



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

**Thursday, May 2, 2024
5:30 PM**

**Holden Beach Town Hall
Public Assembly**



**TOWN OF HOLDEN BEACH
BOARD OF COMMISSIONERS' SPECIAL MEETING
HOLDEN BEACH TOWN HALL – PUBLIC ASSEMBLY
THURSDAY, MAY 2, 2024 – 5:30 P.M.**

1. Call to Order
2. Public Comment
3. Discussion and Possible Action on Division of Water Resources' Funds for Corps' Coastal Storm Damage Reduction Study– Assistant Town Manager Ferguson (Pages 1 – 4)
 - a. Ordinance 24-09, An Ordinance Amending Ordinance 23-11, the Revenues and Appropriations Ordinance for Fiscal Year 2023 – 2024 (Amendment No. 6)
4. Budget Workshop (Pages 5 – 30)
 - a. Expense Summary
 - b. Discussion and Possible Action on an Approach for Balancing the 2024-2025 Budget Prior to its Approval – Mayor Pro Tem Myers and Commissioner Thomas (Pages 31 – 33)
 - c. Discussion and Possible Action on Upcoming Budget Meeting Schedule (Pages 34 – 35)
5. Adjournment

* Visit <https://www.facebook.com/holdenbeachtownhall/> to watch the livestream of the meeting. Public comments can be submitted to heather@hbtownhall.com prior to 9:00 a.m. on May 2, 2024.



Town of Holden Beach
AGENDA TOPIC COVER SHEET

TO: Holden Beach BOC

MEETING DATE: 5/2/2024

FROM: Town Manager Hewett

DATE SUBMITTED: 4/26/2024

ISSUE/ACTION REQUESTED: Discussion and possible action on a budget amendment to recognize funds from the State of NC for the Corps' CSDR study.

BACKGROUND/PURPOSE OF REQUEST: The staff previously reported that the General Assembly appropriated \$750,000 for Holden Beach to complete the local portion of the study. Through conversations with the state, staff was under the impression funds were going to flow straight from the state to the Corps through the Division of Water Resources. We have been told the Town will oversee fund distribution instead.

FISCAL IMPACT: (select one)

BUDGET AMENDMENT REQUIRED:	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/> N/A
CAPITAL IMPROVEMENT PLAN ITEM:	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
PRE-AUDIT CERTIFICATION REQUIRED:	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/> N/A
REVIEWED BY FINANCE DIRECTOR:	YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>

CONTRACTS/AGREEMENTS: (select one)

REVIEWED BY TOWN ATTORNEY: YES NO

ADVISORY BOARD RECOMMENDATION: N/A

FINANCE RECOMMENDATION: Recommend approval

TOWN MANAGER'S RECOMMENDATION: *DH*
Recommend approval

ATTACHMENT: 1. Staff Memo


2. Budget Amendment


Attachment 1



Date: April 26, 2024

To: Mayor Holden and Board of Commissioners

From: Christy Ferguson, Assistant Town Manager 

 Town Manager- In Turn

Re: State Appropriation CSDR

The attached budget amendment (attachment 2) is to recognize funds transferred to the Town from the State of North Carolina through the Division of Water Resources. The staff previously reported that the General Assembly appropriated \$750,000 for Holden Beach to complete the local portion of the Corps' CSDR study. This appropriation was a direct result of advocacy efforts with our local representatives. Through previous conversations with the State, staff was under the impression funds were going to flow straight from the State to the Corps through the Division of Water Resources. We have been told the Town will oversee fund distribution instead. This budget amendment recognizes the funds as a lump sum, but for budgeting purposes they will be released over the remaining life of the study when requested by the Corp as the federal match is released by Congress.

Attachment 2: Budget Amendment

Attachment 2

TOWN OF HOLDEN BEACH

ORDINANCE NO. 24-09

AN ORDINANCE AMENDING ORDINANCE 23-11, THE REVENUES AND APPROPRIATIONS ORDINANCE FOR FISCAL YEAR 2023-2024 (AMENDMENT NO. 6)

Be it ordained by the Mayor and Board of Commissioners of the Town of Holden Beach, North Carolina, that Ordinance No. 23-11 appropriating funds for fiscal year 2023-2024 be amended as follows:

REVENUES

DESCRIPTION	ACCOUNT #	AMOUNT	ACTION
DWR GRANT (NEW)	50.0352.0100	750,000	INCREASE
	<u>TOTAL</u>	<u>750,000</u>	

EXPENDITURES

DESCRIPTION	ACCOUNT #	AMOUNT	ACTION
USACE CSDR STUDY	50.0710.5008	750,000	INCREASE
	<u>TOTAL</u>	<u>750,000</u>	

The Finance Officer as may be appropriate is hereby authorized to effect such administrative actions as necessary to ensure compliance with the Local Government Fiscal Control Act and Governmental Accounting Standards Board.

This amendment is effective the 2nd day of May 2024.

ATTEST:

J. Alan Holden, Mayor

Heather Finnell, Town Clerk

GENERAL FUND REVENUES

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
CREDIT CARD SITE FEE GENERAL	3,572	3,750	2,477	3,750
AD VAL TAXES - CURRENT	2,757,132	3,300,074	3,094,027	3,334,105
AD VAL TAXES - PRIOR	25,378	36,000	10,469	36,000
VEHICLE TAXES	38,452	28,000	12,671	35,000
PNLTY & INT - AD VAL TAX	14,330	15,000	6,928	15,000
VEHICLE STICKERS	1,380	5,000	1,175	1,500
INTRST ON SAV & INVEST	53,589	20,000	35,625	20,000
TAX PMTS TO BE REFUNDED	-	100	1,142	100
MISCELLANEOUS	20,795	20,750	9,163	20,750
SIDEWALK DEPOSIT	-	500	-	500
HOUSE MOVING SECURITY DEP	1,000	2,000	-	2,000
BRIDGE FEE	100	200	-	200
PLUMBING SCREEN SALES	328	300	341	300
BLUE CAN HOME RECYCLING	59,790	63,225	36,351	65,854
DONATIONS	26	500	-	500
UTILITIES FRANCHISE TAX	225,487	228,454	122,849	228,454
SALES ON TELECOMM-UTIL FR	5,451	4,000	2,698	4,000

14 cent at a 99.2% collection rate

GENERAL FUND REVENUES

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
SALES TAX ON VIDEO PROGRAM	46,122	37,000	22,380	37,000
BEER &/OR WINE TAX	4,387	2,600	-	3,000
POWELL BILL	44,262	45,000	49,829	50,000
LOCAL SALES & USE TAX	424,660	390,000	220,384	400,000
CAMA CONTRACT	-	2,800	-	2,800
COURT COSTS	-	200	-	200
PARKING VIOLATIONS	6,000	6,000	2,225	6,000
ORDINANCE VIOLATIONS	-	1,200	1,550	1,200
Mosquito Contract	4,483	1,025	-	4,000
BUILDING PERMITS	190,104	231,041	263,116	241,612
CAMA PERMITS	7,735	5,000	5,195	3,366
ZONING FEES	12,065	10,500	9,805	11,192
ELECTRICAL INSPECTION	27,878	31,500	30,890	32,588
MECHANICAL INSPECTION	41,085	27,500	36,950	34,181
PLUMBING INSPECTIONS	12,582	16,500	20,110	19,317
ADMINISTRATIVE FEE-INSP	-	805	4,576	3,118
HOMEOWNERS RECOVERY FUND	680	1,500	590	1,500
REINSPECTION FEE	15,925	1,000	12,315	12,000

GENERAL FUND REVENUES

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
SALES TAX REFUND	-	7,500	-	7,500
DEMOLISH PERMIT	700	2,000	700	2,000
SALE OF FIXED ASSETS	2,401	5,000	8,778	5,000
STREET ASSESSMENT	100,432		800	
Transfers from SRF Canal Dredging	82,226	84,273	-	87,892
FUND BALANCE APPROPRIATED	-	1,241,742	-	
Direct Federal Stormwater Corp	-	100,000	-	
Total for Revenue	4,230,538	5,979,539	4,026,109	4,733,480

GOVERNING BODY EXPENSES

10.0410.0000	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET	
SALARIES - MAYOR AND COMMISSIONERS	7,200	7,800	5,550	7,800	
PROFESSIONAL SERVICES	77,357	118,813	87,569	170,000	Martin Starnes, Rick Green, Thompson, debtbook, (CONSULTANT TO PERFORM ADAASSESSMENT)
GOVERNING BODY - FICA	551	599	425	599	
COMMUNICATIONS	6,873	7,644	6,511	57,644	American legal, gge and 50k for new meeting camera system
PUBLIC RELATIONS	49	1,500	416	1,500	
COMMUNITY EVENTS	540	1,500	1,271	1,500	
TRAVEL	4,379	2,000	1,530	2,000	
AB-TRAVEL & TRAINING	1,140	1,250	0	1,250	
HURRICANE PREPARATION	747	2,100	0	2,100	
DECORATIONS	358	500	398	500	
ADVERTISING	2,261	1,500	1,500	1,500	
AB-ADVERTISING MEETINGS	194	500	100	500	
HOLDEN BEACH FLAG	0	500	0	500	
AB-SUPPLIES & MATERIALS	3,760	4,100	1,361	10,000	CODIFICATION OF NEW ORDINANCES
OPERATIONAL CONTINGENCIES	4,216	18,040	2,748	9,367	
NEW TOWN HALL DEBT SERVICE	200,000	200,000	200,000	200,000	

GOVERNING BODY EXPENSES

10.0410.0000	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
New Town Hall Ops, Maint and Repair	89,721	94,904	60,820	94,904
CONTRIBUTIONS	2,500	11,250	2,500	11,250
AVAILABLE for APPROPRIATION				313,970
TRANSFER TO BPART FUND	274,395	783,083		
TRANSFER TO CAPITAL PROJECTS		198,813		
TRANSFER TO BEACH RE-NOURISHMENT FUND		610,989		
Total	676,240	2,067,385	372,699	886,884

ADMINISTRATION EXPENSES

10.0420.0000	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
SALARIES	422,349	432,383	359,121	461,318
SALARIES - OVERTIME	1,099	4,984	1,674	5,318
FICA	31,475	33,459	26,865	35,698
GROUP INSURANCE	61,013	89,255	19,983	86,864
RETIREMENT	50,767	44,393	46,112	59,963
401K EMPLOYERS MATCH	15,590	19,513	13,428	20,819
COMMUNICATIONS	54,749	51,045	37,864	51,045
PRINTING	3,467	6,000	4,778	6,000
SOFTWARE	43,505	40,000	30,915	40,000
TRAVEL & TRAINING	8,003	8,000	3,692	8,000
M & R - EQUIPMENT	0	3,500	0	3,500
ADVERTISING	124	1,000	995	1,000
DEPT SUPPLIES & MATERIALS	5,863	8,000	2,852	8,000
UNIFORMS	80	1,000	178	1,000

ADMINISTRATION EXPENSES

10.0420.0000	FY22-23	FY23-24	FY23-24	FY23-24	FY24-25
REWARDS AND WELLNESS PRGR	1,951	2,000	1,058	2,000	
SAFETY PROGRAMS ALL DEPTS	990	1,500	970	1,500	
CONTRACTED SERVICES	19,980	42,655	8,084	42,655	Software support,
DUES & SUBSCRIPTIONS	3,938	4,000	3,446		
INSURANCE & BONDS	80,330	90,500	90,447	98,040	
EQUIPMENT	11,838	20,000	15,521	20,000	
DEBT INTEREST	38,241	30,174	30,173	22,553	
Total	855,352	933,361	698,157	975,271	

POLICE EXPENSES

10.0510.0000	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET	
SALARIES	539,269	637,531	475,117	793,971	NEW DETECTIVE @59K
SALARIES - OVERTIME	24,119	82,658	23,330	102,941	
FICA	41,238	56,115	36,722	69,634	
GROUP INSURANCE	115,603	178,178	35,911	172,917	
RETIREMENT	71,084	91,405	67,842	125,927	
PD EMPLOYER'S 401K CONTRIBUTION	26,020	36,009	2,288	44,846	
COMMUNICATIONS	48,772	41,500	31,352	45,000	Copier/Phones/Fax/Cloud/DCI/CAD + MOBILE APP
TRAVEL & TRAINING	7,987	8,000	7,730	11,000	\$1K PER OFFICER
COMMUNITY WATCH	0	500	0	500	
M & R - EQUIPMENT	2,189	4,000	778	9,500	PHASE II RADIO UPGRADE
M & R - VEHICLES	3,569	7,150	5,949	21,150	DEMILITARIZATION OF HUMVEE'S 14K
GAS, OIL & TIRES	30,948	40,000	18,495	40,000	
DEPT SUPPLIES & MATERIALS	4,354	5,000	2,142	5,000	
UNIFORMS	2,551	10,000	6,493	10,000	
POLICE INOCULATIONS	700	2,500	2,450	4,000	FMRT \$850 /VISIT
EQUIPMENT	23,401	20,000	18,582	34,000	RADIO IMPLEMENTATION

POLICE EXPENSES

	FY22-23	FY23-24	FY23-24	FY24-25	
10.0510.0000					
CAP OUTLAY-VEHICLES&EQUIP	88,750			160,000	2 NEW TRUCKS
PD CARS-ACCIDENT REPAIRS					
PROFESSIONAL SERVICES				16,500	LEXIPOL
Total	1,030,553	1,220,546	735,179	1,650,386	

INSPECTIONS EXPENSES

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
10.0540.0000				
SALARIES	196,048	255,295	138,793	258,720
SALARIES OVERTIME	4,147	3,500	2,845	3,500
FICA	14,742	19,798	10,609	20,060
GROUP INSURANCE	48,310	64,792	16,767	62,879
RETIREMENT	23,549	26,268	17,920	33,695
401K EMPLOYERS MATCH	7,036	12,215	3,580	12,378
COMMUNICATIONS	15,398	16,000	10,104	13,000
PRINTING	1,273	1,800	56	2,000
TRAVEL & TRAINING	6,169	12,000	4,832	10,000
M & R - VEHICLES	67	5,500	464	5,500
ADVERTISING	543	2,000	235	2,000
GAS, OIL & TIRES	3,405	6,000	3,674	5,000
DEPT SUPPLIES & MATERIALS	3,676	5,000	3,635	5,000
BUILDING INSP - UNIFORMS	1,394	2,500	996	2,500
CONTRACTED SERVICES	11,296	28,260	17,346	20,000
DUES & SUBSCRIPTIONS	1,443	2,000	587	2,000

MORE IN PERSON CLASSES, 4 EMPLOYEES NOW INSTEAD OF 3,
SOME CLASSES NOT AVAILABLE LOCALLY

CREDIT CARD SYSTEM, ZONING, MAP RECORDING, SURVEYORS, ,

INSPECTIONS EXPENSES

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
10.0540.0000				
HOMEOWNERS' RECOVERY FUND	513	1,300	626	1,300
EQUIPMENT PURCHASE	8,642	10,000	8,544	10,000
CAPITAL OUTLAY-VEHICLE		51,240	50,240	0
Total	347,651	525,468	291,850	469,533

PUBLIC WORKS, STREET, BUILDINGS AND GROUNDS EXPENSES

10.0570.0000	FY22-23	FY23-24	FY23-24	FY24-25
	A/O 6.30.23	BUDGET	A/O 3.30.24	BUDGET
SALARIES	85,677	73,048	73,555	79,398
SALARIES OVERTIME	5,005	10,350	8,954	3,500
PROFESSIONAL SERVICES	4,263	13,150	4,900	10,000 MAY NEED STORMWATER PLAN, SURVEYING
FICA	6,592	5,856	5,952	6,342
GROUP INSURANCE	13,249	16,198	4,020	15,720
RETIREMENT	10,794	7,770	7,938	10,652
401K EMPLOYERS MATCH	462	3,548	0	3,857
UTILITY - STREET LIGHTS	42,768	54,000	32,989	54,000
BUILDINGS UTILITY PAYMENT	1,218	1,250	735	1,250
TRAVEL	0	500	0	500
BLDINGS&GROUNDS MAINT/SUP	40,265	42,582	34,862	33,572 CAROLINA CREATIONS
M & R EQUIPMENT	8,327	12,000	8,390	11,000 M&R BACKHOE AND MOWERS
M & R VEHICLES	4,623	8,000	4,459	8,000
MAINT & REP STREETS	14,211	28,000	13,837	28,000 MOTOR GRADE RENTALS
MAINT & REPAIR BULKHEADS	0	35,000	26,375	35,000 BULKHEADS ON STREET END(COST OF 1)

PUBLIC WORKS, STREET, BUILDINGS AND GROUNDS EXPENSES

	FY22-23	FY23-24	FY23-24	FY24-25
	A/O 6.30.23	BUDGET	A/O 3.30.24	BUDGET
10.0570.0000	12,439	332,300	131,600	
STREET DRAINAGE PROJECTS				
STREET SIGN REPLACEMENT	1,260	3,000	2,697	3,500
ADVERTISING	49	150	120	150
GAS, OIL & TIRES	9,808	15,000	6,959	15,000
DEPT SUPPLIES & MATERIALS	3,944	5,500	3,897	5,000
UNIFORMS	1,288	1,750	732	1,750 SAFETY GEAR
STREET PAVING PROJECTS	341,650	312,066	121,250	200,000
ON STREET PARKING	0	0	21,080	
OFF STREET PARKING				5,261
CAPITAL OUTLAY VEH&EQUIP		23,000		
SIDEWALK MAINTENANCE	1,149	6,000		9,000 REPLACE AROUND 300FT
Total	609,039	1,010,018	520,561	535,190

SANITATION

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
10.0580.0000				
SALARIES FULL TIME	29,045	53,742	28,400	49,220
SALARIES OVERTIME	3,309	5,600	2,032	5,600
FICA	2,342	4,540	2,354	4,194
GROUP INSURANCE	16,081	16,198	5,008	15,720
RETIREMENT	3,880	6,023	6,480	7,044
401K EMPLOYERS MATCH	1,566	2,982	707	2,731
TRAVEL & TRAINING	0	400	0	400
MAINT & REPAIRS EQUIPMENT	118	300	0	300 MOSQUITO SPRAYER REPAIRS
DEPT SUPPLIES & MATERIALS	11,363	23,000	11,121	23,000 TRASH BAGS, SANITATION SUPPLIES, MOSQUITO SPRAY
SANITATION UNIFORMS	1,022	1,500	1,440	1,500
CONTRACTED SERVICES	53,880	49,000	28,328	40,049 ROLLBACK&YARD DEBRIS
BLUE CAN HOME RECYCLING	82,327	58,976	55,683	64,958
SOLID WASTE TIPPING FEES	235	500	17	500
CAPITAL OUTLAY VEHICLES	42,493			
Total	247,663	222,761	141,572	215,215

WATER AND SEWER FUND REVENUES

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
CREDIT CARD SITE FEE WATER	2,493	1,500	4,105	2,000
LOAN PROCEEDS	-	1,000,000	-	-
INTEREST ON INVESTMENTS	4,372	7,212	3,349	7,000
INTEREST INCOME	38,819			
RENTS & CONCESSIONS	58,304	118,000	41,663	118,000
ADMINISTRATIVE FEES WATER	1,149	10,000	272	10,000
MISCELLANEOUS REV SEWER FUND	37,712	1,000		1,000
SEWER CAPACITY CHARGE	56,000	130,000	85,447	130,000
SALES TAX REFUND WATER	-	35,000	-	35,000
WATER CAPACITY CHARGE	47,380	50,000	36,340	50,000
WATER USE CHARGES	1,366,943	1,583,045	991,872	1,488,310
SPECIAL CHARGES FOR UTIL	857	1,500	-	500
Irrigation Meter Inspection Fees	22,528	23,000	8,384	23,000
SEWER USE CHARGES	807,216	1,087,130	570,315	975,440
AVAILABILITY FEE SEWER	592	500	263	500
TAP & CONNECTION FEES	64,028	75,000	110,600	120,000
TAP & CONNECT FEES-SEWER	700	500	8,995	500

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
RECONNECTION FEES	1,183	500	217	500
PNLTY & INTRST - BILLINGS	18,432	15,000	10,131	13,000
EPA STAG		2,690,000		4,630,000
Fund Balance Appropriated		61,958		
Total for Revenue	2,528,707	6,890,845	1,871,953	7,604,750

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
WATER ADMIN EXPENSES				
30.0720.0000				
SALARIES	41,206	43,043	32,561	46,632 utility billing clerk
SALARIES-OVERTIME	734	672	490	728
FICA	3,101	3,344	2,520	3,623
GROUP INSURANCE	16,377	16,198	4,986	15,720
RETIREMENT	4,926	4,437	4,222	4,807
PENSION EXPENSE				
401K EMPLOYERS MATCH	1,998	2,200	1,653	2,200
COMMUNICATIONS	57,144	67,363	48,255	67,363 CELL PHONES, WATER READING SUPPORT, SOFTWARE
PRINTING	3,000	4,000	128	4,000
TRAVEL & TRAINING	1,398	12,775	12,775	7,500 for 5 employees
M & R - EQUIPMENT	43	5,000	868	5,000 phone, computers, electronic repairs
DEPT SUPPLIES & MATERIALS	1,912	3,800	446	1,800
CONTRACTED SERVICES	12,766	13,500	4,466	6,750 monthly water samples
DUES & SUBSCRIPTIONS	5,077	6,400	5,625	6,400
TOTAL	149,682	182,732	118,994	172,522

FY22-23 FY23-24 FY23-24 FY24-25
A/O 6.30.23 BUDGET A/O 3.30.24 BUDGET

OPERATIONS EXPENSES

30.0810.0000				
SALARIES	209,488	250,770	168,379	257,496
SALARIES-OVERTIME	14,359	12,086	13,792	12,410
PROFESSIONAL SERVICES	69,076	42,500	38,487	42,500 NEW EPA REG ON LEAD SERVICE LINES
Professional Services Irrigation Inspect	17,500	17,600	0	17,600
FICA	16,255	20,108	13,513	20,648
GROUP INSURANCE	84,358	68,842	46,852	66,809
RETIREMENT	26,358	26,680	23,270	34,683
PENSION EXPENSE				
401K EMPLOYERS MATCH	4,754	5,597	5,345	5,747
COMMUNICATIONS	3,997	4,045	4,045	4,250
UTILITIES	3,795	5,000	3,084	4,000
UTILITIES-PUMPING STATION	74,944	75,000	52,725	77,000
TRAVEL	2,392	2,500	1,472	2,000
M & R WATER TANK	22,215	22,400	22,375	22,400
M & R EQUIPMENT	4,518	10,000	7,591	12,000 INCREASE IN COST OF PARTS AND SERVICE
OPERATION & MAINT VAC SYS	17,028	35,000	40,214	45,000
M & R VEHICLES	5,936	10,000	1,341	7,000

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET	
M & R WATER SYSTEM	28,368	146,750	118,616	120,000	INCLUDES FUNDING FOR BRUNSWICK AVE WATER LINE REPLACEMENT
GAS, OIL & TIRES	11,672	16,000	5,868	12,000	
DEPT SUPPLIES & MATERIALS	1,900	5,500	1,086	4,000	
O&M VACUUM STATIONS	103,577	150,000	112,047	180,000	AC SYSTEM AND SPARE PARTS
METERS (NEW CONSTRUCTION)	59,084	75,000	62,889	75,000	
UNIFORMS	3,243	4,800	2,433	4,800	
CONTRACTED SERVICES	4,140	55,000	8,500	50,000	
PURCHASES FOR RESALE	884,052	850,500	704,304	962,625	MAJOR LINE BREAKS; EX. ELECT SERVICE REPLACEMENT
DEPRECIATION EXPENSE					
COUNTY O&M CHARGE SEWER	201,696	255,911	155,485	318,511	INCREASED RATE
EQUIPMENT PURCHASE -WATER	101,563	17,500	7,474	0	
PS II-IV VINYL FENCE					
CAPITAL OUTLAY-VALVE PITS	40,880	65,000		65,000	
CAP OUTLAY MAJ EQUIP SEWR	47,380	3,412,374	125,983	4,705,000	PUMP STATION 2 AND 75K GENSET
WATER CAP OUTLAY-VEHICLES	56,000	110,855	105,126	51,000	TRUCK REPLACEMENT (2018 F150 68K MILES)
DEBT INTEREST	189,336	218,695	32,641		
CONTRIBUTION TO CRF WATER	47,380	50,000		50,000	
DEBT SERVICE SEWER	216,114	171,279	171,279		

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
CONTRIBUTION TO CRF SEWER	56,000	130,000		130,000
EOC Ops, Maint and Repair	19,097	62,500	24,973	62,500
NEW EOC DEBT SERVICE	86,874	88,976	88,976	
AVAILABLE FOR APPROPRIATION				10,249
Ops TOTAL	2,735,329	6,494,768	2,170,165	7,432,228
Total expenditure	<u>2,885,011</u>	<u>6,677,500</u>	<u>2,289,159</u>	<u>7,604,750</u>

WATER AND SEWER FUND REVENUES

FY22-23 FY23-24 FY24-25
A/O 6.30.23 BUDGET A/O 3.30.24 BUDGET

Revenues
SHARE FUND INTEREST 7,468
CAPITAL CHARGE

CAPITAL CHARGES CTY-SEWEF 1,455,831 1,112,477 1,346,363 1,219,736 390

INTEREST ON CAPITAL CHRGS 13,681 4,360 4,101

PRIOR YEAR CAPITAL FEE 1,237

SEWER CAPITAL FEE 2011 & 2I 851 152

SEWER CAPITAL FEE 2013 & 2I 25,468 6,204

Total for Revenue 1,495,831 1,116,837 1,219,736

WATER AND SEWER FUND EXPENSES

CTY CAPITAL COSTS SEWER 988,131 1,006,571 1,006,571 1,025,197

WATER CAP OUTLAY-VEHICLES 62,133 VAC TRUCK PAYMENT

DEBT INTEREST 467,700 105,907 105,906 132,406 2205=EOC; 2019B ; 2004/2005=, LS

DEBT SERVICE SEWER 114,167 REIMBURSEMENT= 28619&14895; VAC

NEW EOC DEBT SERVICE 93,130

Total for EXPENSE 1,455,831 1,112,478 1,112,477 1,219,736

BPART REVENUES

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
CREDIT CARD SITE FEE BPART	278	100	140	150
ACCOM TAX	3,963,725	4,000,000	3,494,432	4,050,000
BRUNSWICK CO REFUND CRP	-	27,000	54,934	27,000
ACCOMMODATIONS TAX PENLTY		500	303	500
INTEREST ON INVESTMENTS	137,819	46,019	122,155	46,019
BPART CAP RES INTEREST	126	10	98	10
441 OBW RENTS	13,184	10,000	18,872	22,000
MISCELLANEOUS BPART	531,820	12,000	148,746	15,000 50-50, dock fees, facility rentals
RECREATION PROGRAMS	13,521	10,000	12,443	12,000 yoga, tie dye, pickleball, classes
CAMA GRANTS	166,484	50,239	0	420,000
DEQ GRANT	0	420,000	0	
SALES TAX REFUND	0	2,000	0	2,000
PARKING REVENUE		545,000	393,270	697,500 increased rates
OFF STREET PARKING	72,801	43,000	47,187	52,500 PIER PARKING
TRNSFR FROM GENERAL FUND	274,395	783,083	0	
TRANSFER FROM BEACH INLET CRF	871,892	346,920	0	
FUND BALANCE APPROPRIATED		584,273	0	
Total for Revenue	6,046,046	6,880,144	4,292,580	5,344,679

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
50.0710.0000				
TRANSFER COUNTY ACCOM TAX	546,550	656,667	575,842	664,875
DEBT SERVICE CENTRAL REACH	1,200,000	1,200,000	1,200,000	1,200,000
TRANSFER CRF BEACH				
SALARIES - RECREATION	45,409	95,532	72,273	103,500
OVERTIME - RECREATION				
FICA - RECREATION	3,570	7,308	5,523	7,918
Group Insurance	7,440	16,198	4,026	15,720
RETIREMENT REC	5,495	9,697	9,232	13,300
401K EMPLOYERS CONTRIBUTION	1,085	2,283	1,756	2,474
INTERNSHIP	2,230	6,240	1,313	6,240 40 HOURS\$13X12WEEKS
PROFESSIONAL SERVICES	90,079	153,400	98,784	150,800 140700 Ward and Smith through December; \$ 9725 month+\$2000 month for year (93800 BPART; 46900 Canal dredging); \$20000 sand search study completion and permitting; 27000 atm annual monit oring; 10K attorney fees
PROFESSIONAL SRV-MAINLAND	400	3,000	400	2,000 TURKEY TRAP ROAD SITE
PROFESSIONAL SERVICES- BEACH	2,068	15,000	10,679	15,000 STORM SURVEY TO DEPTH OF CLOSURE AND ENGINEER ANALYSIS OF POST STORM SURVEYS
Recreation Programs	4,468	9,000	7,113	12,500 TIDE DYE;CAMPS;EASTER EGGS; HOLIDAY EVENTS
Beautification Club	2,000	14,700	815	11,580
Jordan Blvd Ops, Mx and Repair	19,304	45,000	28,760	42,000 contract north side of bridge and irrigation(\$33,012) water and light bill/soil samples/insurance/repairs
Park and Rec Utilities	508	1,500	307	1,000 UTILITIES FOR ACCESSES 114.5, 109 5;317 E;220E; 170E;485 OBW;101.5; 114 ROTH
Dog Park	308	500	243	500 DOG BAGS

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET	
COMMUNICATIONS	5,430	7,500	7,246	9,000	CELL/COMPUTER SUPPORT/ NEW COMPUTER
Gas Oil and Tires	1,023	64,000	53,703	4,000	MAINTENANCE/GAS
Starfish Fire Substation Ops, Mx, Rpr	1,851	8,000	1,441	5,000	INURANCE/UTILITIES/ GARAGE DOORS REPAIR AND MAINTENANCE
TRAVEL & TRAINING	13,893	21,475	16,195	20,000	STAFF CONFERENNCES AND TRAINING
PUBLIC REST ROOMS	13,764	225,000	15,972	45,000	PUBLIC RESTROOM CLEANING
BEACH EQUIPMENT MAINTENAN	12	21,000	10,484	1,000	
BEACH VEGETATION		50,000	0	30,000	planting
SHORELINE MONITORING		30,000	0	30,000	
DEBRIS REMOVAL		95,000	15,137	65,000	RAKING AND TILING PERMIT
FESTIVAL & SECURITY	1,200	2,734	1,200	2,400	
CONCERTS	22,950	38,500	24,950	40,000	CONTRACTS FOR BAND PRICE INCREASE
HOLDEN BEACH PROMOTION	9,187	22,000	20,823	32,000	VARIOUS ADVERTISING OUTLETS TBD
CHAMBER OF COMMERCE		3,000	0	3,000	
Contributions BPART (Donations)	3,000	3,000	0	3,000	
ACCESS & RECREATION	12,560	217,000	155,974	475,000	\$6K coquina for parking lots/\$120,000 beach accesses repair and rebuild (40K per walkway*3)/ 801 OBW and Ave E projects plus bathroom Ave E/\$10K Par Course/\$5k trash cans bike racks picnic tables/
WASTE IND 2ND PICK-UP	83,591	130,810	89,260	134,735	3% INCREASE
SAND FENCE PROJECT		50,000	0	30,000	
796 OBW	154				
SAILFISH PARK		21,266	21,265		MASTER PLAN COMPLETION NEW ACCT

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
POCKET PARK 628OBW	252	1,000	114	500
HALSTEAD PARK	96	500	235	35,000 WATER USAGE INCREASE; ACCESS IMPROVEMENTS
Rothschild Davis Park	19,717	50,000	30,167	50,600 WATER SPLASH PADUSE/ FENCE REPAIR/BATHROOM CLEANING
USACE CSDR STUDY		50,000	50,000	725K TO FINISH STUDY(NO DRA)
DEBT SERVICE BLOCK Q		333,334	0	333,334
BLOCK Q PROJECTS		886,000	0	760,000 stormwater \$200,000/grant match phase 2 bathrooms \$560,000/
BLOCK Q PROFESSIONAL SERVICES	4,547	36,400	36,399	45,000 PINNACLE
PIER RENO & REPAIR	216	1,117,200	52,824	REPAIRS AND REMODEL where is hatteras grant money 66k\$
441 PROFESSIONAL SERVICES	16,933	131,750	115,595	ENGINEERING CONTRACT BMH/PIER DESIGN PROPOSAL
441 UTILITIES & INSURANCE	9,475	34,000	24,892	45,000 porta johns, insurance, bathroom cleaning, water, electric/ porta johns
DEBT SERVICE 441 OBW	191,072	191,072	191,072	year round parking
Lockwood Folly Dredging		346,920	133,750	83,096
DEBT INTEREST	152,288	200,863	179,663	158,027 65400 central reach; 82027 pier;10,600 block q
SALARIES BEACH PROJECT	18,983	75,045	48,139	96,110 ADD 1 PARKS AND REC TECH
OVERTIME - BEACH PROJECT	2,269	4,269	4,017	5,468
FICA BEACH PROJECT	1,583	6,068	3,909	7,771
RETIREMENT BEACH PROJECT	2,572	8,050	6,647	13,053 10.15%>12.85%
401K EMPLOYERS BEACH PRIT	735	3,839	376	4,916
Group Insurance Beach Project	3,432	32,396	3,983	27,510 two positions worth

	FY22-23 A/O 6.30.23	FY23-24 BUDGET	FY23-24 A/O 3.30.24	FY24-25 BUDGET
CONTRACT SERVICES SANITATION	43,924	85,000	41,850	105,000
BEACH RANGER SALARIES	7,673	20,000	6,988	20,000
BEACH RANGER SUPPLIES & EQUIPMEN	7,502	16,128	13,201	20,910
BEACH RANGER GAS, OIL, TIRES	1,500	2,500	172	2,500
FICA	587	1,500	535	1,500
transfer to beach inlet crf				
AVAILABLE FOR APPROPRIATION				159,773
Total	2,584,886	6,880,144	3,395,246	5,344,679

20,000 2 PEOPLE PER DAY X 7 DAYS PER WEEK X 6HOURS X 16 WEEKS X \$13 +
 DOUBLE COVERAGE FOR HOLIDAYS
 20,910 3 UTVS \$1344/MONTH



Town of Holden Beach
AGENDA TOPIC COVER SHEET

TO: Holden Beach BOC

FROM: Tom Myers & Tracey Thomas

MEETING DATE: 5/2/2024

DATE SUBMITTED: 4/19/2024

ISSUE/ACTION REQUESTED:

Discussion and possible action on an approach for balancing the 2024/25 budget prior to its approval.

BACKGROUND/PURPOSE OF REQUEST:

Our budget meetings in May will entail the balancing of revenue and expenses. We will need to make some difficult decisions regarding our goals and objectives, such as "do we raise taxes to accomplish this objective, or do we choose not to accomplish it this year".

This topic will discuss and potentially decide how we will approach these decisions since it will be vitally important that we achieve our objectives in a fiscally responsible manner.

Possible action: Agreement on an approach for balancing the 2024/25 budget

FISCAL IMPACT: (circle one)

BUDGET AMENDMENT REQUIRED: NO

CAPITAL PROJECT ORDINANCE REQUIRED: NO

PRE-AUDIT CERTIFICATION REQUIRED: NO

REVIEWED BY FINANCE DIRECTOR: NO

CONTRACTS/AGREEMENTS: (circle One)

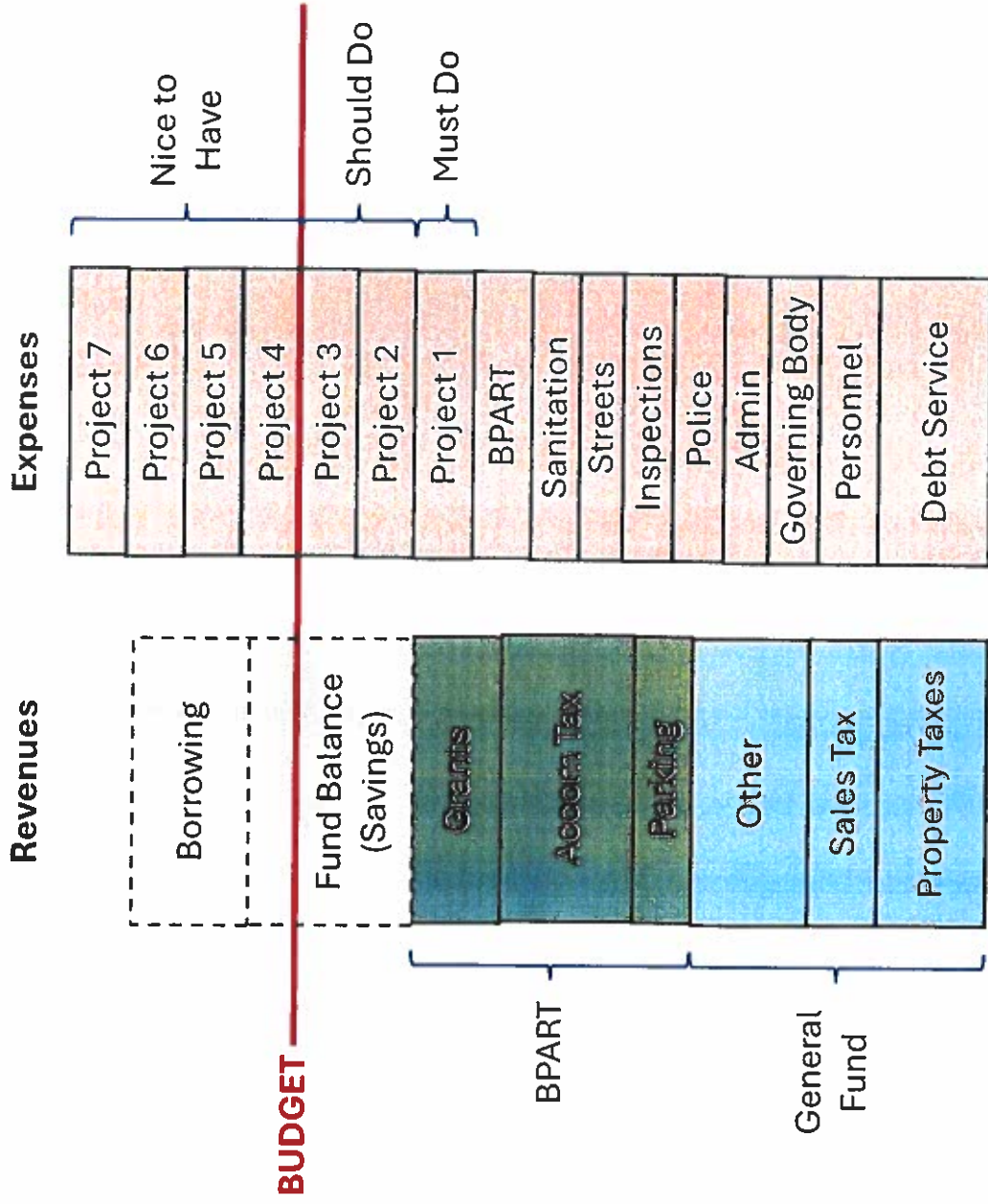
REVIEWED BY TOWN ATTORNEY: (YES/NO) NO

ADVISORY BOARD RECOMMENDATION: N/A

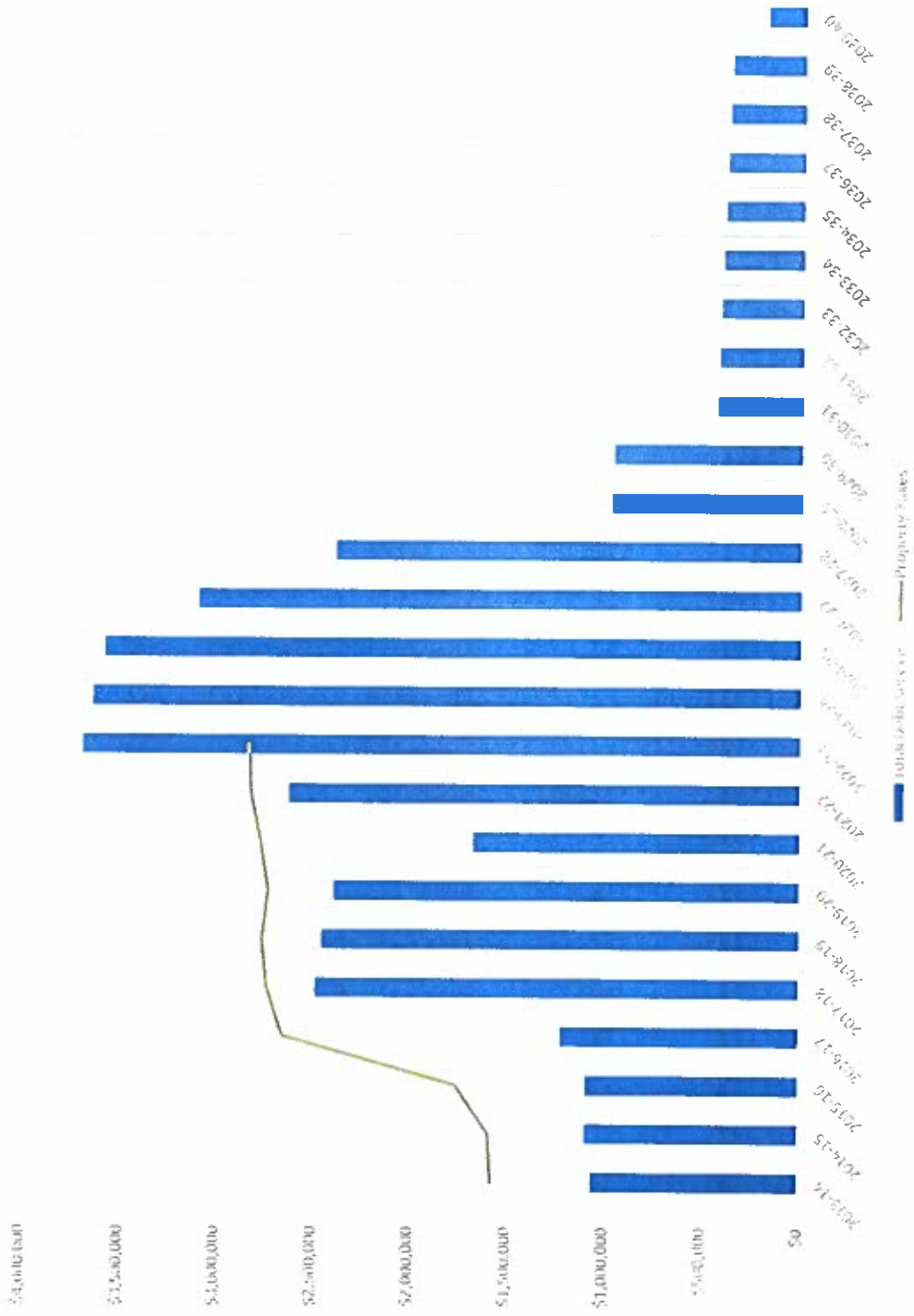
FINANCE RECOMMENDATION:

TOWN MANAGER'S RECOMMENDATION:

ATTACHMENT – Graphic to be provided.



Debt Service vs Property Tax Revenue



Proposed Meeting Calendar – Revised March 8, 2024

January – Orientation, Training, Budget Kick-Off

- January 5 – 6:30 PM - Special Meeting – Rules of Procedure, Meeting Calendar
- January 9-10 - New Commissioner Staff Orientation Sessions
- January 18-19 – New Commissioner Training Sessions (Wilmington)
- January 23 – 5:00 PM - BOC Meeting
- January 25 - 5:30 PM - Budget Meeting - Kick-off & Planning

February – Review Current Budgets & Status

- February 7 – 2:00 PM - Budget Meeting – Public Works and Parks and Recreation
- February 14 – 1:00 PM - Budget Meeting – Governing Body, Admin, Inspections, Police, CIP and Projects
- February 20 – 2:00 PM - Budget Meeting Goal Setting/Priorities
- February 20 – 5:00 PM - BOC Meeting
- February 29 – 5:00 PM – Pier Plan

March – Department Input & Budget Requests

- March 8 – 4:00 PM - Budget Meeting – Public Works and Parks and Recreation
- March 18 – 5:00 PM - Budget Meeting – Governing Body, Admin, Inspections, Police, Canal Funds, CIP and Projects
- March 19 – 5:00 PM - Regular BOC Meeting

April – Budget Preparation

- April 12 – 3:00 PM - Budget Meeting – General Fund Revenue, Tax Rate and BPART Fund Revenue
- April 30 – 5:30 PM - Regular BOC Meeting

May – Resolve Budget to Arrive at Budget Message

- May 2 – 5:30 PM - Budget Meeting – Expense Summary
- May 7 – 3:00 PM - Budget Meeting – Budget Revisions
- May 14 – 5:30 PM - Budget Meeting - Draft Budget
- May 21 – 5:00 PM - Regular BOC Meeting
- May 22 – 3:00 PM - Budget Meeting - Public Presentation/Input on Draft Budget
- May 29 – 3:00 PM - Budget Meeting – Draft Budget
- May 31 (NLT June 1) Budget Message Released

June – Public Input and Budget Tweaks

- June 3 – 5:30 PM - Budget Meeting - Revisions
- June 7 – 3:00 PM - Budget Meeting - Revisions
- June 12 – 3:00 PM - Budget Meeting - Revisions
- June 18 – 5:00 PM - Regular BOC Meeting
- June 18 – 5:00 PM - Budget Public Hearing as part of BOC Mtg
- June 20 – 5:30 PM - Budget Meeting – Final Changes
- June 25 – 3:00 PM - Budget Meeting - Final Changes
- June 30 – Must adopt Budget NLT

Department Budget meeting expectations:

- Provide a detailed presentation of budget line items including
 - Last year spend
 - This year YTD spend and FY Outlook
 - Next year's Budget proposal with priorities identified

**Please plan on recessing to another date if scheduled meetings surpass three hours.