

Ordinance 22-14  
Town of Holden Beach Fiscal Year 2022/2023 Budget Ordinance

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2022 and ending 30 June 2023. BE IT ORDAINED by the Board of Commissioners of the Town of Holden Beach North Carolina that revenues and expenses for the Fiscal Year 2022/2023 are authorized as set out below:

**Part I: General Fund**

**REVENUES**

An Ad Valorem Tax Rate of twenty cents (\$.20) per one hundred dollars (\$100) at full valuation is levied for Fiscal Year 2022/2023.

CREDIT CARD SITE FEE GENERAL	2,200
AD VAL TAXES - CURRENT	2,743,950
AD VAL TAXES - PRIOR	36,000
VEHICLE TAXES	28,000
PNLTY & INT - AD VAL TAX	15,000
VEHICLE STICKERS	5,000
INTRST ON SAV & INVEST	20,000
TAX PMTS TO BE REFUNDED	100
MISCELLANEOUS	20,750
SIDEWALK DEPOSIT	500
HOUSE MOVING SECURITY DEP	2,000
BRIDGE FEE	200
PLUMBING SCREEN SALES	300
BLUE CAN HOME RECYCLING	63,225
DONATIONS	500
CHRISTMAS DECORATIONS	500

UTILITIES FRANCHISE TAX	218,476
SALES ON TELECOMM-UTIL FR	4,000
SALES TAX ON VIDEO PROGRM	37,000
BEER &/OR WINE TAX	2,600
POWELL BILL	43,500
LOCAL SALES & USE TAX	262,587
CAMA CONTRACT	2,800
COURT COSTS	200
PARKING VIOLATIONS	10,000
ORDINANCE VIOLATIONS	1,200
Mosquito Contract	1,025
BUILDING PERMITS	235,000
CAMA PERMITS	5,720
ZONING FEES	11,338
ELECTRICAL INSPECTION	34,252
MECHANICAL INSPECTION	32,529
PLUMBING INSPECTIONS	18,907
ADMINISTRATIVE FEE-INSP	805
HOMEOWNERS RECOVERY FUND	1,500
REINSPECTION FEE	1,000
SALES TAX REFUND	7,500
DEMOLISH PERMIT	2,000

SALE OF FIXED ASSETS	5,000
OFF STREET PARKING	23,026
ON STREET PARKING	192,018
Transfers from SRF Canal Dredging	82,226
FUND BALANCE APPROPRIATED	183,901
<hr/> <hr/> Total for Revenue	4,358,335

**EXPENSES**

**Governing Body**

SALARIES - MAYOR AND COMMISSIONERS	7800
PROFESSIONAL SERVICES	91035
GOVERNING BODY - FICA	599
COMMUNICATIONS	7644
PUBLIC RELATIONS	1500
COMMUNITY EVENTS	1500
TRAVEL	2000
AB-TRAVEL & TRAINING	1250
HURRICANE PREPARATION	2100
DECORATIONS	500
ADVERTISING	1500

AB-ADVERTISING MEETINGS	500
HOLDEN BEACH FLAG	500
AB-SUPPLIES & MATERIALS	4100
OPERATIONAL CONTINGENCIES	9367
NEW TOWN HALL DEBT SERVICE	237794
New Town Hall Ops, Maint and Repair	95900
CONTRIBUTIONS	11250
TRANSFER TO BPART FUND	274395
<b>Total</b>	<b>751234</b>

**Administration Expenses**

SALARIES	384,989
SALARIES - OVERTIME	4,438
FICA	29,791
GROUP INSURANCE	76,841
RETIREMENT	39,527
401K EMPLOYERS MATCH	17,374
COMMUNICATIONS	51,045
PRINTING	6,000
SOFTWARE	75,000

TRAVEL & TRAINING	8,000
M & R - EQUIPMENT	3,500
ADVERTISING	1,000
DEPT SUPPLIES & MATERIALS	6,000
UNIFORMS	1,000
REWARDS AND WELLNESS PRGR	2,000
SAFETY PROGRAMS ALL DEPTS	1,500
CONTRACTED SERVICES	21,655
DUES & SUBSCRIPTIONS	4,000
INSURANCE & BONDS	79,000
EQUIPMENT	20,000
<hr/> <hr/> Total	<hr/> <hr/> <b>832,660</b>

**Police Expenses**

SALARIES	566,038
SALARIES - OVERTIME	73,389
FICA	49,936
GROUP INSURANCE	150,866
RETIREMENT	82,650

PD EMPLOYER'S 401K	31,971
COMMUNICATIONS	55,000
TRAVEL & TRAINING	8,000
COMMUNITY WATCH	500
M & R - EQUIPMENT	4,000
M & R - VEHICLES	7,150
GAS, OIL & TIRES	42,000
DEPT SUPPLIES & MATERIALS	5,000
UNIFORMS	10,000
POLICE INOCULATIONS	2,500
EQUIPMENT	37,999
CAP OUTLAY-VEHICLES&EQUIP	77,640
PD CARS-ACCIDENT REPAIRS	2,000
<hr/> <b>Total</b> <hr/>	<hr/> <b>1,208,640</b> <hr/>

**Planning an Inspections Expenses**

SALARIES	227,930
SALARIES OVERTIME	2,357
FICA	17,617

GROUP INSURANCE	54,860
RETIREMENT	23,374
401K EMPLOYERS MATCH	10,905
COMMUNICATIONS	10,000
PRINTING	1,712
TRAVEL & TRAINING	10,000
M & R - VEHICLES	5,457
ADVERTISING	2,140
GAS, OIL & TIRES	10,000
DEPT SUPPLIES & MATERIALS	4,815
BUILDING INSP - UNIFORMS	1,500
CONTRACTED SERVICES	20,000
DUES & SUBSCRIPTIONS	1,600
HOMEOWNERS' RECOVERY FUND	900
EQUIPMENT PURCHASE	10,000
<hr/> <hr/> Total	<hr/> <hr/> 415,168

**Public Works, Buildings, Grounds and Streets Expenses**

SALARIES	63,496
SALARIES OVERTIME	3,084
FICA	5,093
GROUP INSURANCE	13,715

RETIREMENT	6,758
401K EMPLOYERS MATCH	1,083
PROFESSIONAL SERVICES	20,000
UTILITY - STREET LIGHTS	54,000
BUILDINGS UTILITY PAYMENT	1,250
TRAVEL	500
BLDINGS&GROUNDS MAINT/SUP	42,582
M & R EQUIPMENT	10,000
M & R VEHICLES	5,000
MAINT & REP STREETS	18,000
MAINT & REPAIR BULKHEADS	30,000
STREET DRAINAGE PROJECTS	232,300
STREET SIGN REPLACEMENT	3,000
ADVERTISING	150
GAS, OIL & TIRES	15,000
DEPT SUPPLIES & MATERIALS	5,500
UNIFORMS	1,500
STREET PAVING PROJECTS	150,000
ON STREET PARKING	192,018
OFF STREET PARKING	23,026
SIDEWALK MAINTENANCE	6,000



<u>Total</u>	<u>903,057</u>
<b><u>Sanitation Expenses</u></b>	
SALARIES FULL TIME	46,559
SALARIES OVERTIME	5,564
FICA	3,987
GROUP INSURANCE	13,715
RETIREMENT	5,291
401K EMPLOYERS MATCH	2,583
TRAVEL & TRAINING	400
MAINT & REPAIRS EQUIPMENT	300
DEPT SUPPLIES & MATERIALS	18,200
SANITATION UNIFORMS	1,500
CONTRACTED SERVICES	49,000
BLUE CAN HOME RECYCLING	58,976
SOLID WASTE TIPPING FEES	500
EQUIPMENT PURCHASE	43,000
<u>Total</u>	<u>249,576</u>

## PART II. AMERICAN RESCUE PLAN

### Revenues

ARP FY 20/21 DISTRIBUTION	105,808
------------------------------	---------

ARP FY 21/22 DISTRIBUTION	105,808
------------------------------	---------

---

<b>Total for Revenue</b>	<b>211,616</b>
--------------------------	----------------

---

### Expenses

ARP PROJECT EXPENSE	211,616
---------------------	---------

---

<b>Total for Expense</b>	<b>211,616</b>
--------------------------	----------------

---

## PART III. WATER & SEWER FUND

### Revenues

A sewer capital fee of \$466.07 per developable property within the corporate limits of the Town of Holden Beach is authorized for the payment of debt service to fulfill the Town's sewer capital obligation. Said fee is to be billed concurrently with ad valorem property taxes and collected in accordance with applicable North Carolina General Statutes.

CREDIT CARD SITE FEE WATER	1,500
----------------------------	-------

LOAN PROCEEDS	3,166,843
---------------	-----------

INTEREST ON INVESTMENTS	7,212
-------------------------	-------

SHARE FUND INTEREST	3,000
---------------------	-------

RENTS & CONCESSIONS	118,000
---------------------	---------

ADMINISTRATIVE FEES WATER	10,000
CAPITAL CHARGES CTY-SEWER	1,417,575
INTEREST ON CAPITAL CHRGS	12,000
SEWER CAPACITY CHARGE	125,000
SALES TAX REFUND WATER	35,000
WATER CAPACITY CHARGE	40,000
WATER USE CHARGES	1,432,211
SPECIAL CHARGES FOR UTIL	3,000
Irrigation Meter Inspection Fees	21,917
SEWER USE CHARGES	993,000
AVAILABILITY FEE SEWER	500
TAP & CONNECTION FEES	85,000
TAP & CONNECT FEES-SEWER	500
RECONNECTION FEES	500
PNLTY & INTRST - BILLINGS	10,500
<hr/> <b>Total for Revenue</b> <hr/>	<hr/> <b>7,483,258</b> <hr/>

**Water & Sewer Administration Expenses**

SALARIES	41,220
SALARIES-OVERTIME	643
FICA	3,203

GROUP INSURANCE	13,715
RETIREMENT	4,249
401K EMPLOYERS MATCH	500
COMMUNICATIONS	61,331
PRINTING	3,500
TRAVEL & TRAINING	8,000
M & R - EQUIPMENT	5,000
DEPT SUPPLIES & MATERIALS	3,800
CONTRACTED SERVICES	13,500
DUES & SUBSCRIPTIONS	6,316
<b>TOTAL</b>	<b>164,977</b>

**Water & Sewer Operation Expenses**

SALARIES	211,388
SALARIES-OVERTIME	10,188
PROFESSIONAL SERVICES	42,500
Professional Services Irrigation Inspect	17,500
FICA	16,951
GROUP INSURANCE	58,289
RETIREMENT	22,490
401K EMPLOYERS MATCH	4,718

COMMUNICATIONS	4,045
UTILITIES	2,500
UTILITIES-PUMPING STATION	75,000
TRAVEL	2,500
M & R WATER TANK	22,400
M & R EQUIPMENT	7,000
OPERATION & MAINT VAC SYS	35,000
M & R VEHICLES	7,000
M & R WATER SYSTEM	105,000
CTY CAPITAL COSTS SEWER	1,115,364
GAS, OIL & TIRES	16,000
DEPT SUPPLIES & MATERIALS	5,500
O&M VACUUM STATIONS	136,000
METERS (NEW CONSTRUCTION)	65,000
UNIFORMS	4,800
CONTRACTED SERVICES	55,000
PURCHASES FOR RESALE	850,500
COUNTY O&M CHARGE SEWER	255,911

EQUIPMENT PURCHASE -WATER	95,000
CAPITAL OUTLAY-VALVE PITS	80,000
CAP OUTLAY MAJ EQUIP SEWR	3,337,374
WATER CAP OUTLAY-VEHICLES	64,773
CONTRIBUTION TO CRF WATER	40,000
DEBT SERVICE SEWER	271,756
CONTRIBUTION TO CRF SEWER	125,000
EOC Ops, Maint and Repair	62,500
NEW EOC DEBT SERVICE	93,335
Ops TOTAL	7,318,281
<hr/> <hr/> Total expenditures	<hr/> <hr/> 7,483,258

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

**REVENUES**

CREDIT CARD SITE FEE BPART	60
ACCOM TAX	3,700,000
BRUNSWICK CO REFUND CRP	26,596
ACCOMMODATIONS TAX PENLTY	100
INTEREST ON INVESTMENTS	5,000
BPART CAP RES INTEREST	10
MISCELLANEOUS BPART	12,000

RECREATION PROGRAMS	8,000
SALES TAX REFUND	2,000
441 OBW	2,153
OFF STREET PARKING	32,894
TRANSFER FROM BEACH INLET CRF	871,892
Transfer from General Fund	274,395
<b>Total for Revenue</b>	<b>4,935,100</b>

**EXPENSES**

TRANSFER COUNTY ACCOM TAX	607,417
DEBT SERVICE CENTRAL REACH	1,317,720
SALARIES - RECREATION	67,340
OVERTIME - RECREATION	1,596
FICA - RECREATION	5,274
Group Insurance	13,715
RETIREMENT REC	6,997
401K EMPLOYERS CONTRIBUTION	1,704
INTERNSHIP	6,240
PROFESSIONAL SERVICES	158,250
PROFESSIONAL SRV-MAINLAND	3,000
PROFESSIONAL SERVICES- BEACH	100,000
Recreation Programs	13,000

Beautification Club	14,900
Jordan Blvd Ops, Mx and Repair	45,000
Park and Rec Utilities	3,000
STARFISH FIRE SUBSTATION UPGRADE	2,000
Dog Park	500
COMMUNICATIONS	8,045
Gas Oil and Tires	5,000
Starfish Fire Substation Ops, Mx, Rpr	8,000
TRAVEL & TRAINING	22,750
PUBLIC REST ROOMS	300,000
BEACH EQUIPMENT MAINTENAN	1,000
SHORELINE MONITORING	30,000
DEBRIS REMOVAL	5,000
FESTIVAL & SECURITY	3,000
CONCERTS	37,500
HOLDEN BEACH PROMOTION	37,500
CHAMBER OF COMMERCE	3,000
Contributions BPART (Donations)	3,000
ACCESS & RECREATION	120,000
WASTE IND 2ND PICK-UP	127,000
POCKET PARK 628OBW	1,000



HALSTEAD PARK	1,000
Rothschild Davis Park	40,000
USACE CSDR STUDY	800,000
Debt Service Block Q	365,134
DEBT SERVICE 441 OBW	277,960
441 OBW	150,000
796 OBW	40,000
SALARIES BEACH PROJECT	33,421
OVERTIME - BEACH PROJECT	1,901
FICA BEACH PROJECT	2,702
RETIREMENT BEACH PROJECT	3,585
401K EMPLOYERS BEACH PRJT	1,710
Group Insurance Beach Project	10,286
CONTRACT SERVICES SANITATION	85,000
BEACH RANGER SALARIES	28,500
BEACH RANGER SUPPLIES & EQUIP & MAINT	11,453
BEACH RANGER GAS, OIL, TIRES	1,500
FICA	1,500
<hr/> <hr/> Total Expenses	<hr/> <hr/> 4,935,100

## **PART V. CANAL DREDGING FUND**

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$400 per lot (per the Fiscal Year 2008/2009 assessment district resolution) for Holden Beach Harbor is hereby established for the Fiscal Year beginning 1 July 2022 and ending 30 June 2023.

### **HOLDEN BEACH HARBOR REVENUES**

BALANCE FORWARD	1,062,803
SRF HBH ASSESSMENTS	139,280
<b>Total</b>	<b>1,202,083</b>

### **HOLDEN BEACH HARBOR EXPENSES**

SRF Administration - HBH	12,021
SRF Legal Fees - HBH	12,021
SRF Construction - HBH	901,562
SRF Surveying - HBH	60,104
SRF Permitting CAMA - HBH	30,052
SRF Permitting ACE & Other Agencies	30,052
SRF Designs - HBH	36,062
SRF Construct Docs, Plans, Specs - HBH	60,104
SRF Construct Management, Insp, Close - HBH	30,052
SRF Transfer to General Fund- HBH	30,052

<b>Total</b>	<b>1,202,083</b>
--------------	------------------

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$400 per lot (per the Fiscal Year 2008/2009 assessment district resolution) for Heritage Harbor is hereby established for the Fiscal Year beginning 1 July 2022 and ending 30 June 2023.

**HERITAGE HARBOR REVENUES**

BALANCE FORWARD	713,249
SRF HH ASSESSMENTS	136,518
<b>Total</b>	<b>849,767</b>

**HERITAGE HARBOR EXPENSES**

SRF Administration - HH	8,498
SRF Legal Fees - HH	8,498
SRF Construction - HH	637,325
SRF Surveying - HH	42,488
SRF Permitting ACE & Other Agencies HH	21,244
SRF Permitting CAMA - HH	21,244
SRF Designs - HH	25,493
SRF Contract Docs, Plans, Specs - HH	42,488
SRF Construct Management, Insp, Closet - HH	21,244
SRF Transfer to General Fund- HH	21,244
<b>Total</b>	<b>849,767</b>

In accordance with North Carolina General Assembly Session Laws 2004-104 as amended and 2005-90; as such, a canal dredging fee of \$260 per lot (per the Fiscal Year 2008/2009 assessment district resolution) for Harbor Acres is hereby established for the Fiscal Year beginning 1 July 2022 and ending 30 June 2023.

**HARBOR ACRES REVENUES**

BALANCE FORWARD	1,161,807
SRF HA ASSESSMENTS	75,400
<b>Total</b>	<b>1,237,207</b>

**HARBOR ACRES EXPENSES**

SRF Administration - HA	12,372
SRF Legal Fees - HA	12,372
SRF Construction - HA	927,906
SRF Surveying - HA	61,860
SRF Permitting CAMA - HA	30,930
SRF Permitting ACE & Other Agencies - HA	30,930
SRF Designs - HA	37,116
SRF Contract Docs, Plans, Specs - HA	61,860
SRF Construct Management, Insp, Close - HA	30,930
SRF Transfer to General Fund- HA	30,930
<b>Total</b>	<b>1,237,207</b>

**PART VI. FEMA CAPITAL PROJECTS FUND**

REVENUE

FEMA FLORENCE PW 674(0) CAT G	15,861,220
FEMA FLORENCE PW 2547(0) CAT Z	798,855
FEMA MICHAEL PW 11(0) CAT G	8,547,506
FEMA MICHAEL PW 158(0) CAT Z	427,376
FEMA DORIAN PW 00221(0) CAT G	15,496,802
FEMA DORIAN PW 494 CAT Z	775,835
FEMA ISAIAS PW 50 CAT G	3,838,038
FEMA ISAIAS CAT Z	198,387
Loan Proceeds	27,700,000
<hr/> <b>TOTAL REVENUE</b> <hr/> <hr/>	<hr/> <b>73,644,019</b> <hr/> <hr/>

EXPENDITURE

Debt service	27,700,000
FEMA FLORENCE PW 374(0) CAT G	15,861,220
FEMA FLORENCE PW 2547(0) CAT Z	798,855
FEMA MICHAEL PW 11(0) CAT G	8,547,506
FEMA MICHAEL PW 158(0) CAT Z	427,376
FEMA DORIAN PW 00221(0) CAT G	15,496,802
FEMA DORIAN PW 494 CAT Z	775,835
FEMA ISAIAS PW 50 CAT G	3,838,038
FEMA ISAIAS CAT Z	198,387
<hr/> <b>TOTAL EXPENDITURE</b> <hr/> <hr/>	<hr/> <b>73,644,019</b> <hr/> <hr/>

**PART VII. CAPITAL RESERVE FUNDS**

**A. WATER CAPITAL RESERVE FUND**

REVENUES

CAPITAL RESERVE FUND WATER 40000

CRF WATER INTEREST 111051

---

TOTAL FOR FUND 151051

---

EXPENSES

CAP RES MISCELLANEOUS EXP 151051

---

TOTAL FOR FUND 151051

---

**B. SEWER CAPITAL RESERVE FUND**

REVENUES

CAPITAL RESERVE FUND SEWER 125000

CRF SEWER INTEREST 176543

---

TOTAL FOR FUND 301543

---

EXPENSES

CAP RES MISCELLANEOUS EXP 301543

---

TOTAL FOR FUND 301543

---

**C. BEACH AND INLET MANAGEMENT CAPITAL RESERVE FUND**

REVENUES

BEACH RE-NOURISHMENT AND INLET	2247002
<hr/> <b>TOTAL FOR FUND</b> <hr/>	<hr/> <b>2247002</b> <hr/>

EXPENSES

CAP RES MISCELLANEOUS EXP	1375110
Transfer to B-Part	871892
<hr/> <b>TOTAL FOR FUND</b> <hr/>	<hr/> <b>2247002</b> <hr/>

**PART VIII. TAX RATE**

An Ad Valorem Tax Rate of twenty cents (\$.20) per one hundred dollars (\$100) at full valuation is levied for Fiscal Year 2022/2023.

**PART VII. BUDGET ADMINISTRATION**

This Budget Ordinance shall be the financial plan for the Holden Beach Municipal Government during the fiscal year beginning 1 July 2022 and ending 30 June 2023. The Board of Commissioners shall approve all reallocations of budgeted funds between Funds and may amend the Budget Ordinance at any time so long as the Budget Ordinance, as amended, satisfies the requirements of North Carolina General Statutes 159-8 and 159-13. The Budget Officer shall administer and shall insure operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. In accordance with North Carolina General Statute 159-15 and 26, the Budget Officer may reallocate budgeted funds within a Fund without limitation and shall establish/maintain an accounting system designed to show in detail the Town’s assets, liabilities, equities, revenues and expenditures. The Town of Holden Beach Capital Improvement Plan for Fiscal Years 2022/3 through 2031/2 is hereby incorporated and approved as presented at Atch 1.

**Effective Date and Approval.**

This Ordinance is effective 1 July 2022 as adopted this 23<sup>rd</sup> day of June, 2022.

---

J. Alan Holden, Mayor

ATTEST:

---

Heather Finnell, Town Clerk

1 Atch: Town of Holden Beach Capital Improvement Plan FY 22/23 thru 31/32