



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

**Thursday, April 20, 2023  
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, APRIL 20, 2023 - 5:30 P.M.**

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1. Call to Order
2. Public Comment
3. Budget Workshop
4. Adjournment

\* Visit <https://www.facebook.com/holdenbeachtownhall/> to watch the livestream of the meeting. Public comments can be submitted to [heather@hbtownhall.com](mailto:heather@hbtownhall.com) prior to 12:00 p.m. on April 20, 2023.

**GENERAL FUND REVENUES**

	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
CREDIT CARD SITE FEE GENERAL	2,347	2,200	2,903	2,200	2,408	3,750
TAX RECIEVABLE 2015	(11,298)		(9,660)			
AD VAL TAXES - CURRENT	2,686,079	2,702,167	2,751,680	2,743,950	2,580,484	2,837,834
AD VAL TAXES - PRIOR	42,201	25,000	37,649	36,000	11,723	36,000
VEHICLE TAXES	36,322	26,000	40,525	28,000	21,392	28,000
OTHER FINANCING SOURCES: LEASE			32,385			
PNLTY & INT - AD VAL TAX	20,520	15,000	18,588	15,000	3,954	15,000
VEHICLE STICKERS	1,468	5,000	1,275	5,000	870	5,000
INTRST ON SAV & INVEST	2,120	20,000	1,974	20,000	300	20,000
TAX PMTS TO BE REFUNDED		100	752	100	2,245	100
MISCELLANEOUS	19	20,750	2,105	20,750	29,106	20,750
SIDEWALK DEPOSIT		500		500		500
HOUSE MOVING SECURITY DEP		2,000	(1,000)	2,000	1,000	2,000
BRIDGE FEE		200		200	100	200
PLUMBING SCREEN SALES	270	300	512	300	165	300
BLUE CAN HOME RECYCLING	50,961	63,225	48,645	63,225	47,372	63,225
DONATIONS	100	500	1,000	500		500

CHRISTMAS DECORATIONS	500			500				
UTILITIES FRANCHISE TAX	213,642	230,000	214,822	218,476	122,170			244,000
SALES ON TELECOMM-UTIL FR	3,700	8,000	5,121	4,000	2,739			4,000
SALES TAX ON VIDEO PROGRAM	34,175	37,000	43,688	37,000	23,404			37,000
BEER &/OR WINE TAX	2,819	2,600	3,679	2,600				2,600
POWELL BILL	32,379	35,000	43,799	43,500	44,262			45,000
LOCAL SALES & USE TAX	229,565	170,000	357,359	262,587	280,881			390,000
COVID 19 ASSISTANCE	8,835							
COVID FEMA	5,062							
CAMA CONTRACT	4,250	2,800		2,800				2,800
COURT COSTS		200		200				200
PARKING VIOLATIONS	9,200	7,500	12,480	10,000	3,450			6,000
ORDINANCE VIOLATIONS		1,200		1,200				1,200
Mosquito Contract	1,025	1,025		1,025				1,025
BUILDING PERMITS	238,916	195,000	272,918	235,000	124,194			231,041
CAMA PERMITS	6,500	5,250	7,900	5,720	3,705			5,000
ZONING FEES	12,875	10,500	12,605	11,338	7,815			10,500
ELECTRICAL INSPECTION	40,340	31,500	39,310	34,252	19,383			31,500
MECHANICAL INSPECTION	40,034	30,250	41,330	32,529	24,435			27,500
PLUMBING INSPECTIONS	21,675	17,250	21,150	18,907	8,407			16,500

ADMINISTRATIVE FEE-INSP	(30)	490	(30)	805	805
HOMEOWNERS RECOVERY FUND	1,440	1,000	950	1,500	1,500
REINSPECTION FEE	250	500	1,900	1,000	1,000
SALES TAX REFUND		7,500		7,500	7,500
DEMOLISH PERMIT	775	500	1,650	2,000	2,000
SALE OF FIXED ASSETS	11,715	5,000		5,000	5,000
FEMA DORIAN 92(0) CAT B	16,313				
ISAIAS FEMA NON CAT G/Z REIMBI	99,595				
STREET ASSESSMENT	3,711	122,500	2,500	122,500	2,500
INT ON SPECIAL ASSESS	2,969				
ON STREET PARKING		129,141	129,141	192,018	223,929
OFF STREET PARKING		22,065	15,486	23,026	26,852
Transfers from SRF Canal Dredging		75,167		82,226	81,421
FUND BALANCE APPROPRIATED		550,000		416,517	211,615
Direct Federal Stormwater Corp					100,000
<b>Total for Revenue</b>	<b>3,872,840</b>	<b>4,582,380</b>	<b>4,157,090</b>	<b>4,713,451</b>	<b>4,499,866</b>

**GOVERNING BODY EXPENSES**

	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
10.0410.0000	7,600	7,800	7,800	7,800	4,900	7,800
SALARIES - MAYOR AND COMMISSIONERS						
PROFESSIONAL SERVICES	32,096	91,035	82,925	91,035	49,318	113,000
GOVERNING BODY - FICA	581	599	597	599	375	599
COMMUNICATIONS	6,577	7,644	5,536	7,644	5,585	7,644
PUBLIC RELATIONS	503	1,500	1,224	1,500	313	1,500
COMMUNITY EVENTS	0	1,500	1,500	1,500		1,500
TRAVEL	683	2,000	1,450	2,000	420	2,000
AB-TRAVEL & TRAINING	100	1,250	1,200	1,250	1,140	1,250
HURRICANE PREPARATION	294	2,100		2,100	632	2,100
DECORATIONS		500	1,000	500	358	500
ADVERTISING	1,500	1,500	983	3,000	2,397	1,500
AB-ADVERTISING MEETINGS	500	500	481	500	194	500
HOLDEN BEACH FLAG		500	342	500		500
AB-SUPPLIES & MATERIALS	935	4,100	1,238	4,100	3,891	4,100
OPERATIONAL CONTINGENCIES	4,300	5,496	1,229	7,867	1,395	9,367
NEW TOWN HALL DEBT SERVICE	253,033	245,414	245,413	200,001		200,000
New Town Hall Ops, Maint and Repair	139,168	74,075	72,670	95,900	57,089	94,904
CONTRIBUTIONS	10,250	11,250	11,250	11,250	2,500	11,250

Martin Starnes, Rick Green, Thompson, de

American legal, gge

AVAILABLE for APPROPRIATION	49,865	15,750	
TRANSFER TO BPART FUND			274,395
TRANSFER TO BEACH RE-NOURISHMENT FUND	500,000	500,000	
<b>Total</b>	<b>458,120</b>	<b>1,008,628</b>	<b>713,441</b>
			<b>130,507</b>
			<b>460,014</b>

**ADMINISTRATION EXPENSES**

	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
10.0420.0000	345,721	365,332	366,685	400,308	264,158	450,081
SALARIES						
SALARIES - OVERTIME	3,388	4,149	616	4,438	929	5,188
FICA	26,539	28,562	28,558	30,963	19,787	34,828
GROUP INSURANCE	66,608	76,841	59,933	76,841	24,011	89,255
RETIREMENT	35,473	41,504	41,493	41,082	31,816	46,210
401K EMPLOYERS MATCH	16,347	16,244	16,194	18,140	9,948	20,312
COMMUNICATIONS	50,102	53,109	52,885	51,045	30,738	51,045
PRINTING	2,489	6,000	4,245	6,000	595	6,000
SOFTWARE				75,000	43,505	40,000 reappropriate 23500
TRAVEL & TRAINING	4,885	8,000	7,977	8,000	2,823	8,000
M & R - EQUIPMENT		1,925	526	2,150		3,500
ADVERTISING	337	1,000	59	1,000	183	1,000
DEPT SUPPLIES & MATERIALS	5,052	5,500	5,470	6,000	3,957	8,000
UNIFORMS	298	1,000	324	1,000	80	1,000
REWARDS AND WELLNESS PRGR	1,731	2,000	1,641	2,000	1,082	2,000
SAFETY PROGRAMS ALL DEPTS	1,429	1,500	457	1,500	253	1,500



CONTRACTED SERVICES	20,688	21,655	21,027	21,655	19,980	42,655 Software support,
DUES & SUBSCRIPTIONS	3,958	4,000	3,794	4,000	3,271	
INSURANCE & BONDS	59,839	64,779	64,778	80,350	80,330	90,000 workers comp 26,908
EQUIPMENT	19,722	2,460	-4,789	20,000	13,213	20,000
LEASE FINANCING PRINCIPLE			4,619			
LEASE FINANCING INTEREST			170			
DEBT INTEREST				37,793		45,720
<b>Total</b>	<b>664,606</b>	<b>705,560</b>	<b>676,663</b>	<b>889,265</b>	<b>550,659</b>	<b>966,293</b>

POLICE EXPENSES						
10.0510.0000	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
SALARIES	442,825	514,793	496,966	615,495	341,119	661,619
SALARIES - OVERTIME	25,424	51,374	26,639	73,389	15,301	85,781
FICA	36,184	45,508	38,642	53,719	26,173	58,196
GROUP INSURANCE	103,380	150,866	110,590	150,866	48,937	178,178
RETIREMENT	49,900	76,375	61,751	87,670	45,106	94,354
PD EMPLOYER'S 401K CONTRIBUTION	23,016	29,077	23,246	34,445	3,485	37,370
COMMUNICATIONS	37,557	105,545	85,125	55,000	39,046	41,500
TRAVEL & TRAINING	6,372	3,000	2,136	8,000	5,480	8,000
COMMUNITY WATCH	500	2,500	2,500	500		500
M & R - EQUIPMENT	2,815	4,000	1,361	4,000	2,247	4,000
M & R - VEHICLES	6,389	7,150	6,021	7,150	2,917	7,150
GAS, OIL & TIRES	25,717	36,000	33,791	42,000	22,610	40,000
DEPT SUPPLIES & MATERIALS	1,632	5,600	5,297	5,000	1,933	5,000
UNIFORMS	14,147	13,000	4,562	10,000	1,076	10,000
POLICE INOCULATIONS	1,840	2,500		2,500		2,500
EQUIPMENT	3,930	15,100	3,844	37,999	14,885	20,000
CAP OUTLAY-VEHICLES&EQUIP	253,628	145,000	133,363	92,190	62,053	
PD CARS-ACCIDENT REPAIRS	392	2,000		2,000		
						1 Portable Radio / 3 Mobile Radio Controlheads / 2 Toughbook Computers
<b>Total</b>	<b>1,035,648</b>	<b>1,209,388</b>	<b>1,036,716</b>	<b>1,281,923</b>	<b>632,366</b>	<b>1,254,149</b>

**INSPECTIONS EXPENSES**

	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
10.0540.0000	157,969	199,859	177,308	236,800	129,739	263,608
SALARIES						
SALARIES OVERTIME	1,464	2,632	2,630	2,357	3,180	3,500
FICA	12,250	15,447	13,384	18,296	9,800	20,434
GROUP INSURANCE	41,683	54,860	39,373	54,860	18,681	64,792
RETIREMENT	16,714	20,495	20,255	24,274	15,535	27,111
401K EMPLOYERS MATCH	8,203	9,562	8,021	11,349	4,610	12,612
COMMUNICATIONS	7,983	11,900	11,176	15,300	10,445	16,000
PRINTING	849	1,600	895	1,712	657	1,800
TRAVEL & TRAINING	7,285	10,000	8,890	10,000	5,574	12,000
M & R - VEHICLES	2,577	5,100	599	5,457	188	5,500
ADVERTISING	983	2,000	100	2,140	124	2,000
GAS, OIL & TIRES	3,199	5,000	4,212	10,000	2,812	6,000
DEPT SUPPLIES & MATERIALS	4,500	4,500	3,595	4,815	2,381	5,000
BUILDING INSP - UNIFORMS	1,132	1,500	1,301	1,500	1,143	2,500
CONTRACTED SERVICES	14,232	10,375	6,831	14,700	8,425	35,000
DUES & SUBSCRIPTIONS	520	1,200	566	1,600	1,057	2,000
HOMEOWNERS' RECOVERY FUND	1,431	1,300	486	900	441	1,300
EQUIPMENT PURCHASE	2,983	17,500	8,917	10,000	3,438	10,000
CAPITAL EQUIPMENT PURCHASE	38,593	49,625	48,924			45,000
						NEW VEHICLE
<b>Total</b>	<b>324,551</b>	<b>424,455</b>	<b>357,463</b>	<b>426,060</b>	<b>218,231</b>	<b>536,158</b>

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

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

**PUBLIC WORKS, STREET, BUILDINGS AND GROUNDS EXPENSES**

	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
10.0570.0000	56,546	59,011	59,257	66,099	48,558	76,038
SALARIES						
SALARIES OVERTIME	2,421	2,715	1,869	3,084	2,860	3,500
PROFESSIONAL SERVICES	1,750	20,000	5,268	20,000	3,513	20,000
FICA	4,550	4,488	4,488	5,292	3,774	6,085
GROUP INSURANCE	15,665	13,715	12,419	13,715	5,842	16,198
RETIREMENT	6,246	6,913	6,909	7,022	6,165	8,073
401K EMPLOYERS MATCH	857	1,009	1,008	1,215	462	3,694
UTILITY - STREET LIGHTS	39,853	54,000	40,572	54,000	24,841	54,000
BUILDINGS UTILITY PAYMENT	1,181	1,250	1,173	1,250	758	1,250
TRAVEL		500		500		500
BLDGINGS&GROUNDS MAINT/SUP	27,994	33,340	30,017	42,582	23,917	42,582
M & R EQUIPMENT	5,632	10,000	6,045	10,000	5,882	12,000
M & R VEHICLES	3,550	5,000	1,976	5,000	3,969	8,000
MAINT & REP STREETS	12,975	15,000	14,473	18,000	9,165	28,000
MAINT & REPAIR BULKHEADS	20,000	25,000	25,000	30,000		35,000
STREET DRAINAGE PROJECTS	1,105	245,369	3,100	232,300		332,300
STREET SIGN REPLACEMENT	2,364	2,500	2,500	3,000	186	3,000
ADVERTISING	107	150		150	49	150
						20,000
						UPDATE PAVEMENT MANAGEMENT PLAN, SURVEYING

GAS, OIL & TIRES	8,935	12,000	8,718	15,000	6,331	15,000
DEPT SUPPLIES & MATERIALS	4,207	5,000	3,051	5,500	1,692	5,500
UNIFORMS	1,249	1,249	1,249	1,500	797	1,750 SAFETY GEAR
STREET PAVING PROJECTS	132,900	245,000	14,480	395,000	208,150	312,066 POINT WEST, TIDE RIDGE, RANGER (DEPENDING ON QUOTE)
ON STREET PARKING		129,141	23,007	192,018	1,641	0
OFF STREET PARKING		22,065	3,526	23,026	197	0
CAPITAL OUTLAY VEH&EQUIP						23,000 12 YEAR OLD MOWER REPLACEMENT
SIDEWALK MAINTENANCE	635	2,000	159	6,000	126	6,000
<b>Total</b>	<b>350,722</b>	<b>916,415</b>	<b>270,266</b>	<b>1,151,253</b>	<b>358,875</b>	<b>1,013,685</b>

**SANITATION**

10.0580.0000									
	<b>FY20-21</b>	<b>FY21-22</b>	<b>FY21-22</b>	<b>FY22-23</b>	<b>FY22-23</b>	<b>FY23-24</b>			
	<b>A/O 6.30.21</b>	<b>BUDGET</b>	<b>A/O 6.30.22</b>	<b>BUDGET</b>	<b>A/O 3.03.23</b>	<b>BUDGET</b>			
SALARIES FULL TIME	40,466	34,884	24,654	48,133	18,743	55,942			
SALARIES OVERTIME	2,917	5,256	2,298	5,564	2,173	5,600			
FICA	3,299	3,767	1,926	4,107	1,519	4,708			
GROUP INSURANCE	16,465	15,522	15,522	13,715	6,815	16,198			
RETIREMENT	4,567	4,998	3,039	5,451	2,531	6,247			
401K EMPLOYERS MATCH	2,250	2,441	1,301	2,663	1,008	3,104			
TRAVEL & TRAINING		400		400		400			
MAINT & REPAIRS EQUIPMENT	26	300		300	118	300			
DEPT SUPPLIES & MATERIALS	10,606	14,000	13,890	18,200	6,835	23,000	TRASH BAGS, SANITATION SUPPLIES		
SANITATION UNIFORMS	1,250	1,250	1,235	1,500	581	1,500			
CONTRACTED SERVICES	134,816	49,000	44,218	49,000	27,911	49,000			
BLUE CAN HOME RECYCLING	50,654	68,076	68,071	58,976	48,742	58,976			
SOLID WASTE TIPPING FEES	500	500		500	235	500			
CAPITAL OUTLAY VEHICLES		100,000	94,177	43,000	42,493				
<b>Total</b>	<b>267,814</b>	<b>300,394</b>	<b>270,330</b>	<b>251,509</b>	<b>159,705</b>	<b>225,475</b>			

**WATER AND SEWER FUND REVENUES**

	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
CREDIT CARD SITE FEE WATER	1,432	1,500	2,201	1,500	3,402	1,500
LOAN PROCEEDS		1,907,176		3,166,843		600,000
INTEREST ON INVESTMENTS	814	7,212	83	7,212		7,212
INTEREST INCOME			9,961			
SHARE FUND INTEREST	398	3,000	927	3,000	187	3,000
RENTS & CONCESSIONS	117,011	106,152	58,904	118,000	70,445	118,000
ADMINISTRATIVE FEES WATER	1,549	10,000	70	10,000	1,079	10,000
MISCELLANEOUS REV SEWER FUND	3,725		56	37,112	37,712	1,000
CAPITAL CHARGES CTY-SEWER	1,150,756	1,190,070	1,215,709	1,417,575	1,353,187	1,010,866
INTEREST ON CAPITAL CHRGS	17,395	12,000	15,266	12,000	2,470	15,000
SEWER CAPITAL FEE 2009	497					
SEWER CAPITAL FEE 2011 & 2012	12,498		8,651		347	
SEWER CAPITAL FEE 2013 & 2014	27,146		30,696		7,112	
SEWER CAPACITY CHARGE	37,800	140,160	140,160	125,000	35,840	130,000
SALES TAX REFUND WATER		35,000		35,000		35,000
WATER CAPACITY CHARGE	16,500	66,050	66,050	40,000	31,280	50,000
WATER USE CHARGES	1,082,543	1,175,393	1,184,811	1,432,211	1,022,834	1,583,045 water billing
SPECIAL CHARGES FOR UTIL	-207,467	3,000	4,811	3,000	857	1,500
Irrigation Meter Inspection Fees	22,084	21,917	21,194	21,917	15,034	23,000
SEWER USE CHARGES	927,125	800,000	829,754	993,000	600,583	1,087,130 sewer billing
AVAILABILITY FEE SEWER	672	500	646	500	405	500

	92,500	85,000	94,050	85,000	41,778	75,000 NEW RATE IF APPROVED
TAP & CONNECTION FEES						
TAP & CONNECT FEES-SEWER	2,600	500	1,000	500	100	500
RECONNECTION FEES	100	500	576	500	600	500
PNLTY & INTRST - BILLINGS	10,670	10,500	13,076	10,500	14,425	15,000
LEASE REVENUE			59,758			
SALE OF FIXED ASSETS				7,988		
FEMADORIAN 92(0) CAT B	241					
ISAIAS FEMA NON CAT G/Z REIMBURSEMENT	18,597					
TRNSFR WF TO CAP RESRV WF		16,775	16,775			
TRANSFER FROM CRF SEWER		43,000	43,000			
EPA STAG						2,690,000
Fund Balance Appropriated				178,719		213,211
<b>Total for Revenue</b>	<b>3,337,188</b>	<b>5,635,405</b>	<b>3,818,184</b>	<b>7,707,077</b>	<b>3,239,677</b>	<b>7,670,964</b>



**WATER ADMIN EXPENSES**

	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
30.0720.0000						
SALARIES	41,092	42,634	39,908	41,330	26,119	44,805 utility billing clerk
SALARIES-OVERTIME	194	666	155	643	561	699
FICA	3,166	3,312	2,969	3,211	2,032	3,481
GROUP INSURANCE	14,013	15,522	15,522	13,715	6,796	16,198
RETIREMENT	4,345	4,590	4,586	4,260	3,228	4,619
PENSION EXPENSE	3,705		-3,106			
401K EMPLOYERS MATCH		500	281	506	1,296	500
COMMUNICATIONS	43,557	61,331	48,993	61,331	45,934	67,363 INCREASE OF 6031 ANNUAL FEES/EXT WARRANTY
PRINTING	2,500	3,100	2,434	3,500		4,000
TRAVEL & TRAINING	2,091	11,375	1,934	8,000	408	8,000 for 4 employees
M & R - EQUIPMENT	1,599	5,000	2,309	5,000	43	5,000 phone, computers, electronic repairs
DEPT SUPPLIES & MATERIALS	1,673	3,410	1,809	3,800	553	3,800
CONTRACTED SERVICES	10,613	11,000	10,190	13,500	9,626	13,500 monthly water samples
DUES & SUBSCRIPTIONS	4,304	6,000	4,941	6,316	4,619	6,400
<b>TOTAL</b>	<b>132,852</b>	<b>168,440</b>	<b>132,924</b>	<b>165,112</b>	<b>101,214</b>	<b>178,365</b>

**OPERATIONS EXPENSES**

	FY20-21 A/O 4.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
30.0810.0000	186,613	208,382	205,582	211,388	134,755	250,770
SALARIES						
SALARIES-OVERTIME	12,766	9,430	9,537	20,388	10,538	12,086
PROFESSIONAL SERVICES	38,515	4,474	1,265	42,500		42,500 NEW EPA REG ON LEAD SERVICE LINES
Professional Services Irrigation Inspect	14,551	16,000	16,000	17,500		17,600
FICA	15,407	16,367	16,362	17,731	10,818	20,108
GROUP INSURANCE	39,511	102,373	99,946	58,289	51,347	68,842
RETIREMENT	20,920	24,737	24,716	23,525	17,524	26,680
PENSION EXPENSE	3,705		-3,106			
401K EMPLOYERS MATCH	6,135	4,361	3,824	5,227	2,775	5,597
COMMUNICATIONS	2,945	4,045	3,936	4,045	2,961	4,045
UTILITIES	2,500	2,500	2,500	2,500	2,490	5,000
UTILITIES-PUMPING STATION	7,083	77,532	77,532	75,000	49,696	75,000
TRAVEL	0	2,500	170	2,500	255	2,500
M & R WATER TANK	66,306	20,160	20,158	22,400	22,215	22,400
M & R EQUIPMENT	2,352	6,500	5,611	7,000	4,410	10,000 INCREASE IN COST OF PARTS AND SERVICE
OPERATION & MAINT VAC SYS	32,940	27,500	33,674	35,000	12,029	35,000
M & R VEHICLES	5,931	7,000	4,007	7,000	4,856	10,000 INCREASE IN COST OF PARTS AND SERVICE
M & R WATER SYSTEM	36,114	75,000	62,417	116,747	39,992	146,750 NEED FUNDING FOR BULK ORDERS DUE TO LONG LEAD TIMES
CITY CAPITAL COSTS SEWER	1,127,038	1,190,070	1,120,506	988,132	63,616	1,010,866
GAS, OIL & TIRES	8,402	11,500	9,814	16,000	8,970	16,000
DEPT SUPPLIES & MATERIALS	3,950	5,000	3,886	5,500	1,699	5,500

O&M VACUUM STATIONS	95,635	128,940	73,492	145,874	69,306	150,000
METERS (NEW CONSTRUCTION)	40,582	41,000	40,207	65,000	8,286	75,000
UNIFORMS	3,112	4,627	4,199	4,800	1,481	4,800
CONTRACTED SERVICES	50,785	37,140	23,408	55,000	4,140	55,000 MAJOR LINE BREAKS; EX. ELECT SERVICE REPLACEMENT
PURCHASES FOR RESALE	424,117	630,000	617,151	850,500	678,356	850,500
DEPRECIATION EXPENSE			622,111			
COUNTY O&M CHARGE SEWER	198,102	255,911	220,564	255,911	153,154	255,911
EQUIPMENT PURCHASE -WATER	31,324	134,775	0	199,007	101,563	17,500
PS II-IV VINYL FENCE	102					
CAPITAL OUTLAY-VALVE PITS	51,138	105,148	59,445	120,431	107,621	65,000
CAP OUTLAY MAJ EQUIP SEWR	1,535,735	1,881,068	173,447	3,337,374		3,412,374 ESTIMATE AT GREENSBORO PUMP SITE; GENSET 75K
WATER CAP OUTLAY-VEHICLES	350,486			109,873	104,361	110,855 NEW PICKUP AND THE VAC TRUCK PAYMENT=60855
DEBT INTEREST				189,336	6,461	218,695 4359=EOC; 2019B= 68545; 2004/2005=94882; LS REIMBURSEMENT= 30908&16086; VAC TRUCK=3915
CONTRIBUTION TO CRF WATER	16,500	66,050	66,050	40,000		50,000
DEBT SERVICE SEWER	2077.01	90,881	31,717	216,114	197,388	171,279
CONTRIBUTION TO CRF SEWER	37,800	140,160	140,160	125,000		130,000
EOC Ops, Maint and Repair	16,468	42,500	16,631	62,500	12,776	62,500
NEW EOC DEBT SERVICE	93,335	93,335	7,532	86,874	86,874	88,976
Ops TOTAL	4,580,982	5,466,965	3,814,449	7,541,965	1,972,713	7,505,634
Total expenditure	4,713,834	5,635,405	3,947,373	7,707,077	2,073,927	7,683,999

	BPART REVENUES				
	FY20-21 A/O 6.30.21	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
CREDIT CARD SITE FEE BPART	113	218	60	103	100
ACCOM TAX	3,121,144	3,757,726	3,533,516	3,318,539	4,000,000
BRUNSWICK CO REFUND CRP			26,596	27,432	27,000
ACCOMMODATIONS TAX PENLTY		87	100	437	500
INTEREST ON INVESTMENTS	4,515	7,037	5,000	47,042	50,000
BPART CAP RES INTEREST	8	6	10	1	10
441 OBW RENTS		1,963	2,153	8,685	10,000
MISCELLANEOUS BPART	36,638	191,416	12,000	178,540	12,000 50-50, dock fees, facility rentals
RECREATION PROGRAMS	6,383	10,559	8,000	8,563	10,000 yoga, tie dye, pickleball, classes
COVID-FEMA	32,309				
FEMA MATTHEW	136,844				
FEMA FLORENCE	164,358				
FEMA MICHAEL	16,783				
FEMA FLORENCE CAT Z	226				
FEMA MICHAEL CAT Z	226				
FEMA DORIAN CAT B	3,334				
LOAN PROCEEDS		4,057,150			
CAMA GRANTS - PIER			166,484		50,239 CAMA GRANT FRO HATTERAS RAMP
GSATS DIRECTLY ATTRIBUTABLE		6,487			
SALES TAX REFUND		2,000	2,000		2,000
ISAIAS FEMA NON CAT G/Z	11,505				
PARKING REVENUE					450,000 NEW LINE IF MOVED TO BPART
OFF STREET PARKING	22,123	22,123	32,894	38,360	43,000 PIER PARKING

TRNSFR FROM GENERAL FUND			274,395			
TRANSFER FROM BEACH INLET CRF	1,473,190	383,096	871,892	383,096		346,920
FUND BALANCE APPROPRIATED		2,366,741	66,425			264,823
<b>Total for Revenue</b>	<b>5,007,575</b>	<b>10,547,544</b>	<b>5,001,525</b>	<b>8,431,382</b>	<b>3,627,702</b>	<b>5,266,592</b>

BPART EXPENSES						
	FY20-21 A/O 6.30.21	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
50.0710.0000						
TRANSFER COUNTY ACCOM TAX	512,482	598,475	615,536	579,969	546,550	656,667
DEBT SERVICE CENTRAL REACH	1,370,839	1,344,067	1,344,067	1,200,000	1,200,000	1,200,000
TRANSFER CRF BEACH	107,888	39,240	39,240			
SALARIES - RECREATION	59,153	68,805	69,035	75,189	45,409	99,442
OVERTIME - RECREATION	855			1,596		
FICA - RECREATION	4,846	5,382	5,382	5,874	3,570	7,607
Group Insurance	13,194	16,318	16,318	13,715	7,440	16,198
RETIREMENT REC	6,294	7,811	7,809	7,794	5,495	10,093
401K EMPLOYERS CONTRIBUTION	1,507	1,654	1,654	2,096	1,085	2,377
INTERNSHIP	5,092	3,637	3,276	6,240	2,230	6,240 40 HOURSX\$13X12WEEKS
PROFESSIONAL SERVICES	171,408	203,310	124,514	214,350	90,079	154,800 89800 WARD, 30K SAND SEARCH, 25KANUAL MONITORING; 10K ATTORNEY
ATM - CONTRACT FEES	21,000	27,000	17,785			
PROFESSIONAL SRV-MAINLAND		3,000	400	3,000	400	3,000 TURKEY TRAP ROAD SITE
PROFESSIONAL SERVICES- BEACH	59,387	51,500	50,034	100,000	2,068	15,000 STORM SURVEY TO DEPTH OF CLOSURE AND ENGINEER ANALYSIS OF POST STORM SURVEYS
PROFESSIONAL SERVICES RECREATION		79,000	58,122			
Recreation Programs	1,568	12,500	8,616	13,000	4,468	13,000 TIDE DYE;CAMPS;EASTER EGGS; HOLIDAY EVENTS
Beautification Club	7,587	12,300	9,986	14,900	2,000	14,700
Jordan Blvd Ops, Mx and Repair	32,414	45,000	33,312	45,000	19,304	45,000 CONTRACT NORTH SIDE OF BRIDGE AND IRRIGATION (\$28952) WATER AND LIGHT BILL/SOIL SAMPLES/INSURANCE
Park and Rec Utilities	1,976	5,000	928	3,000	508	1,500 UTILITIES FOR ACCESSES 114.S, 109.S;317 E;220E; 170E;485 OBW;101.5; 114 ROTH
STARFISH FIRE SUBSTATION UPGRADE				2,000		
Dog Park	341	500	235	500	308	500 DOG BAGS
COMMUNICATIONS	7,825	8,045	7,128	8,045	5,430	7,500 CELL/COMPUTER SUPPORT/ NEW COMPUTER

Gas Oil and Tires	39,071	5,000	1,607	5,000	1,023	54,000	MAINTENANCE/GAS+ new truck
Starfish Fire Substation Ops, Mx, Rpr	4,319	7,449	3,227	8,000	1,851	8,000	INURANCE/UTILITIES/ GARAGE DOORS REPAIR AND MAINTENANCE
TRAVEL & TRAINING	12,240	21,900	13,474	22,750	13,893	21,475	BOARD AND STAFF CONFERENINCES AND TRAINING
PUBLIC REST ROOMS	22,278	22,000	17,922	288,800	13,764	225,000	PUBLIC RESTROOM CLEANING;east end and quinton @100K per
BEACH EQUIPMENT MAINTENAN		1,000		1,000	12	1,000	
BEACH VEGETATION	415,250	180,570	158,070			50,000	
SHORELINE MONITORING	28,000	30,000	28,000	30,000		30,000	SURVEY TRANSECTS FOR BEACH MONITORING/ADDITIONAL WEST END
DEBRIS REMOVAL	51,788	3,000		5,000		105,000	RAKING AND TILING PERMIT
FESTIVAL & SECURITY		5,000	1,200	3,000	1,200	3,000	
CONCERTS	4,170	37,500	36,100	37,500	22,950	38,500	CONTRACTS FOR BAND PRICE INCREASE
HOLDEN BEACH PROMOTION	22,600	38,865	23,024	37,500	9,187	32,000	VARIOUS ADVERTISING OUTLETS TBD
CHAMBER OF COMMERCE	3,000	3,000	3,000	3,000		3,000	
Contributions BPART (Donations)	2,500	2,500	2,500	3,000	3,000	3,000	
ACCESS & RECREATION	79,342	106,135	103,973	120,000	12,560	217,000	COQUINA FOR PARKING LOTS/BEACH ACCESSES REPAIR AND REBUILD 60K
WASTE IND 2ND PICK-UP	84,138	107,000	95,822	127,000	83,591	130,810	EAST END ACCESS; 60K OTHER WALKWAYS 3% INCREASE
SAND FENCE PROJECT	152,480	57,520	54,320			50,000	
796 OBW				40,000	154		
SAILFISH PARK						17,000	MASTER PLAN COMPLETION NEW ACCT
POCKET PARK 628OBW	755	1,000	132	1,000	252	1,000	
HALSTEAD PARK	19,338	1,500	410	1,000	96	500	WATER USAGE INCREASE; ACCESS IMPROVEMENTS
Rothschild Davis Park	43,807	45,000	39,308	40,000	19,717	40,000	WATER SPLASH PADUSE/ FENCE REPAIR/BATHROOM CLEANING
USACE CSDR STUDY		500,000	500,000	800,000		50,000	725K TO FINISH STUDY(NO DRA)
OB BIKE PATH		729,880	723,393				
DEBT SERVICE BLOCK Q				333,334		333,334	
BLOCK Q PROJECTS						300,000	BOAT PARKING LOT

BLOCK Q PROFESSIONAL SERVICES												
441 OBW	22,123	15,839	110,000	9,314	38,000	4,547	35,000 Pinnacle					
PIER RENO & REPAIR												
441 PROFESSIONAL SERVICES			5,000	216								
			20,000	16,933								130,000 REPAIRS AND REMODEL where is hatteras grant money 66k\$
441 UTILITIES & INSURANCE			15,000	9,475								118,950 ENGINEERING CONTRACT BMH/PIER DESIGN PROPOSAL
DEBT SERVICE 441 OBW			191,072	191,072								
Lockwood Folly Dredging	56,903	481,528										
PROPERTY/ACCESS ACQUISITION	3,307,150	3,307,047										
PROPERTY ACQUISITION	2,000,951	2,000,951										
DEBT INTEREST					236,408	152,288						200,863 91,560= CENTRAL REACH; 88,103= PIER; 21,200=BLOCK Q
SALARIES BEACH PROJECT	29,143	21,009	34,509	18,983								76,609 ADD 1 PARKS AND REC TECH
OVERTIME - BEACH PROJECT	2,300	2,083	1,901	2,269								4,358
FICA BEACH PROJECT	2,438	1,702	2,785	1,583								6,194
RETIREMENT BEACH PROJECT	3,330	2,621	3,695	2,572								8,218
401K EMPLOYERS BEACH PRUT	1,551	1,155	1,764	735								3,919
Group Insurance Beach Project	13,157	8,520	10,286	3,432								32,396 two positions worth
CONTRACT SERVICES SANITATION	67,800	77,799	85,000	43,924								85,000
BEACH RANGER SALARIES	10,162	10,922	24,000	7,673								20,000 2 PEOPLE PER DAY X 7 DAYS PER WEEK X 16 WEEKS X \$13 + DOUBLE COVERAGE FOR HOLIDAYS
BEACH RANGER SUPPLIES & EQUIPMEN	14,682	10,347	15,953	7,502								16,128 3 UTVS \$1344/MONTH
BEACH RANGER GAS, OIL, TIRES	334	908	1,500	1,500								2,500
FICA	876	827	1,500	587								1,500
<b>Total</b>	<b>3,573,408</b>	<b>10,547,544</b>	<b>10,162,114</b>	<b>2,594,200</b>	<b>5,001,525</b>	<b>2,594,200</b>	<b>5,280,871</b>					



## HBH Special Revenue Fund

REVENUE	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
SRF HBH INTEREST	139,421	530	139,280	75	139,421
SRF HBH INTEREST ON INVESTMENTS		438			
SRF HBH ASSESSMENTS	139,421	139,187	139,280	127,309	139,421
SRF HBH PRIOR ASSESSMENTS		1,502			
BALANCE FORWARD HBH	943,204		1,062,803		1,163,000
HBH MISC REVENUE					
<b>Total</b>					<b>1,302,421</b>

EXPENSE	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
SRF Administration - HBH	10,826	3,275	12,021		13,024
SRF Legal Fees - HBH	10,826	7,070	22,021	13,763	13,024
SRF Construction - HBH	811,968		901,563	117	976,816
SRF Surveying - HBH	54,131		60,104	12,271	65,121
SRF Permitting CAMA - HBH	27,066		30,052		32,561
SRF Permitting ACE & Other Agencies	27,066		20,052		32,561
SRF Designs - HBH	32,479		36,062		39,073
SRF Construct Docs, Plans, Specs - HBH	54,131		60,104		65,121

SRF Construct Management, Insp, Close - HBH	27,066	414	30,052	32,561
SRF Transfer to General Fund- HBH	27,066		30,052	32,561
<b>Total</b>	<b>1,082,625</b>	<b>10,759</b>	<b>1,202,083</b>	<b>1,302,421</b>

## HH Special Revenue Fund

REVENUE	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
SRF HH INTEREST	1,812		844		
SRF HH INTEREST ON INVESTMENTS	360		62		
SRF HH ASSESSMENTS	136,656	121,109	136,518	115,167	136,656
SRF HH PRIOR ASSESSMENTS	4,911		3,380		
BALANCE FORWARD HH	609,984		713,249		672,097
HH MISC REVENUE					
<b>Total</b>	<b>746,640</b>	<b>128,192</b>	<b>849,767</b>	<b>119,453</b>	<b>808,754</b>

EXPENSE	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
SRF Administration - HH	5,966	3,275	8,498		8,088
SRF Legal Fees - HH	8,966	7,070	18,498	13,763	8,088
SRF Construction - HH	559,981		637,326	117	606,565
SRF Surveying - HH	37,332		42,488	12,272	40,438
SRF Permitting ACE & Other Agencies HH	18,666		11,244		20,219
SRF Permitting CAMA - HH	18,666		21,244		20,219
SRF Designs - HH	22,399		25,493		24,263
SRF Contract Docs, Plans, Specs - HH	37,332		42,488		40,438
SRF Construct Management, Insp, Closet - HH	18,666	414	21,244	15,000	20,219

SRF Transfer to General Fund- HH	18,666	21,244	20,219
<b>Total</b>	<b>746,640</b>	<b>849,767</b>	<b>808,754</b>

## HA Special Revenue Fund

REVENUE	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
SRF HA INTEREST		3,526		12	
SRF HA INTEREST ON INVESTMENT		432		73	
SRF HA ASSESSMENTS	75,477	77,403	75,400	125,000	
SRF HA PRIOR ASSESSMENTS		4,548			
BALANCE FORWARD	1,101,928		1,161,807		1,145,650
HA MISC REVENUE					
<b>Total</b>					
<b>1,145,650</b>					
EXPENSE	FY21-22 BUDGET	FY21-22 A/O 6.30.22	FY22-23 BUDGET	FY22-23 A/O 3.03.23	FY23-24 BUDGET
SRF Administration - HA	11,774	3,438	12,372		11,457
SRF Legal Fees - HA	11,774	7,071	22,372	13,763	11,457
SRF Construction - HA	883,055		927,907	117	859,238
SRF Surveying - HA	58,870		61,860	12,271	57,283
SRF Permitting CAMA - HA	29,435		30,930		28,641
SRF Permitting ACE & Other Agencies - HA	29,435		20,930		28,641
SRF Designs - HA	35,322		37,116		34,370
SRF Contract Docs, Plans, Specs - HA	58,870		61,860		57,283

SRF Construct Management, Insp, Close - HA	29,435	414	30,930	28,641
SRF Transfer to General Fund- HA	29,435		30,930	28,641
<b>Total</b>	<b>1,177,405</b>	<b>10,923</b>	<b>1,237,207</b>	<b>1,145,650</b>

Capital Improvement Plan							
	FY	FY	FY	FY	FY	FY	% of CIP
	23/24	24/25	25/26	26/27	27/28	Total	Revenues
CIP REVENUES							Revenues
General Fund - Operating Revenues	356,685	143,418	242,719	250,676	0	993,498	5.20%
Streets Assessment							
Direct Appropriations Fed/State	100,000	1,500,000	300,000	200,000		2,100,000	11.00%
Stormwater FB Appropriation	208,000						
<b>General Fund Total</b>	<b>456,685</b>	<b>1,643,418</b>	<b>542,719</b>	<b>450,676</b>	<b>0</b>	<b>3,093,498</b>	<b>16.20%</b>
Water Sewer Fund - Operating Revenues	133,000	96,500	136,000	99,500	139,000	604,000	3.16%
Water and Sewer LEASE DEBT PROCEEDS vac	56,773	64,773				129,546	0.68%
WS Fund Balance	2,480,000					1,410,000	7.38%
Water-Sewer Debt Proceeds						0	0.00%
EPA STAG	2,690,000					2,690,000	14.09%
USDA Grant/Loan Proceeds		1,750,000				1,750,000	9.17%
Water Capital Reserve Funds							0.00%
<b>Water Sewer Fund - Revenues total</b>	<b>4,297,773</b>	<b>1,911,273</b>	<b>136,000</b>	<b>99,500</b>	<b>139,000</b>	<b>6,583,546</b>	<b>34.48%</b>
CAMA grant	50,000	500,000.00				550,000.00	2.9%
BPART fund balance appropriation/installment financing		500,000				500,000	2.62%
BPART Fund balance	0	0				0	0.00%
BPART Operating revenues	1,045,950	2,310,000	130,000	55,000	255,000	3,795,950	19.88%
PARTF Grant		500,000				500,000	2.62%
Beach&Inlet Management fund	346,920	83,096	383,096			813,112	4.26%
<b>BPART TOTAL</b>	<b>2,442,870</b>	<b>3,893,096</b>	<b>513,096</b>	<b>55,000</b>	<b>255,000</b>	<b>6,159,062</b>	<b>32.26%</b>
Canal Dredging Special Revenue Fund							
Holden Beach Harbor	1,302,421					1,302,421	39.99%
Harbor Acres	1,145,650					1,145,650	35.18%
Heritage Harbor	808,754					808,754	24.83%
<b>Canal Dredging TOTAL</b>	<b>3,256,824</b>					<b>3,256,824</b>	<b>17.06%</b>
<b>TOTAL</b>	<b>9,454,152</b>	<b>7,447,787</b>	<b>1,191,815</b>	<b>605,176</b>	<b>394,000</b>	<b>19,092,930</b>	<b>100%</b>

CIP EXPENSES		FY	FY	FY	FY	FY	FY	FY	FY	Total	% of CIP
BY FUND		23/24	24/25	25/26	26/27	27/28	Expenses		Expenses		Expenses
General Fund											
Streets Resurface											
High Point	111,685									111,685	0.58%
Heron, Lois, Lumberton		105,418								105,418	0.55%
Swordfish, Charlotte				102,719						102,719	0.54%
Burlington, Heron Land Wynd					127,676					127,676	0.67%
StormwaterPrograms	300,000	1,500,000	300,000	200,000	2,300,000					2,300,000	12.05%
Inspection Vehicle	45,000		55,000							100,000	0.52%
Police Vehicle	0		85,000							85,000	0.89%
Sanitation Dump Truck										0	0.00%
Streets/Sanitation truck		38,000								38,000	0.40%
<b>General Fund Total</b>	<b>456,685</b>	<b>1,643,418</b>	<b>542,719</b>	<b>450,676</b>	<b>3,093,498</b>	<b>0</b>				<b>3,093,498</b>	<b>16.20%</b>

CIP EXPENSES		FY	FY	FY	FY	FY	FY	FY	FY	Total	% of CIP
BY FUND		23/24	24/25	25/26	26/27	27/28	Expenses		Expenses		Expenses
Water and Sewer											
Lift Station 2 (Greensboro) Hazard Mitigation	4,500,000									4,000,000	20.95%
Water Tower Two		1,750,000								1,750,000	9.17%
Truck	38,000		38,000							38,000	0.60%
Vac Truck lease	64,773									129,546	0.68%
FIRE HYDRANT REPLACEMENT	20,000		20,000							100,000	0.52%
796 OBW	100,000									100,000	0.52%
Lift Station Genset replacement Program	75,000		76,500							390,000	2.04%
<b>Water and Sewer Fund Total</b>	<b>4,297,773</b>	<b>1,911,273</b>	<b>136,000</b>	<b>99,500</b>	<b>6,583,546</b>	<b>139,000</b>				<b>6,583,546</b>	<b>34.48%</b>

CIP EXPENSES		FY	FY	FY	FY	FY	FY	FY	FY	Total	% of CIP
BY FUND		23/24	24/25	25/26	26/27	27/28	Expenses		Expenses		Expenses
Beach Parks Access Rec Tourism											
Playground Equip./ Parks&rec facilities		205,000		75,000						200,000	2.51%
Partt sailfish		500,000								500,000	2.62%
Walkways		55,000		55,000						437,000	2.29%
Ocean Blvd Bike Path										0	0.00%
USACE Study (CSRM)	50,000									50,000	0.26%
Public restroom	200,000		500,000							700,000	3.67%
Sand Search	30,000									30,000	0.16%
Block Q Development (Trailer ph1, restroom ph2)	300,000		500,000							800,000	4.19%
Pavilion			300,000							300,000	1.57%
BPART vehicle	50,000									50,000	0.26%
441 Acquisition and Improvements	248,950		1,750,000							1,998,950	10.47%
Lockwood Folly (Maintenance&Crossing)	346,920		83,096							383,096	4.26%



<b>BPART Total</b>	<b>3,402,570</b>	<b>3,893,096</b>	<b>513,096</b>	<b>55,000</b>	<b>255,000</b>	<b>6,159,062</b>	<b>32.26%</b>
<b>Canal Dredging Special Revenue</b>							
Holden Beach Harbor	1,302,421					1,302,421	6.82%
Harbor Acres	1,145,650					1,145,650	6.00%
Heritage Harbor	808,754					808,754	4.24%
<b>Canal Dredging Special Revenue Total</b>	<b>3,256,824</b>					<b>3,256,824</b>	<b>17.06%</b>
<b>TOTAL - ALL FUNDS</b>	<b>9,454,152</b>	<b>7,447,787</b>	<b>1,191,815</b>	<b>605,176</b>	<b>394,000</b>	<b>19,092,930</b>	<b>100%</b>