

The City of North Myrtle Beach South Carolina

BUDGET

Fiscal Year 2011

July 1, 2010 – June 30, 2011

CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2011 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2010-2011 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 2013. 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 2011 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

FY 2011 BUDGET CALENDAR

December 7	-	City Staff Budget Retreat
December 14	-	Budget Worksheets to Departments
January 8	-	Budget Worksheets to Finance Department
January 11 - 15	-	Review and compilation of all requests by Finance Department
Jan. 18 - Feb. 19	-	City Manager reviews all requests in light of revenue projections
Feb. 22 - Mar. 3	-	Compilation of Budget Retreat Manual
Mar. 4 - 5	-	Budget Retreat
March 8 - April 2	-	City Manager, Finance Director, and Finance staff review Budget Retreat priorities in light of updated revenue projections and prepare Budget Document
April 5 - 16	-	City Manager prepares Budget Message; assembling and typing of FY 2011 Proposed Budget
April 19 - 30	-	FY 2011 Proposed Budget reviewed and printed
May 17	-	FY 2011 Proposed Budget submitted to Council
	-	Public Hearing/First Reading of Proposed FY 2011 Budget Ordinance by City Council
June 7	-	Second Reading of Proposed FY 2011 Budget Ordinance by City Council
June 8 - June 18	-	FY 2011 Approved Budget typed and printed
June 21	-	Distribution of FY 2011 Budget Document

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

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

The City maintains budgetary control on a GAAP basis at the object level (Salary, Regular; Salary, Part-Time; Overtime; Social Security; etc.) within each division. Detail control is accomplished by maintaining appropriations, expenditures and expended balances by line item within each operating division, department, and fund. Purchase requisitions or payments which would exceed their available object level appropriation are not processed without the approval of the Accounting Supervisor, who discusses the overrun with the appropriate staff member. As an additional control over expenditures, the City Manager approves all purchase requisitions in excess of \$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 2010-2011 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 four 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 2011 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 2011.
2. Business License Fees will remain unchanged.
3. Water and Sewer Fees will be increased to match the increases of Grand Strand Water & Sewer Authority. 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. No new positions will be added for FY 2011.
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 1.5% to 2.9% in accordance with the southeastern average for pay increases. The pay matrix will be reduced to 1.5% to 2.5% from the FY 2010 matrix.
8. A small 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 \$1,942,000.
10. The Street Improvement Fund will receive an interfund transfer of \$600,000 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 2010-2011. 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. Accounts payable rebate funds will be accounted for in the Capital Improvement Fund.
20. Provide increased recreational opportunities through bike paths, parks, and protection of natural areas.
21. Use the ½% Local Accommodations collections to guarantee the 2004 Aquatics and Fitness Center Revenue Bonds.
22. Seek Federal Grants for storm water outfalls and other significant street and drainage projects.
23. Begin the Cherry Grove dredging project. Funding for the project may be provided by a budget adjustment and a special assessment bond for the channel lots.
24. Aquatic Center Membership fees will increase by \$1 per month for individual rates and \$2 per month for family and couple rates, effective January 1, 2011.

City of North Myrtle Beach, South Carolina

PRINCIPAL OFFICIALS

June 30, 2010

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

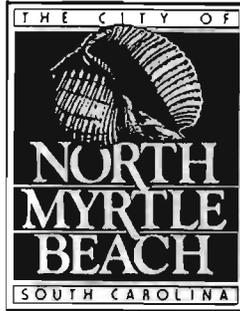
Appointed

City Manager John H. Smithson
Assistant City Manager Steven E. Thomas
Finance Director Randy J. Wright
Information Services Director Patrick Wall, Jr.
Parks and Recreation Director John W. Bullard
Planning and Development Director James W. Wood
City Engineer/Public Works Director Kevin D. Blayton
Public Safety Director Richard J. Buddelmeyer, Acting Interim

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, 2011.

The budget is the most important document we prepare. The budget on paper is a brief description of the services, the programs, and service levels that we provide as a full service city. The budget also is a reflection of what you as a Council see as your vision for this community.

The millage rate for FY 2011 is 32.2, the same as for FY 2010, which is very low for a City of this size and level of services. This year's budget has been challenging to prepare. While the budget totals \$60,439,396 compared to \$57,354,127 last year, this budget does not represent a significant increase in the services we provide as a City. Most, if not all, of this increase is in capital. There are increases in the Street Improvement Fund for underground utilities conversion and intersection improvements that significantly increase those expenditures. There also are increases in capital infrastructure in the water and sewer fund primarily due to projects funded by water and sewer impact fees.

In reality, most operating funds such as the General Fund, Accommodations Tax Fund and others are down or flat due to revenue forecasts.

Your staff has been carefully monitoring revenues and expenditures, seeing what trends have developed and helping me to deal with day-to-day operational issues. City Council gave your input last December and we are cognizant that there are many projects and improvements that you as individuals or collectively want to pursue over the next several years.

The recession, according to the experts, has bottomed out. We still await the recovery, and we still carefully look at what is happening or may happen that will affect our city. The bottom line remains: a budget that will continue this City's commitment to top-notch governmental services to you, your neighbors and the thousands of visitors who come here each year.

During last year's budget, we continued to carefully control our expenditures, delaying purchases, if necessary, to ensure we have adequate funds in place.

We continued the practice of leaving open vacated positions until we see the necessity to fill those positions. We put all capital purchases on delay to ensure we had adequate funding.

Once again in FY 2011, the budget process is driven by the revenue we expect to receive. Our discussions throughout 2010 have helped us to prepare a revenue picture for you that we feel is fair and attainable in 2011.

Our department heads have approached this budget with careful thought and foresight. They have cut their budgets, approached their work realistically and I thank them for their cooperation and spirit of give and take.

Each year we speak about growth and its effects on our City. That growth has abated. We are not seeing any signs of significant growth. We are instead looking for signs of recovery, and an increase in tourism, our major industry.

This budget retains our “do more with less” philosophy. This city is still in excellent financial condition. However, it will be a tight year. We have brought to you a General Fund budget with only a \$7,189 surplus. We have continued to work on our enterprise funds to give you a road map to bring these funds into a much better and stronger financial condition. As a result, we have recommended an increase in solid waste fees in order to cover operating and capital expenditures in that fund. We have also increased water and sewer volume charges to cover increases passed along to the City from Grand Strand Water and Sewer Authority.

Budget highlights can be seen as part of Council’s goals and objectives.

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

1. A. Water and Sewer Improvements.

- Elevated water tank construction at 28th Avenue South
- Bird netting at Crescent Beach – FAA required
- Pump station rehabilitation \$100,000
- Ocean Drive WTP bank stabilization 700,000
- GIS mapping and system modeling 350,000
- Myrtle Beach/GSWSA contract 800,000
- Water line relocation 200,000
- Sewer Rehab/replacement 850,000
- Myrtle Beach Booster pump station 1,750,000
- Water line CIP 500,000
- Barefoot capacity GSWSA 474,000

1. B. Storm Drainage

- Hillside Drive improvements \$1,800,000

- Principal and Interest 1,140,000

Ocean Outfalls – construction when funds available

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

- Robert Edge Parkway – Completion
- Highway 17 third lane construction – projected to begin by summer of 2010
- Sidewalks/bike lanes \$300,000
- Resurfacing 950,000
- Intersection Improvements – 6th Ave.S. 510,000
- Barefoot Bridge painting 600,000
- Underground utilities 1,500,000

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

This year the City will enter its fourth year of the Beach Services operation. We have once again spent the off-season reviewing our operation and taking more steps to improve our financial auditing, and to control spending. We have reviewed our concession operation and have retooled the management plan in order to improve revenue and lessen manpower outlay.

There are no funds in the budget for re-construction of any beach accesses at this time. We have continued to pursue land for public parking lots. The construction of a lot at 53rd Avenue North will help, and staff will continue to pursue property for future parking expansion. Last year’s efforts to designate parking on the street right-of-way were successful.

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.

The City received notification that our ISO Rating had remained a “3”. That was a positive affirmation that we continue to provide an excellent Fire Suppression Service.

We were able to get a grant for 10 additional firefighter positions. This has aided us greatly in our fire suppression capabilities.

The search for a Director of Public Safety continues.

Vacant positions will be filled as quickly as possible except for top command positions which will be under the auspices of the Director.

The Public Safety Department will continue to be active within the community. Our CART team, Caring Cops, DARE, Fire prevention and Neighborhood Watch programs are important and ongoing.

We have added a multi-purpose truck and other equipment to the budget in response to last year's fire. We also have a ladder truck or a "quint" proposed in the capital budget at a cost of \$650,000.

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. The Chamber has also requested additional funding for their programs, as part of Accommodations Tax.

The Parks and Recreation Department has taken on more and more responsibility for festivals and other programs. The budget has been changed to clarify these program areas, as outlined in the Parks and Recreation section.

The City continues to work with Santee Cooper on the underground utility conversion project. The Main Street Intersection has a new, open and wider look. 6th Avenue South will convert when the intersection improvements get underway. Other projects such as Ocean Boulevard at Sea Mountain Highway also mark the progress we have made on this important endeavor.

The Planning staff presented a new look for Main Street. That project will need to be funded.

The City's tree board continues their positive work as does our Keep North Myrtle Beach Clean Committee.

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

Last year work was completed on the seawall and dock at Heritage Shores Park.

The renovation of the J. Bryan Floyd Community Center has ushered in a new era for that facility.

The Aquatic and Fitness Center continues to grow in membership and offers this community a great facility.

The area of sports tourism has become a very important part of this goal. We have already begun the process of determining how we can build or renovate facilities to draw more athletic teams to our city, and increase the economic impact these visitors will

bring. This effort will certainly require the purchase of land and would need to be bonded before it can become a reality. Renovation of Central Park ball fields is part of this budget.

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

The City’s IT staff has worked hard over the last several months to upgrade the City’s website and improve the flow of information to the general public. A citizens’ input program has been added for our citizens, and we continue to work to make more improvements to make communication better.

The City’s Public Information effort has been dealing with a large number of requests under the Freedom of Information Act, as well as answering many media inquiries about a variety of issues. Staff members at all levels have also been involved in this effort and we continue to address these matters every day.

The PIO also remains involved with the “everyday” matters such as the Currents, Annual Report, Fun Zone and other publications, as well as news releases and coordinating media for emergency situations, television interviews and information on the City’s television station, Channel 15.

The City’s low power FM station continues to offer an informational outlet for city news and reports.

GOAL 8. To expand the City through annexation.

Obviously, the requests for annexation have almost stopped. It remains to be seen what will happen over the next few years and what type of economic change must take place before additional major annexation occurs.

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

As stated earlier, there is a crucial relationship between revenues available and expenditures as we have seen over the past year especially. Looking to FY2011, we know that Council has many projects in mind to facilitate making North Myrtle Beach the City you all envision.

Staff has brought to you a conservative budget. Yet we are mindful of your desire to look at such projects as capital infrastructure for sports tourism, improvements to Main Street and other major projects.

We have tried to keep operational costs as low as possible to meet forecast revenues. The real challenge will be trying to set up a timetable and a methodology to do what you would like to do over the next year and beyond.

GOAL 10. Legislation.

Times are tough at all levels of government. The federal government faces deficits most of us can not even comprehend. State governments face lower tax revenue and cutbacks due to deficits. Local governments like us also face these issues.

We all look for ways to do what we do efficiently. The City must continue to seek ways to maximize our revenue received from the State. This may mean taking an unpleasant stance on issues such as the point of sale bill, or even consideration of tax increases or tax legislation.

The City's participation in the Horry County League of Cities and the Grand Strand Coastal Alliance gives us more input at all levels of government, and, more importantly some hope for making connections and getting assistance from our state and federal leaderships.

OTHER ISSUES

The Cherry Grove dredging project remains on the front burner. We continue to pursue this important project, and try to obtain necessary permits as well as finally resolving legal issues that have held this project up for many years.

City Council continues to provide a retiree health insurance supplement for employees retiring with over 20 years of continuous service with the City.

FINAL THOUGHTS

This budget is going to be a challenge. There is no easy way to get all of Council's goals accomplished, but this budget has been prepared to address as much as we can at this time.

The budget presented to you has all positions funded. Some positions in the budget are vacant and will remain so until there is a need to fill them. We will carefully monitor our service levels to see if any new vacancies also should remain open.

Looking toward the future we remain optimistic. We certainly hope that economic recovery will improve the City's revenue picture.

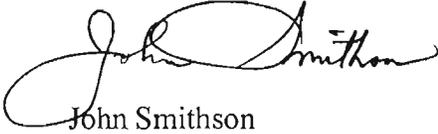
I know that City employees remain committed to giving the level of services expected by everyone.

Lastly, 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 for 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,

A handwritten signature in black ink, appearing to read "John Smithson". The signature is fluid and cursive, with a large initial "J" and "S".

John Smithson
City Manager

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ALL FUND SUMMARIES

CITY OF NORTH MYRTLE BEACH
SUMMARY OF ALL FUNDS - FY 2011

Period covered: July 1, 2010 - June 30, 2011

	GOVERNMENTAL FUND TYPE								ENTERPRISE FUND TYPE					TOTAL OF ALL FUNDS
	Special Revenue Funds				Capital Improvement Funds				WATER & SEWER			AQUATIC & FITNESS CENTER		
	GENERAL FUND	ACCOM. TAX	LOCAL HOSP. FEES	STORM WATER DRAINAGE	PARK IMPROV.	CAPITAL IMPROV.	STREET IMPROV.	BEACH RENOURISHMENT	OPERATIONS	IMPACT FEES	SOLID WASTE	BEACH SERVICES		
Beginning Balance	\$10,212,788	\$ (24,057)	\$ -	\$4,650,918	\$1,424,344	\$1,087,553	\$ 427,220	\$519,566	\$ 8,578,706	\$11,322,185	\$ (237,635)	\$ (3,589,986)	\$ (353,801)	\$34,017,801
Revenues	22,122,100	2,132,950	3,285,000	2,015,000	20,000	32,000	2,750,000	5,000	13,534,210	1,100,000	4,057,000	1,735,000	1,686,000	54,474,260
Total Available Resources	\$32,334,888	\$2,108,893	\$3,285,000	\$6,665,918	\$1,444,344	\$1,119,553	\$3,177,220	\$524,566	\$22,112,916	\$12,422,185	\$ 3,819,365	\$ (1,854,986)	\$ 1,332,199	\$88,492,061
Expenditures/Expenses	\$26,342,951	\$1,298,442	\$ -	\$2,940,000	\$ -	\$1,550,000	\$3,790,000	\$ 50,000	\$11,169,658	\$ -	\$ 3,153,410	\$ 1,473,445	\$ 1,974,490	\$53,742,396
Overhead Allocation	(3,250,635)	-	-	198,482	-	-	-	-	1,860,329	-	616,288	397,541	177,995	-
Excess (Deficiency) After Expenditures/Expenses	\$ 9,242,572	\$ 810,451	\$3,285,000	\$3,527,436	\$1,444,344	\$ (430,447)	\$ (612,780)	\$474,566	\$ 9,082,929	\$12,422,185	\$ 49,667	\$ (3,725,972)	\$ (820,286)	\$34,749,665
Operating Transfers In	\$ 3,127,407	\$ -	\$ -	\$ -	\$ -	\$1,550,000	\$ 619,656	\$ 14,838	\$ -	\$ -	\$ 149,257	\$ 161,581	\$ 646,569	\$ 6,269,308
Operating Transfers Out	(2,150,000)	(834,308)	(3,285,000)	-	-	-	-	-	-	-	-	-	-	(6,269,308)
Depreciation/Amortization	-	-	-	-	-	-	-	-	2,621,000	-	380,000	258,684	272,977	3,532,661
Bond Principal	-	-	-	-	-	-	-	-	(856,667)	(801,870)	-	-	(363,744)	(2,022,281)
Property Plant & Equipment	-	-	-	-	-	-	-	-	(1,533,000)	(4,624,000)	(540,000)	-	-	(6,697,000)
Ending Balance	\$10,219,979	\$ (23,857)	\$ -	\$3,527,436	\$1,444,344	\$1,119,553	\$ 6,876	\$489,404	\$ 9,314,262	\$ 6,996,315	\$ 38,924	\$ (3,305,707)	\$ (264,484)	\$29,563,045

Grand Total Budgeted Expenditures: \$60,439,396

**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 2011 fiscal year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$60,439,396 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 23 years.

<u>Fund</u>	<u>Total Capital</u>
General	\$ 399,785
Water & Sewer	5,733,000
Aquatic Center	-
Capital Improvement Fund	1,550,000
Street Improvements	3,790,000
Beach Nourishment	50,000
Storm Water Drainage	1,800,000
Solid Waste Fund	540,000
TOTAL	\$ 13,862,785

<u>Department</u>	<u>Total Capital</u>
General Government	\$ -
Finance	-
Information Services	154,485
Public Safety	796,500
Planning/Development	-
Public Works	11,918,000
Parks & Recreation	993,800
Support Services	-
TOTAL	\$ 13,862,785

GENERAL FUND CAPITAL

Capital purchases within the General Fund for FY 2011 will be less than the average over the last five years. The reduction is the second year in a row that capital purchases have been lowered. This two 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 replacement of vehicles with high mileage or use. Vehicles, such as fire trucks, construction equipment and pickup trucks are replaced based upon a set replacement schedule which has not been affected since only one major equipment purchase was planned for FY 2011 and this fire truck will be replaced through the Capital Improvement Fund. 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 2011:

GENERAL FUND CAPITAL			
Information Services	Switches + Software	\$	95,235
	Server Upgrades		35,000
	Microsoft Licenses		24,250
Communications/Detention	UPS Backup		15,500
	Fire/Rescue		75,000
Streets	First Responder Vehicle		30,000
	Breathing Apparatus(s)		26,000
	Pickup Trucks (2)		55,000
Parks	Crew Truck		30,300
	Mowing Equipment		<u>13,500</u>
Total General Fund Capital - FY 2011			<u>\$ 399,785</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 2012 through FY 2015:

<u>Category</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Building	\$ -	\$ -	\$ -	\$ -
Heavy Equipment	70,000	70,000	70,000	70,000
Office Equipment	162,000	157,000	85,000	50,000
Motor Vehicles	422,000	326,243	371,762	335,000
Other Equipment	<u>50,000</u>	<u>65,000</u>	<u>52,500</u>	<u>89,000</u>
Total	<u>\$ 704,000</u>	<u>\$ 618,243</u>	<u>\$ 579,262</u>	<u>\$ 544,000</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 2015.

WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2011. 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 \$5,733,000 on capital projects/equipment for FY 2011. The majority of these funds will come from Impact Fees. The largest capital expenditure will be the \$1,750,000 budgeted for a booster pump station on the Myrtle Beach transmission line. 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
	Truck – Meter Reading	28,000
Administration	System Modeling/Mapping GIS	350,000
Waste Water Treatment	OD Bank Stabilization	700,000
	BIO- Cell OD Head Works	80,000
Wells/Lifts Maintenance	Crew Truck	40,000
	Pickup Truck	35,000
	Pump Station Wetwell Rehab	100,000
Construction/Maintenance	Crew Truck	35,000
	Sewer Line Camera	<u>65,000</u>
Total Water and Sewer Fund		\$ <u>1,533,000</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	100,000
	Sewer System Improvements	850,000
Construction/Maintenance	Water Storage Tank	600,000
	Myrtle Beach Booster Pump Station	1,750,000
	Water Line Upgrades/Relocations	<u>700,000</u>
Total Water and Sewer Impact Fee Improvements		\$ <u>4,200,000</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 2015. 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 2011 are as follows:

<u>Project</u>	<u>Amount</u>
Intersection Improvements	\$ 1,160,000
Sidewalks	300,000
Resurfacing	150,000
Beach Access	80,000
Underground Utilities	1,500,000
Barefoot Bridge Painting	<u>600,000</u>
TOTAL	\$ <u>3,790,000</u>

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

The largest projects for FY 2011 are the Intersection Improvements on Highway 17 and the Underground Utilities Project.

Projects for FY 2012 through FY 2015 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$5,195,000 for these projects. The estimated projects for FY 2012 through FY 2015 are listed below for the Street Improvement Fund.

<u>Project</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Sidewalks	\$150,000	\$150,000	\$150,000	\$150,000
Intersection Improvements	350,000	350,000	350,000	350,000
Resurfacing	150,000	150,000	150,000	150,000
Underground Utilities	625,000	550,000	550,000	550,000
Beach Access Improvements	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
Total	<u>\$1,355,000</u>	<u>\$1,280,000</u>	<u>\$1,280,000</u>	<u>\$1,280,000</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 capital project budgeted for 2011 is estimated at \$900,000 for the renovation of Central Park. Also the purchase of a fire truck for \$650,000 is budgeted in this fund for FY 2011.

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 \$540,000 of equipment to be purchased in FY 2011.

Equipment outlay for fiscal years FY 2012 through FY 2015 is projected as follows:

<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
\$625,000	\$550,000	\$480,000	\$570,000

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 including ocean outfalls.

Capital outlay is projected to be \$1,800,000 for FY 2011. 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 unreserved fund balance. It will take two 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. No new capital has been budgeted for this fund for FY 2011 since the center and its equipment are still in good working order.

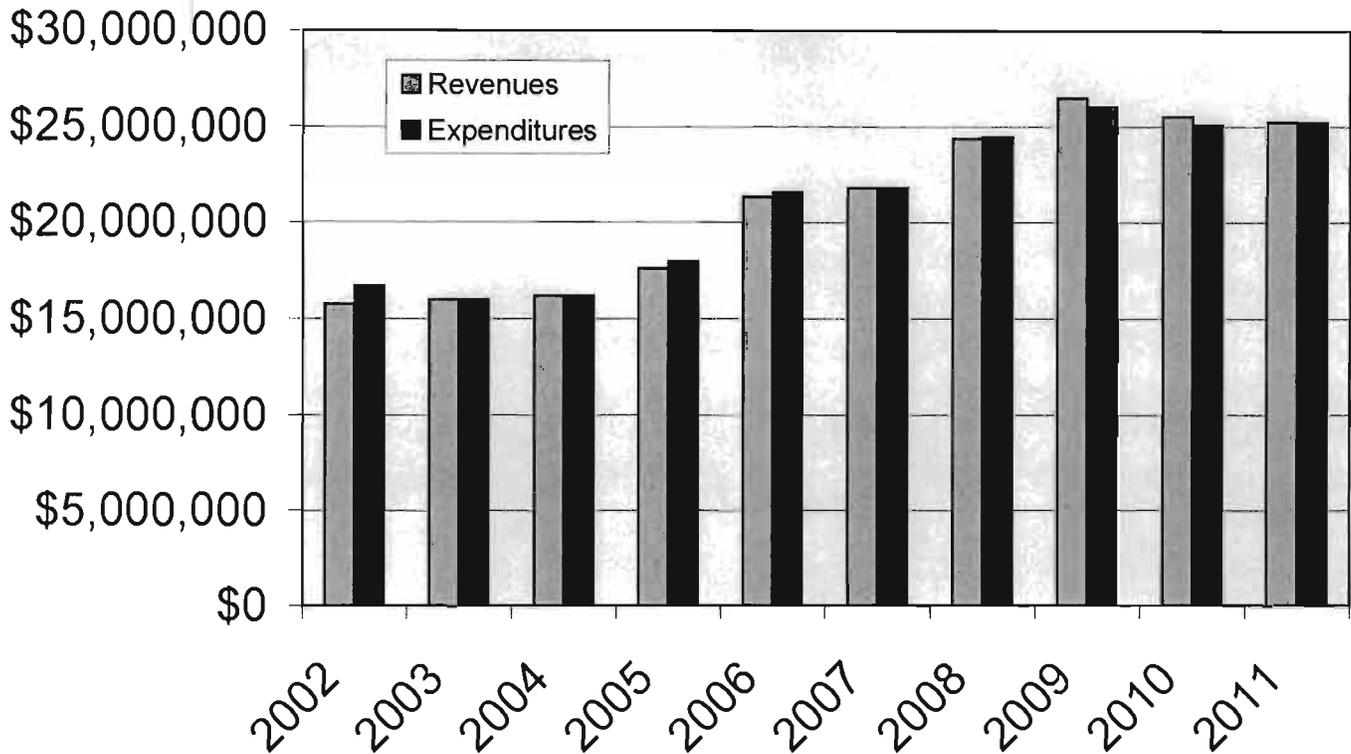
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GENERAL FUND SUMMARY

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GENERAL FUND

REVENUES AND EXPENDITURES COMPARISON BUDGETS FOR PAST 10 FISCAL YEARS



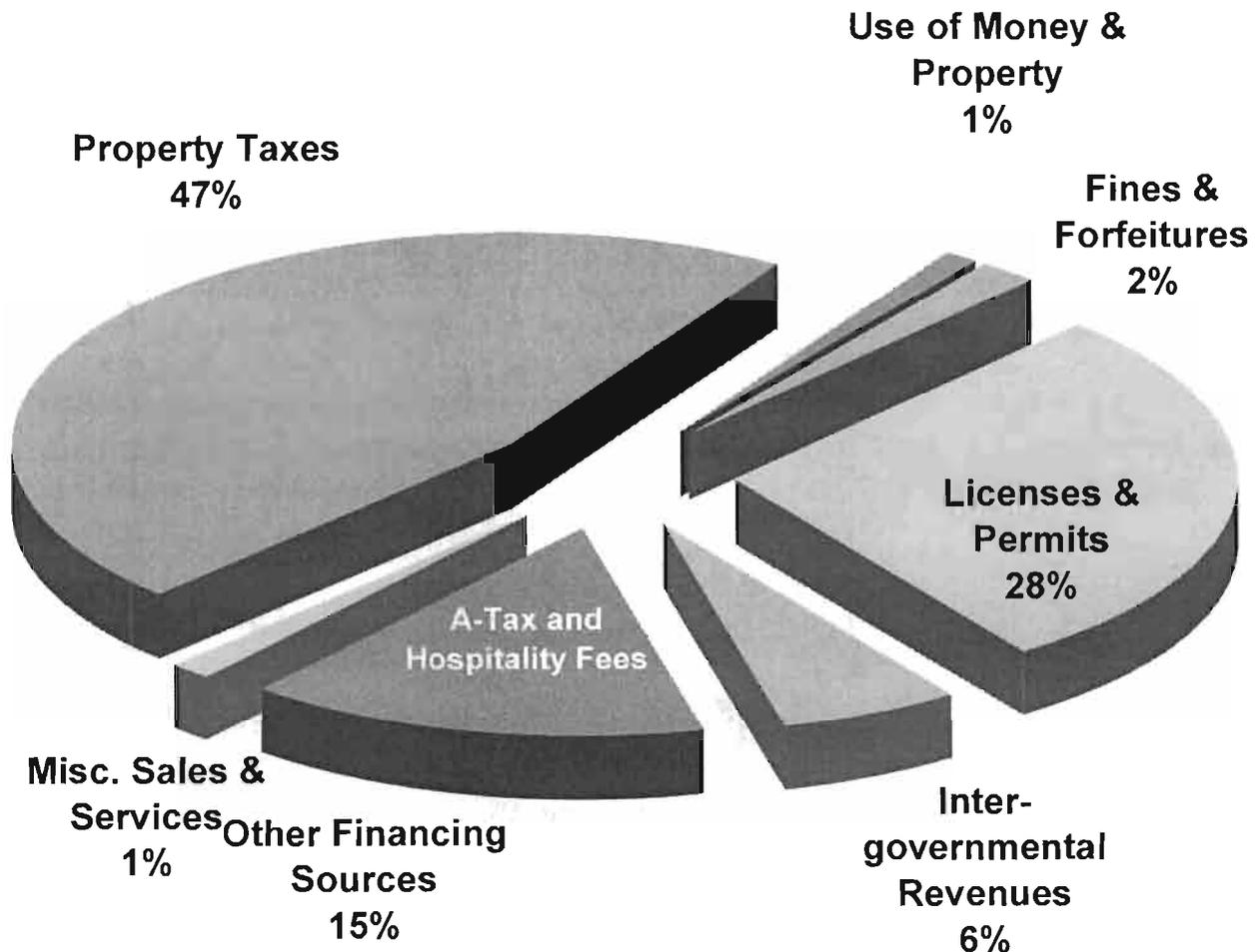
The graph above illustrates a reversal from budgeted deficits from FY2005 through 2008, to a surplus for FY2009 thru FY2011. Over the last 10 years, the City has experienced growth in its fund balance as a result of excess revenues. The General Fund's fund balance is projected to be \$10,212,788 by the end of FY2010. 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 local accommodations fees (1.0% and 1.5% 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 47%. Licenses and Permits is now the second significant revenue source making up 28% of the FY2011 budget. Intergovernmental Revenues are 1% more than previous years due to 2 grants for 10 Firefighters and 4 PSOs. 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 FY2011.

SUMMARY OF REVENUE GENERAL FUND

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
Current Property Taxes	\$ 9,337,950	\$ 10,903,564	\$ 11,350,000	\$ 11,350,000	\$ 11,500,000
Delinquent Property Taxes	166,898	167,342	205,000	440,000	205,000
Licenses & Permits	7,368,349	7,105,498	7,363,500	7,080,200	7,130,500
Fines & Forfeitures	498,924	594,020	509,000	510,000	509,000
Use of Money & Property	402,030	238,245	300,000	200,000	275,000
Intergovernmental Revenues	1,409,884	1,557,010	1,246,600	1,441,616	1,476,100
Sales & Services	298,351	298,736	298,000	287,000	301,500
Miscellaneous	120,687	79,717	25,000	55,000	25,000
Other Financing Sources	<u>4,558,028</u>	<u>4,141,501</u>	<u>4,333,321</u>	<u>3,935,000</u>	<u>3,827,407</u>
TOTAL	<u>\$ 24,161,101</u>	<u>\$ 25,085,633</u>	<u>\$ 25,630,421</u>	<u>\$ 25,298,816</u>	<u>\$ 25,249,507</u>

MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2011

	FY 2008 ACTUAL 30.5 MILS	FY 2009 ACTUAL 32.2 MILS	FY 2010 BUDGETED 32.2 MILS	FY 2010 ESTIMATED 32.2 MILS	FY 2011 BUDGETED 32.2 MILS
Real & Personal Property	\$ 9,580,573	\$ 11,425,271	\$ 11,650,000	\$ 11,650,000	\$ 11,800,000
Estimated Non-Collectible	<u>(242,623)</u>	<u>(521,707)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>
TOTAL CURRENT	<u>\$ 9,337,950</u>	<u>\$ 10,903,564</u>	<u>\$ 11,350,000</u>	<u>\$ 11,350,000</u>	<u>\$ 11,500,000</u>
Delinquent Property Taxes	83,010	70,450	115,000	350,000	115,000
Tax Penalties	<u>83,888</u>	<u>96,892</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
TOTAL DELINQUENT	<u>\$ 166,898</u>	<u>\$ 167,342</u>	<u>\$ 205,000</u>	<u>\$ 440,000</u>	<u>\$ 205,000</u>
TOTAL TAX REVENUE	<u>\$ 9,504,848</u>	<u>\$ 11,070,906</u>	<u>\$ 11,555,000</u>	<u>\$ 11,790,000</u>	<u>\$ 11,705,000</u>

**FISCAL YEAR ENDING JUNE 30, 2011
 DETAIL OF REVENUE
 GENERAL FUND**

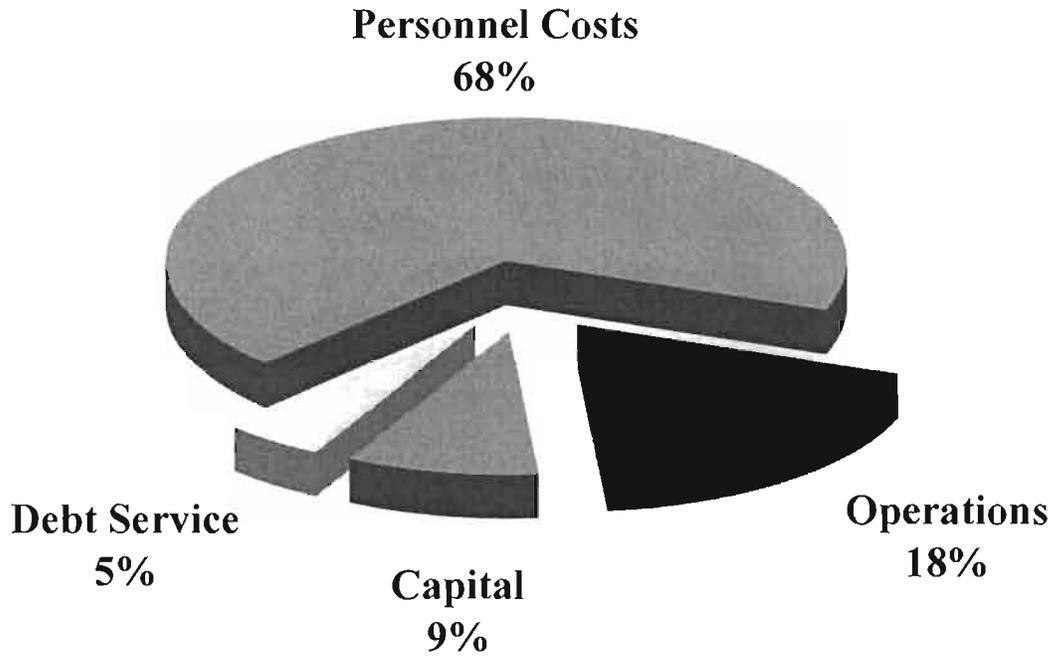
	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
Beginning Fund Balance	\$ 11,510,840	\$ 9,690,476	\$ 10,652,110	\$ 9,752,787	\$ 10,212,788
TAXES:					
Current Taxes	9,337,950	10,903,564	11,350,000	11,350,000	11,500,000
TOTAL CURRENT TAXES:	9,337,950	10,903,564	11,350,000	11,350,000	11,500,000
Delinquent Property Taxes	83,010	70,450	115,000	350,000	115,000
Tax Penalties	83,888	96,892	90,000	90,000	90,000
TOTAL DELINQUENT TAXES:	166,898	167,342	205,000	440,000	205,000
LICENSES & PERMITS:					
Business License Fees	5,260,119	4,891,872	5,150,000	4,900,000	4,900,000
Business License Penalties	51,782	39,665	55,000	45,000	50,000
Building Permits	411,387	323,793	400,000	320,000	325,000
Inspection Fees	3,445	4,190	3,500	3,500	3,500
Other Permits	19,195	21,475	10,000	10,000	10,000
Santee Cooper Franchise Fees	991,129	1,053,480	1,050,000	1,100,000	1,130,000
Horry Electric Franchise Fees	110,235	123,026	120,000	131,700	135,000
TWC Cable Franchise Fees	397,721	519,916	438,000	438,000	440,000
HTC Cable Franchise Fees	32,631	35,781	37,000	37,000	37,000
Gas Franchise Fees	90,705	92,300	100,000	95,000	100,000
TOTAL LICENSES & PERMITS	7,368,349	7,105,498	7,363,500	7,080,200	7,130,500
FINES & FORFEITURES:					
Fines / Bail Bonds	845,943	875,392	900,000	900,000	900,000
Less transfer to State	(477,205)	(515,330)	(490,000)	(490,000)	(490,000)
Seizures	51,620	156,432	30,000	30,000	30,000
Improper Parking Fines	10,147	8,935	9,000	10,000	9,000
Victims Assistance	68,419	68,591	60,000	60,000	60,000
TOTAL FINES & FORFEITURES	498,924	594,020	509,000	510,000	509,000
USE OF MONEY & PROPERTY:					
Interest	310,524	59,085	150,000	50,000	125,000
Property Rental	91,506	124,160	150,000	150,000	150,000
Sale of Property	-	55,000	-	-	-
USE OF MONEY & PROPERTY:	402,030	238,245	300,000	200,000	275,000

FISCAL YEAR ENDING JUNE 30, 2011
DETAIL OF REVENUE
GENERAL FUND

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
INTERGOVERNMENTAL:					
Local Government Tax	352,211	352,213	205,000	310,000	314,500
Homestead Exemption Tax	93,531	102,975	95,000	103,000	103,000
Business Inventory Tax	36,616	36,616	36,600	36,616	36,600
Accommodations Tax	157,483	144,605	155,000	140,000	145,000
Admissions Tax	203,041	184,778	205,000	160,000	175,000
Motor Carrier Tax	20,270	21,180	20,000	22,000	22,000
Alcoholic Beverage Permit Fees	177,638	292,301	180,000	180,000	180,000
Government Grants	312,094	381,342	350,000	490,000	500,000
Horry County Recreation Grant	57,000	41,000	-	-	-
TOTAL INTERGOVERNMENTAL	1,409,884	1,557,010	1,246,600	1,441,616	1,476,100
SALES & SERVICES:					
Miscellaneous	34,447	51,938	35,000	35,000	35,000
GIS Data	-	7	1,500	-	1,500
Fire Protection	107,326	104,364	110,000	110,000	110,000
City Codes and Ordinances	12,965	9,270	10,000	10,000	10,000
Street Work	3,312	2,955	10,000	3,500	4,000
Beach Service Franchise Fees	60,000	60,000	60,000	60,000	60,000
Recreation League Fees	42,542	41,680	45,000	42,500	45,000
Recreation Instructor Fees	19,881	9,574	20,000	10,000	20,000
Recreation Misc. Fees	17,878	18,948	6,500	16,000	16,000
TOTAL SALES & SERVICES	298,351	298,736	298,000	287,000	301,500
MISCELLANEOUS:					
Insurance Reimbursements	55,774	45,077	25,000	25,000	25,000
Miscellaneous - Other	64,913	34,640	-	30,000	-
TOTAL MISCELLANEOUS	120,687	79,717	25,000	55,000	25,000
OTHER FINANCING SOURCES:					
Accommodations Tax	1,069,248	881,414	758,321	700,000	542,407
Trans. Local Accommodations	1,210,137	1,400,112	1,550,000	1,385,000	1,385,000
Trans. Local Hospitality Fees	2,278,643	1,859,975	2,025,000	1,850,000	1,900,000
TOTAL OTHER FIN. SOURCES:	4,558,028	4,141,501	4,333,321	3,935,000	3,827,407
TOTAL REVENUES:	24,161,101	25,085,633	25,630,421	25,298,816	25,249,507
TOTAL AVAILABLE RESOURCES:	\$ 35,671,941	\$ 34,776,109	\$ 36,282,531	\$ 35,051,603	\$ 35,462,295

GENERAL FUND EXPENDITURES BY TYPE -- FY2011

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

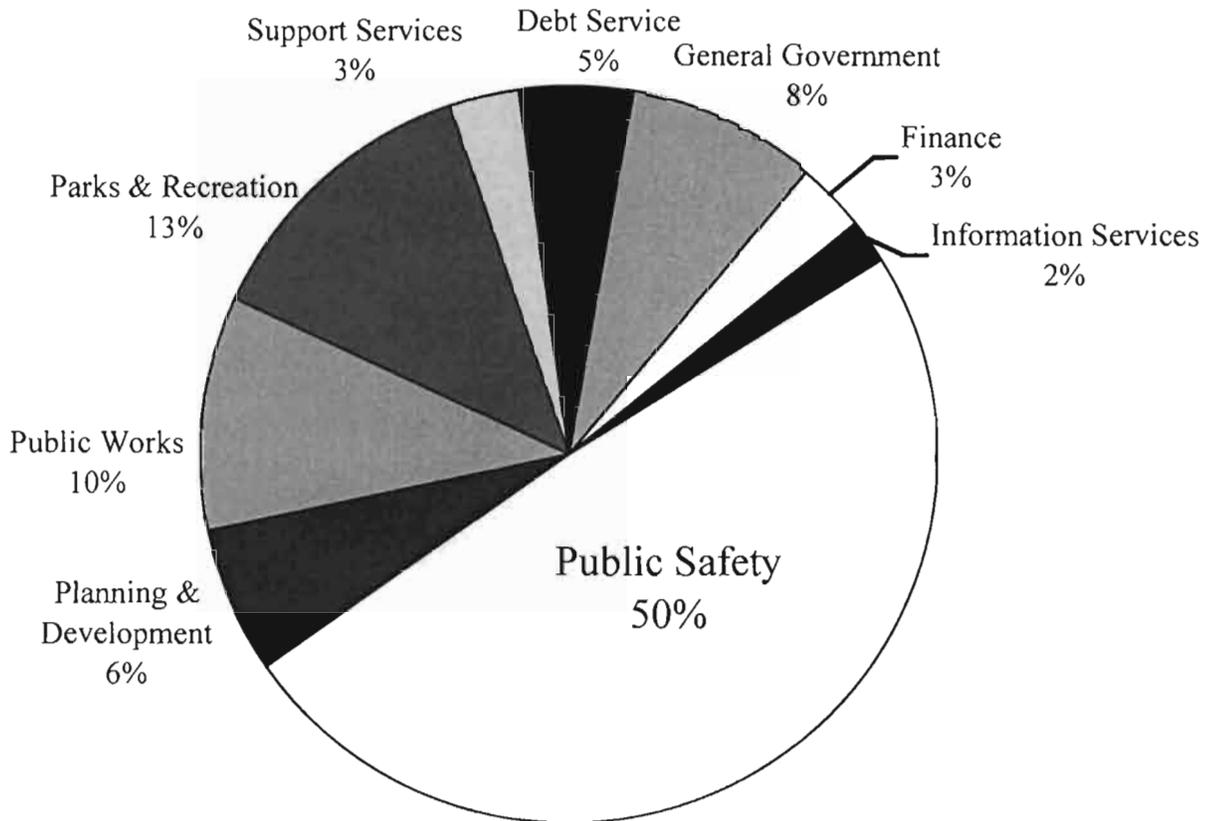
	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
Personnel and Training	\$ 16,813,267	\$ 17,123,626	\$ 18,157,279	\$ 17,351,323	\$ 18,821,570
Maintenance and Operations	5,580,647	5,624,855	4,846,023	4,538,717	4,979,915
Capital Expenditures	5,537,101	4,090,670	2,930,500	3,043,741	2,549,785
Debt Service Expenditures	1,261,309	1,281,130	1,917,636	1,873,208	1,276,403
TOTAL GENERAL FUND	\$ 29,192,324	\$ 28,120,281	\$ 27,851,438	\$ 26,806,989	\$ 27,627,673

* Figures are before the overhead allocations to other funds.

GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY2011

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 55.6% 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 2008 ACTUAL*	FY 2009 ACTUAL*	FY 2010 BUDGETED*	FY 2010 ESTIMATED*	FY 2011 BUDGETED*
General Government	\$ 3,617,401	\$ 2,155,050	\$ 2,413,204	\$ 2,306,578	\$ 2,121,523
Finance	764,025	740,319	735,151	714,023	748,479
Information Services	445,146	409,403	395,967	396,865	486,308
Public Safety	11,439,625	11,208,634	11,497,483	10,857,081	12,435,471
Planning and Development	1,288,079	1,413,520	1,535,897	1,495,835	1,578,184
Public Works	2,744,597	2,708,836	2,515,360	2,497,511	2,612,524
Parks and Recreation	3,598,315	4,417,295	3,957,118	4,074,747	3,238,302
Support Services	822,965	700,159	665,665	622,969	745,124
Debt Service	<u>1,261,309</u>	<u>1,281,130</u>	<u>1,917,636</u>	<u>1,873,208</u>	<u>1,276,403</u>
TOTAL GENERAL FUND	<u>25,981,462</u>	<u>25,034,346</u>	<u>25,633,481</u>	<u>24,838,817</u>	<u>25,242,318</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, the Storm Water Fund, Beach Services Fund and the Aquatic Center Fund.

**FISCAL YEAR ENDING JUNE 30, 2011
SUMMARY OF EXPENDITURES
GENERAL FUND**

DIV. NO.	DIVISION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
210	GENERAL GOVERNMENT SERVICES	2,385,955	790,373	1,150,041	1,150,029	820,606
211	LEGISLATIVE	77,838	292,080	96,743	92,953	104,928
221	ADMINISTRATIVE	121,587	115,795	152,313	116,085	170,523
232	CITY COURT	397,678	370,041	426,928	408,683	418,160
242	LEGAL	198,308	154,600	140,737	141,350	160,123
252	HUMAN RESOURCES	436,035	432,161	446,442	397,478	447,183
TOTAL GENERAL GOVERNMENT SERV.		3,617,401	2,155,050	2,413,204	2,306,578	2,121,523
262	INFORMATION SERVICES	445,146	409,403	395,967	396,865	486,308
TOTAL INFORMATION SERVICES		445,146	409,403	395,967	396,865	486,308
342	ACCOUNTING	390,726	353,525	329,892	318,483	336,765
352	REVENUE	373,299	386,794	405,259	395,540	411,714
TOTAL FINANCE		764,025	740,319	735,151	714,023	748,479
411	PUBLIC SAFETY ADMIN.	361,340	343,205	319,602	253,944	317,695
422	UNIFORM PATROL	4,651,396	4,422,702	4,483,993	4,219,161	4,580,940
424	COMMUNITY SERVICES	824,557	762,253	724,917	706,737	740,182
431	DETECTIVES	859,088	842,279	857,977	821,964	848,189
442	COMMUNICATIONS/DETENTION	1,086,436	1,030,300	1,081,975	1,014,117	1,102,902
444	RECORDS	279,222	254,728	263,441	232,140	273,488
445	VICTIM RIGHTS ADVOCATE	59,731	65,281	80,012	68,928	72,397
452	PUBLIC SAFETY TRAINING	224,465	167,190	157,428	135,633	159,143
453	FIRE / RESCUE	2,772,760	3,002,894	3,205,250	3,086,919	3,363,938
454	FIRE PREVENTION/INSPECTION	320,630	317,802	322,888	317,538	326,597
TOTAL PUBLIC SAFETY		11,439,625	11,208,634	11,497,483	10,857,081	11,785,471
521	PLANNING	685,492	789,468	859,487	774,237	872,646
522	BUILDING	602,587	624,052	676,410	721,598	705,538
TOTAL PLANNING & DEVELOPMENT		1,288,079	1,413,520	1,535,897	1,495,835	1,578,184
652	STREETS / DRAINAGE	1,994,597	1,958,836	1,865,360	1,847,511	2,012,524
TOTAL PUBLIC WORKS		1,994,597	1,958,836	1,865,360	1,847,511	2,012,524
741	RECREATION (ADMINISTRATION)	856,658	973,054	253,205	299,669	261,523
742	RECREATION (ATHLETICS)	-	-	199,061	198,680	224,498
743	RECREATION (PROGRAMS/EVENTS)	-	-	638,613	731,722	640,781
754	PARKS / GROUNDS	1,216,657	1,644,241	1,366,239	1,344,676	1,211,500
TOTAL PARKS AND RECREATION		2,073,315	2,617,295	2,457,118	2,574,747	2,338,302
822	PURCHASING	176,408	176,715	182,307	153,847	182,263
832	FLEET MAINTENANCE	291,896	251,848	267,632	259,132	282,399
842	CUSTODIAL/FACILITY MAINT.	354,661	271,596	215,726	209,990	280,462
TOTAL SUPPORT SERVICES		822,965	700,159	665,665	622,969	745,124
911	DEBT SERVICE	1,261,309	1,281,130	1,917,636	1,873,208	1,276,403
915	OTHER FINANCING USES	2,275,000	2,550,000	2,150,000	2,150,000	2,150,000
TOTAL GENERAL FUND EXPENDITURES		25,981,462	25,034,346	25,633,481	24,838,817	25,242,318

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

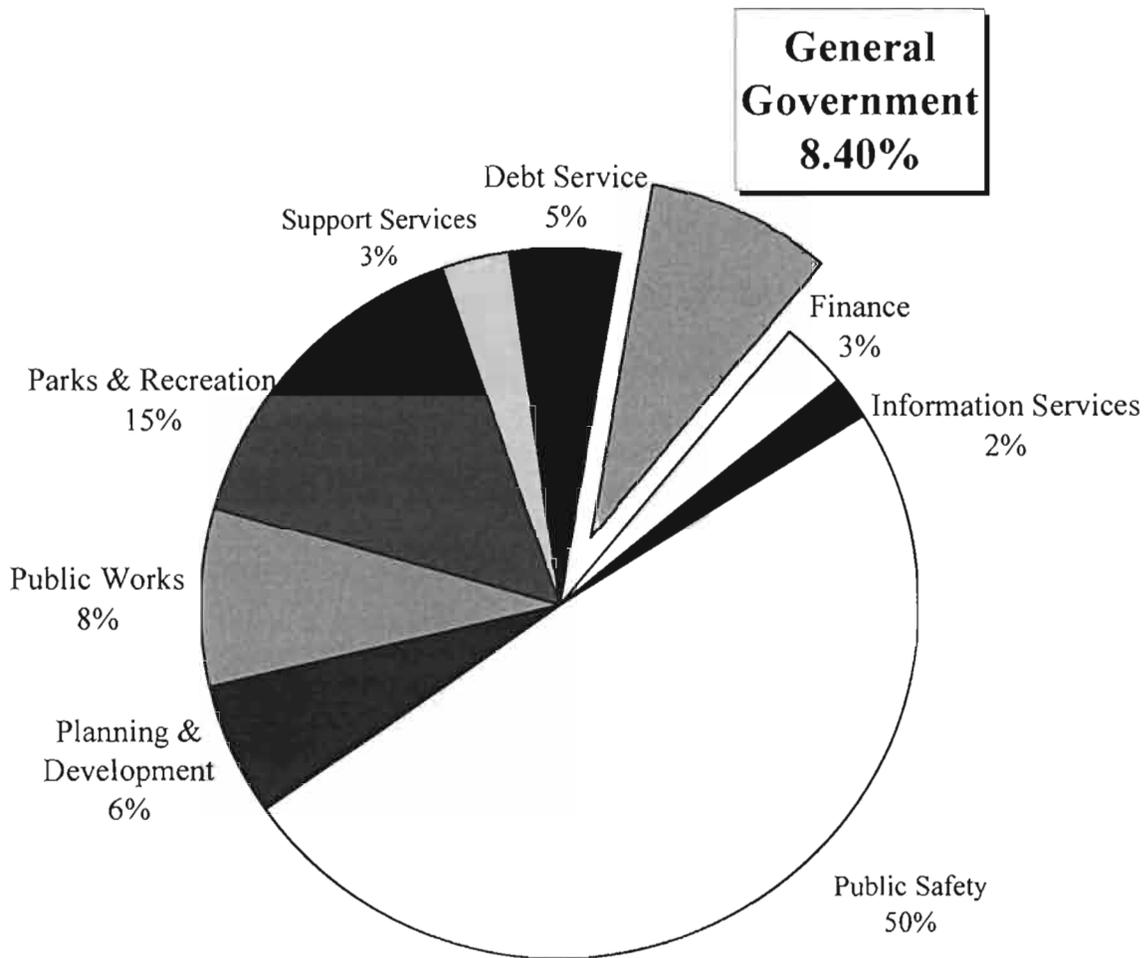
GENERAL GOVERNMENT

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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 8.4% of the overall resources appropriated in the General Fund for FY2011.



CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FISCAL YEAR 2011 BUDGET
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BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2010-2011 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 2013. 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 2011 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

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, 2011
Regular Employees
GENERAL GOVERNMENT DEPARTMENT

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
GENERAL GOVERNMENT	-	-	-	-	-
LEGISLATIVE	8	8	8	8	8
ADMINISTRATIVE	2	2	2	2	2
CITY COURT	5	5	5	5	5
LEGAL	2	2	2	2	2
ECONOMIC DEVELOPMENT	0	1 ¹	1	0 ²	0
HUMAN RESOURCES	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL	<u><u>27</u></u>	<u><u>28</u></u>	<u><u>28</u></u>	<u><u>27</u></u>	<u><u>27</u></u>

Footnotes:

¹ Economic Development Manager added in FY2008.

² Economic Development Manager never filled position, was eliminated 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 \$2,121,523, the Water and Sewer Fund \$1,024,862, the Solid Waste Fund \$203,470, the Beach Services Fund \$124,363, and the Aquatic Center Fund \$78,103. 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	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
210	GENERAL GOVT. SERVICES	3,079,619	1,549,751	1,860,100	1,855,335	1,492,010
211	LEGISLATIVE	172,971	404,622	214,983	206,562	209,855
221	ADMINISTRATIVE	270,193	257,322	338,474	257,968	341,045
232	CITY COURT	397,678	370,041	426,928	408,683	418,160
242	LEGAL	440,685	343,556	312,750	314,111	320,247
251	ECONOMIC DEVELOPMENT	-	-	-	-	-
252	HUMAN RESOURCES	<u>750,654</u>	<u>745,105</u>	<u>769,727</u>	<u>685,307</u>	<u>771,004</u>
TOTAL EXPENDITURES		<u>\$ 5,111,800</u>	<u>\$ 3,670,397</u>	<u>\$ 3,922,962</u>	<u>\$ 3,727,966</u>	<u>\$ 3,552,321</u>
GENERAL GOVT. OVERHEAD		<u>(1,494,399)</u>	<u>(1,515,347)</u>	<u>(1,509,758)</u>	<u>(1,421,388)</u>	<u>(1,430,798)</u>
NET GENERAL GOVERNMENT		<u><u>\$ 3,617,401</u></u>	<u><u>\$ 2,155,050</u></u>	<u><u>\$ 2,413,204</u></u>	<u><u>\$ 2,306,578</u></u>	<u><u>\$ 2,121,523</u></u>

**GENERAL FUND
GENERAL GOVERNMENT DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The General Government Department continues to work toward the accomplishment of all FY2010 departmental goals and priorities. Several of these goals are ongoing and will continue into future years.

- Consolidate Beach Services in order make it profitable for the Summer of 10.
- 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.
- To enhance our efforts to reduce medical costs and increase employee wellness, we implemented an in-house employee health center.

The following goals have been added for FY2011:

- 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
- Explore the possibility of building sports tourism facilities.
- Work to make building and other facilities more energy efficient through various federal and state grants.
- Continue in-house employee health center program and evaluate results.
- Increase communication to North Myrtle Beach residents regarding city initiatives through all mediums, including social media.

01-5-210 GENERAL GOVERNMENT SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
023	INSURANCE - RETIRED EMPL.	\$ 102,191	\$ 91,021	\$ 95,000	\$ 115,000	\$ 125,000
024	UNEMPLOYMENT INSURANCE	22,799	43,709	25,000	25,000	25,000
030	TRAINING	5,500	50	6,400	1,000	6,400
050	AWARDS	33,334	20,134	15,000	15,000	15,000
	* SUBTOTAL PERSONNEL *	<u>163,824</u>	<u>154,914</u>	<u>141,400</u>	<u>156,000</u>	<u>171,400</u>
111	MATERIALS/SUPPLIES	11,836	12,268	10,000	12,000	10,000
113	PRINTING/BINDING	47,416	25,218	25,000	25,000	25,000
120	COMMUNICATIONS	96,477	99,069	95,000	95,000	99,800
121	UTILITIES	291,459	308,676	275,000	305,000	325,000
130	CONTRACTUAL SERVICES	79,751	99,576	45,200	45,200	49,660
131	REPAIRS/MAINTENANCE	76,374	67,276	75,000	70,000	72,000
132	PROFESSIONAL SERVICES	63,946	60,595	50,000	50,000	59,150
140	SUBSCRIPTIONS/DUES	65,495	65,904	70,000	66,000	70,000
143	ELECTIONS	7,050	-	7,500	5,199	-
160	SCMIRF LIAB. INSURANCE	512,013	656,255	655,000	610,000	610,000
189	OTHER GOV'T AGENCIES	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>1,251,817</u>	<u>1,394,837</u>	<u>1,307,700</u>	<u>1,283,399</u>	<u>1,320,610</u>
300	LAND	1,663,978	-	411,000	415,936	-
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>1,663,978</u>	<u>-</u>	<u>411,000</u>	<u>415,936</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,079,619</u>	<u>\$ 1,549,751</u>	<u>\$ 1,860,100</u>	<u>\$ 1,855,335</u>	<u>\$ 1,492,010</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 35%	552,100	542,413	507,185	503,790	522,203
	SOLID WASTE FUND 6%	84,938	92,985	86,946	86,364	89,521
	BEACH SERVICES FUND 2%	-	61,990	57,964	57,576	29,840
	AQUATIC CENTER FUND 2%	56,626	61,990	57,964	57,576	29,840
	**LESS OVERHEAD TOTAL **	<u>693,664</u>	<u>759,378</u>	<u>710,059</u>	<u>705,306</u>	<u>671,404</u>
TOTAL NET GENERAL FUND		<u>\$ 2,385,955</u>	<u>\$ 790,373</u>	<u>\$ 1,150,041</u>	<u>\$ 1,150,029</u>	<u>\$ 820,606</u>

DIVISION 210 GENERAL GOVERNMENT SERVICES

DIVISION NARRATIVE

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

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

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. On a budgetary basis, this division had a decrease of 28.6% over last year. The majority of the decrease is due to a decrease in land purchases.

01-5-211 LEGISLATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 110,386	\$ 108,886	\$ 114,639	\$ 114,639	\$ 117,241
014	OVERTIME	31	-	-	-	-
021	FICA	8,049	8,492	8,598	8,598	8,793
022	EMPLOYEE RETIREMENT	2,785	2,928	3,143	3,143	3,230
023	EMPLOYEE INSURANCE	7,781	27,124	57,600	55,000	51,780
030	TRAINING	15,330	11,966	12,000	10,000	12,000
040	WORKERS COMPENSATION	1,134	1,182	1,571	950	879
050	AWARDS	285	374	232	232	232
	* SUBTOTAL PERSONNEL *	<u>145,781</u>	<u>160,952</u>	<u>197,783</u>	<u>192,562</u>	<u>194,155</u>
111	MATERIALS/SUPPLIES	13,270	4,258	3,000	3,000	3,000
112	OFFICE SUPPLIES	157	384	300	300	300
113	PRINTING/BINDING	-	3,101	100	-	100
120	COMMUNICATIONS	1,561	1,141	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	-	-	300	-	300
132	PROFESSIONAL SERVICES	2,842	19,727	5,000	5,000	5,000
140	SUBSCRIPTIONS/DUES	2,328	2,192	4,000	2,200	2,500
141	TRAVEL / BUSINESS	2,458	972	2,000	1,000	2,000
142	ADVERTISING	139	200,084	1,000	1,000	1,000
152	DAMAGE CLAIMS	4,435	11,811	-	-	-
	* SUBTOTAL OPERATING *	<u>27,190</u>	<u>243,670</u>	<u>17,200</u>	<u>14,000</u>	<u>15,700</u>
	** TOTAL EXPENDITURES **	<u>\$ 172,971</u>	<u>\$ 404,622</u>	<u>\$ 214,983</u>	<u>\$ 206,562</u>	<u>\$ 209,855</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	77,836	51,849	85,993	82,625	83,942
	SOLID WASTE FUND 6%	10,378	24,277	12,899	12,394	12,591
	BEACH SERVICES FUND 2%	-	20,231	10,749	10,328	4,197
	AQUATIC CENTER FUND 2%	6,919	16,185	8,599	8,262	4,197
	**LESS OVERHEAD TOTAL **	<u>95,133</u>	<u>112,542</u>	<u>118,240</u>	<u>113,609</u>	<u>104,927</u>
TOTAL NET GENERAL FUND		<u>\$ 77,838</u>	<u>\$ 292,080</u>	<u>\$ 96,743</u>	<u>\$ 92,953</u>	<u>\$ 104,928</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	\$ 40,376
Mayor	1	elected	19,505
Council Members	6	elected	57,360
Longevity	-		-
TOTALS	8		<u>\$ 117,241</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 8.5% increase is due to a decrease in the amount of overhead allocated to other funds.

01-5-221 ADMINISTRATIVE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 166,453	\$ 175,455	\$ 179,396	\$ 179,396	\$ 180,389
014	OVERTIME	349	-	300	-	300
015	SPECIAL ALLOWANCE	7,200	7,200	7,200	7,200	7,200
021	FICA	11,471	11,989	12,579	12,558	12,648
022	EMPLOYEE RETIREMENT	23,110	23,503	23,501	23,501	23,631
023	EMPLOYEE INSURANCE	16,381	12,661	14,400	14,400	16,200
030	TRAINING	4,938	3,453	8,000	6,000	8,000
040	WORKERS COMPENSATION	2,040	2,002	2,785	1,750	1,364
050	AWARDS	433	506	463	463	463
	* SUBTOTAL PERSONNEL *	<u>232,375</u>	<u>236,769</u>	<u>248,624</u>	<u>245,268</u>	<u>250,195</u>
111	MATERIALS/SUPPLIES	376	1,445	2,000	1,500	2,000
112	OFFICE SUPPLIES	1,398	2,255	500	500	500
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	991	1,958	1,500	2,500	2,500
130	CONTRACTUAL SERVICES	5,548	5,807	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	20	19	250	-	250
140	SUBSCRIPTIONS/DUES	2,459	2,070	3,000	2,100	3,000
141	TRAVEL / BUSINESS	504	1,089	2,000	1,100	2,000
142	ADVERTISING	31	-	-	-	-
190	CONTINGENT	26,491	5,910	75,000	-	75,000
	* SUBTOTAL OPERATING *	<u>37,818</u>	<u>20,553</u>	<u>89,850</u>	<u>12,700</u>	<u>90,850</u>
	** TOTAL EXPENDITURES **	<u>\$ 270,193</u>	<u>\$ 257,322</u>	<u>\$ 338,474</u>	<u>\$ 257,968</u>	<u>\$ 341,045</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	121,586	102,929	135,390	103,188	136,417
	SOLID WASTE FUND 6%	16,212	15,439	20,308	15,478	20,463
	BEACH SERVICES FUND 2%	-	12,866	16,924	12,898	6,821
	AQUATIC CENTER FUND 2%	10,808	10,293	13,539	10,319	6,821
	**LESS OVERHEAD TOTAL **	<u>148,606</u>	<u>141,527</u>	<u>186,161</u>	<u>141,883</u>	<u>170,522</u>
TOTAL NET GENERAL FUND		<u>\$ 121,587</u>	<u>\$ 115,795</u>	<u>\$ 152,313</u>	<u>\$ 116,085</u>	<u>\$ 170,523</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	\$ 126,390
Executive Secretary	1	15	53,999
Longevity	-		-
TOTAL	2		<u>\$ 180,389</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 12% increase is due to a decrease in the amount of overhead allocated to other funds.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 242,776	\$ 232,105	\$ 261,663	\$ 257,000	\$ 265,233
012	SALARY, PART-TIME	11,294	1,921	6,000	-	-
014	OVERTIME	6,745	8,152	6,000	6,000	6,000
021	FICA	17,558	15,702	19,430	18,673	19,258
022	EMPLOYEE RETIREMENT	22,675	19,670	26,766	26,300	27,123
023	EMPLOYEE INSURANCE	31,823	33,082	36,000	39,500	40,500
030	TRAINING	1,648	5,106	3,200	3,200	3,200
040	WORKERS COMPENSATION	3,099	2,949	4,105	2,500	2,712
050	AWARDS	1,375	1,028	1,789	1,160	1,159
	* SUBTOTAL PERSONNEL *	<u>338,993</u>	<u>319,715</u>	<u>364,953</u>	<u>354,333</u>	<u>365,185</u>
110	CLOTHING/UNIFORMS	473	-	425	300	425
111	MATERIALS/SUPPLIES	11,926	2,443	8,500	5,500	8,500
112	OFFICE SUPPLIES	3,367	1,863	1,000	2,000	1,000
113	PRINTING/BINDING	671	1,383	1,500	750	1,500
120	COMMUNICATIONS	4,185	4,813	6,000	4,500	4,500
130	CONTRACTUAL SERVICES	2,415	2,741	3,500	3,500	3,500
131	REPAIRS/MAINTENANCE	4,267	8	2,000	500	2,000
132	PROFESSIONAL SERVICES	17,520	22,948	18,250	17,500	18,250
140	SUBSCRIPTIONS/DUES	2,679	1,200	2,300	1,800	2,300
141	TRAVEL / BUSINESS	8,155	11,037	10,500	10,500	10,500
142	ADVERTISING	3,027	1,890	500	-	500
	* SUBTOTAL OPERATING *	<u>58,685</u>	<u>50,326</u>	<u>54,475</u>	<u>46,850</u>	<u>52,975</u>
380	OFFICE FURNITURE	-	-	7,500	7,500	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 397,678</u>	<u>\$ 370,041</u>	<u>\$ 426,928</u>	<u>\$ 408,683</u>	<u>\$ 418,160</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.

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	\$ 76,428
Clerk of Court & Municipal Judge	1	21	64,761
Assistant Clerk of Court/Associate Judge	1	15	42,898
Assistant Clerk of Court	2	15	77,208
Longevity/On Call Pay	-		<u>3,938</u>
TOTAL	5		<u>\$ 265,233</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.1% decrease is due to a decrease in capital expenditures.

01-5-242 LEGAL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 140,191	\$ 143,978	\$ 146,285	\$ 148,000	\$ 150,077
014	OVERTIME	-	569	500	500	500
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	9,230	9,660	9,835	9,950	10,089
022	EMPLOYEE RETIREMENT	14,263	15,777	15,706	16,484	16,112
023	EMPLOYEE INSURANCE	14,713	12,602	14,400	14,400	16,200
030	TRAINING	1,608	3,142	3,600	3,150	4,500
040	WORKERS COMPENSATION	1,527	1,418	2,011	1,214	1,506
050	AWARDS	433	506	463	463	463
	* SUBTOTAL PERSONNEL *	<u>188,265</u>	<u>193,952</u>	<u>199,100</u>	<u>200,461</u>	<u>205,747</u>
111	MATERIALS/SUPPLIES	6,873	2,542	1,500	1,500	1,500
112	OFFICE SUPPLIES	2,417	1,161	1,500	1,500	1,500
120	COMMUNICATIONS	2,039	3,556	2,650	2,650	2,500
130	CONTRACTUAL SERVICES	1,242	31,250	30,000	30,000	30,000
131	REPAIRS/MAINTENANCE	901	688	-	-	-
132	PROFESSIONAL SERVICES	199,137	94,077	63,000	63,000	63,000
140	SUBSCRIPTIONS/DUES	11,920	14,912	13,000	13,000	15,000
141	TRAVEL / BUSINESS	3,640	893	2,000	2,000	1,000
152	DAMAGE CLAIMS	24,251	525	-	-	-
170	LEGAL	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>252,420</u>	<u>149,604</u>	<u>113,650</u>	<u>113,650</u>	<u>114,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 440,685</u>	<u>\$ 343,556</u>	<u>\$ 312,750</u>	<u>\$ 314,111</u>	<u>\$ 320,247</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	198,309	137,423	125,100	125,644	128,099
	SOLID WASTE FUND 6%	26,441	20,613	18,765	18,847	19,215
	BEACH SERVICES FUND 2%	-	17,178	15,638	15,706	6,405
	AQUATIC CENTER FUND 2%	17,627	13,742	12,510	12,564	6,405
	**LESS OVERHEAD TOTAL **	<u>242,377</u>	<u>188,956</u>	<u>172,013</u>	<u>172,761</u>	<u>160,124</u>
TOTAL NET GENERAL FUND		<u>\$ 198,308</u>	<u>\$ 154,600</u>	<u>\$ 140,737</u>	<u>\$ 141,350</u>	<u>\$ 160,123</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	\$ 95,000
Legal Assistant	1	18	49,827
Longevity	-		<u>5,250</u>
TOTAL	2		<u>\$ 150,077</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 13.8% increase is due to expected growth in personnel expenditures and subscriptions/dues, and due to a decrease in the amount of overhead allocated to other funds.

01-5-251 ECONOMIC DEVELOPMENT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -
021	FICA	-	-	-	-	-
022	EMPLOYEE RETIREMENT	-	-	-	-	-
023	EMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	-	-	-	-	-
050	AWARDS	-	-	-	-	-
	* SUBTOTAL PERSONNEL *	-	-	-	-	-
111	MATERIALS/SUPPLIES	-	-	-	-	-
112	OFFICE SUPPLIES	-	-	-	-	-
120	COMMUNICATIONS	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL / BUSINESS	-	-	-	-	-
142	ADVERTISING	-	-	-	-	-
	* SUBTOTAL OPERATING *	-	-	-	-	-
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ -	\$ -	\$ -

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		<u>\$ -</u>

BUDGET ANALYSIS

This division was not funded for FY2011

01-5-252 HUMAN RESOURCES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 504,202	\$ 453,944	\$ 535,009	\$ 476,000	\$ 541,267
012	SALARY, PART-TIME	12,041	14,725	15,000	8,000	5,000
014	OVERTIME	80	218	-	-	-
015	SPECIAL ALLOWANCE	9,650	7,225	9,900	9,300	6,600
021	FICA	37,021	32,389	39,051	34,364	38,785
022	EMPLOYEE RETIREMENT	41,613	39,197	50,826	45,220	51,420
023	EMPLOYEE INSURANCE	69,399	57,695	64,800	57,600	72,900
030	TRAINING	8,555	4,541	15,440	8,000	8,000
040	WORKERS COMPENSATION	7,192	6,031	7,535	4,550	4,916
050	AWARDS	2,284	2,294	2,316	1,893	2,316
	* SUBTOTAL PERSONNEL *	<u>692,037</u>	<u>618,259</u>	<u>739,877</u>	<u>644,927</u>	<u>731,204</u>
111	MATERIALS/SUPPLIES	13,483	18,682	10,000	9,000	10,000
112	OFFICE SUPPLIES	6,954	4,642	6,000	6,000	6,000
113	PRINTING/BINDING	1,005	4,903	2,000	2,000	2,000
120	COMMUNICATIONS	7,193	6,966	1,450	3,500	4,400
130	CONTRACTUAL SERVICES	2,861	7,017	1,550	6,000	8,550
131	REPAIRS/MAINTENANCE	84	-	250	-	250
132	PROFESSIONAL SERVICES	12,316	66,832	600	600	600
140	SUBSCRIPTIONS/DUES	5,999	4,991	6,000	5,000	6,000
141	TRAVEL / BUSINESS	1,702	3,260	1,000	500	1,000
142	ADVERTISING	7,020	25	1,000	1,579	1,000
152	DAMAGE CLAIMS	-	-	-	6,201	-
	* SUBTOTAL OPERATING *	<u>58,617</u>	<u>117,318</u>	<u>29,850</u>	<u>40,380</u>	<u>39,800</u>
380	OFFICE FURNITURE	-	9,528	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>9,528</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 750,654</u>	<u>\$ 745,105</u>	<u>\$ 769,727</u>	<u>\$ 685,307</u>	<u>\$ 771,004</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	224,541	149,021	153,945	137,061	154,201
	SOLID WASTE FUND 8%	60,052	59,608	61,578	54,825	61,680
	BEACH SERVICES FUND 10%	-	74,511	76,973	68,531	77,100
	AQUATIC CENTER FUND 4%	30,026	29,804	30,789	27,412	30,840
	**LESS OVERHEAD TOTAL **	<u>314,619</u>	<u>312,944</u>	<u>323,285</u>	<u>287,829</u>	<u>323,821</u>
TOTAL NET GENERAL FUND		<u>\$ 436,035</u>	<u>\$ 432,161</u>	<u>\$ 446,442</u>	<u>\$ 397,478</u>	<u>\$ 447,183</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	\$ 104,163
Human Resources Officer	1	24	66,203
Risk Manager	1	24	50,043
Public Information Officer	1	24	58,014
Grants/Special Projects Coordinator	1	22	67,006
Human Resources Technician	2	16	86,468
Administrative Assistant II	1	15	42,454
Administrative Assistant I	1	13	35,737
Secretary/Receptionist	1	10	29,187
Longevity	-		<u>1,992</u>
TOTAL	10		<u>\$ 541,267</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.2% increase is due to a increase in the amount budget for contractual services.

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GENERAL FUND EXPENDITURES

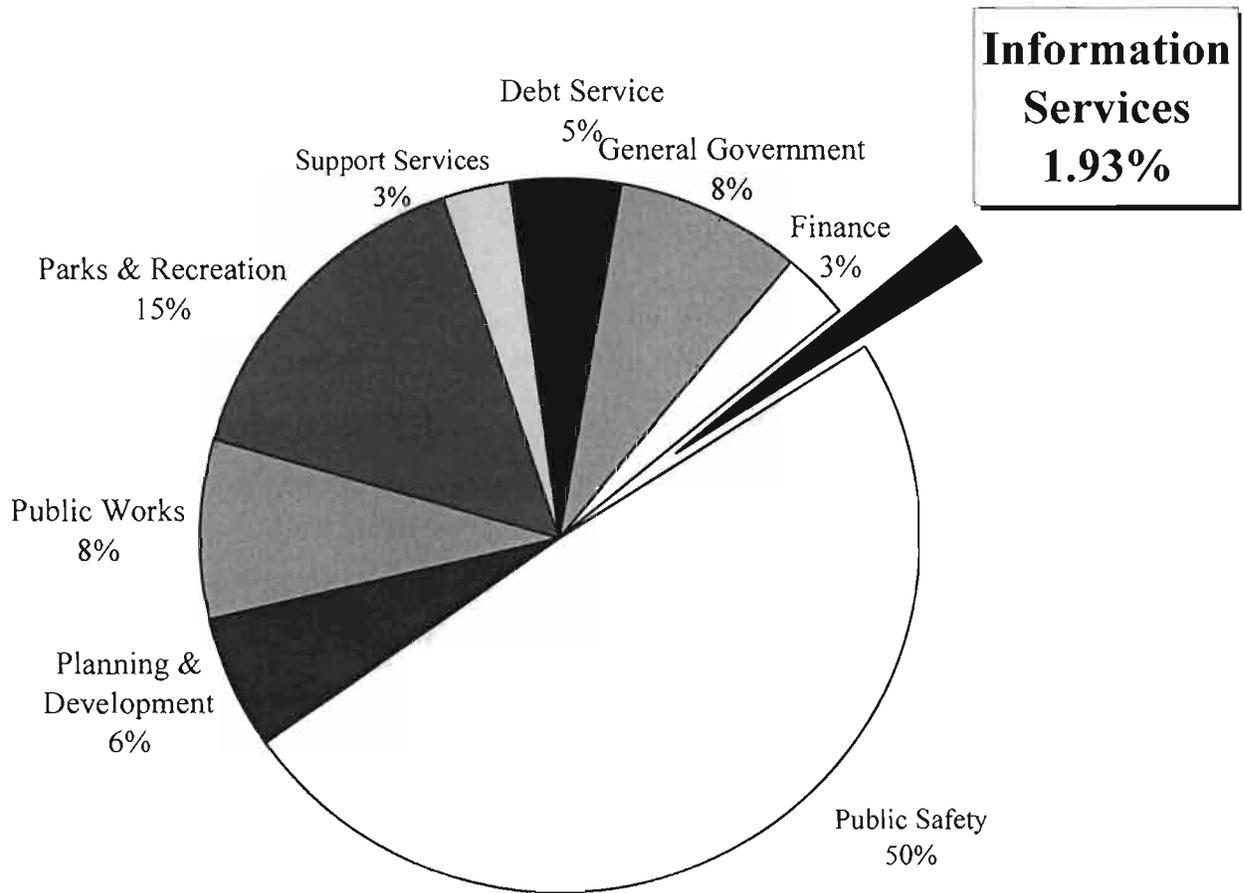
INFORMATION SERVICES

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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 1.93% of the overall resources appropriated in the General Fund for FY2011.



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, 2011
Regular Employees
INFORMATION SERVICES DEPARTMENT

	FY2007	FY2008	FY2009	FY2010	FY2011
INFORMATION SERVICES	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>

Footnotes:

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 \$486,308; the Water and Sewer Fund \$247,274; the Solid Waste Fund \$49,455, the Beach Services Fund \$24,728, and the Aquatic Center Fund \$16,485. 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	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
262	INFORMATION SERVICES	<u>755,570</u>	<u>693,904</u>	<u>671,130</u>	<u>672,653</u>	<u>824,250</u>
TOTAL EXPENDITURES		\$ 755,570	\$ 693,904	\$ 671,130	\$ 672,653	\$ 824,250
INFORMATION SERVICES OVERHEAD		(310,424)	(284,501)	(275,163)	(275,788)	(337,942)
NET INFORMATION SERVICES		\$ 445,146	\$ 409,403	\$ 395,967	\$ 396,865	\$ 486,308

**GENERAL FUND
INFORMATION SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Information Services Department continues to work toward the accomplishment of its FY2010 goals. Several of these goals have been realized, while some are being continued as follows:

- Continuing Virtualization of storage, servers, and mobile desktop computer users.
- Continuing initiatives to improve channel 15 as a source of information for visitors and residents.
- Working further with Planning and Development to implement new application software.
- Seeking further improvement in NMB.US to provide faster and better information for its visitors.

The Information Services Department is constantly looking for ways in which to improve service levels and productivity within our user community, and the outside community as well. The following goals are provided for FY2011:

- Convert a paper driven requisition and purchasing system to a web based, in-house designed purchasing application
- Upgrade an outdated Microsoft Exchange e-mail system to the current product, and begin steps toward unified messaging (voicemail and e-mail in one location)
- Implement new software that will save man hours by providing the ability to remotely update users' computers with patches or software
- Review and implement new user security policies in order to better protect our data investment.

01-5-262 INFORMATION SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 316,971	\$ 329,683	\$ 346,982	\$ 338,000	\$ 348,266
012	SALARY, PART-TIME	5,278	16,906	24,000	18,000	36,000
014	OVERTIME	12,243	6,482	5,000	5,000	5,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	23,903	24,967	28,011	26,895	29,000
022	EMPLOYEE RETIREMENT	31,244	32,301	33,438	33,614	33,560
023	EMPLOYEE INSURANCE	45,273	42,588	43,200	43,200	48,600
030	TRAINING	7,825	6,302	8,800	6,000	8,800
040	WORKERS COMPENSATION	3,784	3,582	3,760	2,300	2,919
050	AWARDS	1,389	1,773	1,389	1,389	1,621
	* SUBTOTAL PERSONNEL *	<u>453,310</u>	<u>469,984</u>	<u>499,980</u>	<u>479,798</u>	<u>519,166</u>
111	MATERIALS/SUPPLIES	80,625	33,780	18,000	18,000	27,000
112	OFFICE SUPPLIES	5,068	2,016	3,200	3,200	3,200
113	PRINTING/BINDING	52	-	-	-	-
120	COMMUNICATIONS	4,655	6,073	3,350	3,350	5,350
130	CONTRACTUAL SERVICES	68,583	87,456	59,400	64,000	86,299
131	REPAIRS/MAINTENANCE	31,901	8,232	8,000	8,000	8,000
132	PROFESSIONAL SERVICES	12,501	20,595	40,000	30,000	18,500
140	SUBSCRIPTIONS/DUES	858	150	1,200	500	500
141	TRAVEL / BUSINESS	141	241	250	250	250
142	ADVERTISING	2,299	2,418	1,000	1,000	500
150	VEHICLE OPERATIONS	21	1,568	750	750	500
151	FUEL	292	207	1,000	500	500
	* SUBTOTAL OPERATING *	<u>206,996</u>	<u>162,736</u>	<u>136,150</u>	<u>129,550</u>	<u>150,599</u>
380	FURN. / OFFICE EQUIPMENT	<u>95,264</u>	<u>61,184</u>	<u>35,000</u>	<u>63,305</u>	<u>154,485</u>
	* SUBTOTAL CAPITAL *	<u>95,264</u>	<u>61,184</u>	<u>35,000</u>	<u>63,305</u>	<u>154,485</u>
	** TOTAL EXPENDITURES **	<u>\$ 755,570</u>	<u>\$ 693,904</u>	<u>\$ 671,130</u>	<u>\$ 672,653</u>	<u>\$ 824,250</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	227,312	208,172	201,338	201,796	247,274
	SOLID WASTE FUND 6%	45,334	41,634	40,268	40,359	49,455
	BEACH SERVICES FUND 3%	22,667	20,817	20,134	20,180	24,728
	AQUATIC CENTER FUND 2%	15,111	13,878	13,423	13,453	16,485
	**LESS OVERHEAD TOTAL **	<u>310,424</u>	<u>284,501</u>	<u>275,163</u>	<u>275,788</u>	<u>337,942</u>
TOTAL NET GENERAL FUND		<u>\$ 445,146</u>	<u>\$ 409,403</u>	<u>\$ 395,967</u>	<u>\$ 396,865</u>	<u>\$ 486,308</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. Two part-time Computer Technician Interns are budgeted. This division provides support services for computers and related functions throughout the City. Technology planning, aquisition, 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	\$ 88,394
Network Administrator	1	21	55,746
GIS Analyst	1	21	58,036
E-Government Business Analyst	1	21	48,292
Database Administrator	1	20	49,815
Computer Technician	1	18	47,983
Longevity	-		-
TOTAL	6		<u>\$ 348,266</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Server Upgrades	\$ 35,000	380
Sciptlogic Desktop Admin. Software	\$ 22,000	380
Switching Upgrades	\$ 73,235	380
Microsoft Exchange Server Licenses	<u>\$ 24,250</u>	380
TOTAL	<u>\$ 154,485</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 22.8% increase is due to an increase in contractual services and capital expenditures

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GENERAL FUND EXPENDITURES

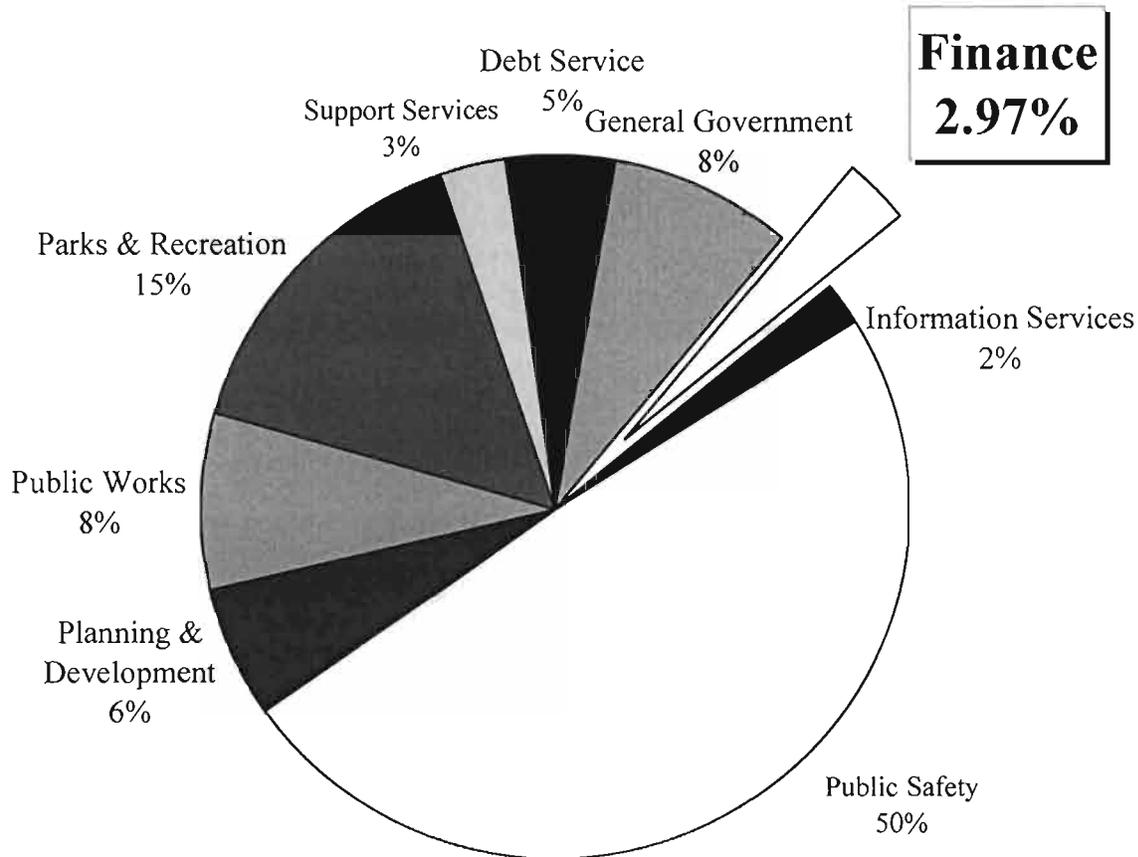
FINANCE

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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 2.97% of the overall resources appropriated in the General Fund for FY2011.



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

FISCAL YEAR ENDING JUNE 30, 2011
Regular Employees
FINANCE DEPARTMENT

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
ACCOUNTING	5	6 ¹	6	6	6
REVENUE	<u>5</u>	<u>6</u> ²	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL	<u>10</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>

Footnotes:

¹ Accountant - Enterprise Funds added in FY2008.

² Business License Inspector 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 \$748,479, the Water and Sewer Fund \$84,190, the Solid Waste Fund \$42,096, the Beach Services Fund \$70,159, the Storm Water Fund \$140,319, and the Aquatics Center Fund \$28,064. The Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, Storm Water 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, 2% for Storm Water 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	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
342	ACCOUNTING	781,452	707,049	659,784	636,966	701,593
352	REVENUE	<u>373,299</u>	<u>386,794</u>	<u>405,259</u>	<u>395,540</u>	<u>411,714</u>
TOTAL EXPENDITURES		<u>\$ 1,154,751</u>	<u>\$ 1,093,843</u>	<u>\$ 1,065,043</u>	<u>\$ 1,032,506</u>	<u>\$ 1,113,307</u>
FINANCE OVERHEAD		<u>(390,726)</u>	<u>(353,524)</u>	<u>(329,892)</u>	<u>(318,483)</u>	<u>(364,828)</u>
NET FINANCE		<u>\$ 764,025</u>	<u>\$ 740,319</u>	<u>\$ 735,151</u>	<u>\$ 714,023</u>	<u>\$ 748,479</u>

**GENERAL FUND
FINANCE DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Finance Department continues to work toward the accomplishment of its FY2010 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 FY2009.
- 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 FY2011:

- Prepare an award winning Comprehensive Annual Financial Report for FY2010.
- Monitor financial results and assure cash flow during the current economic slow down.
- Implement Accounts Payable Rebate Program by paying invoices electronically.
- Resolve online accommodations tax issue and collect fees that are owed.
- Strengthen internal audit function and maintain finding.

01-5-342 ACCOUNTING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 345,799	\$ 360,777	\$ 387,414	\$ 381,000	\$ 406,448
012	SALARY, PART-TIME	2,345	6,252	17,000	7,000	12,000
014	OVERTIME	-	86	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	23,530	25,435	29,724	28,004	30,756
022	EMPLOYEE RETIREMENT	33,964	35,733	38,741	36,195	40,645
023	EMPLOYEE INSURANCE	42,118	39,264	43,200	43,200	48,600
030	TRAINING	11,414	10,539	10,400	10,400	11,500
040	WORKERS COMPENSATION	4,084	4,008	5,460	3,400	4,184
050	AWARDS	1,661	2,073	2,045	1,660	1,660
	* SUBTOTAL PERSONNEL *	<u>470,315</u>	<u>489,567</u>	<u>539,384</u>	<u>516,259</u>	<u>561,193</u>
111	MATERIALS/SUPPLIES	8,571	3,839	8,250	7,000	8,250
112	OFFICE SUPPLIES	2,292	3,667	2,000	1,800	2,000
113	PRINTING/BINDING	807	33	700	457	700
120	COMMUNICATIONS	2,971	3,404	3,700	3,700	3,700
130	CONTRACTUAL SERVICES	24,659	43,656	47,150	49,500	54,150
131	REPAIRS/MAINTENANCE	113	274	500	100	500
132	PROFESSIONAL SERVICES	42,990	68,779	53,000	56,000	66,000
140	SUBSCRIPTIONS/DUES	1,571	1,255	2,100	1,400	2,100
141	TRAVEL / BUSINESS	1,217	1,511	1,000	250	1,000
142	ADVERTISING	3,728	744	2,000	500	2,000
	* SUBTOTAL OPERATING *	<u>88,919</u>	<u>127,162</u>	<u>120,400</u>	<u>120,707</u>	<u>140,400</u>
380	FURN. / OFFICE EQUIPMENT	<u>222,218</u>	<u>90,320</u>	-	-	-
	* SUBTOTAL CAPITAL *	<u>222,218</u>	<u>90,320</u>	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 781,452</u>	<u>\$ 707,049</u>	<u>\$ 659,784</u>	<u>\$ 636,966</u>	<u>\$ 701,593</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	234,436	212,114	197,936	191,089	210,477
	SOLID WASTE FUND 6%	46,887	42,423	39,587	38,218	42,096
	BEACH SERVICES FUND 10%	78,145	70,705	65,978	63,697	70,159
	STORM WATER FUND 2%	-	-	-	-	14,032
	AQUATIC CENTER FUND 4%	31,258	28,282	26,391	25,479	28,064
	**LESS OVERHEAD TOTAL **	<u>390,726</u>	<u>353,524</u>	<u>329,892</u>	<u>318,483</u>	<u>364,828</u>
TOTAL NET GENERAL FUND		<u>\$ 390,726</u>	<u>\$ 353,525</u>	<u>\$ 329,892</u>	<u>\$ 318,483</u>	<u>\$ 336,765</u>

DIVISION 342 ACCOUNTING

DIVISION NARRATIVE

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

The Finance Director oversees the activities of the Finance Department which includes the Accounting Division, Revenue Division, and Utility Billing Division. The Finance Director, within the Accounting Division, oversees all disbursements and investments, reviews monthly financial statements, coordinates preparation and publication of the Comprehensive Annual Financial Report and Budget document, and ensures that proper accounting/financial records are maintained. The Finance Director also oversees the City Court Division. The Assistant Finance Director is mainly responsible for internal auditing, financial reporting, tracking and requesting grant reimbursements, asset valuation, internal controls, and administration of the Financial Management Software System. 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	\$ 116,921
Assistant Finance Director	1	28	83,404
Accounting Supervisor	1	23	56,742
Accountant - Enterprise Funds	1	19	48,165
Accounting Clerk	2	13	92,052
Longevity	-		<u>9,164</u>
TOTAL	6		<u>\$ 406,448</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.1% increase is due to expected growth in personnel costs.

01-5-352 REVENUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 246,195	\$ 256,609	\$ 271,569	\$ 271,569	\$ 278,438
012	SALARY, PART-TIME	377	-	-	-	-
014	OVERTIME	76	24	-	-	-
021	FICA	16,332	16,852	20,368	19,010	19,491
022	EMPLOYEE RETIREMENT	23,321	24,770	27,836	27,836	28,540
023	EMPLOYEE INSURANCE	42,801	40,009	43,200	43,200	48,600
030	TRAINING	3,840	10,337	1,800	1,800	2,250
040	WORKERS COMPENSATION	3,357	3,213	4,617	3,000	3,341
050	AWARDS	1,389	1,519	2,119	1,520	1,989
	* SUBTOTAL PERSONNEL *	<u>337,688</u>	<u>353,333</u>	<u>371,509</u>	<u>367,935</u>	<u>382,649</u>
110	CLOTHING	267	28	400	400	300
111	MATERIALS/SUPPLIES	8,577	6,835	7,500	7,000	7,500
112	OFFICE SUPPLIES	1,596	717	1,300	1,300	1,300
113	PRINTING/BINDING	485	64	2,000	1,500	1,640
120	COMMUNICATIONS	7,829	12,495	8,500	8,500	8,200
130	CONTRACTUAL SERVICES	8,841	4,618	4,000	505	-
131	REPAIRS/MAINTENANCE	-	-	500	-	500
134	CREDIT CARD FEES	3,920	4,047	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	241	351	450	400	525
141	TRAVEL / BUSINESS	113	190	600	300	600
142	ADVERTISING	1,310	889	2,000	1,500	2,000
150	VEHICLE OPERATIONS	342	39	1,000	1,000	1,000
151	FUEL	1,948	1,883	2,500	2,200	2,500
152	DAMAGE CLAIMS	142	1,305	-	-	-
	* SUBTOTAL OPERATING *	<u>35,611</u>	<u>33,461</u>	<u>33,750</u>	<u>27,605</u>	<u>29,065</u>
360	MOTOR EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 373,299</u>	<u>\$ 386,794</u>	<u>\$ 405,259</u>	<u>\$ 395,540</u>	<u>\$ 411,714</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	\$ 70,060
Business License Inspector	2	14	89,568
Business License Field Inspector (added FY2008)	1	14	37,001
Municipal Fees Clerk	1	14	45,060
Cashier / Accounting Clerk	1	11	32,580
Longevity	-		<u>4,169</u>
TOTAL	6		<u>\$ 278,438</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.6% increase is due to expected growth in personnel costs.

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GENERAL FUND EXPENDITURES

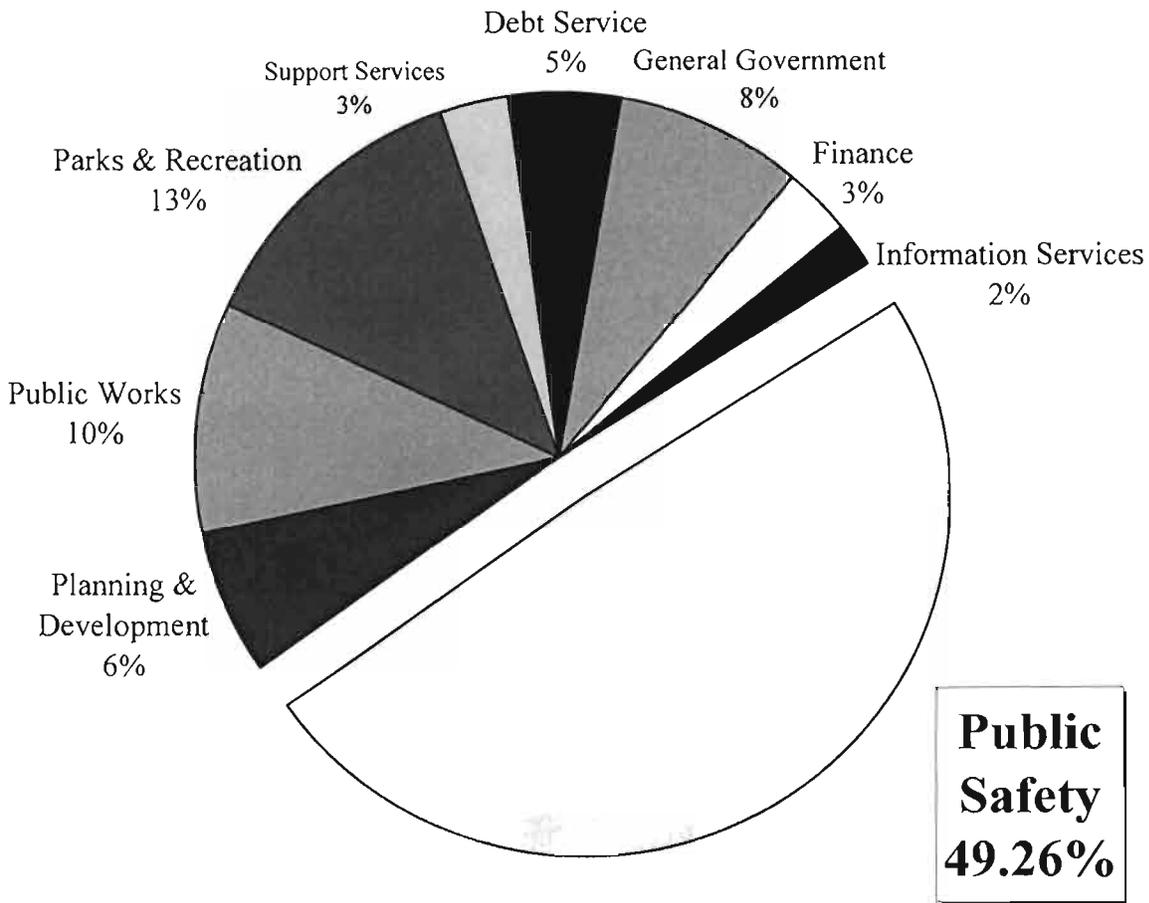
PUBLIC SAFETY

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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 49.26% of the overall resources appropriated in the General Fund for FY2011.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 43.8% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2011

Regular Employees

PUBLIC SAFETY DEPARTMENT

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
PUBLIC SAFETY ADMINISTRATION	4	4	4	3 ⁴	3
UNIFORM PATROL	58	58	58	62 ⁵	62
COMMUNITY SERVICES	11	11	10 ¹	9 ⁶	9
DETECTIVES	10	10	9 ²	9	9
COMMUNICATION/DETENTION	19	19	19	19	19
RECORDS	4	4	4	4	4
VICTIM RIGHTS ADVOCATE	1	1	1	1	1
TRAINING	3	3	3	2 ⁷	2
FIRE / RESCUE	40	40	48 ³	50 ⁸	50
FIRE PREVENTION/SUPPRESSION	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL	<u>154</u>	<u>154</u>	<u>160</u>	<u>163</u>	<u>163</u>

Footnotes: In **FY2009**, ¹transfer PSO Community Services Officer to Fire Suppression, ²transfer 1 Detective to Fire Suppression, ³add 6 new firefighters. In **FY2010**, ⁴eliminated 1 Administrative Assistant position, ⁵added 4 PSOs by Budget Amendment from Federal Grant funding, ⁶eliminated 1 PSO-Beach Patrol position, ⁷eliminated 1 Fire Training Captain position, ⁸added 2 Firefighter Positions.

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 \$11,785,471, the Water and Sewer Fund \$59,941, and Beach Services \$35,964. 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	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
411	PUBLIC SAFETY ADMINISTRATION	361,340	343,205	319,602	253,944	317,695
422	UNIFORM PATROL	4,651,396	4,422,702	4,483,993	4,219,161	4,580,940
424	COMMUNITY SERVICES	824,557	762,253	724,917	706,737	740,182
431	DETECTIVES	859,088	842,279	857,977	821,964	848,189
442	COMMUNICATIONS/DETENTION	1,180,909	1,119,891	1,176,060	1,102,301	1,198,807
444	RECORDS	279,222	254,728	263,441	232,140	273,488
445	VICTIM RIGHTS ADVOCATE	59,731	65,281	80,012	68,928	72,397
452	TRAINING	224,465	167,190	157,428	135,633	159,143
453	FIRE / RESCUE	2,772,760	3,002,894	3,205,250	3,086,919	3,363,938
454	FIRE PREVENTION/INSPECTION	<u>320,630</u>	<u>317,802</u>	<u>322,888</u>	<u>317,538</u>	<u>326,597</u>
TOTAL EXPENDITURES		<u>\$ 11,534,098</u>	<u>\$ 11,298,225</u>	<u>\$ 11,591,568</u>	<u>\$ 10,945,265</u>	<u>\$ 11,881,376</u>
PUBLIC SAFETY OVERHEAD		<u>(94,473)</u>	<u>(89,591)</u>	<u>(94,085)</u>	<u>(88,184)</u>	<u>(95,905)</u>
NET PUBLIC SAFETY		<u>\$ 11,439,625</u>	<u>\$ 11,208,634</u>	<u>\$ 11,497,483</u>	<u>\$ 10,857,081</u>	<u>\$ 11,785,471</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	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 236,163	\$ 227,612	\$ 211,668	\$ 164,000	\$ 210,865
014	OVERTIME	2,678	1,091	1,000	500	750
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	3,850	6,600
021	FICA	16,784	16,505	15,312	11,844	15,236
022	EMPLOYEE RETIREMENT	23,572	22,460	21,267	16,450	21,162
023	EMPLOYEE INSURANCE	29,851	25,296	21,600	21,300	24,300
030	TRAINING	4,748	-	5,680	4,000	5,000
040	WORKERS COMPENSATION	7,691	7,267	6,380	4,000	4,232
050	AWARDS	5,316	4,988	7,695	6,000	7,150
	* SUBTOTAL PERSONNEL *	<u>333,403</u>	<u>311,819</u>	<u>297,202</u>	<u>231,944</u>	<u>295,295</u>
110	CLOTHING/UNIFORMS	606	600	1,200	600	600
111	MATERIALS/SUPPLIES	7,019	6,052	5,000	5,000	5,000
112	OFFICE SUPPLIES	1,540	587	1,000	500	1,000
113	PRINTING/BINDING	164	-	1,000	500	500
120	COMMUNICATIONS	12,986	11,553	8,000	8,000	10,000
130	CONTRACTUAL SERVICES	2,741	2,718	3,500	3,200	3,000
131	REPAIRS/MAINTENANCE	-	-	1,000	500	500
132	PROFESSIONAL SERVICES	487	35	-	-	-
140	SUBSCRIPTIONS/DUES	981	894	1,200	1,200	1,000
141	TRAVEL / BUSINESS	413	3,447	500	500	500
151	FUEL	-	-	-	-	300
190	PS SCHOLARSHIP AWARDS	1,000	5,500	-	2,000	-
	* SUBTOTAL OPERATING *	<u>27,937</u>	<u>31,386</u>	<u>22,400</u>	<u>22,000</u>	<u>22,400</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 361,340</u>	<u>\$ 343,205</u>	<u>\$ 319,602</u>	<u>\$ 253,944</u>	<u>\$ 317,695</u>

DIVISION 411 PUBLIC SAFETY ADMINISTRATION

DIVISION NARRATIVE

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

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

The 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	\$ 96,215
Captain-Professional Standards Div	1	22	73,652
Administrative Assistant II	1	14	38,839
Longevity	-		<u>2,159</u>
TOTAL	3		<u>\$ 210,865</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.6% decrease is due to a decrease in personnel costs.

01-5-422 UNIFORM PATROL

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 2,470,630	\$ 2,573,009	\$ 2,851,546	\$ 2,665,000	\$ 2,886,888
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	82,447	124,711	85,000	85,000	100,000
021	FICA	183,752	193,173	201,711	198,000	215,056
022	EMPLOYEE RETIREMENT	270,068	294,411	299,765	294,250	319,597
023	EMPLOYEE INSURANCE	435,081	378,683	417,600	417,600	502,200
030	TRAINING	32,042	25,585	18,400	18,400	20,000
040	WORKERS COMPENSATION	177,119	120,596	112,062	112,000	74,672
050	AWARDS	12,720	14,373	13,437	13,192	13,427
	* SUBTOTAL PERSONNEL *	<u>3,663,859</u>	<u>3,724,541</u>	<u>3,999,521</u>	<u>3,803,442</u>	<u>4,131,840</u>
110	CLOTHING/UNIFORMS	59,969	20,418	50,000	25,000	40,000
111	MATERIALS/SUPPLIES	87,611	76,255	90,000	80,000	90,000
112	OFFICE SUPPLIES	797	326	2,000	2,000	1,500
113	PRINTING/BINDING	1,388	-	600	-	600
120	COMMUNICATIONS	11,195	33,810	29,000	29,000	34,000
130	CONTRACTUAL SERVICES	28,097	59,176	100,000	60,000	75,000
131	REPAIRS/MAINTENANCE	7,492	5,871	9,000	8,500	9,000
132	PROFESSIONAL SERVICES	30,470	5,999	17,372	19,426	17,500
140	SUBSCRIPTIONS/DUES	4,487	1,440	5,000	5,000	5,000
141	TRAVEL / BUSINESS	872	7,356	1,000	900	1,000
142	ADVERTISING	2,543	152	500	500	500
150	VEHICLE OPERATIONS	63,195	55,530	50,000	55,000	50,000
151	FUEL	158,884	141,998	130,000	115,000	125,000
152	DAMAGE CLAIMS	1,626	16,553	-	15,393	-
	* SUBTOTAL OPERATING *	<u>458,626</u>	<u>424,884</u>	<u>484,472</u>	<u>415,719</u>	<u>449,100</u>
360	MOTOR VEHICLES	182,760	177,712	-	-	-
370	NON-MOBIL EQUIPMENT	346,151	95,565	-	-	-
	* SUBTOTAL CAPITAL *	<u>528,911</u>	<u>273,277</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 4,651,396</u>	<u>\$ 4,422,702</u>	<u>\$ 4,483,993</u>	<u>\$ 4,219,161</u>	<u>\$ 4,580,940</u>

DIVISION 422 UNIFORM PATROL

DIVISION NARRATIVE

This division provides for 62 employees: one Deputy Director, one Commander, four Lieutenants, five Sergeants, one PSO - Technical Service Officer, and fifty 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	\$ 62,847
Commander-Law Enforcement (Operations)	1	24	69,566
Lieutenant	4	21	253,710
Public Safety Sergeant	5	19	269,224
PSO - Technical Service Officer	1	16	54,563
Public Safety Officer	50	16	2,159,648
Longevity	-		<u>17,330</u>
TOTAL	62		<u>\$ 2,886,888</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.2% increase is due to expected growth in personnel costs.

01-5-424 COMMUNITY SERVICES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 417,950	\$ 338,306	\$ 372,560	\$ 372,560	\$ 384,663
014	OVERTIME	27,712	24,948	10,000	12,000	10,000
021	FICA	32,726	26,421	27,544	27,688	28,416
022	EMPLOYEE RETIREMENT	47,896	39,884	40,934	41,148	42,229
023	EMPLOYEE INSURANCE	82,978	55,472	64,800	66,500	72,900
030	TRAINING	2,717	1,518	6,800	6,800	8,700
040	WORKERS COMPENSATION	18,418	15,659	13,925	8,500	6,709
050	AWARDS	2,599	2,846	2,084	2,084	1,949
	* SUBTOTAL PERSONNEL *	<u>632,996</u>	<u>505,054</u>	<u>538,647</u>	<u>537,280</u>	<u>555,566</u>
110	CLOTHING/UNIFORMS	1,710	2,219	6,000	4,500	4,690
111	MATERIALS/SUPPLIES	7,252	16,539	4,000	4,000	4,000
112	OFFICE SUPPLIES	34	51	900	500	500
113	PRINTING/BINDING	109	700	900	500	1,000
120	COMMUNICATIONS	8,174	5,763	5,420	5,420	5,276
130	CONTRACTUAL SERVICES	122,213	142,875	145,000	130,000	145,000
131	REPAIRS/MAINTENANCE	21,797	62	-	-	-
132	PROFESSIONAL SERVICES	1,396	482	1,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	195	265	800	600	500
141	TRAVEL / BUSINESS	584	400	1,000	750	400
142	ADVERTISING	4,095	2,039	250	250	250
150	VEHICLE OPERATIONS	9,864	10,361	10,000	10,000	10,000
151	FUEL	14,138	14,358	11,000	11,000	12,000
152	DAMAGE CLAIMS	-	-	-	937	-
	* SUBTOTAL OPERATING *	<u>191,561</u>	<u>196,114</u>	<u>186,270</u>	<u>169,457</u>	<u>184,616</u>
360	MOTOR VEHICLES	-	61,085	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>61,085</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 824,557</u>	<u>\$ 762,253</u>	<u>\$ 724,917</u>	<u>\$ 706,737</u>	<u>\$ 740,182</u>

DIVISION 424 COMMUNITY SERVICES

DIVISION NARRATIVE

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

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Community Services Lieutenant	1	21	64,263
PSO - Dare/Crime Prevention	1	16	50,142
PSO - Lifeguard Coordinator	5	16	204,009
Animal Control Officer	2	12	66,249
Longevity	-		-
TOTAL	9		<u>\$ 384,663</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.1% increase is due to expected growth in personnel costs.

01-5-431 DETECTIVES

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 510,667	\$ 501,832	\$ 519,162	\$ 505,000	\$ 505,678
012	SALARY, PART-TIME	30,281	34,199	26,000	37,000	37,150
014	OVERTIME	36,579	35,091	32,000	25,000	32,000
021	FICA	41,161	40,808	40,978	40,257	40,813
022	EMPLOYEE RETIREMENT	57,760	58,866	58,974	56,710	57,532
023	EMPLOYEE INSURANCE	76,093	72,113	64,800	64,800	72,900
030	TRAINING	2,827	862	7,200	6,000	9,500
040	WORKERS COMPENSATION	24,226	13,932	17,315	10,750	8,622
050	AWARDS	2,599	2,382	2,548	2,382	2,166
	* SUBTOTAL PERSONNEL *	<u>782,193</u>	<u>760,085</u>	<u>768,977</u>	<u>747,899</u>	<u>766,361</u>
110	CLOTHING/UNIFORMS	6,000	5,449	5,400	5,590	5,400
111	MATERIALS/SUPPLIES	18,233	4,976	17,000	10,500	15,000
112	OFFICE SUPPLIES	1,540	2,071	1,000	1,000	1,000
113	PRINTING/BINDING	32	32	250	250	250
120	COMMUNICATIONS	7,023	6,210	8,000	7,500	6,000
130	CONTRACTUAL SERVICES	3,089	14,925	13,600	17,500	16,000
131	REPAIRS/MAINTENANCE	297	381	1,000	1,275	-
132	PROFESSIONAL SERVICES	4,396	24	2,000	2,000	2,928
140	SUBSCRIPTIONS/DUES	659	455	1,000	700	750
141	TRAVEL / BUSINESS	10	1,487	250	250	500
142	ADVERTISING	90	90	1,500	500	1,000
150	VEHICLE OPERATIONS	9,668	10,115	8,000	8,000	8,000
151	FUEL	24,558	16,927	20,000	14,000	15,000
152	DAMAGE CLAIMS	-	-	-	-	-
190	CONTINGENT	1,300	4,736	10,000	5,000	10,000
	* SUBTOTAL OPERATING *	<u>76,895</u>	<u>67,878</u>	<u>89,000</u>	<u>74,065</u>	<u>81,828</u>
360	MOTOR VEHICLES	-	-	-	14,317	-
370	NON-MOBIL EQUIPMENT	-	14,316	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>14,316</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 859,088</u>	<u>\$ 842,279</u>	<u>\$ 857,977</u>	<u>\$ 821,964</u>	<u>\$ 848,189</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	\$ 50,433
Detective Sergeant	1	19	65,840
Detective	7	18	389,405
Longevity	-		-
TOTAL	9		<u>\$ 505,678</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 personnel, capital, and fuel expenditures.

01-5-442 COMMUNICATIONS/DETENTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 648,270	\$ 669,540	\$ 704,894	\$ 690,000	\$ 705,552
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	29,913	30,474	30,000	28,000	30,000
021	FICA	49,870	51,000	51,443	50,260	51,489
022	EMPLOYEE RETIREMENT	66,508	83,060	78,634	76,826	78,704
023	EMPLOYEE INSURANCE	128,606	104,590	129,600	125,000	153,900
030	TRAINING	2,475	37	2,400	2,400	2,000
040	WORKERS COMPENSATION	28,572	30,354	22,047	13,500	11,033
050	AWARDS	3,682	4,585	4,402	4,115	4,115
	* SUBTOTAL PERSONNEL *	<u>957,896</u>	<u>973,640</u>	<u>1,023,420</u>	<u>990,101</u>	<u>1,036,793</u>
110	CLOTHING/UNIFORMS	3,840	1,522	3,000	2,700	3,000
111	MATERIALS/SUPPLIES	35,379	20,355	30,000	30,000	30,000
112	OFFICE SUPPLIES	2,413	459	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	10,997	4,023	19,490	19,425	17,564
130	CONTRACTUAL SERVICES	41,484	66,878	40,000	40,000	45,000
131	REPAIRS/MAINTENANCE	31,969	3,247	45,000	10,000	40,000
132	PROFESSIONAL SERVICES	8,744	3,010	6,500	4,500	4,300
134	CREDIT CARD FEES	5,837	4,175	4,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	50	25	900	75	900
141	TRAVEL / BUSINESS	15	-	250	-	-
142	ADVERTISING	985	168	1,000	250	250
150	VEHICLE OPERATIONS	103	174	250	250	1,000
151	FUEL	1,761	1,058	1,250	1,000	500
	* SUBTOTAL OPERATING *	<u>143,577</u>	<u>105,094</u>	<u>152,640</u>	<u>112,200</u>	<u>146,514</u>
380	FURN. / OFFICE EQUIPMENT	<u>79,436</u>	<u>41,157</u>	-	-	<u>15,500</u>
	* SUBTOTAL CAPITAL *	<u>79,436</u>	<u>41,157</u>	-	-	<u>15,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,180,909</u>	<u>\$ 1,119,891</u>	<u>\$ 1,176,060</u>	<u>\$ 1,102,301</u>	<u>\$ 1,198,807</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	59,046	55,994	58,803	55,115	59,941
	BEACH SERVICES FUND 3%	35,427	33,597	35,282	33,069	35,964
	**LESS OVERHEAD TOTAL **	<u>94,473</u>	<u>89,591</u>	<u>94,085</u>	<u>88,184</u>	<u>95,905</u>
TOTAL NET GENERAL FUND		<u>\$ 1,086,436</u>	<u>\$ 1,030,300</u>	<u>\$ 1,081,975</u>	<u>\$ 1,014,117</u>	<u>\$ 1,102,902</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	\$ 55,049
Communications Technician/Lead Jailer	4	14	179,585
Communications Technician/Jailer	14	12	467,317
Longevity	-		3,601
TOTAL	19		<u>\$ 705,552</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
UPS Backup	\$ 15,500	380
TOTAL	<u>\$ 15,500</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 1.9% increase is due to an increase in capital expenditures.

01-5-444 RECORDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 131,936	\$ 130,694	\$ 141,408	\$ 141,408	\$ 147,507
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	916	1,151	500	500	500
021	FICA	9,240	8,971	9,934	9,930	10,361
022	EMPLOYEE RETIREMENT	10,805	10,844	12,062	12,050	12,581
023	EMPLOYEE INSURANCE	30,098	26,503	28,800	28,800	32,400
030	TRAINING	13	-	640	500	800
040	WORKERS COMPENSATION	1,513	1,240	1,745	1,100	1,110
050	AWARDS	866	715	927	927	865
	* SUBTOTAL PERSONNEL *	<u>185,387</u>	<u>180,118</u>	<u>196,016</u>	<u>195,215</u>	<u>206,124</u>
110	CLOTHING/UNIFORMS	-	-	-	-	-
111	MATERIALS/SUPPLIES	27,306	16,677	20,000	20,000	20,000
112	OFFICE SUPPLIES	1,840	2,510	1,080	1,080	1,080
113	PRINTING/BINDING	747	3,269	5,000	4,500	5,000
120	COMMUNICATIONS	1,825	1,438	625	625	564
130	CONTRACTUAL SERVICES	61,835	50,697	40,000	10,000	40,000
131	REPAIR/MAINTENANCE	167	-	-	-	-
132	PROFESSIONAL SERVICES	90	-	220	220	220
140	SUBSCRIPTIONS/DUES	25	-	500	500	500
141	TRAVEL / BUSINESS	-	19	-	-	-
	* SUBTOTAL OPERATING *	<u>93,835</u>	<u>74,610</u>	<u>67,425</u>	<u>36,925</u>	<u>67,364</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 279,222</u>	<u>\$ 254,728</u>	<u>\$ 263,441</u>	<u>\$ 232,140</u>	<u>\$ 273,488</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	\$ 55,187
Records Clerk	3	11	90,631
Longevity	-		<u>1,689</u>
TOTAL	4		<u>\$ 147,507</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.8% increase is due to expected growth in personnel costs.

01-5-445 VICTIM RIGHTS ADVOCATE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 42,935	\$ 44,691	\$ 48,881	\$ 48,881	\$ 47,896
014	OVERTIME	280	659	700	600	700
021	FICA	2,999	3,148	3,669	3,650	3,596
022	EMPLOYEE RETIREMENT	3,433	3,603	3,967	3,965	3,888
023	EMPLOYEE INSURANCE	7,066	6,371	7,200	7,200	8,100
030	TRAINING	28	161	1,200	500	1,500
040	WORKERS COMPENSATION	581	551	813	500	486
050	AWARDS	217	238	232	232	217
	* SUBTOTAL PERSONNEL *	<u>57,539</u>	<u>59,422</u>	<u>66,662</u>	<u>65,528</u>	<u>66,383</u>
111	MATERIALS/SUPPLIES	-	-	4,000	500	300
112	OFFICE SUPPLIES	433	4,196	700	550	800
113	PRINTING/BINDING	371	137	2,300	-	1,000
120	COMMUNICATIONS	642	683	650	650	564
140	SUBSCRIPTIONS/DUES	50	-	300	300	150
141	TRAVEL / BUSINESS	-	65	400	400	200
190	CONTINGENT	696	778	5,000	1,000	3,000
	* SUBTOTAL OPERATING *	<u>2,192</u>	<u>5,859</u>	<u>13,350</u>	<u>3,400</u>	<u>6,014</u>
	** TOTAL EXPENDITURES **	<u>\$ 59,731</u>	<u>\$ 65,281</u>	<u>\$ 80,012</u>	<u>\$ 68,928</u>	<u>\$ 72,397</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	\$ 47,896
Longevity	-		-
TOTAL	1		<u>\$ 47,896</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 supplies and printing.

01-5-452 PUBLIC SAFETY TRAINING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 125,356	\$ 100,172	\$ 102,147	\$ 90,000	\$ 103,573
014	OVERTIME	10,047	5,298	-	-	-
021	FICA	9,586	7,675	7,252	6,390	7,354
022	EMPLOYEE RETIREMENT	14,246	11,751	10,930	9,630	11,082
023	EMPLOYEE INSURANCE	20,864	10,897	14,400	12,000	16,200
030	TRAINING	16,388	12,711	-	-	500
040	WORKERS COMPENSATION	7,104	5,186	4,086	2,500	2,071
050	AWARDS	433	476	463	463	433
	* SUBTOTAL PERSONNEL *	<u>204,024</u>	<u>154,166</u>	<u>139,278</u>	<u>120,983</u>	<u>141,213</u>
110	CLOTHING/UNIFORMS	1,051	613	1,100	1,000	1,100
111	MATERIALS/SUPPLIES	11,036	4,627	5,300	5,300	6,300
112	OFFICE SUPPLIES	246	-	1,000	500	1,380
113	PRINTING/BINDING	169	168	3,000	1,500	1,550
120	COMMUNICATIONS	1,230	1,045	1,600	1,600	1,200
130	CONTRACTUAL SERVICES	260	390	1,200	1,000	1,200
131	REPAIRS/MAINTENANCE	512	775	500	500	650
132	PROFESSIONAL SERVICES	1,377	35	-	-	-
140	SUBSCRIPTIONS/DUES	45	200	150	150	100
141	TRAVEL / BUSINESS	-	32	200	100	450
142	ADVERTISING	-	1,181	100	-	-
150	VEHICLE OPERATIONS	(241)	(54)	1,500	500	1,500
151	FUEL	4,756	4,012	2,500	2,500	2,500
	* SUBTOTAL OPERATING *	<u>20,441</u>	<u>13,024</u>	<u>18,150</u>	<u>14,650</u>	<u>17,930</u>
	** TOTAL EXPENDITURES **	<u>\$ 224,465</u>	<u>\$ 167,190</u>	<u>\$ 157,428</u>	<u>\$ 135,633</u>	<u>\$ 159,143</u>

DIVISION 452 PUBLIC SAFETY TRAINING

DIVISION NARRATIVE

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

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	\$ 57,906
Fire Training Captain	1	19	42,452
Longevity	-		<u>3,215</u>
TOTAL	2		<u>\$ 103,573</u>

BUDGET ANALYSIS

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

01-5-453 FIRE / RESCUE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 1,577,433	\$ 1,858,601	\$ 2,027,287	\$ 1,965,000	\$ 2,084,245
014	OVERTIME	93,952	82,915	50,000	50,000	50,000
021	FICA	121,341	141,253	149,565	145,080	153,666
022	EMPLOYEE RETIREMENT	174,709	209,007	222,270	215,605	228,364
023	EMPLOYEE INSURANCE	309,301	317,713	360,000	355,000	405,000
030	TRAINING	9,339	12,402	7,600	7,600	7,600
040	WORKERS COMPENSATION	62,843	56,629	62,319	45,000	42,685
050	AWARDS	8,879	11,763	11,584	11,584	10,828
	* SUBTOTAL PERSONNEL *	<u>2,357,797</u>	<u>2,690,283</u>	<u>2,890,625</u>	<u>2,794,869</u>	<u>2,982,388</u>
110	CLOTHING/UNIFORMS	41,693	35,805	50,000	45,000	45,000
111	MATERIALS/SUPPLIES	74,156	55,204	70,000	65,000	70,000
112	OFFICE SUPPLIES	314	1,163	775	900	1,000
113	PRINTING/BINDING	-	528	350	-	100
120	COMMUNICATIONS	2,688	2,736	3,000	3,000	8,000
130	CONTRACTUAL SERVICES	7,814	12,090	10,000	10,000	15,000
131	REPAIRS/MAINTENANCE	39,102	21,450	10,000	10,000	15,000
132	PROFESSIONAL SERVICES	19,211	45,629	22,000	22,000	22,000
140	SUBSCRIPTIONS/DUES	140	344	600	400	550
141	TRAVEL / BUSINESS	410	233	400	350	400
142	ADVERTISING	1,858	-	500	400	500
150	VEHICLE OPERATIONS	62,628	40,493	25,000	25,000	38,000
151	FUEL	43,557	35,790	40,000	28,000	35,000
152	DAMAGE CLAIMS	-	-	-	-	-
189	INTERFUND TRANSFER	102	8,174	-	-	-
	* SUBTOTAL OPERATING *	<u>293,673</u>	<u>259,639</u>	<u>232,625</u>	<u>210,050</u>	<u>250,550</u>
300	LAND	-	-	-	-	-
321	BUILDING IMPROVEMENTS	68,657	-	-	-	-
360	MOTOR VEHICLES	15,823	27,644	-	-	105,000
370	NON-MOBIL EQUIPMENT	36,810	25,328	82,000	82,000	26,000
	* SUBTOTAL CAPITAL *	<u>121,290</u>	<u>52,972</u>	<u>82,000</u>	<u>82,000</u>	<u>131,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,772,760</u>	<u>\$ 3,002,894</u>	<u>\$ 3,205,250</u>	<u>\$ 3,086,919</u>	<u>\$ 3,363,938</u>

DIVISION 453 FIRE / RESCUE

DIVISION NARRATIVE

This division provides for fifty 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	\$ 84,384
Fire Captain	3	21	168,635
PSO - Firefighter	3	16	119,105
PSO - Fire Lieutenant	3	15/16	136,928
Fire Lieutenant	12	15	553,085
Firefighter-EMT / Firefighter	28	14/13	1,004,330
Longevity	-		<u>17,778</u>
TOTAL	50		<u>\$ 2,084,245</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Brush Truck	\$ 75,000	360
5 ISI Viking SCBA (replacing older models)	26,000	370
First Responder Pickup Truck	<u>30,000</u>	360
TOTAL	<u>\$ 131,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.0% increase is due to expected growth in personnel costs, as well as an increase in capital expenditures.

01-5-454 FIRE PREVENTION/INSPECTION

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 204,299	\$ 213,629	\$ 218,848	\$ 217,000	\$ 223,907
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	4,159	3,060	3,000	2,700	3,000
021	FICA	14,813	15,362	16,417	16,258	16,791
022	EMPLOYEE RETIREMENT	20,492	21,546	23,738	23,508	24,279
023	EMPLOYEE INSURANCE	28,943	27,275	28,800	30,000	32,400
030	TRAINING	2,629	860	1,360	1,000	1,560
040	WORKERS COMPENSATION	5,171	5,082	6,053	3,700	3,098
050	AWARDS	866	953	927	927	927
	* SUBTOTAL PERSONNEL *	<u>281,372</u>	<u>287,767</u>	<u>299,143</u>	<u>295,093</u>	<u>305,962</u>
110	CLOTHING/UNIFORMS	116	1,485	250	250	250
111	MATERIALS/SUPPLIES	7,425	12,603	8,500	8,500	5,090
112	OFFICE SUPPLIES	2,732	1,596	345	345	345
113	PRINTING/BINDING	4,086	6,374	7,400	7,000	7,400
120	COMMUNICATIONS	1,748	1,307	1,500	1,500	1,500
131	REPAIRS/MAINTENANCE	132	151	400	-	400
132	PROFESSIONAL SERVICES	1,616	-	500	400	500
140	SUBSCRIPTION/DUES	1,823	1,374	1,650	500	1,650
141	TRAVEL / BUSINESS	-	315	200	1,650	200
142	ADVERTISING	78	347	-	200	-
150	VEHICLE OPERATIONS	208	1,459	-	-	300
151	FUEL	3,394	2,495	3,000	2,100	3,000
152	DAMAGE CLAIMS	-	529	-	-	-
	* SUBTOTAL OPERATING *	<u>23,358</u>	<u>30,035</u>	<u>23,745</u>	<u>22,445</u>	<u>20,635</u>
360	MOTOR VEHICLES	-	-	-	-	-
370	NON-MOBILE EQUIPMENT	15,900	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>15,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 320,630</u>	<u>\$ 317,802</u>	<u>\$ 322,888</u>	<u>\$ 317,538</u>	<u>\$ 326,597</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	\$ 69,181
Fire Inspector	2	17	114,380
Fire Prevention/Administrative Assistant	1	14	38,224
Longevity	-		<u>2,122</u>
TOTAL	4		<u>\$ 223,907</u>

BUDGET ANALYSIS

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

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GENERAL FUND EXPENDITURES

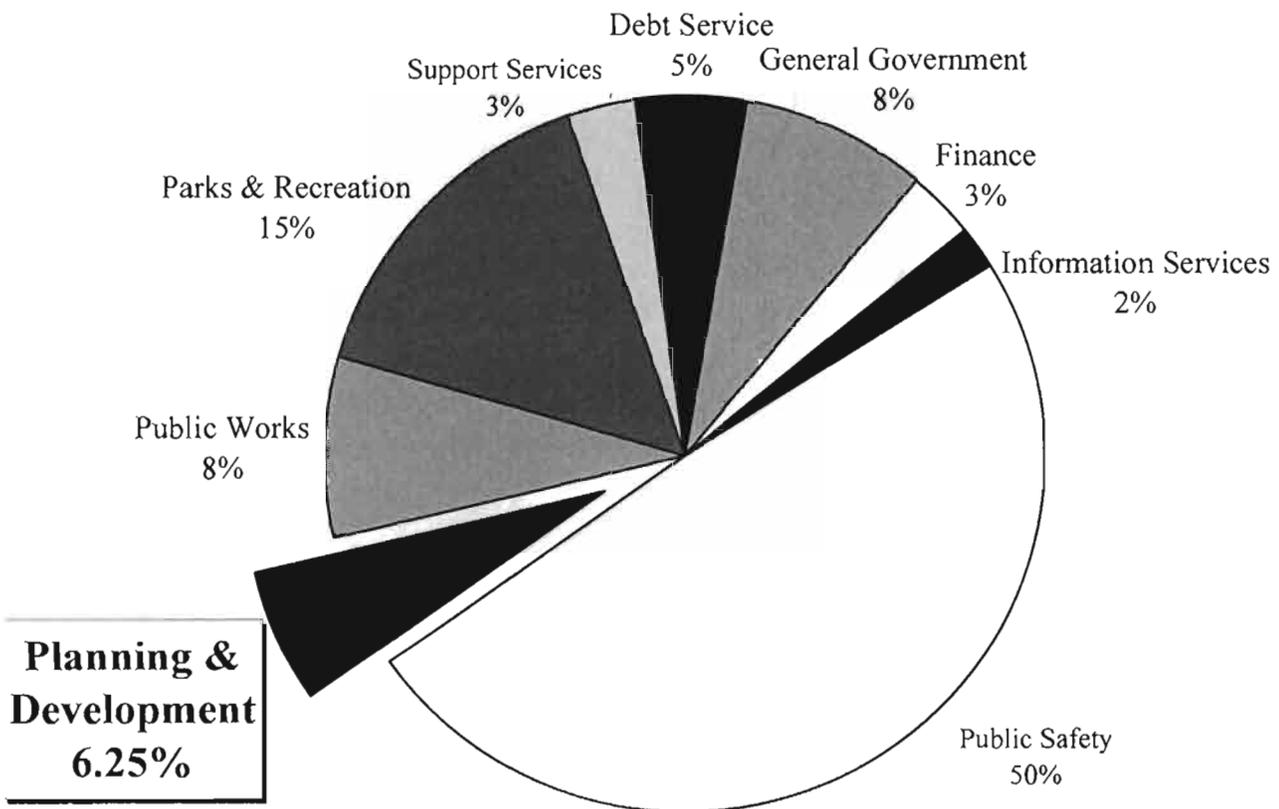
PLANNING AND DEVELOPMENT

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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 6.25% of the overall resources appropriated in the General Fund for FY2011.



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

FISCAL YEAR ENDING JUNE 30, 2011
Regular Employees
PLANNING AND DEVELOPMENT DEPARTMENT

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
PLANNING	10	10	10	10	10
BUILDING	<u>11</u>	<u>11</u>	<u>11</u>	<u>9</u> ¹	<u>9</u>
TOTAL	<u>21</u>	<u>21</u>	<u>21</u>	<u>19</u>	<u>19</u>

Footnotes:

¹ 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 \$1,578,184 and the Water and Sewer Fund will provide \$37,133. 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	<u>FY2008 ACTUAL</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 BUDGETED</u>
521	PLANNING	685,492	789,468	859,487	774,237	872,646
522	BUILDING	<u>634,302</u>	<u>656,897</u>	<u>712,011</u>	<u>759,577</u>	<u>742,671</u>
TOTAL EXPENDITURES		<u>\$ 1,319,794</u>	<u>\$ 1,446,365</u>	<u>\$ 1,571,498</u>	<u>\$ 1,533,814</u>	<u>\$ 1,615,317</u>
PLANNING/DEVELOPMENT OVERHEAD		<u>(31,715)</u>	<u>(32,845)</u>	<u>(35,601)</u>	<u>(37,979)</u>	<u>(37,133)</u>
NET PLANNING & DEVELOPMENT		<u>\$ 1,288,079</u>	<u>\$ 1,413,520</u>	<u>\$ 1,535,897</u>	<u>\$ 1,495,835</u>	<u>\$ 1,578,184</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 FY2010 goals and priorities. The completed goals for the department include:

- 5 year update of the Comprehensive Plan, per state law.
- 5 year update of the Flood Hazard Mitigation Plan.
- Updated the Planned Development District regulations, parking ordinances, and adopted new ordinances for wind energy production, amusement parks, and Complete Streets. In addition, staff completed a major initiative to design streetscape improvements for Main Street corridor.

The slowdown in growth appears to have hit bottom, and we are stabilizing and/or inching our way back upwards, albeit slowly. Single family construction is ahead of last year's totals, but multifamily is still very flat to nonexistent. New commercial, and commercial retrofits are up as existing building stock is put back into service.

The following benchmarks, goals, and priorities are provided for in FY2011:

- Completion of the update of the Beachfront Management Plan.
- Issuance of \$200,000,000 in new construction permits.
- Revise and adopt Highway 17 Corridor Overlay.
- Begin work on Activity Centers and Corridors approach to land use in our main thoroughfares.
- Identify funding sources for a Little River Neck Special Area Plan, seek consulting services.

01-5-521 PLANNING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 435,586	\$ 565,046	\$ 596,036	\$ 542,000	\$ 608,794
012	SALARY, PART-TIME	8,502	-	-	-	-
014	OVERTIME	322	247	-	-	-
015	SPECIAL ALLOWANCE	1,800	5,400	5,400	5,400	5,400
021	FICA	31,319	39,875	42,021	36,856	42,920
022	EMPLOYEE RETIREMENT	48,215	48,247	59,604	54,200	60,879
023	EMPLOYEE INSURANCE	59,847	64,555	72,000	64,800	81,000
030	TRAINING	7,334	5,046	9,400	7,500	9,400
040	WORKERS COMPENSATION	6,511	5,804	5,960	3,600	3,653
050	AWARDS	2,091	2,991	2,316	2,431	2,900
	* SUBTOTAL PERSONNEL *	<u>601,527</u>	<u>737,211</u>	<u>792,737</u>	<u>716,787</u>	<u>814,946</u>
111	CLOTHING/UNIFORMS	430	643	600	600	600
111	MATERIALS/SUPPLIES	7,903	5,660	4,000	4,000	4,900
112	OFFICE SUPPLIES	4,951	4,458	4,500	4,500	4,500
113	PRINTING/BINDING	3,580	593	5,000	2,000	4,500
120	COMMUNICATIONS	4,083	4,514	6,000	4,500	5,000
130	CONTRACTUAL SERVICES	21,333	15,360	16,000	15,000	15,000
131	REPAIRS/MAINTENANCE	-	-	200	-	200
132	PROFESSIONAL SERVICES	5,305	-	15,000	15,000	12,000
140	SUBSCRIPTIONS/DUES	2,875	2,328	5,000	3,500	4,000
141	TRAVEL / BUSINESS	5,066	270	700	700	400
142	ADVERTISING	8,745	7,256	6,000	4,500	4,000
150	VEHICLE OPERATIONS	835	364	750	600	400
151	FUEL	3,176	2,620	3,000	2,550	2,200
152	DAMAGE CLAIMS	9,812	8,191	-	-	-
	* SUBTOTAL OPERATING *	<u>78,094</u>	<u>52,257</u>	<u>66,750</u>	<u>57,450</u>	<u>57,700</u>
380	OFFICE FURNITURE	<u>5,871</u>	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>5,871</u>	-	-	-	-
	** TOTAL EXPENDITURES **	<u>\$ 685,492</u>	<u>\$ 789,468</u>	<u>\$ 859,487</u>	<u>\$ 774,237</u>	<u>\$ 872,646</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	\$ 93,855
Assistant Director, Planning & Development	1	28	92,853
Assistant Zoning Administrator	1	24	63,271
Zoning Enforcement Officer	1	14	39,207
Principal Planner	1	27	74,183
Senior Planner	1	24	69,218
Planner	1	22	49,175
Planning Technician	1	17	48,783
Administrative Assistant I & II	2	15/13	75,565
Longevity	-		<u>2,684</u>
TOTAL	10		<u>\$ 608,794</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 costs.

01-5-522 BUILDING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 419,403	\$ 441,131	\$ 459,917	\$ 455,000	\$ 485,306
014	OVERTIME	531	678	1,000	500	500
021	FICA	28,939	31,006	31,803	31,430	33,521
022	EMPLOYEE RETIREMENT	37,163	39,240	41,483	40,995	43,723
023	EMPLOYEE INSURANCE	69,299	58,116	64,800	64,800	72,900
030	TRAINING	4,022	6,011	9,600	4,000	8,500
040	WORKERS COMPENSATION	9,076	8,632	7,559	4,600	3,886
050	AWARDS	2,217	2,423	2,084	2,084	2,085
	* SUBTOTAL PERSONNEL *	<u>570,650</u>	<u>587,237</u>	<u>618,246</u>	<u>603,409</u>	<u>650,421</u>
110	CLOTHING/UNIFORMS	4,500	4,228	3,215	3,000	3,000
111	MATERIALS/SUPPLIES	5,582	4,038	14,000	10,000	10,500
112	OFFICE SUPPLIES	2,261	3,541	3,500	3,000	3,500
113	PRINTING/BINDING	522	37	1,500	50	1,500
120	COMMUNICATIONS	6,328	4,879	7,000	10,000	11,500
130	CONTRACTUAL SERVICES	14,437	26,380	20,000	20,000	24,000
131	REPAIRS/MAINTENANCE	-	-	250	-	250
132	PROFESSIONAL SERVICES	14,056	15,017	30,000	15,000	25,000
140	SUBSCRIPTIONS/DUES	935	970	1,500	1,000	1,000
141	TRAVEL / BUSINESS	-	-	250	-	250
142	ADVERTISING	1,843	147	750	-	750
150	VEHICLE OPERATIONS	3,563	973	3,000	3,000	3,000
151	FUEL	8,855	6,973	8,800	6,500	8,000
152	DAMAGE CLAIMS	770	2,477	-	4,618	-
	* SUBTOTAL OPERATING *	<u>63,652</u>	<u>69,660</u>	<u>93,765</u>	<u>76,168</u>	<u>92,250</u>
360	MOTOR VEHICLES	-	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	-	-	80,000	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 634,302</u>	<u>\$ 656,897</u>	<u>\$ 712,011</u>	<u>\$ 759,577</u>	<u>\$ 742,671</u>
LESS OVERHEAD ALLOCATION TO: WATER & SEWER FUND 5%		<u>31,715</u>	<u>32,845</u>	<u>35,601</u>	<u>37,979</u>	<u>37,133</u>
TOTAL NET GENERAL FUND		<u>\$ 602,587</u>	<u>\$ 624,052</u>	<u>\$ 676,410</u>	<u>\$ 721,598</u>	<u>\$ 705,538</u>

DIVISION 522 BUILDING

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Building Official	1	27	\$ 78,114
Assistant Building Official	1	23	57,726
Master Building Inspector	4	18	209,862
Master Electrical Inspector	1	18	52,325
Administrative Assistant II	1	15	40,868
Permit Clerk	1	12	33,270
Longevity	-		13,141
TOTAL	9		<u>\$ 485,306</u>

BUDGET ANALYSIS

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

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GENERAL FUND EXPENDITURES

PUBLIC WORKS

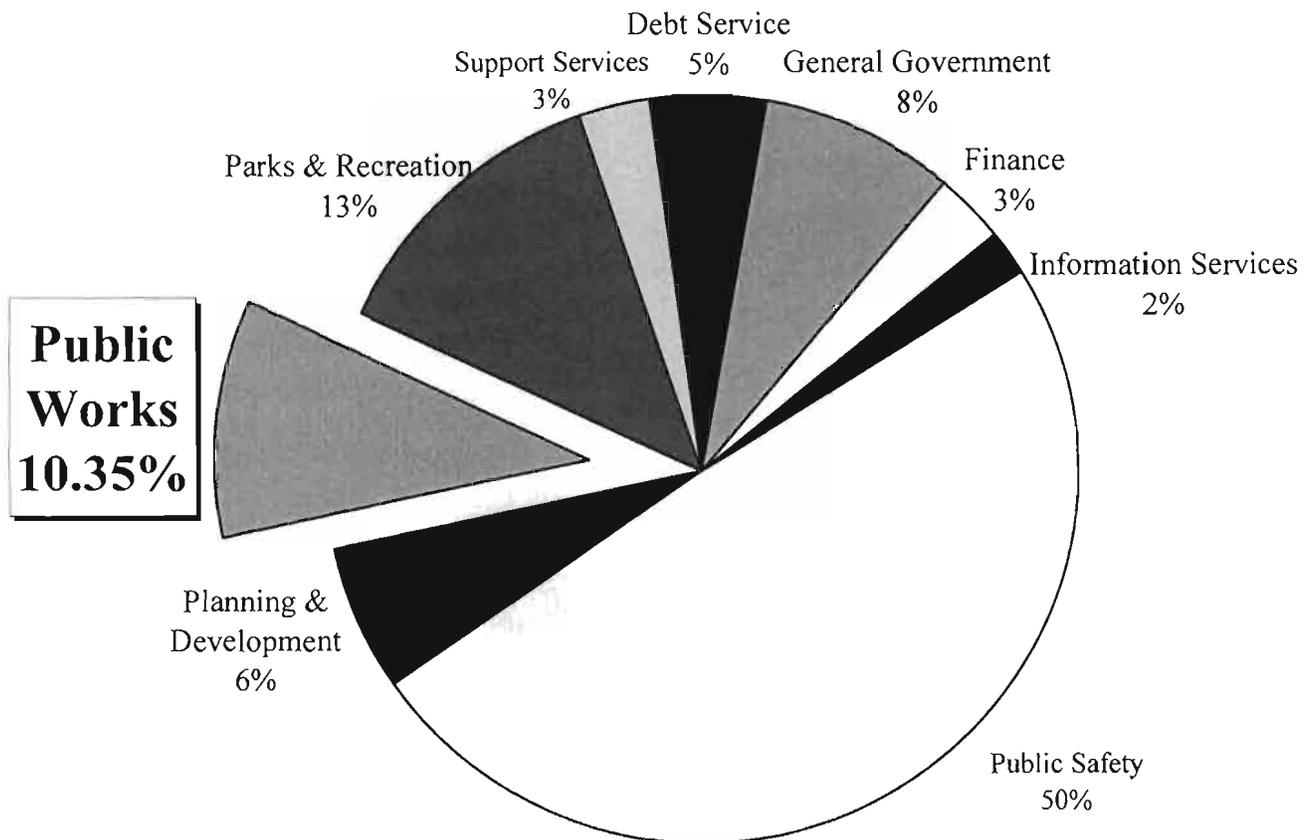
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**GENERAL FUND
PUBLIC WORKS DEPARTMENT**

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 10.35% of the overall resources appropriated in the General Fund for FY2011.



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

FISCAL YEAR ENDING JUNE 30, 2011
Regular Employees
PUBLIC WORKS DEPARTMENT

	FY2007	FY2008	FY2009	FY2010	FY2011
STREETS / DRAINAGE	<u>18</u>	<u>19</u> ²	<u>19</u>	<u>19</u>	<u>19</u>
TOTAL	<u><u>18</u></u>	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>

Footnotes:

¹ 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 \$2,012,524, Water and Sewer Fund will provide \$111,807, and the Storm Water Fund will provide \$111,807. The overhead rate for the Streets and Drainage Division is 10%.

SUMMARY OF EXPENDITURES
PUBLIC WORKS DEPARTMENT

DIV. NO.	DIVISION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
652	STREETS / DRAINAGE	<u>2,216,219</u>	<u>2,176,484</u>	<u>2,072,622</u>	<u>2,052,790</u>	<u>2,236,138</u>
	TOTAL EXPENDITURES	<u><u>\$ 2,216,219</u></u>	<u><u>\$ 2,176,484</u></u>	<u><u>\$ 2,072,622</u></u>	<u><u>\$ 2,052,790</u></u>	<u><u>\$ 2,236,138</u></u>
	PUBLIC WORKS OVERHEAD	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(223,614)</u>
	NET PUBLIC WORKS	<u><u>\$ 2,216,219</u></u>	<u><u>\$ 2,176,484</u></u>	<u><u>\$ 2,072,622</u></u>	<u><u>\$ 2,052,790</u></u>	<u><u>\$ 2,012,524</u></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 FY2010 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 FY2011:

- Install sidewalks / boardwalks.
- Acquire easements for Hillside Drive retention project.
- Complete design of Main Street and 18th Avenue North Outfalls.
- Begin construction for underground utilities on Highway 17 at 6th Avenue South.
- Complete construction for underground utilities on North Ocean Boulevard.

01-5-652 STREETS/DRAINAGE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 717,238	\$ 748,318	\$ 829,157	\$ 815,000	\$ 826,346
014	OVERTIME	46,025	33,589	40,000	40,000	40,000
021	FICA	53,058	55,307	62,579	61,560	62,377
022	EMPLOYEE RETIREMENT	70,226	72,584	83,439	82,080	83,169
023	EMPLOYEE INSURANCE	135,104	121,879	136,800	132,000	162,000
030	TRAINING	4,410	6,827	4,000	4,000	4,000
040	WORKERS COMPENSATION	54,373	45,260	43,458	27,000	21,659
050	AWARDS	8,085	8,358	8,200	8,200	8,200
	* SUBTOTAL PERSONNEL *	<u>1,088,519</u>	<u>1,092,122</u>	<u>1,207,633</u>	<u>1,169,840</u>	<u>1,207,751</u>
110	CLOTHING/UNIFORMS	10,707	9,729	10,000	10,000	10,000
111	MATERIALS/SUPPLIES	352,547	276,130	325,000	315,000	400,000
112	OFFICE SUPPLIES	1,495	2,270	1,000	1,000	500
113	PRINTING AND BINDING	-	154	1,000	250	1,000
120	COMMUNICATIONS	4,080	6,491	7,000	5,200	7,200
121	UTILITIES	350,860	376,709	350,000	400,000	408,000
130	CONTRACTUAL SERVICES	10,628	39,668	46,989	40,000	31,187
131	REPAIRS/MAINTENANCE	6,871	8,566	20,000	12,500	12,000
132	PROFESSIONAL SERVICES	185	1,692	1,500	1,500	1,500
140	SUBSCRIPTIONS/DUES	120	3,078	1,000	1,000	750
141	TRAVEL / BUSINESS	8,109	54	500	500	750
142	ADVERTISING	1,190	257	1,000	1,000	500
150	VEHICLE OPERATIONS	62,454	64,053	50,000	50,000	50,000
151	FUEL	59,577	57,576	50,000	45,000	50,000
152	DAMAGE CLAIMS	7,228	50	-	-	-
	* SUBTOTAL OPERATING *	<u>876,051</u>	<u>846,477</u>	<u>864,989</u>	<u>882,950</u>	<u>973,387</u>
330	ROADS / BRIDGES	49,500	-	-	-	-
360	MOTOR VEHICLES	125,396	-	-	-	55,000
361	HEAVY EQUIPMENT	76,753	218,768	-	-	-
370	NON-MOBIL EQUIPMENT	-	12,466	-	-	-
380	OFFICE EQUIPMENT	-	6,651	-	-	-
	* SUBTOTAL CAPITAL *	<u>251,649</u>	<u>237,885</u>	<u>-</u>	<u>-</u>	<u>55,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 2,216,219</u>	<u>\$ 2,176,484</u>	<u>\$ 2,072,622</u>	<u>\$ 2,052,790</u>	<u>\$ 2,236,138</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	221,622	217,648	207,262	205,279	111,807
	STORM WATER FUND 5%	-	-	-	-	111,807
	**LESS OVERHEAD TOTAL **	<u>221,622</u>	<u>217,648</u>	<u>207,262</u>	<u>205,279</u>	<u>223,614</u>
TOTAL NET GENERAL FUND		<u>\$ 1,994,597</u>	<u>\$ 1,958,836</u>	<u>\$ 1,865,360</u>	<u>\$ 1,847,511</u>	<u>\$ 2,012,524</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	\$ 91,529
Supervisor, Streets and Drainage	1	21	67,756
Bridge Crew Leader	1	17	50,993
Stormwater Program Compliance Manager	1	17	46,751
Crew Leader I	3	14	132,875
Heavy Equipment Operator (HEO)	3	13	113,047
Maintenance Specialist / Motor Equipment Operator	3	11/12	110,415
Tradesworker	2	9	59,189
Bridge Operator	4	9	130,594
Longevity/On Call Pay	-		<u>23,197</u>
TOTAL	19		<u>\$ 826,346</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Pickup Trucks (2)	<u>\$ 55,000</u>	360
TOTAL	<u>\$ 55,000</u>	

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 7.9% increase is due to an increase in capital expenditures.

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GENERAL FUND EXPENDITURES

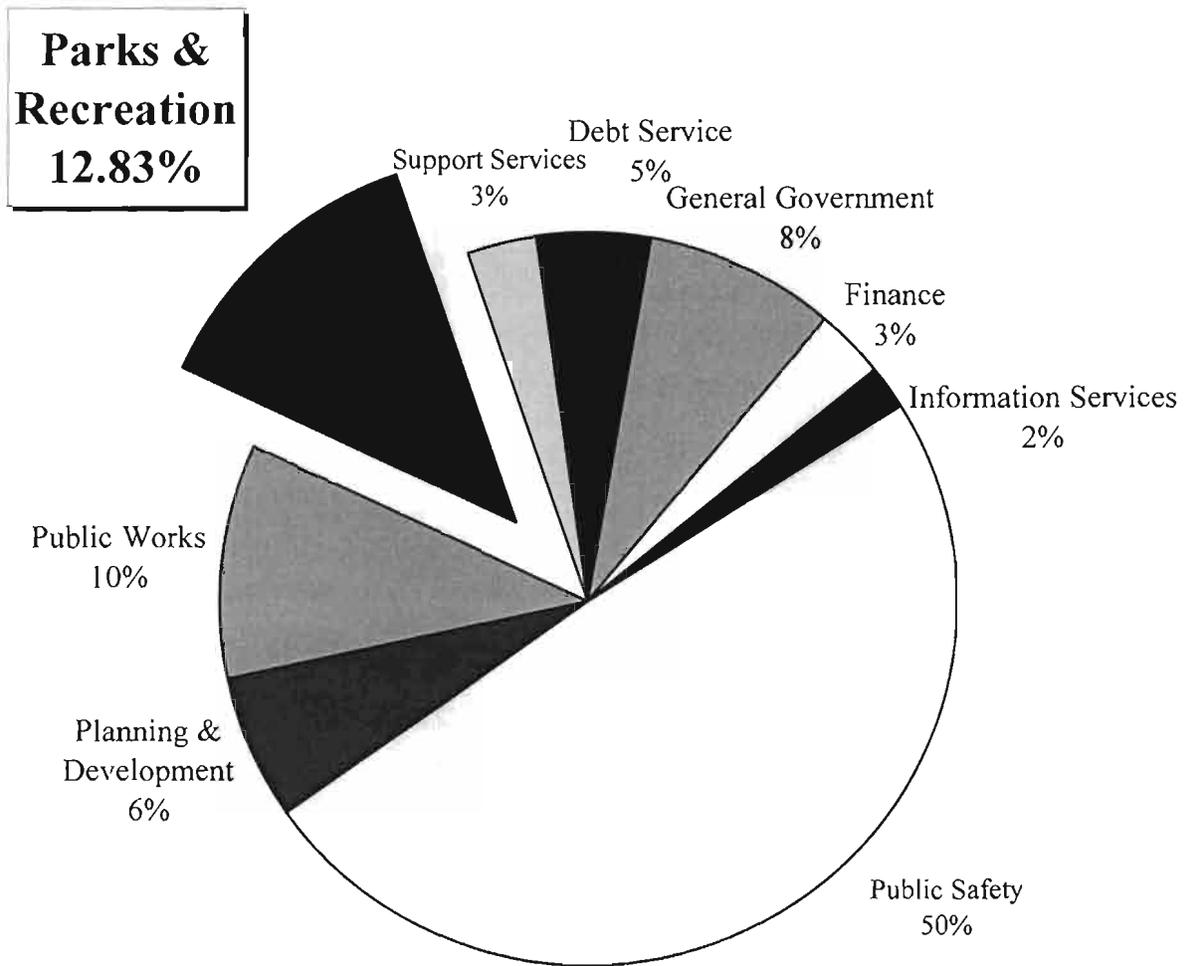
PARKS AND RECREATION

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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 12.83% of the overall resources appropriated in the General Fund for FY2011. This is slightly higher than normal due a large Capital Outlay for Central Park renovations 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 4.8% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2011
Regular Employees
PARKS AND RECREATION DEPARTMENT

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
RECREATION	5	6 ¹	6	6	7 ⁴
PARKS AND GROUNDS	<u>9</u>	<u>10</u> ²	<u>11</u> ³	<u>11</u>	<u>11</u>
TOTAL	<u>14</u>	<u>16</u>	<u>17</u>	<u>17</u>	<u>18</u>

Footnotes:

¹ Added 1 Administrative Assistant to Recreation in FY2007.

² Added 1 Parks & Grounds Maintenance Technician in FY2007.

³ Added 1 Tree Maintenance Technician in FY2008.

⁴ Transferred in Beach Services Manager from Beach Services Fund in FY2011 and allocate costs thru overhead allocations.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from the General Fund, Beach Services and Aquatic Center to accomplish the level of services and goals of this department. The General Fund will provide \$2,338,302, Beach Services will provide \$69,739, and the Aquatic Center Fund will provide \$17,435. The overhead rate for the Recreation Administration Division is 25%.

SUMMARY OF EXPENDITURES
PARKS AND RECREATION DEPARTMENT

<u>DIV. NO.</u>	<u>DIVISION</u>	<u>FY2008 ACTUAL</u>	<u>FY2009 ACTUAL</u>	<u>FY2010 BUDGETED</u>	<u>FY2010 ESTIMATED</u>	<u>FY2011 BUDGETED</u>
741	RECREATION - ADMINISTRATION	\$ 856,658	\$ 973,054	\$ 253,205	\$ 299,669	\$ 348,697
742	RECREATION - ATHLETICS	-	-	199,061	198,680	224,498
743	RECREATION - PROGRAMS/EVENTS	-	-	638,613	731,722	640,781
754	PARKS / GROUNDS	<u>1,216,657</u>	<u>1,644,241</u>	<u>1,366,239</u>	<u>1,344,676</u>	<u>1,211,500</u>
TOTAL EXPENDITURES		<u>\$ 2,073,315</u>	<u>\$ 2,617,295</u>	<u>\$ 2,457,118</u>	<u>\$ 2,574,747</u>	<u>\$ 2,425,476</u>
RECREATION OVERHEAD		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(87,174)</u>
NET PARKS AND RECREATION		<u>\$ 2,073,315</u>	<u>\$ 2,617,295</u>	<u>\$ 2,457,118</u>	<u>\$ 2,574,747</u>	<u>\$ 2,338,302</u>

**GENERAL FUND
PARKS AND RECREATION DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The goals and priorities set forth in the FY2010 budget are underway and being accomplished as follows:

- Enhance the experience of our tourists by providing "Music on Main" entertainment series during summer months.
- Increase program offerings in arts and cultural activities.
- Identify our "niche" in sports tourism and explore facility development.
- Continue to provide quality "special events" for tourists and citizens.

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 FY2011.

- Oversee planning, design, and construction of Central Park Renovation.
- Identify potential sites for new athletic complex/park.
- Oversee planning, design, and construction of new athletic complex.
- Develop and implement marketing strategies to maximize economic impact of sports tourism for City and new complex.
- Increase the maintenance standard of care for our parks, restrooms, turf, and street ends.
- Continue to improve department's special events, parades, and programming.

01-5-741 RECREATION (ADMINISTRATION)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 282,095	\$ 235,623	\$ 143,573	\$ 143,573	\$ 214,567
012	SALARY, PART-TIME	22,210	25,562	-	-	-
014	OVERTIME	313	578	500	200	500
015	SPECIAL ALLOWANCE	5,400	1,800	5,400	5,400	5,400
021	FICA	21,081	19,155	10,373	10,337	15,485
022	EMPLOYEE RETIREMENT	28,359	20,926	13,687	12,940	19,356
023	EMPLOYEE INSURANCE	45,819	32,539	21,600	21,600	32,400
030	TRAINING	3,694	3,146	-	-	1,000
040	WORKERS COMPENSATION	5,911	4,143	2,363	1,430	1,613
050	AWARDS	2,009	1,981	1,389	1,389	926
	* SUBTOTAL PERSONNEL *	<u>416,891</u>	<u>345,453</u>	<u>198,885</u>	<u>196,869</u>	<u>291,247</u>
110	CLOTHING/UNIFORMS	417	637	-	-	-
111	MATERIALS/SUPPLIES	109,567	135,760	-	-	-
112	OFFICE SUPPLIES	2,889	3,428	2,000	2,000	3,500
113	PRINTING/BINDING	19,591	18,870	23,000	22,000	23,000
120	COMMUNICATIONS	7,358	11,405	17,000	16,500	15,000
130	CONTRACTUAL SERVICES	149,163	203,023	11,150	11,150	14,450
131	REPAIRS/MAINTENANCE	140	4,932	-	-	-
132	PROFESSIONAL SERVICES	35	23,776	-	50,000	-
133	CLEAN CITY COMMITTEE	19,088	27,338	-	-	-
136	MUSEUM	113,854	61,500	-	-	-
140	SUBSCRIPTIONS/DUES	1,500	1,845	1,170	1,150	1,000
141	TRAVEL / BUSINESS	1,689	3,330	-	-	500
142	ADVERTISING	12,726	42,819	-	-	-
150	VEHICLE OPERATIONS	(199)	234	-	-	-
151	FUEL	1,941	1,304	-	-	-
152	DAMAGE CLAIMS	8	-	-	-	-
	* SUBTOTAL OPERATING *	<u>439,767</u>	<u>540,201</u>	<u>54,320</u>	<u>102,800</u>	<u>57,450</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	-	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	87,400	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>87,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 856,658</u>	<u>\$ 973,054</u>	<u>\$ 253,205</u>	<u>\$ 299,669</u>	<u>\$ 348,697</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 20%	-	-	-	-	69,739
	AQUATIC CENTER FUND 5%	-	-	-	-	17,435
	**LESS OVERHEAD TOTAL **	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,174</u>
	** TOTAL EXPENDITURES **	<u>\$ 856,658</u>	<u>\$ 973,054</u>	<u>\$ 253,205</u>	<u>\$ 299,669</u>	<u>\$ 261,523</u>

DIVISION 741 RECREATION (ADMINISTRATION)

DIVISION NARRATIVE

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

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

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Parks and Recreation Director	1	31	\$ 91,072
Beach Services Manager	1	25	55,293
Administrative Assistant I	1	13	37,639
Secretary/Receptionist-Recreation	1	10	27,512
Longevity	-		<u>3,051</u>
TOTAL	4		<u>\$ 214,567</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.3% increase is mainly due to adding the Beach Services Manager and overhead allocations to this budget.

01-5-742 RECREATION (ATHLETICS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 49,977	\$ 49,977	\$ 50,717
012	SALARY, PART-TIME	-	-	9,880	9,880	14,820
014	OVERTIME	-	-	-	-	-
015	SPECIAL ALLOWANCE	-	-	-	-	-
021	FICA	-	-	4,310	4,310	4,719
022	EMPLOYEE RETIREMENT	-	-	4,748	4,748	4,057
023	EMPLOYEE INSURANCE	-	-	7,200	7,200	7,560
030	TRAINING	-	-	2,465	2,465	2,365
040	WORKERS COMPENSATION	-	-	981	600	492
050	AWARDS	-	-	-	-	231
	* SUBTOTAL PERSONNEL *	<u>-</u>	<u>-</u>	<u>79,561</u>	<u>79,180</u>	<u>84,961</u>
110	CLOTHING/UNIFORMS	-	-	250	250	500
111	MATERIALS/SUPPLIES	-	-	63,050	63,050	65,050
112	OFFICE SUPPLIES	-	-	-	-	-
113	PRINTING/BINDING	-	-	500	500	750
120	COMMUNICATIONS	-	-	-	-	-
130	CONTRACTUAL SERVICES	-	-	43,800	43,800	36,600
131	REPAIRS/MAINTENANCE	-	-	-	-	-
132	PROFESSIONAL SERVICES	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	-	2,050	2,050	2,050
141	TRAVEL / BUSINESS	-	-	8,350	8,350	33,087
142	ADVERTISING	-	-	1,500	1,500	1,500
150	VEHICLE OPERATIONS	-	-	-	-	-
151	FUEL	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>-</u>	<u>-</u>	<u>119,500</u>	<u>119,500</u>	<u>139,537</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	-	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,061</u>	<u>\$ 198,680</u>	<u>\$ 224,498</u>

DIVISION 742 RECREATION (ATHLETICS)

DIVISION NARRATIVE

This division provides for one full-time employee: an Athletic Director.

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.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Athletic Director	1	18	48,085
Longevity	-		<u>2,632</u>
TOTAL	1		<u>\$ 50,717</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 12.8% increase is mainly due to an increase in travel expenditures.

01-5-743 RECREATION (PROGRAMS/EVENTS)

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ 106,528	\$ 106,528	\$ 113,168
012	SALARY, PART-TIME	-	-	30,120	30,120	30,120
014	OVERTIME	-	-	-	-	-
015	SPECIAL ALLOWANCE	-	-	-	-	-
021	FICA	-	-	9,839	9,839	10,317
022	EMPLOYEE RETIREMENT	-	-	10,120	10,120	11,883
023	EMPLOYEE INSURANCE	-	-	14,400	14,400	16,200
030	TRAINING	-	-	1,535	1,535	2,850
040	WORKERS COMPENSATION	-	-	2,241	1,350	1,075
050	AWARDS	-	-	-	-	1,388
	* SUBTOTAL PERSONNEL *	-	-	174,783	173,892	187,001
110	CLOTHING/UNIFORMS	-	-	250	250	500
111	MATERIALS/SUPPLIES	-	-	108,950	108,950	108,950
112	OFFICE SUPPLIES	-	-	1,000	1,000	-
113	PRINTING/BINDING	-	-	3,500	3,500	3,500
120	COMMUNICATIONS	-	-	-	-	-
130	CONTRACTUAL SERVICES	-	-	210,150	210,150	210,150
131	REPAIRS/MAINTENANCE	-	-	1,000	95,000	1,000
132	PROFESSIONAL SERVICES	-	-	-	-	-
133	CLEAN CITY COMMITTEE	-	-	28,650	28,650	28,650
136	MUSEUM	-	-	30,000	30,000	20,000
140	SUBSCRIPTIONS/DUES	-	-	780	780	980
141	TRAVEL / BUSINESS	-	-	150	150	150
142	ADVERTISING	-	-	76,400	76,400	76,400
150	VEHICLE OPERATIONS	-	-	500	500	1,000
151	FUEL	-	-	2,500	2,500	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	-	-	463,830	557,830	453,780
321	BUILDING IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	-	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	* SUBTOTAL CAPITAL *	-	-	-	-	-
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ 638,613	\$ 731,722	\$ 640,781

DIVISION 743 RECREATION (PROGRAMS/EVENTS)

DIVISION NARRATIVE

This division provides for two full-time employees: a Community Center/Special Events Director, and a Recreation Coordinator.

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

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 su

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Community Center/Special Events Director	1	18	62,515
Recreation Coordinator	1	16	47,991
Longevity	-		<u>2,662</u>
TOTAL	2		<u>\$ 113,168</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 0.3% increase is due to expected growth in personnel costs.

01-5-754 PARKS AND GROUNDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 386,770	\$ 432,359	\$ 456,485	\$ 456,485	\$ 453,986
012	SALARY, PART-TIME	64,377	63,289	72,212	72,000	104,390
014	OVERTIME	16,467	18,773	18,850	18,850	18,850
021	FICA	32,510	36,044	37,781	37,766	39,829
022	EMPLOYEE RETIREMENT	41,123	41,827	46,583	46,583	46,603
023	EMPLOYEE INSURANCE	76,929	75,960	79,200	79,200	89,100
030	TRAINING	5,400	4,582	4,960	4,500	6,000
040	WORKERS COMPENSATION	14,348	14,117	16,426	10,000	8,658
050	AWARDS	4,759	5,242	5,342	5,342	5,256
	* SUBTOTAL PERSONNEL *	<u>642,683</u>	<u>692,193</u>	<u>737,839</u>	<u>730,726</u>	<u>772,672</u>
110	CLOTHING/UNIFORMS	9,346	7,522	8,000	7,800	8,978
111	MATERIALS/SUPPLIES	143,689	134,335	140,000	135,000	145,000
112	OFFICE SUPPLIES	-	-	250	250	250
113	PRINTING/BINDING	-	130	250	-	1,000
120	COMMUNICATIONS	2,948	2,942	3,600	3,600	3,600
130	CONTRACTUAL SERVICES	106,365	133,839	122,500	122,000	125,000
131	REPAIRS/MAINTENANCE	3,529	17,671	40,000	35,000	42,000
132	PROFESSIONAL SERVICES	9,095	3,036	1,800	1,800	1,800
133	TREE CITY COMMITTEE	9,252	12,721	5,000	5,000	5,000
140	SUBSCRIPTIONS/DUES	838	6,647	2,000	2,000	1,900
141	TRAVEL / BUSINESS	329	310	2,000	500	2,000
142	ADVERTISING	2,943	2,312	1,000	1,000	1,000
150	VEHICLE OPERATIONS	33,936	32,709	30,000	30,000	27,500
151	FUEL	31,113	28,933	27,000	25,000	30,000
152	DAMAGE CLAIMS	-	1,460	-	-	-
	* SUBTOTAL OPERATING *	<u>353,383</u>	<u>384,567</u>	<u>383,400</u>	<u>368,950</u>	<u>395,028</u>
302	PARK IMPROVEMENTS	95,017	522,715	150,000	150,000	-
321	BUILDINGS IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	36,124	-	-	-	30,300
361	HEAVY EQUIPMENT	74,777	25,552	95,000	95,000	13,500
370	NON-MOBIL EQUIPMENT	14,673	19,214	-	-	-
	* SUBTOTAL CAPITAL *	<u>220,591</u>	<u>567,481</u>	<u>245,000</u>	<u>245,000</u>	<u>43,800</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,216,657</u>	<u>\$ 1,644,241</u>	<u>\$ 1,366,239</u>	<u>\$ 1,344,676</u>	<u>\$ 1,211,500</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	\$ 81,288
Crew Leader I	2	14	90,020
Heavy Equipment Operator (HEO)	2	13	84,930
Facilities and Amenities Maintenance Specialist	1	13	34,628
Tree Maintenance Technician	1	13	41,878
Landscape Technician	3	12	91,684
Parks Maintenance Worker	1	9	24,874
Longevity/On Call Pay	-		<u>4,684</u>
TOTAL	11		<u>\$ 453,986</u>

DETAIL OF CAPITAL OUTLAY

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Crew Cab Truck	\$ 30,300	360
Walker Mower	13,500	361
TOTAL	<u>\$ 43,800</u>	

BUDGET ANALYSIS

This division provides for the same level of service over the previous year's budget. The 11.3% decrease is due to a reduction in Capital Outlay.

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GENERAL FUND EXPENDITURES

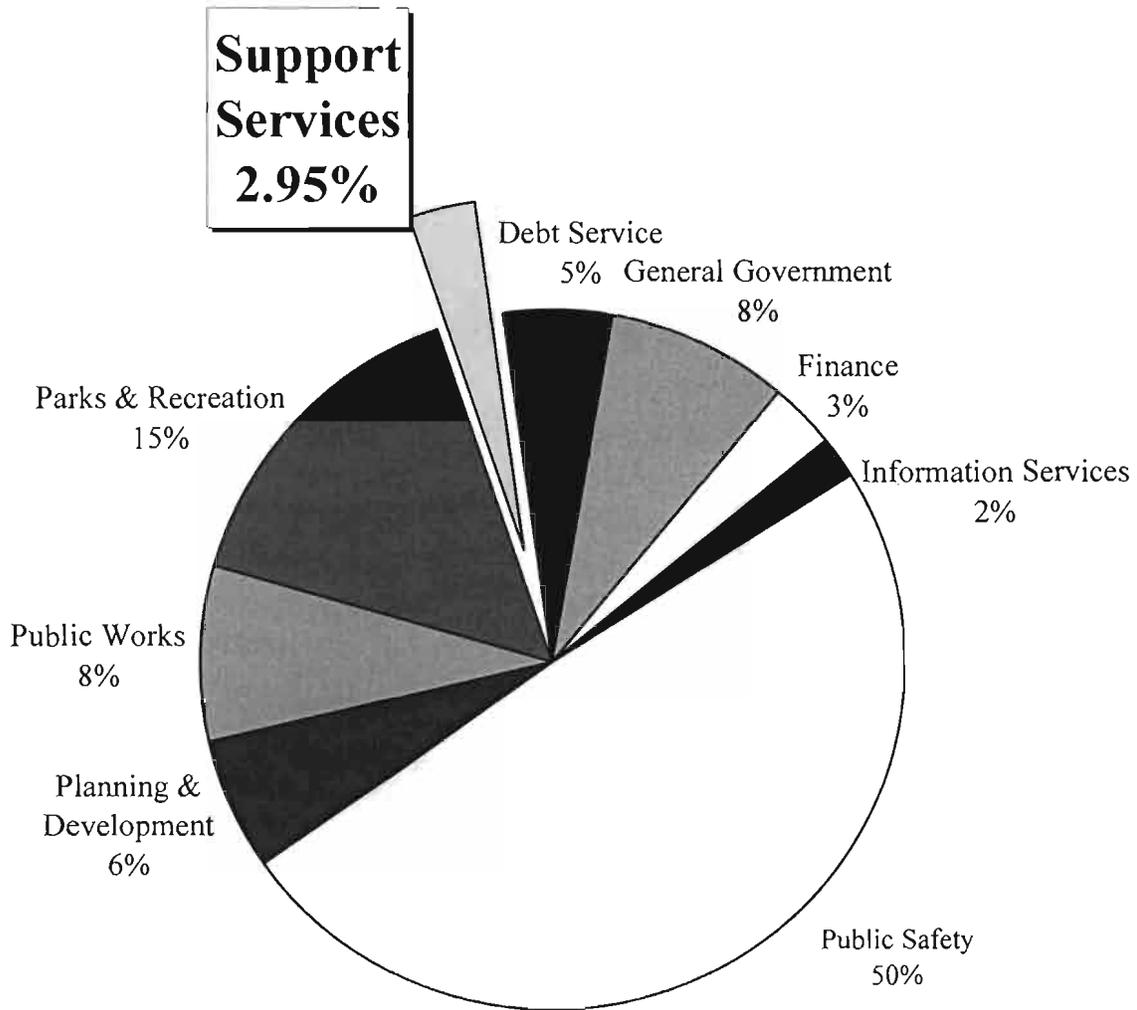
SUPPORT SERVICES

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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 2.95% of the overall resources appropriated in the General Fund for FY2011.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 5.6% of the entire work force for the City.

FISCAL YEAR ENDING JUNE 30, 2011
Regular Employees
SUPPORT SERVICES DEPARTMENT

	<u>FY2007</u>	<u>FY2008</u>	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>
PURCHASING	7	7	8 ³	7 ⁴	7
FLEET MAINTENANCE	5	6 ¹	6	6	6
CUSTODIAL/FACILITIES MAINTENANCE	<u>4</u>	<u>5</u> ²	<u>5</u>	<u>5</u>	<u>8</u> ⁵
TOTAL	<u>16</u>	<u>18</u>	<u>19</u>	<u>18</u>	<u>21</u>

Footnotes:

¹ Added 1 Mechanic in FY2008.

² Added 1 Facility Maintenance Technician in FY2008.

³ Added a Support Services Clerk for FY2009.

⁴ Eliminated Support Services Clerk position for FY2010.

⁵ Transferred 2 Custodians from Aquatic and Fitness Center and 1 Beach Maintenance Worker from Beach Services

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 \$745,124, the Water and Sewer Fund \$430,703, the Solid Waste Fund \$132,041, the Beach Services Fund \$72,588, and the Aquatic Center Fund \$37,908. 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 25%, 4%, 10% and 4% respectively for Custodial/Facilities Maintenance Division.

SUMMARY OF EXPENDITURES
SUPPORT SERVICES DEPARTMENT

DIV. NO.	DIVISION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
822	PURCHASING	441,020	441,786	455,767	384,618	455,659
832	FLEET MAINTENANCE	486,494	419,747	446,054	431,887	470,666
842	CUSTODIAL/FACILITIES MAINT.	<u>562,954</u>	<u>431,105</u>	<u>367,714</u>	<u>357,937</u>	<u>492,039</u>
TOTAL EXPENDITURES		<u>\$ 1,490,468</u>	<u>\$ 1,292,638</u>	<u>\$ 1,269,535</u>	<u>\$ 1,174,442</u>	<u>\$ 1,418,364</u>
SUPPORT SERVICES OVERHEAD		<u>(667,503)</u>	<u>(592,479)</u>	<u>(603,870)</u>	<u>(551,473)</u>	<u>(673,240)</u>
NET SUPPORT SERVICES		<u>\$ 822,965</u>	<u>\$ 700,159</u>	<u>\$ 665,665</u>	<u>\$ 622,969</u>	<u>\$ 745,124</u>

**GENERAL FUND
SUPPORT SERVICES DEPARTMENT**

Performance Benchmarks, Goals and Priorities

The Support Services Department continues to work toward the accomplishment of its FY2010 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 through out the City.
- Increase vehicle life span and decrease costs of purchasing new vehicles through preventative maintenance and refurbishing efforts.

As in other departments, new goals and priorities have been established for FY2011. 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.
- Increase vehicle life span and decrease costs of purchasing new vehicles through preventative maintenance and refurbishing efforts.

01-5-822 PURCHASING

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 296,342	\$ 308,695	\$ 313,289	\$ 270,000	\$ 310,202
014	OVERTIME	3,909	2,371	2,000	1,500	2,000
021	FICA	21,083	22,060	22,701	19,548	22,479
022	EMPLOYEE RETIREMENT	25,014	26,024	28,376	23,349	28,098
023	EMPLOYEE INSURANCE	45,516	46,599	43,200	36,000	56,700
030	TRAINING	6,738	1,901	8,000	4,000	5,000
040	WORKERS COMPENSATION	11,552	6,536	8,198	5,000	4,059
050	AWARDS	3,386	3,088	2,753	2,321	2,221
	* SUBTOTAL PERSONNEL *	<u>413,540</u>	<u>417,274</u>	<u>428,517</u>	<u>361,718</u>	<u>430,759</u>
110	CLOTHING/UNIFORMS	1,306	1,216	1,500	1,000	1,500
111	MATERIALS/SUPPLIES	8,968	7,319	10,000	8,000	8,000
112	OFFICE SUPPLIES	3,473	3,644	2,000	2,000	2,000
113	PRINTING/BINDING	64	1,310	825	825	825
120	COMMUNICATIONS	4,145	4,526	4,400	4,000	5,000
130	CONTRACTUAL SERVICES	340	1,645	1,500	3,250	3,250
131	REPAIRS/MAINTENANCE	102	147	-	-	-
132	PROFESSIONAL SERVICES	657	362	-	-	-
140	SUBSCRIPTIONS/DUES	1,096	1,115	1,075	1,075	1,075
141	TRAVEL / BUSINESS	1,601	-	250	250	250
142	ADVERTISING	1,211	76	2,500	500	1,000
150	VEHICLE OPERATIONS	297	517	500	500	500
151	FUEL	4,220	2,635	2,700	1,500	1,500
	* SUBTOTAL OPERATING *	<u>27,480</u>	<u>24,512</u>	<u>27,250</u>	<u>22,900</u>	<u>24,900</u>
360	MOTOR VEHICLES	-	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 441,020</u>	<u>\$ 441,786</u>	<u>\$ 455,767</u>	<u>\$ 384,618</u>	<u>\$ 455,659</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	224,920	225,311	232,440	196,155	232,387
	SOLID WASTE FUND 4%	17,641	17,671	18,231	15,385	18,226
	BEACH SERVICES FUND 1%	4,410	4,418	4,558	3,846	4,557
	AQUATIC CENTER FUND 4%	17,641	17,671	18,231	15,385	18,226
	**LESS OVERHEAD TOTAL **	<u>264,612</u>	<u>265,071</u>	<u>273,460</u>	<u>230,771</u>	<u>273,396</u>
TOTAL NET GENERAL FUND		<u>\$ 176,408</u>	<u>\$ 176,715</u>	<u>\$ 182,307</u>	<u>\$ 153,847</u>	<u>\$ 182,263</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	\$ 62,832
Materials & Facilities Supervisor	1	21	52,120
Buyer	2	14	71,033
Procurement Clerk	1	13	48,243
Materials and Inventory Technician	1	13	40,682
Warehouse Clerk	1	11	33,427
Longevity	-		<u>1,865</u>
TOTAL	7		<u>\$ 310,202</u>

BUDGET ANALYSIS

This division provides for the same level of service over the previous year's budget.

01-5-832 FLEET MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 253,962	\$ 273,076	\$ 281,670	\$ 281,670	\$ 302,076
014	OVERTIME	4,047	4,324	6,000	5,000	4,000
021	FICA	18,049	19,328	21,000	20,927	22,344
022	EMPLOYEE RETIREMENT	25,230	26,697	29,055	28,954	31,116
023	EMPLOYEE INSURANCE	45,050	41,211	43,200	43,200	48,600
030	TRAINING	5,059	3,233	8,000	5,000	6,000
040	WORKERS COMPENSATION	23,204	8,914	9,493	5,800	4,591
050	AWARDS	3,076	2,719	2,589	2,589	2,589
	* SUBTOTAL PERSONNEL *	<u>377,677</u>	<u>379,502</u>	<u>401,007</u>	<u>393,140</u>	<u>421,316</u>
110	CLOTHING/UNIFORMS	4,859	4,486	5,000	4,500	5,000
111	MATERIALS/SUPPLIES	20,584	12,358	10,697	10,697	8,000
112	OFFICE SUPPLIES	750	868	500	500	500
113	PRINTING/BINDING	354	-	900	300	400
120	COMMUNICATIONS	1,166	472	300	300	300
130	CONTRACTUAL SERVICES	5,805	5,619	5,400	5,000	5,400
131	REPAIRS/MAINTENANCE	3,225	1,386	3,600	3,300	13,600
140	SUBSCRIPTIONS/DUES	75	3,205	1,650	1,650	1,650
141	TRAVEL / BUSINESS	835	-	-	-	-
150	VEHICLE OPERATIONS	6,764	4,548	4,500	4,500	4,500
151	FUEL	7,407	7,303	12,500	8,000	10,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>51,824</u>	<u>40,245</u>	<u>45,047</u>	<u>38,747</u>	<u>49,350</u>
360	MOTOR VEHICLES	39,098	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	17,895	-	-	-	-
	* SUBTOTAL CAPITAL *	<u>56,993</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 486,494</u>	<u>\$ 419,747</u>	<u>\$ 446,054</u>	<u>\$ 431,887</u>	<u>\$ 470,666</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	77,839	67,160	71,369	69,103	75,307
	SOLID WASTE FUND 20%	97,299	83,949	89,211	86,377	94,133
	BEACH SERVICES FUND 4%	19,460	16,790	17,842	17,275	18,827
	**LESS OVERHEAD TOTAL **	<u>194,598</u>	<u>167,899</u>	<u>178,422</u>	<u>172,755</u>	<u>188,267</u>
TOTAL NET GENERAL FUND		<u>\$ 291,896</u>	<u>\$ 251,848</u>	<u>\$ 267,632</u>	<u>\$ 259,132</u>	<u>\$ 282,399</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	\$ 82,211
Mechanic	5	14	208,502
Longevity	-		<u>11,363</u>
TOTAL	6		<u>\$ 302,076</u>

BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.5% increase is due to expected growth in personnel expenditures.

01-5-842 CUSTODIAL / FACILITIES MAINTENANCE

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
011	SALARY, REGULAR	\$ 144,605	\$ 151,930	\$ 162,227	\$ 162,227	\$ 245,139
012	SALARY, PART-TIME	-	-	7,300	-	-
014	OVERTIME	5,790	8,147	7,700	6,500	6,000
021	FICA	10,542	11,470	12,229	11,642	17,329
022	EMPLOYEE RETIREMENT	14,252	15,465	16,993	17,379	25,114
023	EMPLOYEE INSURANCE	40,875	35,990	36,000	36,000	63,720
030	TRAINING	800	-	1,600	1,000	1,600
040	WORKERS COMPENSATION	2,094	2,026	2,907	1,800	1,884
050	AWARDS	3,768	3,266	3,358	2,389	2,853
	* SUBTOTAL PERSONNEL *	<u>222,726</u>	<u>228,294</u>	<u>250,314</u>	<u>238,937</u>	<u>363,639</u>
110	CLOTHING/UNIFORMS	2,852	3,759	4,000	3,300	4,000
111	MATERIALS/SUPPLIES	48,705	45,939	22,000	22,000	30,000
120	COMMUNICATIONS	1,946	1,761	1,800	1,800	1,800
130	CONTRACTUAL SERVICES	7,489	16,842	5,000	7,500	8,000
131	REPAIRS/MAINTENANCE	271,950	85,232	80,000	80,000	80,000
142	ADVERTISING	2,228	246	700	500	700
150	VEHICLE OPERATIONS	2,817	2,109	900	900	900
151	FUEL	2,241	2,858	3,000	3,000	3,000
	* SUBTOTAL OPERATING *	<u>340,228</u>	<u>158,746</u>	<u>117,400</u>	<u>119,000</u>	<u>128,400</u>
360	MOTOR VEHICLES	-	44,065	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>44,065</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 562,954</u>	<u>\$ 431,105</u>	<u>\$ 367,714</u>	<u>\$ 357,937</u>	<u>\$ 492,039</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	163,257	125,021	122,570	119,313	123,009
	SOLID WASTE FUND 4%	22,518	17,244	14,709	14,317	19,682
	BEACH SERVICES FUND 10%	-	-	-	-	49,204
	AQUATIC CENTER FUND 4%	22,518	17,244	14,709	14,317	19,682
	**LESS OVERHEAD TOTAL **	<u>208,293</u>	<u>159,509</u>	<u>151,988</u>	<u>147,947</u>	<u>211,577</u>
TOTAL NET GENERAL FUND		<u>\$ 354,661</u>	<u>\$ 271,596</u>	<u>\$ 215,726</u>	<u>\$ 209,990</u>	<u>\$ 280,462</u>

DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE

DIVISION NARRATIVE

This division provides for nine employees: a Facility/Maintenance Technician, two Lead Custodians, a Beach Maintenance Worker, and four 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 including ocean front and park restrooms.

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	2	9	56,429
Custodian	4	8	111,565
Beach Maintenance Worker	1	9	26,252
Longevity	-		<u>5,412</u>
TOTAL	8		<u>\$ 245,139</u>

BUDGET ANALYSIS

This division provides for an increased level of service over the previous fiscal year due to the transfer of a custodian and lead custodian from the Aquatic and Fitness Center, and the transfer of the Beach Maintenance Worker from Beach Services.

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GENERAL FUND EXPENDITURES

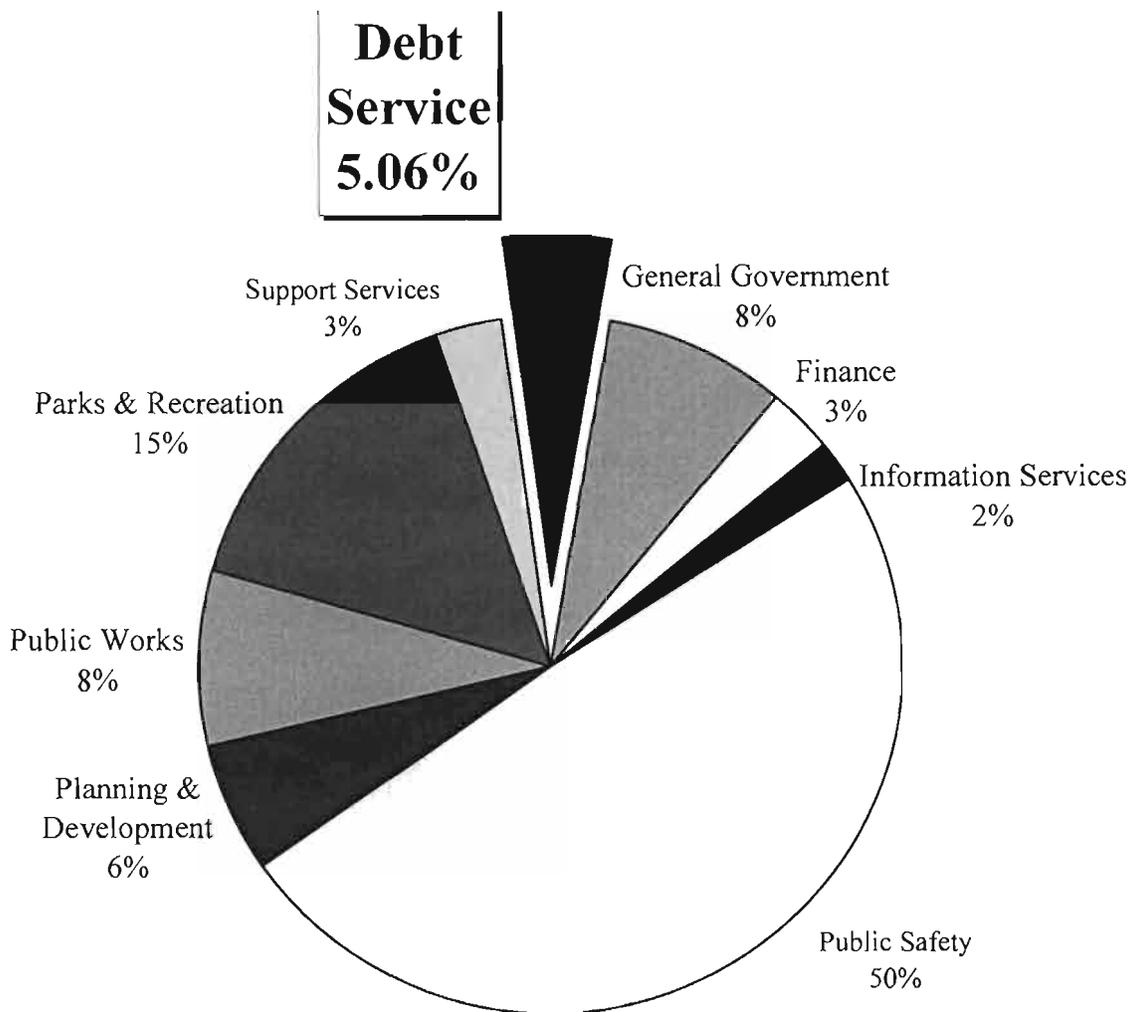
DEBT SERVICE and OTHER FINANCING USES

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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 5.06% of the overall resources appropriated in the General Fund for FY2011.



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, 2011
01-5-911 DEBT SERVICE
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
410	DEBT/PRINCIPAL	\$ 1,069,263	\$ 1,141,396	\$ 1,607,133	\$ 1,626,708	\$ 1,065,403
415	DEBT/INTEREST	192,046	139,446	290,503	246,000	183,342
420	AGENTS FEES	-	288	20,000	500	27,658
TOTAL NET DEBT SERVICE		<u>\$ 1,261,309</u>	<u>\$ 1,281,130</u>	<u>\$ 1,917,636</u>	<u>\$ 1,873,208</u>	<u>\$ 1,276,403</u>

Performance Benchmarks, Goals & Priorities

As of this writing, no specific debt issue has been defined. However, current discussions concerning the purchase and development of sports tourism facilities are underway.

DIVISION 911 DEBT SERVICE

DIVISION NARRATIVE

Overview of Debt Policies

Debt service payments for the General Fund are 5% of the total General Fund expenditures.

The last general obligation bond issue was sold in FY2009 in order to provide funding for the paving of Watertower Road. The bond issue totaled \$5.1 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 FY2011 is estimated at \$23,113,507 which is extremely low compared to the City's approximate market value of \$5,952,381,000. The table below provides for the City's FY2011 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, 2010

ASSESSED VALUATION	<u>\$357,142,857</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$28,571,429</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$5,457,921</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2010	<u>\$23,113,507</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, \$399,785 in capital and infrastructure is budgeted in the General Fund for FY2011.

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 2010 is estimated to be approximately \$8.4 million, or 34% of FY2011 expenditures.

Existing Debt

The following table lists the outstanding General Obligation Bonds and the lease purchase obligation as of July 1, 2010:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2010</u>	<u>Final Due Date</u>
Refunding	02/03/1992	5.25 - 7.25%	\$ 371,000	02/01/2012
BB&T Lease Purchase	03/15/2006	3.99%	426,497	03/15/2011
Municipal Roads	4/22/2009	3.26%	<u>4,660,424</u>	4/22/2019
		TOTAL	<u>\$ 5,457,921</u>	

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

Fiscal	Interest	Principal	Total
2011	183,342	1,065,402	1,248,744
2012	144,349	654,703	799,052
2013	121,853	483,983	605,836
2014	106,075	499,761	605,836
2015	89,783	516,053	605,836
2016	72,959	532,876	605,836
2017	55,588	550,248	605,836
2018	37,650	568,186	605,836
2019	19,127	586,709	605,836

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 FY2011 . The City of North Myrtle Beach will continue to apply sound financial policies to its debt service needs in order to maximize this valuable financing mechanism.

Future Debt Planning

The City is currently exploring the possibility of building additional recreational facilities for sports tourism. Should this project be approved and an appropriate site purchased, then a substantial bond issue of around \$13,000,000 will be necessary to fund construction of the facilities.

**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 were for the expansion of the Recreation Center. The transfer for FY2011 will be used for renovations to Central Park and a fire ladder truck.

**FISCAL YEAR ENDING JUNE 30, 2011
01-5-915 OTHER FINANCING USES
DETAIL OF EXPENDITURES**

CODE	CLASSIFICATION	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGETED	FY2010 ESTIMATED	FY2011 BUDGETED
187	Transfer to Capital Impr. Fund	\$ 1,525,000	\$ 1,800,000	\$ 1,500,000	\$ 1,500,000	\$ 1,550,000
189	Transfer to Street Impr. Fund	750,000	750,000	650,000	650,000	600,000
190	Transfer to Beach Ren. Fund	-	-	-	-	-
TOTAL OTHER FINANCING USES		<u>\$ 2,275,000</u>	<u>\$ 2,550,000</u>	<u>\$ 2,150,000</u>	<u>\$ 2,150,000</u>	<u>\$ 2,150,000</u>

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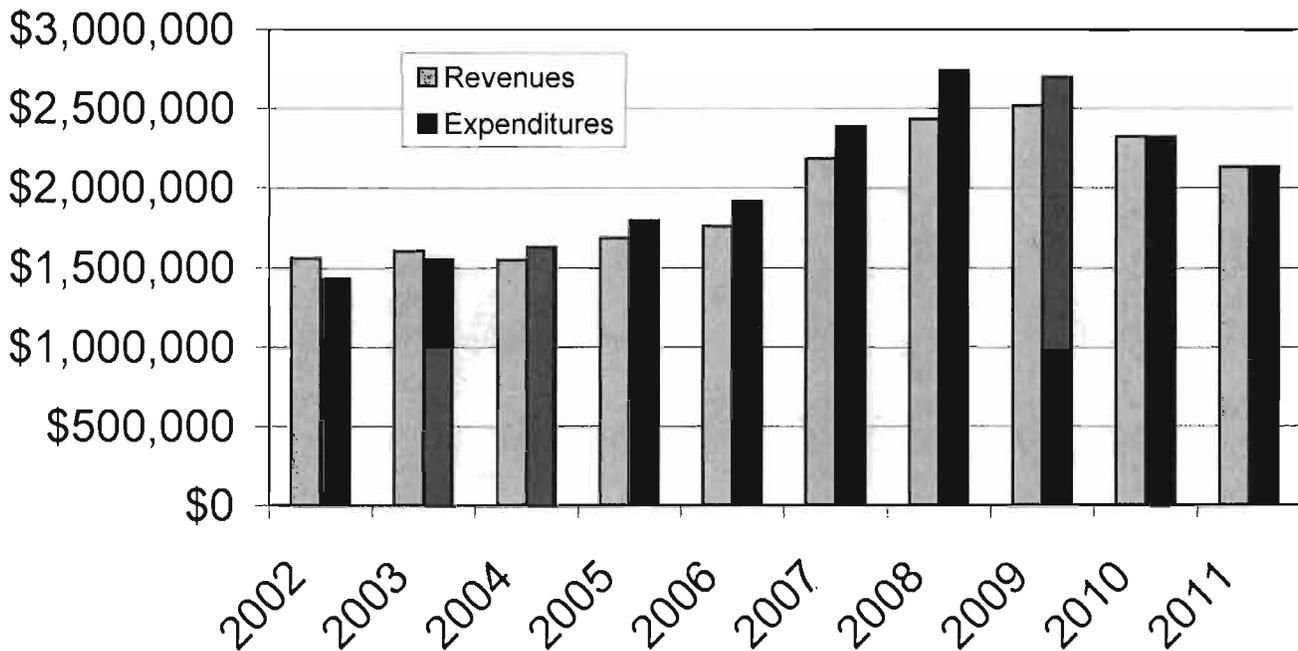
ACCOMMODATIONS TAX FUND

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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



For FY2011 the City of North Myrtle Beach has budgeted a decline in Accommodations Tax receipts.

The budget for FY2011 appropriates \$2,132,750 of expenditures. This fund has budgeted \$2,132,950 in revenues for FY2011. 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 FY2010:

- 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 FY2011:

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

**FISCAL YEAR ENDING JUNE 30, 2011
REVENUES AND EXPENDITURES
ACCOMMODATIONS TAX FUND**

DIVISION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
REVENUES:					
Accommodations Tax Receipts	2,517,180	2,272,498	2,498,500	2,256,048	2,132,750
Grant - Water Quality Monitoring	11,700	-	-	-	-
Interest	27,789	2,781	20,000	200	200
TOTAL REVENUES	<u>\$ 2,556,669</u>	<u>\$ 2,275,279</u>	<u>\$ 2,518,500</u>	<u>\$ 2,256,248</u>	<u>\$ 2,132,950</u>
EXPENDITURES:					
Public Safety	568,148	452,446	375,530	368,150	195,651
Public Works	529,100	376,852	425,593	393,326	233,545
Parks & Recreation	1,779,161	1,620,784	1,521,626	1,494,572	1,703,554
TOTAL EXPENDITURES	<u>\$ 2,876,409</u>	<u>\$ 2,450,082</u>	<u>\$ 2,322,749</u>	<u>\$ 2,256,048</u>	<u>\$ 2,132,750</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(319,740)</u>	<u>(174,803)</u>	<u>195,751</u>	<u>200</u>	<u>200</u>
FUND BALANCE - BEGINNING	<u>470,286</u>	<u>150,546</u>	<u>140,573</u>	<u>(24,257)</u>	<u>(24,057)</u>
FUND BALANCE - ENDING	<u>\$ 150,546</u>	<u>\$ (24,257)</u>	<u>\$ 336,324</u>	<u>\$ (24,057)</u>	<u>\$ (23,857)</u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2011. Some of the funds will be provided to outside agencies such as the North Myrtle Beach Chamber of Commerce in the amount of \$1,272,673 or 59.7 % 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 FY2011 is \$542,407. In addition, \$149,257 is being transferred to the Solid Waste Fund, \$14,838 to the Beach Renourishment Fund, \$100,000 to the Beach Services Fund, \$19,656 to the Street Improvement Fund and \$8,150 to the Aquatic Center Fund.

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2011**

	<u>BUDGET</u> <u>FY 2010</u>	<u>REQUEST</u> <u>FY 2011</u>	<u>BUDGET</u> <u>FY 2011</u>	<u>GL</u> <u>ACCT.#</u>
30% ADVERTISING ALLOCATION	733,500	673,500	673,500	4-5-756-180
<u>Services Grand Strand</u>				
1 NMB Chamber of Commerce	382,639	709,380	599,173	4-5-756-181
2 Horry County Arts and Cultural Council	-	5,000	2,500	4-5-756-183
3 NMB Rescue Squad	20,000	47,564	-	4-5-756-182
4 Dixie Chicken Fishing Funament	3,214	5,000	4,286	4-5-756-183
5 The Long Bay Symphony	3,393	10,000	1,743	4-5-756-183
6 NMB Area Historical Museum	4,000	-	-	4-5-756-183
7 North Myrtle Beach Pilot Club, Inc.	1,500	-	-	4-5-756-183
<u>Public Safety Department</u>				
8 Public Safety Salary Supplement	115,827	209,000	88,205	1-5-4xx-011
9 Public Safety Overtime	85,000	95,000	38,780	1-5-4xx-014
10 Memorial Day Weekend	35,000	35,000	21,924	1-5-422-130
11 Beach Patrol Salary/Benefit Supplement	69,082	100,000	46,742	1-5-424-012
12 Beach Patrol Vehicles	30,089			1-5-424-360
13 Lifeguard Regional Competition	7,000			1-5-424-030
14 Amkus Speed Cutters	7,000			1-5-453-370
15 Motorola Mobile Computers	26,532			1-5-453-370
<u>Public Works Department</u>				
16 Beach Renourishment Monitoring	15,473	32,000	14,838	10-5-742-132
17 Beach Water Quality Monitoring	24,382	26,187	17,240	4-5-756-132
18 Underground Utility Conversion	61,700	100,000	19,656	9-5-940-314
19 Handicap Beach Access Ramps	43,706	80,000	-	9-5-940-303
20 Intersection & Sidewalk Improvements	-	150,000	22,717	1 to 9-5-940
21 Street Dept. Overtime (traffic control)	15,032	30,000	9,837	1-5-652-014
22 Sanitation Overtime (trash collection)	30,000	30,000	8,551	15-5-671-014
23 Litter Collection	104,859	120,000	42,737	15-5-673-011
24 Beach Cleaning	130,441	270,000	97,969	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS
FISCAL YEAR 2011**

	<u>BUDGET</u> <u>FY 2010</u>	<u>REQUEST</u> <u>FY 2011</u>	<u>BUDGET</u> <u>FY 2011</u>	<u>GL</u> <u>ACCT.#</u>	
<u>Parks & Grounds</u>					
25	Public Grounds Salary Supplement	30,300	128,049	43,841	1-5-754-011
26	Public Toilet Rentals/Maintenance	22,900	22,900	14,277	1-5-754-130
27	Parking Lot Resurfacing	5,856	11,827	4,764	1-5-754-130
28	Right-of-Way Mowing	35,354	105,087	47,786	1-5-754-130
29	Sand Fence & Dune Maintenance	-	102,049	-	1-5-754-111
30	Landscaping	19,580	29,655	12,521	1-5-754-111
31	Christmas Decorating	7,015	33,046	9,957	1-5-754-111
<u>Recreation Department</u>					
32	Summer Concert Series	29,775	35,675	30,000	1-5-743-xxx
33	Mayfest on Main	130,190	128,700	28,881	1-5-743-xxx
34	St. Patrick's Day Festival and Parade	19,401	43,200	13,486	1-5-743-xxx
35	Irish Italian Festival	23,494	43,000	13,429	1-5-741-xxx
36	Art Crawl	-	14,435	-	1-5-743-xxx
37	Music on Main	-	35,675	30,000	1-5-743-xxx
38	Southeastern Wheelchair Games	-	3,100	3,100	1-5-741-130
39	Family Fun Run	2,681	5,500	2,164	1-5-741-xxx
40	North Myrtle Beach Triathlons	19,012	36,150	11,774	1-5-741-xxx
41	Masters Swim Meet	2,865	6,700	-	1-5-741-xxx
42	Promotion of Sports Tourism & Complexes		50,000	24,537	1-5-742-xxx
<u>Beach Services</u>					
43	Lifeguard Salaries	-	450,000	100,000	16-5-761-012
<u>Aquatic & Fitness Center</u>					
44	Marketing Aquatic Center	3,714	1,000	1,000	17-5-770-xxx
45	NMB Wheelchair Basketball Tournament	1,907	-	-	17-5-770-xxx
46	Powerlifting Meet	-	7,150	7,150	17-5-770-xxx
<u>Support Services Division</u>					
47	Custodial Services Restrooms	19,336	36,200	23,685	01-5-842-xxx
TOTAL		<u>\$ 2,322,749</u>	<u>\$ 4,056,729</u>	<u>\$ 2,132,750</u>	

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

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
132	Beach Water Quality Monitoring	\$ 45,900	\$ 36,189	\$ 24,382	\$ 15,473	\$ 17,240
180	30% Advertising Allocation	761,965	717,631	733,500	721,935	673,500
181	NMB Chamber of Commerce	337,500	284,788	382,639	375,119	599,173
182	NMB Rescue Squad	42,600	17,400	20,000	19,607	-
183	Services to Other Agencies	<u>20,000</u>	<u>8,700</u>	<u>12,107</u>	<u>11,869</u>	<u>8,529</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,207,965</u>	<u>\$ 1,064,708</u>	<u>\$ 1,172,628</u>	<u>\$ 1,144,003</u>	<u>\$ 1,298,442</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.

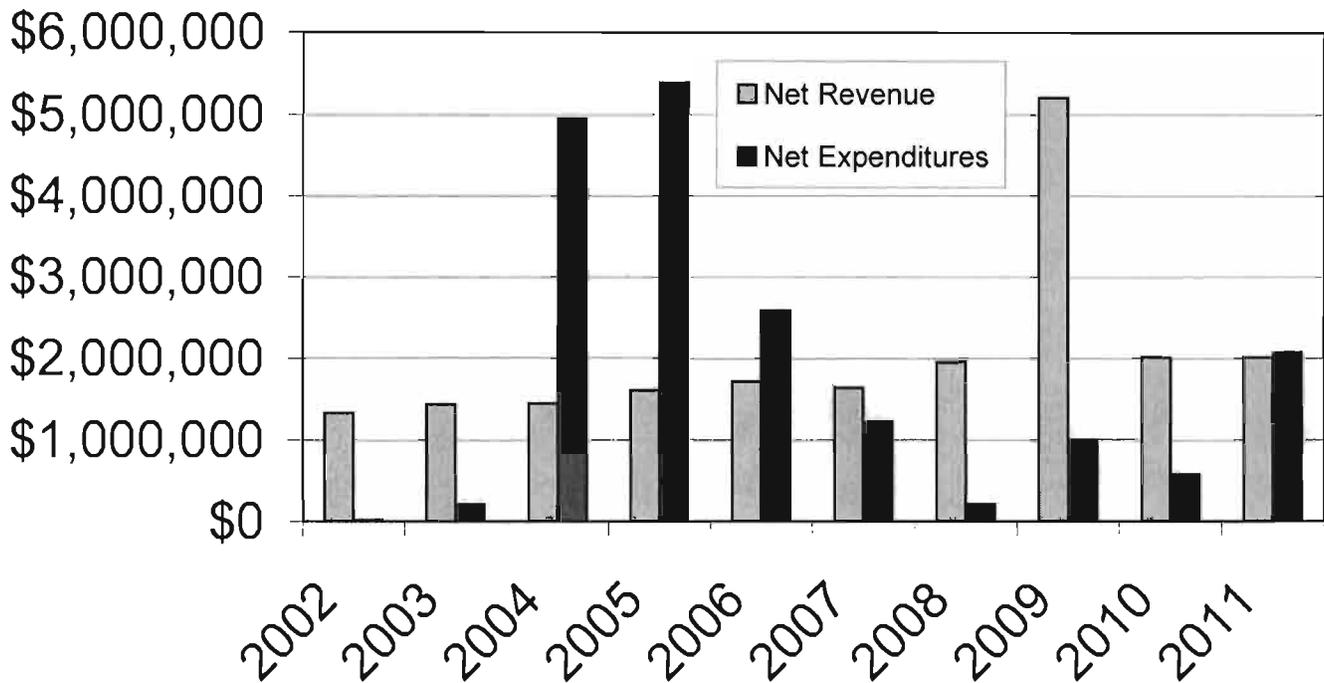
STORM WATER DRAINAGE FUND

**STORM WATER DRAINAGE FUND
FUND 03**

DEPARTMENT of PUBLIC WORKS

FEE REVENUES and CAPITAL EXPENDITURES COMPARISON

ACTUALS FOR PAST 10 FISCAL YEARS*
*(last 2 Fiscal Years are Estimated and Budgeted)



The chart above reflects the net revenues and expenditures in this fund since its inception on July 1, 2002. In an effort to illustrate actual fee collections and capital expenditures, amounts for loan proceeds have been removed from the revenues and loan principal payments have been removed from the expenditures each year.

Life-to-date through the end of FY2011, total actual Revenues are \$20,365,665 and total Expenditures are \$18,227,233. While the Revenue collections remain fairly level, there is a large fluctuation in expenditures due to the fact that each ocean outfall project usually costs several million dollars to build.

August 2004, we borrowed \$8 million for 8 years for 4 ocean outfall projects (Main Street and 18th Avenue North) that were completed in FY2007. The current revenue bonds will be paid off in August 2012 and new funding can be obtained for additional major ocean outfalls. Engineering work has begun on 2 outfall projects, so we will be ready to bid them just prior to borrowing more funds.

January 2009, the State of South Carolina granted us \$3,000,000 to use for outfall projects. It is in the fund balance earning interest until time comes to do the outfall projects in FY2013.

**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 operates 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.

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

**FISCAL YEAR ENDING JUNE 30, 2011
DETAIL OF REVENUES**

SOURCE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
Storm Water Drainage Fees	\$ 1,935,151	\$ 1,982,645	\$ 1,975,000	\$ 1,975,000	\$ 1,975,000
Penalties	9,465	8,892	10,000	10,000	10,000
Interest	13,624	16,284	25,000	27,000	30,000
Grants - State	-	3,000,000	-	-	-
Other - Lawsit Settlement	-	200,000	-	-	-
Loan Proceeds	-	-	-	-	-
TOTAL REVENUES	\$ 1,958,240	\$ 5,207,821	\$ 2,010,000	\$ 2,012,000	\$ 2,015,000

SUMMARY OF EXPENDITURES

DESCRIPTION GL# 03-5-930-xxx	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
Miscellaneous Drainage Proj. (307)	\$ 12,250	\$ 100,198	\$ -	\$ -	\$ -
Hillside Retention Pond (900)	11,910	426,701	2,075,000	60,000	1,400,000
Duffy Street Drainage (905)	-	59,772	-	-	-
21st Ave.S. Ocean Outfall (932)	-	11,195	-	-	-
Main Street Drainage/Outfall (933)	-	122,305	-	100,000	200,000
18th Ave.N Drainage/Outfall (934)	-	133,367	-	300,000	200,000
Overhead Allocation	-	-	-	-	198,482
Principal and Interest (03-5-930-4xx)	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000
TOTAL EXPENDITURES	\$ 1,164,160	\$ 1,993,538	\$ 3,215,000	\$ 1,600,000	\$ 3,138,482
EXCESS (DEFICIT)	\$ 794,080	\$ 3,214,283	\$ (1,205,000)	\$ 412,000	\$ (1,123,482)
Beginning Fund Balance	\$ 230,555	\$ 1,024,635		\$ 4,238,918	\$ 4,650,918
Ending Fund Balance	\$ 1,024,635	\$ 4,238,918		\$ 4,650,918	\$ 3,527,436

STORM WATER DRAINAGE FUND

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

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

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

Performance Benchmarks, Goals and Priorities

- The primary goal for FY2011 will be to complete construction for Phase I of the 15-year plan, including permitting and initial construction of the Hillside Retention Pond. Land was purchased and engineering begun in FY2010.
- 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.

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget three Capital Improvement Funds for FY2011. 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. Surplus items are listed for bid on the internet on GovDeals.com as soon as it is declared to be no longer useful.

The only construction project scheduled for the budgeted year is the renovation of Central Park ball fields to allow the NCAA to use the fields for spring training. The other budget item is the purchase of a fire ladder truck.

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

FISCAL YEAR ENDING JUNE 30, 2011					
REVENUES AND EXPENDITURES					
	FY 2008	FY 2009	FY 2010	FY 2010	FY 2011
	ACTUAL	ACTUAL	BUDGETED	ESTIMATED	BUDGETED
REVENUES					
Surplus Sales	\$ 83,778	\$ 78,343	\$ 55,000	\$ 3,000	\$ 30,000
Proceeds from Sale of Assets	(641)	-	-	-	-
Interest	-	2,069	2,000	1,700	2,000
Barefoot Fire Station Permit Fees	120	120	10,000	-	-
General Fund Transfer In	-	-	1,500,000	-	-
Grants (Museum/Dredging)	-	1,500,000	-	-	-
TOTAL REVENUES	\$ 83,257	\$ 1,580,532	\$ 1,567,000	\$ 4,700	\$ 32,000
EXPENDITURES GL# 08-5-xxx-xxx					
Library Site Devel./Museum (290-132)	\$ -	28,494	-	504,400	-
Central Park Renovations (290-302)	-	-	-	-	900,000
Community Center Addition (290-321)	204,824	3,681,398	1,200,000	225,000	-
Fire Ladder Truck (456-360)	-	-	-	-	650,000
Cherry Grove Dredging (690-301)	-	21,223	-	69,153	-
TOTAL EXPENDITURES	\$ 204,824	\$ 3,731,115	\$ 1,200,000	\$ 798,553	\$ 1,550,000
EXCESS (DEFICIT)	\$ (121,588)	\$ (2,150,583)	\$ 367,000	\$ (793,853)	\$ (1,518,000)
Transfers In/(out)	\$ 1,525,000	\$ 1,800,000	\$ -	\$ 1,500,000	\$ 1,550,000
Beginning Fund Balance	\$ (715,976)	\$ 687,436	\$ 336,853	\$ 336,853	\$ 1,043,000
Ending Fund Balance	\$ 687,436	\$ 336,853	\$ 703,853	\$ 1,043,000	\$ 1,075,000

**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 \$600,000 from the General Fund to the Street Improvement Fund for FY2011 and the Accommodations Tax Fund will transfer \$19,656 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 \$3,369,656. Expenditures for the fund will be \$3,790,000.

Projects budgeted for FY2011 include resurfacing streets, sidewalks, intersection improvements, building a beach access, and underground utilities.

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

**FISCAL YEAR ENDING JUNE 30, 2011
REVENUES AND EXPENDITURES**

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
REVENUES					
General Fund Transfer In	\$ 750,000	\$ 750,000	\$ 650,000	\$ 650,000	\$ 600,000
Interest	12,219	5,528	15,000	10,000	15,000
Underground Utilities Reimbursemen	289,494	162,308	-	550,000	1,375,000
Accommodations Tax Transfer	-	161,680	105,406	100,000	19,656
Grants	116,500	-	-	-	1,010,000
Bond Proceeds	-	5,100,000	-	-	-
Horry County Road Fee	248,549	316,201	270,465	350,000	350,000
TOTAL REVENUES	\$ 1,416,762	\$ 6,495,717	\$ 1,040,871	\$ 1,660,000	\$ 3,369,656
EXPENDITURES GL# 09-5-940-xxx					
Beach Access Improvements (303)	\$ -	\$ -	\$ 80,000	\$ 56,772	\$ 80,000
Street End Remodeling (304)	982,476	-	-	-	-
Sidewalks (305)	366,372	-	350,000	350,000	300,000
Highway Studies (310)	53,500	88,728	-	-	-
Intersection Improvements (311)	241,213	79,522	150,000	150,000	1,160,000
Resurfacing streets (312)	-	24,728	150,000	150,000	150,000
Underground Utilities Proj. (314,315)	234,071	1,128,158	75,000	656,000	1,500,000
Welcome Sign (316)	97,632	-	-	-	-
Parkway Roads (319)	-	3,079,020	2,000,000	2,285,000	-
Barefoot Bridge Painting (320)	-	-	200,000	-	600,000
TOTAL EXPENDITURES	\$ 1,975,264	\$ 4,400,156	\$ 3,005,000	\$ 3,647,772	\$ 3,790,000
EXCESS (DEFICIT)	\$ (558,502)	\$ 2,095,561	\$ (1,964,129)	\$ (1,987,772)	\$ (420,344)
Beginning Fund Balance	\$ 877,933	\$ 319,431	\$ 2,414,992	\$ 2,414,992	\$ 427,220
Ending Fund Balance	\$ 319,431	\$ 2,414,992	\$ 450,863	\$ 427,220	\$ 6,876

**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 FY2008 through the FY2011 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 2011 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, 2011
REVENUES AND EXPENDITURES**

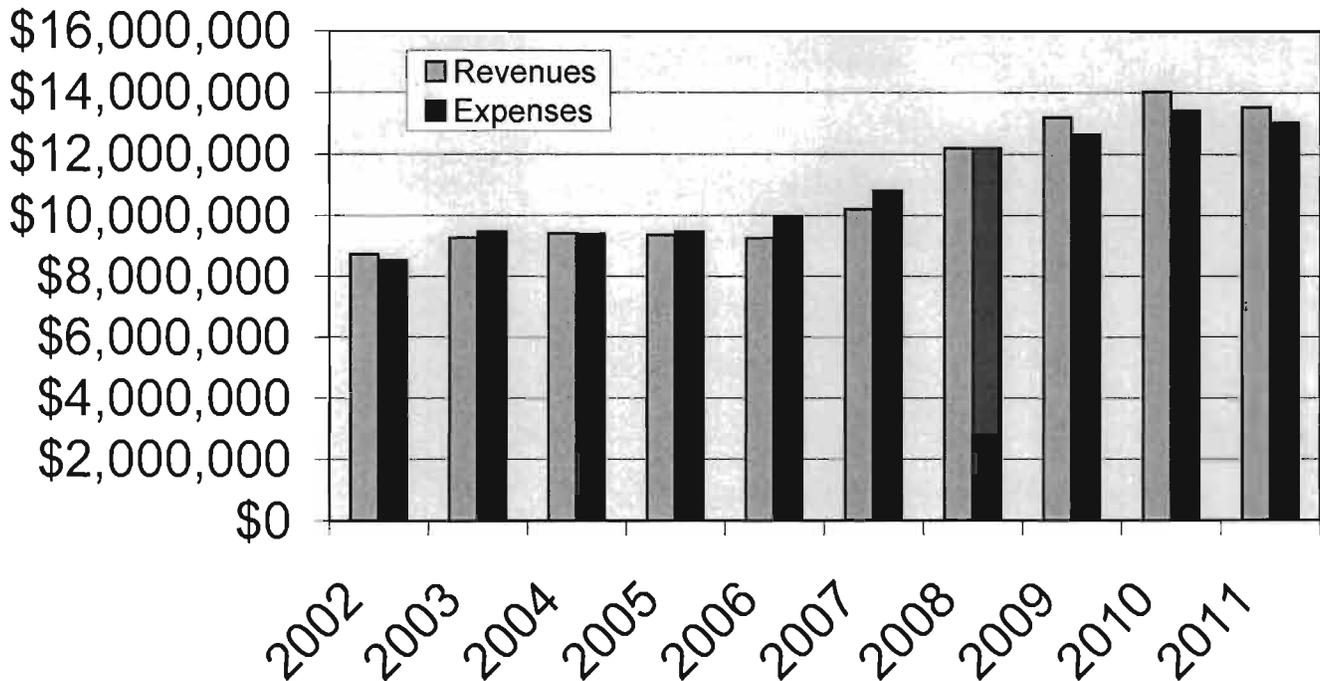
	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
<u>REVENUES</u>					
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Army Corp Reimbursement	-	-	500,000	500,000	-
Accommodations Tax Transfer	-	-	15,473	15,000	14,838
Interest	3,622	441	4,000	-	5,000
TOTAL REVENUES	<u>\$ 3,622</u>	<u>\$ 441</u>	<u>\$ 519,473</u>	<u>\$ 515,000</u>	<u>\$ 19,838</u>
<u>EXPENDITURES</u>					
Walkovers/Ramps (10-5-742-111)	\$ 40,176	\$ 17,271	\$ 50,000	\$ -	\$ 50,000
Renourishment (10-5-742-132)	42,146	23,658	-	30,000	-
TOTAL EXPENDITURES	<u>\$ 82,322</u>	<u>\$ 40,929</u>	<u>\$ 50,000</u>	<u>\$ 30,000</u>	<u>\$ 50,000</u>
EXCESS (DEFICIT)	<u>\$ (78,700)</u>	<u>\$ (40,488)</u>	<u>\$ 469,473</u>	<u>\$ 485,000</u>	<u>\$ (30,162)</u>
Beginning Fund Balance	<u>\$ 153,754</u>	<u>\$ 75,054</u>	<u>\$ 34,566</u>	<u>\$ 34,566</u>	<u>\$ 519,566</u>
Ending Fund Balance	<u>\$ 75,054</u>	<u>\$ 34,566</u>	<u>\$ 504,039</u>	<u>\$ 519,566</u>	<u>\$ 489,404</u>

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 surplus of \$504,223 for FY2011. The rate structure increased in order to account for increases from Grand Strand Water & Sewer Authority. Rates were adjusted in FY2007 to include a minimum. The basic reason for the FY2007 rate change was that the base charges were not covering the fixed expenses to operate the plants. Growth stopped for the period September 2008 through December 2009, but it has again picked up in January of 2010.

Since FY1996, City Council has tried to maintain the Water and Sewer Fund on a break-even basis. They have raised rates modestly in 1996, 1999, 2003, 2007 and 2010 to accomplish this goal. The Fund has moved back and forth over this fourteen-year period between small surpluses and deficits. The current rate structure was evaluated for FY2011 and found to be above the breakeven point for the Fund when non-operating revenues are considered. Rate increases from Grand Strand Water & Sewer Authority will automatically be added to operating rates in the future.

WATER & SEWER UTILITY FUND

The Water and Sewer Fund continues to meet its 120% Debt Service coverage with a coverage amount of 366% for FY2011. Through the year, the City should have no problem providing adequate debt service coverage for the Water and Sewer Fund. Slow growth continues to provide some revenue growth in both water and sewer usage fees.

The following table illustrates the comparative data for revenues in the Water and Sewer Fund. Revenues continue to show some growth due to residential construction. An estimated 100 new customers should be added during the year. The Water and Sewer revenues are expected to increase 3.2% from FY2010 to FY2011. The increase is mainly due to a rate change to reflect increases from Grand Strand Water & Sewer Authority.

FISCAL YEAR ENDING JUNE 30, 2011 DETAIL OF REVENUES WATER & SEWER UTILITY FUND

SOURCE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
WATER USAGE	6,434,827	6,187,199	6,700,000	6,550,000	6,850,000
SEWER USAGE	4,308,701	4,173,898	4,350,000	4,350,000	4,575,000
WATER TAPS	87,603	40,308	50,000	20,000	50,000
SEWER TAPS	14,421	14,652	20,000	20,000	20,000
SERVICE CHARGES	62,860	64,919	60,000	60,000	60,000
INTEREST	812,798	264,151	300,000	300,000	300,000
PENALTIES	61,466	53,614	80,000	80,000	80,000
MISCELLANEOUS	302,378	246,346	265,000	282,500	267,500
TOTAL OPERATING REVENUES	\$ 12,085,054	\$ 11,045,087	\$ 11,825,000	\$ 11,662,500	\$ 12,202,500

DETAIL IMPACT FEES CAPITAL TRANSFERS

SOURCE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
MYRTLE BEACH CONTRACT	803,908	806,000	808,810	807,170	808,810
BULL CREEK CAPACITY CHARGE	474,000	486,000	474,000	522,900	522,900
SUB TOTAL IMPACT FEES TRANSFERS	<u>\$ 1,277,908</u>	<u>\$ 1,292,000</u>	<u>\$ 1,282,810</u>	<u>\$ 1,330,070</u>	<u>\$ 1,331,710</u>
TOTAL OPERATION REVENUES & TRANSFERS	\$ 13,362,962	\$ 12,337,087	\$ 13,107,810	\$ 12,992,570	\$ 13,534,210

The table below summarizes Water and Sewer Fund expenses by Division. Expenses, as a whole, are down by \$211,217 or 1.6% under the previous budget. The decrease is mainly due to a change in estimate for depreciation years that has reduced depreciation expense by \$1,138,382.

FISCAL YEAR ENDING JUNE 30, 2011 SUMMARY OF EXPENSES WATER & SEWER UTILITY FUND

Div. #	DIVISION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
312	Utility Billing	458,895	465,966	499,512	477,900	487,934
611	Public Works Administration	631,439	671,783	729,798	674,138	703,055
622	Waste Water Treatment	1,275,242	1,423,624	1,381,198	1,353,840	2,164,914
632	Wells/Lifts Maintenance	1,653,465	1,365,508	1,384,825	1,285,767	1,406,385
642	Construction/Maintenance	3,018,061	3,238,452	2,777,481	3,270,705	2,996,050
901	Depreciation / Amortization	3,623,582	3,715,455	3,759,382	2,545,829	2,621,000
911	Bond Interest/Agent Fees	560,008	618,035	574,075	569,575	528,450
906	Overhead Allocation from Gen Fund	2,261,813	2,175,142	2,134,933	2,028,135	2,122,199
TOTAL OPERATING EXPENSES		\$ 13,482,505	\$ 13,673,965	\$ 13,241,204	\$ 12,205,889	\$ 13,029,987

WATER & SEWER UTILITY FUND

Performance Benchmarks, Goals and Priorities

Capital Improvements continue to be a major focus of the Water and Sewer Utility Fund. Approximately \$5.68 million of improvements are scheduled for this budget year. The following benchmarks, goals and priorities are provided for in FY2011:

- 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	71;
FY2010	50;Estimated
FY2011	100;Estimated

- Test large meters and complete necessary repairs to ensure an accuracy range of + or -3%.
- Completed application for renewal of operating permits for our Wastewater Treatment Facilities.
- Extend public sanitary sewer service to unserved areas within the City.
- Complete construction on the 28th Avenue water tank project, and demolish existing tanks at Crescent Beach and Windy Hill.
- Continue water and sewer system improvements as identified in the Capital Improvement Program.
- Complete water booster pump station in coordination with GSWSA and Myrtle Beach.
- Complete replacement of netting system at Crescent Beach WWTP.
- Begin negotiations for land lease renewal at Crescent Beach WWTP.
- Complete revetment for AIWW stabilization at Ocean Drive WWTP.

WATER & SEWER UTILITY FUND

Capital replacement is an important aspect of any operation. The Water and Sewer Fund, which has assets of over \$95,000,000, replaces between \$1,200,000 and \$1,600,000 of operating equipment annually. The following list covers the scheduled replacements and improvements for the FY2011 budget year that will be funded by operational cash.

**FISCAL YEAR ENDING JUNE 30, 2011
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
312	Meter Reading Truck	28,000	2-5-920-260
611	System Map/Model/GIS	350,000	2-5-920-280
622	OD WWTP Bank Stabilization	700,000	2-5-920-250
622	Bio-Cell OD Head Works	80,000	2-5-920-250
632	Crew Trucks	40,000	2-5-920-260
632	Pickup Truck	35,000	2-5-920-260
632	Pump Station Wetwell Rehab	100,000	2-5-920-255
642	Crew Trucks	35,000	2-5-920-260
642	Sewer Line Camera	65,000	2-5-920-270
	TOTAL	<u>\$ 1,533,000</u>	

WATER & SEWER UTILITY FUND

Impact fees are imposed on new customers who join the water and sewer system. The City has limited capacity which must be expanded as growth continues. The impact fees are used solely for the capital expansion of the system. For FY2011 the expenditures listed below outline the capital projects that will be paid by Impact Fees. Revenues, as well as balances - both beginning and ending, are shown below.

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

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

FISCAL YEAR ENDING JUNE 30, 2011 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)		\$ 10,750,000	\$ 400,000	\$ 172,185
CONTRIBUTED CAPITAL:				
Water		500,000		
Sewer			300,000	
Interest		-	-	300,000
TOTAL AVAILABLE RESOURCES		<u>11,250,000</u>	<u>700,000</u>	<u>472,185</u>
EXPENDITURES:	GL Acct.#			
<u>Water Impact Fees:</u>				
Water Line Construction	02-170-920	500,000		
Water Line Relocations	02-5-922-230	200,000		
Barefoot Capacity - GSWSA	n/a	474,000		
Myrtle Beach Contract	n/a	801,870		
Water Storage Tank - 30th Ave. S	02-170-911	600,000		
Myrtle Beach Booster Pump Station	02-170-921	1,750,000		
<u>Sewer Impact Fees:</u>				
Sewer System Improvements	02-5-922-250		-	
Sewer Rehabilitation / Replacement	02-5-922-250		850,000	
Miscellaneous Sewer Extensions	02-5-922-250	-	100,000	-
Pump Station Relocation / Consolidation	02-5-922-255	-	200,000	-
TOTAL EXPENDITURES		<u>4,325,870</u>	<u>1,150,000</u>	<u>-</u>
ENDING BALANCE (ESTIMATED)		<u>\$ 6,924,130</u>	<u>\$ (450,000)</u>	<u>\$ 472,185</u>

02-5-312 UTILITY BILLING

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 278,473	\$ 288,168	\$ 300,471	\$ 300,000	\$ 310,325
014	OVERTIME	2,566	2,419	3,250	2,600	3,250
021	FICA	19,212	19,680	21,260	21,182	21,950
022	EMPLOYEE RETIREMENT	24,271	25,811	30,372	23,210	31,358
023	EMPLOYEE INSURANCE	57,704	52,006	57,600	52,800	64,800
030	TRAINING	2,431	1,523	2,400	2,500	3,000
040	WORKERS COMPENSATION	1,873	5,151	6,834	4,150	4,704
050	AWARDS	1,853	2,088	2,826	2,653	2,653
	* SUBTOTAL PERSONNEL *	<u>388,383</u>	<u>396,846</u>	<u>425,013</u>	<u>409,095</u>	<u>442,040</u>
110	CLOTHING/UNIFORMS	2,305	1,701	2,300	2,000	2,300
111	MATERIALS/SUPPLIES	5,348	2,736	8,500	6,000	8,500
112	OFFICE SUPPLIES	1,796	1,251	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	200	-	200
120	COMMUNICATIONS	1,264	1,557	825	1,350	825
130	CONTRACTUAL SERVICES	85,331	85,481	87,500	83,000	87,500
131	REPAIRS/MAINTENANCE	1,022	1,053	1,500	1,500	1,500
132	PROFESSIONAL SERVICES	210	489	-	-	-
134	CREDIT CARD FEES	8,486	14,259	12,000	14,000	14,000
140	SUBSCRIPTIONS/DUES	105	105	175	105	175
141	TRAVEL / BUSINESS	470	494	500	450	500
142	ADVERTISING	1,211	1,692	500	500	500
150	VEHICLE OPERATIONS	3,537	1,924	5,000	4,000	5,000
151	FUEL	11,155	8,224	10,000	8,000	10,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>122,240</u>	<u>120,966</u>	<u>130,000</u>	<u>121,905</u>	<u>132,000</u>
	** TOTAL EXPENSES **	<u>\$ 510,623</u>	<u>\$ 517,812</u>	<u>\$ 555,013</u>	<u>\$ 531,000</u>	<u>\$ 574,040</u>
LESS OVERHEAD ALLOCATION TO: SOLID WASTE FUND		<u>51,728</u>	<u>51,846</u>	<u>55,501</u>	<u>53,100</u>	<u>86,106</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 458,895</u>	<u>\$ 465,966</u>	<u>\$ 499,512</u>	<u>\$ 477,900</u>	<u>\$ 487,934</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 9,000 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	\$ 64,086
Data Maintenance Technician	1	17	47,230
Meter Reader Coordinator	1	14	40,617
Meter Reader	2	11	61,742
Cashier/Accounting Clerk	3	11	92,347
Longevity/ On Call Pay	<u>1</u>		<u>4,303</u>
TOTAL	8		<u>\$ 310,325</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 personnel and operating expenses.

02-5-611 PUBLIC WORKS ADMINISTRATION

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 489,494	\$ 556,240	\$ 565,395	\$ 549,000	\$ 587,595
014	OVERTIME	1,504	78	1,500	400	1,500
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	32,798	36,929	38,549	37,359	40,058
022	EMPLOYEE RETIREMENT	48,131	55,053	53,855	54,940	55,964
023	EMPLOYEE INSURANCE	54,578	47,749	64,800	51,000	72,900
030	TRAINING	13,416	11,757	10,400	10,500	13,000
040	WORKERS COMPENSATION	2,531	7,299	8,503	5,200	4,418
050	AWARDS	3,868	4,064	3,884	3,880	3,884
	* SUBTOTAL *	<u>652,920</u>	<u>725,769</u>	<u>753,486</u>	<u>718,879</u>	<u>785,919</u>
110	CLOTHING/UNIFORMS	2,776	3,513	3,000	3,000	3,600
111	MATERIALS/SUPPLIES	34,480	6,506	30,000	10,000	30,000
112	OFFICE SUPPLIES	4,218	3,678	2,500	2,500	3,000
113	PRINTING/BINDING	2,967	142	4,500	3,500	4,500
120	COMMUNICATIONS	7,537	12,623	6,100	6,100	6,800
121	UTILITIES	3,661	-	-	-	-
130	CONTRACTUAL SERVICES	522	4,336	24,000	22,000	12,000
131	REPAIRS/MAINTENANCE	6,349	855	3,000	2,300	3,000
132	PROFESSIONAL SERVICES	10,364	6,319	5,000	5,000	5,000
140	SUBSCRIPTIONS/DUES	1,541	11,352	11,000	10,500	11,000
141	TRAVEL / BUSINESS	4,819	2,134	3,000	1,000	3,000
142	ADVERTISING	739	232	1,500	750	1,000
150	VEHICLE OPERATIONS	8,233	-	4,000	2,500	4,000
151	FUEL	2,673	4,972	7,500	5,000	6,000
152	DAMAGE CLAIMS	-	8,044	-	75	-
	* SUBTOTAL OPERATING *	<u>90,879</u>	<u>64,706</u>	<u>105,100</u>	<u>74,225</u>	<u>92,900</u>
	** TOTAL EXPENSES **	<u>\$ 743,799</u>	<u>\$ 790,475</u>	<u>\$ 858,586</u>	<u>\$ 793,104</u>	<u>\$ 878,819</u>
LESS OVERHEAD ALLOCATION TO: SOLID WASTE FUND		<u>112,360</u>	<u>118,692</u>	<u>128,788</u>	<u>118,966</u>	<u>175,764</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 631,439</u>	<u>\$ 671,783</u>	<u>\$ 729,798</u>	<u>\$ 674,138</u>	<u>\$ 703,055</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	\$ 134,035
Public Utility Superintendent	1	28	98,045
Staff Engineer	1	25	66,887
Engineering Technician	1	18	56,337
GIS Technician	1	17	52,450
Engineering Assistant	1	17	42,831
Engineering Inspector	1	15	37,888
Administrative Assistant I	2	13	89,308
Longevity	<u>3</u>		<u>9,814</u>
TOTAL	9		<u>\$ 587,595</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.

02-5-622 WASTEWATER TREATMENT

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 295,117	\$ 296,172	\$ 315,885	\$ 310,000	\$ 323,791
014	OVERTIME	7,175	8,595	8,000	8,000	6,000
021	FICA	20,407	21,089	22,186	21,783	22,591
022	EMPLOYEE RETIREMENT	26,139	26,773	31,741	31,800	32,320
023	EMPLOYEE INSURANCE	42,733	37,955	43,200	43,200	48,600
030	TRAINING	1,043	3,395	2,400	2,400	2,400
040	WORKERS COMPENSATION	2,208	6,321	8,097	4,900	4,122
050	AWARDS	2,589	2,441	2,589	2,589	2,490
	* SUBTOTAL PERSONNEL *	<u>397,411</u>	<u>402,741</u>	<u>434,098</u>	<u>424,672</u>	<u>442,314</u>
110	CLOTHING/UNIFORMS	5,192	3,291	5,000	4,500	5,000
111	MATERIALS/SUPPLIES	142,650	235,589	180,000	165,000	170,000
112	OFFICE SUPPLIES	476	566	500	500	500
120	COMMUNICATIONS	1,718	2,321	3,000	2,500	3,000
121	UTILITIES	356,652	442,955	380,000	410,000	435,000
130	CONTRACTUAL SERVICES	275,587	298,409	275,000	275,000	1,000,000
131	REPAIRS/MAINTENANCE	63,324	3,739	62,000	30,000	58,000
132	PROFESSIONAL SERVICES	5,478	4,604	15,000	6,000	20,500
140	SUBSCRIPTIONS/DUES	3,710	8,420	8,000	8,000	8,500
141	TRAVEL / BUSINESS	-	-	100	-	100
142	ADVERTISING	40	2,253	500	2,168	500
150	VEHICLE OPERATIONS	8,086	6,713	6,000	15,000	10,000
151	FUEL	14,918	12,023	12,000	10,500	11,500
	* SUBTOTAL OPERATING *	<u>877,831</u>	<u>1,020,883</u>	<u>947,100</u>	<u>929,168</u>	<u>1,722,600</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,275,242</u>	<u>\$ 1,423,624</u>	<u>\$ 1,381,198</u>	<u>\$ 1,353,840</u>	<u>\$ 2,164,914</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	\$ 70,921
Laboratory Manager	1	17	53,008
Wastewater Operators (class A, B, or C)	4	18,15,13	193,276
Longevity / On Call Pay	<u>1</u>		<u>6,586</u>
TOTAL	6		<u>\$ 323,791</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 in expenses is due to expected growth in personnel costs as well as a substantial increase in contractual services for sludge removal.

02-5-632 WELLS/LIFTS MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 357,791	\$ 387,366	\$ 398,560	\$ 398,560	\$ 416,950
014	OVERTIME	23,641	24,715	25,000	24,000	25,000
021	FICA	26,203	28,351	29,649	29,579	30,937
022	EMPLOYEE RETIREMENT	34,074	36,426	40,238	40,238	41,985
023	EMPLOYEE INSURANCE	56,651	50,419	64,800	64,800	72,900
030	TRAINING	1,530	7,137	4,000	3,849	4,000
040	WORKERS COMPENSATION	5,539	17,584	14,825	9,000	6,629
050	AWARDS	3,769	4,054	3,153	2,984	3,884
	* SUBTOTAL PERSONNEL *	<u>509,198</u>	<u>556,052</u>	<u>580,225</u>	<u>573,010</u>	<u>602,285</u>
110	CLOTHING/UNIFORMS	9,128	7,009	8,000	8,000	8,000
111	MATERIALS/SUPPLIES	303,139	367,553	275,500	275,500	280,500
112	OFFICE SUPPLIES	665	2,625	1,000	1,000	1,000
120	COMMUNICATIONS	2,836	5,434	8,100	3,631	6,700
121	UTILITIES	177,696	227,475	210,000	210,000	220,000
130	CONTRACTUAL SERVICES	4,697	774	-	-	-
131	REPAIRS/MAINTENANCE	571,708	98,602	180,000	115,000	180,000
132	PROFESSIONAL SERVICES	25,270	24,018	30,000	30,600	30,500
140	SUBSCRIPTIONS/DUES	925	240	1,000	925	1,000
141	TRAVEL / BUSINESS	1,190	1,882	500	2,851	6,000
142	ADVERTISING	2,859	45	500	250	400
150	VEHICLE OPERATIONS	10,269	41,290	50,000	35,000	35,000
151	FUEL	33,885	31,929	40,000	30,000	35,000
190	CONTINGENT	-	580	-	-	-
	* SUBTOTAL OPERATING *	<u>1,144,267</u>	<u>809,456</u>	<u>804,600</u>	<u>712,757</u>	<u>804,100</u>
TOTAL NET WATER & SEWER FUND		<u>\$ 1,653,465</u>	<u>\$ 1,365,508</u>	<u>\$ 1,384,825</u>	<u>\$ 1,285,767</u>	<u>\$ 1,406,385</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	\$ 64,948
Electrician	1	17	59,335
Electrician's Helper	1	13	41,234
Pump Mechanic I and II	6	15,13	242,625
Longevity / On Call Pay	<u>2</u>		<u>8,808</u>
TOTAL	9		<u>\$ 416,950</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 personnel expenses.

02-5-642 CONSTRUCTION/MAINTENANCE

DETAIL OF EXPENSES

CODE	OBJECT CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 696,143	\$ 743,625	\$ 767,226	\$ 767,000	\$ 789,586
014	OVERTIME	24,287	20,485	20,000	20,000	20,000
021	FICA	49,902	53,162	52,744	52,729	54,242
022	EMPLOYEE RETIREMENT	64,214	68,371	74,786	78,700	76,911
023	EMPLOYEE INSURANCE	149,126	148,352	136,800	136,800	153,900
030	TRAINING	7,497	10,852	9,200	8,500	10,500
040	WORKERS COMPENSATION	8,675	29,841	35,425	22,000	17,811
050	AWARDS	8,152	7,111	8,200	8,200	8,200
	* SUBTOTAL PERSONNEL *	<u>1,007,996</u>	<u>1,081,799</u>	<u>1,104,381</u>	<u>1,093,929</u>	<u>1,131,150</u>
110	CLOTHING/UNIFORMS	18,404	14,387	12,500	12,500	12,500
111	MATERIALS/SUPPLIES	341,172	252,057	300,000	280,000	297,500
112	OFFICE SUPPLIES	2,124	3,723	1,000	2,312	1,500
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	5,911	4,834	10,600	6,000	8,200
130	CONTRACTUAL SERVICES	1,462,755	1,742,452	1,200,000	1,750,000	1,400,000
131	REPAIRS/MAINTENANCE	76,295	45,680	50,000	30,000	42,500
132	PROFESSIONAL SERVICES	6,479	608	6,500	6,000	5,000
140	SUBSCRIPTIONS/DUES	531	809	1,000	550	1,000
141	TRAVEL / BUSINESS	3,571	784	500	-	1,200
142	ADVERTISING	3,555	598	1,000	750	500
150	VEHICLE OPERATIONS	34,057	42,453	40,000	50,000	50,000
151	FUEL	53,768	47,436	50,000	37,500	45,000
152	DAMAGE CLAIMS	1,443	832	-	1,164	-
190	CONTINGENT	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>2,010,065</u>	<u>2,156,653</u>	<u>1,673,100</u>	<u>2,176,776</u>	<u>1,864,900</u>
	TOTAL NET WATER & SEWER FUND	<u>\$ 3,018,061</u>	<u>\$ 3,238,452</u>	<u>\$ 2,777,481</u>	<u>\$ 3,270,705</u>	<u>\$ 2,996,050</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 12,800 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	\$ 71,286
Crew Leader II	2	17	109,272
Crew Leader I	4	14	168,515
Heavy Equipment Operator (HEO)	6	13	233,868
Maintenance Specialist / Motor Equipment Operator	6	11,12	190,751
Longevity / On Call Pay	-		<u>15,894</u>
TOTAL	19		<u>\$ 789,586</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

This division provides for the same level of service as FY 2010. The budget increase is a result of normal growth in personnel and 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, 2009 was \$94,617,186, not including construction in progress of \$5,039,715 which will likely be capitalized during FY2010. The accumulated depreciation as of June 30, 2009 was \$30,735,645.

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 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	2,739,200	2,831,942	2,875,000	2,125,000	2,200,000
515	AMORTIZATION	<u>884,382</u>	<u>883,513</u>	<u>884,382</u>	<u>420,829</u>	<u>421,000</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 3,623,582</u>	<u>\$ 3,715,455</u>	<u>\$ 3,759,382</u>	<u>\$ 2,545,829</u>	<u>\$ 2,621,000</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.

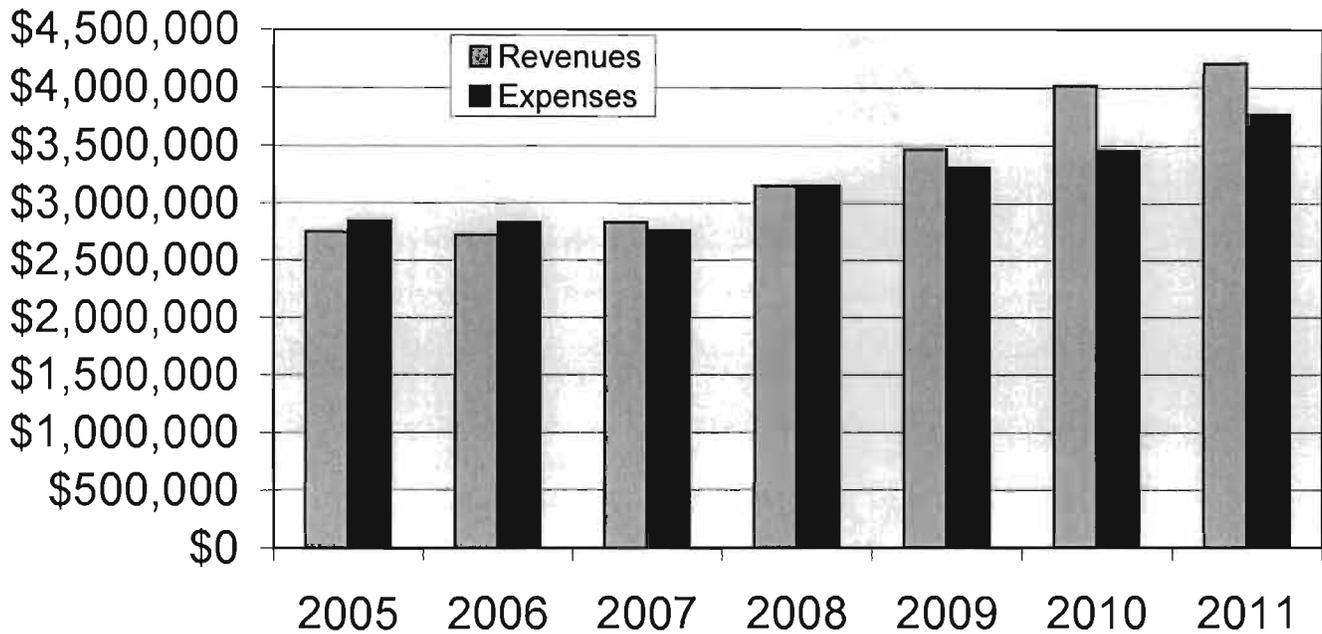
		DETAIL OF EXPENSES		02-5-911-xxx		
CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	556,515	616,364	569,075	569,075	526,450
420	BOND AGENT FEES	<u>3,493</u>	<u>1,671</u>	<u>5,000</u>	<u>500</u>	<u>2,000</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 560,008</u>	<u>\$ 618,035</u>	<u>\$ 574,075</u>	<u>\$ 569,575</u>	<u>\$ 528,450</u>

SOLID WASTE FUND

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**SOLID WASTE FUND
DEPARTMENT OF PUBLIC WORKS**

**REVENUES AND EXPENSES COMPARISON
BUDGETS FOR PAST 7 FISCAL YEARS**



The chart above reflects a surplus of \$436,559 for FY2011. 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, FY2007 and FY2011 in order to continue the self funding concept.

SOLID WASTE FUND

The following table illustrates the comparative data for revenues in the Solid Waste Fund. Revenues show a 5.2% increase due to the increase in rates for FY2011.

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

SOURCE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
Solid Waste Services Fees	3,124,127	3,752,938	3,675,000	3,707,400	4,000,000
Trash Bags	13,106	11,909	12,000	12,000	12,000
Late Payment Penalties	19,206	22,696	20,000	20,000	20,000
Investment Income	-	1,540	-	-	-
Miscellaneous	-	157	-	-	-
Grants	35,347	-	25,000	25,000	25,000
Interfund Transfer - ATAX Fund	331,500	198,402	265,300	240,000	149,257
TOTAL REVENUES	\$ 3,523,286	\$ 3,987,642	\$ 3,997,300	\$ 4,004,400	\$ 4,206,257

The following table illustrates the comparative data for expenses in the Solid Waste Fund. Expenses have shown an increase of 4.5% over the previous year's budget.

SUMMARY OF EXPENSES

DIV.#	DESCRIPTION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
661	Commercial Collection	375,447	369,922	395,216	352,137	405,025
663	Transfer Station	713,279	671,411	727,571	669,553	737,394
671	Residential Collection	799,144	782,485	837,643	737,947	890,674
673	Trash/Litter Collection	232,219	240,735	234,612	216,863	247,349
674	Beach Cleaning	211,805	190,324	199,067	179,865	210,401
675	Recycling	277,230	241,274	275,443	264,825	282,567
901	Depreciation Expense	349,999	391,155	350,000	380,000	380,000
906	Overhead Allocation	591,758	574,384	586,791	554,629	616,288
TOTAL OPERATING EXPENSES		\$ 3,550,881	\$ 3,461,690	\$ 3,606,343	\$ 3,355,819	\$ 3,769,698

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

DETAIL OF CAPITAL

DIV.#	ITEM DESCRIPTION	COST	GL ACCT. #
671	Automated Residential Truck	\$ 240,000	15-5-950-361
674	Surf Rake	\$ 65,000	15-5-950-361
674	4 X 4 Pickup Truck (F-150) Beach Cleaning	\$ 35,000	15-5-950-360
675	Recycle Truck (Replacement)	\$ 200,000	15-5-950-361
	TOTAL CAPITAL	\$ 540,000	

SOLID WASTE FUND

The Solid Waste User Fee for residential users will become \$19 per month. The reason for the increase is 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. With this increase, Solid Waste is now cash flow positive.

The table below shows the rates in effect since July 1, 2010:

SOLID WASTE RATES

Single-Family Residential Customer	\$	19.00	per month
Residential Roll Cart Service	\$	19.00	per month
Residential Roll Cart- Rental Area (6% Property)	\$	23.20	per month
Dumpster Service (one pick-up per week)	\$	88.00	per month
Each additional pick-up per week	\$	85.00	per month
Commercial Roll Cart/Bag Service	\$	30.25	per month

Performance Benchmarks, Goals and Priorities

The following benchmarks, goals and priorities are provided for in FY2011, along with programs already in place:

- Expand roll-cart program to additional neighborhoods in the City, including Belle Park, Forest Lake, Pinewood Acres and Timber Ridge.
- Maintain a clean beach during peak tourist season by operating four beach rakes.
- Provide litter collection services along public roadways.
- Complete conversion to new recycling collection vehicles which will improve efficiency.

15-5-661 COMMERCIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 156,480	\$ 165,338	\$ 164,999	\$ 164,999	\$ 170,614
012	SALARY, PART-TIME	-	-	10,400	-	10,400
014	OVERTIME	14,943	15,707	15,000	15,000	18,600
021	FICA	12,436	13,049	14,021	12,600	14,472
022	EMPLOYEE RETIREMENT	16,412	16,851	18,300	17,100	18,921
023	EMPLOYEE INSURANCE	30,285	27,047	28,800	28,800	32,400
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	9,783	8,171	9,670	5,900	4,392
050	AWARDS	1,726	3,913	1,726	1,726	1,726
	* SUBTOTAL PERSONNEL *	<u>242,065</u>	<u>250,076</u>	<u>262,916</u>	<u>246,125</u>	<u>271,525</u>
110	CLOTHING/UNIFORMS	3,869	3,435	4,000	3,500	4,000
111	MATERIALS/SUPPLIES	42,297	20,175	35,000	20,000	35,000
112	OFFICE SUPPLIES	161	443	500	350	500
113	PRINTING/BINDING	-	-	2,000	-	2,000
120	COMMUNICATIONS	1,215	1,360	-	1,500	1,500
130	CONTRACTUAL SERVICES	513	298	-	562	-
132	PROFESSIONAL SERVICES	40	-	800	100	500
140	SUBSCRIPTIONS/DUES	28	-	-	-	-
141	TRAVEL / BUSINESS	-	-	-	-	-
142	ADVERTISING	340	76	-	-	-
150	VEHICLE OPERATIONS	40,797	54,054	45,000	45,000	50,000
151	FUEL	43,767	40,005	45,000	35,000	40,000
152	DAMAGE CLAIMS	355	-	-	-	-
	* SUBTOTAL OPERATING *	<u>133,382</u>	<u>119,846</u>	<u>132,300</u>	<u>106,012</u>	<u>133,500</u>
TOTAL COMMERCIAL COLLECTION		<u>\$ 375,447</u>	<u>\$ 369,922</u>	<u>\$ 395,216</u>	<u>\$ 352,137</u>	<u>\$ 405,025</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 622 customers and 1920 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	46,604
Heavy Equipment Operator	2	13	78,132
Heavy Equipment Operator/Welder	1	13	45,878
Longevity	-		-
TOTAL	4		<u>\$ 170,614</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.

15-5-663 TRANSFER STATION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 105,242	\$ 110,644	\$ 113,970	\$ 113,950	\$ 117,847
014	OVERTIME	11,888	10,232	12,000	12,000	14,000
021	FICA	8,421	8,756	9,070	8,313	9,493
022	EMPLOYEE RETIREMENT	10,408	10,618	11,967	12,595	12,526
023	EMPLOYEE INSURANCE	22,164	19,416	21,600	21,600	24,300
040	WORKERS COMPENSATION	6,063	5,327	5,669	4,600	5,933
050	AWARDS	1,295	1,060	1,295	1,295	1,295
	* SUBTOTAL PERSONNEL *	<u>165,481</u>	<u>166,053</u>	<u>175,571</u>	<u>174,353</u>	<u>185,394</u>
110	CLOTHING/UNIFORMS	2,107	2,075	2,500	2,200	2,500
111	MATERIALS/SUPPLIES	1,275	2,730	4,000	3,000	4,000
121	UTILITIES	-	-	-	4,000	5,000
130	CONTRACTUAL SERVICES	438,726	422,874	450,000	415,000	450,000
131	REPAIRS/MAINTENANCE	382	668	10,000	1,000	10,000
132	PROFESSIONAL SERVICES	20	19	500	-	500
150	VEHICLE OPERATIONS	64,234	38,329	40,000	40,000	40,000
151	FUEL	41,054	38,663	45,000	30,000	40,000
	* SUBTOTAL OPERATING *	<u>547,798</u>	<u>505,358</u>	<u>552,000</u>	<u>495,200</u>	<u>552,000</u>
TOTAL TRANSFER STATION		<u>\$ 713,279</u>	<u>\$ 671,411</u>	<u>\$ 727,571</u>	<u>\$ 669,553</u>	<u>\$ 737,394</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	\$ 115,816
Longevity	<u>1</u>		<u>2,031</u>
TOTAL	3		<u>\$ 117,847</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 expenses.

15-5-671 RESIDENTIAL COLLECTION

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 402,151	\$ 398,215	\$ 445,694	\$ 405,000	\$ 461,112
012	SALARY, PART-TIME	6,300	-	10,400	-	10,400
014	OVERTIME	25,120	24,754	28,000	28,000	28,000
021	FICA	30,335	29,915	33,887	29,877	34,966
022	EMPLOYEE RETIREMENT	40,054	40,369	47,369	38,970	48,911
023	EMPLOYEE INSURANCE	85,070	71,480	79,200	72,600	89,100
030	TRAINING	50	-	2,800	1,000	2,800
040	WORKERS COMPENSATION	42,146	36,213	29,046	21,000	12,638
050	AWARDS	4,732	3,885	4,747	4,200	4,747
	* SUBTOTAL PERSONNEL *	<u>635,958</u>	<u>604,831</u>	<u>681,143</u>	<u>600,647</u>	<u>692,674</u>
110	CLOTHING/UNIFORMS	10,931	6,711	8,500	6,500	8,000
111	MATERIALS/SUPPLIES	62,678	85,474	55,000	55,000	96,200
130	CONTRACTUAL SERVICES	-	-	2,000	-	2,300
132	PROFESSIONAL SERVICES	110	603	500	300	500
141	TRAVEL	-	-	-	-	500
142	ADVERTISING	106	655	500	500	500
150	VEHICLE OPERATIONS	41,642	42,997	40,000	40,000	50,000
151	FUEL	43,750	41,214	50,000	35,000	40,000
152	DAMAGE CLAIMS	3,969	-	-	-	-
	* SUBTOTAL OPERATING *	<u>163,186</u>	<u>177,654</u>	<u>156,500</u>	<u>137,300</u>	<u>198,000</u>
TOTAL RESIDENTIAL COLLECTION		<u>\$ 799,144</u>	<u>\$ 782,485</u>	<u>\$ 837,643</u>	<u>\$ 737,947</u>	<u>\$ 890,674</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 50% 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: \$8,551 Accommodations Tax Fund (for Overtime), and the remainder \$882,123 - Solid Waste Fund.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Sanitation Superintendent	1	26	\$ 85,527
Sanitation Supervisor	1	21	46,957
Crew Leader I	1	14	47,857
Heavy Equipment Operator	3	13	120,850
Motor Equipment Operator	4	11	125,734
Tradesworker	1	9	26,424
Longevity	<u>4</u>		<u>7,763</u>
TOTAL	11		<u>\$ 461,112</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 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 110,839	\$ 111,146	\$ 117,521	\$ 117,521	\$ 120,024
012	SALARY, PART-TIME	4,868	6,887	10,400	-	10,400
014	OVERTIME	9,567	9,831	10,000	10,000	10,000
021	FICA	8,901	8,853	9,930	9,182	9,970
022	EMPLOYEE RETIREMENT	8,346	19,832	12,115	12,115	11,702
023	EMPLOYEE INSURANCE	24,374	19,649	21,600	21,700	32,400
040	WORKERS COMPENSATION	9,713	8,007	6,251	3,800	2,808
050	AWARDS	1,180	1,060	1,295	1,295	1,295
	* SUBTOTAL PERSONNEL *	<u>177,788</u>	<u>185,265</u>	<u>189,112</u>	<u>175,613</u>	<u>198,599</u>
110	CLOTHING/UNIFORMS	1,741	1,502	1,750	1,750	1,750
111	MATERIALS/SUPPLIES	2,871	1,294	1,500	1,500	1,500
132	PROFESSIONAL SERVICES	138	-	250	-	500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	18,403	18,211	12,000	12,000	20,000
151	FUEL	31,183	31,360	30,000	26,000	25,000
152	DAMAGE CLAIMS	95	3,103	-	-	-
	* SUBTOTAL OPERATING *	<u>54,431</u>	<u>55,470</u>	<u>45,500</u>	<u>41,250</u>	<u>48,750</u>
TOTAL TRASH/LITTER COLLECTION		<u>\$ 232,219</u>	<u>\$ 240,735</u>	<u>\$ 234,612</u>	<u>\$ 216,863</u>	<u>\$ 247,349</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: \$42,737 - Accommodations Tax Fund (for Litter collection);
and the remainder \$204,612 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	2	13	\$ 86,013
Motor Equipment Operator	1	11	\$ 32,223
Longevity	<u>1</u>		<u>1,788</u>
TOTAL	3		<u>\$ 120,024</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 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY	\$ 57,585	\$ 58,067	\$ 60,433	\$ 60,433	\$ 64,782
012	SALARY, PART-TIME	48,730	38,766	41,600	40,000	41,600
014	OVERTIME	13,989	12,903	12,000	12,000	13,000
021	FICA	8,455	7,770	7,982	8,432	8,357
022	RETIREMENT	4,769	5,635	6,157	6,157	6,611
023	INSURANCE	14,990	13,794	14,400	14,400	24,300
040	WORKERS COMPENSATION	15,949	5,364	5,132	3,100	2,388
050	AWARDS	1,193	706	863	893	863
	* SUBTOTAL PERSONNEL *	<u>165,660</u>	<u>143,005</u>	<u>148,567</u>	<u>145,415</u>	<u>161,901</u>
110	CLOTHING/UNIFORMS	1,836	1,533	2,000	1,500	2,000
111	MATERIALS/SUPPLIES	849	1,619	8,000	1,700	5,000
130	CONTRACTUAL SERVICES	3,000	-	-	-	-
132	PROFESSIONAL SERVICES	220	345	500	250	500
142	ADVERTISING	1,051	69	-	-	-
150	VEHICLE OPERATIONS	11,949	13,574	15,000	15,000	16,000
151	FUEL	27,240	25,243	25,000	16,000	25,000
152	DAMAGE CLAIMS	-	4,936	-	-	-
	* SUBTOTAL OPERATING *	<u>46,145</u>	<u>47,319</u>	<u>50,500</u>	<u>34,450</u>	<u>48,500</u>
TOTAL BEACH CLEANING		<u>\$ 211,805</u>	<u>\$ 190,324</u>	<u>\$ 199,067</u>	<u>\$ 179,865</u>	<u>\$ 210,401</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: \$97,969 - Accommodations Tax Fund; and the remainder \$112,432 - Solid Waste Fund

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Motor Equipment Operator	2	11	\$ 63,027
Longevity	<u>1</u>		<u>1,755</u>
TOTAL	<u>2</u>		<u>\$ 64,782</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 expenses.

15-5-675 RECYCLING

DETAIL OF EXPENSES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATED	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 136,531	\$ 138,413	\$ 140,385	\$ 140,385	\$ 147,177
014	OVERTIME	9,639	8,431	10,000	10,000	10,000
021	FICA	10,646	10,590	10,978	10,527	11,474
022	EMPLOYEE RETIREMENT	12,515	13,452	13,535	14,287	14,146
023	EMPLOYEE INSURANCE	30,359	25,796	28,800	28,800	32,400
040	WORKERS COMPENSATION	7,906	6,593	7,519	4,600	3,144
050	AWARDS	1,711	1,413	1,726	1,726	1,726
	* SUBTOTAL PERSONNEL *	<u>209,307</u>	<u>204,688</u>	<u>212,943</u>	<u>210,325</u>	<u>220,067</u>
110	CLOTHING/UNIFORMS	2,386	2,188	4,000	2,500	4,000
111	MATERIALS/SUPPLIES	31,338	2,019	20,000	18,000	20,000
113	PRINTING/BINDING	-	-	3,000	-	3,000
130	CONTRACTUAL SERVICES	100	-	500	-	500
150	VEHICLE OPERATIONS	17,525	10,788	15,000	15,000	15,000
150	FUEL	16,574	21,591	20,000	19,000	20,000
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>67,923</u>	<u>36,586</u>	<u>62,500</u>	<u>54,500</u>	<u>62,500</u>
TOTAL RECYCLING		<u>\$ 277,230</u>	<u>\$ 241,274</u>	<u>\$ 275,443</u>	<u>\$ 264,825</u>	<u>\$ 282,567</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	\$ 78,277
Motor Equipment Operator	1	11	31,828
Tradesworker	1	9	37,072
Longevity	-		-
TOTAL	4		<u>\$ 147,177</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 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 fiscal year should be the positive turning point for Beach Services.

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

FISCAL YEAR ENDING JUNE 30, 2011 DETAIL OF REVENUES BEACH SERVICES FUND

REVENUES	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
NMB Merchandise	7,482	2,410	-	-	-
Rental (Umbrellas & Chairs)	979,505	1,034,884	1,175,000	1,050,000	1,060,000
Italian Ice Sales	381,660	404,064	678,500	405,000	450,000
Sales (Drinks & Food)	71,138	38,654	-	30,100	30,000
Amusement Sales	-	43,748	300,000	225,000	300,000
Sponsorships	14,000	-	13,000	-	-
Accommodations Tax Transfer	89,200	132,010	-	-	100,000
LOCAL Accommodations Tax	-	-	-	-	61,581
Less Sales Tax	(96,225)	(110,981)	(141,500)	(100,000)	(105,000)
TOTAL REVENUES	\$ 1,446,760	\$ 1,544,789	\$ 2,025,000	\$ 1,610,100	\$ 1,896,581

The table below summarizes Beach Services Fund operating expenses:

FISCAL YEAR ENDING JUNE 30, 2011 SUMMARY OF EXPENSES BEACH SERVICES FUND

Div. #	DIVISION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
760	Beach Services - Concessions	1,121,691	925,189	798,512	679,274	711,875
761	Beach Services - Lifeguards	728,482	611,763	515,480	507,356	502,886
901	Depreciation / Amortization	269,153	258,684	270,000	258,384	258,684
906	Overhead Allocations	335,394	323,102	322,041	303,105	397,541
760	Transfer Out Beach Renour.	-	-	-	-	-
	TOTAL OPERATING EXPENSES	\$ 2,454,720	\$ 2,118,738	\$ 1,906,033	\$ 1,748,119	\$ 1,870,986

BEACH SERVICES FUND

Revenues are projected to exceed expenses by \$25,595 for FY2011. 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 then 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 five year period.

		SUMMARY OF CAPITAL BEACH SERVICES FUND				
Code	DIVISION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
760-321	Building Improvements	63,258	-	-	-	-
760-360	Motor Vehicles	-	-	-	-	-
760-370	Non-Mobil Equipment	215,459	-	-	-	-
TOTAL OPERATING EXPENSES		\$ 278,717	\$ -	\$ -	\$ -	\$ -

16-5-760 BEACH SERVICES - CONCESSIONS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 79,547	\$ 83,811	\$ 85,475	\$ 30,000	\$ -
012	PT- CONCESSIONS	627,249	472,574	375,000	400,000	425,000
013	PT- COMMISSIONS	80,496	53,356	70,000	18,000	20,000
014	OVERTIME	2,750	1,617	-	251	-
021	FICA	41,829	41,868	39,913	31,378	33,375
022	EMPLOYEE RETIREMENT	6,263	6,661	6,974	2,800	-
023	EMPLOYEE INSURANCE	8,943	8,350	13,200	8,000	-
030	TRAINING	3,110	-	-	-	-
040	WORKERS COMPENSATION	35,237	17,833	21,287	13,000	13,000
050	AWARDS	433	476	463	-	-
	* SUBTOTAL PERSONNEL *	<u>885,857</u>	<u>686,546</u>	<u>612,312</u>	<u>503,429</u>	<u>491,375</u>
110	CLOTHING/UNIFORMS	1,662	823	-	175	1,500
111	MATERIALS/SUPPLIES	29,348	9,305	1,200	6,000	7,000
112	OFFICE SUPPLIES	771	3,625	500	400	500
113	PRINTING/BINDING	1,188	230	3,000	382	1,000
120	COMMUNICATIONS	19,975	21,802	17,000	11,000	16,000
130	CONTRACTUAL SERVICES	887	8,204	-	35,000	40,000
131	REPAIRS/MAINTENANCE	13,437	7,686	10,000	1,250	5,000
132	PROFESSIONAL SERVICES	14,107	12,890	11,000	1,500	7,000
134	CREDIT CARD FEES	6,485	2,688	4,000	6,000	6,000
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL/BUSINESS	802	-	-	-	-
142	ADVERTISING	2,221	313	-	138	500
150	VEHICLE OPERATIONS	15,438	9,860	7,000	12,000	12,000
151	FUEL	23,654	14,945	20,000	7,500	10,000
152	DAMAGE CLAIMS	2,625	1,189	-	-	-
185	ITALIAN ICE / SUPPLIES	98,178	92,305	88,000	85,000	100,000
186	BOTTLED DRINKS	13,441	10,325	13,000	6,000	8,000
187	PREPACKAGED FOODS	(18,925)	38,089	6,500	3,500	4,000
188	NON-FOOD ITEMS	-	327	5,000	-	2,000
189	APPAREL / CHAIRS RESALE	10,540	4,037	-	-	-
	* SUBTOTAL OPERATING *	<u>235,834</u>	<u>238,643</u>	<u>186,200</u>	<u>175,845</u>	<u>220,500</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,121,691</u>	<u>\$ 925,189</u>	<u>\$ 798,512</u>	<u>\$ 679,274</u>	<u>\$ 711,875</u>

DIVISION 760 BEACH SERVICES- CONCESSIONS

DIVISION NARRATIVE

The Beach Services-Concessions two full time regular employees, Beach Services Manager and Beach Maintenance Worker, that were budgeted for FY 2010 have been removed from Beach Services and allocated as follows. Beach Services Manager has been moved to 741- Recreation and Beach Maintenance Worker has been moved to 842- Custodial / Facility Maintenance. An overhead allocation will be made to account for the hours worked during the summer months. Also approximately 100 part-time employees will be hired during the summer as concession or rental employees.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2011

CHANGES IN PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Beach Services Manager (MOVED TO 741)	1	25	55,293
Beach Maintenance Worker (MOVED TO 842)	1	9	26,252

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2011

A second Hippo Slide will be purchased out of the General fund. A rental allocation will be charged to Beach Services for the summer months.

BUDGET ANALYSIS

FY2011 will be the fourth full year of operations for the Beach Services Fund. This division covers all rental and concessions activities. The 10.8% decrease in expenditures is due to reallocating two regular employees to the General Fund as well as a decrease in commissions based on a reduction in the percentage paid to rental employees. This year Beach Services worked to consolidate rental stations to better cover the beach.

16-5-761 BEACH SERVICES - LIFEGUARDS

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -
012	PT - LIFEGUARDS	525,248	439,201	425,000	430,000	400,000
013	LIFEGUARD BONUSES	45,900	22,200	2,250	26,525	26,000
014	OVERTIME	-	-	-	-	-
021	FICA	28,228	30,752	29,480	31,957	29,394
022	EMPLOYEE RETIREMENT	-	-	-	-	-
023	EMPLOYEE INSURANCE	-	-	-	-	-
030	TRAINING	3,135	1,425	-	1,220	3,000
040	WORKERS COMPENSATION	(47)	14,498	17,090	8,000	8,692
050	AWARDS	3,774	1,075	-	25	1,000
	* SUBTOTAL PERSONNEL *	<u>606,238</u>	<u>509,151</u>	<u>473,820</u>	<u>497,727</u>	<u>468,086</u>
110	CLOTHING/UNIFORMS	9,429	7,642	-	700	10,000
111	MATERIALS/SUPPLIES	7,935	5,653	17,660	5,000	8,000
112	OFFICE SUPPLIES	-	-	-	-	-
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	53	-	-	-	-
130	CONTRACTUAL SERVICES	84,784	63,555	19,200	-	10,000
131	REPAIRS/MAINTENANCE	1,811	2,130	500	500	500
132	PROFESSIONAL SERVICES	13,125	13,220	-	228	-
134	CREDIT CARD FEES	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	1,450	5,600	3,000	300	5,000
141	TRAVEL/BUSINESS	300	996	800	-	800
142	ADVERTISING	581	770	500	50	500
150	VEHICLE OPERATIONS	1,845	2,026	-	2,699	-
151	FUEL	931	1,020	-	152	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	<u>122,244</u>	<u>102,612</u>	<u>41,660</u>	<u>9,629</u>	<u>34,800</u>
	** TOTAL EXPENDITURES **	<u>\$ 728,482</u>	<u>\$ 611,763</u>	<u>\$ 515,480</u>	<u>\$ 507,356</u>	<u>\$ 502,886</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 till Labor Day.

DETAIL OF PERSONNEL SERVICES

No full time personnel services are budgeted for FY 2011

DETAIL OF CAPITAL OUTLAY

No capital is budgeted for FY 2011

BUDGET ANALYSIS

FY2011 will be the fourth full year of operations for the Beach Services Fund. All expenses in this division are for lifeguards only. The 2.4% decrease in expenditures is due to the substantial decrease in Contractual Services from not funding the lifeguard housing. Also reevaluation of stands and experience gained from the three years of operations.

BEACH SERVICES FUND

DEPRECIATION

DETAIL OF EXPENSES 16-5-901-xxx

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>FY 2008 ACTUAL</u>	<u>FY 2009 ACTUAL</u>	<u>FY 2010 BUDGETED</u>	<u>FY 2010 ESTIMATE</u>	<u>FY 2011 BUDGETED</u>
<u>DEPRECIATION</u>						
510	DEPRECIATION	\$ 269,153	\$ 258,684	\$ 270,000	\$ 258,384	\$ 258,684
* TOTAL DEPRECIATION*		\$ 269,153	\$ 258,684	\$ 270,000	\$ 258,384	\$ 258,684

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 an annual basis.

The following table illustrates the budgeted revenues for the Aquatic and Fitness Center for 2,100 member units. This number of members is above the break-even point when the 1/2% local accommodations tax is used for the annual debt service.

**FISCAL YEAR ENDING JUNE 30, 2011
DETAIL OF REVENUES
AQUATIC AND FITNESS CENTER FUND**

REVENUES	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
Aquatic Membership Fees	1,170,086	1,235,489	1,367,000	1,280,000	1,310,000
Aquatic Origination Fees	54,208	52,794	53,000	50,000	40,000
Aquatic Day Memberships	27,430	40,065	32,390	45,000	55,000
Operating Program Fees	111,713	161,393	163,548	190,000	230,000
Sales (Merch. & Food)	21,920	29,154	-	30,000	40,000
Donations / Grants	44,081	73,551	-	10,000	-
Property Sales/Interest/Rent	6,425	-	14,194	-	-
Miscellaneous	1,332	1,513	-	1,270	1,000
Non-Operating Program Fees	27,007	48,486	22,688	10,000	10,000
Local Accommodations Tax	744,478	698,938	750,000	700,000	638,419
Transfers from other Funds	-	-	-	-	-
Accommodations Tax Transfer	46,000	11,868	5,621	5,000	8,150
TOTAL REVENUES	\$ 2,254,680	\$ 2,353,251	\$ 2,408,441	\$ 2,321,270	\$ 2,332,569

AQUATIC AND FITNESS CENTER FUND

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

**FISCAL YEAR ENDING JUNE 30, 2011
SUMMARY OF EXPENSES
AQUATIC AND FITNESS CENTER FUND**

Div. #	DIVISION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
770	Administration	1,383,856	1,393,355	1,444,791	1,365,319	663,059
771	Aquatics	-	-	-	-	183,651
772	Activity Specialist	-	-	-	-	173,872
773	Fitness	-	-	-	-	265,168
774	Custodians	-	-	-	-	135,932
901	Depreciation / Amortization	382,806	384,556	372,018	336,708	272,977
906	Overhead Allocations	185,985	183,846	196,154	184,768	177,995
911	Bond Interest/Agent Fees	347,944	294,129	302,763	292,644	279,832
TOTAL OPERATING EXPENSES		\$ 2,300,591	\$ 2,255,886	\$ 2,315,726	\$ 2,179,439	\$ 2,152,486

Revenues are projected to exceed expenses by \$180,083 for FY2011. This amount can be reallocated by City Council for any other purpose allowed by State Law under the Local Accommodations Tax statute, but at this time it will be used to provide working capital for this fund.

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

Five replacement treadmills are budgeted in 773-Fitness as capital for the FY2011 budget year.

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

Code	DIVISION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
970-220	Building	-	-	-	-	-
970-280	Furniture/Fitness Equipment	-	17,500	-	75,246	22,500
TOTAL OPERATING EXPENSES		\$ -	\$ 17,500	\$ -	\$ 75,246	\$ 22,500

17-5-770 ADMINISTRATION

AQUATIC AND FITNESS CENTER
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ 400,496	\$ 412,644	\$ 438,619	\$ 438,619	\$ 215,329
012	SALARY, PART-TIME	311,150	332,225	360,000	312,466	64,135
014	OVERTIME	4,349	925	1,700	500	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	51,757	54,711	57,623	54,114	20,121
022	EMPLOYEE RETIREMENT	33,497	35,486	39,652	39,521	19,380
023	EMPLOYEE INSURANCE	87,620	111,824	79,200	79,200	32,400
030	TRAINING	275	1,766	3,200	1,500	615
040	WORKERS COMPENSATION	12,767	10,876	13,125	8,000	2,236
050	AWARDS	2,885	2,974	2,547	2,724	926
	* SUBTOTAL PERSONNEL *	<u>910,196</u>	<u>968,831</u>	<u>1,001,066</u>	<u>942,044</u>	<u>360,542</u>
110	CLOTHING/UNIFORMS	2,431	1,755	4,000	3,000	360
111	MATERIALS/SUPPLIES	49,241	15,858	14,000	14,000	10,182
112	OFFICE SUPPLIES	3,677	3,373	5,000	4,000	8,200
113	PRINTING/BINDING	10,301	4,545	11,100	5,000	3,165
117	RESALE SUPPLIES	3,806	21,289	12,000	20,000	3,000
120	COMMUNICATIONS	5,360	3,808	3,400	2,400	3,400
121	UTILITIES	169,441	157,410	170,000	170,000	170,000
130	CONTRACTUAL SERVICES	26,373	48,001	35,000	40,000	39,590
131	REPAIRS/MAINTENANCE	21,868	29,500	55,000	55,000	7,700
132	PROFESSIONAL SERVICES	2,055	2,734	2,000	2,000	-
134	CREDIT CARD FEES	7,946	7,482	5,000	5,000	7,800
135	EVENT/FUND RAISERS	26,727	3,707	-	-	-
140	SUBSCRIPTIONS/DUES	1,245	1,041	1,375	1,375	720
141	TRAVEL/BUSINESS	47	195	500	200	-
142	ADVERTISING	76,167	46,232	60,000	45,000	48,400
	* SUBTOTAL OPERATING *	<u>473,660</u>	<u>424,524</u>	<u>443,725</u>	<u>423,275</u>	<u>302,517</u>
	** TOTAL EXPENDITURES **	<u>\$ 1,383,856</u>	<u>\$ 1,393,355</u>	<u>\$ 1,444,791</u>	<u>\$ 1,365,319</u>	<u>\$ 663,059</u>

**DIVISION 770 ADMINISTRATION
AQUATIC AND FITNESS CENTER**

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Aquatic & Fitness Center Director	1	25	77,582
Assistant Aquatic & Fitness Center Director	1	21	66,935
Customer Service Supervisor	1	15	37,396
Secretary / Receptionist	1	10	29,698
Longevity	<u>1</u>		<u>3,718</u>
TOTAL	4		<u>\$ 215,329</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 decrease in this division is mainly due to the breakout of Aquatics, Activity Specialist, Fitness and Custodial services into their own divisions. The expense side of the budget will be highly correlated to revenues.

17-5-771 AQUATICS

AQUATIC AND FITNESS CENTER
 DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 41,747
012	SALARY, PART-TIME	-	-	-	-	76,000
014	OVERTIME	-	-	-	-	-
021	FICA	-	-	-	-	8,478
022	EMPLOYEE RETIREMENT	-	-	-	-	3,757
023	EMPLOYEE INSURANCE	-	-	-	-	8,100
030	TRAINING	-	-	-	-	200
040	WORKERS COMPENSATION	-	-	-	-	942
050	AWARDS	-	-	-	-	232
	* SUBTOTAL PERSONNEL *	-	-	-	-	139,456
110	CLOTHING/UNIFORMS	-	-	-	-	500
111	MATERIALS/SUPPLIES	-	-	-	-	21,000
112	OFFICE SUPPLIES	-	-	-	-	-
113	PRINTING/BINDING	-	-	-	-	2,800
130	CONTRACTUAL SERVICES	-	-	-	-	1,500
131	REPAIRS/MAINTENANCE	-	-	-	-	15,000
132	PROFESSIONAL SERVICES	-	-	-	-	3,000
135	EVENT/FUND RAISERS	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	-	-	-	395
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	-	-	-	-	44,195
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ -	\$ -	\$ 183,651

DIVISION 771 AQUATICS

AQUATIC AND FITNESS CENTER

DIVISION NARRATIVE

The Aquatics Division is made up of one full-time supervisor, the Aquatic Director. This individual is devoted to supervising the pool lifeguards and all pool related activities.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Aquatic Director	1	18	41,747
Longevity	-		-
TOTAL	1		<u>\$ 41,747</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2011 is the first year of operation for this division. The Aquatic and Fitness division 770 was divided into smaller units to give management more opportunity to control expenses. This new process will allow management to evaluate the effectiveness of its programs.

17-5-772 ACTIVITY SPECIALIST

AQUATIC AND FITNESS CENTER
 DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 50,412
012	SALARY, PART-TIME	-	-	-	-	83,432
014	OVERTIME	-	-	-	-	-
021	FICA	-	-	-	-	9,637
022	EMPLOYEE RETIREMENT	-	-	-	-	4,537
023	EMPLOYEE INSURANCE	-	-	-	-	8,100
030	TRAINING	-	-	-	-	200
040	WORKERS COMPENSATION	-	-	-	-	1,071
050	AWARDS	-	-	-	-	232
	* SUBTOTAL PERSONNEL *	-	-	-	-	157,621
110	CLOTHING/UNIFORMS	-	-	-	-	300
111	MATERIALS/SUPPLIES	-	-	-	-	15,081
112	OFFICE SUPPLIES	-	-	-	-	235
113	PRINTING/BINDING	-	-	-	-	35
132	PROFESSIONAL SERVICES	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	-	-	-	100
141	TRAVEL/BUSINESS	-	-	-	-	-
142	ADVERTISING	-	-	-	-	500
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	-	-	-	-	16,251
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ -	\$ -	\$ 173,872

DIVISION 772 ACTIVITY SPECIALIST

AQUATIC AND FITNESS CENTER

DIVISION NARRATIVE

The Activity Specialist Division is made up of one full-time staff member, the Activities Director. This individual is responsible for organizing and developing activities for the Aquatic and Fitness Center. This would include all kid programs, after school programs and membership related programs.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Activities Director	1	17	47,756
Longevity	<u>1</u>		<u>2,656</u>
TOTAL	1		<u>\$ 50,412</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2011 is the first year of operation for this division. The Aquatic and Fitness division 770 was divided into smaller units to give management more opportunity to control expenses. This new process will allow the Activity Specialist to evaluate the effectiveness of all activity programs.

17-5-773 FITNESS

AQUATIC AND FITNESS CENTER
 DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 43,088
012	SALARY, PART-TIME	-	-	-	-	85,360
014	OVERTIME	-	-	-	-	-
021	FICA	-	-	-	-	9,248
022	EMPLOYEE RETIREMENT	-	-	-	-	3,878
023	EMPLOYEE INSURANCE	-	-	-	-	8,100
030	TRAINING	-	-	-	-	950
040	WORKERS COMPENSATION	-	-	-	-	1,028
050	AWARDS	-	-	-	-	232
	* SUBTOTAL PERSONNEL *	-	-	-	-	151,884
110	CLOTHING/UNIFORMS	-	-	-	-	450
111	MATERIALS/SUPPLIES	-	-	-	-	13,024
112	OFFICE SUPPLIES	-	-	-	-	100
117	RESALE SUPPLIES	-	-	-	-	24,000
130	CONTRACTUAL SERVICES	-	-	-	-	72,650
131	REPAIRS/MAINTENANCE	-	-	-	-	2,000
132	PROFESSIONAL SERVICES	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	-	-	-	1,060
141	TRAVEL/BUSINESS	-	-	-	-	-
142	ADVERTISING	-	-	-	-	-
	* SUBTOTAL OPERATING *	-	-	-	-	113,284
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ -	\$ -	\$ 265,168

DIVISION 773 FITNESS

AQUATIC AND FITNESS CENTER

DIVISION NARRATIVE

The Fitness Division is composed of one full-time staff member, the Fitness Director. This individual is responsible for organizing the fitness related events as well as maintaining the Fitness room and all of the equipment in the Aquatic and Fitness Center.

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Fitness Director	1	17	43,088
Longevity	-		-
TOTAL	1		<u>\$ 43,088</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2011 is the first year of operation for this division. The Aquatic and Fitness division 770 was divided into smaller units to give management more opportunity to control expenses. This new process will allow the Fitness Director to evaluate the effectiveness of all fitness programs.

17-5-774 CUSTODIANS

AQUATIC AND FITNESS CENTER
 DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ 50,256
012	SALARY, PART-TIME	-	-	-	-	26,000
014	OVERTIME	-	-	-	-	-
021	FICA	-	-	-	-	5,490
022	EMPLOYEE RETIREMENT	-	-	-	-	4,523
023	EMPLOYEE INSURANCE	-	-	-	-	16,200
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	-	-	-	-	610
050	AWARDS	-	-	-	-	463
	* SUBTOTAL PERSONNEL *	-	-	-	-	103,542
110	CLOTHING/UNIFORMS	-	-	-	-	2,390
118	CUSTODIAL SUPPLIES	-	-	-	-	30,000
	* SUBTOTAL OPERATING *	-	-	-	-	32,390
	** TOTAL EXPENDITURES **	\$ -	\$ -	\$ -	\$ -	\$ 135,932

DIVISION 774 CUSTODIANS

AQUATIC AND FITNESS CENTER

DIVISION NARRATIVE

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

DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Custodian	2	8	48,837
Longevity	<u>1</u>		<u>1,419</u>
TOTAL	2		<u>\$ 50,256</u>

DETAIL OF CAPITAL OUTLAY

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

BUDGET ANALYSIS

FY 2011 is the first year of operation for this division. The Aquatic and Fitness division 770 was divided into smaller units to give management more opportunity to control expenses. This new process will empower the Aquatic and Fitness Center's administration with the ability to manage the custodians' daily duties and work load.

AQUATIC AND FITNESS CENTER FUND

DEPRECIATION AND AMORTIZATION

DETAIL OF EXPENSES 17-5-901-xxx

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
<u>DEPRECIATION AND AMORTIZATION</u>						
510	DEPRECIATION	\$ 379,370	\$ 381,120	\$ 368,582	\$ 333,272	\$ 269,541
515	AMORTIZATION	<u>3,436</u>	<u>3,436</u>	<u>3,436</u>	<u>3,436</u>	<u>3,436</u>
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 382,806</u>	<u>\$ 384,556</u>	<u>\$ 372,018</u>	<u>\$ 336,708</u>	<u>\$ 272,977</u>

BOND INTEREST AND FEES

DETAIL OF EXPENSES 17-5-911-xxx

CODE	CLASSIFICATION	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGETED	FY 2010 ESTIMATE	FY 2011 BUDGETED
<u>BOND INTEREST AND FEES</u>						
415	BOND INTEREST	\$ 347,944	\$ 294,129	\$ 302,763	\$ 292,644	\$ 279,832
420	BOND AGENT FEES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
* TOTAL BOND INTEREST & FEES *		<u>\$ 347,944</u>	<u>\$ 294,129</u>	<u>\$ 302,763</u>	<u>\$ 292,644</u>	<u>\$ 279,832</u>

PERSONNEL REPORT

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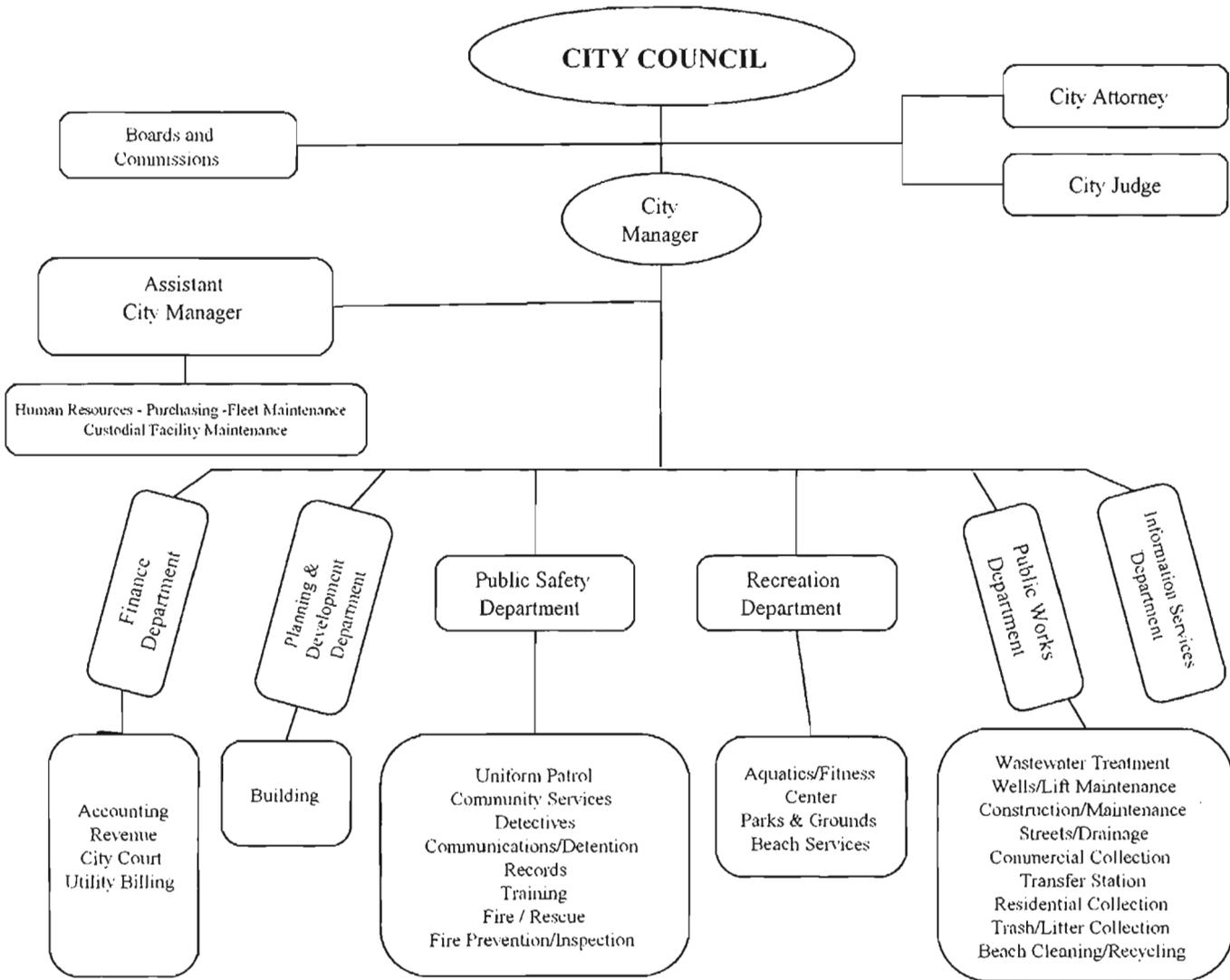
PERSONNEL REPORT

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; then gradually increased to 230 by FY1999. Our staffing rose to 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, to the highest level of 375 in FY2009. Due to economic conditions staffing was reduced to 368 in FY2010, plus 4 PSOs were added during FY10 due to obtaining grant funding, and it remains at 372 employees for FY2011.

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 not increased for FY2011. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2006 ADOPTED	FY 2007 ADOPTED	FY 2008 ADOPTED	FY 2009 ADOPTED	FY 2010 ADOPTED	FY 2011 ADOPTED
GENERAL	211	Legislative	8	8	8	8	8	8
	221	Administrative	2	2	2	2	2	2
	232	City Court	4	5 ¹	5	5	5	5
GOVT	242	Legal	2	2	2	2	2	2
	251	Economic Development	-	-	1 ²	1	- ²	-
	252	Human Resources	7	10 ³	10	10	10	10
IS	262	Information Services	5	6 ⁴	6	6	6	6
FIN	312	Utility Billing	8	8	8	8	8	8
	342	Accounting	5	5	6 ⁵	6	6	6
	352	Revenue	4	5 ⁶	6 ⁷	6	6	6
PUBLIC SAFETY	411	Public Safety Admin.	4	4	4	4	3 ⁸	3
	422	Uniform Patrol	58	58	58	58	62 ⁹	62
	424	Community Services	8	11 ¹⁰	11	10 ¹¹	9 ¹²	9
	431	Detectives	10	10	10	9 ¹³	9	9
	442	Communication/Detention	19	19	19	19	19	19
	444	Records	4	4	4	4	4	4
	445	Victim Rights Advocate	1	1	1	1	1	1
	452	Public Safety Training	2	3 ¹⁴	3	3	2 ¹²	2
	453	Fire / Rescue	37	40 ¹⁵	40	48 ¹⁶	50 ¹²	50
	454	Fire Prevention/Inspection	3	4 ¹⁷	4	4	4	4
P&D	521	Planning	10	10 ¹⁸	10	10	10	10
	522	Building	9	11 ¹⁹	11	11	9 ²⁰	9
PUBLIC WORKS	611	Public Works Admin.	8	8	9 ²¹	9	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	19 ²²	19	21 ²³	19 ²³	19
	652	Streets/Drainage	18	18	19 ²⁴	19	19	19
	661	Commercial Collection	4	4	4	4	4	4
	663	Transfer Station	3	3	3	3	3	3
	671	Residential Collection	10	11 ²⁵	11	11	11	11
	673	Trash/Litter Collection	2	3 ²⁵	3	3	3	3
	674	Beach Cleaning	1	2 ²⁶	2	2	2	2
P&R	741-3	Recreation	5	6 ²⁷	6	6	6	7 ²⁸
	754	Parks & Grounds	9	10 ²⁹	11 ³⁰	11	11	11
	760	Beach Services Fund	-	1 ³¹	2 ³²	2	2	- ^{28,33}
	770-4	Aquatics/Fitness Center	10	11 ³⁴	11	11	11	9 ³⁵
SUPP	822	Purchasing	7	7	7	8 ³⁶	7 ³⁶	7
	832	Fleet Maintenance	5	5	6 ³⁷	6	6	6
	842	Custodial/Facility Maint.	4	4	5 ³⁸	5	5	8 ^{33,35}
TOTALS			332	357	366	375	372	372

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

Employees by Department (continued)

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

General Government

- 1 Added 1 Court Clerk in FY2007 (replaced a part-time clerk position).
- 2 Added Economic Development Manager in FY2008. Eliminated position and division in FY2010 never hired.
- 3 Added Risk Manager, Public Information Officer and Administrative Assistant I in FY2007.

Information Systems

- 4 Added 1 Computer Technician in FY2007.

Finance

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

Public Safety

- 8 Eliminated 1 Administrative Assistant II position for FY2010.
- 9 Added 4 PSOs during FY2010 by Budget Amendment due to COPS grant funding.
- 10 Added 3 PSOs for Beach Patrol during FY2007 by Budget Amendment.
- 11 Transfer out 1 PSO position to 453 for a Firefighter in FY2009 (duties absorbed by Animal Control Officers).
- 12 Transfer 1 PSO - Beach Patrol (424) and 1 Fire Training Captain (452) to 2 Firefighters (453) for FY2010.
- 13 Transfer out 1 Detective position to 453 for a Firefighter in FY2009.
- 14 Added 1 Fire Training Captain during FY2007 by Budget Amendment.
- 15 Added 3 Firefighters in FY2007.
- 16 Added 8 Firefighters in FY2009 (2 positions transferred from 424 and 431).
- 17 Added 1 Fire Prevention Secretary in FY2007 (replaced a part-time position).

Planning & Development

- 18 Transferred 1 Permit Clerk to Building [522], and added 1 Planner in FY2007.
- 19 Transferred 1 Permit Clerk from 521, added 1 Administrative Assistant in FY2007.
- 20 Eliminated 2 Master Building Inspector positions for FY2010.

Public Works

- 21 Added 1 Engineering GIS/CAD Technician for FY2008.
- 22 Added 2 Motor Equipment Operators in FY2007.
- 23 Added 1 HEO and 1 Crew Leader in FY2009, both positions were eliminated in FY2010.
- 24 Added 1 Stormwater Program Compliance Manager in FY2008.
- 25 Added 1 Heavy Equipment Operator to 671 in FY2007, and to 673 in FY2007.
- 26 Added 1 Motor Equipment Operator in FY2007.

Parks & Recreation

- 27 Added 1 Administrative Assistant in FY2007.
- 28 Transfer Beach Services Manager from 760 to 741 in FY2011 and allocate costs thru overhead allocations.
- 29 Added 1 Grounds Technician in FY2007.
- 30 Added 1 Tree Maintenance Technician in FY2008.
- 31 Added 1 Beach Services Manager in FY2007.
- 32 Added 1 Beach Maintenance Worker in FY2008.
- 33 Transfer Beach Maintenance Worker from 760 to 842 in FY2011 and allocate costs thru overhead allocations.
- 34 Added 1 Customer Service Supervisor in FY2007.
- 35 Transfer 2 Custodians from 770 to 842 in FY2011 and allocate maintenance costs thru overhead allocations.

Support Services

- 36 Added 1 Support Services Clerk in FY2009; this position was eliminated in FY2010.
- 37 Added 1 Mechanic in FY2008.
- 38 Added 1 Facility Maintenance Technician in FY2008.

Employee Benefits

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

The City also set up a short-term and long-term disability program, and a retirement program that 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). Health insurance costs continue to escalate and this is reflected by a 12% increase in the FY2011 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.

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 FY2011.

Compensation

The Pay and Compensation Plan has not been updated in accordance with the recently completed compensation study. The plan for this budget continues the plan as it was in the FY 2010 budget. Salary ranges have been adjusted by 1.5% for the minimum pay, 2.2% for the mid-point pay, and 2.9% for the maximum pay.

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, 2010 for FY2011

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	22,823	27,577	34,705
Beach Maintenance Worker Bridge Operator Lead Custodian Public Grounds Maintenance Worker Tradesworker	9	24,734	29,884	37,611
Secretary/Receptionist-Aquatic & Fitness Secretary/Receptionist-Human Resources Secretary/Receptionist-Recreation	10	26,645	32,192	40,518
Cashier/Accounting Clerk Meter Reader Motor Equipment Operator (MEO) Records Clerk Support Services Clerk Warehouse Clerk	11	28,555	34,501	43,421
Animal Control Officer Communications Technician/Jailer Landscape Technician Maintenance Specialist / MEO Permit Clerk	12	30,464	36,810	46,328
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	32,375	39,119	49,233

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2010 for FY2011

<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	34,287	41,428	52,139
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	36,198	43,734	55,042
Administrative Assistant II - Planning & Dev				
Administrative Assistant II - Permit				
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	38,108	46,044	57,949
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, 2010 for FY2011

<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	40,017	48,352	60,855
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	41,929	50,661	63,760
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	43,839	52,970	66,665
Detective Sergeant				
Fire Training Captain				
Public Safety Sergeant				
Public Safety Sergeant - Beach Patrol				
Public Safety Sergeant - Training				
Captain/Fire Prevention Officer	20	45,750	55,277	69,571
Database Administrator				

CITY OF NORTH MYRTLE BEACH
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<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	47,661	57,587	72,475
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	49,570	59,894	75,381
Grants/Special Projects Coordinator				
Planner				
Accounting Supervisor	23	51,482	62,204	78,286
Assistant Building Official				
Utility Billing Supervisor				
Assistant Zoning Administrator	24	53,392	64,512	81,192
Commander-Law Enforcement (Operations)				
Human Resources Officer				
Public Information Officer				
Risk Manager				
Senior Planner				
Aquatic & Fitness Center Director	25	55,302	66,820	89,704
Beach Services Manager				
Fleet Management Superintendent				
Public Grounds Superintendent				
Revenue Supervisor / Risk Manager				
Staff Engineer				
Sanitation Superintendent	26	57,215	69,129	92,804
Superintendent, Streets and Drainage				

CITY OF NORTH MYRTLE BEACH
PAY & COMPENSATION PLAN

Effective July 1, 2010 for FY2011

<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	59,124	71,437	95,902
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director Economic Development Director Public Utility Superintendent	28	61,033	73,746	99,001
Deputy Director, Public Safety	29	62,945	76,053	102,100
Director of Information Services Director, Planning & Development Finance Director Parks and Recreation Director	31	73,453	88,750	119,144
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	88,736	107,218	143,939

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 2011 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, 2010 is estimated to be \$10,637,755.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$13,181,507	\$11,510,840	\$9,690,476	\$9,752,787	\$9,749,727	\$10,209,728	\$10,216,919

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 2011 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 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010 EST</u>	<u>FY 2011 EST</u>
All Assessed Value	\$270,491,803	\$306,162,295	\$323,291,925	\$352,484,472	\$357,142,857

COMMENTS: The rate of growth has slowed but we continue to experience growth. The County reassessed property values for FY 2008, resulting in a reduction of the City millage rate from 35.7 to 30.5 mils. During FY 2010, 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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$7,504,632	\$8,312,388	\$9,337,950	\$10,903,564	\$11,350,000	\$11,350,000	\$11,500,000

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 spiked during FY 2010 due to the recession of 2009-10 but should return to the same levels for FY 2011 as the previous year. The City currently has a contract with Horry County to collect its delinquent taxes.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$83,907	\$103,520	\$83,010	\$70,450	\$115,000	\$350,000	\$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 2011 are expected to be the same as the FY 2010 Budget.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$61,849	\$70,087	\$83,888	\$96,892	\$90,000	\$90,000	\$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 2010. 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 2011 budget is lower than the FY 2010 estimated budget and actual due to the slowing economy.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET FY 2010</u>	<u>ESTIMATED FY 2010</u>	<u>BUDGET FY 2011</u>
Business License Fees						
\$5,450,134	\$6,535,882	\$5,260,119	\$4,891,872	\$4,950,000	\$4,900,000	\$4,900,000
Business License Penalties						
\$47,494	\$72,017	\$51,782	\$39,665	\$50,000	\$45,000	\$50,000

REVENUE ITEM: Building Permits

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

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

DESCRIPTION OF REVENUE:

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

FEE SCHEDULE:

See schedule in City Code of Ordinances.

BASE:

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

COMMENTS:

This budgeted revenue reflects a decrease for FY 2011 under the FY 2010 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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$1,628,590	\$1,001,339	\$411,387	\$323,793	\$400,000	\$320,000	\$325,000

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 2011 is estimated to be equal to those for FY 2010.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$5,635	\$5,490	\$3,445	\$4190	\$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 2011 as the projected actual for FY 2010.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$9,630	\$11,690	\$19,195	\$21,475	\$10,000	\$10,000	\$10,000

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

LEGAL AUTHORIZATION: Franchise Agreement

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

DESCRIPTION OF REVENUE:

By Franchise and Ordinance effective July 1, 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 2007 that will be used solely for underground construction or conversion projects within the city of North Myrtle Beach. The fund is sustained by matching annual payments from the Authority and the City equaling 2% of the revenues received by the Authority each year for providing electricity to customers within the city limits. At the same time, there was an amendment to the original agreement which allowed the City to increase the franchise fee from 3% to 5%. Growth in this revenue source appears to be steady due to continued residential growth.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$1,057,238	\$1,065,000	\$1,101,364	\$1,176,506	\$1,170,000	\$1,231,700	\$1,265,000

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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$374,724	\$401,741	\$430,352	\$555,697	\$475,000	\$475,000	\$477,000

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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$64,857	\$82,623	\$90,705	\$92,300	\$100,000	\$95,000	\$100,000

REVENUE ITEM: Bail Bonds

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 14, Article 1, 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 2011 is estimated to be the same as the FY 2010 budget.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$605,307	\$946,703	\$437,154	\$428,653	\$470,000	\$470,000	\$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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$19,713	\$12,248	\$10,146	\$8,935	\$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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$42,569	\$23,523	\$51,620	\$156,432	\$30,000	\$30,000	\$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 2011 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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$370,540	\$556,022	\$310,524	\$59,085	\$150,000	\$50,000	\$125,000

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 2011 should remain the same as the previous fiscal year actual.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$69,113	\$125,228	\$91,506	\$124,160	\$150,000	\$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 substantial increase over the FY 2010 Budget since the state did not cut the revenue as much as previously anticipated.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$295,790	\$315,601	\$352,211	\$352,213	\$205,000	\$310,000	\$314,500

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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$86,957	\$89,839	\$93,531	\$102,975	\$95,000	\$103,000	\$103,000

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 2011.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$36,616	\$36,616	\$36,616	\$36,616	\$36,600	\$36,616	\$36,600

REVENUE ITEM: Accommodations Tax

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 12, Chapter 35, Article VI, Section 12-35-710 & 12-35-720

FUND: General **ACCOUNT CODE:** 01-350-130

DESCRIPTION OF REVENUE:

Accommodations Tax is a 2% additional sales tax levied on the gross proceeds for the rental of transient accommodations, including campgrounds, in the City of North Myrtle Beach. The State of South Carolina collects the tax and distributes the proceeds back to the City, based on the amount generated locally.

FEE SCHEDULE:

The Accommodations Tax is remitted to the City on a quarterly basis.

BASE:

State law provides that the first \$25,000 received by a municipality be allocated to the General Fund and be exempt from all other requirements of the Act, as well as 5% of the remaining portion.

COMMENTS:

The 5% clause was added to the Accommodations Tax legislation as of July 1, 1991. Revenues are expected to be below the previous year's budget.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$145,965	\$149,907	\$157,843	\$144,605	\$155,000	\$140,000	\$145,000

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 2006. FY 2011 is projected to be the same as the previous year budget.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$185,850	\$154,389	\$177,638	\$292,301	\$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 2008.

BASE:

Revenue will be generated on a case-by-case basis as each unique grant is applied for and authorized. It usually offsets an expenditure of funds elsewhere.

COMMENTS:

FY 2010 revenues are projected to be substantially more than FY 2010 Budget due to the additional firemen's grant.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$20,404	\$106,959	\$369,094	\$422,342	\$350,000	\$490,000	\$500,000

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 2011 Budget.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$338,504	\$355,487	\$298,351	\$298,736	\$298,000	\$287,000	\$301,500

REVENUE ITEM: Interest on Investments

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

FUND: Utility **ACCOUNT CODE:** 02-340-100

DESCRIPTION OF REVENUE:

The City earns interest on its daily cash balances in the Utility Fund carried in the Master Account. Occasionally, some of these funds are placed in Certificates of Deposit, U. S. Treasury obligations, or the South Carolina Local Government Investment Pool. Interest is earned on the Utility Fund Operating Account, Depreciation Account, Contingency Account, and Meter Deposit Account. Interest is also earned on impact fees and is currently accounted for 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 remained very low over the last year. These rates should not change significantly over the next year.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$894,269	\$1,088,896	\$812,798	\$264,151	\$300,000	\$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, 2010:

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	\$2.71	\$3.08	\$2.66
¾" Comm.	8.34	6.12	1	2.71	3.08	2.66
1"	30.60	21.97	4	2.71	3.08	2.66
1-1/2"	61.12	45.58	8	2.71	3.08	2.66
2'	146.51	108.44	20	2.71	3.08	2.66
3'	317.85	227.22	40	2.71	3.08	2.66
4'	579.14	440.696	80	2.71	3.08	2.66
6'	1225.58	835.49	160	2.71	3.08	2.66
8'	2610.53	1714.35	320	2.71	3.08	2.66
Irrigation					3.08	

BASE:

Over 12,500 water service accounts are billed monthly. Cost for water service is based on the water meter size and volume used. Cost for sewer service is based proportionally on water usage.

COMMENTS:

Rates will be adjusted to reflect Grand Strand Water & Sewer Authority increases since 2009.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET FY 2010</u>	<u>ESTIMATED FY 2010</u>	<u>BUDGET FY 2011</u>
\$9,203,013	\$10,402,822	\$10,743,528	\$10,361,097	\$11,050,000	\$10,900,000	\$11,425,000

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</u> <u>(gpm)</u>	<u>Normal Op. Range</u> <u>(gpm)</u>	<u>Meter Size</u>	<u>Tap Fee</u>
24	2 - 30	3/4"	\$ 600.00
40	2 - 50	1"	700.00
80	5 - 100	1-1/2"	900.00
128	8 - 160	2" D.M.	1,200.00
128	4 - 200	Turbine	1,200.00
280	5 - 450	3" Turbine	3,450.00
256	4 - 320	3" Compound	4,875.00
800	15 - 1250	4" Turbine	4,225.00
400	6 - 500	4" Compound	5,150.00
1600	30 - 2500	6" Turbine	Cost of Labor &
800	10 - 1000	6" Compound	Materials Plus 50%

BASE:

Water tap fee is based on the cost of material, labor, and overhead needed to provide water connection to the water system.

COMMENTS:

This revenue is expected to remain the same as the FY 2010 Budget.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$254,710	\$169,150	\$87,603	\$40,308	\$50,000	\$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 revenue source will remain the same as the previous fiscal year.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$191,022	\$51,197	\$14,421	\$14,652	\$20,000	\$20,000	\$20,000

REVENUE ITEM: Impact Fees

LEGAL AUTHORIZATION: Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article III, Division 2, Section 15-116; Chapter 15, Article II, Division 2, Section 15-42 and 15-44.

FUND: Impact 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, 2010:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$2,629.00	\$2,206.00
Condominium	2,629.00	2,206.00
Hotel/Motel (Per Bedroom)	657.00	552.00
Mobile Home	2,629.00	2,206.00
Restaurant (Per Seat)	262.78	220.64
Business Office/Small Store (Per Employee)	164.50	138.49

BASE:

The amount of impact fee due is based on the type of service necessary and/or the number of individual units to be served. Service stems from one Equivalent Residential User (ERU).

COMMENTS:

This revenue source has declined significantly due to the decline in the building industry.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$5,775,298	\$5,421,205	\$2,134,122	\$1,102,546	\$1,050,000	\$700,000	\$800,000

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 2010.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$71,844	\$66,389	\$61,466	\$53,614	\$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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$62,801	\$60,119	\$62,860	\$64,919	\$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 2011 is the same as the estimate for FY 2010.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$1,584,559	\$1,627,127	\$1,935,151	\$1,982,645	\$1,975,000	\$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 2011 is expected to remain level.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$11,679	\$10,038	\$9,465	\$8,892	\$10,000	\$10,000	\$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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$2,298,341	\$2,298,341	\$2,517,180	\$2,272,498	\$2,324,750	\$2,256,048	\$2,132,750

REVENUE ITEM: Hospitality Fee/Hospitality Penalties

LEGAL AUTHORIZATION: Code of Laws of South Carolina, Title 5, Chapter 7, Sections 5-7-10 and 5-7-30.
Code of Ordinances City of North Myrtle Beach, Chapter 7, Article IV.

FUND: Hospitality Fees **ACCOUNT CODE:** 05-320-200, 05-320-210, 06-320-200 & 06-320-210

DESCRIPTION OF REVENUE:

An Ordinance dated May 2, 1994 authorized the enactment of a hospitality fee effective July 1, 1994 for restaurants, and later an additional ordinance authorized the additional hospitality fees effective January 1, 1997 for amusements and accommodations to transients for the purpose of contributing to the costs of capital infrastructure improvements and certain capital acquisitions. This fee will provide an alternative revenue source that will reduce the dependence on property taxes and business licenses.

FEE SCHEDULE:

The City will receive 1% on the gross proceeds derived from the sale of all prepared food and beverages from all food service facilities, and admissions/amusements. 1.5% will be collected from transient rental income. Delinquent fees are assessed a 5% penalty per month until paid.

BASE:

This revenue source is based on the previous year's gross receipts reported for prepared food and beverage sales, amusements and accommodations receipts within the City.

COMMENTS:

This revenue source should realize about the same collections as the previous fiscal year budget.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET FY 2010</u>	<u>ESTIMATED FY 2010</u>	<u>BUDGET FY 2011</u>
Hospitality Fees						
\$3,935,531	\$4,140,226	\$4,227,128	\$3,950,707	\$4,315,000	\$3,925,000	\$3,975,000
Hospitality Fee Penalties						
\$5,784	\$5,784	\$6,130	\$8,417	\$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, 2010:

Single-Family Residential Customer	\$19.00 per month
Residential Roll Cart Service	\$19.00 per month
Dumpster Service (one pickup per week)	\$88.00 per month
Each additional pickup per week	\$85.00 per month
Commercial Roll Cart Service	\$30.25 per month
Rental Cans (6% Property)	\$23.20 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 increase is due to the 5% rate change as well as the new rental area fee for cans located in the beach rental areas throughout the City.

REVENUE HISTORY:

<u>FY 2007</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2010</u>
\$2,628,832	\$3,114,144	\$3,143,314	\$3,756,740	\$3,675,000	\$3,707,400	\$4,000,000

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 2011 has remained the same as FY 2010.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$17,928	\$19,388	\$19,206	\$22,696	\$20,000	\$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 2011 reflects the same budget as FY 2010.

REVENUE HISTORY:

<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$17,928	\$17,297	\$13,106	\$11,909	\$12,000	\$12,000	\$12,000

REVENUE ITEM: Aquatics and Fitness Fees

LEGAL AUTHORIZATION: Code of Laws of South Carolina

FUND: Aquatics & Fitness Center **ACCOUNT CODE:** Fund 17-340-100 through 17-390-150

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 2011. This number is on the conservative side, but with the local accommodations ½ % transfer, the fund should be above break even for FY 2011. As of January 1, 2011, \$1 will be added to individual rates per month and \$2 will be added to multiple individual rates per month.

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 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>BUDGET</u> <u>FY 2010</u>	<u>ESTIMATED</u> <u>FY 2010</u>	<u>BUDGET</u> <u>FY 2011</u>
\$631,092	\$2,121,678	\$2,254,680	\$2,353,251	\$2,408,441	\$2,321,270	\$2,332,569

APPENDICES

Appendix I – Glossary of Terms
Appendix II - Ordinances

GLOSSARY OF TERMS

Appendix I

ACCOUNTING SYSTEM. The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACTIVITY. A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function.

AD VALOREM TAX. A tax levied on the assessed value of real property. This tax is also known as property tax.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDIT. A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. See COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR).

BOND. A written promise to pay a specified sum of money, called "face value" or "principal amount", at a specified date or dates in the future, called the "maturity date(s)", together with periodic interest at a specified rate. The difference between a note and a bond is that a bond runs for a longer period of time and requires greater legal formality. **General Obligation (G.O.) Bonds** are backed by the full faith and credit of the jurisdiction. **Revenue Bonds** are backed by the income-producing potential of a capital project, i.e., municipal parking garage.

BUDGET. A plan of financial operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modification, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body. Types of budgets: (1) Annual Operating Budget - a budget applicable to a single fiscal year; (2) Capital Budget - a plan of proposed capital outlays and the means of financing them; (3) Capital Program Budget - a plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise; and (4) Long-Term Budget - a budget prepared for a period longer than a fiscal year.

BUDGET ADJUSTMENT. Legislative mechanism to allow for funds and departmental expenditures to exceed their original, beginning year allocation. The authorization becomes effective immediately after passage by City Council.

GLOSSARY OF TERMS

Appendix I

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principle budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

CAPITAL EQUIPMENT. Equipment with an expected life of more than one year, such as automobiles, typewriters, and furniture.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The official annual report of a government. It includes five combined statements - Overview (the "liftable" GPFS) and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed statistical section. Every government should prepare and public a CAFR as a matter of public record.

CONTINGENCY. An appropriation of funds to cover unforeseen events that occur during the fiscal year.

CURRENT TAXES. Taxes levied and becoming due within one year.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of government include bonds, time warrants, notes, and floating debt. Types of debt: Bond (see "Bond"); Note Payable (generally an unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable time); Time Warrant (a negotiable obligation of a government having a term shorter than bonds and frequently tendered to individuals and firms in exchange for contractual services, capital acquisitions, or equipment purchases); Floating Debt (liabilities other than bonded debt and time warrants, such as accounts payable); and Long-Term Debt (debt with a maturity of more than one year after the date of issuance).

DEBT LIMIT. The maximum amount of general obligated debt which is legally permitted. In North Myrtle Beach's case, the State of South Carolina mandates that incurred debt is not to exceed eight percent of the assessed value of all taxable property within the jurisdiction.

DEBT SERVICE. The payment of principal and interest on borrowed funds such as bonds.

DEFICIT. (1) The excess of liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or in the case of proprietary funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid, or converted in tax liens.

DEPARTMENT. A major division of the city by function performed.

GLOSSARY OF TERMS

Appendix I

ENTERPRISE FUND. A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities; swimming pools; parking garages; and transit systems.

ENTITY. The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual funds and account group. Under NCGA Statement I, governmental GAAP reporting entities include: (a) the Combined Statements-Overview (the "liftable" GPFS); and (b) financial statements of individual funds (which may be presented as columns or combining statements by fund type, or physically separate individual fund statements, or both). The term "entity" is also sometimes used to describe the composition of "the government as a whole" (whether the library is part of the city or a separate government, whether the school system is part of the county or an independent special district, etc.).

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. Budgetary Expenditures (decreases in net current assets) are limited in amount to exclude amounts represented by non-current liabilities. Conventional Expenditures (decreases in net financial revenues), in contrast to budgetary expenditures, conventional expenditures are not limited in amount to exclude amounts represented by non-current liabilities.

FIDUCIARY FUNDS. Trust and Agency Funds are used to account for assets received and held by the city acting in the capacity of an agent or custodian. The City of North Myrtle Beach maintains the following trust and agency funds: (1) Pension Trust; (2) Fireman's Insurance; and (3) Deferred Compensation.

FISCAL PERIOD. A period of less than 12 months to which an operating budget applies and at the end of which a government determines its financial position and the results of its operations. North Myrtle Beach's 1993 Fiscal Period was from October 1, 1992 through June 30, 1993 (nine months).

FISCAL YEAR. A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. North Myrtle Beach's fiscal year is July 1 through June 30.

FIXED ASSETS. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FUND. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. There are eight generic fund types found in governmental accounting: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

FUND BALANCE. The fund equity of governmental funds and trust funds.

GLOSSARY OF TERMS

Appendix I

GENERAL FUND. The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

LEVY. (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

MIL. Property tax rate which is based on the valuation of property. A tax rate of one mil produces one dollar of taxes on each \$1,000 of property valuation.

MILLAGE. Rate used in calculating taxes based upon the value of property, expressed in mils per dollar of property value.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential to sound financial management and should be adopted by every government. See **BUDGET**.

OVERHEAD ALLOCATION. Amount paid by the Water and Sewer Enterprise Fund to help supplement expenditures made in the General Fund. The percentage of overhead allocation is based on a cost-accounting effort conducted internally in 1985. The Overhead Allocation or contribution to General Fund is based on the theory that numerous General Fund operations are conducted to aid Utility Fund functions. For example, the Utility Fund has no type of fleet management function. Therefore, the fleet management division within the General Fund maintains Utility Fund equipment. In essence, the Utility Fund "pays" the General Fund for these services. The Overhead Allocation also works much like a franchise fee. Since the Utility Fund is operated like a business, the rationale is that the fund should be obliged to pay a fee to operate within the City, just like any other profit-making business.

PROPERTY TAX. A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

GLOSSARY OF TERMS

Appendix I

REVENUES. The income of a government from all sources, appropriated for the payment of the public expenses.

SPECIAL ASSESSMENT. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SHARED REVENUES. Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments. The Accommodations Tax seen in North Myrtle Beach is an example of a shared revenue.

TAXES. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, sewer service charges.

USER FEES. Those amounts received from the public for performance of specific services benefiting the persons charged. User charges function much like prices charged for privately produced goods. There exists two types of user charges: (1) Marginal-cost, multipart charge system that takes into account the varying costs of production and distribution; and (2) Average-cost system that charges the same price per unit regardless of the volume of service consumed or the location of its demand. North Myrtle Beach has in place user fees associated with its water and sewer system.

ORDINANCES

ORDINANCE

**AN ORDINANCE TO PROVIDE
FOR THE ADOPTION OF A BUDGET,
ITS REVENUES, AND EXPENDITURES
FOR FISCAL YEAR 2011.**

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 2011.
- Section 2. That the Budget shall be for the period beginning July 1, 2010 and ending June 30, 2011, 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, 2010, the monthly base charge and volume charges for water service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size (Inches)</u>	<u>Minimum Volume Charge</u> <u>1000 gal. Per ERU</u>	<u>Volume Charge-Commercial</u> <u>Per 1,000 Gallons</u>	
		<u>1 – 30</u>	<u>Over 30</u>
3/4	\$8.34	\$2.71	\$3.08
1	30.60	2.71	3.08
1-1/2	61.12	2.71	3.08
2	146.51	2.71	3.08
3	317.85	2.71	3.08
4	579.14	2.71	3.08
6	1,225.58	2.71	3.08
8	2,610.53	2.71	3.08
Irrigation Meter		3.08	3.08

Rate increases from Grand Strand Water and Sewer Authority will be automatically added to the current rates charged by the City of North Myrtle Beach.

Section 7. Effective July 1, 2010, the monthly base charge and volume charge for sewer service shall be based upon the following schedule of rates and charges:

<u>Water Meter Size (Inches)</u>	<u>Minimum Volume Charge</u> <u>1,000 Gallons Per ERU</u>	<u>Volume Charge</u> <u>Per 1,000 Gallons Used</u>
3/4	\$ 6.12	\$2.66
1	21.97	2.66
1-1/2	45.58	2.66
2	108.44	2.66
3	227.22	2.66
4	440.69	2.66
6	835.49	2.66
8	1,714.53	2.66

Rate increases from Grand Strand Water and Sewer Authority will be automatically added to the current rates charged by the City of North Myrtle Beach.

Section 8. Effective July 1, 2010, 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	\$ 2,629
Wastewater	2,206

Section 9. Effective July 1, 2010, the monthly fees for solid waste are as outlined below:

Single-Family Residential Customer	\$19.00 per month
Residential Roll Cart Service	\$19.00 per month
Dumpster Service (one pickup per week)	\$88.00 per month
Each additional pickup per week	\$85.00 per month
Commercial Roll Cart/Bag Service	\$30.25 per month
Rental Cans (6% property)	\$23.20 per month

Section 10. This Ordinance shall be effective July 1, 2010.

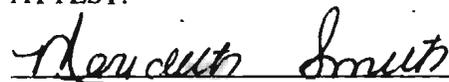
Section 11. This Ordinance supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS 7th DAY OF June 2010.



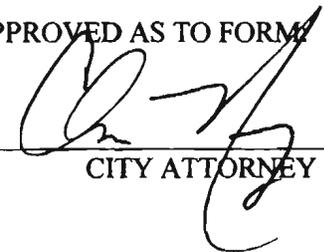
MARILYN B. HATLEY, MAYOR

ATTEST:



CITY CLERK

APPROVED AS TO FORM:



CITY ATTORNEY

REVIEWED:



CITY MANAGER

FIRST READING: May 17, 2010

SECOND READING: June 7, 2010

ORDINANCE

**AN ORDINANCE TO SET THE TAX LEVY FOR
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA
FOR FISCAL YEAR 2011**

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 2010 through the thirtieth day of June 2011, 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 2011 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, 2011, 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, 2011, 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, 2011, 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.

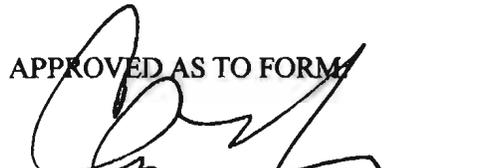
Section 5. This Ordinance shall be effective July 1, 2010, and supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS 7th DAY OF JUNE 2010.

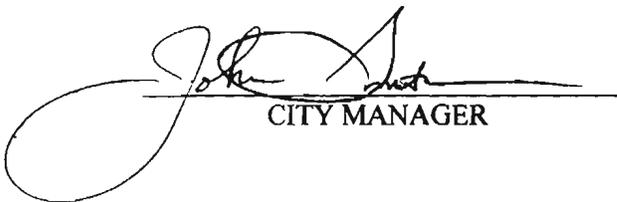

Marilyn B. Hatley, Mayor

ATTEST:


Meredith Smith
CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

REVIEWED:


CITY MANAGER

FIRST READING: May 17, 2010

SECOND READING: June 7, 2010