

City of North Myrtle Beach, South Carolina



BUDGET

Fiscal Year 2015

July 1, 2014 – June 30, 2015

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2015 BUDGET
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CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

FISCAL YEAR 2015 BUDGET

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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2014-2015 Budget

F O R E W O R D

THE CITY

The City of North Myrtle Beach is located on the Atlantic Ocean and encompasses the northeastern section of the South Carolina coastal beach area known as the Grand Strand. North Myrtle Beach operates in and is governed by the laws of the State of South Carolina and also by its own charter which was first adopted by the electorate on May 7, 1968. The charter provides for a Council-Manager form of government. Legislative authority is vested in the Mayor and six Councilmembers elected at-large; provided, one councilmember shall be a resident of each of the following wards: Crescent Beach, Cherry Grove, Ocean Drive, Windy Hill, and two at-large. The terms of office are for four years each. The present term of councilmembers from Cherry Grove and Crescent Beach wards will expire during November 2015, along with one at-large member. The present term of the Mayor and the councilmembers from Ocean Drive, Windy Hill, and the other at-large councilmember will expire during November 2017. The Mayor and Council enact ordinances and resolutions relating to City services, levy of taxes, appropriation and borrowing, licensing and regulating of businesses and trades, and other municipal purposes.

ACCOUNTING SYSTEM

The City's accounting system is organized and operated on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The types of funds to be used are determined by generally accepted accounting principles, and the number of individual funds established is determined by sound financial administration. The general principle for funds is to keep the overall number of funds to a minimum.

The City's records are maintained on a modified accrual basis for all governmental and fiduciary fund types. Accordingly, revenues are recognized when susceptible to accrual, i.e., both measurable and available. Expenditures, other than interest on long-term debt, are recorded as liabilities when incurred. The accrual basis of accounting is utilized by all proprietary funds.

The City of North Myrtle Beach has been awarded the Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report (CAFR) by the Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting, and its attainment represents a significant accomplishment by a government and its management. The City has obtained this award for every year since 1986.

BUDGETARY SYSTEM

The fiscal period of the City of North Myrtle Beach begins July 1 and ends June 30. Detailed provisions for the City's budget are set forth in South Carolina Code and City Code.

The budget process begins in December - seven months before the budget will take effect. The FY 2015 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2015 BUDGET CALENDAR

- | | | |
|--------------------|---|--|
| November 4 | - | Budget Worksheets to Departments |
| January 6 | - | Budget Worksheets to Finance Department |
| January 6 - 20 | - | Review and compilation of all requests by Finance Department |
| January 23 - 27 | - | City Manager reviews all requests in light of revenue projections |
| Jan. 30 – Feb. 21 | - | Compilation of Budget Retreat Manual |
| March 2 - 3 | - | Budget Retreat |
| March 4 – March 31 | - | City Manager, Finance Director, and Finance staff review Budget Retreat priorities in light of updated revenue projections and prepare Budget Document |
| April 1 - 25 | - | City Manager prepares Budget Message; assembling and typing of FY 2015 Proposed Budget |
| April 28 – May 2 | - | FY 2015 Proposed Budget reviewed and printed |
| May 5 | - | FY 2015 Proposed Budget submitted to Council |
| | - | Public Hearing/First Reading of Proposed FY 2015 Budget Ordinance by City Council |
| May 19 | - | Second Reading of Proposed FY 2015 Budget Ordinance by City Council |
| May 20 - June 15 | - | FY 2015 Approved Budget typed and printed |
| June 15 | - | Distribution of FY 2015 Budget Document |

Preliminary discussions between the City Manager, Finance Director, Finance Staff and department heads took place in January and February to determine departmental needs and direction. The results of these discussions are assembled along with financial forecasts and presented to City Council at the annual Budget Retreat. During the Budget Retreat, City Council establishes goals, priorities, policies, and budget parameters for the upcoming fiscal year. Based on guidance given by Council at the retreat, a proposed budget is developed and submitted for consideration by City Council and the public at least two months prior to the beginning of the new fiscal year. The proposed budget receives a public hearing, and requires a discussion and ordinance adoption by City Council before taking effect.

After the budget takes effect, the City Manager is empowered to transfer funds from line item to line item, division to division, department to department and fund to fund. He may not exceed the appropriated limit for expenditures during the fiscal year without first seeking a budget adjustment ordinance from City Council.

The City maintains budgetary control on a GAAP basis at the object level (Salary, Regular; Salary, Part-Time; Overtime; Social Security; etc.) within each division. Detail control is accomplished by maintaining appropriations, expenditures and expended balances by line item within each operating division, department, and fund. Purchase requisitions or payments which would exceed their available object level appropriation are not processed without the approval of the Accounting Supervisor, who discusses the overrun with the appropriate staff member. As an additional control over expenditures, the City Manager approves all purchase requisitions in excess of \$5,000.

The budget for the City of North Myrtle Beach is organized as follows:

The City Manager's Budget Message: This message gives an overview of the City's fiscal status, discusses future financial trends, highlights key budget items and provides any necessary additional information on the budget document itself.

Financial Summaries: Summarizes all fund revenue and expenditure activity for the 2014-2015 fiscal year. This section includes detailed discussion on capital purchases and future capital needs.

General Fund: This section contains charts and schedules for the fund. It also contains information on current year capital and debt service expenditures. Goals, priorities and benchmarks for each department are also discussed in this section.

Revenue Funds: Summary and detailed information on the City's budgeted revenue funds: the Accommodations Tax Fund is presented in this section.

Capital Project Funds: Summary and detailed information on the various budgeted capital project funds are provided for in this section.

Enterprise Funds: This section contains charts and schedules (both summary and detail) for the Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Aquatic & Fitness Center Fund, NMB Enterprise Fund, and the Insurance Reserve Fund. It also contains information concerning current and future capital needs as well as debt service needs.

Personnel Report: This section contains the City organizational chart, pay plan, position class array, personnel summary, historical staffing, and a narrative concerning personnel/benefit changes implemented in the annual budget document.

Revenue Manual: Outlines a description of the revenue source, the legal authorization to collect revenues, fee schedule on how the revenue is calculated, a history of the revenue, and pertinent comments. The manual is grouped by fund.

Appendices: This section includes statistical data; glossary of terms, and enabling ordinances.

BUDGET POLICIES

In the development of the FY 2015 Budget, certain policies must be followed in order to calculate revenue and expenditure estimates. These policies, which define the budget parameters, were developed during the annual budget retreat with the Mayor and City Council. The significant budget policies as defined during the budget retreat are as follows:

1. The General Fund operational millage rate will remain the same at 32.0 mils. The increase allowed by the South Carolina Budget & Control Board will not be imposed for FY 2015. However, an additional 6.0 mils will continue to be assessed for the debt service on the 2011 General Obligation Park Bonds for a total millage rate of 38.0 mils.
2. Business License Fees will remain unchanged.
3. Water Fees will not change and Sewer Fees will increase 2 cents respectively for FY 2015 due to an increase by GSWSA. Impact Fees will be adjusted to reflect the 5% annual increase per City ordinance as of October 1, 2014.
4. The 1% Hospitality Fee on restaurants, transient accommodations and amusements will continue to fund capital in Public Safety, road and drainage projects and activities, beach related projects and services, recreational activities, and capital construction for recreational facilities.
5. Two new positions will be added to the new NMB Enterprise Fund for FY 2015 due to new enterprise activities at the new North Myrtle Beach Sports and Tourism Park.
6. Employee benefits will remain the same as the previous fiscal year. Health insurance will be adjusted by only 4.8% and retirement will be 13.41% for all employees based on state funding requirements.
7. Employee pay ranges will be adjusted by 1.0% to 2.0% in accordance with the pay matrix. The pay matrix will be from 0.0% to 3.0% for FY 2015 which is the same as the FY 2013 & FY 2014 matrix.
8. The General Fund will present a balanced budget for FY 2015 between revenues and expenditures.
9. The Street Improvement Fund will receive an interfund transfer of \$650,000 from the General Fund to continue street resurfacing, street construction, sidewalks, intersection improvements and beach accesses, and the Capital Improvement Fund will receive an interfund transfer of \$1,500,000 for various capital improvements including finishing the new park.
10. Revenue estimates will remain at the lower to middle portion of projected ranges.
11. Full salaries and benefits will be budgeted for all positions. However, some position vacancies may be unfilled depending on ongoing economic conditions.
12. The North Myrtle Beach Chamber of Commerce will be the recipient of Accommodations Tax 30% advertising funds.
13. The 35% General Fund's Fund Balance policy will remain in effect for FY 2015. These funds are vital in maintaining the financial sustainability of the city as well as providing cash flow for low revenue months and possible contingencies such as hurricanes. Any excess over the 35% may be used for capital purchases or one-time major expenditures.

14. General Obligation Debt Service will be funded out of the General Fund except for the Park Improvement Bonds.
15. Equipment replacement will continue on a pay-as-you-go basis.
16. The City will continue to explore new technologies and purchase new computer systems/software in order to assist departments in the delivery of high quality service to its citizens.
17. Continue to expand the City through strategic annexations that encourages smart growth.
18. Provide increased recreational opportunities through bike paths, parks, and protection of natural areas.
19. Use the ½% Local Accommodations collections to guarantee the 2004 Aquatics and Fitness Center Revenue Bonds with any excess going to the Beach Services Fund for the funding of lifeguards.
20. Seek Federal Grants and State funds for storm water outfalls and other major infrastructure projects.
21. Begin the Cherry Grove dredging project. Funding for the project may be provided by a budget adjustment and a special assessment/general obligation bond for the channel lots and hopefully State Funds.
22. Explore opportunities to enhance tourist related activities during the shoulder seasons such as various sports tournaments and training opportunities especially at the new Sports Park.
23. Elected Official salaries will increase December 1, 2015. The Mayor's salary will increase by \$1,250 per month and the council salaries will increase \$500 per month. These will be effective after the next city elections in November, 2015.
24. Excess funds may be transferred between funds for operating and capital purposes at the express approval of the City Manager and Finance Director.
25. An interfund transfer will be made in FY 2014 to begin the new NMB Enterprise Fund in the amount of \$750,000.
26. A Special Waste Fee will be added this year to cover bulk pickups at the street for renovations, evictions, substantial yard waste, etc.

City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

June 30, 2014

Elected

Mayor Marilyn B. Hatley
Councilmember, Cherry Grove Ward Fred Coyne
Councilmember, Crescent Beach Ward Jay Baldwin
Councilmember, Ocean Drive Ward Terry White
Councilmember, Windy Hill Ward Nicole Fontana
Councilmember, At-Large Bob Cavanaugh
Councilmember, At-Large Hank Thomas

Appointed

City Manager Michael G. Mahaney
Assistant City Manager Steven E. Thomas
Finance Director Randy J. Wright
Information Services Director Patrick Wall Jr.
Parks and Recreation Director John W. Bullard
Planning and Development Director James W. Wood
City Engineer/Public Works Director Kevin D. Blayton
Public Safety Director Jay A. Fernandez

Working Together to Make a Difference

OUR MISSION AS CITY EMPLOYEES

is to interact with our customers to provide cost effective, high quality public services which will support and enhance a safe, attractive community for families and visitors to enjoy and for business to prosper both today and tomorrow under the policies established and resources provided by City Council.



July 7, 2014

Honorable Mayor and City Council:

Submitted herein is the recommended budget for the City of North Myrtle Beach for the fiscal year ending June 30, 2015.

The budget is the most important document prepared by the City annually. This document contains a brief description of the services, the programs and service levels that we provide as a full service city. The budget also is a reflection of what Council sees as the vision for this community and reflects those issues and solutions as discussed at the annual Budget Retreat.

The millage rate for FY 2015 is 33.1 mils for operations and 6.2 mils for debt service on the 2011 General Obligation Park Improvement Bonds for a total millage rate of 39.3 mils. The 1.3 mil increase over last fiscal year is a result of equalization of revenues after the County reassessment of all properties decreased the overall value for the City. The overall budget for FY 2015 will be \$78,361,068 compared to \$82,210,070 for the previous fiscal year. The decrease over the previous budget is contributed to the completion of the North Myrtle Beach Sports & Tourism Park on the Main Street Connector.

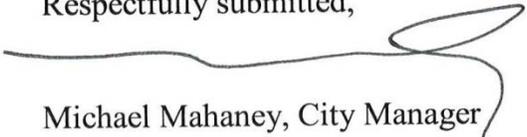
Operationally, the budget is slightly up as compared to the previous fiscal year. Revenues continue to show positive growth and with the opening of the new park this trend should continue for several years to come.

This budget also reflects an increase in overall regular employment with the addition of two regular positions to the new NMB Enterprise Fund to manage and run several venues at the Sports & Tourism Park. These additions will increase the total regular employee count from 370 to 372. Staff will continue to evaluate opportunities to consolidate and reorganize current services and methods of delivery in order to realize savings within the various funds of the City.

This year's budget is break-even for the General Fund based on our current projections. The current fiscal year is projected to have a surplus based on current trends in revenue as of this writing. \$750,000 of this surplus will be used to start the new NMB Enterprise Fund.

I would like to thank the Mayor and City Council for their input and support of the budget process as well as all Department Heads and staff for their work throughout this process. Special thanks to Finance Director Randy Wright, Assistant Finance Director Diane Shell, Accounting Supervisor Jamie Baker, and Enterprise Accountant Lauren Richardson for preparing this document.

Respectfully submitted,


Michael Mahaney, City Manager

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ALL FUND SUMMARIES

CITY OF NORTH MYRTLE BEACH

SUMMARY OF ALL FUNDS - FY 2015

Period covered: July 1, 2014 - June 30, 2015

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	GOVERNMENTAL FUND TYPE								ENTERPRISE FUND TYPE						GRAND TOTAL OF ALL FUNDS		
	GENERAL FUND	Special Revenue		Capital Improvement Funds				DEBT SERVICE FUND	Enterprise Funds					Internal Service RESERVE FUND			
		ACCOM. TAX	LOCAL HOSP. FEES	STORM WATER DRAINAGE	PARK IMPROV.	CAPITAL IMPROV.	STREET IMPROV.		BEACH RENOURISHMENT	WATER & SEWER		SOLID WASTE	BEACH SERVICES			AQUATIC & FITNESS CENTER	NMB ENTERPRISE FUND
										OPER-ATIONS	IMPACT FEES						
Beginning Balance	\$ 12,244,331	\$ 835,382	\$ -	\$ 2,408,206	\$ 207,000	\$ 210,000	\$ 2,557,900	\$ 347,000	\$ 32,026	\$ 15,303,262	\$ 1,388,728	\$ 1,388,340	\$(2,566,153)	\$ 130,965	\$ (20,000)	\$ 668,646	\$ 35,135,633
Revenues	23,119,300	3,197,150	5,216,436	2,150,592	-	21,000	4,378,000	100	2,220,000	13,112,500	1,700,000	4,263,500	2,100,100	1,993,000	852,000	4,797,168	69,120,846
Total Available Resources	\$ 35,363,631	\$ 4,032,532	\$ 5,216,436	\$ 4,558,798	\$ 207,000	\$ 231,000	\$ 6,935,900	\$ 347,100	\$ 2,252,026	\$ 28,415,762	\$ 3,088,728	\$ 5,651,840	\$ (466,053)	\$ 2,123,965	\$ 832,000	\$ 5,465,814	\$ 104,256,479
Expenditures/Expenses	\$ 30,105,139	\$ 1,465,519	\$ -	\$ 6,165,000	\$ -	\$ 715,510	\$ 5,955,000	\$ 75,000	\$ 2,231,800	\$ 12,462,978	\$ -	\$ 3,443,223	\$ 1,684,040	\$ 2,061,735	\$ 400,276	\$ 5,059,148	\$ 71,824,368
Overhead Allocation	(3,667,203)	-	-	222,628	-	-	-	-	-	1,994,805	-	665,584	486,306	194,638	70,430	32,812	-
Excess (Deficiency) After Expenditures/Expenses	\$ 8,925,695	\$ 2,567,013	\$ 5,216,436	\$ (1,828,830)	\$ 207,000	\$ (484,510)	\$ 980,900	\$ 272,100	\$ 20,226	\$ 13,957,979	\$ 3,088,728	\$ 1,543,033	\$ (2,636,399)	\$ (132,408)	\$ 361,294	\$ 373,854	\$ 32,432,111
Operating Transfers In	\$ 5,468,636	\$ -	\$ -	\$ 54,000	\$ 1,198,000	\$ 1,700,000	\$ 725,600	\$ 26,000	\$ -	\$ 1,377,388	\$ 2,416,160	\$ 158,400	\$ 754,530	\$ 463,373	\$ -	\$ -	\$ 14,342,087
Operating Transfers Out	(2,150,000)	(1,816,613)	(5,216,436)	-	-	(1,165,490)	-	-	-	(2,416,160)	(1,377,388)	-	(200,000)	-	-	-	(14,342,087)
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	3,079,171	-	400,000	125,000	286,294	-	-	3,890,465
OPEB Normal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	590,000	590,000
Bond Principal	-	-	-	-	-	-	-	-	-	(998,333)	-	-	-	(422,602)	-	-	(1,420,935)
Property Plant & Equipment	-	-	-	-	-	-	-	-	-	(1,535,200)	(4,026,500)	(895,000)	(55,000)	(25,000)	-	-	(6,536,700)
Ending Balance	\$ 12,244,331	\$ 750,400	\$ -	\$ (1,774,830)	\$ 1,405,000	\$ 50,000	\$ 1,706,500	\$ 298,100	\$ 20,226	\$ 13,464,845	\$ 101,000	\$ 1,206,433	\$ (2,011,869)	\$ 169,657	\$ 361,294	\$ 963,854	\$ 28,954,941

Grand Total Budgeted Expenditures: \$ 78,361,068

**CAPITAL SUMMARY
ALL FUNDS**

The City will continue to adhere to its pay-as-you-go financing methodology established in 1988. Capital expenditures have been chosen based on the availability of funding. This policy has enabled the City to provide needed improvements without affecting future budgets. The City's equipment is first-rate and the majority of its infrastructure is in good to excellent condition. The financing of needed equipment on a pay-as-you-go basis is only possible when a community experiences steady growth similar to that of North Myrtle Beach.

A summary of capital by fund and department is provided in the following table for the 2015 fiscal year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$78,361,068 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 28 years.

<u>Fund</u>	<u>Total Capital</u>
General	\$ 1,130,345
Water & Sewer	5,561,700
Storm Water Drainage	6,165,000
Park Improvement	-
Capital Improvement	715,510
Street Improvements	5,955,000
Solid Waste	895,000
Beach Services	55,000
Aquatics & Fitness Center	25,000
TOTAL	\$ 20,502,555
<u>Department</u>	<u>Total Capital</u>
General Government	\$ 635,510
Finance	273,000
Information Services	104,100
Public Safety	692,245
Planning/Development	28,000
Public Works	18,491,700
Parks & Recreation	214,000
Support Services	64,000
TOTAL	\$ 20,502,555

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2015 have increased from the previous fiscal year. Budgeted capital purchases at this time still make up only a small percentage of the overall expenditures of the General Fund because many of the ongoing capital projects of the government are recorded in other capital improvement funds.

Timely replacement of motorized equipment is necessary in order to ensure the most efficient delivery of services. This policy is evident in the replacement of vehicles with high mileage or use. Vehicles, such as fire trucks, construction equipment and pickup trucks are replaced based upon a set replacement schedule which has been followed in this budget cycle. This replacement policy ensures that equipment being used by employees for the public is in good working order, which protects the interests of those who work, live, and vacation in North Myrtle Beach.

The following table lists the various General Fund capital purchases for FY 2015:

GENERAL FUND CAPITAL

City Court	Court Seating	\$ 23,000
Information Services	Server Upgrades & Equipment	104,100
Revenue	Vehicle	25,000
Uniform Patrol	Patrol Vehicles	195,000
	Radios & Computers	260,000
Community Services	Jet Ski & Segway	32,500
Detectives	Surveillance Equipment	5,000
Public Safety Training	Vehicle & Simulator	42,280
Fire Suppression	SCBA & Various Equipment	157,465
Planning	Vehicle	28,000
Streets	Truck & Radios	140,000
Athletics	Truck	20,000
Parks	Truck	34,000
Vehicle Maintenance	Gas Pumps	40,000
Custodian/Facility Maintenance	Generator	24,000
		<u>24,000</u>
Total General Fund Capital - FY 2015		<u><u>\$ 1,130,345</u></u>

During the annual budget retreat, the Mayor and City Council review revenues, expenditures and capital needs for the upcoming fiscal year as well as the four following fiscal years for long term budget purposes. The budget decisions on capital must be reviewed in light of the ongoing capital improvement plans for the various departments that are part of the General Fund. The following table illustrates the projected capital needs by category for the General Fund for FY 2016 through FY 2019:

<u>Category</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Building, Land & Improvements	\$ 60,000	\$ -	\$ 80,000	\$ 48,000
Heavy Equipment	70,000	70,000	70,000	70,000
Office Equipment	105,000	110,000	160,000	160,000
Motor Vehicles	292,060	336,060	300,060	373,060
Other Equipment	405,000	395,000	70,100	60,100
Total	<u>\$ 932,060</u>	<u>\$ 911,060</u>	<u>\$ 680,160</u>	<u>\$ 711,160</u>

Capital expenditure projections for future years are within the annual spending parameters the City has allocated to capital purchases over the previous five years. The General Fund should have no problem continuing its pay-as-you-go financing for the various capital expenditures projected through FY 2019.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2015. Again, the pay-as-you-go financing mechanism will be used to fund these projects including the Myrtle Beach Booster Pump Station Project. The City of North Myrtle Beach believes this funding mechanism is the most cost-effective method over the long run and will continue this funding process as long as cash flows allow.

The Water and Sewer Fund is projected to spend \$5,561,700 on capital projects/equipment for FY 2015. The majority of these funds will come from Impact Fees. The largest capital expenditure will be the \$1,750,000 budgeted for a booster pump station on the Myrtle Beach 36' transmission line which will give the City a maximum capacity in the line of 15mgd. Other capital expenditures for the Water and Sewer Fund include normal replacements and expansions.

The following table lists the various capital expenditures for the Water and Sewer Fund being funded by operating funds:

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Utility Billing	Radio Read System	\$ 200,000
	Truck	25,000
Public Works Administration	GIS Mapping, System Modeling	350,000
	Radios - All Divisions	294,200
Wastewater Treatment	Chisel Plow	7,500
	Chemical Tank & Pumps	44,500
Wells & Lifts	Pump Station Improvements & Telemetry	350,000
	Safety Climb	25,000
	Electric Bay Doors	50,000
Construction Maintenance	Mini Excavator	58,000
	SCBA (Confined Space)	71,000
	Wellpoint Pump	35,000
	Portable Compressor	25,000
Total Water & Sewer Fund Operating		<u>\$ 1,535,200</u>

The following table lists the various capital expenditures that will be funded with impact fees and interest earned from impact fees:

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Wastewater Treatment	Misc. Capacity Improvements	\$ 177,500
Wells & Lifts	Sewer Pump Station Rehab.	299,000
Construction Maintenance	Sewer Line Rehabilitation	300,000
	MB Booster Pump Station	1,750,000
	FY15 Water Line Improvements	1,000,000
	Misc. Sewer Extensions	500,000
Total Water & Sewer Impact Fee Improvements		<u>\$ 4,026,500</u>

Capital expenditures for the Water & Sewer Fund reflect a normal year of activity for the fiscal year. Financing of future capital projects and equipment should continue to be funded on a pay-as-you-go basis through FY 2019. The City will continue to evaluate its future capital needs on a five-year basis annually at the budget retreat.

STREET IMPROVEMENT FUND

This fund accounts for the financial resources appropriated for street paving, resurfacing, intersection improvements, and sidewalk installation. The projects to be undertaken for FY 2015 are as follows:

<u>PROJECT</u>		<u>AMOUNT</u>
Beach Parking & Access Improvements	\$	200,000
Sidewalk/Bicycle Lane		250,000
Road Intersection Improvements		250,000
Road Resurfacing		200,000
East Coast Greenway, SCDOT-LPA		295,000
Ocean Creek - 46th South Underground Utilities		55,000
Crescent Beach Underground Utilities		3,000,000
Crescent Beach Road Widening		1,000,000
Champions BLVD.		130,000
Barefoot Bridge Maintenance - Annual Contract		75,000
Capital Projects - Misc./Future		500,000
Total Street Improvement Fund	\$	<u><u>5,955,000</u></u>

The funding for this year's projects will come from transfers from the General Fund, road fees, and grants.

The largest projects for FY 2015 are associated with the road widening and improvement project for South Ocean Blvd. from 16th South to 28th South. Underground utilities are not capitalized since they belong to the various utilities.

Projects for FY 2016 through FY 2019 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$14,160,000 for these projects. The estimated projects for FY 2016 through FY 2019 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Sidewalks	\$250,000	\$250,000	\$250,000	\$250,000
Intersection Improvements	250,000	250,000	300,000	300,000
Road Constr. & Resurfacing	1,885,000	275,000	325,000	375,000
Underground Utilities	5,000,000	2,500,000	800,000	-
Beach Access Improvements	<u>200,000</u>	<u>200,000</u>	<u>250,000</u>	<u>250,000</u>
Total Street Improvement Fund	<u><u>\$7,585,000</u></u>	<u><u>\$3,475,000</u></u>	<u><u>\$1,925,000</u></u>	<u><u>\$1,175,000</u></u>

PARK IMPROVEMENT FUND

The Park Improvement Fund will not have any budgeted expenditures for FY 2015. The new NMB Sports and Tourism Park opened on March 1, 2014 and all expenditures should be finalized by the end of FY 2014.

This fund will account for any new projects that are undertaken in the future to expand the new park or add facilities to it.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for financial resources to be used for capital asset replacements, acquisition, and construction. The projects for FY 2015 are mostly recreation related and the detail can be found in the Capital Improvement Section of this budget. The major project may be the dredging of the Cherry Grove channels if all the proper permits, approvals and funding are obtained during the fiscal year. The financing of the project will be done through a combination of a special assessment/general obligation bonds in order to obtain a favorable interest rate for the project. Estimates for the overall project at this time range from 7 to 10 million dollars. Most of the \$1,500,000 transfer from the General Fund for FY 2015 will be allocated to finish construction of the new park.

Future projects besides the Cherry Grove Dredging Project have not been identified. Funding of \$1,500,000 per year from the General Fund will continue through FY 2019. It is anticipated that additional recreational and public works projects will be developed as time goes on.

SOLID WASTE FUND

The Solid Waste Fund was established as an Enterprise Fund for FY 2001. Solid Waste was previously shown as part of the General Fund. This budget provides for \$895,000 of equipment to be purchased in FY 2015.

Equipment outlays for fiscal years FY 2016 through FY 2019 are projected as follows:

<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
\$675,000	\$735,000	\$410,000	\$615,000

STORM WATER DRAINAGE FUND

The Storm Water Drainage Fund was established by adoption of the Storm Water Management Ordinance during FY 2002. This Fund records all storm water fees collected from utility bills, as well as related capital expenditures for various drainage projects including ocean outfalls.

Capital outlay is projected to be \$6,165,000 for FY 2015. The major project for the upcoming fiscal year will be finishing the construction of the Main Street Ocean Outfall and its inland connections. This project which began during FY 2014 will cost approximately \$11,000,000 when it is finished. The budgeted amount is for \$4,000,000 which should cover the construction of the inland part of the drainage basin. The other project will be finishing the construction of the Hill Side Drainage Basin for \$2,000,000.

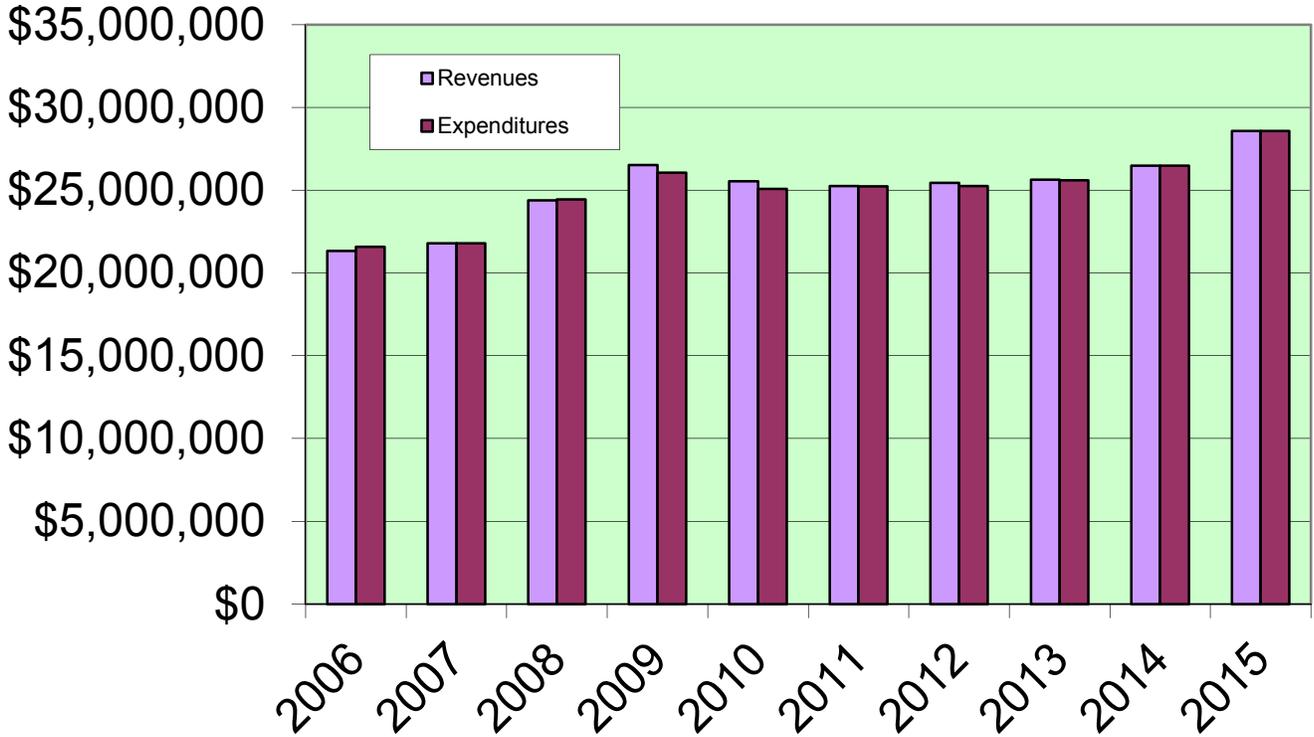
AQUATIC CENTER FUND

Very minor capital purchases are funded for the upcoming fiscal year and for seeable future in the amount of \$25,000 per year for equipment replacement.

GENERAL FUND SUMMARY

GENERAL FUND

**REVENUES AND EXPENDITURES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS**

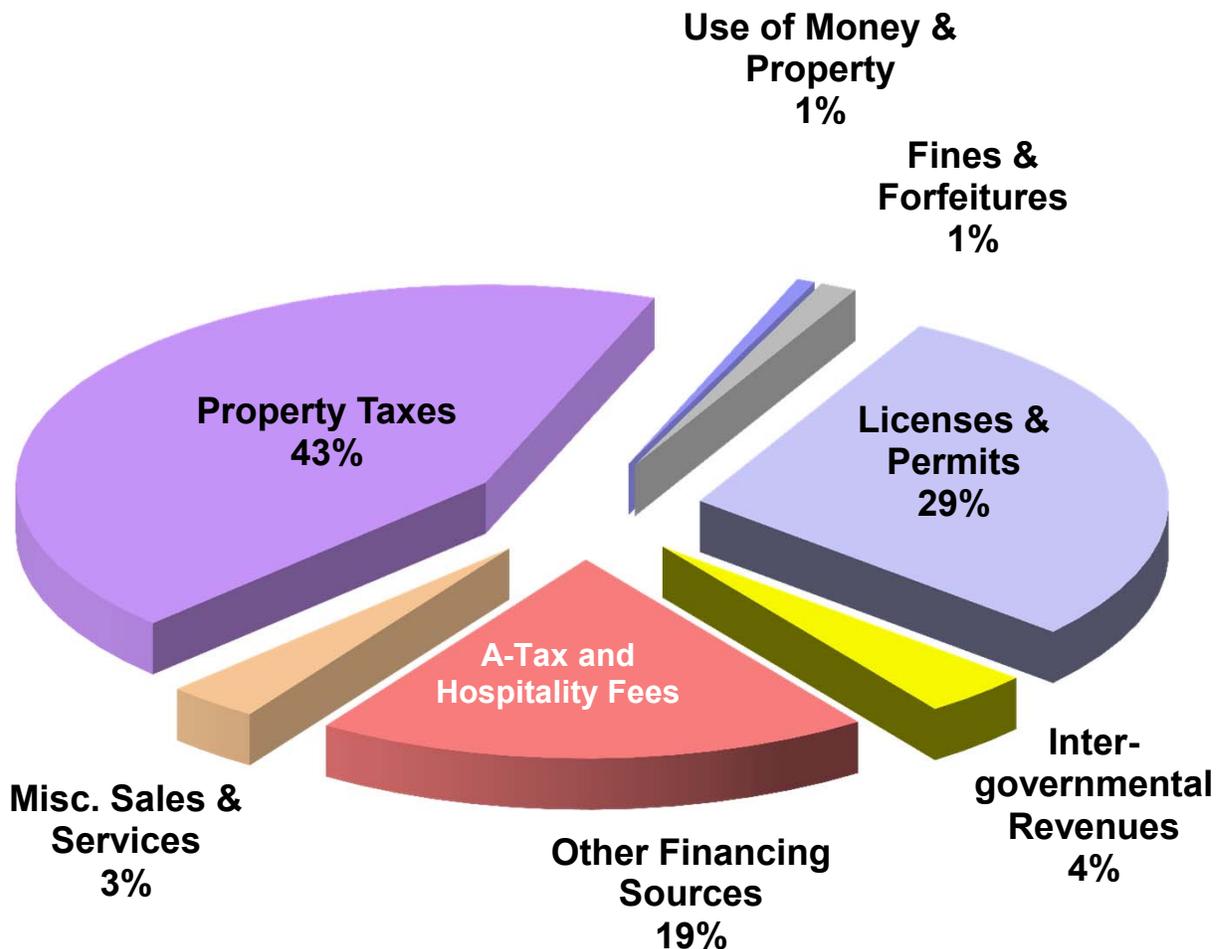


The graph above illustrates a reversal from budgeted deficits from FY 2006 through 2008, to a surplus for FY 2009 thru FY 2015. Over the last 10 years, the City has experienced growth in its fund balance as a result of excess revenues. The General Fund's fund balance is projected to be \$12,244,331 by the end of FY 2014. The City continues to exceed its 35% policy in Undesignated Fund Balance in order to provide for contingencies, economic downturns, and possible natural disasters such as hurricanes.

Expenditures have consistently come in under budget, while revenues have consistently been over budget. This is due to adopting conservative estimates for both revenues and expenditures. This budget continues to levy revenues at the middle of the projected ranges, while expenditures are appropriated at the higher end of projections, including full salaries.

GENERAL FUND REVENUES BY TYPE

The chart shown below illustrates the various General Fund revenue sources by type. Property Tax continues to be the highest source of revenues at 43%. Licenses and Permits is now the second significant revenue source making up 29% of the FY 2015 budget. The third largest source of revenues is 19% for local Hospitality Fees. The adoption of the 1% Hospitality Fee has improved the General Fund's overall financial picture. Intergovernmental Revenues have declined to 4% as funding for grants reduces each year. Revenue diversification continues to be a goal of the Mayor and City Council.



GENERAL FUND REVENUES

The tables below and on the next two pages provide four-year data for General Fund Revenues by source, as well as detail. The millage rate for FY 2015 increased by 1.3 mils due to equalization of revenues after the County reassessment.

SUMMARY OF REVENUE GENERAL FUND

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
Current Property Taxes	\$ 11,503,785	\$ 11,408,649	\$ 11,759,863	\$ 11,760,000	\$ 12,000,000
Delinquent Property Taxes	292,495	750,490	275,000	395,000	395,000
Licenses & Permits	6,888,598	7,500,430	7,311,000	7,982,108	8,197,000
Fines & Forfeitures	409,167	319,624	495,000	495,000	365,000
Use of Money & Property	161,220	183,658	188,600	180,000	185,000
Intergovernmental Revenue	1,441,862	1,188,576	1,016,300	1,093,616	1,064,800
Sales & Services	374,760	411,109	484,500	634,500	872,500
Miscellaneous	909,664	76,179	40,000	40,000	40,000
Other Financing Sources	4,448,147	4,588,250	4,920,502	5,020,502	5,468,636
TOTAL	<u>\$ 26,429,698</u>	<u>\$ 26,426,965</u>	<u>\$ 26,490,765</u>	<u>\$ 27,600,726</u>	<u>\$ 28,587,936</u>

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2015

	FY 2012 ACTUAL 32+6=38 MILS	FY 2013 ACTUAL 32+6=38 MILS	FY 2014 BUDGETED 32+6=38 MILS	FY 2014 ESTIMATED 32+6=38 MILS	FY 2015 BUDGETED 33.1+6.2=39.3 MILS
Real & Personal Property	\$ 12,019,526	\$ 11,830,595	\$ 12,109,863	\$ 12,110,000	\$ 12,350,000
Estimated Non-Collectible	(515,741)	(421,946)	(350,000)	(350,000)	(350,000)
TOTAL CURRENT	<u>\$ 11,503,785</u>	<u>\$ 11,408,649</u>	<u>\$ 11,759,863</u>	<u>\$ 11,760,000</u>	<u>\$ 12,000,000</u>
Delinquent Property Taxes	122,104	634,852	125,000	275,000	275,000
Tax Penalties	170,391	115,638	150,000	120,000	120,000
TOTAL DELINQUENT	<u>\$ 292,495</u>	<u>\$ 750,490</u>	<u>\$ 275,000</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>
TOTAL TAX REVENUE	<u>\$ 11,796,280</u>	<u>\$ 12,159,139</u>	<u>\$ 12,034,863</u>	<u>\$ 12,155,000</u>	<u>\$ 12,395,000</u>

FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF REVENUE
GENERAL FUND

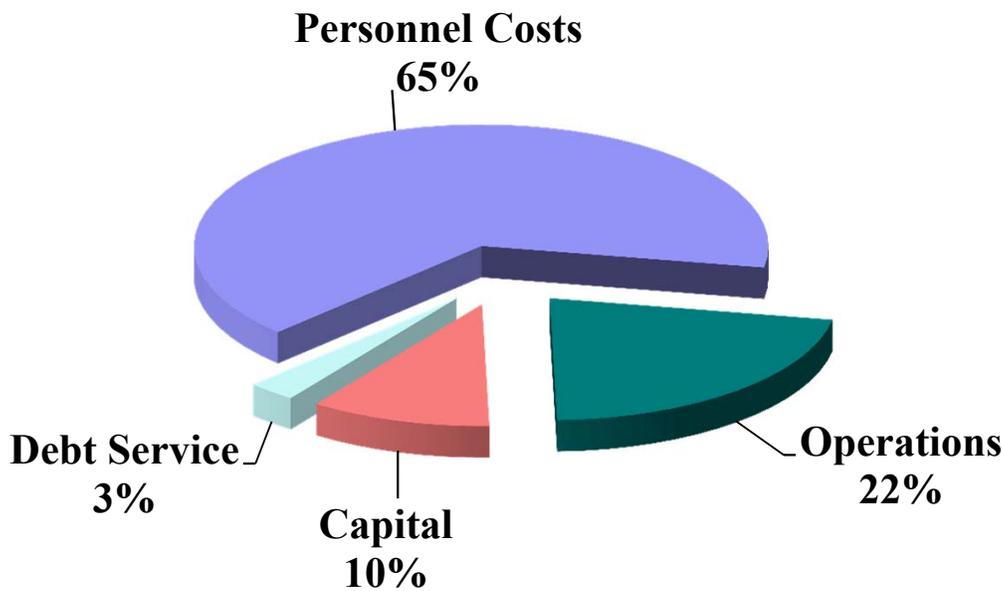
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Beginning Fund Balance	\$ 10,082,589	\$ 11,292,778	\$ 12,746,332	\$ 11,967,882	\$ 12,244,331
TAXES:					
Current Taxes	11,503,785	11,408,649	11,759,863	11,760,000	12,000,000
TOTAL CURRENT TAXES:	11,503,785	11,408,649	11,759,863	11,760,000	12,000,000
Delinquent Property Taxes	122,104	634,852	125,000	275,000	275,000
Tax Penalties	170,391	115,638	150,000	120,000	120,000
TOTAL DELINQUENT TAXES:	292,495	750,490	275,000	395,000	395,000
LICENSES & PERMITS:					
Business License Fees	4,593,270	5,099,302	4,825,000	5,275,000	5,425,000
Business License Penalties	32,774	31,967	50,000	40,000	50,000
Building Permits	363,375	392,081	360,000	600,000	600,000
Inspection Fees	2,510	4,310	3,500	4,000	4,000
Other Permits	11,095	16,200	10,000	20,000	10,000
Santee Cooper Franchise Fees	1,160,673	1,214,470	1,275,000	1,275,000	1,325,000
Horry Electric Franchise Fees	145,885	149,794	152,500	160,905	165,000
TWC Cable Franchise Fees	465,318	478,038	490,000	490,000	500,000
HTC Cable Franchise Fees	38,510	45,065	60,000	48,000	48,000
Gas Franchise Fees	75,188	69,203	85,000	69,203	70,000
TOTAL LICENSES & PERMITS	6,888,598	7,500,430	7,311,000	7,982,108	8,197,000
FINES & FORFEITURES:					
Fines / Bail Bonds	791,708	615,716	750,000	750,000	650,000
Victims Assistance	59,929	46,957	60,000	60,000	60,000
Improper Parking Fines	3,775	2,909	10,000	10,000	10,000
Seizures	10,527	5,384	100,000	100,000	5,000
Bail Bondsman Fee	2,331	1,260	-	-	-
Less transfer to State	(459,103)	(352,602)	(425,000)	(425,000)	(360,000)
TOTAL FINES & FORFEITURES	409,167	319,624	495,000	495,000	365,000
USE OF MONEY & PROPERTY:					
Interest	7,427	1,451	25,000	10,000	10,000
Property Rental	153,793	166,462	163,600	170,000	175,000
Purchasing Card Reimbursement	-	15,745	-	-	-
USE OF MONEY & PROPERTY:	161,220	183,658	188,600	180,000	185,000

FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF REVENUE
GENERAL FUND

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	255,867	297,169	257,200	295,000	257,200
Homestead Exemption Tax	136,609	147,035	150,000	150,000	150,000
Business Inventory Tax	36,616	36,616	36,600	36,616	36,600
Accommodations Tax	156,059	181,861	162,500	190,000	210,000
Admissions Tax	151,745	92,441	91,000	91,000	92,000
Motor Carrier Tax	17,036	20,093	18,000	20,000	18,000
Alcoholic Beverage Permit Fees	166,338	168,400	160,000	170,000	160,000
Government Grants	439,592	183,001	100,000	100,000	100,000
Horry County Recreation Grant	82,000	61,960	41,000	41,000	41,000
TOTAL INTERGOVERNMENTAL	1,441,862	1,188,576	1,016,300	1,093,616	1,064,800
SALES & SERVICES:					
Miscellaneous	35,691	49,018	35,000	70,000	40,000
Credit Card Service Charge	7,249	5,815	7,000	7,000	7,000
GIS Data	-	-	1,500	-	1,500
Johnny Causey Memorial	10,000	-	10,000	10,000	10,000
Fire Protection	110,352	110,352	110,000	110,000	110,000
City Codes and Ordinances	5,706	7,528	10,000	10,000	10,000
Street Work	5,499	32,031	4,000	15,000	4,000
Beach Service Franchise Fees	95,000	90,000	95,000	95,000	95,000
Recreation League Fees	51,204	53,617	45,000	45,000	45,000
Recreation Instructor Fees	9,578	10,960	10,000	10,000	10,000
Recreation Misc. Fees	44,481	51,788	30,000	30,000	30,000
NMB Park Sponsorships	-	-	10,500	100,000	70,000
NMB Park Concessions	-	-	75,000	75,000	275,000
NMB Park Admissions	-	-	25,000	25,000	90,000
NMB Park Rentals	-	-	4,000	20,000	45,000
NMB Park Registration	-	-	12,500	12,500	30,000
TOTAL SALES & SERVICES	374,760	411,109	484,500	634,500	872,500
MISCELLANEOUS:					
Insurance Reimbursements	21,913	11,585	25,000	25,000	25,000
Miscellaneous - Other	887,751	64,594	15,000	15,000	15,000
TOTAL MISCELLANEOUS	909,664	76,179	40,000	40,000	40,000
OTHER FINANCING SOURCES:					
Accommodations Tax	654,723	704,804	895,502	920,502	1,218,636
Trans. Local Accommodations	1,761,164	1,791,548	1,850,000	1,900,000	1,975,000
Trans. Local Hospitality Fees	2,032,260	2,091,898	2,175,000	2,200,000	2,275,000
TOTAL OTHER FIN. SOURCES:	4,448,147	4,588,250	4,920,502	5,020,502	5,468,636
TOTAL REVENUES:	26,429,698	26,426,965	26,490,765	27,600,726	28,587,936
TOTAL AVAILABLE RESOURCES:	\$ 36,512,287	\$ 37,719,743	\$ 39,237,097	\$ 39,568,608	\$ 40,832,267

GENERAL FUND EXPENDITURES BY TYPE -- FY 2015

The following chart illustrates Expenditures by Type. Debt Service continues to consume a very reasonable portion of General Fund expenditures. A detailed discussion of Debt Service and its effect on the City's financial position can be found in the Debt Service Section of the General Fund. The City continues to provide quality equipment for employees in order to deliver services efficiently and effectively to the citizens of North Myrtle Beach and its many visitors. The largest expenditure continues to be personnel costs. The following chart illustrates the percentage each type makes up of the Budgeted Expenditures:



The table below shows a four-year comparison of General Fund Expenditures by Type.

GENERAL FUND EXPENDITURES BY TYPE

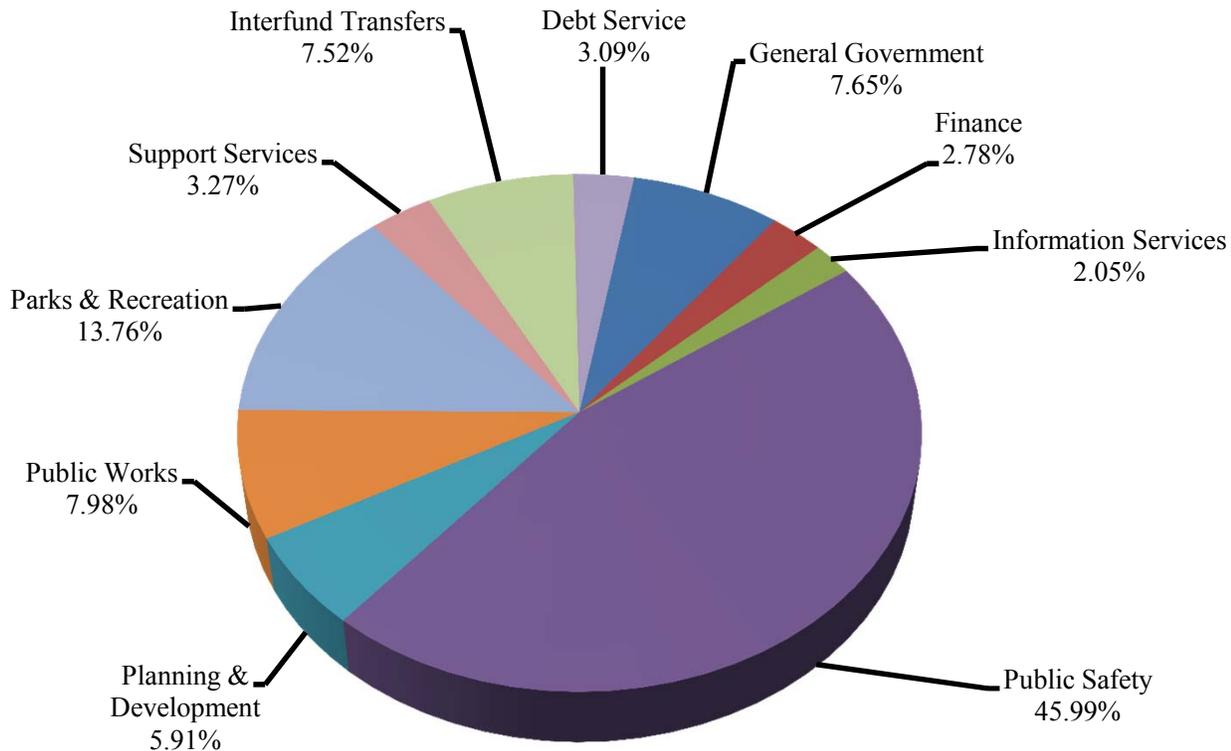
	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
Personnel and Training	\$ 18,834,623	\$ 18,979,883	\$ 20,199,683	\$ 19,804,437	\$ 21,074,566
Maintenance and Operations	6,198,878	6,850,798	6,255,049	6,115,683	7,016,815
Capital Expenditures	2,617,187	2,831,163	2,650,196	2,597,754	3,280,345
Debt Service Expenditures	799,165	606,936	717,778	606,936	883,414
TOTAL GENERAL FUND	\$ 28,449,853	\$ 29,268,780	\$ 29,822,706	\$ 29,124,810	\$ 32,255,140

* Figures are before the overhead allocations to other funds.

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY 2015

Expenditures by Department is another useful way to review expenditures. The largest department within the General Fund is the Public Safety Department. This department also employs 56.1% of all General Fund employees. Most fluctuations between departments over the last three years are a result of capital items.

The following chart illustrates the percentage each Department makes up of the Budgeted Expenditures:



The table below provides the data which is illustrated in the chart above:

GENERAL FUND EXPENDITURES	FY 2012 ACTUAL*	FY 2013 ACTUAL*	FY 2014 BUDGETED*	FY 2014 ESTIMATED*	FY 2015 BUDGETED*
General Government	\$ 2,065,118	\$ 2,194,816	\$ 3,661,262	\$ 3,566,523	\$ 3,688,399
Finance	739,739	786,085	796,608	786,665	794,785
Information Services	531,524	574,118	549,064	542,846	585,789
Public Safety	11,918,795	11,823,782	12,316,010	12,003,833	13,146,591
Planning and Development	1,506,101	1,536,644	1,654,868	1,536,378	1,690,710
Public Works	2,775,444	2,819,207	2,749,474	2,708,988	2,930,322
Parks and Recreation	4,037,226	4,383,415	3,212,657	3,921,357	3,934,321
Support Services	846,279	1,026,858	833,048	900,752	933,605
Debt Service	799,165	606,936	717,778	606,936	883,414
TOTAL GENERAL FUND	\$ 25,219,391	\$ 25,751,861	\$ 26,490,769	\$ 26,574,278	\$ 28,587,936

* Figures are net of the overhead allocation to the Water and Sewer Fund, Storm Water Fund, Solid Waste Fund, Beach Services Fund, Aquatic and Fitness Center Fund, NMB Enterprise Fund, and Insurance Reserve Fund.

The following table summarizes the Expenditures by Division within each Department. This table also is net of any overhead allocation costs being funded by the Water and Sewer Fund, the Solid Waste Fund, the Storm Water Fund, Beach Services Fund, the Aquatic Center Fund, the NMB Enterprise Fund, and the Insurance Reserve Fund.

FISCAL YEAR ENDING JUNE 30, 2015
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
210	GENERAL GOVERNMENT SERVICES	704,272	761,173	744,040	671,028	741,420
211	LEGISLATIVE	126,327	123,866	154,016	153,684	156,654
221	ADMINISTRATIVE	126,793	146,937	167,828	138,856	178,634
232	CITY COURT	426,352	421,848	444,739	426,510	487,599
242	LEGAL	237,676	282,632	203,930	226,941	208,580
252	HUMAN RESOURCES	443,698	458,360	446,709	449,504	415,512
TOTAL GENERAL GOVERNMENT SERV.		2,065,118	2,194,816	2,161,262	2,066,523	2,188,399
262	INFORMATION SERVICES	531,524	574,118	549,064	542,846	585,789
TOTAL INFORMATION SERVICES		531,524	574,118	549,064	542,846	585,789
342	ACCOUNTING	334,801	346,557	340,691	333,857	303,507
352	REVENUE	404,938	439,528	455,917	452,808	491,278
TOTAL FINANCE		739,739	786,085	796,608	786,665	794,785
411	PUBLIC SAFETY ADMIN.	401,293	358,453	477,691	389,617	450,880
422	UNIFORM PATROL	4,557,887	4,095,547	4,554,083	4,460,242	4,894,671
424	COMMUNITY SERVICES	792,698	831,931	804,122	757,175	846,227
431	DETECTIVES	816,998	919,101	940,469	935,477	1,028,218
442	COMMUNICATIONS/DETENTION	1,075,713	1,158,379	1,146,619	1,100,069	1,135,124
444	RECORDS	250,044	253,873	278,306	271,652	282,225
445	VICTIM RIGHTS ADVOCATE	69,320	72,361	77,337	74,171	83,552
452	PUBLIC SAFETY TRAINING	229,268	225,265	234,044	228,365	284,826
453	FIRE / RESCUE	3,441,173	3,587,683	3,482,427	3,464,057	3,811,051
454	FIRE PREVENTION/INSPECTION	284,401	321,189	320,912	323,008	329,817
TOTAL PUBLIC SAFETY		11,918,795	11,823,782	12,316,010	12,003,833	13,146,591
521	PLANNING	849,857	859,573	953,530	870,955	963,660
522	BUILDING	656,244	677,071	701,338	665,423	727,050
TOTAL PLANNING & DEVELOPMENT		1,506,101	1,536,644	1,654,868	1,536,378	1,690,710
652	STREETS / DRAINAGE	2,125,444	2,169,207	2,099,474	2,058,988	2,280,322
TOTAL PUBLIC WORKS		2,125,444	2,169,207	2,099,474	2,058,988	2,280,322
741	RECREATION (ADMINISTRATION)	277,315	296,848	322,644	337,553	310,853
742	RECREATION (ATHLETICS)	234,525	336,301	454,090	470,967	689,217
743	RECREATION (PROGRAMS/EVENTS)	744,813	732,867	910,397	760,206	909,688
744	RECREATION (SPORTS COMPLEX)	-	-	-	83,613	169,496
754	PARKS / GROUNDS	1,280,573	1,517,399	1,525,526	1,519,018	1,855,067
TOTAL PARKS AND RECREATION		2,537,226	2,883,415	3,212,657	3,171,357	3,934,321
822	PURCHASING	163,636	128,067	119,005	119,096	124,086
832	FLEET MAINTENANCE	263,291	280,866	253,480	256,408	284,043
842	CUSTODIAL/FACILITY MAINT.	419,352	617,925	460,563	525,248	525,476
TOTAL SUPPORT SERVICES		846,279	1,026,858	833,048	900,752	933,605
911	DEBT SERVICE	799,165	606,936	717,778	606,936	883,414
915	OTHER FINANCING USES	2,150,000	2,150,000	2,150,000	2,900,000	2,150,000
TOTAL GENERAL FUND EXPENDITURES		25,219,391	25,751,861	26,490,769	26,574,278	28,587,936

General Fund benchmarks, goals and priorities are located in the narrative discussion of each department. The detail for each division is included within the departmental sections of the presentations.

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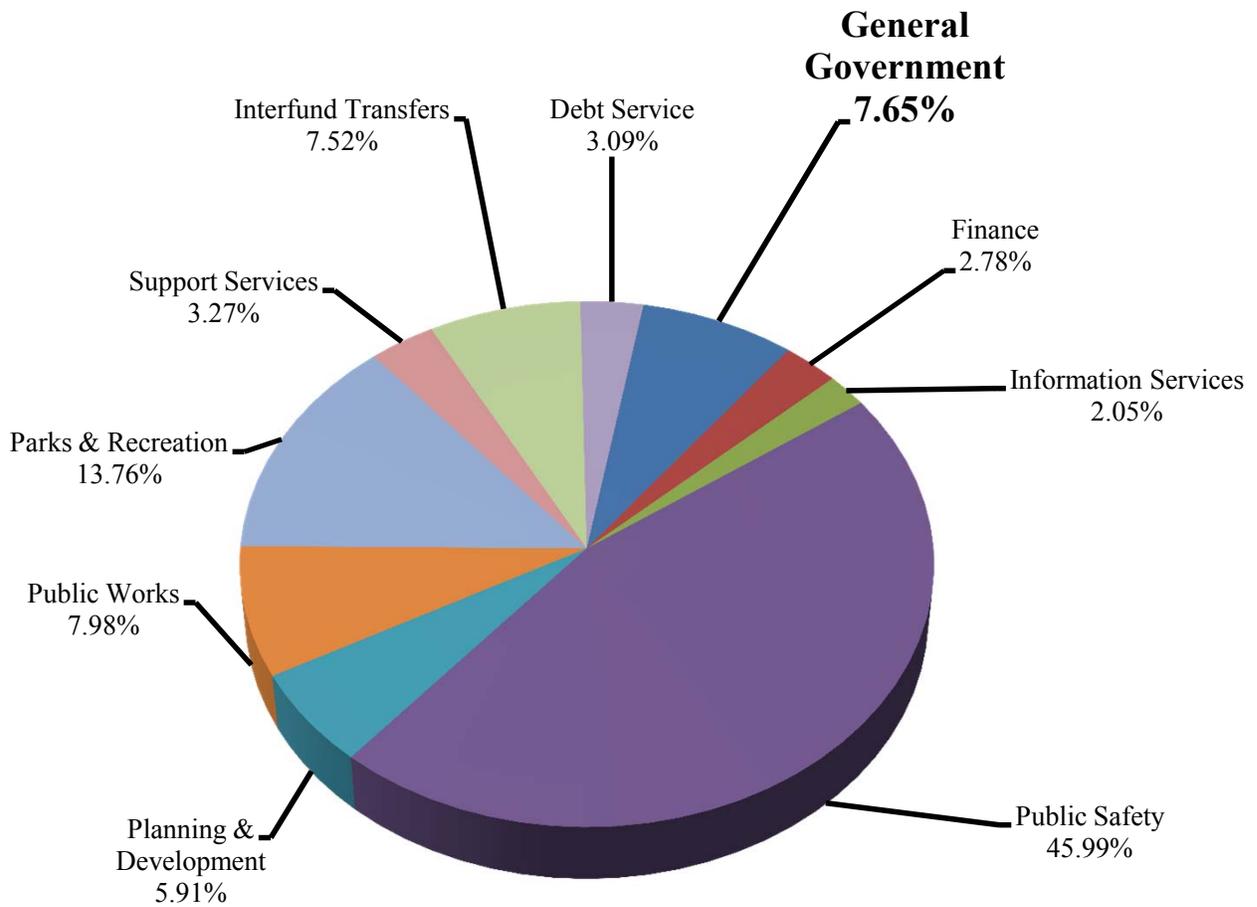
GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

GENERAL FUND
GENERAL GOVERNMENT SERVICES DEPARTMENT

The General Government Services Department includes 6 divisions: General Government, Administrative, Legislative, City Court, Legal, and Human Resources. These divisions provide the framework of City policy and management philosophy. Descriptions of the individual divisions are provided in their individual division narratives which follow.

The chart below shows the portion of General Fund Expenditures allocated to the General Government Department, which reflects 7.65% of the overall resources appropriated in the General Fund for FY 2015.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 6.4% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2015
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	8
ADMINISTRATIVE	2	1 ¹	1	1	1
CITY COURT	5	5	5	5	5
LEGAL	2	2	2	2	2
HUMAN RESOURCES	<u>10</u>	<u>9</u> ²	<u>8</u> ³	<u>8</u>	<u>8</u>
TOTAL	<u><u>27</u></u>	<u><u>25</u></u>	<u><u>24</u></u>	<u><u>24</u></u>	<u><u>24</u></u>

Footnotes:

¹ Executive Secretary position was eliminated in FY 2012.

² 1 Secretary/Receptionist was eliminated for FY 2012.

³ Risk Manager position was eliminated for FY 2013.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, and the Aquatic Center Fund to accomplish the level of services and goals of this department. The General Fund will provide \$2,188,399, the Water and Sewer Fund \$1,075,459, the Solid Waste Fund \$211,569, the Beach Services Fund \$169,073, the Aquatic Center Fund \$81,176, and the NMB Enterprise Fund \$21,721. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Aquatic Center Fund, and the NMB Enterprise Fund record their share of these various administrative divisions as an Overhead Allocation and not as direct charges to individual object codes like they do for divisions directly assigned to them. The overhead rates are assigned based upon estimates of time the various divisions spend working in the funds.

SUMMARY OF EXPENDITURES
GENERAL GOVERNMENT DEPARTMENT

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
210	GENERAL GOVT. SERVICES	\$ 1,280,494	\$ 1,383,951	\$ 1,352,800	\$ 1,220,051	\$ 1,373,000
211	LEGISLATIVE	252,654	247,732	308,032	307,368	313,308
221	ADMINISTRATIVE	253,586	293,875	335,656	277,712	357,268
232	CITY COURT	426,352	421,848	444,739	426,510	487,599
242	LEGAL	475,352	565,263	407,860	453,882	417,160
252	HUMAN RESOURCES	<u>764,997</u>	<u>790,275</u>	<u>770,188</u>	<u>775,007</u>	<u>799,062</u>
TOTAL EXPENDITURES		<u>\$ 3,453,435</u>	<u>\$ 3,702,944</u>	<u>\$ 3,619,275</u>	<u>\$ 3,460,530</u>	<u>\$ 3,747,397</u>
GENERAL GOVT. OVERHEAD		<u>(1,388,317)</u>	<u>(1,508,128)</u>	<u>(1,458,013)</u>	<u>(1,394,007)</u>	<u>(1,558,998)</u>
NET GENERAL GOVERNMENT		<u>\$ 2,065,118</u>	<u>\$ 2,194,816</u>	<u>\$ 2,161,262</u>	<u>\$ 2,066,523</u>	<u>\$ 2,188,399</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY 2014 departmental goals and priorities. Several of these goals are ongoing and will continue into future years.

- Continue to expand the city through various annexations.
- Promote the City and its tourist based economy through the North Myrtle Beach Chamber of Commerce and various festivals that have been assumed by the City.
- Explore the opportunity to dredge the channels in Cherry Grove.
- Continue in-house employee health center program and evaluate results.
- Increase communication to North Myrtle Beach residents regarding city initiatives through all mediums, including social media.

The following goals have been added for FY 2015:

- Continue to expand the city through various annexations.
- Promote the City and its tourist based economy through the North Myrtle Beach Chamber of Commerce and various festivals that have been assumed by the City.
- Provide the funding sources for the dredging of the channels in Cherry Grove, and seek additional funds through the state.
- Continue to provide open communication to North Myrtle Beach residents regarding city initiatives through all mediums, including social media.
- Partner with private sector to expand tourist related venues when appropriate, such as in the new NMB Sports and Tourism Park.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 162,218	\$ 199,055	\$ 170,000	\$ 204,000	\$ 220,000
024	UNEMPLOYMENT INSURANCE	26,369	3,273	30,000	15,000	20,000
030	TRAINING	-	-	5,000	-	5,000
050	AWARDS	8,656	3,279	11,000	6,000	11,000
	* SUBTOTAL PERSONNEL *	<u>197,243</u>	<u>205,607</u>	<u>216,000</u>	<u>225,000</u>	<u>256,000</u>
111	MATERIALS/SUPPLIES	9,657	8,650	10,000	8,651	10,000
113	PRINTING/BINDING	20,395	30,793	25,000	25,000	30,000
120	COMMUNICATIONS	77,870	64,036	75,000	65,000	75,000
121	UTILITIES	338,210	376,926	380,000	380,000	390,000
130	CONTRACTUAL SERVICES	33,211	45,264	36,400	36,400	37,000
131	REPAIRS/MAINTENANCE	81,365	39,081	52,000	45,000	52,000
132	PROFESSIONAL SERVICES	57,168	36,790	48,400	10,000	9,000
140	SUBSCRIPTIONS/DUES	64,075	58,375	64,000	60,000	64,000
143	ELECTIONS	10,294	-	10,000	10,000	-
160	SCMIRF LIAB. INSURANCE	391,006	435,429	436,000	355,000	450,000
	* SUBTOTAL OPERATING *	<u>1,083,251</u>	<u>1,095,344</u>	<u>1,136,800</u>	<u>995,051</u>	<u>1,117,000</u>
321	BUILDING IMPROVEMENTS	-	83,000	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>83,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,280,494</u>	<u>\$ 1,383,951</u>	<u>\$ 1,352,800</u>	<u>\$ 1,220,051</u>	<u>\$ 1,373,000</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	448,172	484,383	473,480	427,018	480,550
	SOLID WASTE FUND 6%	76,830	83,037	81,168	73,203	82,380
	BEACH SERVICES FUND 2%	25,610	27,679	27,056	24,401	27,460
	AQUATIC CENTER FUND 2%	25,610	27,679	27,056	24,401	27,460
	NMB ENTERPRISE FUND 1%	-	-	-	-	13,730
	**LESS OVERHEAD TOTAL **	<u>576,222</u>	<u>622,778</u>	<u>608,760</u>	<u>549,023</u>	<u>631,580</u>
TOTAL NET GENERAL FUND		<u>\$ 704,272</u>	<u>\$ 761,173</u>	<u>\$ 744,040</u>	<u>\$ 671,028</u>	<u>\$ 741,420</u>

DIVISION 210 GENERAL GOVERNMENT SERVICES

DIVISION NARRATIVE

The General Services division provides for the charges that are difficult to distribute to other City departments, such as telephone, radio communications, utility bills, internet service, programs that benefit all employees, and general liability insurance expenses. This division provides for payment of services not available through City departments. This division helps the accounting function greatly by avoiding the time-consuming process of splitting or allocating individual charges to various divisions and funds. Additionally, this division budgets monies for studies, projects, or consultants that affect the entire City.

Funding is provided in this division for a self-funded insurance pool for all insurance, except worker's compensation and health. The insurance pool is the South Carolina Municipal Insurance Reserve Fund. Major expenditures in this division also include communications, utilities, Currents, and repairs and maintenance.

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. On a budgetary basis, this division had a decrease of 0.4% over last year. The majority of the decrease is due to a decrease in professional services, and due to a new overhead allocation to the NMB Enterprise Fund .

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 126,152	\$ 115,358	\$ 171,933	\$ 168,308	\$ 168,462
014	OVERTIME	-	1,680	-	1,500	1,500
021	FICA	9,083	9,381	12,895	12,800	12,780
022	EMPLOYEE RETIREMENT	3,194	3,478	3,499	3,500	3,554
023	EMPLOYEE INSURANCE	51,789	52,080	66,380	66,380	72,960
030	TRAINING	1,511	1,322	10,000	10,000	10,000
040	WORKERS COMPENSATION	766	372	500	400	1,019
050	AWARDS	465	521	525	580	633
	* SUBTOTAL PERSONNEL *	<u>192,960</u>	<u>184,192</u>	<u>265,732</u>	<u>263,468</u>	<u>270,908</u>
111	MATERIALS/SUPPLIES	7,535	8,127	3,000	8,000	5,000
112	OFFICE SUPPLIES	253	1,929	300	500	500
113	PRINTING/BINDING	43	-	100	100	300
120	COMMUNICATIONS	1,886	1,485	2,100	1,800	2,000
131	REPAIRS/MAINTENANCE	240	-	300	-	300
132	PROFESSIONAL SERVICES	24,872	18,580	23,000	20,000	20,000
140	SUBSCRIPTIONS/DUES	4,764	3,289	2,500	2,500	3,300
141	TRAVEL / BUSINESS	19,094	16,764	10,000	10,000	10,000
142	ADVERTISING	1,007	1,354	1,000	1,000	1,000
152	DAMAGE CLAIMS	-	12,012	-	-	-
	* SUBTOTAL OPERATING *	<u>59,694</u>	<u>63,540</u>	<u>42,300</u>	<u>43,900</u>	<u>42,400</u>
	** TOTAL EXPENDITURES **	<u>\$ 252,654</u>	<u>\$ 247,732</u>	<u>\$ 308,032</u>	<u>\$ 307,368</u>	<u>\$ 313,308</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	88,429	86,706	123,212	122,948	125,324
	SOLID WASTE FUND 6%	15,159	14,864	18,482	18,442	18,798
	BEACH SERVICES FUND 2%	12,633	12,387	6,161	6,147	6,266
	AQUATIC CENTER FUND 2%	10,106	9,909	6,161	6,147	6,266
	**LESS OVERHEAD TOTAL **	<u>126,327</u>	<u>123,866</u>	<u>154,016</u>	<u>153,684</u>	<u>156,654</u>
TOTAL NET GENERAL FUND		<u>\$ 126,327</u>	<u>\$ 123,866</u>	<u>\$ 154,016</u>	<u>\$ 153,684</u>	<u>\$ 156,654</u>

DIVISION 211 LEGISLATIVE

DIVISION NARRATIVE

This division provides for salaries and other expenses related to the City's seven elected officials, a Mayor and six Council members. Although only four Council members have district residency requirements, all are elected at-large to serve four-year terms. All legislative powers and determinations of policy matters are vested in City Council. Council employs a City Manager to serve at its pleasure. Council also establishes other administrative departments and creates, changes, or abolishes any other office, department, or agency upon recommendations of the City Manager. City Council, with the advice of the City Manager, has the authority to appoint all committees, boards, and commissions related to municipal affairs.

The City Clerk attends all Council meetings and records the minutes of the meetings. Additionally, the City Clerk handles citizen complaints received by the City, acting as the go-between to coordinate City efforts to resolve complaints. The City Clerk is responsible for maintaining archives of Council meetings, all contracts, and for the codification of all City ordinances.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Clerk	1	14	\$ 44,538
Mayor	1	elected	28,626
Council Members	<u>6</u>	elected	<u>95,298</u>
	TOTALS	8	<u>\$ 168,462</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.7% increase is due to an increase in personnel expenditures.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 160,192	\$ 174,072	\$ 180,974	\$ 183,000	\$ 200,519
015	SPECIAL ALLOWANCE	7,200	7,675	8,340	8,340	8,340
021	FICA	9,575	9,242	9,500	9,000	9,100
022	EMPLOYEE RETIREMENT	23,424	26,064	27,146	27,146	28,503
023	EMPLOYEE INSURANCE	8,313	8,399	8,700	8,700	9,120
030	TRAINING	-	-	8,000	2,000	8,000
040	WORKERS COMPENSATION	974	658	901	701	1,503
050	AWARDS	274	325	345	325	433
	* SUBTOTAL PERSONNEL *	<u>209,952</u>	<u>226,435</u>	<u>243,906</u>	<u>239,212</u>	<u>265,518</u>
111	MATERIALS/SUPPLIES	2,618	918	2,000	1,500	2,000
112	OFFICE SUPPLIES	3,363	1,533	500	500	500
113	PRINTING/BINDING	-	86	-	-	-
120	COMMUNICATIONS	2,197	2,264	3,400	4,000	3,400
130	CONTRACTUAL SERVICES	3,716	2,207	5,000	2,500	5,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	5,750	-	250	-	250
140	SUBSCRIPTIONS/DUES	2,039	3,139	3,000	3,000	3,000
141	TRAVEL / BUSINESS	1,775	2,451	2,000	2,000	2,000
142	ADVERTISING	25	-	-	-	-
190	CONTINGENT	22,151	54,842	75,000	25,000	75,000
	* SUBTOTAL OPERATING *	<u>43,634</u>	<u>67,440</u>	<u>91,750</u>	<u>38,500</u>	<u>91,750</u>
	** TOTAL EXPENDITURES **	<u>\$ 253,586</u>	<u>\$ 293,875</u>	<u>\$ 335,656</u>	<u>\$ 277,712</u>	<u>\$ 357,268</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	88,756	102,856	134,263	111,085	142,908
	SOLID WASTE FUND 6%	15,215	17,633	20,139	16,663	21,436
	BEACH SERVICES FUND 2%	12,679	14,694	6,713	5,554	7,145
	AQUATIC CENTER FUND 2%	10,143	11,755	6,713	5,554	7,145
	**LESS OVERHEAD TOTAL **	<u>126,793</u>	<u>146,938</u>	<u>167,828</u>	<u>138,856</u>	<u>178,634</u>
	TOTAL NET GENERAL FUND	<u>\$ 126,793</u>	<u>\$ 146,937</u>	<u>\$ 167,828</u>	<u>\$ 138,856</u>	<u>\$ 178,634</u>

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

This division provides for the City Manager. The City Manager serves as Chief Executive Officer of the City. He is responsible for keeping City Council advised of the financial condition and future needs of the City. He administers all policies, ordinances, and programs adopted by City Council.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Manager	1	contract	\$ 190,023
Longevity	<u>-</u>		<u>\$ 10,496</u>
TOTAL	<u>1</u>		<u>\$ 200,519</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.4% increase is due to an increase in personnel expenditures.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 273,457	\$ 278,516	\$ 283,405	\$ 283,400	\$ 294,738
014	OVERTIME	7,541	7,422	7,000	7,000	7,200
021	FICA	19,209	19,807	20,038	20,038	21,438
022	EMPLOYEE RETIREMENT	23,404	29,335	28,398	28,398	32,519
023	EMPLOYEE INSURANCE	41,426	42,022	43,500	43,500	45,600
030	TRAINING	3,803	4,125	3,200	3,200	3,200
040	WORKERS COMPENSATION	2,356	1,095	1,499	1,200	2,264
050	AWARDS	2,325	2,590	2,624	2,624	3,165
	* SUBTOTAL PERSONNEL *	<u>373,521</u>	<u>384,912</u>	<u>389,664</u>	<u>389,360</u>	<u>410,124</u>
110	CLOTHING/UNIFORMS	-	11	425	400	425
111	MATERIALS/SUPPLIES	12,974	3,114	6,500	6,500	3,000
112	OFFICE SUPPLIES	4,964	8,119	2,000	2,000	7,500
113	PRINTING/BINDING	505	621	1,500	650	1,000
120	COMMUNICATIONS	4,184	4,226	4,500	4,400	4,500
130	CONTRACTUAL SERVICES	5,689	3,021	6,600	3,200	5,000
131	REPAIRS/MAINTENANCE	-	-	2,000	-	2,000
132	PROFESSIONAL SERVICES	12,259	10,205	18,250	11,000	18,250
140	SUBSCRIPTIONS/DUES	1,462	1,826	2,300	2,000	2,300
141	TRAVEL / BUSINESS	9,348	5,793	10,500	7,000	10,000
142	ADVERTISING	1,446	-	500	-	500
	* SUBTOTAL OPERATING *	<u>52,831</u>	<u>36,936</u>	<u>55,075</u>	<u>37,150</u>	<u>54,475</u>
380	OFFICE FURNITURE	-	-	-	-	23,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 426,352</u>	<u>\$ 421,848</u>	<u>\$ 444,739</u>	<u>\$ 426,510</u>	<u>\$ 487,599</u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

This division provides for a City Judge, a Clerk of Court & Ministerial Judge, two Assistant Clerks of Court/Associate Judges, one Assistant Clerk of Court.

The City Judge holds bench trials each Wednesday throughout the year, in addition to a week of jury trials every other month. The Judge disposes of more than 8,300 cases per year, either through bond forfeiture or trial.

The Clerk of Court & Ministerial Judge assists the City Judge, maintains court records and documents, acts as the Ministerial Judge, prepares the jury roster and other court information. The Assistant Clerks of Court/Associate Judges assist in maintaining court records and documents as well as performing various clerical functions for the division. The Clerk of Court process daily paperwork and enters traffic tickets. A part-time Bailiff who is budgeted within the Detective Division ensures the safety of courtroom occupants during bench and jury trials.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Judge	1	contract	\$ 83,695
Clerk of Court & Municipal Judge	1	21	72,255
Assistant Clerk of Court/Associate Judge	2	15	88,547
Assistant Clerk of Court	1	15	44,648
Longevity/On Call Pay	-		<u>5,593</u>
TOTAL	5		<u>\$ 294,738</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Court Room Seating	\$ 23,000	380

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.6% increase is due to an increase in personnel and capital expenditures.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 152,415	\$ 147,059	\$ 148,240	\$ 148,240	\$ 154,297
014	OVERTIME	587	682	500	500	500
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	10,636	10,154	10,412	10,412	10,371
022	EMPLOYEE RETIREMENT	15,804	15,082	16,664	16,664	16,694
023	EMPLOYEE INSURANCE	16,250	24,475	17,400	17,400	18,240
030	TRAINING	3,187	4,946	4,500	4,500	4,500
040	WORKERS COMPENSATION	1,331	537	749	600	1,163
050	AWARDS	750	766	870	766	870
	* SUBTOTAL PERSONNEL *	<u>207,260</u>	<u>210,001</u>	<u>205,635</u>	<u>205,382</u>	<u>212,935</u>
111	MATERIALS/SUPPLIES	3,288	-	1,500	-	1,500
112	OFFICE SUPPLIES	3,809	229	1,500	1,500	1,500
120	COMMUNICATIONS	2,362	2,418	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	25,000	75,000	75,000	75,000	77,000
131	REPAIRS/MAINTENANCE	376	-	500	-	500
132	PROFESSIONAL SERVICES	97,143	117,516	100,000	100,000	100,000
140	SUBSCRIPTIONS/DUES	19,472	18,699	19,225	19,000	19,225
141	TRAVEL / BUSINESS	1,053	-	2,000	500	2,000
152	DAMAGE CLAIMS	115,589	141,400	-	50,000	-
	* SUBTOTAL OPERATING *	<u>268,092</u>	<u>355,262</u>	<u>202,225</u>	<u>248,500</u>	<u>204,225</u>
	** TOTAL EXPENDITURES **	<u>\$ 475,352</u>	<u>\$ 565,263</u>	<u>\$ 407,860</u>	<u>\$ 453,882</u>	<u>\$ 417,160</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	166,373	197,841	163,144	181,552	166,864
	SOLID WASTE FUND 6%	28,521	33,916	24,472	27,233	25,030
	BEACH SERVICES FUND 2%	23,768	28,263	8,157	9,078	8,343
	AQUATIC CENTER FUND 2%	19,014	22,611	8,157	9,078	8,343
	**LESS OVERHEAD TOTAL **	<u>237,676</u>	<u>282,631</u>	<u>203,930</u>	<u>226,941</u>	<u>208,580</u>
	TOTAL NET GENERAL FUND	<u>\$ 237,676</u>	<u>\$ 282,632</u>	<u>\$ 203,930</u>	<u>\$ 226,941</u>	<u>\$ 208,580</u>

DIVISION 242 LEGAL

DIVISION NARRATIVE

This division provides for a City Attorney and a Legal Assistant. The City Attorney performs a variety of important functions in the City. He acts as City Prosecutor in City Court, provides legal advice to the Mayor, City Council, and City Staff, and represents the City in all legal matters.

As prosecutor, the City Attorney tries cases arising under ordinances of the City, and all offenses which occur within the City that are subject to a fine not exceeding \$500 or imprisonment not exceeding 30 days. He also represents the City in all civil actions brought by or against the City. The City Attorney attends all City Council meetings and provides legal advice to the Mayor and City Council resulting from a citizen complaint or items of concern on the Council agenda. He reviews and negotiates contracts, leases, agreements, and other documents.

The Legal Assistant assists the City Attorney by performing research, monitoring the progress of all legal actions, and ensuring that all deadlines are met. The Legal Assistant interviews witnesses for trial, reviews DUI tapes and court reports in the preparation of City Court trials, and prepares and reviews pleadings, briefs, orders, agreements, and other legal documents as assigned by the City Attorney.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Attorney	1	contract	\$ 102,964
Legal Assistant	1	18	45,833
On Call Pay	-		<u>5,500</u>
TOTAL	2		<u>\$ 154,297</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.3 % increase is due to an increase in personnel expenditures.

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 532,235	\$ 519,205	\$ 528,511	\$ 533,162	\$ 544,938
012	SALARY, PART-TIME	-	-	-	285	-
014	OVERTIME	1,387	589	-	200	-
015	SPECIAL ALLOWANCE	8,100	4,200	4,200	4,200	4,200
021	FICA	37,795	36,879	37,524	38,000	38,691
022	EMPLOYEE RETIREMENT	49,028	54,802	56,633	56,633	62,060
023	EMPLOYEE INSURANCE	62,525	59,088	60,900	60,900	63,840
030	TRAINING	1,490	6,839	8,000	7,000	8,000
040	WORKERS COMPENSATION	4,301	2,536	3,401	2,800	3,269
050	AWARDS	8,513	3,874	4,019	4,077	5,064
	* SUBTOTAL PERSONNEL *	<u>705,374</u>	<u>688,012</u>	<u>703,188</u>	<u>707,257</u>	<u>730,062</u>
111	MATERIALS/SUPPLIES	12,028	21,491	7,000	10,500	9,000
112	OFFICE SUPPLIES	8,283	5,495	5,000	5,000	5,000
113	PRINTING/BINDING	459	1,478	3,000	1,500	3,000
120	COMMUNICATIONS	4,377	3,901	5,000	5,000	5,000
130	CONTRACTUAL SERVICES	14,352	13,187	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	14,230	52,495	30,000	30,000	30,000
140	SUBSCRIPTIONS/DUES	4,793	2,517	5,000	4,000	5,000
141	TRAVEL / BUSINESS	1,101	1,014	1,000	1,000	1,000
142	ADVERTISING	-	685	1,000	750	1,000
	* SUBTOTAL OPERATING *	<u>59,623</u>	<u>102,263</u>	<u>67,000</u>	<u>67,750</u>	<u>69,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 764,997</u>	<u>\$ 790,275</u>	<u>\$ 770,188</u>	<u>\$ 775,007</u>	<u>\$ 799,062</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	152,999	158,054	154,037	155,001	159,813
	SOLID WASTE FUND 8%	61,200	63,222	61,615	62,001	63,925
	BEACH SERVICES FUND 15%	76,500	79,028	77,019	77,501	119,859
	AQUATIC CENTER FUND 4%	30,600	31,611	30,808	31,000	31,962
	NMB ENTERPRISE FUND 1%	-	-	-	-	7,991
	**LESS OVERHEAD TOTAL **	<u>321,299</u>	<u>331,915</u>	<u>323,479</u>	<u>325,503</u>	<u>383,550</u>
TOTAL NET GENERAL FUND		<u>\$ 443,698</u>	<u>\$ 458,360</u>	<u>\$ 446,709</u>	<u>\$ 449,504</u>	<u>\$ 415,512</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of eight (8) employees as listed below. The Assistant City Manager is an extension of the City Manager's office, and assists the City Manager with the day-to-day management of City operations with direct oversight responsibilities of Human Resources Division, Support Services Division, the Grants/Special Projects Coordinator, and the Public Information Officer. Assists the City Manager with administrative functions such as promoting public relations, administering programs, and monitoring/ensuring legal compliance.

The HR Officer is responsible for the day-to-day administration of the City's Human Resource Division which should include responsibility for recruiting, employee training and development, employee orientation, employee wage and salary administration, pay-for-performance administration, management of fringe benefit program and personnel records; oversees the two HR Technicians who are responsible for personnel record keeping, transmittal of forms for health insurance, along with conducting employee orientation and other personnel matters relating to Human Resources.

The Grants/Special Projects Coordinator works with all departments to obtain grant financing and works on special projects as assigned. Prepares grant applications, administers each grant throughout the process, and coordinates with Finance Department for reimbursements. The Public Information Officer coordinates all information released to the public.

The Administrative Assistants are responsible for all typing, filing, message coordination, and other technical office duties for this division.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Assistant City Manager	1	33	\$ 125,751
Human Resources Officer	1	24	77,753
Public Information Officer	1	24	79,633
Grants/Special Projects Coordinator	1	22	72,050
Human Resources Technician	2	16	104,953
Administrative Assistant II	1	15	48,413
Administrative Assistant I	<u>1</u>	13	<u>36,385</u>
TOTAL	8		<u>\$ 544,938</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.0% decrease is due to a new overhead allocation to the NMB Enterprise Fund, and an increase in the overhead allocation from 10% to 15% to the Beach Services Fund.

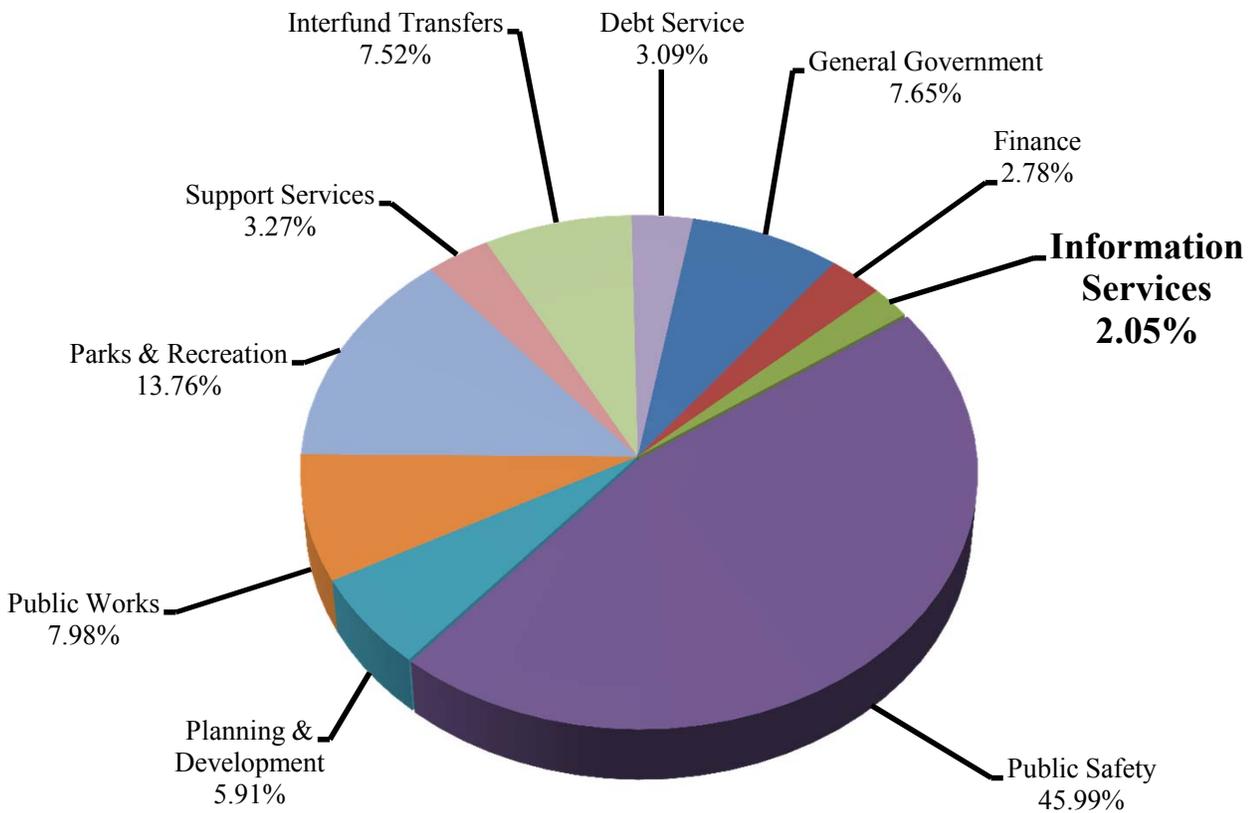
GENERAL FUND EXPENDITURES

INFORMATION SERVICES

GENERAL FUND
INFORMATION SERVICES DEPARTMENT

The Information Services Department includes one division and is part of the General Fund. The primary function of this department is to assist other departments in planning technology acquisition in addition to supervising, coordinating, and maintaining computer and telecommunication systems throughout the City. Information Services is responsible for the City's websites and administering the GIS.

The chart below shows the portion of General Fund Expenditures allocated to the Information Services Department, which reflects 2.05% of the overall resources appropriated in the General Fund for FY 2015.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 1.9% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2015
Regular Employees
INFORMATION SERVICES DEPARTMENT

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
INFORMATION SERVICES	<u>6</u>	<u>6</u>	<u>6</u>	<u>7</u> ¹	<u>7</u>
TOTAL	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>7</u></u>	<u><u>7</u></u>

Footnotes:

1 Computer Technician II position was added in FY 2014.

A summary of expenditures for the past 4 years of this department is provided below. The Information Services Department supervises and maintains computer systems throughout the City. The General Fund will provide \$585,789; the Water and Sewer Fund \$302,994; the Solid Waste Fund \$60,599, the Beach Services Fund \$30,299, the Aquatic Center Fund \$20,200, and the NMB Enterprise Fund \$10,100. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Aquatic Center Fund, and NMB Enterprise Fund each records its share of the Information Services Department as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rate for the Information Services Department is 30% for the Water and Sewer Fund, 6% for the Solid Waste Fund, 3% for the Beach Services Fund, 2% for the Aquatic Center Fund, and 1% for the NMB Enterprise Fund which correlates to the overall amount of time the division will spend on those activities.

SUMMARY OF EXPENDITURES
INFORMATION SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
262	INFORMATION SERVICES	\$ 876,284	\$ 973,081	\$ 930,617	\$ 920,078	\$ 1,009,981
TOTAL EXPENDITURES		<u>\$ 876,284</u>	<u>\$ 973,081</u>	<u>\$ 930,617</u>	<u>\$ 920,078</u>	<u>\$ 1,009,981</u>
INFORMATION SERVICES OVERHEAD		<u>(344,760)</u>	<u>(398,963)</u>	<u>(381,553)</u>	<u>(377,232)</u>	<u>(424,192)</u>
NET INFORMATION SERVICES		<u>\$ 531,524</u>	<u>\$ 574,118</u>	<u>\$ 549,064</u>	<u>\$ 542,846</u>	<u>\$ 585,789</u>

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department continues to work toward the accomplishment of its FY 2014 goals. Several of these goals have been realized, while some are being continued as follows:

- Provided the ability for beach chair and umbrella rentals over the internet.
- Installed a battery backup that supports the entire data center during loss of power.
- Installed data wiring and fiber distribution at the new sports park.
- Designed and installed wireless infrastructure and video surveillance system at the new sports park.
- Added a new HP generation 8 server to the City's cluster of virtual hosts.
- Completed rollout of new computers within Public Safety that allows for e-ticketing, electronic accident reporting, as well as silent dispatch.

The Information Services Department is constantly looking for ways in which to improve service levels and productivity within our user community, and the outside community as well. The following goals are provided for FY 2015:

- Develop off-site disaster recovery capability.
- Continue network enhancements.
- Meet FBI, SLED, and CJIS network security guidelines.
- Plan for replacement of end-of-life firewalls and VPN devices.
- Begin replacement of laptops in Public Works.
- Continue improvements to the City's virtual clusters.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 373,946	\$ 379,084	\$ 424,383	\$ 424,383	\$ 437,694
012	SALARY, PART-TIME	43,203	55,057	36,000	36,000	36,000
014	OVERTIME	20,927	20,439	7,000	7,373	7,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	31,588	32,673	33,745	33,745	35,812
022	EMPLOYEE RETIREMENT	35,262	39,205	46,225	46,225	49,031
023	EMPLOYEE INSURANCE	47,948	51,099	60,900	60,900	63,840
030	TRAINING	6,145	-	8,000	6,000	8,000
040	WORKERS COMPENSATION	3,727	1,288	1,700	1,300	2,883
050	AWARDS	3,095	3,326	3,494	3,572	4,884
	* SUBTOTAL PERSONNEL *	<u>571,241</u>	<u>587,571</u>	<u>626,847</u>	<u>624,898</u>	<u>650,544</u>
111	MATERIALS/SUPPLIES	43,716	50,997	27,600	27,600	27,600
112	OFFICE SUPPLIES	3,477	4,909	4,000	4,000	4,000
120	COMMUNICATIONS	4,227	4,752	4,800	4,500	5,800
130	CONTRACTUAL SERVICES	188,448	203,692	193,670	193,670	178,137
131	REPAIRS/MAINTENANCE	23,805	13,071	-	735	10,000
132	PROFESSIONAL SERVICES	1,740	6,094	15,000	6,000	25,000
140	SUBSCRIPTIONS/DUES	2,295	5,408	4,700	4,700	4,300
141	TRAVEL / BUSINESS	275	148	-	-	-
142	ADVERTISING	1,380	-	-	-	-
150	VEHICLE OPERATIONS	24	19	100	75	200
151	FUEL	249	327	300	300	300
	* SUBTOTAL OPERATING *	<u>269,636</u>	<u>289,417</u>	<u>250,170</u>	<u>241,580</u>	<u>255,337</u>
380	FURN. / OFFICE EQUIPMENT	35,407	96,093	53,600	53,600	104,100
	* SUBTOTAL CAPITAL *	<u>35,407</u>	<u>96,093</u>	<u>53,600</u>	<u>53,600</u>	<u>104,100</u>
	** TOTAL EXPENDITURES **	<u>\$ 876,284</u>	<u>\$ 973,081</u>	<u>\$ 930,617</u>	<u>\$ 920,078</u>	<u>\$ 1,009,981</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	248,368	291,924	279,185	276,023	302,994
	SOLID WASTE FUND 6%	52,577	58,385	55,837	55,205	60,599
	BEACH SERVICES FUND 3%	26,289	29,192	27,919	27,602	30,299
	AQUATIC CENTER FUND 2%	17,526	19,462	18,612	18,402	20,200
	NMB ENTERPRISE FUND 1%	-	-	-	-	10,100
	**LESS OVERHEAD TOTAL **	<u>344,760</u>	<u>398,963</u>	<u>381,553</u>	<u>377,232</u>	<u>424,192</u>
TOTAL NET GENERAL FUND		<u>\$ 531,524</u>	<u>\$ 574,118</u>	<u>\$ 549,064</u>	<u>\$ 542,846</u>	<u>\$ 585,789</u>

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

This division provides for seven employees: a Director of Information Services, a Network Administrator, a System Administrator/Virtual Environment Analyst, a GIS Analyst, a Database Administrator, an E-Government Business Analyst, and a Computer Technician. One part-time Computer Technician is budgeted. This division provides support services for computers and related functions throughout the City. Technology planning, acquisition, and support are provided by this division.

The Director of Information Services is responsible for the vision, coordination and management of the department, Network Administrator, and the Computer Technician are responsible for data security, network maintenance, programming, software and hardware maintenance. The GIS Analyst manages the City's existing and expanding GIS programs and supports users.

The Database Administrator manages the City's databases, creates applications, supports current users, and aids in the implementation of new software.

The E-Government Business Analyst maintains the City's intranet and internet web sites and creates applications. Additionally, this position is responsible for the enhancement and expansion of e-government services.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Director of Information Services	1	31	\$ 98,882
Network Administrator	1	21	61,546
System Administrator/Virtual Environment Analyst	1	21	52,638
GIS Analyst	1	21	63,850
E-Government Business Analyst	1	21	54,411
Database Administrator	1	21	55,980
Computer Technician II	1	19	47,393
Longevity	-		<u>2,994</u>
TOTAL	7		<u>\$ 437,694</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Disaster Recovery Backup Site	\$ 38,400	380
Shoretel Upgrades	6,600	380
Microsoft & Netmotion Software Licensing	44,100	380
Dual Factor Authentication	5,000	380
Testing Equipment	<u>10,000</u>	380
TOTAL	<u>\$ 104,100</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.7% increase is due to an increase in personnel and capital expenditures.

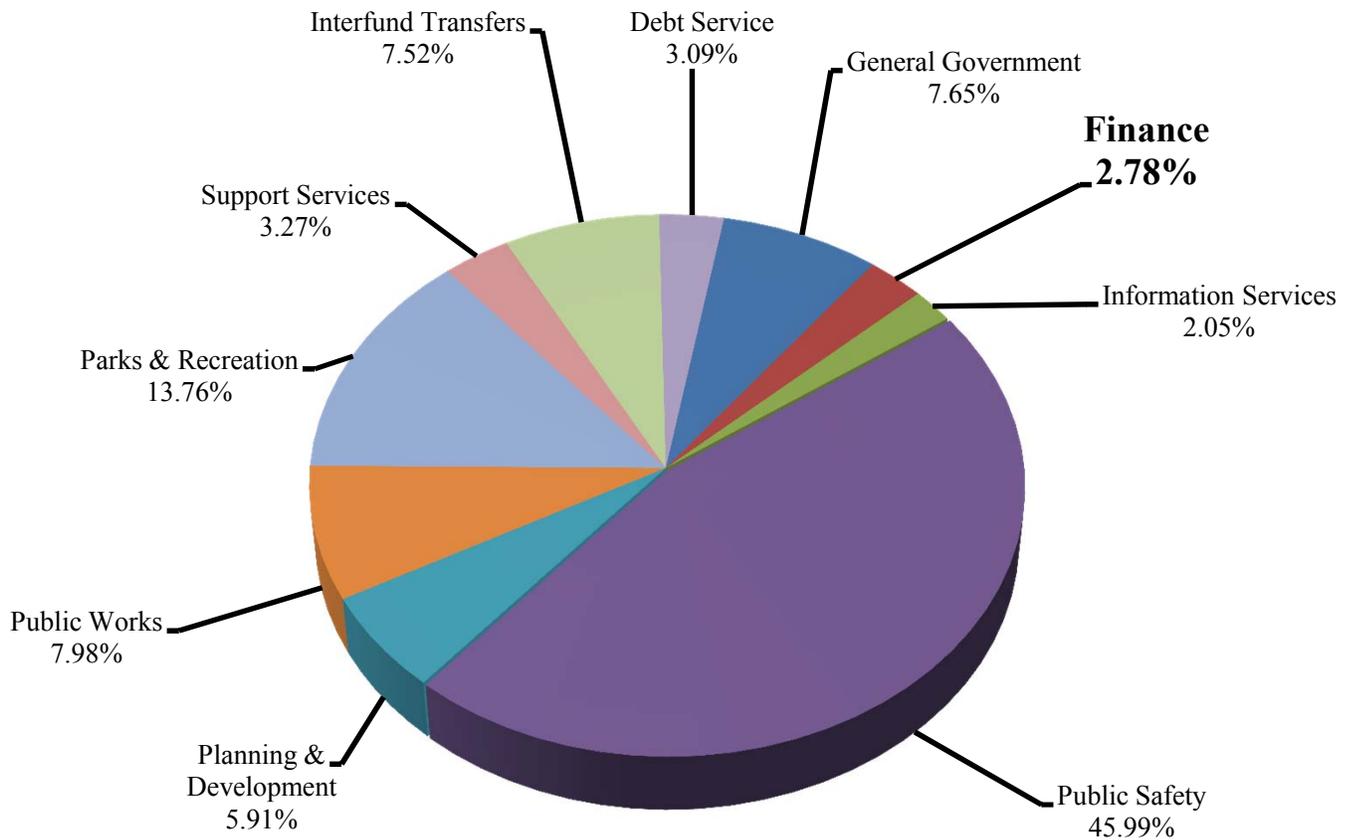
GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND
FINANCE DEPARTMENT**

The Finance Department includes 3 divisions: Accounting, Revenue, and Utility Billing. The Accounting and Revenue divisions are part of the General Fund, while the Utility Billing Division is maintained in the Water and Sewer Fund with a portion allocated to the Solid Waste Fund. The Finance Director also supervises the City Court division, which is a General Government function. The primary function of the Finance Department is to oversee the receipting, disbursement and safekeeping of resources. The department performs these numerous tasks through the use of an integrated computer network.

The chart below shows the portion of General Fund Expenditures allocated to the Finance Department, which reflects 2.78% of the overall resources appropriated in the General Fund for FY 2015.



Following is the five-year history of employees assigned to this department by division within the Finance Department of the General Fund. The total number of regular employees under the supervision of the Finance Department is 25. This is made up of Accounting, Revenue, Utility Billing, and City Court. The employees in this department make up 6.7% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2015
Regular Employees
FINANCE DEPARTMENT

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
ACCOUNTING	6	6	6	6	6
REVENUE	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the two General Fund divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Beach Services Fund, the Aquatics Center Fund, the Storm Water Fund, and the Insurance Reserve Fund to accomplish the level of services and goals for this department. The General Fund will provide \$794,785, the Water and Sewer Fund \$246,086, the Solid Waste Fund \$49,217, the Beach Services Fund \$123,043, the Storm Water Fund \$16,406, the Aquatics Center Fund \$32,812, the NMB Enterprise Fund \$16,406, and the Insurance Reserve Fund \$32,812. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Storm Water Fund, Aquatics Center Fund, NMB Enterprise Fund, and the Insurance Reserve Fund each record its share of the Accounting Division as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rate for the Accounting Division is 30% for Water and Sewer, 6% for Solid Waste, 15% for Beach Services Fund, 2% for Storm Water Fund, 4% for the Aquatics Center, 2% for the NMB Enterprise Fund, and 4% for the Insurance Reserve Fund which correlates to the overall amount of time the divisions will spend on those activities.

SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
342	ACCOUNTING	\$ 697,502	\$ 721,983	\$ 774,297	\$ 758,766	\$ 820,289
352	REVENUE	<u>404,938</u>	<u>439,528</u>	<u>455,917</u>	<u>452,808</u>	<u>491,278</u>
TOTAL EXPENDITURES		<u><u>\$ 1,102,440</u></u>	<u><u>\$ 1,161,511</u></u>	<u><u>\$ 1,230,214</u></u>	<u><u>\$ 1,211,574</u></u>	<u><u>\$ 1,311,567</u></u>
FINANCE OVERHEAD		<u><u>(362,701)</u></u>	<u><u>(375,426)</u></u>	<u><u>(433,606)</u></u>	<u><u>(424,909)</u></u>	<u><u>(516,782)</u></u>
NET FINANCE		<u><u>\$ 739,739</u></u>	<u><u>\$ 786,085</u></u>	<u><u>\$ 796,608</u></u>	<u><u>\$ 786,665</u></u>	<u><u>\$ 794,785</u></u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY 2014 goals. Several of these important goals have already been realized, while some are still being worked on as follows:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2014.
- Strengthen internal audit function and look for additional savings in expenses and expenditures.
- Look for new opportunities to enhance revenues through enforcement and monitoring.
- Add workers compensation to self-insurance program and look for ways to enhance the cost savings of the program.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY 2015:

- Prepare an award winning Comprehensive Annual Financial Report for FY 2015.
- Continue looking for new opportunities to enhance revenues through enforcement and monitoring.
- Review costs and continue to look for savings through internal audit function.
- Continue monitoring and evaluating self-insurance for health and workers compensation costs, and provide recommendation to enhance financial aspects of the program.
- Expand safety program to include site visits and instructional programs.
- Develop new NMB Enterprise Fund to create new revenue sources for the government as a whole.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 409,388	\$ 428,312	\$ 441,297	\$ 434,025	\$ 459,781
012	SALARY, PART-TIME	13,822	12,597	20,400	15,000	20,000
014	OVERTIME	32	47	-	27	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	30,042	30,770	33,242	32,500	34,544
022	EMPLOYEE RETIREMENT	39,375	46,879	48,268	46,879	55,007
023	EMPLOYEE INSURANCE	48,878	46,198	52,200	52,200	54,720
030	TRAINING	8,882	7,896	11,500	11,500	13,000
040	WORKERS COMPENSATION	3,699	2,416	3,100	2,500	4,798
050	AWARDS	2,967	3,228	3,240	3,535	3,889
	* SUBTOTAL PERSONNEL *	<u>562,485</u>	<u>583,743</u>	<u>618,647</u>	<u>603,566</u>	<u>651,139</u>
111	MATERIALS/SUPPLIES	7,324	5,747	10,250	10,250	10,250
112	OFFICE SUPPLIES	3,163	3,433	2,000	2,000	2,000
113	PRINTING/BINDING	412	493	700	700	700
120	COMMUNICATIONS	4,324	4,241	4,000	4,000	4,000
130	CONTRACTUAL SERVICES	51,051	61,117	54,000	54,000	60,000
131	REPAIRS/MAINTENANCE	268	-	500	500	500
132	PROFESSIONAL SERVICES	65,815	60,115	80,500	80,500	88,000
140	SUBSCRIPTIONS/DUES	1,372	1,884	1,700	1,700	1,700
141	TRAVEL / BUSINESS	713	680	1,000	800	1,000
142	ADVERTISING	575	530	1,000	750	1,000
	* SUBTOTAL OPERATING *	<u>135,017</u>	<u>138,240</u>	<u>155,650</u>	<u>155,200</u>	<u>169,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 697,502</u>	<u>\$ 721,983</u>	<u>\$ 774,297</u>	<u>\$ 758,766</u>	<u>\$ 820,289</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	209,251	216,590	232,288	227,629	246,086
	SOLID WASTE FUND 6%	41,850	43,319	46,458	45,526	49,217
	BEACH SERVICES FUND 15%	69,750	72,198	77,430	75,877	123,043
	STORM WATER FUND 2%	13,950	14,440	15,486	15,175	16,406
	INSURANCE RESERVE FUND 4%	-	-	30,972	30,351	32,812
	NMB ENTERPRISE FUND 2%	-	-	-	-	16,406
	AQUATIC CENTER FUND 4%	27,900	28,879	30,972	30,351	32,812
	**LESS OVERHEAD TOTAL **	<u>362,701</u>	<u>375,426</u>	<u>433,606</u>	<u>424,909</u>	<u>516,782</u>
TOTAL NET GENERAL FUND		<u>\$ 334,801</u>	<u>\$ 346,557</u>	<u>\$ 340,691</u>	<u>\$ 333,857</u>	<u>\$ 303,507</u>

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

This division provides for six employees: Finance Director, Assistant Finance Director, Accounting Supervisor, an Accountant - Enterprise Funds and two Accounting Clerks. Two summer interns assist with Beach Services. The primary function of this account is to provide for the timely and accurate accounting of all City funds and to prepare and publish the Comprehensive Annual Financial Report (CAFR) and Budget documents.

The Finance Director oversees the activities of the Finance Department which includes the Accounting Division, Revenue Division, and Utility Billing Division. The Finance Director, within the Accounting Division, oversees all disbursements and investments, reviews monthly financial statements, coordinates preparation and publication of the Comprehensive Annual Financial Report and Budget document, and ensures that proper accounting/financial records are maintained. The Finance Director also oversees the City Court Division. The Assistant Finance Director is mainly responsible for internal auditing, financial reporting, tracking and requesting grant reimbursements, asset valuation, internal controls, and administration of the Financial Management Software System and Kronos Timekeeping Software. The Assistant acts as Finance Director in his absence.

The Accounting Supervisor is responsible for the accurate tabulation of the monthly financial reports and all financial data summarized within the monthly financial reports. The Accounting Supervisor is also responsible for the annual budget worksheets and calculations, bank reconciliations, A-Tax committee coordination, administration and oversight for the Insurance Reserve Fund, and directly oversees the activities of the Accounts Payable Clerk and the Payroll Clerk.

The Accountant - Enterprise Funds will be responsible for the 5 enterprise Funds of the City: Water & Sewer Utility, Solid Waste, Beach Services, Aquatic & Fitness Center, NMB Enterprise Funds which includes maintaining the fixed asset records, daily & monthly reconciliations to subsidiary financial systems, budgeting and other statistical analysis.

One Accounting Clerk processes all checks for payment of all invoices for all of the City's Funds, and is responsible for all accounts payables, including compiling and verifying invoices, posting all vendor checks, and ensuring that invoices get charged to the proper fund, department, and object code. The other Accounting Clerk is responsible for all payroll checks in the City as well as ensuring proper deductions are made and proper information is sent to other agencies.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Finance Director	1	32	\$ 131,524
Assistant Finance Director	1	28	93,123
Accounting Supervisor	1	24	72,815
Accountant - Enterprise Funds	1	19	56,418
Accounting Clerk	2	13	100,746
Longevity	-		<u>5,155</u>
TOTAL	6		<u>\$ 459,781</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 10.9% decrease is due to a new overhead allocation to the NMB Enterprise Fund, and an increase in the overhead allocation from 10% to 15% to the Beach Services Fund .

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 275,451	\$ 289,141	\$ 302,955	\$ 302,955	\$ 308,772
014	OVERTIME	292	168	-	380	-
021	FICA	18,658	20,077	20,601	20,601	21,614
022	EMPLOYEE RETIREMENT	27,675	33,875	36,697	36,697	34,939
023	EMPLOYEE INSURANCE	47,269	53,900	52,200	52,200	54,720
030	TRAINING	883	1,256	2,250	2,250	3,500
040	WORKERS COMPENSATION	2,881	1,199	1,600	1,500	2,470
050	AWARDS	2,790	3,108	3,149	3,100	3,798
	* SUBTOTAL PERSONNEL *	<u>375,899</u>	<u>402,724</u>	<u>419,452</u>	<u>419,683</u>	<u>429,813</u>
110	CLOTHING	328	202	300	250	300
111	MATERIALS/SUPPLIES	5,270	11,670	7,500	7,500	7,500
112	OFFICE SUPPLIES	1,776	1,485	1,300	1,300	1,300
113	PRINTING/BINDING	43	264	1,640	275	1,640
120	COMMUNICATIONS	8,416	13,380	13,600	13,400	13,600
130	CONTRACTUAL SERVICES	2,487	1,216	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	43	-	500	-	500
134	CREDIT CARD FEES	3,524	4,521	4,500	4,500	4,500
140	SUBSCRIPTIONS/DUES	3,723	80	525	500	525
141	TRAVEL / BUSINESS	291	26	600	500	600
142	ADVERTISING	131	-	1,000	-	1,000
150	VEHICLE OPERATIONS	825	1,732	1,000	1,000	1,000
151	FUEL	2,182	2,228	2,500	2,400	2,500
	* SUBTOTAL OPERATING *	<u>29,039</u>	<u>36,804</u>	<u>36,465</u>	<u>33,125</u>	<u>36,465</u>
360	MOTOR VEHICLES	-	-	-	-	25,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 404,938</u>	<u>\$ 439,528</u>	<u>\$ 455,917</u>	<u>\$ 452,808</u>	<u>\$ 491,278</u>

DIVISION 352 REVENUE

DIVISION NARRATIVE

This division provides for six employees: the Revenue Supervisor/Risk Manager, a Safety Specialist/Business License Inspector, three Business License Inspectors, and a Municipal Fees Clerk. The primary function of this division is to provide for the timely and accurate collection of all General Fund revenues, as well as assisting with the collection of most Water and Sewer Enterprise Fund revenues other than Utility Billing.

The Revenue Supervisor is responsible for the supervision of Revenue Division personnel, processing of more than 9,200 business licenses, reconciliation of nearly 45,000 real and personal property taxes, the business license audit and inspection programs, administration of the Business License Software System, and risk management.

The Business License Inspectors are responsible for maintenance of the business license data file, the inspection of businesses, and enforcement of the business license ordinance. One of the Inspectors is devoted to field inspections. The Municipal Fees Clerk is responsible for the timely and accurate reporting of the Hospitality Fees and to assist the business license inspectors and support of the risk management program. The Safety Specialist/Business License Inspector is responsible for the ongoing safety program that includes educational opportunities and site visits.

The License Inspectors and Municipal Fees Clerk also assume the clerical functions of business license, property taxes and other fees, which include receipting, balancing, filing, and posting of accounts, as well as assisting with enforcement.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Revenue Supervisor/Risk Manager	1	25	\$ 84,807
Safety Specialist/Business License Inspector	1	15	39,731
Business License Inspector	3	14	129,119
Municipal Fees Clerk	1	14	49,475
Longevity	-		5,640
TOTAL	6		\$ 308,772

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
All Wheel Drive Vehicle	\$ 25,000	360
	<u>\$ 25,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.8% increase is due to expected growth in personnel costs and an increase in capital expenditures.

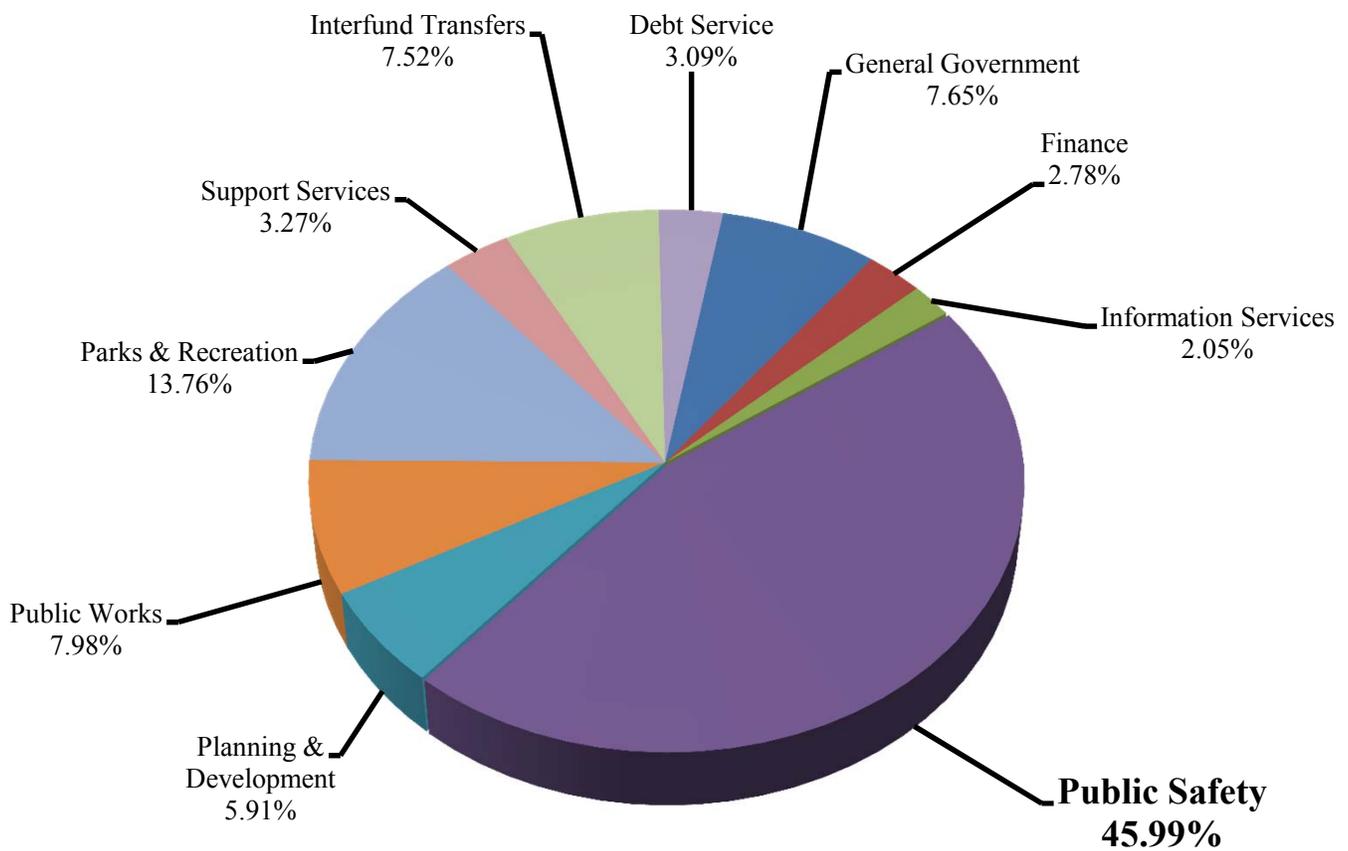
GENERAL FUND EXPENDITURES

PUBLIC SAFETY

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

The Public Safety Department is by far the largest department in the City. It is comprised of 10 divisions, including the two largest divisions, which are Uniform Patrol and Fire/Rescue. The primary functions of the Public Safety Department are to provide police, fire, and enforcement services for the City.

The chart below shows the portion of General Fund Expenditures allocated to the Public Safety Department, which reflects 45.99% of the overall resources appropriated in the General Fund for FY 2015.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 43.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2015

Regular Employees

PUBLIC SAFETY DEPARTMENT

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
PUBLIC SAFETY ADMINISTRATION	3	4 ¹	4	4	4
UNIFORM PATROL	62	59 ²	59	56 ^{5,6}	56
COMMUNITY SERVICES	9	9	9	9	9
DETECTIVES	9	10 ³	10 ⁴	11 ^{5,7}	11
COMMUNICATION/DETENTION	19	19	19	19	19
RECORDS	4	4	4	4	4
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	2	3 ²	3	3	3
FIRE / RESCUE	50	50	50	50	50
FIRE PREVENTION/SUPPRESSION	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>163</u>	<u>163</u>	<u>163</u>	<u>161</u>	<u>161</u>

Footnotes: In FY 2012, 1 added 1 Police Chief position, 2 eliminated 1 Deputy Director and 1 Commander position and transferred vacant PSO position to Training, 3 added 1 Crime Analyst position. In FY 2013, 4 changed to 2 Detective positions to PSO - rotating Detectives. In FY 2014, 5 transferred 2 vacant PSO positions to Detectives, 6 eliminated PSO - Technical Services Officer position, 7 eliminated Detective Lieutenant position.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of this department. The General Fund provides \$13,146,591, the Water and Sewer Fund \$61,691, and Beach Services \$37,015. The only division that has an overhead allocation is the Communications/Detention Division. Their overhead rate is 5% for Water & Sewer and 3% for Beach Services.

SUMMARY OF EXPENDITURES

PUBLIC SAFETY

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	\$ 401,293	\$ 358,453	\$ 477,691	\$ 389,617	\$ 450,880
422	UNIFORM PATROL	4,557,887	4,095,547	4,554,083	4,460,242	4,894,671
424	COMMUNITY SERVICES	792,698	831,931	804,122	757,175	846,227
431	DETECTIVES	816,998	919,101	940,469	935,477	1,028,218
442	COMMUNICATIONS/DETENTION	1,169,253	1,259,108	1,246,325	1,195,727	1,233,830
444	RECORDS	250,044	253,873	278,306	271,652	282,225
445	VICTIM RIGHTS ADVOCATE	69,320	72,361	77,337	74,171	83,552
452	TRAINING	229,268	225,265	234,044	228,365	284,826
453	FIRE / RESCUE	3,441,173	3,587,683	3,482,427	3,464,057	3,811,051
454	FIRE PREVENTION/INSPECTION	284,401	321,189	320,912	323,008	329,817
TOTAL EXPENDITURES		<u>\$ 12,012,335</u>	<u>\$ 11,924,511</u>	<u>\$ 12,415,716</u>	<u>\$ 12,099,491</u>	<u>\$ 13,245,297</u>
PUBLIC SAFETY OVERHEAD		<u>(93,540)</u>	<u>(100,729)</u>	<u>(99,706)</u>	<u>(95,658)</u>	<u>(98,706)</u>
NET PUBLIC SAFETY		<u>\$ 11,918,795</u>	<u>\$ 11,823,782</u>	<u>\$ 12,316,010</u>	<u>\$ 12,003,833</u>	<u>\$ 13,146,591</u>

**GENERAL FUND
PUBLIC SAFETY DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Public Safety Department continues to work toward the accomplishment of its goals and priorities. Many of these issues deal with ongoing training and reporting as required for professional safety standards.

Other goals include:

- Enhance the prevention and detection of criminal activity through crime analysis activities along with deployment of resources to target specific areas.
- Continue to enhance our disaster preparedness and response through additional training, planning, and use of National Incident Management System in both fire and police operations.
- Continue the use of community based policing concepts to address neighborhood crime through interaction with our various communities, crime watches, HOA(s), and local civic organizations.
- Enhance traffic safety within the City by deployment of motorcycle patrols, safety checkpoints, and specialized DUI patrols on nights and weekends.
- Enhance beach safety operations by increasing the number of lifeguards on the beach and enforcement of new ordinances and safety procedures.
- Enhance our Fire Rescue Tactical Rescue Team's capabilities by replacing our 20 year old Jaws of Life with a updated version capable of cutting current car designs that now require upwards of 195,000 ft/pds.
- Emphasize the enforcement of city ordinances concerning overgrown property and abandoned vehicles within the city limits.
- Enhance police patrol and criminal investigation video surveillance methods and practices through the use of advanced technology.
- Deployment of computer laptops to all patrol officers with RMS, E-crash and E-ticket capabilities.
- Purchase a Segway for use at our many parades, festivals and large sporting events. The Segway will be utilized by both Fire and Police personnel as needed.
- Continue to promote and further develop regional training for all specialized units such as K-9, motors, bike units, AET and CAST units, etc.
- Replace the outdated fire alarm system in the Public Safety Building.
- Continue assisting victims with information about court hearings and emergency shelter assistance.
- Enhance the knowledge and skills of firefighters and police officer through continued in-service and advanced training and education to improve the delivery of services to our community.
- Continue to promote and encourage all staff to pursue a college or an advanced college degree.
- Continue to enhance the skills and knowledge of our AET (Alcohol Enforcement Team) members as they address both high school and college underage drinking though pro-active enforcement initiatives.
- The Fire Prevention Bureau continues to increase the number of fire and life safety inspections performed to reduce the amounts of property damage due to fire and loss of life.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 277,388	\$ 224,934	\$ 300,482	\$ 276,878	\$ 318,566
014	OVERTIME	226	288	-	-	-
021	FICA	20,421	16,469	21,635	20,000	22,937
022	EMPLOYEE RETIREMENT	31,155	25,761	35,149	28,000	40,382
023	EMPLOYEE INSURANCE	33,400	27,300	34,800	30,000	36,480
030	TRAINING	2,481	537	7,610	7,600	7,610
040	WORKERS COMPENSATION	5,048	2,385	3,101	2,385	4,778
050	AWARDS	1,554	1,351	1,739	1,615	2,352
	* SUBTOTAL PERSONNEL *	<u>371,673</u>	<u>299,025</u>	<u>404,516</u>	<u>366,478</u>	<u>433,105</u>
110	CLOTHING/UNIFORMS	1,011	1,320	1,100	1,080	1,100
111	MATERIALS/SUPPLIES	4,552	3,679	1,650	1,650	1,650
112	OFFICE SUPPLIES	907	2,015	600	4,000	600
113	PRINTING/BINDING	237	100	300	100	300
120	COMMUNICATIONS	9,219	7,978	7,700	7,500	7,300
130	CONTRACTUAL SERVICES	4,904	3,102	-	1,683	-
131	REPAIRS/MAINTENANCE	481	-	750	1,092	750
132	PROFESSIONAL SERVICES	60	40	-	60	-
140	SUBSCRIPTIONS/DUES	1,549	1,375	825	1,090	825
141	TRAVEL / BUSINESS	700	-	250	684	250
152	DAMAGE CLAIMS	-	2,168	-	-	-
190	PS SCHOLARSHIP AWARDS	6,000	4,500	-	4,200	5,000
	* SUBTOTAL OPERATING *	<u>29,620</u>	<u>26,277</u>	<u>13,175</u>	<u>23,139</u>	<u>17,775</u>
321	BUILDING IMPROVEMENTS	-	33,151	60,000	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>33,151</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 401,293</u>	<u>\$ 358,453</u>	<u>\$ 477,691</u>	<u>\$ 389,617</u>	<u>\$ 450,880</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for four employees: a Director of Public Safety, a Police Chief, a Captain-Professional Standards Div, and one Administrative Assistant. This division is responsible for the overall planning, development, and administration of the Public Safety Department of the City.

The Director reports directly to the City Manager and is responsible for establishing a viable program that maximizes the use of total man-hours toward the overall goal of public safety. The Director reviews, approves, and implements all plans, procedures, and departmental policies.

The Police Chief reports directly to the Director of Public Safety, and is responsible for the effective delivery of police services to the community.

The Captain is responsible for maintaining and developing the professional standards and Public Safety training for the Department.

The Administrative Assistant produces all typed material for the department and is responsible for other secretarial, clerical duties, public assistance, office coordination, and payroll administration for the Department.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Director of Public Safety	1	33	\$ 119,155
Police Chief	1	29	\$ 87,121
Captain-Professional Standards Div	1	22	68,765
Administrative Assistant II	<u>1</u>	14	<u>43,525</u>
TOTAL	4		<u>\$ 318,566</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.6% decrease is due to a decrease in capital expenditures.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 2,481,573	\$ 2,238,557	\$ 2,614,048	\$ 2,455,000	\$ 2,666,074
014	OVERTIME	118,704	185,074	100,000	150,000	100,000
021	FICA	184,710	177,482	192,697	185,000	199,157
022	EMPLOYEE RETIREMENT	299,777	298,164	330,614	320,000	368,970
023	EMPLOYEE INSURANCE	433,683	405,306	487,200	487,200	510,720
030	TRAINING	12,672	50,057	37,160	50,000	37,000
040	WORKERS COMPENSATION	146,788	76,371	67,851	70,048	69,152
050	AWARDS	26,184	23,577	29,916	28,456	35,448
	* SUBTOTAL PERSONNEL *	<u>3,704,091</u>	<u>3,454,588</u>	<u>3,859,486</u>	<u>3,745,704</u>	<u>3,986,521</u>
110	CLOTHING/UNIFORMS	61,613	29,222	37,317	46,700	35,350
111	MATERIALS/SUPPLIES	165,612	51,265	81,644	60,000	74,700
112	OFFICE SUPPLIES	3,981	1,832	1,500	1,638	3,500
113	PRINTING/BINDING	2,326	1,580	500	500	500
120	COMMUNICATIONS	51,866	54,384	48,000	48,000	48,000
130	CONTRACTUAL SERVICES	53,278	143,332	48,500	48,500	48,500
131	REPAIRS/MAINTENANCE	17,008	15,174	9,100	21,288	10,600
132	PROFESSIONAL SERVICES	46,349	14,703	16,500	15,250	16,500
137	CANINE PROGRAM	23,830	11,214	-	12,500	-
140	SUBSCRIPTIONS/DUES	1,688	3,089	4,500	4,500	4,500
141	TRAVEL / BUSINESS	1,970	4,759	1,000	1,500	1,000
142	ADVERTISING	105	441	-	-	-
150	VEHICLE OPERATIONS	57,520	97,293	50,000	50,000	60,000
151	FUEL	166,868	167,593	138,000	138,000	150,000
152	DAMAGE CLAIMS	4,748	36,475	-	8,126	-
	* SUBTOTAL OPERATING *	<u>658,762</u>	<u>632,356</u>	<u>436,561</u>	<u>456,502</u>	<u>453,150</u>
360	MOTOR VEHICLES	174,746	-	197,982	197,982	195,000
370	NON-MOBIL EQUIPMENT	20,288	8,603	60,054	60,054	260,000
	* SUBTOTAL CAPITAL *	<u>195,034</u>	<u>8,603</u>	<u>258,036</u>	<u>258,036</u>	<u>455,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 4,557,887</u>	<u>\$ 4,095,547</u>	<u>\$ 4,554,083</u>	<u>\$ 4,460,242</u>	<u>\$ 4,894,671</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 56 employees: four Lieutenants, four Sergeants, and forty eight Public Safety Officers. This division utilizes four shifts year-round. On an average shift, eight vehicles patrol the City with at least one beat in each major area of the City and one beat for overall City use.

This division is responsible for enforcing all laws and ordinances of the City and State.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Lieutenant	4	21	267,478
Public Safety Sergeant	4	19	225,107
Public Safety Officer	48	16	2,158,870
Longevity	-		14,619
TOTAL	56		<u>\$ 2,666,074</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Patrol Vehicles (6 Cars)	\$ 195,000	360
Motorola Radio Replacement	199,946	370
Motorola Mobile Computers Lease	<u>60,054</u>	370
TOTAL	<u>\$ 455,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.5% increase is due to expected growth in personnel costs as well as an increase in capital expenditures.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 412,348	\$ 361,403	\$ 416,894	\$ 375,000	\$ 418,657
014	OVERTIME	16,218	22,817	12,000	12,000	12,000
021	FICA	30,589	27,854	30,666	30,000	31,007
022	EMPLOYEE RETIREMENT	48,201	47,384	52,225	49,000	57,751
023	EMPLOYEE INSURANCE	74,000	67,901	78,300	70,000	82,080
030	TRAINING	667	57	3,650	2,279	3,650
040	WORKERS COMPENSATION	6,644	4,462	6,433	6,000	6,460
050	AWARDS	4,027	4,006	4,724	4,225	5,697
	* SUBTOTAL PERSONNEL *	<u>592,694</u>	<u>535,884</u>	<u>604,892</u>	<u>548,504</u>	<u>617,302</u>
110	CLOTHING/UNIFORMS	3,226	4,143	2,700	2,700	2,700
111	MATERIALS/SUPPLIES	17,626	33,563	6,500	6,500	8,500
112	OFFICE SUPPLIES	2,561	43	1,000	1,722	1,000
113	PRINTING/BINDING	553	1,896	1,100	1,100	4,455
120	COMMUNICATIONS	5,060	5,318	5,100	5,100	5,100
130	CONTRACTUAL SERVICES	139,343	134,153	135,000	135,000	135,000
131	REPAIRS/MAINTENANCE	1,218	2,184	-	-	2,500
132	PROFESSIONAL SERVICES	906	742	-	951	-
140	SUBSCRIPTIONS/DUES	334	405	520	500	520
141	TRAVEL / BUSINESS	994	13	3,250	500	14,650
142	ADVERTISING	505	112	-	-	-
150	VEHICLE OPERATIONS	5,279	13,221	2,000	10,000	2,000
151	FUEL	22,399	23,991	15,000	15,000	20,000
152	DAMAGE CLAIMS	-	1,725	-	2,538	-
	* SUBTOTAL OPERATING *	<u>200,004</u>	<u>221,509</u>	<u>172,170</u>	<u>181,611</u>	<u>196,425</u>
360	MOTOR VEHICLES	-	61,750	27,060	27,060	25,000
370	NON-MOBIL EQUIPMENT	-	12,788	-	-	7,500
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>74,538</u>	<u>27,060</u>	<u>27,060</u>	<u>32,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 792,698</u>	<u>\$ 831,931</u>	<u>\$ 804,122</u>	<u>\$ 757,175</u>	<u>\$ 846,227</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

This division provides for nine employees: a Community Services Lieutenant, a PSO - Dare/Crime Prevention, five Beach Patrol Officers, and two Animal Control Officers utilizing a seven-day patrol program. This division provides for a concentrated effort in animal control and special code enforcement activities.

The primary responsibility of the Beach Patrol Officers is to monitor the safety of the beach.

The primary responsibility of the Animal Control Officers is the pickup of stray animals and the delivery of those animals to the City's Animal Shelter, which is operated by the Grand Strand Humane Society.

The PSO - Dare/Crime Prevention provides crime prevention training for the community and local schools.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Community Services Sergeant	1	19	70,503
PSO - Dare/Crime Prevention	1	16	54,725
PSO - Lifeguard Coordinator	5	16	220,138
Animal Control Officer	<u>2</u>	12	<u>73,291</u>
TOTAL	9		<u>\$ 418,657</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Gator Side by Side ATV	\$ 10,000	360
Jetski	15,000	360
Segway	<u>7,500</u>	370
TOTAL	<u>\$ 32,500</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.2% increase is due to expected growth in personnel costs as well as an increase in capital expenditures.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 491,502	\$ 562,407	\$ 568,448	\$ 564,128	\$ 620,351
012	SALARY, PART-TIME	17,961	17,800	18,264	18,264	18,264
014	OVERTIME	24,482	23,739	30,000	28,000	35,000
021	FICA	38,157	44,021	43,787	43,500	47,827
022	EMPLOYEE RETIREMENT	58,358	69,538	73,609	71,500	84,117
023	EMPLOYEE INSURANCE	80,949	87,442	95,700	95,700	100,320
030	TRAINING	5,790	6,278	9,000	7,000	9,000
040	WORKERS COMPENSATION	7,625	3,871	5,000	4,000	8,420
050	AWARDS	5,718	5,933	6,298	6,226	6,963
	* SUBTOTAL PERSONNEL *	<u>730,542</u>	<u>821,029</u>	<u>850,106</u>	<u>838,318</u>	<u>930,262</u>
110	CLOTHING/UNIFORMS	5,127	10,065	6,000	6,000	6,600
111	MATERIALS/SUPPLIES	17,650	9,578	16,330	15,000	13,300
112	OFFICE SUPPLIES	854	2,837	850	2,500	850
113	PRINTING/BINDING	-	173	250	-	250
120	COMMUNICATIONS	7,398	7,832	7,000	7,200	7,700
130	CONTRACTUAL SERVICES	20,556	23,446	20,933	20,900	25,256
131	REPAIRS/MAINTENANCE	-	396	-	-	-
132	PROFESSIONAL SERVICES	2,333	2,728	3,000	3,359	3,000
140	SUBSCRIPTIONS/DUES	621	628	500	500	500
141	TRAVEL / BUSINESS	605	242	500	500	500
142	ADVERTISING	-	115	1,000	231	1,000
150	VEHICLE OPERATIONS	5,512	2,293	4,000	5,885	4,000
151	FUEL	22,646	23,151	20,000	20,000	20,000
190	CONTINGENT	3,154	2,393	10,000	5,000	10,000
	* SUBTOTAL OPERATING *	<u>86,456</u>	<u>85,877</u>	<u>90,363</u>	<u>87,075</u>	<u>92,956</u>
370	NON-MOBIL EQUIPMENT	-	12,195	-	10,084	5,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>12,195</u>	<u>-</u>	<u>10,084</u>	<u>5,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 816,998</u>	<u>\$ 919,101</u>	<u>\$ 940,469</u>	<u>\$ 935,477</u>	<u>\$ 1,028,218</u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

This division provides for eleven employees: a Detective Sergeant, five Detectives, four PSO rotating Detectives, and one Crime Analyst. This division handles all felony case investigations, and all larceny and drug-related cases. It also aids Public Safety Officers in investigation procedures and conducts internal investigations at the request of the Director of Public Safety. A part-time bailiff for the City court is charged here since July 1, 2002.

This division maintains necessary documentation on all investigations and distributes this information to other law enforcement agencies, and provides evidence to prosecuting attorneys for trials.

Drug-related seizures are allocated to drug-related activities within the Detective Division.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Detective Sergeant	1	19	71,514
Detective	5	18	279,131
PSO - Rotating Detective	4	16	222,612
Crime Analyst	1	12	33,198
Longevity	-		<u>13,896</u>
TOTAL	11		<u>\$ 620,351</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Live Audio & Video Surveillance w/ GPS	<u>\$ 5,000</u>	370
TOTAL	<u>\$ 5,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.3% increase is due to expected growth in personnel costs as well as an increase in capital expenditures.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 720,329	\$ 725,846	\$ 743,577	\$ 705,000	\$ 713,119
014	OVERTIME	28,895	42,693	30,000	30,000	30,000
021	FICA	54,436	56,913	56,471	55,000	52,018
022	EMPLOYEE RETIREMENT	86,864	93,178	95,150	93,000	98,566
023	EMPLOYEE INSURANCE	137,414	145,189	165,300	165,300	173,280
030	TRAINING	4,576	3,498	13,200	11,000	11,100
040	WORKERS COMPENSATION	10,603	6,411	8,000	6,500	8,917
050	AWARDS	8,295	8,655	9,972	9,972	12,027
	* SUBTOTAL PERSONNEL *	<u>1,051,412</u>	<u>1,082,383</u>	<u>1,121,670</u>	<u>1,075,772</u>	<u>1,099,027</u>
110	CLOTHING/UNIFORMS	2,499	2,086	3,000	2,500	2,000
111	MATERIALS/SUPPLIES	24,660	27,702	30,000	28,000	40,448
112	OFFICE SUPPLIES	1,280	9,546	1,500	3,000	1,500
113	PRINTING/BINDING	-	986	-	-	-
120	COMMUNICATIONS	1,507	2,844	8,675	3,000	12,075
130	CONTRACTUAL SERVICES	33,093	62,610	45,700	45,700	45,700
131	REPAIRS/MAINTENANCE	15,512	59,452	24,100	24,100	21,600
132	PROFESSIONAL SERVICES	4,632	5,545	5,800	8,021	6,300
134	CREDIT CARD FEES	4,500	3,531	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	11	670	1,630	1,000	930
141	TRAVEL / BUSINESS	190	623	-	10	-
150	VEHICLE OPERATIONS	2,357	141	250	624	250
151	FUEL	1,002	989	1,000	1,000	1,000
	* SUBTOTAL OPERATING *	<u>91,243</u>	<u>176,725</u>	<u>124,655</u>	<u>119,955</u>	<u>134,803</u>
380	FURN. / OFFICE EQUIPMENT	26,598	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>26,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,169,253</u>	<u>\$ 1,259,108</u>	<u>\$ 1,246,325</u>	<u>\$ 1,195,727</u>	<u>\$ 1,233,830</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	58,462	62,956	62,316	59,786	61,691
	BEACH SERVICES FUND 3%	35,078	37,773	37,390	35,872	37,015
	**LESS OVERHEAD TOTAL **	<u>93,540</u>	<u>100,729</u>	<u>99,706</u>	<u>95,658</u>	<u>98,706</u>
TOTAL NET GENERAL FUND		<u>\$ 1,075,713</u>	<u>\$ 1,158,379</u>	<u>\$ 1,146,619</u>	<u>\$ 1,100,069</u>	<u>\$ 1,135,124</u>

DIVISION 442 COMMUNICATIONS/DETENTION

DIVISION NARRATIVE

This division provides for nineteen employees: a Supervisor, four Lead Communication Technicians/Jailers (one for each of the four shifts), and fourteen Communication Technicians/Jailers. This division handles all radio, telephone, and teletype communications for both Police and Fire divisions.

The Technicians attend to all detained persons in the jail and answer all radio frequencies. They dispatch units from Uniform Patrol and Fire / Rescue divisions as needed, monitor all bank and business alarms, take all written complaints, monitor teletypes and send messages when needed, accept fines and bail bond payments 24 hours a day, and transfer or relay all communications to proper departments for quick response or necessary action.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Detention Supervisor/Evidence Custodian	1	18	\$ 49,608
Communications Technician/Lead Jailer	4	14	159,150
Communications Technician/Jailer	14	12	496,255
Longevity	-		<u>8,106</u>
TOTAL	19		<u>\$ 713,119</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.0% decrease is due to a decrease in personnel costs.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 153,901	\$ 156,638	\$ 158,562	\$ 154,000	\$ 159,805
014	OVERTIME	1,549	3,439	750	3,281	750
021	FICA	9,983	10,423	10,355	10,355	11,239
022	EMPLOYEE RETIREMENT	12,428	13,105	14,175	14,175	13,451
023	EMPLOYEE INSURANCE	32,430	33,600	34,800	34,800	36,480
030	TRAINING	5,514	198	5,100	5,100	6,100
040	WORKERS COMPENSATION	993	604	801	650	1,204
050	AWARDS	2,137	2,042	2,099	2,099	2,532
	* SUBTOTAL PERSONNEL *	<u>218,935</u>	<u>220,049</u>	<u>226,642</u>	<u>224,460</u>	<u>231,561</u>
110	CLOTHING/UNIFORMS	-	-	-	150	-
111	MATERIALS/SUPPLIES	14,204	18,568	20,000	20,000	20,000
112	OFFICE SUPPLIES	1,406	897	750	750	750
113	PRINTING/BINDING	4,877	530	4,500	4,000	3,500
120	COMMUNICATIONS	525	762	564	500	564
130	CONTRACTUAL SERVICES	10,097	12,947	25,500	20,000	25,500
131	REPAIRS/MAINTENANCE	-	-	-	1,442	-
132	PROFESSIONAL SERVICES	-	-	200	200	200
140	SUBSCRIPTIONS/DUES	-	120	150	150	150
	* SUBTOTAL OPERATING *	<u>31,109</u>	<u>33,824</u>	<u>51,664</u>	<u>47,192</u>	<u>50,664</u>
	** TOTAL EXPENDITURES **	<u>\$ 250,044</u>	<u>\$ 253,873</u>	<u>\$ 278,306</u>	<u>\$ 271,652</u>	<u>\$ 282,225</u>

DIVISION 444 RECORDS

DIVISION NARRATIVE

This division provides for four employees: a Records Supervisor, and three Records Clerks. The division is responsible for the comprehensive storage, retrieval and dissemination of all records generated by the Public Safety Department.

The Supervisor is responsible for the operation of this division including records security and providing copies to the public and is under the direction of the Major Deputy Chief of Uniform Patrol. The Records Supervisor also determines whether to store, temporarily retain, or destroy a record.

The three Records Clerks provide typing and clerical services, and are responsible for facilitating storage and retrieval of all records.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Records Supervisor	1	17	\$ 60,787
Records Clerk	<u>3</u>	11	<u>99,018</u>
TOTAL	4		<u>\$ 159,805</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.4% increase is due to expected growth in personnel costs.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 48,422	\$ 49,179	\$ 49,825	\$ 49,825	\$ 54,909
014	OVERTIME	528	646	400	700	400
021	FICA	3,510	3,601	3,717	3,717	4,093
022	EMPLOYEE RETIREMENT	3,806	3,982	4,018	4,018	4,194
023	EMPLOYEE INSURANCE	8,100	8,400	8,700	8,700	9,120
030	TRAINING	-	62	1,500	200	1,500
040	WORKERS COMPENSATION	420	254	502	500	553
050	AWARDS	445	510	525	511	633
	* SUBTOTAL PERSONNEL *	<u>65,231</u>	<u>66,634</u>	<u>69,187</u>	<u>68,171</u>	<u>75,402</u>
111	MATERIALS/SUPPLIES	938	1,617	1,850	1,800	1,850
112	OFFICE SUPPLIES	672	1,162	1,100	1,100	1,100
113	PRINTING/BINDING	756	1,053	1,300	1,200	1,300
120	COMMUNICATIONS	774	766	650	650	650
140	SUBSCRIPTIONS/DUES	-	30	150	-	150
141	TRAVEL / BUSINESS	228	-	100	150	100
190	CONTINGENT	721	1,099	3,000	1,100	3,000
	* SUBTOTAL OPERATING *	<u>4,089</u>	<u>5,727</u>	<u>8,150</u>	<u>6,000</u>	<u>8,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 69,320</u>	<u>\$ 72,361</u>	<u>\$ 77,337</u>	<u>\$ 74,171</u>	<u>\$ 83,552</u>

DIVISION 445 VICTIM RIGHTS ADVOCATE

DIVISION NARRATIVE

This division provides for one employee: the Victim Witness Advocate. This division is responsible for providing assistance to victims of crimes.

All expenditures for this division are completely offset by a portion of the fine set by the State to provide for this service.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Victim Witness Advocate	1	16	\$ 52,027
Longevity	-		<u>2,882</u>
TOTAL	1		<u>\$ 54,909</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 8.0% increase is due to expected growth in personnel cost.

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 149,800	\$ 142,010	\$ 154,372	\$ 150,000	\$ 158,770
014	OVERTIME	3,308	3,763	1,000	1,500	1,000
021	FICA	10,778	10,140	10,876	10,000	11,344
022	EMPLOYEE RETIREMENT	17,946	17,880	19,111	18,000	21,076
023	EMPLOYEE INSURANCE	24,307	23,100	26,100	26,100	27,360
030	TRAINING	2,579	4,751	2,500	5,638	2,500
040	WORKERS COMPENSATION	1,551	948	1,250	1,000	1,917
050	AWARDS	1,245	1,111	1,575	1,518	1,899
	* SUBTOTAL PERSONNEL *	<u>211,514</u>	<u>203,703</u>	<u>216,784</u>	<u>213,756</u>	<u>225,866</u>
110	CLOTHING/UNIFORMS	18	1,964	1,500	1,500	1,250
111	MATERIALS/SUPPLIES	7,136	13,642	4,260	4,260	4,400
112	OFFICE SUPPLIES	383	829	1,000	1,000	1,000
113	PRINTING/BINDING	266	-	500	-	250
120	COMMUNICATIONS	1,581	916	1,600	1,500	1,600
130	CONTRACTUAL SERVICES	3,480	2,236	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	211	-	1,800	500	1,500
132	PROFESSIONAL SERVICES	-	247	-	999	-
140	SUBSCRIPTIONS/DUES	25	60	100	100	180
141	TRAVEL / BUSINESS	61	459	200	250	200
150	VEHICLE OPERATIONS	511	259	800	1,000	800
151	FUEL	4,082	950	4,000	2,000	4,000
	* SUBTOTAL OPERATING *	<u>17,754</u>	<u>21,562</u>	<u>17,260</u>	<u>14,609</u>	<u>16,680</u>
360	MOTOR VEHICLES	-	-	-	-	28,000
370	NON-MOBIL EQUIPMENT	-	-	-	-	14,280
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,280</u>
	** TOTAL EXPENDITURES **	<u>\$ 229,268</u>	<u>\$ 225,265</u>	<u>\$ 234,044</u>	<u>\$ 228,365</u>	<u>\$ 284,826</u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

This division provides for three employees: a Public Safety Sergeant Training, a Fire Training Captain, and a Training Officer.

This division is responsible for the in-house police and fire training of all Public Safety employees. The division is aimed at providing the Public Safety Department with the necessary skills and knowledge to give a professional response to emergency situations.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Public Safety Sergeant Training	1	19	\$ 51,257
Fire Training Captain	1	19	58,312
Training Officer	1	16	46,595
Longevity	-		<u>2,606</u>
TOTAL	3		<u>\$ 158,770</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Pickup Truck	\$ 28,000	360
Forcible Entry Simulator	<u>14,280</u>	370
TOTAL	<u>\$ 42,280</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 21.7% increase is due to an increase in capital expenditures.

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 2,084,488	\$ 2,102,026	\$ 2,147,105	\$ 2,147,000	\$ 2,188,062
014	OVERTIME	84,004	131,215	60,000	80,000	60,000
021	FICA	156,246	160,923	158,912	159,000	161,860
022	EMPLOYEE RETIREMENT	246,666	266,903	269,138	269,138	296,737
023	EMPLOYEE INSURANCE	407,541	417,419	435,000	435,000	456,000
030	TRAINING	15,245	38,663	42,000	40,000	44,500
040	WORKERS COMPENSATION	38,126	22,689	30,000	28,000	44,962
050	AWARDS	22,982	24,541	26,242	27,417	31,650
	* SUBTOTAL PERSONNEL *	<u>3,055,298</u>	<u>3,164,379</u>	<u>3,168,397</u>	<u>3,185,555</u>	<u>3,283,771</u>
110	CLOTHING/UNIFORMS	66,893	23,090	34,500	30,000	43,500
111	MATERIALS/SUPPLIES	88,102	144,761	81,300	81,300	171,035
112	OFFICE SUPPLIES	3,244	3,368	1,250	1,250	1,000
113	PRINTING/BINDING	130	302	100	100	100
120	COMMUNICATIONS	6,288	4,696	10,000	7,000	10,000
130	CONTRACTUAL SERVICES	22,262	7,960	28,000	10,000	28,500
131	REPAIRS/MAINTENANCE	53,058	34,416	27,000	30,071	23,500
132	PROFESSIONAL SERVICES	19,972	26,910	20,500	20,500	15,800
140	SUBSCRIPTIONS/DUES	314	1,679	880	1,819	880
141	TRAVEL / BUSINESS	2,065	25	500	400	500
142	ADVERTISING	-	-	-	186	-
150	VEHICLE OPERATIONS	32,496	58,494	35,000	38,262	40,000
151	FUEL	46,150	41,445	35,000	40,000	35,000
152	DAMAGE CLAIMS	350	677	-	-	-
	* SUBTOTAL OPERATING *	<u>341,324</u>	<u>347,823</u>	<u>274,030</u>	<u>260,888</u>	<u>369,815</u>
360	MOTOR VEHICLES	35,263	-	-	-	-
370	NON-MOBIL EQUIPMENT	9,288	75,481	40,000	17,614	157,465
	* SUBTOTAL CAPITAL *	<u>44,551</u>	<u>75,481</u>	<u>40,000</u>	<u>17,614</u>	<u>157,465</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,441,173</u>	<u>\$ 3,587,683</u>	<u>\$ 3,482,427</u>	<u>\$ 3,464,057</u>	<u>\$ 3,811,051</u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for fifty employees: one Chief of Fire/Rescue/Emergency Preparedness Director, three Battalion Chiefs, and forty-six firefighters making up three shifts. Each shift works 24 hours on duty and 48 hours off for a 56-hour average workweek. The main fire station is staffed by four personnel per shift. The sub-stations are staffed by three firefighters each per shift. These personnel are supplemented by the Public Safety Officers.

The Fire / Rescue division provides emergency response to incidents involving fire suppression, hazardous materials, water rescue, high-level and confined space rescue and first-responder backup to the Horry County EMS. In addition, the division has fire service contracts with the town of Briarcliffe Acres as well as Horry County to provide service to the areas adjacent to the City east of the Intracoastal Waterway.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Chief of Fire Rescue/Emergency Preparedness Director	1	28	\$ 93,685
Fire Battalion Chief	3	21	160,552
PSO - Firefighter	2	16	83,717
PSO - Fire Lieutenant	4	15/16	191,166
Fire Lieutenant	11	15	531,845
Firefighter-EMT / Firefighter	29	14/13	1,110,259
Longevity	-		<u>16,838</u>
TOTAL	50		<u>\$ 2,188,062</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Scott SCBA	\$ 134,465	370
RollnRack Hose Manager System	6,000	370
Repainting of Fire Truck	<u>17,000</u>	370
TOTAL	<u>\$ 157,465</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.4% increase is due to expected growth in personnel costs as well as an increase in capital expenditures.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 191,288	\$ 211,028	\$ 222,960	\$ 222,960	\$ 220,647
014	OVERTIME	2,597	3,324	1,000	3,106	3,000
021	FICA	13,568	15,003	15,677	15,600	16,550
022	EMPLOYEE RETIREMENT	20,398	24,017	23,605	23,605	25,238
023	EMPLOYEE INSURANCE	28,419	33,601	34,800	34,800	36,480
030	TRAINING	1,012	2,068	1,300	1,300	1,300
040	WORKERS COMPENSATION	2,675	1,231	1,600	1,600	2,500
050	AWARDS	1,566	1,952	2,100	2,367	2,532
	* SUBTOTAL PERSONNEL *	<u>261,523</u>	<u>292,224</u>	<u>303,042</u>	<u>305,338</u>	<u>308,247</u>
110	CLOTHING/UNIFORMS	684	156	1,200	1,000	1,200
111	MATERIALS/SUPPLIES	2,389	11,933	2,400	2,400	6,100
112	OFFICE SUPPLIES	1,551	3,317	400	600	400
113	PRINTING/BINDING	9,176	3,539	5,800	5,800	5,800
120	COMMUNICATIONS	2,263	3,231	1,600	1,600	1,600
131	REPAIRS/MAINTENANCE	1,286	-	300	300	300
132	PROFESSIONAL SERVICES	-	-	500	500	500
140	SUBSCRIPTION/DUES	1,315	1,806	1,670	1,670	1,670
141	TRAVEL / BUSINESS	37	40	400	200	400
150	VEHICLE OPERATIONS	230	1,148	600	600	600
151	FUEL	3,947	3,795	3,000	3,000	3,000
	* SUBTOTAL OPERATING *	<u>22,878</u>	<u>28,965</u>	<u>17,870</u>	<u>17,670</u>	<u>21,570</u>
	** TOTAL EXPENDITURES **	<u>\$ 284,401</u>	<u>\$ 321,189</u>	<u>\$ 320,912</u>	<u>\$ 323,008</u>	<u>\$ 329,817</u>

DIVISION 454 FIRE PREVENTION/INSPECTION

DIVISION NARRATIVE

This division provides for four employees: a Division Chief/Fire Marshall, two Fire Inspectors, and a Fire Prevention/Administrative Assistant. This division is responsible for all fire prevention, fire education, and inspection activities of the City.

The employees educate the public regarding proper fire safety and prevention techniques, make fire inspections and review building plans to ensure compliance with City fire codes. The Administrative Assistant assists with paperwork for fire inspections and billing of false alarm fees.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Division Chief/Fire Marshall	1	20	\$ 74,728
Fire Inspector	2	17	105,024
Fire Prevention/Administrative Assistant	1	14	37,536
Longevity	-		3,359
TOTAL	4		<u>\$ 220,647</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.8% increase is due to expected growth in personnel costs as well as an increase in materials/supplies expenditures.

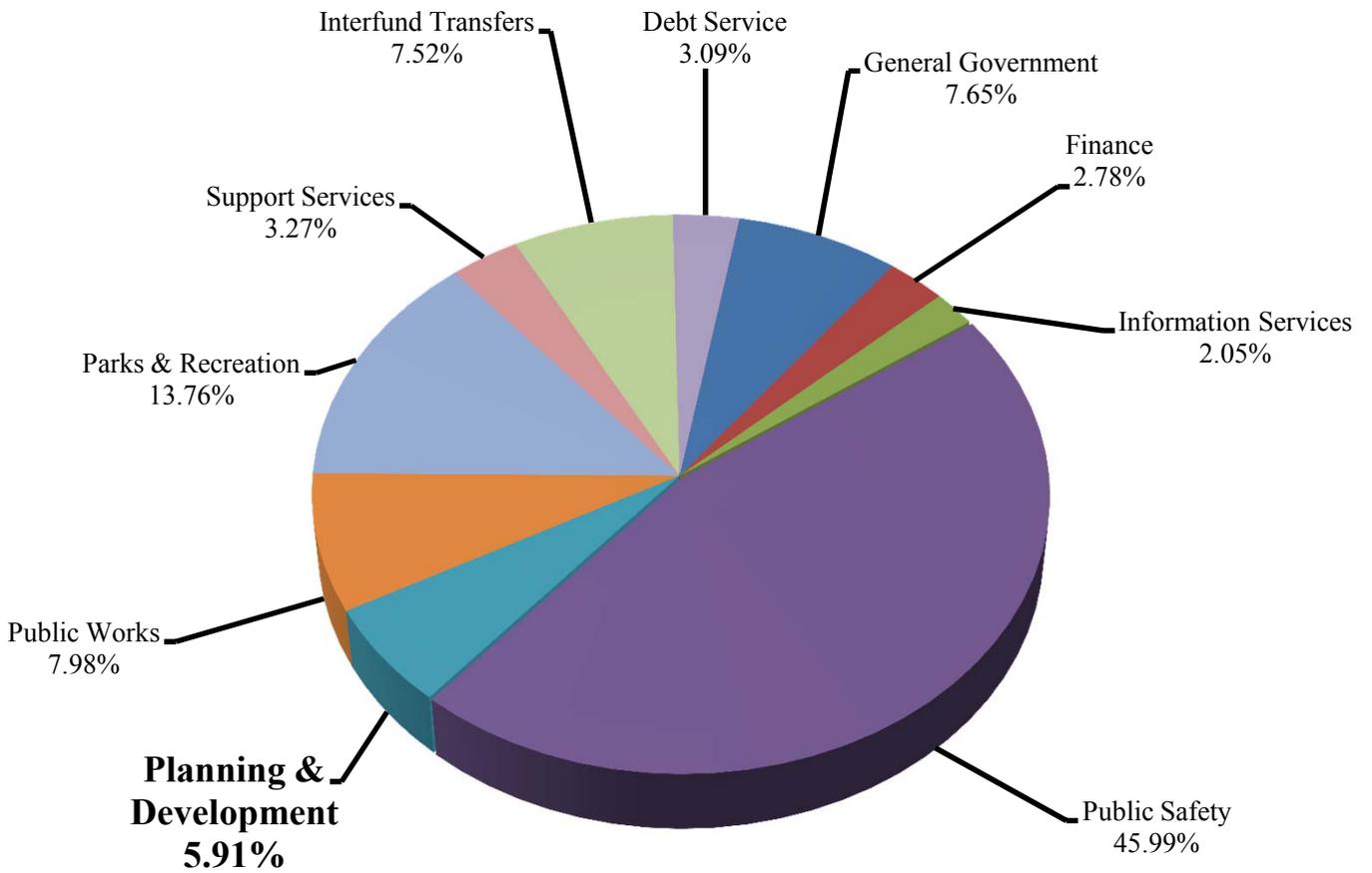
GENERAL FUND EXPENDITURES

PLANNING & DEVELOPMENT

**GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT**

The Planning & Development Department includes 2 divisions: Planning & Building. The department oversees zoning issues, planning activities, building regulations and development activities. Descriptions of the individual divisions are provided in their individual division narratives which follow.

The chart below shows the portion of General Fund Expenditures allocated to the Planning & Development Department, which reflects 5.91% of the overall resources appropriated in the General Fund for FY 2015.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.8% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2015
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
PLANNING	10	10	10	9 ¹	9
BUILDING	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL	<u>19</u>	<u>19</u>	<u>19</u>	<u>18</u>	<u>18</u>

1 Planning Technician position was eliminated in FY 2014.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of the department. The General Fund will provide \$1,690,710 and the Water and Sewer Fund will provide \$38,266. The Water and Sewer portion of the Building Division is recorded as an Overhead Allocation and not as direct charges to individual object codes. The overhead rate for the Building Division is 5%.

SUMMARY OF EXPENDITURES
PLANNING AND DEVELOPMENT DEPARTMENT

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
521	PLANNING	\$ 849,857	\$ 859,573	\$ 953,530	\$ 870,955	\$ 963,660
522	BUILDING	<u>690,783</u>	<u>712,706</u>	<u>738,251</u>	<u>700,445</u>	<u>765,316</u>
TOTAL EXPENDITURES		<u>\$ 1,540,640</u>	<u>\$ 1,572,279</u>	<u>\$ 1,691,781</u>	<u>\$ 1,571,400</u>	<u>\$ 1,728,976</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(34,539)</u>	<u>(35,635)</u>	<u>(36,913)</u>	<u>(35,022)</u>	<u>(38,266)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,506,101</u>	<u>\$ 1,536,644</u>	<u>\$ 1,654,868</u>	<u>\$ 1,536,378</u>	<u>\$ 1,690,710</u>

**GENERAL FUND
PLANNING AND DEVELOPMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Planning and Development Department continues to work toward the completion of its FY 2014 goals and priorities. The completed goals and/or implementation steps for the department include:

- Drafted a Zoning Ordinance Text Amendment to allow greater flexibility in the daily and seasonal operation of the North Myrtle Beach Farmers Market.
- Drafted a Zoning Ordinance Text Amendment to allow temporary, seasonal use parking lots for beach visitors during the summer months.
- Drafted a Zoning Ordinance Text Amendment to the tree preservation regulations.
- Drafted Zoning Ordinance Text Amendments to change the regulations governing oceanfront fencing.
- Staff completed the final draft of the Local Comprehensive Beach Management Plan. Copies will be distributed to City Council.
- Staff assisted the Parks & Recreation Department in overseeing the construction and completion of two new pocket parks.
- Staff assisted the Parks & Recreation Department with landscape and irrigation design and installation within the medians of U.S. Highway 17 North and Champions Boulevard.
- Staff assisted the Parks & Recreation Department with landscape and irrigation design within the medians of Robert Edge Parkway.
- Staff is spearheading a beautification project for the Highway 31 interchange.
- Staff is generating conceptual design ideas for the additional parkland adjacent to McLean Park.
- Staff is generating conceptual designs for speed tables to improve pedestrian safety at the City Hall complex.
- Staff assisted the Public Works Department with conceptual and site plan design of an extension on the East Coast Greenway adjacent to Barefoot Resort along Water Tower Road.
- Oversaw continued operation of the North Myrtle Beach Farmers Market in its successful second season.

The following benchmarks, goals, and priorities are provided for in FY 2015:

- Begin a consultant search in Spring of 2014 to assist with the 2015 Comprehensive Plan.
- Review and resolution of the Local Comprehensive Beach Management Plan required by SC OCRM.
- Begin data collection and future land use modeling for the Comprehensive Plan.
- Begin work on the 5 year update to the Flood Hazard Mitigation Plan.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 624,144	\$ 623,295	\$ 660,417	\$ 590,000	\$ 604,503
014	OVERTIME	113	425	-	435	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	44,743	45,490	46,559	43,000	42,617
022	EMPLOYEE RETIREMENT	57,692	65,216	68,764	64,000	65,215
023	EMPLOYEE INSURANCE	74,344	75,598	87,000	87,000	82,080
030	TRAINING	4,936	2,823	9,400	6,000	9,400
040	WORKERS COMPENSATION	3,213	1,997	2,601	2,500	3,628
050	AWARDS	4,890	5,319	5,489	5,320	6,017
	* SUBTOTAL PERSONNEL *	<u>819,475</u>	<u>825,563</u>	<u>885,630</u>	<u>803,655</u>	<u>818,860</u>
111	CLOTHING/UNIFORMS	-	600	300	300	300
111	MATERIALS/SUPPLIES	5,489	7,213	5,400	5,000	23,000
112	OFFICE SUPPLIES	3,296	5,348	4,500	4,500	5,500
113	PRINTING/BINDING	-	180	300	300	300
120	COMMUNICATIONS	4,024	4,243	4,200	4,200	4,200
130	CONTRACTUAL SERVICES	7,448	5,010	12,000	12,000	2,000
131	REPAIRS/MAINTENANCE	140	-	200	700	500
132	PROFESSIONAL SERVICES	-	250	30,000	30,000	70,000
140	SUBSCRIPTIONS/DUES	2,445	3,320	3,500	3,500	3,500
141	TRAVEL / BUSINESS	115	126	300	300	300
142	ADVERTISING	3,328	4,022	3,000	3,000	3,200
150	VEHICLE OPERATIONS	411	425	1,000	500	800
151	FUEL	3,686	3,273	3,200	3,000	3,200
	* SUBTOTAL OPERATING *	<u>30,382</u>	<u>34,010</u>	<u>67,900</u>	<u>67,300</u>	<u>116,800</u>
360	MOTOR VEHICLES	-	-	-	-	28,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 849,857</u>	<u>\$ 859,573</u>	<u>\$ 953,530</u>	<u>\$ 870,955</u>	<u>\$ 963,660</u>

DIVISION 521 PLANNING

DIVISION NARRATIVE

This division consists of ten (10) employees as listed below. The Director supervises and manages all activities for the entire department, prepares the annual budget for the department and acts as the City's representative for the Department.

The Assistant Director, Planning & Development serves as the Zoning Administrator for the City. As such he is charged with the review of all plans for compliance with the City's zoning code and acts on behalf of the Director in his absence. This individual assembles pertinent zoning information to be presented to the Planning Commission twice each month, and is the liaison to the Zoning Board of Appeals. Zoning is the first step in the overall permitting process of the City. He also answers questions, initiates plan reviews and disseminates zoning information to the public. The Assistant Zoning Administrator assists the Assistant Director in the above-mentioned duties. The Zoning Enforcement Officer is on the road to ensure uniform code compliance throughout the city.

The Principal Planner is responsible for formulating plans and policies to meet the social, economic and physical needs of the City and developing strategies to implement these plans and policies. This individual applies appropriate administrative techniques to evaluate and resolve conflicting demands, and offers alternative uses of resources. This position also serves as liaison to the Planning Commission. The Planner coordinates site plan review functions for the following City departments: Public Works, Public Safety and Planning/Development. The Planning Technician assists with fieldwork, produces and delivers agendas, assigns house numbers and street names to new homes and developments, produces maps for presentations and assists in complaint inspections. These positions also aid the Principal Planner in all other planning activities.

The Administrative Assistants receive the public, schedule inspections and assist the public with applications for construction permits and appeals. They also input permits, verify licensing requirements and issue permits. Monthly reports, departmental payroll and other activities are also responsibilities of the administrative staff.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Director, Planning & Development	1	31	\$ 105,083
Assistant Director, Planning & Development	1	28	101,764
Assistant Zoning Administrator	1	24	69,758
Zoning Enforcement Officer	1	14	43,235
Principal Planner	1	27	78,845
Senior Planner	1	24	59,405
Planner	1	22	56,194
Administrative Assistant I & II	2	15/13	83,998
Longevity	-		<u>6,221</u>
TOTAL	9		<u>\$ 604,503</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Four Wheel Drive SUV	<u>\$ 28,000</u>	360
	<u>\$ 28,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.1% increase is due to expected growth in personnel costs as well as an increase in capital expenditures.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 486,064	\$ 492,597	\$ 508,038	\$ 469,000	\$ 504,555
014	OVERTIME	10	107	-	12,000	-
021	FICA	34,972	35,739	35,055	33,500	34,814
022	EMPLOYEE RETIREMENT	41,035	44,747	45,433	42,000	46,583
023	EMPLOYEE INSURANCE	74,483	75,598	78,300	78,300	82,080
030	TRAINING	6,271	3,701	8,000	6,000	8,000
040	WORKERS COMPENSATION	3,344	2,946	2,601	2,600	4,037
050	AWARDS	4,485	4,891	5,024	4,845	5,997
	* SUBTOTAL PERSONNEL *	<u>650,664</u>	<u>660,326</u>	<u>682,451</u>	<u>648,245</u>	<u>686,066</u>
110	CLOTHING/UNIFORMS	3,000	4,200	4,200	3,900	4,200
111	MATERIALS/SUPPLIES	2,294	2,699	5,000	5,000	5,000
112	OFFICE SUPPLIES	2,208	2,963	3,000	3,000	3,000
113	PRINTING/BINDING	1,556	1,412	1,500	1,500	2,500
120	COMMUNICATIONS	9,827	8,669	11,500	11,000	11,500
130	CONTRACTUAL SERVICES	10,680	12,359	15,000	13,000	15,000
131	REPAIRS/MAINTENANCE	15	-	250	-	250
132	PROFESSIONAL SERVICES	19	7,072	2,000	2,000	25,000
140	SUBSCRIPTIONS/DUES	477	1,583	1,000	1,000	1,000
141	TRAVEL / BUSINESS	52	-	300	-	300
142	ADVERTISING	-	-	250	-	500
150	VEHICLE OPERATIONS	1,056	2,026	3,000	3,000	3,000
151	FUEL	8,935	9,397	8,800	8,800	8,000
	* SUBTOTAL OPERATING *	<u>40,119</u>	<u>52,380</u>	<u>55,800</u>	<u>52,200</u>	<u>79,250</u>
	** TOTAL EXPENDITURES **	<u>\$ 690,783</u>	<u>\$ 712,706</u>	<u>\$ 738,251</u>	<u>\$ 700,445</u>	<u>\$ 765,316</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>34,539</u>	<u>35,635</u>	<u>36,913</u>	<u>35,022</u>	<u>38,266</u>
TOTAL NET GENERAL FUND		<u>\$ 656,244</u>	<u>\$ 677,071</u>	<u>\$ 701,338</u>	<u>\$ 665,423</u>	<u>\$ 727,050</u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

This division provides for nine (9) employees: one Building Official, one Assistant Building Official, four Master Building Inspectors, one Master Electrical Inspector, one Administrative Assistant and one Permit Clerk.

This division is responsible for enforcing all building and development codes of the City, including those ordinances outlined in the General Statutes and other ordinances related to building and growth in the City. The division is responsible for the inspection of all construction within the City and issues permits relating to the physical improvement of property. The Building Official and staff perform building inspections and review plans submitted at the Municipal Complex.

The Administrative Assistant performs all typing, bookkeeping, and general clerical functions for the department. The Permit Clerk assists the Administrative Assistant and issues building permits.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Building Official	1	27	\$ 86,105
Assistant Building Official	1	23	63,553
Master Building Inspector	4	18	213,723
Master Electrical Inspector	1	18	56,867
Administrative Assistant II	1	15	45,171
Permit Clerk	1	12	36,636
Longevity	-		<u>2,500</u>
TOTAL	9		<u>\$ 504,555</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.7% increase is due to expected growth in personnel costs as well as an increase in professional services expenditures.

GENERAL FUND EXPENDITURES

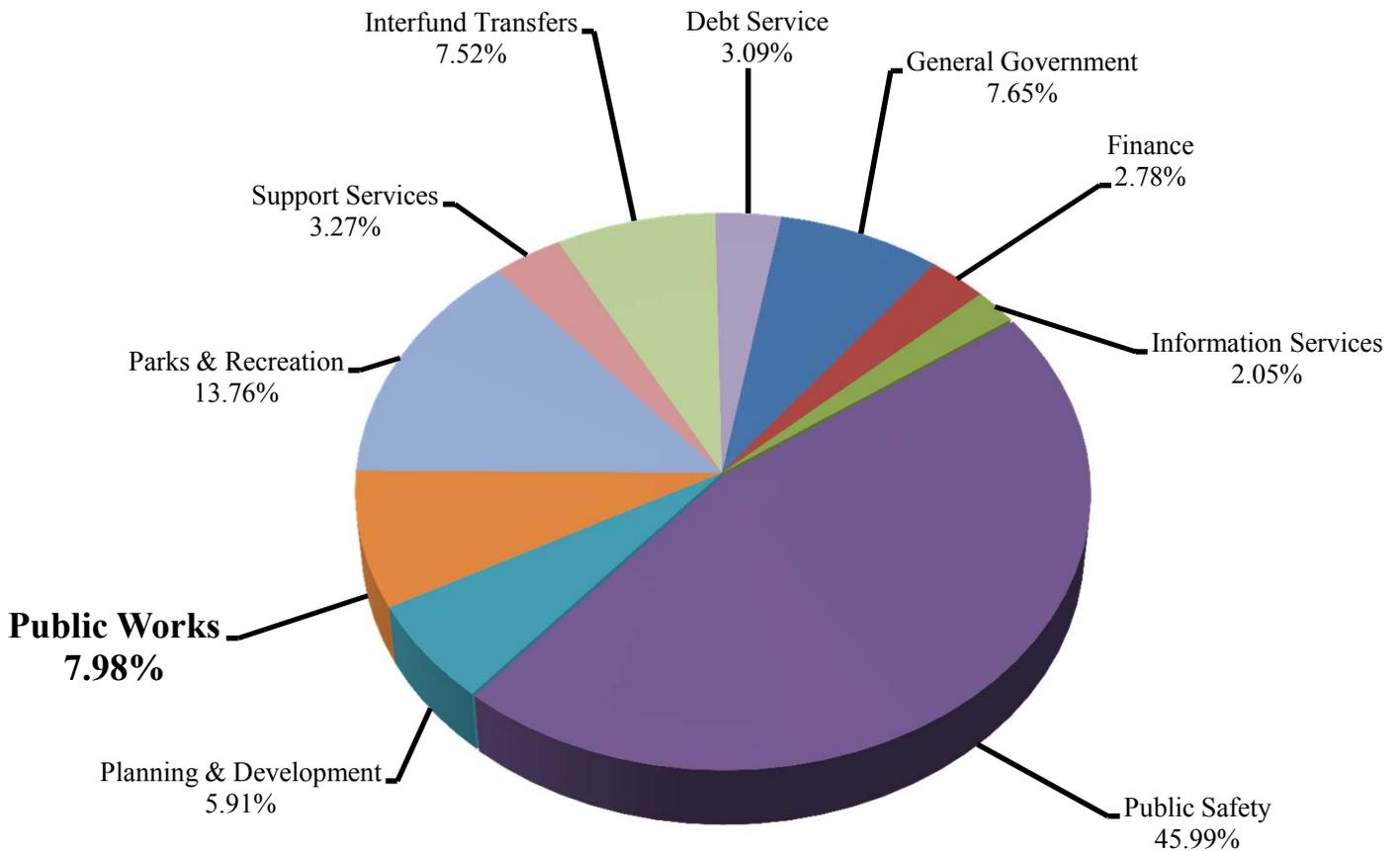
PUBLIC WORKS

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

The Public Works Department includes only the Street and Drainage Division in the General Fund. The primary function of the Street and Drainage Division is to construct and maintain roads, bridges, sidewalks, and the storm water drainage system throughout the City. This year the Division will manage compliance with the NPDES General Permit for stormwater discharges.

Large capital projects for roads, bridges and sidewalks are funded with a transfer out of the General Fund to the Street Improvement Fund (Fund 09) annually. Large capital projects for storm water drainage projects are funded by Storm Water Drainage Fees and expended in the Storm Water Drainage Fund (Fund 03).

The chart below shows the portion of General Fund Expenditures allocated to the Public Works Department, which reflects 7.98% of the overall resources appropriated in the General Fund for FY 2015.



Following is the five-year history of employees assigned to this department by division. The employees in this division make up 5.1% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2015
Regular Employees
PUBLIC WORKS DEPARTMENT

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
STREETS / DRAINAGE	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
TOTAL	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of this department. The General Fund will provide \$2,280,322, Water and Sewer Fund will provide \$126,684, and the Storm Water Fund will provide \$126,685. The overhead rate for the Streets and Drainage Division is 5% for Water and Sewer, and 5% for Storm Water.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
652	STREETS / DRAINAGE	\$ 2,361,605	\$ 2,410,224	\$ 2,332,749	\$ 2,287,764	\$ 2,533,691
TOTAL EXPENDITURES		<u>\$ 2,361,605</u>	<u>\$ 2,410,224</u>	<u>\$ 2,332,749</u>	<u>\$ 2,287,764</u>	<u>\$ 2,533,691</u>
PUBLIC WORKS OVERHEAD		<u>(236,161)</u>	<u>(241,017)</u>	<u>(233,275)</u>	<u>(228,776)</u>	<u>(253,369)</u>
NET PUBLIC WORKS		<u>\$ 2,125,444</u>	<u>\$ 2,169,207</u>	<u>\$ 2,099,474</u>	<u>\$ 2,058,988</u>	<u>\$ 2,280,322</u>

**GENERAL FUND
PUBLIC WORKS DEPARTMENT
STREET & DRAINAGE DIVISION**

Performance Benchmarks, Goals and Priorities

Departmental goals and priorities for FY 2015 Capital Improvement Projects:

- Install sidewalks, multi-purpose pathways and beach access boardwalks at multiple locations throughout the city.
- Complete Water Tower Road Greenway path.
- Complete Hillside Drive drainage improvement project.
- Construct Main Street Drainage Improvements.
- Resurface streets.

Departmental benchmarks, goals and priorities for FY 2015 Operations and Maintenance.

- Maintain and inspect drainage system to prevent flooding, improve water quality and ensure compliance with MS4 permit.
- Sweep streets as scheduled to maintain road drainage and improve water quality.
- Provide mosquito control spraying as required during the season.
- Repair sidewalks as necessary to maintain pedestrian safety.
- Assist Public Safety and Parks with special events.
- Evaluate and implement communication system replacement and AVL technology.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 814,175	\$ 815,574	\$ 855,750	\$ 825,000	\$ 875,754
014	OVERTIME	50,150	42,737	40,000	40,000	45,000
021	FICA	62,606	62,602	64,494	63,000	66,294
022	EMPLOYEE RETIREMENT	77,897	85,727	88,853	87,000	96,883
023	EMPLOYEE INSURANCE	157,999	159,598	165,300	162,000	173,280
030	TRAINING	6,903	2,871	6,000	5,000	6,000
040	WORKERS COMPENSATION	18,516	11,165	14,500	12,000	16,573
050	AWARDS	8,579	9,661	10,352	10,172	12,407
	* SUBTOTAL PERSONNEL *	<u>1,196,825</u>	<u>1,189,935</u>	<u>1,245,249</u>	<u>1,204,172</u>	<u>1,292,191</u>
110	CLOTHING/UNIFORMS	10,412	8,660	10,000	9,000	11,000
111	MATERIALS/SUPPLIES	490,007	547,363	450,000	450,000	510,000
112	OFFICE SUPPLIES	3,244	2,697	2,000	2,000	2,000
113	PRINTING AND BINDING	-	43	1,000	750	1,000
120	COMMUNICATIONS	4,773	5,375	7,000	5,000	8,000
121	UTILITIES	466,018	490,495	435,000	435,000	440,000
130	CONTRACTUAL SERVICES	33,487	35,705	40,000	40,000	6,000
131	REPAIRS/MAINTENANCE	3,742	10,054	10,000	10,000	10,000
132	PROFESSIONAL SERVICES	60	479	500	500	1,000
140	SUBSCRIPTIONS/DUES	2,175	175	1,000	800	1,000
141	TRAVEL / BUSINESS	217	986	500	500	1,000
142	ADVERTISING	315	84	500	500	500
150	VEHICLE OPERATIONS	56,890	47,168	50,000	50,000	50,000
151	FUEL	63,437	65,799	55,000	55,000	60,000
152	DAMAGE CLAIMS	-	5,206	-	1,503	-
	* SUBTOTAL OPERATING *	<u>1,134,777</u>	<u>1,220,289</u>	<u>1,062,500</u>	<u>1,060,553</u>	<u>1,101,500</u>
360	MOTOR VEHICLES	-	-	-	-	40,000
361	HEAVY EQUIPMENT	30,003	-	-	-	-
370	NON-MOBIL EQUIPMENT	-	-	25,000	23,039	100,000
	* SUBTOTAL CAPITAL *	<u>30,003</u>	<u>-</u>	<u>25,000</u>	<u>23,039</u>	<u>140,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,361,605</u>	<u>\$ 2,410,224</u>	<u>\$ 2,332,749</u>	<u>\$ 2,287,764</u>	<u>\$ 2,533,691</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	118,081	118,081	116,638	114,388	126,684
	STORM WATER FUND 5%	118,081	118,081	116,638	114,388	126,685
	**LESS OVERHEAD TOTAL **	<u>236,161</u>	<u>241,017</u>	<u>233,275</u>	<u>228,776</u>	<u>253,369</u>
	TOTAL NET GENERAL FUND	<u>\$ 2,125,444</u>	<u>\$ 2,169,207</u>	<u>\$ 2,099,474</u>	<u>\$ 2,058,988</u>	<u>\$ 2,280,322</u>

DIVISION 652 STREETS/DRAINAGE

DIVISION NARRATIVE

This division provides for nineteen employees: a Superintendent, a Supervisor, a Stormwater Compliance Manager, four Crew Leaders, three Heavy Equipment Operators, three Maintenance Specialist / MEOs, two Tradesworkers, and four Bridge Operators. The employees in this division report to the Director of Public Works (the Director is charged directly to the Water & Sewer Utility Fund).

This division maintains and improves City streets, sidewalks, storm drainage system and street signs. Another major task is the tending of the Barefoot Resort turn bridge over the Intracoastal Waterway.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Operations Manager/Streets and Drainage	1	27	\$ 100,945
Supervisor, Streets and Drainage	1	21	74,951
Bridge Crew Leader	1	17	56,809
Stormwater Program Compliance Manager	1	17	49,998
Crew Leader I	3	14	142,178
Heavy Equipment Operator (HEO)	3	13	114,115
Maintenance Specialist / Motor Equipment Operator	3	11/12	119,386
Tradesworker	2	9	63,157
Bridge Operator	4	9	127,322
Longevity/On Call Pay	<u>-</u>		<u>26,893</u>
TOTAL	19		<u>\$ 875,754</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Pickup Truck	\$ 40,000	360
Replacement Radios	65,000	370
Cameras System for Barefoot Bridge	<u>35,000</u>	370
TOTAL	<u>\$ 140,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 8.6% increase is due to expected growth in personnel costs as well as an increase in materials/supplies expenditures.

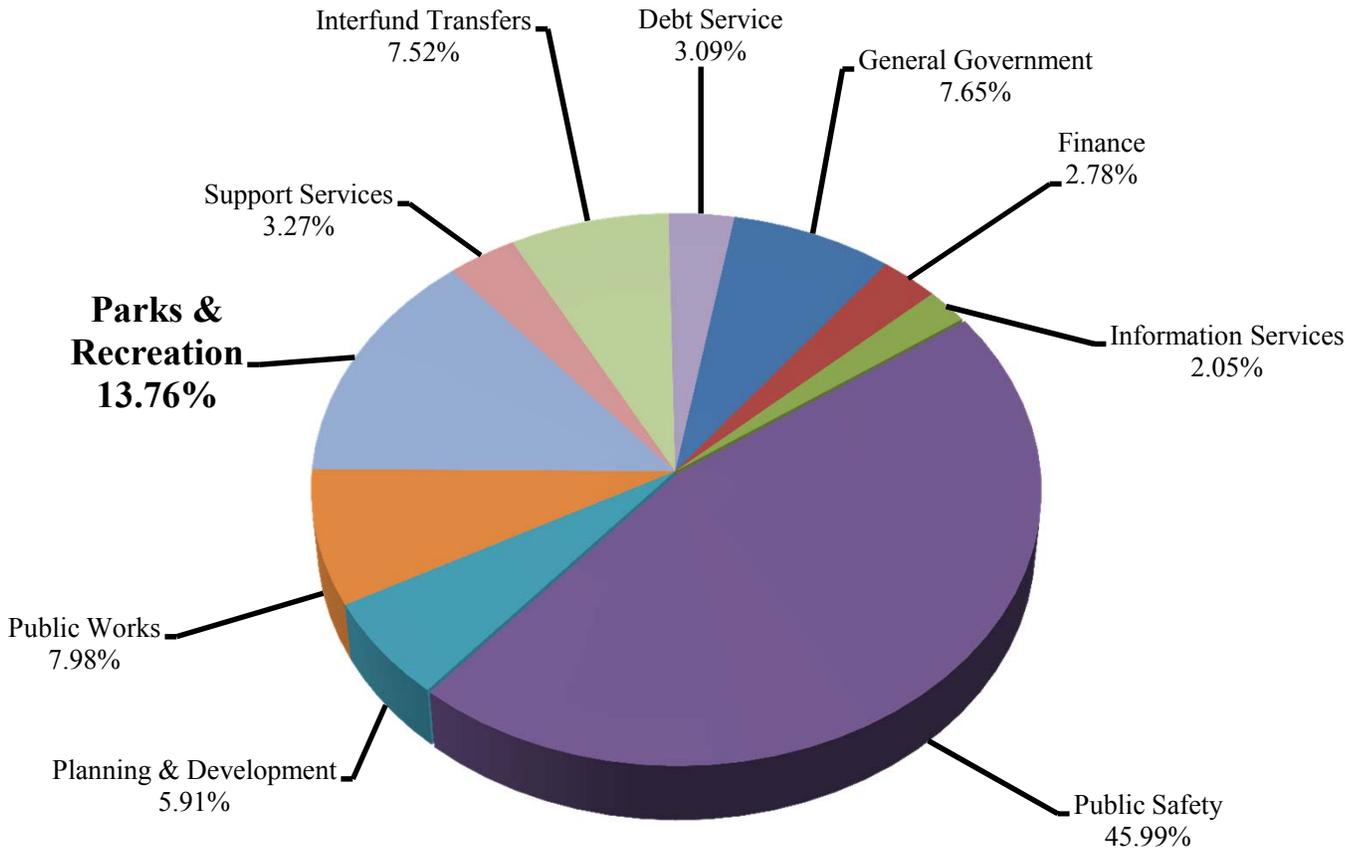
GENERAL FUND EXPENDITURES

PARKS & RECREATION

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

The Parks and Recreation Department includes 4 divisions: Recreation and Parks & Grounds in the General Fund, the NMB Enterprise Fund, and the Aquatic & Fitness Center Fund. The department supervises a wide range of recreational activities for all ages as well as the maintenance and care of City grounds, park facilities, and beach accesses, and the operations of the North Myrtle Beach Aquatic & Fitness Center.

The chart below shows the portion of General Fund Expenditures allocated to the Parks and Recreation Department, which reflects 13.76% of the overall resources appropriated in the General Fund for FY 2015.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 7.0% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2015
Regular Employees
PARKS AND RECREATION DEPARTMENT

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
RECREATION-ADMINISTRATION	4 ¹	4	4	4	4
RECREATION-ATHLETICS	1	1	1	2 ²	4 ⁵
RECREATION-PROGRAMS/EVENTS	2	2	2	4 ³	3 ⁶
PARKS AND GROUNDS	<u>11</u>	<u>11</u>	<u>11</u>	<u>15</u> ⁴	<u>15</u>
TOTAL	<u>18</u>	<u>18</u>	<u>18</u>	<u>25</u>	<u>26</u>

Footnotes:

1 Transferred in Beach Services Manager from Beach Services Fund in FY 2011 and allocate costs thru overhead allocations.

2 Added a Superintendent of Sports Tourism/Athletics position for FY 2014.

3 Added a Superintendent of Programs/Events, an Events Coordinator, and a Program Coordinator for FY 2014. Eliminated Recreation Coordinator position for FY 2014.

4 Added 4 Public Grounds Maintenance Workers for FY 2014, with a start date of January 1, 2014 .

⁵ Added a Assistant Athletic Director and a Secretary/Receptionist for FY 2015.

⁶ Eliminated Program Coordinator position for FY 2015.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from the General Fund, Beach Services, the Aquatic Center, and the NMB Enterprise Fund to accomplish the level of services and goals of this department. The General Fund will provide \$3,934,321, Beach Services will provide \$88,815, the Aquatic Center Fund will provide \$22,204, and the NMB Enterprise Fund will provide \$22,204. The overhead rate for the Recreation Administration Division is 20% for Beach Services, 5% for the Aquatic Center, and 5% for NMB Enterprise.

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
741	RECREATION - ADMINISTRATION	\$ 369,754	\$ 395,797	\$ 430,192	\$ 450,071	\$ 444,076
742	RECREATION - ATHLETICS	234,525	336,301	454,090	470,967	689,217
743	RECREATION - PROGRAMS/EVENTS	744,813	732,867	910,397	760,206	909,688
744	RECREATION - SPORTS PARK	-	-	-	83,613	169,496
754	PARKS / GROUNDS	<u>1,280,573</u>	<u>1,517,399</u>	<u>1,525,526</u>	<u>1,519,018</u>	<u>1,855,067</u>
TOTAL EXPENDITURES		<u>\$ 2,629,665</u>	<u>\$ 2,982,364</u>	<u>\$ 3,320,205</u>	<u>\$ 3,283,875</u>	<u>\$ 4,067,544</u>
RECREATION OVERHEAD		<u>(92,439)</u>	<u>(98,949)</u>	<u>(107,548)</u>	<u>(112,518)</u>	<u>(133,223)</u>
NET PARKS AND RECREATION		<u>\$ 2,537,226</u>	<u>\$ 2,883,415</u>	<u>\$ 3,212,657</u>	<u>\$ 3,171,357</u>	<u>\$ 3,934,321</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2014 budget are underway and being accomplished as follows:

- Continue recruiting sports tourism events and sponsors for new complex.
- Develop marketing plan for weddings and receptions at administration building and amphitheater.
- Increase revenue through facility rentals by emphasizing the marketing of programs.
- Install WebTrac to allow online registration and payment.
- Oversee private sector enterprises at new park.
- Continue to explore private sector partnerships for facility and program development.
- Generate revenue through sponsorships, facility rentals, private/public ventures, and concessions to offset increase in general fund expenditures for park operations.
- Target and secure private sector partners to provide programs and activities in Amphitheater and Meadow.
- Generate revenue through sponsorship programs to offset costs of Music on Main.

As the City of North Myrtle Beach continues to grow, the demands on the Parks and Recreation Department also increase. The department offers a wide variety of recreational activities with a relatively small staff. The following benchmarks, goals and priorities are provided for in FY 2015:

- Use WebTrac for online registrations as well as for an advertisement tool for programs and Athletics.
- Create a flyer to feature all shelters and facility rentals, targeting weddings and family reunions.
- Continue to train staff on technical and customer service elements of job.
- Continue to bid out major equipment/uniform purchases to obtain the best price.
- Complete construction/close out of North Myrtle Beach Park and Sports Complex.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 203,490	\$ 222,660	\$ 237,481	\$ 249,267	\$ 243,328
012	SALARY, PART-TIME	6,353	17,916	23,751	23,750	23,776
014	OVERTIME	290	1,611	500	1,000	1,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	14,992	16,986	18,714	20,500	19,303
022	EMPLOYEE RETIREMENT	19,374	23,395	22,849	24,000	25,220
023	EMPLOYEE INSURANCE	30,849	31,503	34,800	34,800	36,480
030	TRAINING	73	910	2,000	2,000	1,500
040	WORKERS COMPENSATION	1,389	907	1,201	1,201	2,011
050	AWARDS	<u>1,678</u>	<u>1,762</u>	<u>1,919</u>	<u>2,435</u>	<u>1,892</u>
	* SUBTOTAL PERSONNEL *	<u>283,888</u>	<u>323,050</u>	<u>348,615</u>	<u>364,353</u>	<u>359,910</u>
110	CLOTHING/UNIFORMS	137	389	400	340	400
111	MATERIALS/SUPPLIES	9,403	5,952	6,000	6,000	4,000
112	OFFICE SUPPLIES	7,695	7,913	7,000	7,000	5,000
113	PRINTING/BINDING	25,840	35,510	35,440	35,440	26,800
120	COMMUNICATIONS	12,847	5,035	7,500	11,500	21,000
130	CONTRACTUAL SERVICES	14,820	14,602	21,237	20,000	22,466
131	REPAIRS/MAINTENANCE	9,140	(697)	-	498	-
132	PROFESSIONAL SERVICES	5,000	805	-	350	1,000
133	CREDIT CARD FEES	-	403	1,000	90	1,000
140	SUBSCRIPTIONS/DUES	-	219	500	500	500
141	TRAVEL / BUSINESS	54	540	1,500	500	1,500
142	ADVERTISING	483	210	1,000	1,000	500
150	VEHICLE OPERATIONS	-	281	-	1,000	-
151	FUEL	<u>447</u>	<u>1,585</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>85,866</u>	<u>72,747</u>	<u>81,577</u>	<u>85,718</u>	<u>84,166</u>
	** TOTAL EXPENDITURES **	<u>\$ 369,754</u>	<u>\$ 395,797</u>	<u>\$ 430,192</u>	<u>\$ 450,071</u>	<u>\$ 444,076</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 20%	73,951	79,159	86,038	90,014	88,815
	AQUATIC CENTER FUND 5%	18,488	19,790	21,510	22,504	22,204
	NMB ENTERPRISE FUND 5%	-	-	-	-	22,204
	**LESS OVERHEAD TOTAL **	<u>92,439</u>	<u>98,949</u>	<u>107,548</u>	<u>112,518</u>	<u>133,223</u>
	** TOTAL EXPENDITURES **	<u>\$ 277,315</u>	<u>\$ 296,848</u>	<u>\$ 322,644</u>	<u>\$ 337,553</u>	<u>\$ 310,853</u>

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

This division provides for four full-time employees: a Parks and Recreation Director, a Beach Services Manager, an Administrative Assistant, and a Secretary/Receptionist.

The Parks and Recreation Director and his associates coordinate citizen participation in recreation programs in the City to keep residents active and involved and to help promote the idea that recreation is important for community growth and development. The Director also publicizes all department activities through the news media and maintains and promotes the multi-purpose Community Center as a recreation facility, meeting place for citizen groups, and mini-convention possibilities.

The Beach Services Manager is responsible for the operations and personnel functions associated with the 100+ part-time employees hired during the summer as concession workers.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Parks and Recreation Director	1	31	\$ 102,793
Beach Services Manager	1	25	64,821
Administrative Assistant II	1	15	41,824
Secretary/Receptionist-Recreation	<u>1</u>	10	<u>33,890</u>
TOTAL	4		<u>\$ 243,328</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.7% decrease is due to a new overhead allocation to the NMB Enterprise Fund.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 51,340	\$ 93,213	\$ 115,509	\$ 139,000	\$ 186,948
012	SALARY, PART-TIME	16,614	23,199	66,899	60,000	52,520
014	OVERTIME	517	-	-	-	500
021	FICA	5,158	8,361	13,133	13,800	17,278
022	EMPLOYEE RETIREMENT	3,840	9,669	12,128	12,128	18,677
023	EMPLOYEE INSURANCE	8,100	13,850	17,400	17,400	36,480
030	TRAINING	518	95	1,320	1,320	1,040
040	WORKERS COMPENSATION	413	270	801	500	1,799
050	AWARDS	860	916	1,050	1,537	3,125
	* SUBTOTAL PERSONNEL *	<u>87,360</u>	<u>149,573</u>	<u>228,240</u>	<u>245,685</u>	<u>318,367</u>
110	CLOTHING/UNIFORMS	498	607	1,500	1,500	3,000
111	MATERIALS/SUPPLIES	74,423	84,540	115,100	115,100	106,600
112	OFFICE SUPPLIES	-	-	-	-	2,000
113	PRINTING/BINDING	1,074	-	1,000	1,000	2,000
120	COMMUNICATIONS	1,173	1,730	-	1,000	2,500
130	CONTRACTUAL SERVICES	40,660	34,719	51,750	51,750	55,500
131	REPAIRS/MAINTENANCE	1,308	995	-	116	-
134	CREDIT CARD FEES	-	-	-	275	1,000
140	SUBSCRIPTIONS/DUES	3,215	4,692	2,500	2,500	4,700
141	TRAVEL / BUSINESS	23,209	57,845	50,000	50,000	167,800
142	ADVERTISING	1,605	1,600	2,000	2,000	2,750
150	VEHICLE OPERATIONS	-	-	-	41	-
151	FUEL	-	-	2,000	-	3,000
	* SUBTOTAL OPERATING *	<u>147,165</u>	<u>186,728</u>	<u>225,850</u>	<u>225,282</u>	<u>350,850</u>
360	MOTOR VEHICLES	-	-	-	-	20,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 234,525</u>	<u>\$ 336,301</u>	<u>\$ 454,090</u>	<u>\$ 470,967</u>	<u>\$ 689,217</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for four full-time employees: a Superintendent of Sports Tourism & Athletics, an Athletic Director, an Assistant Athletic Director, and a Secretary/Receptionist.

The Superintendent of Sports Tourism/Athletics is responsible for overseeing sports tourism events held within the City. This individual travels nationally promoting and recruiting sports tourism events to be held at the North Myrtle Beach Parks and Sports Complex and other City facilities. In addition, this individual oversees City sponsored youth and adult athletic programs.

The Athletic Director is responsible for the department's youth and adult athletic programs. This individual oversees the youth baseball, softball, soccer, tennis, football & basketball programs and a variety of adult athletic programs including adult/senior softball, co-ed softball, and kickball. This individual assists in the operations of sports tourism events.

The Assistant Athletic Director assists in the day-to-day operation of the department's youth and adult athletic programs. This individual also assists in the the supervision of sports tourism events.

The Secretary/Receptionist - Recreation handles front desk operations at the North Myrtle Beach Park and Sports Complex. This individual answers phones, registers participants, administers the sponsorship program, and also has a variety of additional front desk responsibilities.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Superintendent of Sports Tourism/Athletics	1	21	\$ 68,525
Athletic Director	1	17	50,887
Assistant Athletic Director	1	15	38,792
Secretary/Receptionist - Recreation	<u>1</u>	10	<u>28,744</u>
TOTAL	4		<u>\$ 186,948</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Used Truck	\$ <u>20,000</u>	360
TOTAL	<u>\$ 20,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service from the previous year's budget. The 51.8% increase is due to the addition of the Assistant Athletic Director position and the Secretary/Receptionist position.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 122,928	\$ 152,293	\$ 213,549	\$ 181,342	\$ 177,371
012	SALARY, PART-TIME	45,125	19,990	22,173	15,000	42,488
014	OVERTIME	1,458	256	-	-	-
015	SPECIAL ALLOWANCE	-	2,750	3,000	3,000	3,000
021	FICA	12,389	12,513	17,208	14,800	15,830
022	EMPLOYEE RETIREMENT	11,524	15,715	20,928	20,236	18,860
023	EMPLOYEE INSURANCE	16,238	20,999	26,100	26,100	27,360
030	TRAINING	184	2,304	2,850	2,500	3,200
040	WORKERS COMPENSATION	938	669	1,200	800	1,649
050	AWARDS	2,300	2,430	2,099	1,757	2,532
	* SUBTOTAL PERSONNEL *	<u>213,084</u>	<u>229,919</u>	<u>309,107</u>	<u>265,535</u>	<u>292,290</u>
110	CLOTHING/UNIFORMS	690	568	700	600	700
111	MATERIALS/SUPPLIES	71,530	69,028	102,600	80,000	104,948
112	OFFICE SUPPLIES	206	331	-	-	-
113	PRINTING/BINDING	43	1,415	700	700	700
118	CLEANING SUPPLIES	2,331	5,267	4,000	4,000	4,000
120	COMMUNICATIONS	1,155	1,291	960	960	1,920
130	CONTRACTUAL SERVICES	286,935	319,050	377,600	325,000	390,000
131	REPAIRS/MAINTENANCE	86,269	19,322	10,000	10,678	10,000
132	PROFESSIONAL SERVICES	-	135	-	153	-
133	CLEAN CITY COMMITTEE	24,465	23,062	26,000	25,000	26,000
140	SUBSCRIPTIONS/DUES	657	2,313	1,780	1,780	1,780
141	TRAVEL / BUSINESS	1,041	687	3,450	3,000	3,850
142	ADVERTISING	37,914	40,796	70,000	40,000	70,000
150	VEHICLE OPERATIONS	284	501	1,500	1,000	1,500
151	FUEL	2,083	1,760	2,000	1,800	2,000
	* SUBTOTAL OPERATING *	<u>515,603</u>	<u>485,526</u>	<u>601,290</u>	<u>494,671</u>	<u>617,398</u>
370	NON-MOBILE EQUIPMENT	<u>16,126</u>	<u>16,126</u>	-	-	-
	* SUBTOTAL CAPITAL *	<u>16,126</u>	<u>17,422</u>	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 744,813</u>	<u>\$ 732,867</u>	<u>\$ 910,397</u>	<u>\$ 760,206</u>	<u>\$ 909,688</u>

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

This division provides for three full-time employees: a Superintendent of Programs/Events, a Community Center/Special Events Director, an Event Coordinator, and one part-time position: Recreation Leader - Special Events & Programs.

The Superintendent of Programs/Events is supervised by the Parks and Recreation Director and oversees comprehensive recreational programs and events for a citywide parks and recreation program. This position supervises two full-time employees, one part-time employee, event staff, and volunteers.

The Community Center/Special Events Director is responsible for the coordination of community special events such as the Easter Egg Hunt and the many races that the Department sponsors throughout the year. This individual also serves as the City coordinator for the Keep North Myrtle Beach Beautiful Commission. Provides logistical support for all festivals, programs, and special events. Assists in the operations of the J. Bryan Floyd Community Center; logistics and maintenance.

The Event Coordinator is responsible for the development, implementation, and supervision of events for citywide parks and recreation activities/programs.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Superintendent of Programs/Events	1	21	68,525
Community Center/Special Events Director	1	18	66,751
Event Coordinator	<u>1</u>	16	<u>42,095</u>
TOTAL	3		<u>\$ 177,371</u>

BUDGET ANALYSIS

This division provides for an decreased level of service from the previous year's budget. The 0.1% decrease is due to the elimination Program Coordinator position.

01-5-744 RECREATION (SPORTS PARK)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
012	SALARY, PART-TIME	\$ -	\$ -	\$ -	\$ 25,000	\$ 71,744
021	FICA	-	-	-	1,913	5,488
030	TRAINING	-	-	-	500	500
040	WORKERS COMPENSATION	-	-	-	300	861
	* SUBTOTAL PERSONNEL *	-	-	-	27,713	78,593
110	CLOTHING/UNIFORMS	-	-	-	1,000	1,000
111	MATERIALS/SUPPLIES	-	-	-	35,000	83,720
112	OFFICE SUPPLIES	-	-	-	500	500
130	CONTRACTUAL SERVICES	-	-	-	1,900	1,900
132	PROFESSIONAL SERVICES	-	-	-	500	500
134	CREDIT CARD FEES	-	-	-	1,000	2,783
142	ADVERTISING	-	-	-	1,000	500
	* SUBTOTAL OPERATING *	-	-	-	40,900	90,903
370	NON-MOBILE EQUIPMENT	-	-	-	15,000	-
	* SUBTOTAL CAPITAL *	-	-	-	15,000	-
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ -	\$ 83,613	\$ 169,496

DIVISION 744 RECREATION (SPORTS PARK)

DIVISION NARRATIVE

This division has no full time regular employees. The division will account for the concessions activities at the new park. These activities will include a significant number of part time employees who will assist the recreation department in providing services for the various venues that will be held at the new park.

DETAIL OF PERSONNEL SERVICES

No full time personnel are budgeted for FY 2015

BUDGET ANALYSIS

Since this is a new division and much of the activity is still undetermined, we have budgeted what we feel is necessary to provide concession services for the upcoming fiscal year.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 449,907	\$ 461,424	\$ 520,143	\$ 510,000	\$ 598,390
012	SALARY, PART-TIME	118,323	121,428	170,000	170,000	177,730
014	OVERTIME	15,453	9,851	6,075	6,075	6,072
021	FICA	41,914	42,525	50,128	50,128	53,971
022	EMPLOYEE RETIREMENT	42,127	52,945	59,958	59,958	73,344
023	EMPLOYEE INSURANCE	89,113	92,401	110,200	110,200	136,800
030	TRAINING	7,072	14,776	8,000	8,525	8,000
040	WORKERS COMPENSATION	7,489	4,147	6,000	5,000	9,387
050	AWARDS	7,025	7,063	6,823	7,138	9,815
	* SUBTOTAL PERSONNEL *	<u>778,423</u>	<u>806,560</u>	<u>937,327</u>	<u>927,024</u>	<u>1,073,509</u>
110	CLOTHING/UNIFORMS	9,976	10,170	14,424	14,424	16,008
111	MATERIALS/SUPPLIES	174,741	169,843	220,000	220,000	252,005
112	OFFICE SUPPLIES	1,197	1,540	450	1,499	450
113	PRINTING/BINDING	-	-	1,250	-	1,250
118	CUSTODIAL SUPPLIES	-	-	-	-	11,450
120	COMMUNICATIONS	3,067	3,747	4,900	4,900	6,020
121	UTILITIES	-	2,365	-	10,000	40,000
130	CONTRACTUAL SERVICES	105,726	138,226	180,000	175,000	219,700
131	REPAIRS/MAINTENANCE	27,445	53,836	48,500	48,500	65,975
132	PROFESSIONAL SERVICES	1,216	1,301	2,175	2,171	1,800
133	TREE CITY COMMITTEE	1,050	1,660	3,000	2,500	35,000
140	SUBSCRIPTIONS/DUES	3,542	2,990	4,000	3,500	5,400
141	TRAVEL / BUSINESS	9	-	-	-	-
142	ADVERTISING	798	84	1,000	1,000	-
150	VEHICLE OPERATIONS	23,101	24,218	30,000	30,000	34,500
151	FUEL	47,299	44,467	42,000	42,000	58,000
152	DAMAGE CLAIMS	17	1,480	-	-	-
	* SUBTOTAL OPERATING *	<u>399,184</u>	<u>455,927</u>	<u>551,699</u>	<u>555,494</u>	<u>747,558</u>
302	PARK IMPROVEMENTS	80,079	-	-	-	-
360	MOTOR VEHICLES	-	45,334	36,500	36,500	34,000
361	HEAVY EQUIPMENT	22,887	26,040	-	-	-
370	NON-MOBIL EQUIPMENT	-	183,538	-	-	-
	* SUBTOTAL CAPITAL *	<u>102,966</u>	<u>254,912</u>	<u>36,500</u>	<u>36,500</u>	<u>34,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,280,573</u>	<u>\$ 1,517,399</u>	<u>\$ 1,525,526</u>	<u>\$ 1,519,018</u>	<u>\$ 1,855,067</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for sixteen full-time employees: a Public Grounds Superintendent, four Crew Leaders, two Heavy Equipment Operators, a Facilities and Amenities Maintenance Specialist, a Tree Maintenance Technician, three Landscape Technicians, and four Public Grounds Maintenance Workers. There are also 4 permanent part-time Landscape Technicians, 1 permanent part-time horticulturalist, 4 permanent part-time special events workers are included in this division. This division is responsible for primary maintenance services of public grounds. These services include maintenance at public beach accesses, recreational ball fields, parks and grounds, medians and right-of-ways, utility areas, public parking lots, in addition to landscaping/beautification projects and structural repairs to municipal property.

Under the direction of the Superintendent, this division supplies materials and necessary labor to carry out beach maintenance such as dune walkover repairs and dune stabilization practices. Included is an integrated recreational activities and maintenance program relating to all sporting and special events.

This division also includes additional funds for advancing horticultural practices through professional associations and training.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Public Grounds Superintendent	1	25	\$ 87,172
Crew Leader I	4	14	172,018
Heavy Equipment Operator (HEO)	2	13	91,478
Facilities and Amenities Maintenance Specialist	1	13	38,057
Landscape Technician	3	12	91,861
Public Grounds Maintenance Worker	4	9	107,362
Longevity/On Call Pay	-		10,442
TOTAL	15		<u>\$ 598,390</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
F250 Crew Cab Truck	\$ 34,000	360
TOTAL	<u>\$ 34,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 21.6% increase is due to expected growth in personnel costs as well as an increase contractual service expenditures.

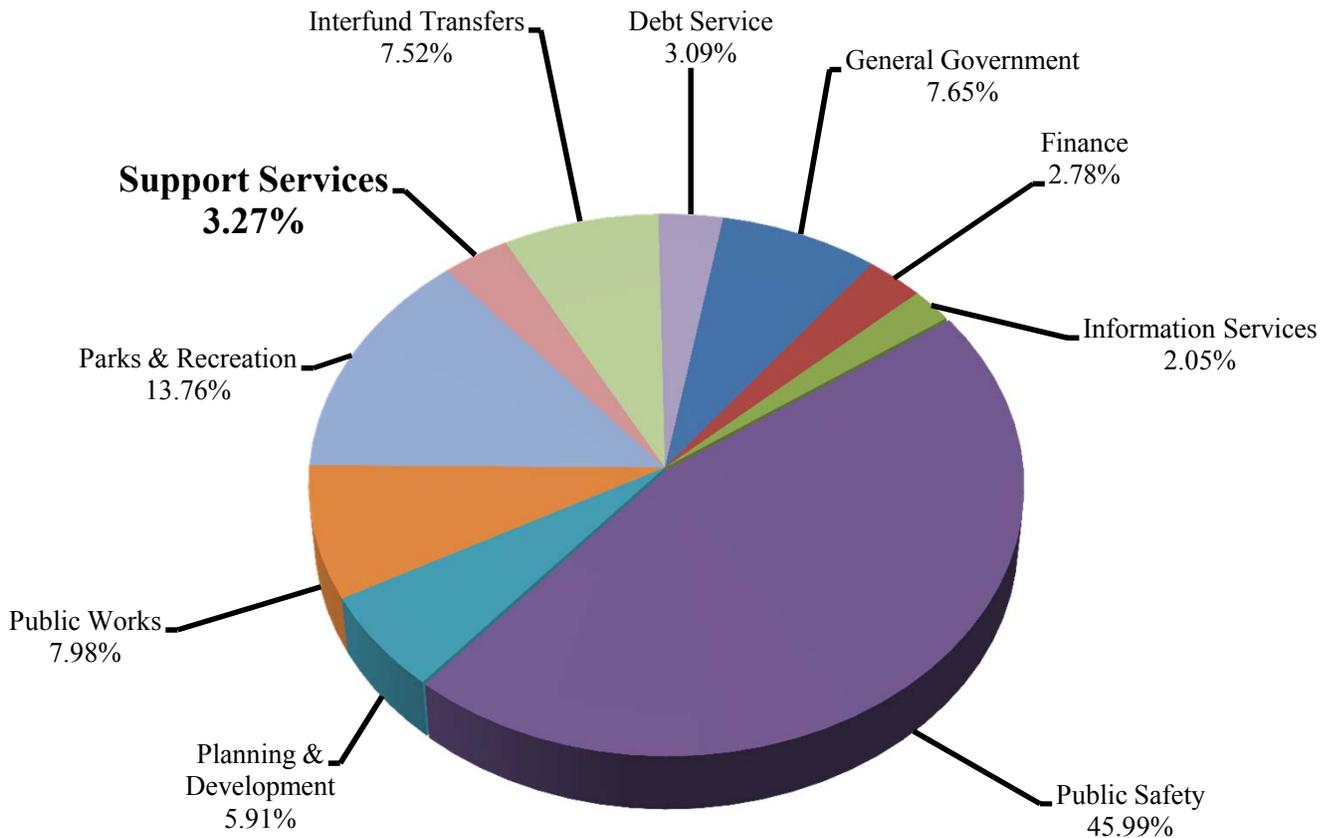
GENERAL FUND EXPENDITURES

SUPPORT SERVICES

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

The Support Services Department includes 3 divisions: Purchasing, Fleet Maintenance, and Custodial/Facilities Maintenance. These divisions are under the supervision of the Assistant City Manager. The primary function of the Support Services Department is to oversee purchasing, inventory, fleet maintenance, fleet acquisition, and maintenance of City facilities.

The chart below shows the portion of General Fund Expenditures allocated to the Support Services Department, which reflects 3.27% of the overall resources appropriated in the General Fund for FY 2015.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.8% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2015
Regular Employees
SUPPORT SERVICES DEPARTMENT

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
PURCHASING	7	6 ²	4 ^{3,4,5}	4	4
FLEET MAINTENANCE	6	6	6	5 ⁶	5
CUSTODIAL/FACILITIES MAINTENANCE	<u>8</u> ¹	<u>8</u>	<u>9</u> ⁴	<u>8</u> ⁷	<u>8</u>
T O T A L	<u>21</u>	<u>20</u>	<u>19</u>	<u>17</u>	<u>17</u>

Footnotes:

1 Transferred 2 Custodians from Aquatic and Fitness Center and 1 Beach Maintenance Worker from Beach Services for FY 2011.

2 Eliminated Support Services Supervisor position for FY 2012.

3 Eliminated Warehouse Clerk position for FY 2013.

4 Transferred Materials/Facilities Supervisor from Purchasing to Custodial/Facilities Maintenance for FY 2013.

5 Changed 1 Buyer position to Purchasing Agent for FY 2013.

6 Eliminated 1 Mechanic position for FY 2014.

7 Eliminated 1 Custodian position for FY 2014.

A summary of expenditures for the past 4 years of this department is provided below. Total expenditures include all amounts required from both the General Fund, the Water and Sewer Fund, the Solid Waste Fund, and the Aquatic Center Fund to accomplish the level of services and goals for this department. The General Fund will provide \$933,605, the Water and Sewer Fund \$428,527, the Solid Waste Fund \$138,836, the Beach Services Fund \$38,059, and the Aquatic Center Fund \$38,246. The Water and Sewer Fund, Solid Waste Fund, and Aquatic Center Fund record their share of these three divisions as an overhead allocation and not as direct charges to individual object codes like it does for divisions directly assigned to it. The overhead rates for these divisions are 51%, 4%, 1% and 2% respectively for the Purchasing Division, 16%, 20%, 4% and zero respectively for the Fleet Maintenance Division, and 25%, 4%, 2% and 4% respectively for Custodial/Facilities Maintenance Division.

SUMMARY OF EXPENDITURES
SUPPORT SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
822	PURCHASING	\$ 409,091	\$ 320,167	\$ 283,346	\$ 297,741	\$ 295,443
832	FLEET MAINTENANCE	438,818	468,110	422,466	427,347	473,405
842	CUSTODIAL/FACILITIES MAINT.	<u>676,375</u>	<u>996,653</u>	<u>708,559</u>	<u>808,074</u>	<u>808,425</u>
TOTAL EXPENDITURES		<u>\$ 1,524,284</u>	<u>\$ 1,784,930</u>	<u>\$ 1,414,371</u>	<u>\$ 1,533,162</u>	<u>\$ 1,577,273</u>
SUPPORT SERVICES OVERHEAD		<u>(678,005)</u>	<u>(758,072)</u>	<u>(581,323)</u>	<u>(632,410)</u>	<u>(643,668)</u>
NET SUPPORT SERVICES		<u>\$ 846,279</u>	<u>\$ 1,026,858</u>	<u>\$ 833,048</u>	<u>\$ 900,752</u>	<u>\$ 933,605</u>

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Support Services Department continues to work toward the accomplishment of its FY 2014 goals:

- With assistance from the Information Services Department, the Purchasing division will continue to make the procurement process more automated. Organizational changes will continue to be initiated to help the division operate more efficiently including the warehouse and inventory control.
- The Fleet Maintenance Division plans to purchase new software to help the mechanics better maintain the fleet, especially the new makes and models being acquired.
- Cleaning and maintenance contracts will continue to be utilized to supplement staff cleaning efforts, especially with respect to beach restroom cleaning.

As in other departments, new goals and priorities have been established for FY 2015. The following benchmarks, goals and priorities outline the more significant goals for the Support Services Department:

- Continue to work with the IT Department towards a more automated procurement system that will interface better with the Finance Department system. Provide professional training opportunities when appropriate. Continue to procure and dispose of city services and materials as efficiently and effectively as possible.
- Continue to look for opportunities to either outsource or perform varying services in house depending which method is proven to be most efficient and effective for both Facilities Maintenance and Fleet Management.
- Continue to work to make all facilities more energy efficient and upgrade facilities when necessary.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 273,734	\$ 193,318	\$ 188,841	\$ 188,841	\$ 194,499
014	OVERTIME	3,517	2,226	1,000	1,000	1,000
021	FICA	19,860	14,231	13,669	13,669	14,076
022	EMPLOYEE RETIREMENT	22,577	18,042	15,187	15,187	18,564
023	EMPLOYEE INSURANCE	46,592	32,199	34,800	34,800	36,480
030	TRAINING	-	-	2,000	-	2,000
040	WORKERS COMPENSATION	3,157	1,487	2,000	1,500	2,542
050	AWARDS	2,790	2,072	2,099	2,226	2,532
	* SUBTOTAL PERSONNEL *	<u>372,227</u>	<u>263,575</u>	<u>259,596</u>	<u>257,223</u>	<u>271,693</u>
110	CLOTHING/UNIFORMS	868	705	1,500	1,000	1,500
111	MATERIALS/SUPPLIES	9,378	14,702	8,000	21,531	8,000
112	OFFICE SUPPLIES	4,423	3,752	2,000	2,000	2,000
113	PRINTING/BINDING	87	86	250	200	250
120	COMMUNICATIONS	2,992	3,139	5,000	4,000	5,000
130	CONTRACTUAL SERVICES	4,492	3,285	4,000	4,000	4,000
131	REPAIRS/MAINTENANCE	11,506	15,280	-	4,533	-
132	PROFESSIONAL SERVICES	19	44	-	60	-
140	SUBSCRIPTIONS/DUES	570	490	1,000	1,000	1,000
141	TRAVEL / BUSINESS	-	-	500	-	500
142	ADVERTISING	294	84	500	-	500
150	VEHICLE OPERATIONS	567	1,353	-	1,181	-
151	FUEL	1,668	1,893	1,000	1,013	1,000
	* SUBTOTAL OPERATING *	<u>36,864</u>	<u>44,813</u>	<u>23,750</u>	<u>40,518</u>	<u>23,750</u>
370	NON-MOBIL EQUIPMENT	-	11,779	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>11,779</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 409,091</u>	<u>\$ 320,167</u>	<u>\$ 283,346</u>	<u>\$ 297,741</u>	<u>\$ 295,443</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	208,636	163,284	144,507	151,848	150,676
	SOLID WASTE FUND 4%	16,364	12,807	11,334	11,910	11,818
	BEACH SERVICES FUND 1%	4,091	3,202	2,833	2,977	2,954
	AQUATIC CENTER FUND 2%	16,364	12,807	5,667	11,910	5,909
	**LESS OVERHEAD TOTAL **	<u>245,455</u>	<u>192,100</u>	<u>164,341</u>	<u>178,645</u>	<u>171,357</u>
TOTAL NET GENERAL FUND		<u>\$ 163,636</u>	<u>\$ 128,067</u>	<u>\$ 119,005</u>	<u>\$ 119,096</u>	<u>\$ 124,086</u>

DIVISION 822 PURCHASING

DIVISION NARRATIVE

This division provides for four employees: a Purchasing Agent, an Assistant Purchasing Agent, a Procurement Clerk, and a Materials and Inventory Technician. This division is responsible for most purchases for the City and receives, issues, and stores inventory at its central warehouse facility.

The Purchasing Agent supervises the employees in this division and oversees all bids and requests for City services and equipment.

The Inventory Management Technician maintains the inventory in the warehouse.

The Assistant Purchasing Agent is responsible for small dollar purchases less than \$10,000 in value and prepares purchase orders.

The Buyer assists the purchasing staff in all duties.

This division also handles all impounded vehicles and acts as a central clearinghouse for surplus material.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Purchasing Agent	1	21	52,686
Assistant Purchasing Agent	1	17	43,495
Buyer	1	13	55,174
Materials and Inventory Technician	<u>1</u>	13	<u>43,144</u>
TOTAL	4		<u>\$ 194,499</u>

DETAIL OF CAPITAL OUTLAY

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.3% increase is due to expected growth in personnel costs.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 291,583	\$ 263,233	\$ 268,661	\$ 268,661	\$ 274,348
014	OVERTIME	167	207	4,800	500	4,800
021	FICA	20,703	18,848	19,416	19,400	19,820
022	EMPLOYEE RETIREMENT	27,963	27,039	28,415	28,400	30,772
023	EMPLOYEE INSURANCE	48,149	42,000	43,500	43,500	45,600
030	TRAINING	848	982	4,000	2,000	4,000
040	WORKERS COMPENSATION	4,450	6,891	3,000	3,000	3,350
050	AWARDS	2,760	2,520	2,624	2,715	3,165
	* SUBTOTAL PERSONNEL *	<u>396,623</u>	<u>361,720</u>	<u>374,416</u>	<u>368,176</u>	<u>385,855</u>
110	CLOTHING/UNIFORMS	4,311	4,147	5,000	4,500	5,000
111	MATERIALS/SUPPLIES	18,044	41,680	15,000	20,000	15,000
112	OFFICE SUPPLIES	1,676	1,259	500	600	-
113	PRINTING/BINDING	482	-	500	-	500
120	COMMUNICATIONS	82	460	300	500	300
130	CONTRACTUAL SERVICES	4,680	33,945	5,500	5,500	5,500
131	REPAIRS/MAINTENANCE	896	6,620	5,000	5,000	5,000
140	SUBSCRIPTIONS/DUES	100	2,607	1,750	1,750	1,750
150	VEHICLE OPERATIONS	4,555	4,059	4,500	4,500	4,500
151	FUEL	7,369	9,851	10,000	10,000	10,000
152	DAMAGE CLAIMS	-	1,762	-	-	-
	* SUBTOTAL OPERATING *	<u>42,195</u>	<u>106,390</u>	<u>48,050</u>	<u>52,350</u>	<u>47,550</u>
321	BUILDING IMPROVEMENT	-	-	-	6,821	40,000
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,821</u>	<u>40,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 438,818</u>	<u>\$ 468,110</u>	<u>\$ 422,466</u>	<u>\$ 427,347</u>	<u>\$ 473,405</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	70,210	74,898	67,594	68,376	75,745
	SOLID WASTE FUND 20%	87,764	93,622	84,493	85,469	94,681
	BEACH SERVICES FUND 4%	17,553	18,724	16,899	17,094	18,936
	**LESS OVERHEAD TOTAL **	<u>175,527</u>	<u>187,244</u>	<u>168,986</u>	<u>170,939</u>	<u>189,362</u>
	TOTAL NET GENERAL FUND	<u>\$ 263,291</u>	<u>\$ 280,866</u>	<u>\$ 253,480</u>	<u>\$ 256,408</u>	<u>\$ 284,043</u>

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

This division provides for five employees: a Fleet Management Superintendent, and four Mechanics.

This division maintains over 400 pieces of rolling stock and all other equipment such as lawnmowers, generators, etc., in proper working condition. Additionally, it conducts a Preventive Maintenance Program on vehicles and decides when it is necessary to farm out work or make repairs in the shop. This division makes an average of 15 repairs daily and has personnel on standby for emergency repairs on weekends and holidays. The division also performs minor fabrication work, and performs emergency repairs and towing, as well as service calls.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Fleet Management Superintendent	1	25	\$ 90,036
Mechanic	4	14	<u>184,312</u>
TOTAL	5		<u>\$ 274,348</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	Code
Gas Shed with Additional Pumps	<u>\$ 40,000</u>	321
TOTAL	<u>\$ 40,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 12.1% increase is due to expected growth in personnel costs as well as an increase in capital expenditures.

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 219,004	\$ 266,613	\$ 289,716	\$ 289,684	\$ 296,498
014	OVERTIME	7,176	5,365	-	1,500	500
021	FICA	16,325	19,386	20,860	20,860	21,384
022	EMPLOYEE RETIREMENT	21,749	26,176	28,146	28,146	29,936
023	EMPLOYEE INSURANCE	66,965	68,602	69,600	69,600	72,960
030	TRAINING	100	4,964	1,000	1,000	1,000
040	WORKERS COMPENSATION	42,362	161,477	1,738	28,000	1,782
050	AWARDS	<u>3,525</u>	<u>3,984</u>	<u>4,199</u>	<u>3,984</u>	<u>5,065</u>
	* SUBTOTAL PERSONNEL *	<u>377,206</u>	<u>556,567</u>	<u>415,259</u>	<u>442,774</u>	<u>429,125</u>
110	CLOTHING/UNIFORMS	3,888	3,836	3,000	3,000	4,000
111	MATERIALS/SUPPLIES	38,390	47,148	30,000	30,000	35,000
120	COMMUNICATIONS	1,558	1,876	1,800	1,800	1,800
130	CONTRACTUAL SERVICES	23,564	59,915	53,000	150,000	83,000
131	REPAIRS/MAINTENANCE	205,732	304,049	200,000	175,000	225,000
142	ADVERTISING	210	105	500	500	500
150	VEHICLE OPERATIONS	4,477	4,446	1,000	1,000	2,000
151	FUEL	<u>4,848</u>	<u>4,722</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
	* SUBTOTAL OPERATING *	<u>282,667</u>	<u>426,097</u>	<u>293,300</u>	<u>365,300</u>	<u>355,300</u>
370	NON-MOBILE EQUIPMENT	<u>16,502</u>	<u>13,989</u>	-	-	<u>24,000</u>
	* SUBTOTAL CAPITAL *	<u>16,502</u>	<u>13,989</u>	-	-	<u>24,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 676,375</u>	<u>\$ 996,653</u>	<u>\$ 708,559</u>	<u>\$ 808,074</u>	<u>\$ 808,425</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	169,094	249,163	177,141	202,019	202,106
	SOLID WASTE FUND 4%	27,055	39,866	28,342	32,323	32,337
	BEACH SERVICES FUND 2%	33,819	49,833	14,171	16,161	16,169
	AQUATIC CENTER FUND 4%	<u>27,055</u>	<u>39,866</u>	<u>28,342</u>	<u>32,323</u>	<u>32,337</u>
	**LESS OVERHEAD TOTAL **	<u>257,023</u>	<u>378,728</u>	<u>247,996</u>	<u>282,826</u>	<u>282,949</u>
	TOTAL NET GENERAL FUND	<u>\$ 419,352</u>	<u>\$ 617,925</u>	<u>\$ 460,563</u>	<u>\$ 525,248</u>	<u>\$ 525,476</u>

DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE

DIVISION NARRATIVE

This division provides for eight employees: a Facilities Supervisor, a Facility/Maintenance Technician, a Maintenance Worker, and five Custodians. This service has been provided in-house since FY 2003 because it was no longer cost-effective to hire an outside custodial service.

The custodians are assigned cleaning duties and miscellaneous building maintenance duties such as changing light bulbs, general repairs, etc. They are responsible for all facilities including ocean front and park restrooms.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Facilities Supervisor	1	21	\$ 55,957
Facility/Maintenance Technician	1	15	51,725
Custodian	5	8	159,050
Maintenance Worker	1	9	26,895
Longevity	-		<u>2,871</u>
TOTAL	8		<u>\$ 296,498</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Generator for Special Events	<u>\$ 24,000</u>	370
TOTAL	<u>\$ 24,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 14.1% increase is due to expected growth in personnel costs as well as an increase in capital expenditures.

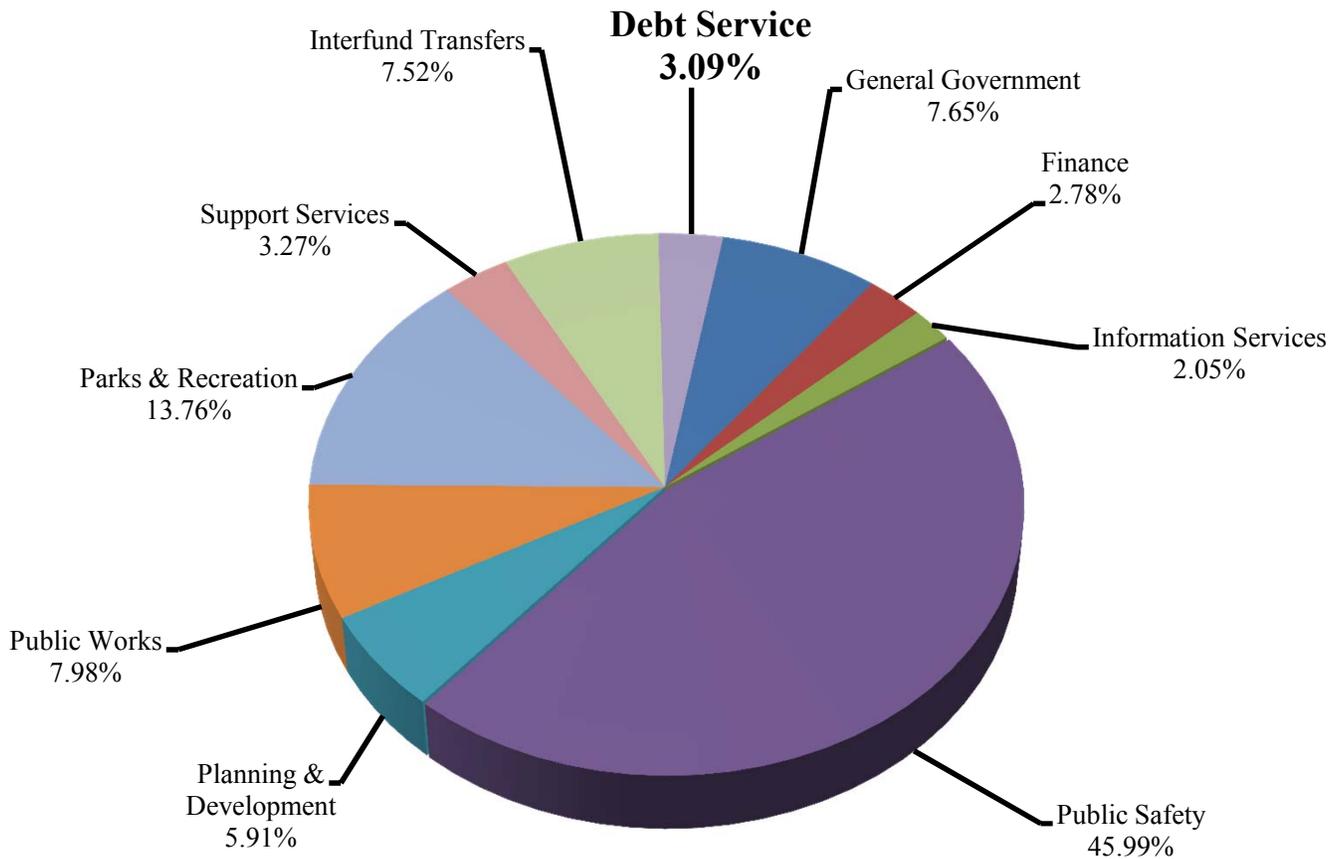
GENERAL FUND EXPENDITURES

DEBT SERVICE and OTHER FINANCING USES

**GENERAL FUND
DEBT SERVICE DEPARTMENT**

The Debt Service Department includes principal and interest payments, as well as agent fees for General Obligation Debt. The City of North Myrtle Beach does not maintain a Debt Service Fund for General Obligation Debt since there is no obligation to accumulate funds for debt service. An overview and discussion of the General Obligation Debt of the City and its impact on the City's overall financial position is provided in the division narrative for Debt Service which follows.

The chart below shows the portion of General Fund Expenditures allocated to the Debt Service Department, which reflects 3.09% of the overall resources appropriated in the General Fund for FY 2015.



GENERAL FUND
DEBT SERVICE DEPARTMENT

No employees are assigned to this department. Only debt payments and related expenditures are recorded here.

A summary of expenditures for the past 4 years of this department is provided below. This department has no overhead allocation. Any General Obligation Debt for the Water and Sewer Fund, Solid Waste Fund, Park Development Fund, Storm Water Drainage Fund or Aquatic Center Fund would be recorded directly into the effected fund. For the current budget year, no General Obligation Debt is being funded or used by the other funds.

FISCAL YEAR ENDING JUNE 30, 2015
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
410	DEBT/PRINCIPAL	\$ 654,703	\$ 483,983	\$ 499,761	\$ 499,761	\$ 516,053
415	DEBT/INTEREST	144,349	121,853	106,075	106,075	89,783
420	AGENTS FEES	<u>113</u>	<u>1,100</u>	<u>111,942</u>	<u>1,100</u>	<u>277,578</u>
TOTAL NET DEBT SERVICE		<u>\$ 799,165</u>	<u>\$ 606,936</u>	<u>\$ 717,778</u>	<u>\$ 606,936</u>	<u>\$ 883,414</u>

Performance Benchmarks, Goals & Priorities

As of this writing, no specific debt issue has been defined for the General Fund. The possibility of a future debt issue for the Cherry Grove Dredging Project is being considered as an assessment district. This project is still in the early planning stage.

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

Debt service payments for the General Fund are 3.09% of the total General Fund expenditures.

The last general obligation bond issue was sold in FY 2012 in order to provide funding for the North Myrtle Beach Park and Sports Tourism Complex. The bond issue totaled \$15 million with a 8-year repayment schedule. The repayment of this bond will not be paid out of the General Fund, and will instead be paid from the Park Development Fund. Even though these bonds were the largest General Obligation issue in the City's history, it has had little impact on the City's overall financial position, since we are still well under our debt limit.

The debt limit imposed by the State of South Carolina on local governments prevents them from incurring high levels of debt without voter approval. Article 10, Section 14.7(a) of the South Carolina Constitution limits General Obligation debt to 8% of assessed value of all taxable property. The assessed value in North Myrtle Beach is 6.0% of market value. The debt limit for North Myrtle Beach for FY 2015 is estimated at \$17,387,770 which is extremely low compared to the City's approximate market value of \$6,236,842,100. The table below provides for the City's FY 2015 Legal Debt Margin. The limitation imposed by the Constitution of the State of South Carolina has played a role in keeping debt service payments at a low level.

COMPUTATION OF LEGAL DEBT MARGIN

JULY 1, 2014

ASSESSED VALUATION	<u>\$374,210,526</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$29,936,842</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$12,549,072</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2014	<u><u>\$17,387,770</u></u>

Another factor that has contributed to holding down annual debt service expenditures is the ongoing policy to fund infrastructure improvements and capital purchases on a pay-as-you-go basis. This financing methodology has seen the construction of three City parks, numerous oceanfront improvements, highway medians, 27 miles of paved streets and related storm drainage and over \$10 million in vehicles and equipment. In fact, \$1,130,345 in capital and infrastructure is budgeted in the General Fund for FY 2015.

Short-Term Debt

The City maintains adequate fund balances to avoid tapping into the short-term note market to provide for operating funds. A minimum undesignated fund balance of 35% is maintained to provide cash resources to fund necessary services during low-revenue months at the beginning of the fiscal year. The unassigned fund balance for July 2014 is estimated to be approximately \$11.89 million, or 41.6% of FY 2015 expenditures.

Existing Debt

The following table lists the outstanding General Obligation Bonds and the lease purchase obligation as of July 1, 2014:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2014</u>	<u>Final Due Date</u>
Municipal Roads	4/22/2009	3.26%	2,754,072	4/22/2019
NMB Park & Sports Complex	9/15/2011	1.57%	<u>9,795,000</u>	3/1/2019
		TOTAL	<u>\$ 12,549,072</u>	

Annual debt service requirements for the above General Obligation Bonds to maturity are summarized below:

Fiscal	Interest	Principal	Total
2015	481,583	2,356,053	2,837,636
2016	391,159	2,432,876	2,824,036
2017	297,788	2,505,248	2,803,036
2018	201,650	2,588,186	2,789,836
2019	102,327	2,666,709	2,769,036

Conclusion

It has been the policy of the City to issue debt only when other financing alternatives are not available. This policy has enabled the City to keep debt service payments low as a percentage of overall expenditures.

The City's overall financial position remains strong. Most revenues have begun to experience some growth. The City is controlling expenditures in order to have a balanced budget for FY 2015 . The City of North Myrtle Beach will continue to apply sound financial policies to its debt service needs in order to maximize this valuable financing mechanism.

Future Debt Planning

The City is currently exploring the possibility of a Special Assessment/General Obligation bond for the Cherry Grove Dredging project. The initial bond issue is estimated to be approximately \$7 million.

GENERAL FUND
OTHER FINANCING USES

No employees are assigned to this division. Only transfers to other funds are recorded here. A summary of expenditures for the past 4 years of this division is provided below. This division has no overhead allocation. The purpose of this division is to account for funds transferred from the General Fund to other funds in order to purchase or construct City infrastructure assets.

The transfer to the Street Improvement Fund is for resurfacing, sidewalks, intersection improvements, and Beach access improvements. It has been the policy of the City to transfer funds annually to the Street Improvement Fund to continue its ongoing street improvement program.

FISCAL YEAR ENDING JUNE 30, 2015
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

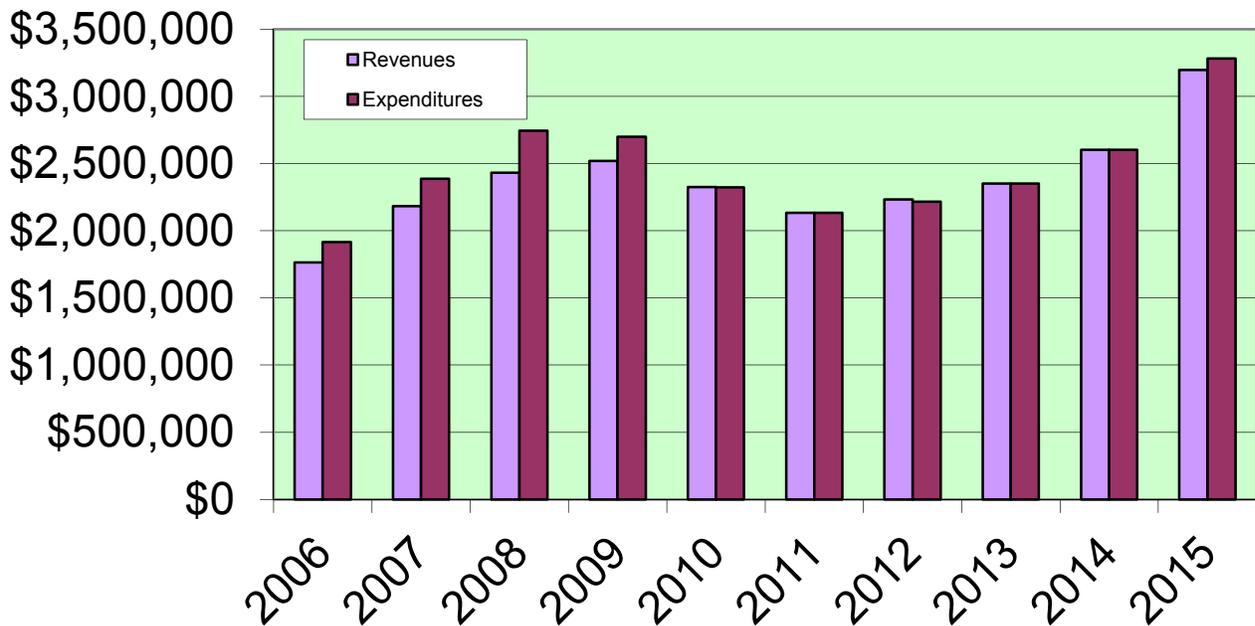
CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
707	Transfer to Park Impr. Fund	\$ -	\$ -	\$ -	\$ 750,000	\$ -
708	Transfer to Capital Impr. Fund	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
709	Transfer to Street Impr. Fund	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>
TOTAL OTHER FINANCING USES		<u>\$ 2,150,000</u>	<u>\$ 2,150,000</u>	<u>\$ 2,150,000</u>	<u>\$ 2,900,000</u>	<u>\$ 2,150,000</u>

ACCOMMODATIONS TAX FUND

ACCOMMODATIONS TAX FUND

The Accommodations Tax Fund accounts for the City's share of the 2% additional sales tax levied on the rental of transient accommodations. Use of the revenues is restricted to the promotion of tourism (at least 30%) and other tourist-related activities.

REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



For FY 2015 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY 2015 is balanced at \$3,197,150 for revenue and \$3,282,132 for expenditures. The Mayor and City Council, which reviews the expenditure recommendations of the Accommodations Tax Advisory Committee, would like to maintain a minimum fund balance for cash flow purposes. The above table summarizes the budgeted revenue and expenditure history for the previous 10 fiscal years.

ACCOMMODATIONS TAX FUND

Performance Benchmarks, Goals and Priorities

Due to the heavy impact of tourism on the City's General Fund, a large portion of the Accommodations Tax Fund is used to supplement the General Fund. The following outlines the benchmarks, goals and priorities accomplished during FY 2014:

- The North Myrtle Beach Area Chamber of Commerce received the City's advertising funds.

Many of the programs for this fund are ongoing. The following outlines the benchmarks, goals and priorities for FY 2015:

- The North Myrtle Beach Area Chamber of Commerce will receive the City's advertising funds.
- Accommodations Funds will supplement tourist related activities within the General Fund, Solid Waste Fund, Beach Renourishment Fund, Beach Services Fund, Park Improvement Fund, Street Improvement Fund, and Storm Water Drainage Fund for the City of North Myrtle Beach.

FISCAL YEAR ENDING JUNE 30, 2015
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND

DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
REVENUES:					
Accommodations Tax Receipts	\$ 2,490,129	\$ 2,980,351	\$ 2,603,000	\$ 3,165,813	\$ 3,196,750
Grant - Water Quality Monitoring	-	-	-	-	-
Interest	<u>202</u>	<u>-</u>	<u>400</u>	<u>400</u>	<u>400</u>
TOTAL REVENUES	<u>\$ 2,490,331</u>	<u>\$ 2,980,351</u>	<u>\$ 2,603,400</u>	<u>\$ 3,166,213</u>	<u>\$ 3,197,150</u>
EXPENDITURES:					
Public Safety	\$ 251,128	\$ 255,283	\$ 308,459	\$ 308,459	\$ 333,635
Public Works	272,498	545,991	276,471	276,471	362,800
Parks & Recreation	<u>1,774,033</u>	<u>2,012,478</u>	<u>2,018,070</u>	<u>2,195,800</u>	<u>2,585,697</u>
TOTAL EXPENDITURES	<u>\$ 2,297,659</u>	<u>\$ 2,813,752</u>	<u>\$ 2,603,000</u>	<u>\$ 2,780,730</u>	<u>\$ 3,282,132</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>192,672</u>	<u>166,599</u>	<u>400</u>	<u>385,483</u>	<u>(84,982)</u>
FUND BALANCE - BEGINNING	<u>90,628</u>	<u>283,300</u>	<u>600,923</u>	<u>449,899</u>	<u>835,382</u>
FUND BALANCE - ENDING	<u>\$ 283,300</u>	<u>\$ 449,899</u>	<u>\$ 601,323</u>	<u>\$ 835,382</u>	<u>\$ 750,400</u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2015. Some of the funds will be provided to outside agencies in the amount of \$1,465,519.

Many of the programs are supplements to the City of North Myrtle Beach services. These are transferred in as a revenue to the applicable fund to partially offset the expenditures budgeted for those items. The total transfer to the General Fund for FY 2015 is \$1,218,636. In addition, \$158,400 is being transferred to the Solid Waste Fund, \$26,000 to the Beach Renourishment Fund, \$87,510 to the Park Improvement Fund, \$196,467 to the Beach Services Fund, \$54,000 to the Storm Water Drainage Fund, and \$75,600 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2015**

	<u>BUDGET</u> <u>FY 2014</u>	<u>REQUEST</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>GL</u> <u>ACCT.#</u>
30% ADVERTISING ALLOCATION	\$ 822,000	\$ 1,009,500	\$ 1,009,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	400,000	753,147	426,519	4-5-756-181
2 James W. Caudle Foundation	5,000	5,000	5,000	4-5-756-183
3 The Long Bay Symphony	3,014	10,000	3,000	4-5-756-183
4 American Red Cross	1,000	5,000	-	4-5-756-183
5 DOIT for NMB	25,000	-	-	4-5-756-183
6 NMB Area Historical Museum	-	37,500	21,500	4-5-756-183
7 NMB Rescue Squad	-	47,000	-	4-5-756-183
<u>Public Safety Department</u>				
8 Public Safety Salary Supplement	67,038	200,000	92,100	1-5-4xx-011
9 Public Safety Overtime	66,607	105,000	42,800	1-5-4xx-014
10 Memorial Day Weekend	16,857	45,000	21,800	1-5-422-130
11 Beach Patrol Salary/Benefit Supplement	35,500	100,000	36,600	1-5-424-012
12 Patrol Vehicles	51,643	195,000	58,100	1-5-422-360
13 Body Worn Cameras	-	9,600	600	1-5-422-111
14 Community Service Educational Brochures	-	4,355	1,600	1-5-424-111
15 Segway	-	7,500	7,500	1-5-453-111
16 Vehicle Extraction Equipment	-	48,135	48,135	1-5-453-370
17 Replacement Radios	21,857	-	-	1 to 8-5-290
18 PSD Command Center Generator	12,186	-	-	1 to 8-5-290
19 Replacement AED(s)	31,000	-	-	1 to 8-5-290
20 Suction Units	4,014	-	-	1-5-453-111
21 Medical Gear Bags	1,757	-	-	1-5-453-111
22 BullEx Digital Fire Attach Training System	-	14,000	8,800	1-5-453-370
23 Heavy Rescue Tools	-	31,000	15,600	1-5-453-111
<u>Public Works Department</u>				
24 Beach Renourishment Monitoring	18,429	50,000	26,000	10-5-742-132
25 Beach Water Quality Monitoring	25,714	165,000	54,000	3-5-930-132
26 Underground Utility Conversion	41,757	100,000	43,600	9-5-940-901
27 Handicap Beach Access Ramps	28,857	100,000	32,000	9-5-940-303
28 Intersection & Sidewalk Improvements	23,714	100,000	35,000	1 to 9-5-940
29 Street Dept. Overtime (traffic control)	10,929	30,000	13,800	1-5-652-014
30 Sanitation Overtime (trash collection)	11,357	30,000	12,400	15-5-671-014
31 Litter Collection	37,571	140,000	35,000	15-5-673-011
32 Beach Cleaning	78,143	315,000	111,000	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2015**

	<u>BUDGET</u> <u>FY 2014</u>	<u>REQUEST</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>GL</u> <u>ACCT.#</u>
<u>Parks & Grounds</u>				
33 Public Grounds Salary Supplement	\$ 28,714	\$ 197,760	\$ 103,552	1-5-754-011
34 Public Toilet Rentals/Maintenance	14,357	23,360	11,500	1-5-754-130
35 Parking Lot Resurfacing	23,286	28,770	13,500	1-5-754-130
36 Right-of-Way & Beach Access Maintenance	36,571	149,050	61,810	1-5-754-130
37 Sand Fence & Dune Maintenance	27,286	82,570	51,838	1-5-754-111
38 Landscaping	34,369	78,485	41,900	1-5-754-111
39 Landscaping - Hwy 17 Phase II	-	58,850	26,400	1-5-754-111
40 Christmas Decorating	12,214	21,050	11,900	1-5-754-111
41 Park & Sports Complex Lake Development	-	524,500	87,510	7-5-744-320
42 Hillside Park Upgrades	36,714	-	-	1 to 8-5-290
43 Sports Tourism Park Amphitheater & Seating	96,702	-	-	7-5-744-320
<u>Recreation Department</u>				
44 Summer Concert Series	13,786	17,500	17,500	1-5-743-xxx
45 Mayfest on Main	20,286	93,750	28,680	1-5-743-xxx
46 St. Patrick's Day Festival and Parade	25,629	39,432	29,400	1-5-743-xxx
47 Irish Italian Festival	13,643	22,068	15,140	1-5-743-xxx
48 Music on Main	30,571	56,760	34,060	1-5-743-xxx
49 DIVA Run	31,500	78,586	59,780	1-5-743-xxx
50 Movies at McLean Park	2,429	5,142	2,590	1-5-743-xxx
51 SC State HOG Rally	2,857	6,200	2,280	1-5-743-xxx
52 Susan G. Komen Race	6,286	2,200	2,200	1-5-743-xxx
53 Digital Message Board	19,571	-	-	1 to 8-5-290
54 Sports Complex - Amphitheater	59,860	40,000	28,980	1-5-743-xxx
55 Sports Complex - Dog Park	9,071	7,000	3,180	1-5-743-xxx
56 Sports Complex - Meadow	8,429	13,000	6,720	1-5-743-xxx
57 Sports Complex - Programs	10,357	19,000	11,360	1-5-743-xxx
58 Sports Complex - New Events	9,643	17,000	11,320	1-5-743-xxx
59 Wheelchair Sports	4,571	10,000	5,740	1-5-743-xxx
60 Family Fun Run	2,314	5,500	2,080	1-5-743-xxx
61 North Myrtle Beach Triathlon	2,000	3,500	1,840	1-5-743-xxx
62 Powerlifting Meet	1,043	1,100	820	1-5-743-xxx
63 Masters Swim Meet	2,614	5,000	2,320	1-5-743-xxx
64 Masters Swim Clinic & Relay Carnival	2,929	5,800	2,720	1-5-743-xxx
65 Monday after the Masters	-	2,932	2,230	1-5-743-xxx
66 Winter Wonderland Event	-	28,400	28,400	1-5-743-xxx

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2015**

	<u>BUDGET</u> <u>FY 2014</u>	<u>REQUEST</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2015</u>	<u>GL</u> <u>ACCT.#</u>
<u>Athletics</u>				
67 Promotion of Sports Tourism & Complexes	\$ 59,500	\$ -	\$ -	1-5-742-xxx
68 USBA Bid Fee	-	21,000	21,000	1-5-742-xxx
69 Dixie Softball World Series Expense	-	58,000	58,000	1-5-742-xxx
70 Travel for Recruitment - TEAMS Conference	-	3,500	3,500	1-5-742-xxx
71 Travel for Recruitment - NASC Conference	-	3,500	3,500	1-5-742-xxx
72 PT Salary Supplement for Sports Tourism Events	-	8,000	8,000	1-5-742-xxx
73 Bid/Support Fees for Sports Tourism Events	-	50,000	50,000	1-5-742-xxx
74 Promotional Merchandise	-	12,000	12,000	1-5-742-xxx
<u>Beach Services</u>				
75 Lifeguard Salaries	110,286	522,000	189,667	16-5-761-012
76 Junior Lifeguard Camp	1,643	2,000	3,500	16-5-761-xxx
77 USLA Lifeguard Competition	1,025	11,400	1,800	16-5-761-111
78 Lifeguard Tower Replacement	-	2,500	1,500	16-5-761-111
<u>Support Services Division</u>				
79 Custodial Services Restrooms	-	22,000	15,800	1-5-842-xxx
80 Repair & Maintenance of Beach Front Restrooms	-	34,310	16,661	1-5-842-xxx
81 Generators	-	44,000	26,000	1-5-842-xxx
TOTAL	<u>\$ 2,603,000</u>	<u>\$ 6,095,212</u>	<u>\$ 3,282,132</u>	

**ACCOMMODATIONS TAX FUND
04-5-756 CITY IMPROVEMENTS**

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
180	30% Advertising Allocation	\$ 786,356	\$ 941,163	\$ 822,000	\$ 999,730	\$ 1,009,500
181	NMB Chamber of Commerce	480,000	516,236	400,000	400,000	426,519
183	Services to Other Agencies	<u>8,700</u>	<u>4,300</u>	<u>34,014</u>	<u>34,014</u>	<u>26,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,275,056</u>	<u>\$ 1,461,699</u>	<u>\$ 1,256,014</u>	<u>\$ 1,433,744</u>	<u>\$ 1,462,519</u>

DIVISION NARRATIVE

This division contains all programs funded by Accommodations Tax monies that are not beach-related, or available services by City departments. The 30% Accommodations Tax advertising money as well as stipends to other agencies are accounted for here.

BUDGET ANALYSIS

The small increase in this division is due to an increase in the supplemental funds to the North Myrtle Beach Chamber of Commerce.

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Improvement Funds for FY 2015. These funds are: The Storm Water Drainage Fund, the Park Improvement Fund, the Capital Improvement Fund, the Street Improvement Fund, and the Beach Renourishment Fund.

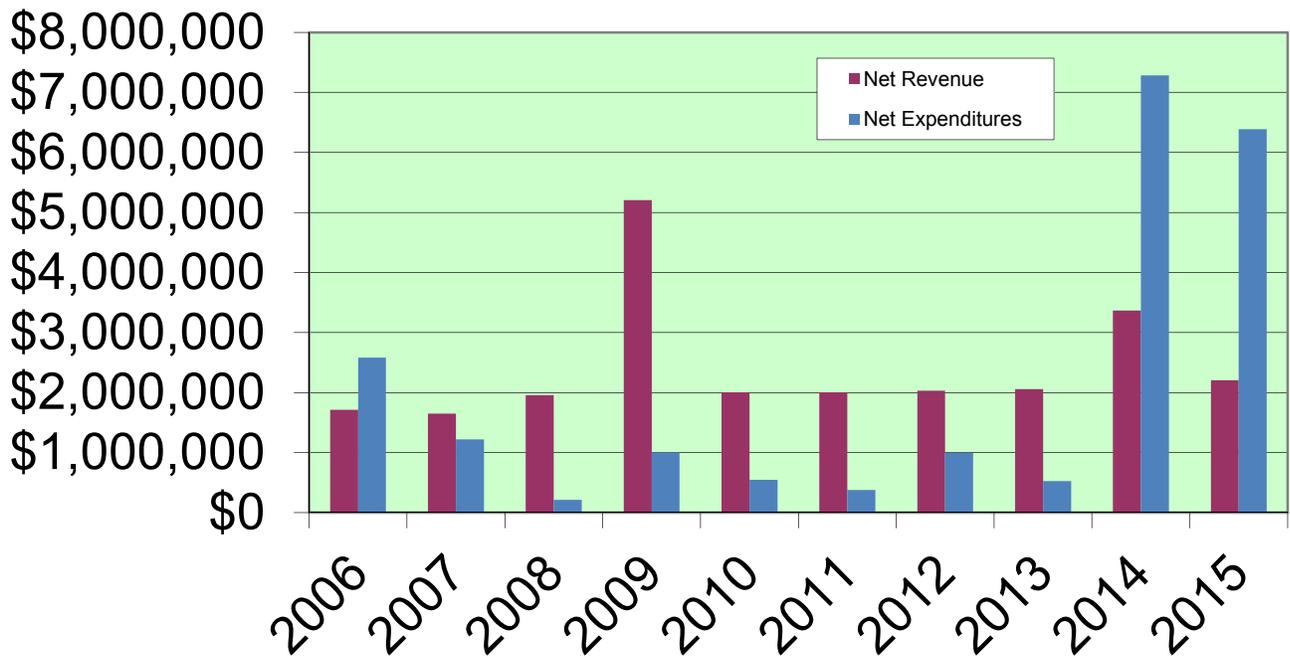
**STORM WATER DRAINAGE FUND
FUND 03**

DEPARTMENT of PUBLIC WORKS

FEE REVENUES and CAPITAL EXPENDITURES COMPARISON

ACTUALS FOR PAST 10 FISCAL YEARS*

*(last 2 Fiscal Years are Estimated and Budgeted)



The chart above reflects the net revenues and expenditures in this fund for the last ten fiscal years. In an effort to illustrate actual fee collections and capital expenditures, amounts for loan proceeds have been removed from the revenues and loan principal payments have been removed from the expenditures each year.

Life-to-date through the end of FY 2015, total actual Revenues are \$28,678,428 and total Expenditures are \$31,679,310. While the Revenue collections remain fairly level, there is a large fluctuation in expenditures due to the fact that each ocean outfall project usually costs millions of dollars to build.

The major expenditure for FY 2015 is the Main Street Ocean Outfall. As of this time, the City will try to run this fund on a pay as you go process through FY 2016. This may change should the City receive substantial storm water grants from the state or federal government.

**STORM WATER DRAINAGE FUND
FUND 03
DEPARTMENT OF PUBLIC WORKS**

The Storm Water Drainage Fund was created during FY 2002 by adoption of the Storm Water Management Ordinance. This Capital Improvements Fund is used to record all revenues and expenditures related to the City's storm water drainage capital improvement plan. The Storm Water Drainage Fund operates on a modified basis of accounting and is the fifth Capital Improvement fund the City operates. This approach enables management to more accurately assess fees and charges that cover the total cost of completing the current storm water drainage plan throughout the City.

The following table illustrates the budget data for the Storm Water Drainage Fund for revenues and expenditures:

**FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF REVENUES**

SOURCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
Storm Water Drainage Fees	\$ 2,000,441	\$ 2,025,577	\$ 2,030,000	\$ 2,078,730	\$ 2,141,092
Penalties	9,320	8,857	9,500	9,500	9,500
Interest	6,238	-	7,114	1,362	-
Adjustment/Bad Debts	-	(1,221)			
Grants - State	-	-	-	1,250,000	-
Transfers In - Accommodations Tax	14,157	23,525	25,714	25,714	54,000
TOTAL REVENUES	<u>\$ 2,030,156</u>	<u>\$ 2,056,738</u>	<u>\$ 2,072,328</u>	<u>\$ 3,365,306</u>	<u>\$ 2,204,592</u>

SUMMARY OF EXPENDITURES

DESCRIPTION GL# 03-5-930-xxx	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
Beach Water Monitoring (132)	\$ 86,554	\$ 83,216	\$ 80,000	\$ 80,000	\$ 165,000
Miscellaneous Drainage Proj. (307)	160,918	4,708			
Hillside Retention Pond (900)	307,911	380,779	2,000,000	2,000,000	2,000,000
Main Street Drainage/Outfall (933)	26,076	76,226	5,000,000	5,000,000	4,000,000
18th Ave.N Drainage/Outfall (934)	23,434	25,460			
Overhead Allocation	199,030	203,830	208,433	201,717	222,628
Principal and Interest (03-5-930-4xx)	1,140,000	281,430	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,943,923</u>	<u>\$ 1,055,649</u>	<u>\$ 7,288,433</u>	<u>\$ 7,281,717</u>	<u>\$ 6,387,628</u>
EXCESS (DEFICIT)	<u>\$ 86,233</u>	<u>\$ 1,001,089</u>	<u>\$ (5,216,105)</u>	<u>\$ (3,916,411)</u>	<u>\$ (4,183,036)</u>
Beginning Fund Balance	<u>\$ 5,237,295</u>	<u>\$ 5,323,528</u>		<u>\$ 6,324,617</u>	<u>\$ 2,408,206</u>
Ending Fund Balance	<u>\$ 5,323,528</u>	<u>\$ 6,324,617</u>		<u>\$ 2,408,206</u>	<u>\$ (1,774,830)</u>

STORM WATER DRAINAGE FUND

This budget will provide for the same rates for commercial and residential customers as the previous fiscal year. Storm Water Drainage Rates have not changed since the inception of the fund in July 1, 2002, except for a rate for condominiums of \$4 per month was added to the Storm Water Drainage Rates effective July 1, 2007. The rates for all customers are as follows:

Single Family Residential Customer	\$6.00 per month
Condo Rate	\$4.00 per month
Commercial Rate	\$6.00 per ERU per month

NOTE: An Equivalent Runoff Unit has been established as an 8,700 square foot lot with 40% of impervious area. This ERU will be equivalent to the \$6.00 residential rate.

Performance Benchmarks, Goals and Priorities

- Continue Construction of the Hillside Drive Storm Water Improvements.
- Continue Construction on the Main Street Ocean Outfall.

**PARK IMPROVEMENT FUND
FUND 07**

The Park Improvement Fund was created in FY 2007 when the City received a major contribution from a developer for oceanfront parking. Beginning in FY 2013 this fund accounted only for the NMB Park and Sports Complex project borrowing and expenditures. During FY 2012 the remaining developer contributions of \$750,496.86 were transferred to the Street Improvement Fund to build 2 oceanfront parking lots in FY 2012.

During FY 2012, the City borrowed \$15,000,000 to purchase land to develop a large park complex to greatly expand the City's sports tourism program as well as provide additional amenities for the residents. The bonds were borrowed at a net interest cost of \$967,716 or 1.57% for 8 years. Debt payments are recorded in a separate Debt Service Fund.

The main construction expenditures for the Park will be completed in FY 2014, with the FY 2015 budget containing only revenue transfers in to bring the ending fund balance to zero. The following table illustrates the budget data for the Park Improvement Fund for revenues and expenditures:

**FISCAL YEAR ENDING JUNE 30, 2015
REVENUES AND EXPENDITURES**

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
REVENUES					
Interest	\$ 19,915	\$ 22,149	\$ 16,298	\$ 3,000	\$ -
Contribution from Private Entities	-	-	-	300,000	-
Park Improvement Bonds	16,496,381	-	-	-	-
Transfer from General Fund	-	-	-	750,000	-
Transfer from A-Tax Fund	-	-	96,702	96,702	87,510
Transfer from Capital Impr.Fund	-	1,279,283	1,200,000	1,592,000	1,110,490
TOTAL REVENUES	\$ 16,516,296	\$ 1,301,432	\$ 1,313,000	\$ 2,741,702	\$ 1,198,000
EXPENDITURES GL# 07-5-xxx-xxx					
Park Improvements (743-302)	\$ 51,313	\$ -	\$ -	\$ -	\$ -
Transfer to Street Impr. Fund (remaining non-NMB Park bond funds)	750,497	-	-	-	-
NMB Park and Sports Complex:					
NMB Park Land (744-300)	1,945	-	-	-	-
Park Land Improv. (744-302)	288,583	8,031,174	5,770,000	3,654,000	-
Park Bldg. Improv. (744-320)	-	1,221,722	2,925,000	2,910,000	-
Park Lights, Equipment (744-370)	-	-	2,280,000	661,886	-
Transfer to Street Impr. Fund (Champions Blvd.)	(495,444)	495,444	-	-	-
TOTAL EXPENDITURES	\$ 1,092,338	\$ 9,748,340	\$ 10,975,000	\$ 7,225,886	\$ -
EXCESS (DEFICIT)	\$ 15,423,958	\$ (8,446,908)	\$ (9,662,000)	\$ (4,484,184)	\$ 1,198,000
Beginning Fund Balance	\$ (2,285,866)	\$ 13,138,092	\$ 9,662,000	\$ 4,691,184	\$ 207,000
Ending Fund Balance	\$ 13,138,092	\$ 4,691,184	\$ -	\$ 207,000	\$ 1,405,000

CAPITAL IMPROVEMENT FUND

FUND 08

The Capital Improvement Fund is used to account for financial resources designated for capital asset replacements, acquisitions and improvements. All receipts from surplus sales are accounted for in this fund. Surplus items are listed for bid on the internet on GovDeals.com as soon as it is declared to be no longer useful.

For FY 2015, a transfer from Beach Services provides \$200,000 for Cherry Grove dredging. Hillside Park Improvements are re-appropriated from last year. Funds are transferred to Beach Services for capital items. A transfer to the Park Improvement Fund will cover final NMB Park construction expenditures.

The following table illustrates the budget data for the Capital Improvement Fund for revenues and expenditures:

**FISCAL YEAR ENDING JUNE 30, 2015
REVENUES AND EXPENDITURES**

	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
Surplus Sales	\$ 8,215	\$ 12,296	\$ 20,000	\$ 45,000	\$ 20,000
Interest	682	-	1,000	-	1,000
Barefoot Fire Station Permit Fees	360	600	-	4,500	-
Contributions from Private Entities	-	38,237	-	-	-
A-Tax Fund Transfer In	-	139,391	-	-	-
Beach Services Transfer In	-	-	-	-	200,000
General Fund Transfer In	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
TOTAL REVENUES	\$ 1,509,257	\$ 1,690,524	\$ 1,521,000	\$ 1,549,500	\$ 1,721,000
EXPENDITURES GL# 08-5-xxx-xxx					
Land (290-300)	\$ 19,800	\$ 290,589	\$ -	\$ -	\$ -
Farmers Market (290-303)	144,397	11,588	-	-	-
Animal Shelter (290-304)	69,794	6,680	-	-	-
Seal Parking Lots-City Hall AFC (290-305)	-	28,341	-	-	-
Yow Park Improvements (290-306)	-	64,807	-	-	-
PreFab Restrooms (290-307)	-	61,943	-	-	-
Hwy 17 Median Cherry Grove (290-308)	-	-	-	107,030	-
Water Tower Parks (290-309)	-	3,780	-	200,912	-
Hillside Park Improvements (290-310)	-	-	80,000	-	80,000
Equipment (290-311)	-	-	114,000	107,063	-
Escod Building Roof (290-320)	226,800	-	-	-	-
Phone System Replacement (290-383)	324,726	28,220	-	6,476	-
Cherry Grove Dredging (690-301)	293,584	232,925	270,000	246,533	200,000
Transfer to NMB Park Fund (907-707)	-	1,279,283	1,200,000	1,592,000	1,110,490
Transfer to Beach Services (907-716)	-	69,000	50,000	50,000	55,000
Capital Projects Contingency (907-999)	-	-	392,000	-	435,510
TOTAL EXPENDITURES	\$ 1,079,101	\$ 2,077,156	\$ 2,106,000	\$ 2,310,014	\$ 1,881,000
EXCESS (DEFICIT)	\$ 430,156	\$ (386,632)	\$ (585,000)	\$ (760,514)	\$ (160,000)
Beginning Fund Balance	\$ 926,990	\$ 1,357,146	\$ 635,000	\$ 970,514	\$ 210,000
Ending Fund Balance	\$ 1,357,146	\$ 970,514	\$ 50,000	\$ 210,000	\$ 50,000

**STREET IMPROVEMENT FUND
FUND 09**

The Street Improvement Fund was established during FY 1989 with the initial infusion of \$500,000 through a residual equity transfer from the General Fund. The revenue derived from the Horry County Dual Tax settlement is received in this fund. For FY 2015, the City will transfer in \$650,000 from the General Fund, \$75,600 from the Accommodations Tax Fund for various projects. Total revenues are projected to be \$5,103,600, and expenditures will be \$5,955,000, leaving \$1,706,500 remaining in Fund Balance.

Projects budgeted for FY 2015 include beach access improvements, sidewalks/bicycle lanes, intersection improvements, road resurfacing, and underground utilities as detailed below.

The following table shows the budget data for the Street Improvement Fund for revenues and expenditures:

**FISCAL YEAR ENDING JUNE 30, 2015
REVENUES AND EXPENDITURES**

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
REVENUES					
General Fund Transfer In	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
Accommodations Tax Transfer In	53,963	248,984	70,614	70,614	75,600
Park Improv. Fund Transfer In	750,497	495,444	-	-	-
Beach Renourishment Fund Transfer In	-	-	52,500	52,500	-
Interest	1,390	-	2,186	1,922	1,200
Grants	975,432	-	789,300	1,022,382	1,206,800
Underground Utilities Reimb.	123,849	-	2,250,000	85,184	2,700,000
Underground Util.-N.Beach Dev.	203,000	170,000	50,000	72,000	50,000
Misc. Revenue (Public use reimbursement)	11,150	-	-	-	-
Horry County Road Fee	374,443	378,226	390,000	410,000	420,000
TOTAL REVENUES	\$ 3,143,724	\$ 1,942,654	\$ 4,254,600	\$ 2,364,602	\$ 5,103,600
EXPENDITURES GL# 09-5-940-xxx					
Beach Access/Parking Improv. (303)	\$ -	\$ 855,993	\$ 150,000	\$ 129,000	\$ 200,000
Beach Access Impr.OCRM grant (304)	-	-	205,000	226,000	-
Sidewalks/Bicycle Lane (305)	89,085	6,853	200,000	-	250,000
Intersection Improvements (311)	95,148	-	250,000	-	250,000
Road Resurfacing (312)	702,782	84,628	640,000	640,000	200,000
Underground Utilities (314)	10,000	-	-	-	-
Hwy 17 & 6th S. (GSTATS) (317)	581,290	253,939	-	-	-
Underground Utilities - 6th S. (318)	287,530	92,758	-	-	-
Barefoot Bridge Paint/Maint (320)	1,344,352	69,500	-	72,500	75,000
New Park Entry Road (321)	-	1,233,236	150,000	20,400	130,000
Underground Utilities - 48th S. (901)	34,141	12,988	2,500,000	55,000	55,000
E.Coast Greenway-WaterTowerRd (903)	-	-	295,000	-	295,000
Library Sidewalks/Crosswalk (904)	-	-	59,600	59,600	-
Crescent Beach Undgrd.Util. (905)	-	-	-	-	3,000,000
Crescent Beach Road Widening (906)	-	-	-	-	1,000,000
Street Projects Contingency (999)	-	-	70,500	-	500,000
TOTAL EXPENDITURES	\$ 3,144,328	\$ 2,609,895	\$ 4,520,100	\$ 1,202,500	\$ 5,955,000
EXCESS (DEFICIT)	\$ (604)	\$ (667,241)	\$ (265,500)	\$ 1,162,102	\$ (851,400)
Beginning Fund Balance	\$ 2,063,643	\$ 2,063,039	\$ 765,500	\$ 1,395,798	\$ 2,557,900
Ending Fund Balance	\$ 2,063,039	\$ 1,395,798	\$ 500,000	\$ 2,557,900	\$ 1,706,500

BEACH RENOURISHMENT FUND
FUND 10

The Beach Renourishment Fund was created during FY 1995 with a \$150,000 operating transfer from the Accommodations Tax Fund. The initial funds were used for the beach surveying and easement acquisition parts of the \$22.36 million Army Corps of Engineers Beach Renourishment Project. The funding of this project was 65% federal, 17.5% state, and 17.5% local or City of North Myrtle Beach share. The City's share was provided by a General Obligation Bond Issue during FY 1996. This bond issue was paid off in FY 2006.

The City provided the Army Corps of Engineers with \$3,752,000 to cover the City's and the State's share of the new project. The State reimbursed the City the \$1,876,000 to cover their 17.5% share of the project that was done during FY 2009. The City received the final \$460,766 reimbursement from the Army Corp of Engineers in October 2011.

The financial summary below outlines the fund's history from FY 2012 through the FY 2015 budget. The FY 2015 Budget is for maintenance of the sand fencing just completed by the 2008 Beach Renourishment Project and also to monitor the beach profile over the next several years in order to see how the renourishment project is holding up. The other project is Beach Renourishment Monitoring, which is partially funded by Accommodations Tax Funds.

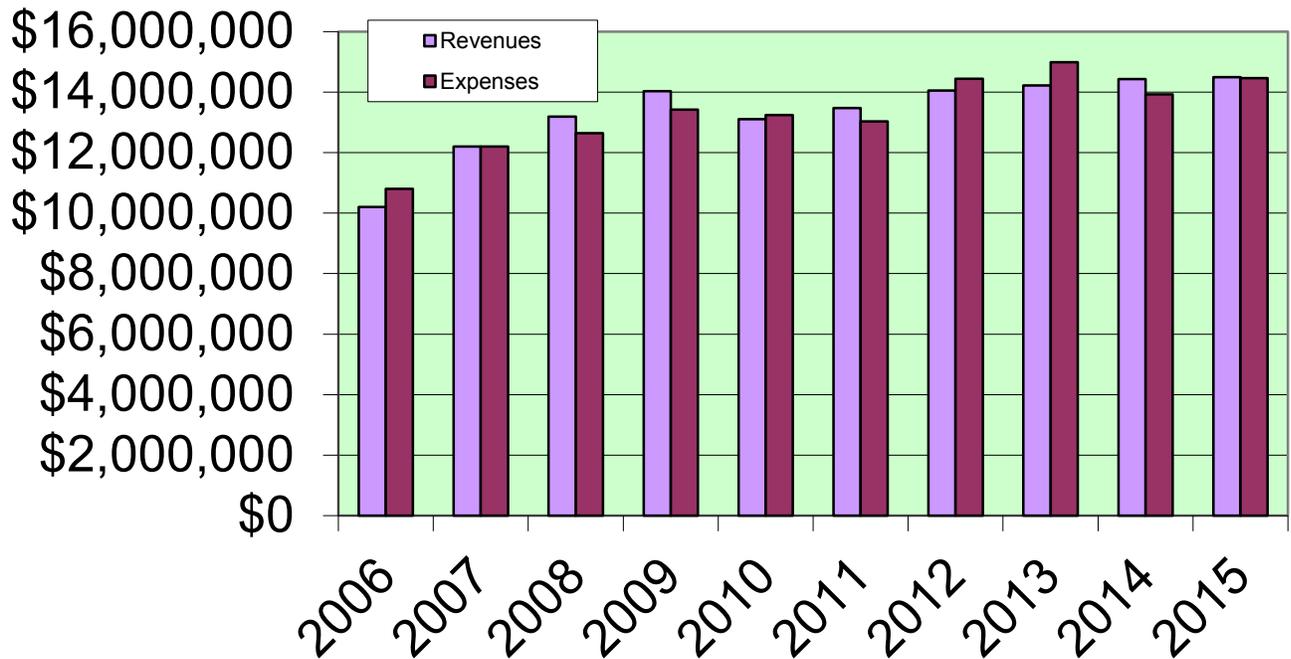
FISCAL YEAR ENDING JUNE 30, 2015
REVENUES AND EXPENDITURES

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
REVENUES					
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Army Corp Reimbursement	460,766	-	-	-	-
Accommodations Tax Transfer	13,657	16,971	18,429	18,429	26,000
Interest	395	-	471	100	100
TOTAL REVENUES	\$ 474,818	\$ 16,971	\$ 18,900	\$ 18,529	\$ 26,100
EXPENDITURES GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 19,078	\$ 4,197	\$ 50,000	\$ 10,377	\$ 50,000
Beach Renourishment Monitoring (132)	\$ 24,093	\$ 29,613	\$ 25,000	\$ 25,000	\$ 25,000
Transfer to Street Improv. Fund (709)	-	-	52,500	52,500	-
TOTAL EXPENDITURES	\$ 43,171	\$ 33,810	\$ 127,500	\$ 87,877	\$ 75,000
EXCESS (DEFICIT)	\$ 431,647	\$ (16,839)	\$ (108,600)	\$ (69,348)	\$ (48,900)
Beginning Fund Balance	\$ 1,540	\$ 433,187	\$ 375,600	\$ 416,348	\$ 347,000
Ending Fund Balance	\$ 433,187	\$ 416,348	\$ 267,000	\$ 347,000	\$ 298,100

WATER & SEWER
UTILITY FUND

**WATER & SEWER UTILITY FUND
DEPARTMENT OF PUBLIC WORKS**

**REVENUES AND EXPENSES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS**



The chart above reflects a surplus of \$32,105 for FY 2015. The rate structure for the fiscal year remained the same as the previous fiscal year. Rates were adjusted in FY 2007 to include a minimum. The basic reason for the FY 2007 rate change was that the base charges were not covering the fixed expenses to operate the plants. Growth stopped for the period September 2008 through December 2009, but it has again picked up in January of 2010.

Since FY 1996, City Council has tried to maintain the Water and Sewer Fund on a break-even basis. They have raised rates modestly in 1996, 1999, 2003, 2007, 2010 and 2011 to accomplish this goal. The Fund has moved back and forth over this fourteen-year period between small surpluses and deficits. The current rate structure was evaluated for FY 2011 and found to be above the breakeven point for the Fund when non-operating revenues are considered. Rate increases from Grand Strand Water & Sewer Authority will automatically be added to operating rates in the future.

WATER & SEWER UTILITY FUND

The Water and Sewer Fund continues to meet its 120% Debt Service coverage with a coverage amount of 159.0% for FY 2015. Through the year, the City should have no problem providing adequate debt service coverage for the Water and Sewer Fund. Slow growth continues to provide some revenue growth in both water and sewer usage fees.

The following table illustrates the comparative data for revenues in the Water and Sewer Fund. Revenues continue to show some growth due to residential construction. An estimated 100 new customers should be added during the year. The Water and Sewer operating revenues are expected to increase 0.3% from FY 2014 to FY 2015. The increase is mainly due to a rate change to reflect increases from Grand Strand Water & Sewer Authority.

**FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF REVENUES
WATER & SEWER UTILITY FUND**

SOURCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
WATER USAGE	\$ 7,090,131	\$ 6,950,459	\$ 7,475,000	\$ 7,150,000	\$ 7,475,000
SEWER USAGE	4,670,480	4,597,447	5,017,000	4,825,000	5,050,000
WATER TAPS	45,427	65,771	50,000	50,000	50,000
SEWER TAPS	22,116	19,300	20,000	20,000	20,000
SERVICE CHARGES	69,814	74,713	75,000	75,000	75,000
INTEREST	86,618	58,506	125,000	100,000	125,000
PENALTIES	59,984	54,274	80,000	80,000	80,000
MISCELLANEOUS	308,171	210,081	237,500	237,500	237,500
TOTAL OPERATING REVENUES	\$ 12,352,741	\$ 12,030,551	\$ 13,079,500	\$ 12,537,500	\$ 13,112,500

DETAIL IMPACT FEES CAPITAL TRANSFERS

SOURCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
MYRTLE BEACH CONTRACT	\$ 801,870	\$ 803,870	\$ 803,870	\$ 801,473	\$ 800,548
BULL CREEK CAPACITY CHARGE	474,000	563,000	550,000	576,840	576,840
SUB TOTAL IMPACT FEES TRANSFERS	<u>\$ 1,275,870</u>	<u>\$ 1,366,870</u>	<u>\$ 1,353,870</u>	<u>\$ 1,378,313</u>	<u>\$ 1,377,388</u>
TOTAL OPERATION REVENUES & TRANSFERS	\$ 13,628,611	\$ 13,397,421	\$ 14,433,370	\$ 13,915,813	\$ 14,489,888

The table below summarizes Water and Sewer Fund expenses by Division. Expenses, as a whole, are \$533,815 more than the previous budget. The increase is due to the normal expected growth in personnel and operating expenses .

**FISCAL YEAR ENDING JUNE 30, 2015
SUMMARY OF EXPENSES
WATER & SEWER UTILITY FUND**

Div. #	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
312	Utility Billing	\$ 500,407	\$ 513,680	\$ 545,093	\$ 527,187	\$ 565,272
611	Public Works Administration	601,020	619,015	707,937	658,283	740,586
622	Waste Water Treatment	1,474,440	1,611,963	1,627,700	1,608,774	1,803,900
632	Wells/Lifts Maintenance	1,349,666	1,494,165	1,588,662	1,527,550	1,600,267
642	Construction/Maintenance	3,893,759	4,061,529	3,862,899	3,846,226	4,001,093
901	Depreciation / Amortization	2,988,886	2,984,757	3,039,171	3,019,171	3,079,171
911	Bond Interest/Agent Fees	481,900	434,783	387,788	440,500	387,788
906	Overhead Allocation from Gen Fund	2,114,346	2,300,147	2,164,718	2,116,746	2,279,706
	TOTAL OPERATING EXPENSES	\$ 13,404,424	\$ 14,020,039	\$ 13,923,968	\$ 13,744,437	\$ 14,457,783

WATER & SEWER UTILITY FUND

Performance Benchmarks, Goals and Priorities

Capital Improvements continue to be a major focus of the Water and Sewer Utility Fund. Approximately \$5.5 million of improvements are scheduled for this budget year. The following benchmarks, goals and priorities are established for FY 2015:

- Install water and sewer connections for new customers. Historical connections are shown below:

FY2003	547
FY2004	451
FY2005	481
FY2006	243
FY2007	317
FY2008	202
FY2009	71
FY2010	146
FY2011	29
FY2012	94
FY2013	218
FY2014	200, Estimate
FY2015	250, Estimate

- Maintain zero SSO's due to system operations.
- Continue extension of public sanitary sewer service to areas not serviced within the City.
- Continue FOG (fats, oil, & grease) source identification and restaurant grease trap inspections.
- Upgrade backflow prevention program database and customer notification, testing and inspection program.
- Continue negotiations for Myrtle Beach water booster pump station in coordination with GSWSA.
- Complete revetment for AIWW stabilization at Ocean Drive WWTP.
- Update water and sewer system model and CIP.
- Evaluate, select and replace communication system as required by radio system changes.

WATER & SEWER UTILITY FUND

Capital replacement is an important aspect of any operation. The Water and Sewer Fund, which has assets of over \$100,000,000, replaces between \$900,000 and \$2,000,000 of operating equipment annually. The following list covers the scheduled replacements and improvements for the FY 2015 budget year that will be funded by operational cash.

**FISCAL YEAR ENDING JUNE 30, 2015
 DETAIL OF CAPITAL PURCHASES
 OPERATING BUDGET
 WATER AND SEWER UTILITY FUND**

<u>DIVISION</u>	<u>ITEM</u>	<u>COST</u>	<u>GL ACCT.#</u>
312	Radio Read Devices for Meters	\$ 200,000	2-5-920-232
312	Meter Reading Truck	25,000	2-5-920-260
611	System Map/Model/GIS Mapping	350,000	2-5-920-280
611	Radio Replacement and/or AVL	37,000	2-5-920-270
622	Radio Replacement and/or AVL	30,000	2-5-920-270
622	Chisel Plow	7,500	2-5-920-270
622	Chemical Tanks	32,500	2-5-920-250
622	Chemical Pumps / Sampler	12,000	2-5-920-250
632	Pump Station Telemetry (LR Neck Road)	275,000	2-5-920-255
632	HSPS Well & Tank Improvement	75,000	2-5-920-243
632	Radio Replacement and/or AVL	91,200	2-5-920-270
632	Safety Climb (Ground Storage Tank Access)	25,000	2-5-920-243
632	Electric Bay Doors HSPS access	50,000	2-5-920-220
642	Radio Replacement and/or AVL	136,000	2-5-920-270
642	Portable Air Compressor	25,000	2-5-920-270
642	Mini Excavator	58,000	2-5-920-270
642	SCBA's (Confined Space Work)	50,000	2-5-920-270
642	Confined Space Trailer	21,000	2-5-920-270
642	Wellpoint Pump	35,000	2-5-920-242
	TOTAL	\$ 1,535,200	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The City has limited capacity which must be expanded as growth continues. The impact fees are used solely for the capital expansion of the system. For FY 2015 the expenditures listed below outline the capital projects that will be paid by Impact Fees. Revenues, as well as balances - both beginning and ending, are shown below.

Impact Fee rates will be adjusted annually by 5% in accordance with the ordinance. The City will continue to pump excess sewage during the peak summer season to Grand Strand's Vereen Plant. The City purchased an additional 3,000,000 gallons of wastewater capacity several years ago. The largest project by far will be the construction of a new booster pump station for water in Myrtle Beach.

The following table summarizes the financial projections for Impact Fees for the current budget:

**FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF CAPITAL PURCHASES
IMPACT FEES SUMMARY
WATER AND SEWER UTILITY FUND**

	<u>GL ACCT.#</u>	<u>WATER IMPACT</u>	<u>SEWER IMPACT</u>
BEGINNING BALANCE (ESTIMATED)		\$ 988,728	\$ 400,000
CONTRIBUTED CAPITAL:			
Water		900,000	
Sewer			800,000
Operating Funds		2,416,160	-
TOTAL AVAILABLE RESOURCES		<u>4,304,888</u>	<u>1,200,000</u>
EXPENDITURES:	GL Acct.#		
<u>Water Impact Fees:</u>			
Barefoot Capacity - GSWSA	n/a	576,840	
Myrtle Beach Contract	n/a	800,548	
FY 2015 Water Line Improv. CIP	02-5-922-230	1,000,000	
Miscellaneous WWTP Improvements	02-5-922-231	177,500	
Myrtle Beach Booster Pump Station	02-5-922-232	1,750,000	
<u>Sewer Impact Fees:</u>			
Sewer Rehabilitation / Replacement	02-5-922-250		300,000
Miscellaneous Sewer Extensions	02-5-922-250	-	500,000
Sewer Pump Station Rehabilitation	02-5-922-255	-	299,000
TOTAL EXPENDITURES		<u>4,304,888</u>	<u>1,099,000</u>
ENDING BALANCE (ESTIMATED)		<u>\$ -</u>	<u>\$ 101,000</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 324,997	\$ 330,219	\$ 330,767	\$ 329,000	\$ 342,119
012	SALARY, PART-TIME	-	-	9,600	6,000	9,600
014	OVERTIME	1,265	1,837	3,250	2,000	3,250
021	FICA	22,973	23,263	24,053	23,600	24,847
022	EMPLOYEE RETIREMENT	30,582	34,395	36,092	35,500	39,636
023	EMPLOYEE INSURANCE	63,860	65,101	69,600	69,600	72,960
030	TRAINING	685	962	3,000	2,000	3,000
040	WORKERS COMPENSATION	4,202	2,518	3,500	3,000	5,325
050	AWARDS	3,720	3,964	4,199	3,720	5,064
	* SUBTOTAL PERSONNEL *	<u>452,284</u>	<u>462,259</u>	<u>484,061</u>	<u>474,420</u>	<u>505,801</u>
110	CLOTHING/UNIFORMS	2,255	1,951	2,300	2,300	2,300
111	MATERIALS/SUPPLIES	4,934	2,501	8,500	7,000	8,500
112	OFFICE SUPPLIES	1,287	3,695	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	1,579	2,369	1,600	1,600	1,600
130	CONTRACTUAL SERVICES	92,784	91,799	101,000	95,000	101,000
131	REPAIRS/MAINTENANCE	87	348	3,750	1,000	3,750
132	PROFESSIONAL SERVICES	19	25	-	-	-
134	CREDIT CARD FEES	18,603	20,354	20,000	19,000	20,000
140	SUBSCRIPTIONS/DUES	-	105	175	-	175
141	TRAVEL / BUSINESS	130	505	500	400	500
142	ADVERTISING	-	-	200	-	200
150	VEHICLE OPERATIONS	1,279	4,321	5,000	4,500	5,000
151	FUEL	13,473	14,097	13,000	14,000	15,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>136,430</u>	<u>142,070</u>	<u>157,225</u>	<u>145,800</u>	<u>159,225</u>
	** TOTAL EXPENSES **	<u>\$ 588,714</u>	<u>\$ 604,329</u>	<u>\$ 641,286</u>	<u>\$ 620,220</u>	<u>\$ 665,026</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 10%	58,871	60,433	64,129	62,022	66,503
	STORM WATER FUND 5%	29,436	30,216	32,064	31,011	33,251
	** LESS OVERHEAD TOTAL **	88,307	90,649	96,193	93,033	99,754
TOTAL NET WATER & SEWER FUND		<u>\$ 500,407</u>	<u>\$ 513,680</u>	<u>\$ 545,093</u>	<u>\$ 527,187</u>	<u>\$ 565,272</u>

DIVISION 312 UTILITY BILLING

DIVISION NARRATIVE

This division provides for eight full-time employees: a Utility Billing Supervisor, a Data Maintenance Technician, a Meter Reader Coordinator, two Meter Readers, and three Cashier/Accounting Clerks. The primary function of this division is to provide for the timely and accurate billing and collection of all utility accounts.

The Utility Billing Supervisor is responsible for the supervision of the utility billing function, preparing all adjustments, and the monitoring of all collections.

The Data Maintenance Technician is responsible for the supervision of the Meter Readers and Coordinator, the monthly reading of all meters, supervision of the meter mapping program, and the meter replacement program.

The Meter Reader Coordinator is responsible for installing new radio read connections as well as maintaining the already existing infrastructure. 13,794 meters are radio-read equipped at this time.

The Meter Readers are responsible for the timely and accurate reading of all meters. They install residential meters and radio-devices throughout the City. They also assist in the meter mapping program and the meter maintenance program.

The Cashier/Accounting Clerks assume the clerical functions of the Water Billing division, which include receipting, balancing, filing, and posting all utility payments. They also assist in establishing all new utility accounts. Due to the consolidation of the cashier function to one area, an additional Cashier was added in FY 2003 to handle all collections, including Building Permits, Impact Fees, Business Licenses, Hospitality Fees, and all other revenues of the City.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Utility Billing Supervisor	1	23	\$ 71,177
Data Maintenance Technician	1	17	52,486
Meter Reader Coordinator	1	14	44,597
Meter Reader	2	11	66,010
Cashier/Accounting Clerk	3	11	102,841
Longevity/ On Call Pay			5,008
TOTAL	<u>8</u>		<u>\$ 342,119</u>

DETAIL OF CAPITAL OUTLAY

** SEE WATER AND SEWER CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.7% increase is due to expected growth in personnel and operating expenses.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 525,822	\$ 536,433	\$ 581,717	\$ 555,354	\$ 593,090
014	OVERTIME	1,164	-	1,000	-	1,200
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	36,184	36,004	39,625	37,800	40,412
022	EMPLOYEE RETIREMENT	53,268	62,435	66,960	65,000	74,597
023	EMPLOYEE INSURANCE	58,770	58,801	69,600	69,600	82,080
024	UNEMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	4,274	7,553	14,000	8,000	14,000
040	WORKERS COMPENSATION	3,608	2,111	2,800	2,800	4,457
050	AWARDS	<u>3,508</u>	<u>3,342</u>	<u>4,019</u>	<u>3,500</u>	<u>5,697</u>
	* SUBTOTAL *	<u>693,198</u>	<u>713,279</u>	<u>786,321</u>	<u>748,654</u>	<u>822,133</u>
110	CLOTHING/UNIFORMS	1,950	2,308	3,600	3,000	3,600
111	MATERIALS/SUPPLIES	5,553	11,227	30,000	20,000	35,000
112	OFFICE SUPPLIES	4,121	2,636	3,000	3,000	3,000
113	PRINTING/BINDING	43	5,549	3,500	3,500	3,500
120	COMMUNICATIONS	7,572	5,247	11,000	6,000	8,000
130	CONTRACTUAL SERVICES	4,564	3,330	10,000	6,000	10,000
131	REPAIRS/MAINTENANCE	3,200	2,413	5,000	2,500	5,000
132	PROFESSIONAL SERVICES	5,622	1,600	6,000	5,500	6,000
140	SUBSCRIPTIONS/DUES	13,260	13,654	12,000	12,000	13,000
141	TRAVEL / BUSINESS	5,561	5,593	5,000	5,000	6,000
142	ADVERTISING	538	441	500	500	500
150	VEHICLE OPERATIONS	892	771	3,000	2,000	4,000
151	FUEL	5,201	5,722	6,000	5,200	6,000
152	DAMAGE CLAIMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>58,077</u>	<u>60,491</u>	<u>98,600</u>	<u>74,200</u>	<u>103,600</u>
	** TOTAL EXPENSES **	<u>\$ 751,275</u>	<u>\$ 773,770</u>	<u>\$ 884,921</u>	<u>\$ 822,854</u>	<u>\$ 925,733</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 15%	112,691	116,066	132,738	123,428	138,860
	STORM WATER FUND 5%	<u>37,564</u>	<u>38,689</u>	<u>44,246</u>	<u>41,143</u>	<u>46,287</u>
	** LESS OVERHEAD TOTAL **	150,255	154,755	176,984	164,571	185,147
TOTAL NET WATER & SEWER FUND		<u>\$ 601,020</u>	<u>\$ 619,015</u>	<u>\$ 707,937</u>	<u>\$ 658,283</u>	<u>\$ 740,586</u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

The Administration Division is comprised of eight (8) employees as shown below. These employees report to the Public Works Director/City Engineer and are responsible for the overall management and administration of the Public Works Department. In addition, the Engineering positions funded in this division are responsible for infrastructure design, plan review, project management, and construction inspection on capital projects throughout the city, including private development.

This division also provides engineering support and consulting for all operating divisions within the public works department as well as other departments throughout the city.

The Utility Superintendent position is funded in this division and is responsible for the management of three utility operating divisions: Wastewater Treatment, Wells/Lifts Maintenance, and Construction Maintenance.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Engineer, Director of Public Works	1	33	\$ 149,695
Operations Manager / Utilities	1	29	106,718
Engineering Manager	1	27	76,319
Engineering Technician	1	18	62,633
GIS Technician	1	17	49,748
Engineering Assistant	1	17	58,166
Administrative Assistant I	2	13,15	87,100
Longevity	—		<u>2,711</u>
TOTAL	<u>8</u>		<u>\$ 593,090</u>

DETAIL OF CAPITAL OUTLAY

**** SEE WATER AND SEWER CAPITAL PURCHASE SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service over the previous year's budget. The 4.6% budget increase in expenses is due to expected growth in personnel cost.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 333,953	\$ 340,737	\$ 340,322	\$ 342,000	\$ 360,107
014	OVERTIME	10,164	9,533	8,500	8,500	8,750
021	FICA	23,859	24,580	24,243	24,250	25,266
022	EMPLOYEE RETIREMENT	30,100	34,836	35,186	35,100	38,548
023	EMPLOYEE INSURANCE	48,719	50,402	52,200	52,200	54,720
030	TRAINING	4,420	1,294	2,400	2,400	2,400
040	WORKERS COMPENSATION	3,648	2,203	2,900	2,900	4,611
050	AWARDS	2,790	3,018	3,149	3,149	3,798
	* SUBTOTAL PERSONNEL *	<u>457,653</u>	<u>466,603</u>	<u>468,900</u>	<u>470,499</u>	<u>498,200</u>
110	CLOTHING/UNIFORMS	4,726	3,340	4,800	4,750	4,500
111	MATERIALS/SUPPLIES	105,044	145,067	150,000	150,000	172,000
112	OFFICE SUPPLIES	2,536	1,297	1,500	1,500	2,500
120	COMMUNICATIONS	3,756	3,231	3,500	3,500	2,700
121	UTILITIES	376,310	393,044	410,000	400,000	435,000
130	CONTRACTUAL SERVICES	429,587	527,046	450,000	480,000	543,000
131	REPAIRS/MAINTENANCE	53,243	27,656	85,000	55,000	85,000
132	PROFESSIONAL SERVICES	8,338	12,076	20,000	10,000	20,000
140	SUBSCRIPTIONS/DUES	5,202	5,384	7,000	5,500	7,000
141	TRAVEL / BUSINESS	56	-	500	250	500
142	ADVERTISING	-	84	500	-	500
150	VEHICLE OPERATIONS	9,468	9,462	11,000	10,000	15,000
151	FUEL	18,521	17,673	15,000	17,775	18,000
	* SUBTOTAL OPERATING *	<u>1,016,787</u>	<u>1,145,360</u>	<u>1,158,800</u>	<u>1,138,275</u>	<u>1,305,700</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,474,440</u>	<u>\$ 1,611,963</u>	<u>\$ 1,627,700</u>	<u>\$ 1,608,774</u>	<u>\$ 1,803,900</u>

DIVISION 622 WASTEWATER TREATMENT

DIVISION NARRATIVE

The Wastewater Treatment Division is comprised of six (6) employees as shown below. These employees report to the Utility Superintendent who in turn reports to the Public Works Director/City Engineer.

This division is responsible for the operation of two wastewater treatment facilities having a combined capacity of 7.4 million gallons per day. This vital operation ensures that treatment limits are met without permit violation or pollution to the environment.

The wastewater lab is responsible for testing to ensure that the treatment facilities operate efficiently and provide treatment at the maximum extent practicable. The lab also processes water distribution samples to ensure the quality and compliance of our drinking water system.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Supervisor, Wastewater Treatment	1	21	\$ 77,318
Laboratory Manager	1	17	54,334
Wastewater Operators (class A, B, or C)	4	13,18	218,241
Longevity / On Call Pay			<u>10,214</u>
TOTAL	<u>6</u>		<u>\$ 360,107</u>

DETAIL OF CAPITAL OUTLAY

**** SEE WATER AND SEWER CAPITAL PURCHASE SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 10.8% increase in over all expenses is due to the increase in contractual services for treatment of wastewater from Barefoot Resort, Barefoot Commons and the CB Plant.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 426,649	\$ 438,687	\$ 446,227	\$ 446,000	\$ 454,636
014	OVERTIME	24,482	25,125	24,000	24,000	24,000
021	FICA	32,632	33,029	33,856	33,800	33,504
022	EMPLOYEE RETIREMENT	40,007	49,460	44,955	44,950	46,906
023	EMPLOYEE INSURANCE	71,542	69,038	78,300	78,300	82,080
030	TRAINING	16,498	4,167	5,500	4,500	5,500
040	WORKERS COMPENSATION	15,356	3,503	4,600	4,600	5,744
050	AWARDS	4,170	4,662	4,724	4,700	5,697
	* SUBTOTAL PERSONNEL *	<u>631,336</u>	<u>627,671</u>	<u>642,162</u>	<u>640,850</u>	<u>658,067</u>
110	CLOTHING/UNIFORMS	7,575	4,860	6,500	6,500	6,700
111	MATERIALS/SUPPLIES	260,022	320,121	310,000	300,000	332,000
112	OFFICE SUPPLIES	1,634	2,690	2,500	2,000	2,500
120	COMMUNICATIONS	3,883	3,841	6,500	5,500	6,500
121	UTILITIES	275,407	298,432	280,000	280,000	290,000
130	CONTRACTUAL SERVICES	966	960	2,500	2,500	2,500
131	REPAIRS/MAINTENANCE	87,143	148,432	200,000	180,000	202,500
132	PROFESSIONAL SERVICES	23,698	33,135	72,000	50,000	33,000
140	SUBSCRIPTIONS/DUES	1,015	692	1,000	1,000	1,000
141	TRAVEL / BUSINESS	2,201	3,030	5,000	3,000	5,000
142	ADVERTISING	105	-	500	200	500
150	VEHICLE OPERATIONS	19,649	18,429	25,000	22,000	25,000
151	FUEL	33,818	27,179	35,000	34,000	35,000
152	DAMAGE CLAIMS	1,214	4,693	-	-	-
	* SUBTOTAL OPERATING *	<u>718,330</u>	<u>866,494</u>	<u>946,500</u>	<u>886,700</u>	<u>942,200</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,349,666</u>	<u>\$ 1,494,165</u>	<u>\$ 1,588,662</u>	<u>\$ 1,527,550</u>	<u>\$ 1,600,267</u>

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

The Wells/Lifts Maintenance Division is comprised of nine (9) employees as shown below.

This division is responsible for the operation and maintenance of the following assets:

- Eight water storage tanks having a total capacity of 7,250,000 gallons
- Two water booster pump stations
- 99 sanitary sewer pump stations
- Seven deep water wells

Average peak season water pumping rate is 9.0 MGD and average peak season sewer pumping rate is 5.9 MGD.

Personnel in this division perform electrical and mechanical maintenance and repairs throughout the city and are subject to emergency call out 24-hours a day.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Supervisor, Wells & Lifts	1	21	\$ 71,791
Electrician	1	17	65,094
Electrician's Helper	1	13	44,913
Pump Mechanic I and II	6	13,15	265,537
Longevity / On Call Pay			<u>7,301</u>
TOTAL	<u><u>9</u></u>		<u><u>\$ 454,636</u></u>

DETAIL OF CAPITAL OUTLAY

**** SEE WATER AND SEWER CAPITAL PURCHASE SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.7% increase in expenses is due to the normal growth in personnel expenses and operational costs.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 798,597	\$ 793,293	\$ 825,568	\$ 825,500	\$ 844,525
014	OVERTIME	12,727	12,967	20,000	15,000	20,000
021	FICA	57,970	57,856	60,458	60,000	57,923
022	EMPLOYEE RETIREMENT	71,319	76,821	81,301	81,300	83,277
023	EMPLOYEE INSURANCE	154,739	154,700	165,300	165,300	173,280
030	TRAINING	10,561	7,965	10,500	10,500	10,000
040	WORKERS COMPENSATION	16,429	11,725	14,000	12,500	15,561
050	AWARDS	8,729	9,233	9,972	8,729	12,027
	* SUBTOTAL PERSONNEL *	<u>1,131,071</u>	<u>1,124,560</u>	<u>1,187,099</u>	<u>1,178,829</u>	<u>1,216,593</u>
110	CLOTHING/UNIFORMS	17,323	13,861	16,000	16,000	18,000
111	MATERIALS/SUPPLIES	389,294	410,489	360,000	360,000	380,000
112	OFFICE SUPPLIES	10,621	8,286	2,500	2,500	3,000
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	5,402	5,352	8,200	6,000	8,500
130	CONTRACTUAL SERVICES	2,181,203	2,287,279	2,140,000	2,140,000	2,225,000
131	REPAIRS/MAINTENANCE	48,525	82,843	42,500	42,500	42,500
132	PROFESSIONAL SERVICES	178	4,638	1,000	500	3,000
140	SUBSCRIPTIONS/DUES	462	242	1,000	500	1,000
141	TRAVEL / BUSINESS	2,292	5,823	4,100	2,200	3,000
142	ADVERTISING	-	-	500	-	500
150	VEHICLE OPERATIONS	54,294	43,463	50,000	45,000	50,000
151	FUEL	51,990	53,184	50,000	50,000	50,000
152	DAMAGE CLAIMS	1,104	21,509	-	2,197	-
	* SUBTOTAL OPERATING *	<u>2,762,688</u>	<u>2,936,969</u>	<u>2,675,800</u>	<u>2,667,397</u>	<u>2,784,500</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 3,893,759</u>	<u>\$ 4,061,529</u>	<u>\$ 3,862,899</u>	<u>\$ 3,846,226</u>	<u>\$ 4,001,093</u>

DIVISION 642 CONSTRUCTION/MAINTENANCE

DIVISION NARRATIVE

The Construction Maintenance Division is comprised of nineteen (19) employees as shown below. These employees report to the Utility Superintendent who in turn reports to the Public Works Director/City Engineer.

This division is responsible for the construction, operation and maintenance of 230 miles of water pipeline, 215 miles of sewer pipeline and 1,400 fire hydrants. Service is provided to approximately 12,800 residential and commercial customers. Operation of the wastewater collection system and water distribution system (including fire protection) requires compliance with stringent regulations imposed by EPA and SCDHEC, which require continuous training and employee development.

Primary focus is placed on distribution and collection system preventative maintenance. Typical operations include sewer line cleaning and inspection, sewer line root control, water valve logging, fire hydrant flow testing, etc. Additional functions include installation of water services and meters, installation of sewer taps, fire hydrant installation, investigating low water pressure complaints, responding to sewer back-ups, extension of lines for new customers, water/sewer line replacement and repair, etc. These employees are subject to emergency call out 24-hours a day.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Construction/Maintenance Supervisor	1	21	\$ 78,096
Crew Leader II	2	17	119,651
Crew Leader I	4	14	181,979
Heavy Equipment Operator (HEO)	6	13	239,879
Maintenance Specialist / Motor Equipment Operator	6	11	202,033
Longevity / On Call Pay			<u>22,887</u>
TOTAL	<u>19</u>		<u>\$ 844,525</u>

DETAIL OF CAPITAL OUTLAY

** SEE WATER AND SEWER CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.6% increase in over all expenses is a result of a slight increase in contractual services due to normal construction maintenance projects.

WATER & SEWER UTILITY FUND

DEPRECIATION AND AMORTIZATION

This account contains the depreciation and amortization expense for all of the capital assets in the Water and Sewer Utility Fund.

The depreciation expense is based upon the useful life of each asset. The valuation of capital assets as audited for the year ending June 30, 2013 was \$107,144,952.14, not including construction in progress of \$1,637,780.25 which will likely be capitalized during FY 2014. The accumulated depreciation as of June 30, 2013 was \$38,991,844.14.

The amortization expense is also based upon a useful life of the asset. Intangible assets are amortized over their useful lives. Intangible assets include the cost of purchasing water capacity from Grand Strand Water & Sewer and bond issuance costs associated with the long term debt.

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 2,109,715	\$ 2,105,586	\$ 2,160,000	\$ 2,140,000	\$ 2,200,000
515	AMORTIZATION	<u>879,171</u>	<u>879,171</u>	<u>879,171</u>	<u>879,171</u>	<u>879,171</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 2,988,886</u>	<u>\$ 2,984,757</u>	<u>\$ 3,039,171</u>	<u>\$ 3,019,171</u>	<u>\$ 3,079,171</u>

BOND INTEREST AND FEES

Interest payments and associated banking agent fees for the long-term debt of the Water and Sewer Utility Fund are recorded here.

The City is also obligated under an Agreement with the City of Myrtle Beach that has been assigned to Grand Strand Water & Sewer Authority to make principal and interest payments whereby the City purchases capacity in GSWSA's water treatment plant. The scheduled payments end on March 1, 2020 upon final maturity of the related bonds.

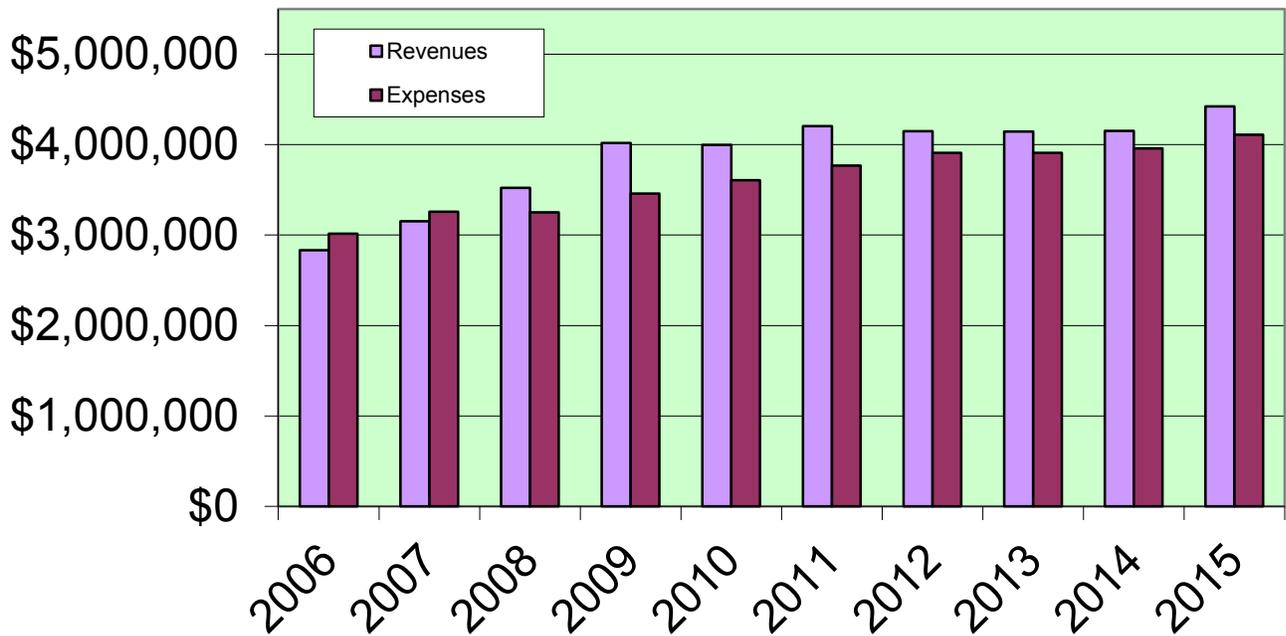
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 481,900	\$ 434,783	\$ 385,788	\$ 438,500	\$ 385,788
420	BOND AGENT FEES	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 481,900</u>	<u>\$ 434,783</u>	<u>\$ 387,788</u>	<u>\$ 440,500</u>	<u>\$ 387,788</u>

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SOLID WASTE FUND

**SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS**

**REVENUES AND EXPENSES COMPARISON
BUDGETS FOR PAST 10 FISCAL YEARS**



The chart above reflects a surplus of \$313,093 for FY 2015. The current rate structure is sufficient to cover all costs for the Solid Waste Fund.

The Solid Waste Fund was created in FY 2001. This fund accounts for all revenues and expenses related to the City's solid waste activities. Much like the existing Water and Sewer Utility Fund, the Solid Waste Fund is a proprietary fund that operates like private enterprise, using a full accrual basis of accounting. This approach enables the City to more accurately assess fees and charges for solid waste services, and ensures that citizens receive the most cost efficient services possible.

Along with the new fund structure came a new set of fees and charges for solid waste services. These charges are intended to reflect the full cost of providing various solid waste services to our service area. The base fees increased slightly for FY 2003 as the tax subsidy from the General Fund was eliminated in order to begin the process of establishing a fund that will be fully supported by fees. Another increase was implemented at the beginning of FY 2005, FY 2007, FY 2008 and FY 2011 in order to continue the self funding concept.

SOLID WASTE FUND

The following table illustrates the comparative data for revenues in the Solid Waste Fund. Revenues show a 6.5% increase due to the additional rate collections from the 6% properties.

**FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF REVENUES**

SOURCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
Solid Waste Services Fees	\$ 3,949,997	\$ 4,026,314	\$ 3,990,000	\$ 4,186,000	\$ 4,228,000
Trash Bags	10,020	7,038	10,500	10,500	10,500
Late Payment Penalties	25,156	24,398	25,000	25,000	25,000
Investment Income	80	-	-	-	-
Miscellaneous	3,807	8,278	-	-	-
Grants	4,000	-	-	54,000	-
Interfund Transfer - ATAX Fund	149,814	134,431	127,071	134,431	158,400
TOTAL REVENUES	\$ 4,142,874	\$ 4,200,459	\$ 4,152,571	\$ 4,409,931	\$ 4,421,900

The following table illustrates the comparative data for expenses in the Solid Waste Fund. Expenses have shown a 3.8% increase over the previous year's budget.

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
661	Commercial Collection	\$ 367,692	\$ 395,192	\$ 420,346	\$ 407,946	\$ 431,426
663	Transfer Station	710,625	716,102	782,808	749,709	801,033
671	Residential Collection	893,322	845,345	898,949	831,288	931,766
673	Trash/Litter Collection	246,873	260,318	266,824	255,836	281,012
674	Beach Cleaning	203,433	219,788	233,356	207,260	250,342
675	Recycling	288,645	390,206	327,828	325,506	347,644
901	Depreciation Expense	406,410	400,426	400,000	400,000	400,000
906	Overhead Allocation	591,972	637,104	629,207	629,220	665,584
TOTAL OPERATING EXPENSES		\$ 3,708,972	\$ 3,864,481	\$ 3,959,318	\$ 3,806,765	\$ 4,108,807

The following table lists the various capital expenditures for the Solid Waste Fund:

DETAIL OF CAPITAL

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
663	Stationary Compactor	\$ 300,000	15-5-950-370
671	Radio Replacement and/or AVL	280,000	15-5-950-370
674	Beach Trailer (New)- Beach Cleaning	30,000	15-5-950-361
674	4 X 4 F-250 Pickup Truck	35,000	15-5-950-360
675	Recycle Truck	250,000	15-5-950-361
	TOTAL CAPITAL	\$ 895,000	

SOLID WASTE FUND

The Solid Waste User Fee for residential will remain at \$19 per month. Rates for short-term residential rental properties will remain at \$32 per month and include cart roll-back service during the peak season.

The table below shows the rates in effect July 1, 2014:

SOLID WASTE RATES

Single-Family Residential Customer	\$	19.00	per month
Single-Family Residential Customer (ADDITIONAL PICK-UP)	\$	13.00	per month
Residential Roll Cart Service	\$	19.00	per month
Residential Roll Cart- Rental Area (6% Property)	\$	32.00	per month
Residential Roll Cart- Rental Area (6% Property) (ADDITIONAL PICK-UP)	\$	16.01	per month
Dumpster Service (one pick-up per week)	\$	88.00	per month
Each additional pick-up per week	\$	85.00	per month
Commercial Roll Cart/Bag Service	\$	30.25	per month
Commercial Roll Cart/Bag Service (ADDITIONAL PICK-UP)	\$	13.00	per month
Special Waste Fee Commercial	\$	60.00	per pickup
Special Waste Fee Multi-Family (Condo, Hotel, etc.)	\$	70.00	per pickup

Performance Benchmarks, Goals and Priorities

The following benchmarks, goals and priorities are provided for in FY 2015, along with programs already in place:

- Maintain clean beach and roadway.
- Minimize missed pick-up complaints.
- Evaluate and select communication system and AVL technology.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 176,317	\$ 181,994	\$ 187,982	\$ 187,980	\$ 188,025
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	17,373	17,010	19,800	18,000	19,000
021	FICA	13,837	14,148	14,856	14,800	15,008
022	EMPLOYEE RETIREMENT	18,292	20,074	21,309	21,300	21,826
023	EMPLOYEE INSURANCE	31,929	33,600	34,800	34,800	36,480
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	3,881	1,629	2,200	1,800	4,555
050	AWARDS	1,845	1,982	2,099	2,099	2,532
	* SUBTOTAL PERSONNEL *	<u>263,474</u>	<u>270,437</u>	<u>283,046</u>	<u>280,779</u>	<u>287,426</u>
110	CLOTHING/UNIFORMS	3,697	5,010	4,800	4,500	5,000
111	MATERIALS/SUPPLIES	22,423	21,991	35,000	25,000	36,000
112	OFFICE SUPPLIES	1,976	1,527	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	1,000	-	1,000
120	COMMUNICATIONS	1,582	1,963	-	2,400	-
130	CONTRACTUAL SERVICES	432	432	-	-	-
132	PROFESSIONAL SERVICES	83	41	500	267	1,000
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL / BUSINESS	92	-	-	-	-
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	32,434	52,222	55,000	50,000	58,000
151	FUEL	41,499	40,950	40,000	44,000	42,000
152	DAMAGE CLAIMS	-	619	-	-	-
	* SUBTOTAL OPERATING *	<u>104,218</u>	<u>124,755</u>	<u>137,300</u>	<u>127,167</u>	<u>144,000</u>
TOTAL COMMERCIAL COLLECTION		<u>\$ 367,692</u>	<u>\$ 395,192</u>	<u>\$ 420,346</u>	<u>\$ 407,946</u>	<u>\$ 431,426</u>

DIVISION 661 COMMERCIAL COLLECTION

DIVISION NARRATIVE

The Commercial Collection Division is comprised of four (4) employees as shown below. These employees report to the Sanitation Superintendent who in turn reports to the Public Works Director/City Engineer.

This Division is responsible for the collection of solid waste from commercial customers, which is accomplished through the use of side load bulk containers. In addition, this division serves many multi-family residential properties.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Crew Leader I	1	14	51,282
Heavy Equipment Operator	2	13	86,116
Heavy Equipment Operator/Welder	1	13	50,627
Longevity			-
TOTAL	<u>4</u>		<u>\$ 188,025</u>

DETAIL OF CAPITAL OUTLAY

** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of commercial collection service as the previous year. The 2.6% increase in expenditures is due to normal growth in personnel expenses and operational costs.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 117,789	\$ 121,675	\$ 126,209	\$ 126,209	\$ 129,890
014	OVERTIME	15,625	13,455	16,000	15,000	16,000
021	FICA	9,703	9,835	10,239	10,200	10,504
022	EMPLOYEE RETIREMENT	11,594	14,229	15,285	15,200	16,774
023	EMPLOYEE INSURANCE	24,473	25,200	26,100	26,100	27,360
040	WORKERS COMPENSATION	6,486	3,564	4,400	4,000	5,106
050	AWARDS	<u>1,380</u>	<u>1,374</u>	<u>1,575</u>	<u>1,500</u>	<u>1,899</u>
	* SUBTOTAL PERSONNEL *	<u>187,050</u>	<u>189,332</u>	<u>199,808</u>	<u>198,209</u>	<u>207,533</u>
110	CLOTHING/UNIFORMS	1,930	1,470	3,000	2,500	2,000
111	MATERIALS/SUPPLIES	4,842	5,053	7,500	5,000	7,500
121	UTILITIES	5,489	2,932	7,000	6,000	6,000
130	CONTRACTUAL SERVICES	430,257	445,649	450,000	446,000	460,000
131	REPAIRS/MAINTENANCE	3,395	2,675	30,000	10,000	30,000
132	PROFESSIONAL SERVICES	-	60	500	-	1,000
150	VEHICLE OPERATIONS	36,516	29,164	45,000	42,000	45,000
151	FUEL	<u>41,146</u>	<u>39,767</u>	<u>40,000</u>	<u>40,000</u>	<u>42,000</u>
	* SUBTOTAL OPERATING *	<u>523,575</u>	<u>526,770</u>	<u>583,000</u>	<u>551,500</u>	<u>593,500</u>
TOTAL TRANSFER STATION		<u>\$ 710,625</u>	<u>\$ 716,102</u>	<u>\$ 782,808</u>	<u>\$ 749,709</u>	<u>\$ 801,033</u>

DIVISION 663 TRANSFER STATION

DIVISION NARRATIVE

The Transfer Station Division is comprised of three Heavy Equipment Operators. These employees report to the Sanitation Superintendent who in turn reports to the Public Works Director/City Engineer.

This division is responsible for operating and maintaining our transfer station and hauling trash and garbage to the landfill. This is accomplished through the use of five (5) tractor-trailer transfer trucks that are loaded by a compactor. Each driver makes at least six trips each day during the peak season.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	3	13	\$ 127,378
Longevity			<u>2,512</u>
TOTAL	<u>3</u>		<u>\$ 129,890</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.3% increase in expenditures is due to normal growth in personnel expenses and operational costs.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 420,377	\$ 440,449	\$ 486,983	\$ 436,000	\$ 503,539
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	45,654	41,379	40,000	40,000	40,000
021	FICA	32,506	33,124	36,889	34,000	38,047
022	EMPLOYEE RETIREMENT	41,237	49,539	56,304	51,000	61,113
023	EMPLOYEE INSURANCE	80,527	84,001	95,700	95,700	100,320
024	UNEMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	-	-	3,000	-	3,000
040	WORKERS COMPENSATION	10,912	4,701	6,300	6,000	9,784
050	AWARDS	4,605	4,999	5,773	4,999	6,963
	* SUBTOTAL PERSONNEL *	<u>635,818</u>	<u>658,192</u>	<u>730,949</u>	<u>667,699</u>	<u>762,766</u>
110	CLOTHING/UNIFORMS	2,617	1,935	8,000	6,000	7,000
111	MATERIALS/SUPPLIES	166,362	45,800	55,000	55,000	50,000
130	CONTRACTUAL SERVICES	-	1,222	3,000	2,000	3,000
132	PROFESSIONAL SERVICES	-	124	500	200	2,000
140	SUB / DUES	-	189	-	189	-
141	TRAVEL	-	-	1,000	-	1,000
142	ADVERTISING	2,479	115	500	200	1,000
150	VEHICLE OPERATIONS	26,266	78,623	50,000	50,000	55,000
151	FUEL	50,734	51,756	50,000	50,000	50,000
152	DAMAGE CLAIMS	9,046	7,389	-	-	-
	* SUBTOTAL OPERATING *	<u>257,504</u>	<u>187,153</u>	<u>168,000</u>	<u>163,589</u>	<u>169,000</u>
TOTAL RESIDENTIAL COLLECTION		<u>\$ 893,322</u>	<u>\$ 845,345</u>	<u>\$ 898,949</u>	<u>\$ 831,288</u>	<u>\$ 931,766</u>

DIVISION 671 RESIDENTIAL COLLECTION

DIVISION NARRATIVE

The Residential Collection Division is comprised of eleven (11) employees as shown below. These employees report to the Sanitation Superintendent who in turn reports to the Public Works Director/City Engineer. Supervisory personnel for the entire Solid Waste Fund is budgeted in this division.

The Sanitation Division is responsible for the curbside collection of all municipal solid waste, including yard waste, recycling and white goods. In addition, personnel provide beach cleaning services and roadside litter collection. Approximately 10,500 residential customers are served each week. Approximately 19,000 tons of solid waste are collected and disposed each year.

Temporary employees are used to supplement the permanent full time staff during the peak season to accommodate the increased workload.

Funding Source: \$12,400 Accommodations Tax Fund (for Overtime), and the remainder \$919,366 - Solid Waste Fund.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Operations Manager / Solid Waste	1	27	\$ 94,051
Supervisor, Sanitation	1	21	50,776
Crew Leader I	1	14	52,576
Heavy Equipment Operator	4	13	167,126
Motor Equipment Operator	3	11	104,539
Tradesworker	1	9	29,291
Longevity			<u>5,180</u>
TOTAL	<u>11</u>		<u>\$ 503,539</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of residential collection service as the previous year's budget. The over all 3.7% increase in expenditures is due to the normal growth in personnel expenses and operational costs. This division has become the primary cost center since much of commercial collection has been privatized.

15-5-673 TRASH/LITTER COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 118,632	\$ 127,834	\$ 127,411	\$ 127,411	\$ 132,988
012	SALARY, PART-TIME	-	-	10,000	-	10,000
014	OVERTIME	14,257	10,904	12,000	12,000	12,000
021	FICA	9,503	9,630	10,683	10,000	11,004
022	EMPLOYEE RETIREMENT	12,561	14,582	15,555	15,550	16,971
023	EMPLOYEE INSURANCE	23,940	25,200	26,100	26,100	27,360
040	WORKERS COMPENSATION	2,456	1,547	2,000	2,000	2,790
050	AWARDS	1,395	1,374	1,575	1,575	1,899
	* SUBTOTAL PERSONNEL *	<u>182,744</u>	<u>191,071</u>	<u>205,324</u>	<u>194,636</u>	<u>215,012</u>
110	CLOTHING/UNIFORMS	1,570	1,607	2,000	2,000	2,000
111	MATERIALS/SUPPLIES	3,150	1,106	2,000	2,000	3,000
132	PROFESSIONAL SERVICES	35	42	500	200	1,000
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	16,813	27,731	22,000	22,000	25,000
151	FUEL	42,561	37,885	35,000	35,000	35,000
152	DAMAGE CLAIMS	-	876	-	-	-
	* SUBTOTAL OPERATING *	<u>64,129</u>	<u>69,247</u>	<u>61,500</u>	<u>61,200</u>	<u>66,000</u>
TOTAL TRASH/LITTER COLLECTION		<u>\$ 246,873</u>	<u>\$ 260,318</u>	<u>\$ 266,824</u>	<u>\$ 255,836</u>	<u>\$ 281,012</u>

DIVISION 673 TRASH/LITTER COLLECTION

DIVISION NARRATIVE

The Trash/Litter Collection Division is comprised of two (2) Heavy Equipment Operators and one (1) Motor Equipment Operator. These employees report to the Sanitation Superintendent who in turn reports to the Public Works Director/City Engineer.

This division is responsible for the curbside collection of discarded furniture, appliances, and other bulky items. Also, these employees assist residential and commercial crews with the collection of yard waste and other debris. Litter collection and the clean-up of illegal dumping sites is also provided by this division.

Temporary employees are used to supplement the permanent full time staff during the peak season to accommodate the increased workload.

Funding Source: \$35,000 - Accommodations Tax Fund (for Litter collection);
and the remainder \$246,012 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	2	13	\$ 94,791
Motor Equipment Operator	1	11	\$ 35,489
Longevity			<u>2,708</u>
TOTAL	<u>3</u>		<u>\$ 132,988</u>

DETAIL OF CAPITAL OUTLAY

** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of trash and litter collection service as the previous year's budget. The 5.3% increase in expenditures is due to expected growth in personnel and operating cost.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY	\$ 64,008	\$ 61,303	\$ 63,622	\$ 63,600	\$ 67,976
012	SALARY, PART-TIME	17,802	22,810	44,000	25,000	42,000
014	OVERTIME	10,963	12,157	16,000	13,000	16,000
021	FICA	6,497	6,573	8,653	7,200	8,817
022	EMPLOYEE RETIREMENT	6,215	7,003	7,031	7,030	11,027
023	EMPLOYEE INSURANCE	16,464	16,826	17,400	17,400	18,240
024	UNEMPLOYEE INSURANCE	6,788	387	-	1,000	2,000
040	WORKERS COMPENSATION	2,075	891	1,200	1,200	2,016
050	AWARDS	930	518	1,050	930	1,266
	* SUBTOTAL PERSONNEL *	<u>131,742</u>	<u>128,468</u>	<u>158,956</u>	<u>136,360</u>	<u>169,342</u>
110	CLOTHING/UNIFORMS	1,283	1,067	2,400	2,000	2,500
111	MATERIALS/SUPPLIES	200	5	8,000	5,000	10,000
130	CONTRACTUAL SERVICES	5	-	-	-	-
132	PROFESSIONAL SERVICES	271	193	500	400	500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	25,458	49,246	26,000	26,000	28,000
151	FUEL	44,474	40,809	37,500	37,500	40,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>71,691</u>	<u>91,320</u>	<u>74,400</u>	<u>70,900</u>	<u>81,000</u>
TOTAL BEACH CLEANING		<u>\$ 203,433</u>	<u>\$ 219,788</u>	<u>\$ 233,356</u>	<u>\$ 207,260</u>	<u>\$ 250,342</u>

DIVISION 674 BEACH CLEANING

DIVISION NARRATIVE

This division provides for the cleaning of the beach during the summer season and after busy weekends during the off-season.

This division provides for the salaries of two (2) full-time employees and part-time Beach Cleaners as needed, as well as beach cleaning supplies, and trash receptacles. Operational expenses for two beach trucks, a beach trailer, three beach cleaning machines, and two tractors are also included in this division.

Funding Source: \$111,000 - Accommodations Tax Fund (for Beach Cleaning);
and the remainder \$139,342 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Motor Equipment Operator	2	11	\$ 66,230
Longevity			<u>1,746</u>
TOTAL	<u>2</u>		<u>\$ 67,976</u>

DETAIL OF CAPITAL OUTLAY

** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE **

BUDGET ANALYSIS

This division provides for the same level of beach cleaning service as the previous year's budget. The 7.3% increase in expenditures is due to normal growth in personnel and operating cost.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 142,633	\$ 139,757	\$ 144,367	\$ 144,367	\$ 149,131
014	OVERTIME	14,087	12,809	14,000	13,500	14,000
021	FICA	11,566	11,224	11,719	11,700	11,909
022	EMPLOYEE RETIREMENT	12,873	14,279	15,243	15,240	16,656
023	EMPLOYEE INSURANCE	31,901	32,200	34,800	34,800	36,480
040	WORKERS COMPENSATION	2,649	1,600	2,100	2,100	2,936
050	AWARDS	<u>1,845</u>	<u>1,802</u>	<u>2,099</u>	<u>2,099</u>	<u>2,532</u>
	* SUBTOTAL PERSONNEL *	<u>217,554</u>	<u>213,671</u>	<u>224,328</u>	<u>223,806</u>	<u>233,644</u>
110	CLOTHING/UNIFORMS	1,916	2,576	3,000	2,500	3,000
111	MATERIALS/SUPPLIES	14,561	115,865	53,000	53,000	55,000
113	PRINTING/BINDING	-	-	1,000	-	1,000
130	CONTRACTUAL SERVICES	41	60	500	200	1,000
150	VEHICLE OPERATIONS	15,920	16,120	16,000	16,000	20,000
150	FUEL	38,653	41,914	30,000	30,000	34,000
152	DAMAGE CLAIMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>71,091</u>	<u>176,535</u>	<u>103,500</u>	<u>101,700</u>	<u>114,000</u>
TOTAL RECYCLING		<u>\$ 288,645</u>	<u>\$ 390,206</u>	<u>\$ 327,828</u>	<u>\$ 325,506</u>	<u>\$ 347,644</u>

DIVISION 675 RECYCLING

DIVISION NARRATIVE

The Recycling Division is comprised of four (4) employees as shown below. These employees report to the Sanitation Superintendent who in turn reports to the Public Works Director/City Engineer.

This division is responsible for the curbside collection of recyclable materials from residential properties and the bulk collection of recycling from multi-family and commercial properties.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator/Welder	2	13	\$ 86,451
Motor Equipment Operator	1	11	35,355
Tradesworker	1	9	27,325
Longevity	<u> </u>		<u> </u> -
TOTAL	<u>4</u>		<u>\$ 149,131</u>

DETAIL OF CAPITAL OUTLAY

**** SEE SOLID WASTE CAPITAL PURCHASE SCHEDULE ****

BUDGET ANALYSIS

This division provides for the same level of recycling service as the previous year's budget. The 6.0% increase in expenditures is due to normal growth in personnel and operating costs, as well as, an increase in vehicle operations.

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BEACH SERVICES FUND

BEACH SERVICES FUND

The Beach Services Fund was established during FY 2006. A budget adjustment ordinance was passed to provide initial funding for the various capital assets that would be needed as well as operating expenses for the months of April thru June 2007.

This fund is an enterprise fund which encompasses all vending on the beach as well as the cost of lifeguards throughout the Summer season. Last fiscal year was the positive turning point for Beach Services.

The following table illustrates the budgeted revenues for the Beach Services Fund. These numbers represent the City's plan to provide services to beachgoers and to increase safety on its public beach.

FISCAL YEAR ENDING JUNE 30, 2015 DETAIL OF REVENUES BEACH SERVICES FUND

REVENUES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
Rental (Umbrellas & Chairs)	\$ 1,225,843	\$ 1,213,930	\$ 1,225,000	\$ 1,225,000	\$ 1,225,000
Italian Ice Sales	404,364	379,365	425,000	400,000	425,000
Sales (Drinks & Food)	5,013	2,933	10,000	5,275	10,000
Amusement Sales	119,979	75,633	125,000	100,000	125,000
Banana Boat Sales	-	-	-	110,000	450,000
Sponsorships	3,200	3,966	-	-	-
Accommodations Tax Transfer	136,289	83,947	112,954	83,947	166,800
LOCAL Accommodations Tax	325,182	384,084	479,468	516,541	503,063
Transfer from Capital Improvements	-	69,000	50,000	50,000	55,000
Miscellaneous	14,751	17,603	10,100	10,100	10,100
Less Sales Tax	(136,253)	(128,901)	(145,000)	(130,000)	(145,000)
TOTAL REVENUES	<u>\$ 2,098,368</u>	<u>\$ 2,101,560</u>	<u>\$ 2,292,522</u>	<u>\$ 2,370,863</u>	<u>\$ 2,824,963</u>

The table below summarizes Beach Services Fund operating expenditures:

FISCAL YEAR ENDING JUNE 30, 2015 SUMMARY OF EXPENDITURES BEACH SERVICES FUND

Div. #	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
760	Beach Services - Concessions	\$ 753,670	\$ 748,753	\$ 747,728	\$ 706,629	\$ 751,807
761	Beach Services - Lifeguards	646,419	733,113	643,718	682,571	642,518
762	Beach Services- Banana Boats	-	-	-	36,030	164,715
906	Depreciation	178,424	141,099	100,000	144,000	125,000
906	Overhead Allocations	381,209	418,925	387,786	384,528	486,306
760	Transfer Out Cap. Improv.	-	-	-	-	200,000
TOTAL OPERATING EXPENSES		<u>\$ 1,959,722</u>	<u>\$ 2,041,890</u>	<u>\$ 1,879,232</u>	<u>\$ 1,953,758</u>	<u>\$ 2,370,346</u>

BEACH SERVICES FUND

Revenues are projected to exceed expenses by \$454,617 for FY 2015. It is the intent of this fund to make money and supplement other beach related activities such as beach renourishment and beach patrol.

The following table illustrates the capital purchases for the fund. Even though some items such as beach chairs and beach umbrellas by themselves did not meet the individual capitalization programs threshold of \$5,000, it would be inappropriate to charge these expenditures in the first year of service because they have a useful life much longer than one year and as a whole are a major expense in the on-going function of this enterprise. Beach chairs and umbrellas will be depreciated over a five year period.

Beginning this budget year operating replacement capital for Beach Services will be covered by a transfer in from the Capital Improvement Fund. This transfer will allow Beach Services to become more self-supporting in the future.

FISCAL YEAR ENDING JUNE 30, 2015 SUMMARY OF CAPITAL BEACH SERVICES FUND

Code	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
760 - CONCESSIONS						
760-321	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 10,000
760-360	Motor Vehicles	-	59,656	50,000	67,885	45,000
760-370	Non-Mobil Equipment	-	105,734	-	-	-
* SUBTOTAL CONCESSIONS *		-	165,390	50,000	67,885	55,000
761 - LIFEGUARDS						
761-360	Motor Vehicles	-	8,424	-	-	-
* SUBTOTAL LIFEGUARDS *		-	8,424	-	-	-
762 - BANANA BOATS						
762-360	Motor Vehicles	-	-	-	-	-
762-370	Non-Mobil Equipment	-	-	-	43,500	-
* SUBTOTAL BANANA BOATS *		-	-	-	43,500	-
TOTAL OPERATING EXPENSES		\$ -	\$ 173,814	\$ 50,000	\$ 111,385	\$ 55,000

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
012	PT- CONCESSIONS	\$ 454,055	\$ 426,031	\$ 460,000	\$ 460,000	\$ 475,000
013	PT- COMMISSIONS	22,461	21,841	23,000	23,000	23,000
014	OVERTIME	-	-	-	-	-
017	PT-SLIDE SECURITY	2,304	6,462	13,000	-	13,000
021	FICA	33,679	28,256	37,944	35,000	39,092
022	EMPLOYEE RETIREMENT	-	-	-	-	-
023	EMPLOYEE INSURANCE	-	-	-	-	-
024	UNEMPLOYMENT INSURANCE	9,073	8,637	-	-	-
030	TRAINING	162	523	500	-	500
040	WORKERS COMPENSATION	8,081	4,596	8,134	7,921	8,380
050	AWARDS	82	208	-	208	-
	* SUBTOTAL PERSONNEL *	<u>529,897</u>	<u>496,554</u>	<u>542,578</u>	<u>526,129</u>	<u>558,972</u>
110	CLOTHING/UNIFORMS	2,080	-	2,500	2,500	2,500
111	MATERIALS/SUPPLIES	19,225	32,403	18,000	18,000	18,000
112	OFFICE SUPPLIES	1,979	770	1,900	1,000	1,900
113	PRINTING/BINDING	5,316	2,698	5,500	5,500	5,500
120	COMMUNICATIONS	21,218	24,489	16,000	16,000	16,000
130	CONTRACTUAL SERVICES	13,258	650	-	-	-
131	REPAIRS/MAINTENANCE	16,154	31,024	17,000	16,500	17,000
132	PROFESSIONAL SERVICES	7,031	6,166	1,000	500	1,000
134	CREDIT CARD FEES	12,833	14,249	13,000	10,000	15,000
140	SUBSCRIPTIONS/DUES	55	55	-	-	-
141	TRAVEL/BUSINESS	-	40	1,500	-	1,500
142	ADVERTISING	105	-	500	-	500
150	VEHICLE OPERATIONS	7,904	10,000	11,000	8,000	11,000
151	FUEL	15,261	15,899	16,000	12,000	16,000
152	DAMAGE CLAIMS	749	-	-	-	-
185	ITALIAN ICE / SUPPLIES	94,437	111,827	100,000	90,000	110,000
186	BOTTLED DRINKS	739	582	750	500	750
187	PREPACKAGED FOODS	240	89	500	-	500
188	NON-FOOD ITEMS	5,189	1,258	-	-	-
189	APPAREL / CHAIRS RESALE	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>223,773</u>	<u>252,199</u>	<u>205,150</u>	<u>180,500</u>	<u>217,150</u>
LESS OVERHEAD ALLOCATION:						
	TO BANANA BOATS	-	-	-	-	(24,315)
	** LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,315)</u>
	** TOTAL EXPENDITURES **	<u>\$ 753,670</u>	<u>\$ 748,753</u>	<u>\$ 747,728</u>	<u>\$ 706,629</u>	<u>\$ 751,807</u>

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

The Beach Services currently has no full time regular employees. An Overhead allocation is made to account for the hours worked during the summer months for the Beach Services Manager. Also approximately 110 part-time employees will be hired during the summer as concession or rental employees.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2015

DETAIL OF CAPITAL OUTLAY

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
760	Beach Trucks (2)	\$ 25,000	16-5-760-360
760	Polaris 4 X 4 ATV	20,000	16-5-760-360
760	HVAC Warehouse & Concession	10,000	16-5-760-321
TOTAL CAPITAL		\$ 55,000	

BUDGET ANALYSIS

FY2015 will be the eighth full year of operations for the Beach Services Fund. This division covers for 48 rental boxes and all concessions activities. The 3.8% increase in expenditures is due to normal growth in personnel and operating costs.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
012	PT - LIFEGUARDS	\$ 513,631	\$ 545,958	\$ 520,000	\$ 560,000	\$ 520,000
013	LIFEGUARD BONUSES	5,300	31,650	32,000	25,000	32,000
014	OVERTIME	-	-	-	-	-
021	FICA	34,338	40,009	42,228	34,000	42,228
023	EMPLOYEE INSURANCE	-	-	-	-	-
024	UNEMPLOYEE INSURANCE	3,208	6,073	-	-	-
030	TRAINING	1,174	(251)	3,700	2,000	3,700
040	WORKERS COMPENSATION	22,087	25,151	11,040	8,500	11,040
050	AWARDS	119	1,600	2,000	1,600	2,000
	* SUBTOTAL PERSONNEL *	<u>579,857</u>	<u>650,190</u>	<u>610,968</u>	<u>631,100</u>	<u>610,968</u>
110	CLOTHING/UNIFORMS	27,224	23,830	18,480	12,400	18,480
111	MATERIALS/SUPPLIES	13,102	33,776	8,150	30,000	7,150
113	PRINTING/BINDING	11,803	135	-	-	-
130	CONTRACTUAL SERVICES	-	-	-	-	-
131	REPAIRS/MAINTENANCE	495	269	500	300	2,000
132	PROFESSIONAL SERVICES	452	2,643	-	70	-
140	SUBSCRIPTIONS/DUES	500	12,695	3,920	7,206	3,920
141	TRAVEL/BUSINESS	9,843	4,449	1,700	-	-
142	ADVERTISING	508	1,299	-	-	-
150	VEHICLE OPERATIONS	1,315	3,561	-	1,300	-
151	FUEL	270	266	-	195	-
152	DAMAGE CLAIMS	1,050	-	-	-	-
	* SUBTOTAL OPERATING *	<u>66,562</u>	<u>82,923</u>	<u>32,750</u>	<u>51,471</u>	<u>31,550</u>
	** TOTAL EXPENDITURES **	<u>\$ 646,419</u>	<u>\$ 733,113</u>	<u>\$ 643,718</u>	<u>\$ 682,571</u>	<u>\$ 642,518</u>

DIVISION 761 BEACH SERVICES- LIFEGUARDS

DIVISION NARRATIVE

The Beach Services-Lifeguards includes approximately 100 part-time employees that are hired during the summer as lifeguards. This division will provide for daily lifeguard services at 54 lifeguard stands along the nine miles of beach front in North Myrtle Beach from late May through Labor Day.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2015

DETAIL OF LIFEGUARD BONUSES

Rookie Academy Bonus (seven day academy)	\$500
Recertification Bonus (two day recertification)	\$250
Weekend Bonus (per Holiday weekend)	\$100

*Bonuses will not be paid unless individual works a minimum of 65 days AND one of the Bonus Weekends.
Bonus Weekends= must work all three days to count as a bonus weekend. (Saturday, Sunday and Monday)

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2015

BUDGET ANALYSIS

FY2015 will be the eighth full year of operations for the Beach Services Fund. All expenses in this division are for lifeguards only. The less than 0.2% decrease in expenditures is due to closer management of the expenditures.

16-5-762 BANANA BOATS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
012	PT- BANANA BOATS	\$ -	\$ -	\$ -	\$ 20,000	\$ 74,127
014	OVERTIME	-	-	-	-	-
021	FICA	-	-	-	1,530	5,670
024	UNEMPLOYMENT INSURANCE	-	-	-	-	-
030	TRAINING	-	-	-	200	200
040	WORKERS COMPENSATION	-	-	-	300	1,216
050	AWARDS	-	-	-	-	1,000
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,030</u>	<u>82,213</u>
110	CLOTHING/UNIFORMS	-	-	-	1,000	1,000
111	MATERIALS/SUPPLIES	-	-	-	1,000	2,000
113	PRINTING/BINDING	-	-	-	500	500
130	CONTRACTUAL SERVICES	-	-	-	-	-
131	REPAIRS/MAINTENANCE	-	-	-	-	5,000
134	CREDIT CARD FEES	-	-	-	1,000	4,000
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL/BUSINESS	-	-	-	-	-
142	ADVERTISING	-	-	-	2,000	5,000
150	VEHICLE OPERATIONS	-	-	-	500	5,000
151	FUEL	-	-	-	8,000	35,687
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,000</u>	<u>58,187</u>
OVERHEAD ALLOCATION:						
	FROM CONCESSIONS	-	-	-	-	24,315
	** LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,315</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,030</u>	<u>\$ 164,715</u>

DIVISION 762 BANANA BOATS

DIVISION NARRATIVE

FY 2015 will be the first year of operations for the Beach Services-Banana Boats division. Three boats will operate during the peak season of the summer. Most of the employees will be cross trained between the normal Beach Services operation and the banana boat operations.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2015

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2015

BUDGET ANALYSIS

FY2015 will be the first full year of operations for the Beach Services- Banana Boats. This division covers all activities associated with Banana Boat rides.

BEACH SERVICES FUND

DEPRECIATION

DETAIL OF EXPENSES 16-5-906-510

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 178,424	\$ 141,099	\$ 100,000	\$ 144,000	\$ 125,000
* TOTAL DEPRECIATION*		\$ 178,424	\$ 141,099	\$ 100,000	\$ 144,000	\$ 125,000

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY 2014 budget are underway and being accomplished as follows:

- Marketing visits to local area hotels, youth groups and day cares to improve advertising and promote the City's new Trippo Slide. Group sales were made for the first time in 2011, and Beach Services plans to improve the group sales figures for FY 2015.
- To encourage customers to use the online credit card rental site for Beach Services Rentals.
- Control and monitor expenses to assure profitability.

The following benchmarks, goals, and priorities are provided for in FY 2015:

- Implement a plan for additional audits to be conducted by supervisors.
- Increase sales revenue by 2.5% and maintain expenditure levels from 2014 to help alleviate prior year deficits.

AQUATIC & FITNESS
CENTER FUND

**AQUATIC AND FITNESS CENTER FUND
DEPARTMENT OF PARKS AND RECREATION**

The Aquatic and Fitness Center Fund was established in FY 2003. This fund accounts for all activities associated with the operation of the Aquatic and Fitness Center. The Aquatic and Fitness Center Bonds were issued in FY 2004 and ground breaking on the new building took place May 2004.

The FY 2004 Revenue Bond was collateralized by 100% of the 1/2 percent local accommodations tax fee adopted in March of 2002. The Aquatic and Fitness Center is an Enterprise Fund and hopefully membership fees will fully fund both operating and debt service expenses in the future. To fully fund this activity total member units will have to be around 3,000 based on current data.

The facility opened for business in November of 2005. Demand for the new facility has been good and memberships continue to grow on an annual basis.

The following table illustrates the budgeted revenues for the Aquatic and Fitness Center for 2,529 member units. This number of members is above the break-even point when the 1/2% local accommodations tax is used for the annual debt service.

**FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF REVENUES
AQUATIC AND FITNESS CENTER FUND**

REVENUES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
Aquatic Membership Fees	\$ 1,427,592	\$ 1,427,763	\$ 1,520,000	\$ 1,510,000	\$ 1,535,000
Aquatic Enrollment Fees	49,486	57,285	45,000	55,000	55,000
Aquatic Day Memberships	51,765	58,765	55,000	59,000	59,000
Operating Program Fees	251,752	290,856	272,000	295,000	300,000
Sales (Merch. & Food)	33,755	32,581	35,000	33,000	33,000
Donations / Grants	-	-	-	-	-
Property Sales/Interest/Rent	83	-	-	-	-
Miscellaneous	7,808	3,610	1,000	1,000	1,000
Non-Operating Program Fees	5,829	6,220	10,000	10,000	10,000
Local Accommodations Tax	552,957	509,779	467,368	507,042	463,373
Transfers from other Funds	-	-	-	-	-
Accommodations Tax Transfer	-	-	-	-	-
TOTAL REVENUES	\$ 2,381,027	\$ 2,386,859	\$ 2,405,368	\$ 2,470,042	\$ 2,456,373

AQUATIC AND FITNESS CENTER FUND

The table below summarizes Aquatic and Fitness Center Fund operating expenses by division:

**FISCAL YEAR ENDING JUNE 30, 2015
SUMMARY OF EXPENSES
AQUATIC AND FITNESS CENTER FUND**

Div. #	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
770	Administration	\$ 696,643	\$ 725,216	\$ 725,593	\$ 707,466	\$ 751,679
771	Aquatics	175,652	158,437	188,762	177,008	195,280
772	Activity Specialist	167,933	164,067	175,849	173,699	182,244
773	Fitness	312,042	298,907	312,622	311,882	326,173
774	Custodians	120,767	121,549	132,846	129,389	134,012
970	Depreciation / Amortization	291,351	298,586	283,436	290,254	286,294
970	Overhead Allocations	182,466	202,231	183,998	189,117	194,638
970	Bond Interest/Agent Fees	234,173	217,866	202,263	202,263	186,053
TOTAL OPERATING EXPENSES		\$ 2,181,027	\$ 2,186,859	\$ 2,205,369	\$ 2,181,078	\$ 2,256,373

Revenues are projected to exceed expenses by \$200,000 for FY 2015. Starting in FY 2012 net income is capped at \$200,000 and any excess Local Accommodations Fees will be transferred to the Beach Services Fund. This amount will allow comfortable growth for the Aquatic and Fitness Center while creating support for Beach Services to become cash flow positive by FY 2019.

The following table illustrates the ongoing capital needs of this fund. Even though many of these items do not individually meet the capitalization threshold, the City will capitalize these items as a whole in order to smooth out the cost of the center over time.

**SUMMARY OF CAPITAL
AQUATIC AND FITNESS CENTER FUND**

Code	DIVISION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
970-220	Building	\$ 87,764	\$ -	\$ -	\$ -	\$ -
970-280	Furniture/Fitness Equipment	6,891	21,609	25,000	43,337	25,000
TOTAL OPERATING EXPENSES		\$ 94,655	\$ 21,609	\$ 25,000	\$ 43,337	\$ 25,000

17-5-770 ADMINISTRATION

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 233,376	\$ 232,078	\$ 231,087	\$ 231,087	\$ 234,227
012	SALARY, PART-TIME	67,614	63,218	65,370	65,000	69,811
014	OVERTIME	11	106	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	21,793	22,033	21,464	21,460	21,891
022	EMPLOYEE RETIREMENT	20,409	24,529	25,420	25,420	27,407
023	EMPLOYEE INSURANCE	31,921	33,599	34,800	34,800	36,480
024	UNEMPLOYMENT INSURANCE	583	96	-	-	-
030	TRAINING	419	270	1,200	900	1,200
040	WORKERS COMPENSATION	1,987	1,043	1,400	1,300	2,128
050	AWARDS	1,860	2,072	2,099	2,099	2,532
	* SUBTOTAL PERSONNEL *	<u>385,373</u>	<u>384,444</u>	<u>388,240</u>	<u>387,466</u>	<u>401,076</u>
110	CLOTHING/UNIFORMS	558	326	300	300	300
111	MATERIALS/SUPPLIES	14,712	8,711	7,175	7,175	7,675
112	OFFICE SUPPLIES	5,976	8,394	8,300	8,000	8,300
113	PRINTING/BINDING	1,758	1,644	5,510	2,000	3,160
114	AQUATIC SUPPLIES	-	-	-	-	-
115	FITNESS SUPPLIES	-	-	-	-	-
116	PROGRAMMING SUPPLIES	-	-	-	-	-
117	RESALE SUPPLIES	743	2,669	3,500	2,700	3,500
118	CUSTODIAL SUPPLIES	309	-	-	-	-
120	COMMUNICATIONS	1,419	992	2,000	1,200	2,000
121	UTILITIES	165,794	175,626	169,000	169,000	170,000
130	CONTRACTUAL SERVICES	28,864	42,241	40,308	40,300	42,808
131	REPAIRS/MAINTENANCE	33,074	51,227	37,500	35,000	41,600
132	PROFESSIONAL SERVICES	922	470	875	500	875
134	CREDIT CARD FEES	9,690	10,481	10,000	9,690	10,500
135	EVENT/FUND RAISERS	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	1,448	1,011	1,135	1,135	1,135
141	TRAVEL/BUSINESS	3,162	1,511	3,000	3,000	3,000
142	ADVERTISING	42,841	35,469	48,750	40,000	55,750
	* SUBTOTAL OPERATING *	<u>311,270</u>	<u>340,772</u>	<u>337,353</u>	<u>320,000</u>	<u>350,603</u>
	** TOTAL EXPENDITURES **	<u>\$ 696,643</u>	<u>\$ 725,216</u>	<u>\$ 725,593</u>	<u>\$ 707,466</u>	<u>\$ 751,679</u>

DIVISION 770 ADMINISTRATION

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

The Aquatic and Fitness Center is a division of the Parks and Recreation Department. The Administration Division is comprised of four full-time staff members that are devoted to operating the facility on a full-time basis and with the assistance of nearly 60 part-time employees. They strive to create and provide outstanding health and fitness programs to the City of North Myrtle Beach and the surrounding area. The Aquatic Center Director and Assistant Director manage all activities and with the aide of the various supervisors in the facility develop the programs that make this facility the top fitness center in the area.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Aquatic & Fitness Center Director	1	25	83,300
Assistant Aquatic & Fitness Center Director	1	21	77,101
Customer Service Supervisor	1	15	40,935
Secretary / Receptionist	1	10	32,891
Longevity	-		-
TOTAL	4		<u>\$ 234,227</u>

DETAIL OF CAPITAL OUTLAY

<u>ITEM DESCRIPTION</u>	<u>COST</u>	<u>GL ACCT. #</u>
Cardio Equipment	<u>\$ 25,000</u>	17-5-970-280
TOTAL	<u>\$ 25,000</u>	

BUDGET ANALYSIS

The main goal of this budget is for this endeavor to be self-supporting including debt service. The 3.6% increase in operating expenditures is mainly due to the increase in normal operating and personnel cost. Also the Administration budget accounts for all utility expenditures for the facility as well as the repairs and maintenance as the center ages.

17-5-771 AQUATICS

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 41,158	\$ 35,649	\$ 41,898	\$ 41,898	\$ 39,350
012	SALARY, PART-TIME	74,143	76,037	78,000	78,000	85,654
014	OVERTIME	-	621	-	-	-
021	FICA	8,206	8,331	8,537	8,530	9,000
022	EMPLOYEE RETIREMENT	3,084	3,094	3,352	3,350	3,148
023	EMPLOYEE INSURANCE	7,981	8,400	8,700	8,700	9,120
030	TRAINING	325	433	200	200	400
040	WORKERS COMPENSATION	1,684	476	700	600	1,000
050	AWARDS	300	518	525	525	633
	* SUBTOTAL PERSONNEL *	<u>136,881</u>	<u>133,559</u>	<u>141,912</u>	<u>141,803</u>	<u>148,305</u>
110	CLOTHING/UNIFORMS	467	477	250	250	315
111	MATERIALS/SUPPLIES	19,478	16,573	19,355	19,000	19,355
112	OFFICE SUPPLIES	23	23	-	-	-
113	PRINTING/BINDING	-	-	-	-	-
130	CONTRACTUAL SERVICES	250	2,325	8,200	2,500	8,200
131	REPAIRS/MAINTENANCE	16,145	3,354	15,000	10,000	15,000
132	PROFESSIONAL SERVICES	1,953	1,671	3,550	3,000	3,600
140	SUBSCRIPTIONS/DUES	455	455	495	455	505
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>38,771</u>	<u>24,878</u>	<u>46,850</u>	<u>35,205</u>	<u>46,975</u>
	** TOTAL EXPENDITURES **	<u>\$ 175,652</u>	<u>\$ 158,437</u>	<u>\$ 188,762</u>	<u>\$ 177,008</u>	<u>\$ 195,280</u>

DIVISION 771 AQUATICS

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

The Aquatics Division is made up of one full-time staff member, the Aquatic Supervisor. This individual is responsible for all the maintenance of the pool area as well as scheduling and supervising the lifeguards, swim instructors and water exercise instructors. They plan and implement all pool related activities including swim lessons, swim teams and aquatic exercise programs.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Aquatic Supervisor	1	15	39,350
Longevity	-		-
TOTAL	1		<u>\$ 39,350</u>

DETAIL OF CAPITAL OUTLAY

**** SEE AQUATIC AND FITNESS CENTER SUMMARY OF CAPITAL TABLE ****

BUDGET ANALYSIS

FY 2015 is the fifth year of operation for this division. The 3.5% increase in operating expenditures is due to normal operational and personnel cost. Most of the Aquatic's expenditures are offset by the revenue growth in individual Aquatic activities such as group/personal swim lessons and aquatic training classes.

17-5-772 ACTIVITY SPECIALIST

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 50,261	\$ 53,270	\$ 53,212	\$ 53,212	\$ 54,603
012	SALARY, PART-TIME	71,287	72,798	81,000	81,000	84,558
014	OVERTIME	-	-	-	-	-
021	FICA	9,110	9,252	10,065	10,065	10,299
022	EMPLOYEE RETIREMENT	3,968	4,122	4,257	4,257	4,368
023	EMPLOYEE INSURANCE	8,475	8,400	8,700	8,700	9,120
030	TRAINING	291	297	405	400	405
040	WORKERS COMPENSATION	13,427	738	700	700	1,113
050	AWARDS	465	518	525	525	633
	* SUBTOTAL PERSONNEL *	<u>157,284</u>	<u>149,395</u>	<u>158,864</u>	<u>158,859</u>	<u>165,099</u>
110	CLOTHING/UNIFORMS	292	26	350	300	350
111	MATERIALS/SUPPLIES	9,904	13,688	15,750	14,000	16,000
112	OFFICE SUPPLIES	22	813	200	200	200
113	PRINTING/BINDING	-	-	35	-	45
132	PROFESSIONAL SERVICES	431	145	500	340	500
140	SUBSCRIPTIONS/DUES	-	-	150	-	50
142	ADVERTISING	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>10,649</u>	<u>14,672</u>	<u>16,985</u>	<u>14,840</u>	<u>17,145</u>
	** TOTAL EXPENDITURES **	<u>\$ 167,933</u>	<u>\$ 164,067</u>	<u>\$ 175,849</u>	<u>\$ 173,699</u>	<u>\$ 182,244</u>

DIVISION 772 ACTIVITY SPECIALIST

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

The Activity Division is made up of one full-time staff member, the Activities Director. This individual is responsible for organizing and developing programs and activities for the Aquatic and Fitness Center. This would include all children's programs and special events such as summer camps, after-school programs and the Child Watch Area located within the Center. Additionally, the Activity Director is responsible for activities in the gymnasium including members open play basketball and volleyball.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Activities Director	1	17	54,603
Longevity	-		-
TOTAL	1		<u>\$ 54,603</u>

DETAIL OF CAPITAL OUTLAY

**** SEE AQUATIC AND FITNESS CENTER SUMMARY OF CAPITAL TABLE ****

BUDGET ANALYSIS

FY 2015 is the fifth year of operation for this division. The 3.6% increase in over all operating expenditures is due to the growing need to service the facility's demand for kid programs and after school programs. These expenditures are offset by the revenue growth in activities such as membership related programs, kid programs and after school programs.

17-5-773 FITNESS

AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 44,639	\$ 44,123	\$ 48,628	\$ 48,628	\$ 46,073
012	SALARY, PART-TIME	97,809	101,116	102,000	102,000	109,720
014	OVERTIME	96	-	-	-	-
021	FICA	10,685	11,085	11,297	11,297	11,529
022	EMPLOYEE RETIREMENT	4,075	5,395	5,572	5,572	6,178
023	EMPLOYEE INSURANCE	7,975	8,400	8,700	8,700	9,120
024	UNEMPLOYMENT INSURANCE	2,434	128	-	-	-
030	TRAINING	246	243	440	350	675
040	WORKERS COMPENSATION	933	440	600	600	935
050	AWARDS	465	518	525	525	633
	* SUBTOTAL PERSONNEL *	<u>169,357</u>	<u>171,448</u>	<u>177,762</u>	<u>177,672</u>	<u>184,863</u>
110	CLOTHING/UNIFORMS	-	88	450	400	450
111	MATERIALS/SUPPLIES	20,599	10,847	13,800	13,800	10,950
112	OFFICE SUPPLIES	-	-	100	-	100
117	RESALE SUPPLIES	24,598	23,134	24,000	24,000	20,000
130	CONTRACTUAL SERVICES	94,901	91,617	92,500	92,500	105,000
131	REPAIRS/MAINTENANCE	1,036	1,338	2,500	2,000	2,500
132	PROFESSIONAL SERVICES	524	375	450	450	750
140	SUBSCRIPTIONS/DUES	60	60	60	60	60
141	TRAVEL/BUSINESS	967	-	1,000	1,000	1,500
	* SUBTOTAL OPERATING *	<u>142,685</u>	<u>127,459</u>	<u>134,860</u>	<u>134,210</u>	<u>141,310</u>
	** TOTAL EXPENDITURES **	<u>\$ 312,042</u>	<u>\$ 298,907</u>	<u>\$ 312,622</u>	<u>\$ 311,882</u>	<u>\$ 326,173</u>

DIVISION 773 FITNESS

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

The Fitness Division is composed of one full-time staff member, the Fitness Director. This individual is responsible for co-ordinating and scheduling all fitness related activities including land based exercise classes. Additionally the Fitness Director is responsible for the maintenance and upkeep of all the equipment in the Fitness Center.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Fitness Director	1	17	46,073
Longevity	-		-
TOTAL	1		<u>\$ 46,073</u>

DETAIL OF CAPITAL OUTLAY

**** SEE AQUATIC AND FITNESS CENTER SUMMARY OF CAPITAL TABLE ****

BUDGET ANALYSIS

FY 2015 is the fifth year of operation for this division. The 4.3% increase in operating expenditures is mainly due to the increase in normal operating and personnel cost.

17-5-774 CUSTODIANS

**AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
011	SALARY, REGULAR	\$ 46,391	\$ 49,621	\$ 49,489	\$ 49,489	\$ 50,576
012	SALARY, PART-TIME	16,662	16,334	24,600	22,000	24,600
014	OVERTIME	324	15	-	-	-
021	FICA	4,737	4,891	5,556	5,400	5,563
022	EMPLOYEE RETIREMENT	3,756	3,856	3,959	3,900	4,046
023	EMPLOYEE INSURANCE	15,361	16,800	17,400	17,400	18,240
024	UNEMPLOYEE INSURANCE	2,554	284	-	-	-
030	TRAINING	46	27	-	-	-
040	WORKERS COMPENSATION	529	310	593	550	601
050	AWARDS	1,040	1,256	2,099	2,000	1,266
	* SUBTOTAL PERSONNEL *	<u>91,400</u>	<u>93,394</u>	<u>103,696</u>	<u>100,739</u>	<u>104,892</u>
110	CLOTHING/UNIFORMS	1,857	1,527	1,150	1,150	1,000
118	CUSTODIAL SUPPLIES	27,320	26,518	28,000	27,500	28,000
132	PROFESSIONAL SERVICES	190	110	-	-	120
	* SUBTOTAL OPERATING *	<u>29,367</u>	<u>28,155</u>	<u>29,150</u>	<u>28,650</u>	<u>29,120</u>
	** TOTAL EXPENDITURES **	<u>\$ 120,767</u>	<u>\$ 121,549</u>	<u>\$ 132,846</u>	<u>\$ 129,389</u>	<u>\$ 134,012</u>

DIVISION 774 CUSTODIANS

**AQUATIC AND FITNESS CENTER
DIVISION NARRATIVE**

The Custodians Division is composed of two full-time Custodians. These individuals are responsible for maintaining the facility and keeping it clean with the help of several part-time employees.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Custodian	2	8	50,576
Longevity	-		-
TOTAL	2		<u>\$ 50,576</u>

DETAIL OF CAPITAL OUTLAY

**** SEE AQUATIC AND FITNESS CENTER SUMMARY OF CAPITAL TABLE ****

BUDGET ANALYSIS

FY 2015 is the fifth year of operation for this division. The 2.2% increase in regular salary expenditures is due to evaluating and assigning both custodians to equal grade levels. As of FY 2014 this fund will not include a Lead Custodian position.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION AND AMORTIZATION

DETAIL OF EXPENSES 17-5-970-xxx

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 287,915	\$ 295,150	\$ 280,000	\$ 286,818	\$ 282,858
515	AMORTIZATION	3,436	3,436	3,436	3,436	3,436
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 291,351</u>	<u>\$ 298,586</u>	<u>\$ 283,436</u>	<u>\$ 290,254</u>	<u>\$ 286,294</u>

BOND INTEREST AND FEES

DETAIL OF EXPENSES 17-5-970-xxx

CODE	CLASSIFICATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATE	FY 2015 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 234,173	\$ 217,866	\$ 202,263	\$ 202,263	\$ 186,053
420	BOND AGENT FEES	-	-	-	-	-
* TOTAL BOND INTEREST & FEES *		<u>\$ 234,173</u>	<u>\$ 217,866</u>	<u>\$ 202,263</u>	<u>\$ 202,263</u>	<u>\$ 186,053</u>

NMB ENTERPRISE FUND

**NMB ENTERPRISE FUND
FUND 18**

The NMB Enterprise Fund has been developed to provide for money making enterprises that will be established to enhance and expand visitor opportunities within the City of North Myrtle Beach. The funds derived from these enterprises will be maintained within this fund to be used at the discretion of Council and Management to provide for future benefits to the North Myrtle Beach Community.

The following table illustrates the budget data for the NMB Enterprise Fund for revenues and expenses:

**FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF REVENUES**

SOURCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
Revenue Share Activities	\$ -	\$ -	\$ -	\$ -	\$ 135,000
Zip Line Sales	-	-	-	60,000	558,500
Other Activities	-	-	-	30,000	195,000
Sales Tax	-	-	-	(4,500)	(37,500)
Miscellaneous	-	-	-	-	1,000
Transfer from General Fund	-	-	-	-	-
Transfer from Capital Improvement	-	-	-	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,500</u>	<u>\$ 852,000</u>

SUMMARY OF EXPENSES

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2014 BUDGETED
Zip Line Personnel	\$ -	\$ -	\$ -	\$ 25,000	\$ 195,382
Zip Line Operating	-	-	-	18,000	44,500
Other Activities Personnel	-	-	-	10,000	70,194
Other Activities Operating	-	-	-	15,000	15,200
Depreciation	-	-	-	37,500	75,000
Overhead Allocation	-	-	-	-	70,430
TOTAL EXPENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,500</u>	<u>\$ 470,706</u>
EXCESS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>381,294</u>
OTHER CASH FLOW ITEMS					
Depreciation	-	-	-	-	-
Capital Purchases	-	-	-	-	-
TOTAL OTHER CASH FLOW ITEMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BEGINNING WORKING CAPITAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>
ENDING WORKING CAPITAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,000)</u>	<u>\$ 361,294</u>

**NMB ENTERPRISE FUND
FUND 18**

Performance Benchmarks, Goals and Priorities

- To complete and review lake improvements such as a access road, parking and landscaping to the lake, a restroom facility, dock construction and various other improvements.
- To complete the construction of the four zip lines.
- To continue to explore ideas and activities that could provide opportunity for growth within the City's Sports Complex.

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INSURANCE RESERVE FUND

**INSURANCE RESERVE FUND
FUND 19**

The Insurance Reserve Fund was created during FY 2012 with the City's transition from the South Carolina Local Government Assurance Group to Blue Cross and Blue Shield of South Carolina as the third party administrator for City's self-insured health insurance plan. This Internal Service Fund is used to record all revenues and expenses related to the City's health insurance plan, including the employee wellness program. Starting January 1, 2014 the Internal Service Fund will also be used to record all revenues and expenses related to the City's workers compensation.

The following table illustrates the budget data for the Insurance Reserve Fund for revenues and expenses:

**FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF REVENUES**

SOURCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2015 BUDGETED
Interest	\$ 320	\$ (137)	\$ 1,005	\$ 1,000	\$ 1,000
Health Insurance:					
SCLGAG Balance	248,227	44,730	-	-	-
Wellness Nonparticipation	49,808	54,312	54,847	38,000	39,900
Contributions from Retiree Dependents	54,484	64,987	65,518	63,080	66,234
Contributions from Dependents	583,632	529,713	557,793	569,430	597,902
Contributions from Retirees/Cobra	164,240	204,943	223,965	202,800	212,940
Reinsurance Reimbursements	675	264,119	-	-	-
General Fund Employees	2,128,032	2,153,842	2,363,500	2,596,878	2,780,358
Water & Sewer Fund Employees	392,387	404,312	435,000	435,000	465,120
Solid Waste Employees	207,350	217,000	234,900	234,900	246,240
Aquatic and Fitness Center Employees	71,100	75,600	78,300	78,300	82,080
NMB Enterprise Employees	-	-	-	-	18,240
Workers Compensation:					
General Fund Employees	-	-	-	189,083	215,852
Water & Sewer Fund Employees	-	-	-	25,800	35,698
Solid Waste Employees	-	-	-	18,200	27,187
Aquatic and Fitness Center Employees	-	-	-	3,750	5,777
NMB Enterprise Employees	-	-	-	-	2,640
TOTAL REVENUES	\$ 3,900,255	\$ 4,013,421	\$ 4,014,828	\$ 4,456,221	\$ 4,797,168

**INSURANCE RESERVE FUND
FUND 19
FISCAL YEAR ENDING JUNE 30, 2015
DETAIL OF EXPENSES**

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGETED	FY 2014 ESTIMATED	FY 2014 BUDGETED
Health Insurance:					
Dental Claim Expenses	\$ 216,869	\$ 244,606	\$ 242,774	\$ 224,309	\$ 235,524
Health Claim Expenses	1,611,231	2,116,570	1,988,026	2,063,900	2,167,095
Prescription Expenses	616,267	782,083	598,646	705,314	740,579
Admin Fee Expenses	587,300	703,536	737,817	720,406	756,426
Misc. Expenditures & Aggregate Premium	30,010	33,356	32,831	26,066	27,369
Wellness Expenses	246,701	255,621	255,000	249,920	255,000
Workers Compensation:					
Admin Fee Expenses	-	-	-	37,500	52,500
Misc. Expenditures & Aggregate Premium	-	-	-	110,101	115,606
Loss Expenditures	-	-	-	89,231	119,049
Overhead Allocations	-	-	30,972	30,351	32,812
OPEB Normal Costs	913,871	-	694,000	590,000	590,000
TOTAL EXPENSES	<u>\$ 4,222,249</u>	<u>\$ 4,135,774</u>	<u>\$ 4,580,066</u>	<u>\$ 4,847,098</u>	<u>\$ 5,091,960</u>
EXCESS (DEFICIT)	<u>(321,994)</u>	<u>(122,353)</u>	<u>(565,238)</u>	<u>(390,877)</u>	<u>(294,792)</u>
OTHER CASH FLOW ITEMS					
OPEB Normal Costs	-	-	694,000	590,000	590,000
TOTAL OTHER CASH FLOW ITEMS	<u>-</u>	<u>-</u>	<u>694,000</u>	<u>590,000</u>	<u>590,000</u>
BEGINNING WORKING CAPITAL	<u>-</u>	<u>(321,994)</u>	<u>866,886</u>	<u>469,524</u>	<u>668,647</u>
ENDING WORKING CAPITAL	<u>\$ (321,994)</u>	<u>\$ (444,347)</u>	<u>\$ 995,648</u>	<u>\$ 668,647</u>	<u>\$ 963,855</u>

INSURANCE RESERVE FUND

Performance Benchmarks, Goals and Priorities

- To utilize savings that have accumulated in the reserves to offset the yearly OPEB costs associated with retiree health insurance.
- To continue to frequently monitor expenses associated with claims in order to see variances from projected amounts.
- To continue to explore ideas that can be implemented into the City of North Myrtle Beach's health insurance plan and workers compensation in order to keep the growth in expenses at a modest level.

PERSONNEL REPORT

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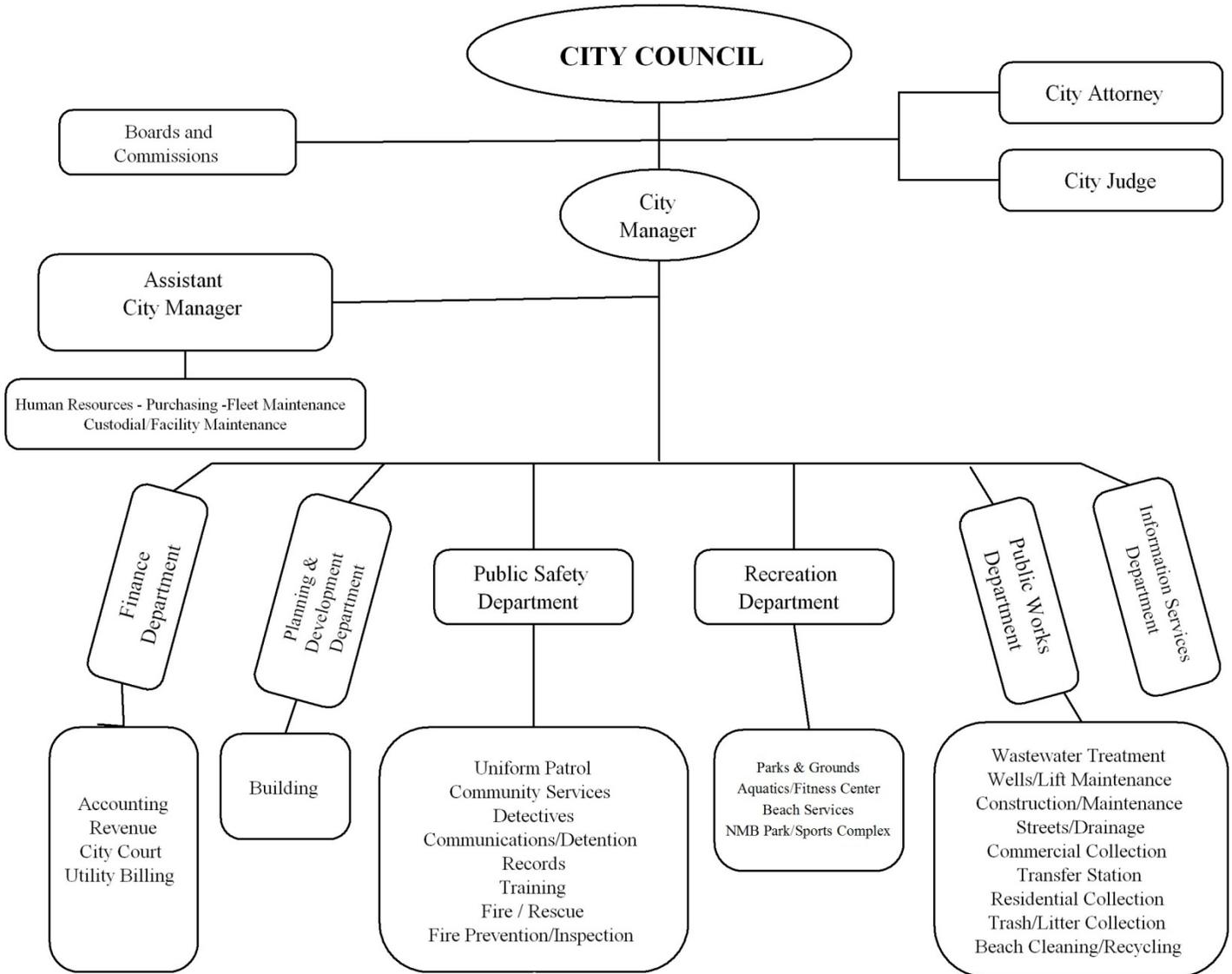
PERSONNEL REPORT

The City of North Myrtle Beach is certainly one of the most visible community organizations providing a long list of services to its residents, property owners, and thousands of visitors.

City Organization

Under the Council-Manager form of government, City Council appoints a City Manager who hires all budgeted positions, except those non-classified positions appointed directly by City Council.

City Services are organized into departments and divisions as can be clearly seen in the organizational chart below:



The city recently shown some growth over the last 2 years as the economy is slowing recovering from the recession and the number of City employees has started to reflect that growth. From a peak of 207 employees in 1988, the City reduced this number to 200 total employees in 1993; then gradually increased to 230 by FY 1999. Our staffing rose steadily to the highest level of 373 in FY 2009. Due to economic conditions staffing was reduced to 371 in FY 2010, 372 in FY 2011, 368 in FY 2012 and 366 in FY 2013, by consolidating and eliminating unnecessary positions. FY 2014 staffing was 370 and FY 2015 increased by 2 to 372 due to adding positions to recreation to maintain the new 169 acre NMB Park & Sports Complex.

The key to any service provider is people. The City of North Myrtle Beach is proud of its workforce and the service they have continued to provide for residents and visitors.

City of North Myrtle Beach -- Full- Time Employees by Department

The number of budgeted positions has been increased by 2 for FY 2015. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 ADOPTED	FY 2013 ADOPTED	FY 2014 ADOPTED	FY 2015 ADOPTED
G E N G O V T	211	Legislative	8	8	8	8	8	8
	221	Administrative	2	2	1 ¹	1	1	1
	232	City Court	5	5	5	5	5	5
	242	Legal	2	2	2	2	2	2
	252	Human Resources	10	10	9 ²	8 ³	8	8
IS	262	Information Services	6	6	6	6	7 ⁴	7
F I N	312	Utility Billing	8	8	8	8	8	8
	342	Accounting	6	6	6	6	6	6
	352	Revenue	6	6	6	6	6	6
P U B L I C S A F E T Y	411	Public Safety Admin.	3	3	4 ⁵	4	4	4
	422	Uniform Patrol	62	62	59 ⁶	59	56 ⁷	56
	424	Community Services	9	9	9	9	9	9
	431	Detectives	9	9	10 ⁸	10	11 ⁹	11
	442	Communication/Detention	19	19	19	19	19	19
	444	Records	4	4	4	4	4	4
	445	Victim Rights Advocate	1	1	1	1	1	1
	452	Public Safety Training	2	2	3 ⁶	3	3	3
	453	Fire / Rescue	50	50	50	50	50	50
	454	Fire Prevention/Inspection	4	4	4	4	4	4
P & D	521	Planning	10	10	10	10	10	9 ¹⁰
	522	Building	9	9	9	9	9	9
P U B L I C W O R K S	611	Public Works Admin.	9	9	8 ¹¹	8	8	8
	622	Wastewater Treatment	6	6	6	6	6	6
	632	Wells/Lifts Maintenance	9	9	9	9	9	9
	642	Construction Maintenance	19	19	19	19	19	19
	652	Streets/Drainage	19	19	19	19	19	19
	661	Commercial Collection	4	4	4	4	4	4
	663	Transfer Station	3	3	3	3	3	3
	671	Residential Collection	11	11	11	11	11	11
	673	Trash/Litter Collection	3	3	3	3	3	3
	674	Beach Cleaning	2	2	2	2	2	2
P & R	675	Recycling	4	4	4	4	4	4
	741	Recreation - Admin	4	4	4	4	4	4
	742	Recreation - Athletics	1	1	1	1	2 ¹²	4 ¹³
	743	Recr - Programs/Events	2	2	2	2	4 ¹⁴	3 ¹⁵
	754	Parks & Grounds	11	11	11	11	15 ¹⁶	15
	770-4	Aquatics/Fitness Center	11	9 ¹⁷	9	9	9	9
	780	NMB Enterprise Fund	-	-	-	-	-	2 ¹⁸
S U P P	822	Purchasing	7	7	6 ¹⁹	4 ²⁰	4	4
	832	Fleet Maintenance	6	6	6	6	5 ²¹	5
	842	Custodial/Facility Maint.	5	8 ¹⁷	8	9 ²²	8 ²³	8
TOTALS			371	372	368	366	370	372

NOTE: Footnotes for changes in budgeted positions are listed on the next page.

Employees by Department (continued)

Footnotes for the changes in budgeted positions which were illustrated on the previous page:

General Government

- ¹ Eliminated 1 Executive Secretary for FY 2012.
- ² Eliminated 1 Secretary/Receptionist for FY 2012.
- ³ Eliminated 1 Risk Manager for FY 2013.

Information Services

- ⁴ Added 1 Computer Technician II (262) by transferring from PSO - Technical Service Officer (422) for FY 2014.

Public Safety

- ⁵ Added 1 Police Chief in FY 2012 (funding from eliminated Deputy Chief position in 422).
- ⁶ Eliminated 2 positions (Deputy Chief & Commander), transferred 1 PSO to 452 as Training Officer in FY 2012.
- ⁷ Transfer out 3 from Uniform Patrol (422). Add 1 to Information Services (262), and 2 to Rotating Detectives (431)
- ⁸ Added 1 Crime Analyst for FY 2012 (replaced a part-time position).
- ⁹ Eliminated 1 Detective Lt. position for FY 2014, and transferred in 2 Rotating Detectives (431) from PSO (422).

Planning & Development

- ¹⁰ Eliminated 1 Planning Technician during FY 2014 due to attrition.

Public Works

- ¹¹ Eliminated 1 Engineering Inspector for FY 2012.

Parks & Recreation

- ¹² Added 1 Superintendent of Sports Tourism/Athletics (742) during FY 2013 for FY 2014 budget.
- ¹³ Added 1 Assistant Athletic Director and 1 Secretary/Receptionist (742) during FY 2014 for FY 2015 budget.
- ¹⁴ Added 1 Superintendent of Programs/Special Events& 1 Program coordinator (743) during FY 2013 for FY 2014 budget.
- ¹⁵ Eliminated 1 Program Coordinator (743) position not filled during FY 2014 transfer 1 position to division 742.
- ¹⁶ Added 4 Parks Maintenance Workers (754) for FY 2014 to start work after 1-1-2014.
- ¹⁷ Transfer 2 Custodians from 770 to 842 in FY 2011 and allocate maintenance costs thru overhead allocations.
- ¹⁸ Add 1 Manager and 1 Employee in the New NMB Enterprise Fund for FY 2015.

Support Services

- ¹⁹ Eliminated 1 Support Services Supervisor for FY 2012.
- ²⁰ Eliminated 1 Warehouse Clerk and transferred 1 Materials & Facilities Supervisor out to division 842 in FY 2013.
- ²¹ Eliminated 1 Mechanic for FY 2014.
- ²² Transfer 1 Materials & Facilities Supervisor from 822 to 842 in FY 2013.
- ²³ Eliminated 1 Custodian during FY 2014.

Employee Benefits

The City continues to offer employees a competitive benefits packet. In 1994, the City changed the retirement program for all general employees and firefighters to a 401(a) plan that is managed by the International City Management Association Retirement Corporation (ICMA-RC). All of the previous plan retirement funds were rolled into the new program as employees took advantage of the opportunity to go from a “defined benefit” plan to a “defined contribution” plan. The new 401 (a) plan reduced the retirement age to 55 and allowed employees to have the flexibility to manage their own retirement fund through investment opportunities available through ICMA-RC. The City’s death and disability portion of employee benefits also changed to an insured benefit program with disability and life benefits provided through an outside insurance provider. In 2002, the firefighter employees voted to transfer to the South Carolina Police Officers Retirement System.

The City also set up a short-term and long-term disability program, and a retirement program that meets the future needs of the employees and is competitive with the South Carolina Police Officers Retirement System, which had been in effect since the 1970s. Self-funding enables the City to cut costs in administering its retirement program and earn top-dollar on investments. It also enables the City to provide a full disability and retirement program to its employees.

The City’s health insurance program is that of an “experience-rated” format (cost based on actual claims) at this time, instead of the pool coverage plan. The experience rating allows the City to match premiums with actual health insurance costs while continuing to offer four separate levels of coverage (employee, employee-spouse, employee-children, and full family). Due to the switch from MedCost to Blue Cross/Blue Shield on July 1, 2012, the City of North Myrtle Beach has experienced a decrease of approximately 20% in its health insurance costs. The reserves resulting from these reduced costs are placed in the Insurance Reserve Fund for future expenditures. The City will increase the rates for voluntary spouse and family coverage for FY 2015, held steady since FY 2012.

In FY 2006 the City enhanced their Health Reach Program with a voluntary comprehensive 12-month incentive-based Wellness Program. In FY 2014, the City further enhanced the program using McLeod’s Wellness Program. This program includes a Health Coach, confidential Health Risk Assessment Survey, and Biometric Health Screening to check body mass index, blood pressure, blood cholesterol, and blood glucose levels. It focuses on the improvement of health for our employees and covered dependents. Participation grants reduced Health Insurance rates and an annual contribution to an individual HRA, but failure to participate carries higher insurance rates.

Over twenty years ago, the City took another step forward with a “Cafeteria Plan” benefit that enables employees to pay out-of-pocket, child care or health care expenses from pre-tax rather than after-tax dollars, with more money in the employee’s pocket as a result. The City has also been energetic in other areas of employee benefits. A Longevity Bonus Program continues to reward employees for years of faithful service. A Pay-for-Performance System was put into effect to tie pay increases to performance instead of cost-of-living or annual raises.

Training remains a top priority and employees are urged to develop their work skills. Training is offered and often required in order to keep employees proficient and up to date in their work. Training is often obtained through cooperative efforts by area governmental entities, with Horry-Georgetown Technical College offering a nearby training resource. Specific training opportunities through professional organizations are another alternative used in getting needed training for City employees.

The City stresses professionalism through membership and participation in professional and civic organizations and continues to emphasize good customer service.

The City initiated an “Employee of the Month” and “Supervisor of the Quarter” award in 1988-89. The Employee of the Month award recognizes two employees each month for outstanding service to their departments and the City. The Supervisor of the Quarter award is given to those supervisors who go above and beyond the call of duty to see that their employees perform at their best. These programs are proposed to continue in FY 2015.

Employee Compensation

The Pay and Compensation Plan has not been updated in accordance with the latest compensation study done in FY 2009. The plan for this budget continues the plan as it was in the FY 2010 budget.

For FY 2015, the salary ranges have been increased on the following pages by 1.0% for the minimum range, 1.5% for the mid-point range, and 2.0% for the maximum range in an to attempt to minimize compression in the ranges.

Salary ranges are adjusted annually to meet the average increase found in local governments in the Southeastern United States. Also, all new positions or changes in job duties are placed in the Compensation Plan with the assistance of the City's original pay plan consultant. This keeps the plan unbiased and equitable in dealing with all positions and their classifications.

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2014 for FY 2015

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	24,128	29,442	37,418
Maintenance Worker	9	26,148	31,906	40,552
Bridge Operator				
Lead Custodian				
Public Grounds Maintenance Worker				
Tradesworker				
Secretary/Receptionist-Aquatic & Fitness	10	28,167	34,369	43,686
Secretary/Receptionist-Recreation				
Cashier/Accounting Clerk	11	30,187	36,834	46,816
Meter Reader				
Motor Equipment Operator (MEO)				
Records Clerk				
Warehouse Clerk				
Animal Control Officer	12	32,205	39,300	49,949
Communications Technician/Jailer				
Crime Analyst				
Landscape Technician				
Maintenance Specialist / MEO				
Permit Clerk				
Accounting Clerk - A/P	13	34,226	41,765	53,082
Accounting Clerk - Payroll				
Administrative Assistant I - Human Resources				
Administrative Assistant I - Parks & Recreation				
Administrative Assistant I - Planning & Dev				
Administrative Assistant I - Public Works				
Electrician's Helper				
Facilities and Amenities Maintenance Specialist				
Firefighter				
Heavy Equipment Operator (HEO)				
Heavy Equipment Operator/Welder				
Materials and Inventory Technician				
Procurement Clerk				
Pump Mechanic I				
Tree Maintenance Technician, Lead				
Wastewater Operator C				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2014 for FY 2015

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II - Public Safety Business License Inspector Buyer City Clerk Communications Technician/Lead Jailer Crew Leader I Firefighter-EMT Fire Prevention/Administrative Assistant Mechanic Meter Reader Coordinator Municipal Fees Clerk Zoning Enforcement Officer	14	36,247	44,231	56,215
Administrative Assistant II - Human Resources Administrative Assistant II - Planning & Dev Administrative Assistant II - Permit Aquatic Supervisor Assistant Athletic Director Assistant Clerk of Court Building Inspector Customer Service Supervisor Engineering Inspector Facility Maintenance Technician Fire Lieutenant Pump Mechanic II Safety Specialist/Business License Inspector Wastewater Operator B	15	38,267	46,693	59,346
Event Coordinator Human Resources Technician Program Coordinator PSO - Beach Patrol PSO - Community Service PSO - Dare/Crime Prevention PSO - Firefighter PSO - Fire Lieutenant PSO - Lifeguard Coordinator PSO - Rotating Detective Public Safety Officer Recreation Coordinator Training Officer (PSO) Victim Witness Advocate	16	40,286	49,159	62,480

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2014 for FY 2015

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Activities Director	17	42,304	51,624	65,614
Assistant Purchasing Agent				
Athletic Director				
Bridge Crew Leader				
Crew Leader II				
Data Maintenance Technician				
Electrician				
Engineering Assistant				
Fire Inspector				
Fitness Director				
GIS Technician				
Laboratory Manager				
Planning Technician				
Records Supervisor				
Stormwater Program Compliance Manager				
Aquatic Director	18	44,326	54,088	68,746
Community Center/Special Events Director				
Computer Technician				
Detective				
Detention Supervisor/Evidence Custodian				
Engineering Technician				
Legal Assistant				
Master Building Inspector				
Master Electrical Inspector				
Wastewater Operator A				
Accountant - Enterprise Funds	19	46,344	56,553	71,878
Community Services Sergeant				
Computer Technician II				
Detective Sergeant				
Fire Training Captain				
Public Safety Sergeant				
Public Safety Sergeant - Beach Patrol				
Public Safety Sergeant - Training				
Division Chief / Fire Marshal	20	48,365	59,015	75,011

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2014 for FY 2015

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Assistant Aquatic & Fitness Center Director	21	50,385	61,482	78,142
Clerk of Court & Municipal Judge				
Community Services Lieutenant				
Construction/Maintenance Supervisor				
Database Administrator				
Detective Lieutenant				
E-Government Business Analyst				
Facilities Supervisor				
Fire Battalion Chief				
GIS Analyst				
Lieutenant				
Network Administrator				
Purchasing Agent				
Superintendent of Programs/Special Events				
Superintendent of Sports Tourism/Athletics				
Supervisor, Sanitation				
Supervisor, Streets and Drainage				
Supervisor, Wastewater Treatment				
Supervisor, Wells & Lifts				
System Administrator/Virtual Environment Analyst				
Captain-Professional Standards Div	22	52,403	63,945	81,275
Grants/Special Projects Coordinator				
Planner				
Assistant Building Official	23	54,425	66,411	84,408
Utility Billing Supervisor				
Accounting Supervisor	24	56,443	68,876	87,540
Assistant Zoning Administrator				
Human Resources Officer				
Public Information Officer				
Senior Planner				
Aquatic & Fitness Center Director	25	58,463	71,340	96,717
Beach Services Manager				
Fleet Management Superintendent				
Public Grounds Superintendent				
Revenue Supervisor / Risk Manager				
Staff Engineer				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2014 for FY 2015

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Building Official Engineering Manager Operations Manager/Solid Waste Operations Manager/Strs & Drain Principal Planner	27	62,503	76,269	103,400
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director	28	64,522	78,735	106,742
Chief of Police Operations Manager/Utilities	29	66,542	81,197	110,084
Director of Information Services Director, Planning & Development Parks and Recreation Director	31	77,651	94,753	128,459
Finance Director	32	85,729	104,612	141,826
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	93,808	114,471	155,193

REVENUE MANUAL

REVENUE ITEM: Beginning Fund Balance

LEGAL AUTHORIZATION: Ordinance Adopted 15 May 1984

Ordinance Adopted 25 September 1983

FUND: General **ACCOUNT CODE:** 01-270-700

DESCRIPTION OF REVENUE:

The Fund Balance is an amount stated in dollars that is generated over the previous fiscal years by revenues over expenditures. Fund Balance is a residual equity account that records the amount available for expenditures. For Fiscal Year 1985, City Council, by Ordinance, designated \$250,000 from the Fund Balance to be used for low-revenue months.

BASE:

Cash + Receivables + Inventory + Other Current Assets - Accounts Payable,
Accrued Salaries & Other Current Liabilities = Fund Balance

The proposed FY 2015 Fund Balance retains a "low-revenue month" reserve and contingencies for unexpected emergencies. Mayor and Council policy for fund balance is to remain above 35% of General Fund Expenditures.

COMMENTS:

The Fund Balance can be designated by Mayor and Council or management for specified purposes or left undesignated. Fund Balance as of July 1, 2014 is estimated to be \$12,244,331.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
9,752,787	9,284,924	10,082,589	11,292,778	12,746,332	11,957,882	12,244,331

REVENUE ITEM: Current Property Taxes

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Article 3, Chapter 37, Section 12-37-210

Code of Ordinances, City of North Myrtle Beach, Chapter 10, Article II, Section 10-22

FUND: General **ACCOUNT CODE:** 01-310-100 and 310-110

DESCRIPTION OF REVENUE: Property Tax is the City's primary revenue source and is levied on all commercial, residential and other non-exempt real property. In addition, all personal property and manufacturer's equipment and inventory is taxed at an assessed value. The tax is based on two factors: (1) assessed valuation; and (2) the current millage rate.

FEE SCHEDULE: In FY 2015 the millage will be 39.3, which is a 1.3 mil increase over the previous fiscal year due to County reassessment of property. Property is assessed according to the following ratios:

Owner-Occupied Home	=	4% of Market Value
Secondary & Rental Home	=	6% of Market Value
Motor Vehicles	=	10.5% of Market Value
Assessed Market Value x .04 or .06 x .0393 (39.3 mils)	=	Real Estate Tax Bill
Assessed Market Value x .105 x .0393 (39.3 mils)	=	Vehicle Tax Bill

BASE: Comparable assessed valuation of land, buildings, personal property.

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014 EST</u>	<u>FY 2015 EST</u>
All Assessed Value	\$365,142,844	\$359,493,289	\$356,522,500	\$374,210,526	\$380,263,158

COMMENTS: The rate of growth has slowed but we continue to experience growth. The County reassessed property values for FY 2008, resulting in a reduction of the City millage rate from 35.7 to 30.5 mils. The millage rate for FY 2014 was 32 mils for operations and 6 mils for debt on the North Myrtle Beach Park and Sports Complex. The County reassessed property values again for FY 2015, resulting in an increase of the City millage rate from 38 mils to 39.3 mils in order to equalize the tax revenues reduced by the assessment. Numbers below are General Fund only and do not include the six mils for the Debt Service Fund on the new NMB Sports & Tourism Park.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	BUDGET <u>FY 2014</u>	ESTIMATED <u>FY 2014</u>	BUDGET <u>FY 2015</u>
10,822,314	11,684,571	11,503,785	11,408,649	11,759,863	11,760,000	\$12,000,000

REVENUE ITEM: Delinquent Property Taxes

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 49, Article I, Section 12-49-10

Code of Ordinances, City of North Myrtle Beach, Chapter 10, Article II, Division 2, Section 10-30 & 10-33

FUND: General **ACCOUNT CODE:** 01-310-200

DESCRIPTION OF REVENUE:

Delinquent Property Taxes are taxes that are due from previous years. They include real estate, vehicle, and other personal property. Delinquent Property Taxes have accrued since 2004 and currently total \$1,113,317 as of July 1, 2013.

BASE:

Delinquent Taxes include only the face value of taxes owed. Penalties, execution fees, and other assessments are imposed by law and accounted for separately.

COMMENTS:

Delinquent property tax collections increased significantly in FY 2010 due to the recession of 2008-10. Taxes increased significantly in FY 2013 due to the repayment of excess taxes from the old TIF District that was closed in FY 2005. The current Fiscal Year has also showed a large collection of prior year taxes due to a refund from Horry County on the old Main Street TIF District. The City currently has a contract with Horry County to collect its delinquent taxes.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET FY 2014</u>	<u>ESTIMATED FY 2014</u>	<u>BUDGET FY 2015</u>
372,131	66,615	122,104	634,852	125,000	275,000	275,000

REVENUE ITEM: Penalties on Taxes

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 51, Section 12-51-30

Code of Ordinances, City of North Myrtle Beach, Chapter 10, Article II,
Division 2, Section 10-32 & 10-33

FUND: General **ACCOUNT CODE:** 01-310-300

DESCRIPTION OF REVENUE:

Penalties on taxes are the additional amounts the City has the legal right to impose for late payment or failure to pay current levied taxes. Penalties are imposed to deter taxpayers from reaching delinquent status.

BASE:

January 16 following year in which taxes were due = 3% penalty
February 2 following year in which taxes were due = 7% penalty
March 17 following year in which taxes were due = 5% penalty

Then into execution:

Tax + Penalties Accrued + Costs of Execution = Tax & Penalty Due

COMMENTS:

Estimates for FY 2015 are expected to remain at the same level as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
132,655	134,571	170,391	115,638	150,000	120,000	120,000

REVENUE ITEM: Business License/Business License Penalties

LEGAL AUTHORIZATION: Code of Laws of South Carolina 12-35-320

Code of Ordinances, City of North Myrtle Beach, Chapter 7, Article I, Section I, Section 7-2; Chapter 7, Article I, Section 7-14

FUND: General **ACCOUNT CODE:** 01-320-100 & 01-320-110

DESCRIPTION OF REVENUE: The Business License is levied for the purpose of providing regulations as may be required for businesses subject thereto and for the purpose of raising revenue for the General Fund through a privilege tax. License year begins May 1 and expires April 30. Licenses renewed after April 30 are assessed a 5% penalty per month until paid.

FEE SCHEDULE:

<u>Class</u>	<u>Gross Revenue</u>	<u>Minimum Fee</u>	<u>Rate/Thousand Over Minimum</u>
1	\$ 0 - 2,000	\$30.00	1.40 per thousand
2	0 - 2,000	35.00	1.50 per thousand
3	0 - 2,000	40.00	1.60 per thousand
4	0 - 2,000	45.00	1.70 per thousand
5	0 - 2,000	50.00	1.80 per thousand
6	0 - 2,000	55.00	1.90 per thousand
7	0 - 2,000	60.00	2.00 per thousand
8			

See Individual Business in Class

BASE: This revenue source has begun to grow again due to the recovering economy.

COMMENTS: There are currently approximately 6,500 active business licenses in North Myrtle Beach. The FY 2015 budget is higher than the FY 2014 budget due to growth and inflation.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET FY 2014</u>	<u>ESTIMATED FY 2014</u>	<u>BUDGET FY 2015</u>
Business License Fees						
4,392,204	4,435,940	4,593,270	5,099,302	4,825,000	5,275,000	5,425,000
Business License Penalties						
41,857	29,913	32,774	31,967	50,000	40,000	50,000

REVENUE ITEM: Building Permits

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 6, Article I, Section 6-5

FUND: General **ACCOUNT CODE:** 01-320-300

DESCRIPTION OF REVENUE:

A Building Permit is a license to erect, demolish, alter, repair, or move a structure in compliance with all state and City codes and ordinances.

FEE SCHEDULE:

See schedule in City Code of Ordinances.

BASE:

This revenue source is based on building activity which has begun to show significant growth over the last year.

COMMENTS:

This budgeted revenue reflects an increase over the previous fiscal year. Residential construction has begun to pick up and commercial construction is starting to show more activity.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	BUDGET <u>FY 2014</u>	ESTIMATED <u>FY 2014</u>	BUDGET <u>FY 2015</u>
312,981	346,235	363,375	392,081	360,000	600,000	600,000

REVENUE ITEM: Inspection Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 6, Article I, Section 6-3

FUND: General **ACCOUNT CODE:** 01-320-310

DESCRIPTION OF REVENUE:

Fees are collected by the Building Department for certain types of inspections done on location. The fee for a general electrical inspection or re-inspection is \$15.

BASE:

Revenues are based on the number of inspections and re-inspections conducted by Building Department personnel.

COMMENTS:

The number of inspections for FY 2015 is estimated to be equal to those for FY 2014.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET FY 2014</u>	<u>ESTIMATED FY 2014</u>	<u>BUDGET FY 2015</u>
2,805	2,715	2,510	4,310	3,500	4,000	4,000

REVENUE ITEM: Other Permits

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 7, Article IV, Section 7-54; Chapter 13, Article II, Section 13-20, 13-21, 13-23, 13-24, 13-25; Chapter 23, Article II, Section 23-40

FUND: General **ACCOUNT CODE:** 01-320-320

DESCRIPTION OF REVENUE:

This source of revenue is generated from the issuance of permits, excluding building permits. These permits include solicitation permits, ID's, and tradesman certification.

FEE SCHEDULE:

Solicitation Permit..... \$50.00
Identification Cards..... \$ 5.00
Tradesman Certification..... \$125.00/5 years

BASE:

This revenue source is based on the economic conditions of the City and any activity which warrants a permit fee to be paid.

COMMENTS:

This revenue source should remain the same for FY 2015 as the projected actual for FY 2014.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
13,060	14,255	11,095	15,500	10,000	10,000	10,000

REVENUE ITEM: Electric Franchise Fees – Santee Cooper, Horry Electric

LEGAL AUTHORIZATION: Franchise Agreement

FUND: General **ACCOUNT CODE:** 01-320-410 & 01-320-412

DESCRIPTION OF REVENUE:

By Franchise and Ordinance effective July 1, 2005, the City and South Carolina Public Service Authority agreed to a 30-year franchise whereby the Authority will construct and maintain the City's electricity system.

FEE SCHEDULE:

By amendment dated May 1, 2003, on July 15 and January 15 annually, the Authority will pay to the city 3% of the revenues received from electricity that is provided to customers within the City limits, excluding electric service paid by the City itself. Also Santee Cooper will set aside another 2% for a match program to put electrical lines under ground.

BASE:

Revenues are based on previous years' revenues, estimated growth, and gross receipts of electricity sales. The following schedule is used for computation:

5% on gross charges

COMMENTS:

A special fund was established in FY 2007 that will be used solely for underground construction or conversion projects within the city of North Myrtle Beach. The fund is sustained by matching annual payments from the Authority and the City equaling 2% of the revenues received by the Authority each year for providing electricity to customers within the city limits. At the same time, there was an amendment to the original agreement which allowed the City to increase the franchise fee from 3% to 5%. Growth in this revenue source appears to be steady due to continued residential growth, as well as a rate increase by Santee Cooper.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
1,282,968	1,385,359	1,306,558	1,364,264	1,427,500	1,435,905	1,490,000

REVENUE ITEM: Cable TV Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement

FUND: General **ACCOUNT CODE:** 01-320-420 & 01-320-422

DESCRIPTION OF REVENUE:

An ordinance dated January 3, 2001 granted franchise rights to Cable TV Fund VII-A to own, operate, and maintain a cable television system in the City for a term of 15 years.

FEE SCHEDULE:

The City will receive 5% of the annual collected gross subscriber revenues in quarterly payments.

BASE:

This revenue is based on previous years' revenue collections, estimated growth, and the gross receipts from the sale of subscription service.

COMMENTS:

This revenue source continues to grow as new residents move into the area.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	BUDGET <u>FY 2014</u>	ESTIMATED <u>FY 2014</u>	BUDGET <u>FY 2015</u>
480,135	510,687	503,828	523,103	550,000	538,000	548,000

REVENUE ITEM: South Carolina Electric & Gas Company Franchise Fees

LEGAL AUTHORIZATION: Franchise Agreement by Ordinance

FUND: General **ACCOUNT CODE:** 01-320-440

DESCRIPTION OF REVENUE:

By franchise and Ordinance effective December 3, 1991, the City and South Carolina Electric and Gas Company agreed to a 10-year franchise whereby the corporation will install, maintain and operate the City's gas system. The contract will continue thereafter in 10-year terms, unless canceled by either party.

FEE SCHEDULE:

The City will receive 3% of the annual collected gross sales revenues of previous calendar year on or before July 1st annually.

BASE:

This revenue is based on previous year's revenues, estimated growth and gross receipts of gas sales. The budget number has actually been cut to reflect the flat sales of gas as well as the significant decrease in the price of natural gas over the last year.

COMMENTS:

This revenue source is estimated to be about the same as the previous fiscal year actual.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
81,106	82,427	75,188	69,203	85,000	69,203	70,000

REVENUE ITEM: Bail Bonds

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 14, Article I, Section 14-13

FUND: General **ACCOUNT CODE:** 01-330-100 & 01-330-200
& 01-330-300

DESCRIPTION OF REVENUE:

This revenue is generated through bonds posted for release of individuals being detained in the City Jail. The amount of bond is set by the City Judge according to the type of case to be tried in City Court. Bond money is collected and receipted by the Police Department. At the end of each month, net bail bonds are transferred to the General Fund after disposition of cases.

FEE SCHEDULE:

Violation of City Ordinance = \$1,000 maximum fine
Violation of State Law = \$1,000 maximum fine

BASE:

This revenue source is based on the enforcement of North Myrtle Beach City Codes and Ordinances and State statutes.

COMMENTS:

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to the normal fine for the violation. Those fines are remitted directly to the State and are equal to 100% of the total fines collected by the City. Beginning July 1, 1997, the Victim Rights Act provided that the City also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The budget amount for FY 2015 has been reduced to reflect the actual fines for the previous fiscal year.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
366,300	370,926	392,534	310,071	385,000	385,000	350,000

REVENUE ITEM: Improper Parking

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 21,a Article II, Sections 21-32 and 21-33.

FUND: General **ACCOUNT CODE:** 01-330-210

DESCRIPTION OF REVENUE:

This revenue is generated through traffic citations requiring the owner or driver to post a bond within 72 hours.

FEE SCHEDULE: \$25.00 Bond within 72 hours.
\$37.50 Fee is increased 50% after 72 hours.

BASE:

This revenue source is based on the enforcement of North Myrtle Beach Ordinance Chapter 21, Article II and State Statute 56-6-2510 and 56-5-2540.

COMMENTS:

We are budgeting conservatively based on the previous year's budget numbers.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
12,376	16,685	3,775	2,909	10,000	10,000	10,000

REVENUE ITEM: Confiscations/Seizures

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: General **ACCOUNT CODE:** 01-330-220 and 01-330-230

DESCRIPTION OF REVENUE:

This amount represents receipt of monies collected from drug seizures. Confiscated property is disposed of periodically by auction to the highest bidder.

COMMENTS:

This budget is difficult to estimate because it is based on seizure activity within the Public Safety Department. The revenue has been significantly reduced due to the lack of confiscations over the past year.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	BUDGET <u>FY 2014</u>	ESTIMATED <u>FY 2014</u>	BUDGET <u>FY 2015</u>
212,899	37,971	10,527	5,384	100,000	100,000	5,000

REVENUE ITEM: Interest on Investments

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 6, Chapter 5, Section 6-5-10 and 6-5-20

FUND: General **ACCOUNT CODE:** 01-340-100

DESCRIPTION OF REVENUE:

As a part of its cash management program, the City invests all available funds in interest-bearing accounts. Periodically, funds are invested in Certificates of Deposit or U. S. Treasury obligations. In addition, transfers are also made into the South Carolina Local Government Investment Pool.

BASE:

This revenue is based on a cash management program which utilizes the City's cash flow position to earn additional funds.

COMMENTS:

City Council passed a resolution in May 1985 to utilize the South Carolina Local Government Investment Pool. This investment is available to all local governments in South Carolina and is fully collateralized by U. S. Securities. FY 2015 is budgeted based on actual trends and surplus cash available to invest. Interest rates have remained well below 1% over the past several years and appear to be holding at this level for the next year as well.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
23,628	(910)	7,247	1,451	25,000	10,000	10,000

REVENUE ITEM: Property Rental

LEGAL AUTHORIZATION: City Policy

FUND: General **ACCOUNT CODE:** 01-340-200

DESCRIPTION OF REVENUE:

Rental received from city buildings including the Recreation Center and the old Escod Building.

COMMENTS:

This revenue source has increased due to the purchase of the old Escod building and renting it back to the company. Rental income for FY 2015 should be up slightly over the prior fiscal year.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	BUDGET <u>FY 2014</u>	ESTIMATED <u>FY 2014</u>	BUDGET <u>FY 2015</u>
161,053	163,501	153,793	166,462	163,600	170,000	175,000

REVENUE ITEM: Local Government Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 33, Article I, Section 12-33-30 and 12-33-40; Section 22 of 1992 South Carolina Appropriations Act

FUND: General **ACCOUNT CODE:** 01-350-100

DESCRIPTION OF REVENUE:

State-shared revenues are collected and receipted by the State Tax Commission and redistributed by the State Treasurer to subdivisions based on population or collection point, depending on the tax.

FEE SCHEDULE:

The State remits this to us quarterly.

BASE:

Gross sales of alcoholic beverages, beer, and wine
Sales of motor transportation
Insurance policies written
Income tax of banks
Income tax collected

COMMENTS:

This revenue reflects the same budget number as the previous fiscal year due to the uncertainty of the state budget amount allocated to the local government fund.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	BUDGET <u>FY 2014</u>	ESTIMATED <u>FY 2014</u>	BUDGET <u>FY 2015</u>
301,995	261,229	255,867	297,169	257,200	295,000	257,200

REVENUE ITEM: Homestead Exemption Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 37, Sections 250, 252, 255, 260, 265, 266, 290; Homestead Exemption Tax Provisions Sections 270, 275, 280; Homestead Tax Reimbursement

FUND: General **ACCOUNT CODE:** 01-350-110

DESCRIPTION OF REVENUE:

The City is reimbursed by the Comptroller General from the General Fund of the State for any tax loss due to the Homestead Exemption. Reimbursement is received on an annual basis.

FEE SCHEDULE:

We apply for this reimbursement annually in March and usually receive it from the State in April.

BASE:

The Homestead Exemption provides that the first \$100,000 of the fair market value for the dwelling place of persons is exempt from municipal property taxes when such persons have been residents of the state for at least one year, have reached the age of 65 years on or before December 31, or any persons who have been classified as permanently disabled or any persons who are legally blind.

COMMENTS:

This revenue source has been increased due to growth in assessed value and those who qualify for the exemption.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
107,474	111,003	136,609	147,035	150,000	150,000	150,000

REVENUE ITEM: Business Inventory Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 37, Sections 450, 890, 970, 1410, and 1420

FUND: General **ACCOUNT CODE:** 01-350-120

DESCRIPTION OF REVENUE:

The City is reimbursed for the revenue lost as a result of the business inventory tax being eliminated under state regulations. The Comptroller General authorizes the State Treasurer to issue this reimbursement check on a quarterly basis.

FEE SCHEDULE:

The State remits this to us quarterly

BASE:

Assessments for property taxation of fixtures are determined annually by the South Carolina Tax Commission from property tax returns. Effective for tax years after December 31, 1984, the inventory of business establishments shall be exempt from property tax as follows: for 1985, 17%; for 1986, 50%; and for 1987 and years after, 100%. In any year that the State does not reimburse the City 100%, the City shall credit the percentage reimbursed to the merchant's account and bill the remainder to the merchant. The County will bill directly to the merchant as agent for the City.

COMMENTS:

This revenue source should remain constant for FY 2015.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
36,616	36,616	36,616	36,616	36,600	36,616	36,600

REVENUE ITEM: Accommodations Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 35, Article VI, Section 12-35-710 & 12-35-720

FUND: General **ACCOUNT CODE:** 01-350-130

DESCRIPTION OF REVENUE:

Accommodations Tax is a 2% additional sales tax levied on the gross proceeds for the rental of transient accommodations, including campgrounds, in the City of North Myrtle Beach. The State of South Carolina collects the tax and distributes the proceeds back to the City, based on the amount generated locally.

FEE SCHEDULE:

The Accommodations Tax is remitted to the City on a quarterly basis.

BASE:

State law provides that the first \$25,000 received by a municipality be allocated to the General Fund and be exempt from all other requirements of the Act, as well as 5% of the remaining portion.

COMMENTS:

The 5% clause was added to the Accommodations Tax legislation as of July 1, 1991. This revenue source is expected to increase substantially over the previous fiscal year due to growth and the new park activities.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	BUDGET <u>FY 2014</u>	ESTIMATED <u>FY 2014</u>	BUDGET <u>FY 2015</u>
136,341	144,609	156,059	181,861	162,500	190,000	210,000

REVENUE ITEM: Government Grants

LEGAL AUTHORIZATION: Various Federal and State grants

FUND: General **ACCOUNT CODE:** 01-360-100 through 01-360-299

DESCRIPTION OF REVENUE:

This budget item reflects various grant opportunities to be realized by the city due to the addition of a Grants Writer that was added to the Administrative Department in FY 2008.

BASE:

Revenue will be generated on a case-by-case basis as each unique grant is applied for and authorized. It usually offsets an expenditure of funds elsewhere.

COMMENTS:

FY 2015 revenues are projected to be the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
573,294	644,989	521,592	244,961	141,000	141,000	141,000

REVENUE ITEM: Sales/Service Charges

LEGAL AUTHORIZATION: City Council and Administrative Policy
City Council Ordinances and Resolutions

FUND: General **ACCOUNT CODE:** 01-370-000 through 01-370-179

DESCRIPTION OF REVENUE:

This account represents receipt of all sales, leases, and services charged by the City of North Myrtle Beach. In most cases, the City has expended funds to provide a service and, therefore, imposes a charge in order to recoup its expense. The following is a list of sales and service charges:

<u>CATEGORY</u>	<u>BASE</u>
City Codes/Ordinances	\$90 Per Code Book; \$35/Yr Code Supple.
Fire Protection	Cost Basis Per Formula and per Contract
Street Work	Cost Basis
Horry County Gas Reimbursement	Cost Basis
League & Instructor Fees	Varies Depending on Sport and Residence
Community Center Rental	Varies Depending on Use
Miscellaneous	Various Refunds and Reimbursements

COMMENTS:

These revenue sources will continue to grow substantially over the FY 2014 Budget due to the completion of the new North Myrtle Beach Sports and Tourism Park.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
316,441	311,370	374,760	411,109	484,500	634,500	872,500

REVENUE ITEM: Interest on Investments

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 6, Chapter 5, Section 6-5-10 and 6-5-20

FUND: Utility **ACCOUNT CODE:** 02-340-100

DESCRIPTION OF REVENUE:

The City earns interest on its daily cash balances in the Utility Fund carried in the Master Account. Occasionally, some of these funds are placed in Certificates of Deposit, U. S. Treasury obligations, or the South Carolina Local Government Investment Pool. Interest is earned on the Utility Fund Operating Account, Depreciation Account, Contingency Account, and Meter Deposit Account. Interest is also earned on impact fees and is currently accounted for separately from other City funds.

BASE:

This revenue is based on a cash management program that utilizes the City's cash flow position to earn additional funds.

COMMENTS:

Interest rates have remained very low over the last several years. These rates should not change significantly over the next year as well.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	BUDGET <u>FY 2014</u>	ESTIMATED <u>FY 2014</u>	BUDGET <u>FY 2015</u>
144,358	140,516	86,618	58,506	125,000	100,000	125,000

REVENUE ITEM: Water and Sewer Usage

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-60, 15-63; Article III, Division 4, Section 15-150 through 15-156

FUND: Utility **ACCOUNT CODE:** 02-370-200,201 & 02-370-300,301

DESCRIPTION OF REVENUE:

This revenue is derived from water and sewer bill payments collected by the City from all water and sewer service customers. Each water connection requires a separate account, and therefore, a separate billing.

FEE SCHEDULE:

This fee schedule is effective July 1, 2014:

Meter Size	Water Minimum Charge 1,000 gal/ERU	Sewer Minimum Charge 1,000 gal/ERU	Minimum Water Usage	Water Charge 1,000-30,000 Gal	Water Charge Over 30,000	Sewer Charge Per 1,000 Gal
3/4" Res.	\$8.34	\$6.14	1	\$2.83	\$3.20	\$2.85
3/4" Comm.	8.34	6.14	1	2.83	3.20	2.85
1"	30.60	22.04	4	2.83	3.20	2.85
1-1/2"	61.12	45.74	8	2.83	3.20	2.85
2'	146.51	108.80	20	2.83	3.20	2.85
3'	317.85	228.80	40	2.83	3.20	2.85
4'	579.14	443.90	80	2.83	3.20	2.85
6'	1225.58	841.60	160	2.83	3.20	2.85
8'	2610.53	1727.00	320	2.83	3.20	2.85
Irrigation				3.20	3.20	

BASE:

Over 12,700 water service accounts are billed monthly. Cost for water service is based on the water meter size and volume used. Cost for sewer service is based proportionally on water usage.

COMMENTS:

Rates will be increased based on the pass through ordinance for Grand Strand Water and Sewer charges.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET FY 2014</u>	<u>ESTIMATED FY 2014</u>	<u>BUDGET FY 2015</u>
10,542,071	11,373,449	11,760,611	11,547,906	12,492,000	11,975,000	12,525,000

REVENUE ITEM: Water Taps

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 2, Section 15-42 and 15-44

FUND: Utility **ACCOUNT CODE:** 02-370-210

DESCRIPTION OF REVENUE:

A new water customer who has paid all appropriate impact fees must pay a fee to have a water tap installed and connected onto the City system. The size and connection fee for this service is determined by the gallon-per-minute value.

FEE SCHEDULE:

<u>Meter Capacity (gpm)</u>	<u>Normal Op. Range (gpm)</u>	<u>Meter Size</u>	<u>Tap Fee</u>
24	2 - 30	3/4"	\$ 600.00
40	2 - 50	1"	700.00
80	5 - 100	1-1/2"	900.00
128	8 - 160	2" D.M.	1,200.00
128	4 - 200	Turbine	1,200.00
280	5 - 450	3" Turbine	3,450.00
256	4 - 320	3" Compound	4,875.00
800	15 - 1250	4" Turbine	4,225.00
400	6 - 500	4" Compound	5,150.00
1600	30 - 2500	6" Turbine	Cost of Labor &
800	10 - 1000	6" Compound	Materials Plus 50%

BASE:

Water tap fee is based on the cost of material, labor, and overhead needed to provide water connection to the water system.

COMMENTS:

This revenue is expected to remain the same as the FY 2014 Budget.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET FY 2014</u>	<u>ESTIMATED FY 2014</u>	<u>BUDGET FY 2015</u>
52,700	48,873	45,427	65,771	50,000	50,000	50,000

REVENUE ITEM: Sewer Taps

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article III, Division 2, Section 15-110 and 15-116.

FUND: Utility **ACCOUNT CODE:** 02-370-310

DESCRIPTION OF REVENUE:

A new water customer who has paid all appropriate impact fees must pay a fee to have a sewer tap installed and connected onto the City system. The size and connection fee for this service is governed by the number of individual units to be served by the same connection.

FEE SCHEDULE:

4"	55 - 120 Units	\$450.00
6"	Over 120 Units	600.00
Over 6"		Cost

BASE:

Sewer tap fee is based on the cost of material, labor, and overhead needed to provide sewer connection to the City's sewer system.

COMMENTS:

The revenue source will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
20,854	26,335	22,116	19,300	20,000	20,000	20,000

REVENUE ITEM: Impact Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article III, Division 2, Section 15-116; Chapter 15, Article II, Division 2, Section 15-42 and 15-44.

FUND: Impact Fees **ACCOUNT CODE:** 02-370-420 & 02-370-430

DESCRIPTION OF REVENUE:

Water and/or sewer impact fees are collected from individuals who are going to connect to the City's water and sewer system for the first time. The charges were instituted for those new water and sewer customers who are impacting the system to pay for later upgrades and improvements that would be necessary to handle increased usage and capacity. Impact fees are adjusted annually by 5% in accordance with the ordinance on October 1.

FEE SCHEDULE:

Effective October 1, 2014:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$3,195	\$2,682
Condominium	3,195	2,682
Hotel/Motel (Per Bedroom)	799	670
Mobile Home	3,195	2,682
Restaurant (Per Seat)	320	269
Business Office/Small Store (per employee)	200	168

BASE:

The amount of impact fee due is based on the type of service necessary and/or the number of individual units to be served. Service stems from one Equivalent Residential User (ERU).

COMMENTS:

This revenue source has begun to show growth after a five year economic stall.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
1,027,391	1,211,089	1,132,059	1,425,044	1,450,000	1,700,000	1,700,000

REVENUE ITEM: Late Payment Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-72

FUND: Utility **ACCOUNT CODE:** 02-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any water bill not paid in its entirety within 21 days of the billing date. This is a one-time penalty until the water service is actually cut off 45 days after the original billing date, if the water bill is still unpaid.

FEE SCHEDULE:

A 10% penalty per current billing is applied after the due date.

BASE:

This revenue is based on the number of delinquent water and sewer accounts and the amounts owed. Accounts are penalized one time per current billing.

COMMENTS:

This revenue source is expected to remain the same as FY 2014.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
60,702	60,041	59,984	54,274	\$80,000	\$80,000	\$80,000

REVENUE ITEM: Service Charges

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-62 and 15-70

FUND: Utility **ACCOUNT CODE:** 02-370-820

DESCRIPTION OF REVENUE:

For each new water service, and in addition to making the required deposit, the person applying for water service shall pay a service charge before service is begun. The City also collects a convenience cutoff fee from customers, which provides a protective service during periods of absence from their premises.

FEE SCHEDULE:

Service Charge for New Customer	\$25.00
(After 5:00 p.m. and Weekends).....	\$50.00
Convenience Cutoff	\$25.00
Cut on for Delinquent Customers	\$25.00
(After 5:00 p.m. and Weekends).....	\$50.00

BASE:

This fee is based on the cost of employee labor and overhead to make the actual cut on or cut off of water service, and/or take the meter reading of closeout accounts.

COMMENTS:

This revenue source has leveled off in recent years due to the increased customer awareness of the cutoff program for delinquent accounts.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
74,819	74,154	69,814	74,713	75,000	75,000	75,000

REVENUE ITEM: Storm Water Drainage Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 13, Article IV, Section 13-116 through 13-118

FUND: Storm Water **ACCOUNT CODE:** 03-370-600

DESCRIPTION OF REVENUE:

This revenue is derived from storm water drainage fee payments collected by the City from all properties. Each address requires a separate account and billing is included with the Utility Billing invoice for water services to customers.

FEE SCHEDULE:

This fee schedule was effective July 1, 2007:

Commercial & Multifamily:
\$ 6.00 per month per ERU [ERU = 3,500 square feet impervious area]

Residential:
\$ 6.00 per month per Single Family residence

Condo Units:
\$ 4.00 per month per individual condo

BASE:

Over 11,000 storm water drainage customers are billed monthly based on the fee schedule above.

COMMENTS:

This revenue source will remain stable over the next several years, since the amount per customer is the same.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
1,981,793	1,988,024	2,002,040	2,025,577	2,030,000	2,078,730	2,141,092

REVENUE ITEM: Storm Water Drainage Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 13, Article IV, Section 13-117

FUND: Storm Water **ACCOUNT CODE:** 03-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any utility bill not paid in its entirety within 21 days of the billing date. If the bill remains unpaid, an additional 10% is added to the outstanding balance until it is paid in its entirety.

FEE SCHEDULE:

A 10% penalty per current billing is added after the due date.

BASE:

This revenue is based on the number of delinquent accounts and the amounts outstanding. Accounts are penalized one time per current billing period.

COMMENTS:

The budget for FY 2015 is shown to be the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
10,437	9,596	9,333	8,857	9,500	9,500	9,500

REVENUE ITEM: Accommodations Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 35, Article VI, Section 12-35-710 and 12-35-720

FUND: Accommodations Tax **ACCOUNT CODE:** 04-360-400

DESCRIPTION OF REVENUE:

Accommodations Tax is a 2% additional sales tax levied on the gross proceeds for the rental of transient accommodations, including campgrounds in the City of North Myrtle Beach. The State of South Carolina collects the tax and distributes the proceeds back to the City based on the amount generated locally.

FEE SCHEDULE:

The Accommodations Tax is remitted to the City on a quarterly basis.

BASE:

This revenue is based on gross receipts from the rental of accommodations as well as past years' revenue and growth rate.

COMMENTS:

Proceeds of the Accommodations Tax, which began in 1984, are to be used for the promotion of tourism through advertising, enhance the ability of the City to attract and provide services to tourists, and provide additional services that are tourist-related. Note that the budget reflects an increase in revenues over the previous year.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
2,115,477	2,272,569	2,490,129	2,980,351	2,603,000	3,165,813	3,196,750

REVENUE ITEM: Hospitality Fee/Hospitality Penalties

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 5, Chapter 7, Sections 5-7-10 and 5-7-30.
Code of Ordinances City of North Myrtle Beach, Chapter 7, Article IV.

FUND: Hospitality Fees **ACCOUNT CODE:** 05-320-200, 05-320-210, 06-320-200 & 06-320-210

DESCRIPTION OF REVENUE:

An Ordinance dated May 2, 1994 authorized the enactment of a hospitality fee effective July 1, 1994 for restaurants, and later an additional ordinance authorized the additional hospitality fees effective January 1, 1997 for amusements and accommodations to transients for the purpose of contributing to the costs of capital infrastructure improvements and certain capital acquisitions. This fee will provide an alternative revenue source that will reduce the dependence on property taxes and business licenses.

FEE SCHEDULE:

The City will receive 1% on the gross proceeds derived from the sale of all prepared food and beverages from all food service facilities, and admissions/amusements. 1.5% will be collected from transient rental income. Delinquent fees are assessed a 5% penalty per month until paid.

BASE:

This revenue source is based on the previous year's gross receipts reported for prepared food and beverage sales, amusements and accommodations receipts within the City.

COMMENTS:

This revenue source should realize good growth over the previous fiscal year budget due to the new NMB Sports and Tourism Park.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET FY 2014</u>	<u>ESTIMATED FY 2014</u>	<u>BUDGET FY 2015</u>
Hospitality Fees						
3,965,574	4,424,483	4,661,267	4,770,698	4,961,836	5,033,259	5,206,436
Hospitality Fee Penalties						
9,469	15,975	10,296	6,612	10,000	10,000	10,000

REVENUE ITEM: Solid Waste Service Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 12, Article IV, Section 12-61 through 12-64.

FUND: Solid Waste **ACCOUNT CODE:** 15-370-500 & 15-370-501

DESCRIPTION OF REVENUE:

The City from all Solid Waste service customers derives this revenue from solid waste service fee payments collected. Each address requires a separate account and is included with the utility billing invoice to the customers.

FEE SCHEDULE:

This fee schedule was effective July 1, 2014:

Single-Family Residential Customer	\$19.00 per month
Single-Family Residential Customer (extra pick-up)	\$13.00 per month
Residential Roll Cart Service	\$19.00 per month
Residential Roll Cart-Rental Area (6% Property)	\$32.00 per month
<i>This rate includes extra pickup and rollback fee in the \$32/month.</i>	
Residential Roll Cart-Rental Area (6% Property) (extra pick-up)	\$16.01 per month
Dumpster Service (one pickup per week)	\$88.00 per month
Each additional pickup per week	\$85.00 per month
Commercial Roll Cart/Bag Service	\$30.25 per month
Commercial Roll Cart/Bag Service (extra pick-up)	\$13.00 per month
Special Waste Fee	\$70.00 per Pickup
<i>The Special Waste Fee includes Evictions, Carpet, Furniture changes, Contract Yard Waste, etc.</i>	
Yard Waste, Recycling & Special Waste	
Commercial	\$60.00 per month
Multi-Family	\$75.00 per month

BASE:

Over 10,600 solid waste service customers are billed monthly. Cost for the service is based on the usage for each customer per the above fee schedule.

COMMENTS:

This revenue will be stable for the next fiscal year. The only new fee is for large debris pickups at residences.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
3,699,373	3,962,456	3,949,997	4,026,314	3,990,000	4,186,000	4,228,000

REVENUE ITEM: Solid Waste Late Payment Penalties

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 12, Article IV, Section 12-67.

FUND: Solid Waste **ACCOUNT CODE:** 15-370-800

DESCRIPTION OF REVENUE:

A penalty of 10% is added to any utility bill not paid in its entirety within 21 days of the billing date. If the bill remains unpaid, an additional 10% is added to the outstanding balance until it is paid in its entirety.

FEE SCHEDULE:

A 10% penalty per current billing is applied after the due date.

BASE:

This revenue is based on the number of delinquent utility accounts and the amounts outstanding. Accounts are penalized one time per current billing.

COMMENTS:

The budget in FY 2015 has remained the same as FY 2014.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
24,850	26,727	25,156	24,398	25,000	25,000	25,000

REVENUE ITEM: Trash Bags

LEGAL AUTHORIZATION: City of North Myrtle Beach annual Adopted Budget

FUND: Solid Waste **ACCOUNT CODE:** 15-370-190

DESCRIPTION OF REVENUE:

Trash bags are sold at the desk of the Utility Billing office for the convenience of our customers and constituents.

FEE SCHEDULE:

Trash bags are sold for \$6.00 per box of 50.

BASE:

This fee is based on the cost of the trash bags.

COMMENTS:

The budget is based on experience from past years. This is not a significant revenue source, but is relatively stable through the years. FY 2015 reflects the same budget as FY 2014.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
10,944	7,986	10,020	7,038	10,500	10,500	10,500

REVENUE ITEM: Beach Services Sales and Rentals

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: Beach Services **ACCOUNT CODE:** Fund 16-370-000 through 16-380-999

DESCRIPTION OF REVENUE:

These revenue accounts represent the receipt of funds collected from operation of the Beach Services Concessions that started in the summer of 2007. The concessions are provided from April to September.

Concessions include all vending of Italian ice, other bottled drinks and prepackaged food on the beach, as well as the rental of umbrellas and chairs. Beginning summer of 2009 an inflatable water slide was added at the end of Main Street and beginning summer of 2014 banana boat rides will be offered at the same location. Tickets for both are available at Ocean Park at the 1st Avenue South street end and online.

BASE:

Revenue is based on projections from previous year's actual collections. Annually the Recreation department works extensively with the Finance department to maintain internal controls to verify inventory balances and cash collections.

COMMENTS:

This will be the eighth full year of operations for the Beach Services Fund. Revenues are budgeted to show a large increase over the previous fiscal year due to the addition of banana boat rides at 1st Avenue.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
1,469,942	1,606,401	1,636,897	1,564,529	1,640,000	1,720,375	2,100,100

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: Aquatics & Fitness Center **ACCOUNT CODE:** Fund 17-340-100 through 17-380-999

DESCRIPTION OF REVENUE:

These revenue accounts represent receipt of monies collected from operations of the Aquatic & Fitness Center. The major revenue in this group includes membership fees, origination fees, and program fees.

BASE:

Revenue is calculated on 2,400 average member units for FY 2015. This number is on the conservative side, but with the local accommodations ½% transfer the fund should be above break-even for FY 2015. No rate changes are projected for the next fiscal year.

COMMENTS:

This will be the ninth full year of operations for the Aquatics & Fitness Center. Revenues should continue to show steady growth over the next several years.

REVENUE HISTORY:

<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>BUDGET</u> <u>FY 2014</u>	<u>ESTIMATED</u> <u>FY 2014</u>	<u>BUDGET</u> <u>FY 2015</u>
1,701,351	1,763,424	1,828,070	1,877,080	1,938,000	1,963,000	1,993,000

APPENDICES

Appendix I - Glossary of Terms

Appendix II - Ordinances

GLOSSARY OF TERMS

Appendix I

ACCOUNTING SYSTEM. The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACTIVITY. A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function.

AD VALOREM TAX. A tax levied on the assessed value of real property. This tax is also known as property tax.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDIT. A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. See COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR).

BOND. A written promise to pay a specified sum of money, called "face value" or "principal amount", at a specified date or dates in the future, called the "maturity date(s)", together with periodic interest at a specified rate. The difference between a note and a bond is that a bond runs for a longer period of time and requires greater legal formality. **General Obligation (G.O.) Bonds** are backed by the full faith and credit of the jurisdiction. **Revenue Bonds** are backed by the income-producing potential of a capital project, i.e., municipal parking garage.

BUDGET. A plan of financial operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modification, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. Types of budgets: (1) Annual Operating Budget - a budget applicable to a single fiscal year; (2) Capital Budget - a plan of proposed capital outlays and the means of financing them; (3) Capital Program Budget - a plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise; and (4) Long-Term Budget - a budget prepared for a period longer than a fiscal year.

BUDGET ADJUSTMENT. Legislative mechanism to allow for funds and departmental expenditures to exceed their original, beginning year allocation. The authorization becomes effective immediately after passage by City Council.

GLOSSARY OF TERMS

Appendix I

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principle budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

CAPITAL EQUIPMENT. Equipment with an expected life of more than one year, such as automobiles, typewriters, and furniture.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The official annual report of a government. It includes five combined statements - Overview (the "liftable" GPFS) and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed statistical section. Every government should prepare and public a CAFR as a matter of public record.

CONTINGENCY. An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CURRENT TAXES. Taxes levied and becoming due within one year.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants, notes, and floating debt. Types of debt: Bond (see "Bond"); Note Payable (generally an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time); Time Warrant (a negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases); Floating Debt (liabilities other than bonded debt and time warrants, such as accounts payable); and Long-Term Debt (debt with a maturity of more than one year after the date of issuance).

DEBT LIMIT. The maximum amount of general obligated debt which is legally permitted. In North Myrtle Beach's case, the State of South Carolina mandates that incurred debt is not to exceed eight percent of the assessed value of all taxable property within the jurisdiction.

DEBT SERVICE. The payment of principal and interest on borrowed funds such as bonds.

DEFICIT. (1) The excess of liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid, or converted in tax liens.

DEPARTMENT. A major division of the city by function performed.

GLOSSARY OF TERMS

Appendix I

ENTERPRISE FUND. A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; parking garages; and transit systems.

ENTITY. The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual funds and account group. Under NCGA Statement I, governmental GAAP reporting entities include: (a) the Combined Statements-Overview (the "liftable" GPFS); and (b) financial statements of individual funds (which may be presented as columns or combining statements by fund type, or physically separate individual fund statements, or both). The term "entity" is also sometimes used to describe the composition of "the government as a whole" (whether the library is part of the city or a separate government, whether the school system is part of the county or an independent special district, etc.).

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. Budgetary Expenditures (decreases in net current assets) are limited in amount to exclude amounts represented by non-current liabilities. Conventional Expenditures (decreases in net financial revenues), in contrast to budgetary expenditures, conventional expenditures are not limited in amount to exclude amounts represented by non-current liabilities.

FIDUCIARY FUNDS. Trust and Agency Funds are used to account for assets received and held by the city acting in the capacity of an agent or custodian. The City of North Myrtle Beach maintains the following trust and agency funds: (1) Pension Trust; (2) Fireman's Insurance; and (3) Deferred Compensation.

FISCAL PERIOD. A period of less than 12 months to which an operating budget applies and at the end of which a government determines its financial position and the results of its operations. North Myrtle Beach's 1993 Fiscal Period was from October 1, 1992 through June 30, 1993 (nine months).

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. North Myrtle Beach's fiscal year is July 1 through June 30.

FIXED ASSETS. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FUND. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There are eight generic fund types found in governmental accounting: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

FUND BALANCE. The fund equity of governmental funds and trust funds.

GLOSSARY OF TERMS

Appendix I

GENERAL FUND. The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

LEVY. (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

MIL. Property tax rate which is based on the valuation of property. A tax rate of one mil produces one dollar of taxes on each \$1,000 of property valuation.

MILLAGE. Rate used in calculating taxes based upon the value of property, expressed in mils per dollar of property value.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential to sound financial management and should be adopted by every government. See **BUDGET**.

OVERHEAD ALLOCATION. Amount paid by the Water and Sewer Enterprise Fund to help supplement expenditures made in the General Fund. The percentage of overhead allocation is based on a cost-accounting effort conducted internally in 1985. The Overhead Allocation or contribution to General Fund is based on the theory that numerous General Fund operations are conducted to aid Utility Fund functions. For example, the Utility Fund has no type of fleet management function. Therefore, the fleet management division within the General Fund maintains Utility Fund equipment. In essence, the Utility Fund "pays" the General Fund for these services. The Overhead Allocation also works much like a franchise fee. Since the Utility Fund is operated like a business, the rationale is that the fund should be obliged to pay a fee to operate within the City, just like any other profit-making business.

PROPERTY TAX. A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

GLOSSARY OF TERMS

Appendix I

REVENUES. The income of a government from all sources, appropriated for the payment of the public expenses.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. The Accommodations Tax seen in North Myrtle Beach is an example of a shared revenue.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, sewer service charges.

USER FEES. Those amounts received from the public for performance of specific services benefiting the persons charged. User charges function much like prices charged for privately produced goods. There exists two types of user charges: (1) Marginal-cost, multipart charge system that takes into account the varying costs of production and distribution; and (2) Average-cost system that charges the same price per unit regardless of the volume of service consumed or the location of its demand. North Myrtle Beach has in place user fees associated with its water and sewer system.

ORDINANCE

AN ORDINANCE TO PROVIDE
FOR THE ADOPTION OF A BUDGET,
ITS REVENUES, AND EXPENDITURES
FOR FISCAL YEAR 2015

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

- Section 1. That the attached Budget, prepared by the City Manager of the City of North Myrtle Beach, South Carolina, which Budget is incorporated and adopted herein and made a part hereof as "Exhibit A", and is hereby adopted and established by the Mayor and Council of the City of North Myrtle Beach, as the Budget for the City for the Fiscal Year of 2015.
- Section 2. That the Budget shall be for the period beginning July 1, 2014 and ending June 30, 2015, and that said Budget shall be for appropriations and expenditures for the several functions, agencies and departments, and the legal limit of expenditures for the City of North Myrtle Beach.
- Section 3. The City Manager shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.
- Section 4. The sums appropriated and set forth in the detailed schedule for personal services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the City Manager and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City's Classification and Pay Plan has been incorporated into the Budget document and is located in the Personnel Report section of the Budget document.
- Section 5. All sums received by the City of North Myrtle Beach from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriated fund, subject to further action of City Council.

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Section 6. Effective July 1, 2014, the monthly base charge and volume charges for water service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size (inches)</u>	<u>Minimum Volume Charge</u> <u>1,000 gal. Per ERU</u>	<u>Volume Charge-Commercial</u>	
		<u>Per 1,000 Gallons</u>	
		<u>1-30</u>	<u>Over 30</u>
3/4	\$ 8.34	\$2.83	\$3.20
1	30.60	2.83	3.20
1-1/2	61.12	2.83	3.20
2	146.51	2.83	3.20
3	317.85	2.83	3.20
4	579.14	2.83	3.20
6	1,225.58	2.83	3.20
8	2,610.53	2.83	3.20
Irrigation Meter		3.20	3.20

Rate increases from Grand Strand Water and Sewer Authority will be automatically added to the current rates charged by the City of North Myrtle Beach.

Section 7. Effective July 1, 2014, the monthly base charge and volume charge for sewer service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size(Inches)</u>	<u>Minimum Volume Charge</u> <u>1,000 Gallons Per ERU</u>	<u>Volume Charge</u>
		<u>Per 1,000 Gallons Used</u>
3/4	\$ 6.14	\$ 2.85
1	22.04	2.85
1-1/2	45.74	2.85
2	108.80	2.85
3	228.80	2.85
4	443.90	2.85
6	841.60	2.85
8	1,727.00	2.85

Rate increases from Grand Strand Water and Sewer Authority will be automatically added to the current rates charged by the City of North Myrtle Beach.

Section 8. Effective October 1, 2014 the charge for water and wastewater Capital Recovery Fees per ERU will be based upon the following schedule:

<u>Type of Capital Recovery Fee</u>	<u>Charge Per ERU</u>
Water	\$3,195
Wastewater	2,682

Section 9. Effective July 1, 2014, the monthly fees for solid waste are as outlined below:

Single Family Residential Roll Cart	\$19.00
Additional Cart, Same Address	\$13.00
Dumpster Service (one pickup per week)	\$88.00
Each additional pickup per week	\$85.00
Commercial Roll Cart Service	\$30.25
Additional Cart, Same Address	\$13.00
Rental Cans (6% Property – Ocean District)	\$32.00
Additional Cart, Same Address	\$16.01
Special Waste Fee (Evictions, Large Pickups)	\$70.00

Section 10. This Ordinance shall be effective July 1, 2014.

Section 11. This ordinance supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS 21 DAY OF MAY 2014.



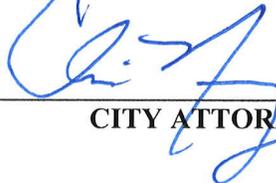
 MARILYN B. HATLEY, MAYOR

ATTEST:



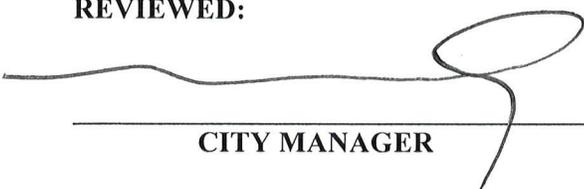
 CITY CLERK

APPROVED AS TO FORM:



 CITY ATTORNEY

REVIEWED:



 CITY MANAGER

FIRST READING: May 5, 2014

SECOND READING: May 21, 2014

ORDINANCE

AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2015

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

Section 1. That in the laws of the State of South Carolina, and codes of the City of North Myrtle Beach, South Carolina, for the purpose of defraying all expenses, the paying of interest on outstanding bonded debt and for the principal due on outstanding bonds as they mature, from the first day of July 2014 through the thirtieth day of June 2015 and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

Section 2. That there shall be paid on each ONE HUNDRED AND NO/100(\$100.00) of assessed value of all real estate and personal property on which this Municipal Corporation is authorized or empowered by law to impose a tax in the City of North Myrtle Beach and in proportion on less than ONE HUNDRED AND NO/100 (\$100.00) in value, the following amounts:

DEBT SERVICE FOR PARK BONDS	6.2
GENERAL FUND OPERATION MILLAGE	<u>33.1</u>
TOTAL FY2015 MILLAGE	39.3

Thirty-nine point three (39.3) mills on each One Hundred Dollars (\$100.00) of assessed value, which will produce Three Dollars and Ninety three Cents (\$3.93) of taxes for each One Hundred Dollars (\$100.00) of assessed valuation.

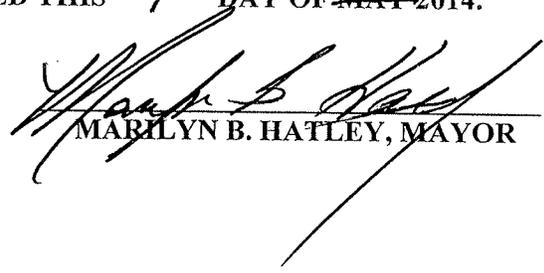
Should the amount received exceed the amount levied, such excess shall remain in the General Fund to be used as the City Council may direct.

Section 3. That when the taxes and assessments or any portion thereof charged against any property or person on the duplicate for the current fiscal year are not being paid before January 16, 2015, or thirty (30) days after the mailing of the tax notices, whichever occurs later, the County Auditor shall add a penalty of three percent (3%) on the County duplicate, and the County Treasurer shall collect the penalty; and, if the taxes, assessments, and penalty are not paid before February 2, 2015, an additional penalty of seven percent (7%) must be added by the County Auditor on the County duplicate and collected by the County Treasurer; and, if the taxes, assessments, and penalties are not paid before March 17, 2015, and additional penalty of five percent (5%) must be added by the County Auditor on the duplicate, and collected by the County Treasurer; and, if taxes, assessments, and penalties are not paid before March 17, 2015, the County Treasurer shall issue his Tax Execution to the officer authorized and directed to collect delinquent taxes, assessments, penalties, and costs for their collection. The United States postmark is the determining date for mailed payments.

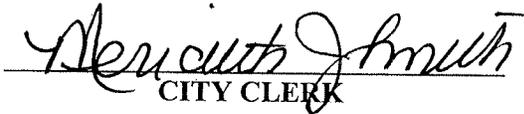
Section 4. On assessments received late from the Horry County Auditor's office, or from the Tax Commission, the same payment privileges shall be allowed as provided in the Ordinance to set the Tax Levy for the current year.

Section 5. This Ordinance shall be effective July 1, 2014, and supersedes any other inconsistent ordinances.

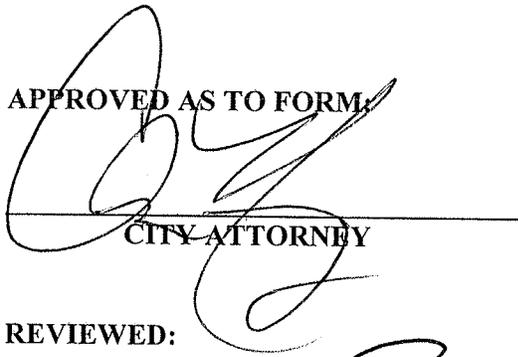
DONE, RATIFIED AND PASSED THIS 7 DAY OF ~~MAY~~ ^{JULY} 2014.


Marilyn B. Hatley, Mayor

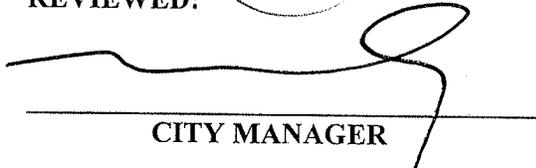
ATTEST:


Meredith J. Smith
CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: June 16, 2014

SECOND READING: July 7, 2014

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