

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2010 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2009-2010 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 2011, 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 2009. 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 2010 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2010 BUDGET CALENDAR

December 12	-	City Staff Budget Retreat
December 15	-	Budget Worksheets to Departments
January 9	-	Budget Worksheets to Finance Department
January 12 - 16	-	Review and compilation of all requests by Finance Department
Jan. 19 - Feb. 6	-	City Manager reviews all requests in light of revenue projections
February 9 - 20	-	Compilation of Budget Retreat Manual
February 25 - 26	-	Budget Retreat
March 2 - May 1	-	City Manager, Finance Director, and Finance staff review Budget Retreat priorities in light of updated revenue projections and prepare Budget Document
May 4 - 8	-	City Manager prepares Budget Message; assembling and typing of FY 2010 Proposed Budget
May 11 - 15	-	FY 2010 Proposed Budget reviewed and printed
May 18	-	FY 2010 Proposed Budget submitted to Council
	-	Public Hearing/First Reading of Proposed FY 2010 Budget Ordinance by City Council
June 1	-	Second Reading of Proposed FY 2010 Budget Ordinance by City Council
June 2 - June 19	-	FY 2010 Approved Budget typed and printed
June 22	-	Distribution of FY 2010 Budget Document

Preliminary discussions between the City Manager and department heads took place in 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 \$1,500.

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 2009-2010 fiscal year. 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, and the Storm Water Drainage Fund, are presented in this section.

Capital Project Funds. Summary and detailed information on the various budgeted capital project funds are provided for in this section. This section also includes projected capital improvements for the next two fiscal years.

Enterprise Funds. This section contains charts and schedules (both summary and detail) for the Water and Sewer Fund, Solid Waste Fund, Beach Service Fund, and the Aquatic Center 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. Statistical data; glossary of terms, enabling ordinances.

BUDGET POLICIES

In the development of the FY 2010 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. Millage rate will remain the same at to 32.2 mils. The increase allowed by the South Carolina Budget & Control Board will not be used for FY 2010.
2. Business License Fees will remain unchanged.
3. Water and Sewer Fees will remain the same as the previous fiscal year. Impact Fees will be adjusted to reflect the 5% annual increase per City ordinance.
4. The 1% Hospitality Fee on restaurants, transient accommodations and amusements will continue to fund beach renourishment, capital in Public Safety, road and drainage projects, beach related projects and services, recreational activities, and capital construction for recreational facilities.
5. Six (6) positions will be deducted from the General Fund Budget. Two (2) positions will be deducted from the Water and Sewer Fund.
6. Employee benefits will remain the same as the previous fiscal year. Health insurance will be adjusted to meet projected claims and premiums.
7. Employee pay ranges will be increased by 3% in accordance with the southeastern average for pay increases. The pay matrix will be reduced from 1.0% to 1.75% from the FY 2009 matrix. Additional modifications to the pay matrix will be instituted if necessary.
8. A surplus has been budgeted for the General Fund.
9. Excess General Fund Fund Balance above the 35% fund balance policy will be saved for future capital projects and emergencies. These additional funds over three previous fiscal years have been used to purchase over \$6 million in land. The excess at this time is \$1,942,308.
10. The Street Improvement Fund will receive an interfund transfer of \$650,000 from the General Fund to continue street resurfacing, street construction, sidewalks, and beach accesses.
11. Revenue estimates will remain at the middle portion of projected ranges.
12. Full salaries and benefits will be budgeted for all positions. However, some position vacancies may be unfilled if economic conditions persist.
13. The North Myrtle Beach Chamber of Commerce will be the recipient of Accommodations Tax advertising funds.
14. The 35% General Fund Fund Balance policy will remain in effect for FY 2009-2010. These funds are vital in maintaining the financial health at the city as well as providing cash flow for low revenue months and possible contingencies such as hurricanes.

15. General Obligation Debt Service will be funded out of the General Fund.
16. Equipment replacement will continue on a pay-as-you-go basis.
17. The City will continue to explore new technologies and purchase new computer systems in order to assist departments in the delivery of high quality service to its citizens.
18. Expand the City through annexations.
19. Provide increased recreational opportunities through bike paths, parks, and protection of natural areas.
20. Use the ½% Local Accommodations collections to guarantee the 2004 Aquatics and Fitness Center Revenue Bonds.
21. Seek Federal Grants for storm water outfalls and other significant street and drainage projects.
22. Begin the Cherry Grove dredging project. Funding for the project through a budget adjustment and a special assessment bond for the channel lots.

City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

June 30, 2009

Elected

Mayor Marilyn B. Hatley
Councilmember, Cherry Grove Ward Doris Williams
Councilmember, Crescent Beach Ward Jay Baldwin
Councilmember, Ocean Drive Ward Terry White
Councilmember, Windy Hill Ward Greg Duckworth
Councilmember, At-Large Bob Cavanaugh
Councilmember, At-Large Hank Thomas

Appointed

City Manager..... John H. Smithson
Assistant City Manager Steve Thomas
Finance Director..... Randy J. Wright
Information Services DirectorPatrick Wall, Jr.
Parks and Recreation Director..... John Bullard
Planning and Development Director James W. Wood
City Engineer/Public Works Director Kevin D. Blayton
Public Safety Director William H. Bailey, Jr.

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.



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, 2010.

The budget is an important document that reflects what we do as a City and mirrors in dollars and cents what City Council formulates as the vision for the City of North Myrtle Beach. It is the culmination of months of work by staff and City Council and sets the funding levels necessary to accomplish the goals, objectives and programs discussed by Council at its annual budget retreat.

The millage rate for FY 2010 is 32.2, the same as FY 2009, which is a very low tax rate for a city of this size with the many challenges we face.

As staff, we have listened to your concerns and have brought forward a budget of \$57,354,127, which is \$3,257,927 less than the FY 2009 budget.

As we prepared this budget, we not only reviewed the goals and objectives of City Council, but also carefully examined the effects of the country's recession on our revenue stream. We are very aware of the slowdown in our economy; but we have taken steps throughout FY 2009 to ensure that we meet service levels of our residents and visitors without any deficit spending.

We also put a freeze on hiring new budgeted positions for FY 2009, except for firefighter positions funded through a grant. Operational costs were trimmed whenever possible. Capital purchases were evaluated and put on hold until we could guarantee funding availability.

As we prepared this budget, the hardest thing to determine was the revenue picture. Finance Director Randy Wright and I have spent many hours evaluating the revenue picture and projections have been constantly evaluated and re-evaluated.

Department Heads have approached this budget conservatively, making cuts wherever possible, and deferring personnel additions and capital.

North Myrtle Beach has seen a tremendous amount of growth in recent years. That is not occurring now. We still have some positive things on the horizon. The Main Street Connector will be finished by late summer or early fall of 2009. The North Beach Plantation tower is open. The Robbers Roost P.U.D. is a reality and the Parkway P.U.D. has annexed into the City. A bond issue has been passed to construct a portion of

Watertower Road from the back of Barefoot Resort to the S.C. 31 interchange. Even as some businesses leave our city, some new ones open as well.

The City's tax base, buoyed by years of development, remains a strong revenue for the General Fund. Other revenues more closely tied to tourism are down somewhat. Accommodations Tax is not forecast to meet past years' totals with little if any growth. Hospitality Fees also could be flat. Business License fees will reflect the economy, and revenue forecasts are conservative in all of these areas.

As you look at the FY 2010 budget, you will see a different picture, framed with a "doing more with less" philosophy. The City is still in relatively good shape despite the economy. The General Fund is presented with a surplus of \$542,940 to ensure we have revenue to deal with unforeseen circumstances.

All other funds have been reviewed and funded to minimum levels.

The budget has no tax increase and no increase in any fees for service. It reflects the desire of City Council to meet service needs and still address Council's long term goals, which are briefly reviewed below:

Goal 1. To ensure the City has adequate infrastructure to meet current and future needs.

1A. Water and Sewer Improvements

- 30th Avenue South Elevated Water Tank – We still have a site for the tank in Atlantic Beach. However, that has not progressed. Alternate sites are under investigation.
- Cherry Grove Water Storage – That ground storage tank has been constructed and is operational.
- Sewer Pump Stations – Some stations have been rehabilitated and others will be relocated or combined as development occurs.
- Operational Facility – We have a draft of the site plan. Construction of any operations facilities must be timed with the move of current facilities, costs of that transfer and long-range goals for the 2nd Avenue site, as well as availability of funds.
- GIS/Asset Management – Ongoing project to continue. Laptops are in use for water and sewer operations and will be placed for streets/drainage crews this year.
- Water line is being installed on Highway 17 to improve fire flow.

1B. Storm Drainage

- Ocean outfalls – With four outfalls completed, new locations and construction will be dependent on funding. Through a State grant, we have funds for engineering on the next possible locations for the outfalls. We will need to pursue federal funding (stimulus) for future outfalls. Next locations remain near Main Street and the Shorehaven area (18th Avenue North).
- Hillside Drive Retention – Project construction still held up due to federal permitting. Land acquisition is progressing.

Goal 2. To improve traffic movement and safety in the City of North Myrtle Beach.

- North Myrtle Beach Connector – To be completed in late summer 2009.
- The paving of Watertower Road is scheduled for bidding in 2009 and completion in early 2010.
- Highway 17 Southbound third lane. S.C.D.O.T. is securing ROW with construction in 09-10.
- Sidewalks – Still pursuing the boardwalk around Duffy Street. Sidewalks are also an integral part of the thoroughfare project. \$350,000 is budgeted for sidewalks.
- Highway 17 Intersections – The S.C.D.O.T. has approved the design for 6th Avenue South. Need to time the project with underground utility construction work. Improvements to the intersection at 48th Avenue South are being studied and designed by the S.C.D.O.T.
- Street Resurfacing/Paving – \$150,000 has been budgeted for resurfacing of City streets.

Goal 3. To enhance public enjoyment of the beach by providing easier access, improved safety and appearance.

The City will enter the third year of the Beach Services operation. We have taken the off-season to review our entire operation. Steps have been taken to continue our financial auditing and control procedures. We have also looked at the entire concession operation and the number of workers needed to maximize revenue. Furthermore, we have combined some rental locations to take advantage of the busy areas, while downsizing in areas where historically we have been weak in rentals.

Several major new properties, along with beach renourishment, have enabled the service to do business in areas where we were very limited before.

Safe beach accesses have always been a necessity for this City. We have continued to try to construct or improve one beach walkover per year to help our handicapped residents and visitors. 12th Avenue North is the proposed location for the next walkover, and \$80,000 has been budgeted for this construction.

Last year the beach street ends at 6th Avenue South and 21st Avenue South were constructed following the outfall work at both locations. No street end construction project has been identified or funded for the 09-10 budget.

We always get input and comments from the public about beach parking. This has led to additional shoulder parking being identified and signed throughout the City.

Beach renourishment has been a success. The entire project has enabled our beach to recover sand, especially in the Cherry Grove area. That project has a direct effect on our livability and visitor enjoyment. Not only was the project less disruptive than originally thought, it also was less costly than our original budget amount. At least \$500,000 will be returned to the Beach Renourishment Fund for future repairs, monitoring and beach fencing/accesses.

Goal 4. To improve the community's sense of safety and security and reduce the loss of life and property due to crime, fire and accidents.

Based on discussions and recommendations from a study on our Public Safety Department, several things have occurred. We have increased our manpower in the Fire Division and we have used that manpower increase to start an EMT response team. This will decrease the amount of time our large apparatus are on the road.

We were able to get a grant to fund additional firefighter positions and reduce the costs of these personnel over several years.

The Department has also worked to bring training and personnel development to the level needed, without additional personnel.

I do not recommend splitting the department at this time. We still enjoy the cross-training advantage provided by the Public Safety Concept, and we look to maintain personnel levels to reflect demand for services.

Our wage and compensation study will look at compensation issues related to a change in duties, so that we will have definitive information for future discussions.

Other successful programs that the department has initiated will continue, including:

- The CART team
- Caring Cops

- Community Services Division (D.A.R.E., Animal Control, Code Enforcement)
- Fire Prevention
- Explorers

The City has been waiting for some time for an ISO Inspection. That could come at any time.

Goal 5. To provide ways to bring the community together and enhance the public sense of North Myrtle Beach as a single community and enhance the quality of life for City residents and visitors.

The North Myrtle Beach Chamber of Commerce remains the recipient agency for Accommodations Tax Funds. \$735,500 has been appropriated for the Chamber in addition to the 30% allocation of funds.

The City has taken on more of the festival responsibilities, including MayFest, St. Patrick’s Day and the Irish/Italian Festival. We continue to work with the Chamber staff to help advertise and make each of these festivals a success.

The City has also worked closely with all of our local Chambers to ensure that we have support and funding from the state and federal levels.

The City continues its partnership with Santee Cooper on the underground utility program. The Main Street/Highway 17 area will have a different appearance as soon as the connector work is complete. The 6th Avenue South intersection will also have underground utility conversion as part of its construction. Current projects are in design along North Ocean Boulevard and Highway 17 in Windy Hill.

The Planning staff worked on developing a Highway 17 overlay zone for future development. That plan has had much discussion and has continued to evolve. Further input and discussion will be necessary.

The City’s Tree Board has continued to function well and assist the Council in its protection of the environment and quality of life.

Goal 6. To increase the opportunities for a variety of recreational experiences and enjoyment of the natural environment beyond the beach.

Work continues to improve the park at Heritage Shores. A sea wall has been constructed to protect from erosion. One of the floating docks also has been repaired.

The new playground structure at McLean Park is drawing big crowds, and the pathway around the park has been widened and resurfaced.

The new boardwalk and overlook at Burgess Coastal Preserve is a beautiful addition to our passive park system.

The construction of a new gymnasium and renovations to the J. Bryan Floyd Community Center are scheduled for completion in June 2009.

A new playground area will be in this budget to replace the old structure behind the new gym.

The Aquatic and Fitness Center continues to grow in membership and offers a facility that remains second to none in our area.

The concept of “sports tourism” has been discussed. There is considerable interest in the City offering programs and events to take advantage of possible tie-ins between the accommodations industry and sports. We already have begun to address the issue by using our facilities for a number of events that bring visitors and participants to our City.

One very important part of this discussion is facilities. We will have to look carefully at our current facilities and how future facilities would assist in sports tourism, yet being mindful of the cost and benefits.

Goal 7. To make City services and processes more “user friendly” and improve the efficiency of government through the use of technology.

The City continues to upgrade the website. We have begun to bring in software that will enable department users to update information on our website. The second part of this upgrade will be a customer input function to allow constituents to make requests and comments/complaints about City services, and facilitate proper follow-up.

Public information remains a vital function. The City’s PIO is a link to departments to disseminate information and respond to media inquiries. She also coordinates the compilation of material for our quarterly Currents, our Annual Report, Fun Zone and other information. She also coordinates with other PIOs during emergency situations to convey important information to the public.

The City’s low power FM station is updated through WNMB and we are constantly trying to improve the information on that station, and upgrade the power if possible. We look to expand Channel 15 next budget year with the addition of video to allow us to show short video information segments.

Goal 8. To expand the City through annexation.

Now that the Parkway Group PUD has been annexed into the City, the work begins on implementation of the Development Agreement.

With the current economic situation, it will be interesting to see what the future holds for annexation. Certainly there will be opportunities to annex. Possibly we will see more in-City annexations. We will need to lobby our state legislators to help pass some type of “donut hole” legislation.

Goal 9. To ensure the City has the resources to meet future demands.

As I have already stated, the balance between revenues and expenditures is the key to our future budgets. It is apparent that service levels and the cost of service are impacted by our revenue. We have tried to maintain current service levels, mindful of the possible negative influence the economy may have on our forecasted revenues.

We have not proposed any new positions in the FY 09-10 budget. We have removed several positions budgeted for the FY 2008-09 year and have proposed further reductions.

We will continue to evaluate our personnel needs as we go further. If we have any position vacancies, we will look carefully at when and if to fill those vacancies.

Goal 10. Legislation.

The State of South Carolina has serious budget issues to deal with and we will be looking to see how those issues affect our local revenues.

We have received vital assistance from our state legislature and we will need to continue working with our legislative delegation to ensure that we have continued Home Rule and our interests are protected in Columbia.

The Grand Strand Coastal Alliance continues to use a lobbyist to assist our beach communities in getting funding for long-range projects that will affect our coastal cities. We have been working to ensure that any “stimulus” funding that is available can be attained.

We will need to monitor how those funds filter down to local and state government agencies, and we must be ready to use our Grants Administrator to assist in obtaining those funds.

The City also works with the Horry County League of Cities on common issues affecting cities and towns in our entire county.

The City remains committed to I-73 and all transportation improvements in our area.

Other Issues.

Cherry Grove Dredging Project – Legal issues have been holding up this project. If they can be resolved, then we will need to act quickly to get the project started.

Retiree Health Insurance – We have continued this policy of providing health insurance for employees who retire with 20 years of continuous service with the City. GASB-45 will impact future budgets and City Council may want to look at the retiree health insurance benefit as it pertains to future budgets.

Final Thoughts.

As a staff, we have brought to you a budget that reflects an analysis of where we are and where we think we can go.

We present a budget that is funded for all positions included in the budget. Obviously, vacant positions may be frozen if conditions warrant.

As we look at the future of this City, I remain optimistic. We remember the swings in our economy since 1980, the recessions, the building booms and the continued growth we have experienced. We remember the gasoline crisis and recent gas price fluctuations.

A lot of the employees who work for this City have been through this also. Many remember the tough times; but they know we have bounced back and they have been huge contributors to providing services in the good times and the not so good times.

All of us are ready to help you guide this City through this latest series of events. We will continue to look at our operations in order to do better. We will continue to provide this City with the service expected.

I must thank the Mayor and City Council for your support, your discussion and input, and for your continued support and commitment to this City and its employees. I also must thank all Department Heads and other staff for their hard work throughout the budget process. Special thanks go to Finance Director Randy Wright, Assistant Finance Director Diane Shell and other Finance personnel who have spent many hours in the preparation of this document.

Respectfully submitted,



John Smithson
City Manager

ALL FUND SUMMARIES

CITY OF NORTH MYRTLE BEACH

SUMMARY OF ALL FUNDS - FY 2010

Period covered: July 1, 2009 - June 30, 2010

	GOVERNMENTAL FUND TYPE						ENTERPRISE FUND TYPE						TOTAL OF ALL FUNDS		
	Special Revenue Funds			Capital Improvement Funds			WATER & SEWER OPERATIONS		IMPACT FEES		SOLID WASTE SERVICES			AQUATIC & FITNESS CENTER	
	GENERAL FUND	LOCAL HOSP. FEES	STORM WATER DRAINAGE	PARK IMPROV.	CAPITAL IMPROV.	STREET IMPROV.	BEACH RENOURISHMENT								
Beginning Balance	\$ 10,652,110	\$ 3,709	\$ -	\$ 4,296,631	\$ 645,535	\$ 1,426,834	\$ 2,024,311	\$ 25,361	\$ 7,099,980	\$ 111,729,221	\$ (984,863)	\$ (3,379,347)	\$ (546,214)	\$ 32,993,268	
Revenues	21,297,100	2,324,750	4,325,000	2,010,000	1,135,000	67,000	285,465	504,000	13,107,810	1,350,000	3,732,000	2,025,000	1,652,820	53,815,945	
Total Available Resources	\$ 31,949,210	\$ 2,328,459	\$ 4,325,000	\$ 6,306,631	\$ 1,780,535	\$ 1,493,834	\$ 2,309,776	\$ 529,361	\$ 20,207,790	\$ 13,079,221	\$ 2,747,137	\$ (1,354,347)	\$ 1,106,606	\$ 86,809,213	
Expenditures/Expenses Overhead Allocation	\$ 25,993,112 (3,055,630)	\$ 1,172,628	\$ -	\$ 3,215,000	\$ -	\$ 1,200,000	\$ 3,005,000	\$ 50,000	\$ 11,106,271	\$ -	\$ 3,019,552	\$ 1,583,992	\$ 2,119,572	\$ 52,465,127	
Excess (Deficiency) After Expenditures/Expenses	\$ 9,011,728	\$ 1,155,831	\$ 4,325,000	\$ 3,091,631	\$ 1,780,535	\$ 293,834	\$ (695,224)	\$ 479,361	\$ 7,150,875	\$ 13,079,221	\$ (859,206)	\$ (3,260,380)	\$ (1,209,120)	\$ 34,344,086	
Operating Transfers In	\$ 4,333,321	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 755,406	\$ 15,473	\$ -	\$ -	\$ 265,300	\$ -	\$ -	\$ 7,625,121	
Operating Transfers Out	(2,150,000)	(1,150,121)	(4,325,000)	-	-	-	-	-	-	-	-	-	-	(7,625,121)	
Depreciation/Amortization	-	-	-	-	-	-	-	-	3,759,382	-	350,000	270,000	372,018	4,751,400	
Bond Principal	-	-	-	-	-	-	-	-	(537,630)	(806,445)	-	-	(349,418)	(1,693,493)	
Property Plant & Equipment	-	-	-	-	-	-	-	-	(1,190,000)	(3,024,000)	(675,000)	-	-	(4,889,000)	
Ending Balance	\$ 11,195,049	\$ 5,710	\$ -	\$ 3,091,631	\$ 1,780,535	\$ 1,793,834	\$ 60,182	\$ 494,834	\$ 9,182,627	\$ 9,248,776	\$ (918,906)	\$ (2,990,380)	\$ (430,899)	\$ 32,512,993	

Grand Total Budgeted Expenditures: \$ 57,354,127

**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 2010 fiscal year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$57,354,127 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 20 years.

<u>Fund</u>	<u>Total Capital</u>
General	\$ 369,500
Water & Sewer	3,740,000
Aquatic Center	-
Capital Improvement Fund	1,200,000
Street Improvements	3,005,000
Beach Nourishment	50,000
Storm Water Drainage	2,075,000
Solid Waste Fund	675,000
TOTAL	\$ 11,114,500

<u>Department</u>	<u>Total Capital</u>
General Government	\$ -
Finance	-
Information Services	35,000
Public Safety	82,000
Planning/Development	-
Public Works	10,947,500
Parks & Recreation	50,000
Support Services	-
TOTAL	\$ 11,114,500

GENERAL FUND CAPITAL

Capital purchases within the General Fund have remained relatively constant over the previous five years. However due to the economic downturn, capital purchases have been significantly reduced for FY 2010. The reduction is the first serious reduction in capital purchases over the last twenty years. This one year reduction will have no impact on city services because the City of North Myrtle Beach has a relatively new fleet and equipment to work with.

Timely replacement of motorized equipment is necessary in order to ensure the most efficient delivery of services. This policy is evident in the annual purchase of eight police vehicles which has been suspended for one year. Other vehicles, such as fire trucks, construction equipment and pickup trucks are replaced based upon a set replacement schedule which has not been affected since no major equipment purchases

were planned for FY 2010. 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 2010:

GENERAL FUND CAPITAL		
City Court	Court Recorder	\$ 7,500
Information Services	Server Upgrades	35,000
Fire/Rescue	Mobile Computers	50,000
	AMKUS Speed Cutter	7,000
	Breathing Apparatus(s)	25,000
Parks	Central Park Playground	150,000
	Boat Ramp - Picnic Shelter	24,990
	Tractor with Sidecutter	<u>95,000</u>
Total General Fund Capital - FY 2010		<u>\$ 369,500</u>

During the annual budget retreat, the Mayor and City Council review expenditures and capital needs for the upcoming budget year as well as the four following fiscal years. The budget decisions on capital must be reviewed in light of the ongoing capital improvement plan. The following table illustrates the projected capital needs by category for FY 2011 through FY 2014:

<u>Category</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Building	\$ 45,000	\$ -	\$ -	\$ -
Heavy Equipment	75,000	575,000	-	100,000
Office Equipment	474,500	502,000	597,000	494,000
Motor Vehicles	560,368	423,946	286,243	350,122
Other Equipment	40,000	99,000	64,000	30,000
Other Improvements	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total	<u>\$ 1,394,868</u>	<u>\$ 1,799,946</u>	<u>\$ 1,147,243</u>	<u>\$ 1,174,122</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. In fact, the next several years are projected to be less than previous years. The General Fund should have no problem continuing its pay-as-you-go financing for the various capital expenditures projected through FY 2014.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2010. Again, the pay-as-you-go financing mechanism will be used to fund these various projects as much as possible. The City of North Myrtle Beach believes this funding mechanism is the most cost-effective method over the long run.

The Water and Sewer Fund is projected to spend \$3,740,000 on capital projects/equipment for FY 2010. The majority of these funds will come from Impact Fees. The largest capital expenditure will be the \$1,750,000 budgeted for a water tank in the Crescent Beach section. 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>
Water Billing	Radio Read Devices	\$ 100,000
Administration	System Modeling/Mapping GIS	350,000
Waste Water Treatment	OD Bank Stabilization	500,000
	Crew Truck	40,000
Wells/Lifts Maintenance	Crew Truck	40,000
	Pickup Truck	35,000
Construction/Maintenance	Maintenance Vehicle	65,000
	Crew Truck	35,000
	Sewer Line Camera	<u>25,000</u>
Total Water and Sewer Fund		<u>\$ 1,190,000</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>
Wells/Lifts	Pump Station/Consolidation	\$ 200,000
Waste Water Treatment	Miscellaneous Sewers	200,000
	Sewer System Improvements	200,000
Construction/Maintenance	Water Storage Tank	1,750,000
	Water Line Upgrades/Relocations	<u>200,000</u>
Total Water and Sewer Impact Fee Improvements		<u>\$ 2,550,000</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 will continue to be funded on a pay-as-you-go basis through FY 2014. 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, sidewalk installation and storm drainage. The projects to be undertaken for FY 2010 are as follows:

<u>Project</u>	<u>Amount</u>
Intersection Improvements	\$ 150,000
Sidewalks	350,000
Resurfacing	150,000
Beach Access	80,000
Underground Utilities	75,000
Parkway Development Roads	2,000,000
Barefoot Bridge Painting	<u>200,000</u>
TOTAL	<u>\$3,005,000</u>

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

The largest projects for FY 2010 is the paving of Water Tower Road from Route 31 Interchange to Highway 90.

Projects for FY 2011 through FY 2014 will continue with intersection improvements, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$3,720,000 for these projects. The estimated projects for FY 2011 through FY 2014 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Sidewalks	\$150,000	\$150,000	\$150,000	\$150,000
Intersection Improvements	350,000	450,000	450,000	450,000
Resurfacing	150,000	150,000	150,000	150,000
Barefoot Bridge Painting	200,000	0	0	0
Underground Utilities	75,000	80,000	80,000	80,000
Beach Access Improvements	<u>80,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Total	<u>\$1,005,000</u>	<u>\$905,000</u>	<u>\$905,000</u>	<u>\$905,000</u>

BEACH NOURISHMENT

This fund, which was established during FY 1995, was to account for the City's share of the \$22.5 million Army Corps of Engineers Beach Nourishment Project. The funding for this project came from the issuance of General Obligation Bonds for a period of 10 years that were paid off during FY 2006.

During FY 2008, the city provided the Army Corps of Engineers with the local funds for another major beach renourishment project completed in 2008. The new project was estimated to be \$10,720,000 and was administered by the Army Corps of Engineers and the City has budgeted \$50,000 to maintain the sand fencing and monitor the beach profile.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for financial resources to be used for capital asset replacements, acquisition, and construction. The only project budgeted for 2010 is the final funding of the J. Bryan Floyd Community Center. This project is estimated at \$4,000,000 over FY 2009 and FY 2010 of which \$1,200,000 will be expended in FY 2010.

No additional specific projects have been identified for the next five years. However, the City continues to explore the possibility of expanding facilities across the waterway.

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 \$675,000 of equipment to be purchased in FY 2010.

Equipment outlay for fiscal years FY 2011 through FY 2014 is projected as follows:

<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
\$570,000	\$695,000	\$695,000	\$505,000

STORM WATER DRAINAGE FUND

The Storm Water Drainage Fund was established by adoption of the Stormwater 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.

Capital outlay is projected to be \$2,075,000 for FY 2010. This amount is for construction of various aspects of the drainage projects as outlined in the 15-year plan and will account for the final spending of fund balance. It will take three years to pay off the 2004 Bond before Phase II of the 15-year plan can be started.

AQUATIC CENTER FUND

The Aquatic Center Fund was established in FY 2003. This fund will record the third full fiscal year of operation of the new Aquatic & Fitness Center.

No new capital has been budgeted for this fund for FY 2010 since the center and its equipment are relatively new.

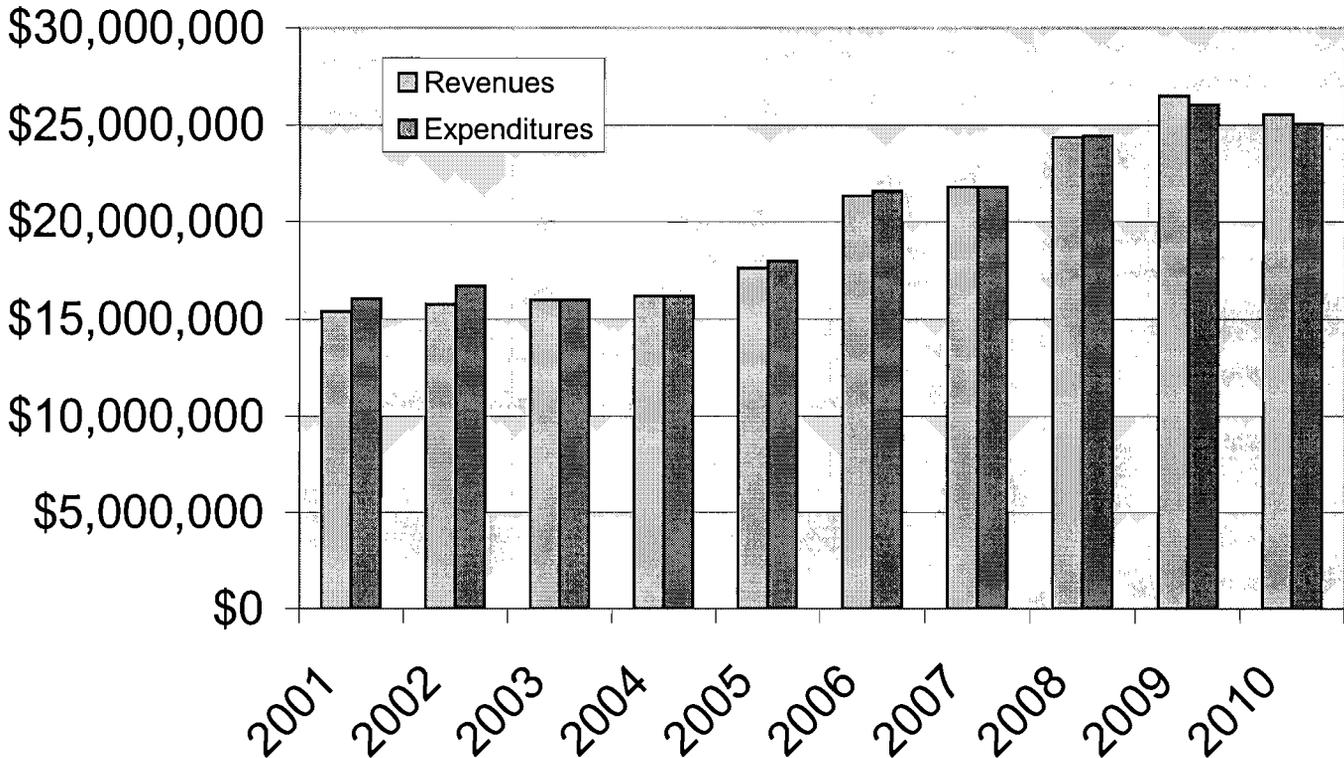
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GENERAL FUND SUMMARY

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GENERAL FUND

REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



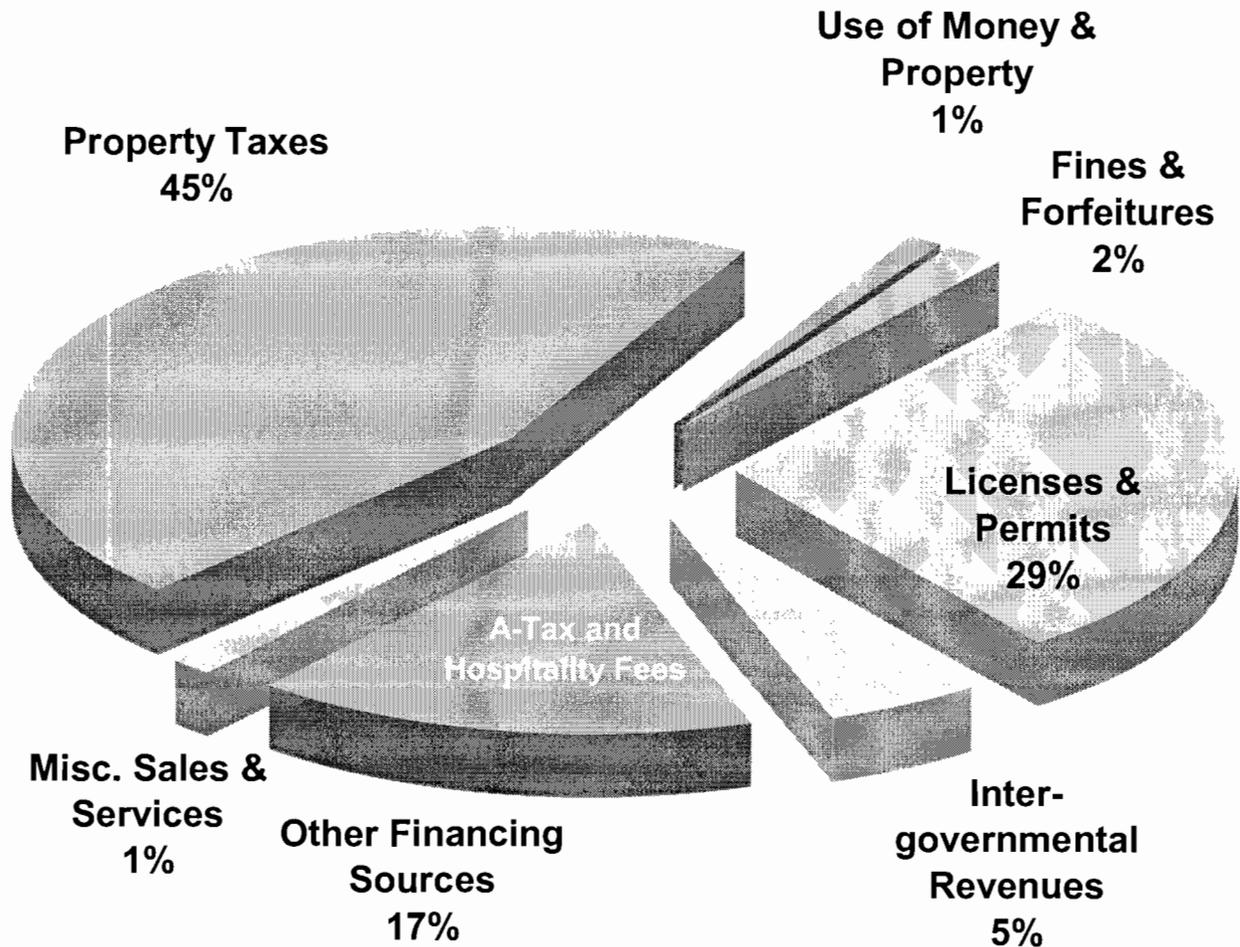
The graph above illustrates a reversal from budgeted deficits from FY2005 through 2008, to a surplus for FY2009 and FY2010. Over the last 10 years, the City has experienced growth in its fund balance as a result of excess revenues. The General Fund's fund balance is projected to be \$10,652,110 by the end of FY2009. 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.

Property taxes continue to show good growth while business license fees and building permits have begun to decline based on the previous year's actuals. Local hospitality and accommodations fees (1% and 1 1/2% respectively) have shown some decline due to the current recession. Other major revenues such as franchise fees continue to remain the same.

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 has again become the highest source of revenues at 45%. Licenses and Permits is now the second significant revenue source making up 29% of the FY2010 budget. The adoption of the 1% Hospitality Fee has improved the General Fund's overall financial picture. 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. There was no change in the millage rate for FY2010.

SUMMARY OF REVENUE GENERAL FUND

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
Current Property Taxes	\$ 8,312,388	\$ 9,337,950	\$ 10,410,000	\$ 10,985,411	\$ 11,350,000
Delinquent Property Taxes	173,607	166,898	205,000	200,000	205,000
Licenses & Permits	9,208,744	7,368,349	8,610,500	7,321,253	7,363,500
Fines & Forfeitures	946,704	498,924	599,000	700,000	509,000
Use of Money & Property	681,250	402,030	485,000	315,000	300,000
Intergovernmental Revenues	1,105,563	1,409,884	1,214,964	1,344,600	1,246,600
Sales & Services	355,487	298,351	300,500	287,750	298,000
Miscellaneous	52,052	120,687	25,000	105,000	25,000
Other Financing Sources	<u>4,465,392</u>	<u>4,558,028</u>	<u>4,664,100</u>	<u>4,440,000</u>	<u>4,333,321</u>
TOTAL	<u>\$ 25,301,187</u>	<u>\$ 24,161,101</u>	<u>\$ 26,514,064</u>	<u>\$ 25,699,014</u>	<u>\$ 25,630,421</u>

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2010

	FY 2007 ACTUAL 30.5 MILS	FY 2008 ACTUAL 30.5 MILS	FY 2009 BUDGETED 32.2 MILS	FY 2009 ESTIMATED 32.2 MILS	FY 2010 BUDGETED 32.2 MILS
Real & Personal Property	\$ 8,509,443	\$ 9,580,573	\$ 10,610,000	\$ 11,235,411	\$ 11,650,000
Estimated Non-Collectible	<u>(197,055)</u>	<u>(242,623)</u>	<u>(200,000)</u>	<u>(250,000)</u>	<u>(300,000)</u>
TOTAL CURRENT	<u>\$ 8,312,388</u>	<u>\$ 9,337,950</u>	<u>\$ 10,410,000</u>	<u>\$ 10,985,411</u>	<u>\$ 11,350,000</u>
Delinquent Property Taxes	103,520	83,010	135,000	115,000	115,000
Tax Penalties	<u>70,087</u>	<u>83,888</u>	<u>70,000</u>	<u>85,000</u>	<u>90,000</u>
TOTAL DELINQUENT	<u>\$ 173,607</u>	<u>\$ 166,898</u>	<u>\$ 205,000</u>	<u>\$ 200,000</u>	<u>\$ 205,000</u>
TOTAL TAX REVENUE	<u>\$ 8,485,995</u>	<u>\$ 9,504,848</u>	<u>\$ 10,615,000</u>	<u>\$ 11,185,411</u>	<u>\$ 11,555,000</u>

**FISCAL YEAR ENDING JUNE 30, 2010
DETAIL OF REVENUE
GENERAL FUND**

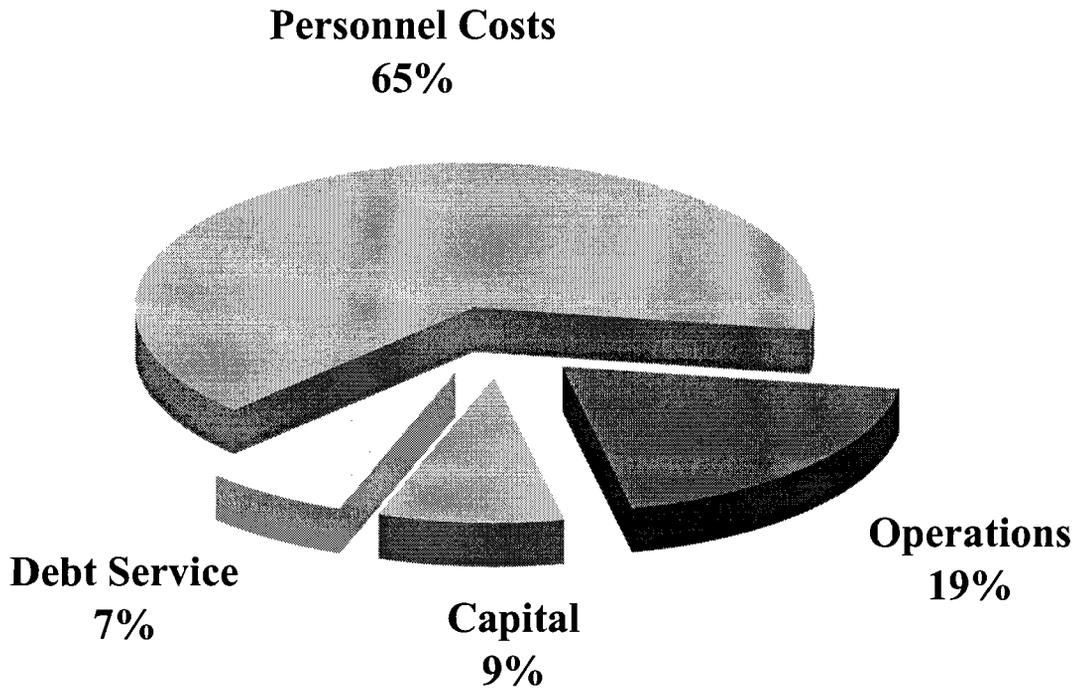
	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
Beginning Fund Balance	\$ 13,181,507	\$ 11,510,836	\$ 11,504,599	\$ 9,690,476	\$ 10,652,110
TAXES:					
Current Taxes	8,312,388	9,337,950	10,410,000	10,985,411	11,350,000
TOTAL CURRENT TAXES:	8,312,388	9,337,950	10,410,000	10,985,411	11,350,000
Delinquent Property Taxes	103,520	83,010	135,000	115,000	115,000
Tax Penalties	70,087	83,888	70,000	85,000	90,000
TOTAL DELINQUENT TAXES:	173,607	166,898	205,000	200,000	205,000
LICENSES & PERMITS:					
Business License Fees	6,535,881	5,260,119	6,250,000	5,200,000	5,150,000
Business License Penalties	72,017	51,782	55,000	50,000	55,000
Building Permits	1,001,340	411,387	600,000	380,000	400,000
Inspection Fees	5,490	3,445	3,500	3,500	3,500
Other Permits	11,690	19,195	7,000	10,000	10,000
Electricity Franchise Fees	1,097,962	1,101,364	1,150,000	1,132,753	1,170,000
Cable Television Franchise Fees	401,741	430,352	450,000	450,000	475,000
Telephone Franchise Fees	-	-	-	-	-
Gas Franchise Fees	82,623	90,705	95,000	95,000	100,000
TOTAL LICENSES & PERMITS	9,208,744	7,368,349	8,610,500	7,321,253	7,363,500
FINES & FORFEITURES:					
Fines / Bail Bonds	1,382,831	845,943	1,100,000	850,000	900,000
Less transfer to State	(524,408)	(477,205)	(600,000)	(478,000)	(490,000)
Seizures	23,524	51,620	30,000	250,000	30,000
Improper Parking Fines	12,248	10,147	9,000	10,000	9,000
Victims Assistance	52,509	68,419	60,000	68,000	60,000
TOTAL FINES & FORFEITURES	946,704	498,924	599,000	700,000	509,000
USE OF MONEY & PROPERTY:					
Interest	556,022	310,524	400,000	110,000	150,000
Property Rental	125,228	91,506	85,000	150,000	150,000
Sale of Property	-	-	-	55,000	-
USE OF MONEY & PROPERTY:	681,250	402,030	485,000	315,000	300,000

FISCAL YEAR ENDING JUNE 30, 2010
DETAIL OF REVENUE
GENERAL FUND

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	315,601	352,211	365,000	357,000	205,000
Homestead Exemption Tax	89,839	93,531	90,000	93,500	95,000
Business Inventory Tax	36,616	36,616	36,600	36,600	36,600
Accommodations Tax	149,907	157,483	160,000	152,500	155,000
Admissions Tax	205,929	203,041	220,000	210,000	205,000
Motor Carrier Tax	17,823	20,270	15,000	15,000	20,000
Alcoholic Beverage Permit Fees	154,389	177,638	180,000	180,000	180,000
Government Grants	106,959	312,094	148,364	300,000	350,000
Horry County Recreation Grant	28,500	57,000	-	-	-
TOTAL INTERGOVERNMENTAL	1,105,563	1,409,884	1,214,964	1,344,600	1,246,600
SALES & SERVICES:					
Miscellaneous	43,095	34,447	35,000	35,000	35,000
GIS Data	-	-	1,500	-	1,500
Fire Protection	129,170	107,326	110,000	110,000	110,000
City Codes and Ordinances	8,129	12,965	10,000	10,000	10,000
Street Work	2,084	3,312	10,000	4,000	10,000
Beach Service Franchise Fees	105,000	60,000	60,000	60,000	60,000
Recreation Fees	68,009	80,301	74,000	68,750	71,500
TOTAL SALES & SERVICES	355,487	298,351	300,500	287,750	298,000
MISCELLANEOUS:					
Insurance Reimbursements	52,052	55,774	25,000	50,000	25,000
Miscellaneous - Other	-	64,913	-	55,000	-
TOTAL MISCELLANEOUS	52,052	120,687	25,000	105,000	25,000
OTHER FINANCING SOURCES:					
Accommodations Tax	1,073,315	1,069,248	1,089,100	1,000,000	758,321
Transfer from Wat/Sew Fund	-	-	-	-	-
Equipment Lease	-	-	-	-	-
Trans. Local Accommodations	1,498,529	1,210,137	1,550,000	1,480,000	1,550,000
Trans. Local Hospitality Fees	1,893,548	2,278,643	2,025,000	1,960,000	2,025,000
TOTAL OTHER FIN. SOURCES:	4,465,392	4,558,028	4,664,100	4,440,000	4,333,321
TOTAL REVENUES:	25,301,187	24,161,101	26,514,064	25,699,014	25,630,421
TOTAL AVAILABLE RESOURCES:	\$ 38,482,694	\$ 35,671,937	\$ 38,018,663	\$ 35,389,490	\$ 36,282,531

GENERAL FUND EXPENDITURES BY TYPE -- FY2009

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

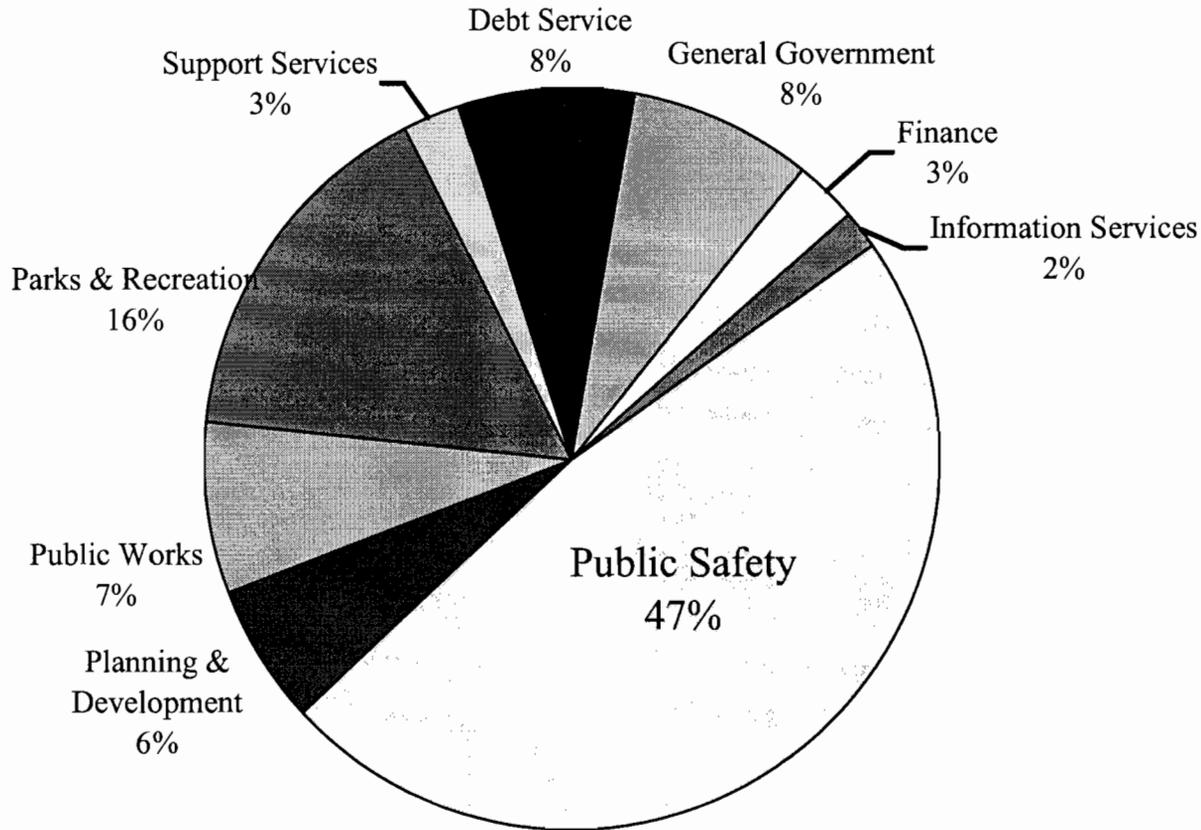
	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
Personnel and Training	\$ 15,285,040	\$ 16,813,266	\$ 18,063,912	\$ 16,874,124	\$ 18,276,623
Maintenance and Operations	5,423,017	5,580,646	5,873,883	5,002,602	5,429,353
Capital Expenditures	9,663,003	5,537,101	4,319,654	4,108,344	2,519,500
Debt Service Expenditures	1,271,311	1,261,309	1,300,842	1,281,342	1,917,636
TOTAL GENERAL FUND	\$ 31,642,371	\$ 29,192,322	\$ 29,558,291	\$ 27,266,412	\$ 28,143,112

* Figures are before the overhead allocation to the Water and Sewer Fund and Solid Waste Fund.

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY2009

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 more than half or 57.0% 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 2007 ACTUAL*	FY 2008 ACTUAL*	FY 2009 BUDGETED*	FY 2009 ESTIMATED*	FY 2010 BUDGETED*
General Government	5,849,880	3,617,400	2,043,912	1,826,443	2,002,204
Finance	630,710	764,024	725,353	721,603	735,151
Information Services	396,215	445,146	414,604	343,063	395,967
Public Safety	11,638,657	12,189,635	12,575,709	11,714,487	12,012,483
Planning and Development	1,473,245	1,288,079	1,652,716	1,416,356	1,535,897
Public Works	2,992,444	1,994,597	2,060,075	1,989,785	1,865,360
Parks and Recreation	2,089,402	3,598,315	4,865,793	4,385,525	3,957,118
Support Services	640,745	822,964	753,592	667,727	665,665
Debt Service	1,271,311	1,261,309	1,300,842	1,281,342	1,917,636
TOTAL GENERAL FUND	<u>26,982,609</u>	<u>25,981,469</u>	<u>26,392,596</u>	<u>24,346,331</u>	<u>25,087,481</u>

* Figures are net of the overhead allocation to the Water and Sewer Fund and Solid Waste 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, and the Aquatic Center Fund.

FISCAL YEAR ENDING JUNE 30, 2010
SUMMARY OF EXPENDITURES
GENERAL FUND

DIV. NO.	DIVISION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
210	GENERAL GOVERNMENT SERVICES	4,670,629	2,385,955	717,366	718,625	739,041
211	LEGISLATIVE	66,605	77,837	93,894	82,000	96,743
221	ADMINISTRATIVE	131,823	121,587	150,786	111,160	152,313
232	CITY COURT	344,631	397,678	400,013	368,240	426,928
242	LEGAL	192,548	198,308	135,822	136,973	140,737
251	ECONOMIC DEVELOPMENT	-	-	82,847	-	-
252	HUMAN RESOURCES	443,644	436,035	463,184	409,445	446,442
TOTAL GENERAL GOVERNMENT SERV.		5,849,880	3,617,400	2,043,912	1,826,443	2,002,204
262	INFORMATION SERVICES	396,215	445,146	414,604	343,063	395,967
TOTAL INFORMATION SERVICES		396,215	445,146	414,604	343,063	395,967
342	ACCOUNTING	304,195	390,726	344,431	348,612	329,892
352	REVENUE	326,515	373,298	380,922	372,991	405,259
TOTAL FINANCE		630,710	764,024	725,353	721,603	735,151
411	PUBLIC SAFETY ADMIN.	357,355	361,340	368,320	334,881	319,602
422	UNIFORM PATROL	4,247,676	4,651,396	4,640,102	4,269,033	4,348,993
424	COMMUNITY SERVICES	747,305	824,557	858,243	728,866	724,917
431	DETECTIVES	888,971	859,088	848,254	833,662	857,977
442	COMMUNICATIONS/DETENTION	1,033,541	1,086,436	1,084,415	1,011,021	1,081,975
444	RECORDS	265,422	279,222	290,608	268,487	263,441
445	VICTIM RIGHTS ADVOCATE	60,234	59,731	70,445	62,478	80,012
452	PUBLIC SAFETY TRAINING	200,213	224,465	261,203	182,958	157,428
453	FIRE / RESCUE	2,865,592	2,772,760	3,080,487	2,955,762	3,205,250
454	FIRE PREVENTION/INSPECTION	312,348	320,630	323,632	317,339	322,888
TOTAL PUBLIC SAFETY		10,978,657	11,439,625	11,825,709	10,964,487	11,362,483
521	PLANNING	768,952	685,492	833,711	798,191	859,487
522	BUILDING	704,293	602,587	819,005	618,165	676,410
TOTAL PLANNING & DEVELOPMENT		1,473,245	1,288,079	1,652,716	1,416,356	1,535,897
652	STREETS / DRAINAGE	1,868,444	1,994,597	2,060,075	1,989,785	1,865,360
TOTAL PUBLIC WORKS		1,868,444	1,994,597	2,060,075	1,989,785	1,865,360
741	RECREATION	678,795	856,658	1,275,915	936,476	1,090,879
754	PARKS / GROUNDS	1,410,607	1,216,657	1,789,878	1,649,049	1,366,239
TOTAL PARKS AND RECREATION		2,089,402	2,073,315	3,065,793	2,585,525	2,457,118
822	PURCHASING	161,713	176,407	196,353	181,614	182,307
832	FLEET MAINTENANCE	227,250	291,896	263,568	253,498	267,632
842	CUSTODIAL/FACILITY MAINT.	251,782	354,661	293,671	232,615	215,726
TOTAL SUPPORT SERVICES		640,745	822,964	753,592	667,727	665,665
911	DEBT SERVICE	1,271,311	1,261,309	1,300,842	1,281,342	1,917,636
915	OTHER FINANCING USES	1,784,000	2,275,000	2,550,000	2,550,000	2,150,000
TOTAL GENERAL FUND EXPENDITURES		26,982,609	25,981,459	26,392,596	24,346,331	25,087,481

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.

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

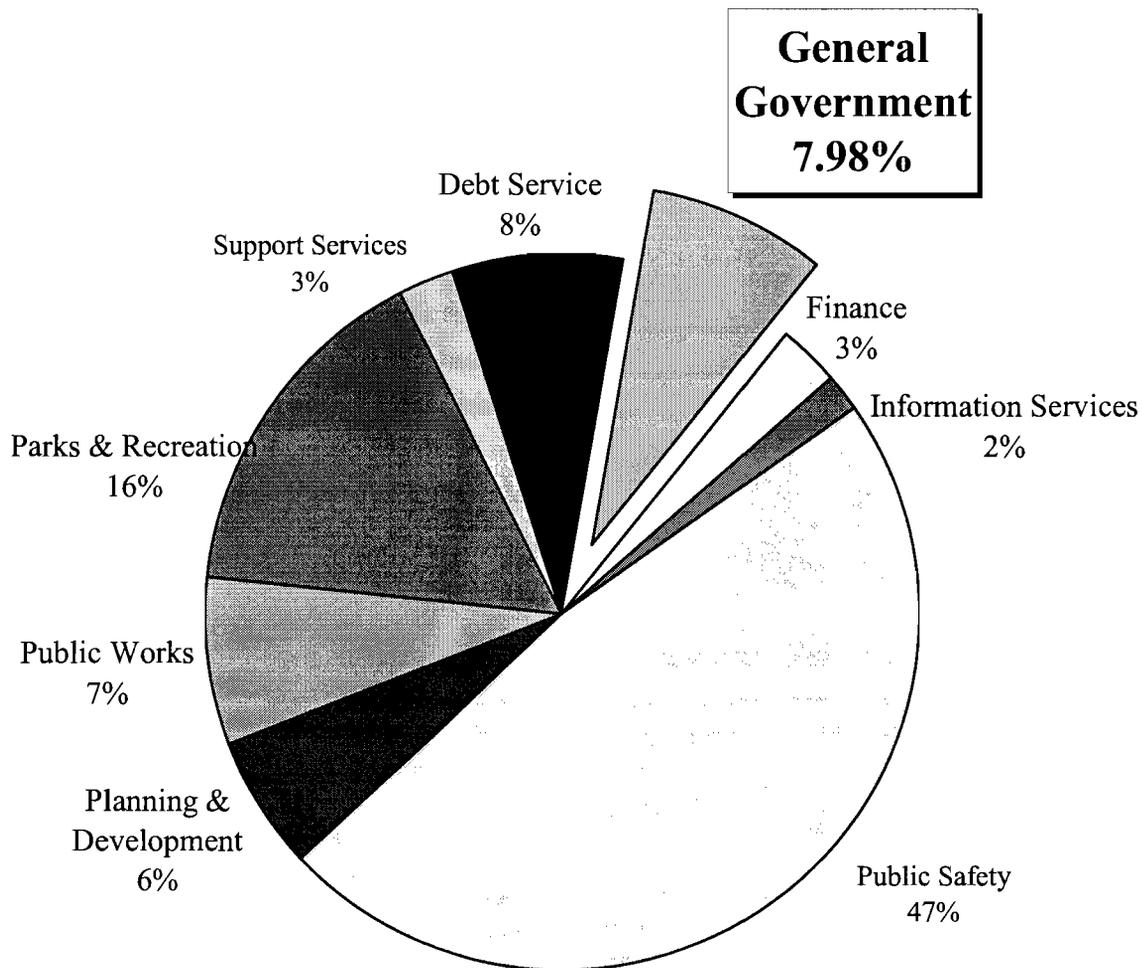
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GENERAL FUND

GENERAL GOVERNMENT SERVICES DEPARTMENT

The General Government Services Department includes 5 divisions: 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 7.98% of the overall resources appropriated in the General Fund for FY2010.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 7.3% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2010
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	8
ADMINISTRATIVE	2 ¹	2	2	2	2
CITY COURT	4	5 ²	5	5	5
LEGAL	2	2	2	2	2
ECONOMIC DEVELOPMENT	0	0	1 ⁵	1 ⁵	0 ⁶
HUMAN RESOURCES	7 ^{1,3}	10 ⁴	10	10	10
TOTAL	<u>23</u>	<u>27</u>	<u>28</u>	<u>28</u>	<u>27</u>

Footnotes:

- ¹ Grants/Special Projects Coordinator added in FY2004, then transferred to Human Resources Division in FY2006.
- ² Assistant Clerk of Court increased from part-time to full-time in FY2005, again by Budget Amendment during FY2007.
- ³ Transferred Secretary/Receptionist from Records 444 during FY2006.
- ⁴ Risk Manager, Public Information Officer, and an Administrative Assistant I added in FY2007.
- ⁵ Economic Development Manager added in FY2008.
- ⁶ Economic Development Manager not budgeted in FY2010.

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 \$2,002,204, the Water and Sewer Fund \$1,007,613, the Solid Waste Fund \$200,496, the Beach Services Fund \$178,248, and the Aquatic Center Fund \$123,401. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, and Aquatic Center 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	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
210	GENERAL GOVT. SERVICES	7,295,000	3,079,619	1,406,600	1,409,069	1,449,100
211	LEGISLATIVE	148,006	172,971	208,653	182,223	214,983
221	ADMINISTRATIVE	292,939	270,193	335,081	247,021	338,474
232	CITY COURT	344,631	397,678	400,013	368,240	426,928
242	LEGAL	427,886	440,685	301,827	304,384	312,750
251	ECONOMIC DEVELOPMENT	-	-	82,847	-	-
252	HUMAN RESOURCES	652,418	750,654	798,594	705,940	769,727
TOTAL EXPENDITURES		<u>\$ 9,160,880</u>	<u>\$ 5,111,800</u>	<u>\$ 3,533,615</u>	<u>\$ 3,216,877</u>	<u>\$ 3,511,962</u>
GENERAL GOVT. OVERHEAD		<u>(3,311,000)</u>	<u>(1,494,400)</u>	<u>(1,489,703)</u>	<u>(1,390,434)</u>	<u>(1,509,758)</u>
NET GENERAL GOVERNMENT		<u>\$ 5,849,880</u>	<u>\$ 3,617,400</u>	<u>\$ 2,043,912</u>	<u>\$ 1,826,443</u>	<u>\$ 2,002,204</u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY2009 departmental goals and priorities. Several of these goals are ongoing and will continue into future years.

- Expand Beach Services in order make it profitable for the Summer of 09.
- Promote the City and its tourist based economy through the North Myrtle Beach Chamber of Commerce, various festivals, and advertising.
- Continue to expand the city through quality annexation.

The following goals have been added for FY2010:

- 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

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 65,699	\$ 102,191	\$ 97,000	\$ 94,000	\$ 95,000
024	UNEMPLOYMENT INSURANCE	28,380	22,799	25,000	22,000	25,000
030	TRAINING	200	5,500	10,000	1,500	6,400
050	AWARDS	<u>56,586</u>	<u>33,334</u>	<u>16,000</u>	<u>12,000</u>	<u>15,000</u>
	* SUBTOTAL PERSONNEL *	<u>150,865</u>	<u>163,824</u>	<u>148,000</u>	<u>129,500</u>	<u>141,400</u>
111	MATERIALS/SUPPLIES	49,855	11,836	15,000	5,000	10,000
113	PRINTING/BINDING	25,935	47,416	25,000	25,000	25,000
120	COMMUNICATIONS	91,708	96,477	99,000	97,000	95,000
121	UTILITIES	277,461	291,459	240,000	270,000	275,000
130	CONTRACTUAL SERVICES	52,323	79,751	45,200	53,788	45,200
131	REPAIRS/MAINTENANCE	70,336	76,374	94,400	72,000	75,000
132	PROFESSIONAL SERVICES	100,996	63,946	50,000	48,000	50,000
140	SUBSCRIPTIONS/DUES	58,429	65,495	70,000	58,000	70,000
143	ELECTIONS	-	7,050	-	-	7,500
160	SCMIRF LIAB. INSURANCE	500,660	512,013	620,000	650,781	655,000
189	OTHER GOV'T AGENCIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>1,227,703</u>	<u>1,251,817</u>	<u>1,258,600</u>	<u>1,279,569</u>	<u>1,307,700</u>
300	LAND	5,896,574	1,663,978	-	-	-
380	FURN. / OFFICE EQUIPMENT	<u>19,858</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>5,916,432</u>	<u>1,663,978</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 7,295,000</u>	<u>\$ 3,079,619</u>	<u>\$ 1,406,600</u>	<u>\$ 1,409,069</u>	<u>\$ 1,449,100</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	2,484,528	552,100	492,310	493,174	507,185
	SOLID WASTE FUND 6%	83,906	84,938	84,396	84,544	86,946
	BEACH SERVICES FUND 4%	-	-	56,264	56,363	57,964
	AQUATIC CENTER FUND 4%	<u>55,937</u>	<u>56,626</u>	<u>56,264</u>	<u>56,363</u>	<u>57,964</u>
	**LESS OVERHEAD TOTAL **	<u>2,624,371</u>	<u>693,664</u>	<u>689,234</u>	<u>690,444</u>	<u>710,059</u>
TOTAL NET GENERAL FUND		<u>\$ 4,670,629</u>	<u>\$ 2,385,955</u>	<u>\$ 717,366</u>	<u>\$ 718,625</u>	<u>\$ 739,041</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 an increase of 3.0% over last year. The majority of the increase is due to increases in utilities and insurance increases for general liability, property and auto.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 100,490	\$ 110,386	\$ 116,152	\$ 113,603	\$ 114,639
014	OVERTIME	142	31	300	-	-
021	FICA	7,573	8,049	8,734	8,520	8,598
022	EMPLOYEE RETIREMENT	3,072	2,785	3,040	3,040	3,143
023	EMPLOYEE INSURANCE	5,870	7,781	46,200	30,000	57,600
030	TRAINING	15,228	15,330	15,000	8,000	12,000
040	WORKERS COMPENSATION	1,353	1,134	1,595	1,150	1,571
050	AWARDS	227	285	232	326	232
	* SUBTOTAL PERSONNEL *	<u>133,955</u>	<u>145,781</u>	<u>191,253</u>	<u>164,639</u>	<u>197,783</u>
111	MATERIALS/SUPPLIES	3,707	13,270	3,000	3,500	3,000
112	OFFICE SUPPLIES	278	157	1,000	150	300
113	PRINTING/BINDING	32	-	100	-	100
120	COMMUNICATIONS	1,708	1,561	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	-	-	300	-	300
132	PROFESSIONAL SERVICES	2,308	2,842	6,000	7,276	5,000
140	SUBSCRIPTIONS/DUES	1,311	2,328	2,500	2,350	4,000
141	TRAVEL / BUSINESS	1,989	2,458	2,000	500	2,000
142	ADVERTISING	1,679	139	1,000	84	1,000
152	DAMAGE CLAIMS	1,039	4,435	-	2,224	-
	* SUBTOTAL OPERATING *	<u>14,051</u>	<u>27,190</u>	<u>17,400</u>	<u>17,584</u>	<u>17,200</u>
	** TOTAL EXPENDITURES **	<u>\$ 148,006</u>	<u>\$ 172,971</u>	<u>\$ 208,653</u>	<u>\$ 182,223</u>	<u>\$ 214,983</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	66,601	77,837	83,461	72,890	85,993
	SOLID WASTE FUND 6%	8,880	10,378	12,519	10,933	12,899
	BEACH SERVICES FUND 5%	-	-	10,433	9,111	10,749
	AQUATIC CENTER FUND 4%	5,920	6,919	8,346	7,289	8,599
	**LESS OVERHEAD TOTAL **	<u>81,401</u>	<u>95,134</u>	<u>114,759</u>	<u>100,223</u>	<u>118,240</u>
TOTAL NET GENERAL FUND		<u>\$ 66,605</u>	<u>\$ 77,837</u>	<u>\$ 93,894</u>	<u>\$ 82,000</u>	<u>\$ 96,743</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	\$ 39,281
Mayor	1	elected	19,123
Council Members	6	elected	56,232
Longevity	-		-
TOTALS	8		<u>\$ 114,636</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.0% increase is due to expected growth in personnel expenditures and dues.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 156,388	\$ 166,453	\$ 173,766	\$ 173,766	\$ 179,396
014	OVERTIME	560	349	500	-	300
015	SPECIAL ALLOWANCE	7,200	7,200	7,200	7,200	7,200
021	FICA	11,058	11,471	11,938	12,164	12,579
022	EMPLOYEE RETIREMENT	29,117	23,110	22,763	22,763	23,501
023	EMPLOYEE INSURANCE	11,155	16,381	14,200	13,271	14,400
030	TRAINING	8,928	4,938	10,000	4,500	8,000
040	WORKERS COMPENSATION	2,649	2,040	2,701	1,841	2,785
050	AWARDS	453	433	463	506	463
	* SUBTOTAL PERSONNEL *	<u>227,508</u>	<u>232,375</u>	<u>243,531</u>	<u>236,011</u>	<u>248,624</u>
111	MATERIALS/SUPPLIES	973	376	3,200	800	2,000
112	OFFICE SUPPLIES	860	1,398	500	600	500
113	PRINTING/BINDING	-	-	800	-	-
120	COMMUNICATIONS	965	991	2,000	1,200	1,500
130	CONTRACTUAL SERVICES	5,898	5,548	4,000	5,200	5,000
131	REPAIRS/MAINTENANCE	-	-	800	-	600
132	PROFESSIONAL SERVICES	-	20	250	-	250
140	SUBSCRIPTIONS/DUES	2,129	2,459	3,000	2,460	3,000
141	TRAVEL / BUSINESS	3,297	504	2,000	750	2,000
142	ADVERTISING	-	31	-	-	-
190	CONTINGENT	51,309	26,491	75,000	-	75,000
	* SUBTOTAL OPERATING *	<u>65,431</u>	<u>37,818</u>	<u>91,550</u>	<u>11,010</u>	<u>89,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 292,939</u>	<u>\$ 270,193</u>	<u>\$ 335,081</u>	<u>\$ 247,021</u>	<u>\$ 338,474</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	131,822	121,586	134,033	111,159	135,390
	SOLID WASTE FUND 6%	17,576	16,212	20,105	14,821	20,308
	BEACH SERVICES FUND 5%	-	-	16,754	-	16,924
	AQUATIC CENTER FUND 4%	11,718	10,808	13,403	9,881	13,539
	**LESS OVERHEAD TOTAL **	<u>161,116</u>	<u>148,606</u>	<u>184,295</u>	<u>135,861</u>	<u>186,161</u>
	TOTAL NET GENERAL FUND	<u>\$ 131,823</u>	<u>\$ 121,587</u>	<u>\$ 150,786</u>	<u>\$ 111,160</u>	<u>\$ 152,313</u>

DIVISION 221 ADMINISTRATIVE

DIVISION NARRATIVE

This division provides for the City Manager and an Executive Secretary. 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.

The Executive Secretary provides secretarial services for the Mayor, City Council, City Manager, and City Attorney.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Manager	1	contract	\$ 119,818
Executive Secretary	1	15	52,945
Longevity	-		<u>6,633</u>
TOTAL	2		<u>\$ 179,396</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.0% increase is due to expected growth in personnel expenditures and contractual services.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 211,753	\$ 242,776	\$ 247,344	\$ 235,500	\$ 261,663
012	SALARY, PART-TIME	8,059	11,294	12,000	1,921	6,000
014	OVERTIME	10,046	6,745	6,000	6,000	6,000
021	FICA	15,770	17,558	19,106	17,283	19,430
022	EMPLOYEE RETIREMENT	22,156	22,675	25,334	24,150	26,766
023	EMPLOYEE INSURANCE	20,791	31,823	26,400	32,000	36,000
030	TRAINING	825	1,648	4,000	3,800	3,200
040	WORKERS COMPENSATION	3,185	3,099	3,980	2,713	4,105
050	AWARDS	1,143	1,375	1,374	1,028	1,789
	* SUBTOTAL PERSONNEL *	<u>293,728</u>	<u>338,993</u>	<u>345,538</u>	<u>324,395</u>	<u>364,953</u>
110	CLOTHING/UNIFORMS	39	473	425	425	425
111	MATERIALS/SUPPLIES	14,749	11,926	8,500	4,500	8,500
112	OFFICE SUPPLIES	995	3,367	1,000	1,250	1,000
113	PRINTING/BINDING	1,327	671	1,500	770	1,500
120	COMMUNICATIONS	4,892	4,185	6,000	4,800	6,000
130	CONTRACTUAL SERVICES	84	2,415	3,500	2,200	3,500
131	REPAIRS/MAINTENANCE	10,045	4,267	2,000	200	2,000
132	PROFESSIONAL SERVICES	6,322	17,520	18,250	17,500	18,250
140	SUBSCRIPTIONS/DUES	1,904	2,679	2,300	2,200	2,300
141	TRAVEL / BUSINESS	9,538	8,155	10,500	10,000	10,500
142	ADVERTISING	1,008	3,027	500	-	500
	* SUBTOTAL OPERATING *	<u>50,903</u>	<u>58,685</u>	<u>54,475</u>	<u>43,845</u>	<u>54,475</u>
380	OFFICE FURNITURE	-	-	-	-	7,500
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 344,631</u>	<u>\$ 397,678</u>	<u>\$ 400,013</u>	<u>\$ 368,240</u>	<u>\$ 426,928</u>

DIVISION 232 CITY COURT

DIVISION NARRATIVE

This division provides for a City Judge, a Clerk of Court & Ministerial Judge, an Assistant Clerk of Court/Associate Judge, two Assistant Clerks of Court and one part-time Court Cashier to collect fines.

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 8,800 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 Clerk of Court/Associate Judge assists in maintaining court records and documents as well as performing various clerical functions for the division. The Clerks 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	\$ 76,582
Clerk of Court & Municipal Judge	1	21	63,021
Assistant Clerk of Court/Associate Judge	1	15	35,708
Assistant Clerk of Court	2	15	80,901
Longevity	-		<u>5,450</u>
TOTAL	5		<u>\$ 261,662</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 expected growth in personnel and capital expenditures.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 140,662	\$ 140,191	\$ 139,210	\$ 143,000	\$ 146,285
014	OVERTIME	27	-	500	500	500
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	9,396	9,230	9,850	9,615	9,835
022	EMPLOYEE RETIREMENT	15,802	14,263	15,508	15,929	15,706
023	EMPLOYEE INSURANCE	11,159	14,713	13,200	13,533	14,400
030	TRAINING	3,533	1,608	4,500	3,500	3,600
040	WORKERS COMPENSATION	1,764	1,527	1,914	1,305	2,011
050	AWARDS	453	433	463	506	463
	* SUBTOTAL PERSONNEL *	<u>189,096</u>	<u>188,265</u>	<u>191,445</u>	<u>194,188</u>	<u>199,100</u>
111	MATERIALS/SUPPLIES	5,101	6,873	1,500	2,176	1,500
112	OFFICE SUPPLIES	1,613	2,417	1,500	1,050	1,500
120	COMMUNICATIONS	2,614	2,039	2,500	2,750	2,650
130	CONTRACTUAL SERVICES	25,084	1,242	30,000	30,000	30,000
131	REPAIRS/MAINTENANCE	-	901	-	-	-
132	PROFESSIONAL SERVICES	154,410	199,137	60,000	60,000	63,000
140	SUBSCRIPTIONS/DUES	13,358	11,920	12,882	12,500	13,000
141	TRAVEL / BUSINESS	574	3,640	2,000	1,600	2,000
152	DAMAGE CLAIMS				120	-
170	LEGAL	36,036	24,251	-	-	-
	* SUBTOTAL OPERATING *	<u>238,790</u>	<u>252,420</u>	<u>110,382</u>	<u>110,196</u>	<u>113,650</u>
	** TOTAL EXPENDITURES **	<u>\$ 427,886</u>	<u>\$ 440,685</u>	<u>\$ 301,827</u>	<u>\$ 304,384</u>	<u>\$ 312,750</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	192,550	198,309	120,731	121,754	125,100
	SOLID WASTE FUND 6%	25,673	26,441	18,110	18,263	18,765
	BEACH SERVICES FUND 5%	-	-	15,091	15,219	15,638
	AQUATIC CENTER FUND 4%	17,115	17,627	12,073	12,175	12,510
	**LESS OVERHEAD TOTAL **	<u>235,338</u>	<u>242,377</u>	<u>166,005</u>	<u>167,411</u>	<u>172,013</u>
TOTAL NET GENERAL FUND		<u>\$ 192,548</u>	<u>\$ 198,308</u>	<u>\$ 135,822</u>	<u>\$ 136,973</u>	<u>\$ 140,737</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	\$ 98,017
Legal Assistant	1	18	48,268
Longevity	-		-
TOTAL	2		<u>\$ 146,285</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.6% increase is due to expected growth in personnel expenditures and an increase in professional services for engaging outside legal counsel to handle various civil lawsuits against the City.

01-5-251 ECONOMIC DEVELOPMENT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 55,000	\$ -	\$ -
021	FICA	-	-	3,850	-	-
022	EMPLOYEE RETIREMENT	-	-	4,400	-	-
023	EMPLOYEE INSURANCE	-	-	6,600	-	-
030	TRAINING	-	-	2,000	-	-
040	WORKERS COMPENSATION	-	-	765	-	-
050	AWARDS	-	-	232	-	-
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>-</u>	<u>72,847</u>	<u>-</u>	<u>-</u>
111	MATERIALS/SUPPLIES	-	-	3,500	-	-
112	OFFICE SUPPLIES	-	-	1,000	-	-
120	COMMUNICATIONS	-	-	1,000	-	-
140	SUBSCRIPTIONS/DUES	-	-	1,000	-	-
141	TRAVEL / BUSINESS	-	-	2,000	-	-
142	ADVERTISING	-	-	1,500	-	-
	* SUBTOTAL OPERATING *	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,847</u>	<u>\$ -</u>	<u>\$ -</u>

DIVISION 251 ECONOMIC DEVELOPMENT

DIVISION NARRATIVE

This division provides for an Economic Development Director for the City. Under little or no direct supervision, provides management and leadership in the creation and implementation of economic development strategies for the City of North Myrtle Beach. Performs related administrative and professional work as required.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Economic Development Director	-	28	\$ -
Longevity	-		-
TOTAL	0		\$ -

BUDGET ANALYSIS

This division was not funded for FY2010

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 437,022	\$ 504,202	\$ 518,419	\$ 452,000	\$ 535,009
012	SALARY, PART-TIME	9,831	12,041	18,750	13,500	15,000
014	OVERTIME	324	80	-	104	-
015	SPECIAL ALLOWANCE	12,250	9,650	10,800	7,225	9,900
021	FICA	31,474	37,021	38,260	33,058	39,051
022	EMPLOYEE RETIREMENT	39,681	41,613	49,411	42,950	50,826
023	EMPLOYEE INSURANCE	47,014	69,399	59,400	57,732	64,800
030	TRAINING	5,283	8,555	24,000	6,000	15,440
040	WORKERS COMPENSATION	6,485	7,192	7,383	5,553	7,535
050	AWARDS	2,440	2,284	3,316	2,294	2,316
	* SUBTOTAL PERSONNEL *	<u>591,804</u>	<u>692,037</u>	<u>729,739</u>	<u>620,416</u>	<u>739,877</u>
111	MATERIALS/SUPPLIES	14,593	13,483	11,290	13,003	10,000
112	OFFICE SUPPLIES	9,843	6,954	8,150	3,000	6,000
113	PRINTING/BINDING	4,003	1,005	4,000	4,258	2,000
120	COMMUNICATIONS	7,399	7,193	1,450	5,000	1,450
130	CONTRACTUAL SERVICES	2,750	2,861	1,550	6,138	1,550
131	REPAIRS/MAINTENANCE	-	84	250	-	250
132	PROFESSIONAL SERVICES	915	12,316	30,600	45,100	600
140	SUBSCRIPTIONS/DUES	8,053	5,999	7,565	6,000	6,000
141	TRAVEL / BUSINESS	3,686	1,702	3,000	3,000	1,000
142	ADVERTISING	9,372	7,020	1,000	25	1,000
	* SUBTOTAL OPERATING *	<u>60,614</u>	<u>58,617</u>	<u>68,855</u>	<u>85,524</u>	<u>29,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 652,418</u>	<u>\$ 750,654</u>	<u>\$ 798,594</u>	<u>\$ 705,940</u>	<u>\$ 769,727</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	130,484	224,541	159,719	141,188	153,945
	SOLID WASTE FUND 8%	52,193	60,052	63,888	56,475	61,578
	BEACH SERVICES FUND 10%	-	-	79,859	70,594	76,973
	AQUATIC CENTER FUND 4%	26,097	30,026	31,944	28,238	30,789
	**LESS OVERHEAD TOTAL **	<u>208,774</u>	<u>314,619</u>	<u>335,410</u>	<u>296,495</u>	<u>323,285</u>
TOTAL NET GENERAL FUND		<u>\$ 443,644</u>	<u>\$ 436,035</u>	<u>\$ 463,184</u>	<u>\$ 409,445</u>	<u>\$ 446,442</u>

DIVISION 252 HUMAN RESOURCES

DIVISION NARRATIVE

This division consists of ten (10) 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, the Risk Manager, 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 Risk Manager coordinates all Workmen's Compensation and Property and General Liability claims for the City, and oversees the City's job safety program. 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 as well as statistical typing of the Comprehensive Annual Financial Report, and other documents for the Finance Director. The Secretary/Receptionist greets the public in the main lobby, answers the main switchboard lines, and provide typing and clerical services as needed.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Assistant City Manager	1	33	\$ 101,771
Human Resources Officer	1	24	63,884
Risk Manager	1	24	\$ 56,472
Public Information Officer	1	24	\$ 55,840
Grants/Special Projects Coordinator	1	22	64,958
Human Resources Technician	2	16	88,146
Administrative Assistant II	1	15	40,978
Administrative Assistant I	1	13	34,578
Secretary/Receptionist	1	10	28,382
Longevity	-		-
TOTAL	10		<u>\$ 535,009</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.6% decrease from FY09 budget is due to a decrease in operating expenditures for professional services and supplies.

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GENERAL FUND EXPENDITURES

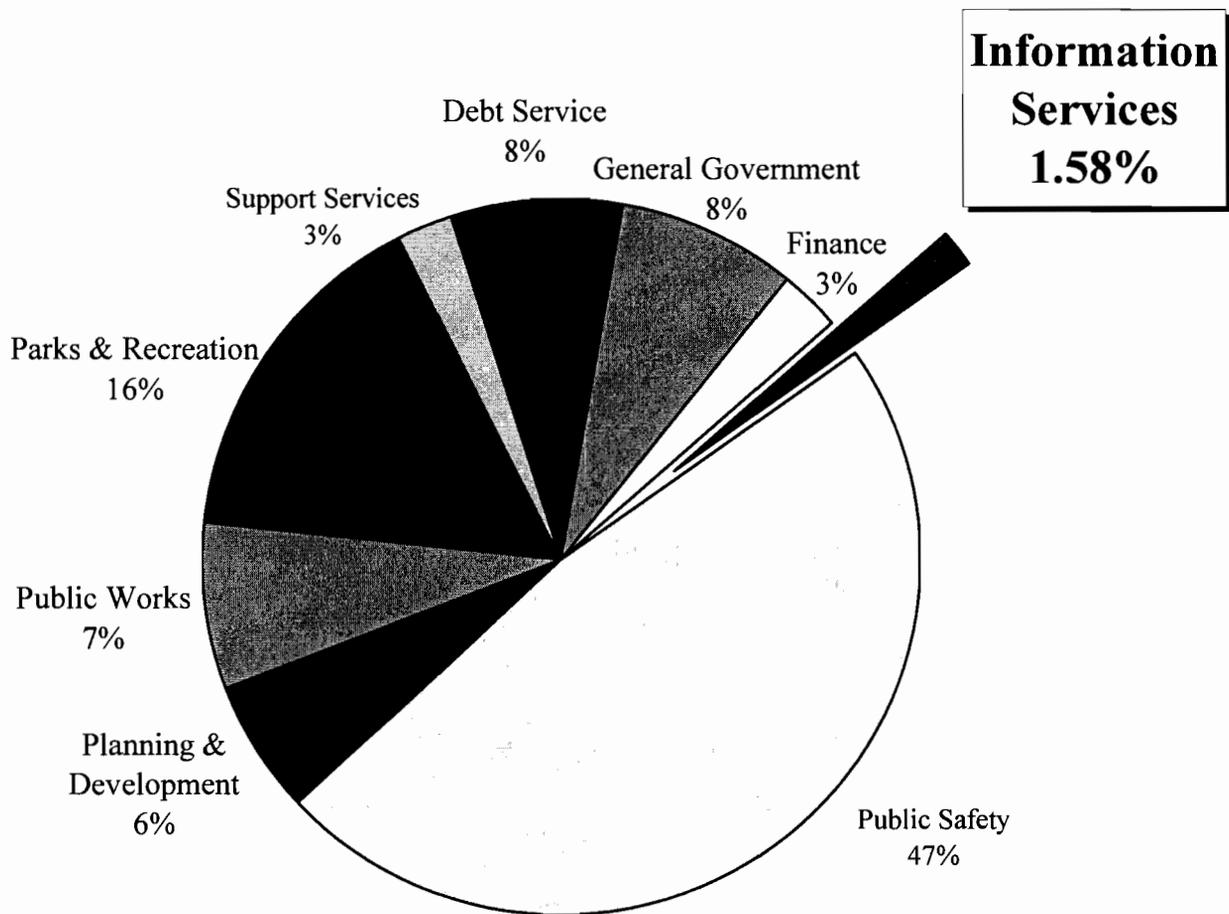
INFORMATION SERVICES

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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 1.58% of the overall resources appropriated in the General Fund for FY2010.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 1.6% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2010
Regular Employees
INFORMATION SERVICES DEPARTMENT

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
INFORMATION SERVICES	<u>5</u>	<u>6</u> ¹	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL	<u><u>5</u></u>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>6</u></u>

Footnotes:

1 Computer Technician added in FY2007.

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 \$395,967; the Water and Sewer Fund \$201,338; the Solid Waste Fund \$40,268, the Beach Services Fund \$20,134, and the Aquatic Center Fund \$13,423. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, and Aquatic Center 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 and 2% for the Aquatic Center 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	<u>FY2007 ACTUAL</u>	<u>FY2008 ACTUAL</u>	<u>FY2009 BUDGETED</u>	<u>FY2009 ESTIMATED</u>	<u>FY2010 BUDGETED</u>
262	INFORMATION SERVICES	<u>675,363</u>	<u>755,570</u>	<u>702,719</u>	<u>581,462</u>	<u>671,130</u>
TOTAL EXPENDITURES		<u>\$ 675,363</u>	<u>\$ 755,570</u>	<u>\$ 702,719</u>	<u>\$ 581,462</u>	<u>\$ 671,130</u>
INFORMATION SERVICES OVERHEAD		<u>(279,148)</u>	<u>(310,424)</u>	<u>(288,115)</u>	<u>(238,399)</u>	<u>(275,163)</u>
NET INFORMATION SERVICES		<u>\$ 396,215</u>	<u>\$ 445,146</u>	<u>\$ 414,604</u>	<u>\$ 343,063</u>	<u>\$ 395,967</u>

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department continues to work toward the accomplishment of its FY2009 goals and priorities. Several of these goals have been realized, while some are being continued as follows:

- Continuation of the Public Safety Records Management system in concert with Horry County. E-Ticketing for Public Safety officers.
- Continuing initiatives using virtualization of storage, servers and desktop computing.
- Continuation of strategic planning for future technology acquisition and adoption.

The Information Services Department continues to explore new ways of increasing customer service levels and productivity in order to create greater efficiencies. The following goals are provided for FY2010:

- Expand and upgrade Channel 15 to effectively provide information to visitors and residents.
- Working with Planning and Development on the evaluation of application software.
- Implementation of processes and procedures identified in the first phase of the strategic plan.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 281,081	\$ 316,971	\$ 332,879	\$ 331,000	\$ 346,982
012	SALARY, PART-TIME	3,824	5,278	12,000	15,000	24,000
014	OVERTIME	7,815	12,243	8,000	5,000	5,000
015	SPECIAL ALLOWANCE	5,300	5,400	5,400	5,400	5,400
021	FICA	20,973	23,903	25,054	26,150	28,011
022	EMPLOYEE RETIREMENT	26,310	31,244	34,088	32,928	33,438
023	EMPLOYEE INSURANCE	32,011	45,273	39,600	43,940	43,200
030	TRAINING	12,384	7,825	14,800	8,500	8,800
040	WORKERS COMPENSATION	4,182	3,784	4,834	3,294	3,760
050	AWARDS	1,158	1,389	1,389	1,773	1,389
	* SUBTOTAL PERSONNEL *	<u>395,038</u>	<u>453,310</u>	<u>478,044</u>	<u>472,985</u>	<u>499,980</u>
111	MATERIALS/SUPPLIES	108,213	80,625	17,500	23,500	18,000
112	OFFICE SUPPLIES	1,430	5,068	3,200	3,000	3,200
113	PRINTING/BINDING	-	52	-	-	-
120	COMMUNICATIONS	2,444	4,655	3,350	4,500	3,350
130	CONTRACTUAL SERVICES	65,491	68,583	45,300	45,300	59,400
131	REPAIRS/MAINTENANCE	11,354	31,901	10,000	8,000	8,000
132	PROFESSIONAL SERVICES	8,974	12,501	15,000	10,000	40,000
140	SUBSCRIPTIONS/DUES	-	858	2,125	1,000	1,200
141	TRAVEL / BUSINESS	120	141	500	144	250
142	ADVERTISING	4,805	2,299	1,200	-	1,000
150	VEHICLE OPERATIONS	157	21	500	1,633	750
151	FUEL	160	292	1,000	400	1,000
	* SUBTOTAL OPERATING *	<u>203,148</u>	<u>206,996</u>	<u>99,675</u>	<u>97,477</u>	<u>136,150</u>
380	FURN. / OFFICE EQUIPMENT	<u>77,177</u>	<u>95,264</u>	<u>125,000</u>	<u>11,000</u>	<u>35,000</u>
	* SUBTOTAL CAPITAL *	<u>77,177</u>	<u>95,264</u>	<u>125,000</u>	<u>11,000</u>	<u>35,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 675,363</u>	<u>\$ 755,570</u>	<u>\$ 702,719</u>	<u>\$ 581,462</u>	<u>\$ 671,130</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	225,119	249,979	210,816	174,438	201,338
	SOLID WASTE FUND 6%	40,522	45,334	42,163	34,888	40,268
	BEACH SERVICES FUND 3%	-	-	21,082	17,444	20,134
	AQUATIC CENTER FUND 2%	<u>13,507</u>	<u>15,111</u>	<u>14,054</u>	<u>11,629</u>	<u>13,423</u>
	**LESS OVERHEAD TOTAL **	<u>279,148</u>	<u>310,424</u>	<u>288,115</u>	<u>238,399</u>	<u>275,163</u>
TOTAL NET GENERAL FUND		<u>\$ 396,215</u>	<u>\$ 445,146</u>	<u>\$ 414,604</u>	<u>\$ 343,063</u>	<u>\$ 395,967</u>

DIVISION 262 INFORMATION SERVICES

DIVISION NARRATIVE

This division provides for six employees: a Director of Information Services, a Network Administrator, a GIS Analyst, a Database Administrator, an E-Government Business Analyst, and a Computer Technician. 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.

The Database Administrator manages the City's databases, 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. 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	\$ 86,553
Network Administrator	1	21	55,457
GIS Analyst	1	21	53,860
E-Government Business Analyst	1	21	53,795
Database Administrator	1	20	48,755
Computer Technician	1	18	45,556
Longevity	-		<u>3,008</u>
TOTAL	6		<u>\$ 346,984</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Server Upgrades - ongoing for annual maintenance of city-wide system	\$ 35,000	380
TOTAL	<u>\$ 35,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 4.5% decrease is due to a decrease in capital, training, and repairs/maintenance.

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GENERAL FUND EXPENDITURES

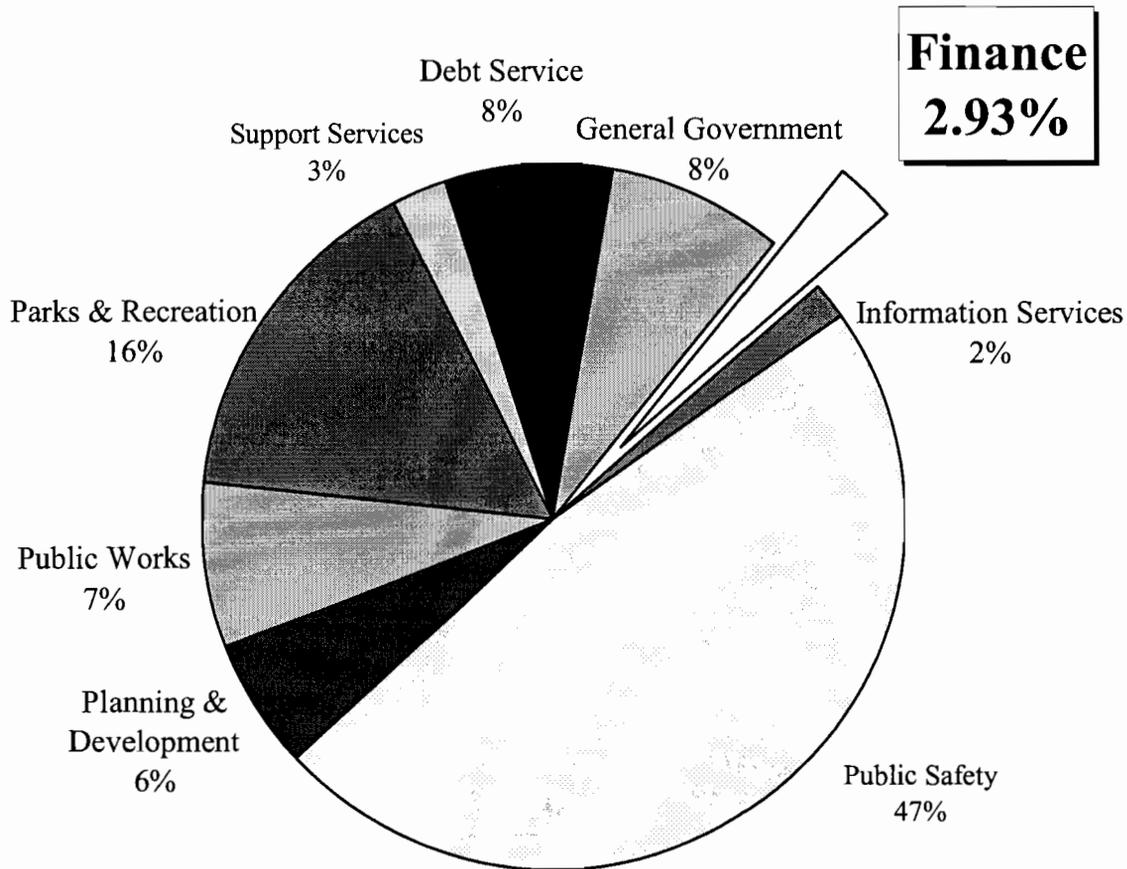
FINANCE

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**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 2.93% of the overall resources appropriated in the General Fund for FY2010.



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 6.8% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2010
Regular Employees
FINANCE DEPARTMENT

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
ACCOUNTING	5	5	6 ³	6	6
REVENUE	<u>4</u>	<u>5</u> ¹	<u>6</u> ²	<u>6</u>	<u>6</u>
TOTAL	<u>9</u>	<u>10</u>	<u>12</u>	<u>12</u>	<u>12</u>

Footnotes:

¹ Cashier added in FY2007.

² Business License Inspector added in FY2008.

³ Accountant - Enterprise Funds added in FY2008.

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, and the Aquatics Center Fund to accomplish the level of services and goals for this department. The General Fund will provide \$735,151, the Water and Sewer Fund \$197,936, the Solid Waste Fund \$39,587, the Beach Services Fund \$65,978, and the Aquatics Center Fund \$26,391. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund and the Aquatics Center 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, 10% for Beach Services Fund, and 4% for the Aquatics Center which correlates to the overall amount of time the divisions will spend on those activities.

SUMMARY OF EXPENDITURES
FINANCE DEPARTMENT

DIV. NO.	DIVISION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
342	ACCOUNTING	536,813	781,452	688,863	697,224	659,784
352	REVENUE	<u>326,515</u>	<u>373,298</u>	<u>380,922</u>	<u>372,991</u>	<u>405,259</u>
TOTAL EXPENDITURES		\$ 863,328	\$ 1,154,750	\$ 1,069,785	\$ 1,070,215	\$ 1,065,043
FINANCE OVERHEAD		(232,618)	(390,726)	(344,432)	(348,612)	(329,892)
NET FINANCE		<u>\$ 630,710</u>	<u>\$ 764,024</u>	<u>\$ 725,353</u>	<u>\$ 721,603</u>	<u>\$ 735,151</u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY2009 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 FY2008.
- Implement the new Automated Workforce Management Solution with biometric time clocks by Kronos.
- Continue to strengthen internal controls through the use of technology.
 - Continue to train and support Finance staff as they gain skills using the new software.
 - Work with other department's staff to ensure they are gaining full benefit from using financial system software.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY2010:

- Prepare an award winning Comprehensive Annual Financial Report for FY2009.
- Monitor financial results and assure cash flow during the current economic downturn.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 311,486	\$ 345,799	\$ 369,511	\$ 360,000	\$ 387,414
012	SALARY, PART-TIME	-	2,345	17,000	5,000	17,000
014	OVERTIME	-	-	-	-	-
015	SPECIAL ALLOWANCE	5,300	5,400	5,400	5,400	5,400
021	FICA	21,161	23,530	28,408	26,460	29,724
022	EMPLOYEE RETIREMENT	28,557	33,964	36,951	36,000	38,741
023	EMPLOYEE INSURANCE	27,961	42,118	39,600	40,340	43,200
030	TRAINING	6,161	11,414	13,000	10,000	10,400
040	WORKERS COMPENSATION	4,179	4,084	5,218	3,556	5,460
050	AWARDS	1,158	1,661	2,125	2,073	2,045
	* SUBTOTAL PERSONNEL *	<u>405,963</u>	<u>470,315</u>	<u>517,213</u>	<u>488,829</u>	<u>539,384</u>
111	MATERIALS/SUPPLIES	10,519	8,571	9,500	6,500	8,250
112	OFFICE SUPPLIES	2,193	2,292	2,000	2,000	2,000
113	PRINTING/BINDING	1,371	807	1,200	500	700
120	COMMUNICATIONS	3,657	2,971	4,200	3,300	3,700
130	CONTRACTUAL SERVICES	21,954	24,659	21,150	39,125	47,150
131	REPAIRS/MAINTENANCE	-	113	500	-	500
132	PROFESSIONAL SERVICES	55,665	42,990	53,000	66,630	53,000
140	SUBSCRIPTIONS/DUES	1,172	1,571	2,100	1,800	2,100
141	TRAVEL / BUSINESS	1,181	1,217	1,000	535	1,000
142	ADVERTISING	3,344	3,728	2,000	1,000	2,000
	* SUBTOTAL OPERATING *	<u>101,056</u>	<u>88,919</u>	<u>96,650</u>	<u>121,390</u>	<u>120,400</u>
380	FURN. / OFFICE EQUIPMENT	29,794	222,218	75,000	87,005	-
	* SUBTOTAL CAPITAL *	<u>29,794</u>	<u>222,218</u>	<u>75,000</u>	<u>87,005</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 536,813</u>	<u>\$ 781,452</u>	<u>\$ 688,863</u>	<u>\$ 697,224</u>	<u>\$ 659,784</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	178,936	312,581	206,659	209,168	197,936
	SOLID WASTE FUND 6%	32,209	46,887	41,332	41,833	39,587
	BEACH SERVICES FUND 10%	-	-	68,886	69,722	65,978
	AQUATIC CENTER FUND 4%	21,473	31,258	27,555	27,889	26,391
	**LESS OVERHEAD TOTAL **	<u>232,618</u>	<u>390,726</u>	<u>344,432</u>	<u>348,612</u>	<u>329,892</u>
TOTAL NET GENERAL FUND		<u>\$ 304,195</u>	<u>\$ 390,726</u>	<u>\$ 344,431</u>	<u>\$ 348,612</u>	<u>\$ 329,892</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. 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. 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 and directly oversees the activities of the Accounts Payable Clerk and the Payroll Clerk.

The Accountant - Enterprise Funds will be responsible for the 4 enterprise Funds of the City. Water & Sewer Utility, Storm Water Drainage Fund, Beach Services Fund and the Aquatic & Fitness Center 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	31	\$ 115,501
Assistant Finance Director	1	28	81,004
Accounting Supervisor	1	23	51,424
Accountant - Enterprise Funds	1	19	45,896
Accounting Clerk	2	13	89,123
Longevity	-		<u>4,465</u>
TOTAL	6		<u>\$ 387,413</u>

BUDGET ANALYSIS

This division provides for an expanded level of service over the previous year's budget. The 4.2% decrease is due to a decrease in capital

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 194,074	\$ 246,195	\$ 255,030	\$ 255,000	\$ 271,569
012	SALARY, PART-TIME	14,170	377	-	-	-
014	OVERTIME	52	76	-	5	-
021	FICA	14,231	16,332	19,126	17,850	20,368
022	EMPLOYEE RETIREMENT	17,838	23,321	26,141	26,011	27,836
023	EMPLOYEE INSURANCE	25,013	42,801	39,600	41,173	43,200
030	TRAINING	120	3,840	2,250	4,562	1,800
040	WORKERS COMPENSATION	3,615	3,357	4,336	2,955	4,617
050	AWARDS	1,173	1,389	1,689	1,520	2,119
	* SUBTOTAL PERSONNEL *	<u>270,286</u>	<u>337,688</u>	<u>348,172</u>	<u>349,076</u>	<u>371,509</u>
110	CLOTHING	230	266	400	250	400
111	MATERIALS/SUPPLIES	9,329	8,577	7,500	3,500	7,500
112	OFFICE SUPPLIES	945	1,596	1,300	1,250	1,300
113	PRINTING/BINDING	1,100	485	2,000	550	2,000
120	COMMUNICATIONS	10,271	7,829	8,500	8,500	8,500
130	CONTRACTUAL SERVICES	5,885	8,841	4,000	4,000	4,000
131	REPAIRS/MAINTENANCE	842	-	1,000	-	500
134	CREDIT CARD FEES	2,448	3,920	1,000	2,790	3,000
140	SUBSCRIPTIONS/DUES	70	241	450	275	450
141	TRAVEL / BUSINESS	108	113	600	300	600
142	ADVERTISING	4,052	1,310	2,000	-	2,000
150	VEHICLE OPERATIONS	1,591	342	1,500	500	1,000
151	FUEL	1,197	1,948	2,500	2,000	2,500
152	DAMAGE CLAIMS	-	142	-	-	-
	* SUBTOTAL OPERATING *	<u>38,068</u>	<u>35,610</u>	<u>32,750</u>	<u>23,915</u>	<u>33,750</u>
360	MOTOR EQUIPMENT	<u>18,161</u>	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>18,161</u>	-	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 326,515</u>	<u>\$ 373,298</u>	<u>\$ 380,922</u>	<u>\$ 372,991</u>	<u>\$ 405,259</u>

DIVISION 352 REVENUE

DIVISION NARRATIVE

This division provides for six employees: the Revenue Supervisor, three Business License Inspectors, a Municipal Fees Clerk, and a Cashier / Accounting 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 5,600 business licenses, reconciliation of over 21,000 real and personal property taxes, the business license audit and inspection programs, and administration of the Business License Software System.

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 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.

The Cashier / Accounting Clerk handles 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>
Revenue Supervisor	1	25	\$ 68,166
Business License Inspector	2	14	87,180
Business License Field Inspector (added FY2008)	1	14	35,987
Municipal Fees Clerk	1	14	43,700
Cashier / Accounting Clerk	1	11	31,641
Longevity	-		<u>4,896</u>
TOTAL	6		<u>\$ 271,570</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 expected growth in personnel costs and credit card fees.

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GENERAL FUND EXPENDITURES

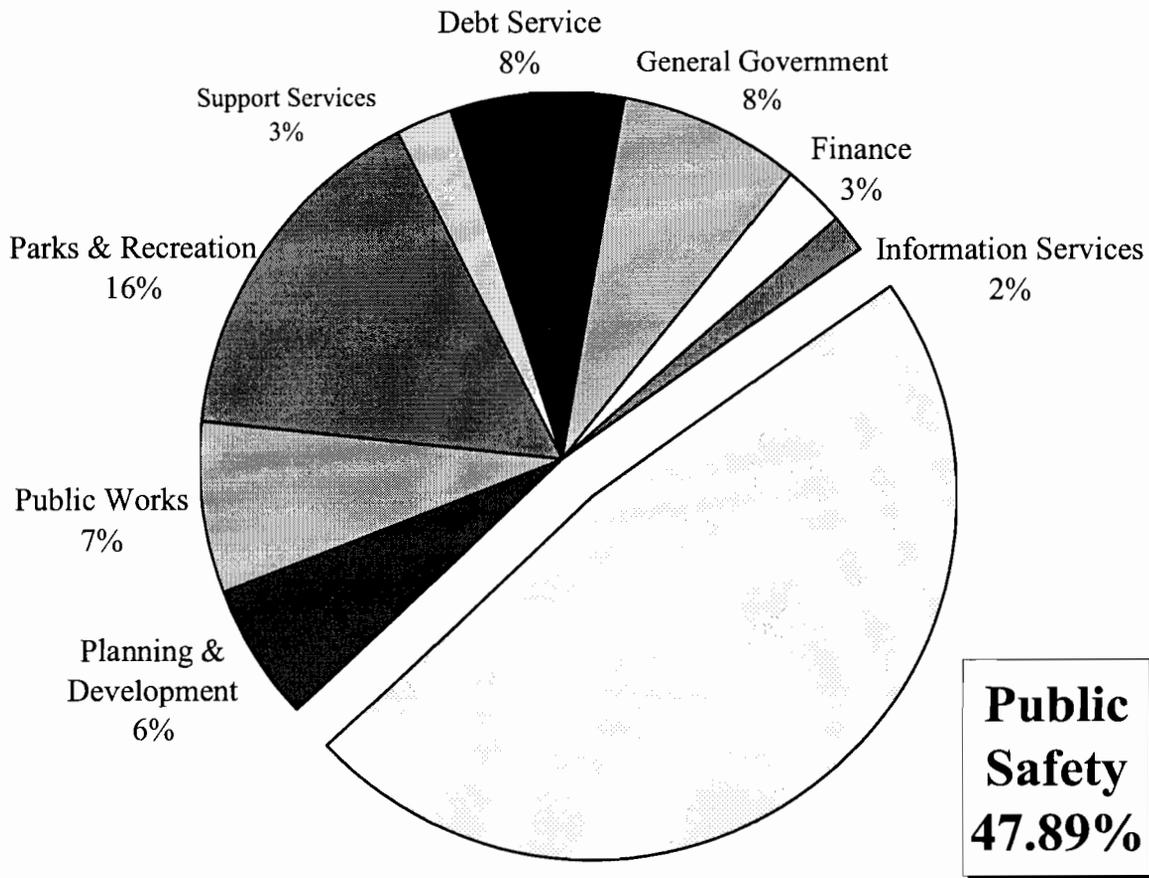
PUBLIC SAFETY

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**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 47.89% of the overall resources appropriated in the General Fund for FY2010.



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, 2010

Regular Employees

PUBLIC SAFETY DEPARTMENT

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
PUBLIC SAFETY ADMINISTRATION	4	4	4	4	3 ¹²
UNIFORM PATROL	58 ¹	58	58	58	58
COMMUNITY SERVICES	8 ¹	11 ⁷	11	10 ⁹	9 ¹³
DETECTIVES	10	10	10	9 ¹⁰	9
COMMUNICATION/DETENTION	19	19	19	19	19
RECORDS	5	4 ⁴	4	4	4
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	2	3 ⁸	3	3	2 ¹⁴
FIRE / RESCUE	37 ²	40 ⁵	40	48 ¹¹	50 ¹⁵
FIRE PREVENTION/SUPPRESSION	3 ³	4 ⁶	4	4	4
TOTAL	<u>147</u>	<u>154</u>	<u>154</u>	<u>160</u>	<u>159</u>

Footnotes: In FY2006, ¹transfer 3 Beach Patrol to Community Services, ²6 Firefighter/PSOs for Barefoot Resort station, ³Fire Prevention/Education Officer (grant not approved; Council decided to hire 1 Fire Inspector instead). In FY2007, ⁴transfer Secretary/Receptionist to Human Resources [252], ⁵3 Firefighter/EMTs, ⁶Secretary from part-time to full-time. During FY2007 by Budget Amendment, ⁷added 3 PSOs for Beach Patrol and a ⁸Fire Training Captain. In FY2009, ⁹transfer PSO Community Services Officer to Fire Suppression, ¹⁰transfer 1 Detective to Fire Suppression, ¹¹add 6 new firefighters. In FY2010, ¹²Eliminated 1 Administrative Assistant position, ¹³ Eliminated 1 PSO-Beach Patrol position, ¹⁴ Eliminated 1 Fire Training Captain position. ¹⁵

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 \$11,362,483, the Water and Sewer Fund \$58,803, and Beach Services \$35,282. 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	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	357,355	361,340	368,320	334,881	319,602
422	UNIFORM PATROL	4,247,676	4,651,396	4,640,102	4,269,033	4,348,993
424	COMMUNITY SERVICES	747,305	824,557	858,243	728,866	724,917
431	DETECTIVES	888,971	859,088	848,254	833,662	857,977
442	COMMUNICATIONS/DETENTION	1,087,938	1,180,909	1,178,712	1,094,730	1,176,060
444	RECORDS	265,422	279,222	290,608	268,487	263,441
445	VICTIM RIGHTS ADVOCATE	60,234	59,731	70,445	62,478	80,012
452	TRAINING	200,213	224,465	261,203	182,958	157,428
453	FIRE / RESCUE	2,865,592	2,772,760	3,080,487	2,955,762	3,205,250
454	FIRE PREVENTION/INSPECTION	312,348	320,630	323,632	317,339	322,888
TOTAL EXPENDITURES		<u>\$ 11,033,054</u>	<u>\$ 11,534,098</u>	<u>\$ 11,920,006</u>	<u>\$ 11,048,196</u>	<u>\$ 11,456,568</u>
PUBLIC SAFETY OVERHEAD		<u>(54,397)</u>	<u>(94,473)</u>	<u>(94,297)</u>	<u>(83,709)</u>	<u>(94,085)</u>
NET PUBLIC SAFETY		<u>\$ 10,978,657</u>	<u>\$ 11,439,625</u>	<u>\$ 11,825,709</u>	<u>\$ 10,964,487</u>	<u>\$ 11,362,483</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:

- Continue to enhance traffic safety and movement through the City of North Myrtle Beach.
- Enhance criminal investigation capabilities to lead to a greater crime-solving rate.
- Reduce exposure to fire risks through periodic inspections.
- Provide for efficient responses to code enforcement requests.
- Maintain a comprehensive Beach Patrol program which will include supervising all City lifeguards under the Beach Services Fund.
- Continue disaster preparedness planning, training and response capabilities.
- Continue the Community Based Policing project through the cart team.

01-5-411 PUBLIC SAFETY ADMINISTRATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 214,684	\$ 236,163	\$ 243,156	\$ 226,000	\$ 211,668
014	OVERTIME	3,748	2,678	2,000	1,000	1,000
015	SPECIAL ALLOWANCE	6,000	6,600	6,600	6,600	6,600
021	FICA	15,303	16,784	16,915	16,344	15,312
022	EMPLOYEE RETIREMENT	21,465	23,572	24,516	22,700	21,267
023	EMPLOYEE INSURANCE	21,578	29,851	26,400	24,000	21,600
030	TRAINING	10,557	4,748	8,600	1,000	5,680
040	WORKERS COMPENSATION	9,599	7,691	9,806	6,682	6,380
050	AWARDS	5,315	5,316	7,927	1,826	7,695
	* SUBTOTAL PERSONNEL *	<u>308,249</u>	<u>333,403</u>	<u>345,920</u>	<u>306,152</u>	<u>297,202</u>
110	CLOTHING/UNIFORMS	600	606	1,200	600	1,200
111	MATERIALS/SUPPLIES	15,706	7,019	6,000	5,000	5,000
112	OFFICE SUPPLIES	791	1,540	1,000	750	1,000
113	PRINTING/BINDING	-	164	1,000	-	1,000
120	COMMUNICATIONS	10,059	12,986	8,000	9,750	8,000
130	CONTRACTUAL SERVICES	2,816	2,741	2,500	2,500	3,500
131	REPAIRS/MAINTENANCE	-	-	1,000	-	1,000
132	PROFESSIONAL SERVICES	11,843	487	-	35	-
140	SUBSCRIPTIONS/DUES	1,007	981	1,200	1,200	1,200
141	TRAVEL / BUSINESS	6,180	413	500	3,394	500
151	FUEL	104	-	-	-	-
190	PS SCHOLARSHIP AWARDS	-	1,000	-	5,500	-
	* SUBTOTAL OPERATING *	<u>49,106</u>	<u>27,937</u>	<u>22,400</u>	<u>28,729</u>	<u>22,400</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 357,355</u>	<u>\$ 361,340</u>	<u>\$ 368,320</u>	<u>\$ 334,881</u>	<u>\$ 319,602</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

This division provides for four employees: a Director of Public Safety, a Captain-Professional Standards Div, and two Administrative Assistants. 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 Captain is responsible for maintaining and developing the professional standards and Public Safety training for the Department.

The Administrative Assistants produce all typed material for the department and are responsible for other secretarial, clerical duties, public assistance, office coordination, and payroll 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	\$ 97,331
Captain-Professional Standards Div	1	22	71,460
Administrative Assistant II	1	14	37,530
Longevity	-		<u>5,347</u>
TOTAL	3		<u>\$ 211,668</u>

BUDGET ANALYSIS

This division provides for a decreased level of service over the previous year's budget. The 13.2% decrease is due to a reduction from 2 to 1 budgeted Administrative Assistant II positions for FY2010.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 2,295,039	\$ 2,470,630	\$ 2,640,584	\$ 2,545,000	\$ 2,716,546
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	99,195	82,447	110,000	66,000	85,000
021	FICA	175,597	183,752	195,292	187,992	201,711
022	EMPLOYEE RETIREMENT	256,620	270,068	283,310	279,377	299,765
023	EMPLOYEE INSURANCE	324,669	435,081	382,800	382,800	417,600
030	TRAINING	22,020	32,042	25,000	22,500	18,400
040	WORKERS COMPENSATION	215,610	177,119	136,429	94,000	112,062
050	AWARDS	12,128	12,720	13,437	13,618	13,437
	* SUBTOTAL PERSONNEL *	<u>3,400,878</u>	<u>3,663,859</u>	<u>3,786,852</u>	<u>3,591,287</u>	<u>3,864,521</u>
110	CLOTHING/UNIFORMS	48,594	59,969	55,000	15,000	50,000
111	MATERIALS/SUPPLIES	148,288	87,611	180,000	72,000	90,000
112	OFFICE SUPPLIES	2,230	797	2,000	1,500	2,000
113	PRINTING/BINDING	116	1,388	600	600	600
120	COMMUNICATIONS	9,073	11,195	9,000	15,000	29,000
130	CONTRACTUAL SERVICES	20,792	28,097	57,150	40,000	100,000
131	REPAIRS/MAINTENANCE	11,843	7,492	8,500	5,500	9,000
132	PROFESSIONAL SERVICES	21,349	30,470	27,500	22,500	17,372
140	SUBSCRIPTIONS/DUES	3,119	4,487	5,000	4,500	5,000
141	TRAVEL / BUSINESS	592	872	1,000	500	1,000
142	ADVERTISING	327	2,543	500	-	500
150	VEHICLE OPERATIONS	76,677	63,195	50,000	50,000	50,000
151	FUEL	127,612	158,884	150,000	140,000	130,000
152	DAMAGE CLAIMS	7,864	1,626	-	3,646	-
	* SUBTOTAL OPERATING *	<u>478,476</u>	<u>458,626</u>	<u>546,250</u>	<u>370,746</u>	<u>484,472</u>
360	MOTOR VEHICLES	200,620	182,760	202,000	202,000	-
370	NON-MOBIL EQUIPMENT	167,702	346,151	105,000	105,000	-
	* SUBTOTAL CAPITAL *	<u>368,322</u>	<u>528,911</u>	<u>307,000</u>	<u>307,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 4,247,676</u>	<u>\$ 4,651,396</u>	<u>\$ 4,640,102</u>	<u>\$ 4,269,033</u>	<u>\$ 4,348,993</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 58 employees: one Deputy Director, one Commander, four Lieutenants, nine Sergeants, one PSO - Technical Service Officer, and forty-two 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>
Deputy Director, Public Safety	1	29	\$ 70,989
Commander-Law Enforcement (Operations)	1	24	66,691
Lieutenant	4	21	234,000
Public Safety Sergeant	8	19	435,786
PSO - Technical Service Officer	1	16	53,411
Public Safety Officer	43	16	1,838,032
Longevity	-		<u>17,638</u>
TOTAL	58		<u>\$ 2,716,547</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.3% decrease is due to a decrease in supplies and capital expenditures.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 390,113	\$ 417,950	\$ 397,172	\$ 339,000	\$ 372,560
014	OVERTIME	32,684	27,712	15,000	13,500	10,000
021	FICA	30,722	32,726	29,676	25,380	27,544
022	EMPLOYEE RETIREMENT	44,420	47,896	42,454	37,718	40,934
023	EMPLOYEE INSURANCE	48,199	82,978	66,000	57,225	64,800
030	TRAINING	2,610	2,717	10,500	2,750	6,800
040	WORKERS COMPENSATION	13,075	18,418	20,444	14,362	13,925
050	AWARDS	2,599	2,599	2,317	2,846	2,084
	* SUBTOTAL PERSONNEL *	<u>564,422</u>	<u>632,996</u>	<u>583,563</u>	<u>492,781</u>	<u>538,647</u>
110	CLOTHING/UNIFORMS	5,612	1,710	7,500	1,750	6,000
111	MATERIALS/SUPPLIES	17,994	7,252	15,000	8,200	4,000
112	OFFICE SUPPLIES	207	34	900	200	900
113	PRINTING/BINDING	737	109	900	250	900
120	COMMUNICATIONS	6,328	8,174	6,480	6,480	5,420
130	CONTRACTUAL SERVICES	101,952	122,213	135,000	135,000	145,000
131	REPAIRS/MAINTENANCE	-	21,797	-	56	-
132	PROFESSIONAL SERVICES	4,427	1,396	1,000	260	1,000
140	SUBSCRIPTIONS/DUES	555	195	800	265	800
141	TRAVEL / BUSINESS	38	584	2,100	500	1,000
142	ADVERTISING	34	4,095	-	2,039	250
150	VEHICLE OPERATIONS	15,024	9,864	10,000	9,000	10,000
151	FUEL	9,698	14,138	11,000	11,000	11,000
	* SUBTOTAL OPERATING *	<u>162,606</u>	<u>191,561</u>	<u>190,680</u>	<u>175,000</u>	<u>186,270</u>
360	MOTOR VEHICLES	<u>20,277</u>		<u>84,000</u>	<u>61,085</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>20,277</u>	<u>-</u>	<u>84,000</u>	<u>61,085</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 747,305</u>	<u>\$ 824,557</u>	<u>\$ 858,243</u>	<u>\$ 728,866</u>	<u>\$ 724,917</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

This division provides for ten employees: a Community Services Lieutenant, a PSO - Dare/Crime Prevention, six 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 Lieutenant	1	21	62,426
PSO - Dare/Crime Prevention	1	16	48,992
PSO - Lifeguard Coordinator	5	16	196,561
Animal Control Officer	2	12	64,581
Longevity	-		-
TOTAL	9		<u>\$ 372,560</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 15.5% decrease is mainly due to a reduction in supply and capital expenditures

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 509,003	\$ 510,667	\$ 497,724	\$ 491,000	\$ 519,162
012	SALARY, PART-TIME	27,976	30,281	31,000	30,307	26,000
014	OVERTIME	40,471	36,579	32,000	31,000	32,000
021	FICA	41,076	41,161	38,690	39,214	40,978
022	EMPLOYEE RETIREMENT	57,279	57,760	54,561	55,854	58,974
023	EMPLOYEE INSURANCE	55,764	76,093	59,400	78,000	64,800
030	TRAINING	3,102	2,827	9,000	3,500	7,200
040	WORKERS COMPENSATION	19,178	24,226	22,429	15,285	17,315
050	AWARDS	2,599	2,599	2,780	2,382	2,548
	* SUBTOTAL PERSONNEL *	<u>756,448</u>	<u>782,193</u>	<u>747,584</u>	<u>746,542</u>	<u>768,977</u>
110	CLOTHING/UNIFORMS	6,026	6,000	5,400	5,449	5,400
111	MATERIALS/SUPPLIES	23,759	18,233	17,320	10,000	17,000
112	OFFICE SUPPLIES	1,069	1,540	1,000	1,607	1,000
113	PRINTING/BINDING	32	32	250	32	250
120	COMMUNICATIONS	7,185	7,023	8,000	6,000	8,000
130	CONTRACTUAL SERVICES	14,724	3,089	12,000	14,003	13,600
131	REPAIRS/MAINTENANCE	985	297	1,000	500	1,000
132	PROFESSIONAL SERVICES	1,749	4,396	2,000	1,750	2,000
140	SUBSCRIPTIONS/DUES	944	659	1,200	900	1,000
141	TRAVEL / BUSINESS	31	10	500	1,472	250
142	ADVERTISING	-	90	1,500	90	1,500
150	VEHICLE OPERATIONS	7,289	9,668	8,000	8,000	8,000
151	FUEL	24,352	24,558	22,500	18,000	20,000
152	DAMAGE CLAIMS	-	-	-	-	-
190	CONTINGENT	13,478	1,300	20,000	5,000	10,000
	* SUBTOTAL OPERATING *	<u>101,623</u>	<u>76,895</u>	<u>100,670</u>	<u>72,803</u>	<u>89,000</u>
360	MOTOR VEHICLES	30,900	-	-	14,317	-
370	NON-MOBIL EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>30,900</u>	<u>-</u>	<u>-</u>	<u>14,317</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 888,971</u>	<u>\$ 859,088</u>	<u>\$ 848,254</u>	<u>\$ 833,662</u>	<u>\$ 857,977</u>

DIVISION 431 DETECTIVES

DIVISION NARRATIVE

This division provides for nine employees: a Detective Lieutenant, a Detective Sergeant, and seven Detectives. 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, and a part-time Administrative Assistant has been funded 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 Lieutenant	1	21	\$ 70,356
Detective Sergeant	1	19	63,986
Detective	7	18	379,168
Longevity	-		<u>5,652</u>
TOTAL	9		<u>\$ 519,162</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget for the city. The 1.1% decrease in the budget is due a decrease in fuel and contingent expenditures.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 610,619	\$ 648,270	\$ 682,630	\$ 669,000	\$ 704,894
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	26,360	29,913	35,000	20,000	30,000
021	FICA	43,480	49,870	51,670	48,230	51,443
022	EMPLOYEE RETIREMENT	62,514	66,508	73,916	73,723	78,634
023	EMPLOYEE INSURANCE	98,716	128,606	108,900	108,900	129,600
030	TRAINING	738	2,475	4,550	750	2,400
040	WORKERS COMPENSATION	29,939	28,572	28,705	21,000	22,047
050	AWARDS	3,465	3,682	4,402	4,586	4,402
	* SUBTOTAL PERSONNEL *	<u>875,831</u>	<u>957,896</u>	<u>989,773</u>	<u>946,189</u>	<u>1,023,420</u>
110	CLOTHING/UNIFORMS	4,696	3,840	4,500	4,000	3,000
111	MATERIALS/SUPPLIES	28,359	35,379	30,000	22,500	30,000
112	OFFICE SUPPLIES	2,030	2,413	1,500	1,500	1,000
113	PRINTING/BINDING	623	-	-	-	-
120	COMMUNICATIONS	10,645	10,997	20,425	3,000	19,490
130	CONTRACTUAL SERVICES	40,271	41,484	45,000	51,452	40,000
131	REPAIRS/MAINTENANCE	49,479	31,969	30,000	5,000	45,000
132	PROFESSIONAL SERVICES	6,457	8,744	7,000	7,000	6,500
134	CREDIT CARD FEES	1,203	5,837	-	4,000	4,000
140	SUBSCRIPTIONS/DUES	631	50	900	50	900
141	TRAVEL / BUSINESS	38	15	250	25	250
142	ADVERTISING	1,485	985	1,000	-	1,000
150	VEHICLE OPERATIONS	182	103	-	300	250
151	FUEL	-	1,761	-	1,350	1,250
	* SUBTOTAL OPERATING *	<u>146,099</u>	<u>143,577</u>	<u>140,575</u>	<u>100,177</u>	<u>152,640</u>
380	FURN. / OFFICE EQUIPMENT	<u>66,008</u>	<u>79,436</u>	<u>48,364</u>	<u>48,364</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>66,008</u>	<u>79,436</u>	<u>48,364</u>	<u>48,364</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,087,938</u>	<u>\$ 1,180,909</u>	<u>\$ 1,178,712</u>	<u>\$ 1,094,730</u>	<u>\$ 1,176,060</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	54,397	94,473	58,936	50,867	58,803
	BEACH SERVICES FUND 3%	-	-	35,361	32,842	35,282
	**LESS OVERHEAD TOTAL **	<u>54,397</u>	<u>94,473</u>	<u>94,297</u>	<u>83,709</u>	<u>94,085</u>
TOTAL NET GENERAL FUND		<u>\$ 1,033,541</u>	<u>\$ 1,086,436</u>	<u>\$ 1,084,415</u>	<u>\$ 1,011,021</u>	<u>\$ 1,081,975</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	\$ 54,025
Communications Technician/Lead Jailer	4	14	163,879
Communications Technician/Jailer	14	12	477,149
Longevity	-		<u>9,840</u>
TOTAL	19		<u>\$ 704,893</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.2% decrease is due to a reduction in capital expenditures.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 114,293	\$ 131,936	\$ 135,113	\$ 129,400	\$ 141,408
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	1,162	916	1,000	1,000	500
021	FICA	8,137	9,240	9,256	9,519	9,934
022	EMPLOYEE RETIREMENT	9,278	10,805	13,611	11,084	12,062
023	EMPLOYEE INSURANCE	20,820	30,098	26,400	28,000	28,800
030	TRAINING	-	13	1,000	-	640
040	WORKERS COMPENSATION	1,824	1,513	1,674	1,140	1,745
050	AWARDS	866	866	927	715	927
	* SUBTOTAL PERSONNEL *	<u>156,380</u>	<u>185,387</u>	<u>188,981</u>	<u>180,858</u>	<u>196,016</u>
110	CLOTHING/UNIFORMS	516	-	-	-	-
111	MATERIALS/SUPPLIES	18,119	27,306	20,000	18,500	20,000
112	OFFICE SUPPLIES	3,773	1,840	1,080	2,510	1,080
113	PRINTING/BINDING	1,849	747	7,500	3,269	5,000
120	COMMUNICATIONS	1,687	1,825	1,200	1,200	625
130	CONTRACTUAL SERVICES	64,618	61,835	71,060	62,000	40,000
131	REPAIR/MAINTENANCE	17,897	167	-	-	-
132	PROFESSIONAL SERVICES	438	90	222	125	220
140	SUBSCRIPTIONS/DUES	145	25	565	25	500
141	TRAVEL / BUSINESS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>109,042</u>	<u>93,835</u>	<u>101,627</u>	<u>87,629</u>	<u>67,425</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 265,422</u>	<u>\$ 279,222</u>	<u>\$ 290,608</u>	<u>\$ 268,487</u>	<u>\$ 263,441</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	\$ 54,190
Records Clerk	3	11	87,217
Longevity	-		-
TOTAL	4		<u>\$ 141,407</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.3% decrease is mainly due to a decrease in contractual service.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 41,416	\$ 42,935	\$ 44,672	\$ 44,672	\$ 48,881
014	OVERTIME	313	280	700	250	700
021	FICA	2,865	2,999	3,357	3,324	3,669
022	EMPLOYEE RETIREMENT	3,794	3,433	3,630	3,824	3,967
023	EMPLOYEE INSURANCE	5,414	7,066	6,600	6,600	7,200
030	TRAINING	574	28	1,100	-	1,200
040	WORKERS COMPENSATION	736	581	744	506	813
050	AWARDS	217	217	232	237	232
	* SUBTOTAL PERSONNEL *	<u>55,329</u>	<u>57,539</u>	<u>61,035</u>	<u>59,413</u>	<u>66,662</u>
111	MATERIALS/SUPPLIES	2,696	-	2,000	1,100	4,000
112	OFFICE SUPPLIES	613	433	700	200	700
113	PRINTING/BINDING	362	371	2,300	-	2,300
120	COMMUNICATIONS	738	642	800	650	650
140	SUBSCRIPTIONS/DUES	30	50	210	50	300
141	TRAVEL / BUSINESS	-	-	400	65	400
190	CONTINGENT	466	696	3,000	1,000	5,000
	* SUBTOTAL OPERATING *	<u>4,905</u>	<u>2,192</u>	<u>9,410</u>	<u>3,065</u>	<u>13,350</u>
	** TOTAL EXPENDITURES **	<u>\$ 60,234</u>	<u>\$ 59,731</u>	<u>\$ 70,445</u>	<u>\$ 62,478</u>	<u>\$ 80,012</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	\$ 46,326
Longevity	-		<u>2,555</u>
TOTAL	1		<u>\$ 48,881</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 13.6% increase is due to expected growth in personnel and supplies.

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 117,257	\$ 125,356	\$ 148,623	\$ 114,000	\$ 102,147
014	OVERTIME	7,145	10,047	3,500	3,500	-
021	FICA	8,429	9,586	10,344	8,695	7,252
022	EMPLOYEE RETIREMENT	11,895	14,246	15,669	12,198	10,930
023	EMPLOYEE INSURANCE	14,497	20,864	19,800	13,000	14,400
030	TRAINING	9,777	16,388	24,800	10,500	-
040	WORKERS COMPENSATION	3,985	7,104	6,998	4,770	4,086
050	AWARDS	433	433	695	476	463
	* SUBTOTAL PERSONNEL *	<u>173,418</u>	<u>204,024</u>	<u>230,429</u>	<u>167,139</u>	<u>139,278</u>
110	CLOTHING/UNIFORMS	1,034	1,051	1,000	950	1,100
111	MATERIALS/SUPPLIES	14,384	11,036	11,510	7,500	5,300
112	OFFICE SUPPLIES	426	246	1,000	300	1,000
113	PRINTING/BINDING	133	169	6,675	169	3,000
120	COMMUNICATIONS	1,493	1,230	1,600	1,300	1,600
130	CONTRACTUAL SERVICES	1,459	260	1,200	750	1,200
131	REPAIRS/MAINTENANCE	654	512	500	-	500
132	PROFESSIONAL SERVICES	823	1,377	2,500	1,350	-
140	SUBSCRIPTIONS/DUES	290	45	589	200	150
141	TRAVEL / BUSINESS	55	-	200	-	200
142	ADVERTISING	2,807	-	-	-	100
150	VEHICLE OPERATIONS	675	(241)	1,500	300	1,500
151	FUEL	2,562	4,756	2,500	3,000	2,500
	* SUBTOTAL OPERATING *	<u>26,795</u>	<u>20,441</u>	<u>30,774</u>	<u>15,819</u>	<u>18,150</u>
	** TOTAL EXPENDITURES **	<u>\$ 200,213</u>	<u>\$ 224,465</u>	<u>\$ 261,203</u>	<u>\$ 182,958</u>	<u>\$ 157,428</u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

This division provides for three employees: a Public Safety Sergeant Training and two Fire Training Captains.

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	\$ 56,327
Fire Training Captain	1	19	45,820
Longevity	-		-
TOTAL	2		<u>\$ 102,147</u>

BUDGET ANALYSIS

This division provides for a decreased level of service over the previous year's budget. The 39.7% decrease is due to a reduction from 2 to 1 budgeted Fire Training Captain positions for FY2010

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 1,468,001	\$ 1,577,433	\$ 1,919,497	\$ 1,833,000	\$ 2,027,287
014	OVERTIME	80,058	93,952	80,000	65,000	50,000
021	FICA	112,500	121,341	137,965	136,656	149,565
022	EMPLOYEE RETIREMENT	157,668	174,709	205,948	203,086	222,270
023	EMPLOYEE INSURANCE	220,711	309,301	316,800	322,650	360,000
030	TRAINING	4,841	9,339	11,800	11,000	7,600
040	WORKERS COMPENSATION	78,450	62,843	71,982	50,079	62,319
050	AWARDS	8,446	8,879	11,120	11,196	11,584
	* SUBTOTAL PERSONNEL *	<u>2,130,675</u>	<u>2,357,797</u>	<u>2,755,112</u>	<u>2,632,667</u>	<u>2,890,625</u>
110	CLOTHING/UNIFORMS	32,697	41,693	56,500	41,200	50,000
111	MATERIALS/SUPPLIES	102,317	74,156	75,000	65,000	70,000
112	OFFICE SUPPLIES	842	314	775	420	775
113	PRINTING/BINDING	220	-	500	529	350
120	COMMUNICATIONS	2,669	2,688	4,000	2,700	3,000
130	CONTRACTUAL SERVICES	8,528	7,814	10,000	9,000	10,000
131	REPAIRS/MAINTENANCE	49,954	39,102	8,000	10,971	10,000
132	PROFESSIONAL SERVICES	16,310	19,211	19,000	44,798	22,000
140	SUBSCRIPTIONS/DUES	495	140	600	265	600
141	TRAVEL / BUSINESS	538	410	500	-	400
142	ADVERTISING	-	1,858	500	-	500
150	VEHICLE OPERATIONS	46,026	62,628	25,000	35,000	25,000
151	FUEL	36,620	43,557	40,000	35,000	40,000
152	DAMAGE CLAIMS	-	-	-	-	-
189	INTERFUND TRANSFER	270	102	-	567	-
	* SUBTOTAL OPERATING *	<u>297,486</u>	<u>293,673</u>	<u>240,375</u>	<u>245,450</u>	<u>232,625</u>
300	LAND	-	-	-	-	-
321	BUILDING IMPROVEMENTS	-	68,657	-	-	-
360	MOTOR VEHICLES	429,598	15,823	35,000	27,645	-
370	NON-MOBIL EQUIPMENT	7,833	36,810	50,000	50,000	82,000
	* SUBTOTAL CAPITAL *	<u>437,431</u>	<u>121,290</u>	<u>85,000</u>	<u>77,645</u>	<u>82,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,865,592</u>	<u>\$ 2,772,760</u>	<u>\$ 3,080,487</u>	<u>\$ 2,955,762</u>	<u>\$ 3,205,250</u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for forty-eight employees: one Chief of Fire/Rescue/Emergency Preparedness Director, three Fire Captains, 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	\$ 81,528
Fire Captain	3	21	164,501
PSO - Firefighter	3	16	115,447
PSO - Fire Lieutenant	4	15/16	175,250
Fire Lieutenant	11	15	493,554
Firefighter-EMT / Firefighter	28	14/13	978,878
Longevity	-		<u>18,130</u>
TOTAL	50		<u>\$ 2,027,288</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
AMKUS Speedway Cutters	\$ 7,000	370
5 ISI Viking SCBA (replacing older models)	25,000	370
5 Mobile Computers	<u>50,000</u>	370
TOTAL	<u>\$ 82,000</u>	

BUDGET ANALYSIS

This division provides for an increased level of service over the previous year's budget with the addition of two positions. The 4.1% increase is due to these additional positions.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 187,244	\$ 204,299	\$ 215,062	\$ 214,500	\$ 218,848
012	SALARY, PART-TIME	1,264	-	-	-	-
014	OVERTIME	7,342	4,159	3,500	1,500	3,000
021	FICA	13,914	14,813	16,392	15,984	16,417
022	EMPLOYEE RETIREMENT	18,634	20,492	22,512	23,112	23,738
023	EMPLOYEE INSURANCE	22,908	28,943	26,400	27,600	28,800
030	TRAINING	2,355	2,629	2,000	1,500	1,360
040	WORKERS COMPENSATION	6,747	5,171	6,859	4,674	6,053
050	AWARDS	866	866	927	953	927
	* SUBTOTAL PERSONNEL *	<u>261,274</u>	<u>281,372</u>	<u>293,652</u>	<u>289,823</u>	<u>299,143</u>
110	CLOTHING/UNIFORMS	158	116	125	198	250
111	MATERIALS/SUPPLIES	3,261	7,425	10,000	10,979	8,500
112	OFFICE SUPPLIES	1,340	2,732	800	1,500	345
113	PRINTING/BINDING	6,925	4,086	10,000	7,525	7,400
120	COMMUNICATIONS	1,660	1,748	3,300	1,850	1,500
131	REPAIRS/MAINTENANCE	-	132	400	152	400
132	PROFESSIONAL SERVICES	731	1,616	500	500	500
140	SUBSCRIPTION/DUES	1,514	1,823	1,655	1,655	1,650
141	TRAVEL / BUSINESS	-	-	200	315	200
142	ADVERTISING	-	78	-	242	-
150	VEHICLE OPERATIONS	1,290	208	-	50	-
151	FUEL	697	3,394	3,000	2,550	3,000
	* SUBTOTAL OPERATING *	<u>17,576</u>	<u>23,358</u>	<u>29,980</u>	<u>27,516</u>	<u>23,745</u>
360	MOTOR VEHICLES	33,498	-	-	-	-
370	NON-MOBILE EQUIPMENT	-	15,900	-	-	-
	* SUBTOTAL CAPITAL *	<u>33,498</u>	<u>15,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 312,348</u>	<u>\$ 320,630</u>	<u>\$ 323,632</u>	<u>\$ 317,339</u>	<u>\$ 322,888</u>

DIVISION 454 FIRE PREVENTION/INSPECTION

DIVISION NARRATIVE

This division provides for four employees: a Captain/Fire Prevention Officer, 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>
Captain/Fire Prevention Officer	1	20	\$ 67,241
Fire Inspector	2	17	111,786
Fire Prevention/Administrative Assistant	1	14	36,890
Longevity	-		<u>2,931</u>
TOTAL	4		<u>\$ 218,848</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.2% decrease is due to decrease in various operating costs.

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GENERAL FUND EXPENDITURES

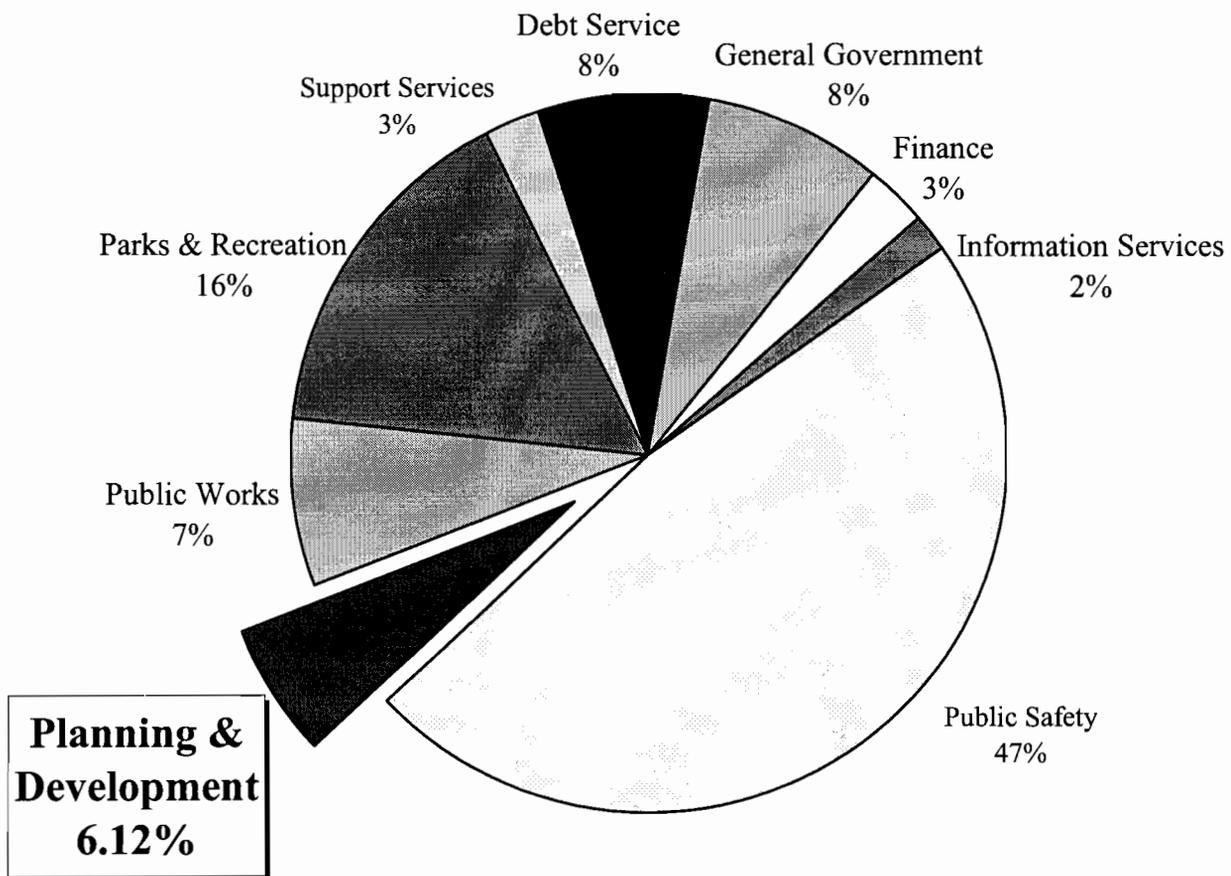
PLANNING AND DEVELOPMENT

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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 6.12% of the overall resources appropriated in the General Fund for FY2010.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 5.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2010
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
PLANNING	10	10 ²	10	10	10
BUILDING	<u>9</u> ¹	<u>11</u> ³	<u>11</u>	<u>11</u>	<u>9</u> ⁴
TOTAL	<u>19</u>	<u>21</u>	<u>21</u>	<u>21</u>	<u>19</u>

Footnotes:

¹ Added 2 Building Inspectors in FY2006 (one in budget process, another 10/3/05 by budget amendment).

² Transferred 1 Permit Clerk to Building [522], and added 1 Planner

³ Transferred 1 Permit Clerk from Planning [521], and added 1 Administrative Assistant.

⁴ Eliminated 2 Master Building Inspector positions

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 \$1,535,897 and the Water and Sewer Fund will provide \$35,601. 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	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
521	PLANNING	768,952	685,492	833,711	798,191	859,487
522	BUILDING	<u>741,361</u>	<u>634,302</u>	<u>862,110</u>	<u>650,700</u>	<u>712,011</u>
TOTAL EXPENDITURES		<u>\$ 1,510,313</u>	<u>\$ 1,319,794</u>	<u>\$ 1,695,821</u>	<u>\$ 1,448,891</u>	<u>\$ 1,571,498</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(37,068)</u>	<u>(31,715)</u>	<u>(43,105)</u>	<u>(32,535)</u>	<u>(35,601)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,473,245</u>	<u>\$ 1,288,079</u>	<u>\$ 1,652,716</u>	<u>\$ 1,416,356</u>	<u>\$ 1,535,897</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 FY2009 goals and priorities. The completed goals for the department include:

- Work with a consultant in the development of a beach parking analysis.
- Issuance of \$200,000,000 in new construction permits.
- Work with Horry County in the development and adoption of a Thoroughfare Plan.

The rapid growth experienced in the City in recent years has fallen off considerably as a result of the national housing crisis and the slowdown in the economy. Staff has reprioritized its work plan in response, to address a series of major amendments to the Zoning Ordinance and Land Development Regulations, in addition to gearing up for the Comprehensive Plan update. The Department is adequately staffed for now, but this may change if construction activity comes back to 2002-2005 levels. The following benchmarks, goals and priorities are provided for in FY2010:

- East Coast Greenway planning and implementation
- Issuance of \$200,000,000 in new construction permits.
- Update Flood Hazard Mitigation Plan
- Update Comprehensive Plan.
- Update Beach Management Plan
- Implement Highway 17 Corridor Overlay
- Continue updates of Zoning Ordinance as dictated by the findings of the Comprehensive Plan Update.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 513,211	\$ 435,586	\$ 570,959	\$ 567,000	\$ 596,036
012	SALARY, PART-TIME	13,768	8,502	-	-	-
014	OVERTIME	541	322	750	200	-
015	SPECIAL ALLOWANCE	5,300	1,800	5,400	5,400	5,400
021	FICA	37,438	31,319	38,877	38,570	42,021
022	EMPLOYEE RETIREMENT	47,133	48,215	51,454	52,750	59,604
023	EMPLOYEE INSURANCE	60,563	59,847	59,400	66,100	72,000
030	TRAINING	9,463	7,334	11,800	7,500	9,400
040	WORKERS COMPENSATION	7,308	6,511	7,832	5,336	5,960
050	AWARDS	2,379	2,091	2,690	2,991	2,316
	* SUBTOTAL PERSONNEL *	<u>697,104</u>	<u>601,527</u>	<u>749,162</u>	<u>745,847</u>	<u>792,737</u>
111	CLOTHING/UNIFORMS	305	430	700	700	600
111	MATERIALS/SUPPLIES	8,981	7,903	4,550	3,550	4,000
112	OFFICE SUPPLIES	4,550	4,951	4,500	4,200	4,500
113	PRINTING/BINDING	521	3,580	2,540	500	5,000
120	COMMUNICATIONS	5,785	4,083	6,000	5,163	6,000
130	CONTRACTUAL SERVICES	17,443	21,333	16,659	16,650	16,000
131	REPAIRS/MAINTENANCE	38	-	250	-	200
132	PROFESSIONAL SERVICES	801	5,305	22,800	-	15,000
140	SUBSCRIPTIONS/DUES	4,379	2,875	7,000	2,900	5,000
141	TRAVEL / BUSINESS	2,817	5,066	1,800	1,500	700
142	ADVERTISING	22,581	8,745	14,000	6,000	6,000
150	VEHICLE OPERATIONS	881	835	750	650	750
151	FUEL	2,766	3,176	3,000	2,700	3,000
152	DAMAGE CLAIMS	-	9,812	-	7,831	-
	* SUBTOTAL OPERATING *	<u>71,848</u>	<u>78,094</u>	<u>84,549</u>	<u>52,344</u>	<u>66,750</u>
380	OFFICE FURNITURE	-	5,871	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>5,871</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 768,952</u>	<u>\$ 685,492</u>	<u>\$ 833,711</u>	<u>\$ 798,191</u>	<u>\$ 859,487</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	\$ 91,608
Assistant Director, Planning & Development	1	28	89,533
Assistant Zoning Administrator	1	24	61,856
Zoning Enforcement Officer	1	14	37,727
Principal Planner	1	27	71,469
Senior Planner	1	24	66,012
Planner	1	22	51,862
Planning Technician	1	17	47,578
Administrative Assistant I & II	2	15/13	72,961
Longevity	-		<u>5,430</u>
TOTAL	10		<u>\$ 596,036</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.1% increase is due to expected growth in personnel costs.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 434,830	\$ 419,403	\$ 519,624	\$ 432,000	\$ 459,917
014	OVERTIME	736	531	1,500	300	1,000
021	FICA	30,239	28,939	35,958	31,126	31,803
022	EMPLOYEE RETIREMENT	39,836	37,163	46,901	41,069	41,483
023	EMPLOYEE INSURANCE	47,852	69,299	66,000	60,540	64,800
030	TRAINING	5,203	4,022	12,000	6,000	9,600
040	WORKERS COMPENSATION	8,778	9,076	11,569	7,886	7,559
050	AWARDS	2,246	2,217	2,547	2,424	2,084
	* SUBTOTAL PERSONNEL *	<u>569,720</u>	<u>570,650</u>	<u>696,099</u>	<u>581,345</u>	<u>618,246</u>
110	CLOTHING/UNIFORMS	4,833	4,500	5,400	4,200	3,215
111	MATERIALS/SUPPLIES	6,504	5,582	5,400	3,600	14,000
112	OFFICE SUPPLIES	3,315	2,261	3,500	3,300	3,500
113	PRINTING/BINDING	1,808	522	2,500	500	1,500
120	COMMUNICATIONS	9,044	6,328	7,000	4,510	7,000
130	CONTRACTUAL SERVICES	13,707	14,437	24,811	15,500	20,000
131	REPAIRS/MAINTENANCE	85	-	250	-	250
132	PROFESSIONAL SERVICES	116,818	14,056	100,000	25,000	30,000
140	SUBSCRIPTIONS/DUES	1,190	935	1,850	1,000	1,500
141	TRAVEL / BUSINESS	174	-	500	-	250
142	ADVERTISING	3,450	1,843	3,000	-	750
150	VEHICLE OPERATIONS	2,062	3,563	3,000	2,000	3,000
151	FUEL	8,651	8,855	8,800	7,500	8,800
152	DAMAGE CLAIMS	-	770	-	2,245	-
	* SUBTOTAL OPERATING *	<u>171,641</u>	<u>63,652</u>	<u>166,011</u>	<u>69,355</u>	<u>93,765</u>
360	MOTOR VEHICLES	-	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 741,361</u>	<u>\$ 634,302</u>	<u>\$ 862,110</u>	<u>\$ 650,700</u>	<u>\$ 712,011</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>37,068</u>	<u>31,715</u>	<u>43,105</u>	<u>32,535</u>	<u>35,601</u>
TOTAL NET GENERAL FUND		<u>\$ 704,293</u>	<u>\$ 602,587</u>	<u>\$ 819,005</u>	<u>\$ 618,165</u>	<u>\$ 676,410</u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

This division provides for eleven (11) employees: one Building Official, one Assistant Building Official, seven Master Building Inspectors, 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	\$ 72,234
Assistant Building Official	1	23	55,396
Master Building Inspector	4	18	204,530
Master Electrical Inspector	1	18	50,994
Administrative Assistant II	1	15	39,449
Permit Clerk	1	12	32,201
Longevity	-		<u>5,113</u>
TOTAL	9		<u>\$ 459,917</u>

BUDGET ANALYSIS

This division provides for a decreased level of service over the previous year's budget. The 17.4% decrease is due to a reduction from 6 to 4 budgeted Master Building Inspector Positions for FY2010 .

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GENERAL FUND EXPENDITURES

PUBLIC WORKS

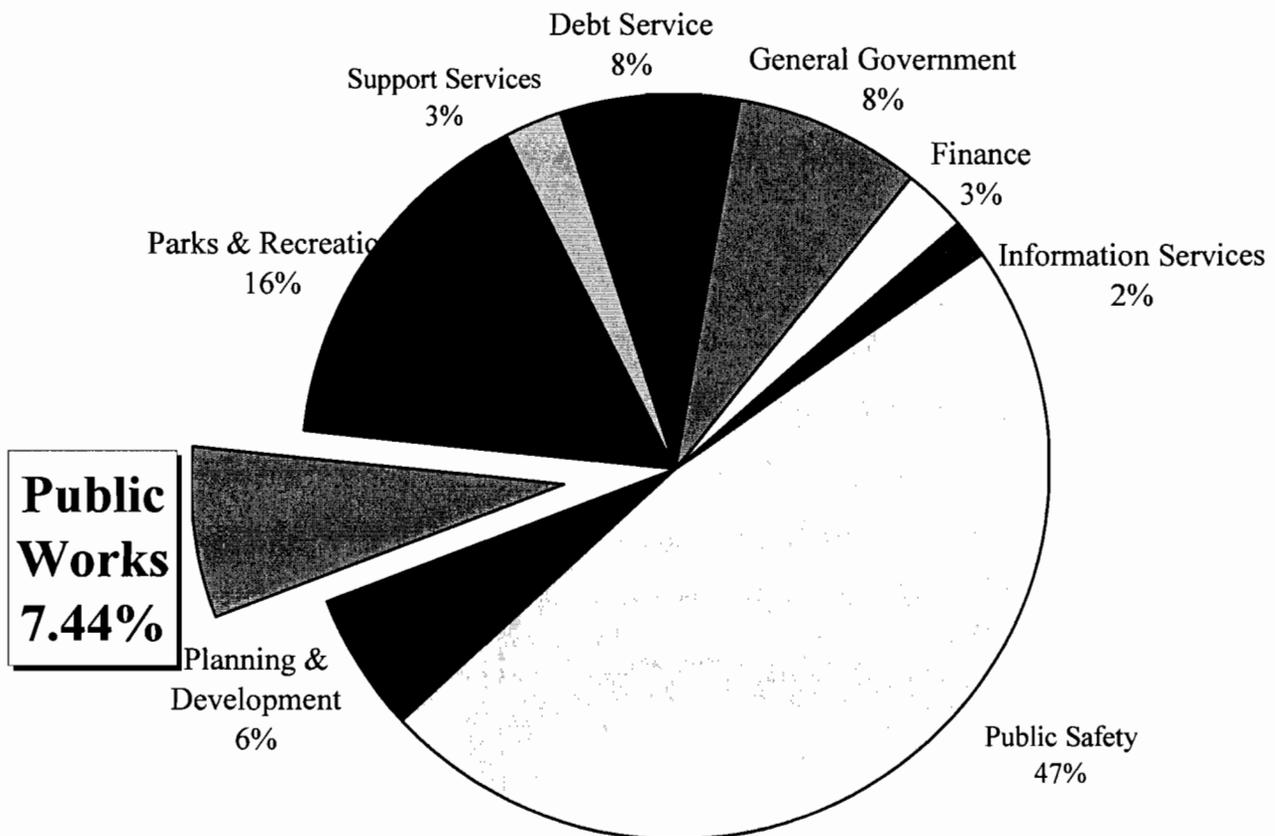
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**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

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 7.44% of the overall resources appropriated in the General Fund for FY2010.



Following is the five-year history of employees assigned to this department by division. The employees in this division make up 5.2% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2010
Regular Employees
PUBLIC WORKS DEPARTMENT

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
STREETS / DRAINAGE	<u>18</u> ¹	<u>18</u>	<u>19</u> ²	<u>19</u>	<u>19</u>
TOTAL	<u>18</u>	<u>18</u>	<u>19</u>	<u>19</u>	<u>19</u>

Footnotes:

¹ Added 1 Heavy Equipment Operator to run the street sweeper in FY2006.

² Added 1 Stormwater Plan Review Inspector in FY2008.

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 \$1,865,360 and the Water and Sewer Fund will provide \$207,262. The overhead rate for the Streets and Drainage Division is 10%.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
652	STREETS / DRAINAGE	<u>2,076,049</u>	<u>2,216,219</u>	<u>2,288,972</u>	<u>2,210,872</u>	<u>2,072,622</u>
TOTAL EXPENDITURES		<u>\$ 2,076,049</u>	<u>\$ 2,216,219</u>	<u>\$ 2,288,972</u>	<u>\$ 2,210,872</u>	<u>\$ 2,072,622</u>
PUBLIC WORKS OVERHEAD		<u>(207,605)</u>	<u>(221,622)</u>	<u>(228,897)</u>	<u>(221,087)</u>	<u>(207,262)</u>
NET PUBLIC WORKS		<u>\$ 1,868,444</u>	<u>\$ 1,994,597</u>	<u>\$ 2,060,075</u>	<u>\$ 1,989,785</u>	<u>\$ 1,865,360</u>

**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Public Works Department continues to accomplish annual recurring departmental goals and priorities for FY2009 as follows:

- Resurface streets based on priority ranking from the pavement condition survey.
- Install a handicap accessible beach dune walkover.
- Continue "Underground Utility Conversion Project."
- Monitor, survey and report beach renourishment progress.

Goals and priorities for this upcoming budget continue programs already in place, as well as introducing some new ones. The following benchmarks, goals and priorities are provided for in FY2010:

- Install sidewalks / boardwalks.
- Resurface streets based on priority ranking from the pavement condition survey.
- Install a handicap accessible beach dune walkover.
- Monitor, survey and report beach renourishment conditions.
- Pave Water Tower Road from the back gate of Barefoot Landing to the Highway 31 Interchange.

- Continue work on Hillside Drive retention project.
- Continue "Underground Utility Conversion Project."

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 642,816	\$ 717,238	\$ 783,033	\$ 760,000	\$ 829,157
014	OVERTIME	34,064	46,025	40,000	35,000	40,000
021	FICA	47,068	53,058	55,966	57,240	62,579
022	EMPLOYEE RETIREMENT	61,540	70,226	78,188	76,320	83,439
023	EMPLOYEE INSURANCE	93,346	135,104	118,800	124,000	136,800
030	TRAINING	590	4,410	4,000	4,000	4,000
040	WORKERS COMPENSATION	38,657	54,373	47,736	34,500	43,458
050	AWARDS	7,412	8,085	8,199	8,199	8,200
	* SUBTOTAL PERSONNEL *	<u>925,493</u>	<u>1,088,519</u>	<u>1,135,922</u>	<u>1,099,259</u>	<u>1,207,633</u>
110	CLOTHING/UNIFORMS	8,294	10,707	10,000	9,600	10,000
111	MATERIALS/SUPPLIES	300,909	352,547	350,000	290,000	325,000
112	OFFICE SUPPLIES	668	1,495	500	1,130	1,000
113	PRINTING AND BINDING	-	-	1,000	38	1,000
120	COMMUNICATIONS	4,519	4,080	2,550	5,200	7,000
121	UTILITIES	333,214	350,860	350,000	350,000	350,000
130	CONTRACTUAL SERVICES	21,515	10,628	25,000	40,000	46,989
131	REPAIRS/MAINTENANCE	14,941	6,871	20,000	11,500	20,000
132	PROFESSIONAL SERVICES	805	185	1,500	1,000	1,500
140	SUBSCRIPTIONS/DUES	500	120	1,000	3,078	1,000
141	TRAVEL / BUSINESS	395	8,109	500	200	500
142	ADVERTISING	2,102	1,190	1,000	750	1,000
150	VEHICLE OPERATIONS	46,311	62,454	45,000	50,000	50,000
151	FUEL	40,845	59,577	45,000	50,000	50,000
152	DAMAGE CLAIMS	720	7,228	-	-	-
	* SUBTOTAL OPERATING *	<u>775,738</u>	<u>876,051</u>	<u>853,050</u>	<u>812,496</u>	<u>864,989</u>
330	ROADS / BRIDGES	-	49,500	-	-	-
360	MOTOR VEHICLES	-	125,396	-	-	-
361	HEAVY EQUIPMENT	284,505	76,753	280,000	280,000	-
370	NON-MOBIL EQUIPMENT	90,313	-	10,000	12,466	-
380	OFFICE EQUIPMENT	-	-	10,000	6,651	-
	* SUBTOTAL CAPITAL *	<u>374,818</u>	<u>251,649</u>	<u>300,000</u>	<u>299,117</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,076,049</u>	<u>\$ 2,216,219</u>	<u>\$ 2,288,972</u>	<u>\$ 2,210,872</u>	<u>\$ 2,072,622</u>
LESS OVERHEAD ALLOCATION TO: WATER & SEWER FUND 10%		<u>207,605</u>	<u>221,622</u>	<u>228,897</u>	<u>221,087</u>	<u>207,262</u>
TOTAL NET GENERAL FUND		<u>\$ 1,868,444</u>	<u>\$ 1,994,597</u>	<u>\$ 2,060,075</u>	<u>\$ 1,989,785</u>	<u>\$ 1,865,360</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>
Superintendent, Streets and Drainage	1	26	\$ 90,629
Supervisor, Streets and Drainage	1	21	65,983
Bridge Crew Leader	1	17	49,670
Stormwater Program Compliance Manager	1	17	45,288
Crew Leader I	3	14	129,302
Heavy Equipment Operator (HEO)	3	13	125,302
Maintenance Specialist / Motor Equipment Operator	3	11/12	114,629
Tradesworker	2	9	64,543
Bridge Operator	4	9	126,658
Longevity	-		<u>17,154</u>
TOTAL	19		<u>\$ 829,158</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 9.5% decrease is due to a decrease in capital expenditures.

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GENERAL FUND EXPENDITURES

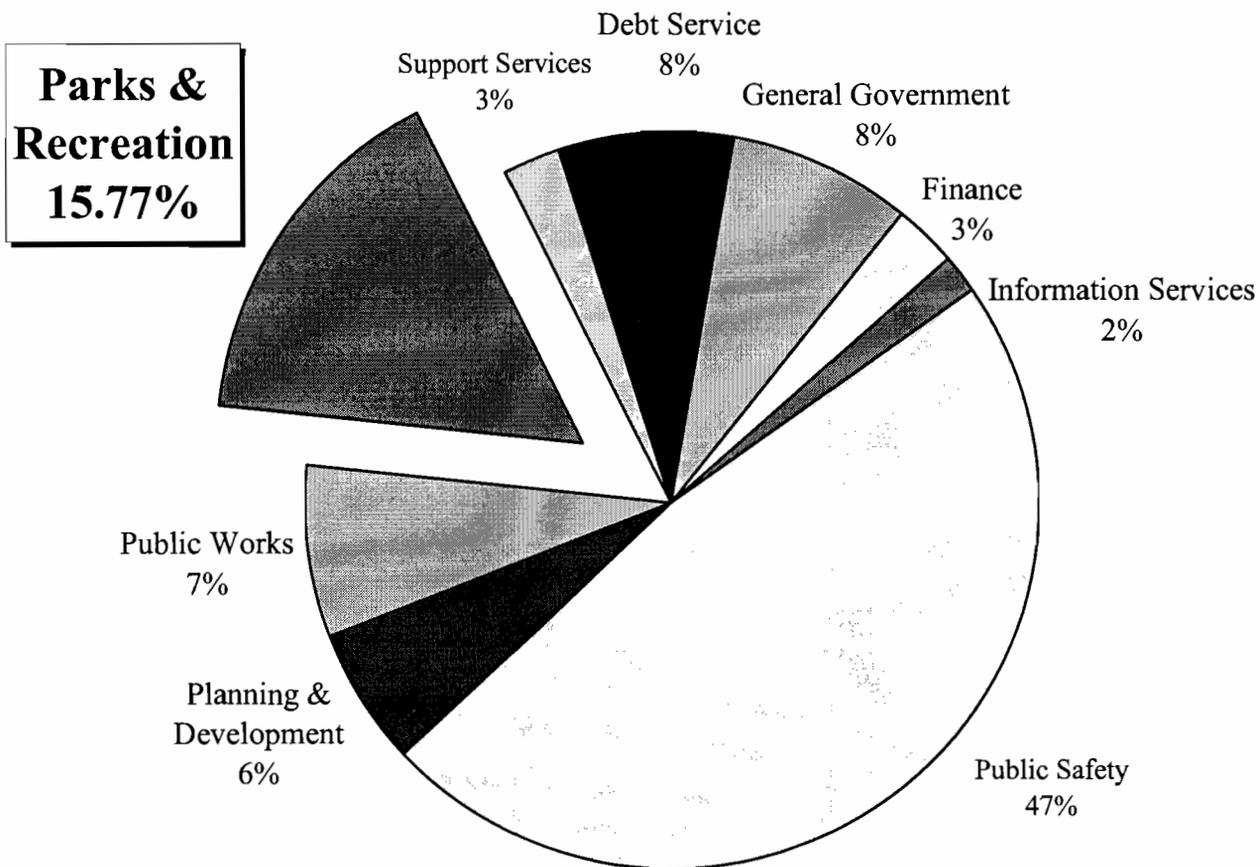
PARKS AND RECREATION

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GENERAL FUND
PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department includes 3 divisions: Recreation and Parks & Grounds in the General 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 15.77% of the overall resources appropriated in the General Fund for FY2010. This is higher than normal due a large Capital Outlay for Recreation Center expansion being transferred out to the Capital Improvements Fund.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.6% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2010
Regular Employees
PARKS AND RECREATION DEPARTMENT

	FY2006	FY2007	FY2008	FY2009	FY2010
RECREATION	5 ¹	6 ²	6	6	6
PARKS AND GROUNDS	<u>9</u>	<u>10</u> ³	<u>11</u> ⁴	<u>11</u>	<u>11</u>
TOTAL	<u>14</u>	<u>16</u>	<u>17</u>	<u>17</u>	<u>17</u>

Footnotes:

¹ Transferred out Aquatic/Fitness Center Director to the Aquatic Center Fund in FY2006 as facility neared completion.

² Added 1 Administrative Assistant to Recreation in FY2007.

³ Added 1 Parks & Grounds Maintenance Technician in FY2007.

⁴ Added 1 Tree Maintenance Technician in FY2008.

A summary of expenditures for the past 4 years of this department is provided below. This department has no overhead allocation and therefore is totally funded by the General Fund revenues. The General Fund will provide \$2,457,118 to fund this department.

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

DIV. NO.	DIVISION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
741	RECREATION	678,795	856,658	1,275,915	936,476	1,090,879
754	PARKS / GROUNDS	<u>1,410,607</u>	<u>1,216,657</u>	<u>1,789,878</u>	<u>1,649,049</u>	<u>1,366,239</u>
TOTAL PARKS AND RECREATION		<u>\$ 2,089,402</u>	<u>\$ 2,073,315</u>	<u>\$ 3,065,793</u>	<u>\$ 2,585,525</u>	<u>\$ 2,457,118</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY2009 budget are underway and being accomplished as follows:

- Provide continuous funding for Parks Improvements in Heritage Shores Park and the Russell Burgess Coastal Preserve.
- Maintain beach accesses along the ocean front.
- Continue to expand lifelong learning classes.
- Construction of the expansion of the Recreation Center to include new offices and gym.

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 FY2010.

- Build new beach accesses along the ocean front.
- Finish the construction of the expansion of the J. Bryan Floyd Community Center to include new offices and a gymnasium and begin construction during the fiscal year.
- Continue to expand lifelong learning classes.

01-5-741 RECREATION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 263,746	\$ 282,095	\$ 299,394	\$ 225,000	\$ 300,078
012	SALARY, PART-TIME	21,807	22,210	40,300	21,000	40,000
014	OVERTIME	403	313	500	400	500
015	SPECIAL ALLOWANCE	5,300	5,400	5,400	2,700	5,400
021	FICA	20,240	21,081	23,474	17,712	24,522
022	EMPLOYEE RETIREMENT	23,742	28,359	29,989	20,250	28,555
023	EMPLOYEE INSURANCE	33,004	45,819	39,600	32,200	43,200
030	TRAINING	4,483	3,694	4,700	3,500	4,000
040	WORKERS COMPENSATION	3,776	5,911	5,579	3,802	5,585
050	AWARDS	1,949	2,009	1,904	1,906	1,389
	* SUBTOTAL PERSONNEL *	<u>378,450</u>	<u>416,891</u>	<u>450,840</u>	<u>328,470</u>	<u>453,229</u>
110	CLOTHING/UNIFORMS	971	417	500	500	500
111	MATERIALS/SUPPLIES	97,552	109,567	184,775	105,000	172,000
112	OFFICE SUPPLIES	4,258	2,889	3,000	3,000	3,000
113	PRINTING/BINDING	15,645	19,591	27,800	22,000	27,000
120	COMMUNICATIONS	9,263	7,358	18,200	8,000	17,000
130	CONTRACTUAL SERVICES	72,493	149,163	248,990	175,000	265,100
131	REPAIRS/MAINTENANCE	936	140	1,000	552	1,000
132	PROFESSIONAL SERVICES	411	35	125,000	125,000	-
133	CLEAN CITY COMMITTEE	21,202	19,088	28,650	21,500	28,650
136	MUSEUM	4,700	113,854	61,500	61,500	30,000
140	SUBSCRIPTIONS/DUES	1,723	1,500	4,185	1,750	4,000
141	TRAVEL / BUSINESS	9,626	1,689	8,500	5,000	8,500
142	ADVERTISING	2,572	12,726	99,975	75,000	77,900
150	VEHICLE OPERATIONS	29	(199)	500	500	500
151	FUEL	1,433	1,941	2,500	1,200	2,500
152	DAMAGE CLAIMS	-	8	-	-	-
	* SUBTOTAL OPERATING *	<u>242,814</u>	<u>439,767</u>	<u>815,075</u>	<u>605,502</u>	<u>637,650</u>
321	BUILDING IMPROVEMENTS	57,531	-	-	-	-
360	MOTOR VEHICLES	-	-	5,000	-	-
380	FURN. / OFFICE EQUIPMENT	-	-	5,000	2,504	-
	* SUBTOTAL CAPITAL *	<u>57,531</u>	<u>-</u>	<u>10,000</u>	<u>2,504</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 678,795</u>	<u>\$ 856,658</u>	<u>\$ 1,275,915</u>	<u>\$ 936,476</u>	<u>\$ 1,090,879</u>

DIVISION 741 RECREATION

DIVISION NARRATIVE

This division provides for six full-time employees: a Parks and Recreation Director, a Community Center/Special Events Director, an Athletic Director, a Recreation Coordinator, 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 Community Center/Special Events Director is responsible for the day to day operation of the J. Bryan Floyd Community Center and the coordination of community special events such as the Easter Egg Hunt, the Christmas Events 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. The Community Center/Special Events Director supervises three part-time Recreation Leaders who provide staff support for all recreation programs.

The Athletic Director is responsible for the department's sports programs. This individual oversees the youth baseball and softball, adult softball, youth soccer, youth flag and tackle football programs and the youth basketball programs.

The Recreation Coordinator oversees the development and operation of recreation instructional programs, cultural programs and programs for senior citizens. The Administrative Assistant and the Secretary/Receptionist provide administrative and clerical support for the entire Parks and Recreation Department. These individuals provide data input and handle customer inquiries.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Parks and Recreation Director	1	31	\$ 80,490
Community Center/Special Events Director	1	18	60,575
Athletic Director	1	18	49,977
Recreation Coordinator	1	16	45,953
Administrative Assistant I	1	13	36,256
Secretary/Receptionist-Recreation	1	10	26,825
Longevity	-		-
TOTAL	6		<u>\$ 300,076</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 16.9% decrease is mainly due to a decrease in supplies, advertising, professional services, and museum expenditures.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 363,632	\$ 386,770	\$ 430,351	\$ 430,350	\$ 456,485
012	SALARY, PART-TIME	53,806	64,377	62,920	62,920	72,212
014	OVERTIME	14,400	16,467	18,850	18,800	18,850
021	FICA	29,397	32,510	35,336	35,333	37,781
022	EMPLOYEE RETIREMENT	34,125	41,123	44,920	42,669	46,583
023	EMPLOYEE INSURANCE	54,777	76,929	72,600	72,600	79,200
030	TRAINING	2,099	5,400	6,200	4,200	4,960
040	WORKERS COMPENSATION	12,019	14,348	19,051	12,982	16,426
050	AWARDS	4,242	4,759	4,960	4,960	5,342
	* SUBTOTAL PERSONNEL *	<u>568,497</u>	<u>642,683</u>	<u>695,188</u>	<u>684,814</u>	<u>737,839</u>
110	CLOTHING/UNIFORMS	5,964	9,346	8,000	7,800	8,000
111	MATERIALS/SUPPLIES	147,582	143,689	135,000	122,000	140,000
112	OFFICE SUPPLIES	544	-	-	-	250
113	PRINTING/BINDING	32	-	-	-	250
120	COMMUNICATIONS	4,318	2,948	3,900	3,000	3,600
130	CONTRACTUAL SERVICES	154,768	106,365	132,250	115,000	122,500
131	REPAIRS/MAINTENANCE	37,942	3,529	34,000	25,000	40,000
132	PROFESSIONAL SERVICES	405	9,095	3,800	3,600	1,800
133	TREE CITY COMMITTEE	1,750	9,252	16,000	12,721	5,000
140	SUBSCRIPTIONS/DUES	1,265	838	6,950	6,950	2,000
141	TRAVEL / BUSINESS	644	329	2,000	500	2,000
142	ADVERTISING	1,958	2,943	500	1,962	1,000
150	VEHICLE OPERATIONS	30,160	33,936	36,000	30,000	30,000
151	FUEL	22,525	31,113	30,000	28,000	27,000
152	DAMAGE CLAIMS	-	-	-	1,460	-
	* SUBTOTAL OPERATING *	<u>409,857</u>	<u>353,383</u>	<u>408,400</u>	<u>357,993</u>	<u>383,400</u>
302	PARK IMPROVEMENTS	367,999	95,017	660,690	580,690	150,000
321	BUILDINGS IMPROVEMENTS	34,900	-	-	-	-
360	MOTOR VEHICLES	-	36,124	-	-	-
361	HEAVY EQUIPMENT	-	74,777	25,600	25,552	95,000
370	NON-MOBIL EQUIPMENT	29,354	14,673	-	-	-
	* SUBTOTAL CAPITAL *	<u>432,253</u>	<u>220,591</u>	<u>686,290</u>	<u>606,242</u>	<u>245,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,410,607</u>	<u>\$ 1,216,657</u>	<u>\$ 1,789,878</u>	<u>\$ 1,649,049</u>	<u>\$ 1,366,239</u>

DIVISION 754 PARKS AND GROUNDS

DIVISION NARRATIVE

This division provides for eleven full-time employees: a Public Grounds Superintendent, two Crew Leaders, two Heavy Equipment Operators, a Facilities and Amenities Maintenance Specialist, a Tree Maintenance Technician, three Landscape Technicians, and a Public Grounds Maintenance Worker. There are also 2 permanent part-time Landscape Technicians 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	\$ 78,303
Crew Leader I	2	14	87,877
Heavy Equipment Operator (HEO)	2	13	82,939
Facilities and Amenities Maintenance Specialist	1	13	33,871
Tree Maintenance Technician	1	13	40,463
Landscape Technician	3	12	96,582
Parks Maintenance Worker	1	9	27,066
Longevity	-		<u>9,383</u>
TOTAL	11		<u>\$ 456,484</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Community Center Playground & Surfacing	\$ 150,000	302
Tractor with Sidecutter	95,000	361
TOTAL	<u>\$ 245,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service over the previous year's budget. The 23.9% decrease is due to a reduction in Capital Outlay.

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GENERAL FUND EXPENDITURES

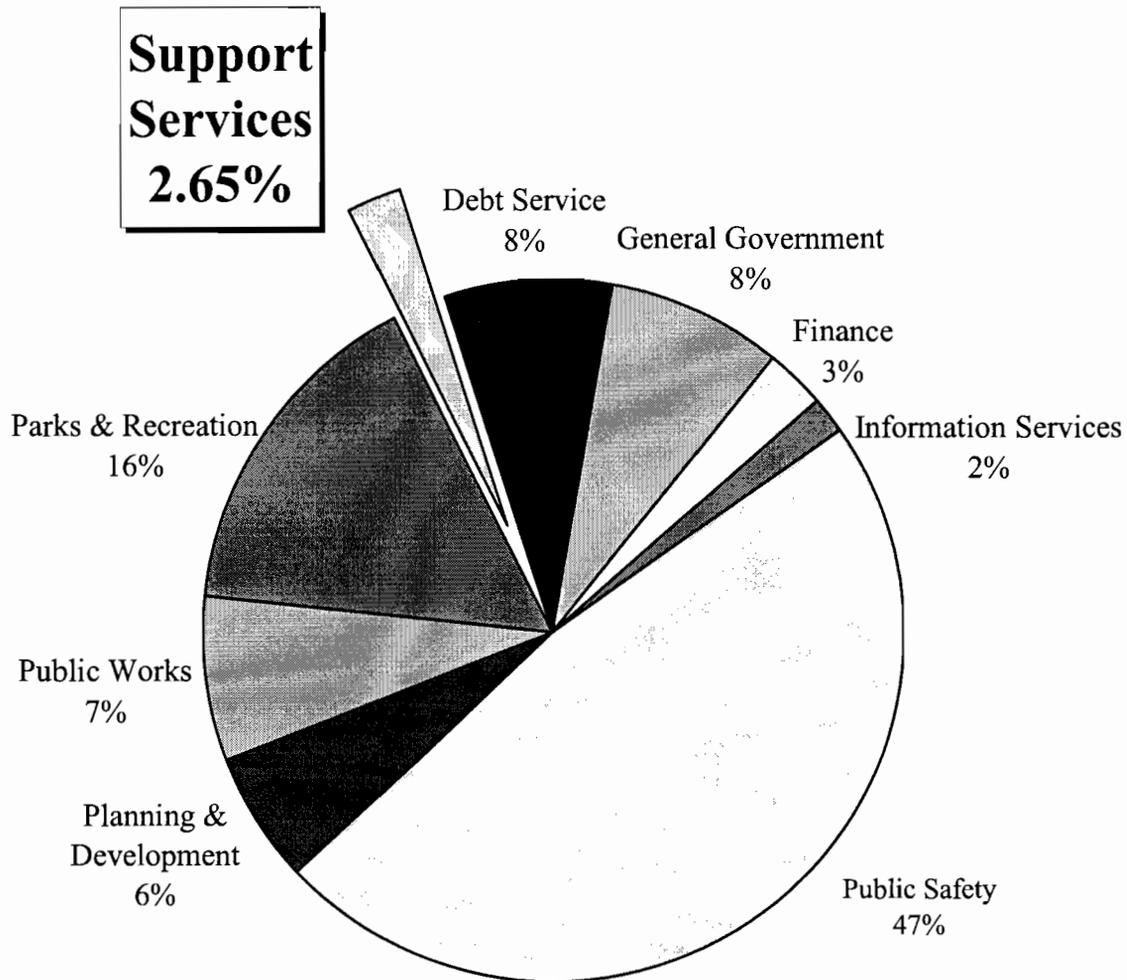
SUPPORT SERVICES

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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 2.65% of the overall resources appropriated in the General Fund for FY2010.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 4.9% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2010
Regular Employees
SUPPORT SERVICES DEPARTMENT

	<u>FY2006</u>	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>
PURCHASING	7 ¹	7	7	8 ⁴	7 ⁵
FLEET MAINTENANCE	5	5	6 ²	6	6
CUSTODIAL/FACILITIES MAINTENANCE	<u>4</u>	<u>4</u>	<u>5</u> ³	<u>5</u>	<u>5</u>
TOTAL	<u>16</u>	<u>16</u>	<u>18</u>	<u>19</u>	<u>18</u>

Footnotes:

¹ Added 1 Warehouse Clerk in FY2006.

² Added 1 Mechanic in FY2008.

³ Added 1 Facility Maintenance Technician in FY2008.

⁴ Added a Support Services Clerk for FY2009.

⁵ Eliminated Support Services Clerk position for FY2010.

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 \$665,665, the Water and Sewer Fund \$426,379, the Solid Waste Fund \$122,151, the Beach Services Fund \$22,400, and the Aquatic Center Fund \$32,940. 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 4% respectively for the Purchasing Division, 16%, 20%, 4% and zero respectively for the Fleet Maintenance Division, and 33.3%, 4%, and 4% respectively for Custodial/Facilities Maintenance Division.

SUMMARY OF EXPENDITURES
SUPPORT SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
822	PURCHASING	394,419	441,019	490,882	454,034	455,767
832	FLEET MAINTENANCE	355,077	486,494	439,280	422,496	446,054
842	CUSTODIAL/FACILITIES MAINT.	<u>429,175</u>	<u>562,954</u>	<u>500,576</u>	<u>396,502</u>	<u>367,714</u>
TOTAL EXPENDITURES		\$ 1,178,671	\$ 1,490,467	\$ 1,430,738	\$ 1,273,032	\$ 1,269,535
SUPPORT SERVICES OVERHEAD		<u>(537,926)</u>	<u>(667,503)</u>	<u>(677,146)</u>	<u>(605,305)</u>	<u>(603,870)</u>
NET SUPPORT SERVICES		<u>\$ 640,745</u>	<u>\$ 822,964</u>	<u>\$ 753,592</u>	<u>\$ 667,727</u>	<u>\$ 665,665</u>

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Support Services Department continues to work toward the accomplishment of its FY2009 goals:

- Monitor building maintenance issues and expenditures.
- Continue to sell surplus property on line to increase revenues.
- Eliminate city fuel system and purchase future fuel needs from various gas stations throughout the City.

As in other departments, new goals and priorities have been established for FY2010. The following benchmarks, goals and priorities outline the more significant goals for the Support Services Department:

- Control costs in building repairs.
- Continue the process of exploring the implementation of an automated purchasing system.
- Seek federal stimulus funding to implement city wide energy audit proposals

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 270,320	\$ 296,342	\$ 336,249	\$ 313,500	\$ 313,289
014	OVERTIME	3,702	3,909	3,000	1,500	2,000
021	FICA	19,070	21,083	22,391	22,680	22,701
022	EMPLOYEE RETIREMENT	25,005	25,014	32,229	27,090	28,376
023	EMPLOYEE INSURANCE	35,372	45,516	46,200	52,900	43,200
030	TRAINING	1,643	6,738	10,000	5,770	8,000
040	WORKERS COMPENSATION	6,784	11,552	8,820	6,010	8,198
050	AWARDS	2,131	3,385	3,453	2,488	2,753
	* SUBTOTAL PERSONNEL *	<u>364,027</u>	<u>413,539</u>	<u>462,342</u>	<u>431,938</u>	<u>428,517</u>
110	CLOTHING/UNIFORMS	1,067	1,306	1,500	1,096	1,500
111	MATERIALS/SUPPLIES	11,250	8,968	10,000	8,500	10,000
112	OFFICE SUPPLIES	1,887	3,473	1,815	2,832	2,000
113	PRINTING/BINDING	330	64	825	1,310	825
120	COMMUNICATIONS	3,438	4,145	4,400	3,400	4,400
130	CONTRACTUAL SERVICES	272	340	1,500	350	1,500
131	REPAIRS/MAINTENANCE	2,758	102	-	58	-
132	PROFESSIONAL SERVICES	748	657	-	350	-
140	SUBSCRIPTIONS/DUES	740	1,096	1,075	1,000	1,075
141	TRAVEL / BUSINESS	-	1,601	600	-	250
142	ADVERTISING	3,117	1,211	3,300	-	2,500
150	VEHICLE OPERATIONS	1,419	297	825	500	500
151	FUEL	3,366	4,220	2,700	2,700	2,700
	* SUBTOTAL OPERATING *	<u>30,392</u>	<u>27,480</u>	<u>28,540</u>	<u>22,096</u>	<u>27,250</u>
360	MOTOR VEHICLES	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 394,419</u>	<u>\$ 441,019</u>	<u>\$ 490,882</u>	<u>\$ 454,034</u>	<u>\$ 455,767</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	201,152	229,330	250,350	231,558	232,440
	SOLID WASTE FUND 4%	15,777	17,641	19,635	18,161	18,231
	BEACH SERVICES FUND 1%	-	-	4,909	4,540	4,558
	AQUATIC CENTER FUND 4%	15,777	17,641	19,635	18,161	18,231
	**LESS OVERHEAD TOTAL **	<u>232,706</u>	<u>264,612</u>	<u>294,529</u>	<u>272,420</u>	<u>273,460</u>
TOTAL NET GENERAL FUND		<u>\$ 161,713</u>	<u>\$ 176,407</u>	<u>\$ 196,353</u>	<u>\$ 181,614</u>	<u>\$ 182,307</u>

DIVISION 822 PURCHASING

DIVISION NARRATIVE

This division provides for eight employees: a Support Services Supervisor, a Materials & Facilities Supervisor, two Buyers, a Procurement Clerk, a Materials and Inventory Technician, a Warehouse Clerk and a Support Services Clerk. This division is responsible for most purchases for the City and receives, issues, and stores inventory at its central warehouse facility. The Support Services Supervisor is also responsible for the City's Fleet Maintenance and Custodial/Facilities Maintenance divisions.

The Materials and Facilities Supervisor receives, issues, stores, and maintains the inventory, as well as issues keys to the City's gas pump system, maintains the system, and supervises the Custodial/Facilities Maintenance division, and the custodial staff for the Aquatic Center that is charged directly to that Fund. The Inventory Management Technician and Warehouse Clerk assists the Materials and Facilities Supervisor.

The Buyers are responsible for small dollar purchases less than \$10,000 in value and prepares purchase orders.

The Procurement Clerk and Support Services Clerk 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>
Support Services Supervisor	1	27	\$ 61,599
Materials & Facilities Supervisor	1	21	50,214
Buyer	2	14	81,970
Procurement Clerk	1	13	46,268
Materials and Inventory Technician	1	13	40,361
Warehouse Clerk	1	11	32,876
Longevity	-		-
TOTAL	7		<u>\$ 313,288</u>

BUDGET ANALYSIS

This division provides for an decreased level of service over the previous year's budget. The 7.2% decrease is due to elimination of the Support Services Clerk position for FY2010.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 210,311	\$ 253,962	\$ 271,076	\$ 270,000	\$ 281,670
014	OVERTIME	3,419	4,047	9,180	4,500	6,000
021	FICA	14,675	18,049	19,375	20,039	21,000
022	EMPLOYEE RETIREMENT	19,842	25,230	27,518	27,725	29,055
023	EMPLOYEE INSURANCE	28,961	45,050	39,600	43,800	43,200
030	TRAINING	712	5,059	12,000	5,000	8,000
040	WORKERS COMPENSATION	9,705	23,204	10,895	9,048	9,493
050	AWARDS	1,533	3,076	2,589	2,589	2,589
	* SUBTOTAL PERSONNEL *	<u>289,158</u>	<u>377,677</u>	<u>392,233</u>	<u>382,701</u>	<u>401,007</u>
110	CLOTHING/UNIFORMS	3,267	4,859	5,805	5,000	5,000
111	MATERIALS/SUPPLIES	18,632	20,584	11,892	11,850	10,697
112	OFFICE SUPPLIES	654	750	500	695	500
113	PRINTING/BINDING	1,160	354	900	-	900
120	COMMUNICATIONS	1,218	1,166	300	900	300
130	CONTRACTUAL SERVICES	6,669	5,805	6,400	5,100	5,400
131	REPAIRS/MAINTENANCE	8,466	3,225	3,600	3,100	3,600
140	SUBSCRIPTIONS/DUES	2,075	75	1,650	1,605	1,650
141	TRAVEL / BUSINESS	436	835	-	-	-
150	VEHICLE OPERATIONS	3,133	6,764	3,500	3,545	4,500
151	FUEL	3,808	7,407	12,500	8,000	12,500
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>49,518</u>	<u>51,824</u>	<u>47,047</u>	<u>39,795</u>	<u>45,047</u>
360	MOTOR VEHICLES	-	39,098	-	-	-
380	FURN. / OFFICE EQUIPMENT	16,401	17,895	-	-	-
	* SUBTOTAL CAPITAL *	<u>16,401</u>	<u>56,993</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 355,077</u>	<u>\$ 486,494</u>	<u>\$ 439,280</u>	<u>\$ 422,496</u>	<u>\$ 446,054</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	56,812	97,299	70,285	67,599	71,369
	SOLID WASTE FUND 20%	71,015	97,299	87,856	84,499	89,211
	BEACH SERVICES FUND 4%	-	-	17,571	16,900	17,842
	**LESS OVERHEAD TOTAL **	<u>127,827</u>	<u>194,598</u>	<u>175,712</u>	<u>168,998</u>	<u>178,422</u>
	TOTAL NET GENERAL FUND	<u>\$ 227,250</u>	<u>\$ 291,896</u>	<u>\$ 263,568</u>	<u>\$ 253,498</u>	<u>\$ 267,632</u>

DIVISION 832 FLEET MAINTENANCE

DIVISION NARRATIVE

This division provides for six employees: a Fleet Management Superintendent, and five 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	\$ 78,775
Mechanic	5	14	202,896
Longevity	<u>-</u>		
TOTAL	6		<u>\$ 281,671</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.5% increase is due to expected growth in personnel expenditures.

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
011	SALARY, REGULAR	\$ 101,474	\$ 144,605	\$ 151,737	\$ 151,000	\$ 162,227
012	SALARY, PART-TIME	-	-	7,700	-	7,300
014	OVERTIME	6,488	5,790	7,300	5,000	7,700
021	FICA	7,938	10,542	11,505	10,764	12,229
022	EMPLOYEE RETIREMENT	9,416	14,252	15,109	16,068	16,993
023	EMPLOYEE INSURANCE	22,567	40,875	33,000	39,900	36,000
030	TRAINING	-	800	1,000	-	1,600
040	WORKERS COMPENSATION	1,975	2,094	2,734	1,862	2,907
050	AWARDS	1,586	3,768	3,358	2,266	3,358
	* SUBTOTAL PERSONNEL *	<u>151,444</u>	<u>222,726</u>	<u>233,443</u>	<u>226,860</u>	<u>250,314</u>
110	CLOTHING/UNIFORMS	1,345	2,852	4,000	3,300	4,000
111	MATERIALS/SUPPLIES	30,951	48,705	26,433	26,400	22,000
120	COMMUNICATIONS	1,461	1,946	1,800	1,800	1,800
130	CONTRACTUAL SERVICES	13,770	7,489	400	14,127	5,000
131	REPAIRS/MAINTENANCE	226,290	271,950	180,000	75,000	80,000
142	ADVERTISING	1,298	2,228	700	350	700
150	VEHICLE OPERATIONS	740	2,817	900	2,100	900
151	FUEL	1,876	2,241	3,900	2,500	3,000
	* SUBTOTAL OPERATING *	<u>277,731</u>	<u>340,228</u>	<u>218,133</u>	<u>125,577</u>	<u>117,400</u>
360	MOTOR VEHICLES	-	-	49,000	44,065	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>49,000</u>	<u>44,065</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 429,175</u>	<u>\$ 562,954</u>	<u>\$ 500,576</u>	<u>\$ 396,502</u>	<u>\$ 367,714</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 33%	143,059	163,257	166,859	132,167	122,570
	SOLID WASTE FUND 4%	17,167	22,518	20,023	15,860	14,709
	AQUATIC CENTER FUND 4%	17,167	22,518	20,023	15,860	14,709
	**LESS OVERHEAD TOTAL **	<u>177,393</u>	<u>208,293</u>	<u>206,905</u>	<u>163,887</u>	<u>151,988</u>
TOTAL NET GENERAL FUND		<u>\$ 251,782</u>	<u>\$ 354,661</u>	<u>\$ 293,671</u>	<u>\$ 232,615</u>	<u>\$ 215,726</u>

DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE

DIVISION NARRATIVE

This division provides for five employees: a Facility/Maintenance Technician, a Lead Custodian and three Custodians. This service has been provided in-house since FY2003 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 except the Jail and Recreation Center. A part-time Custodian is used to maintain the public restrooms at the beach and in the parks.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Facility/Maintenance Technician	1	13	\$ 45,481
Lead Custodian	1	9	29,297
Custodian	3	8	84,945
Longevity	-		<u>2,505</u>
TOTAL	5		<u>\$ 162,228</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous fiscal year. The 26.5% decrease is due to a decrease in repairs/maintenance and capital expenditures.

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GENERAL FUND EXPENDITURES

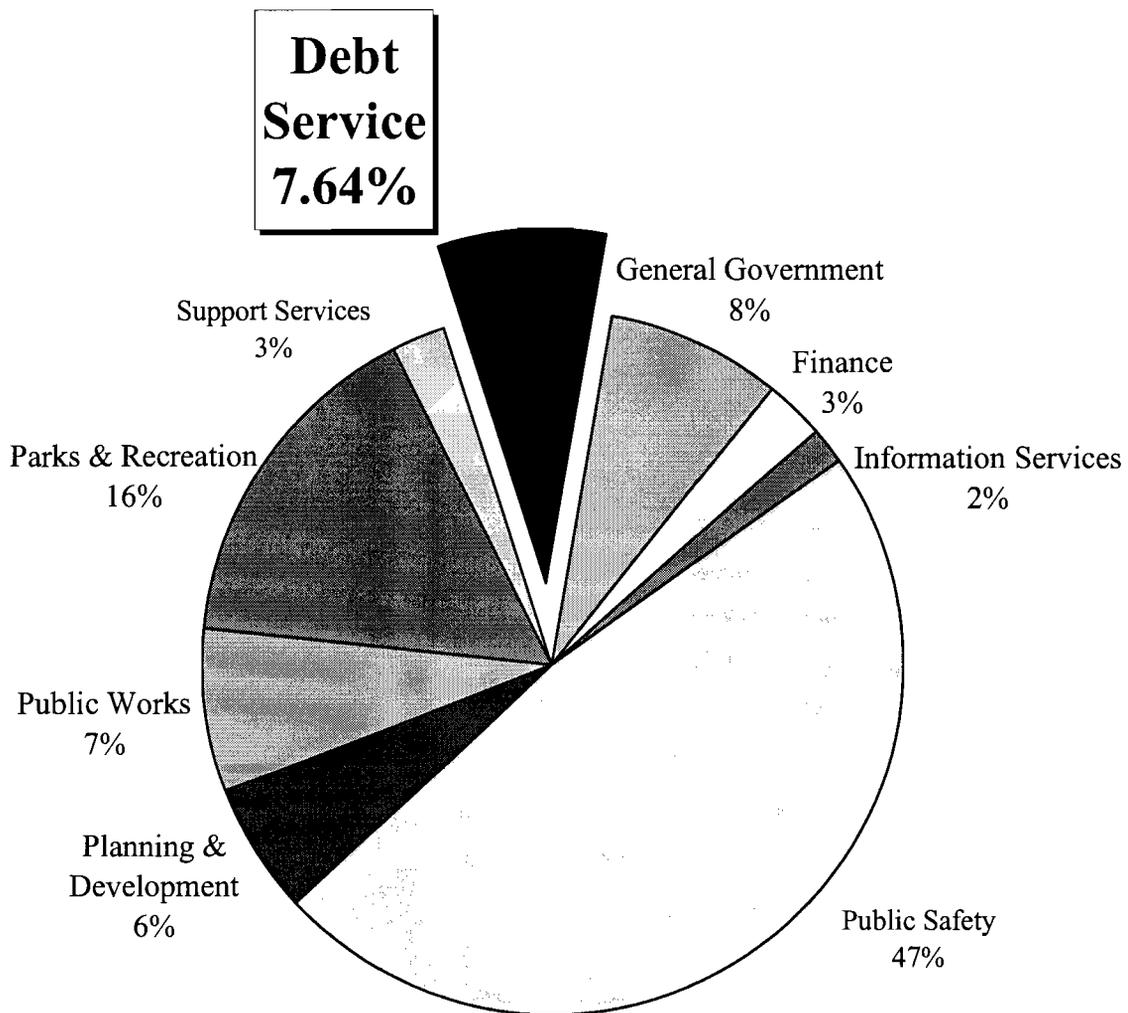
DEBT SERVICE
and
OTHER FINANCING USES

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**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 7.64% of the overall resources appropriated in the General Fund for FY2010.



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, 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, 2010
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
410	DEBT/PRINCIPAL	\$ 1,030,711	\$ 1,069,263	\$ 1,141,396	\$ 1,141,396	\$ 1,607,133
415	DEBT/INTEREST	236,732	192,046	139,446	139,446	290,503
420	AGENTS FEES	<u>3,868</u>	<u>-</u>	<u>20,000</u>	<u>500</u>	<u>20,000</u>
TOTAL NET DEBT SERVICE		<u>\$ 1,271,311</u>	<u>\$ 1,261,309</u>	<u>\$ 1,300,842</u>	<u>\$ 1,281,342</u>	<u>\$ 1,917,636</u>

Performance Benchmarks, Goals & Priorities

The next debt issue should be \$5.1 million in General Obligation Bonds for road improvements in the newly annexed Parkway area.

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

Debt service payments for the General Fund have grown are less than 8% of the total General Fund expenditures. This percentage of overall expenditures is at a relatively high level in recent history. However, this debt has easily been absorbed due to growth in the General Fund Revenues.

The last general obligation bond issue was sold in FY2001 in order to provide funding for the Municipal Complex. The bond issue totaled \$4.7 million with a 10-year repayment schedule. 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 assess value in North Myrtle Beach is 6.0% of market value. The debt limit for North Myrtle Beach for FY2010 is estimated at \$28,622,492 which is extremely low compared to the City's approximate market value of \$6,202,185,800. The table below provides for the City's FY2010 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, 2009

ASSESSED VALUATION	<u>\$372,131,148</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$29,770,492</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$1,148,000</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2009	<u>\$28,622,492</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, \$369,500 in capital and infrastructure is budgeted in the General Fund for FY2010.

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 undesignated fund balance for July 2009 is estimated to be approximately \$10.2 million, or 41% of FY2010 expenditures.

Existing Debt

The following table lists the outstanding General Obligation Bonds and the lease purchase obligation as of July 1, 2008:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2009</u>	<u>Final Due Date</u>
Refunding	02/03/1992	5.25 - 7.25%	\$ 548,000	02/01/2012
Municipal Building Phase III	10/01/2000	5.31%	600,000	03/01/2010
BB&T Lease Purchase	03/15/2006	3.99%	<u>836,629</u>	03/15/2011
		TOTAL	<u>\$ 1,984,629</u>	

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

<u>Fiscal</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2009	139,446	1,141,396	1,280,842
2010	86,503	1,187,133	1,273,636
2011	31,415	611,494	642,909
2012	7,217	186,000	193,217

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 is strong. Even though some revenues have shown a decline, the City is reducing expenditures in order to have a budget surplus for FY2010 . 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

Depending on the annexation of large tracts of property, the City should issue general obligation debt for infrastructure improvements in the upcoming fiscal year. The debt will be partially funded through admission taxes received from development districts benefiting from the infrastructure improvements.

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.

The transfers to the Capital Improvements Fund during FY2008, FY2009, and FY2010 are for the expansion of the Recreation Center.

FISCAL YEAR ENDING JUNE 30, 2010
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 BUDGETED	FY2009 ESTIMATED	FY2010 BUDGETED
187	Transfer to Capital Impr. Fund	\$ -	\$ 1,525,000	\$ 1,800,000	\$ 1,800,000	\$ 1,500,000
189	Transfer to Street Impr. Fund	660,000	750,000	750,000	750,000	650,000
190	Transfer to Beach Ren. Fund	<u>1,124,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING USES		<u>\$ 1,784,000</u>	<u>\$ 2,275,000</u>	<u>\$ 2,550,000</u>	<u>\$ 2,550,000</u>	<u>\$ 2,150,000</u>

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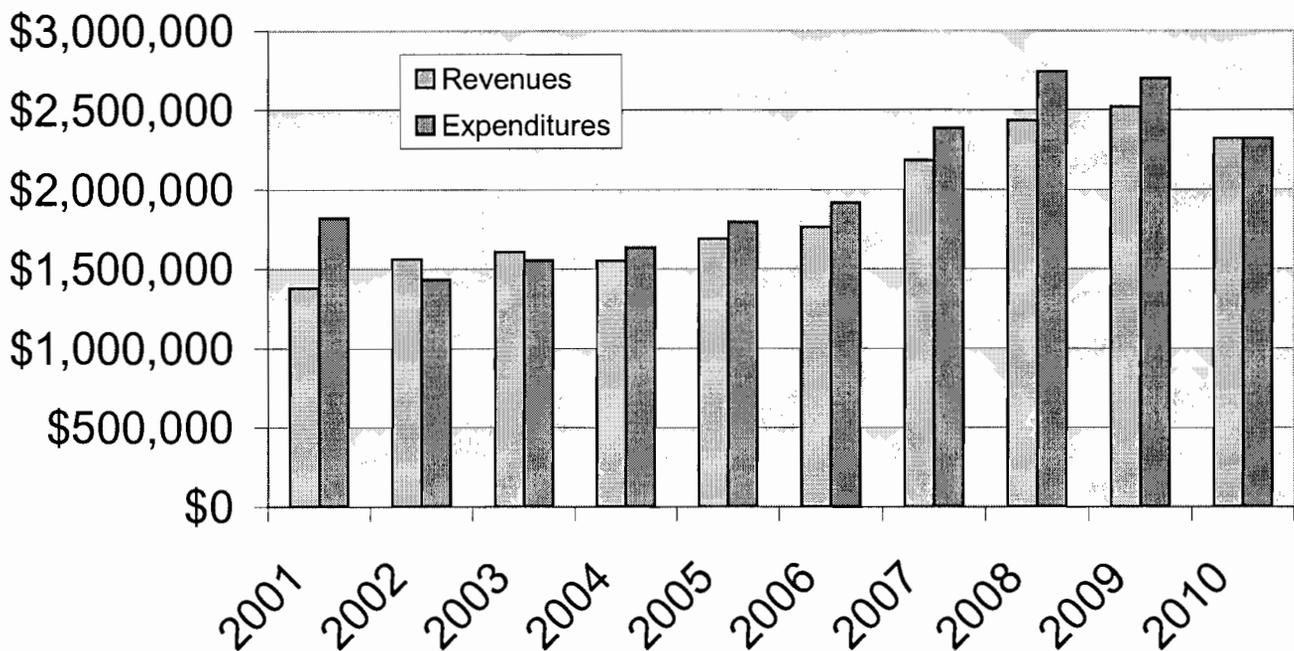
ACCOMMODATIONS TAX FUND

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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



Accommodations Tax receipts have shown a decline over the past two quarters. This is the first year the City of North Myrtle Beach has budgeted a decline.

The budget for FY2010 appropriates \$2,322,749 of expenditures. This fund has budgeted \$2,324,750 in revenues for FY2010. The Accommodations Tax Advisory Committee, which makes expenditure recommendations to the Mayor and City Council, would like to maintain a minimum fund balance. 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 FY2009:

- 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 FY2010:

- 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, Street Improvement Fund and Aquatic Center Fund for the City of North Myrtle Beach.

FISCAL YEAR ENDING JUNE 30, 2010
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND

DIVISION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
REVENUES:					
Accommodations Tax Receipts	2,373,232	2,517,180	2,498,500	2,350,206	2,322,750
Grant - Water Quality Monitoring	7,350	11,700	-	-	-
Interest	45,263	27,789	20,000	3,000	2,000
TOTAL REVENUES	<u>\$ 2,425,845</u>	<u>\$ 2,556,669</u>	<u>\$ 2,518,500</u>	<u>\$ 2,353,206</u>	<u>\$ 2,324,750</u>
EXPENDITURES:					
Public Safety	765,519	568,148	526,100	487,258	375,530
Public Works	308,496	529,100	494,700	458,258	425,593
Parks & Recreation	1,387,205	1,779,161	1,678,000	1,554,527	1,521,626
TOTAL EXPENDITURES	<u>\$ 2,461,220</u>	<u>\$ 2,876,409</u>	<u>\$ 2,698,800</u>	<u>\$ 2,500,043</u>	<u>\$ 2,322,749</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(35,375)</u>	<u>(319,740)</u>	<u>(180,300)</u>	<u>(146,837)</u>	<u>2,001</u>
FUND BALANCE - BEGINNING	<u>505,661</u>	<u>470,286</u>	<u>140,573</u>	<u>150,546</u>	<u>3,709</u>
FUND BALANCE - ENDING	<u>\$ 470,286</u>	<u>\$ 150,546</u>	<u>\$ (39,727)</u>	<u>\$ 3,709</u>	<u>\$ 5,710</u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2010. Some of the funds will be provided to outside agencies such as the North Myrtle Beach Chamber of Commerce in the amount of \$1,116,139 or 48.1% of the Accommodations Tax receipts.

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 FY2010 is \$758,321. In addition, \$265,300 is being transferred to the Solid Waste Fund, \$15,473 to the Beach Renourishment Fund, \$105,406 to the Street Improvement Fund and \$5,621 to the Aquatic Center Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2010**

	<u>BUDGET</u> <u>FY 2009</u>	<u>REQUEST</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>GL</u> <u>ACCT.#</u>
30% ADVERTISING ALLOCATION	789,000	733,500	733,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	212,400	595,577	382,639	4-5-756-181
2 Horry County Museum Foundation	-	25,000	-	4-5-756-183
3 NMB Rescue Squad	20,000	50,000	20,000	4-5-756-182
4 Dixie Chicken Fishing Funament	3,400	3,500	3,214	4-5-756-183
5 The Long Bay Symphony	5,100	12,500	3,393	4-5-756-183
6 Chiefs Athletic Booster Club	-	7,860	-	4-5-756-183
7 NMB Area Historical Museum	-	18,246	4,000	4-5-756-183
8 North Myrtle Beach Pilot Club, Inc.	1,500	5,206	1,500	4-5-756-183
9 Triple Crown Sports	-	12,000	-	4-5-756-183
<u>Public Safety Department</u>				
10 Public Safety Salary Supplement	178,300	209,000	115,827	1-5-4xx-011
12 Public Safety Overtime	78,200	85,000	85,000	1-5-4xx-014
13 Memorial Day Weekend	32,500	35,000	35,000	1-5-422-130
14 Beach Patrol Salary/Benefit Supplement	48,200	141,250	69,082	1-5-424-012
15 Beach Patrol Overtime	8,700	-	-	1-5-424-014
16 Beach Patrol Training	5,000	-	-	1-5-424-030
17 Police Patrol Vehicles	90,700	-	-	1-5-422-360
18 Beach Patrol Vehicles	43,300	60,000	30,089	1-5-424-360
19 Lifeguard Regional Competition	-	7,000	7,000	1-5-424-030
20 Amkus Speed Cutters	-	7,000	7,000	1-5-453-370
22 Motorola Mobile Computers	24,200	50,000	26,532	1-5-453-370
23 E-tickets (APS)	10,000	-	-	1-5-422-111
24 Rescue Air Bag System	7,000	-	-	1-5-453-370
<u>Public Works Department</u>				
25 Beach Renourishment Monitoring	-	29,113	15,473	10-5-742-132
26 Beach Water Quality Monitoring	56,500	41,989	24,382	4-5-756-132
27 Underground Utility Conversion	61,700	200,000	61,700	9-5-940-314
28 Handicap Beach Access Ramps	62,100	80,000	43,706	9-5-940-303
29 Intersection & Sidewalk Improvements	64,200	250,000	-	1 to 9-5-940
30 Street Dept. Overtime (traffic control)	19,500	30,000	15,032	1-5-652-014
31 Sanitation Overtime (trash collection)	22,500	30,000	30,000	15-5-671-014
32 Litter Collection	52,400	115,000	104,859	15-5-673-011
33 Beach Cleaning	155,800	250,000	130,441	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2010**

	<u>BUDGET</u> <u>FY 2009</u>	<u>REQUEST</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>GL</u> <u>ACCT.#</u>	
<u>Parks & Grounds</u>					
34	Public Grounds Salary Supplement	30,300	116,305	30,300	1-5-754-011
35	Public Toilet Rentals/Maintenance	24,300	22,900	22,900	1-5-754-130
36	Parking Lot Resurfacing	4,300	9,861	5,856	1-5-754-130
37	Right-of-Way Mowing	38,400	92,742	35,354	1-5-754-130
38	Park Improv-McLean Pk&CG Boat Ramp	138,200	-	-	1-5-754-302
39	Sand Fence & Dune Maintenance	-	4,724	-	1-5-754-111
40	Landscaping	20,200	46,979	19,580	1-5-754-111
41	Christmas Decorating	13,800	19,658	7,015	1-5-754-111
<u>Recreation Department</u>					
42	Summer Concert Series	29,400	29,775	29,775	1-5-741-xxx
43	Mayfest on Main	79,900	130,190	130,190	1-5-741-xxx
44	St. Patrick's Day Festival and Parade	15,700	37,415	19,401	1-5-741-xxx
45	Irish Italian Festival	25,800	44,465	23,494	1-5-741-xxx
46	Women's Wellness Weekend	10,900	-	-	1-5-741-xxx
47	Beach Biathlon	9,000	-	-	1-5-741-xxx
48	Southeastern Wheelchair Games	1,500	-	-	1-5-741-130
49	Family Fun Run	6,000	5,500	2,681	1-5-741-xxx
50	North Myrtle Beach Triathlons	21,100	36,150	19,012	1-5-741-xxx
51	Masters Swim Meet	-	6,700	2,865	1-5-741-xxx
<u>Info Services/Public Information</u>					
52	Upgrade to Channel 15 (Video & Scheduling)	-	14,900	-	1-5-252-xxx
<u>Beach Services</u>					
54	Lifeguard Salaries	153,500	-	-	16-5-761-012
<u>Aquatic & Fitness Center</u>					
57	Marketing Aquatic Center	5,800	6,000	3,714	17-5-770-xxx
58	NMB Wheelchair Basketball Tournament	-	2,900	1,907	17-5-770-135
59	Aquatic & Fitness Sport Tourism Events	8,000	-	-	17-5-770-xxx
<u>Support Services Division</u>					
60	Custodial Services Restrooms	10,500	34,700	19,336	01-5-842-xxx
TOTAL		<u>\$ 2,698,800</u>	<u>\$ 3,745,605</u>	<u>\$ 2,322,749</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
130	Summer Concert Series	\$ 19,668	\$ -	\$ -	\$ -	\$ -
132	Beach Water Quality Monitoring	31,611	45,900	56,500	50,245	24,382
180	30% Advertising Allocation	749,441	761,965	789,000	778,145	733,500
181	NMB Chamber of Commerce	218,775	337,500	212,400	209,490	382,639
182	NMB Rescue Squad	22,500	42,600	20,000	19,726	20,000
183	Services to Other Agencies	35,097	20,000	10,000	9,863	12,107
303	Beach Access - 15th North	84,529	-	-	-	-
370	Other Equipment	3,718	-	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 1,165,339</u>	<u>\$ 1,207,965</u>	<u>\$ 1,087,900</u>	<u>\$ 1,067,469</u>	<u>\$ 1,172,628</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 increase in this fund is due to the additional monies being given to the North Myrtle Beach Chamber of Commerce.

STORM WATER DRAINAGE FUND

**STORM WATER DRAINAGE FUND
FUND 03**

DEPARTMENT OF PUBLIC WORKS

The Storm Water Drainage Fund was created during FY2002 by adoption of the Storm Water Management Ordinance. This Special Revenue 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 will operate on a modified basis of accounting and is the second special revenue 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. Major drainage projects included four ocean outfalls that were completed during FY2007. The current revenue bonds will be paid off in four years and new funding can be obtained for additional major ocean outfalls.

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

**FISCAL YEAR ENDING JUNE 30, 2010
DETAIL OF REVENUES**

SOURCE	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
Storm Water Drainage Fees	1,617,089	1,935,151	1,950,000	1,975,000	1,975,000
Penalties	10,038	9,465	10,000	9,000	10,000
Interest	20,017	13,624	10,000	12,000	25,000
Grants - State	-	-	-	3,000,000	-
Loan Proceeds	-	-	-	-	-
TOTAL REVENUES	\$ 1,647,144	\$ 1,958,240	\$ 1,970,000	\$ 4,996,000	\$ 2,010,000

SUMMARY OF EXPENDITURES

DESCRIPTION GL# 03-5-930-xxx	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
Miscellaneous Drainage Proj. (307)	120,233	12,250	-	99,606	-
Hillside Retention Pond (900)	402,713	11,910	1,700,000	424,626	2,075,000
Regional drainage - 3rd Ave.N. (904)	-	-	-	-	-
Windy Hill Drainage Project (930)	-	-	-	59,772	-
6th Ave.S. Ocean Outfall (931)	-	-	-	-	-
21st Ave.S. Ocean Outfall (932)	472,923	-	-	-	-
Principal and Interest (03-5-911-41x)	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000
TOTAL EXPENDITURES	\$ 2,135,869	\$ 1,164,160	\$ 2,840,000	\$ 1,724,004	\$ 3,215,000
EXCESS (DEFICIT)	(488,725)	794,080	(870,000)	3,271,996	(1,205,000)
Beginning Fund Balance	\$ 719,280	\$ 230,555	\$ 1,024,635	\$ 1,024,635	\$ 4,296,631
Ending Fund Balance	\$ 230,555	\$ 1,024,635	\$ 154,635	\$ 4,296,631	\$ 3,091,631

STORM WATER DRAINAGE FUND

This budget will provide for the same rates for commercial and residential customers as the previous fiscal year. A new 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

- The primary goal for FY2010 will be to complete construction for Phase I of the 15-year plan, including the land purchase, permitting and initial construction of the Hillside Retention Pond.
- Review revenues to assure various classes of drainage customers are contributing to the ocean outfall projects.
- Complete engineering design for outfall projects at Main Street and 18th Avenue North.

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CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget three Capital Improvement Funds for FY2009. These funds are: the Capital Improvement Fund, the Street Improvement Fund, and the Beach Renourishment Fund.

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. The surplus sale for the City is usually held in the spring after most vehicles have been replaced for the year.

The only construction project scheduled for the budgeted year is to finish the addition to the J. Bryan Floyd Community Center. The addition will include a new gymnasium as well as offices, meeting rooms and improvements to the older building as well as some significant repairs and maintenance to the older part of the building.

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

FISCAL YEAR ENDING JUNE 30, 2010					
REVENUES AND EXPENDITURES					
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
Surplus Sales	67,833	83,778	55,000	55,000	55,000
Proceeds from Sale of Assets	-	(641)	-	-	-
Interest	-	30,757	10,000	3,500	2,000
Barefoot Fire Station Permit Fees	4,175	120	10,000	120	10,000
General Fund Transfer In	-	-	1,800,000	1,800,000	1,500,000
Grants	-	100,000	-	1,500,000	-
TOTAL REVENUES	\$ 72,008	\$ 214,014	\$ 1,875,000	\$ 3,358,620	\$ 1,567,000
<u>EXPENDITURES</u>					
Cherry Grove Dredging	-	-	-	-	-
Community Center Addition (08-5-290)	-	204,824	2,750,000	2,750,000	1,200,000
EOC Addition	173,717	-	-	-	-
Barefoot Resort Fire Station #5	-	-	-	-	-
Other Equipment	-	-	-	-	-
TOTAL EXPENDITURES	\$ 173,717	\$ 204,824	\$ 2,750,000	\$ 2,750,000	\$ 1,200,000
EXCESS (DEFICIT)	\$ (101,709)	\$ 9,190	\$ (875,000)	\$ 608,620	\$ 367,000
Transfers In/(out)	\$ -	\$ 1,525,000	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ (614,267)	\$ (715,976)	\$ 884,024	\$ 818,214	\$ 1,426,834
Ending Fund Balance	\$ (715,976)	\$ 818,214	\$ 9,024	\$ 1,426,834	\$ 1,793,834

**STREET IMPROVEMENT FUND
FUND 09**

The Street Improvement Fund was established during FY1989 with the initial infusion of \$500,000 through a residual equity transfer from the General Fund. The City will make a transfer of \$650,000 from the General Fund to the Street Improvement Fund for FY2010 and the Accommodations Tax Fund will transfer \$82,615 directly to the Street Improvement Fund for various projects. The revenue to be derived from Horry County as a result of the Dual Tax settlement will be received in this fund. Total Revenues and Transfers In are projected to be \$1,018,080. Expenditures for the fund will be \$3,005,000.

Projects budgeted for FY2010 include resurfacing streets, sidewalks, intersection improvements, building a beach access, unerground utilities and major road improvements to the Parkway area that was annexed into the City in 2008.

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

FISCAL YEAR ENDING JUNE 30, 2010					
REVENUES AND EXPENDITURES					
	FY 2007	FY 2008	FY 2009	FY 2009	FY 2010
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
<u>REVENUES</u>					
General Fund Transfer In	660,000	750,000	750,000	750,000	650,000
Interest	30,740	12,219	15,000	2,500	15,000
Underground Utilities Reimbursemen	1,489,526	289,494	-	-	-
Accommodations Tax Transfer	-	-	123,800	118,440	105,406
Grants	250,000	116,500	510,000	644,475	-
Bond Proceeds	-	-	-	5,100,000	-
Horry County Road Fee	224,145	248,549	260,465	260,465	270,465
TOTAL REVENUES	<u>\$ 2,654,411</u>	<u>\$ 1,416,762</u>	<u>\$ 1,659,265</u>	<u>\$ 6,875,880</u>	<u>\$ 1,040,871</u>
<u>EXPENDITURES</u> GL# 09-5-940-xxx					
Resurfacing streets (312)	840,847	-	150,000	150,000	150,000
Sidewalks (305)	-	366,372	450,000	450,000	350,000
Intersection Improvements (311)	17,979	241,213	660,000	735,000	150,000
Beach Access Improvements (303)	-	-	80,000	80,000	80,000
Barefoot Bridge Painting (131)	-	-	-	-	200,000
Welcome Sign	-	97,632	-	-	-
Highway Studies (310)	101,538	53,500	75,000	-	-
Underground Utilities Proj. (314,315)	1,524,344	234,071	75,000	656,000	75,000
Parkway Roads	-	-	-	3,100,000	2,000,000
Street End Remodeling (304)	-	982,476	500,000	-	-
TOTAL EXPENDITURES	<u>\$ 2,484,708</u>	<u>\$ 1,975,264</u>	<u>\$ 1,990,000</u>	<u>\$ 5,171,000</u>	<u>\$ 3,005,000</u>
EXCESS (DEFICIT)	<u>169,703</u>	<u>(558,502)</u>	<u>(330,735)</u>	<u>1,704,880</u>	<u>(1,964,129)</u>
Beginning Fund Balance	<u>\$ 708,230</u>	<u>\$ 877,933</u>	<u>\$ 630,923</u>	<u>\$ 319,431</u>	<u>\$ 2,024,311</u>
Ending Fund Balance	<u>\$ 877,933</u>	<u>\$ 319,431</u>	<u>\$ 300,188</u>	<u>\$ 2,024,311</u>	<u>\$ 60,182</u>

**BEACH RENOURISHMENT FUND
FUND 10**

The third Capital Improvement Fund is the Beach Renourishment Fund. This fund was created during FY1995 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 FY1996. This bond issue was paid off in FY2006.

The following financial summary outlines the fund's history from FY2007 through the FY2010 budget. 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 FY 2010 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.

**FISCAL YEAR ENDING JUNE 30, 2010
REVENUES AND EXPENDITURES**

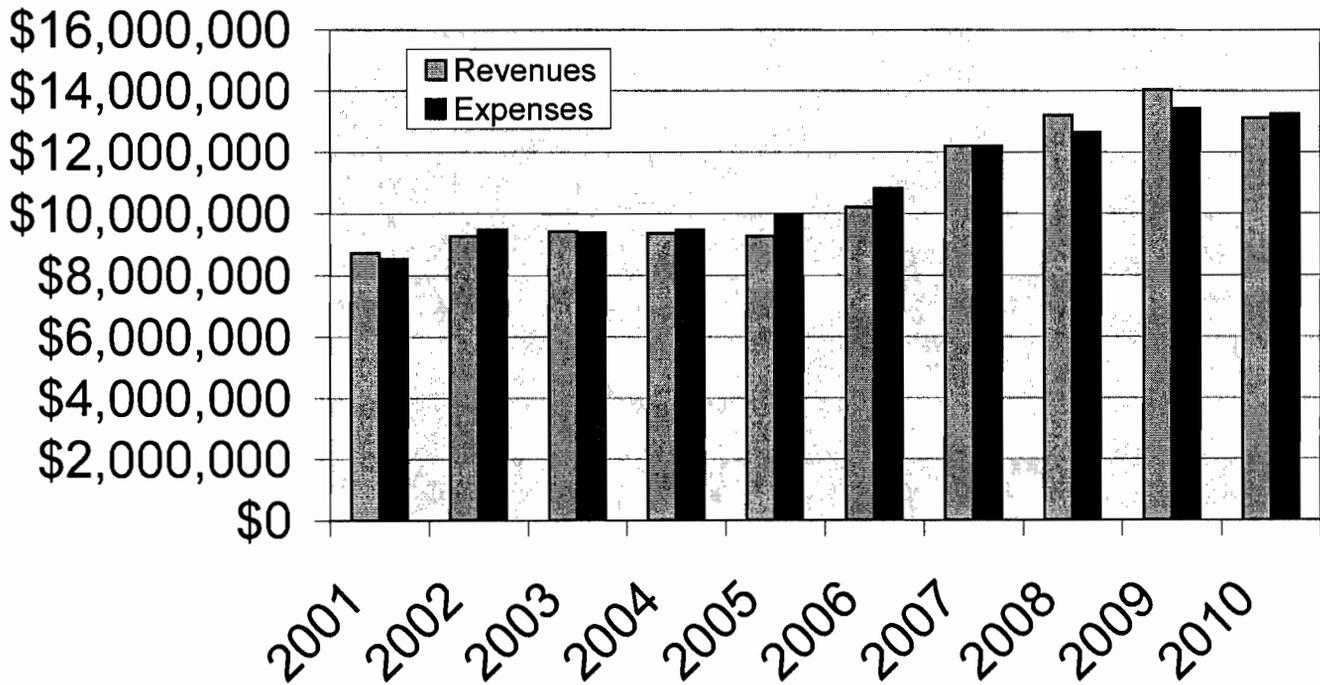
	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
<u>REVENUES</u>					
General Fund Transfer	1,124,000	-	-	-	-
Army Corp Reimbursement	-	-	-	-	500,000
Accommodations Tax Transfer	-	-	-	-	15,473
Interest	24,337	3,622	4,000	307	4,000
TOTAL REVENUES	\$ 1,148,337	\$ 3,622	\$ 4,000	\$ 307	\$ 519,473
<u>EXPENDITURES</u>					
Walkovers/Ramps (10-5-742-111)	-	40,176	-	-	50,000
Renourishment (10-5-742-132)	1,876,000	42,146	-	50,000	-
TOTAL EXPENDITURES	\$ 1,876,000	\$ 82,322	\$ -	\$ 50,000	\$ 50,000
EXCESS (DEFICIT)	\$ (727,663)	\$ (78,700)	\$ 4,000	\$ (49,693)	\$ 469,473
Beginning Fund Balance	\$ 881,417	\$ 153,754	\$ 156,754	\$ 75,054	\$ 25,361
Ending Fund Balance	\$ 153,754	\$ 75,054	\$ 160,754	\$ 25,361	\$ 494,834

WATER & SEWER UTILITY FUND

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

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



The chart above reflects a deficit of \$133,324 for FY2010. The rate structure remained the same for FY2010. Rates were adjusted in FY 2007 to include a minimum. The basic reason for this rate change was that the base charges were not covering the fixed expenses to operate the plants. Growth has stopped for the period September through December, 2008, but it has again picked up in January of 2009.

Since FY1996, City Council tried to maintain the Water and Sewer Fund on a break-even basis. They have raised rates modestly in 1996, 1999, 2003 and 2007 to accomplish this goal. The Fund has moved back and forth over this ten-year period between small surpluses and deficits. The current rate structure was evaluated for FY2010 found to be above the breakeven point for the Fund when non-operating revenues are considered. City Council has decided for this budget year not to raise rates, but to fund a deficit and review it again in FY2011. A substantial rate increase from GSWSA will be absorbed by the Fund this year.

The Water and Sewer Fund continues to meet its 120% Debt Service coverage with a coverage amount of 217% for FY2010. Through the year, the City should have no problem providing adequate debt service coverage for the Water and Sewer Fund. Consistent growth continues to provide steady 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 show growth. An estimated 200 new customers should be added during the year. The Water and Sewer revenues are expected to decrease 6.8% from FY2009 to FY2010. The decrease is mainly due to the decline in consumption due to a slowing economy. Even though growth has slowed since the summer of 2006, the utility fund has added new customers each and every month.

**FISCAL YEAR ENDING JUNE 30, 2010
DETAIL OF REVENUES
WATER & SEWER UTILITY FUND**

SOURCE	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
WATER USAGE	6,166,513	6,434,827	6,798,000	6,550,000	6,700,000
SEWER USAGE	4,236,309	4,308,701	4,503,000	4,350,000	4,350,000
WATER TAPS	169,150	87,603	125,000	20,000	50,000
SEWER TAPS	51,197	14,421	25,000	20,000	20,000
SERVICE CHARGES	60,119	62,860	60,000	60,000	60,000
INTEREST	1,088,896	812,798	900,000	300,000	300,000
PENALTIES	66,389	61,466	80,000	80,000	80,000
MISCELLANEOUS	290,794	302,378	265,000	280,000	265,000
TOTAL OPERATING REVENUES	\$ 12,129,367	\$ 12,085,054	\$ 12,756,000	\$ 11,660,000	\$ 11,825,000

DETAIL IMPACT FEES CAPITAL TRANSFERS

SOURCE	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
MYRTLE BEACH CONTRACT	803,908	807,170	801,500	807,170	808,810
BULL CREEK CAPACITY CHARGE	474,000	474,000	474,000	474,000	474,000
SUB TOTAL IMPACT FEES TRANSFERS	\$ 1,277,908	\$ 1,281,170	\$ 1,275,500	\$ 1,281,170	\$ 1,282,810
TOTAL OPERATION REVENUES & TRANSFERS	\$ 13,407,275	\$ 13,366,224	\$ 14,031,500	\$ 12,941,170	\$ 13,107,810

The table below summarizes Water and Sewer Fund expenses by Division. Expenses, as a whole, are down by \$182,551 or 1.4% over the previous budget. The decrease is due to a decline in operating costs, and the elimination of two full-time positions that were added in FY 2009.

**FISCAL YEAR ENDING JUNE 30, 2010
SUMMARY OF EXPENSES
WATER & SEWER UTILITY FUND**

Div. #	DIVISION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
312	Utility Billing	423,838	458,895	478,805	460,698	499,512
611	Public Works Administration	584,469	631,439	717,007	668,960	729,798
622	Waste Water Treatment	1,502,098	1,275,242	1,412,586	1,303,879	1,381,198
632	Wells/Lifts Maintenance	1,527,428	1,653,465	1,361,432	1,260,950	1,384,825
642	Construction/Maintenance	2,996,969	3,018,061	2,918,679	2,954,167	2,777,481
901	Depreciation / Amortization	3,419,554	3,623,582	3,684,382	3,684,382	3,759,382
911	Bond Interest/Agent Fees	712,443	560,008	624,705	623,705	574,075
906	Overhead Allocation from Gen Fund	2,170,993	2,261,814	2,226,159	2,048,683	2,134,933
TOTAL OPERATING EXPENSES		\$ 13,337,792	\$ 13,482,506	\$ 13,423,755	\$ 13,005,424	\$ 13,241,204

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 \$3.74 million of improvements are scheduled for this budget year. The following benchmarks, goals and priorities are provided for in FY2010:

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

FY2000	288;
FY2001	397;
FY2002	457;
FY2003	547;
FY2004	451;
FY2005	481;
FY2006	243;
FY2007	317;
FY2008	202;
FY2009	20; Estimated
FY2010	50; Estimated

- Test large meters and complete necessary repairs to ensure an accuracy range of + or -3%.
- Begin renewal of operating permits for our Wastewater Treatment Facilities.
- Extend public sanitary sewer service to unserved areas within the City.
- Complete construction on the Atlantic Beach water tank project.
- Consolidate several sewer lift stations.
- Complete water and sewer system improvement projects identified in the Capital Improvement Program.

Capital replacement is an important aspect of any operation. The Water and Sewer Fund, which has assets of over \$87,500,000, replaces between \$900,000 and \$1,500,000 of operating equipment annually. The following list covers the scheduled replacements and improvements for the FY2010 budget year that will be funded by the operations budget.

**FISCAL YEAR ENDING JUNE 30, 2010
 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	\$ 100,000	2-5-920-232
611	System Map/Model/GIS	350,000	2-5-920-280
611	OD WWTP Bank Stabilization	500,000	2-5-920-250
622	Crew Truck	40,000	2-5-920-260
632	Crew Truck	40,000	2-5-920-260
632	Pickup Truck	35,000	2-5-920-260
642	Crew Trucks	35,000	2-5-920-260
642	Maintenance Vehicle	65,000	2-5-920-270
642	Sewer Line Camera	25,000	2-5-920-270
	TOTAL	\$ 1,190,000	

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 FY2010 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 continued construction of a new elevated storage tank.

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

**FISCAL YEAR ENDING JUNE 30, 2010
DETAIL OF CAPITAL PURCHASES
IMPACT FEES SUMMARY
WATER AND SEWER UTILITY FUND**

	<u>GL ACCT.#</u>	<u>WATER IMPACT</u>	<u>SEWER IMPACT</u>	<u>INTEREST</u>
BEGINNING BALANCE (ESTIMATED)		\$ 10,570,221	\$ 425,000	\$ 734,000
CONTRIBUTED CAPITAL:				
Water		750,000		
Sewer			300,000	
Interest		-	-	300,000
TOTAL AVAILABLE RESOURCES		<u>11,320,221</u>	<u>725,000</u>	<u>1,034,000</u>
EXPENDITURES:	GL Acct.#			
<u>Water Impact Fees:</u>				
Water Line Relocations	92-5-922-230	200,000		
Barefoot Capacity - GSWSA	n/a	474,000		
Myrtle Beach Contract	n/a	806,445		
Water Storage Tank - 30th Ave. S	92-170-911	1,750,000		
<u>Sewer Impact Fees:</u>				
Sewer System Improvements	92-5-922-250		-	
Sewer Rehabilitation / Replacement	92-5-922-250		200,000	
Miscellaneous Sewer Extensions	92-5-922-250	-	200,000	-
Pump Station Relocation / Consolidation	92-5-922-255	-	200,000	-
TOTAL EXPENDITURES		<u>3,230,445</u>	<u>600,000</u>	<u>-</u>
ENDING BALANCE (ESTIMATED)		<u>\$ 8,089,776</u>	<u>\$ 125,000</u>	<u>\$ 1,034,000</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 268,085	\$ 278,473	\$ 286,706	\$ 283,000	\$ 300,471
014	OVERTIME	2,619	2,566	3,250	2,600	3,250
021	FICA	18,298	19,212	20,297	19,992	21,260
022	EMPLOYEE RETIREMENT	24,345	24,271	28,996	23,210	30,372
023	EMPLOYEE INSURANCE	47,892	57,704	52,800	52,800	57,600
030	TRAINING	668	2,431	3,000	2,500	2,400
040	WORKERS COMPENSATION	8,028	1,873	7,829	5,350	6,834
050	AWARDS	1,853	1,853	1,853	2,088	2,826
	* SUBTOTAL PERSONNEL *	<u>371,788</u>	<u>388,383</u>	<u>404,731</u>	<u>391,540</u>	<u>425,013</u>
110	CLOTHING/UNIFORMS	1,720	2,305	2,300	2,000	2,300
111	MATERIALS/SUPPLIES	7,258	5,348	8,500	6,000	8,500
112	OFFICE SUPPLIES	1,104	1,796	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	1,142	1,264	825	1,350	825
130	CONTRACTUAL SERVICES	72,460	85,331	75,000	83,000	87,500
131	REPAIRS/MAINTENANCE	447	1,022	4,500	1,500	1,500
132	PROFESSIONAL SERVICES	526	210	275	250	-
134	CREDIT CARD FEES	3,394	8,486	15,000	11,000	12,000
140	SUBSCRIPTIONS/DUES	55	105	175	105	175
141	TRAVEL / BUSINESS	367	470	500	450	500
142	ADVERTISING	-	1,211	1,000	1,692	500
150	VEHICLE OPERATIONS	1,562	3,537	6,000	4,000	5,000
151	FUEL	9,108	11,155	12,000	8,000	10,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>99,143</u>	<u>122,240</u>	<u>127,275</u>	<u>120,347</u>	<u>130,000</u>
	** TOTAL EXPENSES **	<u>\$ 470,931</u>	<u>\$ 510,623</u>	<u>\$ 532,006</u>	<u>\$ 511,887</u>	<u>\$ 555,013</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND	<u>47,093</u>	<u>51,728</u>	<u>53,201</u>	<u>51,189</u>	<u>55,501</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 423,838</u>	<u>\$ 458,895</u>	<u>\$ 478,805</u>	<u>\$ 460,698</u>	<u>\$ 499,512</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. Over 12,273 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	\$ 61,734
Data Maintenance Technician	1	17	46,048
Meter Reader Coordinator	1	14	40,103
Meter Reader	2	11	61,405
Cashier/Accounting Clerk	3	11	89,021
Longevity	-		2,160
TOTAL	8		\$ 300,471

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 increase is due to expected growth in personnel expenses.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 474,303	\$ 489,494	\$ 547,932	\$ 549,000	\$ 565,395
014	OVERTIME	1,971	1,504	3,000	400	1,500
015	SPECIAL ALLOWANCE	6,500	6,600	6,600	6,600	6,600
021	FICA	32,375	32,798	37,464	37,359	38,549
022	EMPLOYEE RETIREMENT	41,233	48,131	52,339	54,940	53,855
023	EMPLOYEE INSURANCE	44,994	54,578	59,400	51,000	64,800
030	TRAINING	11,025	13,416	13,000	10,500	10,400
040	WORKERS COMPENSATION	10,288	2,531	11,019	7,510	8,503
050	AWARDS	3,483	3,868	3,884	3,880	3,884
	* SUBTOTAL *	<u>626,172</u>	<u>652,920</u>	<u>734,638</u>	<u>721,189</u>	<u>753,486</u>
110	CLOTHING/UNIFORMS	2,304	2,776	3,400	3,000	3,000
111	MATERIALS/SUPPLIES	7,169	34,480	35,000	10,000	30,000
112	OFFICE SUPPLIES	3,316	4,218	3,000	3,000	2,500
113	PRINTING/BINDING	9,763	2,967	5,500	3,500	4,500
120	COMMUNICATIONS	9,286	7,537	8,000	8,000	6,100
121	UTILITIES	-	3,661	-	-	-
130	CONTRACTUAL SERVICES	5,107	522	18,000	2,728	24,000
131	REPAIRS/MAINTENANCE	1,914	6,349	3,000	2,300	3,000
132	PROFESSIONAL SERVICES	340	10,364	5,000	5,000	5,000
140	SUBSCRIPTIONS/DUES	10,452	1,541	10,500	10,500	11,000
141	TRAVEL / BUSINESS	2,362	4,819	3,000	1,000	3,000
142	ADVERTISING	48	739	2,000	750	1,500
150	VEHICLE OPERATIONS	2,854	8,233	5,000	2,500	4,000
151	FUEL	6,369	2,673	7,500	5,500	7,500
152	DAMAGE CLAIMS	-	-	-	8,045	-
	* SUBTOTAL OPERATING *	<u>61,284</u>	<u>90,879</u>	<u>108,900</u>	<u>65,823</u>	<u>105,100</u>
	** TOTAL EXPENSES **	<u>\$ 687,456</u>	<u>\$ 743,799</u>	<u>\$ 843,538</u>	<u>\$ 787,012</u>	<u>\$ 858,586</u>
LESS OVERHEAD ALLOCATION TO: SOLID WASTE FUND		<u>102,987</u>	<u>112,360</u>	<u>126,531</u>	<u>118,052</u>	<u>128,788</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 584,469</u>	<u>\$ 631,439</u>	<u>\$ 717,007</u>	<u>\$ 668,960</u>	<u>\$ 729,798</u>

DIVISION 611 PUBLIC WORKS ADMINISTRATION

DIVISION NARRATIVE

The Administration Division is comprised of nine (9) 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, 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	\$ 131,148
Public Utility Superintendent	1	28	96,051
Staff Engineer	1	25	64,794
Engineering Technician	1	18	53,983
GIS Technician	1	17	41,640
Engineering Assistant	1	17	50,204
Engineering Inspector	1	15	37,862
Administrative Assistant I	2	13	87,267
Longevity	-		<u>2,446</u>
TOTAL	9		<u>\$ 565,395</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 budget increase is due to expected growth in personnel expenses as well as operating expenses.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 281,468	\$ 295,117	\$ 306,826	\$ 302,500	\$ 315,885
014	OVERTIME	9,526	7,175	8,000	8,000	8,000
021	FICA	19,632	20,407	21,566	21,269	22,186
022	EMPLOYEE RETIREMENT	26,070	26,139	30,853	31,050	31,741
023	EMPLOYEE INSURANCE	33,100	42,733	39,600	39,600	43,200
030	TRAINING	2,372	1,043	3,000	1,750	2,400
040	WORKERS COMPENSATION	9,351	2,208	9,602	6,543	8,097
050	AWARDS	2,589	2,589	2,589	2,589	2,589
	* SUBTOTAL PERSONNEL *	<u>384,108</u>	<u>397,411</u>	<u>422,036</u>	<u>413,301</u>	<u>434,098</u>
110	CLOTHING/UNIFORMS	3,774	5,192	5,000	3,800	5,000
111	MATERIALS/SUPPLIES	134,766	142,650	180,000	165,000	180,000
112	OFFICE SUPPLIES	229	476	1,000	500	500
120	COMMUNICATIONS	2,926	1,718	2,500	2,500	3,000
121	UTILITIES	399,344	356,652	380,000	375,000	380,000
130	CONTRACTUAL SERVICES	210,642	275,587	275,000	275,000	275,000
131	REPAIRS/MAINTENANCE	334,229	63,324	100,000	40,000	62,000
132	PROFESSIONAL SERVICES	2,569	5,478	20,250	6,000	15,000
140	SUBSCRIPTIONS/DUES	5,740	3,710	8,000	4,610	8,000
141	TRAVEL / BUSINESS	177	-	100	-	100
142	ADVERTISING	116	40	200	2,168	500
150	VEHICLE OPERATIONS	11,238	8,086	7,500	5,500	6,000
151	FUEL	12,240	14,918	11,000	10,500	12,000
	* SUBTOTAL OPERATING *	<u>1,117,990</u>	<u>877,831</u>	<u>990,550</u>	<u>890,578</u>	<u>947,100</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,502,098</u>	<u>\$ 1,275,242</u>	<u>\$ 1,412,586</u>	<u>\$ 1,303,879</u>	<u>\$ 1,381,198</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 of our drinking water system.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Wastewater Treatment Supervisor	1	21	\$ 69,329
Laboratory Manager	1	17	51,785
Wastewater Operators (class A, B, or C)	4	18,15,13	192,149
Longevity	-		<u>2,622</u>
TOTAL	6		<u>\$ 315,885</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 slight decrease in expenses is due to expected growth in personnel costs offset by a reduction in contractual services in operating expenses.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 384,628	\$ 357,791	\$ 390,026	\$ 386,000	\$ 398,560
014	OVERTIME	32,690	23,641	35,000	24,000	25,000
021	FICA	29,250	26,203	29,752	28,700	29,649
022	EMPLOYEE RETIREMENT	38,047	34,074	40,377	41,000	40,238
023	EMPLOYEE INSURANCE	43,661	56,651	59,400	49,500	64,800
030	TRAINING	3,878	1,530	4,100	3,849	4,000
040	WORKERS COMPENSATION	23,495	5,539	21,974	18,000	14,825
050	AWARDS	3,887	3,769	3,153	3,153	3,153
	* SUBTOTAL PERSONNEL *	<u>559,536</u>	<u>509,198</u>	<u>583,782</u>	<u>554,202</u>	<u>580,225</u>
110	CLOTHING/UNIFORMS	5,175	9,128	8,000	7,500	8,000
111	MATERIALS/SUPPLIES	252,631	303,139	275,500	265,000	275,500
112	OFFICE SUPPLIES	415	665	200	2,000	1,000
120	COMMUNICATIONS	2,333	2,836	1,500	3,631	8,100
121	UTILITIES	173,773	177,696	210,000	210,000	210,000
130	CONTRACTUAL SERVICES	8,254	4,697	-	-	-
131	REPAIRS/MAINTENANCE	490,542	571,708	195,000	115,000	180,000
132	PROFESSIONAL SERVICES	1,720	25,270	30,600	30,600	30,000
140	SUBSCRIPTIONS/DUES	693	925	1,000	925	1,000
141	TRAVEL / BUSINESS	-	1,190	750	750	500
142	ADVERTISING	68	2,859	2,600	1,342	500
150	VEHICLE OPERATIONS	8,859	10,269	30,000	40,000	50,000
151	FUEL	23,429	33,885	22,500	30,000	40,000
190	CONTINGENT	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>967,892</u>	<u>1,144,267</u>	<u>777,650</u>	<u>706,748</u>	<u>804,600</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,527,428</u>	<u>\$ 1,653,465</u>	<u>\$ 1,361,432</u>	<u>\$ 1,260,950</u>	<u>\$ 1,384,825</u>

DIVISION 632 WELLS/LIFTS MAINTENANCE

DIVISION NARRATIVE

The Wells/Lifts Maintenance Division is comprised of nine (9) 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 and maintenance of the following assets:

- Eight water storage tanks having a total capacity of 5,050,000 gallons
- Two water pump booster stations
- Over 100 sanitary sewer pump stations
- Seven deep water wells

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>
Wells/Lifts Supervisor	1	21	\$ 63,399
Electrician	1	17	57,815
Electrician's Helper	1	13	40,386
Pump Mechanic I and II	6	15,13	236,960
Longevity	-		-
TOTAL	9		<u>\$ 398,560</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 increase is due to expected growth in operating expenses.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 655,700	\$ 696,143	\$ 802,028	\$ 745,000	\$ 767,226
014	OVERTIME	22,681	24,287	20,000	20,000	20,000
021	FICA	46,869	49,902	55,409	51,255	52,744
022	EMPLOYEE RETIREMENT	62,351	64,214	78,568	76,500	74,786
023	EMPLOYEE INSURANCE	107,952	149,126	132,000	156,000	136,800
030	TRAINING	7,047	7,497	11,500	8,500	9,200
040	WORKERS COMPENSATION	35,354	8,675	37,961	33,905	35,425
050	AWARDS	7,518	8,152	9,063	9,063	8,200
	* SUBTOTAL PERSONNEL *	<u>945,472</u>	<u>1,007,996</u>	<u>1,146,529</u>	<u>1,100,223</u>	<u>1,104,381</u>
110	CLOTHING/UNIFORMS	12,417	18,404	12,500	12,500	12,500
111	MATERIALS/SUPPLIES	478,272	341,172	331,000	250,000	300,000
112	OFFICE SUPPLIES	4,368	2,124	500	2,312	1,000
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	1,826	5,911	1,650	3,500	10,600
130	CONTRACTUAL SERVICES	1,408,683	1,462,755	1,300,000	1,475,000	1,200,000
131	REPAIRS/MAINTENANCE	52,438	76,295	50,000	30,000	50,000
132	PROFESSIONAL SERVICES	4,246	6,479	6,500	6,000	6,500
140	SUBSCRIPTIONS/DUES	922	531	1,000	550	1,000
141	TRAVEL / BUSINESS	-	3,571	500	-	500
142	ADVERTISING	3,383	3,555	1,000	750	1,000
150	VEHICLE OPERATIONS	34,178	34,057	30,000	35,000	40,000
151	FUEL	43,594	53,768	37,500	37,500	50,000
152	DAMAGE CLAIMS	7,170	1,443	-	832	-
190	CONTINGENT	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>2,051,497</u>	<u>2,010,065</u>	<u>1,772,150</u>	<u>1,853,944</u>	<u>1,673,100</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 2,996,969</u>	<u>\$ 3,018,061</u>	<u>\$ 2,918,679</u>	<u>\$ 2,954,167</u>	<u>\$ 2,777,481</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 several hundred miles of buried water and sewer lines serving approximately 13,600 service 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.

Typical operations include installation of water services and meters, installation of sewer taps, fire hydrant installation, testing and maintenance, 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	\$ 70,040
Crew Leader II	2	17	106,770
Crew Leader I	4	14	163,856
Heavy Equipment Operator (HEO)	6	13	230,083
Maintenance Specialist / Motor Equipment Operator	6	11,12	188,998
Longevity	-		<u>7,479</u>
TOTAL	19		<u>\$ 767,226</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for a decreased level of service due to the deletion of a two man crew added for FY2008. The budget decrease is due to the reduction in personnel expenses, and a reduction in operating expenses.

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, 2008 was \$91,799,786, not including construction in progress of \$2,986,145 which will likely be capitalized during FY2008. The accumulated depreciation as of June 30, 2008 was \$27,902,978.

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 it's long term debt.

DETAIL OF EXPENSES		02-5-901-xxx				
CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	2,535,172	2,739,200	2,800,000	2,800,000	2,875,000
515	AMORTIZATION	<u>884,382</u>	<u>884,382</u>	<u>884,382</u>	<u>884,382</u>	<u>884,382</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,419,554</u>	<u>\$ 3,623,582</u>	<u>\$ 3,684,382</u>	<u>\$ 3,684,382</u>	<u>\$ 3,759,382</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.

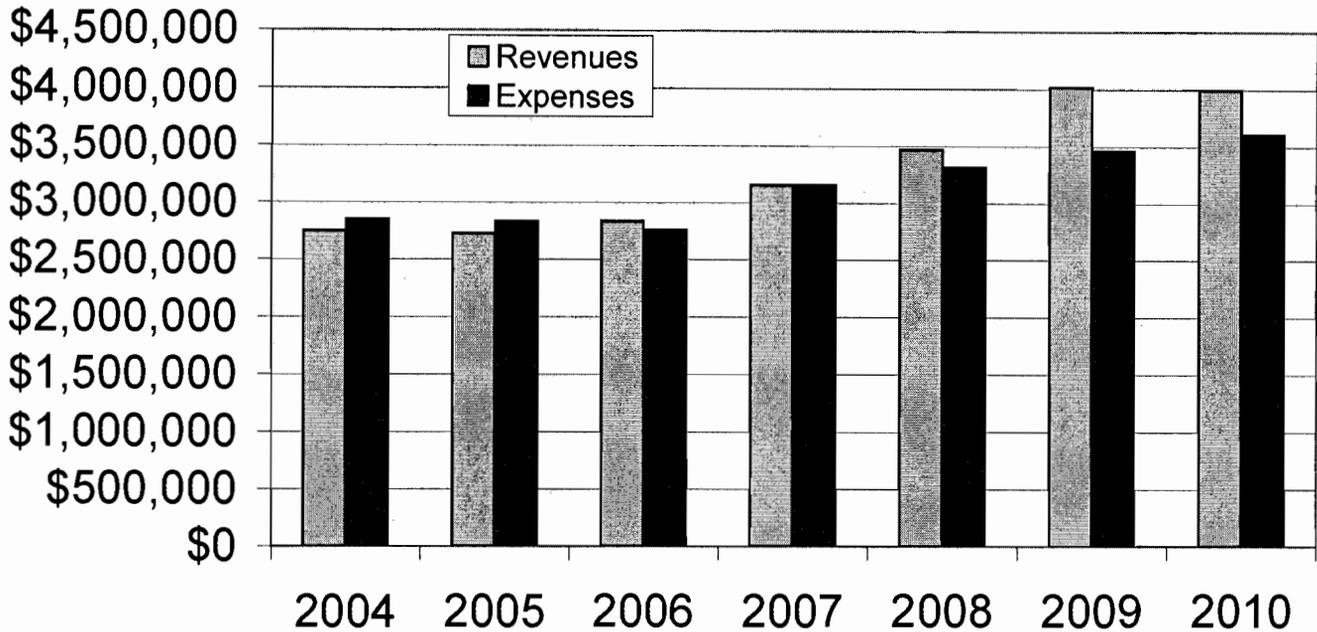
DETAIL OF EXPENSES		02-5-911-xxx				
CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	708,977	556,515	619,705	619,705	569,075
420	BOND AGENT FEES	<u>3,466</u>	<u>3,493</u>	<u>5,000</u>	<u>4,000</u>	<u>5,000</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 712,443</u>	<u>\$ 560,008</u>	<u>\$ 624,705</u>	<u>\$ 623,705</u>	<u>\$ 574,075</u>

SOLID WASTE FUND

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**SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS**

**REVENUES AND EXPENSES COMPARISON
BUDGETS FOR PAST 6 FISCAL YEARS**



The chart above reflects a surplus of \$390,957 for FY2010. The current rate structure was increased by 20% in July 2008 in order to provide sufficient cash to begin to pay back the General Fund for temporary loans.

The Solid Waste Fund was created in FY2001. 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 FY2003 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 FY2005 and FY2007 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 slight decrease based on the decrease in new developments. The FY2010 budget provides for an decrease in revenues of 0.5% due to a slowing economy.

FISCAL YEAR ENDING JUNE 30, 2010 DETAIL OF REVENUES

SOURCE	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
Solid Waste Services Fees	3,114,144	3,124,127	3,730,000	3,730,000	3,675,000
Trash Bags	17,297	13,106	12,000	12,000	12,000
Late Payment Penalties	19,447	19,206	20,000	20,000	20,000
Investment Income	10,029	-	-	-	-
Miscellaneous	513	-	-	-	-
Grants	4,083	35,347	25,000	25,000	25,000
Interfund Transfer - ATAX Fund	166,154	331,500	230,700	230,700	265,300
TOTAL REVENUES	\$ 3,331,667	\$ 3,523,286	\$ 4,017,700	\$ 4,017,700	\$ 3,997,300

The following table illustrates the comparative data for expenses in the Solid Waste Fund. Expenses have shown an increase of 4.2% over the previous year's budget.

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
661	Commercial Collection	372,991	375,447	383,246	365,619	395,216
663	Transfer Station	691,297	713,279	716,094	661,454	727,571
671	Residential Collection	758,172	799,144	796,111	729,670	837,643
673	Trash/Litter Collection	208,648	232,219	219,939	226,248	234,612
674	Beach Cleaning	156,134	211,805	190,970	180,577	199,067
675	Recycling	257,691	277,230	265,240	258,943	275,443
901	Depreciation Expense	299,524	349,999	300,000	350,000	350,000
906	Overhead Allocation	514,993	591,758	589,758	563,078	586,791
TOTAL OPERATING EXPENSES		\$ 3,259,450	\$ 3,550,881	\$ 3,461,358	\$ 3,335,589	\$ 3,606,343

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

DETAIL OF CAPITAL

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
661	Commercial Truck	\$ 250,000	15-5-950-361
673	Knuckle Boom Loader	\$ 225,000	15-5-950-361
675	Recycle Truck (replacement)	200,000	15-5-950-361
TOTAL CAPITAL		\$ 675,000	

SOLID WASTE FUND

The Solid Waste User Fee for residential users will remain at \$18. The reason for the increase in FY 2008 was to build up cash reserves and cover both operating expenses and capital expenditures. The fund was started by a equity transfer of equipment and therefore never had sufficient cash reserves to properly finance the fund as a stand alone business. It will take at least five years for the fund to recover from its' current negative cash position.

The table below shows the rates in effect since July 1, 2009:

SOLID WASTE RATES

Single-Family Residential Customer	\$	18.00	per month
Residential Roll Cart Service	\$	18.00	per month
Dumpster Service (one pick-up per week)	\$	84.00	per month
Each additional pick-up per week	\$	81.00	per month
Commercial Roll Cart/Bag Service	\$	28.80	per month

Performance Benchmarks, Goals and Priorities

The following benchmarks, goals and priorities are provided for in FY2010, along with programs already in place:

- Expand roll-cart program to other areas of the City.
- Maintain a clean beach during peak tourist season by operating an additional beach rake.
- Provide litter collection services along public roadways.
- Increase recycling percentage of the waste disposal stream.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 160,020	\$ 156,480	\$ 158,389	\$ 162,500	\$ 164,999
012	SALARY, PART-TIME	-	-	10,400	-	10,400
014	OVERTIME	16,320	14,943	15,000	15,000	15,000
021	FICA	12,278	12,436	12,865	12,425	14,021
022	EMPLOYEE RETIREMENT	15,377	16,412	17,339	16,863	18,300
023	EMPLOYEE INSURANCE	23,105	30,285	26,400	27,500	28,800
030	TRAINING	-	-	1,000	-	-
040	WORKERS COMPENSATION	11,815	9,783	11,027	7,515	9,670
050	AWARDS	1,626	1,726	1,726	1,726	1,726
	* SUBTOTAL PERSONNEL *	<u>240,541</u>	<u>242,065</u>	<u>254,146</u>	<u>243,529</u>	<u>262,916</u>
110	CLOTHING/UNIFORMS	3,452	3,869	4,000	3,500	4,000
111	MATERIALS/SUPPLIES	35,051	42,297	35,000	32,000	35,000
112	OFFICE SUPPLIES	518	161	500	350	500
113	PRINTING/BINDING	1,512	-	2,000	-	2,000
120	COMMUNICATIONS	2,510	1,215	1,800	1,200	-
130	CONTRACTUAL SERVICES	774	513	-	-	-
132	PROFESSIONAL SERVICES	-	40	800	40	800
140	SUBSCRIPTIONS/DUES	-	28	-	-	-
141	TRAVEL / BUSINESS	-	-	-	-	-
142	ADVERTISING	162	340	-	-	-
150	VEHICLE OPERATIONS	54,660	40,797	50,000	50,000	45,000
151	FUEL	33,811	43,767	35,000	35,000	45,000
152	DAMAGE CLAIMS	-	355	-	-	-
	* SUBTOTAL OPERATING *	<u>132,450</u>	<u>133,382</u>	<u>129,100</u>	<u>122,090</u>	<u>132,300</u>
TOTAL COMMERCIAL COLLECTION		<u>\$ 372,991</u>	<u>\$ 375,447</u>	<u>\$ 383,246</u>	<u>\$ 365,619</u>	<u>\$ 395,216</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. Approximately 545 customers and 1500 container collections are served each week during the peak season.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Crew Leader I	1	14	44,760
Heavy Equipment Operator	2	13	75,569
Heavy Equipment Operator/Welder	1	13	44,670
Longevity	-		-
TOTAL	4		<u>\$ 164,999</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. The increase in this division is due to expected growth in personnel and related operational costs such as fuel.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 100,035	\$ 105,242	\$ 107,815	\$ 107,815	\$ 113,970
014	OVERTIME	13,791	11,888	12,000	11,000	12,000
021	FICA	8,183	8,421	8,388	7,842	9,070
022	EMPLOYEE RETIREMENT	10,122	10,408	11,382	11,882	11,967
023	EMPLOYEE INSURANCE	22,557	22,164	19,800	20,700	21,600
040	WORKERS COMPENSATION	7,625	6,063	7,189	4,900	5,669
050	AWARDS	1,510	1,295	1,295	1,295	1,295
	* SUBTOTAL PERSONNEL *	<u>163,823</u>	<u>165,481</u>	<u>167,869</u>	<u>165,434</u>	<u>175,571</u>
110	CLOTHING/UNIFORMS	1,709	2,107	2,500	2,500	2,500
111	MATERIALS/SUPPLIES	1,629	1,275	4,925	2,500	4,000
130	CONTRACTUAL SERVICES	448,544	438,726	450,000	410,000	450,000
131	REPAIRS/MAINTENANCE	156	382	10,000	5,000	10,000
132	PROFESSIONAL SERVICES	225	20	800	20	500
150	VEHICLE OPERATIONS	44,610	64,234	45,000	41,000	40,000
151	FUEL	30,601	41,054	35,000	35,000	45,000
	* SUBTOTAL OPERATING *	<u>527,474</u>	<u>547,798</u>	<u>548,225</u>	<u>496,020</u>	<u>552,000</u>
TOTAL TRANSFER STATION		<u>\$ 691,297</u>	<u>\$ 713,279</u>	<u>\$ 716,094</u>	<u>\$ 661,454</u>	<u>\$ 727,571</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	\$ 111,775
Longevity	-		<u>2,195</u>
TOTAL	3		<u>\$ 113,970</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 increase is due to normal growth in personnel and operating expenses.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 411,933	\$ 402,151	\$ 441,579	\$ 405,000	\$ 445,694
012	SALARY, PART-TIME	7,420	6,300	10,400	-	10,400
014	OVERTIME	27,419	25,120	28,000	25,000	28,000
021	FICA	29,093	30,335	33,118	29,670	33,887
022	EMPLOYEE RETIREMENT	37,910	40,054	46,958	38,700	47,369
023	EMPLOYEE INSURANCE	67,521	85,070	72,600	72,600	79,200
030	TRAINING	4,554	50	3,500	1,000	2,800
040	WORKERS COMPENSATION	32,570	42,146	28,799	35,000	29,046
050	AWARDS	4,401	4,732	4,747	4,200	4,747
	* SUBTOTAL PERSONNEL *	<u>622,821</u>	<u>635,958</u>	<u>669,701</u>	<u>611,170</u>	<u>681,143</u>
110	CLOTHING/UNIFORMS	7,362	10,931	8,500	7,000	8,500
111	MATERIALS/SUPPLIES	67,303	62,678	51,910	40,000	55,000
130	CONTRACTUAL SERVICES	42	-	-	-	2,000
132	PROFESSIONAL SERVICES	220	110	500	500	500
142	ADVERTISING	965	106	500	1,000	500
150	VEHICLE OPERATIONS	29,402	41,642	35,000	35,000	40,000
151	FUEL	28,612	43,750	30,000	35,000	50,000
152	DAMAGE CLAIMS	1,445	3,969	-	-	-
	* SUBTOTAL OPERATING *	<u>135,351</u>	<u>163,186</u>	<u>126,410</u>	<u>118,500</u>	<u>156,500</u>
TOTAL RESIDENTIAL COLLECTION		<u>\$ 758,172</u>	<u>\$ 799,144</u>	<u>\$ 796,111</u>	<u>\$ 729,670</u>	<u>\$ 837,643</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.

This division is responsible for the curbside collection of residential solid waste, including bag garbage and yard waste. These employees provide approximately 16,000 curbside collections each week during the peak season. In addition, weekend work is required during the summer to accommodate the changeover of residential rental properties. Roll carts are in place for approximately 20% of customers citywide.

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

Funding Source: \$30,000 Accommodations Tax Fund (for Overtime), and the remainder \$807,643 - Solid Waste Fund.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Sanitation Superintendent	1	26	\$ 83,300
Sanitation Supervisor	1	21	47,307
Crew Leader I	1	14	45,793
Heavy Equipment Operator	3	13	116,975
Motor Equipment Operator	4	11	122,101
Tradesworker	1	9	25,672
Longevity	-		<u>4,546</u>
TOTAL	11		<u>\$ 445,694</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 increase is a result of normal growth in personnel and operating expenses. 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 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 97,482	\$ 110,839	\$ 109,737	\$ 109,737	\$ 117,521
012	SALARY, PART-TIME	7,213	4,868	10,400	10,400	10,400
014	OVERTIME	13,466	9,567	12,000	10,000	10,000
021	FICA	9,486	8,901	9,514	9,370	9,930
022	EMPLOYEE RETIREMENT	8,741	8,346	11,565	18,500	12,115
023	EMPLOYEE INSURANCE	17,891	24,374	19,800	21,700	21,600
040	WORKERS COMPENSATION	8,483	9,713	7,928	5,403	6,251
050	AWARDS	1,466	1,180	1,295	1,295	1,295
	* SUBTOTAL PERSONNEL *	<u>164,228</u>	<u>177,788</u>	<u>182,239</u>	<u>186,405</u>	<u>189,112</u>
110	CLOTHING/UNIFORMS	1,642	1,741	2,000	1,800	1,750
111	MATERIALS/SUPPLIES	386	2,871	1,200	900	1,500
132	PROFESSIONAL SERVICES	55	138	250	40	250
142	ADVERTISING	-	-	250	-	-
150	VEHICLE OPERATIONS	20,951	18,403	12,000	12,000	12,000
151	FUEL	19,846	31,183	22,000	22,000	30,000
152	DAMAGE CLAIMS	1,540	95	-	3,103	-
	* SUBTOTAL OPERATING *	<u>44,420</u>	<u>54,431</u>	<u>37,700</u>	<u>39,843</u>	<u>45,500</u>
TOTAL TRASH/LITTER COLLECTION		<u>\$ 208,648</u>	<u>\$ 232,219</u>	<u>\$ 219,939</u>	<u>\$ 226,248</u>	<u>\$ 234,612</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: \$104,859 - Accommodations Tax Fund (for Litter collection);
and the remainder \$129,753 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	2	13	\$ 83,996
Motor Equipment Operator	1	11	\$ 31,150
Longevity	-		<u>2,375</u>
TOTAL	3		<u>\$ 117,521</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of services as the previous fiscal year. The increase is due to expected growth in personnel and operating costs.

15-5-674 BEACH CLEANING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY	\$ 35,357	\$ 57,585	\$ 56,917	\$ 56,917	\$ 60,433
012	SALARY, PART-TIME	28,971	48,730	41,600	41,600	41,600
014	OVERTIME	10,762	13,989	11,000	10,000	12,000
021	FICA	5,489	8,455	8,378	8,139	7,982
022	RETIREMENT	3,829	4,769	5,773	5,688	6,157
023	INSURANCE	8,273	14,990	13,200	13,000	14,400
040	WORKERS COMPENSATION	14,647	15,949	7,239	4,930	5,132
050	AWARDS	1,278	1,193	863	893	863
	* SUBTOTAL PERSONNEL *	<u>108,606</u>	<u>165,660</u>	<u>144,970</u>	<u>141,167</u>	<u>148,567</u>
110	CLOTHING/UNIFORMS	1,369	1,836	2,000	1,750	2,000
111	MATERIALS/SUPPLIES	7,681	849	8,000	4,000	8,000
130	CONTRACTUAL SERVICES	21	3,000	-	-	-
132	PROFESSIONAL SERVICES	758	220	500	80	500
142	ADVERTISING	-	1,051	500	80	-
150	VEHICLE OPERATIONS	18,846	11,949	15,000	13,500	15,000
151	FUEL	18,853	27,240	20,000	20,000	25,000
	* SUBTOTAL OPERATING *	<u>47,528</u>	<u>46,145</u>	<u>46,000</u>	<u>39,410</u>	<u>50,500</u>
TOTAL BEACH CLEANING		<u>\$ 156,134</u>	<u>\$ 211,805</u>	<u>\$ 190,970</u>	<u>\$ 180,577</u>	<u>\$ 199,067</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 four part-time Beach Cleaners, as well as beach cleaning supplies, and trash receptacles. Maintenance and fuel money for two beach trucks, a beach trailer, three beach cleaning machines, and two tractors are also included in this division.

Funding Source: \$130,441 - Accommodations Tax Fund; and the remainder \$68,626 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Motor Equipment Operator	2	11	\$ 60,433
Longevity	-		-
TOTAL	<u>2</u>		<u>\$ 60,433</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 fiscal year. The overall increase in the budget is due to expected growth in personnel and operating expenses.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATED	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 127,606	\$ 136,531	\$ 136,287	\$ 136,287	\$ 140,385
014	OVERTIME	10,159	9,639	12,000	10,500	10,000
021	FICA	9,884	10,646	10,084	9,982	10,978
022	EMPLOYEE RETIREMENT	12,400	12,515	13,346	13,945	13,535
023	EMPLOYEE INSURANCE	19,113	30,359	26,400	27,340	28,800
040	WORKERS COMPENSATION	9,009	7,906	8,897	6,063	7,519
050	AWARDS	1,441	1,711	1,726	1,726	1,726
	* SUBTOTAL PERSONNEL *	<u>189,612</u>	<u>209,307</u>	<u>208,740</u>	<u>205,843</u>	<u>212,943</u>
110	CLOTHING/UNIFORMS	2,058	2,386	4,000	3,000	4,000
111	MATERIALS/SUPPLIES	20,614	31,338	20,000	21,000	20,000
113	PRINTING/BINDING	9,980	-	3,000	-	3,000
130	CONTRACTUAL SERVICES	-	100	500	100	500
150	VEHICLE OPERATIONS	21,885	17,525	15,000	15,000	15,000
150	FUEL	12,642	16,574	14,000	14,000	20,000
152	DAMAGE CLAIMS	900	-	-	-	-
	* SUBTOTAL OPERATING *	<u>68,079</u>	<u>67,923</u>	<u>56,500</u>	<u>53,100</u>	<u>62,500</u>
TOTAL RECYCLING		<u>\$ 257,691</u>	<u>\$ 277,230</u>	<u>\$ 265,240</u>	<u>\$ 258,943</u>	<u>\$ 275,443</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	\$ 73,826
Motor Equipment Operator	1	11	30,837
Tradesworker	1	9	35,722
Longevity	-		-
TOTAL	4		<u>\$ 140,385</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 increase is due to expected growth in personnel and operating expenses.

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BEACH SERVICES FUND

BEACH SERVICES FUND

The Beach Services Fund was established during FY2006. 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. This should be the first fiscal year that this relatively new fund actually makes money.

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

FISCAL YEAR ENDING JUNE 30, 2010 DETAIL OF REVENUES BEACH SERVICES FUND

REVENUES	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
Rental (Umbrellas & Chairs)	319,650	979,505	1,123,500	995,100	1,175,000
Sales (Drinks & Food)	73,962	457,404	940,000	470,850	678,500
Amusement Sales	-	-	-	75,000	300,000
Sponsorships	13,000	14,000	13,000	13,000	13,000
Accommodations Tax Transfer	-	89,200	153,500	145,000	-
Less Sales Tax	<u>(27,077)</u>	<u>(93,349)</u>	<u>(135,000)</u>	<u>(95,900)</u>	<u>(141,500)</u>
TOTAL REVENUES	<u>\$ 379,535</u>	<u>\$ 1,446,760</u>	<u>\$ 2,095,000</u>	<u>\$ 1,603,050</u>	<u>\$ 2,025,000</u>

The table below summarizes Beach Services Fund operating expenses:

FISCAL YEAR ENDING JUNE 30, 2010 SUMMARY OF EXPENSES BEACH SERVICES FUND

Div. #	DIVISION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
760	Administration & Operations	908,061	1,121,691	857,237	877,288	798,512
761	Administration & Operations	-	728,482	576,076	568,572	515,480
901	Depreciation / Amortization	120,083	269,153	270,000	260,000	270,000
906	Overhead Allocations	-	335,394	326,211	303,635	322,041
760	Transfer Out Beach Renour.	-	-	-	-	-
	TOTAL OPERATING EXPENSES	<u>\$ 1,028,144</u>	<u>\$ 2,454,720</u>	<u>\$ 2,029,524</u>	<u>\$ 2,009,495</u>	<u>\$ 1,906,033</u>

BEACH SERVICES FUND

Revenues are projected to exceed expenses by \$118,967 for FY2010. 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 startup costs of the enterprise. Beach chairs and umbrellas will be depreciated over a three year period.

		SUMMARY OF CAPITAL BEACH SERVICES FUND				
Code	DIVISION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
760-321	Building Improvements	-	-	-	-	-
760-360	Motor Vehicles	270,260	-	-	-	-
760-370	Non-Mobil Equipment	843,100	215,459	-	-	-
TOTAL OPERATING EXPENSES		<u>\$ 1,113,360</u>	<u>\$ 215,459</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

16-5-760 BEACH SERVICES- CONCESSIONS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 49,679	\$ 79,547	\$ 80,700	\$ 80,700	\$ 85,475
012	PT- CONCESSIONS	164,399	627,249	-	450,000	375,000
013	PT- COMMISSIONS	139,962	80,496	500,000	70,000	70,000
014	OVERTIME	57,294	2,750	1,380	1,532	-
021	FICA	24,489	41,829	34,925	36,134	39,913
022	EMPLOYEE RETIREMENT	3,723	6,263	6,566	6,579	6,974
023	EMPLOYEE INSURANCE	6,321	8,943	13,200	7,250	13,200
030	TRAINING	2,075	3,110	-	-	-
040	WORKERS COMPENSATION	-	35,237	23,283	25,021	21,287
050	AWARDS	232	433	463	433	463
	* SUBTOTAL PERSONNEL *	<u>448,174</u>	<u>885,857</u>	<u>660,517</u>	<u>677,649</u>	<u>612,312</u>
110	CLOTHING/UNIFORMS	28,496	1,662	4,000	-	-
111	MATERIALS/SUPPLIES	158,611	29,348	3,760	3,750	1,200
112	OFFICE SUPPLIES	2,794	771	1,000	3,000	500
113	PRINTING/BINDING	2,671	1,188	1,200	-	3,000
120	COMMUNICATIONS	14,261	19,975	21,000	20,000	17,000
130	CONTRACTUAL SERVICES	35,511	887	-	-	-
131	REPAIRS/MAINTENANCE	6,405	13,437	10,500	5,500	10,000
132	PROFESSIONAL SERVICES	37,433	14,107	11,740	7,500	11,000
134	CREDIT CARD FEES	503	6,485	2,000	6,000	4,000
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL/BUSINESS	8,528	802	-	-	-
142	ADVERTISING	98,444	2,221	6,000	2,200	-
150	VEHICLE OPERATIONS	12,900	15,438	2,000	5,500	7,000
151	FUEL	8,821	23,654	20,000	16,000	20,000
152	DAMAGE CLAIMS	-	2,625	-	1,189	-
185	FROZEN LEMONADE SUPPLIES	52	98,178	62,596	75,000	88,000
186	BOTTLED DRINKS	28,769	13,441	30,281	13,000	13,000
187	PREPACKAGED FOODS	2,250	(18,925)	10,268	40,000	6,500
188	NON-FOOD ITEMS	13,438	-	5,375	1,000	5,000
189	APPAREL / CHAIRS RESALE	-	10,540	5,000	-	-
	* SUBTOTAL OPERATING *	<u>459,887</u>	<u>235,834</u>	<u>196,720</u>	<u>199,639</u>	<u>186,200</u>
	** TOTAL EXPENDITURES **	<u>\$ 908,061</u>	<u>\$ 1,121,691</u>	<u>\$ 857,237</u>	<u>\$ 877,288</u>	<u>\$ 798,512</u>

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

The Beach Services-Concessions will include two regular employees, a Beach Services Manager and a Beach Maintenance Worker. Also approximately 100 part-time employees will be hired during the summer as concession or rental employees. Also all beach vending will be accounted for in this division.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Beach Services Manager	1	25	59,600
Beach Maintenance Worker	1	9	25,875
Longevity	-		-
TOTAL	2		<u>\$ 85,475</u>

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2010

BUDGET ANALYSIS

FY2010 will be the third full year of operations for the Beach Services Fund. This division covers all rental and concessions activities. The decrease is due to a consolidation of rental stations and a reduction in the concession bonuses.

16-5-761 BEACH SERVICES- LIFEGUARDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -
012	PT - LIFEGUARDS	-	525,248	450,000	425,000	425,000
013	LIFEGUARD BONUSES	-	45,900	2,250	22,200	2,250
014	OVERTIME	-	-	-	-	-
021	FICA	-	28,228	27,000	27,000	29,480
022	EMPLOYEE RETIREMENT	-	-	-	-	-
023	EMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	-	3,135	-	300	-
040	WORKERS COMPENSATION	-	(47)	18,090	13,576	17,090
050	AWARDS	-	3,774	-	1,045	-
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>606,238</u>	<u>497,340</u>	<u>489,121</u>	<u>473,820</u>
110	CLOTHING/UNIFORMS	-	9,429	2,600	700	-
111	MATERIALS/SUPPLIES	-	7,935	18,036	2,500	17,660
112	OFFICE SUPPLIES	-	-	-	-	-
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	-	53	-	-	-
130	CONTRACTUAL SERVICES	-	84,784	50,100	62,705	19,200
131	REPAIRS/MAINTENANCE	-	1,811	500	823	500
132	PROFESSIONAL SERVICES	-	13,125	-	8,000	-
134	CREDIT CARD FEES	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	1,450	3,000	2,345	3,000
141	TRAVEL/BUSINESS	-	300	1,500	1,000	800
142	ADVERTISING	-	581	3,000	50	500
150	VEHICLE OPERATIONS	-	1,845	-	625	-
151	FUEL	-	931	-	703	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>-</u>	<u>122,244</u>	<u>78,736</u>	<u>79,451</u>	<u>41,660</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ 728,482</u>	<u>\$ 576,076</u>	<u>\$ 568,572</u>	<u>\$ 515,480</u>

DIVISION 761 BEACH SERVICES- LIFEGUARDS

DIVISION NARRATIVE

The Beach Services-Lifeguards includes approximately 70 part-time employees that are hired during the summer as lifeguards. This division will provide for daily lifeguard services at lifeguard stands along the nine miles of beach front in North Myrtle Beach from late May til Labor Day.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2010

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2010

BUDGET ANALYSIS

FY2010 will be the third full year of operations for the Beach Services Fund. All expenses in this Division are for lifeguards only. The decrease is due to the reevaluation of stands and experience from the first two years of operations.

BEACH SERVICES FUND

DEPRECIATION

DETAIL OF EXPENSES 16-5-901-xxx

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 120,083	\$ 269,153	\$ 270,000	\$ 260,000	\$ 270,000
* TOTAL DEPRECIATION*		\$ 120,083	\$ 269,153	\$ 270,000	\$ 260,000	\$ 270,000

AQUATIC AND FITNESS CENTER FUND

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

The Aquatic and Fitness Center Fund was established in FY2003. This fund accounts for all activities associated with the construction and operation of the new Aquatic and Fitness Center. The Aquatic and Fitness Center Bonds were issued in FY2004 and ground breaking on the new building took place May 2004.

The FY2004 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 once the center has been open for several years. 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 a monthly basis.

The following table illustrates the budgeted revenues for the Aquatic and Fitness Center for 2,150 member units. This number of members is slightly above the break-even point when the 1/2% local accommodations tax is used for the annual debt service.

**FISCAL YEAR ENDING JUNE 30, 2010
DETAIL OF REVENUES
AQUATIC AND FITNESS CENTER FUND**

REVENUES	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
Aquatic Membership Fees	871,980	1,170,086	1,315,000	1,250,000	1,367,000
Aquatic Origination Fees	82,590	54,208	50,000	50,000	53,000
Aquatic Day Memberships	20,450	27,430	25,000	25,000	32,390
Operating Program Fees	136,041	133,633	105,000	105,000	163,548
Donations / Grants	135,075	44,081	20,000	92,800	-
Property Sales/Interest/Rent	32,618	6,425	16,400	8,900	14,194
Miscellaneous	640	1,332	1,000	1,000	-
Non-Operating Program Fees	37,724	27,007	22,688	22,688	22,688
Local Accommodations Tax	748,149	744,478	775,000	750,000	750,000
Transfers from other Funds	-	-	-	-	-
Accommodations Tax Transfer	56,411	46,000	13,800	46,000	5,621
TOTAL REVENUES	\$ 2,121,678	\$ 2,254,680	\$ 2,343,888	\$ 2,351,388	\$ 2,408,441

AQUATIC AND FITNESS CENTER FUND

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

**FISCAL YEAR ENDING JUNE 30, 2010
SUMMARY OF EXPENSES
AQUATIC AND FITNESS CENTER FUND**

Div. #	DIVISION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
770	Administration & Operations	1,341,651	1,383,856	1,404,887	1,285,566	1,444,791
901	Depreciation / Amortization	372,018	382,806	372,018	372,018	372,018
906	Overhead Allocations	184,715	185,985	203,298	187,485	196,154
911	Bond Interest/Agent Fees	322,333	347,944	302,763	315,983	302,763
TOTAL OPERATING EXPENSES		\$ 2,220,717	\$ 2,300,591	\$ 2,282,966	\$ 2,161,052	\$ 2,315,726

Revenues are projected to exceed expenses by \$92,715 for FY2010. This amount can be reallocated by City Council for any other purpose allowed by State Law under the Local Accommodations Tax statute.

The following table illustrates the history of the construction of the Aquatic and Fitness Center. The final payments for construction were made during the first half of FY2006. Even though many of those items did not individually meet the capitalization threshold, the City capitalized those items as a whole in order to smooth out the initial start-up costs of the center. No capital is budgeted for the FY2010 budget year.

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

Code	DIVISION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
970-220	Building	-	-	-	-	-
970-280	Furniture/Fitness Equipment	-	-	-	-	-
TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -

17-5-770 AQUATIC AND FITNESS CENTER

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
011	SALARY, REGULAR	\$ 363,420	\$ 400,496	\$ 415,931	\$ 409,800	\$ 438,619
012	SALARY, PART-TIME	317,052	311,150	381,448	325,000	360,000
014	OVERTIME	8,146	4,349	1,690	1,500	1,700
015	SPECIAL ALLOWANCE	5,300	5,400	5,400	5,400	5,400
021	FICA	50,341	51,757	57,532	53,014	57,623
022	EMPLOYEE RETIREMENT	32,451	33,497	39,674	37,017	39,652
023	EMPLOYEE INSURANCE	57,703	87,620	72,600	72,600	79,200
030	TRAINING	2,399	275	3,000	-	3,200
040	WORKERS COMPENSATION	14,471	12,767	13,105	12,075	13,125
050	AWARDS	2,472	2,885	2,547	2,974	2,547
	* SUBTOTAL PERSONNEL *	<u>853,755</u>	<u>910,196</u>	<u>992,927</u>	<u>919,380</u>	<u>1,001,066</u>
110	CLOTHING/UNIFORMS	2,851	2,431	4,260	2,060	4,000
111	MATERIALS/SUPPLIES	67,492	49,241	13,230	13,000	14,000
112	OFFICE SUPPLIES	6,022	3,677	5,000	4,000	5,000
113	PRINTING/BINDING	6,762	10,301	11,170	6,600	11,100
114	AQUATIC SUPPLIES	27,476	21,823	18,600	18,000	18,000
115	FITNESS SUPPLIES	18,170	10,966	34,645	11,500	4,300
116	PROGRAMMING SUPPLIES	4,767	11,821	8,200	7,000	13,050
117	RESALE SUPPLIES	1,273	3,806	11,174	11,000	12,000
118	CUSTODIAL SUPPLIES	-	22,365	10,000	15,760	30,000
120	COMMUNICATIONS	2,654	5,360	5,500	3,600	3,400
121	UTILITIES	164,201	169,441	162,000	170,000	170,000
130	CONTRACTUAL SERVICES	38,569	26,373	22,900	26,564	35,000
131	REPAIRS/MAINTENANCE	19,982	21,868	25,000	25,000	55,000
132	PROFESSIONAL SERVICES	9,189	2,055	1,500	1,500	2,000
134	CREDIT CARD FEES	14,050	7,946	5,000	5,000	5,000
135	EVENT/FUND RAISERS	46,840	26,727	-	3,707	-
140	SUBSCRIPTIONS/DUES	1,676	1,245	3,275	1,700	1,375
141	TRAVEL/BUSINESS	825	47	500	195	500
142	ADVERTISING	55,097	76,167	70,006	40,000	60,000
	* SUBTOTAL OPERATING *	<u>487,896</u>	<u>473,660</u>	<u>411,960</u>	<u>366,186</u>	<u>443,725</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,341,651</u>	<u>\$ 1,383,856</u>	<u>\$ 1,404,887</u>	<u>\$ 1,285,566</u>	<u>\$ 1,444,791</u>

DIVISION 770 AQUATIC AND FITNESS CENTER

DIVISION NARRATIVE

The Aquatic and Fitness Center is a division of the Parks and Recreation Department. The eleven full-time staff members are devoted to operating the facility on a full-time basis and with the assistance of nearly 60 part-time employees, an outstanding health and fitness program to 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.

The four custodians maintain the facility and keep it clean with the help of many part-time employees.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Aquatic & Fitness Center Director	1	25	74,433
Assistant Aquatic & Fitness Center Director	1	21	64,940
Aquatic Director	1	18	47,021
Fitness Director	1	17	40,170
Activities Director	1	17	46,275
Customer Service Supervisor	1	15	37,623
Secretary / Receptionist	1	10	28,743
Lead Custodian	1	9	27,599
Custodian	3	8	71,815
Longevity	-		-
TOTAL	11		<u>\$ 438,619</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

The main goal of this budget is for this endeavor to be self-supporting including debt service. The budget increase is mainly due to personnel costs and utilities. The expense side of the budget will be highly correlated to revenues.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION AND AMORTIZATION

DETAIL OF EXPENSES 17-5-901-xxx

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 368,582	\$ 379,370	\$ 368,582	\$ 368,582	\$ 368,582
515	AMORTIZATION	3,436	3,436	3,436	3,436	3,436
* TOTAL DEPREC/AMORTIZATION*		\$ 372,018	\$ 382,806	\$ 372,018	\$ 372,018	\$ 372,018

BOND INTEREST AND FEES

DETAIL OF EXPENSES 17-5-911-xxx

CODE	CLASSIFICATION	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 BUDGETED	FY 2009 ESTIMATE	FY 2010 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 322,333	\$ 347,944	\$ 302,763	\$ 315,983	\$ 302,763
420	BOND AGENT FEES	-	-	-	-	-
* TOTAL BOND INTEREST & FEES *		\$ 322,333	\$ 347,944	\$ 302,763	\$ 315,983	\$ 302,763

PERSONNEL REPORT

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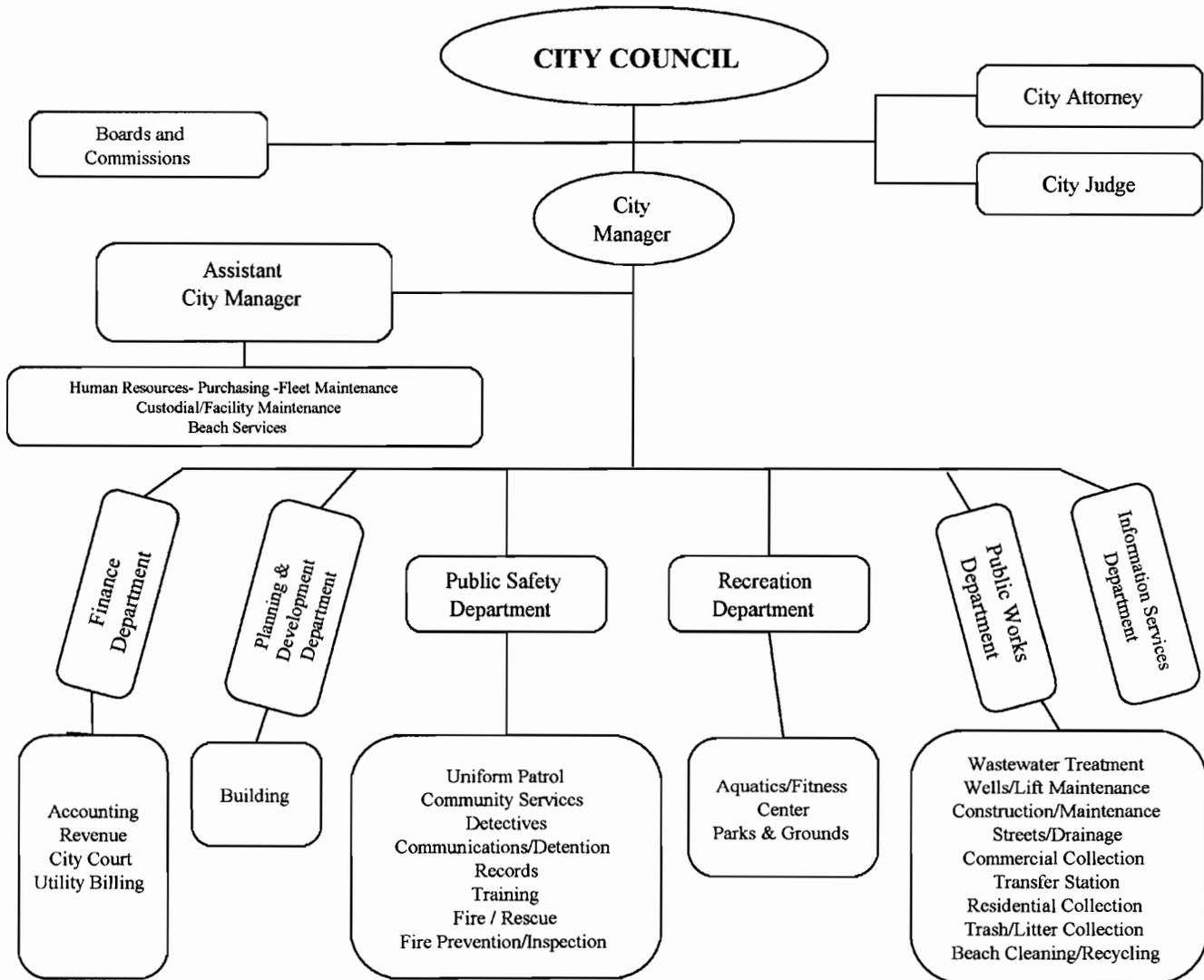
PERSONNEL REPORT

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 has grown tremendously over the last several years 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; 202 employees were budgeted for FY1994, 203 in FY1995, 205 in FY1996, 209 in FY1997, 227 in FY1998, 230 in FY1999, 245 in FY2000, 278 in FY2001, 287 in FY2002, 299 in FY2003, 301 in FY2004, 311 in FY2005, 332 in FY2006, 357 in FY2007, 366 in FY2008, 375 in FY2009 and FY2010 has decreased by 7 employees for a total of 368 employees.

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 -- Employees by Department

The number of budgeted positions has decreased by 7 for FY2010. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2005 ADOPTED	FY 2006 ADOPTED	FY 2007 ADOPTED	FY 2008 ADOPTED	FY 2009 ADOPTED	FY 2010 ADOPTED
G E N	211	Legislative	8	8	8	8	8	8
	221	Administrative	3	2 ¹	2	2	2	2
	232	City Court	4	4	5 ²	5	5	5
G O V T	242	Legal	2	2	2	2	2	2
	251	Economic Development	-	-	-	1 ³	1	- ³
	252	Human Resources	5	7 ^{1,4}	10 ⁵	10	10	10
IS	262	Information Services	5	5	6 ⁶	6	6	6
F I N	312	Utility Billing	8	8	8	8	8	8
	342	Accounting	5	5	5	6 ⁷	6	6
	352	Revenue	4	4	5 ⁸	6 ⁹	6	6
P U B L I C S A F E T Y	411	Public Safety Admin.	4	4	4	4	4	3 ¹⁰
	422	Uniform Patrol	61	58 ¹¹	58	58	58	58
	424	Community Services	5	8 ¹¹	11 ¹²	11	10 ¹³	9 ¹⁴
	431	Detectives	10	10	10	10	9 ¹⁵	9
	442	Communication/Detention	19	19	19	19	19	19
	444	Records	5	4 ⁴	4	4	4	4
	445	Victim Rights Advocate	1	1	1	1	1	1
	452	Public Safety Training	2	2	3 ¹⁶	3	3	2 ¹⁴
	453	Fire / Rescue	31	37 ¹⁷	40 ¹⁸	40	48 ¹⁹	50 ¹⁴
	454	Fire Prevention/Inspection	2	3 ²⁰	4 ²¹	4	4	4
P & D	521	Planning	10	10	10 ²²	10	10	10
	522	Building	7	9 ²³	11 ²⁴	11	11	9 ²⁵
P U B L I C W O R K S	611	Public Works Admin.	8	8	8	9 ²⁶	9	9
	622	Wastewater Treatment	6	6	6	6	6	6
	632	Wells/Lifts Maintenance	9	9	9	9	9	9
	642	Construction Maintenance	17	17	19 ²⁷	19	21 ²⁸	19 ²⁸
	652	Streets/Drainage	17	18 ²⁹	18	19 ³⁰	19	19
	661	Commercial Collection	6	4 ³¹	4	4	4	4
	663	Transfer Station	3	3	3	3	3	3
	671	Residential Collection	8	10 ³¹	11 ²⁹	11	11	11
	673	Trash/Litter Collection	2	2 ³²	3 ²⁹	3	3	3
	674	Beach Cleaning	-	1 ³³	2 ³³	2	2	2
P & R	675	Recycling	4	4	4	4	4	4
	741	Recreation	6	5 ³⁴	6 ³⁵	6	6	6
	754	Parks & Grounds	9	9	10 ³⁶	11 ³⁷	11	11
	760	Beach Services Fund	-	-	1 ³⁸	2 ³⁹	2	2
S U P P	770	Aquatics/Fitness Center	-	10 ⁴⁰	11 ⁴¹	11	11	11
	822	Purchasing	6	7 ⁴²	7	7	8 ⁴³	7 ⁴³
	832	Fleet Maintenance	5	5	5	6 ⁴⁴	6	6
	842	Custodial/Facility Maint.	4	4	4	5 ⁴⁵	5	5
TOTALS			311	332	357	366	375	368

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 Transfer 1 Grants/Special Projects Coordinator from Administrative 221 to Human Resources 252 in FY2006.
- 2 Added 1 Court Clerk in FY2007 (replaced a part-time clerk position).
- 3 Added Economic Development Manager in FY2008. Eliminated position and division in FY2010 never hired.
- 4 Transfer Secretary/Receptionist from Records 444 to Human Resources 252 during FY2006.
- 5 Added Risk Manager, Public Information Officer and Administrative Assistant I in FY2007.

Information Systems

- 6 Added 1 Computer Technician in FY2007.

Finance

- 7 Added 1 Accountant - Enterprise Funds in FY2008.
- 8 Added 1 Cashier in FY2007.
- 9 Added 1 Business License Field Inspector in FY2008 (replaced a part-time position).

Public Safety

- 10 Eliminated 1 Administrative Assistant II position for FY2010.
- 11 Transfer 1 Sgt., 2 PSOs for Beach Patrol from 422 to 424 in FY2006.
- 12 Added 3 PSOs for Beach Patrol during FY2007 by Budget Amendment.
- 13 Transfer out 1 PSO position to 453 for a Firefighter in FY2009 (duties absorbed by Animal Control Officers).
- 14 Transfer 1 PSO - Beach Patrol (424) and 1 Fire Training Captain (452) to 2 Firefighters (453) for FY2010.
- 15 Transfer out 1 Detective position to 453 for a Firefighter in FY2009.
- 16 Added 1 Fire Training Captain during FY2007 by Budget Amendment.
- 17 Added 6 Firefighters (Barefoot Resort Station) in FY2006.
- 18 Added 3 Firefighters in FY2007.
- 19 Added 8 Firefighters in FY2009 (2 positions transferred from 424 and 431).
- 20 Added 1 Fire Inspector in FY2006.
- 21 Added 1 Fire Prevention Secretary in FY2007 (replaced a part-time position).

Planning & Development

- 22 Transferred 1 Permit Clerk to Building [522], and added 1 Planner in FY2007.
- 23 Added 2 Building Inspectors in FY2006 (one in budget process, another 10/3/05 by Budget Amendment).
- 24 Transferred 1 Permit Clerk from 521, added 1 Administrative Assistant in FY2007.
- 25 Eliminated 2 Master Building Inspector positions for FY2010.

Public Works

- 26 Added 1 Engineering GIS/CAD Technician for FY2008.
- 27 Added 2 Motor Equipment Operators in FY2007.
- 28 Added 1 HEO and 1 Crew Leader in FY2009, both positions were eliminated in FY2010.
- 29 Added 1 Heavy Equipment Operator to 652 in FY2006, to 671 in FY2007, and to 673 in FY2007.
- 30 Added 1 Stormwater Program Compliance Manager in FY2008.
- 31 Transfer Supt and Supv from 661 to 671 in FY2006.
- 32 Transfer 1 HEO from 671 to 673 and 1 Tradesworker from 673 to 671 for FY2006.
- 33 Added 1 Motor Equipment Operator in FY2006 and 1 in FY2007.

Parks & Recreation

- 34 Transferred Aquatic/Fitness Center Director from 741 to 770 in FY2006.
- 35 Added 1 Administrative Assistant in FY2007.
- 36 Added 1 Grounds Technician in FY2007.
- 37 Added 1 Tree Maintenance Technician in FY2008.
- 38 Added 1 Beach Services Manager in FY2007.
- 39 Added 1 Beach Maintenance Worker in FY2008.
- 40 Added 9 employees to staff Aquatics/Fitness Center as it opens during FY2006.
- 41 Added 1 Customer Service Supervisor in FY2007.

Support Services

- 42 Added 1 Warehouse Clerk in FY2006.
- 43 Added 1 Support Services Clerk in FY2009; this position was eliminated in FY2010.
- 44 Added 1 Mechanic in FY2008.
- 45 Added 1 Facility Maintenance Technician in FY2008.

Employee Benefits

The City continues to offer employees a generous 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 meet 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.

In 1981, the City was one of the first cities in the state to join the South Carolina Local Government Assurance Group, another self-funded program initiated by the Municipal Association of South Carolina. LGAG provides a comprehensive medical and dental insurance program to employees, as well as a limited vision care program. Self-funding contributes toward lower costs in operating a medical insurance program.

The City’s health insurance program is that of an “experience rated” format (cost based on actual claims), 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). In FY2002, the City began offering employees two health coverage plans with different deductibles, co-pays and out-of-pocket caps. To further allow choice of lower premium cost, another deductible plan was added in FY2005. This higher deductible plan allowed for reimbursement of a portion of the deductible, once a certain threshold is met. Health insurance costs continue to escalate and this is reflected by a 14% increase in the FY2009 Budget.

In FY2006 the City enhanced our current Health Reach Program with a voluntary comprehensive 12-month incentive-based Wellness Program. This program includes a confidential Wellsource Personal Wellness Profile (PWP), health assessment, testing of blood pressure, heart rate, lipid panel, glucose monitoring, girth measurement, height, weight, body fat and carbon monoxide testing for employees desiring to quit smoking. It focuses on the improvement of health for our employees.

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. A new compensation pay study has been budgeted for FY2009 to assure fair pay for employees.

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 FY2009.

Compensation

The Pay and Compensation Plan was updated for FY2009 for all budgeted full-time positions and has been adjusted on the following pages to reflect cost of living changes of 3.5% over the past year.

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, 2009 for FY2010

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	22,486	26,983	33,727
Beach Maintenance Worker Bridge Operator Lead Custodian Public Grounds Maintenance Worker Tradesworker	9	24,368	29,241	36,551
Secretary/Receptionist-Aquatic & Fitness Secretary/Receptionist-Human Resources Secretary/Receptionist-Recreation	10	26,251	31,499	39,376
Cashier/Accounting Clerk Meter Reader Motor Equipment Operator (MEO) Records Clerk Support Services Clerk Warehouse Clerk	11	28,133	33,758	42,197
Animal Control Officer Communications Technician/Jailer Landscape Technician Maintenance Specialist / MEO Permit Clerk	12	30,014	36,018	45,022
Accounting Clerk - A/P 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 Mainenance Specialist Firefighter Heavy Equipment Operator (HEO) Heavy Equipment Operator/Welder Lead Tree Maintenance Technician Materials and Inventory Technician Procurement Clerk Pump Mechanic I Wastewater Operator C	13	31,897	38,277	47,845

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN
 Effective July 1, 2009 for FY2010

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II - Public Safety	14	33,780	40,536	50,670
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				
Administrative Assistant II - Human Resources	15	35,663	42,793	53,491
Administrative Assistant II - Planning & Dev				
Assistant Clerk of Court				
Building Inspector				
Customer Service Supervisor				
Engineering Inspector				
Executive Secretary				
Facility Maintenance Technician				
Fire Lieutenant				
Pump Mechanic II				
Wastewater Operator B				
Human Resources Technician	16	37,545	45,053	56,316
PSO - Beach Patrol				
PSO - Community Service				
PSO - Dare/Crime Prevention				
PSO - Firefighter				
PSO - Fire Lieutenant				
PSO - Lifeguard Coordinator				
PSO - Technical Services Officer				
Public Safety Officer				
Recreation Coordinator				
Victim Witness Advocate				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2009 for FY2010

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Activities Director	17	39,426	47,311	59,140
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	41,309	49,570	61,963
Athletic Director				
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	43,191	51,830	64,786
Detective Sergeant				
Fire Training Captain				
Public Safety Sergeant				
Public Safety Sergeant - Beach Patrol				
Public Safety Sergeant - Training				
Captain/Fire Prevention Officer	20	45,074	54,087	67,610
Database Administrator				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2009 for FY2010

<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	46,957	56,347	70,432
Clerk of Court & Municipal Judge				
Community Services Lieutenant				
Construction/Maintenance Supervisor				
Detective Lieutenant				
E-Government Business Analyst				
Fire Captain				
GIS Analyst				
Lieutenant				
Materials & Facilities Supervisor				
Network Administrator				
Sanitation Supervisor				
Supervisor, Streets and Drainage				
Wastewater Treatment Supervisor				
Wells/Lifts Supervisor				
Captain-Professional Standards Div	22	48,837	58,605	73,257
Grants/Special Projects Coordinator				
Planner				
Accounting Supervisor	23	50,721	60,865	76,080
Assistant Building Official				
Utility Billing Supervisor				
Assistant Zoning Administrator	24	52,603	63,123	78,904
Commander-Law Enforcement (Operations)				
Human Resources Officer				
Public Information Officer				
Risk Manager				
Senior Planner				
Aquatic & Fitness Center Director	25	54,485	65,382	87,176
Beach Services Manager				
Fleet Management Superintendent				
Public Grounds Superintendent				
Revenue Supervisor / Risk Manager				
Staff Engineer				
Sanitation Superintendent	26	56,369	67,641	90,189
Superintendent, Streets and Drainage				

**CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN**

Effective July 1, 2009 for FY2010

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Building Official Principal Planner Support Services Supervisor	27	58,250	69,899	93,199
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director Economic Development Director Public Utility Superintendent	28	60,131	72,159	96,211
Deputy Director, Public Safety	29	62,015	74,416	99,223
Director of Information Services Director, Planning & Development Finance Director Parks and Recreation Director	31	72,367	86,840	115,786
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	87,425	104,910	139,882

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 2010 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. The Undesignated Fund Balance as of July 1, 2008 is estimated to be \$10,634,171

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$10,412,600	\$13,181,507	\$11,510,840	\$9,690,476	\$9,811,944	\$11,032,342	\$11,503,126

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 2010 millage will be 32.2, which is the same as the previous fiscal year. 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 .0322 (32.2 mils)	=	Real Estate Tax Bill
Assessed Market Value x .105 x .0322 (32.2 mils)	=	Vehicle Tax Bill

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

	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009 EST</u>	<u>FY 2010 EST</u>
All Assessed Value	\$259,734,854	\$270,491,803	\$306,162,295	\$323,291,925	\$352,484,472

COMMENTS: The rate of growth has slowed but we continue to experience good growth. The County reassessed property values for FY 2007, resulting in a reduction of the City millage rate from 35.7 to 30.5 mils. During FY 2009, Council increased the millage rate to 32.2 mils in accordance with the limit put on by the SC Budget & Control Board.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$6,634,369	\$7,504,632	\$8,312,388	\$9,337,950	\$10,410,000	\$10,985,411	\$11,350,000

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 2000 and currently total \$649,471 as of July 1, 2008. This also includes vehicle, personal, and inventory taxes.

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 taxes should remain relatively the same for FY 2010 as the previous year. The City currently has a contract with Horry County to collect its delinquent taxes.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$(16,727)	\$83,907	\$103,520	\$83,010	\$135,000	\$115,000	\$115,000

\$ (16,727) \$83,907 \$103,520 \$83,010 \$135,000 \$115,000 \$115,000

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 2010 reflect a 28% increase over the amount in penalties budgeted in FY 2009.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$55,921	\$61,849	\$70,087	\$83,888	\$70,000	\$85,000	\$90,000

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: Projected gross revenues are estimated on collections for FY 2009. An additional small increase is then added since the current projection is an estimate and final numbers will not be available until the end of the fiscal year.

COMMENTS: There are currently approximately 6,500 active business licenses in North Myrtle Beach. The FY 2010 budget is lower than the FY 2009 estimated budget and actual due to the slowing economy.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET FY 2009</u>	<u>ESTIMATED FY 2009</u>	<u>BUDGET FY 2010</u>
Business License Fees						
\$4,564,239	\$5,450,134	\$6,535,882	\$5,260,118	\$6,250,000	\$5,200,000	\$5,150,000
Business License Penalties						
\$33,285	\$47,494	\$72,017	\$51,782	\$55,000	\$50,000	\$55,000

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 has seen a significant decrease due to the current credit crunch throughout the US.

COMMENTS:

This budgeted revenue reflects a decrease for FY 2010 under the FY 2009 budget due to a slow down in demand for condo projects. Residential – single family and commercial construction are still relatively well.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$1,193,894	\$1,628,590	\$1,001,339	\$411,388	\$600,000	\$380,000	\$400,000

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 2010 is estimated to be equal to those for FY 2009.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$4,240	\$5,635	\$5,490	\$3,445	\$3,500	\$3,500	\$3,500

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 2010 as the projected actual for FY 2009.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$8,130	\$9,630	\$11,690	\$19,195	\$7,000	\$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, 1975, 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 from 3% to 1% of the revenues received from electricity that is provided to customers within the City limits, excluding electric service paid by the City itself.

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 2006 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 growth.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$931,578	\$1,057,238	\$1,065,000	\$1,101,364	\$1,150,000	\$1,132,753	\$1,130,000

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 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$347,461	\$374,724	\$401,741	\$430,352	\$450,000	\$450,000	\$475,000

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.

COMMENTS:

This revenue source is estimated to grow over the previous fiscal year due to the addition of new customers.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$53,956	\$64,857	\$82,623	\$90,705	\$95,000	\$95,000	\$100,000

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 we also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The total amount of fines and forfeitures for FY 2010 is estimated to be substantially under the FY 2009 budget.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET FY 2009</u>	<u>ESTIMATED FY 2009</u>	<u>BUDGET FY 2010</u>
\$538,738	\$605,307	\$946,703	\$437,154	\$599,000	\$440,000	\$470,000

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 After 72 hours, increased an additional 50%

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 actual receipts.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$10,217	\$19,713	\$12,248	\$10,146	\$9,000	\$10,000	\$9,000

REVENUE ITEM: Confiscations

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: General **ACCOUNT CODE:** 01-330-200

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 is estimated to remain the same.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$10,343	\$42,569	\$23,523	\$51,620	\$30,000	\$250,000	\$30,000

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 2010 is budgeted based on actual trends and surplus cash available to invest. Interest rates have declined to below 1% over the past year and appear to be holding at this level for the near future.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$165,233	\$370,540	\$556,022	\$310,524	\$400,000	\$110,000	\$150,000

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 2010 should remain the same as the previous fiscal year actual.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$73,350	\$69,113	\$125,228	\$91,506	\$85,000	\$150,000	\$150,000

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 a 42% decrease for FY 2010 due to the possible passage of a reduction by the State Legislature.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$294,416	\$295,790	\$315,601	\$352,210	\$365,000	\$357,000	\$205,000

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 \$20,000 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.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$95,731	\$86,957	\$89,839	\$93,531	\$90,000	\$93,500	\$95,000

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 2010.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$36,616	\$36,616	\$36,616	\$36,616	\$36,600	\$36,600	\$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. Revenues are expected to be below the previous year's budget.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$123,810	\$145,965	\$149,907	\$157,843	\$160,000	\$152,500	\$155,000

REVENUE ITEM: Permit Fees for Alcoholic Beverages

LEGAL AUTHORIZATION: Code of Laws of South Carolina 61-6-2010

FUND: General **ACCOUNT CODE:** 01-350-200

DESCRIPTION OF REVENUE:

The Permit Fees for Alcoholic Beverage temporary permits sold in the City limits is collected by the State. The Permit is valid for a period not to exceed twenty-four hours and may be issued only to bona fide nonprofit organizations and business establishments otherwise authorized to be licensed for liquor sales.

FEE SCHEDULE:

This revenue source is based on permits sold in the City limits. The majority of these are for Sunday liquor sales. These are collected by the State and remitted on a quarterly basis. For a period of five years, beginning July 1, 1997, and ending June 30, 2003, the money from these permits is sent to the Budget and Control Board for direct payment to the Myrtle Beach Air Base Authority as authorized by State Code 61-6-2010, Section 24 (1996 Act No. 462) for support of a redevelopment authority created pursuant to Chapter 12 of Title 31.

COMMENTS:

This revenue source became effective January 1, 1997. However, legislative changes diverted the funds to the Myrtle Beach Air Base Development Board for five years. The quarterly payments to North Myrtle Beach began in FY 2005. FY2010 is projected to be the same as the previous year budget.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$166,623	\$185,850	\$154,389	\$177,638	\$180,000	\$180,000	\$180,000

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 2007.

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 2009 revenues are projected to be substantially more than FY 2009 Budget due to the additional firemen's grant.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$108,509	\$20,404	\$106,959	\$369,094	\$148,364	\$300,000	\$300,000

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
Pay Phones.....	Commission from Collections

COMMENTS:

These revenue sources will remain relatively the same over the FY 2010 Budget.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$340,263	\$338,504	\$355,487	#298,351	\$300,500	\$287,750	\$298,000

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: 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 separate 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 decreased significantly over the past year. This is reflected in the decrease for FY 2010.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$309,142	\$894,269	\$1,088,896	\$812,798	\$900,000	\$300,000	\$300,000

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 & 02-370-300

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, 2006:

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
¾" Res.	\$8.34	\$6.12	1	\$2.52	\$2.89	\$2.45
¾" Comm.	8.34	6.12	1	2.52	2.89	2.45
1"	30.60	21.97	4	2.52	2.89	2.45
1-1/2"	61.12	45.58	8	2.52	2.89	2.45
2'	146.51	108.44	20	2.52	2.89	2.45
3'	317.85	227.22	40	2.52	2.89	2.45
4'	579.14	440.696	80	2.52	2.89	2.45
6'	1225.58	835.49	160	2.52	2.89	2.45
8'	2610.53	1714.35	320	2.52	2.89	2.45
Irrigation					2.89	

BASE:

Over 12,000 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 remain the same for FY 2010. The decline in revenues is due a slowing economy.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET FY 2009</u>	<u>ESTIMATED FY 2009</u>	<u>BUDGET FY 2010</u>
\$8,750,823	\$9,203,013	\$10,402,822	\$10,725,179	\$11,301,000	\$10,900,000	\$11,050,000

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 decrease for FY 2010 due to a decrease in construction.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET FY 2009</u>	<u>ESTIMATED FY 2009</u>	<u>BUDGET FY 2010</u>
\$199,902	\$254,710	\$169,150	\$87,603	\$125,000	\$20,000	\$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 decrease in this revenue is due to a slowing of new construction started in FY 2007.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$57,144	\$191,022	\$51,197	\$14,421	\$25,000	\$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 Fee **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.

FEE SCHEDULE:

Effective July 1, 2009:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$2,504.00	\$2,101.00
Condominium	2,504.00	2,101.00
Hotel/Motel (Per Bedroom)	626.00	525.00
Mobile Home	2,504.00	2,101.00
Restaurant (Per Seat)	250.00	210.00
Business Office/Small Store (Per Employee)	157.00	131.00

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 will decline significantly due to the decline in the building industry.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$3,453,475	\$5,775,298	\$5,421,205	\$2,134,122	\$2,500,000	\$150,000	\$1,050,000

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 2009.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$58,789	\$71,844	\$66,389	\$61,466	\$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 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$60,926	\$62,801	\$60,119	\$62,860	\$60,000	\$60,000	\$60,000

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:

The increase for FY2008 was a result of customer growth and the addition of a condo fee. The budget for FY 2010 is the same as the estimate for FY 2009.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$1,502,747	\$1,584,559	\$1,627,127	\$1,944,616	\$1,950,000	\$1,975,000	\$1,975,000

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:** 03-370-380

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 in FY 2010 is expected to remain level.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$9,770	\$11,679	\$10,038	\$9,465	\$10,000	\$9,000	\$10,000

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:

Based on gross receipts from rental of accommodations and 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 a decrease in revenues under the previous year.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$1,877,388	\$2,298,341	\$2,298,341	\$2,517,180	\$2,498,500	\$2,350,206	\$2,322,750

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: General **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 about the same collections as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET FY 2009</u>	<u>ESTIMATED FY 2009</u>	<u>BUDGET FY 2010</u>
Hospitality Fees						
\$3,559,612	\$3,935,531	\$4,140,226	\$4,227,128	\$4,340,000	\$4,180,000	\$4,325,000
Hospitality Fee Penalties						
\$6,652	\$5,784	\$5,784	\$6,130	\$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, 2008:

Single-Family Residential Customer	\$18.00 per month
Residential Roll Cart Service	\$18.00 per month
Dumpster Service (one pickup per week)	\$84.00 per month
Each additional pickup per week	\$81.00 per month
Commercial Roll Cart Service	\$28.80 per month

BASE:

Over 10,500 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 should remain static for FY 2010.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2009</u>
\$2,566,130	\$2,628,832	\$3,114,144	\$3,143,314	\$3,730,000	\$3,730,000	\$3,675,000

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 2010 has remained the same as FY 2009.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$17,659	\$17,928	\$19,388	\$19,206	\$22,000	\$20,000	\$20,000

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 2010 reflects the same budget as FY 2009.

REVENUE HISTORY:

<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
\$16,875	\$17,928	\$17,297	\$13,106	\$12,000	\$12,000	\$12,000

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: General **ACCOUNT CODE:** Fund 17-340-100 through 17-390-150

DESCRIPTION OF REVENUE:

These revenue accounts represent receipt of monies collected from operations of the new Aquatic & Fitness Center. The major revenue in this group includes membership fees, origination fees, program fees and ½ % of the local accommodations fee.

BASE:

Revenue is calculated on 2,150 average member units for FY 2010. This number is on the conservative side, but with the local accommodations ½ % transfer, the fund should be above break even for FY 2010.

COMMENTS:

This will be the fourth 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 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>ESTIMATED</u> <u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>
N/A	\$631,092	\$2,121,678	\$2,177,167	\$2,343,888	\$2,351,388	\$2,408,441

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.

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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 mills 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.

ORDINANCES

ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE ADOPTION OF A BUDGET, ITS REVENUES, AND EXPENDITURES FOR FISCAL YEAR 2010.

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 2010.
- Section 2. That the Budget shall be for the period beginning July 1, 2009 and ending June 30, 2010, 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 appropriate fund, subject to further action of City Council.

Section 6. Effective July 1, 2009, 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	\$ 2,504
Wastewater	2,101

Section 7. This Ordinance shall be effective July 1, 2009.

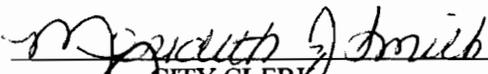
Section 8. This Ordinance supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS DAY OF JUNE 2009.



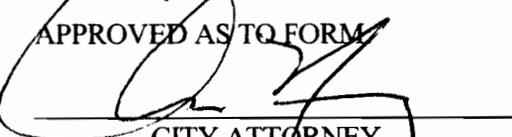
 MARILYN B. HATLEY, MAYOR

ATTEST:



 CITY CLERK

APPROVED AS TO FORM



 CITY ATTORNEY

REVIEWED:



 CITY MANAGER

FIRST READING: May 18, 2009

SECOND READING: June 1, 2009

ORDINANCE

**AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2010**

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 2009 through the thirtieth day of June 2010, 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 DOLLARS (\$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 DOLLARS (\$100.00) in value, the following amounts:

GENERAL FUND OPERATION MILLAGE:	<u>32.2</u>
TOTAL FY 2010 MILLAGE	<u>32.2</u>

Thirty-two point two (32.2) mils on each One Hundred Dollars (\$100.00) of assessed value, which will produce Three Dollars and Twenty-Two Cents (\$3.22) 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, 2010, 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, 2010, 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, 2010, an 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, 2010, 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, 2009, and supersedes any other inconsistent ordinances.

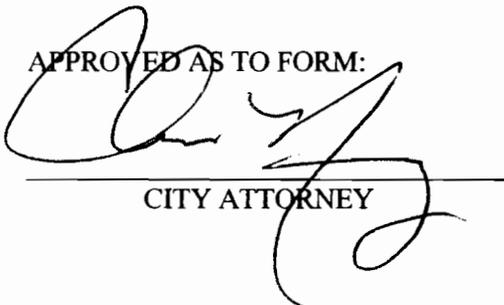
DONE, RATIFIED AND PASSED THIS DAY OF JUNE 2009.


Marilyn B. Hatley, Mayor

ATTEST:


Meredith Smith
CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: May 18, 2009

SECOND READING: June 1, 2009

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