

**Ordinance 09-08**

Budget Ordinance Fiscal Year 2009/2010

An Ordinance to appropriate revenues and authorize expenses for the Fiscal Year beginning 1 July 2009 and ending 30 June 2010. BE IT ORDAINED by the Board of Commissioners of the Town of Holden Beach North Carolina that revenues, expenses, certain fees and assessments for the Fiscal Year 2009/2010 are authorized as set out below:

**PART I. OPERATING BUDGET**

**Section A. General Fund**

General Fund Revenues:

Ad Valorem	1,507,023
Prior Years' Taxes	250
Vehicle Taxes	6,000
Penalties	3,000
Vehicle Decals	2,600
Business Priveledge Licenses	7,600
Cable Franchise	59,900
Investment Interest	7,000
Tax payments to be refunded	100
Miscellaneous	500
Christmas Decorations	250
Franchise Utilities Tax	94,000
Sales on Comm - Utility Franchise	7,250
Sales Tax on Video Program	12,500
Beer and Wine Tax	4,000
Powell Bill	42,500
Local Sales & Use Tax	200,000
Court Costs	100
Parking Violations	50
Ordinance Violations	1,000
Building Permits	25,000
Cama Permits	1,500
Zoning Fees	2,000
Electrical Inspections	15,000
Mechanical Inspections	13,000
Plumbing Inspections	3,500
Admin Fee Inspections	500
Homeowner Recovery Fee	100
Reinspection Fee	250
Demolish Permit	50

Sale of Materials	500
Sale of Town Flags	250
Sale of Fixed Assets	500
Fund Balance Appropriation	155,941
Transfer from Town Capital Facilities Reserve Fund	244,059
<b>Total General Fund Revenues</b>	<b>2,417,773</b>

General Fund Expenses:

A. Governing Body

Salaries - Mayor & Commissioners	7,800
Professional Services	70,000
Governing Body FICA	550
Communications	1,000
Public Relations	1,000
Community Events	1,000
Travel and Training	1,000
Hurricane Preparation	2,500
Decorations	2,500
Advertising	1,000
AB- Supplies and Materials	500
Holden Beach Flags	1,000
Operational Contingencies	10,000
New town Hall Debt service	344,780
New EOC Debt Service	65,720
New Town Hall Ops, Maint & Repair	30,000
New EOC Ops, Maint & Repair	15,000
Contributions	24,000
<b>Subtotal Governing Body</b>	<b>579,350</b>

B. Administration

Salaries	244,892
Salaries Overtime	15,000
FICA	20,000
Group Insurance	49,500
Retirement	25,000
401k Match	9,000
Unemployment	1,000
Communications	35,000

Printing	5,000
Travel and Training	15,000
Maintenance Equipment	3,500
Advertising	1,500
Supplies and Materials	9,000
Employee Annual Recognition Bonus	2,500
Uniforms	1,500
Rewards and Wellness Programs	7,500
Safety Program for all departments	1,500
Professional Contracting Services	15,000
Dues and Subscriptions	3,500
Insurance and Bonds	81,000
Equipment	12,500
<b>Subtotal Administration</b>	<b>558,392</b>

C. Police

Salaries	353,181
Salaries - Overtime	35,000
FICA	32,000
Group Insurance	60,000
Retirement	59,000
Communication	25,000
Community Relations Chief	1,000
Travel & Training	5,000
Community Watch Program	500
Maintenance - Equipment	6,000
Maintenance - Vehicles	6,500
Advertising	250
Gas, Oil, Tires	34,500
Supplies & Materials	3,500
Community Policing	1,000
Uniforms	5,000
Police Inoculations	1,100
Equipment Purchase	1,500
Capital Outlay - Vehicles	26,500
<b>Subtotal Police</b>	<b>656,531</b>

#### D. Inspections

Salaries	75,000
Salaries - Overtime	2,500
FICA	5,800
Group Insurance	20,000
Retirement	7,500
401k Match	3,500
Communication	6,000
Printing	600
Travel & Training	2,500
Maintenance - Vehicles	5,000
Advertising	2,500
Gas, Oil, Tires	6,000
Supplies & Materials	7,500
Uniforms/Footgear	1,000
Contracted Services	15,000
Dues and Subscriptions	1,250
Homeowner Recovery Fund	100
Equipment Purchase	3,000
<b>Subtotal Inspections</b>	<b>164,750</b>

#### E. Public Works, Streets, Buildings and Grounds

Salaries	92,000
Salaries - Overtime	12,000
Professional Services	6,000
FICA	8,000
Group Insurance	32,500
Retirement	9,500
401k Match	4,500
Utilities (Street Lights)	45,000
Buildings Utility Payments	15,000
Travel and Training	500
Buildings and Ground Maint	15,000
Maintenance - Equipment	10,000
Maintenance - Vehicles	1,500
Maintenance - Streets	20,000
Maint - Bulkhead/Retain Walls	35,000
Street Drainage Projects	5,000
Sign Replacement	5,000

Advertising	500
Gas, Oil & Tires	15,000
Supplies and Materials	2,500
Uniforms	2,500
Maintenance - Sidewalks	10,000

**Subtotal Public Works, Streets, Buildings and Grounds 347,000**

F. Sanitation

Salaries	38,000
Salaries - Overtime	2,500
FICA	3,000
Group Insurance	6,000
Retirement	4,000
401k Match	2,000
Travel and Training	500
M&R Equipment	1,000
Uniforms	500
Supplies & Materials	10,000
Contracted Services	42,250
Solid Waste Tipping Fee	2,000

**Subtotal Sanitation 111,750**

**Total General Fund Expenses 2,417,773**

## Section B. Water and Sewer Fund

### Water and Sewer Revenues:

Interest on Investments Water	10,000
Interest on Capital Reserves	2,000
Share Fund Interest	2,000
Rents and Concessions	128,500
Administrative Fees	250
Residential Impact Fee (100%)	5,000
Capital Charges County Sewer	921,000
Capital Charges Town Sewer	651,500
Share Payments	10,000
Water Use Charges	725,536
Special Charges for Utilities - Water	250
Sewer Use Charges	731,376
Availability Fee Sewer	5,000
Tap & Connection Fees - Water	5,000
Tap & Connection Fees - Sewer	3,000
Reconnection Fees	500
Penalties & Interest	35,000
Share Fund Penalty Pays	1,000
Irrigation Meter Inspection Fees	24,500
Fund Balance Appropriation	80,000
<b>Total Water and Sewer Fund Revenues</b>	<b>3,341,412</b>

A sewer capital fee of \$497.30 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. A backflow prevention testing fee of \$6.25 is authorized to be charged monthly to property owners with irrigation meters to cover the costs associated with implementing and operating a backflow prevention program.

Water and Sewer Expenses:

A. Administration

Salaries	33,000
Salaries - Overtime	3,000
FICA	2,500
Group Insurance	14,000
Retirement	3,500
401 k Match	500
Communication	12,000
Printing	3,500
EPA - Consumer Confidence Report	1,500
Travel and Training	1,000
Maintenance - Equipment	1,500
Supplies and Materials	1,200
Contracted Services	5,500
Dues and Subscriptions	3,000
<b>Subtotal Administration</b>	<b>85,700</b>

B. Operations

Salaries	120,000
Salaries- Overtime	15,000
Professional Services	11,700
Professional Services Irrigation Inspect	12,250
FICA	9,900
Group Insurance	28,000
Retirement	13,550
401k Match	6,750
Communication	3,500
Utilities	6,500
Utilities - Pumping Station	52,500
Travel and Training	2,500
Maintenance Water Tank	14,800
Maintenance Equipment	5,000
O&M - Vacuum System	45,000
Maintenance Vehicles	2,500
Maintenance - Water System	18,000
County Capital Costs - Sewer	1,252,325

Gas Oil & Tires	15,000
Supplies & Materials	3,500
O&M - Vacuum Stations	45,000
Water Meters (New Construction)	5,000
Uniforms	2,500
Contracted Services	37,463
Purchase for Resale	360,000
Brunswick County O&M Charge - Sewer	250,000
Equipment Purchase - Water	2,000
PS II-IV Vinyl Fence	15,000
Capital Outlay - Major Equipment Sewer	108,500
Water Capital Outlay Vehicles	13,000
Transfer to Capital Reserve - Water	12,250
Town Capital Costs - Debt Service Sewer	766,724
<b>Subtotal Operations</b>	<b>3,255,712</b>
<b>Total Water and Sewer Fund Expenses</b>	<b>3,341,412</b>

### **Section C. Beach Preservation/Access & Recreation/Tourism Fund (BPART)**

#### BPART Fund Revenues:

3% Accommodation Tax - Tourism Related	666,000
2% Accommodation Tax - Beach Preserva	444,000
1% Accommodations Tax - TDA	222,000
Accommodations Tax Penalty	250
Interest Earned	45,000
BPART Cap Res Interest	10,000
Miscellaneous BPART	500
Donations Pocket Park 628	250
Donations Jordan Blvd	500
Admin Support - 1.5% TDA	3,500
<b>Total BPART Fund Revenues</b>	<b>1,392,000</b>

#### BPART Fund Expenses:

Transfer to TDA	222,000
Beach Patrol and Cart Push Back	24,000
Engineering & Professional Services	50,000
FICA	2,000
ATM Contract Fee	13,500
Professional Services - Beach	25,000
Professional Services - Mainland	25,000
Professional Services - Recreation	25,000
Recreation Programs	5,000
Beautification Club	6,000
Communications	7,500
Public Rest Rooms	1,500
Beach Vegetation	5,000
Beach Equipment Maintenance	1,000
Shoreline Monitoring	25,000
Debris Removal	5,000
Jordan Blvd Facility Ops, Mx and Repair	15,000
Park and Rec Utilities	2,000
Festival Security	6,000
Holden Beach Promotion Program	65,000
Access and Recreation	5,000
Chamber of Commerce	5,000
Waste Industries 2nd Pick Up	45,000

sand fence	5,000
Lockwood Folly Dredging	25,000
Beach Renourishment	126,000
Contributions BPART	35,000
Salaries Beach Project	5,000
Overtime Beach project	1,000
FICA Beach Project	1,000
Salaries Sanitation	20,000
Salaries Sanitation Fringe	6,500
Salaries Police	34,000
Salaries Police Fringe	11,000
Capital Outlay Vehicles	31,000
Contributions to Capital Reserve	506,000
<b>Total BPART Fund Expenses</b>	<b>1,392,000</b>

## PART II. CAPITAL BUDGET

### Section A. Blockade Runner Paving Capital Project Fund

#### Revenues:

Assessments - Blockade Runner	54,000
Powell Bill Fund Balance Appropriation	54,000
<b>Total Blockade Runner Paving Capital Project Fund Revenues</b>	<b>108,000</b>

#### Expenses:

Administration - Blockade Runner	1,000
Engineering - Blockade Runner	18,000
Construction - Blockade Runner	89,000
<b>Total Blockade Runner Paving Capital Project Fund Expenses</b>	<b>108,000</b>

### Section B. Town Hall Capital Project Fund

#### Revenues:

Interest on Investments	29,307
Proceeds Long Term Debt	4,000,000
<b>Total Town Hall Capital Project Fund Revenues</b>	<b>4,029,307</b>

#### Expenses:

Contingency	423,691
Construction	3,090,616
Engineering	222,000
Furnishings	183,000
Stormwater Expense	30,000
Transfer to General Fund	80,000
<b>Total Town Hall Capital Project Fund Expenses</b>	<b>4,029,307</b>

### **Section C. Holden Beach Harbor Canal Dredging Capital Project Fund**

#### Revenues:

HBH Interest	1,000
Assessments HBH	211,370
Bond Company Settlement HBH	100,000
Army Corps of Engineers Rebate	16,480
Fund Balance Appropriation	123,567
<b>Total Holden Beach Harbor CDCP Fund Revenues</b>	<b>452,417</b>

#### Expenses:

Administration - HBH	60,547
Legal Fees - HBH	5,566
Construction - HBH	278,878
Surveying	7,142
Permitting CAMA-HBH	6,062
Permitting ACE & Other Agencies	76,036
Designs - HBH	5,512
Contract Docs, Plans, Specs	3,306
Construction Management, Insp, Closeout	9,368
<b>Total Holden Beach Harbor CDCP Fund Expenses</b>	<b>452,417</b>

### **Section D. Heritage Harbor Canal Dredging Capital Project Fund**

#### Revenues:

Heritage Harbor Interest	500
Assessments HH	154,239
Heritage Harbor Fund Balance Appropriation	172,209
<b>Total Heritage Harbor CDCP Fund Revenues</b>	<b>326,948</b>

#### Expenses:

Administration (HH)	14,290
Legal Fees (HH)	5,000

Construction (HH)	275678
Surveying (HH)	6480
Permitting ACE & Other Agencies	3000
Permitting CAMA (HH)	5500
Designs - HH	5000
Contract Docs, Plans, Specs	3500
Construction Mgmt, Insp, Closeout	8500
<b>Total Heritage Harbor CDCP Fund Expenses</b>	<b>326948</b>

### Section E. Harbor Acres Canal Dredging Capital Project

#### Revenues:

Harbor Acres Interest - HA	200
Assessments (HA)	58896
Fund Balance Appropriation (HA)	27304
<b>Total Harbor Acres CDCP Fund Revenues</b>	<b>86400</b>

#### Expenses:

Administration - HA	4182
Legal Fees - HA	1429
Construction - HA	71725
Surveying - HA	1837
Permitting Cama-HA	1559
Permitting ACE & Other Agencies	850
Designs-HA	1417
Contract Docs, Plans, Specs	992
Construction Management, Inspect, Closeout	2409
<b>Total Harbor Acres CDCP Fund Expenses</b>	<b>86400</b>

## **Section F. Harbor Acres Canal Dredging Capital Reserve Fund**

In accordance with North Carolina General Statute 159-18; the Harbor Acres Canal Dredging Capital Reserve Fund is hereby established.

- (i) Purpose: To escrow annual dredging assessments in order to provide funds for future dredging of the Harbor Acres Subdivision Canal System.
- (ii) Approximate period of time funds will accumulate: four years.
- (iii) Approximate total amount of funds to be accumulated: \$470,400 plus interest.
- (iv) Source of funds: Annual assessments in accordance with North Carolina General Assembly Session Laws 2004-104 and 2005-90; as such, a canal dredging fee of \$400 per lot for Harbor Acres is hereby established for the Fiscal Year beginning 1 July 2009 and ending 30 June 2010.

## PART III – BUDGET SUMMARY, ADMINISTRATION AND EXECUTION

### Section A. Total Budget Summary

Fund	Revenues	Expenses
General Fund	2,417,773	2,417,773
Water and Sewer Fund	3,341,412	3,341,412
BPART Fund	1,392,000	1,392,000
Blockade Runner Paving Capital Project Fund	108,000	108,000
Town Hall Capital Project Fund	4,029,307	4,029,307
Holden Beach Harbor Canal Dredging Capital Project Fund	452,417	452,417
Heritage Harbor Canal Dredging Capital Project Fund	326,948	326,948
Harbor Acres Canal Dredging Capital Project Fund	86,400	86,400
Harbor Acres Canal Dredging Capital Reserve Fund	117,600	117,600
Grand Total All Funds	12,271,857	12,271,857

### Section B. Tax Rate, Valuation, Collection Rate and Tax Base

An Ad Valorem Tax Rate of six and nine tenths cents (\$.069) per one hundred dollars (\$100) at full valuation is levied for Fiscal Year 2009/2010. The Ad Valorem Tax Collection rate used to calculate the estimated ad valorem tax revenue is ninety eight point seven four percent (98.74%) based on collection rate results from the current fiscal year 2008/2009. The total valuation for the new fiscal year is estimated to be two billion two hundred eleven million nine hundred sixty two thousand six hundred ninety nine dollars. (\$2,211,962,,699).

### Section C. Board of Commissioners to Amend Budget.

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.

### Section D. Budget Officer to Adjust Budget

In accordance with North Carolina General Statute 159-15, the Budget Officer may reallocate budgeted funds within a Fund without limitation. All such reallocations shall be reported to the Board at the first meeting following the reallocation.

**Section E. Budget Officer to Administer Budget.**

This Budget Ordinance shall be the financial plan for the Holden Beach Municipal Government during the 2008/2009 Fiscal Year. The Budget Officer shall administer the budget and shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the budget. In accordance with North Carolina General Statute 159-26, an accounting system designed to show in detail the Town's assets, liabilities, equities, revenues and expenditures shall be established and maintained.

**Section F. Effective Date and Approval.**

This Ordinance is effective 1 July 2009 as adopted this 23<sup>rd</sup> day of June, 2009.

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J. Alan Holden, Mayor

ATTEST:

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Rhonda Wooten, Deputy Town Clerk