANK FEES/FINANCIAL ADVISORY
DUES & SUBSCRIPTIONS	3,734	4,000	2,806	4,000
INSURANCE & BONDS	99,902	155,815	150,109	155,000 GENERAL INSURANCE AND BONDING REQUIREMENTS. +FLOOD INSURANCE FOR TOWNHALL \$8k
EQUIPMENT	12,259	25,000	8,216	28,500
DEBT INTEREST	22,553	14,934	14,933	7,313 Town hall debt interest
Total	853,617	979,481	565,214	999,688

POLICE EXPENSES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET	
10.0510.0000					
SALARIES	407,475	817,185	474,333	855,300	Maintain 11 Positions (+Merit/COLA)
SALARIES - OVERTIME	22,336	105,951	33,937	85,000	Camara SPO + Wade/Thompson PO2 (Wade SPO June '26) Weather / Events / Leave Coverage / Etc. (12.95% Salary)
PROFESSIONAL SERVICES	0	16,500	0		reallocated to travel&training, Dues&subscriptions, Police inoculations
FICA	31,531	71,640	39,906	72,953	
GROUP INSURANCE	26,414	173,299	8,401	174,751	
RETIREMENT	62,458	148,440	83,340	160,791	
PD EMPLOYER'S 401K CONTRIBUTION	0	46,157	14,920	47,015	
COMMUNICATIONS	34,196	45,000	36,873	15,000	DAILY MAINTENANCE OF VOICE AND DIGITAL COMM SYSTEMS
DUES& SUBSCRIPTIONS				41,000	Fax/Cloud/DC//CAD/PPD App/Copiers
TRAVEL & TRAINING	4,127	18,500	17,024	30,000	New officers additional training/ tuition assistance
COMMUNITY WATCH	2,500	3,500	0	3,500	brunswick search and rescue
M & R - EQUIPMENT	3,102	6,000	1,528	8,500	increased due to rising cost of all products
M & R - VEHICLES	8,157	10,000	6,437	10,000	
Federal L.E.S.S.		10,000	2,468	10,000	Federal Law Enforcement Support Services Maintenance
GAS, OIL & TIRES	17,894	40,000	21,153	40,000	
DEPT SUPPLIES & MATERIALS	1,598	3,500	2,041	6,000	increase from prof services line to allow for increased cost
UNIFORMS		20,000	11,692	20,000	

POLICE EXPENSES

	FY24-25	FY25-26	FY25-26	FY26-27
10.0510.0000				
POLICE INOCULATIONS	0	4,000	4,210	10,000
EQUIPMENT	14,923	20,000	26,994	20,000
CAP OUTLAY-VEHICLES&EQUIP	48,240			231,155
				3 VEHICLES and upfit/ new body camera system
Total	684,949	1,559,672	785,256	1,840,966

INSPECTIONS EXPENSES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
10.0540.0000				
HOMEOWNERS' RECOVERY FUND	243	1,300	243	1,300
EQUIPMENT PURCHASE	2,892	7,000	3,798	7,500
CAPITAL OUTLAY-VEHICLE		0		0
Total	251,081	508,485	255,685	529,757

0 LINE ITEM EXPENDITURE PAYOUT LESS THAN WE TAKE IN
 PRINTERS/COMPUTERS/DRILLS/ELECTRONIC DEVICES, DRONE EQ

PUBLIC WORKS, STREET, BUILDINGS AND GROUNDS EXPENSES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
10.0570.0000				
SALARIES	34,724	100,636	56,291	98,635
SALARIES OVERTIME	657	3,500	5,692	3,500
PROFESSIONAL SERVICES	20,700	10,000	300	10,000 SURVEYING, PLANS, ETC.
FICA	2,571	7,966	4,009	7,813
GROUP INSURANCE	1,447	23,632	1,077	23,830
RETIREMENT	4,811	14,944	7,885	15,422
401K EMPLOYERS MATCH	0	4,889	1,383	4,791
UTILITY - STREET LIGHTS	29,523	50,000	33,220	50,000
BUILDINGS UTILITY PAYMENT	42	1,250	0	1,250
TRAVEL	0	500	0	500 any travel related to street department
BLDINGS&GROUNDS MAINT/SUP	27,500	33,572	33,545	33,572 1/2 the cost of Townhall & Parks landscaping contract
M & R EQUIPMENT	2,172	15,000	4,296	15,000 repairs such as back-hoe excavator, mowers and tractor
M & R VEHICLES	1,275	4,000	3,055	4,000 Maintenance for F 750 Dump Truck & 2 F150
MAINT & REP STREETS	22,202	59,480	29,864	59,480 Maintenance or all town streets and bike lane sweeping increase of \$31,480.00
MAINT & REPAIR BULKHEADS	0	35,000	22,500	70,000 covers the cost to replacing wood bulkheads on dead end streets

PUBLIC WORKS, STREET, BUILDINGS AND GROUNDS EXPENSES

10.0570.0000	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET	
STREET DRAINAGE PROJECTS	21,300	320,390	196,190	2,400,000	STORM WATER PROJECT
STREET SIGN REPLACEMENT	858	3,500	6	3,500	signs for town streets
ADVERTISING	0	150	0	150	
GAS, OIL & TIRES	6,944	10,000	6,689	12,500	vehicles and equipment fuel
DEPT SUPPLIES & MATERIALS	2,272	15,000	12,033	5,000	hand tools
UNIFORMS	1,628	800	501	800	uniforms & safety gear 1 employee
STREET PAVING PROJECTS	0	157,294	55	95,580	yearly paving of streets indentified on street paving plan
CAPITAL OUTLAY VEH&EQUIP				172,000	replace backhoe
SIDEWALK MAINTENANCE	3,594	12,000	10,914	12,000	sidewalks are aged and need of more repairs and materials
Total	184,220	883,502	429,506	3,099,324	

SANITATION

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
10.0580.0000				
SALARIES FULL TIME	30,212	61,553	33,614	64,387
SALARIES OVERTIME	2,323	5,600	6,706	5,600
FICA	2,444	5,137	3,175	5,354
GROUP INSURANCE	2,042	19,693	942	19,858
RETIREMENT	4,434	9,636	6,198	10,568
401K EMPLOYERS MATCH	1,896	3,415	1,374	3,573
TRAVEL & TRAINING	0	1,500	236	2,500 Training for vector control Mosquito spraying
MAINT & REPAIRS EQUIPMENT	168	300	0	300 MOSQUITO SPRAYER REPAIRS
DEPT SUPPLIES & MATERIALS	12,096	23,000	9,422	23,000 TRASH BAGS, SANITATION SUPPLIES, MOSQUITO SPRAY
SANITATION UNIFORMS	446	1,500	0	1,500
CONTRACTED SERVICES	27,645	40,049	32,907	1/2 cost of rollback service \$25,000 and all of yard debris contract \$15,048.30
BLUE CAN HOME RECYCLING	52,170	64,958	21,559	64,958
SOLID WASTE TIPPING FEES		500	0	500
CAPITAL OUTLAY VEHICLES				
Total	135,877	236,842	116,131	242,147

WATER AND SEWER FUND REVENUES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
CREDIT CARD SITE FEE WATER	3,275	2,500	6,303	2,500
INTEREST ON INVESTMENTS	7,638	4,000	-	7,000
RENTS & CONCESSIONS	118,303	118,000	60,267	118,000 water tower cell lease
ADMINISTRATIVE FEES WATER	-	26,940	700	10,000
MISCELLANEOUS REV SEWER FUND	584,524.98		3,607	
SEWER CAPACITY CHARGE	123,173	100,000	42,560	130,000 collected on bedrooms new build
SALES TAX REFUND WATER	-	35,000	-	35,000
WATER CAPACITY CHARGE	80,107	60,000	47,200	60,000 collected on new builds based on impact
WATER USE CHARGES	1,285,907	1,386,818	777,777	1,386,818
SPECIAL CHARGES FOR UTIL	-	300	-	300 fire hydrants to jet piles
Irrigation Meter Inspection Fees	26,728		14,049	26,000
SEWER USE CHARGES	856,004	1,014,157	555,870	1,014,157
AVAILABILITY FEE SEWER	-	-	-	0 collected in capacity charge
TAP & CONNECTION FEES	106,401	95,000	78,140	110,000 water taps for new homes
TAP & CONNECT FEES-SEWER	1,000		460	
RECONNECTION FEES	-	250	-	500 reconnect water that was cut off
PNLTY & INTRST - BILLINGS	9,368	13,000	8,957	14,000 late charges on water bills
Total for Revenue	2,617,903	2,855,965	1,595,890	2,914,275

WATER ADMIN EXPENSES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
30.0720.0000				
SALARIES	29,501	47,851	35,745	51,537 utility billing clerk
SALARIES-OVERTIME	602	747	0	805
FICA	2,305	3,718	2,872	4,004
GROUP INSURANCE	2,661	15,754	807	15,886
RETIREMENT	4,095	6,974	5,387	7,904
401K EMPLOYERS MATCH	1,497	2,200	972	2,200
COMMUNICATIONS	49,702	67,363	53,568	67,363
PRINTING	3,335	4,000	0	4,000
TRAVEL & TRAINING	2,350	5,000	4,959	5,000 for 6 employees
M & R - EQUIPMENT	1,174	4,000	147	4,000 phone, computers, electronic repairs
DEPT SUPPLIES & MATERIALS	774	1,200	784	1,200 office supplies
CONTRACTED SERVICES	3,790	6,000	30	6,000 monthly water samples
DUES & SUBSCRIPTIONS	5,283	6,400	5,083	6,400 operating permits, AWWA
TOTAL	107,067	171,208	110,354	176,299

AMI fixed base meter read system O&M ANNUAL FEES, Harris billing software and cell phones

**FY26-27
BUDGET**

**FY24-25
A/O 6.30.25** **FY25-26
BUDGET** **FY25-26
A/O 3.31.26**

OPERATIONS EXPENSES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
30.0810.0000				
SALARIES	154,630	226,291	124,501	215,551
SALARIES-OVERTIME	18,479	10,906	10,231	10,388
PROFESSIONAL SERVICES	0	42,500	1,075	42,500 Engineering Cooling Pump station 1
Professional Services Irrigation Inspect	0	25,900	19,008	25,900 yearly testing requirements for approximately 925 valves at \$28.00 each
FICA	12,846	18,146	10,205	17,284
GROUP INSURANCE	8,102	55,141	2,275	55,603
RETIREMENT	23,350	34,038	19,672	34,117
401K EMPLOYERS MATCH	4,510	5,051	2,412	4,811
COMMUNICATIONS	2,296	4,250	1,888	4,250 CELL PHONES
UTILITIES	2,129	4,000	1,840	4,000 POWER BILL WATER TOWER
UTILITIES-PUMPING STATION	50,566	77,000	56,325	77,000 sewer pump stations power bills
TRAVEL	1,740	2,000	1,383	2,000 SENSUS USER GROUP CONFERENCE TRAINING 1 EMPLOYEE
M & R WATER TANK	22,382	22,400	22,400	22,400 CONTRACT UTILITY SERVICE
M & R EQUIPMENT	8,067	15,000	8,289	15,000 MAINTENANCE & REPAIRS ON ALL WATER AND SEWER EQUIPMENT
OPERATION & MAINT VAC SYS	36,747	49,500	31,724	49,500 ALL LINE REPAIRS, VALVE PIT MAINTENANCE
M & R VEHICLES	1,453	5,000	438	5,000 MAINTENANCE FOR 5 F150 TRUCKS
M & R WATER SYSTEM	52,260	120,000	72,375	120,000 WATER SYSTEM REPAIR PARTS AND ALL COST
GAS, OIL & TIRES	11,746	12,000	6,091	15,000 FUEL FOR 5 F150 TRUCKS
DEPT SUPPLIES & MATERIALS	1,133	5,000	1,225	5,000 examples small hand tools, marking paint, flagging

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
O&M VACUUM STATIONS	112,219	258,000	81,614	235,036
				Vac pump rebuilds sewer pump rebuild replum vac station 1 approx 45k,100K Lift station cooling
METERS (NEW CONSTRUCTION)	32,063	70,000	46,638	70,000
				ALL PARTS FOR MEW TAPS NEWCONSTRUCTION
UNIFORMS	1,256	4,000	1,859	4,000
				UNIFORMS & SAFTY GEAR FOR 5 EMPLOYEES APPROXIMATELY \$800 PER MAN
CONTRACTED SERVICES	22,469	50,000	14,376	50,000
				MAJOR LINE BREAKS; EX. ELECT SERVICE REPLACEMENT
PURCHASES FOR RESALE	739,098	962,625	725,553	962,625
				County water bill
COUNTY O&M CHARGE SEWER	212,699	318,511	197,278	318,511
				SEWER TREATMENT COST
CAPITAL OUTLAY-VALVE PITS	64,041	65,000	55,652	65,000
				new homes
WATER CAP OUTLAY-VEHICLES	45,641			55,000
				NEW F-150
AVAILABLE FOR APPROPRIATION	0			
CONTRIBUTION TO CRF WATER	0	60,000	0	60,000
DEBT SERVICE SEWER	0			
CONTRIBUTION TO CRF SEWER	0	100,000	0	130,000
EOC Ops, Maint and Repair	42,076	62,500	40,040	62,500
				ALL MAINTENANCE AND REPAIRS OF EMERGENCY OPERATIONS BUILDING AND MAINTENANCE SHOP
Ops TOTAL	1,683,994	2,684,758	1,556,366	2,737,975
Total expenditure	1,791,062	2,855,965	1,666,721	2,914,275

WATER AND SEWER FUND REVENUES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
Revenues				
SHARE FUND INTEREST	96,232			
CAPITAL CHARGES CTY-SEWER	1,460,735	1,352,662	1,233,257	699,098 218 CAPITAL CHARGE
INTEREST ON CAPITAL CHRGS	3,308		3,721	
PRIOR YEAR CAPITAL FEE	10,262		31,544	
SEWER CAPITAL FEE 2011 & 2012				
SEWER CAPITAL FEE 2013 & 2014				
FUND BALANCE APPROPRIATED				2,830,013
Total for Revenue	1,474,305	1,352,662	1,268,522	3,529,111

WATER AND SEWER FUND EXPENSES

CTY CAPITAL COSTS SEWER	1,025,196	1,044,012	1,044,011	481,786
WATER CAP OUTLAY-VEHICLES	62,133	63,438	63,438	
DEBT INTEREST	132,405	96,698	80,419	68,798 20198=37720; LS REIMBURSEMENT= 24040&7038;
DEBT SERVICE SEWER	171,279	148,514	148,514	148,514
NEW EOC DEBT SERVICE	91,130			
BIO SOLIDS PROJECT				2,830,013
Total for EXPENSE	1,482,144	1,352,662	1,336,382	3,529,111

BPART REVENUES

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
CREDIT CARD SITE FEE BPART		250	0	250
ACCOM TAX	4,137,709	4,050,000	3,583,767	4,100,000
BRUNSWICK CO REFUND CRP	67,998	32,000	0	39,240
ACCOMMODATIONS TAX PENLTY	0	500	0	500 \$10 each day of failed remission or if over 30 days 5% of tax due; increases by 5% ea
INTEREST ON INVESTMENTS	228,176	60,000	59,152	60,000
BPART CAP RES INTEREST	339	100	0	100
441 OBW RENTS	46,001	22,000	27,411	22,000
MISCELLANEOUS BPART	24,755	15,000	300,894	15,000 50-50, dock fees, facility rentals
RECREATION PROGRAMS	13,664	14,000	10,608	14,000 yoga, tie dye, pickleball, classes
UN CAMA GRANTS	0	420,000	0	
SALES TAX REFUND	0	2,000	0	2,000
PARKING REVENUE	759,815	787,980	522,520	725,000
OFF STREET PARKING	123,691	128,275	64,881	101,500 PIER PARKING
FUND BALANCE APPROPRIATED	0	225,384	0	
Total for Revenue	5,402,148	5,757,489	4,569,234	5,079,590

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
50.0710.0000				
TRANSFER COUNTY ACCOM TAX	560,578	664,875	546,923	673,084
DEBT SERVICE CENTRAL REACH	1,200,000	1,200,000	1,200,000	1,200,000
TRANSFER CRF BEACH				
SALARIES - RECREATION	64,151	106,244	65,004	126,386
OVERTIME - RECREATION				
FICA - RECREATION	4,825	8,128	5,188	9,669
Group Insurance	4,080	15,754	907	15,886
RETIREMENT REC	8,725	15,246	9,911	19,084
WEEK EMPLOYERS CONTRIBUTION	1,427	2,539	983	3,020
INTERNSHIP	0	6,240	0	6,240 40 HOURS X \$13 X 12 WEEKS
PROFESSIONAL SERVICES	46,768	62,000	53,642	71,000 \$31,000 annual monitoring, \$10,000 attorney fees, \$30,000 additional professional coordination efforts on sand search permit
WARD & SMITH	92,967	141,000	140,700	98,000 2/3 cost
PROFESSIONAL SRV-MAINLAND	400	2,000	2,000	2,000 TURKEY TRAP ROAD SITE
PROFESSIONAL SERVICES- BEACH	4,313	15,000	0	30,000 STORM SURVEY TO DEPTH OF CLOSURE AND ENGINEER ANALYSIS OF POST STORM SURVEYS
Recreation Programs	6,664	12,500	2,910	12,500 tide dye, camps, easter egg, holiday events (Halloween, Christmas)
Beautification Club	1,432	2,200	600	13,300 donation; rain garden Halstead; water feature maintenance
Jordan Blvd Ops, Mx and Repair	37,516	42,000	35,540	42,000 contract north side of bridge and irrigation(\$33,000) water and light bill/soil samples / general repairs
Park and Rec Utilities	289	1,500	57	1,750 UTILITIES FOR ACCESSSES 114.5, 109.5;317 E;220E; 170E;485 OBW;101.5; 114 ROTH
Dog Park	15	750	0	750 DOG BAGS

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
COMMUNICATIONS	7,066	12,500	9,075	12,500 cell phone/computer support/ rec tec cell
Gas Oil and Tires	2,998	8,000	2,776	12,000 MAINTENANCE/GAS
Starfish Fire Substation Ops, Mx, Rpr	1,582	5,000	1,424	8,000 INURANCE/UTILITIES/ GARAGE DOORS REPAIR AND MAINTENANCE
TRAVEL & TRAINING	11,507	20,000	9,525	22,000 STAFF CONFERENNCES AND TRAINING
PUBLIC REST ROOMS	27,486	50,000	22,804	63,500 public restroom weekend cleaning and maintenance/porta johns/ went to year round parking
BEACH EQUIPMENT MAINTENAN	38	1,000	0	1,000
BEACH VEGETATION	1,995	30,000	13,500	30,000 planting
SHORELINE MONITORING	28,000	30,000	0	30,000 SURVEY TRANSECTS FOR BEACH MONITORING/ADDITIONAL WEST END
DEBRIS REMOVAL	14,464	40,000	22,629	10,000 RAKING AND TILING, TIRES & DEBRIS
FESTIVAL & SECURITY	1,400	2,800	1,400	3,000 PRICE INCREASE
CONCERTS	39,700	43,000	40,600	45,000 CONTRACTS FOR BAND PRICE INCREASE
HOLDEN BEACH PROMOTION	25,462	32,000	14,107	50,000 VARIOUS ADVERTISING OUTLETS TBD
Contributions 8PART (Donations)	0			5,000
ACCESS & RECREATION	27,629	176,000	74,040	191,000 \$6k coquina for parking lots/\$150,000 beach accesses repair and rebuild (50k per walkway*3)/ \$15K Par Course/\$20k trash cans bike racks picnic tables/
ADA PROJECTS	255,303	25,000	1,735	50,000 as determined by assessment
WASTE IND 2ND PICK-UP	90,846	138,780	121,264	142,944 3% INCREASE
SAND FENCE PROJECT	4,875	30,000	0	30,000 repairs and replacement after storm damage
POCKET PARK 62808W	217	500	0	500
HALSTEAD PARK	5,391	5,000	28	5,000 water usage/ maintenance
Rothschild Davis Park	53,217	185,000	169,797	75,000 WATER SPLASH PADUSE/ PLAYGROUND/DREDGEDOCK/BATHROOM CLEANING

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
USACE CSDR STUDY	0			0
CONCERT VENUE		406,875	300	10,000
DEBT SERVICE BLOCK Q	0			0
BLOCK Q PROJECTS	543,200	404,575	487,592	20,000
BLOCK Q PROFESSIONAL SERVICES	15,332	34,000	14,164	34,000
PIER RENO AND REPAIR		60,000	6,110	
441 PROFESSIONAL SERVICES	297,370	225,000	40,115	
441 UTILITIES & INSURANCE	11,591	47,000	14,191	47,000 porta Johns, insurance, bathroom cleaning, water, electric/ porta Johns year round parking
DEBT SERVICE 441 OBW	191,072	191,072	191,072	191,072
Lockwood Folly Dredging	0	577,841	577,841	
DEBT INTEREST	121,267	115,192	114,682	82,955 13080 central reach; 69875 pier
SALARIES BEACH PROJECT	42,231	80,883	45,540	85,310 .75 pw salaries PARKS AND REC TECH
OVERTIME - BEACH PROJECT	1,525	5,601	1,899	6,853
FICA BEACH PROJECT	3,314	6,616	3,801	7,050
RETIREMENT BEACH PROJECT	5,955	12,410	7,231	13,917 10.15%>12.85%
401K EMPLOYERS BEACH PRIT	948	4,137	734	4,364
Group Insurance Beach Project	3,872	27,570	1,295	27,801 two positions worth
CONTRACT SERVICES SANITATION	58,351	105,000	56,937	118,000 rollback 1/2 and beach strand trash/ 25k for dumpster
BEACH RANGER SALARIES	7,851	20,000	6,201	22,000 2 PEOPLE PER DAY X 7 DAYS PER WEEK X 6HOURS X 16 WEEKS X \$13.25 + DOUBLE COVERAGE FOR HOLLIDAYS
BEACH RANGER SUPPLIES & EQUIPMEN	20,859	25,000	22,744	30,000 3 utvs x \$1452/month x 3 months + weekly rates May and Sept (672*4*3 vehivles) + delivery and pickup charges/ this went up 8%

	FY24-25 A/O 6.30.25	FY25-26 BUDGET	FY25-26 A/O 3.31.26	FY26-27 BUDGET
BEACH RANGER GAS, OIL, TIRES	309	2,500	742	5,000
FICA	601	1,500	584	1,500
transfer to beach inlet crf		4,000,174	4,000,174	500,000
AVAILABLE FOR APPROPRIATION				
Total	3,958,973	9,485,504	8,163,016	4,317,936

HBH Special Revenue Fund

REVENUE	FY26-27 BUDGET
SRF HBH INTEREST	
SRF HBH INTEREST ON INVESTMENTS	72,904
SRF HBH ASSESSMENTS	140,070
SRF HBH PRIOR ASSESSMENTS	1,684,493
BALANCE FORWARD HBH	
HBH MISC REVENUE	336,667
Total	2,234,134

EXPENSE	FY26-27 BUDGET
SRF Administration - HBH	22,033
SRF Legal Fees - HBH	33,049
SRF Construction - HBH	1,652,474
SRF Surveying - HBH	110,165
SRF Permitting CAMA - HBH	55,082
SRF Permitting ACE & Other Agencies	44,066
SRF Designs - HBH	66,099
SRF Construct Docs, Plans, Specs - HBH	110,165
SRF Construct Management, Insp, Close - HBH	110,165
SRF Transfer to General Fund- HBH	30,836
Total	2,234,134

HH Special Revenue Fund

REVENUE	FY26-27 BUDGET
SRF HH INTEREST	
SRF HH INTEREST ON INVESTEMENTS	66,604
SRF HH ASSESSMENTS	137,293
SRF HH PRIOR ASSESSMENTS	1,022,828
BALANCE FORWARD HH	
HH MISC REVENUE	387,209
Total	1,613,934

EXPENSE	FY26-27 BUDGET
SRF Administration - HH	15,831
SRF Legal Fees - HH	23,746
SRF Construction - HH	1,187,324
SRF Surveying - HH	79,155
SRF Permitting ACE & Other Agencies HH	31,662
SRF Permitting CAMA - HH	39,577
SRF Designs - HH	47,493
SRF Contract Docs, Plans, Specs - HH	79,155
SRF Construct Management, Insp, Closet - HH	79,155
SRF Transfer to General Fund- HH	30,836
Total	1,613,934

HA Special Revenue Fund

REVENUE	FY26-27 BUDGET
SRF HA INTEREST	
SRF HA INTEREST ON INVESTMENT	77,853
SRF HA ASSESSMENTS	113,743
SRF HA PRIOR ASSESSMENTS	918,078
BALANCE FORWARD	
HA MISC REVENUE	294,732
Total	1,404,406

EXPENSE	FY26-27 BUDGET
SRF Administration - HA	13,736
SRF Legal Fees - HA	20,604
SRF Construction - HA	1,030,179
SRF Surveying - HA	68,679
SRF Permitting CAMA - HA	34,339
SRF Permitting ACE & Other Agencies - HA	27,471
SRF Designs - HA	41,207
SRF Contract Docs, Plans, Specs - HA	68,679
SRF Construct Management, Insp, Close - HA	68,679
SRF Transfer to General Fund- HA	30,834
Total	1,404,406

WATER CRF	FY26-27 BUDGET
REVENUES	
20.0329.0000 TRANSFER FROM CRF WATER	60,000
CRF WATER INTEREST	303,056
TOTAL FOR FUND	363,056
EXPENSES	
20.0490.5700 CAP RES MISCELLANEOUS EXP	363,056
TOTAL FOR FUND	363,056

SEWER CRF	FY26-27 BUDGET
REVENUES	
40.0329.0000	
TRANSFER FROM CRF SEWER	100,000
CRF SEWER INTEREST	675,440
TOTAL FOR FUND	775,440
EXPENSES	
40.0490.5700	
CAP RES MISCELLANEOUS EXP	775,440
TRANSFER TO WATER/SEWER FUND	
TOTAL FOR FUND	775,440

BEACH & INLET CRF	FY26-27 BUDGET
REVENUES	
90.0329.0000	
CRF BEACH INTEREST	200,000
Transfer from other Funds	500,000
Balance Forward	8,756,538
TOTAL FOR FUND	9,456,538
EXPENSES	
90.0490.5700	
CAP RES MISCELLANEOUS EXP	9,456,538
Transfer to other funds	
TOTAL FOR FUND	9,456,538

Capital Improvement Plan

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	Total Expenses
General Fund Expenses										
Streets Resurfacing:										
Swordfisf, Tuna										
Lois, Lumberton	95,580									95,580
Charlotte, Heron Landing Wynd		112,482								112,482
Burlington, Gerda, Fayetteville			158,814							158,814
Greensboro				179,820						179,820
Cole S. Cole, Clippership					83,629					83,629
Ferry						120,344				120,344
Marker 55, Shell							86,400			86,400
Golden /Dune/Roger							120,000			120,000
Brunswick east								170,000		170,000
Stormwater Programs	2,400,000									2,400,000
Inspection Vehicle				55,000	55,000					165,000
Police Vehicle	232,000	189,000	189,000	199,000	199,000	209,000	209,000	220,000	220,000	1,866,000
Sanitation Dump Truck										
Excavator & Trailer		100,000								100,000
Backhoe	120,000									120,000
Streets/Sanitation truck		55,000								55,000
General Fund Expense Total	2,847,580	456,482	347,814	433,820	337,629	384,344	295,400	340,000	390,000	5,833,069
General Fund Revenue										
General Fund - Operating Revenues	1,047,580	456,482	347,814	433,820	337,629	384,344	295,400	340,000	390,000	4,033,069
Streets Assessment										
Direct Appropriations Fed/State	1,800,000									1,800,000
Stormwater FB Appropriation										
General Fund Revenue Total	2,847,580	456,482	347,814	433,820	337,629	384,344	295,400	340,000	390,000	5,833,069

Capital Improvement Plan

	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	FY 33/34	FY 34/35	Total Expenses
Water and Sewer Expenses										
Lift Station 2 (Greensboro) Hazard Mitigation	100,000									100,000
Lift Station 1 Cooling Truck	55,000		55,000		55,000		55,000		55,000	275,000
vac truck				75,000	75,000	75,000	75,000	75,000		375,000
FIRE HYDRANT REPLACEMENT	25,000	25,050	25,100	25,150	25,200	25,250	25,300	25,350	25,400	226,800
Lift Station Genset replacement Program		85,000		85,000		85,000		85,000		340,000
Water and Sewer Fund Expense Total	180,000	110,050	80,100	185,150	155,200	185,250	155,300	185,350	80,400	1,316,800
Water and Sewer Revenue										
Water Sewer Fund - Operating Revenues	180,000	110,050	80,100	185,150	155,200	185,250	155,300	185,350	80,400	1,316,800
WS Fund Balance										
WS DEBT PROCEEDS										
EPA STAG										
STATE APPROPRIATION										
Water Capital Reserve Funds										
Water Sewer Fund - Revenues total	180,000	110,050	80,100	185,150	155,200	185,250	155,300	185,350	80,400	1,316,800

Beach Parks Access Rec Tourism Expenses												
Playground Equip./ Parks&rec facilities	85,000	175,000	70,000	85,000	70,000	75,000	50,000	50,000	25,000			685,000
Partf												
Walkways	150,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000			1,630,000
Public restroom				75,000								75,000
Sand Search	10,000											10,000
Block Q Development		200,000	100,000									300,000
concert venue	10,000											10,000
BPART vehicle			55,000		55,000							110,000
441 Acquisition and Improvements												
441 professional services												
Lockwood Folly (Maintenance&Crossing)		383,096	83,096	250,000	83,096	383,096	83,096	250,000	83,096			1,598,576
BPART Total	255,000	943,096	493,096	595,000	393,096	643,096	318,096	485,000	293,096			4,418,576
Beach Parks Access Rec Tourism Revenue												
CAMA grant												
BPART Fund balance												
BPART Operating revenues	255,000	943,096	493,096	595,000	393,096	643,096	318,096	485,000	293,096			4,418,576
Beach&Inlet Management fund												
BPART TOTAL	255,000	943,096	493,096	595,000	393,096	643,096	318,096	485,000	293,096			4,418,576

BEACH INLET CIP

PROJECT COST/15 YEARS	51,000,000
TOWNS SHARE=1/2 OF PROJECT COST	25,500,000

YEAR	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	36/37	37/38	38/39	38/39
BEACH INLET CRF BALANCE	8,756,538	9,431,669	10,820,302	11,886,708	12,974,442	14,083,931	15,215,610	16,369,922	17,547,320	18,748,267	19,973,232	21,222,697	22,497,151	23,797,094
TRANSFER FROM GENERAL FUND														
TRANSFER FROM BPART	500,000													
CENTRAL REACH REFUND		1,200,000												
IN LIEU OF DEBT SERVICE			850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
INTEREST 2%	175,131	188,633	216,406	237,734	259,489	281,679	304,312	327,398	350,946	374,965	399,465	424,454	449,943	475,942
TOTAL	9,431,669	10,820,302	11,886,708	12,974,442	14,083,931	15,215,610	16,369,922	17,547,320	18,748,267	19,973,232	21,222,697	22,497,151	23,797,094	25,123,036