

# City of North Myrtle Beach, South Carolina

# BUDGET

## Fiscal Year 2013

July 1, 2012 – June 30, 2013

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CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA  
**FISCAL YEAR 2013 BUDGET**  
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CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA

**FISCAL YEAR 2013 BUDGET**

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# BUDGET INTRODUCTION

City of North Myrtle Beach, South Carolina

Fiscal Year 2012-2013 Budget

**F O R E W O R D**

**THE CITY**

The City of North Myrtle Beach is located on the Atlantic Ocean and encompasses the northeastern section of the South Carolina coastal beach area known as the Grand Strand. North Myrtle Beach operates in and is governed by the laws of the State of South Carolina and also by its own charter which was first adopted by the electorate on May 7, 1968. The charter provides for a Council-Manager form of government. Legislative authority is vested in the Mayor and six Councilmembers elected at-large; provided, one councilmember shall be a resident of each of the following wards: Crescent Beach, Cherry Grove, Ocean Drive, Windy Hill, and two at-large. The terms of office are for four years each. The present term of councilmembers from Cherry Grove and Crescent Beach wards will expire during November 2015, along with one at-large member. The present term of the Mayor and the councilmembers from Ocean Drive, Windy Hill, and the other at-large councilmember will expire during November 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 2013 budget calendar, which follows, outlines the budget process for the City of North Myrtle Beach.

## **FY 2013 BUDGET CALENDAR**

- October 31 - Budget Worksheets to Departments
- December 16 - Budget Worksheets to Finance Department
- January 4 - 21 - Review and compilation of all requests by Finance Department
- January 24 - 28 - City Manager reviews all requests in light of revenue projections
- January 31 - March 1 - Compilation of Budget Retreat Manual
- March 5 - 6 - Budget Retreat
- March 12 - April 20 - City Manager, Finance Director, and Finance staff review Budget Retreat priorities in light of updated revenue projections and prepare Budget Document
- April 23 - 27 - City Manager prepares Budget Message; assembling and typing of FY 2013 Proposed Budget
- April 30 – May 4 - FY 2013 Proposed Budget reviewed and printed
- May 21 - FY 2013 Proposed Budget submitted to Council  
- Public Hearing/First Reading of Proposed FY 2012 Budget Ordinance by City Council
- June 4 - Second Reading of Proposed FY 2013 Budget Ordinance by City Council
- June 5 - June 15 - FY 2013 Approved Budget typed and printed
- June 22 - Distribution of FY 2013 Budget Document

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

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

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

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

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

Financial Summaries: Summarizes all fund revenue and expenditure activity for the 2012-2013 fiscal year. This section includes detailed discussion on capital purchases and future capital needs.

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

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

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

Enterprise Funds: This section contains charts and schedules (both summary and detail) for the Water and Sewer Fund, Solid Waste Fund, Beach Services Fund, and the Aquatic & Fitness 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: This section includes statistical data; glossary of terms, and enabling ordinances.

## **BUDGET POLICIES**

In the development of the FY 2013 Budget, certain policies must be followed in order to calculate revenue and expenditure estimates. These policies, which define the budget parameters, were developed during the annual budget retreat with the Mayor and City Council. The significant budget policies as defined during the budget retreat are as follows:

1. The General Fund operational millage rate will remain the same at 32.0 mils. The increase allowed by the South Carolina Budget & Control Board will not be imposed for FY 2013. However, an additional 6.0 mils will be assessed for the debt service on the 2011 General Obligation Park Bonds for a total millage rate of 38.0 mils.
2. Business License Fees will remain unchanged.
3. Water and Sewer Fees will remain the same as FY 2012. 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 capital in Public Safety, road and drainage projects, beach related projects and services, recreational activities, and capital construction for recreational facilities.
5. A net two positions will be removed for FY 2013.
6. Employee benefits will remain the same as the previous fiscal year. Health insurance will be adjusted by only 3.7% and retirement will be 12.3% for all employees based on state funding requirements.
7. Employee pay ranges will be adjusted by 2.0% in accordance with the southeastern average for pay increases. The pay matrix will be from 0.0% to 3.0% for FY 2013 which is ½% above the FY 2012 matrix.
8. A small surplus has been budgeted for the General Fund.
9. The Street Improvement Fund will receive an interfund transfer of \$650,000 from the General Fund to continue street resurfacing, street construction, sidewalks, bridge painting and beach accesses.
10. Revenue estimates will remain at the middle portion of projected ranges.
11. Full salaries and benefits will be budgeted for all positions. However, some position vacancies may be unfilled depending on ongoing economic conditions.
12. The North Myrtle Beach Chamber of Commerce will be the recipient of Accommodations Tax advertising funds.
13. The 35% General Fund Fund Balance policy will remain in effect for FY 2013. These funds are vital in maintaining the financial sustainability of the city as well as providing cash flow for low revenue months and possible contingencies such as hurricanes. Any excess over the 35% will be used for capital purchases or one-time major expenditures.
14. General Obligation Debt Service will be funded out of the General Fund.

15. Equipment replacement will continue on a pay-as-you-go basis.
16. The City will continue to explore new technologies and purchase new computer systems/software in order to assist departments in the delivery of high quality service to its citizens.
17. Expand the City through annexations.
18. Provide increased recreational opportunities through bike paths, parks, and protection of natural areas.
19. Use the ½% Local Accommodations collections to guarantee the 2004 Aquatics and Fitness Center Revenue Bonds with any excess going to the Beach Services Fund for the funding of lifeguards.
20. Seek Federal Grants for storm water outfalls and other significant street and drainage projects.
21. Begin the Cherry Grove dredging project. Funding for the project may be provided by a budget adjustment and a special assessment/general obligation bond for the channel lots.
22. Continue construction of the North Myrtle Beach Park & Sports Complex.
23. Explore opportunities to enhance tourist related activities during the shoulder seasons such as various sports tournaments and training opportunities.

**City of North Myrtle Beach, South Carolina**

**PRINCIPAL OFFICIALS**

**June 30, 2012**

**Elected**

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

**Appointed**

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

# **Working Together to Make a Difference**

## **OUR MISSION AS CITY EMPLOYEES**

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



May 14, 2012

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, 2013.

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

The millage rate for FY 2013 is 32 mils for operations and 6 mils for debt service on the 2011 General Obligation Park Improvement Bonds for a total millage rate of 38 mils. The overall budget for FY 2013 will be \$83,722,921 compared to \$74,730,827 for the previous fiscal year. The significant increase over the previous budget is contributed to major capital projects which include the construction of the North Myrtle Beach Park & Sports Complex and major drainage improvements for the Main Street area.

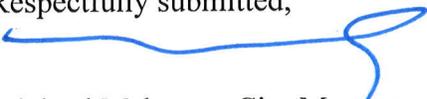
Operationally, the budget is slightly up as compared to the previous fiscal year. Revenues are beginning to show positive growth since the end of the recession of 2008 through 2010.

This budget also reflects a decrease in overall regular employment with the elimination of two regular positions from the FY 2012 total of 361 to 359. Staff will continue to evaluate opportunities to consolidate and reorganize current services and methods of delivery in order to realize savings within the various funds of the City.

This year's budget has a small surplus based on our current projections. The current fiscal year also is projected to have a surplus should the current trends in revenue continue through June. This surplus will be available as a cushion for future fiscal years.

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

Respectfully submitted,

  
Michael Mahaney, City Manager

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# ALL FUND SUMMARIES

# CITY OF NORTH MYRTLE BEACH

## SUMMARY OF ALL FUNDS - FY 2013

Period covered: July 1, 2012 - June 30, 2013

	GOVERNMENTAL FUND TYPE					ENTERPRISE FUND TYPE					GRAND TOTAL OF ALL FUNDS				
	GENERAL FUND	Special Revenue		Capital Improvement Funds			Enterprise Funds					Internal Service Insurance Reserve Fund			
		ACCOMPL. TAX	LOCAL HOSP. FEES	STORM WATER DRAINAGE	PARK IMPROV.	CAPITAL IMPROV.	STREET IMPROV.	BEACH RENOURISHMENT	WATER & SEWER OPERATIONS	IMPACT FEES			SOLID WASTE	BEACH SERVICES	AQUATIC & FITNESS CENTER
Beginning Balance	\$ 11,724,899	\$ 329,200	\$ -	\$ 5,164,385	\$ 12,845,340	\$ 1,336,000	\$ 1,018,900	\$ 440,000	\$ 11,743,366	\$ 3,676,282	\$ 348,493	\$ (2,877,694)	\$ (75,827)	\$ 1,144,787	\$ 46,818,131
Revenues	21,210,600	2,351,650	4,624,291	6,518,500	2,275,000	21,892	560,972	529	12,868,500	1,225,000	4,012,000	1,640,000	1,881,000	4,144,891	63,334,825
Total Available Resources	\$ 32,935,499	\$ 2,680,850	\$ 4,624,291	\$ 11,682,885	\$ 15,120,340	\$ 1,357,892	\$ 1,579,872	\$ 440,529	\$ 24,611,866	\$ 4,901,282	\$ 4,360,493	\$ (1,237,694)	\$ 1,805,173	\$ 5,289,678	\$ 110,152,956
Expenditures/Expenses	\$ 26,752,593	\$ 1,263,036	\$ -	\$ 7,977,000	\$ 15,067,600	\$ 2,823,000	\$ 1,794,300	\$ 75,000	\$ 13,089,906	\$ -	\$ 3,287,258	\$ 1,462,378	\$ 2,031,389	\$ 3,907,461	\$ 79,530,921
Overhead Allocation	(3,310,888)	-	-	201,461	-	-	-	-	1,896,319	-	623,340	401,497	188,271	-	-
Excess (Deficiency) After Expenditures/Expenses	\$ 9,493,794	\$ 1,417,814	\$ 4,624,291	\$ 3,504,424	\$ 52,740	\$ (1,465,108)	\$ (214,428)	\$ 365,529	\$ 9,625,641	\$ 4,901,282	\$ 449,895	\$ (3,101,569)	\$ (414,487)	\$ 1,382,217	\$ 30,622,035
Operating Transfers In	\$ 4,434,804	\$ -	\$ -	\$ 23,525	\$ -	\$ 1,560,108	\$ 714,428	\$ 16,971	\$ 1,353,870	\$ -	\$ 134,431	\$ 508,577	\$ 538,661	\$ -	\$ 9,285,375
Operating Transfers Out	(2,150,000)	(1,088,214)	(4,624,291)	-	-	(69,000)	-	-	(1,353,870)	-	-	-	-	-	(9,285,375)
Depreciation/Amortization	-	-	-	-	-	-	-	-	3,079,171	-	410,000	130,000	217,866	-	3,837,037
OPEB Normal Costs	-	-	-	-	-	-	-	-	(905,000)	-	-	-	(391,547)	694,000	694,000
Bond Principal	-	-	-	-	-	-	-	-	(923,000)	(2,600,000)	(575,000)	(69,000)	(25,000)	-	(1,296,547)
Property Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,192,000)
Ending Balance	\$ 11,778,598	\$ 329,600	\$ -	\$ 3,527,949	\$ 52,740	\$ 26,000	\$ 500,000	\$ 382,500	\$ 12,230,682	\$ 947,412	\$ 419,326	\$ (2,531,992)	\$ (74,507)	\$ 2,076,217	\$ 29,664,525

Grand Total Budgeted Expenditures: \$ 83,722,921

**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 2013 fiscal year. Capital expenditures make up a substantial portion of the total budgetary expenditures of \$83,722,921 including capital purchases in the enterprise funds. The City has functioned primarily under the pay-as-you-go financing methodology over the last 25 years.

<u><b>Fund</b></u>	<u><b>Total Capital</b></u>
General	\$ 532,882
Water & Sewer	3,523,000
Beach Services	69,000
Capital Improvement	2,823,000
Street Improvements	1,215,000
Park Improvement	12,800,000
Storm Water Drainage	7,300,000
Solid Waste	575,000
<b>TOTAL</b>	<b>\$ 28,837,882</b>

<u><b>Department</b></u>	<u><b>Total Capital</b></u>
General Government	\$ 1,843,000
Finance	200,000
Information Services	115,400
Public Safety	312,982
Planning/Development	-
Public Works	12,413,000
Parks & Recreation	13,938,500
Support Services	15,000
<b>TOTAL</b>	<b>\$ 28,837,882</b>

**GENERAL FUND CAPITAL**

Capital purchases within the General Fund for FY2013 have decreased from the previous fiscal year. Budgeted capital purchases at this time make up only a small percentage of the overall expenditures of the General Fund because many of the ongoing capital purchases of the government are recorded in other capital improvement funds.

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

The following table lists the various General Fund capital purchases for FY 2013:

**GENERAL FUND CAPITAL**

Information Services	Switches + Software	\$ 75,400
	Server Upgrades	40,000
Uniform Patrol	Patrol Vehicles (5) & Motorcycles	197,982
	Mobile Computers	50,000
Community Services	Jet Ski	10,000
Detectives	Remote Video System	5,000
Fire Suppression	Breathing Apparatus(s) & Other	36,000
	Thermal Imaging Camera	14,000
Recreation	Other Equipment	35,000
Parks	Truck	21,000
	Mowing Equipment	26,000
	Building Improvements	7,500
Custodial/Facilities Maintenance	Thermal Imaging Camera	<u>15,000</u>
<b>Total General Fund Capital - FY 2013</b>		<b><u><u>\$ 532,882</u></u></b>

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 2014 through FY 2017:

<u>Category</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
Building & Land	\$ 30,000	\$ 49,000	\$ 100,000	\$ 50,000
Heavy Equipment	185,000	150,000	-	-
Office Equipment	257,000	322,000	287,000	207,000
Motor Vehicles	358,000	291,000	241,000	256,000
Other Equipment	<u>50,000</u>	<u>155,000</u>	<u>50,000</u>	<u>15,000</u>
<b>Total</b>	<b><u>\$ 880,000</u></b>	<b><u>\$ 967,000</u></b>	<b><u>\$ 678,000</u></b>	<b><u>\$ 528,000</u></b>

Capital expenditure projections for future years are within the annual spending parameters the City has allocated to capital purchases over the previous five years. However, the next several years are projected to be more 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 2017.

## WATER AND SEWER FUND

Several major infrastructure improvements are budgeted for the Water and Sewer Fund for FY 2013. Again, the pay-as-you-go financing mechanism will be used to fund these various projects as much as possible. The City of North Myrtle Beach believes this funding mechanism is the most cost-effective method over the long run.

The Water and Sewer Fund is projected to spend \$3,523,000 on capital projects/equipment for FY 2013. 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	\$200,000
	System Modeling/Mapping	
Administration	GIS	350,000
Waste Water Treatment	Tractor	50,000
Wells/Lifts Maintenance	Pump Station Telemetry	225,000
	Well Replacement	50,000
Construction/Maintenance	Mini Track Hoe	38,000
	Pipe Locator	<u>10,000</u>
<b>Total Water &amp; Sewer Fund</b>		<b><u>\$923,000</u></b>

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

<u>DIVISION</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Wells/Lifts	Pump Station/Consolidation	\$200,000
Waste Water Treatment	Miscellaneous Sewers	200,000
	Sewer Rehabilitation/Replacement	200,000
Construction/Maintenance	Myrtle Beach Booster Pump Station	1,750,000
	Water Line Upgrades/Relocations	<u>250,000</u>
<b>Total Water and Sewer Impact Fee Improvements</b>		<b>\$ <u>2,600,000</u></b>

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 2017. The City will continue to evaluate its future capital needs on a five-year basis annually at the budget retreat.

## **STREET IMPROVEMENT FUND**

This fund accounts for the financial resources appropriated for street paving, resurfacing, intersection improvements, and sidewalk installation. The projects to be undertaken for FY 2013 are as follows:

<b><u>Project</u></b>	<b><u>Amount</u></b>
Intersection Improvements	\$ 300,000
Sidewalks	150,000
Resurfacing	285,000
Beach Access	100,000
Welcome Sign – Main Street	130,000
Underground Utilities	<u>250,000</u>
<b>TOTAL</b>	<b>\$ <u>1,215,000</u></b>

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

The largest projects for FY 2013 are the Intersection Improvements on Highway 17 and various resurfacing projects throughout the City.

Projects for FY 2014 through FY 2017 will continue with intersection improvements, underground utilities, sidewalks, and resurfacing. Over this four-year period, the City is projected to incur \$4,600,000 for these projects. The estimated projects for FY 2014 through FY 2017 are listed below for the Street Improvement Fund.

<b><u>Project</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>
Sidewalks	\$150,000	\$150,000	\$150,000	\$150,000
Intersection Improvements	300,000	300,000	300,000	300,000
Resurfacing	350,000	350,000	350,000	350,000
Underground Utilities	250,000	250,000	250,000	250,000
Beach Access Improvements	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<b>Total</b>	<b><u>\$1,150,000</u></b>	<b><u>\$1,150,000</u></b>	<b><u>\$1,150,000</u></b>	<b><u>\$1,150,000</u></b>

## **PARK IMPROVEMENT FUND**

This fund will account for the construction of the new North Myrtle Beach Park and Sports Complex located on the Main Street Connector. The funding for this project came from the issuance of General Obligation Bonds for a period of 8 years that will be paid off in FY 2019. The debt service on the new park will be covered by the 6 mil tax increase in FY 2012.

The construction of the new park will be the only expenditure in this fund for FY 2013. A contingency of \$1,800,000 has been appropriated because the final plans for the overall park have not been determined as of this time. This will be the largest capital expenditure for the fiscal year.

## **CAPITAL IMPROVEMENT FUND**

The Capital Improvement Fund accounts for financial resources to be used for capital asset replacements, acquisition, and construction. The projects for FY 2013 are mostly recreation related and the detail can be found in the Capital Improvement Section of this budget. The major project may be the dredging of the

Cherry Grove channels if all the proper permits and approvals are obtained during the fiscal year. The financing of the project will be done through a combination of a special assessment/general obligation bond in order to obtain a favorable interest rate for the project. Estimates for the overall project at this time range from 7 to 10 million dollars.

Future projects besides the Cherry Grove Dredging Project have not been identified. Funding of \$1,500,000 per year from the General Fund will continue through FY 2017. It is anticipated that additional recreational public works projects will be developed as time goes on.

**SOLID WASTE FUND**

The Solid Waste Fund was established as an Enterprise Fund for FY 2001. Solid Waste was previously shown as part of the General Fund. This budget provides for \$575,000 of equipment to be purchased in FY 2013.

Equipment outlay for fiscal years FY 2014 through FY 2017 is projected as follows:

<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>
\$500,000	\$465,000	\$617,000	\$245,000

**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 \$7,300,000 for FY 2013. The major project for the upcoming fiscal year will be the construction of the Main Street Ocean Outfall. This project will begin during FY 2013 and be finished during FY 2014. The budgeted amount is for \$6,000,000 which should cover the ocean outfall and begin the construction of the inland part of the drainage basin. The project will be funded through reserves and a revenue bond issue. Timing of the bond issue will depend on the actual cash flows of the project. The other project will be the construction of the Hill Side Drainage Basin for \$1,300,000.

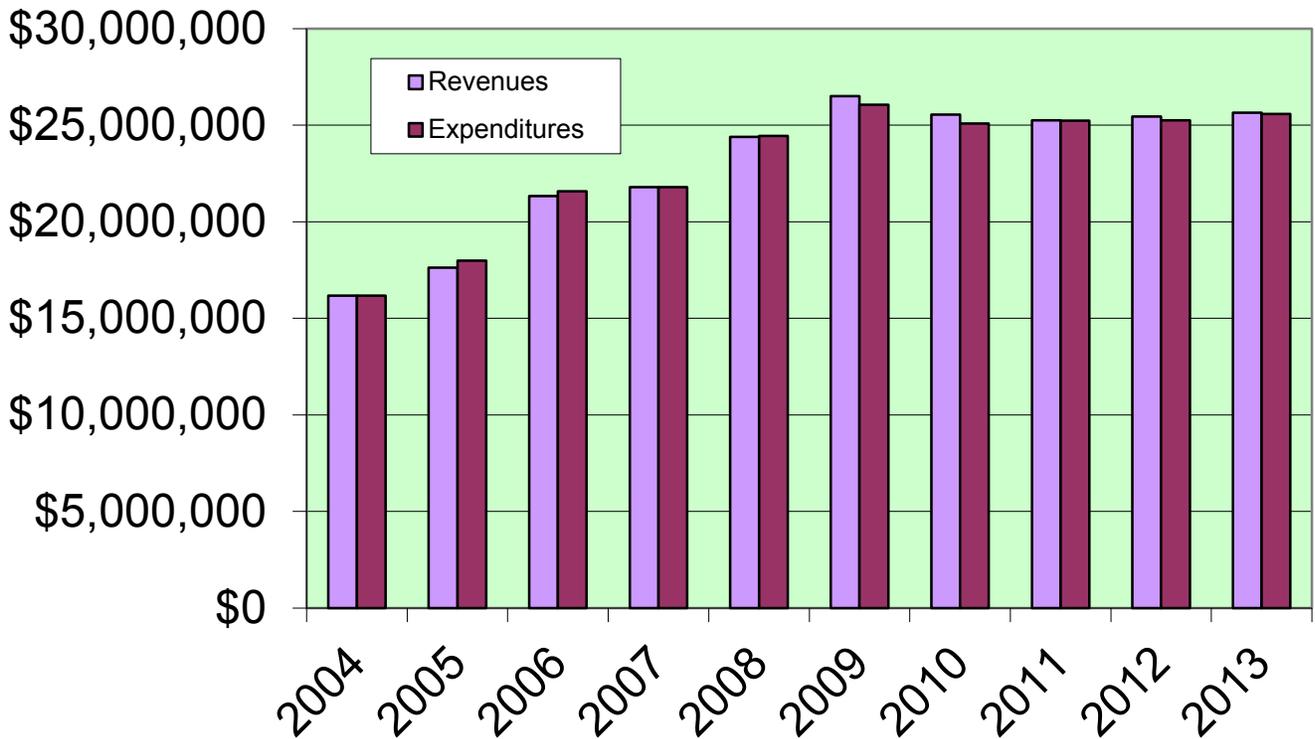
**AQUATIC CENTER FUND**

No capital purchases are funded for the upcoming fiscal year.

# GENERAL FUND SUMMARY

## GENERAL FUND

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

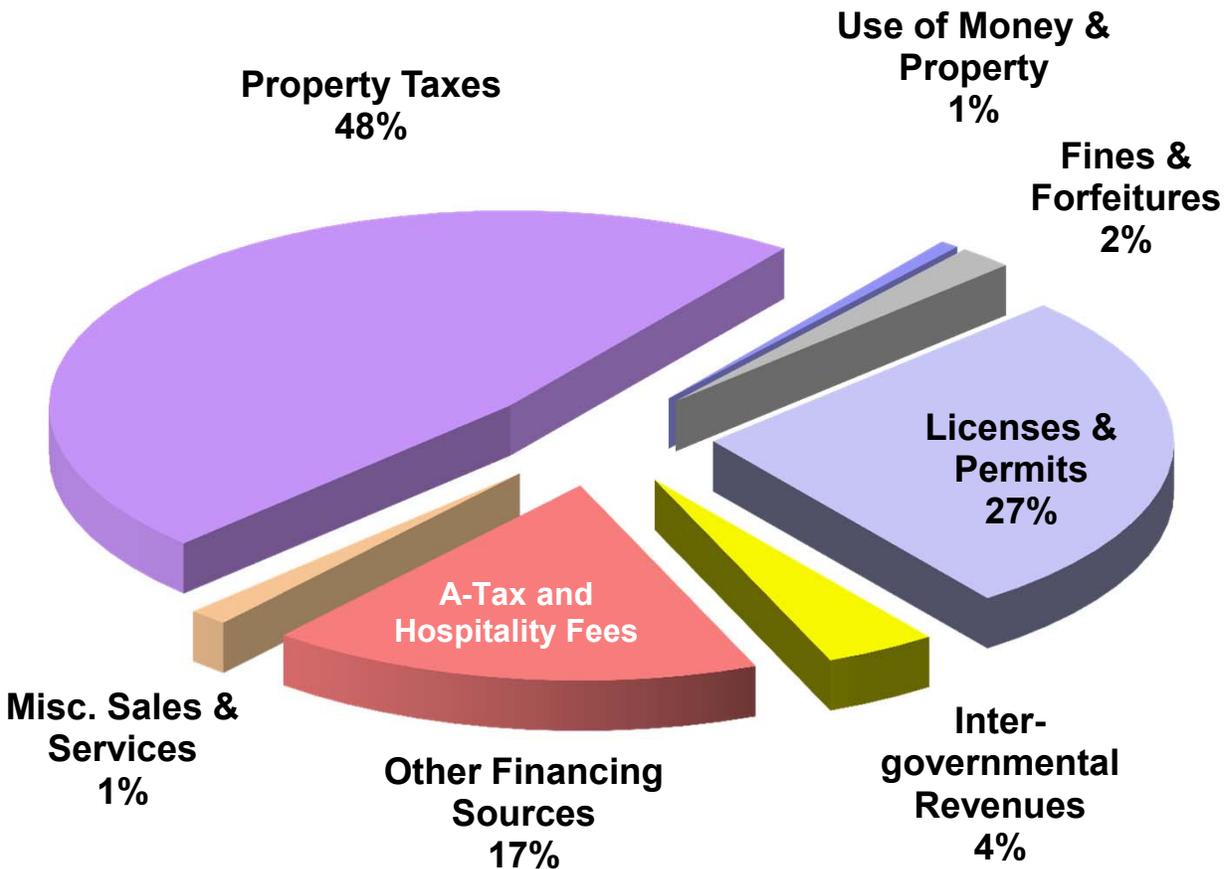


The graph above illustrates a reversal from budgeted deficits from FY2005 through 2008, to a surplus for FY2009 thru FY2013. Over the last 10 years, the City has experienced growth in its fund balance as a result of excess revenues. The General Fund's fund balance is projected to be \$11,724,899 by the end of FY2012. The City continues to exceed its 35% policy in Undesignated Fund Balance in order to provide for contingencies, economic downturns, and possible natural disasters such as hurricanes.

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

## GENERAL FUND REVENUES BY TYPE

The chart shown below illustrates the various General Fund revenue sources by type. Property Tax continues to be the highest source of revenues at 48%. Licenses and Permits is now the second significant revenue source making up 27% of the FY2013 budget. The third largest source of revenues is 17% for local Hospitality Fees. The adoption of the 1% Hospitality Fee has improved the General Fund's overall financial picture. Intergovernmental Revenues declined 1% as funding for grants reduces each year. Revenue diversification continues to be a goal of the Mayor and City Council.



## GENERAL FUND REVENUES

The tables below and on the next two pages provide four-year data for General Fund Revenues by source, as well as detail. There was no change in the millage rate for FY2013.

### SUMMARY OF REVENUE GENERAL FUND

	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATED	FY 2013 BUDGETED
Current Property Taxes	\$ 10,822,314	\$ 11,684,571	\$ 11,500,000	\$ 11,772,500	\$ 11,950,000
Delinquent Property Taxes	504,786	201,185	270,000	225,000	260,000
Licenses & Permits	6,607,116	6,811,281	7,194,000	6,854,365	6,963,500
Fines & Forfeitures	591,575	425,661	495,000	500,000	495,000
Use of Money & Property	184,681	162,591	200,000	160,000	175,000
Intergovernmental Revenues	1,498,805	1,534,888	1,263,600	1,251,848	1,006,600
Sales & Services	316,441	311,370	301,500	319,200	335,500
Miscellaneous	57,357	312,783	25,000	875,000	25,000
Other Financing Sources	<u>3,968,288</u>	<u>4,150,426</u>	<u>4,199,723</u>	<u>4,259,723</u>	<u>4,434,804</u>
<b>TOTAL</b>	<b><u>\$ 24,551,363</u></b>	<b><u>\$ 25,594,756</u></b>	<b><u>\$ 25,448,823</u></b>	<b><u>\$ 26,217,636</u></b>	<b><u>\$ 25,645,404</u></b>

### MILLAGE RATE AND ESTIMATED TAX COLLECTIONS FISCAL YEAR ENDING JUNE 30, 2013

	FY 2010 ACTUAL 32.2 MILS	FY 2011 ACTUAL 32.0 MILS*	FY 2012 BUDGETED 32+6=38 MILS	FY 2012 ESTIMATED 32+6=38 MILS	FY 2013 BUDGETED 32+6=38 MILS
Real & Personal Property	\$ 11,352,323	\$ 12,111,935	\$ 11,800,000	\$ 12,200,000	\$ 12,350,000
Estimated Non-Collectible	<u>(530,009)</u>	<u>(427,364)</u>	<u>(300,000)</u>	<u>(427,500)</u>	<u>(400,000)</u>
<b>TOTAL CURRENT</b>	<b><u>\$ 10,822,314</u></b>	<b><u>\$ 11,684,571</u></b>	<b><u>\$ 11,500,000</u></b>	<b><u>\$ 11,772,500</u></b>	<b><u>\$ 11,950,000</u></b>
Delinquent Property Taxes	372,131	66,615	150,000	90,000	125,000
Tax Penalties	<u>132,655</u>	<u>134,570</u>	<u>120,000</u>	<u>135,000</u>	<u>135,000</u>
<b>TOTAL DELINQUENT</b>	<b><u>\$ 504,786</u></b>	<b><u>\$ 201,185</u></b>	<b><u>\$ 270,000</u></b>	<b><u>\$ 225,000</u></b>	<b><u>\$ 260,000</u></b>
<b>TOTAL TAX REVENUE</b>	<b><u>\$ 11,327,100</u></b>	<b><u>\$ 11,885,756</u></b>	<b><u>\$ 11,770,000</u></b>	<b><u>\$ 11,997,500</u></b>	<b><u>\$ 12,210,000</u></b>

\*FY11 millage rate was reduced from the Adopted 32.2 mils to 32.0 mils due to Horry County reassessment on 09/16/10.

**FISCAL YEAR ENDING JUNE 30, 2013**  
**DETAIL OF REVENUE**  
**GENERAL FUND**

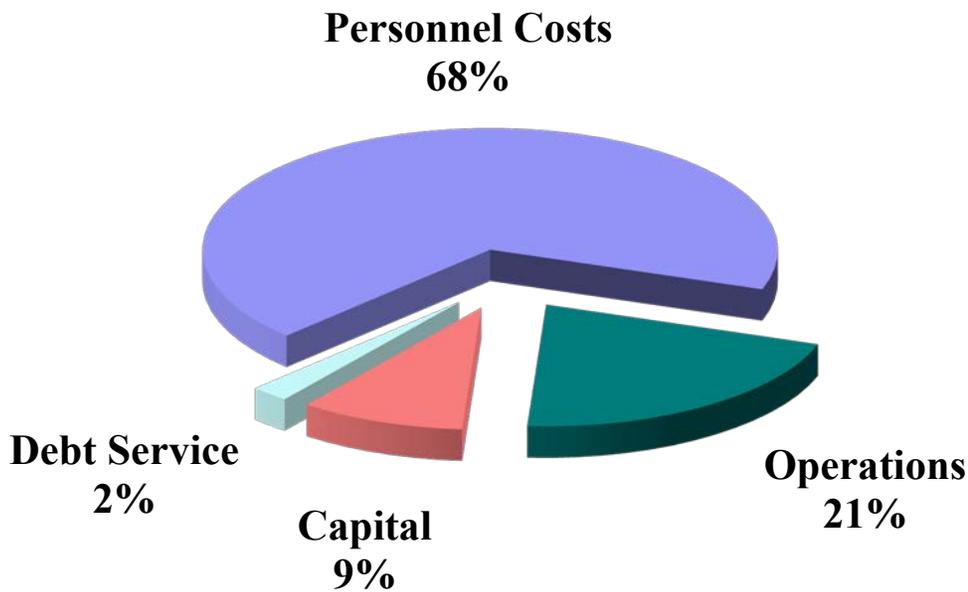
	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>BUDGETED</b>
Beginning Fund Balance	\$ 9,752,787	\$ 9,284,924	\$ 9,996,505	\$ 10,082,589	\$ 11,724,899
<b>TAXES:</b>					
Current Taxes	10,822,314	11,684,571	11,500,000	11,772,500	11,950,000
<b>TOTAL CURRENT TAXES:</b>	<b>10,822,314</b>	<b>11,684,571</b>	<b>11,500,000</b>	<b>11,772,500</b>	<b>11,950,000</b>
Delinquent Property Taxes	372,131	66,615	150,000	90,000	125,000
Tax Penalties	132,655	134,570	120,000	135,000	135,000
<b>TOTAL DELINQUENT TAXES:</b>	<b>504,786</b>	<b>201,185</b>	<b>270,000</b>	<b>225,000</b>	<b>260,000</b>
<b>LICENSES &amp; PERMITS:</b>					
Business License Fees	4,392,204	4,435,940	4,800,000	4,450,000	4,550,000
Business License Penalties	41,857	29,913	50,000	50,000	50,000
Building Permits	312,981	346,235	325,000	325,000	325,000
Inspection Fees	2,805	2,715	3,500	3,500	3,500
Other Permits	13,060	18,005	10,000	15,365	10,000
Santee Cooper Franchise Fees	1,151,236	1,244,882	1,275,000	1,275,000	1,275,000
Horry Electric Franchise Fees	131,732	140,477	137,500	140,000	145,000
TWC Cable Franchise Fees	435,201	452,289	448,000	452,500	455,000
HTC Cable Franchise Fees	44,934	58,398	45,000	60,000	65,000
Gas Franchise Fees	81,106	82,427	100,000	83,000	85,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>6,607,116</b>	<b>6,811,281</b>	<b>7,194,000</b>	<b>6,854,365</b>	<b>6,963,500</b>
<b>FINES &amp; FORFEITURES:</b>					
Fines / Bail Bonds	731,508	724,041	750,000	750,000	750,000
Victims Assistance	59,673	58,644	60,000	60,000	60,000
Improper Parking Fines	12,376	16,685	10,000	15,000	10,000
Seizures	212,899	37,971	100,000	100,000	100,000
Less transfer to State	(424,881)	(411,760)	(425,000)	(425,000)	(425,000)
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>591,575</b>	<b>425,581</b>	<b>495,000</b>	<b>500,000</b>	<b>495,000</b>
<b>USE OF MONEY &amp; PROPERTY:</b>					
Interest	23,628	(910)	50,000	10,000	25,000
Property Rental	161,053	163,501	150,000	150,000	150,000
Sale of Property	-	-	-	-	-
<b>USE OF MONEY &amp; PROPERTY:</b>	<b>184,681</b>	<b>162,591</b>	<b>200,000</b>	<b>160,000</b>	<b>175,000</b>

**FISCAL YEAR ENDING JUNE 30, 2013**  
**DETAIL OF REVENUE**  
**GENERAL FUND**

	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>BUDGETED</b>
<b>INTERGOVERNMENTAL:</b>					
Local Government Tax	301,995	261,229	248,000	261,229	262,000
Homestead Exemption Tax	107,474	110,966	107,000	110,966	110,000
Business Inventory Tax	36,616	36,653	36,600	36,653	36,600
Accommodations Tax	136,341	144,609	145,000	145,000	150,000
Admissions Tax	163,077	147,614	175,000	150,000	150,000
Motor Carrier Tax	19,128	17,128	22,000	18,000	18,000
Alcoholic Beverage Permit Fees	160,880	171,700	180,000	180,000	180,000
Government Grants	532,294	644,989	350,000	350,000	100,000
Horry County Recreation Grant	41,000	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b><u>1,498,805</u></b>	<b><u>1,534,888</u></b>	<b><u>1,263,600</u></b>	<b><u>1,251,848</u></b>	<b><u>1,006,600</u></b>
<b>SALES &amp; SERVICES:</b>					
Miscellaneous	50,094	22,742	35,000	35,000	35,000
GIS Data	65	65	1,500	-	1,500
Fire Protection	107,184	106,800	110,000	110,000	110,000
City Codes and Ordinances	9,299	9,697	10,000	10,000	10,000
Street Work	3,636	8,200	4,000	8,200	4,000
Beach Service Franchise Fees	60,000	80,000	60,000	75,000	80,000
Recreation League Fees	48,247	40,596	45,000	45,000	45,000
Recreation Instructor Fees	11,125	6,862	20,000	20,000	20,000
Recreation Misc. Fees	26,791	36,408	16,000	16,000	30,000
<b>TOTAL SALES &amp; SERVICES</b>	<b><u>316,441</u></b>	<b><u>311,370</u></b>	<b><u>301,500</u></b>	<b><u>319,200</u></b>	<b><u>335,500</u></b>
<b>MISCELLANEOUS:</b>					
Insurance Reimbursements	11,448	231,215	25,000	25,000	25,000
Miscellaneous - Other	45,909	81,568	-	850,000	-
<b>TOTAL MISCELLANEOUS</b>	<b><u>57,357</u></b>	<b><u>312,783</u></b>	<b><u>25,000</u></b>	<b><u>875,000</u></b>	<b><u>25,000</u></b>
<b>OTHER FINANCING SOURCES:</b>					
Accommodations Tax	679,042	542,407	654,723	654,723	704,804
Trans. Local Accommodations	1,425,668	1,674,181	1,570,000	1,638,000	1,700,000
Trans. Local Hospitality Fees	1,838,756	1,933,838	1,975,000	1,967,000	2,030,000
Trans. Street Imp/BeachServ.	24,822	6,689	-	-	-
<b>TOTAL OTHER FIN. SOURCES:</b>	<b><u>3,968,288</u></b>	<b><u>4,157,115</u></b>	<b><u>4,199,723</u></b>	<b><u>4,259,723</u></b>	<b><u>4,434,804</u></b>
<b>TOTAL REVENUES:</b>	<b><u>24,551,363</u></b>	<b><u>25,601,365</u></b>	<b><u>25,448,823</u></b>	<b><u>26,217,636</u></b>	<b><u>25,645,404</u></b>
<b>TOTAL AVAILABLE RESOURCES:</b>	<b><u>\$ 34,304,150</u></b>	<b><u>\$ 34,886,289</u></b>	<b><u>\$ 35,445,328</u></b>	<b><u>\$ 36,300,225</u></b>	<b><u>\$ 37,370,303</u></b>

**GENERAL FUND EXPENDITURES BY TYPE -- FY2013**

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**

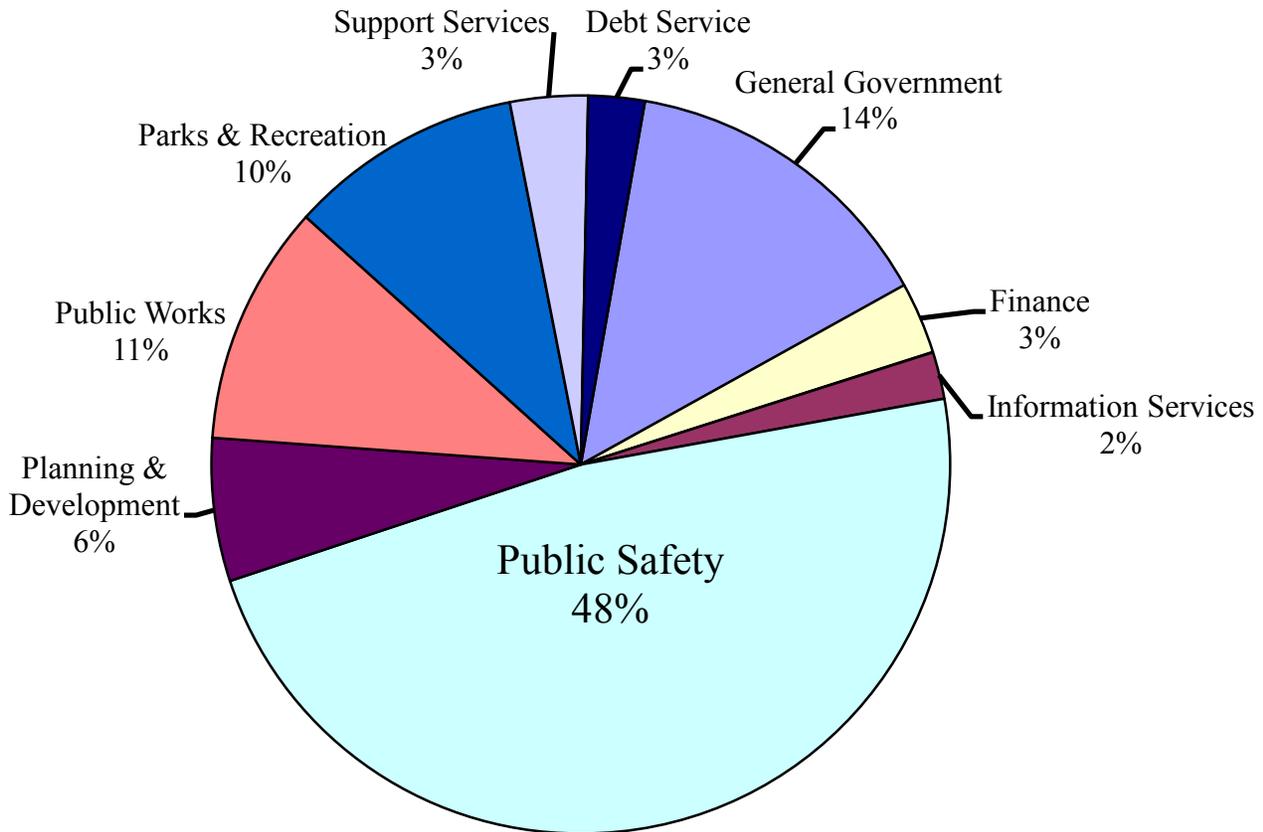
	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
Personnel and Training	\$ 17,716,187	\$ 18,101,412	\$ 19,197,024	\$ 18,655,908	\$ 19,593,151
Maintenance and Operations	5,341,954	5,877,625	5,674,859	5,574,993	6,000,462
Capital Expenditures	3,087,831	2,958,346	2,814,840	2,720,925	2,682,882
Debt Service Expenditures	1,879,472	1,253,980	819,051	801,051	625,836
<b>TOTAL GENERAL FUND</b>	<b>\$ 28,025,444</b>	<b>\$ 28,191,363</b>	<b>\$ 28,505,774</b>	<b>\$ 27,752,877</b>	<b>\$ 28,902,331</b>

\* Figures are before the overhead allocations to other funds.

## GENERAL FUND EXPENDITURES BY DEPARTMENT -- FY2013

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 58.2% of all General Fund employees. Most fluctuations between departments over the last three years are a result of capital items.

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



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

GENERAL FUND EXPENDITURES	FY 2010 ACTUAL*	FY 2011 ACTUAL*	FY 2012 BUDGETED*	FY 2012 ESTIMATED*	FY 2013 BUDGETED*
General Government	\$ 2,354,905	\$ 2,194,843	\$ 3,675,779	\$ 3,541,033	\$ 3,624,653
Finance	717,716	733,207	756,582	759,229	804,046
Information Services	439,527	529,664	476,424	529,073	530,275
Public Safety	11,147,193	10,952,596	12,000,007	11,594,388	12,221,074
Planning and Development	1,453,280	1,500,943	1,581,738	1,516,144	1,601,995
Public Works	2,513,244	2,503,663	2,665,212	2,630,577	2,692,673
Parks and Recreation	3,846,391	4,257,516	2,526,179	2,410,374	2,621,497
Support Services	667,498	871,036	757,534	793,458	869,656
Debt Service	1,879,472	1,253,980	819,051	801,051	625,836
<b>TOTAL GENERAL FUND</b>	<b><u>25,019,226</u></b>	<b><u>24,797,448</u></b>	<b><u>25,258,506</u></b>	<b><u>24,575,327</u></b>	<b><u>25,591,705</u></b>

\* Figures are net of the overhead allocation to the Water and Sewer Fund, Storm Water Fund, Solid Waste Fund, Beach Services Fund, and Aquatic and Fitness Center 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, 2013  
SUMMARY OF EXPENDITURES  
GENERAL FUND**

<b>DIV. NO.</b>	<b>DIVISION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
210	GENERAL GOVERNMENT SERVICES	1,174,626	797,453	783,833	756,785	768,020
211	LEGISLATIVE	103,867	127,447	118,016	120,145	121,391
221	ADMINISTRATIVE	120,429	146,273	149,120	109,784	163,603
232	CITY COURT	390,657	408,701	422,057	416,602	437,795
242	LEGAL	170,619	280,083	202,894	191,141	199,031
252	HUMAN RESOURCES	394,707	434,886	499,859	446,576	434,813
<b>TOTAL GENERAL GOVERNMENT SERV.</b>		<b>2,354,905</b>	<b>2,194,843</b>	<b>2,175,779</b>	<b>2,041,033</b>	<b>2,124,653</b>
262	INFORMATION SERVICES	439,527	529,664	476,424	529,073	530,275
<b>TOTAL INFORMATION SERVICES</b>		<b>439,527</b>	<b>529,664</b>	<b>476,424</b>	<b>529,073</b>	<b>530,275</b>
342	ACCOUNTING	320,546	322,916	343,345	336,863	362,809
352	REVENUE	397,170	410,291	413,237	422,366	441,237
<b>TOTAL FINANCE</b>		<b>717,716</b>	<b>733,207</b>	<b>756,582</b>	<b>759,229</b>	<b>804,046</b>
411	PUBLIC SAFETY ADMIN.	286,204	335,951	398,974	419,696	431,696
422	UNIFORM PATROL	4,280,720	4,119,147	4,532,948	4,351,377	4,659,468
424	COMMUNITY SERVICES	739,354	746,120	808,991	762,914	775,457
431	DETECTIVES	878,132	770,133	876,112	798,199	888,648
442	COMMUNICATIONS/DETENTION	1,016,533	1,040,117	1,104,193	1,073,163	1,135,176
444	RECORDS	246,069	235,202	270,593	262,276	277,077
445	VICTIM RIGHTS ADVOCATE	71,788	68,263	74,746	71,487	76,700
452	PUBLIC SAFETY TRAINING	128,659	104,039	213,815	205,974	233,556
453	FIRE / RESCUE	3,178,469	3,215,125	3,392,048	3,353,251	3,427,820
454	FIRE PREVENTION/INSPECTION	321,265	318,499	327,587	296,051	315,476
<b>TOTAL PUBLIC SAFETY</b>		<b>11,147,193</b>	<b>10,952,596</b>	<b>12,000,007</b>	<b>11,594,388</b>	<b>12,221,074</b>
521	PLANNING	786,276	842,641	883,314	863,059	910,468
522	BUILDING	667,004	658,302	698,424	653,085	691,527
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>		<b>1,453,280</b>	<b>1,500,943</b>	<b>1,581,738</b>	<b>1,516,144</b>	<b>1,601,995</b>
652	STREETS / DRAINAGE	1,863,244	1,903,663	2,015,212	1,980,577	2,042,673
<b>TOTAL PUBLIC WORKS</b>		<b>1,863,244</b>	<b>1,903,663</b>	<b>2,015,212</b>	<b>1,980,577</b>	<b>2,042,673</b>
741	RECREATION (ADMINISTRATION)	330,566	253,184	267,010	264,670	301,494
742	RECREATION (ATHLETICS)	207,920	211,045	224,213	214,735	268,958
743	RECREATION (PROGRAMS/EVENTS)	540,175	550,222	749,539	657,378	724,971
754	PARKS / GROUNDS	1,237,730	1,217,713	1,285,416	1,273,591	1,326,074
<b>TOTAL PARKS AND RECREATION</b>		<b>2,316,391</b>	<b>2,232,164</b>	<b>2,526,178</b>	<b>2,410,374</b>	<b>2,621,497</b>
822	PURCHASING	153,682	159,300	164,721	163,202	125,511
832	FLEET MAINTENANCE	255,920	265,387	275,531	265,022	277,051
842	CUSTODIAL/FACILITY MAINT.	257,896	446,349	317,282	365,234	467,094
<b>TOTAL SUPPORT SERVICES</b>		<b>667,498</b>	<b>871,036</b>	<b>757,534</b>	<b>793,458</b>	<b>869,656</b>
911	DEBT SERVICE	1,879,472	1,253,980	819,051	801,051	625,836
915	OTHER FINANCING USES	2,180,000	2,625,352	2,150,000	2,150,000	2,150,000
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>25,019,226</b>	<b>24,797,448</b>	<b>25,258,505</b>	<b>24,575,327</b>	<b>25,591,705</b>

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

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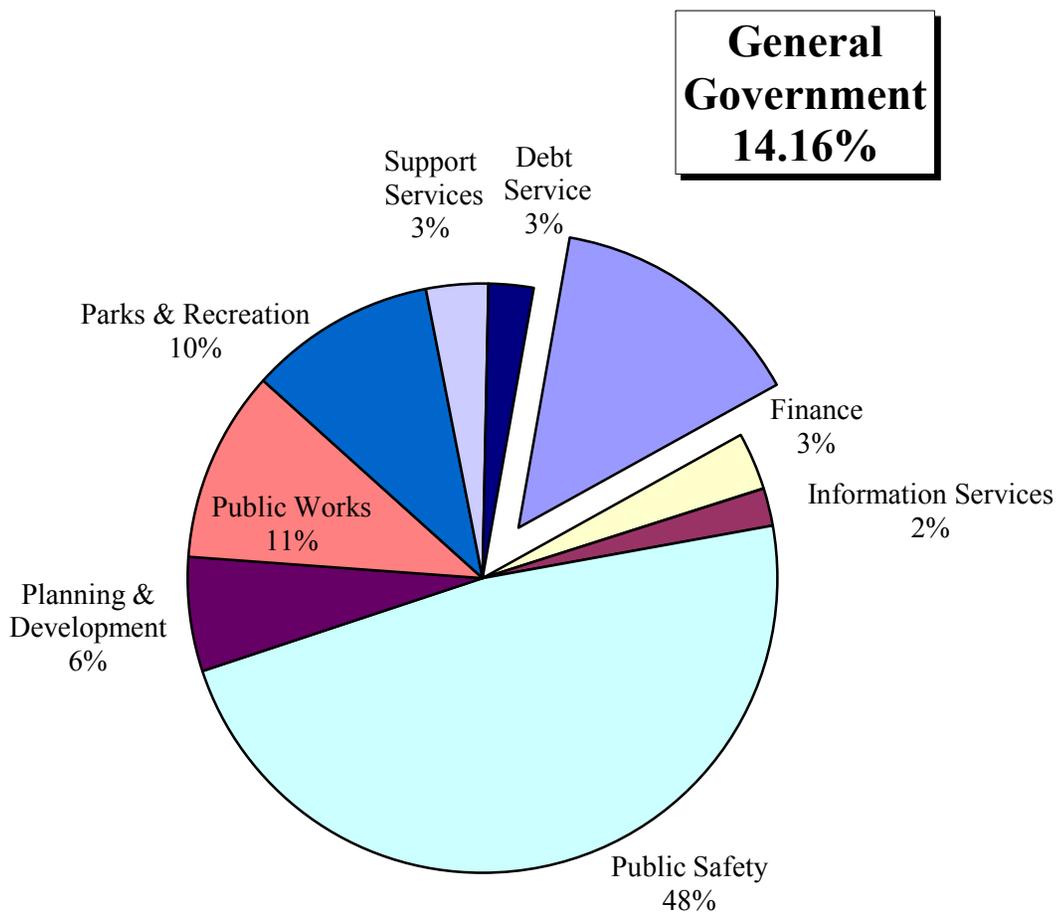
# GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT

**GENERAL FUND**  
**GENERAL GOVERNMENT SERVICES DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the General Government Department, which reflects 14.16% of the overall resources appropriated in the General Fund for FY2013.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 6.6% of the entire work force for the City.

**FISCAL YEAR ENDING JUNE 30, 2013**  
**Regular Employees**  
**GENERAL GOVERNMENT DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
<b>GENERAL GOVERNMENT</b>	-	-	-	-	-
<b>LEGISLATIVE</b>	8	8	8	8	8
<b>ADMINISTRATIVE</b>	2	2	2	1 <sup>2</sup>	1
<b>CITY COURT</b>	5	5	5	5	5
<b>LEGAL</b>	2	2	2	2	2
<b>ECONOMIC DEVELOPMENT</b>	1	0 <sup>1</sup>	0	0	0
<b>HUMAN RESOURCES</b>	<u>10</u>	<u>10</u>	<u>10</u>	<u>9</u> <sup>3</sup>	<u>8</u> <sup>4</sup>
<b>TOTAL</b>	<u><b>28</b></u>	<u><b>27</b></u>	<u><b>27</b></u>	<u><b>25</b></u>	<u><b>24</b></u>

Footnotes:

<sup>1</sup> Economic Development Manager position was never filled, and it was eliminated in FY2010.

<sup>2</sup> Executive Secretary position was eliminated in FY2012.

<sup>3</sup> 1 Secretary/Receptionist was eliminated for FY 2012.

<sup>4</sup> Risk Manager position was eliminated for FY 2013.

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, and the Aquatic Center Fund to accomplish the level of services and goals of this department. The General Fund will provide \$2,124,653, the Water and Sewer Fund \$1,025,894, the Solid Waste Fund \$201,841, the Beach Services Fund \$122,257, and the Aquatic Center Fund \$77,276. 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**

<b>DIV. NO.</b>	<b>DIVISION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
210	GENERAL GOVT. SERVICES	1,903,241	1,449,914	1,425,150	1,375,973	1,396,400
211	LEGISLATIVE	230,816	254,894	236,031	240,289	242,782
221	ADMINISTRATIVE	267,620	292,545	298,240	219,568	327,206
232	CITY COURT	390,657	408,701	422,057	416,602	437,795
242	LEGAL	379,153	560,166	405,789	382,282	398,061
252	HUMAN RESOURCES	<u>680,529</u>	<u>749,803</u>	<u>861,826</u>	<u>769,959</u>	<u>749,677</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 3,852,016</b></u>	<u><b>\$ 3,716,023</b></u>	<u><b>\$ 3,649,093</b></u>	<u><b>\$ 3,404,673</b></u>	<u><b>\$ 3,551,921</b></u>
<b>GENERAL GOVT. OVERHEAD</b>		<u><b>(1,497,111)</b></u>	<u><b>(1,521,180)</b></u>	<u><b>(1,473,314)</b></u>	<u><b>(1,363,640)</b></u>	<u><b>(1,427,268)</b></u>
<b>NET GENERAL GOVERNMENT</b>		<u><b>\$ 2,354,905</b></u>	<u><b>\$ 2,194,843</b></u>	<u><b>\$ 2,175,779</b></u>	<u><b>\$ 2,041,033</b></u>	<u><b>\$ 2,124,653</b></u>

**GENERAL FUND  
GENERAL GOVERNMENT DEPARTMENT**

**Performance Benchmarks, Goals and Priorities**

The General Government Department continues to work toward the accomplishment of all FY2012 departmental goals and priorities. Several of these goals are ongoing and will continue into future years.

- Continue to expand the city through various annexations.
- Promote the City and its tourist based economy through the North Myrtle Beach Chamber of Commerce and various festivals that have been assumed by the City.
- Explore the opportunity to dredge the channels in Cherry Grove
- 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.

The following goals have been added for FY2013:

- 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.
- Continue moving forward on dredging of the channels in Cherry Grove.
- Continue to provide open communication to North Myrtle Beach residents regarding city initiatives through all mediums, including social media.
- Partner with private sector to expand tourist related venues.

**01-5-210 GENERAL GOVERNMENT SERVICES**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
023	INSURANCE - RETIRED EMPL.	\$ 121,953	\$ 191,982	\$ 190,000	\$ 160,000	\$ 180,000
024	UNEMPLOYMENT INSURANCE	59,999	29,572	30,000	30,000	30,000
030	TRAINING	16,530	240	6,400	2,000	6,400
050	AWARDS	22,225	11,982	15,000	12,500	15,000
	<b>* SUBTOTAL PERSONNEL *</b>	<u>220,707</u>	<u>233,776</u>	<u>241,400</u>	<u>204,500</u>	<u>231,400</u>
111	MATERIALS/SUPPLIES	18,183	10,553	10,000	10,000	10,000
113	PRINTING/BINDING	13,895	18,416	25,000	20,000	25,000
120	COMMUNICATIONS	95,966	93,357	103,000	95,000	100,000
121	UTILITIES	339,930	375,257	355,000	355,000	380,000
130	CONTRACTUAL SERVICES	45,213	87,811	45,000	45,000	40,000
131	REPAIRS/MAINTENANCE	60,852	69,707	71,250	71,250	82,000
132	PROFESSIONAL SERVICES	94,526	75,109	90,000	90,000	51,000
140	SUBSCRIPTIONS/DUES	65,138	63,982	67,000	65,000	67,000
143	ELECTIONS	5,499	-	7,500	10,223	-
160	SCMIRF LIAB. INSURANCE	528,844	409,851	410,000	410,000	410,000
189	OTHER GOV'T AGENCIES	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>1,268,046</u>	<u>1,204,043</u>	<u>1,183,750</u>	<u>1,171,473</u>	<u>1,165,000</u>
300	LAND	414,488	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	12,095	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>414,488</u>	<u>12,095</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 1,903,241</u>	<u>\$ 1,449,914</u>	<u>\$ 1,425,150</u>	<u>\$ 1,375,973</u>	<u>\$ 1,396,400</u>
<b>LESS OVERHEAD ALLOCATION TO:</b>						
	WATER & SEWER FUND 35%	462,161	449,472	498,802	481,592	488,740
	SOLID WASTE FUND 6%	114,194	86,995	85,509	82,558	83,784
	BEACH SERVICES FUND 2%	76,130	57,997	28,503	27,519	27,928
	AQUATIC CENTER FUND 2%	76,130	57,997	28,503	27,519	27,928
	<b>**LESS OVERHEAD TOTAL **</b>	<u>728,615</u>	<u>652,461</u>	<u>641,317</u>	<u>619,188</u>	<u>628,380</u>
<b>TOTAL NET GENERAL FUND</b>		<u>\$ 1,174,626</u>	<u>\$ 797,453</u>	<u>\$ 783,833</u>	<u>\$ 756,785</u>	<u>\$ 768,020</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 2.0% over last year. The majority of the decrease is due to a decrease in retiree insurance.

**01-5-211 LEGISLATIVE**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 108,058	\$ 116,615	\$ 119,133	\$ 118,336	\$ 121,642
014	OVERTIME	-	-	-	-	-
021	FICA	8,144	8,836	8,935	8,850	9,123
022	EMPLOYEE RETIREMENT	3,119	3,222	3,258	3,258	3,336
023	EMPLOYEE INSURANCE	48,847	54,659	51,780	51,780	52,080
030	TRAINING	9,510	6,268	12,000	6,000	10,000
040	WORKERS COMPENSATION	969	622	893	600	730
050	AWARDS	336	361	232	465	471
	<b>* SUBTOTAL PERSONNEL *</b>	<u>178,983</u>	<u>190,583</u>	<u>196,231</u>	<u>189,289</u>	<u>197,382</u>
111	MATERIALS/SUPPLIES	6,891	14,490	3,000	3,000	3,000
112	OFFICE SUPPLIES	751	56	300	300	300
113	PRINTING/BINDING	-	36	100	100	100
120	COMMUNICATIONS	781	688	1,500	2,100	2,100
131	REPAIRS/MAINTENANCE	609	-	300	-	300
132	PROFESSIONAL SERVICES	38,738	24,018	29,100	32,000	29,100
140	SUBSCRIPTIONS/DUES	1,989	2,033	2,500	2,500	2,500
141	TRAVEL / BUSINESS	1,906	20,259	2,000	10,000	7,000
142	ADVERTISING	168	2,731	1,000	1,000	1,000
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>51,833</u>	<u>64,311</u>	<u>39,800</u>	<u>51,000</u>	<u>45,400</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 230,816</u>	<u>\$ 254,894</u>	<u>\$ 236,031</u>	<u>\$ 240,289</u>	<u>\$ 242,782</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	92,326	89,212	94,411	96,115	97,112
	SOLID WASTE FUND 6%	13,849	15,294	14,162	14,417	14,567
	BEACH SERVICES FUND 2%	11,541	12,745	4,721	4,806	4,856
	AQUATIC CENTER FUND 2%	9,233	10,196	4,721	4,806	4,856
	<b>**LESS OVERHEAD TOTAL **</b>	<u>126,949</u>	<u>127,447</u>	<u>118,015</u>	<u>120,144</u>	<u>121,391</u>
	<b>TOTAL NET GENERAL FUND</b>	<u>\$ 103,867</u>	<u>\$ 127,447</u>	<u>\$ 118,016</u>	<u>\$ 120,145</u>	<u>\$ 121,391</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	\$ 41,705
Mayor	1	elected	20,285
Council Members	6	elected	59,652
Longevity	-		-
TOTALS	8		<u>\$ 121,642</u>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 2.9% increase is due to a increase in expenditures for communications and travel/business.

**01-5-221 ADMINISTRATIVE**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 185,099	\$ 190,983	\$ 151,393	\$ 151,393	\$ 172,356
014	OVERTIME	-	-	-	-	-
015	SPECIAL ALLOWANCE	7,200	7,200	7,200	7,200	7,200
021	FICA	12,320	14,557	10,598	10,598	12,065
022	EMPLOYEE RETIREMENT	23,970	26,708	19,832	19,832	25,853
023	EMPLOYEE INSURANCE	15,297	16,607	8,100	8,100	8,400
030	TRAINING	882	3,686	8,000	5,000	8,000
040	WORKERS COMPENSATION	1,717	965	1,135	762	1,293
050	AWARDS	433	463	232	274	289
	<b>* SUBTOTAL PERSONNEL *</b>	<u>246,918</u>	<u>261,169</u>	<u>206,490</u>	<u>203,159</u>	<u>235,456</u>
111	MATERIALS/SUPPLIES	597	2,557	2,000	2,500	2,000
112	OFFICE SUPPLIES	806	1,410	500	515	500
113	PRINTING/BINDING	-	43	-	-	-
120	COMMUNICATIONS	3,391	2,767	3,400	2,500	3,400
130	CONTRACTUAL SERVICES	6,255	16,373	5,000	5,000	5,000
131	REPAIRS/MAINTENANCE	-	-	600	-	600
132	PROFESSIONAL SERVICES	5,614	145	250	2,894	250
140	SUBSCRIPTIONS/DUES	2,022	1,134	3,000	2,000	3,000
141	TRAVEL / BUSINESS	2,017	6,871	2,000	1,000	2,000
142	ADVERTISING	-	76	-	-	-
190	CONTINGENT	-	-	75,000	-	75,000
	<b>* SUBTOTAL OPERATING *</b>	<u>20,702</u>	<u>31,376</u>	<u>91,750</u>	<u>16,409</u>	<u>91,750</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 267,620</u>	<u>\$ 292,545</u>	<u>\$ 298,240</u>	<u>\$ 219,568</u>	<u>\$ 327,206</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	107,048	102,390	119,296	87,828	130,883
	SOLID WASTE FUND 6%	16,057	17,553	17,894	13,174	19,632
	BEACH SERVICES FUND 2%	13,381	14,627	5,965	4,391	6,544
	AQUATIC CENTER FUND 2%	10,705	11,702	5,965	4,391	6,544
	<b>**LESS OVERHEAD TOTAL **</b>	<u>147,191</u>	<u>146,272</u>	<u>149,120</u>	<u>109,784</u>	<u>163,603</u>
	<b>TOTAL NET GENERAL FUND</b>	<u>\$ 120,429</u>	<u>\$ 146,273</u>	<u>\$ 149,120</u>	<u>\$ 109,784</u>	<u>\$ 163,603</u>

**DIVISION 221 ADMINISTRATIVE**

**DIVISION NARRATIVE**

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Manager	1	contract	\$ 172,356
Longevity	-		-
TOTAL	1		<u>\$ 172,356</u>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 9.7% increase is due to a increase in personnel expenditures.

01-5-232 CITY COURT

DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGETED	FY2012 ESTIMATED	FY2013 BUDGETED
011	SALARY, REGULAR	\$ 256,896	\$ 262,824	\$ 268,449	\$ 268,449	\$ 280,837
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	6,914	7,897	6,000	6,000	6,000
021	FICA	17,325	18,000	19,486	19,486	20,366
022	EMPLOYEE RETIREMENT	21,502	22,532	27,445	25,000	25,992
023	EMPLOYEE INSURANCE	39,688	43,433	40,500	40,500	42,000
030	TRAINING	2,290	3,218	3,200	3,200	3,200
040	WORKERS COMPENSATION	2,531	1,918	2,744	1,842	2,151
050	AWARDS	1,158	1,158	1,158	2,325	2,174
	* SUBTOTAL PERSONNEL *	<u>348,304</u>	<u>360,980</u>	<u>368,982</u>	<u>366,802</u>	<u>382,720</u>
110	CLOTHING/UNIFORMS	-	-	425	-	425
111	MATERIALS/SUPPLIES	2,231	1,049	7,500	7,500	6,500
112	OFFICE SUPPLIES	2,915	3,526	1,000	3,000	2,000
113	PRINTING/BINDING	-	1,856	1,500	1,500	1,500
120	COMMUNICATIONS	4,240	2,505	4,500	4,000	4,500
130	CONTRACTUAL SERVICES	4,571	3,552	4,600	6,000	6,600
131	REPAIRS/MAINTENANCE	403	186	2,000	-	2,000
132	PROFESSIONAL SERVICES	16,812	15,758	18,250	16,000	18,250
140	SUBSCRIPTIONS/DUES	2,561	3,194	2,300	2,300	2,300
141	TRAVEL / BUSINESS	8,605	9,188	10,500	9,500	10,500
142	ADVERTISING	15	-	500	-	500
	* SUBTOTAL OPERATING *	<u>42,353</u>	<u>40,814</u>	<u>53,075</u>	<u>49,800</u>	<u>55,075</u>
380	OFFICE FURNITURE	-	6,907	-	-	-
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>6,907</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 390,657</u>	<u>\$ 408,701</u>	<u>\$ 422,057</u>	<u>\$ 416,602</u>	<u>\$ 437,795</u>

## DIVISION 232 CITY COURT

### DIVISION NARRATIVE

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

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

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

### DETAIL OF PERSONNEL SERVICES

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Judge	1	contract	\$ 80,872
Clerk of Court & Municipal Judge	1	21	67,959
Assistant Clerk of Court/Associate Judge	2	15	83,567
Assistant Clerk of Court	1	15	42,448
Longevity/On Call Pay	-		<u>5,991</u>
TOTAL	5		<u>\$ 280,837</u>

### BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 3.7% increase is due to an increase in expenditures for office supplies and contractual services.

**01-5-242 LEGAL**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 145,369	\$ 153,225	\$ 154,568	\$ 150,000	\$ 140,205
014	OVERTIME	849	-	500	-	500
015	SPECIAL ALLOWANCE	6,300	6,300	6,300	6,300	6,300
021	FICA	9,978	10,573	10,390	10,390	9,427
022	EMPLOYEE RETIREMENT	16,316	16,344	16,592	16,592	16,291
023	EMPLOYEE INSURANCE	14,324	16,909	16,200	16,200	16,800
030	TRAINING	375	1,754	4,500	3,000	4,500
040	WORKERS COMPENSATION	1,240	1,065	1,551	1,050	1,055
050	AWARDS	473	448	463	750	758
	<b>* SUBTOTAL PERSONNEL *</b>	<u>195,224</u>	<u>206,618</u>	<u>211,064</u>	<u>204,282</u>	<u>195,836</u>
111	MATERIALS/SUPPLIES	895	1,715	1,500	3,000	1,500
112	OFFICE SUPPLIES	911	885	1,500	3,500	1,500
120	COMMUNICATIONS	2,547	2,083	2,500	2,500	2,500
130	CONTRACTUAL SERVICES	25,275	31,003	30,000	25,000	75,000
131	REPAIRS/MAINTENANCE	-	-	-	-	500
132	PROFESSIONAL SERVICES	138,219	255,061	138,000	125,000	100,000
140	SUBSCRIPTIONS/DUES	15,484	16,433	19,225	17,000	19,225
141	TRAVEL / BUSINESS	598	1,307	2,000	2,000	2,000
152	DAMAGE CLAIMS	-	45,061	-	-	-
170	LEGAL	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>183,929</u>	<u>353,548</u>	<u>194,725</u>	<u>178,000</u>	<u>202,225</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 379,153</u>	<u>\$ 560,166</u>	<u>\$ 405,789</u>	<u>\$ 382,282</u>	<u>\$ 398,061</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 40%	151,661	196,058	162,316	152,912	159,224
	SOLID WASTE FUND 6%	22,749	33,610	24,347	22,937	23,884
	BEACH SERVICES FUND 2%	18,958	28,008	8,116	7,646	7,961
	AQUATIC CENTER FUND 2%	15,166	22,407	8,116	7,646	7,961
	<b>**LESS OVERHEAD TOTAL **</b>	<u>208,534</u>	<u>280,083</u>	<u>202,895</u>	<u>191,141</u>	<u>199,030</u>
	<b>TOTAL NET GENERAL FUND</b>	<u>\$ 170,619</u>	<u>\$ 280,083</u>	<u>\$ 202,894</u>	<u>\$ 191,141</u>	<u>\$ 199,031</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	\$ 96,525
Legal Assistant	1	18	43,680
Longevity	-		-
TOTAL	2		<u>\$ 140,205</u>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 1.9 % decrease is due to a decrease in expenditures for professional services.

**01-5-252 HUMAN RESOURCES**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 461,488	\$ 508,576	\$ 551,893	\$ 530,600	\$ 516,963
012	SALARY, PART-TIME	3,274	1,113	5,000	-	-
014	OVERTIME	927	1,943	-	1,500	-
015	SPECIAL ALLOWANCE	8,350	10,200	11,400	9,650	4,200
021	FICA	32,512	35,727	39,539	37,779	36,704
022	EMPLOYEE RETIREMENT	40,734	46,253	52,430	50,000	49,784
023	EMPLOYEE INSURANCE	56,916	69,998	64,800	64,800	58,800
030	TRAINING	822	1,491	8,000	4,000	8,000
040	WORKERS COMPENSATION	4,646	3,476	5,012	3,375	4,653
050	AWARDS	1,893	2,612	54,352	3,825	3,573
	<b>* SUBTOTAL PERSONNEL *</b>	<u>611,562</u>	<u>681,389</u>	<u>792,426</u>	<u>705,529</u>	<u>682,677</u>
111	MATERIALS/SUPPLIES	6,711	17,724	10,000	8,000	4,000
112	OFFICE SUPPLIES	5,724	3,937	4,000	4,000	4,000
113	PRINTING/BINDING	608	1,070	2,000	1,100	6,000
120	COMMUNICATIONS	5,303	4,284	4,400	4,130	5,000
130	CONTRACTUAL SERVICES	6,429	2,923	10,000	10,000	10,000
131	REPAIRS/MAINTENANCE	-	403	-	-	-
132	PROFESSIONAL SERVICES	20,015	30,160	31,000	30,200	30,000
140	SUBSCRIPTIONS/DUES	4,357	5,079	6,000	6,000	6,000
141	TRAVEL / BUSINESS	373	594	1,000	1,000	1,000
142	ADVERTISING	1,662	2,240	1,000	-	1,000
152	DAMAGE CLAIMS	17,785	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>68,967</u>	<u>68,414</u>	<u>69,400</u>	<u>64,430</u>	<u>67,000</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 680,529</u>	<u>\$ 749,803</u>	<u>\$ 861,826</u>	<u>\$ 769,959</u>	<u>\$ 749,677</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 20%	136,106	149,961	172,365	153,992	149,935
	SOLID WASTE FUND 8%	54,442	59,984	68,946	61,597	59,974
	BEACH SERVICES FUND 10%	68,053	74,980	86,183	76,996	74,968
	AQUATIC CENTER FUND 4%	27,221	29,992	34,473	30,798	29,987
	<b>**LESS OVERHEAD TOTAL **</b>	<u>285,822</u>	<u>314,917</u>	<u>361,967</u>	<u>323,383</u>	<u>314,864</u>
	<b>TOTAL NET GENERAL FUND</b>	<u>\$ 394,707</u>	<u>\$ 434,886</u>	<u>\$ 499,859</u>	<u>\$ 446,576</u>	<u>\$ 434,813</u>

**DIVISION 252 HUMAN RESOURCES**

**DIVISION NARRATIVE**

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

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

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Assistant City Manager	1	33	\$ 115,731
Human Resources Officer	1	24	73,201
Public Information Officer	1	24	66,846
Grants/Special Projects Coordinator	1	22	70,007
Human Resources Technician	2	16	100,728
Administrative Assistant II	1	15	46,241
Administrative Assistant I	1	13	33,710
Longevity	-		<u>10,499</u>
TOTAL	8		<u>\$ 516,963</u>

**BUDGET ANALYSIS**

This division provides for a decreased level of service over the previous year's budget. The 13.0% decrease is due to a decrease in personnel expenditures.

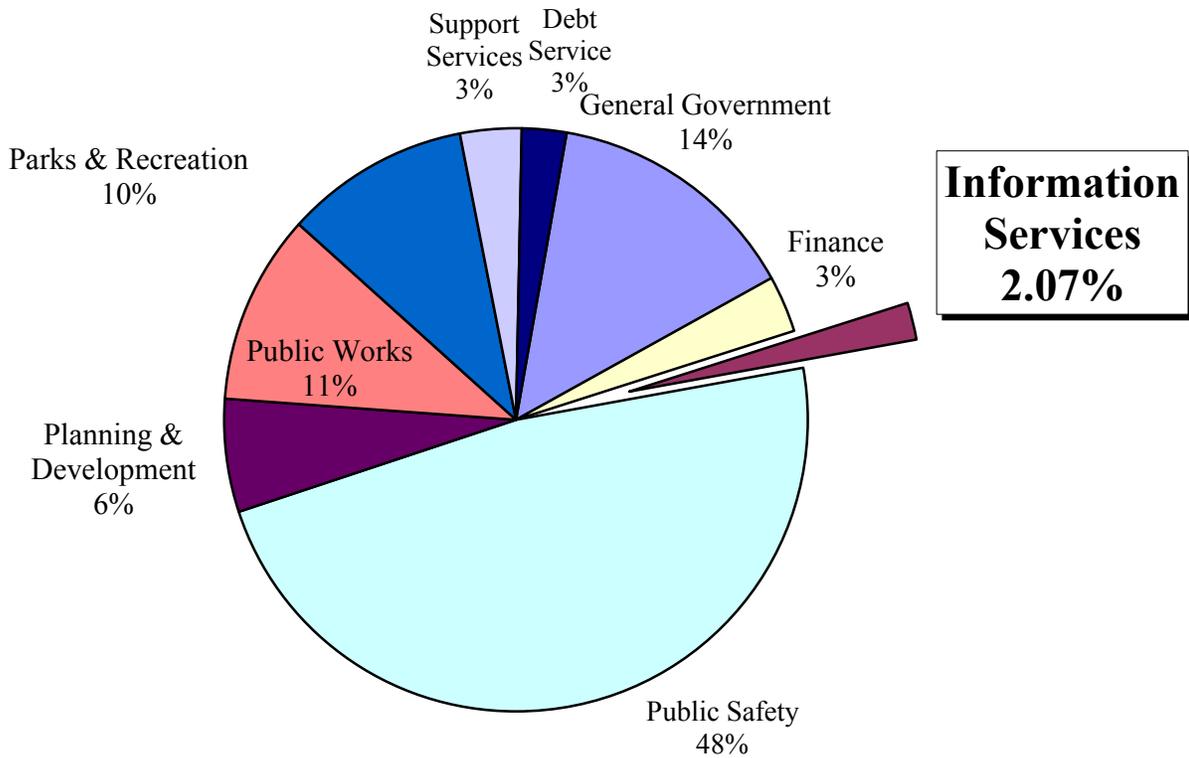
# GENERAL FUND EXPENDITURES

INFORMATION SERVICES

**GENERAL FUND  
INFORMATION SERVICES DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Information Services Department, which reflects 2.07% of the overall resources appropriated in the General Fund for FY2013.



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, 2013**  
**Regular Employees**  
**INFORMATION SERVICES DEPARTMENT**

	FY2009	FY2010	FY2011	FY2012	FY2013
<b>INFORMATION SERVICES</b>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
<b>TOTAL</b>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>6</u></u>	<u><u>6</u></u>

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 \$530,275; the Water and Sewer Fund \$269,631; the Solid Waste Fund \$53,926, the Beach Services Fund \$26,963, and the Aquatic Center Fund \$17,975. 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**

<b>DIV. NO.</b>	<b>DIVISION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
262	INFORMATION SERVICES	744,961	878,973	807,498	896,733	898,770
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 744,961</u></u>	<u><u>\$ 878,973</u></u>	<u><u>\$ 807,498</u></u>	<u><u>\$ 896,733</u></u>	<u><u>\$ 898,770</u></u>
<b>INFORMATION SERVICES OVERHEAD</b>		<u><u>(305,434)</u></u>	<u><u>(349,309)</u></u>	<u><u>(331,074)</u></u>	<u><u>(367,660)</u></u>	<u><u>(368,495)</u></u>
<b>NET INFORMATION SERVICES</b>		<u><u>\$ 439,527</u></u>	<u><u>\$ 529,664</u></u>	<u><u>\$ 476,424</u></u>	<u><u>\$ 529,073</u></u>	<u><u>\$ 530,275</u></u>

**GENERAL FUND  
INFORMATION SERVICES DEPARTMENT**

**Performance Benchmarks, Goals and Priorities**

The Information Services Department continues to work toward the accomplishment of its FY2012 goals. Several of these goals have been realized, while some are being continued as follows:

- Continuation of Website improvements
- Continuing to improve our data network and connectivity
- To provide off site rapid disaster recovery capability for critical systems.
- Continue the roll out of mobile computing.

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 FY2013:

- Replacement of aging uninterruptable power supplies in the data center.
- Continue network infrastructure upgrades.
- To begin to extend 10 gigabyte network connectivity to critical edge switches.
- To update and expand our virtual infrastructure hosts.

**01-5-262 INFORMATION SERVICES**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 341,763	\$ 347,068	\$ 364,657	\$ 364,657	\$ 378,869
012	SALARY, PART-TIME	16,390	24,201	36,000	36,000	36,000
014	OVERTIME	8,445	12,003	5,000	10,000	7,000
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	26,396	27,718	30,221	30,594	31,429
022	EMPLOYEE RETIREMENT	33,015	33,927	35,117	35,592	39,542
023	EMPLOYEE INSURANCE	44,690	49,590	48,600	48,600	50,400
030	TRAINING	2,695	5,945	8,000	8,000	8,000
040	WORKERS COMPENSATION	2,318	2,064	3,042	2,022	2,531
050	AWARDS	1,621	1,621	1,621	3,095	3,104
	<b>* SUBTOTAL PERSONNEL *</b>	<u>482,733</u>	<u>509,537</u>	<u>537,658</u>	<u>543,960</u>	<u>562,275</u>
111	MATERIALS/SUPPLIES	47,012	70,299	22,500	30,000	22,800
112	OFFICE SUPPLIES	2,794	2,191	3,000	3,000	3,500
113	PRINTING/BINDING	-	43	-	-	-
120	COMMUNICATIONS	5,160	6,307	5,300	5,300	5,275
130	CONTRACTUAL SERVICES	75,490	193,403	84,700	175,000	154,470
131	REPAIRS/MAINTENANCE	17,906	10,190	8,000	18,773	15,000
132	PROFESSIONAL SERVICES	200	-	18,500	18,000	15,000
140	SUBSCRIPTIONS/DUES	2,209	229	4,500	2,000	4,700
141	TRAVEL / BUSINESS	127	126	-	-	-
142	ADVERTISING	147	-	1,000	-	-
150	VEHICLE OPERATIONS	249	462	1,000	500	50
151	FUEL	306	241	500	200	300
	<b>* SUBTOTAL OPERATING *</b>	<u>151,600</u>	<u>283,491</u>	<u>149,000</u>	<u>252,773</u>	<u>221,095</u>
360	MOTOR VEHICLES	-	21,684			
380	FURN. / OFFICE EQUIPMENT	110,628	64,261	120,840	100,000	115,400
	<b>* SUBTOTAL CAPITAL *</b>	<u>110,628</u>	<u>85,945</u>	<u>120,840</u>	<u>100,000</u>	<u>115,400</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 744,961</u>	<u>\$ 878,973</u>	<u>\$ 807,498</u>	<u>\$ 896,733</u>	<u>\$ 898,770</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	223,488	252,623	242,249	269,019	269,631
	SOLID WASTE FUND 6%	44,698	52,738	48,450	53,804	53,926
	BEACH SERVICES FUND 3%	22,349	26,369	24,225	26,902	26,963
	AQUATIC CENTER FUND 2%	14,899	17,579	16,150	17,935	17,975
	<b>**LESS OVERHEAD TOTAL **</b>	<u>305,434</u>	<u>349,309</u>	<u>331,074</u>	<u>367,660</u>	<u>368,495</u>
	<b>TOTAL NET GENERAL FUND</b>	<u>\$ 439,527</u>	<u>\$ 529,664</u>	<u>\$ 476,424</u>	<u>\$ 529,073</u>	<u>\$ 530,275</u>

**DIVISION 262 INFORMATION SERVICES**

**DIVISION NARRATIVE**

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

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

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	\$ 92,613
Network Administrator	1	21	58,496
System Administrator/Virtual Environment Analyst	1	21	58,238
GIS Analyst	1	21	60,717
E-Government Business Analyst	1	21	51,004
Database Administrator	1	20	52,682
Longevity	-		<u>5,119</u>
<b>TOTAL</b>	<b>6</b>		<b><u>\$ 378,869</u></b>

**DETAIL OF CAPITAL OUTLAY**

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Server Upgrades (ESX Servers and SAN Expansion)	\$ 40,000	380
30KVA Battery Backup & 10 - APC 1500	\$ 25,000	380
Server 2008 R2 & MS Terminal Server	\$ 12,000	380
Solarwinds Server	\$ 6,500	380
Sumit 460E-48 (Switch Equipment)	<u>\$ 31,900</u>	380
<b>TOTAL</b>	<b><u>\$ 115,400</u></b>	

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 11.3% increase is due to a increase in contractual services expenditures.

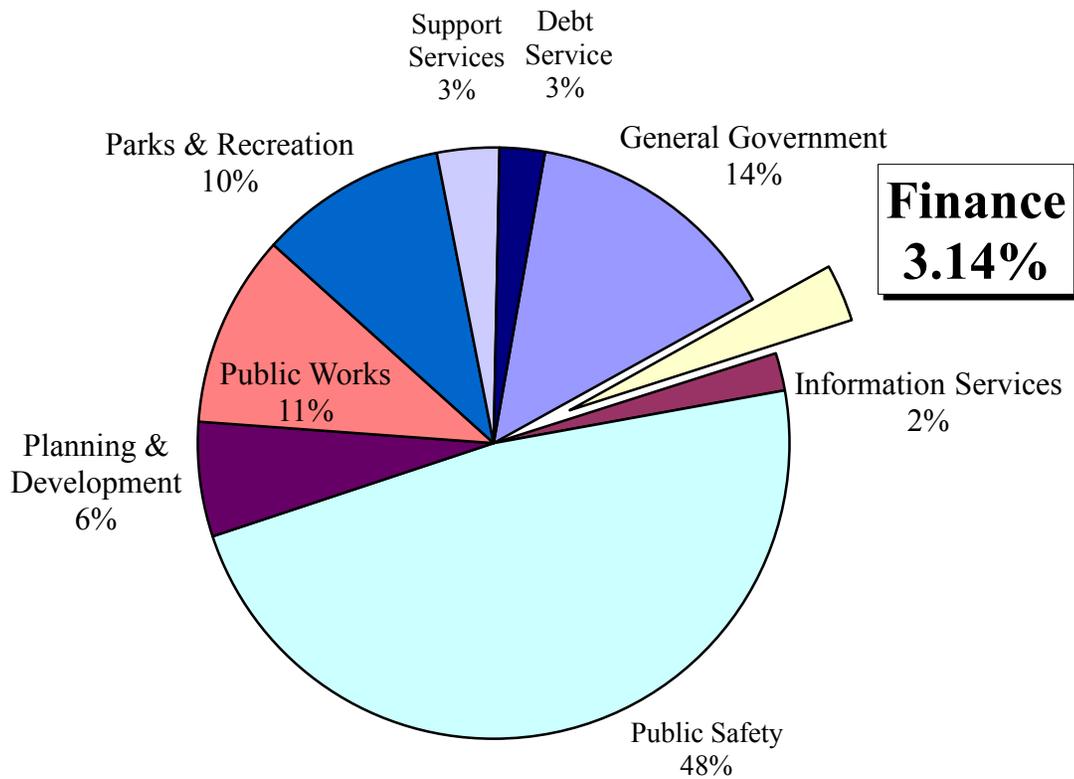
# GENERAL FUND EXPENDITURES

FINANCE

**GENERAL FUND  
FINANCE DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Finance Department, which reflects 3.14% of the overall resources appropriated in the General Fund for FY2013.



Following is the five-year history of employees assigned to this department by division within the Finance Department of the General Fund. The total number of regular employees under the supervision of the Finance Department is 25. This is made up of Accounting, Revenue, Utility Billing, and City Court. The employees in this department make up 6.8% of the entire work force for the City.

**FISCAL YEAR ENDING JUNE 30, 2013**  
**Regular Employees**  
**FINANCE DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
<b>ACCOUNTING</b>	6	6	6	6	6
<b>REVENUE</b>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
<b>TOTAL</b>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>	<u><u>12</u></u>

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the two General Fund divisions include all amounts required from the General Fund, the Water and Sewer Fund, the Solid Waste Fund, the Beach Services Fund, and the Aquatics Center Fund to accomplish the level of services and goals for this department. The General Fund will provide \$804,046, the Water and Sewer Fund \$226,755, the Solid Waste Fund \$45,351, the Beach Services Fund \$75,585, the Storm Water Fund \$15,117, and the Aquatics Center Fund \$30,234. 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**

<b>DIV. NO.</b>	<b>DIVISION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
342	ACCOUNTING	641,092	672,742	715,302	701,798	755,851
352	REVENUE	<u>397,170</u>	<u>410,291</u>	<u>413,237</u>	<u>422,366</u>	<u>441,237</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 1,038,262</b></u>	<u><b>\$ 1,083,033</b></u>	<u><b>\$ 1,128,539</b></u>	<u><b>\$ 1,124,164</b></u>	<u><b>\$ 1,197,088</b></u>
<b>FINANCE OVERHEAD</b>		<u><b>(320,546)</b></u>	<u><b>(349,826)</b></u>	<u><b>(371,957)</b></u>	<u><b>(364,935)</b></u>	<u><b>(393,042)</b></u>
<b>NET FINANCE</b>		<u><b>\$ 717,716</b></u>	<u><b>\$ 733,207</b></u>	<u><b>\$ 756,582</b></u>	<u><b>\$ 759,229</b></u>	<u><b>\$ 804,046</b></u>

**GENERAL FUND  
FINANCE DEPARTMENT**

**Performance Benchmarks, Goals and Priorities**

The Finance Department continues to work toward the accomplishment of its FY2012 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 FY2012.
- Strengthen internal audit function and maintain finding.
- Look for new opportunities to enhance revenues through enforcement and monitoring.
- Review costs and continue to look for savings.
- Continue monitoring and evaluating self-insurance for health costs, and provide recommendation to enhance financial aspects of the program.

The Finance Department continues to explore new ways of increasing service levels and productivity. The following goals, benchmarks, and priorities are provided for FY2013:

- Prepare an award winning Comprehensive Annual Financial Report for FY2013.
- Look for new opportunities to enhance revenues through enforcement and monitoring.
- Review costs and continue to look for savings.
- Continue monitoring and evaluating self-insurance for health costs, and provide recommendation to enhance financial aspects of the program.
- Explore the possibility of self-insurance for liability and possibly workers compensation.

**01-5-342 ACCOUNTING**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 383,726	\$ 395,403	\$ 410,613	\$ 410,000	\$ 438,619
012	SALARY, PART-TIME	7,689	12,843	20,400	13,000	20,400
014	OVERTIME	-	55	-	1	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	27,073	28,557	31,033	30,456	33,049
022	EMPLOYEE RETIREMENT	38,838	40,026	43,936	41,716	49,628
023	EMPLOYEE INSURANCE	46,737	51,537	48,600	48,600	50,400
030	TRAINING	7,827	8,152	11,500	11,500	11,500
040	WORKERS COMPENSATION	3,460	2,959	4,310	2,900	4,590
050	AWARDS	1,617	1,668	1,660	2,760	2,915
	<b>* SUBTOTAL PERSONNEL *</b>	<u>522,367</u>	<u>546,600</u>	<u>577,452</u>	<u>566,333</u>	<u>616,501</u>
111	MATERIALS/SUPPLIES	7,598	11,101	8,250	8,250	8,250
112	OFFICE SUPPLIES	1,854	2,814	2,000	2,000	2,000
113	PRINTING/BINDING	457	588	700	700	700
120	COMMUNICATIONS	3,326	3,262	3,700	3,500	3,700
130	CONTRACTUAL SERVICES	49,453	50,135	54,000	52,000	54,000
131	REPAIRS/MAINTENANCE	-	-	500	500	500
132	PROFESSIONAL SERVICES	53,075	55,255	64,000	65,815	65,500
140	SUBSCRIPTIONS/DUES	1,184	1,475	1,700	1,700	1,700
141	TRAVEL / BUSINESS	1,497	1,197	1,000	500	1,000
142	ADVERTISING	281	315	2,000	500	2,000
	<b>* SUBTOTAL OPERATING *</b>	<u>118,725</u>	<u>126,142</u>	<u>137,850</u>	<u>135,465</u>	<u>139,350</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 641,092</u>	<u>\$ 672,742</u>	<u>\$ 715,302</u>	<u>\$ 701,798</u>	<u>\$ 755,851</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 30%	192,327	201,822	214,591	210,539	226,755
	SOLID WASTE FUND 6%	38,466	40,365	42,918	42,108	45,351
	BEACH SERVICES FUND 10%	64,109	67,274	71,530	70,180	75,585
	STORM WATER FUND 2%	-	13,455	14,306	14,036	15,117
	AQUATIC CENTER FUND 4%	25,644	26,910	28,612	28,072	30,234
	<b>**LESS OVERHEAD TOTAL **</b>	<u>320,546</u>	<u>349,826</u>	<u>371,957</u>	<u>364,935</u>	<u>393,042</u>
<b>TOTAL NET GENERAL FUND</b>		<u>\$ 320,546</u>	<u>\$ 322,916</u>	<u>\$ 343,345</u>	<u>\$ 336,863</u>	<u>\$ 362,809</u>

## DIVISION 342 ACCOUNTING

### DIVISION NARRATIVE

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

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

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

The Accountant - Enterprise Funds will be responsible for the 4 enterprise Funds of the City: Water & Sewer Utility, Solid Waste, Beach Services 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	32	\$ 123,974
Assistant Finance Director	1	28	87,781
Accounting Supervisor	1	24	68,587
Accountant - Enterprise Funds	1	19	54,789
Accounting Clerk	2	13	96,655
Longevity	-		6,833
TOTAL	6		<u>\$ 438,619</u>

### BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 5.7% increase is due to expected growth in personnel costs.

**01-5-352 REVENUE**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 272,902	\$ 277,519	\$ 279,724	\$ 285,162	\$ 294,413
014	OVERTIME	125	99	-	-	-
021	FICA	17,961	18,801	19,581	19,961	20,609
022	EMPLOYEE RETIREMENT	26,782	27,682	28,672	29,000	31,921
023	EMPLOYEE INSURANCE	48,142	52,364	48,600	48,600	50,400
030	TRAINING	2,383	475	2,250	2,250	2,250
040	WORKERS COMPENSATION	2,934	2,363	3,357	2,253	2,355
050	AWARDS	1,389	1,389	1,988	2,790	2,824
	<b>* SUBTOTAL PERSONNEL *</b>	<u>372,618</u>	<u>380,692</u>	<u>384,172</u>	<u>390,016</u>	<u>404,772</u>
110	CLOTHING	331	219	300	250	300
111	MATERIALS/SUPPLIES	4,627	6,434	7,500	7,000	7,500
112	OFFICE SUPPLIES	729	958	1,300	1,800	1,300
113	PRINTING/BINDING	135	-	1,640	150	1,640
120	COMMUNICATIONS	11,961	13,264	8,200	13,300	13,600
130	CONTRACTUAL SERVICES	1,259	510	-	1,500	1,500
131	REPAIRS/MAINTENANCE	-	-	500	-	500
134	CREDIT CARD FEES	1,788	4,908	3,000	4,500	4,500
140	SUBSCRIPTIONS/DUES	368	333	525	500	525
141	TRAVEL / BUSINESS	628	59	600	100	600
142	ADVERTISING	299	94	2,000	300	1,000
150	VEHICLE OPERATIONS	659	586	1,000	750	1,000
151	FUEL	1,768	2,234	2,500	2,200	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>24,552</u>	<u>29,599</u>	<u>29,065</u>	<u>32,350</u>	<u>36,465</u>
360	MOTOR EQUIPMENT	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 397,170</u>	<u>\$ 410,291</u>	<u>\$ 413,237</u>	<u>\$ 422,366</u>	<u>\$ 441,237</u>

## DIVISION 352 REVENUE

### DIVISION NARRATIVE

This division provides for six employees: the Revenue Supervisor/Risk Manager, three Business License Inspectors, a Municipal Fees Clerk, and an Administrative Assistant. 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, administration of the Business License Software System, and risk management.

The Business License Inspectors are responsible for maintenance of the business license data file, the inspection of businesses, and enforcement of the business license ordinance. One of the Inspectors is devoted to field inspections. The Municipal Fees Clerk is responsible for the timely and accurate reporting of the Hospitality Fees and to assist the business license inspectors and support of the risk management program.

The 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 Administrative Assistant 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/Risk Manager	1	25	\$ 79,848
Business License Inspector	2	14	87,269
Business License Field Inspector	1	14	39,005
Municipal Fees Clerk	1	14	46,856
Administrative Assistant I	1	13	34,847
Longevity	-		6,588
TOTAL	6		<u>\$ 294,413</u>

### BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 6.8% increase is due to expected growth in personnel costs, and an increase in communications expenditures.

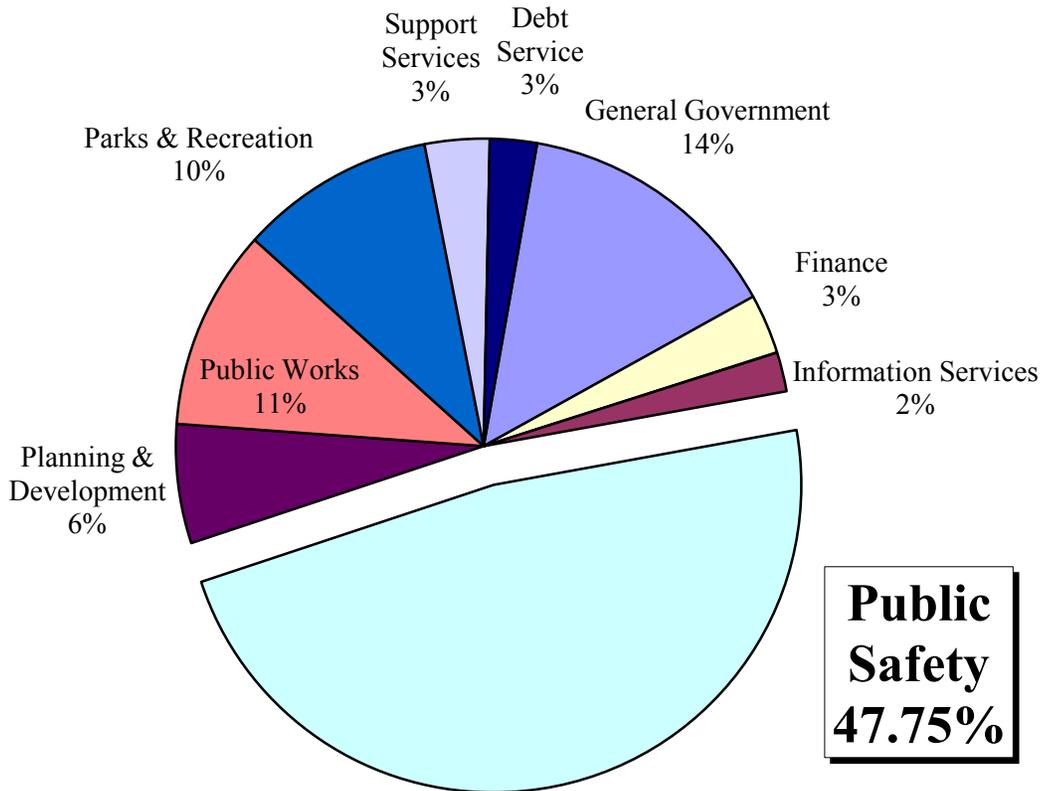
# GENERAL FUND EXPENDITURES

PUBLIC SAFETY

**GENERAL FUND  
PUBLIC SAFETY DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Safety Department, which reflects 47.75% of the overall resources appropriated in the General Fund for FY2013.



Following is the five-year history of employees assigned to this department by division. The employees in this department make up 44.5% of the entire work force for the City.

**FISCAL YEAR ENDING JUNE 30, 2013**

**Regular Employees**

**PUBLIC SAFETY DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
<b>PUBLIC SAFETY ADMINISTRATION</b>	4	3 <sup>4</sup>	3	4 <sup>9</sup>	4
<b>UNIFORM PATROL</b>	58	62 <sup>5</sup>	62	59 <sup>10</sup>	59
<b>COMMUNITY SERVICES</b>	10 <sup>1</sup>	9 <sup>6</sup>	9	9	9
<b>DETECTIVES</b>	9 <sup>2</sup>	9	9	10 <sup>11</sup>	10 <sup>12</sup>
<b>COMMUNICATION/DETENTION</b>	19	19	19	19	19
<b>RECORDS</b>	4	4	4	4	4
<b>VICTIM RIGHTS ADVOCATE</b>	1	1	1	1	1
<b>TRAINING</b>	3	2 <sup>7</sup>	2	3 <sup>10</sup>	3
<b>FIRE / RESCUE</b>	48 <sup>3</sup>	50 <sup>8</sup>	50	50	50
<b>FIRE PREVENTION/SUPPRESSION</b>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<b>T O T A L</b>	<b><u>160</u></b>	<b><u>163</u></b>	<b><u>163</u></b>	<b><u>163</u></b>	<b><u>163</u></b>

Footnotes: In **FY2009**, <sup>1</sup>transfer PSO Community Services Officer to Fire Suppression, <sup>2</sup>transfer 1 Detective to Fire Suppression, <sup>3</sup>add 6 new firefighters. In **FY2010**, <sup>4</sup>eliminated 1 Administrative Assistant position, <sup>5</sup>added 4 PSOs by Budget Amendment from Federal Grant funding, <sup>6</sup>eliminated 1 PSO-Beach Patrol position, <sup>7</sup>eliminated 1 Fire Training Captain position, <sup>8</sup>added 2 Firefighter Positions. In **FY2012**, <sup>9</sup>added 1 Police Chief position, <sup>10</sup>eliminated 1 Deputy Director and 1 Commander position and transferred vacant PSO position to Training, <sup>11</sup>added 1 Crime Analyst position. In **FY2013**, <sup>12</sup>changed to 2 Detective positions to PSO - rotating Detectives.

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 \$12,221,074, the Water and Sewer Fund \$61,694, and Beach Services \$37,017. 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**

<b>DIV. NO.</b>	<b>DIVISION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
411	PUBLIC SAFETY ADMINISTRATION	286,204	335,951	398,974	419,696	431,696
422	UNIFORM PATROL	4,280,720	4,119,147	4,532,948	4,351,377	4,659,468
424	COMMUNITY SERVICES	739,354	746,120	808,991	762,914	775,457
431	DETECTIVES	878,132	770,133	876,112	798,199	888,648
442	COMMUNICATIONS/DETENTION	1,104,927	1,130,562	1,200,211	1,166,482	1,233,887
444	RECORDS	246,069	235,202	270,593	262,276	277,077
445	VICTIM RIGHTS ADVOCATE	71,788	68,263	74,746	71,487	76,700
452	TRAINING	128,659	104,039	213,815	205,974	233,556
453	FIRE / RESCUE	3,178,469	3,215,125	3,392,048	3,353,251	3,427,820
454	FIRE PREVENTION/INSPECTION	<u>321,265</u>	<u>318,499</u>	<u>327,587</u>	<u>296,051</u>	<u>315,476</u>
<b>TOTAL EXPENDITURES</b>		<b><u>\$ 11,235,587</u></b>	<b><u>\$ 11,043,041</u></b>	<b><u>\$ 12,096,025</u></b>	<b><u>\$ 11,687,707</u></b>	<b><u>\$ 12,319,785</u></b>
<b>PUBLIC SAFETY OVERHEAD</b>		<b><u>(88,394)</u></b>	<b><u>(90,445)</u></b>	<b><u>(96,018)</u></b>	<b><u>(93,319)</u></b>	<b><u>(98,711)</u></b>
<b>NET PUBLIC SAFETY</b>		<b><u>\$ 11,147,193</u></b>	<b><u>\$ 10,952,596</u></b>	<b><u>\$ 12,000,007</u></b>	<b><u>\$ 11,594,388</u></b>	<b><u>\$ 12,221,074</u></b>

**GENERAL FUND  
PUBLIC SAFETY DEPARTMENT**

**Performance Benchmarks, Goals and Priorities**

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

Other goals include:

- Enhance the prevention and detection of criminal activity through crime analysis activities along with deployment of resources to target specific areas.
- Continue to enhance our disaster preparedness and response through additional training, planning, and use of National Incident Management System in both fire and police operations.
- Continue the use of community based policing concepts to address neighborhood crime through interaction with our various communities, crime watches, HOA(s), and local civic organizations.
- Enhance traffic safety within the City by deployment of motorcycle patrols, safety checkpoints, and specialized DUI patrols on nights and weekends.
- Enhance beach safety operations by increasing the number of lifeguards on the beach and enforcement of new ordinances and safety procedures.
- Emphasize the enforcement of city ordinances concerning overgrown property and abandoned vehicles within the city limits.
- Enhance video surveillance methods and practices through the use of technology and resource management in areas within the city experiencing criminal activity.
- Work with Horry County officials in conversion of 9-1-1 telephone system to a new digital system.
- Complete the final phase of the Horry County software conversion.
- Complete the final phase of the Horry County software implementation to support data storage and transmission of data to SLED and FBI as required.
- Develop a plan to address conversion of data from past software platforms into new Horry County/Motorola Software package.
- Continue assisting victims with information about court hearings and emergency shelter assistance.
- Enhance the knowledge and skills of firefighters and police officer through continued training and education to improve the delivery of services to our community.
- Replace old and outdated heating systems in fire station apparatus bays with energy efficient systems to avoid excessive repair costs and annual heating costs.
- Provide safe and professional work uniforms for firefighters that are compliant with current NAPA recommendations and standards.
- The Fire Prevention Bureau continues to increase the number of fire and life safety inspections performed to reduce the amounts of property damage due to fire and loss of life.

**01-5-411 PUBLIC SAFETY ADMINISTRATION**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 168,338	\$ 217,188	\$ 286,089	\$ 298,000	\$ 312,024
014	OVERTIME	227	143	500	200	250
015	SPECIAL ALLOWANCE	3,850	-	-	-	-
021	FICA	12,336	15,651	20,634	21,470	22,484
022	EMPLOYEE RETIREMENT	17,677	22,456	28,659	32,802	36,082
023	EMPLOYEE INSURANCE	20,861	24,001	32,400	32,400	33,600
030	TRAINING	-	150	5,000	2,000	5,000
040	WORKERS COMPENSATION	3,934	2,993	5,732	3,846	4,684
050	AWARDS	<u>2,308</u>	<u>3,132</u>	<u>1,195</u>	<u>1,553</u>	<u>1,697</u>
	* SUBTOTAL PERSONNEL *	<u>229,531</u>	<u>285,714</u>	<u>380,209</u>	<u>392,271</u>	<u>415,821</u>
110	CLOTHING/UNIFORMS	600	1,112	850	1,500	1,100
111	MATERIALS/SUPPLIES	6,103	5,772	3,790	3,500	3,150
112	OFFICE SUPPLIES	999	2,666	600	600	600
113	PRINTING/BINDING	215	115	350	350	300
120	COMMUNICATIONS	7,695	8,295	8,900	8,500	8,900
130	CONTRACTUAL SERVICES	3,155	2,747	2,500	3,200	-
131	REPAIRS/MAINTENANCE	4,246	3,298	500	500	750
132	PROFESSIONAL SERVICES	29,083	8,882	-	-	-
140	SUBSCRIPTIONS/DUES	422	936	575	575	825
141	TRAVEL / BUSINESS	155	7,964	400	400	250
151	FUEL	-	-	300	300	-
190	PS SCHOLARSHIP AWARDS	<u>4,000</u>	<u>8,450</u>	<u>-</u>	<u>8,000</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>56,673</u>	<u>50,237</u>	<u>18,765</u>	<u>27,425</u>	<u>15,875</u>
321	BUILDING IMPROVEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL CAPITAL *	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	** TOTAL EXPENDITURES **	<u>\$ 286,204</u>	<u>\$ 335,951</u>	<u>\$ 398,974</u>	<u>\$ 419,696</u>	<u>\$ 431,696</u>

**DIVISION 411 PUBLIC SAFETY ADMINISTRATION**

**DIVISION NARRATIVE**

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

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

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

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Director of Public Safety	1	33	\$ 117,023
Police Chief	1	29	\$ 85,351
Captain-Professional Standards Div	1	22	64,252
Administrative Assistant II	1	14	40,721
Longevity	-		<u>4,677</u>
TOTAL	4		<u>\$ 312,024</u>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 8.2% increase is due to expected growth in personnel costs.

**01-5-422 UNIFORM PATROL**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 2,632,249	\$ 2,384,284	\$ 2,674,969	\$ 2,460,000	\$ 2,725,139
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	70,990	105,994	100,000	100,000	100,000
021	FICA	195,535	180,881	199,798	184,320	203,410
022	EMPLOYEE RETIREMENT	298,346	287,275	308,022	298,415	344,508
023	EMPLOYEE INSURANCE	435,950	495,827	477,900	477,900	495,600
030	TRAINING	5,301	16,111	20,000	20,000	20,000
040	WORKERS COMPENSATION	140,870	118,606	69,373	120,000	70,629
050	AWARDS	13,193	11,712	14,125	23,747	27,679
	<b>* SUBTOTAL PERSONNEL *</b>	<u>3,792,434</u>	<u>3,600,690</u>	<u>3,864,187</u>	<u>3,684,382</u>	<u>3,986,965</u>
110	CLOTHING/UNIFORMS	38,562	67,009	35,000	55,000	37,317
111	MATERIALS/SUPPLIES	50,996	67,663	85,601	110,000	83,044
112	OFFICE SUPPLIES	384	4,238	1,000	2,742	1,000
113	PRINTING/BINDING	129	512	500	1,814	500
120	COMMUNICATIONS	37,153	49,325	48,000	48,000	48,000
130	CONTRACTUAL SERVICES	42,415	33,681	65,660	35,000	35,660
131	REPAIRS/MAINTENANCE	4,442	23,823	7,000	9,000	7,000
132	PROFESSIONAL SERVICES	25,636	11,561	16,500	12,000	16,500
137	CANINE PROGRAM	-	3,071	-	4,800	-
140	SUBSCRIPTIONS/DUES	-	3,595	4,500	4,500	4,500
141	TRAVEL / BUSINESS	3,926	5,777	1,000	1,000	1,000
142	ADVERTISING	228	16	-	105	-
150	VEHICLE OPERATIONS	51,756	60,112	50,000	48,000	50,000
151	FUEL	118,984	137,168	135,000	135,000	140,000
152	DAMAGE CLAIMS	15,664	12,033	-	5,000	-
	<b>* SUBTOTAL OPERATING *</b>	<u>390,275</u>	<u>479,584</u>	<u>449,761</u>	<u>471,961</u>	<u>424,521</u>
360	MOTOR VEHICLES	-	8,400	199,000	174,746	197,982
370	NON-MOBIL EQUIPMENT	98,011	30,473	20,000	20,288	50,000
	<b>* SUBTOTAL CAPITAL *</b>	<u>98,011</u>	<u>38,873</u>	<u>219,000</u>	<u>195,034</u>	<u>247,982</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 4,280,720</u>	<u>\$ 4,119,147</u>	<u>\$ 4,532,948</u>	<u>\$ 4,351,377</u>	<u>\$ 4,659,468</u>

**DIVISION 422 UNIFORM PATROL**

**DIVISION NARRATIVE**

This division provides for 59 employees: four Lieutenants, four 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>
Lieutenant	4	21	262,281
Public Safety Sergeant	4	19	220,415
PSO - Technical Service Officer	1	16	56,885
Public Safety Officer	50	16	2,161,296
Longevity	-		<u>24,262</u>
TOTAL	59		<u>\$ 2,725,139</u>

**DETAIL OF CAPITAL OUTLAY**

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Patrol Vehicles (5 Cars)	\$ 175,000	360
Patrol Vehicles Lease (4 Motorcycles)	22,982	360
Motorola Mobile Computers Lease	<u>50,000</u>	370
TOTAL	<u>\$ 247,982</u>	

**BUDGET ANALYSIS**

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

**01-5-424 COMMUNITY SERVICES**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 377,334	\$ 357,836	\$ 409,594	\$ 409,500	\$ 402,492
014	OVERTIME	13,179	13,057	10,000	10,000	12,000
021	FICA	28,586	27,387	30,211	30,200	29,843
022	EMPLOYEE RETIREMENT	42,706	42,700	46,575	51,599	50,983
023	EMPLOYEE INSURANCE	69,698	74,857	72,900	72,900	75,600
030	TRAINING	9,308	1,740	6,800	4,800	6,750
040	WORKERS COMPENSATION	8,585	4,744	7,132	4,800	6,217
050	AWARDS	<u>2,325</u>	<u>1,786</u>	<u>1,949</u>	<u>3,990</u>	<u>4,222</u>
	* SUBTOTAL PERSONNEL *	<u>551,721</u>	<u>524,107</u>	<u>585,161</u>	<u>587,789</u>	<u>588,107</u>
110	CLOTHING/UNIFORMS	600	2,640	5,840	2,000	3,900
111	MATERIALS/SUPPLIES	3,271	10,576	4,000	7,000	4,000
112	OFFICE SUPPLIES	1,091	331	300	2,000	1,500
113	PRINTING/BINDING	460	1,012	600	600	600
120	COMMUNICATIONS	4,497	5,075	5,100	5,100	5,100
130	CONTRACTUAL SERVICES	131,345	131,578	135,000	135,000	135,000
131	REPAIRS/MAINTENANCE	688	-	-	535	-
132	PROFESSIONAL SERVICES	816	2,371	1,000	1,000	-
140	SUBSCRIPTIONS/DUES	221	1,100	740	740	500
141	TRAVEL / BUSINESS	1,143	412	1,000	750	250
142	ADVERTISING	-	119	250	400	-
150	VEHICLE OPERATIONS	4,162	7,013	5,000	5,000	9,000
151	FUEL	19,777	19,187	15,000	15,000	17,500
152	DAMAGE CLAIMS	<u>937</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>169,008</u>	<u>181,414</u>	<u>173,830</u>	<u>175,125</u>	<u>177,350</u>
360	MOTOR VEHICLES	18,625	40,599	50,000		
370	NON-MOBIL EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	* SUBTOTAL CAPITAL *	<u>18,625</u>	<u>40,599</u>	<u>50,000</u>	<u>-</u>	<u>10,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 739,354</u>	<u>\$ 746,120</u>	<u>\$ 808,991</u>	<u>\$ 762,914</u>	<u>\$ 775,457</u>

**DIVISION 424 COMMUNITY SERVICES**

**DIVISION NARRATIVE**

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

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

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Community Services Sergeant	1	19	67,526
PSO - Dare/Crime Prevention	1	16	52,234
PSO - Lifeguard Coordinator	5	16	213,487
Animal Control Officer	2	12	69,245
Longevity	-		-
TOTAL	9		<u>\$ 402,492</u>

**DETAIL OF CAPITAL OUTLAY**

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Jet Ski	<u>\$ 10,000</u>	370
TOTAL	<u>\$ 10,000</u>	

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 4.1% decrease is due to a decrease in capital expenditures.

**01-5-431 DETECTIVES**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 510,396	\$ 465,813	\$ 544,556	\$ 482,000	\$ 531,350
012	SALARY, PART-TIME	36,559	36,898	17,800	18,264	18,264
014	OVERTIME	24,954	23,000	30,000	24,000	30,000
021	FICA	41,504	37,852	42,057	37,223	41,153
022	EMPLOYEE RETIREMENT	58,912	56,294	63,776	60,000	66,206
023	EMPLOYEE INSURANCE	66,780	52,244	81,000	81,000	84,000
030	TRAINING	1,473	6,278	5,000	5,000	10,000
040	WORKERS COMPENSATION	10,779	6,097	8,886	6,000	7,244
050	AWARDS	<u>2,382</u>	<u>2,166</u>	<u>2,547</u>	<u>5,405</u>	<u>5,160</u>
	* SUBTOTAL PERSONNEL *	<u>753,739</u>	<u>686,642</u>	<u>795,622</u>	<u>718,892</u>	<u>793,377</u>
110	CLOTHING/UNIFORMS	5,793	4,819	5,400	4,800	5,400
111	MATERIALS/SUPPLIES	17,358	9,952	16,035	16,035	17,835
112	OFFICE SUPPLIES	402	2,880	750	750	850
113	PRINTING/BINDING	38	119	250	250	250
120	COMMUNICATIONS	6,231	8,782	7,000	7,000	7,000
130	CONTRACTUAL SERVICES	23,235	18,346	15,127	16,972	19,936
131	REPAIRS/MAINTENANCE	1,312	558	-	-	-
132	PROFESSIONAL SERVICES	872	2,098	2,928	2,900	3,000
140	SUBSCRIPTIONS/DUES	60	615	750	600	500
141	TRAVEL / BUSINESS	158	1,053	250	500	500
142	ADVERTISING	-	147	500	-	1,000
150	VEHICLE OPERATIONS	4,263	6,096	5,500	5,500	4,000
151	FUEL	15,374	21,479	16,000	16,000	20,000
152	DAMAGE CLAIMS	-	-	-	-	-
190	CONTINGENT	<u>3,610</u>	<u>6,547</u>	<u>10,000</u>	<u>8,000</u>	<u>10,000</u>
	* SUBTOTAL OPERATING *	<u>78,706</u>	<u>83,491</u>	<u>80,490</u>	<u>79,307</u>	<u>90,271</u>
360	MOTOR VEHICLES	35,023	-	-	-	-
370	NON-MOBIL EQUIPMENT	<u>10,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	* SUBTOTAL CAPITAL *	<u>45,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 878,132</u>	<u>\$ 770,133</u>	<u>\$ 876,112</u>	<u>\$ 798,199</u>	<u>\$ 888,648</u>

**DIVISION 431 DETECTIVES**

**DIVISION NARRATIVE**

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

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Detective Lieutenant	1	21	\$ 50,577
Detective Sergeant	1	19	67,998
Detective	5	18	279,380
PSO - rotating Detective	2	16	96,169
Crime Analyst	1	11	30,182
Longevity	-		<u>7,044</u>
TOTAL	10		<u>\$ 531,350</u>

**DETAIL OF CAPITAL OUTLAY**

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Excalibur Remote Video System	\$ <u>5,000</u>	370
TOTAL	<u>\$ 5,000</u>	

**BUDGET ANALYSIS**

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

**01-5-442 COMMUNICATIONS/DETENTION**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 677,268	\$ 689,214	\$ 720,381	\$ 720,380	\$ 741,953
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	23,501	23,442	30,000	25,000	30,000
021	FICA	51,452	52,458	52,527	52,177	54,037
022	EMPLOYEE RETIREMENT	76,003	82,299	83,292	83,200	94,950
023	EMPLOYEE INSURANCE	122,080	159,213	153,900	153,900	159,600
030	TRAINING	475	624	4,600	2,600	8,200
040	WORKERS COMPENSATION	13,593	7,929	11,256	9,000	11,579
050	AWARDS	4,115	4,115	4,400	8,295	8,913
	<b>* SUBTOTAL PERSONNEL *</b>	<u>968,487</u>	<u>1,019,294</u>	<u>1,060,356</u>	<u>1,054,552</u>	<u>1,109,232</u>
110	CLOTHING/UNIFORMS	4,044	2,197	3,000	3,000	3,000
111	MATERIALS/SUPPLIES	28,283	31,571	30,000	30,000	30,000
112	OFFICE SUPPLIES	1,543	2,526	1,000	1,000	1,500
113	PRINTING/BINDING	-	528	-	-	-
120	COMMUNICATIONS	3,081	1,476	15,100	3,000	8,675
130	CONTRACTUAL SERVICES	53,719	43,174	45,500	45,000	40,500
131	REPAIRS/MAINTENANCE	17,973	15,009	34,875	20,000	29,100
132	PROFESSIONAL SERVICES	7,070	3,446	6,000	5,000	6,000
134	CREDIT CARD FEES	2,811	4,563	3,000	3,000	3,000
140	SUBSCRIPTIONS/DUES	-	1,135	630	630	1,630
141	TRAVEL / BUSINESS	-	-	-	-	-
142	ADVERTISING	294	-	-	-	-
150	VEHICLE OPERATIONS	19	569	250	300	250
151	FUEL	525	805	500	1,000	1,000
	<b>* SUBTOTAL OPERATING *</b>	<u>119,362</u>	<u>106,999</u>	<u>139,855</u>	<u>111,930</u>	<u>124,655</u>
380	FURN. / OFFICE EQUIPMENT	17,078	4,269	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>17,078</u>	<u>4,269</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 1,104,927</u>	<u>\$ 1,130,562</u>	<u>\$ 1,200,211</u>	<u>\$ 1,166,482</u>	<u>\$ 1,233,887</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	55,246	56,528	60,012	58,325	61,694
	BEACH SERVICES FUND 3%	33,148	33,917	36,006	34,994	37,017
	<b>**LESS OVERHEAD TOTAL **</b>	<u>88,394</u>	<u>90,445</u>	<u>96,018</u>	<u>93,319</u>	<u>98,711</u>
	<b>TOTAL NET GENERAL FUND</b>	<u>\$ 1,016,533</u>	<u>\$ 1,040,117</u>	<u>\$ 1,104,193</u>	<u>\$ 1,073,163</u>	<u>\$ 1,135,176</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	\$ 58,483
Communications Technician/Lead Jailer	4	14	187,459
Communications Technician/Jailer	14	12	484,224
Longevity	-		<u>11,787</u>
TOTAL	19		<u>\$ 741,953</u>

**BUDGET ANALYSIS**

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

**01-5-444 RECORDS**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 145,150	\$ 146,702	\$ 153,799	\$ 153,799	\$ 157,420
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	417	367	500	500	750
021	FICA	9,509	9,821	10,801	10,800	11,072
022	EMPLOYEE RETIREMENT	12,159	12,444	13,115	12,694	13,519
023	EMPLOYEE INSURANCE	29,692	35,585	32,400	32,400	33,600
030	TRAINING	-	-	6,180	6,000	6,200
040	WORKERS COMPENSATION	1,076	785	1,158	800	1,186
050	AWARDS	866	866	926	1,823	1,666
	<b>* SUBTOTAL PERSONNEL *</b>	<u>198,869</u>	<u>206,570</u>	<u>218,879</u>	<u>218,816</u>	<u>225,413</u>
110	CLOTHING/UNIFORMS	381	-	-	-	-
111	MATERIALS/SUPPLIES	20,685	13,558	20,000	18,000	20,000
112	OFFICE SUPPLIES	753	268	750	750	750
113	PRINTING/BINDING	3,450	3,409	4,500	4,000	4,500
120	COMMUNICATIONS	1,153	1,116	564	560	564
130	CONTRACTUAL SERVICES	19,655	9,991	25,550	20,000	25,500
131	REPAIR/MAINTENANCE	1,123	-	-	-	-
132	PROFESSIONAL SERVICES	-	-	200	-	200
140	SUBSCRIPTIONS/DUES	-	290	150	150	150
141	TRAVEL / BUSINESS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>47,200</u>	<u>28,632</u>	<u>51,714</u>	<u>43,460</u>	<u>51,664</u>
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 246,069</u>	<u>\$ 235,202</u>	<u>\$ 270,593</u>	<u>\$ 262,276</u>	<u>\$ 277,077</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	\$ 57,754
Records Clerk	3	11	96,507
Longevity	-		<u>3,159</u>
TOTAL	4		<u>\$ 157,420</u>

### BUDGET ANALYSIS

This division provides for the same level of service as the previous year's budget. The 2.4% increase is due to expected growth in personnel costs.

**01-5-445 VICTIM RIGHTS ADVOCATE**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 48,848	\$ 46,816	\$ 48,581	\$ 48,581	\$ 49,584
014	OVERTIME	352	332	400	400	400
021	FICA	3,448	3,363	3,625	3,625	3,699
022	EMPLOYEE RETIREMENT	3,763	3,859	3,919	3,919	3,999
023	EMPLOYEE INSURANCE	8,225	8,198	8,100	8,100	8,400
030	TRAINING	785	200	1,500	500	1,200
040	WORKERS COMPENSATION	501	344	489	330	499
050	AWARDS	292	217	232	432	469
	<b>* SUBTOTAL PERSONNEL *</b>	<u>66,214</u>	<u>63,329</u>	<u>66,846</u>	<u>65,887</u>	<u>68,250</u>
111	MATERIALS/SUPPLIES	-	1,716	2,000	1,900	2,000
112	OFFICE SUPPLIES	642	796	1,000	900	1,000
113	PRINTING/BINDING	995	844	1,000	1,000	1,500
120	COMMUNICATIONS	2,092	654	650	650	700
140	SUBSCRIPTIONS/DUES	594	60	150	150	150
141	TRAVEL / BUSINESS	17	-	100	-	100
190	CONTINGENT	1,234	864	3,000	1,000	3,000
	<b>* SUBTOTAL OPERATING *</b>	<u>5,574</u>	<u>4,934</u>	<u>7,900</u>	<u>5,600</u>	<u>8,450</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 71,788</u>	<u>\$ 68,263</u>	<u>\$ 74,746</u>	<u>\$ 71,487</u>	<u>\$ 76,700</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	\$ 49,584
Longevity	-		-
TOTAL	1		<u>\$ 49,584</u>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 2.6% increase is due to expected growth in personnel cost.

**01-5-452 PUBLIC SAFETY TRAINING**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 79,693	\$ 65,931	\$ 141,954	\$ 137,000	\$ 154,215
014	OVERTIME	3,697	1,852	-	1,000	1,000
021	FICA	5,875	4,369	10,079	9,800	11,020
022	EMPLOYEE RETIREMENT	9,348	7,051	15,757	15,350	19,091
023	EMPLOYEE INSURANCE	13,855	9,379	24,300	24,300	25,200
030	TRAINING	38	3,314	2,500	2,500	2,500
040	WORKERS COMPENSATION	2,519	1,465	1,702	1,145	1,863
050	AWARDS	433	216	463	1,245	1,407
	<b>* SUBTOTAL PERSONNEL *</b>	<u>115,458</u>	<u>93,577</u>	<u>196,755</u>	<u>192,340</u>	<u>216,296</u>
110	CLOTHING/UNIFORMS	1,171	207	1,500	1,100	1,500
111	MATERIALS/SUPPLIES	4,786	3,186	5,360	4,000	5,060
112	OFFICE SUPPLIES	319	2,258	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	1,550	250	500
120	COMMUNICATIONS	1,078	1,164	1,600	1,200	1,600
130	CONTRACTUAL SERVICES	550	390	1,000	1,334	1,500
131	REPAIRS/MAINTENANCE	1,353	-	1,000	800	1,000
132	PROFESSIONAL SERVICES	576	-	-	-	-
140	SUBSCRIPTIONS/DUES	88	60	100	100	100
141	TRAVEL / BUSINESS	40	107	150	150	200
150	VEHICLE OPERATIONS	24	245	800	700	800
151	FUEL	3,216	2,845	3,000	3,000	4,000
	<b>* SUBTOTAL OPERATING *</b>	<u>13,201</u>	<u>10,462</u>	<u>17,060</u>	<u>13,634</u>	<u>17,260</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 128,659</u>	<u>\$ 104,039</u>	<u>\$ 213,815</u>	<u>\$ 205,974</u>	<u>\$ 233,556</u>

**DIVISION 452 PUBLIC SAFETY TRAINING**

**DIVISION NARRATIVE**

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Public Safety Sergeant Training	1	19	\$ 60,499
Fire Training Captain	1	19	49,784
Training Officer	1	16	43,932
Longevity	<u>-</u>		<u>-</u>
TOTAL	3		<u>\$ 154,215</u>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 9.2% increase is due to expected growth in personnel cost.

**01-5-453 FIRE / RESCUE**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 2,000,471	\$ 2,006,765	\$ 2,110,099	\$ 2,085,000	\$ 2,110,489
014	OVERTIME	70,962	55,526	60,000	60,000	60,000
021	FICA	151,043	150,888	156,247	154,440	156,275
022	EMPLOYEE RETIREMENT	222,535	232,618	232,201	232,200	263,139
023	EMPLOYEE INSURANCE	366,059	416,794	405,000	405,000	420,000
030	TRAINING	5,666	12,008	7,000	7,000	8,000
040	WORKERS COMPENSATION	44,469	34,471	43,402	35,000	43,410
050	AWARDS	<u>10,511</u>	<u>10,953</u>	<u>11,579</u>	<u>22,075</u>	<u>23,457</u>
	* SUBTOTAL PERSONNEL *	<u>2,871,716</u>	<u>2,920,023</u>	<u>3,025,528</u>	<u>3,000,715</u>	<u>3,084,770</u>
110	CLOTHING/UNIFORMS	36,134	45,954	45,000	40,000	45,000
111	MATERIALS/SUPPLIES	66,030	51,693	70,000	65,000	70,000
112	OFFICE SUPPLIES	1,714	2,125	1,000	1,000	1,000
113	PRINTING/BINDING	-	-	100	130	100
120	COMMUNICATIONS	2,860	2,932	8,000	7,000	8,000
130	CONTRACTUAL SERVICES	14,150	9,076	15,000	17,078	17,000
131	REPAIRS/MAINTENANCE	21,168	27,101	30,000	25,000	30,000
132	PROFESSIONAL SERVICES	21,358	19,803	20,500	20,500	21,000
140	SUBSCRIPTIONS/DUES	316	1,244	620	620	650
141	TRAVEL / BUSINESS	177	787	300	1,708	300
142	ADVERTISING	499	-	-	-	-
150	VEHICLE OPERATIONS	56,712	44,449	35,000	34,500	65,000
151	FUEL	27,852	35,691	35,000	34,000	35,000
152	DAMAGE CLAIMS	<u>-</u>	<u>1,274</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>248,970</u>	<u>242,129</u>	<u>260,520</u>	<u>246,536</u>	<u>293,050</u>
300	LAND	-	-	-	-	-
321	BUILDING IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	-	24,893	70,000	70,000	-
370	NON-MOBIL EQUIPMENT	<u>57,783</u>	<u>28,080</u>	<u>36,000</u>	<u>36,000</u>	<u>50,000</u>
	* SUBTOTAL CAPITAL *	<u>57,783</u>	<u>52,973</u>	<u>106,000</u>	<u>106,000</u>	<u>50,000</u>
	** TOTAL EXPENDITURES **	<u>\$ 3,178,469</u>	<u>\$ 3,215,125</u>	<u>\$ 3,392,048</u>	<u>\$ 3,353,251</u>	<u>\$ 3,427,820</u>

**DIVISION 453 FIRE / RESCUE**

**DIVISION NARRATIVE**

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Chief of Fire Rescue/Emergency Preparedness Director	1	28	\$ 88,198
Fire Battalion Chief	3	21	166,009
PSO - Firefighter	2	16	90,414
PSO - Fire Lieutenant	4	15/16	186,878
Fire Lieutenant	11	15	497,864
Firefighter-EMT / Firefighter	29	14/13	1,067,842
Longevity	-		<u>13,284</u>
TOTAL	50		<u>\$ 2,110,489</u>

**DETAIL OF CAPITAL OUTLAY**

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Porta Count Pro Fit Tester	\$ 11,000	370
5 ISI Viking SCBA (replacing older models)	25,000	370
Thermal Imaging Camera	<u>14,000</u>	370
TOTAL	<u>\$ 50,000</u>	

**BUDGET ANALYSIS**

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

**01-5-454 FIRE PREVENTION/INSPECTION**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 220,926	\$ 219,360	\$ 226,153	\$ 200,000	\$ 215,849
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	2,407	1,807	2,000	1,950	1,000
021	FICA	15,651	15,774	16,883	15,050	16,047
022	EMPLOYEE RETIREMENT	22,377	23,872	24,412	21,700	23,542
023	EMPLOYEE INSURANCE	30,620	34,065	32,400	32,400	33,600
030	TRAINING	1,023	982	1,050	1,000	1,200
040	WORKERS COMPENSATION	3,732	2,191	3,117	2,100	2,419
050	AWARDS	866	866	927	1,566	1,877
	<b>* SUBTOTAL PERSONNEL *</b>	<u>297,602</u>	<u>298,917</u>	<u>306,942</u>	<u>275,766</u>	<u>295,534</u>
110	CLOTHING/UNIFORMS	354	737	250	250	1,000
111	MATERIALS/SUPPLIES	7,823	6,665	4,550	4,000	6,100
112	OFFICE SUPPLIES	1,949	837	225	700	372
113	PRINTING/BINDING	6,945	1,892	7,000	7,000	5,400
120	COMMUNICATIONS	1,700	3,348	3,200	2,500	1,500
131	REPAIRS/MAINTENANCE	-	-	200	865	200
132	PROFESSIONAL SERVICES	597	140	250	-	300
140	SUBSCRIPTION/DUES	1,156	2,322	1,770	1,770	1,770
141	TRAVEL / BUSINESS	-	-	100	100	200
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	772	776	600	600	600
151	FUEL	2,367	2,865	2,500	2,500	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>23,663</u>	<u>19,582</u>	<u>20,645</u>	<u>20,285</u>	<u>19,942</u>
360	MOTOR VEHICLES	-	-	-	-	-
370	NON-MOBILE EQUIPMENT	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 321,265</u>	<u>\$ 318,499</u>	<u>\$ 327,587</u>	<u>\$ 296,051</u>	<u>\$ 315,476</u>

**DIVISION 454 FIRE PREVENTION/INSPECTION**

**DIVISION NARRATIVE**

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Division Chief/Fire Marshall	1	20	\$ 71,929
Fire Inspector	2	17	103,924
Fire Prevention/Administrative Assistant	1	14	39,996
Longevity	<u>-</u>		<u>-</u>
TOTAL	4		<u>\$ 215,849</u>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 3.7% decrease is due to a decrease in personnel costs.

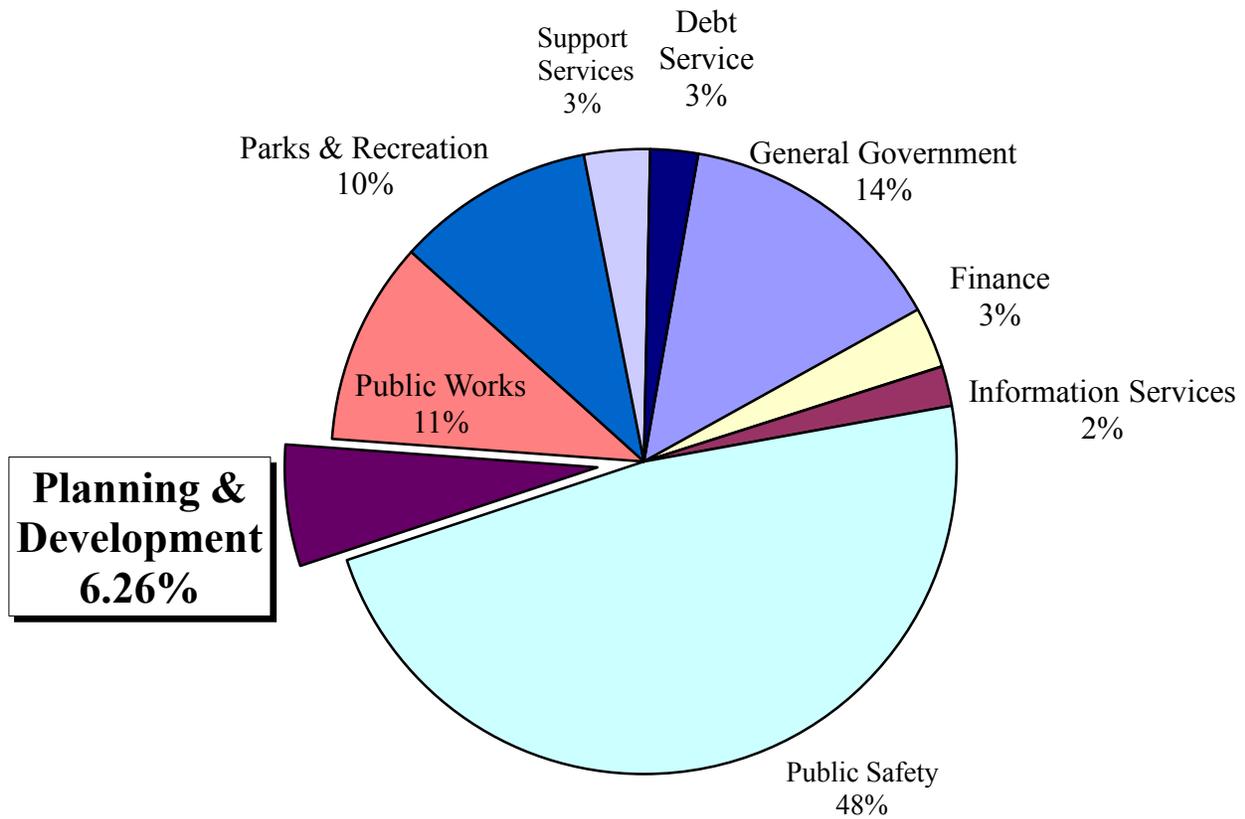
# GENERAL FUND EXPENDITURES

PLANNING & DEVELOPMENT

**GENERAL FUND  
PLANNING AND DEVELOPMENT DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Planning & Development Department, which reflects 6.26% of the overall resources appropriated in the General Fund for FY2013.



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

**FISCAL YEAR ENDING JUNE 30, 2013**  
**Regular Employees**  
**PLANNING AND DEVELOPMENT DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
<b>PLANNING</b>	10	10	10	10	10
<b>BUILDING</b>	<u>11</u>	<u>9</u> <sup>1</sup>	<u>9</u>	<u>9</u>	<u>9</u>
<b>TOTAL</b>	<u>21</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>

Footnotes:

<sup>1</sup> 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 \$1,601,995 and the Water and Sewer Fund will provide \$36,397. 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	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGETED	FY2012 ESTIMATED	FY2013 BUDGETED
521	PLANNING	786,276	842,641	883,314	863,059	910,468
522	BUILDING	<u>702,109</u>	<u>692,949</u>	<u>735,183</u>	<u>687,458</u>	<u>727,924</u>
<b>TOTAL EXPENDITURES</b>		<u>\$ 1,488,385</u>	<u>\$ 1,535,590</u>	<u>\$ 1,618,497</u>	<u>\$ 1,550,517</u>	<u>\$ 1,638,392</u>
<b>PLANNING/DEVELOPMENT OVERHEAD</b>		<u>(35,105)</u>	<u>(34,647)</u>	<u>(36,759)</u>	<u>(34,373)</u>	<u>(36,397)</u>
<b>NET PLANNING &amp; DEVELOPMENT</b>		<u>\$ 1,453,280</u>	<u>\$ 1,500,943</u>	<u>\$ 1,581,738</u>	<u>\$ 1,516,144</u>	<u>\$ 1,601,995</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 FY2012 goals and priorities. The completed goals and/or implementation steps for the department include:

- Established an overlay zoning district called the “Priority Investment-Activity Center Overlay”.
- Processed a major annexation of approximately 1,877 acres.
- Revision of the Highway 17 Overlay District. Staff added new graphics and revised the draft to make it more flexible. Draft is currently under internal review.
- Assisted the GSATS MPO staff and consultants on the Update of the Regional Long-Range Transportation Plan.
- Completed public outreach design drop-in session for two future pocket parks. Design development currently underway.
- Establishment of the NMB Farmers Market, now part of the Waccamaw Market Cooperative. Designed new facilities for market, currently under construction.

The following benchmarks, goals, and priorities are provided for in FY2013:

- Begin preparation for the 2015 Comprehensive Plan.
- Review and adoption of the Beach Management Plan required by SC OCRM.
- Review and evaluate landscaping and signage ordinances with the Planning Commission with the goal of recommending improvements to City Council.
- Conduct workshops and charettes and other methods of outreach to stakeholders (business and property owners), related to the Priority Investment-Activity Center Overlay districts and potential Highway 17 Overlay District(s).

**01-5-521 PLANNING**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 547,505	\$ 595,247	\$ 624,079	\$ 622,000	\$ 646,644
012	SALARY, PART-TIME	20,379	5,901	-	-	-
014	OVERTIME	359	265	-	100	500
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	39,869	42,774	43,998	43,700	46,082
022	EMPLOYEE RETIREMENT	49,086	57,549	62,408	59,132	67,559
023	EMPLOYEE INSURANCE	66,985	85,211	81,000	81,000	84,000
030	TRAINING	4,282	5,520	9,400	7,500	9,400
040	WORKERS COMPENSATION	3,675	2,583	3,744	2,512	3,922
050	AWARDS	2,431	2,571	2,885	4,890	4,511
	<b>* SUBTOTAL PERSONNEL *</b>	<u>739,971</u>	<u>803,021</u>	<u>832,914</u>	<u>826,234</u>	<u>868,018</u>
111	CLOTHING/UNIFORMS	600	300	-	-	300
111	MATERIALS/SUPPLIES	7,247	7,272	5,400	5,400	5,400
112	OFFICE SUPPLIES	3,336	4,146	4,500	4,500	4,500
113	PRINTING/BINDING	2,825	195	1,500	1,000	750
120	COMMUNICATIONS	4,342	3,734	4,500	4,250	4,500
130	CONTRACTUAL SERVICES	19,016	13,326	14,000	12,500	13,000
131	REPAIRS/MAINTENANCE	-	-	200	125	200
132	PROFESSIONAL SERVICES	95	-	10,000	-	3,000
140	SUBSCRIPTIONS/DUES	2,683	2,984	4,000	3,000	3,200
141	TRAVEL / BUSINESS	115	252	400	300	400
142	ADVERTISING	2,743	3,150	3,000	2,800	3,000
150	VEHICLE OPERATIONS	932	683	400	450	1,000
151	FUEL	2,371	3,578	2,500	2,500	3,200
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>46,305</u>	<u>39,620</u>	<u>50,400</u>	<u>36,825</u>	<u>42,450</u>
380	OFFICE FURNITURE	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 786,276</u>	<u>\$ 842,641</u>	<u>\$ 883,314</u>	<u>\$ 863,059</u>	<u>\$ 910,468</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	\$ 99,051
Assistant Director, Planning & Development	1	28	96,561
Assistant Zoning Administrator	1	24	66,147
Zoning Enforcement Officer	1	14	41,011
Principal Planner	1	27	77,044
Senior Planner	1	24	72,261
Planner	1	22	51,825
Planning Technician	1	17	51,371
Administrative Assistant I & II	2	15/13	79,296
Longevity	-		<u>12,077</u>
TOTAL	10		<u>\$ 646,644</u>

**BUDGET ANALYSIS**

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

**01-5-522 BUILDING**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 462,281	\$ 484,648	\$ 486,603	\$ 482,000	\$ 491,580
014	OVERTIME	60	281	500	-	500
021	FICA	32,473	34,467	33,610	33,258	33,954
022	EMPLOYEE RETIREMENT	40,527	41,649	43,839	42,500	45,581
023	EMPLOYEE INSURANCE	65,223	74,433	72,900	72,900	75,600
030	TRAINING	3,412	5,687	8,500	5,000	8,500
040	WORKERS COMPENSATION	4,660	2,748	3,897	2,615	3,937
050	AWARDS	<u>2,189</u>	<u>2,321</u>	<u>2,084</u>	<u>4,485</u>	<u>4,222</u>
	* SUBTOTAL PERSONNEL *	<u>610,825</u>	<u>646,234</u>	<u>651,933</u>	<u>642,758</u>	<u>663,874</u>
110	CLOTHING/UNIFORMS	3,215	3,000	3,000	3,000	4,200
111	MATERIALS/SUPPLIES	16,599	3,006	10,500	8,000	5,000
112	OFFICE SUPPLIES	2,720	3,549	3,500	3,300	3,000
113	PRINTING/BINDING	1,079	124	2,000	1,500	2,000
120	COMMUNICATIONS	13,129	6,458	11,000	8,000	11,500
130	CONTRACTUAL SERVICES	15,600	19,535	20,000	10,000	15,000
131	REPAIRS/MAINTENANCE	-	-	250	-	250
132	PROFESSIONAL SERVICES	22,144	-	20,000	-	10,000
140	SUBSCRIPTIONS/DUES	918	1,312	1,000	1,000	1,000
141	TRAVEL / BUSINESS	83	174	500	400	500
142	ADVERTISING	431	-	500	-	300
150	VEHICLE OPERATIONS	1,595	1,458	3,000	2,000	2,500
151	FUEL	7,032	8,099	8,000	7,500	8,800
152	DAMAGE CLAIMS	<u>6,739</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>91,284</u>	<u>46,715</u>	<u>83,250</u>	<u>44,700</u>	<u>64,050</u>
	** TOTAL EXPENDITURES **	<u>\$ 702,109</u>	<u>\$ 692,949</u>	<u>\$ 735,183</u>	<u>\$ 687,458</u>	<u>\$ 727,924</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	<u>35,105</u>	<u>34,647</u>	<u>36,759</u>	<u>34,373</u>	<u>36,397</u>
TOTAL NET GENERAL FUND		<u>\$ 667,004</u>	<u>\$ 658,302</u>	<u>\$ 698,424</u>	<u>\$ 653,085</u>	<u>\$ 691,527</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	\$ 81,764
Assistant Building Official	1	23	60,246
Master Building Inspector	4	18	217,516
Master Electrical Inspector	1	18	54,513
Administrative Assistant II	1	15	42,801
Permit Clerk	1	12	34,740
Longevity	-		-
TOTAL	9		<u>\$ 491,580</u>

**BUDGET ANALYSIS**

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

# GENERAL FUND EXPENDITURES

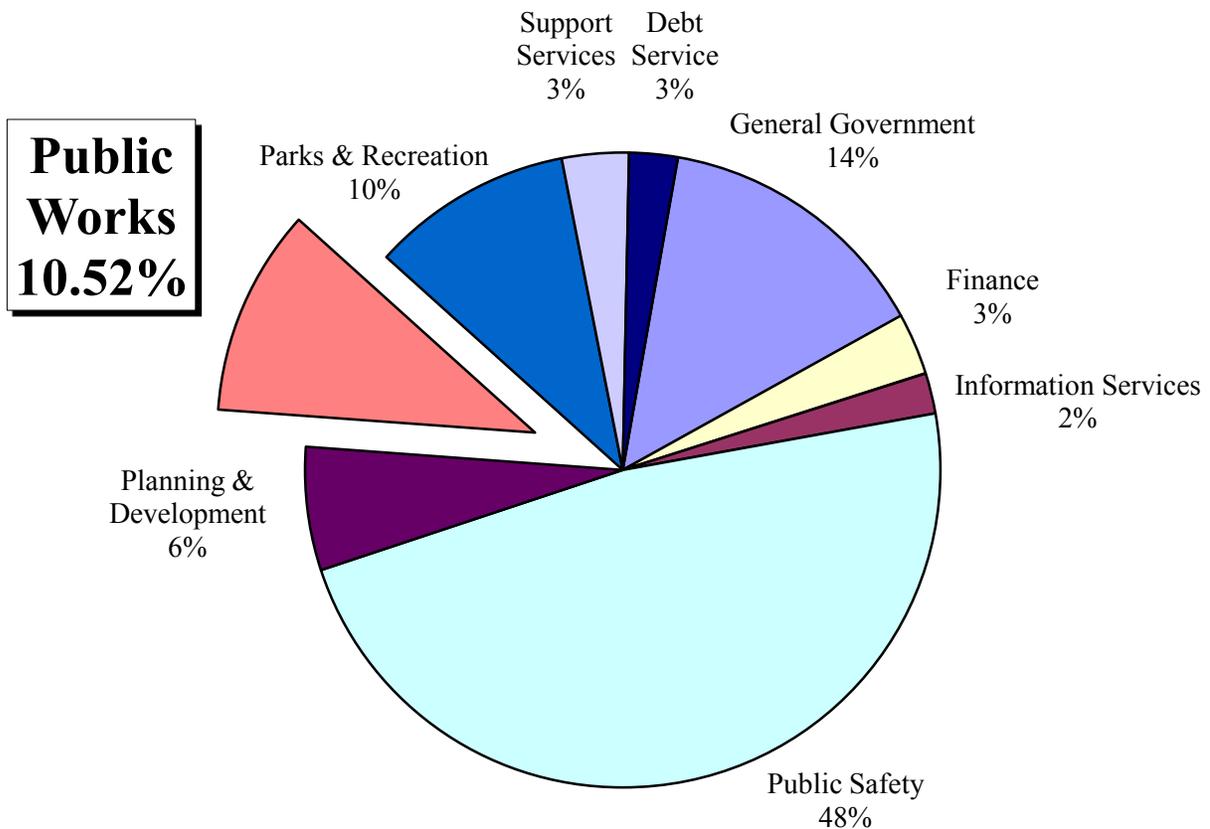
## PUBLIC WORKS

**GENERAL FUND  
PUBLIC WORKS DEPARTMENT**

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

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

The chart below shows the portion of General Fund Expenditures allocated to the Public Works Department, which reflects 10.52% of the overall resources appropriated in the General Fund for FY2013.



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

**FISCAL YEAR ENDING JUNE 30, 2013**  
**Regular Employees**  
**PUBLIC WORKS DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
<b>STREETS / DRAINAGE</b>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>	<u>19</u>
<b>TOTAL</b>	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>	<u><u>19</u></u>

A summary of expenditures for the past 4 years of this department is provided below. The total expenditures for the various divisions include all amounts required from both the General Fund and the Water and Sewer Fund to accomplish the level of services and goals of this department. The General Fund will provide \$2,042,673, Water and Sewer Fund will provide \$113,482, and the Storm Water Fund will provide \$113,482. The overhead rate for the Streets and Drainage Division is 5% for Water and Sewer, and 5% for Storm Water.

**SUMMARY OF EXPENDITURES**  
**PUBLIC WORKS DEPARTMENT**

<b>DIV. NO.</b>	<b>DIVISION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
652	STREETS / DRAINAGE	<u>2,070,271</u>	<u>2,115,181</u>	<u>2,239,124</u>	<u>2,200,641</u>	<u>2,269,637</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 2,070,271</b></u>	<u><b>\$ 2,115,181</b></u>	<u><b>\$ 2,239,124</b></u>	<u><b>\$ 2,200,641</b></u>	<u><b>\$ 2,269,637</b></u>
<b>PUBLIC WORKS OVERHEAD</b>		<u><b>(207,027)</b></u>	<u><b>(211,518)</b></u>	<u><b>(223,912)</b></u>	<u><b>(220,064)</b></u>	<u><b>(226,964)</b></u>
<b>NET PUBLIC WORKS</b>		<u><u><b>\$ 1,863,244</b></u></u>	<u><u><b>\$ 1,903,663</b></u></u>	<u><u><b>\$ 2,015,212</b></u></u>	<u><u><b>\$ 1,980,577</b></u></u>	<u><u><b>\$ 2,042,673</b></u></u>

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

**Performance Benchmarks, Goals and Priorities**

Departmental goals and priorities for FY2013 Capital Improvement Projects:

- Install sidewalks, multi-purpose pathways and beach access boardwalks.
- Construct new road for park entrance.
- Construct Hillside Drive drainage improvement project.
- Obtain federal/state permits for Main Street and 18th Avenue North Outfalls.
- Begin conduit installation for underground utility conversion project along Highway 17 in Windy Hill.

Departmental benchmarks, goals and priorities for FY2013 Operations and Maintenance.

- Maintain drainage system to prevent flooding, improve water quality and ensure compliance with MS4 permit.
- Sweep streets as scheduled to maintain road drainage and improve water quality.
- Provide mosquito control spraying as required during the season.
- Repair and resurface streets to maintain rideability and road safety.
- Repair sidewalks as necessary to maintain pedestrian safety.

**01-5-652 STREETS/DRAINAGE**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 787,264	\$ 763,876	\$ 823,055	\$ 810,000	\$ 834,720
014	OVERTIME	39,817	40,307	40,000	40,000	40,000
021	FICA	58,895	57,817	62,140	61,200	63,160
022	EMPLOYEE RETIREMENT	77,169	75,934	82,853	81,500	87,933
023	EMPLOYEE INSURANCE	134,718	151,403	153,900	153,900	159,600
030	TRAINING	5,976	737	4,000	4,857	4,000
040	WORKERS COMPENSATION	29,779	25,109	21,576	17,500	21,931
050	AWARDS	8,100	4,183	4,400	8,580	9,293
	<b>* SUBTOTAL PERSONNEL *</b>	<u>1,141,718</u>	<u>1,119,366</u>	<u>1,191,924</u>	<u>1,177,537</u>	<u>1,220,637</u>
110	CLOTHING/UNIFORMS	10,629	9,566	10,000	10,000	10,000
111	MATERIALS/SUPPLIES	351,111	369,972	429,000	390,000	440,000
112	OFFICE SUPPLIES	1,525	4,496	1,000	1,500	4,000
113	PRINTING AND BINDING	-	-	1,000	-	500
120	COMMUNICATIONS	6,617	6,077	7,200	6,200	7,000
121	UTILITIES	422,779	432,070	415,000	425,000	434,000
130	CONTRACTUAL SERVICES	20,933	38,970	40,000	35,000	40,000
131	REPAIRS/MAINTENANCE	3,096	2,060	14,000	10,000	5,000
132	PROFESSIONAL SERVICES	-	320	1,000	400	500
140	SUBSCRIPTIONS/DUES	462	-	750	2,000	2,000
141	TRAVEL / BUSINESS	569	176	750	500	500
142	ADVERTISING	507	105	500	500	500
150	VEHICLE OPERATIONS	58,420	38,713	40,000	50,000	50,000
151	FUEL	44,379	50,397	50,000	50,000	55,000
152	DAMAGE CLAIMS	7,526	243	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>928,553</u>	<u>953,165</u>	<u>1,010,200</u>	<u>981,100</u>	<u>1,049,000</u>
330	ROADS / BRIDGES	-	-	-	-	-
360	MOTOR VEHICLES	-	42,650	-	-	-
361	HEAVY EQUIPMENT	-	-	25,000	30,004	-
370	NON-MOBIL EQUIPMENT	-	-	12,000	12,000	-
380	OFFICE EQUIPMENT	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>42,650</u>	<u>37,000</u>	<u>42,004</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 2,070,271</u>	<u>\$ 2,115,181</u>	<u>\$ 2,239,124</u>	<u>\$ 2,200,641</u>	<u>\$ 2,269,637</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 5%	207,027	105,759	111,956	107,730	113,482
	STORM WATER FUND 5%	-	105,759	111,956	107,730	113,482
	<b>**LESS OVERHEAD TOTAL **</b>	<u>207,027</u>	<u>211,518</u>	<u>223,912</u>	<u>220,064</u>	<u>226,964</u>
	<b>TOTAL NET GENERAL FUND</b>	<u>\$ 1,863,244</u>	<u>\$ 1,903,663</u>	<u>\$ 2,015,212</u>	<u>\$ 1,980,577</u>	<u>\$ 2,042,673</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	\$ 96,091
Supervisor, Streets and Drainage	1	21	70,857
Bridge Crew Leader	1	17	53,597
Stormwater Program Compliance Manager	1	17	47,856
Crew Leader I	3	14	133,893
Heavy Equipment Operator (HEO)	3	13	107,683
Maintenance Specialist / Motor Equipment Operator	3	11/12	113,741
Tradesworker	2	9	61,165
Bridge Operator	4	9	129,365
Longevity/On Call Pay	-		<u>20,472</u>
TOTAL	19		<u>\$ 834,720</u>

**BUDGET ANALYSIS**

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

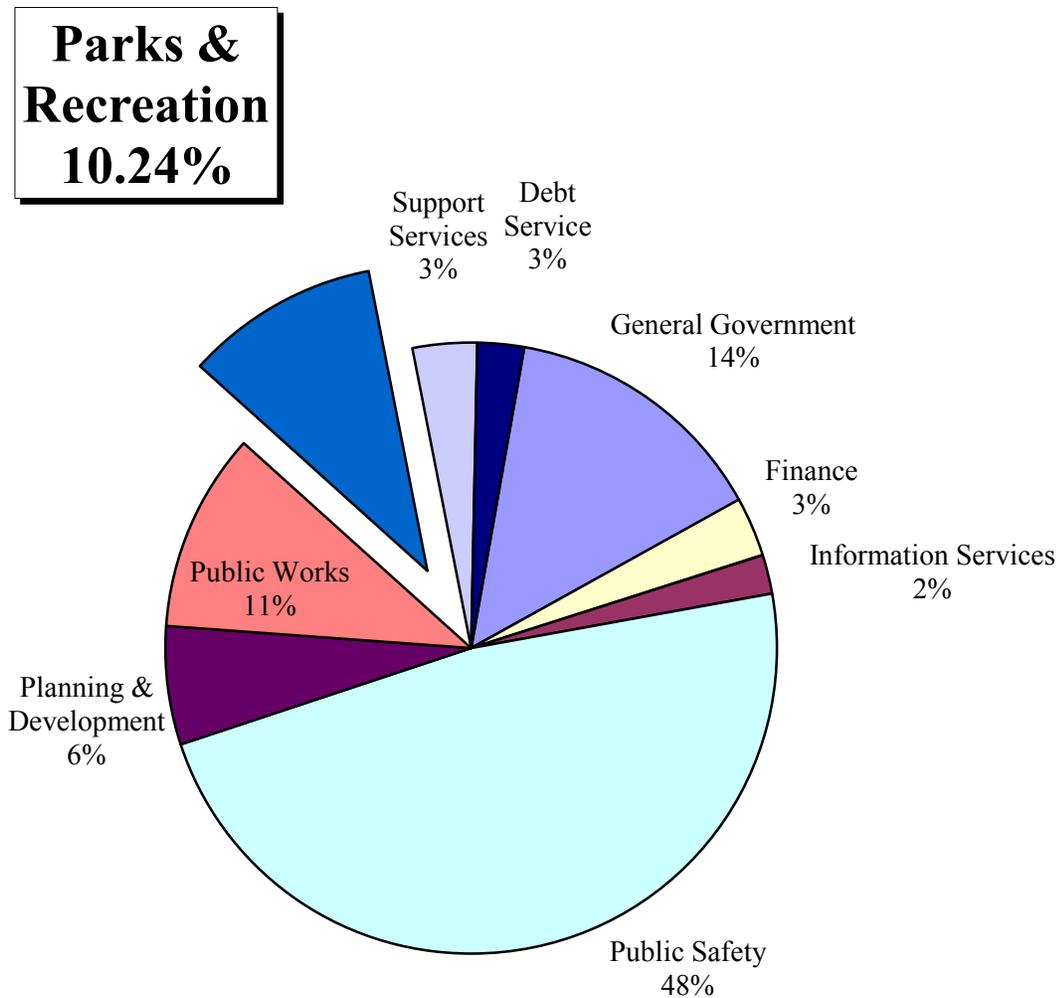
# GENERAL FUND EXPENDITURES

PARKS & RECREATION

**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 10.24% of the overall resources appropriated in the General Fund for FY2013.



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

**FISCAL YEAR ENDING JUNE 30, 2013**  
**Regular Employees**  
**PARKS AND RECREATION DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
<b>RECREATION-ADMINISTRATION</b>	6	3 <sup>1,2</sup>	4 <sup>3</sup>	4	4
<b>RECREATION-ATHLETICS</b>	0	1 <sup>1</sup>	1	1	1
<b>RECREATION-PROGRAMS/EVENTS</b>	0	2 <sup>2</sup>	2	2	2
<b>PARKS AND GROUNDS</b>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
<b>TOTAL</b>	<u>17</u>	<u>17</u>	<u>18</u>	<u>18</u>	<u>18</u>

Footnotes:

- <sup>1</sup> Transferred Athletic Director Position from Recreation-Administration to Recreation-Athletics in FY2010.
- <sup>2</sup> Transferred Community Center/Special Events Director Position and Recreation Coordinator Position from Recreation-Administration to Recreation-Program/Events in FY2010.
- <sup>3</sup> 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 \$2,621,497, Beach Services will provide \$80,398, and the Aquatic Center Fund will provide \$20,100. The overhead rate for the Recreation Administration Division is 20% for Beach Services and 5% for Aquatic Center.

**SUMMARY OF EXPENDITURES**  
**PARKS AND RECREATION DEPARTMENT**

<b>DIV. NO.</b>	<b>DIVISION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
741	RECREATION - ADMINISTRATION	\$ 330,566	\$ 337,579	\$ 356,014	\$ 352,893	\$ 401,992
742	RECREATION - ATHLETICS	207,920	211,045	224,213	214,735	268,958
743	RECREATION - PROGRAMS/EVENTS	540,175	550,222	749,539	657,378	724,971
754	PARKS / GROUNDS	<u>1,237,730</u>	<u>1,217,713</u>	<u>1,285,416</u>	<u>1,273,591</u>	<u>1,326,074</u>
<b>TOTAL EXPENDITURES</b>		<u>\$ 2,316,391</u>	<u>\$ 2,316,559</u>	<u>\$ 2,615,182</u>	<u>\$ 2,498,597</u>	<u>\$ 2,721,995</u>
<b>RECREATION OVERHEAD</b>		<u>-</u>	<u>(84,395)</u>	<u>(89,004)</u>	<u>(88,223)</u>	<u>(100,498)</u>
<b>NET PARKS AND RECREATION</b>		<u>\$ 2,316,391</u>	<u>\$ 2,232,164</u>	<u>\$ 2,526,178</u>	<u>\$ 2,410,374</u>	<u>\$ 2,621,497</u>

**GENERAL FUND  
PARKS AND RECREATION DEPARTMENT**

**Performance Benchmarks, Goals and Priorities**

The goals and priorities set forth in the FY2012 budget are underway and being accomplished as follows:

- The Athletics Division will continue to spend budgeted money wisely through bidding out major expenses, including uniforms and equipment.
- In an effort to generate additional revenue, the Athletics Division will continue to recruit sports tourism opportunities such as the NCSI, Prep School Basketball, USBA, AAU Baseball/Softball, Frosty Tennis Tournaments.
- Expanded marketing of programs. All programs are marketed on Facebook and the website. More traffic is being generated to our website with the addition of game schedules, surveys, practices, camp information, etc. for each league. Text messaging has been implemented to alert parents of rainouts.
- Created new programs/events to offer the community a variety of recreational programs, while minimally impacting budget costs.
- Increased accommodations tax revenue created by festivals/special events.

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 FY2013:

- Continue recruiting sports tourism events for new complex. Establish bidding policies and procedures. Create a tournament schedule prior to March 2013 for the opening year of the new park (2014).
- Develop transition plans for each sport to move to new park in 2014.
- Increase revenue through facility/shelter reservations and by emphasizing the marketing of programs.
- Install Web Trac to allow online registration and payment.
- The Athletics division will continue to expand their adult sports offering by adding adult soccer, and explore the possibility of adding additional adult sports leagues.
- Increase accommodations tax revenue created by festivals/special events including the DIVA Run which has over 4,000 participants. Advertise festivals/special events to drive markets.
- Work with the North Myrtle Beach Chamber of Commerce to develop a marketing plan to attract tournaments/events to the new park.
- Oversee planning, design, and construction of the new park.
- Coordinate with the private sector to design and build Zip Line and Water Park at new park.

**01-5-741 RECREATION (ADMINISTRATION)**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 171,306	\$ 189,572	\$ 215,274	\$ 210,000	\$ 215,929
012	SALARY, PART-TIME	499	16,776	-	6,353	21,160
014	OVERTIME	608	870	500	500	500
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	12,562	14,908	15,536	15,613	17,106
022	EMPLOYEE RETIREMENT	14,157	16,805	19,420	19,400	21,904
023	EMPLOYEE INSURANCE	22,242	31,200	32,400	32,400	33,600
030	TRAINING	-	334	2,500	2,000	2,500
040	WORKERS COMPENSATION	1,457	1,141	1,618	1,200	1,782
050	AWARDS	690	707	926	1,500	1,697
	<b>* SUBTOTAL PERSONNEL *</b>	<u>228,921</u>	<u>277,713</u>	<u>293,574</u>	<u>294,366</u>	<u>321,578</u>
110	CLOTHING/UNIFORMS	38	151	-	135	400
111	MATERIALS/SUPPLIES	15,073	5,639	2,300	5,892	6,000
112	OFFICE SUPPLIES	3,240	5,959	3,500	3,500	7,000
113	PRINTING/BINDING	20,759	14,420	23,000	20,000	30,500
120	COMMUNICATIONS	8,125	9,370	15,000	12,500	17,000
130	CONTRACTUAL SERVICES	16,770	17,653	15,140	14,000	15,014
131	REPAIRS/MAINTENANCE	11,345	474	-	-	-
132	PROFESSIONAL SERVICES	-	-	-	-	-
133	CLEAN CITY COMMITTEE	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	-	80	1,000	1,000	500
141	TRAVEL / BUSINESS	-	-	500	500	2,000
142	ADVERTISING	102	6,120	2,000	1,000	2,000
150	VEHICLE OPERATIONS	-	-	-	-	-
151	FUEL	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>75,452</u>	<u>59,866</u>	<u>62,440</u>	<u>58,527</u>	<u>80,414</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	-	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	26,193	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>26,193</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 330,566</u>	<u>\$ 337,579</u>	<u>\$ 356,014</u>	<u>\$ 352,893</u>	<u>\$ 401,992</u>
LESS OVERHEAD ALLOCATION TO:						
	BEACH SERVICES FUND 20%	-	67,516	71,203	70,578	80,398
	AQUATIC CENTER FUND 5%	-	16,879	17,801	17,645	20,100
	<b>**LESS OVERHEAD TOTAL **</b>	<u>-</u>	<u>84,395</u>	<u>89,004</u>	<u>88,223</u>	<u>100,498</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 330,566</u>	<u>\$ 253,184</u>	<u>\$ 267,010</u>	<u>\$ 264,670</u>	<u>\$ 301,494</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	\$ 95,691
Beach Services Manager	1	25	59,068
Administrative Assistant I	1	13	33,703
Secretary/Receptionist-Recreation	1	10	27,467
Longevity	-		-
<b>TOTAL</b>	<b>4</b>		<b><u>\$ 215,929</u></b>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 12.9% increase is due to an increase in personnel costs.

**01-5-742 RECREATION (ATHLETICS)**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 46,749	\$ 50,544	\$ 49,249	\$ 49,249	\$ 50,729
012	SALARY, PART-TIME	13,510	16,946	14,820	14,820	20,140
014	OVERTIME	-	46	-	-	-
021	FICA	4,374	5,064	4,613	4,613	5,103
022	EMPLOYEE RETIREMENT	3,604	3,866	3,940	3,940	4,058
023	EMPLOYEE INSURANCE	6,912	8,025	8,100	8,100	8,400
030	TRAINING	1,240	1,142	2,365	1,500	1,050
040	WORKERS COMPENSATION	605	348	481	480	531
050	AWARDS	650	693	695	875	1,047
	<b>* SUBTOTAL PERSONNEL *</b>	<u>77,644</u>	<u>86,674</u>	<u>84,263</u>	<u>83,577</u>	<u>91,058</u>
110	CLOTHING/UNIFORMS	-	448	500	500	750
111	MATERIALS/SUPPLIES	72,112	68,625	65,050	65,050	73,350
113	PRINTING/BINDING	324	518	750	700	750
120	COMMUNICATIONS	-	179	-	-	-
130	CONTRACTUAL SERVICES	46,227	37,391	37,100	35,100	46,500
131	REPAIRS/MAINTENANCE	175	64	-	1,308	-
140	SUBSCRIPTIONS/DUES	2,222	1,471	2,050	2,000	2,050
141	TRAVEL / BUSINESS	7,716	14,175	33,000	25,000	50,000
142	ADVERTISING	1,500	1,500	1,500	1,500	2,000
151	FUEL	-	-	-	-	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>130,276</u>	<u>124,371</u>	<u>139,950</u>	<u>131,158</u>	<u>177,900</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 207,920</u>	<u>\$ 211,045</u>	<u>\$ 224,213</u>	<u>\$ 214,735</u>	<u>\$ 268,958</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	50,729
Longevity	-		-
TOTAL	1		<u>\$ 50,729</u>

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 20.0% increase is due to a increase in expenditures for supplies, contractual services, and travel.

**01-5-743 RECREATION (PROGRAMS/EVENTS)**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 107,227	\$ 113,062	\$ 115,622	\$ 115,622	\$ 119,756
012	SALARY, PART-TIME	21,525	37,672	30,115	30,115	19,833
014	OVERTIME	200	930	-	-	-
021	FICA	8,884	10,936	10,493	10,490	10,050
022	EMPLOYEE RETIREMENT	10,395	11,112	12,140	12,100	13,056
023	EMPLOYEE INSURANCE	15,682	16,728	16,200	16,200	16,800
030	TRAINING	-	65	2,850	2,850	2,850
040	WORKERS COMPENSATION	1,382	760	1,094	735	1,048
050	AWARDS	1,083	1,385	1,389	2,300	978
	<b>* SUBTOTAL PERSONNEL *</b>	<u>166,378</u>	<u>192,650</u>	<u>189,903</u>	<u>190,412</u>	<u>184,371</u>
110	CLOTHING/UNIFORMS	-	617	500	500	500
111	MATERIALS/SUPPLIES	73,621	65,174	102,603	75,000	102,603
112	OFFICE SUPPLIES	890	-	-	-	-
113	PRINTING/BINDING	6,623	733	3,500	3,000	1,200
118	CLEANING SUPPLIES	-	202	6,347	6,347	6,347
120	COMMUNICATIONS	3,422	-	-	569	-
130	CONTRACTUAL SERVICES	209,599	225,514	207,006	175,000	279,320
131	REPAIRS/MAINTENANCE	6,318	-	102,650	102,650	10,000
132	PROFESSIONAL SERVICES	25	60	-	-	-
133	CLEAN CITY COMMITTEE	30,244	19,717	28,650	28,000	28,650
140	SUBSCRIPTIONS/DUES	515	60	980	900	980
141	TRAVEL / BUSINESS	96	-	2,500	2,000	2,500
142	ADVERTISING	40,486	42,998	76,400	45,000	70,000
150	VEHICLE OPERATIONS	613	646	1,000	1,000	1,000
151	FUEL	1,345	1,851	2,500	2,000	2,500
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>373,797</u>	<u>357,572</u>	<u>534,636</u>	<u>441,966</u>	<u>505,600</u>
321	BUILDING IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	-	-	-	-	-
370	NON-MOBILE EQUIPMENT	-	-	25,000	25,000	35,000
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	<u>35,000</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 540,175</u>	<u>\$ 550,222</u>	<u>\$ 749,539</u>	<u>\$ 657,378</u>	<u>\$ 724,971</u>

**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 Department sponsors throughout the year. This individual also serves as the City coordinator for the Keep North Myrtle Beach Beautiful Commission. The Community Center/Special Events Director supervises three part-time Recreation Leaders who provide staff support for all recreation programs.

The Recreation Coordinator oversees the development and operation of recreation instructional programs, cultural programs and programs for senior citizens.

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Community Center/Special Events Director	1	18	64,760
Recreation Coordinator	1	16	54,996
Longevity	-		-
TOTAL	2		<u>\$ 119,756</u>

**DETAIL OF CAPITAL OUTLAY**

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Web Trac	\$ 20,000	370
Floor Replacement	<u>15,000</u>	370
TOTAL	<u>\$ 35,000</u>	

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 3.3% decrease is due to an decrease in expenditures for repairs and maintenance.

**01-5-754 PARKS AND GROUNDS**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 444,524	\$ 437,598	\$ 449,050	\$ 448,000	\$ 460,813
012	SALARY, PART-TIME	69,944	106,988	104,390	104,390	121,490
014	OVERTIME	24,289	25,284	22,460	22,460	5,650
021	FICA	37,950	40,850	39,737	39,737	40,569
022	EMPLOYEE RETIREMENT	43,374	43,228	46,208	43,893	47,309
023	EMPLOYEE INSURANCE	95,646	83,541	89,100	89,100	92,400
030	TRAINING	2,638	4,058	6,000	6,000	8,000
040	WORKERS COMPENSATION	10,183	11,446	8,638	6,000	7,937
050	AWARDS	4,885	3,694	3,705	7,025	7,506
	<b>* SUBTOTAL PERSONNEL *</b>	<u>733,433</u>	<u>756,687</u>	<u>769,288</u>	<u>766,605</u>	<u>791,674</u>
110	CLOTHING/UNIFORMS	7,034	9,453	9,638	9,638	10,600
111	MATERIALS/SUPPLIES	166,672	150,462	157,100	157,100	167,500
112	OFFICE SUPPLIES	135	2,154	250	557	300
113	PRINTING/BINDING	324	-	1,000	-	1,000
120	COMMUNICATIONS	3,302	3,181	3,300	3,300	3,300
130	CONTRACTUAL SERVICES	123,417	118,305	143,100	143,000	173,000
131	REPAIRS/MAINTENANCE	24,956	65,940	37,200	35,000	43,200
132	PROFESSIONAL SERVICES	1,544	955	1,800	1,700	1,800
133	TREE CITY COMMITTEE	692	2,673	5,000	4,000	5,000
140	SUBSCRIPTIONS/DUES	1,675	1,315	1,900	3,287	3,200
141	TRAVEL / BUSINESS	-	-	2,000	1,000	2,000
142	ADVERTISING	252	1,050	1,000	1,000	1,000
150	VEHICLE OPERATIONS	28,232	19,252	28,000	27,500	28,000
151	FUEL	26,724	37,437	32,840	32,000	40,000
152	DAMAGE CLAIMS	-	166	-	17	-
	<b>* SUBTOTAL OPERATING *</b>	<u>384,959</u>	<u>412,343</u>	<u>424,128</u>	<u>419,099</u>	<u>479,900</u>
302	PARK IMPROVEMENTS	30,934	-	70,000	65,000	7,500
321	BUILDINGS IMPROVEMENTS	-	-	-	-	-
360	MOTOR VEHICLES	-	-	-	-	21,000
361	HEAVY EQUIPMENT	88,404	48,683	22,000	22,887	26,000
370	NON-MOBIL EQUIPMENT	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>119,338</u>	<u>48,683</u>	<u>92,000</u>	<u>87,887</u>	<u>54,500</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 1,237,730</u>	<u>\$ 1,217,713</u>	<u>\$ 1,285,416</u>	<u>\$ 1,273,591</u>	<u>\$ 1,326,074</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 4 permanent part-time Landscape Technicians, 1 permanent part-time horticulturalist, 4 permanent part-time special events workers are included in this division. This division is responsible for primary maintenance services of public grounds. These services include maintenance at public beach accesses, recreational ball fields, parks and grounds, medians and right-of-ways, utility areas, public parking lots, in addition to landscaping/beautification projects and structural repairs to municipal property.

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Public Grounds Superintendent	1	25	\$ 84,854
Crew Leader I	3	14	137,167
Heavy Equipment Operator (HEO)	2	13	88,147
Facilities and Amenities Maintenance Specialist	1	13	36,030
Landscape Technician	3	12	87,112
Parks Maintenance Worker	1	9	25,746
Longevity/On Call Pay	<u>-</u>		<u>1,757</u>
<b>TOTAL</b>	<b>11</b>		<b><u>\$ 460,813</u></b>

**DETAIL OF CAPITAL OUTLAY**

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Central Park Sidewalk	\$ 7,500	302
F-150 Pickup Truck	\$ 21,000	360
Aerifier	<u>26,000</u>	361
<b>TOTAL</b>	<b><u>\$ 54,500</u></b>	

**BUDGET ANALYSIS**

This division provides for the same level of service over the previous year's budget. The 3.2% increase is due to an increase in expenditures for repairs and maintenance and contractual services.

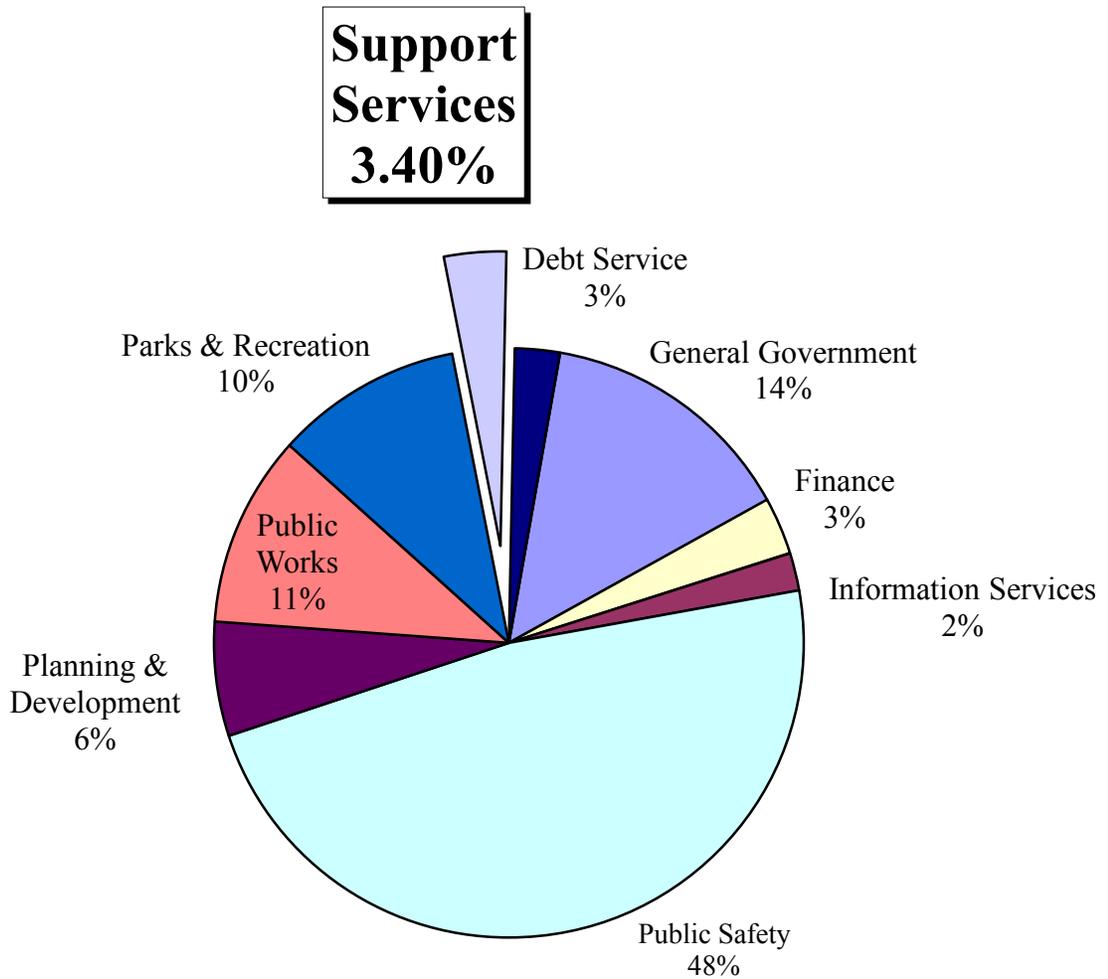
# GENERAL FUND EXPENDITURES

SUPPORT SERVICES

**GENERAL FUND**  
**SUPPORT SERVICES DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Support Services Department, which reflects 3.40% of the overall resources appropriated in the General Fund for FY2013.



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

**FISCAL YEAR ENDING JUNE 30, 2013**  
**Regular Employees**  
**SUPPORT SERVICES DEPARTMENT**

	<u>FY2009</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>
<b>PURCHASING</b>	8 <sup>1</sup>	7 <sup>2</sup>	7	6 <sup>4</sup>	4 <sup>5,6,7</sup>
<b>FLEET MAINTENANCE</b>	6	6	6	6	6
<b>CUSTODIAL/FACILITIES MAINTENANCE</b>	<u>5</u>	<u>5</u>	<u>8</u> <sup>3</sup>	<u>8</u>	<u>9</u> <sup>6</sup>
<b>T O T A L</b>	<u><b>19</b></u>	<u><b>18</b></u>	<u><b>21</b></u>	<u><b>20</b></u>	<u><b>19</b></u>

Footnotes:

<sup>1</sup> Added a Support Services Clerk for FY2009.

<sup>2</sup> Eliminated Support Services Clerk position for FY2010.

<sup>3</sup> Transferred 2 Custodians from Aquatic and Fitness Center and 1 Beach Maintenance Worker from Beach Services for FY2011.

<sup>4</sup> Eliminated Support Services Supervisor position for FY2012.

<sup>5</sup> Eliminated Warehouse Clerk position for FY2013.

<sup>6</sup> Transferred Materials/Facilities Supervisor from Purchasing to Custodial/Facilities Maintenance for FY2013.

<sup>7</sup> Changed 1 Buyer position to Purchasing Agent for FY2013.

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 \$869,656, the Water and Sewer Fund \$422,252, the Solid Waste Fund \$135,036, the Beach Services Fund \$59,277, and the Aquatic Center Fund \$42,686. 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%, 5% and 4% respectively for Custodial/Facilities Maintenance Division.

**SUMMARY OF EXPENDITURES**  
**SUPPORT SERVICES DEPARTMENT**

DIV. NO.	DIVISION	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGETED	FY2012 ESTIMATED	FY2013 BUDGETED
822	PURCHASING	384,206	398,251	411,802	408,004	313,779
832	FLEET MAINTENANCE	426,534	442,312	459,218	441,703	461,750
842	CUSTODIAL/FACILITIES MAINT.	<u>409,359</u>	<u>783,068</u>	<u>511,745</u>	<u>589,087</u>	<u>753,378</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 1,220,099</b></u>	<u><b>\$ 1,623,631</b></u>	<u><b>\$ 1,382,765</b></u>	<u><b>\$ 1,438,794</b></u>	<u><b>\$ 1,528,907</b></u>
<b>SUPPORT SERVICES OVERHEAD</b>		<u><b>(552,601)</b></u>	<u><b>(752,595)</b></u>	<u><b>(625,231)</b></u>	<u><b>(645,336)</b></u>	<u><b>(659,251)</b></u>
<b>NET SUPPORT SERVICES</b>		<u><b>\$ 667,498</b></u>	<u><b>\$ 871,036</b></u>	<u><b>\$ 757,534</b></u>	<u><b>\$ 793,458</b></u>	<u><b>\$ 869,656</b></u>

**GENERAL FUND  
SUPPORT SERVICES DEPARTMENT**

**Performance Benchmarks, Goals and Priorities**

The Support Services Department continues to work toward the accomplishment of its FY2012 goals:

- Continue to stream line the procurement process through automation and improved communications.
- Operate efficiently despite a reduction in personnel.

As in other departments, new goals and priorities have been established for FY2013. The following benchmarks, goals and priorities outline the more significant goals for the Support Services Department:

- The Purchasing division will continue to make the procurement process more automated. Organizational changes will continue to be initiated to help the division operate more efficiently including the warehouse and inventory control.
- A crimper is being purchased. The machine will save the City's Fleet Maintenance Division thousands of dollars in outside repair costs for hydraulic hoses.
- Cleaning and maintenance contracts will be initiated as division employees separate, beginning with the beach restrooms and jail cleaning.

**01-5-822 PURCHASING**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 266,255	\$ 271,269	\$ 282,033	\$ 276,000	\$ 206,275
014	OVERTIME	1,494	1,760	1,000	1,080	-
021	FICA	18,735	19,337	20,378	20,000	14,852
022	EMPLOYEE RETIREMENT	23,323	23,531	25,473	23,829	22,955
023	EMPLOYEE INSURANCE	45,025	51,952	48,600	48,600	33,600
030	TRAINING	-	930	5,000	1,000	5,000
040	WORKERS COMPENSATION	5,054	2,870	3,679	2,500	2,682
050	AWARDS	2,099	1,375	1,389	2,790	2,815
	<b>* SUBTOTAL PERSONNEL *</b>	<u>361,985</u>	<u>373,024</u>	<u>387,552</u>	<u>375,799</u>	<u>288,179</u>
110	CLOTHING/UNIFORMS	1,096	1,109	1,500	1,250	1,500
111	MATERIALS/SUPPLIES	6,120	10,671	8,000	8,000	8,000
112	OFFICE SUPPLIES	2,536	1,885	2,000	1,600	2,000
113	PRINTING/BINDING	-	43	500	500	500
120	COMMUNICATIONS	5,668	4,528	5,000	4,600	5,000
130	CONTRACTUAL SERVICES	3,767	3,295	3,000	3,000	4,000
131	REPAIRS/MAINTENANCE	17	-	-	10,090	-
132	PROFESSIONAL SERVICES	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	510	510	1,000	800	1,000
141	TRAVEL / BUSINESS	896	-	250	250	500
142	ADVERTISING	-	546	1,000	-	1,000
150	VEHICLE OPERATIONS	195	1,032	500	615	600
151	FUEL	1,416	1,608	1,500	1,500	1,500
	<b>* SUBTOTAL OPERATING *</b>	<u>22,221</u>	<u>25,227</u>	<u>24,250</u>	<u>32,205</u>	<u>25,600</u>
360	MOTOR VEHICLES	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 384,206</u>	<u>\$ 398,251</u>	<u>\$ 411,802</u>	<u>\$ 408,004</u>	<u>\$ 313,779</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 51%	195,946	203,108	210,019	208,082	160,028
	SOLID WASTE FUND 4%	15,368	15,930	16,472	16,320	12,551
	BEACH SERVICES FUND 1%	3,842	3,983	4,118	4,080	3,138
	AQUATIC CENTER FUND 4%	15,368	15,930	16,472	16,320	12,551
	<b>**LESS OVERHEAD TOTAL **</b>	<u>230,524</u>	<u>238,951</u>	<u>247,081</u>	<u>244,802</u>	<u>188,268</u>
	<b>TOTAL NET GENERAL FUND</b>	<u>\$ 153,682</u>	<u>\$ 159,300</u>	<u>\$ 164,721</u>	<u>\$ 163,202</u>	<u>\$ 125,511</u>

**DIVISION 822 PURCHASING**

**DIVISION NARRATIVE**

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

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

The Inventory Management Technician maintains the inventory in the warehouse.

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

The Procurement 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>
Purchasing Agent	1	21	49,441
Buyer	1	14	60,241
Procurement Clerk	1	13	50,316
Materials and Inventory Technician	1	13	40,770
Longevity	-		<u>5,507</u>
TOTAL	4		<u>\$ 206,275</u>

**BUDGET ANALYSIS**

This division provides for an decreased level of service from the previous year's budget due to the transfer of the Materials & Facilities Supervisor to the Custodial/Facilities Maintenance Division and the elimination of the Warehouse Clerk position. The 23.8% decrease is due to these changes.

**01-5-832 FLEET MAINTENANCE**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 282,295	\$ 299,814	\$ 297,309	\$ 297,309	\$ 306,832
014	OVERTIME	544	384	2,000	1,000	-
021	FICA	19,785	21,187	21,850	21,550	22,399
022	EMPLOYEE RETIREMENT	27,906	28,630	30,230	29,234	33,352
023	EMPLOYEE INSURANCE	46,197	51,179	48,600	48,600	50,400
030	TRAINING	796	3,139	4,000	3,000	5,500
040	WORKERS COMPENSATION	6,131	5,898	4,490	3,100	4,602
050	AWARDS	2,499	1,374	1,389	2,760	2,815
	<b>* SUBTOTAL PERSONNEL *</b>	<u>386,153</u>	<u>411,605</u>	<u>409,868</u>	<u>406,553</u>	<u>425,900</u>
110	CLOTHING/UNIFORMS	5,085	4,822	5,000	4,600	5,000
111	MATERIALS/SUPPLIES	15,283	8,069	8,000	7,700	2,800
112	OFFICE SUPPLIES	411	356	500	500	500
113	PRINTING/BINDING	118	555	400	400	500
120	COMMUNICATIONS	-	-	300	300	300
130	CONTRACTUAL SERVICES	3,064	1,706	5,400	5,000	5,500
131	REPAIRS/MAINTENANCE	2,861	123	13,600	4,000	5,000
140	SUBSCRIPTIONS/DUES	2,535	3,100	1,650	1,650	1,750
150	VEHICLE OPERATIONS	5,104	4,590	4,500	3,500	4,500
151	FUEL	5,920	7,386	10,000	7,500	10,000
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>40,381</u>	<u>30,707</u>	<u>49,350</u>	<u>35,150</u>	<u>35,850</u>
360	MOTOR VEHICLES	-	-	-	-	-
380	FURN. / OFFICE EQUIPMENT	-	-	-	-	-
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 426,534</u>	<u>\$ 442,312</u>	<u>\$ 459,218</u>	<u>\$ 441,703</u>	<u>\$ 461,750</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 16%	68,246	70,771	73,474	70,672	73,879
	SOLID WASTE FUND 20%	85,307	88,462	91,844	88,341	92,350
	BEACH SERVICES FUND 4%	17,061	17,692	18,369	17,668	18,470
	<b>**LESS OVERHEAD TOTAL **</b>	<u>170,614</u>	<u>176,925</u>	<u>183,687</u>	<u>176,681</u>	<u>184,699</u>
<b>TOTAL NET GENERAL FUND</b>		<u>\$ 255,920</u>	<u>\$ 265,387</u>	<u>\$ 275,531</u>	<u>\$ 265,022</u>	<u>\$ 277,051</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	\$ 85,920
Mechanic	5	14	218,741
Longevity	-		<u>2,171</u>
TOTAL	6		<u>\$ 306,832</u>

**BUDGET ANALYSIS**

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

**01-5-842 CUSTODIAL / FACILITIES MAINTENANCE**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 168,621	\$ 246,796	\$ 252,517	\$ 215,000	\$ 311,486
012	SALARY, PART-TIME	-	-	-	-	-
014	OVERTIME	4,718	3,889	4,000	4,000	4,000
021	FICA	12,025	18,210	17,700	15,111	21,769
022	EMPLOYEE RETIREMENT	16,164	24,378	25,652	21,351	25,577
023	EMPLOYEE INSURANCE	37,024	67,699	64,800	64,800	75,600
030	TRAINING	165	75	1,000	300	1,000
040	WORKERS COMPENSATION	1,792	1,332	1,923	2,700	1,893
050	AWARDS	3,463	1,852	1,853	3,525	3,753
	<b>* SUBTOTAL PERSONNEL *</b>	<u>243,972</u>	<u>364,231</u>	<u>369,445</u>	<u>326,787</u>	<u>445,078</u>
110	CLOTHING/UNIFORMS	2,995	4,346	3,000	3,000	3,000
111	MATERIALS/SUPPLIES	46,930	44,324	30,000	30,000	30,000
120	COMMUNICATIONS	1,944	1,788	1,800	1,800	1,800
130	CONTRACTUAL SERVICES	8,106	7,040	8,000	8,000	53,000
131	REPAIRS/MAINTENANCE	101,340	354,699	80,000	200,000	200,000
142	ADVERTISING	-	84	500	500	500
150	VEHICLE OPERATIONS	372	916	1,000	1,000	1,000
151	FUEL	3,700	5,640	3,000	3,000	4,000
	<b>* SUBTOTAL OPERATING *</b>	<u>165,387</u>	<u>418,837</u>	<u>127,300</u>	<u>247,300</u>	<u>293,300</u>
360	MOTOR VEHICLES	-	-	-	-	-
370	NON-MOBILE EQUIPMENT	-	-	15,000	15,000	15,000
	<b>* SUBTOTAL CAPITAL *</b>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 409,359</u>	<u>\$ 783,068</u>	<u>\$ 511,745</u>	<u>\$ 589,087</u>	<u>\$ 753,378</u>
LESS OVERHEAD ALLOCATION TO:						
	WATER & SEWER FUND 25%	118,715	274,073	127,936	117,818	188,345
	SOLID WASTE FUND 4%	16,374	31,323	20,470	23,563	30,135
	BEACH SERVICES FUND 5%	-	-	25,587	58,909	37,669
	AQUATIC CENTER FUND 4%	16,374	31,323	20,470	23,563	30,135
	<b>**LESS OVERHEAD TOTAL **</b>	<u>151,463</u>	<u>336,719</u>	<u>194,463</u>	<u>223,853</u>	<u>286,284</u>
<b>TOTAL NET GENERAL FUND</b>		<u>\$ 257,896</u>	<u>\$ 446,349</u>	<u>\$ 317,282</u>	<u>\$ 365,234</u>	<u>\$ 467,094</u>

**DIVISION 842 CUSTODIAL / FACILITIES MAINTENANCE**

**DIVISION NARRATIVE**

This division provides for nine employees: a Facilities Supervisor, a Facility/Maintenance Technician, a Maintenance Worker, and six 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>
Facilities Supervisor	1	21	\$ 53,333
Facility/Maintenance Technician	1	15	48,832
Custodian	6	8	179,110
Maintenance Worker	1	9	27,105
Longevity	-		<u>3,106</u>
TOTAL	9		<u>\$ 311,486</u>

**DETAIL OF CAPITAL OUTLAY**

<u>Description</u>	<u>Amount</u>	<u>Code</u>
Thermal Imaging Camera	<u>\$ 15,000</u>	370
TOTAL	<u>\$ 15,000</u>	

**BUDGET ANALYSIS**

This division provides for an increased level of service from the previous year's budget due to the transfer of the Materials & Facilities Supervisor from the Purchasing division. The 47.2% increase is due to this transfer, and also due to an increase in expenditures for repairs and maintenance.

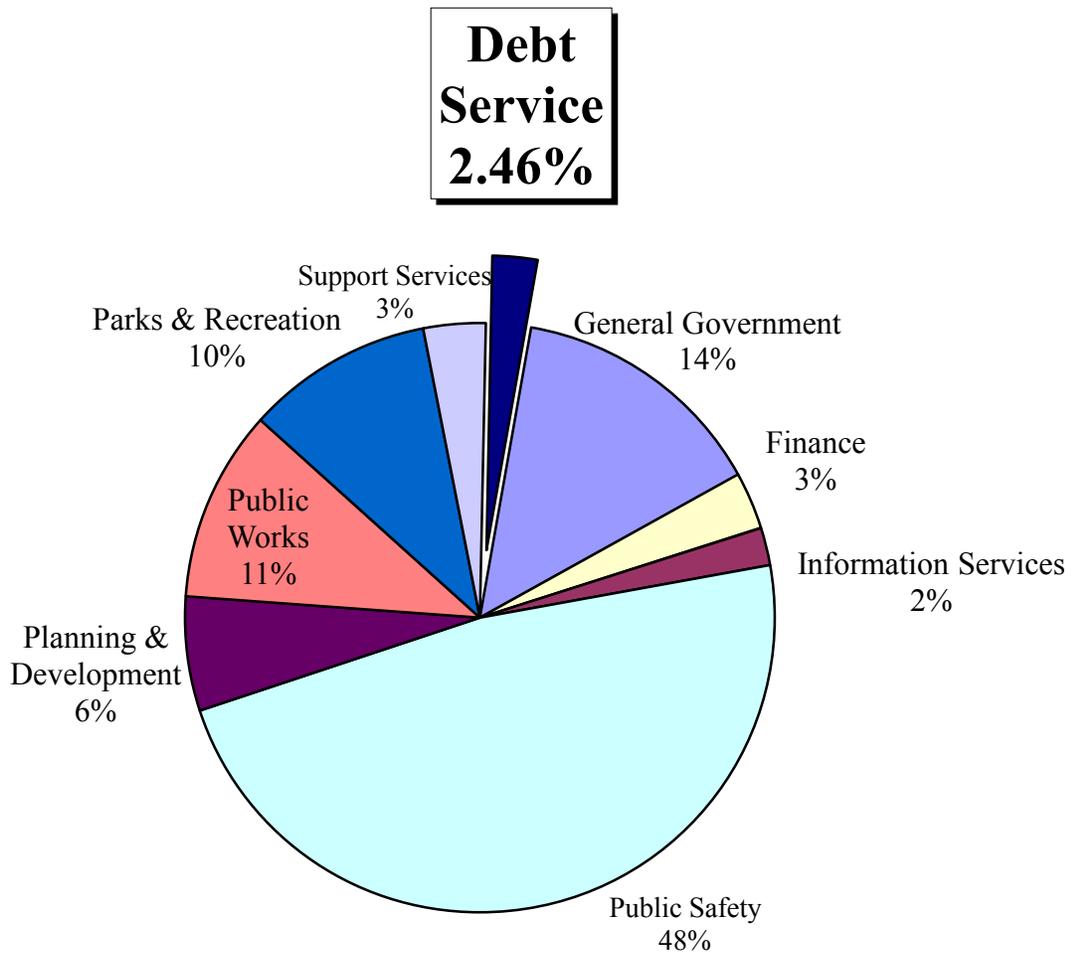
# GENERAL FUND EXPENDITURES

## DEBT SERVICE and OTHER FINANCING USES

**GENERAL FUND  
DEBT SERVICE DEPARTMENT**

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

The chart below shows the portion of General Fund Expenditures allocated to the Debt Service Department, which reflects 2.46% of the overall resources appropriated in the General Fund for FY2013.



**GENERAL FUND**  
**DEBT SERVICE DEPARTMENT**

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

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

**FISCAL YEAR ENDING JUNE 30, 2013**  
**01-5-911 DEBT SERVICE**  
**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
410	DEBT/PRINCIPAL	\$ 1,626,708	\$ 1,065,402	\$ 654,703	\$ 654,703	\$ 483,983
415	DEBT/INTEREST	219,382	183,342	144,348	144,348	121,853
420	AGENTS FEES	<u>33,382</u>	<u>5,236</u>	<u>20,000</u>	<u>2,000</u>	<u>20,000</u>
<b>TOTAL NET DEBT SERVICE</b>		<u>\$ 1,879,472</u>	<u>\$ 1,253,980</u>	<u>\$ 819,051</u>	<u>\$ 801,051</u>	<u>\$ 625,836</u>

**Performance Benchmarks, Goals & Priorities**

As of this writing, no specific debt issue has been defined for the General Fund.

**DIVISION 911 DEBT SERVICE**

**DIVISION NARRATIVE**

**Overview of Debt Policies**

Debt service payments for the General Fund are 2.46% of the total General Fund expenditures.

The last general obligation bond issue was sold in FY2012 in order to provide funding for the North Myrtle Beach Park and Sports Tourism Complex. The bond issue totaled \$15 million with a 8-year repayment schedule. The repayment of this bond will not be paid out of the General Fund, and will instead be paid from the Park Development Fund. Even though these bonds were the largest General Obligation issue in the City's history, it has had little impact on the City's overall financial position, since we are still well under our debt limit.

The debt limit imposed by the State of South Carolina on local governments prevents them from incurring high levels of debt without voter approval. Article 10, Section 14.7(a) of the South Carolina Constitution limits General Obligation debt to 8% of assessed value of all taxable property. The assessed value in North Myrtle Beach is 6.0% of market value. The debt limit for North Myrtle Beach for FY2013 is estimated at \$12,857,202 which is extremely low compared to the City's approximate market value of \$6,228,070,200. The table below provides for the City's FY2013 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, 2012**

ASSESSED VALUATION	<u>\$373,684,211</u>
Maximum General Obligation Debt Limit to 8% of Total Assessed Valuation	<u>\$29,894,737</u>
Outstanding Bonds Chargeable to Debt Limit	<u>\$17,037,535</u>
LEGAL DEBT LIMIT MARGIN - JULY 1, 2012	<u>\$12,857,202</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, \$532,882 in capital and infrastructure is budgeted in the General Fund for FY2013.

**Short-Term Debt**

The City maintains adequate fund balances to avoid tapping into the short-term note market to provide for operating funds. A minimum undesignated fund balance of 35% is maintained to provide cash resources to fund necessary services during low-revenue months at the beginning of the fiscal year. The unassigned fund balance for July 2012 is estimated to be approximately \$10.2 million, or 39.8% of FY2013 expenditures.

**Existing Debt**

The following table lists the outstanding General Obligation Bonds and the lease purchase obligation as of July 1, 2012:

<u>General Obligation Bond</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding JULY 1, 2012</u>	<u>Final Due Date</u>
Municipal Roads	4/22/2009	3.26%	3,737,815	4/22/2019
NMB Park & Sports Complex	9/15/2011	1.57%	13,315,000	3/1/2019
		TOTAL	<u>\$ 17,052,815</u>	

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

Fiscal	Interest	Principal	Total
2013	654,453	2,218,983	2,873,436
2014	569,275	2,284,761	2,854,036
2015	481,583	2,356,053	2,837,636
2016	391,159	2,432,876	2,824,036
2017	297,788	2,505,248	2,803,036
2018	201,650	2,588,186	2,789,836
2019	102,327	2,666,709	2,769,036

**Conclusion**

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

The City's overall financial position is strong. Even though some revenues are flat, the City is controlling expenditures in order to have a budget surplus for FY2013 . The City of North Myrtle Beach will continue to apply sound financial policies to its debt service needs in order to maximize this valuable financing mechanism.

**Future Debt Planning**

The City is currently exploring the possibility of a Special Assessment/General Obligation bond for the Cherry Grove Dredging project. This project will not be undertaken until court cases involving the ownership of the channels have been settled. The debt that will need to be issued for this project is estimated to be between \$7 million and \$10 million.

**GENERAL FUND**

**OTHER FINANCING USES**

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

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

**FISCAL YEAR ENDING JUNE 30, 2013**  
**01-5-915 OTHER FINANCING USES**  
**DETAIL OF EXPENDITURES**

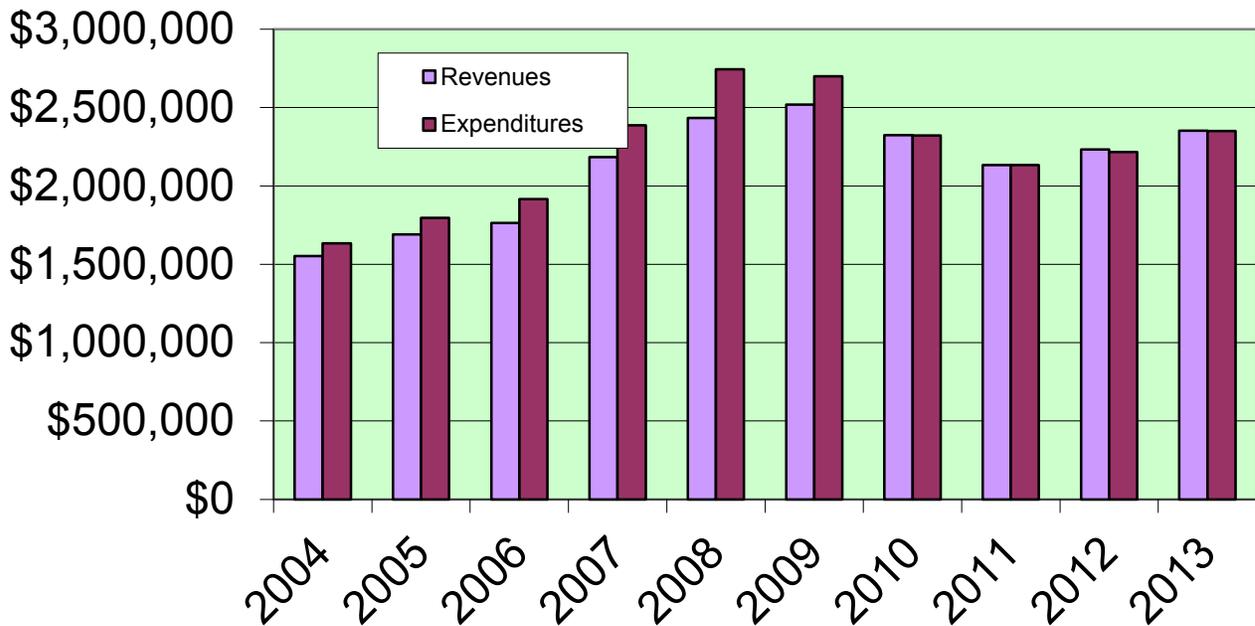
<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGETED</b>	<b>FY2012 ESTIMATED</b>	<b>FY2013 BUDGETED</b>
708	Transfer to Capital Impr. Fund	\$ 1,500,000	\$ 2,005,352	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
709	Transfer to Street Impr. Fund	650,000	600,000	650,000	650,000	650,000
726	Transfer to Museum	<u>30,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING USES</b>		<u>\$ 2,180,000</u>	<u>\$ 2,625,352</u>	<u>\$ 2,150,000</u>	<u>\$ 2,150,000</u>	<u>\$ 2,150,000</u>

# ACCOMMODATIONS TAX FUND

## ACCOMMODATIONS TAX FUND

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

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



For FY2013 the City of North Myrtle Beach has budgeted an increase in Accommodations Tax receipts.

The budget for FY2013 appropriates \$2,351,250 of expenditures. This fund has budgeted \$2,351,650 in revenues for FY2013. 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 FY2012:

- 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 FY2013:

- 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, Capital Improvement Fund, Storm Water Drainage Fund for the City of North Myrtle Beach.

**FISCAL YEAR ENDING JUNE 30, 2013**  
**REVENUES AND EXPENDITURES**  
**ACCOMMODATIONS TAX FUND**

DIVISION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATED	FY 2013 BUDGETED
<b>REVENUES:</b>					
Accommodations Tax Receipts	2,115,477	2,272,569	2,230,600	2,488,677	2,351,250
Grant - Water Quality Monitoring	-	-	-	-	-
Interest	172	245	2,000	300	400
<b>TOTAL REVENUES</b>	<u>\$ 2,115,649</u>	<u>\$ 2,272,814</u>	<u>\$ 2,232,600</u>	<u>\$ 2,488,977</u>	<u>\$ 2,351,650</u>
<b>EXPENDITURES:</b>					
Public Safety	336,271	195,651	251,128	251,128	255,283
Public Works	374,275	216,305	272,498	272,498	282,152
Parks & Recreation	1,374,814	1,776,261	1,692,077	1,726,780	1,813,815
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,085,360</u>	<u>\$ 2,188,217</u>	<u>\$ 2,215,703</u>	<u>\$ 2,250,406</u>	<u>\$ 2,351,250</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>30,289</u>	<u>84,597</u>	<u>16,897</u>	<u>238,571</u>	<u>400</u>
<b>FUND BALANCE - BEGINNING</b>	<u>(24,257)</u>	<u>6,032</u>	<u>90,629</u>	<u>90,629</u>	<u>329,200</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 6,032</u>	<u>\$ 90,629</u>	<u>\$ 107,526</u>	<u>\$ 329,200</u>	<u>\$ 329,600</u>

The list on the following two pages specifies the programs to be funded by the Accommodations Tax Fund for FY2013. Some of the funds will be provided to outside agencies in the amount of \$1,263,036.

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 FY2013 is \$704,804. In addition, \$134,431 is being transferred to the Solid Waste Fund, \$16,971 to the Beach Renourishment Fund, \$60,108 to the Capital Improvement Fund, \$83,947 to the Beach Services Fund, \$23,525 to the Storm Water Drainage Fund, and \$64,428 to the Street Improvement Fund.

**ACCOMMODATIONS TAX FUND PROJECTS  
FISCAL YEAR 2013**

	<u>BUDGET</u> <u>FY 2012</u>	<u>REQUEST</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>GL</u> <u>ACCT.#</u>
30% ADVERTISING ALLOCATION	704,400	742,500	742,500	4-5-756-180
<b><u>Services Grand Strand</u></b>				
1 NMB Chamber of Commerce	480,000	646,542	516,236	4-5-756-181
2 North Strand Housing Shelter	-	12,000	-	4-5-756-183
3 James W. Caudle Foundation	5,000	5,000	4,300	4-5-756-183
4 The Long Bay Symphony	1,500	-	-	4-5-756-183
5 NMB Area Historical Museum	-	9,920	-	4-5-756-183
6 North Myrtle Beach Pilot Club, Inc.	2,200	3,665	-	4-5-756-183
<b><u>Public Safety Department</u></b>				
7 Public Safety Salary Supplement	85,086	209,000	75,914	1-5-4xx-011
8 Public Safety Overtime	35,571	95,000	29,714	1-5-4xx-014
9 Memorial Day Weekend	20,714	35,000	15,215	1-5-422-130
10 Beach Patrol Salary/Benefit Supplement	40,857	100,000	40,857	1-5-424-012
11 Patrol Vehicles	53,429	165,000	53,457	1-5-422-360
12 Rope Rescue Equipment	-	19,000	8,500	1-5-453-111
13 Confined Space Equipment	-	27,850	11,461	1-5-453-111
14 Heavy Rescue Tools	-	34,585	13,611	1-5-453-111
15 Personal Protective Clothing	-	13,450	6,554	1-5-453-110
<b><u>Public Works Department</u></b>				
16 Beach Renourishment Monitoring	13,657	40,000	16,971	10-5-742-132
17 Beach Water Quality Monitoring	14,157	67,000	23,525	3-5-930-132
18 Underground Utility Conversion	24,977	100,000	31,671	9-5-940-901
19 Handicap Beach Access Ramps	28,986	80,000	32,757	9-5-940-303
20 Intersection & Sidewalk Improvements	30,936	100,000	31,016	1 to 9-5-940
21 Street Dept. Overtime (traffic control)	9,971	30,000	11,781	1-5-652-014
22 Sanitation Overtime (trash collection)	9,971	30,000	11,139	15-5-671-014
23 Litter Collection	47,786	130,000	41,881	15-5-673-011
24 Beach Cleaning	92,057	230,000	81,411	15-5-674-all

**ACCOMMODATIONS TAX FUND PROJECTS  
FISCAL YEAR 2013**

	<u>BUDGET</u> <u>FY 2012</u>	<u>REQUEST</u> <u>FY 2013</u>	<u>BUDGET</u> <u>FY 2013</u>	<u>GL</u> <u>ACCT.#</u>
<b><u>Parks &amp; Grounds</u></b>				
25 Public Grounds Salary Supplement	36,959	123,276	33,217	1-5-754-011
26 Public Toilet Rentals/Maintenance	12,538	31,950	15,316	1-5-754-130
27 Parking Lot Resurfacing	6,674	11,120	3,986	1-5-754-130
28 Right-of-Way Mowing	42,871	149,610	38,972	1-5-754-130
29 Sand Fence & Dune Maintenance	31,109	85,204	26,709	1-5-754-111
30 Landscaping	19,501	55,672	15,546	1-5-754-111
31 Landscaping - Hwy 17 Median CG	-	110,000	30,717	8-5-290-308
32 Christmas Decorating	10,000	23,289	9,283	1-5-754-111
33 Park Upgrades	-	180,430	47,196	1-5-754-xxx
<b><u>Recreation Department</u></b>				
34 Summer Concert Series	30,000	30,000	30,000	1-5-743-xxx
35 Mayfest on Main	31,417	90,000	31,417	1-5-743-xxx
36 St. Patrick's Day Festival and Parade	23,640	28,700	23,640	1-5-743-xxx
37 Irish Italian Festival	17,749	24,450	-	1-5-743-xxx
38 Music on Main	30,000	46,100	30,000	1-5-743-xxx
39 DIVA Run	-	45,000	30,000	1-5-743-xxx
40 Southeastern Wheelchair Games	4,529	-	-	1-5-743-xxx
41 Wheelchair Sports	-	11,000	4,784	1-5-743-xxx
42 Family Fun Run	2,157	6,000	2,514	1-5-743-xxx
43 NMB Winter Run	1,550	-	-	1-5-743-xxx
44 North Myrtle Beach Triathlon	3,586	3,500	1,861	1-5-743-xxx
45 Powerlifting Meet	2,443	1,200	750	1-5-743-xxx
46 Kids Triathlon	2,011	-	-	1-5-743-xxx
47 Masters Swim Meet	2,640	4,600	1,864	1-5-743-xxx
48 Masters Swim Clinic & Relay Carnival	-	5,800	2,161	1-5-743-xxx
49 Promotion of Sports Tourism & Complexes	30,000	58,000	30,000	1-5-742-xxx
<b><u>Beach Services</u></b>				
50 Lifeguard Salaries	131,629	450,000	83,947	16-5-761-012
51 4 Wheel Drive ATV's	15,471	-	-	1-5-424-360
52 USLA Lifeguard Competition	4,660	-	-	16-5-761-111
<b><u>Support Services Division</u></b>				
53 Custodial Services Restrooms	21,314	69,450	27,508	1-5-842-xxx
54 PreFab Restroom - Sea Mountain Hwy	-	65,000	29,391	8-5-290-307
<b>TOTAL</b>	<u>\$ 2,215,703</u>	<u>\$ 4,634,863</u>	<u>\$ 2,351,250</u>	

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

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
132	Beach Water Quality Monitoring	\$ 15,009	\$ 28,554	\$ -	\$ -	\$ -
180	30% Advertising Allocation	668,045	717,653	704,400	704,400	742,500
181	NMB Chamber of Commerce	342,653	559,173	480,000	480,000	516,236
182	NMB Rescue Squad	17,910	-	-	-	-
183	Services to Other Agencies	<u>8,281</u>	<u>8,529</u>	<u>8,700</u>	<u>8,700</u>	<u>4,300</u>
<b>** TOTAL EXPENDITURES **</b>		<u>\$ 1,051,898</u>	<u>\$ 1,313,909</u>	<u>\$ 1,193,100</u>	<u>\$ 1,193,100</u>	<u>\$ 1,263,036</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.

# CAPITAL IMPROVEMENT FUNDS

The City of North Myrtle Beach will budget five Capital Improvement Funds for FY2013. These funds are: The Storm Water Drainage Fund, the Park Improvement Fund, the Capital Improvement Fund, the Street Improvement Fund, and the Beach Renourishment Fund.

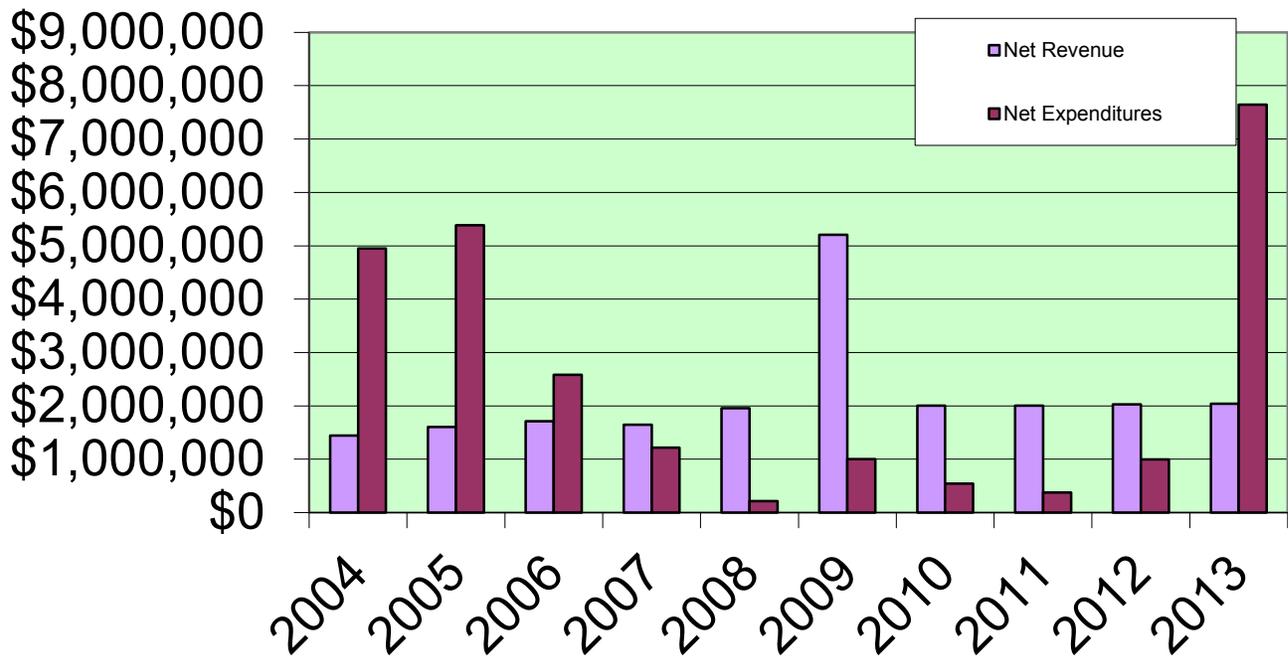
**STORM WATER DRAINAGE FUND  
FUND 03**

**DEPARTMENT of PUBLIC WORKS**

**FEE REVENUES and CAPITAL EXPENDITURES COMPARISON**

**ACTUALS FOR PAST 10 FISCAL YEARS\***

\*(last 2 Fiscal Years are Estimated and Budgeted)



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

Life-to-date through the end of FY2013, total actual Revenues are \$23,093,817 and total Expenditures are \$25,129,288. While the Revenue collections remain fairly level, there is a large fluctuation in expenditures due to the fact that each ocean outfall project usually costs millions of dollars to build.

August 2004, we borrowed \$8 million for 8 years for 4 ocean outfall projects that were completed in FY2007. The current revenue bonds will be paid off in August 2012 and new funding can be obtained for the Main Street Ocean Outfall. Engineering work has begun on this outfall project, 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 these funds that we have budgeted for FY2013 to begin the construction of the Main Street ocean outfall.

**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 Capital Improvements Fund is used to record all revenues and expenditures related to the City's storm water drainage capital improvement plan. The Storm Water Drainage Fund operates on a modified basis of accounting and is the 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, 2013  
DETAIL OF REVENUES**

SOURCE	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATED	FY 2013 BUDGETED
Storm Water Drainage Fees	\$ 1,972,931	\$ 1,987,745	\$ 1,985,000	\$ 2,000,000	\$ 2,000,500
Penalties	10,372	9,596	11,000	11,000	11,000
Interest	22,246	9,353	20,000	7,000	7,000
Revenue Bond	-	-	-	-	4,500,000
Grants - State	-	-	-	-	-
Other - Lawsit Settlement	-	-	-	-	-
Transfers In - Accommodations Tax	-	-	14,157	14,157	23,525
<b>TOTAL REVENUES</b>	<b><u>\$ 2,005,549</u></b>	<b><u>\$ 2,006,694</u></b>	<b><u>\$ 2,030,157</u></b>	<b><u>\$ 2,032,157</u></b>	<b><u>\$ 6,542,025</u></b>

**SUMMARY OF EXPENDITURES**

DESCRIPTION GL# 03-5-930-xxx	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATED	FY 2013 BUDGETED
Beach Water Monitoring (132)	\$ -	\$ 12,000	\$ 27,000	\$ 131,554	\$ 77,000
Miscellaneous Drainage Proj. (307)	-	1,391	50,000	85,000	-
Hillside Retention Pond (900)	11,580	50,896	2,000,000	500,000	1,300,000
Duffy Street Drainage (905)	-	-	-	-	-
21st Ave.S. Ocean Outfall (932)	-	-	-	-	-
Main Street Drainage/Outfall (933)	171,566	19,213	3,000,000	50,000	6,000,000
18th Ave.N Drainage/Outfall (934)	248,570	26,218	-	-	-
Overhead Allocation	-	192,432	198,513	198,513	201,461
Principal and Interest (03-5-930-4xx)	1,140,000	1,140,000	1,140,000	1,140,000	600,000
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 1,571,716</u></b>	<b><u>\$ 1,442,150</u></b>	<b><u>\$ 6,415,513</u></b>	<b><u>\$ 2,105,067</u></b>	<b><u>\$ 8,178,461</u></b>
<b>EXCESS (DEFICIT)</b>	<b><u>\$ 433,833</u></b>	<b><u>\$ 564,544</u></b>	<b><u>\$ (4,385,356)</u></b>	<b><u>\$ (72,910)</u></b>	<b><u>\$ (1,636,436)</u></b>
<b>Beginning Fund Balance</b>	<b><u>\$ 4,238,918</u></b>	<b><u>\$ 4,672,751</u></b>		<b><u>\$ 5,237,295</u></b>	<b><u>\$ 5,164,385</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 4,672,751</u></b>	<b><u>\$ 5,237,295</u></b>		<b><u>\$ 5,164,385</u></b>	<b><u>\$ 3,527,949</u></b>

## **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**

- Construction of the Hillside Drive Storm Water Improvements.
- Federal/State Agency Permitting for the Main Street Ocean Outfall.

**PARK IMPROVEMENT FUND  
FUND 07**

The Park Improvement Fund was created in FY2007 when the City received a major contribution from a developer for oceanfront parking. Beginning in FY2013 this fund now accounts only for the NMB Park and Sports Complex project borrowing and expenditures. During FY2012 the remaining developer contributions of \$750,496.86 were transferred to the Street Improvement Fund to build 2 oceanfront parking lots in FY2012.

During FY2012, the City borrowed \$15,000,000 to purchased land to develop a large park complex that will greatly expand the City's sports tourism program as well as provide additional amenities for the residents. The bonds were borrowed at a net interest cost of \$967,716 or 1.57% for 8 years.

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

<b>FISCAL YEAR ENDING JUNE 30, 2013</b>					
<b>REVENUES AND EXPENDITURES</b>					
	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>BUDGETED</b>
<b><u>REVENUES</u></b>					
Miscellaneous Revenue	\$ 125	\$ 120	\$ -	\$ -	\$ -
Interest	7,843	1,975	100,000	21,300	25,000
Contribution from Private Entities	-	-	-	-	-
Park Improvement Bonds	-	-	15,000,000	16,496,381	-
Property Taxes (6 mils)	-	-	2,210,000	2,250,000	2,250,000
<b>TOTAL REVENUES</b>	<b><u>\$ 7,968</u></b>	<b><u>\$ 2,095</u></b>	<b><u>\$ 17,310,000</u></b>	<b><u>\$ 18,767,681</u></b>	<b><u>\$ 2,275,000</u></b>
<b><u>EXPENDITURES</u></b> GL# 07-5-xxx-xxx					
Land Purchase (743-300)	\$ 343,179	\$ 479,737	\$ -	\$ -	\$ -
Park Improvements (743-302)	-	154,860	-	51,313	-
<b><u>NMB Park and Sports Complex:</u></b>					
NMB Park Land (744-300)	-	3,087,676	-	-	-
Park Improvements (744-302)	-	-	10,300,000	820,422	11,000,000
Park Contingency (744-399)	-	-	-	-	1,800,000
Transfer to Street Impr. Fund (remaining non-NMB Park bond funds)	-	-	-	750,497	-
Bond Issuance Costs (744-420)	-	-	-	60,346	-
Principal & Interest (744-410,415)	-	-	2,100,000	1,953,897	2,267,600
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 343,179</u></b>	<b><u>\$ 3,722,273</u></b>	<b><u>\$ 12,400,000</u></b>	<b><u>\$ 3,636,475</u></b>	<b><u>\$ 15,067,600</u></b>
<b>EXCESS (DEFICIT)</b>	<b><u>\$ (335,211)</u></b>	<b><u>\$ (3,720,178)</u></b>	<b><u>\$ 4,910,000</u></b>	<b><u>\$ 15,131,206</u></b>	<b><u>\$ (12,792,600)</u></b>
Transfers In/(out)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Beginning Fund Balance</b>	<b><u>\$ 1,769,523</u></b>	<b><u>\$ 1,434,312</u></b>	<b><u>\$ 758,544</u></b>	<b><u>\$ (2,285,866)</u></b>	<b><u>\$ 12,845,340</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 1,434,312</u></b>	<b><u>\$ (2,285,866)</u></b>	<b><u>\$ 5,668,544</u></b>	<b><u>\$ 12,845,340</u></b>	<b><u>\$ 52,740</u></b>

**CAPITAL IMPROVEMENT FUND  
FUND 08**

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

For FY2013 several parks projects are budgeted as detailed below. Funds will be transferred to Beach Services for capital items. Funding is provided to begin the Cherry Grove dredging project if the pending legal issues are resolved, and a Contingency should additional appropriations become necessary during the year.

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

<b>FISCAL YEAR ENDING JUNE 30, 2013</b>					
<b>REVENUES AND EXPENDITURES</b>					
	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>BUDGETED</b>
<b>REVENUES</b>					
Surplus Sales	\$ 14,878	\$ 87,504	\$ 30,000	\$ 20,000	\$ 20,000
Interest	1,545	910	2,000	750	1,892
Barefoot Fire Station Permit Fees	120	240	-	240	-
A-Tax Fund Transfer In	-	-	-	-	60,108
General Fund Transfer In	<u>1,500,000</u>	<u>2,005,352</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 1,516,543</u></b>	<b><u>\$ 2,094,006</u></b>	<b><u>\$ 1,532,000</u></b>	<b><u>\$ 1,520,990</u></b>	<b><u>\$ 1,582,000</u></b>
<b>EXPENDITURES</b> GL# 08-5-xxx-xxx					
Library Site Devel./Museum (290-132)	\$ 504,400	\$ -	\$ -	\$ -	\$ -
Central Park Renovations (290-302)	-	1,353,128	-	-	-
Farmers Market (290-303)	-	-	-	130,500	-
Animal Shelter (290-304)	-	-	-	100,000	-
Seal Parking Lots-City Hall AFC (290-305)	-	-	-	-	43,000
Yow Park Improvements (290-306)	-	-	-	-	70,000
PreFab Restrooms (290-307)	-	-	-	-	100,000
Hwy 17 Median Cherry Grove(290-308)	-	-	-	-	110,000
Water Tower Parks (290-309)	-	-	-	-	200,000
Escod Building Roof (290-320)	-	-	250,000	250,000	-
Community Center Addition (290-321)	232,754	-	-	-	-
Phone System Replacement (290-383)	-	-	-	358,418	-
Fire Ladder Truck (456-360)	-	660,415	-	-	-
Cherry Grove Dredging (690-301)	87,591	182,124	900,000	273,062	500,000
Transfer to Beach Services (907-716)	-	-	-	-	69,000
Capital Projects Contingency (907-999)	-	-	-	-	<u>1,800,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 824,745</u></b>	<b><u>\$ 2,195,667</u></b>	<b><u>\$ 1,150,000</u></b>	<b><u>\$ 1,111,980</u></b>	<b><u>\$ 2,892,000</u></b>
<b>EXCESS (DEFICIT)</b>	<b><u>\$ 691,798</u></b>	<b><u>\$ (101,661)</u></b>	<b><u>\$ 382,000</u></b>	<b><u>\$ 409,010</u></b>	<b><u>\$ (1,310,000)</u></b>
<b>Beginning Fund Balance</b>	<b><u>\$ 336,853</u></b>	<b><u>\$ 1,028,651</u></b>	<b><u>\$ 1,018,000</u></b>	<b><u>\$ 926,990</u></b>	<b><u>\$ 1,336,000</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 1,028,651</u></b>	<b><u>\$ 926,990</u></b>	<b><u>\$ 1,400,000</u></b>	<b><u>\$ 1,336,000</u></b>	<b><u>\$ 26,000</u></b>

**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. For FY2013, the City will make a transfer of \$650,000 from the General Fund to the Street Improvement Fund and the Accommodations Tax Fund will transfer \$64,428 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 receipted in this fund. Total Revenues and Transfers In are projected to be \$1,275,400, and expenditures and a contingency for the fund will be \$1,794,300, leaving \$500,000 remaining in Fund Balance.

Projects budgeted for FY2013 include beach access improvements, sidewalks, intersection improvements, road resurfacing, underground utilities, welcome signage at Hwy17 & Main Street by Robert Edge Parkway entrance, and a Contingency should additional appropriations become necessary during the year.

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

<b>FISCAL YEAR ENDING JUNE 30, 2013</b>					
<b>REVENUES AND EXPENDITURES</b>					
	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGETED</b>	<b>ESTIMATED</b>	<b>BUDGETED</b>
<b><u>REVENUES</u></b>					
General Fund Transfer In	\$ 650,000	\$ 600,000	\$ 650,000	\$ 650,000	\$ 650,000
Accommodations Tax Transfer In	94,386	19,656	53,963	53,963	64,428
Park Improv. Fund Transfer In	-	-	-	750,497	-
Interest	8,102	1,638	15,000	1,401	972
Grants	224,578	-	900,000	904,932	-
Underground Utilities Reimb.	1,223,283	2,459,466	200,000	23,507	200,000
Underground Util.-N.Beach Dev.	-	95,000	-	131,000	-
Miscellaneous Revenue (Bid Fees)	2,865	-	-	-	-
Horry County Road Fee	358,169	364,599	350,000	360,000	360,000
<b>TOTAL REVENUES</b>	<b><u>\$ 2,561,383</u></b>	<b><u>\$ 3,540,359</u></b>	<b><u>\$ 2,168,963</u></b>	<b><u>\$ 2,875,300</u></b>	<b><u>\$ 1,275,400</u></b>
<b><u>EXPENDITURES</u></b> GL# 09-5-940-xxx					
Maintenance/Prof.Services	\$ 21,170	\$ -	\$ -	\$ -	\$ -
Beach Access Improvements (303)	59,567	-	100,000	100,000	100,000
Parking Lot Improvements (304)	-	-	-	650,497	-
Sidewalks/Bicycle Lane (305)	-	-	250,000	89,085	150,000
Intersection Improvements (311)	341,558	86,638	1,000,000	707,294	300,000
Road Resurfacing (312)	344,785	-	200,000	702,782	285,000
Underground Utilities (901)	1,206,106	1,982,164	200,000	326,033	250,000
Welcome Sign - Main St. (316)	-	-	-	-	130,000
Parkway Roads	2,276,958	-	-	-	-
Barefoot Bridge Painting	-	134,145	1,000,000	1,344,352	-
Street Projects Contingency (999)	-	-	-	-	579,300
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 4,250,144</u></b>	<b><u>\$ 2,202,947</u></b>	<b><u>\$ 2,750,000</u></b>	<b><u>\$ 3,920,043</u></b>	<b><u>\$ 1,794,300</u></b>
<b>EXCESS (DEFICIT)</b>	<b><u>\$ (1,688,761)</u></b>	<b><u>\$ 1,337,412</u></b>	<b><u>\$ (581,037)</u></b>	<b><u>\$ (1,044,743)</u></b>	<b><u>\$ (518,900)</u></b>
<b>Beginning Fund Balance</b>	<b><u>\$ 2,414,992</u></b>	<b><u>\$ 726,231</u></b>	<b><u>\$ 1,462,333</u></b>	<b><u>\$ 2,063,643</u></b>	<b><u>\$ 1,018,900</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 726,231</u></b>	<b><u>\$ 2,063,643</u></b>	<b><u>\$ 881,296</u></b>	<b><u>\$ 1,018,900</u></b>	<b><u>\$ 500,000</u></b>

**BEACH RENOURISHMENT FUND  
FUND 10**

The Beach Renourishment 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 FY2010 through the FY2013 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 FY2009. The City received the final \$460,766 reimbursement from the Army Corp of Engineers in October 2011.

The FY 2013 Budget is for maintenance of the sand fencing just completed by the 2008 Beach Renourishment Project and also to monitor the beach profile over the next several years in order to see how the renourishment project is holding up. The other project is Beach Renourishment Monitoring, which is partially funded by Accommodations Tax Funds.

**FISCAL YEAR ENDING JUNE 30, 2013  
REVENUES AND EXPENDITURES**

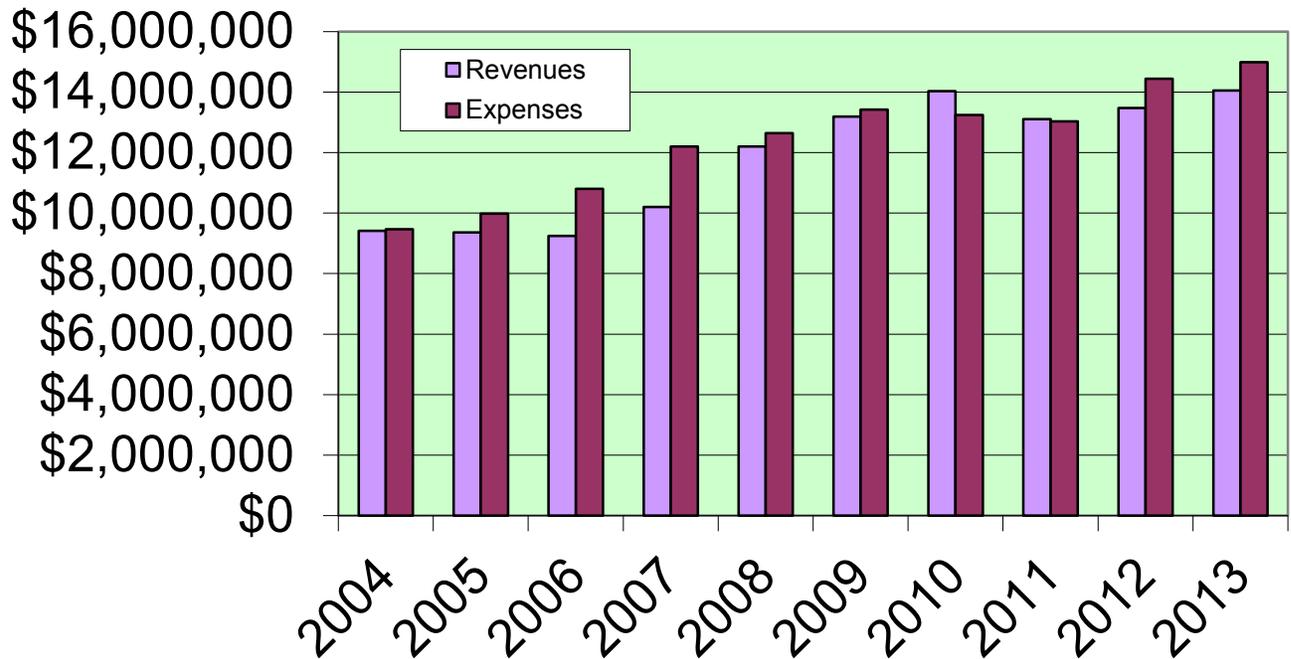
	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATED	FY 2013 BUDGETED
<b><u>REVENUES</u></b>					
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Army Corp Reimbursement	-	-	-	460,766	-
Accommodations Tax Transfer	13,856	14,838	13,657	13,657	16,971
Interest	135	51	5,000	430	529
<b>TOTAL REVENUES</b>	<b><u>\$ 13,991</u></b>	<b><u>\$ 14,889</u></b>	<b><u>\$ 18,657</u></b>	<b><u>\$ 474,853</u></b>	<b><u>\$ 17,500</u></b>
<b><u>EXPENDITURES</u></b> GL# 10-5-742-xxx					
Walkovers/Ramps (111)	\$ 8,065	\$ 36,278	\$ 25,000	\$ 25,000	\$ 50,000
Beach Renourishment Monitoring (132)	17,563	-	25,000	11,393	25,000
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 25,628</u></b>	<b><u>\$ 36,278</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 36,393</u></b>	<b><u>\$ 75,000</u></b>
<b>EXCESS (DEFICIT)</b>	<b><u>\$ (11,637)</u></b>	<b><u>\$ (21,389)</u></b>	<b><u>\$ (31,343)</u></b>	<b><u>\$ 438,460</u></b>	<b><u>\$ (57,500)</u></b>
<b>Beginning Fund Balance</b>	<b><u>\$ 34,566</u></b>	<b><u>\$ 22,929</u></b>	<b><u>\$ 515,812</u></b>	<b><u>\$ 1,540</u></b>	<b><u>\$ 440,000</u></b>
<b>Ending Fund Balance</b>	<b><u>\$ 22,929</u></b>	<b><u>\$ 1,540</u></b>	<b><u>\$ 484,469</u></b>	<b><u>\$ 440,000</u></b>	<b><u>\$ 382,500</u></b>

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WATER & SEWER  
UTILITY FUND

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

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



The chart above reflects a deficient of \$763,855 for FY2013. The rate structure for the fiscal year remained the same as the previous fiscal year. 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, 2010 and 2011 to accomplish this goal. The Fund has moved back and forth over this fourteen-year period between small surpluses and deficits. The current rate structure was evaluated for 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 204.6% for FY2013. Through the year, the City should have no problem providing adequate debt service coverage for the Water and Sewer Fund. Slow growth continues to provide some revenue growth in both water and sewer usage fees.

The following table illustrates the comparative data for revenues in the Water and Sewer Fund. Revenues continue to show some growth due to residential construction. An estimated 100 new customers should be added during the year. The Water and Sewer operating revenues are expected to increase 0.7% from FY2012 to FY2013. The increase is mainly due to a rate change to reflect increases from Grand Strand Water & Sewer Authority.

**FISCAL YEAR ENDING JUNE 30, 2013  
DETAIL OF REVENUES  
WATER & SEWER UTILITY FUND**

<b>SOURCE</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
WATER USAGE	6,324,892	6,820,379	7,175,000	7,175,000	7,275,000
SEWER USAGE	4,217,179	4,553,070	4,915,000	4,915,000	4,906,000
WATER TAPS	52,700	48,873	50,000	50,000	50,000
SEWER TAPS	20,854	26,335	20,000	20,000	20,000
SERVICE CHARGES	74,819	74,154	75,000	75,000	75,000
INTEREST	144,358	140,516	225,000	100,000	225,000
PENALTIES	60,702	60,041	80,000	80,000	80,000
MISCELLANEOUS	293,051	331,291	237,500	237,500	237,500
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 11,188,555</b>	<b>\$ 12,054,659</b>	<b>\$ 12,777,500</b>	<b>\$ 12,652,500</b>	<b>\$ 12,868,500</b>

**DETAIL IMPACT FEES CAPITAL TRANSFERS**

<b>SOURCE</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
MYRTLE BEACH CONTRACT	808,810	801,870	803,140	803,140	803,870
BULL CREEK CAPACITY CHARGE	474,000	474,000	550,000	550,000	550,000
<b>SUB TOTAL IMPACT FEES TRANSFERS</b>	<b>\$ 1,282,810</b>	<b>\$ 1,275,870</b>	<b>\$ 1,353,140</b>	<b>\$ 1,353,140</b>	<b>\$ 1,353,870</b>
<b>TOTAL OPERATION REVENUES &amp; TRANSFERS</b>	<b>\$ 12,471,365</b>	<b>\$ 13,330,529</b>	<b>\$ 14,130,640</b>	<b>\$ 14,005,640</b>	<b>\$ 14,222,370</b>

The table below summarizes Water and Sewer Fund expenses by Division. Expenses, as a whole, are up \$540,770 over the previous budget. The increase is due to \$1,000,000 sludge removal project as well as an increase in Amortization expense.

**FISCAL YEAR ENDING JUNE 30, 2013  
SUMMARY OF EXPENSES  
WATER & SEWER UTILITY FUND**

<b>Div. #</b>	<b>DIVISION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
312	Utility Billing	523,759	521,984	509,645	501,412	520,537
611	Public Works Administration	708,184	680,212	676,343	605,977	671,708
622	Waste Water Treatment	1,309,500	1,381,237	2,448,672	1,394,176	2,544,211
632	Wells/Lifts Maintenance	1,466,426	1,358,489	1,492,382	1,378,964	1,882,920
642	Construction/Maintenance	3,609,010	3,944,909	3,626,813	3,583,773	3,691,072
901	Depreciation / Amortization	2,959,124	2,972,532	3,083,513	3,029,171	3,079,171
911	Bond Interest/Agent Fees	568,787	526,450	483,900	483,900	440,500
906	Overhead Allocation from Gen Fund	2,001,305	2,224,467	2,124,187	2,080,753	2,156,106
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 13,146,095</b>	<b>\$ 13,610,280</b>	<b>\$ 14,445,455</b>	<b>\$ 13,058,126</b>	<b>\$ 14,986,225</b>

## WATER & SEWER UTILITY FUND

### Performance Benchmarks, Goals and Priorities

Capital Improvements continue to be a major focus of the Water and Sewer Utility Fund. Approximately \$3.52 million of improvements are scheduled for this budget year. The following benchmarks, goals and priorities are provided for in FY2013:

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

FY2003	547
FY2004	451
FY2005	481
FY2006	243
FY2007	317
FY2008	202
FY2009	71
FY2010	146
FY2011	29
FY2012	85, Estimate
FY2013	100, Estimate

- Test large meters and complete necessary repairs to ensure an accuracy range of + or -3%.
- Extend public sanitary sewer service to unserved areas within the City.
- 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 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 \$100,000,000, replaces between \$900,000 and \$1,200,000 of operating equipment annually. The following list covers the scheduled replacements and improvements for the FY2013 budget year that will be funded by operational cash.

### FISCAL YEAR ENDING JUNE 30, 2013 DETAIL OF CAPITAL PURCHASES OPERATING BUDGET WATER AND SEWER UTILITY FUND

<u>DIVISION</u>	<u>ITEM</u>	<u>COST</u>	<u>GL ACCT.#</u>
312	Radio Read Devices for Meters	\$ 200,000	2-5-920-232
611	System Map/Model/GIS Mapping	350,000	2-5-920-280
622	Tractor (4-wheel drvie)	50,000	2-5-920-270
632	Pump Station Telemetry (LR Neck Road)	225,000	2-5-920-255
632	Well Repair & Replacement	50,000	2-5-920-230
642	Mini Trackhoe	38,000	2-5-920-270
642	Pipe Locator	10,000	2-5-920-270
	<b>TOTAL</b>	<b><u>\$ 923,000</u></b>	

## 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 FY2013 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, 2013 DETAIL OF CAPITAL PURCHASES IMPACT FEES SUMMARY WATER AND SEWER UTILITY FUND

	<u>GL ACCT.#</u>	<u>WATER IMPACT</u>	<u>SEWER IMPACT</u>
<b>BEGINNING BALANCE (ESTIMATED)</b>		<b>\$ 3,376,282</b>	<b>\$ 300,000</b>
<b>CONTRIBUTED CAPITAL:</b>			
Water		600,000	
Sewer			400,000
Interest		225,000	-
<b>TOTAL AVAILABLE RESOURCES</b>		<b><u>4,201,282</u></b>	<b><u>700,000</u></b>
<b>EXPENDITURES:</b>	GL Acct.#		
<u>Water Impact Fees:</u>			
Water Line Construction	02-5-922-230	250,000	
Barefoot Capacity - GSWSA	n/a	550,000	
Myrtle Beach Contract	n/a	803,870	
Myrtle Beach Booster Pump Station	02-5-922-232	1,750,000	
<u>Sewer Impact Fees:</u>			
Sewer Rehabilitation / Replacement	02-5-922-250		200,000
Miscellaneous Sewer Extensions	02-5-922-250	-	200,000
Pump Station Relocation / Consolidation	02-5-922-255	-	200,000
<b>TOTAL EXPENDITURES</b>		<b><u>3,353,870</u></b>	<b><u>600,000</u></b>
<b>ENDING BALANCE (ESTIMATED)</b>		<b><u>\$ 847,412</u></b>	<b><u>\$ 100,000</u></b>

**02-5-312 UTILITY BILLING**

**DETAIL OF EXPENSES**

<b>CODE</b>	<b>OBJECT CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 305,160	\$ 316,870	\$ 323,210	\$ 323,000	\$ 326,418
014	OVERTIME	2,631	2,287	3,250	2,000	3,250
021	FICA	21,321	22,101	22,852	22,750	23,077
022	EMPLOYEE RETIREMENT	28,253	29,796	32,646	31,476	34,579
023	EMPLOYEE INSURANCE	87,060	86,962	64,800	64,800	67,200
030	TRAINING	481	908	3,000	1,500	3,000
040	WORKERS COMPENSATION	4,312	3,326	4,897	3,300	4,945
050	AWARDS	1,853	1,853	2,653	3,720	3,753
	<b>* SUBTOTAL PERSONNEL *</b>	<u>451,071</u>	<u>464,103</u>	<u>457,308</u>	<u>452,546</u>	<u>466,222</u>
110	CLOTHING/UNIFORMS	1,956	1,576	2,300	2,100	2,300
111	MATERIALS/SUPPLIES	3,113	10,388	8,500	6,000	8,500
112	OFFICE SUPPLIES	689	3,521	1,000	1,000	1,000
113	PRINTING/BINDING	-	729	200	-	200
120	COMMUNICATIONS	965	1,090	1,000	825	1,000
130	CONTRACTUAL SERVICES	88,950	90,610	90,000	90,000	92,000
131	REPAIRS/MAINTENANCE	2,372	1,184	1,500	1,200	1,500
132	PROFESSIONAL SERVICES	-	-	-	-	-
134	CREDIT CARD FEES	17,095	21,862	21,600	21,600	22,500
140	SUBSCRIPTIONS/DUES	105	105	175	175	175
141	TRAVEL / BUSINESS	299	506	500	450	500
142	ADVERTISING	-	-	500	500	500
150	VEHICLE OPERATIONS	2,556	7,051	5,000	3,000	5,000
151	FUEL	9,733	11,374	10,000	10,500	11,000
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>127,833</u>	<u>149,996</u>	<u>142,275</u>	<u>137,350</u>	<u>146,175</u>
	<b>** TOTAL EXPENSES **</b>	<u>\$ 578,904</u>	<u>\$ 614,099</u>	<u>\$ 599,583</u>	<u>\$ 589,896</u>	<u>\$ 612,397</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 10%	55,145	61,410	59,959	58,990	61,240
	STORM WATER FUND 5%	-	30,705	29,979	29,494	30,620
	<b>** LESS OVERHEAD TOTAL **</b>	55,145	92,115	89,938	88,484	91,860
<b>TOTAL NET WATER &amp; SEWER FUND</b>		<u>\$ 523,759</u>	<u>\$ 521,984</u>	<u>\$ 509,645</u>	<u>\$ 501,412</u>	<u>\$ 520,537</u>

**DIVISION 312 UTILITY BILLING**

**DIVISION NARRATIVE**

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

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

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

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

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Utility Billing Supervisor	1	23	\$ 66,953
Data Maintenance Technician	1	17	49,446
Meter Reader Coordinator	1	14	42,418
Meter Reader	2	11	64,401
Cashier/Accounting Clerk	3	11	97,055
Longevity/ On Call Pay			<u>6,145</u>
TOTAL	<u>8</u>		<u>\$ 326,418</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**

<b>CODE</b>	<b>OBJECT CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 569,030	\$ 560,660	\$ 558,981	\$ 520,000	\$ 551,829
014	OVERTIME	-	1,046	1,500	200	1,000
015	SPECIAL ALLOWANCE	6,600	6,600	6,600	6,600	6,600
021	FICA	38,634	38,574	38,113	35,373	37,593
022	EMPLOYEE RETIREMENT	56,978	57,309	53,246	52,689	62,494
023	EMPLOYEE INSURANCE	88,148	101,130	64,800	64,800	58,800
024	UNEMPLOYEE INSURANCE	-	7,943	-	-	-
030	TRAINING	5,200	9,909	14,000	8,000	14,000
040	WORKERS COMPENSATION	5,242	3,124	4,204	3,200	4,146
050	AWARDS	3,884	1,853	3,884	3,509	3,573
	<b>* SUBTOTAL *</b>	<u>773,716</u>	<u>788,148</u>	<u>745,328</u>	<u>694,371</u>	<u>740,035</u>
110	CLOTHING/UNIFORMS	3,219	2,992	3,600	3,000	3,600
111	MATERIALS/SUPPLIES	10,215	10,020	30,000	10,000	30,000
112	OFFICE SUPPLIES	2,900	3,549	3,000	2,500	3,000
113	PRINTING/BINDING	1,779	2,813	4,500	1,800	3,500
120	COMMUNICATIONS	5,253	9,215	10,000	9,500	11,000
130	CONTRACTUAL SERVICES	6,137	2,758	12,000	7,000	10,000
131	REPAIRS/MAINTENANCE	2,226	769	5,000	2,500	5,000
132	PROFESSIONAL SERVICES	400	11,876	6,000	4,000	6,000
140	SUBSCRIPTIONS/DUES	11,753	9,490	12,000	11,000	12,000
141	TRAVEL / BUSINESS	4,154	1,893	3,000	4,050	5,000
142	ADVERTISING	189	1,121	1,000	750	500
150	VEHICLE OPERATIONS	861	1,173	4,000	2,000	4,000
151	FUEL	3,999	4,448	6,000	5,000	6,000
152	DAMAGE CLAIMS	75	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>53,160</u>	<u>62,117</u>	<u>100,100</u>	<u>63,100</u>	<u>99,600</u>
	<b>** TOTAL EXPENSES **</b>	<u>\$ 826,876</u>	<u>\$ 850,265</u>	<u>\$ 845,428</u>	<u>\$ 757,471</u>	<u>\$ 839,635</u>
LESS OVERHEAD ALLOCATION TO:						
	SOLID WASTE FUND 15%	118,692	127,540	126,814	113,621	125,945
	STORM WATER FUND 5%	-	42,513	42,271	37,873	41,982
	<b>** LESS OVERHEAD TOTAL **</b>	118,692	170,053	169,085	151,494	167,927
<b>TOTAL NET WATER &amp; SEWER FUND</b>		<u>\$ 708,184</u>	<u>\$ 680,212</u>	<u>\$ 676,343</u>	<u>\$ 605,977</u>	<u>\$ 671,708</u>

**DIVISION 611 PUBLIC WORKS ADMINISTRATION**

**DIVISION NARRATIVE**

The Administration Division is comprised of eight (8) employees as shown below. The vacant Engineering Inspector position was removed from budget 2012. These employees report to the Public Works Director/City Engineer and are responsible for the overall management and administration of the Public Works Department. In addition, the Engineering positions funded in this division are responsible for infrastructure design, plan review, project management, and construction inspection on capital projects throughout the city, including private development.

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

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
City Engineer, Director of Public Works	1	33	\$ 140,379
Public Utility Superintendent	1	28	102,542
Staff Engineer	1	25	69,694
Engineering Technician	1	18	57,877
GIS Technician	1	17	41,312
Engineering Assistant	1	17	55,049
Administrative Assistant I	2	13,15	84,976
Longevity	—		—
<b>TOTAL</b>	<u><u>8</u></u>		<u><u>\$ 551,829</u></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 decrease is due to the removal of the vacant Engineering Inspector position in budget 2012 and a current vacancy in the Administrative Assistant I position.

**02-5-622 WASTEWATER TREATMENT**

**DETAIL OF EXPENSES**

<b>CODE</b>	<b>OBJECT CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 303,935	\$ 319,220	\$ 333,105	\$ 326,042	\$ 339,173
014	OVERTIME	7,283	8,799	7,000	7,000	7,000
021	FICA	20,983	21,985	23,297	22,814	23,713
022	EMPLOYEE RETIREMENT	27,279	28,775	33,330	30,577	33,783
023	EMPLOYEE INSURANCE	65,396	65,600	48,600	48,600	50,400
030	TRAINING	95	1,281	2,400	2,000	2,400
040	WORKERS COMPENSATION	4,992	2,915	4,251	2,853	4,327
050	AWARDS	2,589	1,389	2,589	2,790	2,815
	<b>* SUBTOTAL PERSONNEL *</b>	<u>432,552</u>	<u>449,964</u>	<u>454,572</u>	<u>442,676</u>	<u>463,611</u>
110	CLOTHING/UNIFORMS	3,957	3,944	4,800	4,500	4,800
111	MATERIALS/SUPPLIES	90,794	87,627	140,000	115,000	150,000
112	OFFICE SUPPLIES	451	2,400	750	500	800
120	COMMUNICATIONS	2,860	3,589	3,500	3,000	3,500
121	UTILITIES	405,955	366,597	435,000	400,000	435,000
130	CONTRACTUAL SERVICES	307,013	397,594	1,300,000	350,000	1,375,000
131	REPAIRS/MAINTENANCE	28,132	21,718	58,000	40,000	58,000
132	PROFESSIONAL SERVICES	4,674	19,211	20,500	10,000	20,500
140	SUBSCRIPTIONS/DUES	5,243	5,542	8,550	8,000	7,000
141	TRAVEL / BUSINESS	-	186	500	-	500
142	ADVERTISING	133	-	500	500	500
150	VEHICLE OPERATIONS	17,582	10,229	10,000	8,000	10,000
151	FUEL	10,154	12,636	12,000	12,000	15,000
	<b>* SUBTOTAL OPERATING *</b>	<u>876,948</u>	<u>931,273</u>	<u>1,994,100</u>	<u>951,500</u>	<u>2,080,600</u>
<b>TOTAL NET WATER &amp; SEWER FUND</b>		<u>\$ 1,309,500</u>	<u>\$ 1,381,237</u>	<u>\$ 2,448,672</u>	<u>\$ 1,394,176</u>	<u>\$ 2,544,211</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	\$ 74,090
Laboratory Manager	1	17	53,854
Wastewater Operators (class A, B, or C)	4	13,18	207,580
Longevity / On Call Pay	<u>    </u>		<u>3,649</u>
TOTAL	<u>6</u>		<u>\$ 339,173</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

This division provides for the same level of service as the previous year's budget. The 3.9% 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**

<b>CODE</b>	<b>OBJECT CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 410,215	\$ 418,261	\$ 426,846	\$ 425,000	\$ 434,719
014	OVERTIME	24,646	22,404	24,000	24,000	24,000
021	FICA	30,096	31,154	31,559	30,937	32,110
022	EMPLOYEE RETIREMENT	39,086	39,910	42,830	40,990	44,888
023	EMPLOYEE INSURANCE	96,219	98,266	72,900	72,900	75,600
030	TRAINING	2,410	3,079	4,000	4,000	4,000
040	WORKERS COMPENSATION	9,140	9,201	6,763	6,629	6,881
050	AWARDS	3,884	2,084	3,884	3,884	4,222
	<b>* SUBTOTAL PERSONNEL *</b>	<u>615,696</u>	<u>624,359</u>	<u>612,782</u>	<u>608,340</u>	<u>626,420</u>
110	CLOTHING/UNIFORMS	7,066	7,212	8,000	8,000	8,000
111	MATERIALS/SUPPLIES	366,419	241,495	300,000	250,000	310,000
112	OFFICE SUPPLIES	1,034	1,917	1,000	1,000	1,000
120	COMMUNICATIONS	5,706	5,578	6,700	6,700	6,700
121	UTILITIES	257,689	269,572	275,000	270,000	275,000
130	CONTRACTUAL SERVICES	778	778	-	960	326,800
131	REPAIRS/MAINTENANCE	128,208	131,425	182,000	140,000	182,000
132	PROFESSIONAL SERVICES	23,989	23,657	30,500	30,500	70,500
140	SUBSCRIPTIONS/DUES	980	404	1,000	1,000	1,000
141	TRAVEL / BUSINESS	4,200	1,265	5,000	4,000	5,000
142	ADVERTISING	138	-	400	250	500
150	VEHICLE OPERATIONS	29,059	20,971	35,000	25,000	35,000
151	FUEL	25,464	29,856	35,000	32,000	35,000
152	DAMAGE CLAIMS	-	-	-	1,214	-
	<b>* SUBTOTAL OPERATING *</b>	<u>850,730</u>	<u>734,130</u>	<u>879,600</u>	<u>770,624</u>	<u>1,256,500</u>
<b>TOTAL NET WATER &amp; SEWER FUND</b>		<u>\$ 1,466,426</u>	<u>\$ 1,358,489</u>	<u>\$ 1,492,382</u>	<u>\$ 1,378,964</u>	<u>\$ 1,882,920</u>

**DIVISION 632 WELLS/LIFTS MAINTENANCE**

**DIVISION NARRATIVE**

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

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

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

Average water pumping rate is 7.5 MGD and average sewer pumping rate is 4.75 MGD during the summer peak season.

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	\$ 68,131
Electrician	1	17	61,967
Electrician's Helper	1	13	42,782
Pump Mechanic I and II	6	13,15	252,973
Longevity / On Call Pay			8,866
<b>TOTAL</b>	<u>9</u>		<u>\$ 434,719</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 26.2% increase in expenses is due to expected growth in personnel costs as well as a substantial increase in contractual services for restoring White Point ground storage tank location at Barefoot Resort Bridge.

**02-5-642 CONSTRUCTION/MAINTENANCE**

**DETAIL OF EXPENSES**

<b>CODE</b>	<b>OBJECT CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 774,618	\$ 799,111	\$ 800,788	\$ 798,000	\$ 827,120
014	OVERTIME	20,085	19,252	20,000	18,000	20,000
021	FICA	54,751	56,816	54,993	54,672	56,757
022	EMPLOYEE RETIREMENT	71,631	72,393	77,975	71,851	79,145
023	EMPLOYEE INSURANCE	226,641	207,212	153,900	153,900	159,600
030	TRAINING	5,309	6,929	10,500	6,000	10,500
040	WORKERS COMPENSATION	22,536	13,844	18,057	12,120	18,637
050	AWARDS	8,398	4,400	8,200	8,730	8,913
	<b>* SUBTOTAL PERSONNEL *</b>	<u>1,183,969</u>	<u>1,179,957</u>	<u>1,144,413</u>	<u>1,123,273</u>	<u>1,180,672</u>
110	CLOTHING/UNIFORMS	15,997	15,448	15,000	15,000	16,000
111	MATERIALS/SUPPLIES	323,107	489,919	320,000	320,000	340,000
112	OFFICE SUPPLIES	3,229	3,828	3,000	5,000	4,000
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	6,498	7,137	8,200	7,000	8,200
130	CONTRACTUAL SERVICES	1,972,715	2,107,661	2,000,000	2,000,000	2,000,000
131	REPAIRS/MAINTENANCE	218	43,923	42,500	25,000	42,500
132	PROFESSIONAL SERVICES	58	775	5,000	1,000	1,000
140	SUBSCRIPTIONS/DUES	493	381	1,000	500	1,000
141	TRAVEL / BUSINESS	2,074	2,586	2,200	2,000	2,200
142	ADVERTISING	49	126	500	-	500
150	VEHICLE OPERATIONS	56,803	43,176	40,000	40,000	45,000
151	FUEL	39,499	46,447	45,000	45,000	50,000
152	DAMAGE CLAIMS	4,301	3,545	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>2,425,041</u>	<u>2,764,952</u>	<u>2,482,400</u>	<u>2,460,500</u>	<u>2,510,400</u>
<b>TOTAL NET WATER &amp; SEWER FUND</b>		<u>\$ 3,609,010</u>	<u>\$ 3,944,909</u>	<u>\$ 3,626,813</u>	<u>\$ 3,583,773</u>	<u>\$ 3,691,072</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 228 miles of water pipeline, 214 miles of sewer pipeline and 1,357 fire hydrants. Service is provided to approximately 12,800 residential and commercial customers. Operation of the wastewater collection system and water distribution system (including fire protection) requires compliance with stringent regulations imposed by EPA and SCDHEC, which require continuous training and employee development.

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	\$ 74,551
Crew Leader II	2	17	114,580
Crew Leader I	4	14	172,721
Heavy Equipment Operator (HEO)	6	13	243,702
Maintenance Specialist / Motor Equipment Operator	6	11	198,670
Longevity / On Call Pay			<u>22,896</u>
TOTAL	<u>19</u>		<u>\$ 827,120</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 1.8% increase is a result of the normal expected 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, 2011 was \$103,357,404.60, not including construction in progress of \$2,631,976.43 which will likely be capitalized during FY2012. The accumulated depreciation as of June 30, 2011 was \$34,853,390.57.

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.

<b>DETAIL OF EXPENSES</b>		<b>02-5-901-xxx</b>				
<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
<b><u>DEPRECIATION AND AMORTIZATION</u></b>						
510	DEPRECIATION	2,079,953	2,093,361	2,200,000	2,150,000	2,200,000
515	AMORTIZATION	<u>879,171</u>	<u>879,171</u>	<u>883,513</u>	<u>879,171</u>	<u>879,171</u>
<b>* TOTAL DEPREC/AMORTIZATION*</b>		<b><u>\$ 2,959,124</u></b>	<b><u>\$ 2,972,532</u></b>	<b><u>\$ 3,083,513</u></b>	<b><u>\$ 3,029,171</u></b>	<b><u>\$ 3,079,171</u></b>

### 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.

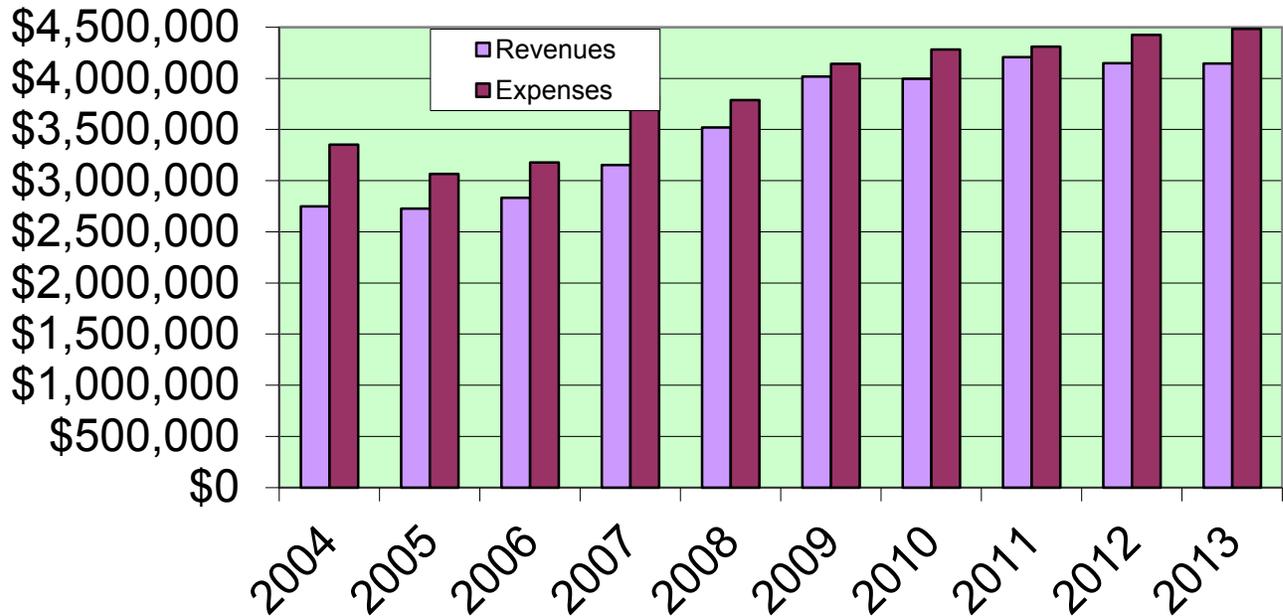
<b>DETAIL OF EXPENSES</b>		<b>02-5-911-xxx</b>				
<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
<b><u>BOND INTEREST AND FEES</u></b>						
415	BOND INTEREST	568,787	526,450	481,900	481,900	438,500
420	BOND AGENT FEES	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<b>* TOTAL BOND INTEREST &amp; FEES *</b>		<b><u>\$ 568,787</u></b>	<b><u>\$ 526,450</u></b>	<b><u>\$ 483,900</u></b>	<b><u>\$ 483,900</u></b>	<b><u>\$ 440,500</u></b>

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# SOLID WASTE FUND

**SOLID WASTE FUND**  
**DEPARTMENT OF PUBLIC WORKS**

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



The chart above reflects a surplus of \$235,833 for FY2013. The current rate structure for the first time provides a sufficient rate to cover all costs for the Solid Waste Fund.

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, FY2008 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 slight decrease due to the decrease in the economy.

**FISCAL YEAR ENDING JUNE 30, 2013  
DETAIL OF REVENUES**

<b>SOURCE</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
Solid Waste Services Fees	\$ 3,699,373	\$ 3,962,456	\$ 3,966,000	\$ 3,975,000	\$ 3,980,000
Trash Bags	10,944	7,986	12,000	12,000	12,000
Late Payment Penalties	24,850	26,727	20,000	25,000	20,000
Investment Income	-	1	-	-	-
Miscellaneous	(211)	(407)	-	-	-
Grants	-	-	-	-	-
Interfund Transfer - ATAX Fund	237,564	149,257	149,814	149,814	134,431
<b>TOTAL REVENUES</b>	<b>\$ 3,972,520</b>	<b>\$ 4,146,020</b>	<b>\$ 4,147,814</b>	<b>\$ 4,161,814</b>	<b>\$ 4,146,431</b>

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

**SUMMARY OF EXPENSES**

<b>DIV.#</b>	<b>DESCRIPTION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
661	Commercial Collection	\$ 399,337	\$ 382,422	\$ 422,669	\$ 383,654	\$ 418,296
663	Transfer Station	674,907	754,840	764,030	714,727	765,673
671	Residential Collection	841,946	801,957	950,592	855,441	875,468
673	Trash/Litter Collection	236,017	241,848	247,931	234,829	265,691
674	Beach Cleaning	206,236	205,819	221,062	198,561	230,553
675	Recycling	272,964	257,471	285,230	273,879	321,577
901	Depreciation Expense	377,880	397,691	400,000	405,000	410,000
906	Overhead Allocation	571,075	629,583	617,785	591,430	623,340
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 3,580,362</b>	<b>\$ 3,671,631</b>	<b>\$ 3,909,299</b>	<b>\$ 3,657,521</b>	<b>\$ 3,910,598</b>

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

**DETAIL OF CAPITAL**

<b>DIV.#</b>	<b>ITEM DESCRIPTION</b>	<b>COST</b>	<b>GL ACCT. #</b>
661	Commercial Truck (Replacement)	\$ 275,000	15-5-950-361
671	Automated Residential Truck (Replacement)	\$ 265,000	15-5-950-361
674	4 X 4 Pickup Truck (F-250) Beach Cleaning	\$ 35,000	15-5-950-360
	<b>TOTAL CAPITAL</b>	<b>\$ 575,000</b>	

## **SOLID WASTE FUND**

The Solid Waste User Fee for residential will remain at \$19 per month. The reason for the increase in 2011 was to build up cash reserves and cover both operating expenses and capital expenditures. The fund was started by an equity transfer of equipment and therefore never had sufficient cash reserves to properly finance the fund as a stand alone business. With the past years increases this fund will be cash flow positive for the third year.

The table below shows the rates in effect July 1, 2012:

### **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 FY2013, along with programs already in place:

- Maintain a clean beach during peak tourist season by operating four beach rakes.
- Provide litter collection services along public roadways.
- Improve collection schedule for weekly rental properties. Expand recycle roll-cart collection program.

**15-5-661 COMMERCIAL COLLECTION**

**DETAIL OF EXPENSES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 170,458	\$ 170,781	\$ 176,595	\$ 176,595	\$ 182,083
012	SALARY, PART-TIME	-	-	10,400	-	-
014	OVERTIME	18,597	15,679	18,600	17,500	19,800
021	FICA	13,162	13,330	14,906	13,587	14,637
022	EMPLOYEE RETIREMENT	17,951	17,953	19,519	19,025	20,799
023	EMPLOYEE INSURANCE	43,056	44,620	32,400	32,400	33,600
030	TRAINING	-	-	-	-	-
040	WORKERS COMPENSATION	3,710	3,106	4,523	3,140	3,200
050	AWARDS	1,726	926	1,726	1,845	1,877
	<b>* SUBTOTAL PERSONNEL *</b>	<u>268,660</u>	<u>266,395</u>	<u>278,669</u>	<u>264,092</u>	<u>275,996</u>
110	CLOTHING/UNIFORMS	3,857	3,600	4,000	3,600	4,800
111	MATERIALS/SUPPLIES	28,822	23,737	40,000	30,000	35,000
112	OFFICE SUPPLIES	-	785	500	830	1,000
113	PRINTING/BINDING	-	43	2,000	-	1,000
120	COMMUNICATIONS	1,572	1,466	-	1,500	-
130	CONTRACTUAL SERVICES	484	394	-	432	-
132	PROFESSIONAL SERVICES	-	-	500	200	500
140	SUBSCRIPTIONS/DUES	-	-	-	-	-
141	TRAVEL / BUSINESS	-	-	-	-	-
142	ADVERTISING	-	105	-	-	-
150	VEHICLE OPERATIONS	62,574	43,986	55,000	45,000	55,000
151	FUEL	33,368	39,815	42,000	38,000	45,000
152	DAMAGE CLAIMS	-	2,096	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>130,677</u>	<u>116,027</u>	<u>144,000</u>	<u>119,562</u>	<u>142,300</u>
<b>TOTAL COMMERCIAL COLLECTION</b>		<u>\$ 399,337</u>	<u>\$ 382,422</u>	<u>\$ 422,669</u>	<u>\$ 383,654</u>	<u>\$ 418,296</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. These personnel are responsible for the collection of solid waste from 300 commercial and multi-family customers 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	48,772
Heavy Equipment Operator	2	13	82,616
Heavy Equipment Operator/Welder	1	13	48,049
Longevity			<u>2,646</u>
TOTAL	<u>4</u>		<u>\$ 182,083</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

This division provides for the same level of commercial collection service as the previous year. The 1% decrease in expenditures is due to the re-structuring and eliminating the personnel part-time salary budget.

**15-5-663 TRANSFER STATION**

**DETAIL OF EXPENSES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 117,071	\$ 119,074	\$ 118,141	\$ 115,000	\$ 120,849
014	OVERTIME	14,605	14,703	15,675	15,000	15,950
021	FICA	9,396	9,652	9,635	9,600	9,850
022	EMPLOYEE RETIREMENT	11,431	11,734	12,712	11,747	13,061
023	EMPLOYEE INSURANCE	31,160	31,737	24,300	24,300	25,200
040	WORKERS COMPENSATION	2,175	4,195	6,022	4,100	6,156
050	AWARDS	<u>1,495</u>	<u>695</u>	<u>1,295</u>	<u>1,380</u>	<u>1,407</u>
	* SUBTOTAL PERSONNEL *	<u>187,333</u>	<u>191,790</u>	<u>187,780</u>	<u>181,127</u>	<u>192,473</u>
110	CLOTHING/UNIFORMS	1,732	1,711	3,000	2,200	3,000
111	MATERIALS/SUPPLIES	3,910	7,061	5,250	5,000	7,500
121	UTILITIES	5,829	6,384	7,500	6,400	7,200
130	CONTRACTUAL SERVICES	413,273	417,874	450,000	420,000	440,000
131	REPAIRS/MAINTENANCE	512	43,491	30,000	25,000	30,000
132	PROFESSIONAL SERVICES	-	-	500	-	500
150	VEHICLE OPERATIONS	35,312	53,319	45,000	40,000	45,000
151	FUEL	<u>27,006</u>	<u>33,210</u>	<u>35,000</u>	<u>35,000</u>	<u>40,000</u>
	* SUBTOTAL OPERATING *	<u>487,574</u>	<u>563,050</u>	<u>576,250</u>	<u>533,600</u>	<u>573,200</u>
TOTAL TRANSFER STATION		<u>\$ 674,907</u>	<u>\$ 754,840</u>	<u>\$ 764,030</u>	<u>\$ 714,727</u>	<u>\$ 765,673</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	\$ 120,849
Longevity			-
TOTAL	<u>3</u>		<u>\$ 120,849</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 and operational costs.

**15-5-671 RESIDENTIAL COLLECTION**

**DETAIL OF EXPENSES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 406,787	\$ 407,995	\$ 460,223	\$ 414,200	\$ 478,531
012	SALARY, PART-TIME	-	-	10,400	-	-
014	OVERTIME	33,158	34,937	32,000	32,000	35,000
021	FICA	30,201	31,030	35,184	30,788	35,946
022	EMPLOYEE RETIREMENT	41,548	41,160	49,222	41,615	52,431
023	EMPLOYEE INSURANCE	110,795	116,584	89,100	89,100	92,400
024	UNEMPLOYEE INSURANCE	-	4,650	-	-	-
030	TRAINING	-	-	3,000	-	3,000
040	WORKERS COMPENSATION	13,198	9,254	12,716	8,500	9,000
050	AWARDS	4,316	2,316	4,747	4,605	5,160
	<b>* SUBTOTAL PERSONNEL *</b>	<u>640,003</u>	<u>647,926</u>	<u>696,592</u>	<u>620,808</u>	<u>711,468</u>
110	CLOTHING/UNIFORMS	3,816	3,560	8,000	3,800	8,000
111	MATERIALS/SUPPLIES	125,391	74,773	156,000	145,000	55,000
130	CONTRACTUAL SERVICES	-	-	2,000	-	3,000
132	PROFESSIONAL SERVICES	40	-	500	-	500
140	SUB / DUES	181	-	-	-	-
141	TRAVEL	-	-	2,000	50	2,000
142	ADVERTISING	105	168	500	116	500
150	VEHICLE OPERATIONS	39,918	36,114	45,000	45,000	50,000
151	FUEL	31,292	39,167	40,000	40,000	45,000
152	DAMAGE CLAIMS	1,200	249	-	667	-
	<b>* SUBTOTAL OPERATING *</b>	<u>201,943</u>	<u>154,031</u>	<u>254,000</u>	<u>234,633</u>	<u>164,000</u>
<b>TOTAL RESIDENTIAL COLLECTION</b>		<u>\$ 841,946</u>	<u>\$ 801,957</u>	<u>\$ 950,592</u>	<u>\$ 855,441</u>	<u>\$ 875,468</u>

**DIVISION 671 RESIDENTIAL COLLECTION**

**DIVISION NARRATIVE**

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

The Sanitation Division is responsible for the curbside collection of all municipal solid waste, including yard waste, recycling and white goods. In addition, personnel provide beach cleaning services and roadside litter collection. 10,200 residential customers are served each week. 18,000 tons of solid waste are collected and disposed each year.

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

Funding Source: \$11,139 Accommodations Tax Fund (for Overtime), and the remainder \$864,329 - Solid Waste Fund.

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Sanitation Superintendent	1	26	\$ 89,386
Sanitation Supervisor	1	21	49,761
Crew Leader I	1	14	49,854
Heavy Equipment Operator	3	13	126,316
Motor Equipment Operator	4	11	130,459
Tradesworker	1	9	28,249
Longevity			<u>4,506</u>
TOTAL	<u>11</u>		<u>\$ 478,531</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 7.9% decrease in expenditures is due to the re-structuring and eliminating the personnel part-time salary budget and taking a closer management control over the materials and supplies line items. 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**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 118,896	\$ 118,888	\$ 120,718	\$ 120,718	\$ 126,013
012	SALARY, PART-TIME	-	-	10,400	-	10,920
014	OVERTIME	11,557	10,610	12,000	12,000	12,000
021	FICA	9,038	9,001	10,161	9,555	10,574
022	EMPLOYEE RETIREMENT	12,626	12,681	11,945	13,011	14,638
023	EMPLOYEE INSURANCE	32,991	32,360	24,300	24,300	25,200
040	WORKERS COMPENSATION	2,398	1,986	2,862	2,000	3,039
050	AWARDS	<u>1,295</u>	<u>695</u>	<u>1,295</u>	<u>1,395</u>	<u>1,407</u>
	* SUBTOTAL PERSONNEL *	<u>188,801</u>	<u>186,221</u>	<u>193,681</u>	<u>182,979</u>	<u>203,791</u>
110	CLOTHING/UNIFORMS	1,894	1,284	2,000	1,750	2,400
111	MATERIALS/SUPPLIES	1,016	544	1,750	1,100	2,000
132	PROFESSIONAL SERVICES	-	-	500	-	500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	18,901	20,614	20,000	19,000	22,000
151	FUEL	25,405	33,185	30,000	30,000	35,000
152	DAMAGE CLAIMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>47,216</u>	<u>55,627</u>	<u>54,250</u>	<u>51,850</u>	<u>61,900</u>
TOTAL TRASH/LITTER COLLECTION		<u>\$ 236,017</u>	<u>\$ 241,848</u>	<u>\$ 247,931</u>	<u>\$ 234,829</u>	<u>\$ 265,691</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: \$41,881 - Accommodations Tax Fund (for Litter collection);  
and the remainder \$223,810 - Solid Waste Fund

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Heavy Equipment Operator	2	13	\$ 89,987
Motor Equipment Operator	1	11	\$ 33,656
Longevity			<u>2,370</u>
TOTAL	<u>3</u>		<u>\$ 126,013</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

This division provides for the same level of trash and litter collection service as the previous year's budget. The 7.2% increase in expenditures is due to expected growth in personnel and operating cost.

**15-5-674 BEACH CLEANING**

**DETAIL OF EXPENSES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY	\$ 60,024	\$ 62,229	\$ 64,280	\$ 64,280	\$ 65,724
012	SALARY, PART-TIME	35,426	26,183	41,600	30,000	41,600
014	OVERTIME	15,361	16,026	15,000	15,000	16,000
021	FICA	7,937	7,497	8,462	7,650	8,801
022	EMPLOYEE RETIREMENT	6,137	6,706	6,739	6,392	8,040
023	EMPLOYEE INSURANCE	21,823	21,578	16,200	16,200	16,800
024	UNEMPLOYEE INSURANCE	-	5,781	-	-	-
040	WORKERS COMPENSATION	1,970	1,689	2,418	1,689	1,750
050	AWARDS	863	463	863	930	938
	<b>* SUBTOTAL PERSONNEL *</b>	<u>149,541</u>	<u>148,152</u>	<u>155,562</u>	<u>142,141</u>	<u>159,653</u>
110	CLOTHING/UNIFORMS	1,661	1,994	2,000	1,800	2,400
111	MATERIALS/SUPPLIES	9,841	1,758	8,000	4,500	8,000
130	CONTRACTUAL SERVICES	-	-	-	-	-
132	PROFESSIONAL SERVICES	60	50	500	120	500
142	ADVERTISING	-	-	-	-	-
150	VEHICLE OPERATIONS	21,448	21,908	25,000	20,000	25,000
151	FUEL	23,685	31,957	30,000	30,000	35,000
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>56,695</u>	<u>57,667</u>	<u>65,500</u>	<u>56,420</u>	<u>70,900</u>
<b>TOTAL BEACH CLEANING</b>		<u>\$ 206,236</u>	<u>\$ 205,819</u>	<u>\$ 221,062</u>	<u>\$ 198,561</u>	<u>\$ 230,553</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: \$81,411 - Accommodations Tax Fund (for Beach Cleaning);  
and the remainder \$149,142 - Solid Waste Fund

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Motor Equipment Operator	2	11	\$ 65,724
Longevity	<u>        </u>		<u>        </u>
TOTAL	<u>2</u>		<u>\$ 65,724</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

This division provides for the same level of beach cleaning service as the previous year's budget. The 4.3% increase in expenditures is due to normal growth in personnel and operating cost.

**15-5-675 RECYCLING**

**DETAIL OF EXPENSES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATED</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 133,277	\$ 131,617	\$ 142,357	\$ 139,661	\$ 143,601
014	OVERTIME	12,219	12,783	12,000	12,000	13,500
021	FICA	10,697	10,425	11,268	10,616	11,468
022	EMPLOYEE RETIREMENT	14,154	12,436	13,892	13,016	14,089
023	EMPLOYEE INSURANCE	42,558	40,330	32,400	32,400	33,600
040	WORKERS COMPENSATION	2,884	2,359	3,087	2,100	3,142
050	AWARDS	<u>1,526</u>	<u>926</u>	<u>1,726</u>	<u>1,845</u>	<u>1,877</u>
	* SUBTOTAL PERSONNEL *	<u>217,315</u>	<u>210,876</u>	<u>216,730</u>	<u>211,638</u>	<u>221,277</u>
110	CLOTHING/UNIFORMS	2,272	2,291	3,000	2,200	2,800
111	MATERIALS/SUPPLIES	19,982	4,965	22,000	20,000	53,000
113	PRINTING/BINDING	-	-	3,000	-	1,000
130	CONTRACTUAL SERVICES	-	-	500	41	500
150	VEHICLE OPERATIONS	13,884	12,845	15,000	15,000	15,000
150	FUEL	18,096	26,494	25,000	25,000	28,000
152	DAMAGE CLAIMS	<u>1,415</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	* SUBTOTAL OPERATING *	<u>55,649</u>	<u>46,595</u>	<u>68,500</u>	<u>62,241</u>	<u>100,300</u>
TOTAL RECYCLING		<u>\$ 272,964</u>	<u>\$ 257,471</u>	<u>\$ 285,230</u>	<u>\$ 273,879</u>	<u>\$ 321,577</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	\$ 82,022
Motor Equipment Operator	1	11	33,458
Tradesworker	1	9	26,018
Longevity			<u>2,103</u>
TOTAL	<u>4</u>		<u>\$ 143,601</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

This division provides for the same level of recycling service as the previous year's budget. The 12.7% increase in expenditures is due to replacing and purchase new recycle roll-carts bins within the materials and supplies line item.

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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, 2013 DETAIL OF REVENUES BEACH SERVICES FUND

REVENUES	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATE	FY 2013 BUDGETED
NMB Merchandise	\$ -	\$ -	\$ -	\$ -	\$ -
Rental (Umbrellas & Chairs)	1,076,375	1,222,280	1,125,000	1,222,000	1,225,000
Italian Ice Sales	356,748	396,857	600,000	425,000	425,000
Sales (Drinks & Food)	22,097	4,506	10,000	5,400	10,000
Amusement Sales	134,831	116,736	125,000	125,000	125,000
Sponsorships	-	-	-	-	-
Accommodations Tax Transfer	-	100,000	136,289	136,289	83,947
LOCAL Accommodations Tax	-	194,024	175,000	344,632	355,630
Transfer from Capital Improvements	-	-	-	-	69,000
Miscellaneous	411	(8,325)	-	-	-
Less Sales Tax	(120,521)	(135,988)	(152,500)	(136,000)	(145,000)
<b>TOTAL REVENUES</b>	<b><u>\$ 1,469,941</u></b>	<b><u>\$ 1,890,090</u></b>	<b><u>\$ 2,018,789</u></b>	<b><u>\$ 2,122,321</u></b>	<b><u>\$ 2,148,577</u></b>

The table below summarizes Beach Services Fund operating expenditures:

### FISCAL YEAR ENDING JUNE 30, 2013 SUMMARY OF EXPENDITURES BEACH SERVICES FUND

Div. #	DIVISION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATE	FY 2013 BUDGETED
760	Beach Services - Concessions	\$ 793,844	\$ 762,304	\$ 749,896	\$ 717,087	\$ 748,994
761	Beach Services - Lifeguards	524,473	437,385	505,081	515,450	583,384
906	Depreciation	259,409	258,684	186,001	186,001	130,000
906	Overhead Allocations	311,920	420,379	384,525	375,000	401,497
760	Transfer Out Beach Renour.	-	6,689	-	-	-
	<b>TOTAL OPERATING EXPENSES</b>	<b><u>\$ 1,889,646</u></b>	<b><u>\$ 1,885,441</u></b>	<b><u>\$ 1,825,503</u></b>	<b><u>\$ 1,793,538</u></b>	<b><u>\$ 1,863,875</u></b>

## BEACH SERVICES FUND

Revenues are projected to exceed expenses by \$284,702 for FY2013. It is the intent of this fund to make money and supplement other beach related activities such as beach renourishment and beach patrol.

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

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

### FISCAL YEAR ENDING JUNE 30, 2013 SUMMARY OF CAPITAL BEACH SERVICES FUND

Code	DIVISION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATE	FY 2013 BUDGETED
<b>760 - CONCESSIONS</b>						
760-321	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ 26,000
760-360	Motor Vehicles	-	69,568	-	-	43,000
760-370	Non-Mobil Equipment	-	20,826	-	-	-
* SUBTOTAL CONCESSIONS *		-	90,394	-	-	69,000
<b>761 - LIFEGUARDS</b>						
761-370	Non-Mobil Equipment	-	8,303	-	-	-
* SUBTOTAL LIFEGUARDS *		-	8,303	-	-	-
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ -</b>	<b>\$ 98,697</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,000</b>

**16-5-760 BEACH SERVICES - CONCESSIONS**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 28,756	\$ -	\$ -	\$ -	\$ -
012	PT- CONCESSIONS	428,595	433,151	460,000	440,000	460,000
013	PT- COMMISSIONS	19,388	23,012	20,000	23,000	23,000
014	OVERTIME	260	-	-	-	-
021	FICA	34,653	31,811	36,720	32,410	36,950
022	EMPLOYEE RETIREMENT	3,550	-	-	-	-
023	EMPLOYEE INSURANCE	1,085	(1,240)	-	-	-
024	UNEMPLOYMENT INSURANCE	-	15,373	-	4,468	-
030	TRAINING	-	-	500	162	500
040	WORKERS COMPENSATION	13,218	22,522	7,872	7,385	7,921
050	AWARDS	237	-	-	85	200
	<b>* SUBTOTAL PERSONNEL *</b>	<u>529,742</u>	<u>524,629</u>	<u>525,092</u>	<u>507,510</u>	<u>528,571</u>
110	CLOTHING/UNIFORMS	746	4,625	2,950	1,500	2,950
111	MATERIALS/SUPPLIES	15,355	33,202	16,340	16,340	18,000
112	OFFICE SUPPLIES	1,542	1,189	545	500	1,000
113	PRINTING/BINDING	8,305	4,879	5,973	5,900	5,973
120	COMMUNICATIONS	16,179	19,189	8,150	18,000	16,000
130	CONTRACTUAL SERVICES	31,768	17,835	18,000	15,000	18,000
131	REPAIRS/MAINTENANCE	12,028	16,912	15,746	12,000	17,000
132	PROFESSIONAL SERVICES	14,177	5,348	15,000	6,000	500
134	CREDIT CARD FEES	6,758	5,541	7,000	10,000	12,000
140	SUBSCRIPTIONS/DUES	90	50	100	-	-
141	TRAVEL/BUSINESS	-	-	2,500	-	2,500
142	ADVERTISING	222	1,648	500	-	500
150	VEHICLE OPERATIONS	29,968	10,239	10,000	6,000	12,000
151	FUEL	9,630	13,163	11,000	11,000	12,000
152	DAMAGE CLAIMS	76	-	-	748	-
185	ITALIAN ICE / SUPPLIES	100,235	102,841	110,000	100,000	100,000
186	BOTTLED DRINKS	4,697	809	1,000	1,000	1,000
187	PREPACKAGED FOODS	4,806	155	-	400	1,000
188	NON-FOOD ITEMS	7,520	-	-	5,189	-
189	APPAREL / CHAIRS RESALE	-	50	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>264,102</u>	<u>237,675</u>	<u>224,804</u>	<u>209,577</u>	<u>220,423</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 793,844</u>	<u>\$ 762,304</u>	<u>\$ 749,896</u>	<u>\$ 717,087</u>	<u>\$ 748,994</u>

**DIVISION 760 BEACH SERVICES- CONCESSIONS**

**DIVISION NARRATIVE**

The Beach Services currently has no full time regular employees. An Overhead allocation is made to account for the hours worked during the summer months for the Beach Services Manager. Also approximately 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 2013

**DETAIL OF CAPITAL OUTLAY**

<b>DIV.#</b>	<b>ITEM DESCRIPTION</b>	<b>COST</b>	<b>GL ACCT. #</b>
760	Beach Trucks	\$ 25,000	16-5-760-360
760	HVAC Warehouse & Concession Stand	\$ 26,000	16-5-760-321
760	Polaris 4 X 4	\$ 18,000	16-5-760-360
	<b>TOTAL CAPITAL</b>	<b>\$ 69,000</b>	

**BUDGET ANALYSIS**

FY2013 will be the sixth full year of operations for the Beach Services Fund. This division covers all rental and concessions activities. The less than 0.1% decrease in expenditures is due to the re-structuring and consolidating of rental box locations and eliminating the sales of non-food items on the beach.

**16-5-761 BEACH SERVICES - LIFEGUARDS**

**DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ -	\$ -	\$ -	\$ -	\$ -
012	PT - LIFEGUARDS	421,639	357,529	430,000	430,000	479,305
013	LIFEGUARD BONUSES	27,025	-	-	5,300	29,000
014	OVERTIME	-	-	-	-	-
021	FICA	35,408	25,583	32,895	33,300	32,895
023	EMPLOYEE INSURANCE	-	-	-	2,530	-
024	UNEMPLOYEE INSURANCE	-	6,434	-	-	-
030	TRAINING	1,220	-	4,200	-	4,200
040	WORKERS COMPENSATION	7,900	6,412	8,600	6,700	8,600
050	AWARDS	24	905	-	119	-
	<b>* SUBTOTAL PERSONNEL *</b>	<u>493,216</u>	<u>396,863</u>	<u>475,695</u>	<u>477,949</u>	<u>554,000</u>
110	CLOTHING/UNIFORMS	9,638	16,377	12,400	12,400	12,400
111	MATERIALS/SUPPLIES	6,289	13,176	9,436	9,400	9,434
112	OFFICE SUPPLIES	-	-	-	-	-
113	PRINTING/BINDING	-	-	-	-	-
120	COMMUNICATIONS	-	-	-	-	-
130	CONTRACTUAL SERVICES	-	-	2,500	-	2,500
131	REPAIRS/MAINTENANCE	99	-	250	250	250
132	PROFESSIONAL SERVICES	3,135	3,136	-	197	-
140	SUBSCRIPTIONS/DUES	300	5,320	3,500	5,000	3,500
141	TRAVEL/BUSINESS	-	-	800	9,270	800
142	ADVERTISING	465	460	500	500	500
150	VEHICLE OPERATIONS	10,980	1,280	-	262	-
151	FUEL	351	773	-	222	-
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>31,257</u>	<u>40,522</u>	<u>29,386</u>	<u>37,501</u>	<u>29,384</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 524,473</u>	<u>\$ 437,385</u>	<u>\$ 505,081</u>	<u>\$ 515,450</u>	<u>\$ 583,384</u>

## **DIVISION 761 BEACH SERVICES- LIFEGUARDS**

### **DIVISION NARRATIVE**

The Beach Services-Lifeguards includes approximately 80 part-time employees that are hired during the summer as lifeguards. This division will provide for daily lifeguard services at 54 lifeguard stands along the nine miles of beach front in North Myrtle Beach from late May till Labor Day.

### **DETAIL OF PERSONNEL SERVICES**

No full time personnel services are budgeted for FY 2013

### **DETAIL OF LIFEGUARD BONUSES**

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

\*Bonuses will not be paid unless individual works a minimum of 60 days AND one of the Bonus Weekends.  
Bonus Weekends= must work all three days to count as a bonus weekend. (Saturday, Sunday and Monday)

### **DETAIL OF CAPITAL OUTLAY**

No capital is budgeted for FY 2013

### **BUDGET ANALYSIS**

FY2013 will be the sixth full year of operations for the Beach Services Fund. All expenses in this division are for lifeguards only. The 15.5% increase in operating expenditures is due to adding six additional manned lifeguard towers in order to provide full safety coverage. Also there is a significant increase in Lifeguard bonuses to help improve the recruiting process and encourage staff to work the full summer until Labor Day.

**BEACH SERVICES FUND**

**DEPRECIATION**

**DETAIL OF EXPENSES      16-5-906-510**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
<b><u>DEPRECIATION</u></b>						
510	DEPRECIATION	\$ 259,409	\$ 258,684	\$ 186,001	\$ 186,001	\$ 130,000
* TOTAL DEPRECIATION*		<u>\$ 259,409</u>	<u>\$ 258,684</u>	<u>\$ 186,001</u>	<u>\$ 186,001</u>	<u>\$ 130,000</u>

**Performance Benchmarks, Goals and Priorities**

The goals and priorities set forth in the FY2012 budget are underway and being accomplished as follows:

- More relationships will be forged with hotels to boost business. All area hotels and mangement companies were visted on multiple occasions and presented with our rack cards. This has helped drive more hotel referrals, which has helped to maintain revenue from rentals.
- Marketing visits were made with area youth groups and day cares. Group sales were made for the first time in 2011, and more will be made in 2012.
- Controlled and monitored expenses to assure profitability.

The following benchmarks, goals, and priorities are provided for in FY2013:

- Implement a plan for additional audits to be conducted by supervisors.
- Increase sales revenue by 2.5% and maintain xpnditure levels from 2012 to help alleviate prior year deficits.

AQUATIC & FITNESS  
CENTER FUND

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

The Aquatic and Fitness Center Fund was established in FY2003. This fund accounts for all activities associated with the construction and operation of the 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 in the future. To fully fund this activity total member units will have to be around 3,000 based on current data.

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

The following table illustrates the budgeted revenues for the Aquatic and Fitness Center for 2,332 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, 2013  
DETAIL OF REVENUES  
AQUATIC AND FITNESS CENTER FUND**

<b>REVENUES</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
Aquatic Membership Fees	\$ 1,272,909	\$ 1,353,165	\$ 1,410,000	\$ 1,410,000	\$ 1,455,000
Aquatic Enrollment Fees	46,617	52,511	45,000	45,000	45,000
Aquatic Day Memberships	51,925	49,975	60,000	55,000	60,000
Operating Program Fees	206,533	245,162	260,000	260,000	272,000
Sales (Merch. & Food)	39,029	34,161	38,000	38,000	38,000
Donations / Grants	69,052	-	-	-	-
Property Sales/Interest/Rent	85	116	-	114	-
Miscellaneous	1,839	19,120	1,000	2,000	1,000
Non-Operating Program Fees	13,362	9,214	10,000	15,632	10,000
Local Accommodations Tax	710,618	638,416	638,419	476,098	538,661
Transfers from other Funds	-	-	-	-	-
Accommodations Tax Transfer	5,033	8,150	-	-	-
<b>TOTAL REVENUES</b>	<b><u>\$ 2,417,002</u></b>	<b><u>\$ 2,409,990</u></b>	<b><u>\$ 2,462,419</u></b>	<b><u>\$ 2,301,844</u></b>	<b><u>\$ 2,419,661</u></b>

**AQUATIC AND FITNESS CENTER FUND**

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

**FISCAL YEAR ENDING JUNE 30, 2013  
SUMMARY OF EXPENSES  
AQUATIC AND FITNESS CENTER FUND**

<b>Div. #</b>	<b>DIVISION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
770	Administration	\$ 1,457,154	\$ 719,302	\$ 713,041	\$ 663,854	\$ 722,410
771	Aquatics	-	120,213	175,531	169,018	186,117
772	Activity Specialist	-	166,044	163,855	157,426	174,171
773	Fitness	-	279,965	297,368	290,278	305,829
774	Custodians	-	136,307	135,743	119,309	134,742
970	Depreciation / Amortization	344,501	296,475	274,430	290,254	290,254
970	Overhead Allocations	177,715	189,223	181,282	178,696	188,271
970	Bond Interest/Agent Fees	280,013	264,664	250,021	234,515	217,866
<b>TOTAL OPERATING EXPENSES</b>		<b><u>\$ 2,259,383</u></b>	<b><u>\$ 2,172,193</u></b>	<b><u>\$ 2,191,271</u></b>	<b><u>\$ 2,103,350</u></b>	<b><u>\$ 2,219,660</u></b>

Revenues are projected to exceed expenses by \$200,000 for FY2013. Starting in FY2012 net income is capped at \$200,000 and any excess Local Accommodations Fees will be transferred to the Beach Services Fund. This amount will allow comfortable growth for the Aquatic and Fitness Center while creating support for Beach Services to become cash flow positive by FY 2017.

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

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

<b>Code</b>	<b>DIVISION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
970-220	Building	-	-	80,000	87,764	-
970-280	Furniture/Fitness Equipment	77,442	21,350	36,000	36,000	25,000
<b>TOTAL OPERATING EXPENSES</b>		<b><u>\$ 77,442</u></b>	<b><u>\$ 21,350</u></b>	<b><u>\$ 116,000</u></b>	<b><u>\$ 123,764</u></b>	<b><u>\$ 25,000</u></b>

**17-5-770 ADMINISTRATION**

**AQUATIC AND FITNESS CENTER  
DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ 411,422	\$ 223,532	\$ 221,973	\$ 222,000	\$ 229,213
012	SALARY, PART-TIME	309,704	70,962	67,500	68,700	63,466
014	OVERTIME	398	83	-	-	-
015	SPECIAL ALLOWANCE	5,400	5,400	5,400	5,400	5,400
021	FICA	53,188	22,607	20,842	20,930	21,072
022	EMPLOYEE RETIREMENT	36,419	20,595	19,978	20,069	22,897
023	EMPLOYEE INSURANCE	116,782	44,995	32,400	32,400	33,600
024	UNEMPLOYMENT INSURANCE	-	2,832	-	42	-
030	TRAINING	1,235	135	838	800	978
040	WORKERS COMPENSATION	8,092	1,581	2,316	1,581	2,049
050	AWARDS	2,724	1,016	926	1,860	1,877
	<b>* SUBTOTAL PERSONNEL *</b>	<u>945,364</u>	<u>393,738</u>	<u>372,173</u>	<u>373,782</u>	<u>380,552</u>
110	CLOTHING/UNIFORMS	3,560	508	360	360	360
111	MATERIALS/SUPPLIES	25,524	18,744	9,195	9,195	7,175
112	OFFICE SUPPLIES	4,853	3,718	8,200	6,000	8,300
113	PRINTING/BINDING	2,162	1,210	3,500	1,500	5,905
114	AQUATIC SUPPLIES	19,179	119	-	-	-
115	FITNESS SUPPLIES	3,154	-	-	-	-
116	PROGRAMMING SUPPLIES	9,805	122	-	-	-
117	RESALE SUPPLIES	27,472	7,304	3,000	2,000	3,500
118	CUSTODIAL SUPPLIES	29,127	40	-	-	-
120	COMMUNICATIONS	1,279	1,006	2,000	1,100	2,000
121	UTILITIES	164,518	165,142	170,000	162,500	170,000
130	CONTRACTUAL SERVICES	70,881	5,146	41,808	10,000	42,758
131	REPAIRS/MAINTENANCE	93,717	54,766	39,100	38,000	37,500
132	PROFESSIONAL SERVICES	3,010	1,740	120	120	225
134	CREDIT CARD FEES	9,073	9,865	10,000	10,000	10,000
135	EVENT/FUND RAISERS	-	-	-	-	-
140	SUBSCRIPTIONS/DUES	971	1,165	1,135	1,135	1,135
141	TRAVEL/BUSINESS	-	-	2,000	3,162	3,000
142	ADVERTISING	43,505	54,969	50,450	45,000	50,000
	<b>* SUBTOTAL OPERATING *</b>	<u>511,790</u>	<u>325,564</u>	<u>340,868</u>	<u>290,072</u>	<u>341,858</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ 1,457,154</u>	<u>\$ 719,302</u>	<u>\$ 713,041</u>	<u>\$ 663,854</u>	<u>\$ 722,410</u>

**DIVISION 770 ADMINISTRATION**

**AQUATIC AND FITNESS CENTER  
DIVISION NARRATIVE**

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Aquatic & Fitness Center Director	1	25	80,895
Assistant Aquatic & Fitness Center Director	1	21	73,220
Customer Service Supervisor	1	15	40,089
Secretary / Receptionist	1	10	31,048
Longevity	-		3,961
<b>TOTAL</b>	<b>4</b>		<b>\$ 229,213</b>

**DETAIL OF CAPITAL OUTLAY**

<u>ITEM DESCRIPTION</u>	<u>COST</u>	<u>GL ACCT. #</u>
Six Replacement Treadmills	\$ 25,000	17-5-970-280
<b>TOTAL</b>	<b>\$ 25,000</b>	

**BUDGET ANALYSIS**

The main goal of this budget is for this endeavor to be self-supporting including debt service. The 1.3% increase in operating expenditures is mainly due to the increase in normal operating and personnel cost. Also the Administration budget accounts for all utility expenditures for the facility as well as the repairs and maintenance as the center ages.

**17-5-771 AQUATICS**

**AQUATIC AND FITNESS CENTER  
DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ -	\$ 2,887	\$ 34,653	\$ 39,652	\$ 40,690
012	SALARY, PART-TIME	-	77,902	73,583	71,150	76,193
014	OVERTIME	-	-	-	-	-
021	FICA	-	5,819	7,793	7,978	8,415
022	EMPLOYEE RETIREMENT	-	148	3,119	3,172	3,255
023	EMPLOYEE INSURANCE	-	2,855	8,100	8,100	8,400
030	TRAINING	-	60	340	325	540
040	WORKERS COMPENSATION	-	1,834	866	591	935
050	AWARDS	-	-	232	300	469
	<b>* SUBTOTAL PERSONNEL *</b>	<u>-</u>	<u>91,505</u>	<u>128,686</u>	<u>131,268</u>	<u>138,897</u>
110	CLOTHING/UNIFORMS	-	204	400	400	400
111	MATERIALS/SUPPLIES	-	17,789	19,825	19,000	19,825
112	OFFICE SUPPLIES	-	175	-	-	-
113	PRINTING/BINDING	-	43	-	-	-
130	CONTRACTUAL SERVICES	-	64	8,200	1,000	8,200
131	REPAIRS/MAINTENANCE	-	8,398	15,000	15,000	15,000
132	PROFESSIONAL SERVICES	-	1,610	3,000	2,000	3,375
140	SUBSCRIPTIONS/DUES	-	425	420	350	420
152	DAMAGE CLAIMS	-	-	-	-	-
	<b>* SUBTOTAL OPERATING *</b>	<u>-</u>	<u>28,708</u>	<u>46,845</u>	<u>37,750</u>	<u>47,220</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ -</u>	<u>\$ 120,213</u>	<u>\$ 175,531</u>	<u>\$ 169,018</u>	<u>\$ 186,117</u>

**DIVISION 771 AQUATICS**

**AQUATIC AND FITNESS CENTER  
DIVISION NARRATIVE**

The Aquatics Division is made up of one full-time staff member, the Aquatic Supervisor. This individual is 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 Supervisor	1	15	40,690
Longevity	-		-
TOTAL	1		<u>\$ 40,690</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

FY 2013 is the third year of operation for this division. In FY 2011 the Aquatic and Fitness division 770 was divided into smaller units to give management more opportunity to control expenses. The 6.0% increase in operating expenditures is due to personnel cost of filling the Aquatic Supervisor position. Most of the Aquatic's expenditures are offset by the revenue growth in individual Aquatic activities such as group/personal swim lessons and aquatic training classes.

17-5-772 ACTIVITY SPECIALIST

AQUATIC AND FITNESS CENTER  
 DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATE	FY 2013 BUDGETED
011	SALARY, REGULAR	\$ -	\$ 53,896	\$ 48,885	\$ 50,703	\$ 51,916
012	SALARY, PART-TIME	-	75,363	76,932	72,000	79,458
014	OVERTIME	-	-	-	-	-
021	FICA	-	8,933	9,059	8,835	9,459
022	EMPLOYEE RETIREMENT	-	3,924	4,400	4,056	4,153
023	EMPLOYEE INSURANCE	-	10,805	8,100	8,100	8,400
030	TRAINING	-	195	255	291	405
040	WORKERS COMPENSATION	-	1,779	1,007	676	1,051
050	AWARDS	-	217	232	465	469
	* SUBTOTAL PERSONNEL *	-	155,112	148,870	145,126	155,311
110	CLOTHING/UNIFORMS	-	-	300	-	300
111	MATERIALS/SUPPLIES	-	10,719	13,950	12,000	17,750
112	OFFICE SUPPLIES	-	-	250	-	250
113	PRINTING/BINDING	-	43	35	-	35
132	PROFESSIONAL SERVICES	-	170	300	200	375
140	SUBSCRIPTIONS/DUES	-	-	150	100	150
142	ADVERTISING	-	-	-	-	-
152	DAMAGE CLAIMS	-	-	-	-	-
	* SUBTOTAL OPERATING *	-	10,932	14,985	12,300	18,860
	** TOTAL EXPENDITURES **	\$ -	\$ 166,044	\$ 163,855	\$ 157,426	\$ 174,171

**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	51,916
Longevity	-		-
TOTAL	1		<u>\$ 51,916</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

FY 2013 is the third year of operation for this division. In FY 2011 the Aquatic and Fitness division 770 was divided into smaller units to give management more opportunity to control expenses. The 6.3% increase in operating expenditures is due to an increase in materials and supplies to service the facility's growing demand for kid programs and after school programs. These expenditures are offset by the revenue growth in activities such as membership related programs, kid programs and after school programs.

17-5-773 FITNESS

AQUATIC AND FITNESS CENTER  
DETAIL OF EXPENDITURES

CODE	CLASSIFICATION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATE	FY 2013 BUDGETED
011	SALARY, REGULAR	\$ -	\$ 46,035	\$ 43,728	\$ 43,800	\$ 44,698
012	SALARY, PART-TIME	-	78,271	92,120	91,750	99,400
014	OVERTIME	-	-	-	96	-
021	FICA	-	8,740	9,781	9,766	10,374
022	EMPLOYEE RETIREMENT	-	3,572	3,936	4,157	4,642
023	EMPLOYEE INSURANCE	-	10,368	8,100	8,100	8,400
024	UNEMPLOYMENT INSURANCE	-	-	-	1,920	-
030	TRAINING	-	150	214	246	351
040	WORKERS COMPENSATION	-	727	1,087	730	865
050	AWARDS	-	217	232	465	469
	* SUBTOTAL PERSONNEL *	-	148,080	159,198	161,030	169,199
110	CLOTHING/UNIFORMS	-	-	450	150	450
111	MATERIALS/SUPPLIES	-	23,106	19,330	19,330	15,790
112	OFFICE SUPPLIES	-	-	100	-	100
117	RESALE SUPPLIES	-	23,106	24,000	23,000	24,000
130	CONTRACTUAL SERVICES	-	84,094	91,000	84,000	92,500
131	REPAIRS/MAINTENANCE	-	1,284	2,000	1,500	2,500
132	PROFESSIONAL SERVICES	-	235	240	240	240
140	SUBSCRIPTIONS/DUES	-	60	50	60	50
141	TRAVEL/BUSINESS	-	-	1,000	968	1,000
	* SUBTOTAL OPERATING *	-	131,885	138,170	129,248	136,630
	** TOTAL EXPENDITURES **	\$ -	\$ 279,965	\$ 297,368	\$ 290,278	\$ 305,829

**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	44,698
Longevity	-		-
TOTAL	1		<u>\$ 44,698</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

FY 2013 is the third year of operation for this division. In FY 2011 the Aquatic and Fitness division 770 was divided into smaller units to give management more opportunity to control expenses. The 2.8% increase in operating expenditures is mainly due to the increase in normal operating and personnel cost.

**17-5-774 CUSTODIANS**

**AQUATIC AND FITNESS CENTER  
DETAIL OF EXPENDITURES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
011	SALARY, REGULAR	\$ -	\$ 57,260	\$ 52,409	\$ 50,750	\$ 51,499
012	SALARY, PART-TIME	-	19,048	24,600	15,000	24,600
014	OVERTIME	-	438	-	44	-
021	FICA	-	5,059	5,545	4,737	5,479
022	EMPLOYEE RETIREMENT	-	4,147	4,717	4,060	4,120
023	EMPLOYEE INSURANCE	-	21,193	16,200	16,200	16,800
030	TRAINING	-	-	-	46	108
040	WORKERS COMPENSATION	-	431	616	432	609
050	AWARDS	-	836	926	1,040	1,877
	<b>* SUBTOTAL PERSONNEL *</b>	<u>-</u>	<u>108,412</u>	<u>105,013</u>	<u>92,309</u>	<u>105,092</u>
110	CLOTHING/UNIFORMS	-	2,034	2,730	2,000	1,650
118	CUSTODIAL SUPPLIES	-	25,861	28,000	25,000	28,000
	<b>* SUBTOTAL OPERATING *</b>	<u>-</u>	<u>27,895</u>	<u>30,730</u>	<u>27,000</u>	<u>29,650</u>
	<b>** TOTAL EXPENDITURES **</b>	<u>\$ -</u>	<u>\$ 136,307</u>	<u>\$ 135,743</u>	<u>\$ 119,309</u>	<u>\$ 134,742</u>

**DIVISION 774 CUSTODIANS**

**AQUATIC AND FITNESS CENTER  
DIVISION NARRATIVE**

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

**DETAIL OF PERSONNEL SERVICES**

<u>Position</u>	<u>Number</u>	<u>Grade</u>	<u>Salary</u>
Custodian	2	8,9	50,157
Longevity	-		<u>1,342</u>
TOTAL	2		<u>\$ 51,499</u>

**DETAIL OF CAPITAL OUTLAY**

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

**BUDGET ANALYSIS**

FY 2013 is the third year of operation for this division. In FY 2011 the Aquatic and Fitness division 770 was divided into smaller units to give management more opportunity to control expenses. Because of this change the overall Custodians' division expenditures decreased 0.7%. This new process is allowing management to evaluate the effectiveness of its program.

**AQUATIC AND FITNESS CENTER FUND**

**DEPRECIATION AND AMORTIZATION**

**DETAIL OF EXPENSES      17-5-970-xxx**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
<b><u>DEPRECIATION AND AMORTIZATION</u></b>						
510	DEPRECIATION	\$ 341,065	\$ 293,039	\$ 270,994	\$ 286,818	\$ 286,818
515	AMORTIZATION	3,436	3,436	3,436	3,436	3,436
* TOTAL DEPREC/AMORTIZATION*		<u>\$ 344,501</u>	<u>\$ 296,475</u>	<u>\$ 274,430</u>	<u>\$ 290,254</u>	<u>\$ 290,254</u>

**BOND INTEREST AND FEES**

**DETAIL OF EXPENSES      17-5-970-xxx**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 BUDGETED</b>	<b>FY 2012 ESTIMATE</b>	<b>FY 2013 BUDGETED</b>
<b><u>BOND INTEREST AND FEES</u></b>						
415	BOND INTEREST	\$ 280,013	\$ 264,664	\$ 250,021	\$ 234,515	\$ 217,866
420	BOND AGENT FEES	-	-	-	-	-
* TOTAL BOND INTEREST & FEES *		<u>\$ 280,013</u>	<u>\$ 264,664</u>	<u>\$ 250,021</u>	<u>\$ 234,515</u>	<u>\$ 217,866</u>

# INSURANCE RESERVE FUND

**INSURANCE RESERVE FUND  
FUND 19**

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

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

**FISCAL YEAR ENDING JUNE 30, 2013  
DETAIL OF REVENUES**

SOURCE	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATED	FY 2013 BUDGETED
Interest	-	-	-	100	1,000
SCLGAG Balance	-	-	-	250,000	41,000
Wellness Nonparticipation	-	-	-	51,561	53,108
Contributions from Retiree Dependents	-	-	-	58,409	60,161
Contributions from Dependents	-	-	-	581,475	598,920
Contributions from Retirees/Cobra	-	-	-	155,167	159,822
General Fund Employees	-	-	-	2,423,080	2,516,880
Water & Sewer Fund Employees	-	-	-	405,000	411,600
Solid Waste Employees	-	-	-	218,700	226,800
Aquatic and Fitness Center Employees	-	-	-	72,900	75,600
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,216,392</b>	<b>\$ 4,144,891</b>

**SUMMARY OF EXPENSES**

DESCRIPTION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGETED	FY 2012 ESTIMATED	FY 2013 BUDGETED
Dental Claim Expenses	-	-	-	230,000	241,500
Health Claim Expenses	-	-	-	1,600,000	1,680,000
Prescription Expenses	-	-	-	375,000	393,750
Admin Fee Expenses	-	-	-	592,000	621,600
Misc. Expenditures & Aggregate Premium	-	-	-	30,105	31,611
Wellness Expenses	-	-	-	244,500	245,000
OPEB Normal Costs	-	-	-	694,000	694,000
<b>TOTAL EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,765,605</b>	<b>\$ 3,907,461</b>
<b>EXCESS (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,787</b>	<b>237,430</b>
<b>OTHER CASH FLOW ITEMS</b>					
OPEB Normal Costs	-	-	-	694,000	694,000
<b>TOTAL OTHER CASH FLOW ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>694,000</b>	<b>694,000</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,144,787</b>
<b>ENDING WORKING CAPITAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,144,787</b>	<b>\$ 2,076,217</b>

## INSURANCE RESERVE FUND

### **Performance Benchmarks, Goals and Priorities**

- To utilize savings that have accumulated in the reserves as a result of the change from SCGLAG to Blue Cross and Blue Shield of South Carolina as the third party administrator for the City's self-insured health insurance plan to offset the yearly OPEB costs associated with retiree health insurance.
- To continue to frequently monitor expenses associated with claims in order to see variances from projected amounts.
- To continue to explore ideas that can be implemented into the City of North Myrtle Beach's health insurance plan in order to keep the growth in expenses at a modest level.
- To explore whether a change can be made with the City's workers compensation and liability insurance that is similar in nature to the change that was made with the health insurance plan, in order to experience cost savings and reserve growth in additional areas.

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# PERSONNEL REPORT

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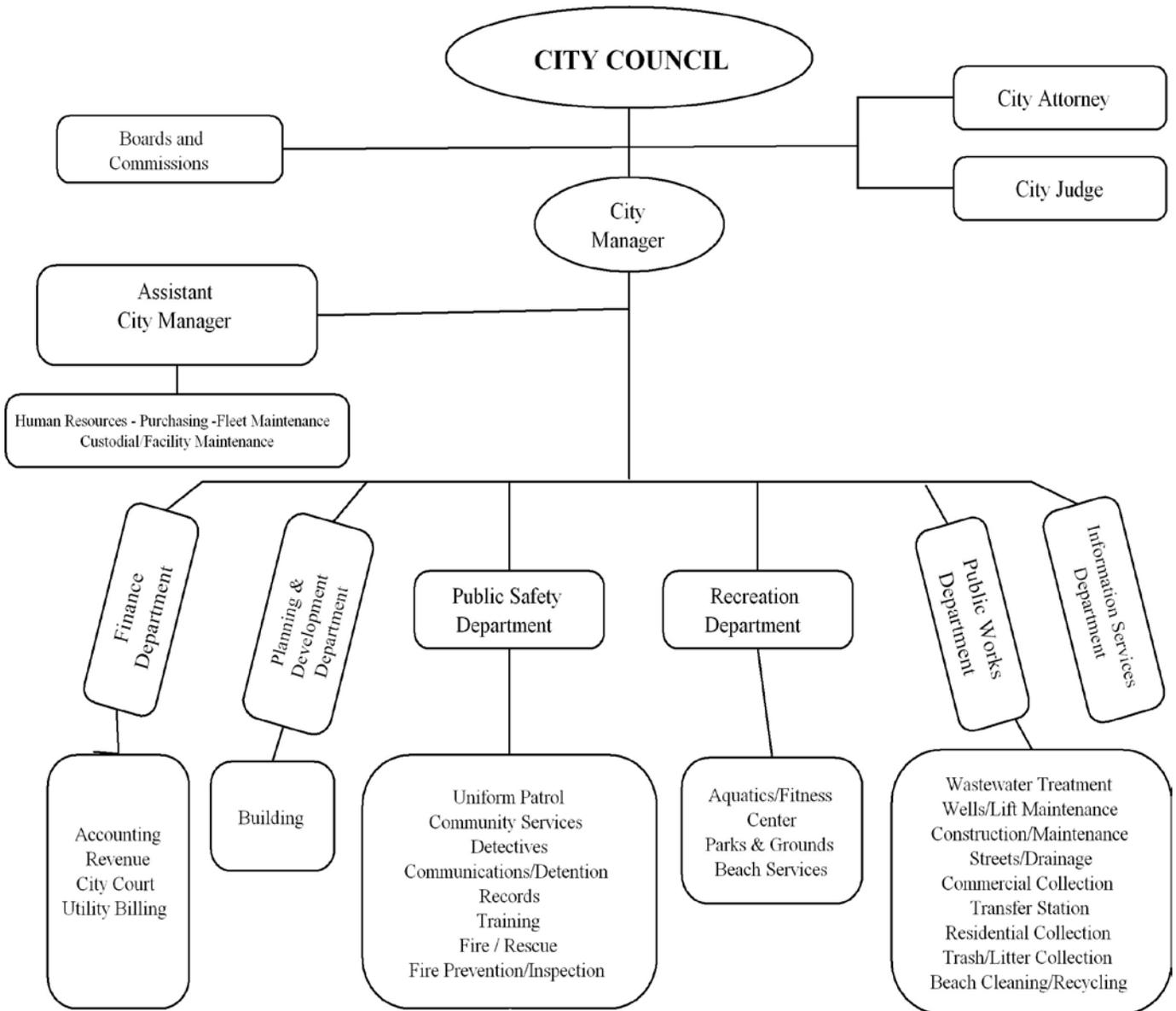
## PERSONNEL REPORT

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 372 in FY2010 and FY2011, 368 in FY2012 and 366 for FY2013, by consolidating and eliminating unnecessary positions.

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 been reduced by 2 for FY2013. Changes by division are illustrated below:

DEPT	Div.#	CLASSIFICATION	FY 2008 ADOPTED	FY 2009 ADOPTED	FY 2010 ADOPTED	FY 2011 ADOPTED	FY 2012 ADOPTED	FY 2013 ADOPTED
GENERAL GOVT	211	Legislative	8	8	8	8	8	8
	221	Administrative	2	2	2	2	1 <sup>1</sup>	1
	232	City Court	5	5	5	5	5	5
	242	Legal	2	2	2	2	2	2
	251	Economic Development	1	1 <sup>2</sup>	- <sup>2</sup>	-	-	-
	252	Human Resources	10	10	10	10	9 <sup>3</sup>	8 <sup>4</sup>
IS	262	Information Services	6	6	6	6	6	6
FIN	312	Utility Billing	8	8	8	8	8	8
	342	Accounting	6	6	6	6	6	6
	352	Revenue	6	6	6	6	6	6
PUBLIC SAFETY	411	Public Safety Admin.	4	4	3 <sup>5</sup>	3	4 <sup>6</sup>	4
	422	Uniform Patrol	58	58	62 <sup>7</sup>	62	59 <sup>8</sup>	59
	424	Community Services	11	10 <sup>9</sup>	9 <sup>10</sup>	9	9	9
	431	Detectives	10	9 <sup>11</sup>	9	9	10 <sup>12</sup>	10
	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	3	3	2 <sup>10</sup>	2	3 <sup>8</sup>	3
	453	Fire / Rescue	40	48 <sup>13</sup>	50 <sup>10</sup>	50	50	50
	454	Fire Prevention/Inspection	4	4	4	4	4	4
P&D	521	Planning	10	10	10	10	10	10
	522	Building	11	11	9 <sup>14</sup>	9	9	9
PUBLIC WORKS	611	Public Works Admin.	9	9	9	9	8 <sup>15</sup>	8
	622	Wastewater Treatment	6	6	6	6	6	6
	632	Wells/Lifts Maintenance	9	9	9	9	9	9
	642	Construction Maintenance	19	21 <sup>16</sup>	19 <sup>16</sup>	19	19	19
	652	Streets/Drainage	19	19	19	19	19	19
	661	Commercial Collection	4	4	4	4	4	4
	663	Transfer Station	3	3	3	3	3	3
	671	Residential Collection	11	11	11	11	11	11
	673	Trash/Litter Collection	3	3	3	3	3	3
	674	Beach Cleaning	2	2	2	2	2	2
675	Recycling	4	4	4	4	4	4	
P&R	741-3	Recreation	6	6	6	7 <sup>17</sup>	7	7
	754	Parks & Grounds	11	11	11	11	11	11
	760	Beach Services Fund	2	2	2	- <sup>17,18</sup>	-	-
	770-4	Aquatics/Fitness Center	11	11	11	9 <sup>19</sup>	9	9
SUPP	822	Purchasing	7	8 <sup>20</sup>	7 <sup>20</sup>	7	6 <sup>21</sup>	4 <sup>22</sup>
	832	Fleet Maintenance	6	6	6	6	6	6
	842	Custodial/Facility Maint.	5	5	5	8 <sup>18,19</sup>	8	9 <sup>23</sup>
<b>TOTALS</b>			<b>366</b>	<b>375</b>	<b>372</b>	<b>372</b>	<b>368</b>	<b>366</b>

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

## **Employees by Department** (continued)

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

### **General Government**

- 1 Eliminated 1 Executive Secretary for FY2012.
- 2 Eliminated Economic Development Manager position funded in FY2008 and FY2009, but never hired.
- 3 Eliminated 1 Secretary/Receptionist for FY2012.
- 4 Eliminated 1 Risk Manager for FY2013.

### **Public Safety**

- 5 Eliminated 1 Administrative Assistant II position for FY2010.
- 6 Added 1 Police Chief in FY2012 (funding from eliminated Deputy Chief position in 422).
- 7 Added 4 PSOs during FY2010 by Budget Amendment due to COPS grant funding.
- 8 Eliminated 2 positions (Deputy Chief & Commander), transferred 1 PSO to 452 as Training Officer in FY2012.
- 9 Transfer out 1 PSO position to 453 for a Firefighter in FY2009 (duties absorbed by Animal Control Officers).
- 10 Transfer 1 PSO - Beach Patrol (424) and 1 Fire Training Captain (452) to 2 Firefighters (453) for FY2010.
- 11 Transfer out 1 Detective position to 453 for a Firefighter in FY2009.
- 12 Added 1 Crime Analyst for FY2012 (replaced a part-time position).
- 13 Added 8 Firefighters in FY2009 (2 positions transferred from 424 and 431).

### **Planning & Development**

- 14 Eliminated 2 Master Building Inspector positions for FY2010.

### **Public Works**

- 15 Eliminated 1 Engineering Inspector for FY2012.
- 16 Added 1 HEO and 1 Crew Leader in FY2009, both positions were eliminated in FY2010.

### **Parks & Recreation**

- 17 Transfer Beach Services Manager from 760 to 741 in FY2011 and allocate costs thru overhead allocations.
- 18 Transfer Beach Maintenance Worker from 760 to 842 in FY2011 and allocate costs thru overhead allocations.
- 19 Transfer 2 Custodians from 770 to 842 in FY2011 and allocate maintenance costs thru overhead allocations.

### **Support Services**

- 20 Added 1 Support Services Clerk in FY2009; this position was eliminated in FY2010.
- 21 Eliminated 1 Support Services Supervisor for FY2012.
- 22 Eliminated 1 Warehouse Clerk and transferred 1 Materials & Facilities Supervisor out to division 01-842 in FY2013.
- 23 Transfer 1 Materials & Facilities Supervisor from 01-822 in FY2013.

## 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.

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

In FY2006 the City enhanced their Health Reach Program with a voluntary comprehensive 12-month incentive-based Wellness Program. In FY2012, the City further enhanced the program using Vested Health’s beBetter Health. This program includes a Health Coach, confidential Health Risk Assessment Survey, and Biometric Health Screening to check body mass index, blood pressure, blood cholesterol, and blood glucose levels. It focuses on the improvement of health for our employees and covered dependents. Participation grants reduced Health Insurance rates and an annual contribution to an individual HRA, but failure to participate carries higher insurance rates.

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

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

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

The City initiated an “Employee of the Month” and “Supervisor of the Quarter” award in 1988-89. The Employee of the Month award recognizes two employees each month for outstanding service to their departments and the City. The Supervisor of the Quarter award is given to those supervisors who go above and beyond the call of duty to see that their employees perform at their best. These programs are proposed to continue in FY2012.

## **Compensation**

The Pay and Compensation Plan has not been updated in accordance with the latest compensation study done in FY2009. The plan for this budget continues the plan as it was in the FY2010 budget. Salary ranges have been increased by 2.9% on the following pages to reflect the cost of living changes over the past year.

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

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

Effective July 1, 2012 for FY2013

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Custodian	8	23,652	28,578	35,965
Beach Maintenance Worker	9	25,633	30,969	38,977
Bridge Operator				
Lead Custodian				
Public Grounds Maintenance Worker				
Tradesworker				
Secretary/Receptionist-Aquatic & Fitness	10	27,612	33,361	41,989
Secretary/Receptionist-Recreation				
Cashier/Accounting Clerk	11	29,592	35,754	44,998
Crime Analyst				
Meter Reader				
Motor Equipment Operator (MEO)				
Records Clerk				
Warehouse Clerk				
Animal Control Officer				
Communications Technician/Jailer				
Landscape Technician				
Maintenance Specialist / MEO				
Permit Clerk				
Accounting Clerk - A/P	13	33,551	40,540	51,021
Accounting Clerk - Payroll				
Administrative Assistant I - Human Resources				
Administrative Assistant I - Parks & Recreation				
Administrative Assistant I - Planning & Dev				
Administrative Assistant I - Public Works				
Electrician's Helper				
Facilities and Amenities Maintenance Specialist				
Firefighter				
Heavy Equipment Operator (HEO)				
Heavy Equipment Operator/Welder				
Lead Tree Maintenance Technician				
Materials and Inventory Technician				
Procurement Clerk				
Pump Mechanic I				
Wastewater Operator C				

CITY OF NORTH MYRTLE BEACH  
**PAY & COMPENSATION PLAN**  
 Effective July 1, 2012 for FY2013

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>			
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Administrative Assistant II - Public Safety Business License Inspector Buyer City Clerk Communications Technician/Lead Jailer Crew Leader I Firefighter-EMT Fire Prevention/Administrative Assistant Mechanic Meter Reader Coordinator Municipal Fees Clerk Zoning Enforcement Officer	14	35,533	42,933	54,032
Administrative Assistant II - Human Resources Administrative Assistant II - Planning & Dev Administrative Assistant II - Permit Aquatic Supervisor Assistant Clerk of Court Building Inspector Customer Service Supervisor Engineering Inspector Facility Maintenance Technician Fire Lieutenant Pump Mechanic II Wastewater Operator B	15	37,513	45,323	57,041
Human Resources Technician PSO - Beach Patrol PSO - Community Service PSO - Dare/Crime Prevention PSO - Firefighter PSO - Fire Lieutenant PSO - Lifeguard Coordinator PSO - Rotating Detective PSO - Technical Services Officer Public Safety Officer Recreation Coordinator Victim Witness Advocate	16	39,492	47,717	60,054

CITY OF NORTH MYRTLE BEACH  
**PAY & COMPENSATION PLAN**  
 Effective July 1, 2012 for FY2013

<u>Job Title</u>	<u>ANNUAL SALARY RANGE</u>							
	<u>Grade</u>	<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>				
Activities Director	17	41,470	50,109	63,066				
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	43,452	52,501	66,076				
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	45,431	54,894	69,087
Community Services Sergeant								
Detective Sergeant								
Fire Training Captain								
Public Safety Sergeant								
Public Safety Sergeant - Beach Patrol								
Public Safety Sergeant - Training								
Database Administrator	20	47,412	57,284	72,098				
Division Chief / Fire Marshal								

CITY OF NORTH MYRTLE BEACH  
**PAY & COMPENSATION PLAN**  
 Effective July 1, 2012 for FY2013

<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	49,392	59,678	75,108
Clerk of Court & Municipal Judge				
Community Services Lieutenant				
Construction/Maintenance Supervisor				
Detective Lieutenant				
E-Government Business Analyst				
Facilities Supervisor				
Fire Battalion Chief				
GIS Analyst				
Lieutenant				
Network Administrator				
Purchasing Agent				
Sanitation Supervisor				
Supervisor, Streets and Drainage				
System Administrator/Virtual Environment Analyst				
Wastewater Treatment Supervisor				
Wells/Lifts Supervisor				
Captain-Professional Standards Div	22	51,370	62,069	78,119
Grants/Special Projects Coordinator				
Planner				
Assistant Building Official	23	53,352	64,463	81,130
Utility Billing Supervisor				
Accounting Supervisor	24	55,331	66,855	84,141
Assistant Zoning Administrator				
Human Resources Officer				
Public Information Officer				
Senior Planner				
Aquatic & Fitness Center Director	25	57,311	69,247	92,962
Beach Services Manager				
Fleet Management Superintendent				
Public Grounds Superintendent				
Revenue Supervisor / Risk Manager				
Staff Engineer				

CITY OF NORTH MYRTLE BEACH  
**PAY & COMPENSATION PLAN**  
 Effective July 1, 2012 for FY2013

<u>Job Title</u>	<u>Grade</u>	<u>ANNUAL SALARY RANGE</u>		
		<u>Minimum</u>	<u>Mid-Point</u>	<u>Maximum</u>
Sanitation Superintendent Superintendent, Streets and Drainage	26	59,293	71,640	96,175
Building Official Principal Planner	27	61,271	74,032	99,385
Assistant Finance Director Assistant Director, Planning & Development Chief of Fire Rescue/Emergency Preparedness Director Public Utility Superintendent	28	63,250	76,425	102,597
Chief of Police	29	65,231	78,815	105,809
Director of Information Services Director, Planning & Development Parks and Recreation Director	31	76,121	91,973	123,471
Finance Director	32	84,040	101,543	136,319
Assistant City Manager City Engineer, Director of Public Works Director of Public Safety	33	91,959	111,112	149,167

# REVENUE MANUAL

**REVENUE ITEM:** Beginning Fund Balance

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**LEGAL AUTHORIZATION:** Ordinance Adopted 15 May 1984

Ordinance Adopted 25 September 1983

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

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**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 2013 Fund Balance retains a "low-revenue month" reserve and contingencies for unexpected emergencies. Mayor and Council policy for fund balance is to remain above 35% of General Fund Expenditures.

**COMMENTS:**

The Fund Balance can be designated by Mayor and Council or management for specified purposes or left undesignated. Fund Balance as of July 1, 2012 is estimated to be \$11,724,897.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$11,510,840	\$9,690,476	\$9,752,787	\$9,284,924	\$9,996,505	\$10,082,589	\$11,724,897

**REVENUE ITEM:** Current Property Taxes

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**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

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**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 2013 millage will be 38.0, 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 .038 (38 mils)	=	Real Estate Tax Bill
Assessed Market Value x .105 x .038 (38 mils)	=	Vehicle Tax Bill

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

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012 EST</u>	<u>FY 2013 EST</u>
All Assessed Value	\$323,291,925	\$354,760,094	\$378,497,969	\$381,250,000	\$385,937,500

**COMMENTS:** The rate of growth has slowed but we continue to experience growth. The County reassessed property values for FY 2008, resulting in a reduction of the City millage rate from 35.7 to 30.5 mils. The millage rate for FY2013 will be 32 mils for operations and 6 mils for debt on the new park project off the Main Street Connector.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<b>BUDGET</b> <u>FY 2012</u>	<b>ESTIMATED</b> <u>FY 2012</u>	<b>BUDGET</b> <u>FY 2013</u>
\$9,337,950	\$10,903,564	\$10,822,314	\$11,684,571	\$11,500,000	\$11,772,500	\$11,950,000

**REVENUE ITEM:** Delinquent Property Taxes

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**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

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**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 2002 and currently total \$920,814 as of July 1, 2011. 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 increased significantly in FY 2010 as a result of the recession of 2008-10, but has since returned to the same levels as years prior to FY 2010. The City currently has a contract with Horry County to collect its delinquent taxes.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$83,010	\$70,450	\$372,131	\$66,614	\$150,000	\$90,000	\$125,000

**REVENUE ITEM:** Penalties on Taxes

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**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 2013 are expected to remain high due to the level of delinquent taxes for the current year.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$83,888	\$96,892	\$132,655	\$134,571	\$120,000	\$135,000	\$135,000

**REVENUE ITEM:** Business License/Business License Penalties

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**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 have been lowered due to the slower economy since 2008-11.

**COMMENTS:** There are currently approximately 6,500 active business licenses in North Myrtle Beach. The FY 2013 budget is lower than the FY 2012 budget, but higher than our estimate for actual collections.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET FY 2012</u>	<u>ESTIMATED FY 2012</u>	<u>BUDGET FY 2013</u>
Business License Fees						
\$5,260,119	\$4,891,872	\$4,392,204	\$4,435,940	\$4,800,000	\$4,450,000	\$4,550,000
Business License Penalties						
\$51,782	\$39,665	\$41,857	\$29,913	\$50,000	\$50,000	\$50,000

**REVENUE ITEM:** Building Permits

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**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 the same amount as the previous fiscal year. Residential construction remains about the same as it has over the past year.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$411,388	\$323,793	\$312,981	\$346,235	\$325,000	\$325,000	\$325,000

**REVENUE ITEM:** Inspection Fees

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**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 2013 is estimated to be equal to those for FY 2012.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$3,445	\$4,190	\$2,805	\$2,715	\$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 2013 as the projected actual for FY 2012.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$11,895	\$18,825	\$13,060	\$14,255	\$10,000	\$11,615	\$10,000

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

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**LEGAL AUTHORIZATION:** Franchise Agreement

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

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**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 3% of the revenues received from electricity that is provided to customers within the City limits, excluding electric service paid by the City itself. Also Santee Cooper will set aside another 2% for a match program to put electrical lines under ground.

**BASE:**

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

5% on gross charges

**COMMENTS:**

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

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$1,101,364	\$1,176,506	\$1,282,968	\$1,385,359	\$1,412,500	\$1,415,000	\$1,420,000

**REVENUE ITEM:** Cable TV Franchise Fees

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**LEGAL AUTHORIZATION:** Franchise Agreement

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

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**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.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$430,352	\$555,697	\$480,135	\$510,687	\$493,000	\$512,500	\$520,000

**REVENUE ITEM:** South Carolina Electric & Gas Company Franchise Fees

---

**LEGAL AUTHORIZATION:** Franchise Agreement by Ordinance

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

---

**DESCRIPTION OF REVENUE:**

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

**FEE SCHEDULE:**

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

**BASE:**

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

**COMMENTS:**

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

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$90,705	\$92,300	\$81,106	\$82,427	\$100,000	\$83,000	\$85,000

**REVENUE ITEM:** Bail Bonds

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

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

---

**DESCRIPTION OF REVENUE:**

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

**FEE SCHEDULE:**

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

**BASE:**

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

**COMMENTS:**

The revenues listed below are net amounts kept by the City for fines and forfeitures. State fines are imposed in addition to the normal fine for the violation. Those fines are remitted directly to the State and are equal to 100% of the total fines collected by the City. Beginning July 1, 1997, the Victim Rights Act provided that the City also collect a \$25 surcharge on all municipal court convictions, and a \$12 surcharge on all driving under the influence violations. The budget amount for FY 2013 has remained the same as FY 2012.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$437,157	\$428,653	\$366,300	\$370,926	\$385,000	\$385,000	\$385,000

**REVENUE ITEM:** Improper Parking

---

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

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

---

**DESCRIPTION OF REVENUE:**

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

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

**BASE:**

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

**COMMENTS:**

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

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$10,146	\$8,935	\$12,376	\$16,685	\$10,000	\$15,000	\$10,000

**REVENUE ITEM:** Confiscations/Seizures

---

**LEGAL AUTHORIZATION:** Code of Laws of South Carolina

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

---

**DESCRIPTION OF REVENUE:**

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

**COMMENTS:**

This budget is difficult to estimate because it is based on seizure activity within the Public Safety Department. The revenue has remained the same to reflect actual collections over the past three years.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$51,620	\$156,432	\$212,899	\$37,971	\$100,000	\$100,000	\$100,000

**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 2013 is budgeted based on actual trends and surplus cash available to invest. Interest rates have declined well below 1% over the past year and appear to be holding at this level for the next year as well.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$310,524	\$59,085	\$23,628	\$(910)	\$50,000	\$10,000	\$25,000

**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 2013 should remain the same as the previous fiscal year actual.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<b>BUDGET</b> <u>FY 2011</u>	<b>ESTIMATED</b> <u>FY 2011</u>	<b>BUDGET</b> <u>FY 2012</u>
\$91,506	\$124,160	\$161,053	\$163,501	\$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 decrease from previous fiscal years due to the state continuing to struggle with their budget.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$352,211	\$352,213	\$301,995	\$261,229	\$248,000	\$261,229	\$262,000

**REVENUE ITEM:** Homestead Exemption Tax

---

**LEGAL AUTHORIZATION:** Code of Laws of South Carolina, Title 12, Chapter 37, Sections 250, 252, 255, 260, 265, 266, 290; Homestead Exemption Tax Provisions Sections 270, 275, 280; Homestead Tax Reimbursement

**FUND:** General                      **ACCOUNT CODE:** 01-350-110

---

**DESCRIPTION OF REVENUE:**

The City is reimbursed by the Comptroller General from the General Fund of the State for any tax loss due to the Homestead Exemption. Reimbursement is received on an annual basis.

**FEE SCHEDULE:**

We apply for this reimbursement annually in March and usually receive it from the State in April.

**BASE:**

The Homestead Exemption provides that the first \$20,000 of the fair market value for the dwelling place of persons is exempt from municipal property taxes when such persons have been residents of the state for at least one year, have reached the age of 65 years on or before December 31, or any persons who have been classified as permanently disabled or any persons who are legally blind.

**COMMENTS:**

This revenue source has been increased due to growth in assessed value.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 201</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$93,531	\$102,975	\$107,474	\$110,966	\$107,000	\$110,966	\$110,000

**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 2013.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$36,616	\$36,616	\$36,616	\$36,653	\$36,600	\$36,653	\$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

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**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 only slightly above the previous year's budget.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$157,483	\$144,605	\$136,341	\$144,609	\$145,000	\$145,000	\$150,000





**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 2013 revenues are projected to be substantially less than FY 2012 Budget due to a reduction in the percentage of salaries paid by federal grants.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$369,094	\$422,342	\$573,294	\$644,989	\$350,000	\$350,000	\$100,000

**REVENUE ITEM:** Sales/Service Charges

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**LEGAL AUTHORIZATION:** City Council and Administrative Policy  
City Council Ordinances and Resolutions

**FUND:** General                      **ACCOUNT CODE:** 01-370-000 through 01-370-179

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**DESCRIPTION OF REVENUE:**

This account represents receipt of all sales, leases, and services charged by the City of North Myrtle Beach. In most cases, the City has expended funds to provide a service and, therefore, imposes a charge in order to recoup its expense. The following is a list of sales and service charges:

<u>CATEGORY</u>	<u>BASE</u>
City Codes/Ordinances .....	\$90 Per Code Book; \$35/Yr Code Supple.
Fire Protection .....	Cost Basis Per Formula and per Contract
Street Work .....	Cost Basis
Horry County Gas Reimbursement .....	Cost Basis
League & Instructor Fees .....	Varies Depending on Sport and Residence
Community Center Rental .....	Varies Depending on Use
Miscellaneous .....	Various Refunds and Reimbursements

**COMMENTS:**

These revenue sources will remain relatively the same as the FY 2013 Budget.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$298,351	\$298,736	\$316,441	\$311,370	\$301,500	\$319,200	\$335,500

**REVENUE ITEM:** Interest on Investments

---

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

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

---

**DESCRIPTION OF REVENUE:**

The City earns interest on its daily cash balances in the Utility Fund carried in the Master Account. Occasionally, some of these funds are placed in Certificates of Deposit, U. S. Treasury obligations, or the South Carolina Local Government Investment Pool. Interest is earned on the Utility Fund Operating Account, Depreciation Account, Contingency Account, and Meter Deposit Account. Interest is also earned on impact fees and is currently accounted for separately from other City funds.

**BASE:**

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

**COMMENTS:**

Interest rates have remained very low over the last year. These rates should not change significantly over the next year.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<b>BUDGET</b> <u>FY 2012</u>	<b>ESTIMATED</b> <u>FY 2012</u>	<b>BUDGET</b> <u>FY 2013</u>
\$812,798	\$264,151	\$144,358	\$140,516	\$225,000	\$100,000	\$225,000

**REVENUE ITEM:** Water and Sewer Usage

---

**LEGAL AUTHORIZATION:** Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article II, Division 3, Section 15-60, 15-63; Article III, Division 4, Section 15-150 through 15-156

**FUND:** Utility                      **ACCOUNT CODE:** 02-370-200,201 & 02-370-300,301

---

**DESCRIPTION OF REVENUE:**

This revenue is derived from water and sewer bill payments collected by the City from all water and sewer service customers. Each water connection requires a separate account, and therefore, a separate billing.

**FEE SCHEDULE:**

This fee schedule is effective July 1, 2011:

<u>Meter Size</u>	<u>Water Minimum Charge 1,000 gal/ERU</u>	<u>Sewer Minimum Charge 1,000 gal/ERU</u>	<u>Minimum Water Usage</u>	<u>Water Charge 1,000-30,000 Gal</u>	<u>Water Charge Over 30,000</u>	<u>Sewer Charge Per 1,000 Gal</u>
¾" Res.	\$8.34	\$6.12	1	\$2.77	\$3.14	\$2.73
¾" Comm.	8.34	6.12	1	2.77	3.14	2.73
1"	30.60	21.97	4	2.77	3.14	2.73
1-1/2"	61.12	45.58	8	2.77	3.14	2.73
2'	146.51	108.44	20	2.77	3.14	2.73
3'	317.85	227.22	40	2.77	3.14	2.73
4'	579.14	440.696	80	2.77	3.14	2.73
6'	1225.58	835.49	160	2.77	3.14	2.73
8'	2610.53	1714.35	320	2.77	3.14	2.73
Irrigation				3.14	3.14	

**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 remain unchanged from FY 2012.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET FY 2012</u>	<u>ESTIMATED FY 2012</u>	<u>BUDGET FY 2013</u>
\$10,725,178	\$10,361,097	\$10,542,071	\$11,373,449	\$12,090,000	\$12,090,000	\$12,181,000

**REVENUE ITEM:** Water Taps

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

**FUND:** Utility                      **ACCOUNT CODE:** 02-370-210

---

**DESCRIPTION OF REVENUE:**

A new water customer who has paid all appropriate impact fees must pay a fee to have a water tap installed and connected onto the City system. The size and connection fee for this service is determined by the gallon-per-minute value.

**FEE SCHEDULE:**

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

**BASE:**

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

**COMMENTS:**

This revenue is expected to remain the same as the FY 2011 Budget.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET FY 2012</u>	<u>ESTIMATED FY 2012</u>	<u>BUDGET FY 2013</u>
\$87,603	\$40,308	\$52,700	\$48,873	\$50,000	\$50,000	\$50,000

**REVENUE ITEM:** Sewer Taps

---

**LEGAL AUTHORIZATION:** Code of Ordinances, City of North Myrtle Beach, Chapter 15, Article III, Division 2, Section 15-110 and 15-116.

**FUND:** Utility                      **ACCOUNT CODE:** 02-370-310

---

**DESCRIPTION OF REVENUE:**

A new water customer who has paid all appropriate impact fees must pay a fee to have a sewer tap installed and connected onto the City system. The size and connection fee for this service is governed by the number of individual units to be served by the same connection.

**FEE SCHEDULE:**

4"	55 - 120 Units	\$450.00
6"	Over 120 Units	600.00
Over 6"		Cost

**BASE:**

Sewer tap fee is based on the cost of material, labor, and overhead needed to provide sewer connection to the City's sewer system.

**COMMENTS:**

The revenue source will remain the same as the previous fiscal year.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$14,241	\$14,652	\$20,854	\$26,335	\$20,000	\$20,000	\$20,000

**REVENUE ITEM:** Impact Fees

---

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

**FUND:** Impact Fees      **ACCOUNT CODE:** 02-370-420 & 02-370-430

---

**DESCRIPTION OF REVENUE:**

Water and/or sewer impact fees are collected from individuals who are going to connect to the City's water and sewer system for the first time. The charges were instituted for those new water and sewer customers who are impacting the system to pay for later upgrades and improvements that would be necessary to handle increased usage and capacity. Impact fees are adjusted annually by 5% in accordance with the ordinance.

**FEE SCHEDULE:**

Effective July 1, 2012:	<u>Water</u>	<u>Sewer</u>
Single-Family	\$2,898.00	\$2,432.00
Condominium	2,898.00	2,432.00
Hotel/Motel (Per Bedroom)	725.00	608.00
Mobile Home	2,898.00	2,432.00
Restaurant (Per Seat)	290.00	244.00
Business Office/Small Store (Per Employee)	182.00	152.00

**BASE:**

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

**COMMENTS:**

This revenue source has declined significantly over the past five years but has stabilized since FY 2010.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$2,134,122	\$1,102,546	\$1,027,391	\$1,211,089	\$1,000,000	\$900,000	\$1,000,000

**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 2012.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$61,414	\$53,614	\$60,702	\$60,041	\$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 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$62,707	\$64,919	\$74,819	\$74,154	\$75,000	\$75,000	\$75,000

**REVENUE ITEM:** Storm Water Drainage Fees

---

**LEGAL AUTHORIZATION:** Code of Ordinances, City of North Myrtle Beach, Chapter 13, Article IV, Section 13-116 through 13-118

**FUND:** Storm Water      **ACCOUNT CODE:** 03-370-600

---

**DESCRIPTION OF REVENUE:**

This revenue is derived from storm water drainage fee payments collected by the City from all properties. Each address requires a separate account and billing is included with the Utility Billing invoice for water services to customers.

**FEE SCHEDULE:**

This fee schedule was effective July 1, 2007:

Commercial & Multifamily:  
\$ 6.00 per month per ERU      [ERU = 3,500 square feet impervious area]

Residential:  
\$ 6.00 per month per Single Family residence

Condo Units:  
\$ 4.00 per month per individual condo

**BASE:**

Over 11,000 storm water drainage customers are billed monthly based on the fee schedule above.

**COMMENTS:**

The increase for FY2008 was a result of customer growth and the addition of a condo fee. The budget for FY 2013 is slightly higher than the previous fiscal year.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$1,932,844	\$1,984,662	\$1,981,793	\$1,988,024	\$1,985,000	\$2,000,000	\$2,000,500

**REVENUE ITEM:** Storm Water Drainage Penalties

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**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

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**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 2013 is expected to remain level.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$9,475	\$8,837	\$10,437	\$9,596	\$11,000	\$11,000	\$11,000

**REVENUE ITEM:** Accommodations Tax

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**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

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**DESCRIPTION OF REVENUE:**

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

**FEE SCHEDULE:**

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

**BASE:**

This revenue is based on gross receipts from the rental of accommodations as well as past years' revenue and growth rate.

**COMMENTS:**

Proceeds of the Accommodations Tax, which began in 1984, are to be used for the promotion of tourism through advertising, enhance the ability of the City to attract and provide services to tourists, and provide additional services that are tourist-related. Note that the budget reflects an increase in revenues over the previous year.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$2,517,180	\$2,272,498	\$2,115,477	\$2,272,569	\$2,230,600	\$2,488,677	\$2,351,250

**REVENUE ITEM:** Hospitality Fee/Hospitality Penalties

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**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

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**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 some growth over the previous fiscal year budget.

---

**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET FY 2012</u>	<u>ESTIMATED FY 2012</u>	<u>BUDGET FY 2013</u>
Hospitality Fees						
\$4,227,128	\$3,950,707	\$3,965,574	\$4,424,483	\$4,348,419	\$4,425,730	\$4,614,291
Hospitality Fee Penalties						
\$6,130	\$8,318	\$9,469	\$15,975	\$10,000	\$10,900	\$10,000

**REVENUE ITEM:** Solid Waste Service Fees

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**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

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**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 will produce the same amount as the previous fiscal year.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$3,124,127	\$3,752,938	\$3,699,373	\$3,962,456	\$3,966,000	\$3,975,000	\$3,980,000

**REVENUE ITEM:** Solid Waste Late Payment Penalties

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**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

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**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 2013 has remained the same as FY 2012.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$19,187	\$22,697	\$24,850	\$26,727	\$20,000	\$25,000	\$20,000

**REVENUE ITEM:** Trash Bags

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**LEGAL AUTHORIZATION:** City of North Myrtle Beach annual Adopted Budget

**FUND:** Solid Waste      **ACCOUNT CODE:** 15-370-190

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**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 2013 reflects the same budget as FY 2012.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$13,106	\$11,909	\$10,944	\$7,986	\$12,000	\$12,000	\$12,000

**REVENUE ITEM:** Beach Services Sales and Rentals

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**LEGAL AUTHORIZATION:** Code of Laws of South Carolina

**FUND:** Beach Services                      **ACCOUNT CODE:** Fund 16-370-000 through 16-380-999

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**DESCRIPTION OF REVENUE:**

These revenue accounts represent the receipt of funds collected from operation of the Beach Services Concessions that started in the summer of 2007. The concessions are provided from April to September.

Concessions include all vending of Italian ice, other bottled drinks and prepackaged food on the beach, as well as the rental of umbrellas and chairs.

**BASE:**

Revenue is based on projections from previous year's actual collections. Annually the Recreation department works extensively with the Finance department to maintain internal controls to verify inventory balances and cash collections.

**COMMENTS:**

This will be the sixth full year of operations for the Beach Services Fund. Revenues are budgeted to show about the same revenue as the previous years.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$1,362,906	\$1,412,779	\$1,469,942	\$1,606,401	\$1,707,500	\$1,641,400	\$1,640,000

**REVENUE ITEM:** Aquatics and Fitness Fees

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**LEGAL AUTHORIZATION:** Code of Laws of South Carolina

**FUND:** Aquatics & Fitness Center **ACCOUNT CODE:** Fund 17-340-100 through 17-380-999

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**DESCRIPTION OF REVENUE:**

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

**BASE:**

Revenue is calculated on 2,150 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 2012. As of January 1, 2011, \$1 was added to individual rates per month and \$2 will be added to multiple individual rates per month.

**COMMENTS:**

This will be the seventh full year of operations for the Aquatics & Fitness Center. Revenues should continue to show steady growth over the next several years.

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**REVENUE HISTORY:**

<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>BUDGET</u> <u>FY 2012</u>	<u>ESTIMATED</u> <u>FY 2012</u>	<u>BUDGET</u> <u>FY 2013</u>
\$1,464,202	\$1,642,446	\$1,701,351	\$1,763,424	\$1,824,000	\$1,825,746	\$1,881,000

# APPENDICES

Appendix I - Glossary of Terms

Appendix II - Ordinances

## GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

Appendix I

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

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

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

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

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

# ORDINANCES

**ORDINANCE**

**AN ORDINANCE TO PROVIDE  
FOR THE ADOPTION OF A BUDGET,  
ITS REVENUES, AND EXPENDITURES  
FOR FISCAL YEAR 2013**

**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 2013.
- Section 2.** That the Budget shall be for the period beginning July 1, 2012 and ending June 30, 2013, and that said Budget shall be for appropriations and expenditures for the several functions, agencies and departments, and the legal limit of expenditures for the City of North Myrtle Beach.
- Section 3.** The City Manager shall have authority to transfer funds within any of the above several categories and such transfers shall be entered on the books of account of the City.
- Section 4.** The sums appropriated and set forth in the detailed schedule for personal services shall be paid in accordance with the Pay Plan adopted by City Council, an official copy of which shall be maintained in the office of the City Manager and in the office of the Finance Director. It is the intention of City Council that salaries set forth in the Classification and Compensation Plan shall be paid bi-weekly. Bi-weekly payments shall be one twenty-sixth (1/26) of the annual salary. The City's Classification and Pay Plan has been incorporated into the Budget document and is located in the Personnel Report section of the Budget document.
- Section 5.** All sums received by the City of North Myrtle Beach from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting the disbursements in Section 2. Should the revenue received from all sources exceed the amount estimated, such excess shall be allocated in the appropriated fund, subject to further action of City Council.

**Section 6.** Effective July 1, 2012, 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 1,000 gal. Per ERU</u>	<u>Volume Charge-Commercial Per 1,000 Gallons</u>	
		<u>1-30</u>	<u>Over 30</u>
		3/4	\$ 8.34
1	30.60	2.77	3.14
1-1/2	61.12	2.77	3.14
2	146.51	2.77	3.14
3	317.85	2.77	3.14
4	579.14	2.77	3.14
6	1,225.58	2.77	3.14
8	2,610.53	2.77	3.14
Irrigation Meter		3.14	3.14

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, 2012, 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 1,000 Gallons Per ERU</u>	<u>Volume Charge Per 1,000 Gallons Used</u>
3/4	\$ 6.12	\$ 2.73
1	21.97	2.73
1-1/2	45.58	2.73
2	108.44	2.73
3	227.22	2.73
4	440.69	2.73
6	835.49	2.73
8	1,714.53	2.73

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, 2012 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	\$2,898
Wastewater	2,432

Section 9. This Ordinance shall be effective July 1, 2012.

Section 10. This ordinance supersedes any other inconsistent ordinances.

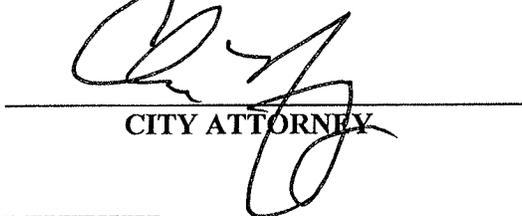
DONE, RATIFIED AND PASSED THIS 4 DAY OF JUNE 2012.

  
Marilyn B. Hatley, Mayor

ATTEST:

  
Heidi J. Smith  
CITY CLERK

APPROVED AS TO FORM:

  
CITY ATTORNEY

REVIEWED:

  
CITY MANAGER

FIRST READING: May 21, 2012

SECOND READING: June 4, 2012

**ORDINANCE**

**AN ORDINANCE TO SET THE TAX LEVY FOR  
THE CITY OF NORTH MYRTLE BEACH, SOUTH CAROLINA  
FOR FISCAL YEAR 2013**

**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 2012 through the thirtieth day of June 2013 and for other proper corporate purposes, there being, and is hereby imposed and levied and shall hereinafter be collected, the following taxes:

**Section 2.** That there shall be paid on each ONE HUNDRED AND NO/100(\$100.00) of assessed value of all real estate and personal property on which this Municipal Corporation is authorized or empowered by law to impose a tax in the City of North Myrtle Beach and in proportion on less than ONE HUNDRED AND NO/100 (\$100.00) in value, the following amounts:

DEBT SERVICE FOR PARK BONDS	6
GENERAL FUND OPERATION MILLAGE	<u>32</u>
TOTAL FY 2013 MILLAGE	38

Thirty-eight (38) mils on each One Hundred Dollars (\$100.00) of assessed value, which will produce Three Dollars and Eighty Cents (\$3.80) 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, 2013, 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, 2013, 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, 2013, and additional penalty of five percent (5%) must be added by the County Auditor on the duplicate, and collected by the County Treasurer; and, if taxes, assessments, and penalties are not paid before March 17, 2013, 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.

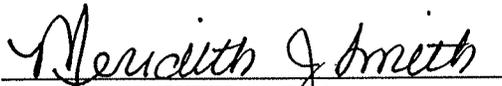
**Section 4.** On assessments received late from the Horry County Auditor's office, or from the Tax Commission, the same payment privileges shall be allowed as provided in the Ordinance to set the Tax Levy for the current year.

**Section 5.** This Ordinance shall be effective July 1, 2012, and supersedes any other inconsistent ordinances.

DONE, RATIFIED AND PASSED THIS 4 DAY OF JUNE 2012.

  
MARILYN B. HATLEY, MAYOR

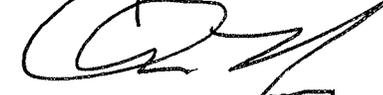
ATTEST:

  
CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

REVIEWED:

  
\_\_\_\_\_  
CITY MANAGER

FIRST READING: May 21, 2012

SECOND READING: June 4, 2012

